



Milford City Hall Council Chambers 201 South Walnut Street Milford DE 19963

CITY COUNCIL AGENDA

Monday, June 2, 2025

Attendees are welcome to participate virtually as well. Public Comments are encouraged on the agenda items designated with a ®. Virtual attendees may alert the City Clerk that they wish to speak by submitting their name, address, and agenda item via the Zoom Q&A function or by using the Raise Your Hand function during the meeting. Those attending in person may comment when the floor is opened for that purpose. All written public comments received prior to the meeting will be read into the record.

This meeting is also available for viewing by the public by accessing the following link:

<https://zoom.us/j/94520526717>

or

<http://www.cityofmilford.com/553/Watch-Public-Meetings>

Members of the public may also dial in by phone using the following number:

Call 301 715 8592 Webinar ID: 945 2052 6717

6:00 PM

15-Minute Public Comment Period*

Virtual attendees must register prior to start time of meeting by calling 302-422-1111 Extension 1300 or 1303, or by sending an email to cityclerk@milford-de.gov and providing your name, address, phone number, and item name and/or description you wish to comment on. Persons in attendance wishing to speak must sign up prior to the start of the Council Meeting.

COUNCIL BUDGET WORKSHOP

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- 1. Public Comment**
- 2. Call to Order – Mayor Todd Culotta**
- 3. Review and Discussion of Proposed City of Milford FY26 Budget:**

Finance

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Customer Service

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Parks & Recreation

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Police

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Police Enhancement

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4. Adjournment

All items on the Council Meeting Agenda are subject to a potential vote.

ALL SUPPORTING DOCUMENTS MUST BE SUBMITTED TO THE CITY CLERK IN ELECTRONIC FORMAT NO LATER THAN ONE WEEK PRIOR TO MEETING. NO ADDITIONAL DOCUMENTS WILL BE ACCEPTED, DISTRIBUTED, OR PRESENTED AT MEETING ONCE PACKET HAS BEEN POSTED ON THE CITY OF MILFORD WEBSITE. ANY MATERIALS UTILIZED DURING THE MEETING MUST BE INCLUDED IN THE COUNCIL PACKET AND ACCESSIBLE BY AUDIO AND VISUAL MEANS PURSUANT TO 29 Del. Code, Chapter 100, §10006A(c)(5).

*Time Limit is three minutes per speaker, not to exceed a total of fifteen minutes for all speakers prior to start of meeting/workshop.

© Designated Items only; Public Comment, up to three minutes per person will be accepted.



FY26 Budget Draft

Finance Department

FY26 Budget Draft – Finance Department

- FY26 Total Expense Increase of 18% (17% vs FY25 Budget)
 - Personnel Costs up 6% vs FY25 Projection and FY25 Budget
 - No changes to staff currently planned; utilize mix of contract labor and professional consultation
 - Professional accounting contract services of \$73,000 up \$3,000 vs FY25; centralized in Finance Dept
 - Non-personnel O&M up 48% (28% vs FY25 Budget)
 - Excluding uperspent areas in FY25 (furniture, supplies, training), FY26 Budget O&M up 4% vs FY25 Proj
 - Auditing & Software Costs otherwise driving the FY26 Budgeted expenditures
- FY26 Focus Areas / Highlights
 - Complete FY24 and FY25 audits; resume normal audit regularity & improve periodic closing
 - Staff development; training and cross-training
 - Continue digesting & improving Tyler ERP system; integrate with modules as they go live

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	41,040	46,305	52,705	45,619	67,350	27.8%	47.6%
Personnel - Salary & Wages	382,127	468,290	523,770	529,359	561,410	7.2%	6.1%
Personnel - Taxes & Benefits	128,420	170,548	197,490	196,816	205,570	4.1%	4.4%
Contractual Services - Accounting	-	-	-	-	73,000	N/A	N/A
Grand Total	\$ 551,587	\$ 685,143	\$ 773,965	\$ 771,794	\$ 907,330	17.2%	17.6%
FTE APPROVALS & PROJECTION	4.0	5.0	5.0	5.0	5.0	0.0%	0.0%
<i>Personnel Total</i>	<i>\$ 510,547</i>	<i>\$ 638,838</i>	<i>\$ 721,260</i>	<i>\$ 726,175</i>	<i>\$ 766,980</i>	<i>6.3%</i>	<i>5.6%</i>



THE CITY of

Milford
DELAWARE

FY26 Budget Draft

Customer Service Department

FY26 Budget Draft – Customer Service

- FY26 Total Expense Increase of 13% (4% vs FY25 Budget)
 - Non-personnel O&M up 16.6% vs FY25 Budget
 - No new staff; FTE increase vs FY25 Proj a function of mid-year vacancies
- FY25 Recap
 - Successful Conversion to Tyler Tax Billing for FY25 Tax Cycle
 - Continued growth in tax base, parcel count, electric and water meter counts, solid waste accounts
 - Continued growth in settlements, phone calls, online payments, and customer inquiries
- FY26 Focus Areas / Highlights
 - Continue cross-training and staff development; promote stability and continuity
 - Continue leveraging technology to streamline processes; use lessons learned to assist with UB software evaluation and implementation

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	317,538	374,002	423,067	369,450	493,260	16.6%	33.5%
Personnel - Salary & Wages	483,293	548,491	611,119	580,598	619,060	1.3%	6.6%
Personnel - Taxes & Benefits	217,612	269,030	304,284	280,978	282,150	-7.3%	0.4%
Grand Total	\$ 1,018,444	\$ 1,191,523	\$ 1,338,470	\$ 1,231,027	\$ 1,394,470	4.2%	13.3%
FTE APPROVALS & PROJECTION	10.4	10.0	10.0	9.5	10.0	0.0%	5.2%
<i>Personnel Total</i>	<i>\$ 700,905</i>	<i>\$ 817,520</i>	<i>\$ 915,403</i>	<i>\$ 861,576</i>	<i>\$ 901,210</i>	<i>-1.6%</i>	<i>4.6%</i>



THE CITY of

Milford
DELAWARE

FY26 Budget Draft

Parks & Recreation Department

FY26 Budget Draft – Parks & Recreation

- FY26 Total Expense Increase of 20% (16% vs FY25 Budget)
 - Personnel Costs up 17% (22.4% vs FY25 Budget)
 - Reinstating one FT position deferred in FY25, partially offset by elimination of rotating intern
 - Medical & workers' compensation insurance, tuition reimbursement driving non-wage increase
 - Non-personnel O&M up 26% (8% vs FY25 Budget)
 - Recreation Program expenses driving FY26 Proposal vs FY25 Proj due to savings vs budget
 - Shared services (software maintenance, facilities maintenance) contributing to increase
- FY26 Focus Areas / Highlights
 - Continue refining seasonal operations following first year of wage realignment in FY25
 - Continued diversification and expansion of recreation alternatives
 - Primary efforts toward ongoing, approved and grant-funded projects
 - Execute Recreational Needs Assessment to refocus project priorities in the future

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	469,022	618,535	638,070	547,458	688,970	8.0%	25.8%
Personnel - Salary & Wages	498,318	527,713	554,740	588,710	662,260	19.4%	12.5%
Personnel - Taxes & Benefits	173,259	182,844	194,120	195,655	254,090	30.9%	29.9%
Fleet Maintenance	27,183	34,594	67,500	72,872	82,580	22.3%	13.3%
Grand Total	\$ 1,167,782	\$ 1,363,686	\$ 1,454,430	\$ 1,404,694	\$ 1,687,900	16.1%	20.2%
NOTE APPROVALS & PROJECTION	7.4	8.1	7.4	7.4	8.2	10.8%	10.8%
<i>Personnel Total</i>	<i>\$ 671,577</i>	<i>\$ 710,557</i>	<i>\$ 748,860</i>	<i>\$ 784,365</i>	<i>\$ 916,350</i>	<i>22.4%</i>	<i>16.8%</i>



FY26 Budget Draft

Information Technology

FY26 Budget Draft – Information Technology

- FY26 Total Expense Increase of 13% (-6% vs FY25 Budget)
 - Personnel Costs up 17% (8% vs FY25 Budget)
 - Staffing increase from 4.3 to 5.0 driven by FY25 budget goal to assimilate interns where possible
 - Non-personnel O&M up 7% (-6% vs FY25 Budget)
 - Hardware Maintenance & Software Expenses driving increase vs FY25 Proj
 - Savings vs FY25 achieved by leveraging capital funding rolled from FY24 & FY25
- FY26 Focus Areas / Highlights
 - Continued work on Tyler ERP Implementation
 - Continued support of citywide staff (desktop support, uptime, hardware & software needs)
 - Ongoing efforts to bolster data security

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	173,261	337,491	449,476	393,628	421,639	-6.2%	7.1%
Personnel - Salary & Wages	268,576	358,539	396,330	405,313	464,370	17.2%	14.6%
Personnel - Taxes & Benefits	78,381	123,318	140,240	143,664	177,650	26.7%	23.7%
Grand Total	\$ 520,219	\$ 819,348	\$ 986,046	\$ 942,606	\$ 1,063,659	7.9%	12.8%
APPROVALS & PROJECTION	4.0	4.3	4.3	5.0	5.0	16.3%	0.0%
<i>Personnel Total</i>	<i>\$ 346,957</i>	<i>\$ 481,857</i>	<i>\$ 536,570</i>	<i>\$ 548,978</i>	<i>\$ 642,020</i>	<i>19.7%</i>	<i>16.9%</i>



THE CITY of

Milford
DELAWARE

FY26 Budget Draft

Planning Division

FY26 Budget Draft – Planning

- FY26 Total Expense Increase of 2% (-7% vs FY25 Budget)
 - Personnel Costs up 4.9% (3.9% vs FY25 Budget)
 - No new staff proposed
 - Non-personnel O&M down 11% (down 38% vs FY25 Budget)
- FY26 Focus Areas / Highlights
 - Continue leveraging IT efficiencies following successful Tyler ERP Implementation
 - Continued support of Milford Corporate Center and other Citywide Projects

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	225,571	258,367	274,512	190,431	170,305	-38.0%	-10.6%
Personnel - Salary & Wages	415,285	468,096	525,480	527,385	551,130	4.9%	4.5%
Personnel - Taxes & Benefits	177,496	206,144	238,910	229,797	243,050	1.7%	5.8%
Fleet Maintenance	2,443	6,059	21,200	16,327	18,880	-10.9%	15.6%
Grand Total	\$ 820,795	\$ 938,667	\$ 1,060,102	\$ 963,940	\$ 983,365	-7.2%	2.0%
ITE APPROVALS & PROJECTION	6.0	6.8	7.0	7.0	7.0	0.0%	0.0%
Personnel Total	\$ 592,781	\$ 674,240	\$ 764,390	\$ 757,182	\$ 794,180	3.9%	4.9%

FY26 Budget Draft

Police Department

FY26 Budget Draft – Police Department

- FY26 Total Expense Increase of 7% (4.5% vs FY25 Budget)
 - Personnel Costs up 8% (10% vs FY25 Budget)
 - Proposed addition of six sworn officers staggered to support general fund budget constraints
 - Three (3) additions targeted for November 2025 process / December 2025 academy; Three (3) deferred
 - O&M up 5% (*Down 6.5% vs FY25 Budget*)
 - Debt Service and Fleet Maintenance Costs normalizing after completion of building and implementation of take-home vehicle program
- FY26 Focus Areas / Highlights
 - Ongoing focus on recruitment and retention
 - Continued Progress with Behavioral Health Initiative through grant funding secured late FY24 through FY26
 - Continue community outreach; build on public education & transparency through crime analysis

Expense Categories	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Proposal	FY26 v FY25 Bud	FY26 vs FY25 Proj
O&M	655,370	592,759	745,510	662,337	696,886	-6.5%	5.2%
Personnel - Salary & Wages	3,678,736	3,948,777	4,459,550	4,623,754	4,979,180	11.7%	7.7%
Personnel - Taxes & Benefits	1,583,693	1,790,123	2,256,470	2,219,867	2,414,010	7.0%	8.7%
Debt Service	-	32,116	640,048	461,000	488,882	-23.6%	6.0%
Fleet Maintenance	239,008	312,752	622,089	544,840	541,230	-13.0%	-0.7%
Grand Total	\$ 6,156,807	\$ 6,676,526	\$ 8,723,667	\$ 8,511,798	\$ 9,120,188	4.5%	7.1%
FTE APPROVALS & PROJECTION	49.5	50.8	54.4	53.0	55.7	2.4%	5.1%
<i>Personnel Total</i>	<i>\$ 5,262,428</i>	<i>\$ 5,738,900</i>	<i>\$ 6,716,020</i>	<i>\$ 6,843,621</i>	<i>\$ 7,393,190</i>	<i>10.1%</i>	<i>8.0%</i>



FY26 Budget Draft

Police and General Enhancement Funds

FY26 Budget Draft – Enhancement Funds

§ 26-2.B. Police and General Government Facilities

- (1) The surcharge, to be used by City Police and General Government, shall be known as "Police and General Government Facilities Enhancement Fund".
- (2) The surcharge for the "Police and General Government" shall be billed at the rate of 0.75% in accordance with Section 26-1.

- First receipts under §26-2.B. received June 12, 2019

- \$1 million support of PD Facility Design is the only Council-approved use of funds to date
- *Combination of existing balance and ongoing collections could reduce borrowing and/or mitigate any tax increase associated with the PD Evidence Processing Bay/Storage Building in FY26 Capital Plan*

POLICE & GENERAL GOVERNMENT FACILITIES RECEIPTS & EXPENDITURES BY FISCAL YEAR - LIFE TO DATE

Fiscal Year	Receipts	Expenditures	Avg Mthly Recpts
2019	\$ 17,776	\$ -	\$ 17,776
2020	220,843	4,591	18,404
2021	404,354	2,716	33,696
2022	95,573	651,533	7,964
2023	585,197	245,849	48,766
2024	353,258	95,311	29,438
2025	216,381	-	20,608
Grand Total	\$ 1,893,383	\$ 1,000,000	\$ 26,481
BALANCE: MAY 23, 2025		\$ 893,383	



To: Mayor and Council
From: Mark Whitfield, City Manager
Subject: 2026 City of Milford Operating Budget
Date: May 22, 2025

We are pleased to present you with the recommended 2026 Operating Budget for the City of Milford that covers the general fund and the various enterprise funds for July 1, 2025 through June 30, 2026 totaling \$64,395,170. The Fiscal Year 2026 budget was prepared in conjunction with department and division heads from all departments. A special thanks to Accountant Sandra Peck for compiling all the information, Senior Accountant Lou Vitola and Interim Finance Director Kevin Gaboriault for finalizing the budget.

The budget provides the citizens of Milford with information regarding the operations of the City government and details on how public funds will be utilized throughout the community. The budget also serves as a roadmap for the City Council and City Manager to achieve the City's priorities for both now and in the future. As staff prepared this year's budget, priorities and requests were aligned with the 2023-2028 Strategic Plan.

The annual budget is used as a managerial tool by the City Manager, Police Chief, City Clerk and the City's department heads/division supervisors. The annual spending plan serves as a monitoring tool of revenues and expenses for the various departments and divisions and is also a means of ensuring public resources are used in the most effective and efficient manner.

Background and Summary

As we prepare to start the new fiscal year, changes are in large part driven by requirements of the organization related to growth, associated demands on staff and operations, inflation, and increased personnel costs. As agreed upon by Council with the adoption of the FY2022 budget, a \$0.01 real estate assessment tax increase is included in this year's budget. In conjunction with the increase, use of Realty Transfer Tax (RTT) for operating expenses will be reduced to \$0 for 2026, which is down \$100,000 each year for the last five years from \$500,000 in FY2021. This will help achieve the goal of using RTT exclusively for capital improvement project funding beginning in by FY2026 and thereafter.

Based on staff projections and input from all departments, the FY2026 general fund deficit approached \$1.6 million, even after accounting for the recurring property tax adjustment to offset the operating dependence on Realty Transfer Taxes (but before capital spending). The \$1.6 million was offset with a staggered approach to public safety staffing increases (deferral of \$326,500), FY2026 utility transfers (\$268,000), FY2025 electric transfer roll forward (\$312,000), application of FY2024-25 investment earnings on special purpose funds (\$321,000), rescheduling the closing for the USDA bond series 2025B (\$149,000), leveraging strong FY25 auction proceeds to defer the FY26 increase in equipment replacement reserve funding (\$86,000), discussions with department directors regarding budget austerity measures to find realistic savings that would not

pose a threat to safe, efficient operations (\$65,000), and rolling forward staff's estimated \$26,000 of underspent FY2025 general fund operating budget.

Staff and Council made significant changes in FY2022 to help strengthen the City's financial position. An Equipment Replacement Reserve (ERR) was established with ongoing funding through an annual depreciation schedule. Capital expenditures were consolidated into a single budget with identified funding sources. A Reserve Fund policy was established to ensure adequate operating cash and reserves were maintained in each utility and the general fund. Council's approval of the annual \$0.01 real estate tax increase with offsetting realty transfer tax reduction represented a meaningful step toward structural balance in the City's operating budget, which is a specific goal in the strategic plan. Annual contributions of \$300,000 from the water and sewer funds were established in FY2022 and FY2024, respectively, which further supported structural balance. In FY2026, staff recommend each fund contribute 12.5% of operating revenue to help address the widening general fund budget gap and standardize the general fund transfer across the three primary utilities. The percentage of revenue model was first introduced in FY2024, when Council approved Staff's recommendation to adjust the electric fund transfer from a flat amount per year to a maximum transfer of 12.5% of gross electric revenue. For FY2026, a transfer of 12.5% is once again recommended to help balance the general fund. In addition, staff recommend the FY2025 transfer of 11.6% of gross electric revenue be retroactively increased to the same 12.5% threshold and carried forward to FY2026. Last year's electric fund transfer – even if adjusted retroactively to support FY2026 – leaves the City's relative position among peers unchanged with respect to general fund transfers as a percentage of revenue and average residential rates.

Economy-driven, one-time grant awards like the American Rescue Plan Act of 2021 (ARPA) notwithstanding, Milford staff continued to solicit millions in grant funding for dozens of projects in various stages of approval throughout the City's Capital Improvement Plan (CIP). Our aggressive, grant-first approach continues to bear fruit, as combined grant revenue and grant awards exceed \$22 million over the last five years.

Revenue Overview

The FY2026 consolidated revenue budget totals \$69.4 million, representing an increase of \$5.3 million (8.3%) over FY2025 revenue, excluding the application of reserve funding required for capital spending. Operating expense budgets total \$68.4 million on a citywide, consolidated basis, constituting an increase of \$3.2 million (4.9%) over the prior fiscal year. The proposed budget represents the fourth consecutive year with ambitious capital investments, particularly with the materialization of the Milford Corporate Center and the northwest area water infrastructure improvements headlining the perennially full slate of parks, streets, and utility projects. The \$5.3 million increase in total FY2026 revenue is primarily attributable to Milford's enviable mix of organic growth and prudent implementation of utility rate adjustments (\$4.8 million), utility transfer increases (\$0.7 million), the natural pace of development and assessment growth, fueling increases in general fund tax receipts (\$0.5 million) and development fees (\$0.2 million). Excluding the application of reserves deployed to support both the operating funding gap and capital investments, current revenue represents 98.8% of total revenue. In other words, the City's structural deficit can be measured at about 1.2% before considering capital needs, representing a strong, positive improvement versus the 4.3% and 2.6% in the last two fiscal years, respectively. The growth in this imbalance emerged as a topic of concern during last year's budget process, as structural balance ranks highly among the financial and budgetary initiatives in the City's strategic plan. While the FY2026 improvement is worth noting and will be celebrated with the adoption of the FY2026 budget, the City's financial leadership must continue to diversify revenue, keep pace with inflationary pressures, continue observing best practices in rate development, and contain cost increases through technology, efficiencies, and budget austerity to achieve complete structural balance in the operating budget.

No portion of any of the City's recommended property tax rate increases since 2009 have been unscheduled, nor have any emerged suddenly through unexpected, unannounced or unplanned operating cost spikes. Rather, the proposed movement of \$0.01 in the FY2026 property tax rate from \$0.590 to \$0.600 per \$100 of assessed value is rooted in City Council's push for a structurally balanced budget as outlined in the strategic plan. By the end of FY2026, the PD Facility debt service will be completely phased into the City's operating budget and will be completely offset by virtue of the referendum-approved property tax increases phased in during FY2024 and FY2025.

Staff recommend continuing the annual contributions from the water and sewer funds to the general fund akin to the existing transfer from the electric fund. Often referred to as franchise fees or PILOTs (payment in lieu of taxes), the water and sewer transfers are recommended to increase to \$490,000 and \$438,000, respectively, to help contain the structural imbalance. The electric transfer is recommended to remain capped at 12.5% for FY2026. Going forward, staff recommend instituting the same 12.5% cap on the water and sewer funds that have been established in the electric fund. For FY2026, the transfers total \$5.3 million, with more than \$0.9 million between water and sewer funds and almost \$4.4 million from the electric fund.

Electric, water and sewer enterprise revenues continue to post strong, stable results driven by a healthy combination of small, programmed rate adjustments and growth in the City's customer base. After completing an in-depth Cost of Services Study for electric, water, sewer, and solid waste in 2020, rate increases for water and sewer were recommended and approved through FY2026, solid waste through FY2030, and electric rates were approved through FY2023 & FY2026. A new electric, water and sewer rate study for FY2027-FY2031 is currently underway.

For FY2026, water rates will increase 3.9% in accordance with the studies, while the City component of the sewer rates will increase 4.7%. Kent County plans to increase sewer treatment rates by 12%, following increases of 30% over the last two years or about \$0.41 to \$3.82 per 1,000 gallons, for FY2026. The average household using 3,700 gallons of water a month will see a monthly increase of \$0.56 for water and \$2.11 for sewer (about \$1.52 of which is attributable to Kent County sewer treatment).

Early in 2023, an update to our electric rate study was completed, and in April, Council adopted updated electric rates for the next three years (FY2024, FY2025, & FY2026). Based on the adopted rates, the customer charge for electric service will increase \$0.25 in July 2026, and the kilowatt hour charge will increase by \$0.00127 per kwh. The average home using 975 kwh per month will see a monthly increase of \$1.48, or just under 1%, in their electric bill. To be clear, the City's wholesale electric provider, the Delaware Municipal Electric Corporation (DEMEC), has experienced a series of market-driven and regulatory events that have pushed up the wholesale cost of power by an average of 6.6% per year since FY21; increases that the City has been forced to pass through to all Milford residents and businesses via the power cost adjustment. Neither the City nor the power users welcome the rate increases, but the underlying causes are systemic, sparing none of the millions connected to the power grid across the Delmarva Peninsula. Accordingly, despite the increases, the City of Milford's electric rates remain among the lowest in the state and are backed by fundamental rate design and analysis. Further, the ability to keep pace with the volatile wholesale power market dampens the urgency of the City's need to increase property taxes to address the structural imbalance.

As part of the utility rate study update done in 2025, solid waste rates were adjusted due to recent inflationary pressures and abnormally high equipment costs. Additionally, the growth of

the city has necessitated adding both equipment and manpower to the service. In order to keep the solid waste fund solvent, a 3.8% increase is needed each year over the next four years. For FY2026, the rate will increase from \$32.75 per residence to \$34.00 per residence.

The City is making strides to achieve utility rates that provide full cost recovery in total, by cost classification (i.e. fixed vs variable costs), and by user classification (to avoid cross-subsidization of ratepayers). At the same time, staff recognize the challenge in meeting all full cost recovery and rate restructuring all at once. For that reason, we embraced a multiyear phase-in of utility rate adjustments to gradually arrive at responsible rates while reducing the impact to all Milford residents and business operators.

Budget Overview / Highlights

The individual fund changes, excluding capital and debt service, are as follows:

	FY2025-26 Budget	Change from FY2024-25	Pct Chg
General Fund	\$ 16,230,990	\$ 1,102,070	7.3%
Water Fund	3,037,360	361,508	13.5%
Sewer Fund	6,204,532	1,057,219	20.5%
Solid Waste Fund	2,001,381	141,458	7.6%
Electric Fund	<u>35,330,458</u>	<u>1,939,963</u>	<u>5.4%</u>
	\$ 62,804,271	\$ 4,602,218	7.9%

For the fifth year in a row, the general fund will benefit from accumulated prior-year surplus funding primarily due to strong internal spending controls. However, the \$26,000 estimated to carry into FY2026 is the lowest such surplus in the trailing five years. More important than the nominal surplus scheduled to roll forward into FY2026 is the variety of additional support required to balance the general fund operating budget, including additional funding through economic development reserves, a roll forward from the FY25 electric transfer, allocations from prior years' investment earnings, and a small transfer in from stormwater reserves. While the total use of reserves to support operations has sharply improved from last year, a structural deficit persists in the operating budget, and significant reserves coupled with heavy grant funding will be required to support governmental capital initiatives.

Personnel

In March 2024, we were informed by the State of a 27% increase in healthcare premiums for FY2025 and they expected another double-digit increase in FY2026. Because of the anticipated increase, staff investigated alternative healthcare coverage options for FY2026 and recommended changing to the Delaware Valley Health Trust beginning July 1, 2026. In order to reduce the total financial impact to the City in FY2025, employee contributions toward healthcare costs were increased from 15% to 20%. Due to the lower healthcare cost with Delaware Valley Health Trust, the recommended budget includes reverting back to an employee contribution rate of 15% for FY2026.

An updated job classification and compensation study was completed in FY2025, and the study revealed that the City has kept pace with the market in terms of pay over the last three years. This has also been realized through our recruiting efforts in attracting a good pool of qualified applicants, and relatively low employee turnover rate. Based on the new pay plan, each non-union employee will receive an increase commensurate with placing them on a corrected pay grade and step. This will result in an average 1.5% wage increase effective July 1, 2026. Each

non-union employee will be eligible for a 3% merit increase on the pay period following their service anniversary date. We will also continue to expand employee recognition initiatives, including the Safety Incentive program, wellness program and recognition of Special Performance of individuals or teams.

In accordance with the Police Officers Teamsters Agreement, Sergeants will receive a 14% increase and Senior Corporals and below will receive a 7% increase on July 1, 2025. All personnel covered by the agreement (Sergeants and below) will receive an additional 1.5% increase on the pay period following their service anniversary date. Additionally, a market rate increase of 27% was given to non-union Police Lieutenants in FY2025. Electric employees covered under the IBEW Agreement will receive a 2.5% increase on July 1, 2025, and a 1.5% increase on their anniversary date. The agreement with IBEW expires on June 30, 2027. The Teamsters Police Dispatchers agreement expires on June 30, 2026, and the current contract calls for dispatchers to receive an approximate 6.2% increase on July 1, 2025, and a 1.5% increase on their anniversary date.

In July 2025, the City had authorization for 138.6 full-time equivalent (FTE) employees., Due to the inflationary environment, contractual obligations and insurance cost pressure realized in FY2025, staff recommended not filling five authorized full-time positions (Arborist, Arborist Helper, Public Works Operations Supervisor, and two Police Dispatchers). For FY2026, the proposed budget includes restating three (3) of those positions (one each in Public Works, Parks & Recreation and Electric), plus adding three (3) new police officer positions, a Public Works Equipment Operator II for Solid Waste, and moving the part-time IT intern position to a full-time position, bringing the total FTE count to 143.1 for FY2026.

The proposed budget also includes \$59,200 for a City-wide staffing study to identify staffing needs for both now and in the future for all departments.

Vehicle and Equipment Replacement Reserve Fund

As described earlier, an Equipment Replacement Reserve Fund was created in 2022. Funding for the fund comes from annual equipment depreciation expensed within each budget. This accounting practice alleviates wide swings in annual budgets and provides funding for replacement at the end of vehicle life. A full listing of all vehicles and equipment to be replaced is included in the budget. New pieces of equipment or vehicles (not replacements) are included in Capital Expenditures. By the end of FY2026, a cumulative total of \$3.7 million will have been incorporated into the operating budget, supplying stable funding for the replacement of more than \$3.4 million in vehicles the last five years, including the City's newest refuse vehicle.

Capital Expenditures

The following is a partial list of capital equipment and projects. Please review the CIP sections of the budget document for line-item detail of the capital purchases and projects recommended for funding in this year's capital program as part of the broader FY2026 operating budget. The CIP document also features various summary-level presentations of the initiatives on the horizon aimed at improving the City of Milford now and for generations to come.

General Fund:

Police – Construction of the maintenance building following successful design and bid processes in FY2025, Enclosure of the existing pole building, parking lot lighting, and continuation of lease-financed upgrades in ballistic vests and camera systems (body/fleet).

Parks & Recreation – Development of Deep Creek Park; Riverwalk extension/bulkhead construction and other repairs/improvements to Riverwalk facilities, construction of public restrooms downtown, lighting for popular downtown pickleball and basketball courts, upgrades to playground facilities, a professional recreation program needs evaluation, and cost-saving irrigation wells, among other ongoing park and trail upgrades.

Streets – Continued work toward the annual street rehab program, ADA compliance and sidewalk connectivity, bike path projects, streetscape projects, as well as the NW Front Street TAP Project Phase II and parking lot improvements.

Admin/General – Grant-funded improvements to the Armory building and the ongoing ERP implementation.

Interdepartmental Service Funds: Ongoing design work for the public works expansion plans, new vehicle and equipment in the facilities and garage divisions, respectively.

Utility Funds:

Electric Fund – Testing and upgrades within the City’s substations, ongoing DeIDOT traffic signal evaluation and potential removal.

Water Fund – Continued investment in chlorine scrubber equipment at water treatment facilities that currently utilize solid chlorine treatment, ongoing water line replacement, including the cost to restore disturbances to streets, sidewalks, curbs, and ADA improvements, water valve blowoff, recurring annual valve and hydrant replacements, line extensions, and continued design/engineering for the NW area water infrastructure.

Sewer Fund – Recurring annual pump station improvements and relocation projects (most notably the Washington Street PS Control Relocation), pump station construction and line extension projects, ongoing planning and design for the Milford Corporate Center sewer infrastructure.

Solid Waste Fund – replacement of spare refuse vehicle to complete the staggered fleet expansion from four vehicles (FY24) to “four vehicles and a spare” (FY25) to five operational vehicles (FY26).

Budget Considerations

In moving forward in the next fiscal year, Council needs to be aware of the following on-going budget issues that need to be addressed:

1. Healthcare cost increases have necessitated changing healthcare coverage from the State Benefits Office of Delaware to the Delaware Valley Health Trust. In making the change, the City cannot rejoin the State Benefits Office for three years. Council needs to continue to monitor healthcare costs and employee satisfaction of the new carrier in order to make future decisions on healthcare coverage.
2. The budget is balanced using additional transfers from utility accounts. While the transfers are defensible, continuing to rely on utility accounts will result in increases in utility rates, making it financially less attractive to reside or maintain a business in the City. Staff recommend Council set a limit of transferring no more than 12.5% of revenue for each of the City’s utilities.
3. Utilizing Real Estate Transfer Tax to fund the general police expenses is not sustainable. Staff recommend Council complete the course of increasing the real estate tax assessment by \$0.01 in FY2026, while reducing the use of RTT by \$100,000 culminating with the elimination of RTT in the operating budget in FY2026. Additionally,

- staff recommends Council consider extending the \$0.01 tax increase annually to provide sufficient funds to address a growing City.
4. A new rate study for electric, water and sewer is currently being completed. Based on the completed rate study, staff recommends Council establish electric rates for FY2027-2029 and water and sewer rates for FY2027-2031 by January 2026 to allow businesses and homeowners to budget for the projected increases.
 5. The budget uses Real Estate Transfer Tax revenue and Municipal Street Aid for funding street improvements. The present level of income from those sources is not sufficient to fund the needed improvements in the future, given the other funding pressures being relieved by Real Estate Transfer Taxes.
 6. Inflation is presently running at about 3.2% annually, which will have an impact on personnel costs as well as the cost of goods and services during the upcoming year.
 7. Solid waste continues to be a challenge in terms of equipment, manpower and costs. Council may want to revisit using contract services for the refuse, recycling, yard waste, and bulk waste collection.
 8. Both Kent and Sussex Counties plan to utilize the new tax assessments in FY2026. The City should take the necessary legal steps to use the County's assessment values for FY2027. Consideration should be given in FY2027 to look at low annual tax increases to sustain a growing operating budget.
 9. Council should consider the creation of a storm water utility to address various drainage issues throughout the City. A utility fee could be levied based on the amount of impervious surface on a property that contributes to the storm water issues. Income from the fee could be used to pay for future improvements, flood remediation, and maintenance and repair of storm sewer infrastructure and relieve financial pressures from the general fund.
 10. Council should also consider the creation of an Alderman's Court. Presently police and code enforcement use the JP Courts system. Having a City appointed alderman could be beneficial in turning cases around more quickly and allow funds collected from fines stay within the City.
 11. Staff recommends using available USDA bond proceeds to construct the police maintenance building in FY2026. While payments could translate into a potential \$0.025 tax increase in FY2027 for bond repayment, there is a strong likelihood that revenue growth could offset the need for all or some of the tax increase. Additionally, the Police and General Government Facilities Enhancement Fund could also be used to reduce the total borrowing and/or partially offset any required of tax increase.

Conclusion

The real estate tax increase, and increases in water, sewer, electric and trash rates will result in a monthly increase for the average resident of \$6.64/month or almost \$80/year. Nearly one-third of the \$80 is attributed to the sewer utility, 25% of which belongs to the Kent County treatment cost passthrough. The share of the water rate increase is minor, while Electric, Solid Waste, and the property tax increase round out the remaining impact at about 20% of the total. Without the \$5.3 million transfer of utility funds to the general fund, real estate taxes would need to increase by 77% – by about \$0.463 per \$100 of AV – just to operate through June 30, 2026. The City is fortunate for its diversity of operations and multiple income streams in order to keep real estate taxes at an attractive rate for businesses and residents, while providing competitive rates for utilities and services.

The current fiscal condition of the City is stable, and the proposed budget is balanced. The water and electric reserve funds are healthy and building permit revenues are growing. The proposed tax increase will eliminate reliance on RTT to fund operating costs of the Police

Department, preserving RTT income for capital projects now and in the future.

In the past four years, the Council adopted policies for fund balances, vehicle and equipment replacement reserves, and updated the investment policy, which have combined to put the City in a good financial position for the future. Staying the course on the proposed tax increase and the codified utility increases will go a long way – and are likely even more important – in maintaining the City's financial stability.

Milford is a great place to live, work and play. Keeping Milford a great place means adequately funding public safety, infrastructure, parks, recreation opportunities, and reliable public services. Just as our forefathers and foremothers left us this great City, today, it is our opportunity to impact the future of the City for the better.



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2026 (FY2026)

Operating Budget Summaries by Fund Groups

General Fund

Enterprise Funds

Internal Svc Funds

Annual Operating Budget Proposal
 For the Fiscal Year Ending June 30, 2026
 Operating Budget Summary by Major Fund / Department

FUND / DEPARTMENT	TOTAL REVENUES		TOTAL OPERATING EXPENDITURES		SURPLUS (DEFICIT)
GENERAL FUND					
GENERAL REVENUES	\$	16,781,265	\$	-	
ADMINISTRATION		-		941,700	
CITY COUNCIL		-		570,760	
CITY CLERKS		-		366,020	
ELECTIONS		-		14,130	
POLICE DEPT		-		9,120,188	
PARKS & REC		-		1,687,900	
STREETS		-		1,064,820	
IT DEPT		-		1,063,659	
PLANNING		-		983,365	
FINANCE		-		907,330	
GENERAL FUND SUBTOTAL	\$	16,781,265	\$	16,719,872	\$ 61,393
UTILITY FUNDS					
ELECTRIC FUND TOTAL		35,690,909		35,650,273	40,636
WATER FUND TOTAL		4,204,619		3,402,635	801,984
SEWER FUND TOTAL		6,787,186		6,621,009	166,177
SOLID WASTE FUND TOTAL		1,931,800		2,001,381	(69,581)
GRAND TOTAL	\$	65,395,779	\$	64,395,170	\$ 1,000,609



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2026 (FY2026)

General Fund Revenue & Operating Expenses by Department

Administration	City Clerks	Planning	Finance	IT
Police	Parks & Recreation	Street Maint	City Council	

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	REVENUE	100	401010	INTRAFUND TRANSFER IN-BUDGETED	-	-	-	-	(632,531)	0.0%	0.0%
General Fund	REVENUE	100	401020	INTRAFUND TRANSFER IN-ECON DEV	-	-	(287,801)	(287,801)	(214,962)	-25.3%	-25.3%
General Fund	REVENUE	100	401030	TRANSFERS IN / STORMWTR MAINT	-	-	(110,000)	(110,000)	(16,000)	-85.5%	-85.5%
General Fund	REVENUE	100	411000	INTEREST INCOME-POOLED CASH	(107,810)	(9,428)	(35,269)	(7,135)	(55,860)	58.4%	683.0%
General Fund	REVENUE	100	411015	LICENSE FEES-BUSINESS	-	-	-	(12,614)	(11,500)	0.0%	-8.8%
General Fund	REVENUE	100	411051	INTERFUND TRANSFER IN-WATER	(300,000)	(300,000)	(315,000)	(315,000)	(490,000)	55.6%	55.6%
General Fund	REVENUE	100	411052	ELECTRIC MARGIN ELIMINATN	-	-	(50,000)	-	(103,116)	106.2%	0.0%
General Fund	REVENUE	100	411053	WS MARGIN ELIMINATION	-	-	(12,550)	-	(12,000)	-4.4%	0.0%
General Fund	REVENUE	100	411054	INTERFUND TRANSFER IN-SEWER	-	(300,000)	(315,000)	(315,000)	(438,000)	39.0%	39.0%
General Fund	REVENUE	100	411101	TAX REVENUE-REAL PROPERTY	(4,991,943)	(5,706,434)	(6,290,516)	(6,517,927)	(6,825,300)	8.5%	4.7%
General Fund	REVENUE	100	411103	TAX REVENUE-PENALTIES	(28,322)	(22,637)	(29,000)	(25,030)	(26,330)	-9.2%	5.2%
General Fund	REVENUE	100	412010	TAX REVENUE-ENFORCED CODE VLTN	24,015	(22,114)	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	412020	INTEREST INCOME / INVESTMENTS	(10)	-	(300,300)	(300,300)	(128,950)	-57.1%	-57.1%
General Fund	REVENUE	100	412030	LATE PENALTIES	(2,992)	(1,525)	(2,000)	(2,000)	(1,525)	-23.8%	-23.8%
General Fund	REVENUE	100	421000	PERMIT REV-BUILDING PERMITS	(306,810)	(301,597)	(250,000)	(381,767)	(320,530)	28.2%	-16.0%
General Fund	REVENUE	100	421020	PD REVENUE-SPECIAL DUTY	(71,348)	(122,358)	-	(130,000)	-	0.0%	-100.0%
General Fund	REVENUE	100	421060	PD REVENUE-MISC	(2,500)	(225)	(42,285)	(43,000)	(21,117)	-50.1%	-50.9%
General Fund	REVENUE	100	421070	PD REVENUE-STATE PENSION FUNDS	(255,002)	(263,066)	(270,000)	(274,104)	(290,800)	7.7%	6.1%
General Fund	REVENUE	100	421090	PD REV-PRINTING & COPYING FEES	(19,005)	(16,645)	(17,000)	(16,584)	(17,000)	0.0%	2.5%
General Fund	REVENUE	100	421092	SALE OF PROPERTY & EQUIP.	(413)	(29,881)	(1,000)	(29,708)	(2,500)	150.0%	-91.6%
General Fund	REVENUE	100	421098	PD REV-SPECIAL DUTY OVERHEAD	(8,880)	-	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	421099	PD REV-SRO SCHOOL FUNDING	(150,000)	(157,500)	(165,000)	(165,000)	(172,500)	4.5%	4.5%
General Fund	REVENUE	100	421100	PERMIT REVENUE-EXPIRED PERMIT	(397)	(200)	-	(60)	-	0.0%	-100.0%
General Fund	REVENUE	100	421101	LICENSE FEES-CONTRACTOR	(71,035)	(72,945)	(67,000)	(56,395)	(62,500)	-6.7%	10.8%
General Fund	REVENUE	100	421102	LICENSE FEES-RENTAL	(127,500)	(114,775)	(120,000)	(138,453)	(152,000)	26.7%	9.8%
General Fund	REVENUE	100	421200	PERMIT REVENUE-BUILDING VIOLTN	(4,435)	(3,295)	-	(2,330)	(3,000)	0.0%	28.8%
General Fund	REVENUE	100	421500	PERMIT REV-CONSOLIDATED BUDGET	-	-	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	422000	DEVPMNT FEES-BOARD OF ADJUSTMT	(6,300)	(6,300)	(3,000)	(8,960)	(9,180)	206.0%	2.5%
General Fund	REVENUE	100	423000	DEVPMNT FEES-CONDITIONAL USE	(7,700)	(2,100)	(3,000)	(2,987)	(3,060)	2.0%	2.5%
General Fund	REVENUE	100	423010	OTHER REV-INSURANCE PROCEEDS	(1,000)	-	(36,289)	(36,567)	-	-100.0%	-100.0%
General Fund	REVENUE	100	424000	PLANNING / REZONING APP REV	(4,376)	(3,545)	(3,000)	(1,291)	(1,200)	-60.0%	-7.0%
General Fund	REVENUE	100	425000	DEVPMNT FEES-SUB DIVISION	(52,220)	(35,755)	-	(28,165)	(28,900)	0.0%	2.6%
General Fund	REVENUE	100	426000	FEES-SITE PLAN APPLICATION	(57,856)	(56,134)	-	(95,844)	(98,250)	0.0%	2.5%
General Fund	REVENUE	100	428103	CODE VIOLATION-GRASSCUTTING	(16,000)	700	(24,000)	(3,936)	(20,000)	-16.7%	408.1%
General Fund	REVENUE	100	429010	FEES-ANNEXATION FEE	-	-	-	(9,151)	(9,400)	0.0%	2.7%
General Fund	REVENUE	100	429020	FEES-ZONING VERIFICATION	(220)	(300)	-	(384)	(400)	0.0%	4.2%
General Fund	REVENUE	100	429050	FEES-LAND USE PLANNING REVIEW	(19,660)	(3,932)	(61,100)	(3,412)	(5,000)	-91.8%	46.5%
General Fund	REVENUE	100	439010	INTRAFUND TRANSFER IN-GF RES	(93,222)	-	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	442101	PD REVENUE-POLICE FINES	(80,334)	(109,697)	(95,000)	(111,747)	(100,000)	5.3%	-10.5%
General Fund	REVENUE	100	453024	P&R DEVELOPER FEE REVENUE	(20,799)	-	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	471010	REVENUE-RECREATION FEES	(82,139)	(45,871)	(83,000)	(83,000)	(99,000)	19.3%	19.3%
General Fund	REVENUE	100	481030	CODE ENFORCEMENT	(29,388)	(19,351)	-	(13,603)	(13,940)	0.0%	2.5%
General Fund	REVENUE	100	481090	RENTAL LICENSE FEE	-	(800)	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	491010	FEES-RETURNED CHECK	(100)	(250)	-	(420)	(400)	0.0%	-4.8%
General Fund	REVENUE	100	491020	TOWER RENTAL-SPRINT PCS	(18,172)	(18,172)	(29,733)	(18,172)	(18,172)	-38.9%	0.0%
General Fund	REVENUE	100	491021	TOWER RENTAL-TMOBILE	-	-	(7,200)	(9,987)	(29,232)	306.0%	192.7%
General Fund	REVENUE	100	491025	TOWER RENTAL-VERIZON	(28,661)	(26,272)	(29,517)	(28,661)	(28,661)	-2.9%	0.0%

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	REVENUE	100	491030	TOWER RENTAL-AT&T	(16,800)	(18,200)	(19,320)	(16,800)	(16,800)	-13.0%	0.0%
General Fund	REVENUE	100	491035	TOWER RENTAL-VERIZON-S.E TOWER	(27,755)	(30,976)	(29,964)	(29,439)	(30,329)	1.2%	3.0%
General Fund	REVENUE	100	491038	TOWER RENTAL-VERIZON-10TH ST	(30,513)	(31,123)	(31,798)	(31,741)	(32,380)	1.8%	2.0%
General Fund	REVENUE	100	491039	TOWER RENTAL-AT&T S.WASH TOWER	(28,026)	(31,220)	(29,733)	(29,713)	(30,625)	3.0%	3.1%
General Fund	REVENUE	100	491040	FRANCHISE FEE-CHESAPEAKE GAS	(46,750)	(44,950)	(44,950)	(52,868)	(42,000)	-6.6%	-20.6%
General Fund	REVENUE	100	491045	FRANCHISE FEE-PROPANE	-	(402)	(400)	(3,505)	(3,000)	650.0%	-14.4%
General Fund	REVENUE	100	491050	FRANCHISE FEE-CATV	(185,152)	(168,932)	(173,000)	(94,693)	(144,000)	-16.8%	52.1%
General Fund	REVENUE	100	491055	POLE AGREEMENTS-CATV	(7,539)	(7,539)	(7,600)	(18,247)	(15,206)	100.1%	-16.7%
General Fund	REVENUE	100	491060	LEASE REV-FIBER OPTIC RENTAL	(16,948)	(38,599)	(38,600)	(1,426)	(38,600)	0.0%	2607.6%
General Fund	REVENUE	100	491090	SALE OF EQUIPMENT	(11,263)	(24,113)	(2,000)	(85,677)	(30,000)	1400.0%	-65.0%
General Fund	REVENUE	100	491099	REVENUE-MISCELLANEOUS	(5,079)	(7,226)	(12,000)	(3,522)	(12,000)	0.0%	240.7%
General Fund	REVENUE	100	491101	INTERDEPARTMENTAL TRFS	(1,701,741)	(1,371,976)	(1,444,373)	(1,444,373)	(1,588,810)	10.0%	10.0%
General Fund	REVENUE	100	491102	TRANSFER IN FROM WATER	-	(1,790)	(1,000)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	491103	TRANSFER IN FROM SEWER	-	(1,790)	(1,000)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	491104	TRANSFER IN FROM SOL WST	-	(2,560)	-	-	-	0.0%	0.0%
General Fund	REVENUE	100	491105	INTERFUND TRANSFER IN-ELECTRIC	(2,500,000)	(3,756,130)	(3,946,500)	(3,942,000)	(4,334,700)	9.8%	10.0%
General Fund	REVENUE	100	491210	TRANSFER IN FROM ISF - GARAGE	-	(1,030)	(500)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	491220	TRANSFER IN FROM ISF - PW	-	(5,620)	(4,500)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	491230	TRANSFER IN FROM ISF - TECH	-	(1,540)	(2,000)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	491240	TRANSFER IN FROM ISF - CUST SV	-	(5,110)	(6,500)	-	-	-100.0%	0.0%
General Fund	REVENUE	100	492015	TRANSFER IN-RTT POLICE	(300,000)	(200,000)	(100,000)	(100,000)	-	-100.0%	-100.0%
General Fund	REVENUE	100	498100	INTRAFUND TRANSFER IN-PY PROJ	-	-	-	-	-	0.0%	0.0%
				Total Revenue	(11,820,098)	(13,523,228)	(14,950,297)	(15,440,498)	(16,781,265)	12.2%	8.7%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	CITY ADMIN	10101010	511010	SALARIES & WAGES	581,236	418,378	450,814	446,184	499,950	10.9%	12.1%
General Fund	CITY ADMIN	10101010	511030	OVERTIME	6,254	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10101010	511045	VACATION REDEMPTION	2,362	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10101010	520010	SOCIAL SECURITY	43,613	30,971	38,345	31,788	39,090	1.9%	23.0%
General Fund	CITY ADMIN	10101010	520020	UNEMPLOYMENT/TRAINING TAX	1,469	595	725	803	850	17.2%	5.8%
General Fund	CITY ADMIN	10101010	520030	DE FMLA TAX	-	-	-	1,572	2,020	0.0%	28.5%
General Fund	CITY ADMIN	10101010	530015	HOLIDAY BANK 2 - PAYOUT	(21,651)	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10101010	532075	VISION CARE	334	227	247	221	-	-100.0%	-100.0%
General Fund	CITY ADMIN	10101010	550005	VISION CARE	-	-	-	-	250	0.0%	0.0%
General Fund	CITY ADMIN	10101010	550010	RETIREMENT	62,227	45,478	55,754	47,930	50,610	-9.2%	5.6%
General Fund	CITY ADMIN	10101010	550015	MEDICAL INSURANCE	89,062	47,342	63,720	60,395	71,480	12.2%	18.4%
General Fund	CITY ADMIN	10101010	550020	LIFE INSURANCE	3,474	2,587	3,189	2,745	3,280	2.9%	19.5%
General Fund	CITY ADMIN	10101010	550035	RETIREE MEDICAL BENEFITS	8,799	9,627	2,050	989	-	-100.0%	-100.0%
General Fund	CITY ADMIN	10101010	553005	WORKERS COMP. PREMIUMS	1,698	1,557	3,749	2,867	1,460	-61.1%	-49.1%
General Fund	CITY ADMIN	10101020	533090	O&M - TRAINING	15,148	7,466	13,736	7,460	16,000	16.5%	114.5%
General Fund	CITY ADMIN	10101021	533016	O&M-TUITION REIMBURSEMENT	12,998	(7,512)	2,200	-	10,500	377.3%	0.0%
General Fund	CITY ADMIN	10104022	516814	EMPLOYEE RECOGNITION	-	33,838	34,000	36,258	29,000	-14.7%	-20.0%
General Fund	CITY ADMIN	10104040	535030	O&M-TELEPHONE	3,025	3,409	3,500	3,048	2,550	-27.1%	-16.3%
General Fund	CITY ADMIN	10104040	555031	O&M-CELLPHONE	-	-	200	115	620	210.0%	437.9%
General Fund	CITY ADMIN	10104042	536013	O&M-COPIER	(47,520)	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10104043	535040	O&M-ADVERTISING & PRINTING	26,444	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10104043	535041	O&M-MARKETING	19,337	20,661	21,340	23,280	22,690	6.3%	-2.5%
General Fund	CITY ADMIN	10104044	536010	O&M-SUPPLIES	5,520	746	950	127	950	0.0%	650.1%
General Fund	CITY ADMIN	10104045	536920	OFFICE FURNITURE	7,642	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10104051	536012	O&M-COMPUTER	4,035	-	-	-	4,960	0.0%	0.0%
General Fund	CITY ADMIN	10104051	536015	O&M-POSTAGE	(16,453)	-	50	-	50	0.0%	0.0%
General Fund	CITY ADMIN	10104051	536711	DISCRETIONARY FUNDS	6,194	1,600	7,500	2,760	7,500	0.0%	171.7%
General Fund	CITY ADMIN	10104051	556011	O&M-GENERAL EXPENSE	7,897	7,911	6,000	4,604	7,800	30.0%	69.4%
General Fund	CITY ADMIN	10104080	539080	COST ALLOC-CITY HALL TO ADMIN	35,173	17,858	17,731	17,731	21,390	20.6%	20.6%
General Fund	CITY ADMIN	10104442	535060	O&M-SOFTWARE MAINTENANCE	8,720	6,085	16,156	18,476	33,000	104.3%	78.6%
General Fund	CITY ADMIN	10104643	533012	O&M-COMPENSATION STUDY	-	5,625	30,000	30,000	59,200	97.3%	97.3%
General Fund	CITY ADMIN	10104743	533010	O&M-CONTRACT SERVICES	28,966	5,500	26,000	122	32,000	23.1%	26043.8%
General Fund	CITY ADMIN	10104743	533020	O&M-LEGAL SERVICES	14,003	9,128	13,775	14,444	12,750	-7.4%	-11.7%
General Fund	CITY ADMIN	10104743	533021	O&M-LEGAL-HR	533	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10104943	533030	O&M-AUDITING	201	936	6,820	3,468	2,610	-61.7%	-24.7%
General Fund	CITY ADMIN	10104943	535020	O&M-INSURANCE	8,718	5,611	8,579	10,295	9,140	6.5%	-11.2%
General Fund	CITY ADMIN	10106060	632587	INTEREST EXP-LEASE-GASB87	2,921	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10106060	632596	INTEREST-SBITA-GASB96	44,624	-	-	-	-	0.0%	0.0%
General Fund	CITY ADMIN	10109080	539081	COST ALLOC-BILLING	6,079	-	-	-	-	0.0%	0.0%
Grand Total					973,083	675,624	827,129	767,681	941,700	13.9%	22.7%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	CITY CLERKS	10161010	511010	SALARIES & WAGES	-	202,026	199,765	145,648	179,270	-10.3%	23.1%
General Fund	CITY CLERKS	10161010	511030	OVERTIME	-	5,110	5,200	5,131	4,200	-19.2%	-18.1%
General Fund	CITY CLERKS	10161010	511045	VACATION REDEMPTION	-	2,374	-	-	-	0.0%	0.0%
General Fund	CITY CLERKS	10161010	512075	VISION CARE	-	124	-	98	-	0.0%	-100.0%
General Fund	CITY CLERKS	10161010	520010	SOCIAL SECURITY	-	18,014	15,508	11,227	13,930	-10.2%	24.1%
General Fund	CITY CLERKS	10161010	520020	UNEMPLOYMENT/TRAINING TAX	-	415	870	581	480	-44.8%	-17.4%
General Fund	CITY CLERKS	10161010	520030	DE FMLA TAX	-	-	-	545	720	0.0%	32.2%
General Fund	CITY CLERKS	10161010	532075	VISION CARE	-	-	130	-	-	-100.0%	0.0%
General Fund	CITY CLERKS	10161010	550005	VISION CARE	-	-	-	-	130	0.0%	0.0%
General Fund	CITY CLERKS	10161010	550010	RETIREMENT	-	20,521	15,780	12,895	16,510	4.6%	28.0%
General Fund	CITY CLERKS	10161010	550015	MEDICAL INSURANCE	-	35,998	36,240	18,263	49,510	36.6%	171.1%
General Fund	CITY CLERKS	10161010	550020	LIFE INSURANCE	-	1,344	1,440	28,885	1,370	-4.9%	-95.3%
General Fund	CITY CLERKS	10161010	553005	WORKERS COMP. PREMIUMS	-	628	250	172	220	-12.0%	28.0%
General Fund	CITY CLERKS	10161020	533090	O&M - TRAINING	-	10,770	12,000	10,014	12,500	4.2%	24.8%
General Fund	CITY CLERKS	10164040	525031	O&M-CELLPHONE	-	-	480	343	510	6.3%	48.8%
General Fund	CITY CLERKS	10164040	535030	O&M-TELEPHONE	-	1,462	1,070	1,154	730	-31.8%	-36.7%
General Fund	CITY CLERKS	10164043	535040	O&M-ADVERTISING & PRINTING	-	12,151	20,000	21,203	25,600	28.0%	20.7%
General Fund	CITY CLERKS	10164044	536010	O&M-SUPPLIES	-	1,702	2,500	776	2,500	0.0%	222.0%
General Fund	CITY CLERKS	10164051	536012	O&M-COMPUTER	-	-	-	-	1,490	0.0%	0.0%
General Fund	CITY CLERKS	10164051	536015	O&M-POSTAGE	-	265	400	216	400	0.0%	85.3%
General Fund	CITY CLERKS	10164051	556011	O&M-GENERAL EXPENSE	-	3,001	3,500	3,964	4,200	20.0%	6.0%
General Fund	CITY CLERKS	10164080	539080	COST ALLOC-CITY HALL TO ADMIN	-	17,858	17,731	17,783	21,390	20.6%	20.3%
General Fund	CITY CLERKS	10164442	535060	O&M-SOFTWARE MAINTENANCE	-	-	12,530	14,960	15,000	19.7%	0.3%
General Fund	CITY CLERKS	10164743	533020	O&M-LEGAL SERVICES	-	7,029	6,975	6,494	7,750	11.1%	19.3%
General Fund	CITY CLERKS	10164743	533060	RECORDS RETENTION	-	-	2,000	-	2,000	0.0%	0.0%
General Fund	CITY CLERKS	10164943	533030	O&M-AUDITING	-	936	2,430	1,282	1,040	-57.2%	-18.9%
General Fund	CITY CLERKS	10164943	535020	O&M-INSURANCE	-	5,611	3,710	2,461	4,570	23.2%	85.7%
Grand Total					-	347,340	360,509	304,095	366,020	1.5%	20.4%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	CITY COUNCIL	10111010	511010	SALARIES & WAGES	31,605	43,170	51,080	49,115	51,080	0.0%	4.0%
General Fund	CITY COUNCIL	10111010	520010	SOCIAL SECURITY	2,418	3,303	3,910	3,758	3,910	0.0%	4.1%
General Fund	CITY COUNCIL	10114022	516814	EMPLOYEE RECOGNITION	36,654	-	-	-	-	0.0%	0.0%
General Fund	CITY COUNCIL	10114040	545030	O&M-TELEPHONE	201	1,216	600	650	730	21.7%	12.3%
General Fund	CITY COUNCIL	10114042	511601	O&M-COMPUTER EXPENSE	-	-	-	-	6,970	0.0%	0.0%
General Fund	CITY COUNCIL	10114043	513020	O&M-LEGAL SERVICES	30,816	46,198	36,150	40,034	33,500	-7.3%	-16.3%
General Fund	CITY COUNCIL	10114043	513021	O&M-LEGAL SP TOPIC-LITIGATION	-	-	-	-	15,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114043	516811	PUBLIC OFFICIAL INSURANCE	14,897	14,223	20,680	21,000	23,670	14.5%	12.7%
General Fund	CITY COUNCIL	10114043	516815	CODIFICATION	11,028	10,595	15,600	18,000	18,000	15.4%	0.0%
General Fund	CITY COUNCIL	10114043	516837	ARMORY EXPENSES	9,780	14,957	20,000	19,353	25,000	25.0%	29.2%
General Fund	CITY COUNCIL	10114043	516838	FMR POST OFFICE BUILDING	-	-	-	-	11,400	0.0%	0.0%
General Fund	CITY COUNCIL	10114043	516839	RESIDENT SURVEY	-	-	26,400	26,400	-	-100.0%	-100.0%
General Fund	CITY COUNCIL	10114043	516840	STRATEGIC PLAN	8,581	-	-	-	-	0.0%	0.0%
General Fund	CITY COUNCIL	10114043	516848	EMERGENCY OPS PLAN	-	7,500	46,000	46,000	-	-100.0%	-100.0%
General Fund	CITY COUNCIL	10114050	511908	CITY HALL COST ALLOCATION	35,173	35,714	35,462	35,565	(42,780)	-220.6%	-220.3%
General Fund	CITY COUNCIL	10114051	516813	COUNCIL EXPENSE	28,169	37,057	37,610	36,106	40,000	6.4%	10.8%
General Fund	CITY COUNCIL	10114051	537001	CND-O&M	42,785	-	-	-	-	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516812	CHRISTMAS DECORATIONS	2,728	560	3,500	55	2,000	-42.9%	3536.4%
General Fund	CITY COUNCIL	10114052	516816	CARLISLE FIRE COMPANY	205,000	205,000	205,000	205,000	205,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516817	MUSEUM	35,500	40,000	40,000	40,000	40,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516818	CARLISLE FIRE INCENTIVE	-	5,000	12,000	-	12,500	4.2%	0.0%
General Fund	CITY COUNCIL	10114052	516819	DOWNTOWN MILFORD INC.	47,500	50,000	50,000	50,000	50,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516820	MILFORD LIBRARY	26,750	28,000	28,000	28,000	28,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516834	ECONOMIC DEVELOPMENT	132,703	-	-	-	-	0.0%	0.0%
General Fund	CITY COUNCIL	10114052	516845	COMMUNITY FESTIVALS	70,000	10,000	65,000	60,000	40,000	-38.5%	-33.3%
General Fund	CITY COUNCIL	10114053	516841	KENT ECONOMIC PARTNERSHIP	-	-	-	-	20,000	0.0%	0.0%
General Fund	CITY COUNCIL	10114442	535060	O&M-SOFTWARE MAINTENANCE	5,508	-	6,240	6,948	29,200	367.9%	320.3%
General Fund	CITY COUNCIL	10114943	533030	O&M-AUDITING	-	1,872	4,850	2,562	2,080	-57.1%	-18.8%
General Fund	CITY COUNCIL	10119090	507299	INTRAFUND XFER OUT-GF	93,222	-	-	-	-	0.0%	0.0%
General Fund	CITY COUNCIL	10119090	529081	XFER TO CUSTOMER SVC (TAX)	-	46,053	48,200	48,200	(44,500)	-192.3%	-192.3%
CITY COUNCIL Total					871,019	600,418	756,282	736,747	570,760	-24.5%	-22.5%
General Fund	ELECTIONS	10121010	511010	SALARIES & WAGES	720	5,714	5,930	3,213	5,500	-7.3%	71.2%
General Fund	ELECTIONS	10121010	520010	SOCIAL SECURITY	-	-	-	-	420	0.0%	0.0%
General Fund	ELECTIONS	10121010	553005	WORKERS COMP. PREMIUMS	-	-	-	-	10	0.0%	0.0%
General Fund	ELECTIONS	10124043	545040	ADVERTISING & PRINTING	2,305	5,081	5,000	2,603	5,200	4.0%	99.7%
General Fund	ELECTIONS	10124052	514601	O&M-ELECTION SUPPLIES	511	2,284	3,000	420	3,000	0.0%	614.3%
ELECTIONS Total					3,535	13,079	13,930	6,237	14,130	1.4%	126.6%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	POLICE DEPT	10601010	511010	SALARIES & WAGES	10,118	10,065	10,240	10,700	28,670	180.0%	168.0%
General Fund	POLICE DEPT	10601010	511030	OVERTIME	248,878	266,413	185,000	224,083	185,000	0.0%	-17.4%
General Fund	POLICE DEPT	10601010	511031	DOJ & HIGHWAY SAFETY OT	7,320	-	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10601010	511034	SPECIAL DUTY PAY	71,868	100,676	-	106,551	-	0.0%	-100.0%
General Fund	POLICE DEPT	10601010	511036	OVERTIME (CIVILIAN)	-	-	65,500	91,296	72,000	9.9%	-21.1%
General Fund	POLICE DEPT	10601010	511045	VACATION REDEMPTION	14,369	11,020	12,890	13,676	23,190	79.9%	69.6%
General Fund	POLICE DEPT	10601010	511050	ON CALL PAY	36,743	36,899	41,200	42,064	41,800	1.5%	-0.6%
General Fund	POLICE DEPT	10601010	511055	SHIFT DIFFERENTIAL DISPATCH	18,409	17,985	18,000	19,568	18,500	2.8%	-5.5%
General Fund	POLICE DEPT	10601010	511056	SHIFT DIFFERENTIAL	6,161	6,893	6,400	8,058	6,900	7.8%	-14.4%
General Fund	POLICE DEPT	10601010	511057	COURT STANDBY PAY	18,216	17,874	20,000	18,072	20,000	0.0%	10.7%
General Fund	POLICE DEPT	10601010	511110	SALARIES & WAGES	709,045	749,341	962,450	893,552	995,500	3.4%	11.4%
General Fund	POLICE DEPT	10601010	520010	SOCIAL SECURITY	297,458	322,259	339,950	363,060	388,030	14.1%	6.9%
General Fund	POLICE DEPT	10601010	520020	UNEMPLOYMENT/TRAINING TAX	3,769	8,477	9,260	9,298	10,150	9.6%	9.2%
General Fund	POLICE DEPT	10601010	520030	DE FMLA TAX	-	-	-	13,482	18,580	0.0%	37.8%
General Fund	POLICE DEPT	10601010	521100	POLICE DEPT SALARY	2,503,962	2,729,053	3,135,140	3,160,628	3,587,620	14.4%	13.5%
General Fund	POLICE DEPT	10601010	530015	HOLIDAY BANK 2 - PAYOUT	47,870	43,691	45,500	52,139	52,000	14.3%	-0.3%
General Fund	POLICE DEPT	10601010	530020	VACATION - SELL BACK	4,493	2,557	2,730	35,506	-	-100.0%	-100.0%
General Fund	POLICE DEPT	10601010	532075	VISION CARE	2,791	2,853	3,270	3,034	3,360	2.8%	10.8%
General Fund	POLICE DEPT	10601010	550010	RETIREMENT	458,516	535,405	704,000	705,603	799,100	13.5%	13.3%
General Fund	POLICE DEPT	10601010	550015	MEDICAL INSURANCE	628,944	726,949	977,250	892,795	946,520	-3.1%	6.0%
General Fund	POLICE DEPT	10601010	550020	LIFE INSURANCE	32,969	25,295	32,460	31,756	35,820	10.4%	12.8%
General Fund	POLICE DEPT	10601010	550035	RETIREE MEDICAL BENEFITS	8,495	10,136	12,220	12,136	11,980	-2.0%	-1.3%
General Fund	POLICE DEPT	10601010	553005	WORKERS COMP. PREMIUMS	102,880	115,059	132,560	136,565	148,470	12.0%	8.7%
General Fund	POLICE DEPT	10601011	511140	SICK & VACATION PAY	29,156	-	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10601020	533090	O&M - TRAINING	47,383	39,465	40,000	36,263	50,000	25.0%	37.9%
General Fund	POLICE DEPT	10601021	533016	O&M-TUITION REIMBURSEMENT	-	-	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10604040	515030	O&M-TELEPHONE	10,185	16,759	19,900	22,053	25,000	25.6%	13.4%
General Fund	POLICE DEPT	10604040	515031	O&M-CELLPHONE	13,359	18,248	23,050	21,601	24,450	6.1%	13.2%
General Fund	POLICE DEPT	10604040	516017	O&M-VEHICLE GAS	81,460	100,614	120,000	87,091	100,000	-16.7%	14.8%
General Fund	POLICE DEPT	10604040	516021	O&M-NATURAL GAS	-	5,229	12,500	10,349	13,500	8.0%	30.5%
General Fund	POLICE DEPT	10604040	516022	O&M-UTILITIES-POWER	19,025	36,695	38,400	42,661	49,200	28.1%	15.3%
General Fund	POLICE DEPT	10604040	516023	O&M-UTILITIES-WATER	2,928	4,384	5,400	4,199	5,300	-1.9%	26.2%
General Fund	POLICE DEPT	10604040	521024	O&M-FUEL OIL & DIESEL	7,726	5,972	10,400	945	5,000	-51.9%	429.3%
General Fund	POLICE DEPT	10604042	516012	O&M-COMPUTERS	11,914	12,346	12,400	7,477	18,400	48.4%	146.1%
General Fund	POLICE DEPT	10604042	516013	O&M-COPIER	(0)	5,737	7,000	3,563	7,000	0.0%	96.4%
General Fund	POLICE DEPT	10604043	513010	O&M-CONTRACT SERVICES	253,517	136,500	194,327	200,555	107,200	-44.8%	-46.5%
General Fund	POLICE DEPT	10604043	513012	O&M-BEHAVIORAL HEALTH UNIT	48,137	45,968	50,000	17,475	50,000	0.0%	186.1%
General Fund	POLICE DEPT	10604043	513020	O&M-LEGAL SERVICES	51,864	30,850	12,400	11,786	13,000	4.8%	10.3%
General Fund	POLICE DEPT	10604043	513030	O&M-AUDITING	1,006	9,362	28,610	15,030	11,940	-58.3%	-20.6%
General Fund	POLICE DEPT	10604043	515020	O&M-INSURANCE	51,288	51,591	61,850	71,108	68,910	11.4%	-3.1%
General Fund	POLICE DEPT	10604043	515021	O&M-INSURANCE-AUTO	32,792	61,556	56,500	71,282	71,670	26.8%	0.5%
General Fund	POLICE DEPT	10604043	515040	O&M-ADVERTISING & PRINTING	6,691	6,953	8,000	4,422	8,000	0.0%	80.9%
General Fund	POLICE DEPT	10604044	516010	O&M-SUPPLIES	21,931	22,786	19,000	18,491	19,000	0.0%	2.8%
General Fund	POLICE DEPT	10604044	516520	AMMUNITION & WEAPONRY	-	40,060	47,343	55,861	53,086	12.1%	-5.0%
General Fund	POLICE DEPT	10604044	521618	O&M-UNIFORMS & ACCESSORIES	50,219	44,871	49,800	47,902	49,800	0.0%	4.0%
General Fund	POLICE DEPT	10604045	516999	O&M-COVID-19 EXPENSES	885	-	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10604046	524029	O&M-VEHICLE GARAGE LABOR	64,481	81,417	104,000	77,832	79,560	-23.5%	2.2%
General Fund	POLICE DEPT	10604047	516980	O&M-VEH & EQUIP REPLACEMENT	-	-	215,300	215,300	200,000	-7.1%	-7.1%
General Fund	POLICE DEPT	10604047	524030	O&M-VEHICLE MAINTENANCE	60,275	69,165	126,289	93,336	90,000	-28.7%	-3.6%
General Fund	POLICE DEPT	10604048	514032	O&M-EQUIPMENT REPAIR & MAINT.	17,743	9,000	15,900	11,439	20,900	31.4%	82.7%

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	POLICE DEPT	10604049	514031	O&M-BUILDING MAINT & REPAIR	4,546	15,875	9,000	7,523	15,000	66.7%	99.4%
General Fund	POLICE DEPT	10604051	516015	O&M-POSTAGE	323	2,287	1,900	1,260	2,900	52.6%	130.1%
General Fund	POLICE DEPT	10604051	556011	O&M-GENERAL EXPENSE	15,976	7,465	9,500	10,515	8,500	-10.5%	-19.2%
General Fund	POLICE DEPT	10604054	516513	O&M-CRIMINAL INVESTIGATIONS	2,002	2,716	2,000	763	4,000	100.0%	424.5%
General Fund	POLICE DEPT	10604054	516514	O&M-COMMUNITY POLICING	4,621	5,871	7,000	6,598	7,000	0.0%	6.1%
General Fund	POLICE DEPT	10604054	516516	O&M-K-9	9,263	7,924	21,600	22,130	15,100	-30.1%	-31.8%
General Fund	POLICE DEPT	10604054	516517	O&M-SPECIAL OPS UNIT EXPENSE	2,840	7,844	8,000	6,534	8,000	0.0%	22.4%
General Fund	POLICE DEPT	10604442	535060	O&M-SOFTWARE MAINTENANCE	-	-	30,230	3,833	36,700	21.4%	857.4%
General Fund	POLICE DEPT	10606060	528016	USDA PD FACILITY PRIN	-	-	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10606060	528017	PD FACILITY USDA INTEREST	-	32,116	-	-	-	0.0%	0.0%
General Fund	POLICE DEPT	10607060	528010	DEBT SVC - PRN - PD FACILITY	-	-	103,798	101,000	122,678	18.2%	21.5%
General Fund	POLICE DEPT	10607060	528011	DEBT SVC - INT - PD FACILITY	-	-	536,250	360,000	366,204	-31.7%	1.7%
Grand Total					6,156,807	6,676,526	8,723,667	8,511,798	9,120,188	4.5%	7.1%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	PARKS & REC	10191010	511010	SALARIES & WAGES	481,615	521,641	549,640	581,129	656,260	19.4%	12.9%
General Fund	PARKS & REC	10191010	511030	OVERTIME	5,251	6,072	5,100	7,581	6,000	17.6%	-20.9%
General Fund	PARKS & REC	10191010	511045	VACATION REDEMPTION	1,232	3,707	4,010	6,642	7,020	75.1%	5.7%
General Fund	PARKS & REC	10191010	520010	SOCIAL SECURITY	37,357	40,427	46,490	45,435	51,810	11.4%	14.0%
General Fund	PARKS & REC	10191010	520020	UNEMPLOYMENT/TRAINING TAX	2,294	1,414	1,740	1,642	1,690	-2.9%	2.9%
General Fund	PARKS & REC	10191010	520030	DE FMLA TAX	-	-	-	1,767	2,650	0.0%	49.9%
General Fund	PARKS & REC	10191010	530020	VACATION - SELL BACK	11,452	-	-	-	-	0.0%	0.0%
General Fund	PARKS & REC	10191010	532075	VISION CARE	381	348	460	343	-	-100.0%	-100.0%
General Fund	PARKS & REC	10191010	550005	VISION CARE	-	-	-	-	510	0.0%	0.0%
General Fund	PARKS & REC	10191010	550010	RETIREMENT	42,200	44,745	54,350	53,167	60,890	12.0%	14.5%
General Fund	PARKS & REC	10191010	550015	MEDICAL INSURANCE	74,021	75,219	66,380	67,920	101,920	53.5%	50.1%
General Fund	PARKS & REC	10191010	550020	LIFE INSURANCE	2,723	3,358	4,350	4,311	4,670	7.4%	8.3%
General Fund	PARKS & REC	10191010	550040	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	0.0%	0.0%
General Fund	PARKS & REC	10191010	553005	WORKERS COMP. PREMIUMS	13,051	13,625	16,340	14,428	17,680	8.2%	22.5%
General Fund	PARKS & REC	10191020	533090	O&M - TRAINING	3,490	1,565	5,600	1,926	5,600	0.0%	190.7%
General Fund	PARKS & REC	10194032	516910	O&M-P&R ENTERPRISE EXPENSES	72,047	53,772	65,000	45,386	85,000	30.8%	87.3%
General Fund	PARKS & REC	10194040	515030	O&M-TELEPHONE	1,782	2,968	3,130	3,007	3,150	0.6%	4.8%
General Fund	PARKS & REC	10194040	515031	O&M-CELLPHONE	960	771	1,000	486	-	-100.0%	-100.0%
General Fund	PARKS & REC	10194040	516017	O&M-VEHICLE GAS	16,307	14,540	17,000	8,346	17,000	0.0%	103.7%
General Fund	PARKS & REC	10194040	516022	O&M-UTILITIES-POWER	11,577	10,280	12,250	13,187	14,750	20.4%	11.9%
General Fund	PARKS & REC	10194040	516023	O&M-UTILITIES-WATER	11,485	12,713	16,500	15,605	22,000	33.3%	41.0%
General Fund	PARKS & REC	10194040	516024	O&M-FUEL OIL	3,890	9,032	9,500	7,677	6,800	-28.4%	-11.4%
General Fund	PARKS & REC	10194042	516013	O&M-COPIER	3,220	2,912	4,305	2,955	3,215	-25.3%	8.8%
General Fund	PARKS & REC	10194043	513010	O&M-CONTRACT SERVICES	201,253	310,760	292,000	285,883	315,000	7.9%	10.2%
General Fund	PARKS & REC	10194043	513020	O&M-LEGAL SERVICES	53	-	-	-	2,000	0.0%	0.0%
General Fund	PARKS & REC	10194043	513030	O&M-AUDITING	604	5,617	14,540	7,694	6,230	-57.2%	-19.0%
General Fund	PARKS & REC	10194043	513050	O&M-ENGINEERING	-	-	1,000	-	1,000	0.0%	0.0%
General Fund	PARKS & REC	10194043	515020	O&M-INSURANCE	18,824	24,468	28,850	37,254	34,740	20.4%	-6.7%
General Fund	PARKS & REC	10194043	515040	O&M-ADVERTISING & PRINTING	1,760	-	2,000	52	500	-75.0%	869.7%
General Fund	PARKS & REC	10194044	516010	O&M-SUPPLIES	3,899	2,204	4,000	1,834	3,000	-25.0%	63.6%
General Fund	PARKS & REC	10194044	516025	O&M-UNIFORMS	3,000	-	5,000	3,987	-	-100.0%	-100.0%
General Fund	PARKS & REC	10194044	526018	O&M-UNIFORMS	1,139	3,856	-	-	5,000	0.0%	0.0%
General Fund	PARKS & REC	10194045	516920	O&M-OFFICE FURNITURE	1,322	1,503	1,740	120	1,740	0.0%	1350.3%
General Fund	PARKS & REC	10194046	524029	O&M-VEHICLE GARAGE LABOR	19,044	25,650	18,000	21,113	28,080	56.0%	33.0%
General Fund	PARKS & REC	10194047	514030	O&M-VEHICLE MAINTENANCE	390	-	-	-	-	0.0%	0.0%
General Fund	PARKS & REC	10194047	516980	O&M-VEH & EQUIP REPLACEMENT	-	-	34,500	34,500	34,500	0.0%	0.0%
General Fund	PARKS & REC	10194047	524030	O&M-VEHICLE MAINTENANCE	7,749	8,944	15,000	17,259	20,000	33.3%	15.9%
General Fund	PARKS & REC	10194049	513011	O&M-BOYS AND GIRLS CLUB RENT	18,750	18,750	20,625	16,875	20,625	0.0%	22.2%
General Fund	PARKS & REC	10194049	513015	O&M-CLEANING SERVICE	7,521	9,823	16,500	10,173	16,500	0.0%	62.2%
General Fund	PARKS & REC	10194049	514031	O&M-BUILDING MAINT & REPAIR	1,969	12,493	17,000	5,676	5,000	-70.6%	-11.9%
General Fund	PARKS & REC	10194049	514034	O&M-FACILITY MAINTENANCE	73,303	109,520	85,000	65,494	85,000	0.0%	29.8%
General Fund	PARKS & REC	10194051	516015	O&M-POSTAGE	4	3	50	47	50	0.0%	5.9%
General Fund	PARKS & REC	10194051	551612	O&M-COMPUTER	-	-	-	-	3,970	0.0%	0.0%
General Fund	PARKS & REC	10194051	556011	O&M-GENERAL EXPENSE	552	1,325	1,500	1,462	1,700	13.3%	16.3%
General Fund	PARKS & REC	10194442	535060	O&M-SOFTWARE MAINTENANCE	10,311	9,660	13,980	12,332	29,400	110.3%	138.4%
Grand Total					1,167,782	1,363,686	1,454,430	1,404,694	1,687,900	16.1%	20.2%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	IT	10151010	511010	SALARIES & WAGES	252,581	356,396	391,330	405,313	462,370	18.2%	14.1%
General Fund	IT	10151010	511030	OVERTIME	6,102	2,144	5,000	-	2,000	-60.0%	0.0%
General Fund	IT	10151010	520010	SOCIAL SECURITY	20,187	27,918	29,990	31,150	36,360	21.2%	16.7%
General Fund	IT	10151010	520020	UNEMPLOYMENT/TRAINING TAX	905	579	780	967	850	9.0%	-12.1%
General Fund	IT	10151010	520030	DE FMLA TAX	-	-	-	1,342	1,890	0.0%	40.9%
General Fund	IT	10151010	530020	VACATION - SELL BACK	9,894	-	-	-	-	0.0%	0.0%
General Fund	IT	10151010	532075	VISION CARE	180	247	250	247	-	-100.0%	-100.0%
General Fund	IT	10151010	550005	VISION CARE	-	-	-	-	310	0.0%	0.0%
General Fund	IT	10151010	550010	RETIREMENT	17,944	36,281	39,180	41,642	51,100	30.4%	22.7%
General Fund	IT	10151010	550015	MEDICAL INSURANCE	37,274	54,814	66,620	64,982	83,070	24.7%	27.8%
General Fund	IT	10151010	550020	LIFE INSURANCE	1,482	2,536	2,970	2,906	3,530	18.9%	21.5%
General Fund	IT	10151010	553005	WORKERS COMP. PREMIUMS	409	941	450	429	540	20.0%	26.0%
General Fund	IT	10151020	533090	O&M - TRAINING	4,604	21,791	25,000	17,623	25,000	0.0%	41.9%
General Fund	IT	10154040	585030	O&M-TELEPHONE	652	2,161	1,730	1,791	1,820	5.2%	1.6%
General Fund	IT	10154040	585031	O&M-CELLPHONE	916	2,239	2,700	2,749	4,350	61.1%	58.2%
General Fund	IT	10154040	586017	O&M-VEHICLE GAS	92	116	200	99	200	0.0%	102.6%
General Fund	IT	10154042	536013	O&M-COPIER	-	-	850	-	-	-100.0%	0.0%
General Fund	IT	10154042	585061	WEBSITE MAINTENANCE	11,247	14,391	15,050	17,348	38,125	153.3%	119.8%
General Fund	IT	10154042	585065	O&M-IT SECURITY & DR	16,146	16,019	68,310	60,636	143,400	109.9%	136.5%
General Fund	IT	10154042	585066	HARDWARE MAINTENANCE	-	555	24,000	2,520	17,000	-29.2%	574.6%
General Fund	IT	10154043	583010	O&M-CONTRACT SERVICES	64,263	31,536	31,500	1,450	84,129	167.1%	5703.6%
General Fund	IT	10154043	583030	O&M-AUDITING	201	1,872	4,850	2,562	2,080	-57.1%	-18.8%
General Fund	IT	10154043	585020	O&M-INSURANCE	615	1,197	1,415	1,698	2,260	59.8%	33.1%
General Fund	IT	10154044	586010	O&M-SUPPLIES	3,598	2,781	4,675	463	3,000	-35.8%	548.1%
General Fund	IT	10154046	524029	O&M-VEHICLE GARAGE LABOR	255	1,502	2,500	-	1,875	-25.0%	0.0%
General Fund	IT	10154047	524030	O&M-VEHICLE MAINTENANCE	-	55	900	-	1,500	66.7%	0.0%
General Fund	IT	10154047	586980	O&M-VEH & EQUIP REPLACEMENT	-	-	2,700	2,700	2,700	0.0%	0.0%
General Fund	IT	10154051	556011	O&M-GENERAL EXPENSE	104	1,054	10,000	335	7,000	-30.0%	1990.6%
General Fund	IT	10154051	586012	O&M-COMPUTER	21,025	72,587	50,000	29,422	30,900	-38.2%	5.0%
General Fund	IT	10154051	587001	CND-O&M	(140,437)	-	-	-	-	0.0%	0.0%
General Fund	IT	10154080	589080	COST ALLOC-CITY HALL TO IT	12,396	12,605	12,516	12,552	(15,100)	-220.6%	-220.3%
General Fund	IT	10154442	535060	O&M-SOFTWARE MAINTENANCE	177,584	155,030	190,580	239,681	71,400	-62.5%	-70.2%
Grand Total					520,219	819,348	986,046	942,606	1,063,659	7.9%	12.8%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	FINANCE	10131010	511010	SALARIES & WAGES	373,349	467,935	520,270	527,725	557,910	7.2%	5.7%
General Fund	FINANCE	10131010	511030	OVERTIME	644	355	3,500	1,634	3,500	0.0%	114.2%
General Fund	FINANCE	10131010	511045	VACATION REDEMPTION	1,286	1,358	1,520	1,506	1,580	3.9%	4.9%
General Fund	FINANCE	10131010	520010	SOCIAL SECURITY	29,181	36,062	40,680	40,511	44,280	8.8%	9.3%
General Fund	FINANCE	10131010	520020	UNEMPLOYMENT/TRAINING TAX	883	853	930	831	850	-8.6%	2.2%
General Fund	FINANCE	10131010	520030	DE FMLA TAX	-	-	-	1,732	2,300	0.0%	32.8%
General Fund	FINANCE	10131010	530020	VACATION - SELL BACK	8,135	-	-	-	-	0.0%	0.0%
General Fund	FINANCE	10131010	532075	VISION CARE	248	300	310	310	310	0.0%	-0.1%
General Fund	FINANCE	10131010	550010	RETIREMENT	40,350	46,594	57,910	58,591	60,960	5.3%	4.0%
General Fund	FINANCE	10131010	550015	MEDICAL INSURANCE	53,202	80,636	91,660	88,752	90,480	-1.3%	1.9%
General Fund	FINANCE	10131010	550020	LIFE INSURANCE	2,671	3,499	3,830	3,978	4,120	7.6%	3.6%
General Fund	FINANCE	10131010	553005	WORKERS COMP. PREMIUMS	598	1,246	650	605	690	6.2%	14.0%
General Fund	FINANCE	10131020	533090	O&M - TRAINING	1,574	2,020	4,243	2,882	5,000	17.8%	73.5%
General Fund	FINANCE	10134040	515602	O&M-UTILITIES-POWER	2,855	3,169	3,700	3,848	4,300	16.2%	11.7%
General Fund	FINANCE	10134040	555030	O&M-TELEPHONE	1,601	3,014	3,210	2,902	3,100	-3.4%	6.8%
General Fund	FINANCE	10134040	555031	O&M-CELLPHONE	480	526	500	482	510	2.0%	5.7%
General Fund	FINANCE	10134040	556023	O&M-UTILITIES-WATER	619	565	800	390	600	-25.0%	53.8%
General Fund	FINANCE	10134042	556013	O&M-COPIER	0	3,658	3,650	3,554	4,180	14.5%	17.6%
General Fund	FINANCE	10134043	553010	O&M-CONTRACT SERVICES	12,153	11,840	3,000	2,920	2,000	-33.3%	-31.5%
General Fund	FINANCE	10134043	553012	O&M-CONTRACT SERV-ACCOUNTING	-	-	-	-	73,000	0.0%	0.0%
General Fund	FINANCE	10134043	553030	O&M-AUDITING	201	1,872	4,850	2,562	2,080	-57.1%	-18.8%
General Fund	FINANCE	10134043	555020	O&M-INSURANCE	1,245	1,603	1,863	2,235	2,200	18.1%	-1.6%
General Fund	FINANCE	10134044	556010	O&M-SUPPLIES	5,545	3,936	4,500	4,877	4,500	0.0%	-7.7%
General Fund	FINANCE	10134045	551692	O&M-OFFICE FURNITURE	1,375	151	3,900	1,007	2,500	-35.9%	148.2%
General Fund	FINANCE	10134049	515153	O&M-CLEANING SERVICE	4,574	4,344	5,500	4,778	5,500	0.0%	15.1%
General Fund	FINANCE	10134049	554031	O&M-BUILDING MAINTENANCE	3,773	4,661	4,700	4,556	4,700	0.0%	3.2%
General Fund	FINANCE	10134051	556011	O&M-GENERAL EXPENSE	1,134	1,788	1,000	407	1,000	0.0%	145.9%
General Fund	FINANCE	10134051	556012	O&M-COMPUTER	-	-	-	-	2,980	0.0%	0.0%
General Fund	FINANCE	10134051	556015	O&M-POSTAGE	0	3,159	2,350	2,289	2,700	14.9%	18.0%
General Fund	FINANCE	10134442	535060	O&M-SOFTWARE MAINTENANCE	3,912	-	4,940	5,927	19,500	294.8%	229.0%
Grand Total					551,587	685,143	773,965	771,794	907,330	17.2%	17.6%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	PLANNING & CODE	10171010	511010	SALARIES & WAGES	410,094	466,219	522,980	524,069	548,630	4.9%	4.7%
General Fund	PLANNING & CODE	10171010	511030	OVERTIME	1,950	1,878	2,500	3,315	2,500	0.0%	-24.6%
General Fund	PLANNING & CODE	10171010	520010	SOCIAL SECURITY	30,651	34,634	38,690	38,310	41,480	7.2%	8.3%
General Fund	PLANNING & CODE	10171010	520020	UNEMPLOYMENT/TRAINING TAX	1,163	1,080	1,220	1,210	1,190	-2.5%	-1.7%
General Fund	PLANNING & CODE	10171010	520030	DE FMLA TAX	-	-	-	1,722	2,150	0.0%	24.9%
General Fund	PLANNING & CODE	10171010	530020	VACATION - SELL BACK	3,240	-	-	-	-	0.0%	0.0%
General Fund	PLANNING & CODE	10171010	532075	VISION CARE	371	407	440	433	-	-100.0%	-100.0%
General Fund	PLANNING & CODE	10171010	550005	VISION CARE	-	-	-	-	440	0.0%	0.0%
General Fund	PLANNING & CODE	10171010	550010	RETIREMENT	36,510	41,227	49,240	48,473	50,300	2.2%	3.8%
General Fund	PLANNING & CODE	10171010	550015	MEDICAL INSURANCE	104,039	123,338	143,140	131,460	141,320	-1.3%	7.5%
General Fund	PLANNING & CODE	10171010	550020	LIFE INSURANCE	3,145	3,438	4,160	4,148	4,200	1.0%	1.3%
General Fund	PLANNING & CODE	10171010	553005	WORKERS COMP. PREMIUMS	1,618	2,019	2,020	4,041	1,970	-2.5%	-51.3%
General Fund	PLANNING & CODE	10171020	533090	O&M - TRAINING	5,353	4,201	7,500	5,651	7,500	0.0%	32.7%
General Fund	PLANNING & CODE	10174032	596930	O&M-CREDIT CARD FEES	1,287	660	6,400	7,138	500	-92.2%	-93.0%
General Fund	PLANNING & CODE	10174040	595030	O&M-TELEPHONE	1,353	2,240	2,760	2,514	2,350	-14.9%	-6.5%
General Fund	PLANNING & CODE	10174040	595031	O&M-CELLPHONE	1,452	2,268	4,250	3,449	4,690	10.4%	36.0%
General Fund	PLANNING & CODE	10174040	596017	O&M-VEHICLE GAS	2,036	2,161	2,500	2,091	2,700	8.0%	29.1%
General Fund	PLANNING & CODE	10174042	596013	O&M-COPIER	0	2,923	2,730	2,956	3,215	17.8%	8.8%
General Fund	PLANNING & CODE	10174043	593010	O&M-CONTRACT SERVICES	11,969	3,735	8,700	3,438	15,000	72.4%	336.3%
General Fund	PLANNING & CODE	10174043	593020	O&M-LEGAL SERVICES	31,230	30,647	30,600	28,472	34,000	11.1%	19.4%
General Fund	PLANNING & CODE	10174043	593030	O&M-AUDITING SERVICE	201	1,872	4,850	2,562	2,080	-57.1%	-18.8%
General Fund	PLANNING & CODE	10174043	593050	ENGINEERING	-	-	-	-	1,000	0.0%	0.0%
General Fund	PLANNING & CODE	10174043	595020	O&M-INSURANCE	3,987	4,411	6,170	11,772	7,330	18.8%	-37.7%
General Fund	PLANNING & CODE	10174043	595610	REIMBURSABLE PLAN REV FEES	94,128	126,727	61,100	73,288	-	-100.0%	-100.0%
General Fund	PLANNING & CODE	10174044	596010	O&M-SUPPLIES	2,635	2,962	4,000	996	4,000	0.0%	301.6%
General Fund	PLANNING & CODE	10174044	596018	O&M-UNIFORMS	1,107	1,527	1,200	576	1,200	0.0%	108.3%
General Fund	PLANNING & CODE	10174046	524029	O&M-VEHICLE GARAGE LABOR	2,144	4,792	7,000	3,461	4,680	-33.1%	35.2%
General Fund	PLANNING & CODE	10174047	524030	O&M-VEHICLE MAINTENANCE	299	1,267	3,000	1,665	3,000	0.0%	80.1%
General Fund	PLANNING & CODE	10174047	596980	O&M-VEH & EQUIP REPLACEMENT	-	-	11,200	11,200	11,200	0.0%	0.0%
General Fund	PLANNING & CODE	10174049	596820	O&M-PROPERTY MAINTENANCE	30,232	20,620	25,000	13,350	25,000	0.0%	87.3%
General Fund	PLANNING & CODE	10174051	556011	O&M-GENERAL EXPENSE	1,150	3,969	5,000	2,879	5,000	0.0%	73.7%
General Fund	PLANNING & CODE	10174051	596012	O&M-COMPUTER	4,618	-	-	-	4,960	0.0%	0.0%
General Fund	PLANNING & CODE	10174051	596015	O&M-POSTAGE	(0)	9,611	8,000	6,013	8,000	0.0%	33.0%
General Fund	PLANNING & CODE	10174051	596810	O&M-DEMOLITIONS	-	23,000	2,500	3,000	-	-100.0%	-100.0%
General Fund	PLANNING & CODE	10174442	535060	O&M-SOFTWARE MAINTENANCE	7,009	3,178	8,940	10,230	29,200	226.6%	185.4%
General Fund	PLANNING & CODE	10179080	529020	INTERFUND TRANSFER TO GEN FUND	16,000	-	-	-	-	0.0%	0.0%
General Fund	PLANNING & CODE	10179080	599081	COST ALLOC-PUB WORKS	9,827	11,654	11,312	10,057	12,580	11.2%	25.1%
Grand Total					820,795	938,667	989,102	963,940	983,365	-0.6%	2.0%

FY 2026 BUDGET PROPOSAL - GENERAL FUND DETAIL - UPDATED 5/21/2025

FUND	DIVISION	ORG	OBJ	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
General Fund	STREETS DIV	10181010	511010	SALARIES & WAGES	242,784	245,412	255,151	244,572	280,940	10.1%	14.9%
General Fund	STREETS DIV	10181010	511030	OVERTIME	5,629	9,476	9,000	14,779	10,800	20.0%	-26.9%
General Fund	STREETS DIV	10181010	511045	VACATION REDEMPTION	1,070	-	-	-	-	0.0%	0.0%
General Fund	STREETS DIV	10181010	511050	ON CALL PAY	6,879	8,735	9,700	8,825	8,900	-8.2%	0.9%
General Fund	STREETS DIV	10181010	520010	SOCIAL SECURITY	20,202	19,819	21,600	20,448	22,170	2.6%	8.4%
General Fund	STREETS DIV	10181010	520020	UNEMPLOYMENT/TRAINING TAX	1,552	792	790	831	1,490	88.6%	79.2%
General Fund	STREETS DIV	10181010	520030	DE FMLA TAX	-	-	-	872	1,090	0.0%	25.1%
General Fund	STREETS DIV	10181010	530020	VACATION - SELL BACK	(366)	-	-	-	-	0.0%	0.0%
General Fund	STREETS DIV	10181010	532075	VISION CARE	281	250	300	261	-	-100.0%	-100.0%
General Fund	STREETS DIV	10181010	550005	VISION CARE	-	-	-	-	300	0.0%	0.0%
General Fund	STREETS DIV	10181010	550010	RETIREMENT	21,190	18,823	24,230	21,782	20,950	-13.5%	-3.8%
General Fund	STREETS DIV	10181010	550015	MEDICAL INSURANCE	70,210	72,717	73,404	78,215	84,860	15.6%	8.5%
General Fund	STREETS DIV	10181010	550020	LIFE INSURANCE	1,934	1,797	2,270	2,079	2,250	-0.9%	8.2%
General Fund	STREETS DIV	10181010	553005	WORKERS COMP. PREMIUMS	8,019	8,186	9,190	7,844	8,820	-4.0%	12.4%
General Fund	STREETS DIV	10181020	533090	O&M - TRAINING	1,379	5,020	9,700	5,342	8,500	-12.4%	59.1%
General Fund	STREETS DIV	10184040	515030	O&M-TELEPHONE	360	369	330	307	300	-9.1%	-2.3%
General Fund	STREETS DIV	10184040	515031	O&M-CELLPHONE	2,728	2,728	2,850	2,735	4,890	71.6%	78.8%
General Fund	STREETS DIV	10184040	516017	O&M-VEHICLE GAS	16,979	14,889	17,000	28,565	26,000	52.9%	-9.0%
General Fund	STREETS DIV	10184040	516021	O&M-NATURAL GAS	672	881	1,235	1,316	1,330	7.7%	1.1%
General Fund	STREETS DIV	10184042	516019	O&M-RADIO GF	-	-	400	451	500	25.0%	10.8%
General Fund	STREETS DIV	10184043	513010	O&M-CONTRACT SERVICES	1,940	1,276	28,015	36,417	10,000	-64.3%	-72.5%
General Fund	STREETS DIV	10184043	513020	O&M-LEGAL SERVICES	990	990	990	921	1,100	11.1%	19.5%
General Fund	STREETS DIV	10184043	513030	O&M-AUDITING	604	5,617	14,540	7,694	6,230	-57.2%	-19.0%
General Fund	STREETS DIV	10184043	513050	O&M-ENGINEERING	-	-	-	-	10,000	0.0%	0.0%
General Fund	STREETS DIV	10184043	515013	O&M-ENVIRONMENTAL COMPLIANCE	1,800	1,890	2,000	2,268	14,000	600.0%	517.3%
General Fund	STREETS DIV	10184043	515020	O&M-INSURANCE	20,098	20,466	27,860	33,432	32,310	16.0%	-3.4%
General Fund	STREETS DIV	10184043	515040	O&M-ADVERTISING & PRINTING	28	1,145	960	-	1,200	25.0%	0.0%
General Fund	STREETS DIV	10184044	516010	O&M-SUPPLIES	1,946	1,400	2,725	1,239	15,000	450.5%	1110.4%
General Fund	STREETS DIV	10184044	516018	O&M-UNIFORMS	2,474	2,812	3,000	2,137	4,000	33.3%	87.2%
General Fund	STREETS DIV	10184044	516070	O&M-STREET SIGNS & MARKERS	18,965	9,992	24,000	20,562	45,000	87.5%	118.8%
General Fund	STREETS DIV	10184044	516071	O&M-STREET MATERIALS	6,734	12,731	17,000	11,324	30,000	76.5%	164.9%
General Fund	STREETS DIV	10184046	514029	O&M-VEHICLE GARAGE LABOR	17,470	19,964	20,000	24,588	28,080	40.4%	14.2%
General Fund	STREETS DIV	10184047	514030	O&M-VEHICLE MAINTENANCE	-	346	-	-	-	0.0%	0.0%
General Fund	STREETS DIV	10184047	516980	O&M-VEH & EQUIP REPLACEMENT	-	-	65,300	65,300	65,300	0.0%	0.0%
General Fund	STREETS DIV	10184047	524030	O&M-VEHICLE MAINTENANCE	32,025	10,708	34,450	40,430	35,000	1.6%	-13.4%
General Fund	STREETS DIV	10184050	516072	O&M-SNOW & ICE REMOVAL	780	7,607	17,259	17,400	11,000	-36.3%	-36.8%
General Fund	STREETS DIV	10184050	516073	O&M-STORM DRAINS	22	64,151	110,000	93,170	40,000	-63.6%	-57.1%
General Fund	STREETS DIV	10184050	516075	O&M-SIDEWALKS & CURBS	8,098	3,125	17,500	28	5,000	-71.4%	18023.8%
General Fund	STREETS DIV	10184050	516076	O&M-STREET LIGHTS	93,395	93,772	96,181	85,460	96,000	-0.2%	12.3%
General Fund	STREETS DIV	10184051	556011	O&M-GENERAL EXPENSE	2,596	512	1,000	70	2,000	100.0%	2771.1%
General Fund	STREETS DIV	10184080	519080	COST ALLOC-PW TO STREET	88,441	104,890	101,807	90,513	113,220	11.2%	25.1%
General Fund	STREETS DIV	10184442	535060	O&M-SOFTWARE MAINTENANCE	3,773	1,901	4,560	5,472	14,800	224.6%	170.5%
General Fund	STREETS DIV	10184451	531612	O&M-COMPUTER	-	-	-	-	1,490	0.0%	0.0%
General Fund	STREETS DIV	10184543	517005	TRANSPORTATION STDY (CND)	87,670	-	-	-	-	0.0%	0.0%
Grand Total					791,348	775,189	1,026,297	977,646	1,064,820	3.8%	8.9%



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2026 (FY2026)

Utility Funds

Electric Fund
Water Fund

Sewer Fund
Solid Waste Fund

FY 2026 BUDGET PROPOSAL - UTILITY FUND DETAIL - UPDATED 5/21/2025

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
REVENUE	350	402010	ELECTRIC FUND	INTRAFUND XFER IN-RESERVES	-	-	(890,731)	-	-	-100.0%	0.0%
REVENUE	350	411000	ELECTRIC FUND	INTEREST INCOME-POOLED CASH	(390,471)	(52,280)	(59,500)	(4,320)	(33,990)	-42.9%	686.8%
REVENUE	350	412020	ELECTRIC FUND	INTEREST INCOME / INVESTMENTS	(37)	-	(833,148)	(9,888)	(758,370)	-9.0%	7569.6%
REVENUE	350	423010	ELECTRIC FUND	OTHER REV-INSURANCE PROCEEDS	(5,681)	(11,997)	-	-	-	0.0%	0.0%
REVENUE	350	441010	ELECTRIC FUND	CUSTOMER BILLING-ELECTRIC	(24,590,043)	(26,957,535)	(28,858,158)	(30,923,723)	(31,652,607)	9.7%	2.4%
REVENUE	350	441011	ELECTRIC FUND	REVENUE-PRIVATE SECURITY LIGHT	(120,501)	(121,565)	(121,206)	(123,025)	(123,022)	1.5%	0.0%
REVENUE	350	441016	ELECTRIC FUND	FACILITY CHARGE-ELECTRIC	(2,547,090)	(2,605,456)	(2,661,927)	(2,982,278)	(2,901,970)	9.0%	-2.7%
REVENUE	350	441018	ELECTRIC FUND	PY BAD DEBT RECOVERY	(2,232)	(33)	-	-	-	0.0%	0.0%
REVENUE	350	441020	ELECTRIC FUND	LATE PENALTIES-ELECTRIC	(64,878)	(86,706)	(55,500)	(96,741)	(75,000)	35.1%	-22.5%
REVENUE	350	441030	ELECTRIC FUND	RET'D CHECK-RECONNECT FEE	(10,150)	(8,050)	(7,440)	(8,580)	(7,500)	0.8%	-12.6%
REVENUE	350	441040	ELECTRIC FUND	CONNECTION FEES-ELEC	(369,287)	(561,453)	(192,200)	(155,490)	(137,500)	-28.5%	-11.6%
REVENUE	350	441041	ELECTRIC FUND	UNDERGROUND ELEC SVC FEE	(27,000)	(35,000)	(21,500)	(13,200)	-	-100.0%	-100.0%
REVENUE	350	441049	ELECTRIC FUND	REV / TEMPORARY SERVICE	(450)	(330)	-	-	(550)	0.0%	0.0%
REVENUE	350	441060	ELECTRIC FUND	SUBCONTRACTOR LABOR	(4,615)	-	-	(30,832)	-	0.0%	-100.0%
REVENUE	350	441062	ELECTRIC FUND	REV / SUBCONTRACTOR MATERIALS	(2,393)	-	-	(174,280)	-	0.0%	-100.0%
REVENUE	350	441090	ELECTRIC FUND	PROCEEDS-ELEC INVENTORY SALES	(6,475)	(810)	-	2,473	-	0.0%	-100.0%
REVENUE	350	441096	ELECTRIC FUND	PROCEEDS-SALE OF EQUIP/SCRAP	(13,112)	(3,235)	(4,000)	(2,946)	-	-100.0%	-100.0%
REVENUE	350	441097	ELECTRIC FUND	SOLAR POWER PERMIT	(2,455)	(890)	(1,500)	(90)	(400)	-73.3%	344.4%
REVENUE	350	491099	ELECTRIC FUND	REVENUE-MISCELLANEOUS	(515,837)	(5,530)	(4,000)	(870)	-	-100.0%	-100.0%
REVENUE Total					(28,672,706)	(30,450,869)	(33,710,810)	(34,523,791)	(35,690,909)	5.9%	3.4%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	35501010	511010	ELECTRIC FUND	SALARIES & WAGES	1,040,271	1,049,536	1,296,080	1,219,106	1,369,090	5.6%	12.3%
EXPENSE	35501010	511030	ELECTRIC FUND	OVERTIME	54,579	84,013	63,000	78,582	80,000	27.0%	1.8%
EXPENSE	35501010	511045	ELECTRIC FUND	VACATION REDEMPTION	4,616	4,873	5,200	5,205	5,300	1.9%	1.8%
EXPENSE	35501010	511050	ELECTRIC FUND	ON CALL PAY	57,527	62,117	58,000	66,168	63,600	9.7%	-3.9%
EXPENSE	35501010	520010	ELECTRIC FUND	SOCIAL SECURITY	89,567	93,266	107,830	104,587	116,600	8.1%	11.5%
EXPENSE	35501010	520020	ELECTRIC FUND	UNEMPLOYMENT/TRAINING TAX	2,969	2,363	2,140	2,264	2,850	33.2%	25.9%
EXPENSE	35501010	520030	ELECTRIC FUND	DE FMLA TAX	-	-	-	4,032	5,420	0.0%	34.4%
EXPENSE	35501010	530020	ELECTRIC FUND	VACATION - SELL BACK	32,156	-	-	5,494	-	0.0%	-100.0%
EXPENSE	35501010	532075	ELECTRIC FUND	VISION CARE	736	736	750	711	-	-100.0%	-100.0%
EXPENSE	35501010	550005	ELECTRIC FUND	VISION CARE	-	-	-	-	780	0.0%	0.0%
EXPENSE	35501010	550010	ELECTRIC FUND	RETIREMENT	85,986	91,511	119,600	115,786	123,800	3.5%	6.9%
EXPENSE	35501010	550015	ELECTRIC FUND	MEDICAL INSURANCE	172,597	228,187	221,425	196,882	221,540	0.1%	12.5%
EXPENSE	35501010	550020	ELECTRIC FUND	LIFE INSURANCE	7,678	7,739	9,480	9,000	9,820	3.6%	9.1%
EXPENSE	35501010	550040	ELECTRIC FUND	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	0.0%	0.0%
EXPENSE	35501010	553005	ELECTRIC FUND	WORKERS COMP. PREMIUMS	37,495	38,463	46,040	37,602	45,500	-1.2%	21.0%
EXPENSE	35501020	533090	ELECTRIC FUND	O&M - TRAINING	14,876	17,766	26,250	19,752	21,000	-20.0%	6.3%
EXPENSE	35501021	533016	ELECTRIC FUND	O&M-TUITION REIMBURSEMENT	-	-	2,135	2,559	5,000	134.2%	95.4%
EXPENSE	35501080	529060	ELECTRIC FUND	COST ALLOC-ALL TO GEN FUND	579,483	644,040	657,190	657,190	722,910	10.0%	10.0%
EXPENSE	35501080	529070	ELECTRIC FUND	COST ALLOC-METER TECH	344,043	384,196	419,117	433,793	444,780	6.1%	2.5%
EXPENSE	35501080	529080	ELECTRIC FUND	COST ALLOC-PUB WORKS	356,117	422,954	410,552	365,007	456,540	11.2%	25.1%
EXPENSE	35501080	529082	ELECTRIC FUND	COST ALLOC-BILLING	552,604	621,325	710,914	652,680	744,585	4.7%	14.1%
EXPENSE	35504140	525030	ELECTRIC FUND	O&M-TELEPHONE	2,259	2,662	2,450	2,441	2,650	8.2%	8.6%
EXPENSE	35504140	526023	ELECTRIC FUND	O&M-UTILITIES-WATER	2,267	2,355	2,470	2,219	2,600	5.3%	17.2%
EXPENSE	35504240	526017	ELECTRIC FUND	O&M-VEHICLE GAS	26,162	22,772	25,000	21,095	25,000	0.0%	18.5%
EXPENSE	35504242	526019	ELECTRIC FUND	O&M-RADIO ELEC	-	-	3,500	2,303	5,500	57.1%	138.8%
EXPENSE	35504242	526090	ELECTRIC FUND	O&M-COMPUTERS	-	-	-	-	2,980	0.0%	0.0%
EXPENSE	35504244	526010	ELECTRIC FUND	O&M-SUPPLIES	1,454	2,044	2,500	481	2,500	0.0%	419.4%
EXPENSE	35504244	526018	ELECTRIC FUND	O&M-UNIFORMS	17,418	25,498	35,000	34,907	35,000	0.0%	0.3%
EXPENSE	35504245	526025	ELECTRIC FUND	O&M-SMALL TOOLS	16,043	8,748	8,000	8,645	10,000	25.0%	15.7%
EXPENSE	35504251	556011	ELECTRIC FUND	O&M-GENERAL EXPENSE	276	-	4,000	555	4,000	0.0%	620.9%
EXPENSE	35504332	525011	ELECTRIC FUND	O&M-SUBSTATIONS	117,676	25,287	60,000	16,024	77,500	29.2%	383.7%
EXPENSE	35504332	525012	ELECTRIC FUND	O&M-DISTRIBUTION LINES	206,076	378,477	272,500	216,673	325,000	19.3%	50.0%
EXPENSE	35504332	525014	ELECTRIC FUND	O&M-VEGETATION CONTROL	18,287	104,473	107,500	128,859	75,000	-30.2%	-41.8%
EXPENSE	35504332	525840	ELECTRIC FUND	INVENTORY VAR-MATLS & SUPPLIES	79,705	36,363	-	-	-	0.0%	0.0%
EXPENSE	35504340	525031	ELECTRIC FUND	O&M-CELLPHONE	2,520	3,643	4,180	4,415	4,220	1.0%	-4.4%
EXPENSE	35504343	525013	ELECTRIC FUND	O&M-ENVIRONMENTAL COMPLIANCE	37,370	24,323	40,000	40,284	35,000	-12.5%	-13.1%
EXPENSE	35504346	524029	ELECTRIC FUND	O&M-VEHICLE GARAGE LABOR	19,757	39,547	44,000	31,288	37,440	-14.9%	19.7%
EXPENSE	35504347	524030	ELECTRIC FUND	O&M-VEHICLE MAINTENANCE	44,838	23,133	40,000	38,676	35,000	-12.5%	-9.5%
EXPENSE	35504348	524420	ELECTRIC FUND	EQUIPMENT RENTAL	-	-	2,500	-	2,500	0.0%	0.0%
EXPENSE	35504350	525010	ELECTRIC FUND	O&M-TRAFFIC SIGNALS	47,449	578	15,000	9,960	15,000	0.0%	50.6%
EXPENSE	35504350	526075	ELECTRIC FUND	SIDEWALKS	-	-	10,000	-	-	-100.0%	0.0%
EXPENSE	35504442	535060	ELECTRIC FUND	O&M-SOFTWARE MAINTENANCE	6,254	3,153	12,200	12,397	38,800	218.0%	213.0%
EXPENSE	35504531	525016	ELECTRIC FUND	O&M-DEMEC POWER PURCHASED	20,169,499	22,171,710	24,086,932	24,595,155	25,187,603	4.6%	2.4%
EXPENSE	35504543	523010	ELECTRIC FUND	O&M-CONTRACT SERVICES	19,261	21,965	25,000	4,100	25,000	0.0%	509.7%
EXPENSE	35504543	523020	ELECTRIC FUND	O&M-LEGAL SERVICES	1,643	1,440	1,440	1,346	1,600	11.1%	18.8%
EXPENSE	35504543	523030	ELECTRIC FUND	O&M-AUDITING	1,208	11,235	16,500	8,163	12,450	-24.5%	52.5%
EXPENSE	35504543	523050	ELECTRIC FUND	O&M-ENGINEERING	4,973	2,654	20,000	-	20,000	0.0%	0.0%
EXPENSE	35504543	525020	ELECTRIC FUND	O&M-INSURANCE	135,420	165,354	184,420	256,616	228,300	23.8%	-11.0%
EXPENSE	35504543	525040	ELECTRIC FUND	O&M-ADVERTISING & PRINTING	3,466	1,026	2,500	35	2,500	0.0%	7000.7%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	35504543	529504	ELECTRIC FUND	BROADBAND WIFI FEASBILIT	60,792	-	-	-	-	0.0%	0.0%
EXPENSE	35504549	525015	ELECTRIC FUND	O&M-WAREHOUSE EXPENSE	342	866	2,000	1,402	2,000	0.0%	42.7%
EXPENSE	35504552	527063	ELECTRIC FUND	TREE PLANTING	2,246	-	-	-	-	0.0%	0.0%
EXPENSE	35504560	526930	ELECTRIC FUND	O&M-BOND DEBT EXPENSE	375	425	500	495	500	0.0%	1.0%
EXPENSE	35504576	528500	ELECTRIC FUND	NEW SERVICES	-	63,449	50,000	165,773	125,000	150.0%	-24.6%
EXPENSE	35504576	528517	ELECTRIC FUND	DEV-WATERGATE	-	34,670	-	4,122	-	0.0%	-100.0%
EXPENSE	35504576	528522	ELECTRIC FUND	DEV-MILFORD PONDS, LLC	-	15,932	170,335	244,927	-	-100.0%	-100.0%
EXPENSE	35504576	528543	ELECTRIC FUND	DEV-WESTWOOD	-	6,009	260,336	6,841	-	-100.0%	-100.0%
EXPENSE	35504576	528544	ELECTRIC FUND	DEV-HICKORY GLEN	-	4,681	2,365	2,838	-	-100.0%	-100.0%
EXPENSE	35504576	528545	ELECTRIC FUND	DEV-RED CEDAR FARMS	-	-	415,350	18,789	-	-100.0%	-100.0%
EXPENSE	35505047	526980	ELECTRIC FUND	O&M-VEH & EQUIP REPLACEMENT	-	-	208,000	208,000	210,000	1.0%	1.0%
EXPENSE	35506032	527510	ELECTRIC FUND	BAD DEBT EXPENSE - ELECTRIC	36,443	-	-	-	-	0.0%	0.0%
EXPENSE	35506032	528030	ELECTRIC FUND	INTEREST ON METER DEPOSIT	721	762	700	718	750	7.1%	4.5%
EXPENSE	35506060	528022	ELECTRIC FUND	2016 BOND INTEREST	85,941	82,215	79,815	79,815	79,815	0.0%	0.0%
EXPENSE	35506069	528040	ELECTRIC FUND	AMORTIZATION-BOND COST	10,758	-	-	-	-	0.0%	0.0%
EXPENSE	35506090	529010	ELECTRIC FUND	INTRAFUND XFER CAP RESERVES	-	-	-	-	-	0.0%	0.0%
EXPENSE	35507060	528021	ELECTRIC FUND	2016 BOND PRINCIPAL	-	240,000	240,000	240,000	240,000	0.0%	0.0%
EXPENSE	35509095	529020	ELECTRIC FUND	INTERFUND TRANSFER TO GEN FUND	2,626,108	3,756,130	3,946,500	3,942,000	4,334,700	9.8%	10.0%
EXPENSE Total					27,238,307	31,036,665	34,559,195	34,328,756	35,650,273	3.2%	3.8%
Electric Fund Total					(1,434,399)	585,795	848,385	(195,034)	(40,636)	-104.8%	-79.2%

FY 2026 BUDGET PROPOSAL - UTILITY FUND DETAIL - UPDATED 5/21/2025

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
REVENUE	320	411000	WATER FUND	INTEREST INCOME-POOLED CASH	(200,991)	(11,204)	(42,000)	(5,376)	(42,280)	0.7%	686.5%
REVENUE	320	412020	WATER FUND	INTEREST INCOME / INVESTMENTS	(3)	-	(189,000)	(2,796)	(214,540)	13.5%	7573.1%
REVENUE	320	441010	WATER FUND	CUSTOMER BILLING-WATER	(3,425,479)	(3,515,024)	(3,413,963)	(3,656,650)	(3,880,799)	13.7%	6.1%
REVENUE	320	441020	WATER FUND	LATE PENALTIES-WATER	(7,614)	(10,524)	(6,300)	(7,874)	(7,000)	11.1%	-11.1%
REVENUE	320	441040	WATER FUND	CONNECTION FEES-WATER	(40,751)	(63,795)	(25,000)	(28,272)	(28,000)	12.0%	-1.0%
REVENUE	320	441045	WATER FUND	NEW METER FEE-WATER	(13,800)	(37,000)	(18,000)	(43,800)	(32,000)	77.8%	-26.9%
REVENUE	320	491099	WATER FUND	REVENUE-MISCELLANEOUS	(2,010)	-	(2,000)	-	-	-100.0%	0.0%
REVENUE Total					(3,690,648)	(3,637,548)	(3,696,263)	(3,744,768)	(4,204,619)	13.8%	12.3%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	32201010	511010	WATER FUND	SALARIES & WAGES	235,413	242,175	295,590	289,339	323,460	9.4%	11.8%
EXPENSE	32201010	511030	WATER FUND	OVERTIME	16,246	16,882	15,800	20,019	18,700	18.4%	-6.6%
EXPENSE	32201010	511050	WATER FUND	ON CALL PAY	16,666	15,823	14,600	16,432	16,640	14.0%	1.3%
EXPENSE	32201010	520010	WATER FUND	SOCIAL SECURITY	19,933	20,760	24,180	25,144	27,010	11.7%	7.4%
EXPENSE	32201010	520020	WATER FUND	UNEMPLOYMENT/TRAINING TAX	804	594	790	881	940	19.0%	6.7%
EXPENSE	32201010	520030	WATER FUND	DE FMLA TAX	-	-	-	924	1,290	0.0%	39.6%
EXPENSE	32201010	530020	WATER FUND	VACATION - SELL BACK	5,183	-	-	8,336	-	0.0%	-100.0%
EXPENSE	32201010	532075	WATER FUND	VISION CARE	244	234	280	272	-	-100.0%	-100.0%
EXPENSE	32201010	550005	WATER FUND	VISION CARE	-	-	-	-	320	0.0%	0.0%
EXPENSE	32201010	550010	WATER FUND	RETIREMENT	22,138	23,228	27,480	28,345	30,020	9.2%	5.9%
EXPENSE	32201010	550015	WATER FUND	MEDICAL INSURANCE	46,005	50,325	75,770	70,688	80,370	6.1%	13.7%
EXPENSE	32201010	550020	WATER FUND	LIFE INSURANCE	1,785	1,822	2,390	2,417	2,530	5.9%	4.7%
EXPENSE	32201010	553005	WATER FUND	WORKERS COMP. PREMIUMS	7,311	8,929	10,460	9,422	10,990	5.1%	16.6%
EXPENSE	32201013	512075	WATER FUND	VISION CARE	-	-	-	-	-	0.0%	0.0%
EXPENSE	32201020	533090	WATER FUND	O&M - TRAINING	2,134	2,640	6,550	6,098	10,000	52.7%	64.0%
EXPENSE	32204131	524015	WATER FUND	O&M-PUMPING POWER PURCHASED	224,997	241,753	258,200	242,357	272,000	5.3%	12.2%
EXPENSE	32204140	525030	WATER FUND	O&M-TELEPHONE	422	500	310	329	350	12.9%	6.2%
EXPENSE	32204140	526021	WATER FUND	O&M-NATURAL GAS	672	881	1,235	1,316	1,330	7.7%	1.1%
EXPENSE	32204140	526023	WATER FUND	O&M-UTILITIES-WATER	906	1,484	1,570	1,380	1,600	1.9%	15.9%
EXPENSE	32204231	524013	WATER FUND	O&M-CHEMICALS	109,478	127,283	132,000	136,945	132,000	0.0%	-3.6%
EXPENSE	32204232	524011	WATER FUND	O&M-WELLS	15,038	52,726	85,000	22,474	85,000	0.0%	278.2%
EXPENSE	32204232	524012	WATER FUND	O&M-MAINS	14,853	21,998	25,000	29,885	25,000	0.0%	-16.3%
EXPENSE	32204232	526990	WATER FUND	O&M-INVENTORY ISSUED	(203)	-	-	-	-	0.0%	0.0%
EXPENSE	32204240	525031	WATER FUND	O&M-CELLPHONE	2,116	2,125	2,220	2,147	2,230	0.5%	3.9%
EXPENSE	32204242	526012	WATER FUND	O&M-COMPUTERS	-	-	-	-	500	0.0%	0.0%
EXPENSE	32204243	525040	WATER FUND	O&M-ADVERTISING & PRINTING	1,275	930	1,000	-	1,000	0.0%	0.0%
EXPENSE	32204244	526010	WATER FUND	O&M-SUPPLIES	2,654	1,601	4,000	1,734	4,000	0.0%	130.7%
EXPENSE	32204244	526018	WATER FUND	O&M-UNIFORMS	1,552	1,317	3,225	1,243	3,500	8.5%	181.5%
EXPENSE	32204245	524010	WATER FUND	O&M-METERS	-	-	10,000	-	10,000	0.0%	0.0%
EXPENSE	32204250	526075	WATER FUND	SIDEWALKS	-	-	40,000	2,310	40,000	0.0%	1631.6%
EXPENSE	32204251	526015	WATER FUND	O&M-POSTAGE	10	18	100	11	100	0.0%	838.4%
EXPENSE	32204251	556011	WATER FUND	O&M-GENERAL EXPENSE	731	248	2,000	1,381	2,000	0.0%	44.8%
EXPENSE	32204280	529030	WATER FUND	COST ALLOC-ALL TO WATER	262,090	290,984	313,429	313,429	344,770	10.0%	10.0%
EXPENSE	32204280	529070	WATER FUND	COST ALLOC-METER TECH	172,020	192,099	209,559	216,897	222,385	6.1%	2.5%
EXPENSE	32204280	529080	WATER FUND	COST ALLOC-PW TO WATER	169,466	200,821	194,918	173,294	216,770	11.2%	25.1%
EXPENSE	32204280	529082	WATER FUND	COST ALLOC-BILLING TO WATER	150,150	168,765	193,886	178,004	203,065	4.7%	14.1%
EXPENSE	32204331	524014	WATER FUND	O&M-SERVICE CONNECTIONS	9,968	12,794	15,000	13,133	15,000	0.0%	14.2%
EXPENSE	32204332	526019	WATER FUND	O&M-RADIO WATER	-	-	500	-	500	0.0%	0.0%
EXPENSE	32204340	526017	WATER FUND	O&M-VEHICLE GAS	11,490	10,658	12,500	15,125	16,000	28.0%	5.8%
EXPENSE	32204346	524029	WATER FUND	O&M-VEHICLE GARAGE LABOR	9,808	13,482	20,000	25,860	26,210	31.1%	1.4%
EXPENSE	32204347	524030	WATER FUND	O&M-VEHICLE MAINTENANCE	12,453	14,601	18,000	12,045	18,000	0.0%	49.4%
EXPENSE	32204349	524031	WATER FUND	O&M-BUILDING MAINTENANCE	2,702	4,920	10,000	8,957	10,000	0.0%	11.6%
EXPENSE	32204349	524034	WATER FUND	O&M-FACILITY MAINTENANCE	77,796	86,900	99,500	117,280	105,500	6.0%	-10.0%
EXPENSE	32204442	535060	WATER FUND	O&M-SOFTWARE MAINTENANCE	2,636	-	3,120	3,600	15,800	406.4%	338.9%
EXPENSE	32204543	523010	WATER FUND	O&M-CONTRACT SERVICES	29,877	39,827	48,000	38,232	59,000	22.9%	54.3%
EXPENSE	32204543	523020	WATER FUND	O&M-LEGAL SERVICES	2,970	2,970	2,970	2,843	3,300	11.1%	16.1%
EXPENSE	32204543	523030	WATER FUND	O&M-AUDITING	1,208	11,235	19,260	8,394	18,110	-6.0%	115.8%
EXPENSE	32204543	523050	WATER FUND	O&M-ENGINEERING	1,185	1,112	15,000	1,135	8,000	-46.7%	605.0%
EXPENSE	32204543	525020	WATER FUND	O&M-INSURANCE	29,408	34,002	38,210	53,742	51,870	35.7%	-3.5%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	32204550	523315	WATER FUND	O&M-STREET RESTORATION	-	574	60,000	1,788	60,000	0.0%	3256.6%
EXPENSE	32205047	526980	WATER FUND	O&M-VEH & EQUIP REPLACEMENT	-	-	46,250	46,250	50,200	8.5%	8.5%
EXPENSE	32206032	527510	WATER FUND	BAD DEBT EXPENSE - WATER	3,328	-	-	-	-	0.0%	0.0%
EXPENSE	32206060	528003	WATER FUND	LOAN-WASH ST PLANT-INT.	19,030	17,423	15,801	18,961	15,801	0.0%	-16.7%
EXPENSE	32206060	528024	WATER FUND	DEBT SVC-INT-2012 USDA #03	83,951	81,997	79,781	79,781	79,781	0.0%	0.0%
EXPENSE	32206090	529010	WATER FUND	INTRAFUND XFER TO WATER RES	5,250	-	-	-	-	0.0%	0.0%
EXPENSE	32207060	528002	WATER FUND	LOAN-WASH ST PLANT-PRIN.	-	161,850	163,473	163,473	163,473	0.0%	0.0%
EXPENSE	32207060	528023	WATER FUND	DEBT SVC-PRN-2012 USDA #03	-	104,003	106,220	106,220	106,220	0.0%	0.0%
EXPENSE	32209095	529020	WATER FUND	INTERFUND TRANSFER TO GEN FUND	365,415	301,790	316,000	315,000	490,000	55.1%	55.6%
EXPENSE Total					2,170,561	2,589,083	3,041,127	2,835,276	3,402,635	11.9%	20.0%
Water Fund Total					(1,520,088)	(1,048,465)	(655,136)	(909,492)	(801,984)	22.4%	-11.8%

FY 2026 BUDGET PROPOSAL - UTILITY FUND DETAIL - UPDATED 5/21/2025

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
REVENUE	330	411000	SEWER FUND	INTEREST INCOME-POOLED CASH	(135,957)	(16,443)	(34,500)	(3,456)	(27,230)	-21.1%	687.9%
REVENUE	330	412020	SEWER FUND	INTEREST INCOME / INVESTMENTS	(1)	-	(215,000)	(3,228)	(248,210)	15.4%	7589.3%
REVENUE	330	421010	SEWER FUND	PROCEEDS-EQUIP&SCRAP	-	(9,482)	-	-	(1,000)	0.0%	0.0%
REVENUE	330	441009	SEWER FUND	KENT COUNTY COST ADJUST.	(2,127,747)	(2,307,826)	(2,332,578)	(2,396,069)	(2,995,177)	28.4%	25.0%
REVENUE	330	441010	SEWER FUND	CUSTOMER BILLING-SEWER	(3,032,114)	(3,150,905)	(3,048,291)	(2,942,384)	(3,503,869)	14.9%	19.1%
REVENUE	330	441020	SEWER FUND	LATE PENALTIES-SEWER	(12,542)	(17,790)	(10,600)	(12,837)	(11,700)	10.4%	-8.9%
REVENUE	330	491099	SEWER FUND	REVENUE-MISCELLANEOUS	(36,064)	-	-	-	-	0.0%	0.0%
REVENUE Total					(5,344,425)	(5,502,447)	(5,640,969)	(5,357,974)	(6,787,186)	20.3%	26.7%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	33301010	511010	SEWER FUND	SALARIES & WAGES	234,697	241,806	295,590	289,233	323,460	9.4%	11.8%
EXPENSE	33301010	511030	SEWER FUND	OVERTIME	9,062	9,786	7,400	10,517	10,200	37.8%	-3.0%
EXPENSE	33301010	511050	SEWER FUND	ON CALL PAY	16,402	15,821	14,500	16,431	16,550	14.1%	0.7%
EXPENSE	33301010	520010	SEWER FUND	SOCIAL SECURITY	19,931	20,759	23,530	25,143	26,350	12.0%	4.8%
EXPENSE	33301010	520020	SEWER FUND	UNEMPLOYMENT/TRAINING TAX	804	594	790	881	940	19.0%	6.7%
EXPENSE	33301010	520030	SEWER FUND	DE FMLA TAX	-	-	-	924	1,300	0.0%	40.7%
EXPENSE	33301010	530020	SEWER FUND	VACATION - SELL BACK	5,183	-	-	8,336	-	0.0%	-100.0%
EXPENSE	33301010	532075	SEWER FUND	VISION CARE	243	233	280	271	-	-100.0%	-100.0%
EXPENSE	33301010	550005	SEWER FUND	VISION CARE	-	-	-	-	320	0.0%	0.0%
EXPENSE	33301010	550010	SEWER FUND	RETIREMENT	22,136	23,226	26,990	28,344	29,550	9.5%	4.3%
EXPENSE	33301010	550015	SEWER FUND	MEDICAL INSURANCE	46,005	50,324	75,770	70,688	80,370	6.1%	13.7%
EXPENSE	33301010	550020	SEWER FUND	LIFE INSURANCE	1,784	1,822	2,390	2,416	2,530	5.9%	4.7%
EXPENSE	33301010	553005	SEWER FUND	WORKERS COMP. PREMIUMS	7,327	8,914	10,130	9,422	10,650	5.1%	13.0%
EXPENSE	33301020	533090	SEWER FUND	O&M - TRAINING	846	555	1,500	864	1,500	0.0%	73.6%
EXPENSE	33301080	529040	SEWER FUND	COST ALLOC-ALL TO SEWER	262,090	290,984	313,429	313,429	344,770	10.0%	10.0%
EXPENSE	33304140	525030	SEWER FUND	O&M-TELEPHONE	314	369	170	173	150	-11.8%	-13.1%
EXPENSE	33304140	526021	SEWER FUND	O&M-NATURAL GAS	672	881	1,235	1,316	1,330	7.7%	1.1%
EXPENSE	33304231	524013	SEWER FUND	O&M-CHEMICALS	9,219	12,855	17,500	5,389	17,500	0.0%	224.7%
EXPENSE	33304231	524014	SEWER FUND	O&M-SERVICE CONNECTIONS	324	1,847	3,000	351	3,000	0.0%	754.6%
EXPENSE	33304231	524015	SEWER FUND	O&M-PUMPING POWER PURCHASED	43,385	44,961	46,300	44,205	49,400	6.7%	11.8%
EXPENSE	33304232	524012	SEWER FUND	O&M-MAINS	4,998	155	10,000	-	10,000	0.0%	0.0%
EXPENSE	33304232	524017	SEWER FUND	O&M-LIFT STATIONS	50,241	66,971	70,000	29,480	70,000	0.0%	137.4%
EXPENSE	33304240	526017	SEWER FUND	O&M-VEHICLE GAS	11,490	10,658	12,500	8,147	12,500	0.0%	53.4%
EXPENSE	33304242	526012	SEWER FUND	O&M-COMPUTERS	-	-	-	-	500	0.0%	0.0%
EXPENSE	33304243	525040	SEWER FUND	O&M-ADVERTISING & PRINTING	851	891	1,000	-	1,000	0.0%	0.0%
EXPENSE	33304244	526010	SEWER FUND	O&M-SUPPLIES	767	1,074	4,000	1,185	4,000	0.0%	237.6%
EXPENSE	33304244	526018	SEWER FUND	O&M-UNIFORMS	1,481	597	3,225	135	3,500	8.5%	2486.8%
EXPENSE	33304250	526075	SEWER FUND	SIDEWALKS	-	-	1,000	-	1,000	0.0%	0.0%
EXPENSE	33304251	556011	SEWER FUND	O&M-GENERAL EXPENSE	430	52	1,500	439	1,500	0.0%	241.5%
EXPENSE	33304280	529070	SEWER FUND	COST ALLOC-METER TECH	172,022	192,099	209,559	216,897	222,385	6.1%	2.5%
EXPENSE	33304280	529080	SEWER FUND	COST ALLOC-PUB WORKS	169,466	200,821	194,918	173,294	216,770	11.2%	25.1%
EXPENSE	33304280	529082	SEWER FUND	COST ALLOC-BILLING	150,150	168,765	193,886	178,004	203,065	4.7%	14.1%
EXPENSE	33304346	524029	SEWER FUND	O&M-VEHICLE GARAGE LABOR	9,945	14,462	20,000	25,848	23,400	17.0%	-9.5%
EXPENSE	33304347	524030	SEWER FUND	O&M-VEHICLE MAINTENANCE	5,636	9,842	11,000	12,042	20,000	81.8%	66.1%
EXPENSE	33304348	524032	SEWER FUND	O&M-MAINT. & REPAIR EQUIPMENT	4,045	3,205	5,000	483	5,000	0.0%	936.2%
EXPENSE	33304349	524018	SEWER FUND	O&M-FACILITY MAINTENANCE	565	751	5,000	582	5,000	0.0%	759.1%
EXPENSE	33304442	535060	SEWER FUND	O&M-SOFTWARE MAINTENANCE	2,448	-	3,120	3,600	15,800	406.4%	338.9%
EXPENSE	33304531	524019	SEWER FUND	O&M-WASTEWATER TREATMENT	2,090,644	2,372,454	2,332,578	2,266,556	2,995,177	28.4%	32.1%
EXPENSE	33304531	524020	SEWER FUND	O&M-WASTEWATER TREATMENT I&I	408,232	634,070	531,273	536,631	653,135	22.9%	21.7%
EXPENSE	33304543	523010	SEWER FUND	O&M-CONTRACT SERVICES	22,999	27,276	39,000	20,596	30,000	-23.1%	45.7%
EXPENSE	33304543	523020	SEWER FUND	O&M-LEGAL SERVICES	2,700	2,700	2,700	2,545	3,000	11.1%	17.9%
EXPENSE	33304543	523030	SEWER FUND	O&M-AUDITING	1,208	11,235	17,440	7,769	16,260	-6.8%	109.3%
EXPENSE	33304543	523050	SEWER FUND	O&M-ENGINEERING	1,520	-	4,000	414	8,000	100.0%	1832.4%
EXPENSE	33304543	523051	SEWER FUND	O&M-I&I STUDY	14,790	-	200,000	-	200,000	0.0%	0.0%
EXPENSE	33304543	525020	SEWER FUND	O&M-INSURANCE	13,865	11,124	12,610	19,244	19,670	56.0%	2.2%
EXPENSE	33304550	523015	SEWER FUND	STREET RESTORATION	-	-	7,500	-	7,500	0.0%	0.0%
EXPENSE	33304560	526930	SEWER FUND	O&M-BOND DEBT EXPENSE	375	400	500	495	500	0.0%	1.0%
EXPENSE	33305047	526980	SEWER FUND	O&M-VEH & EQUIP REPLACEMENT	-	7,995	98,000	98,000	98,000	0.0%	0.0%
EXPENSE	33306032	527510	SEWER FUND	BAD DEBT EXPENSE - SEWER	1,111	-	-	-	-	0.0%	0.0%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	33306060	528005	SEWER FUND	2016 BOND ISSUE INTEREST	42,255	39,088	37,088	-	37,088	0.0%	0.0%
EXPENSE	33306060	528007	SEWER FUND	2012 STATE REV. FUND-INT.	9,390	8,258	7,103	8,524	7,103	0.0%	-16.7%
EXPENSE	33306060	528009	SEWER FUND	KENT COUNTY BYPASS-INT.	23,838	23,223	22,594	27,113	22,594	0.0%	-16.7%
EXPENSE	33306060	528026	SEWER FUND	2019 USDA LOAN-INTEREST	22,006	21,565	21,118	3,463	21,118	0.0%	509.9%
EXPENSE	33306069	528031	SEWER FUND	AMORTIZATION-DEF.ON REF.	11,611	-	-	-	-	0.0%	0.0%
EXPENSE	33307060	528004	SEWER FUND	2016 BOND ISSUE PRINCIPAL	-	200,000	210,000	210,000	210,000	0.0%	0.0%
EXPENSE	33307060	528006	SEWER FUND	2012 STATE REV. FUND-PRIN	-	57,445	58,600	58,600	58,600	0.0%	0.0%
EXPENSE	33307060	528008	SEWER FUND	KENT COUNTY BYPASS-PRIN.	-	27,718	28,347	28,347	28,347	0.0%	0.0%
EXPENSE	33307060	528025	SEWER FUND	2019 USDA LOAN-PRINCIPAL	-	31,179	31,627	31,627	31,627	0.0%	0.0%
EXPENSE	33309095	529020	SEWER FUND	INTERFUND TRANSFER TO GEN FUND	65,415	301,790	316,000	315,000	438,000	38.6%	39.0%
EXPENSE Total					3,996,916	5,173,598	5,564,290	5,113,392	6,621,009	19.0%	29.5%
Sewer Fund Total					(1,347,509)	(328,849)	(76,679)	(244,582)	(166,177)	116.7%	-32.1%

FY 2026 BUDGET PROPOSAL - UTILITY FUND DETAIL - UPDATED 5/21/2025

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
REVENUE	340	402010	REFUSE FUND	INTRAFUND XFER IN-RESERVES	-	-	(122,700)	-	-	-100.0%	0.0%
REVENUE	340	411000	REFUSE FUND	INTEREST INCOME-POOLED CASH	(11,139)	(18,030)	(11,200)	(708)	(5,640)	-49.6%	696.6%
REVENUE	340	412020	REFUSE FUND	INTEREST INCOME / INVESTMENTS	(1)	-	(6,200)	(60)	(4,790)	-22.7%	7883.3%
REVENUE	340	441020	REFUSE FUND	LATE PENALTIES-SOLID WASTE	(4,454)	(5,179)	(3,600)	(4,845)	(4,100)	13.9%	-15.4%
REVENUE	340	441070	REFUSE FUND	COMMERCIAL TRASH BILLING	(71,286)	(76,496)	(78,655)	(81,261)	(84,784)	7.8%	4.3%
REVENUE	340	441071	REFUSE FUND	RESIDENTIAL TRASH BILLING	(1,479,592)	(1,614,762)	(1,636,268)	(1,728,527)	(1,832,186)	12.0%	6.0%
REVENUE	340	441072	REFUSE FUND	BULK TRASH	(950)	(750)	(900)	(150)	(100)	-88.9%	-33.3%
REVENUE	340	441073	REFUSE FUND	CONTAINER REPLACEMENT FEE	(420)	(350)	(400)	(420)	(200)	-50.0%	-52.4%
REVENUE	340	491099	REFUSE FUND	REVENUE-MISCELLANEOUS	(2,092)	-	-	-	-	0.0%	0.0%
REVENUE Total					(1,569,934)	(1,715,567)	(1,859,923)	(1,815,971)	(1,931,800)	3.9%	6.4%

DIVISION	ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
EXPENSE	34401010	511010	REFUSE FUND	SALARIES & WAGES	206,346	273,319	270,950	256,826	327,970	21.0%	27.7%
EXPENSE	34401010	511030	REFUSE FUND	OVERTIME	23,783	37,491	26,750	44,879	20,000	-25.2%	-55.4%
EXPENSE	34401010	520010	REFUSE FUND	SOCIAL SECURITY	15,137	21,326	21,230	20,595	25,590	20.5%	24.3%
EXPENSE	34401010	520020	REFUSE FUND	UNEMPLOYMENT/TRAINING TAX	1,269	1,307	880	913	1,350	53.4%	47.8%
EXPENSE	34401010	520030	REFUSE FUND	DE FMLA TAX	-	-	-	756	1,260	0.0%	66.7%
EXPENSE	34401010	530015	REFUSE FUND	HOLIDAY BANK 2 - PAYOUT	-	305	500	-	500	0.0%	0.0%
EXPENSE	34401010	530020	REFUSE FUND	VACATION - SELL BACK	(3,715)	-	-	-	-	0.0%	0.0%
EXPENSE	34401010	532075	REFUSE FUND	VISION CARE	176	252	300	263	-	-100.0%	-100.0%
EXPENSE	34401010	550005	REFUSE FUND	VISION CARE	-	-	-	-	380	0.0%	0.0%
EXPENSE	34401010	550010	REFUSE FUND	RETIREMENT	12,466	17,487	21,240	17,183	24,500	15.3%	42.6%
EXPENSE	34401010	550015	REFUSE FUND	MEDICAL INSURANCE	51,486	65,425	82,710	59,392	85,180	3.0%	43.4%
EXPENSE	34401010	550020	REFUSE FUND	LIFE INSURANCE	1,404	1,772	2,170	1,749	2,630	21.2%	50.4%
EXPENSE	34401010	550040	REFUSE FUND	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	0.0%	0.0%
EXPENSE	34401010	553005	REFUSE FUND	WORKERS COMP. PREMIUMS	6,083	8,432	9,700	7,868	10,410	7.3%	32.3%
EXPENSE	34401020	533090	REFUSE FUND	O&M - TRAINING	4,573	4,065	8,000	8,704	9,000	12.5%	3.4%
EXPENSE	34401080	529050	REFUSE FUND	COST ALLOC-ALL TO SOL WASTE	143,244	145,968	160,325	160,325	176,360	10.0%	10.0%
EXPENSE	34403032	528030	REFUSE FUND	INTEREST ON METER DEPOSIT	4	5	5	4	5	0.0%	24.0%
EXPENSE	34404232	526110	REFUSE FUND	O&M-TRASH CONTAINERS	32,438	35,050	55,850	66,506	60,000	7.4%	-9.8%
EXPENSE	34404232	526111	REFUSE FUND	O&M-YARD WASTE CANS	13,597	13,635	16,000	19,134	18,000	12.5%	-5.9%
EXPENSE	34404232	526112	REFUSE FUND	PW YARD CONTAINERS	-	1,762	-	-	4,000	0.0%	0.0%
EXPENSE	34404240	525031	REFUSE FUND	O&M-CELLPHONE	484	1,934	3,680	3,582	4,060	10.3%	13.3%
EXPENSE	34404242	526012	REFUSE FUND	O&M-COMPUTERS	-	-	-	-	500	0.0%	0.0%
EXPENSE	34404242	526019	REFUSE FUND	O&M-RADIO SOLID WASTE	-	-	-	-	2,500	0.0%	0.0%
EXPENSE	34404243	525040	REFUSE FUND	O&M-ADVERTISING & PRINTING	3,289	4,272	3,300	143	3,300	0.0%	2212.9%
EXPENSE	34404244	526010	REFUSE FUND	O&M-SUPPLIES	1,262	832	1,300	407	1,300	0.0%	219.2%
EXPENSE	34404244	526018	REFUSE FUND	O&M-UNIFORMS	1,471	1,040	2,800	1,474	2,800	0.0%	90.0%
EXPENSE	34404251	526015	REFUSE FUND	O&M-POSTAGE	9	2	20	2	20	0.0%	705.2%
EXPENSE	34404251	556011	REFUSE FUND	O&M-GENERAL EXPENSE	148	596	800	-	800	0.0%	0.0%
EXPENSE	34404280	529080	REFUSE FUND	COST ALLOC-PUB WORKS	98,267	116,545	113,119	100,570	125,800	11.2%	25.1%
EXPENSE	34404280	529082	REFUSE FUND	COST ALLOC-BILLING	149,820	168,448	193,884	178,002	203,065	4.7%	14.1%
EXPENSE	34404340	526017	REFUSE FUND	O&M-VEHICLE GAS	63,365	54,175	66,000	40,346	60,000	-9.1%	48.7%
EXPENSE	34404346	524029	REFUSE FUND	O&M-VEHICLE GARAGE LABOR	41,418	92,222	100,000	83,342	93,600	-6.4%	12.3%
EXPENSE	34404347	524030	REFUSE FUND	O&M-VEHICLE MAINTENANCE	116,929	102,773	148,000	137,263	145,000	-2.0%	5.6%
EXPENSE	34404442	535060	REFUSE FUND	O&M-SOFTWARE MAINTENANCE	9,256	16,317	14,890	21,985	15,000	0.7%	-31.8%
EXPENSE	34404531	524210	REFUSE FUND	O&M-LANDFILL FEES	303,896	319,884	298,500	289,509	325,000	8.9%	12.3%
EXPENSE	34404531	524212	REFUSE FUND	YARD WASTE FEES	-	18,902	22,000	19,329	25,000	13.6%	29.3%
EXPENSE	34404543	523010	REFUSE FUND	O&M-CONTRACT SERVICES	86,898	44,138	63,700	85,836	20,000	-68.6%	-76.7%
EXPENSE	34404543	523020	REFUSE FUND	O&M-LEGAL SERVICES	105	-	-	-	-	0.0%	0.0%
EXPENSE	34404543	523030	REFUSE FUND	O&M-AUDITING	1,208	11,234	10,900	4,848	12,450	14.2%	156.8%
EXPENSE	34404543	525020	REFUSE FUND	O&M-INSURANCE	13,552	15,948	14,920	17,804	16,720	12.1%	-6.1%
EXPENSE	34405047	526980	REFUSE FUND	O&M-VEH & EQUIP REPLACEMENT	-	-	54,070	54,070	100,651	86.1%	86.1%
EXPENSE	34406032	527510	REFUSE FUND	BAD DEBT EXPENSE - SOLID WASTE	7,862	-	-	-	-	0.0%	0.0%
EXPENSE	34406047	526071	REFUSE FUND	O&M-VEHICLE LOAN PAYBACK	(142,860)	-	71,430	-	71,430	0.0%	0.0%
EXPENSE	34406090	529010	REFUSE FUND	INTRAFUND XFER CAP RESERVES	-	-	-	-	-	0.0%	0.0%
EXPENSE Total					1,264,671	1,596,864	1,859,923	1,703,610	2,001,381	7.6%	17.5%



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2026 (FY2026)

Internal Service Funds

City Hall
Tech Services

Customer Service
Public Works & Garage

FY 2026 BUDGET PROPOSAL - ISF FUND DETAIL - UPDATED 5/21/2025

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
220	404014	PUBLIC WORKS	ENGINEERING FEES	-	-	(8,364)	-	-	-100.0%	0.0%
220	411020	PUBLIC WORKS	COST ALLOCATED TO WATER	(156,665)	(200,821)	(194,918)	(173,294)	(216,770)	11.2%	25.1%
220	411030	PUBLIC WORKS	COST ALLOCATED TO SEWER	(156,665)	(200,821)	(194,918)	(173,294)	(216,770)	11.2%	25.1%
220	411040	PUBLIC WORKS	COST ALLOCATED TO SOL WASTE	(95,815)	(116,545)	(113,119)	(100,570)	(125,800)	11.2%	25.1%
220	411050	PUBLIC WORKS	COST ALLOCATED TO ELECTRIC	(330,516)	(422,954)	(410,522)	(365,007)	(456,540)	11.2%	25.1%
220	411060	PUBLIC WORKS	COST ALLOCATED TO STREETS	(88,441)	(104,890)	(101,807)	(90,513)	(113,220)	11.2%	25.1%
220	411092	PUBLIC WORKS	COST ALLOCATED TO PLANNING	(9,827)	(11,654)	(11,312)	(10,057)	(12,580)	11.2%	25.1%
220	411095	PUBLIC WORKS	COST ALLOCATED TO TECH SVCS	(78,614)	(93,236)	(90,495)	(72,410)	(100,640)	11.2%	39.0%
220	433101	PUBLIC WORKS	COST ALLOCATED TO GARAGE	(49,134)	(58,272)	(56,559)	(60,282)	(62,900)	11.2%	4.3%
220	491099	PUBLIC WORKS	REVENUE-MISCELLANEOUS	-	-	-	(2,209)	-	0.0%	-100.0%
22801010	511010	PUBLIC WORKS	SALARIES & WAGES	591,522	570,648	614,208	557,799	652,120	6.2%	16.9%
22801010	511030	PUBLIC WORKS	OVERTIME	3,134	7,439	8,012	11,016	7,000	-12.6%	-36.5%
22801010	520010	PUBLIC WORKS	SOCIAL SECURITY	44,426	44,939	47,400	41,778	50,180	5.9%	20.1%
22801010	520020	PUBLIC WORKS	UNEMPLOYMENT/TRAINING TAX	1,882	1,361	1,510	1,303	1,660	9.9%	27.4%
22801010	520030	PUBLIC WORKS	DE FMLA TAX	-	-	-	1,764	2,570	0.0%	45.7%
22801010	530020	PUBLIC WORKS	VACATION - SELL BACK	23,316	-	-	6,750	-	0.0%	-100.0%
22801010	532075	PUBLIC WORKS	VISION CARE	417	379	470	293	-	-100.0%	-100.0%
22801010	550005	PUBLIC WORKS	VISION CARE	-	-	-	-	470	0.0%	0.0%
22801010	550010	PUBLIC WORKS	RETIREMENT	45,942	48,028	53,840	47,309	49,260	-8.5%	4.1%
22801010	550015	PUBLIC WORKS	MEDICAL INSURANCE	109,878	118,797	124,860	98,705	98,670	-21.0%	0.0%
22801010	550020	PUBLIC WORKS	LIFE INSURANCE	3,962	3,976	4,670	4,142	4,700	0.6%	13.5%
22801010	553005	PUBLIC WORKS	WORKERS COMP. PREMIUMS	4,544	6,389	8,790	6,546	10,220	16.3%	56.1%
22801020	533090	PUBLIC WORKS	O&M - TRAINING	14,324	12,303	29,830	17,782	29,830	0.0%	67.8%
22804140	555030	PUBLIC WORKS	O&M-TELEPHONE	1,870	2,892	4,010	3,673	4,550	13.5%	23.9%
22804140	555031	PUBLIC WORKS	O&M-CELLPHONE	1,928	2,210	2,020	1,933	2,030	0.5%	5.0%
22804240	556017	PUBLIC WORKS	O&M-VEHICLE GAS	2,515	1,943	2,500	1,806	3,400	36.0%	88.2%
22804242	556019	PUBLIC WORKS	O&M-RADIO PW	-	-	-	-	2,500	0.0%	0.0%
22804242	556090	PUBLIC WORKS	O&M-COMPUTERS	-	-	-	-	15,880	0.0%	0.0%
22804243	555040	PUBLIC WORKS	O&M-ADVERTISING & PRINTING	408	-	800	516	800	0.0%	55.1%
22804244	556010	PUBLIC WORKS	O&M-SUPPLIES	9,647	6,487	7,200	5,808	8,000	11.1%	37.8%
22804244	556018	PUBLIC WORKS	O&M-UNIFORMS	1,145	1,034	3,260	2,294	3,420	4.9%	49.1%
22804245	556920	PUBLIC WORKS	O&M-OFFICE EQUIPMENT	3,853	130	7,265	8,340	5,000	-31.2%	-40.0%
22804245	556999	PUBLIC WORKS	O&M-COVID-19 EXPENSES	1,053	-	-	-	-	0.0%	0.0%
22804251	556011	PUBLIC WORKS	O&M-GENERAL EXPENSE	2,286	3,707	4,600	4,973	5,000	8.7%	0.5%
22804251	556015	PUBLIC WORKS	O&M-POSTAGE	2,506	2,065	2,000	15	100	-95.0%	550.5%
22804340	556021	PUBLIC WORKS	O&M-NATURAL GAS	21,773	20,848	24,725	27,964	25,000	1.1%	-10.6%
22804340	556022	PUBLIC WORKS	O&M-UTILITIES-POWER	55,246	61,466	67,150	81,886	89,300	33.0%	9.1%
22804340	556023	PUBLIC WORKS	O&M-UTILITIES-WATER	4,757	5,345	5,200	4,750	5,600	7.7%	17.9%
22804342	556013	PUBLIC WORKS	O&M-COPIER	3,490	3,582	3,600	3,782	3,980	10.6%	5.2%
22804346	524029	PUBLIC WORKS	O&M-VEHICLE GARAGE LABOR	1,560	6,101	4,000	2,866	5,500	37.5%	91.9%
22804347	524030	PUBLIC WORKS	O&M-VEHICLE MAINTENANCE	1,427	220	2,800	1,897	5,000	78.6%	163.5%
22804349	554031	PUBLIC WORKS	O&M-BUILDING MAINTENANCE	19,753	48,793	42,400	45,459	93,020	119.4%	104.6%
22804442	535060	PUBLIC WORKS	O&M-SOFTWARE MAINTENANCE	8,363	6,656	14,010	10,847	37,100	164.8%	242.0%

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
22804543	553010	PUBLIC WORKS	O&M-CONTRACT SERVICES	12,694	15,026	9,300	5,805	11,370	22.3%	95.9%
22804543	553015	PUBLIC WORKS	O&M-CLEANING	37,064	34,615	40,500	43,022	40,500	0.0%	-5.9%
22804543	553020	PUBLIC WORKS	O&M-LEGAL SERVICES	253	-	-	-	-	0.0%	0.0%
22804543	553030	PUBLIC WORKS	O&M-AUDITING	805	7,490	6,800	2,960	8,300	22.1%	180.4%
22804543	553050	PUBLIC WORKS	ENGINEERING	-	540	12,020	-	5,000	-58.4%	0.0%
22804543	555020	PUBLIC WORKS	O&M-INSURANCE	3,295	3,737	4,600	5,520	7,090	54.1%	28.4%
22805047	556980	PUBLIC WORKS	O&M-VEH & EQUIP REPLACEMENT	-	-	4,800	4,800	11,100	131.3%	131.3%
22809095	529020	PUBLIC WORKS	INTERFUND TRANSFER TO GEN FUND	-	5,620	4,500	-	-	-100.0%	0.0%
			Public Works (ISF) Total	75,361	(154,428)	(8,364)	18,468	-	-100.0%	-100.0%

FY 2026 BUDGET PROPOSAL - ISF FUND DETAIL - UPDATED 5/21/2025

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
240	411020	CUST SVC	COST ALLOCATED TO WATER	(150,150)	(168,765)	(193,886)	(178,004)	(203,065)	4.7%	14.1%
240	411030	CUST SVC	COST ALLOCATED TO SEWER	(150,150)	(168,765)	(193,886)	(178,004)	(203,065)	4.7%	14.1%
240	411040	CUST SVC	COST ALLOCATED TO SOL WASTE	(149,820)	(168,448)	(193,884)	(178,002)	(203,065)	4.7%	14.1%
240	411050	CUST SVC	COST ALLOCATED TO ELECTRIC	(552,604)	(621,325)	(710,914)	(652,680)	(744,585)	4.7%	14.1%
240	431101	CUST SVC	COST ALLOC-GENERAL FUND	(6,079)	(46,053)	(48,200)	(44,252)	(44,500)	-7.7%	0.6%
240	491099	CUST SVC	REVENUE-MISCELLANEOUS	(3,733)	(2)	-	(1,771)	-	0.0%	-100.0%
24144542	565062	CUST SVC	O&M-CAMA-SOFTWARE MAINT.	8,800	9,240	9,700	11,640	9,500	-2.1%	-18.4%
24144542	566019	CUST SVC	O&M-TAX EXPENSE	6,379	4,021	6,500	5,352	5,000	-23.1%	-6.6%
24144543	563011	CUST SVC	O&M-TAX ASSESSOR SERVICES	(9,100)	15,750	32,000	9,240	30,000	-6.3%	224.7%
24801010	511010	CUST SVC	SALARIES & WAGES	474,027	543,992	605,099	573,072	613,260	1.3%	7.0%
24801010	511030	CUST SVC	OVERTIME	4,391	4,499	5,200	7,526	5,800	11.5%	-22.9%
24801010	511045	CUST SVC	VACATION REDEMPTION	996	-	1,120	-	-	-100.0%	0.0%
24801010	520010	CUST SVC	SOCIAL SECURITY	35,424	40,359	45,320	41,347	46,650	2.9%	12.8%
24801010	520020	CUST SVC	UNEMPLOYMENT/TRAINING TAX	1,948	1,565	1,690	1,614	1,860	10.1%	15.2%
24801010	520030	CUST SVC	DE FMLA TAX	-	-	-	1,722	2,420	0.0%	40.5%
24801010	530020	CUST SVC	VACATION - SELL BACK	4,875	-	-	-	-	0.0%	0.0%
24801010	532075	CUST SVC	VISION CARE	552	593	620	557	-	-100.0%	-100.0%
24801010	550005	CUST SVC	VISION CARE	-	-	-	-	620	0.0%	0.0%
24801010	550010	CUST SVC	RETIREMENT	47,715	55,067	64,180	58,595	59,490	-7.3%	1.5%
24801010	550015	CUST SVC	MEDICAL INSURANCE	126,508	160,626	186,220	171,899	165,410	-11.2%	-3.8%
24801010	550020	CUST SVC	LIFE INSURANCE	3,709	4,174	4,900	4,593	4,940	0.8%	7.5%
24801010	553005	CUST SVC	WORKERS COMP. PREMIUMS	760	1,395	750	650	760	1.3%	16.9%
24801020	533090	CUST SVC	O&M - TRAINING	629	1,104	3,700	887	3,700	0.0%	317.2%
24801021	533016	CUST SVC	O&M-TUITION REIMBURSEMENT	-	5,250	-	-	-	0.0%	0.0%
24804240	525031	CUST SVC	O&M-CELLPHONE	-	-	-	-	-	0.0%	0.0%
24804240	565030	CUST SVC	O&M-TELEPHONE	4,813	9,029	9,450	5,545	5,600	-40.7%	1.0%
24804240	566017	CUST SVC	O&M-VEHICLE GAS	95	98	200	74	200	0.0%	171.4%
24804242	566013	CUST SVC	O&M-COPIER	4,693	5,336	6,570	4,051	6,500	-1.1%	60.4%
24804243	563060	CUST SVC	O&M-COLLECTION EXPENSE	548	-	4,000	-	1,000	-75.0%	0.0%
24804243	565020	CUST SVC	O&M-INSURANCE	6,460	8,094	10,381	12,457	11,080	6.7%	-11.1%
24804243	566930	CUST SVC	O&M-BANK CHARGES-CREDIT CARD	138,832	162,515	150,000	157,293	200,000	33.3%	27.2%
24804244	566010	CUST SVC	O&M-SUPPLIES	5,556	5,983	6,000	4,519	6,000	0.0%	32.8%
24804245	566920	CUST SVC	O&M-OFFICE FURNITURE	3,042	-	-	-	2,000	0.0%	0.0%
24804246	524029	CUST SVC	O&M-VEHICLE GARAGE LABOR	425	392	1,000	1,392	1,410	41.0%	1.3%
24804247	524030	CUST SVC	O&M-VEHICLE MAINTENANCE	10	137	900	294	1,500	66.7%	410.2%
24804248	565061	CUST SVC	O&M-PITNEY BOWES EQUIP MAINT.	2,664	2,592	3,200	2,869	3,200	0.0%	11.5%
24804251	556011	CUST SVC	O&M-GENERAL EXPENSE	1,281	916	1,750	1,597	2,000	14.3%	25.2%
24804251	566012	CUST SVC	O&M-COMPUTER	-	-	-	-	7,440	0.0%	0.0%
24804251	566015	CUST SVC	O&M-POSTAGE	8,938	10,858	12,500	12,161	15,000	20.0%	23.3%
24804340	566022	CUST SVC	O&M-UTILITIES-POWER	10,639	10,814	12,280	9,964	10,700	-12.9%	7.4%
24804340	566023	CUST SVC	O&M-UTILITIES-WATER	661	629	700	443	630	-10.0%	42.2%
24804349	564031	CUST SVC	O&M-BUILDING MAINTENANCE	3,546	1,461	3,000	1,646	3,000	0.0%	82.3%
24804442	535060	CUST SVC	O&M-SOFTWARE MAINTENANCE	25,205	23,680	33,260	38,394	47,000	41.3%	22.4%

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
24804543	563010	CUST SVC	O&M-CONTRACT SERVICES	7,966	4,990	6,200	6,630	10,280	65.8%	55.1%
24804543	563012	CUST SVC	O&M-BILLPRINT OPS	60,575	68,051	72,880	66,731	73,200	0.4%	9.7%
24804543	563015	CUST SVC	O&M-CLEANING	6,021	6,638	8,000	6,532	8,000	0.0%	22.5%
24804543	563020	CUST SVC	O&M-LEGAL SERVICES	1,182	805	1,000	921	6,000	500.0%	551.7%
24804543	563030	CUST SVC	O&M-AUDITING	604	5,617	5,100	2,223	6,230	22.2%	180.3%
24804543	565040	CUST SVC	ADVERTISING & PRINTING	17,510	10,672	18,000	8,280	20,000	11.1%	141.6%
24805047	566980	CUST SVC	O&M-VEH & EQUIP REPLACEMENT	-	-	900	-	900	0.0%	0.0%
24809095	529020	CUST SVC	INTERFUND TRANSFER TO GEN FUND	-	5,110	6,500	-	-	-100.0%	0.0%
			Customer Service (ISF) Total	6,341	18,693	-	0	-	0.0%	-100.0%

FY 2026 BUDGET PROPOSAL - ISF FUND DETAIL - UPDATED 5/21/2025

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
230	411020	TECH SVCS	COST ALLOCATED TO WATER	(172,020)	(192,099)	(209,559)	(216,897)	(222,385)	6.1%	2.5%
230	411030	TECH SVCS	COST ALLOCATED TO SEWER	(172,022)	(227,025)	(209,559)	(216,897)	(222,385)	6.1%	2.5%
230	411050	TECH SVCS	COST ALLOCATED TO ELECTRIC	(344,043)	(349,269)	(419,117)	(433,793)	(444,780)	6.1%	2.5%
23801010	511010	TECH SVCS	SALARIES & WAGES	209,759	208,158	225,710	226,344	234,230	3.8%	3.5%
23801010	511030	TECH SVCS	OVERTIME	3,524	2,835	3,600	7,593	4,500	25.0%	-40.7%
23801010	511045	TECH SVCS	VACATION REDEMPTION	1,268	1,344	1,420	1,404	1,460	2.8%	4.0%
23801010	511050	TECH SVCS	ON CALL PAY	9,184	9,671	9,800	11,490	10,200	4.1%	-11.2%
23801010	520010	TECH SVCS	SOCIAL SECURITY	17,588	17,496	18,790	19,240	19,790	5.3%	2.9%
23801010	520020	TECH SVCS	UNEMPLOYMENT/TRAINING TAX	810	425	470	497	510	8.5%	2.6%
23801010	520030	TECH SVCS	DE FMLA TAX	-	-	-	732	970	0.0%	32.6%
23801010	530020	TECH SVCS	VACATION - SELL BACK	2,892	-	-	-	-	0.0%	0.0%
23801010	532075	TECH SVCS	VISION CARE	185	185	190	185	-	-100.0%	-100.0%
23801010	550005	TECH SVCS	VISION CARE	-	-	-	-	190	0.0%	0.0%
23801010	550010	TECH SVCS	RETIREMENT	21,941	23,259	25,320	25,685	25,750	1.7%	0.3%
23801010	550015	TECH SVCS	MEDICAL INSURANCE	32,200	37,574	41,830	41,459	41,280	-1.3%	-0.4%
23801010	550020	TECH SVCS	LIFE INSURANCE	1,458	1,590	1,720	1,853	1,730	0.6%	-6.6%
23801010	553005	TECH SVCS	WORKERS COMP. PREMIUMS	6,263	6,484	7,770	6,928	7,690	-1.0%	11.0%
23801020	533090	TECH SVCS	O&M - TRAINING	3,799	1,533	3,896	-	4,000	2.7%	0.0%
23804051	556011	TECH SVCS	O&M-GENERAL EXPENSE	-	-	200	41	200	0.0%	393.4%
23804140	545030	TECH SVCS	O&M-TELEPHONE	178	369	650	575	300	-53.8%	-47.8%
23804240	566017	TECH SVCS	O&M-VEHICLE GAS	3,416	3,289	3,800	2,949	3,500	-7.9%	18.7%
23804242	536619	TECH SVCS	O&M-RADIO TECH SV	-	-	1,000	-	1,000	0.0%	0.0%
23804244	566010	TECH SVCS	O&M-SUPPLIES	502	102	500	190	500	0.0%	163.1%
23804244	566018	TECH SVCS	O&M-UNIFORMS	247	2,730	6,000	1,109	6,000	0.0%	441.2%
23804245	566025	TECH SVCS	O&M-SMALL TOOLS	235	461	1,000	58	1,000	0.0%	1611.5%
23804340	565031	TECH SVCS	O&M-CELLPHONE	1,995	2,022	2,130	1,895	2,180	2.3%	15.0%
23804342	566090	TECH SVCS	O&M-COMPUTERS	-	-	-	-	990	0.0%	0.0%
23804345	564010	TECH SVCS	O&M-METERS	118,424	176,558	150,000	213,737	157,700	5.1%	-26.2%
23804346	524029	TECH SVCS	O&M-VEHICLE GARAGE LABOR	2,865	3,159	3,000	7,202	5,620	87.3%	-22.0%
23804347	524030	TECH SVCS	O&M-VEHICLE MAINTENANCE	1,315	591	3,000	3,222	3,000	0.0%	-6.9%
23804350	565017	TECH SVCS	O&M-FIBER MAINTENANCE	-	-	10,000	-	10,000	0.0%	0.0%
23804350	565019	TECH SVCS	O&M-SCADA SYSTEM	25,448	12,760	25,000	28,489	25,000	0.0%	-12.2%
23804380	569081	TECH SVCS	COST ALLOC-PUB WORKS	78,614	93,236	90,495	90,495	100,640	11.2%	11.2%
23804442	535060	TECH SVCS	O&M-SOFTWARE MAINTENANCE	221,204	183,333	181,780	156,568	29,070	-84.0%	-81.4%
23804542	536312	TECH SVCS	O&M-SMARTMETERING	-	-	-	-	169,100	0.0%	0.0%
23804543	563010	TECH SVCS	O&M-CONTRACT SERVICES	285	-	3,104	3,725	3,000	-3.4%	-19.5%
23804543	563030	TECH SVCS	O&M-AUDITING	201	1,872	1,700	743	2,080	22.4%	180.0%
23804543	565020	TECH SVCS	O&M-INSURANCE	2,930	3,057	3,560	4,379	7,570	112.6%	72.9%
23805047	536698	TECH SVCS	O&M-VEH & EQUIP REPLACEMENT	-	-	8,800	8,800	8,800	0.0%	0.0%
23809095	529020	TECH SVCS	INTERFUND TRANSFER TO GEN FUND	-	1,540	2,000	-	-	-100.0%	0.0%
			Tech Services (ISF) Total	80,649	27,241	-	(0)	-	0.0%	-100.0%

FY 2026 BUDGET PROPOSAL - ISF FUND DETAIL - UPDATED 5/21/2025

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
210	433101	GARAGE	COST ALLOCATED TO GARAGE	(189,171)	(302,690)	(320,664)	(326,060)	(335,400)	4.6%	2.9%
21801010	511010	GARAGE	SALARIES & WAGES	81,127	128,280	136,030	136,331	140,130	3.0%	2.8%
21801010	511030	GARAGE	OVERTIME	581	287	500	2,892	500	0.0%	-82.7%
21801010	520010	GARAGE	SOCIAL SECURITY	6,862	10,113	10,130	11,144	10,440	3.1%	-6.3%
21801010	520020	GARAGE	UNEMPLOYMENT/TRAINING TAX	347	284	310	332	340	9.7%	2.6%
21801010	520030	GARAGE	DE FMLA TAX	-	-	-	447	550	0.0%	22.9%
21801010	530020	GARAGE	VACATION - SELL BACK	(2,433)	-	-	-	-	0.0%	0.0%
21801010	532075	GARAGE	VISION CARE	72	124	130	124	-	-100.0%	-100.0%
21801010	550005	GARAGE	VISION CARE	-	-	-	-	130	0.0%	0.0%
21801010	550010	GARAGE	RETIREMENT	7,728	10,394	10,810	11,582	10,850	0.4%	-6.3%
21801010	550015	GARAGE	MEDICAL INSURANCE	16,776	27,687	30,830	30,553	30,430	-1.3%	-0.4%
21801010	550020	GARAGE	LIFE INSURANCE	586	973	1,120	1,111	1,140	1.8%	2.6%
21801010	553005	GARAGE	WORKERS COMP. PREMIUMS	2,824	3,930	4,360	4,190	4,220	-3.2%	0.7%
21801020	533090	GARAGE	O&M - TRAINING	218	299	6,500	7,012	6,000	-7.7%	-14.4%
21801080	549080	GARAGE	COST ALLOC-PUB WORKS	49,134	58,272	56,559	60,282	62,900	11.2%	4.3%
21804140	545030	GARAGE	O&M-TELEPHONE	91	747	650	615	650	0.0%	5.7%
21804140	545031	GARAGE	O&M-CELLPHONE	507	1,113	500	485	510	2.0%	5.1%
21804232	546990	GARAGE	O&M-INVENTORY ISSUED	(13,919)	15,253	-	-	-	0.0%	0.0%
21804240	546017	GARAGE	O&M-VEHICLE GAS	1,339	1,722	2,000	1,381	2,000	0.0%	44.8%
21804242	546012	GARAGE	COMPUTER	347	-	-	-	990	0.0%	0.0%
21804244	546010	GARAGE	O&M-SUPPLIES	3,189	3,892	4,000	4,008	4,000	0.0%	-0.2%
21804244	546018	GARAGE	O&M-UNIFORMS	1,272	2,296	3,500	3,191	3,500	0.0%	9.7%
21804347	524030	GARAGE	O&M-VEHICLE MAINTENANCE	338	1,486	3,000	1,194	3,000	0.0%	151.3%
21804347	546060	GARAGE	O&M-GARAGE EXPENSE	4,507	5,973	14,830	14,450	8,000	-46.1%	-44.6%
21804349	544031	GARAGE	O&M-BUILDING MAINTENANCE	3,263	9,973	3,600	3,746	3,600	0.0%	-3.9%
21804371	544034	GARAGE	O&M-FACILITY MAINT.-FUEL SYST	6,662	1,767	4,000	4,748	5,000	25.0%	5.3%
21804442	535060	GARAGE	O&M-SOFTWARE MAINTENANCE	15,053	15,927	15,070	15,631	22,100	46.6%	41.4%
21804543	543010	GARAGE	O&M-CONTRACT SERVICES	441	558	665	261	750	12.8%	187.0%
21804543	543030	GARAGE	O&M-AUDITING	403	3,744	3,400	1,480	4,150	22.1%	180.4%
21804543	545020	GARAGE	O&M-INSURANCE	3,516	3,891	4,470	5,670	4,720	5.6%	-16.7%
21805047	546980	GARAGE	O&M-VEH & EQUIP REPLACEMENT	-	-	3,200	3,200	4,800	50.0%	50.0%
21809095	529020	GARAGE	INTERFUND TRANSFER TO GEN FUND	-	1,030	500	-	-	-100.0%	0.0%
			Garage (ISF) Total	1,659	7,327	-	0	-	0.0%	-100.0%

FY 2026 BUDGET PROPOSAL - ISF FUND DETAIL - UPDATED 5/21/2025

ORG	OBJ	FUND TITLE	ACCOUNT DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2025 PROJECTED	2026 PROPOSAL	% CHG v 2025 BUD	% CHG v 2025 PROJ
250	411001	CITY HALL	COST ALLOCATED TO CITY ADMIN	(35,173)	(17,858)	(17,731)	(17,783)	(21,390)	20.6%	20.3%
250	411002	CITY HALL	COST ALLOCATED TO CITY COUNCIL	(35,173)	(35,714)	(35,462)	(35,565)	(42,780)	20.6%	20.3%
250	411004	CITY HALL	COST ALLOCATED TO IT	(12,396)	(12,605)	(12,516)	(12,552)	(15,100)	20.6%	20.3%
250	411016	CITY HALL	LESS ISF BILLING-CLERKS	-	(17,858)	(17,731)	(17,783)	(21,390)	20.6%	20.3%
250	411052	CITY HALL	ELECTRIC MARGIN ELIMINATN	-	-	-	-	-	0.0%	0.0%
250	411053	CITY HALL	WS MARGIN ELIMINATION	-	-	-	-	-	0.0%	0.0%
25801010	511010	CITY HALL	SALARIES & WAGES	2,131	1,293	1,340	1,381	1,390	3.7%	0.7%
25801010	520010	CITY HALL	SOCIAL SECURITY	135	94	100	99	110	10.0%	10.6%
25801010	520020	CITY HALL	UNEMPLOYMENT/TRAINING TAX	2	2	20	3	10	-50.0%	275.9%
25801010	520030	CITY HALL	DE FMLA TAX	-	-	-	5	10	0.0%	120.5%
25801010	532075	CITY HALL	VISION CARE	2	1	10	1	-	-100.0%	-100.0%
25801010	550005	CITY HALL	VISION CARE	-	-	-	-	10	0.0%	0.0%
25801010	550010	CITY HALL	RETIREMENT	103	70	80	76	80	0.0%	5.5%
25801010	550015	CITY HALL	MEDICAL INSURANCE	88	244	280	269	270	-3.6%	0.3%
25801010	550020	CITY HALL	LIFE INSURANCE	16	10	20	11	20	0.0%	84.8%
25801010	553005	CITY HALL	WORKERS COMP. PREMIUMS	58	37	50	38	50	0.0%	33.2%
25804042	556013	CITY HALL	O&M-COPIER	-	3,582	7,315	6,246	5,590	-23.6%	-10.5%
25804140	525030	CITY HALL	O&M-TELEPHONE	-	-	-	-	850	0.0%	0.0%
25804240	525031	CITY HALL	O&M-CELLPHONE	-	-	-	-	-	0.0%	0.0%
25804245	581699	CITY HALL	COVID-19 EXPENSES	319	-	-	-	-	0.0%	0.0%
25804246	524029	CITY HALL	O&M-VEHICLE GARAGE LABOR	-	-	-	-	-	0.0%	0.0%
25804340	516023	CITY HALL	O&M-UTILITIES-WATER	1,280	1,283	1,400	1,215	1,430	2.1%	17.7%
25804340	516024	CITY HALL	O&M-FUEL OIL	9,464	7,834	8,900	10,537	8,700	-2.2%	-17.4%
25804340	581622	CITY HALL	O&M-UTILITIES-POWER	10,838	10,314	10,995	9,843	11,300	2.8%	14.8%
25804343	513010	CITY HALL	O&M-CONTRACT SERVICES	9,434	3,501	5,142	6,093	12,200	137.3%	100.2%
25804344	581601	CITY HALL	O&M-MATERIALS & SUPPLIES	1,178	1,803	2,000	2,390	2,500	25.0%	4.6%
25804349	513015	CITY HALL	O&M-CLEANING SERVICE	12,360	12,720	15,000	15,272	17,500	16.7%	14.6%
25804349	514031	CITY HALL	O&M-BUILDING MAINTENANCE	35,135	34,602	26,264	30,205	38,640	47.1%	27.9%
25804442	535060	CITY HALL	O&M-SOFTWARE MAINTENANCE	-	-	4,525	-	-	-100.0%	0.0%
25804543	513030	CITY HALL	O&M-AUDITING	201	-	-	-	-	0.0%	0.0%
			City Hall (ISF) Total	(0)	(6,645)	(0)	(0)	-	-100.0%	-100.0%