



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

CITY COUNCIL AGENDA

Monday, June 16, 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://milford-de.zoom.us/j/94395434381>

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: 943 9543 4381

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.

WORKSHOP

Page

- 1. Public Comment**
- 2. Call to Order – Mayor Todd Culotta**
- 3. Management Consultant Contract*****

a. [Retainer agreement MAW](#) 

3 - 4

4. Electric Fund Transfer**

- a. [Memo re Elec Fund Transfer FY25-FY26](#)  5

5. Resolution 2025-05/FY26 Operating & Capital Budget

- a. [2025 05 Adoption of FY26 Operating & Capital Budget](#)  6 - 7
- b. [FY26 Budget Recommendation - Consolidated 6-16-25](#)  8 - 31
- c. [FY26 Budget - Final Draft - Detail](#)  32 - 58

6. Resolution 2025-06/FY26-30 Capital Improvement Plan

- a. [2025 06 Adoption FY26-FY30 CIP Plan](#)  59
- b. [FY26 Budget Draft - CIP Recap v3](#)  60 - 63

7. 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.

060925

***061325 Late addition by CM

**061325 Late addition by Finance

Mark A. Whitfield

2599 Canterbury Road
Milford, DE 19963

June 13, 2025

City of Milford Council
ATTN: Katrina White, City Clerk
201 S. Walnut Street
Milford, DE 19963

RE: Retainer Agreement

Dear Milford City Council:

As I move into retirement on June 20, 2025, I recognize the gap in leadership until Mr. Coleman begins his tenure as City Manager on August 4, 2025. I am offering my services to serve as the Interim City Manager as well as transition time with Mr. Coleman. This letter agreement shall become effective upon receipt of a countersigned copy.

1. I will serve as Interim City Manager to perform all the functions of City Manager as described in the City of Milford Charter and in the present job description, from June 20, 2025 to August 3, 2025.
 - a. I expect to work in the office on a part-time basis 16 – 20 hours per week, excluding time spent in litigation or completing FOIA requests. Time in litigation shall include servicing as a witness or as a City representative in court.
 - b. When not working in the office, various department heads will serve as Acting City Manager during my absence. I will be available to the Acting City Manager via cell phone for direction, if needed.
 - c. I will attend all Council meetings in June and July 2025.
2. I will be available for on-call consulting service at the request of City Manager Coleman after August 4, 2025.
3. My hourly contractual rate for services is \$150 per hour.
4. Out of pocket costs shall be billed separately and shall include photocopies, postage, mileage, meals, parking, and tolls. Substantial out of pocket expenses will not be incurred without the City's prior approval.
5. Billing for time and expenses will be done monthly on the third Monday of the month and payable on the first business day of the month

6. The City shall furnish a laptop computer and city email account to be used for City business. The laptop computer shall be returned to the City on August 4, 2025
7. Time spent on litigation, FOIA requests, serving as a witness, or as a representative of the City shall be billed separately at the same hourly rate.

If these terms are acceptable to you, please authorize the Mayor to sign and date this letter and return to me so that we have a mutual memorandum of understanding.

Sincerely,

Mark A. Whitfield

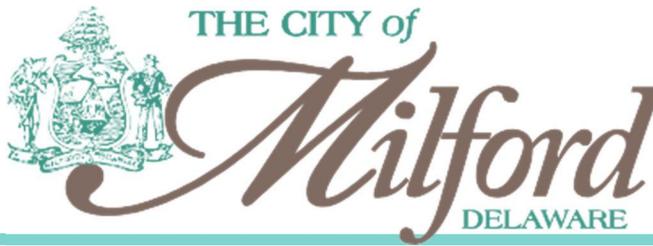
Agreed and accepted by the City of Milford:

Mayor Todd Culotta

Date: _____

Acting City Managers:

June 23 – June 27	City Clerk Katrina White
June 30 – July 4	Planning and Zoning Director Rob Pierce
July 7 – July 11	IT Director Bill Pettigrew
July 14 – July 18	Electric Director Tony Chipola
July 21 – July 25	Parks & Recreation Director Brad Dennehy
July 28 – August 1	Public Works Director Willis Shafer



FINANCE DEPARTMENT
10 SE Second Street
Milford, DE 19963

PHONE 302.424.5140
FAX 302.424.5932
www.cityofmilford.com

To: Mayor and City Council
Through: Mark A. Whitfield, City Manager
From: Louis C. Vitola *LV*
Date: June 12, 2025
Re: Budget Adjustment – FY25 Electric Transfer to General Fund

EXECUTIVE SUMMARY

Similar to the action taken this time last year in support of the FY25 budget process, staff recommend that City Council amend the FY25 Operating Budget to increase the electric fund transfer to the general fund from \$3.94 million (11.5% of projection) to \$4.25 million (12.5% of projection), which will raise \$0.3 million in general fund operating support that will carry into FY26 to help close the general fund operating deficit for the coming fiscal year.

BACKGROUND

As we approached the FY26 Operating Budget Process, personnel costs and inflationary operating cost pressure pushed the preliminary operating budget deficit to \$1.6 million. Aside from the programmed property tax adjustment to rebalance realty transfer taxes (RTT) and the scheduled rate adjustments tied to the City’s utility rate studies, no other tax or rate increases were considered in the mitigation of the deficit. Similar to the efforts to balance last year’s budget, staff have instead recommended the application of appropriate reserve balances, cost savings, project deferrals, recruitment delays, FY26 utility transfers, and other creative ways to balance the budget. One such recommendation includes the retroactive application of the FY25 electric fund transfer, which requires Council approval in the form of a FY25 budget amendment. The incremental transfer amount will be carried into FY26 to help mitigate the deficit without relying on tax or rate action.

RECOMMENDATION

Staff recommend that City Council approve a retroactive increase in the FY25 electric fund transfer to the general fund of \$311,000 to be carried forward into FY26 in support of general fund operations.



RESOLUTION 2025-05

ADOPTING THE CITY OF MILFORD FISCAL YEAR 2025-2026 BUDGET & CAPITAL PROGRAM AND AUTHORIZING AN INCREASE IN REAL PROPERTY TAXES

WHEREAS, the operating and capital budgets of the City of Milford for the Fiscal Year 2025-2026 were prepared and submitted to the City Council by the City Manager in accordance with Article VI Financial Procedures of the City Charter; and

WHEREAS, the City Council was presented with the proposed budget following a comprehensive study and review while meeting in public sessions on May 27, 2025, June 2, 2025, and June 5, 2025; and

WHEREAS, this budget includes a property tax increase to pay for the overage of general fund operating expenses above what is presently received in real property tax revenues; and

WHEREAS, an increase in the property tax rate of \$0.01 per \$100 of assessed values is required in the FY26 budget to offset an equivalent amount of realty transfer tax receipts; and

WHEREAS, it is the responsibility and duty of the City Administrative, the Finance Staff and Mayor and City Council to ensure the budget is balanced with future revenues equal to or greater than current expenditures/expenses; and

WHEREAS, City Council will hear public comments on the FY26 City of Milford proposed meeting prior to the adoption of this resolution during the scheduled budget meeting that begins at 6:00 pm on Monday, June 16, 2025; and

WHEREAS, in the opinion of the City Council, the budget, as accurately as possible, reflects the City's anticipated revenues and expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MILFORD, that the 2025-2026 City of Milford budget for each fund is hereby appropriated as follows:

<i>General Fund</i>	<i>Total Expenditures</i>
ADMINISTRATION	\$ 915,860
PLANNING	983,610
FINANCE	909,320
INFORMATION TECHNOLOGY	1,059,939
POLICE	9,186,252
STREETS	1,064,765
PARKS & RECREATION	1,689,325
CITY CLERKS	369,500
COUNCIL	588,750
ELECTIONS	14,130

<i>Enterprise Funds</i>	<i>Total Expenditures</i>
WATER	\$ 3,404,035
SEWER	6,639,283
SOLID WASTE	2,006,925
ELECTRIC	35,651,738

<i>Internal Service Funds</i>	<i>Total Expenditures</i>
CITY HALL	\$ 100,660
CUSTOMER SERVICE	1,398,305
GARAGE	352,085
PUBLIC WORKS	1,305,510
TECH SERVICES	889,870

<i>FY26 Budget Overview</i>	
Current Revenues	\$ 65,528,073
Application of Reserve Funds	11,210,593
Operations & Maintenance	63,381,865
Debt Service	1,590,449
Capital Program	10,766,352
Total Expenditures	75,738,666
Real Estate Tax	\$0.60 per \$100 of assessed value

A copy of said budget, on file in the Office of the City Clerk, was adopted by majority vote of Milford City Council on the 16th day of June 2025.

Approved:

Mayor F. Todd Culotta

Attest:

City Clerk Katrina White



MARK A. WHITFIELD, CITY MANAGER
 201 South Walnut Street
 Milford, DE 19963

PHONE 302.422.1111
 FAX 302.424.3553
 www.cityofmilford.com

To: City Council and Mayor
 From: Mark A. Whitfield, City Manager
 Subject: Proposed FY2026 Operating Budget
 Date: June 12, 2025

As per Council’s directive, staff has developed two budgets based on the proposed pay changes for police non-union personnel. Both budgets were prepared with no additional increase in property tax (other than the \$0.01 that was proposed with the original budget proposal).

Budget #1 was prepared using Option 2 (see attached memo) for non-union personnel. In order to balance the budget, the following adjustments were made:

- Elimination of the proposed staffing study (\$59,200 in savings)

Budget #2 was prepared using Option 3 (see attached memo) for non-union personnel. In order to balance the budget, the following adjustments were made:

- Elimination of the proposed staffing study (\$59,200 in savings)
- Elimination of the Kent Economic Partnership (KEP) membership fee (\$20,000)
- Reduction in the Council Expense line from \$40,000 to \$30,000 (\$10,000)
- Reduction in Police Ammunition & Weaponry line from \$53,085 to \$33,085 (\$20,000)
- Reduction in PD Sworn Officer Overtime from \$185,000 to \$178,000 (\$7,000)
- Reduction in PD Civilian Overtime from \$72,000 to \$65,150 (\$6,850)

A table summarizing the budget versions and changes versus the initial budget draft was included in the budget presentation slides and is repeated below.

SURPLUS: INITIAL DRAFT 5/27/25 (v1.0)	\$ 61,393
INSURANCE UPDATE	18,055
ALLOCATIONS & OTHER	(10,070)
CM TRANSITION ("NOT TO EXCEED" ITEMS)	(40,500)
SURPLUS: CHANGES 5/27-6/6/25 (v1.1)	\$ 28,878
ELIM STAFFING STUDY	59,200
PD SALARY ADJ (6/4/25 MEMO OPT #2)	(21,839)
SURPLUS: BUDGET #1 / MEMO OPT 2	\$ 66,239
PD SAVINGS (AMMO/WEAPONRY, OVERTIME)	33,850
ADMIN SAVINGS (KEP, COUNCIL EXP)	30,000
PD SALARY ADJ (6/4/25 MEMO OPT #3)	(101,875)
SURPLUS: BUDGET #2 / MEMO OPT 3	\$ 28,214

Recommendation: I recommend Budget #1 for Council adoption utilizing the pay plan as presented by Evergreen for the following reasons:

1. Increasing the pay grade and steps for the lieutenants and captain
 - a. is not supported by the consultant
 - b. places lowest paid lieutenant at a higher pay than all but two department directors.
 - c. places the lieutenants at the same pay grade as 4 department directors
 - d. places the captain at a higher pay than all the department directors
 - e. places the captain at a higher pay step than 4 department directors.
2. Pay plans are completed to make sure pay is distributed in a fair and equitable manner across all job classifications in the City. Option 2 achieves that goal.
3. Option 2 and 3 both leave 3 additional steps for lieutenants as the pay scale has 18 steps for each pay grade.
Option 2 achieves the Chief's desire of having a \$10,000 gap between sergeants (union) and lieutenants (non-union).



MARK A. WHITFIELD, CITY MANAGER
 201 South Walnut Street
 Milford, DE 19963

PHONE 302.422.1111
 FAX 302.424.3553
 www.cityofmilford.com

To: City Council
 From: Mark Whitfield, City Manager
 Subject: Police Non-Union Wages
 Date: June 4, 2025 (Revised June 12, 2025)

As per City Council's request, I had Sandra Peck complete the attached spreadsheet showing the projected wages for Sergeants, Lieutenants, Captain and Police Chief. I have three options for Council's consideration

Option 1 (Original Budget): Maintain wages, grades, and steps as proposed in the FY26 Budget by the City Manager and as proposed by the pay study consultant. The wages shown are based on the most recent pay study recommendations:

- Captain: Grade 12, Step 12 on 7/1/25 moving to Step 13 on anniversary date
- 1st Lieutenant: Grade 11, Step 13 on 7/1/25 moving to Step 14 on anniversary date
- 2nd Lieutenant: Grade 11, Step 12 on 7/1/25 moving to Step 13 on anniversary date
- 3rd Lieutenant: Grade 11, Step 11 on 7/1/25 moving to Step 12 on anniversary date

In keeping with the proposed wages above it will provide the following:

- Maintain a \$7881 gap between the highest paid Sergeant (including projected overtime) and the lowest paid lieutenant in FY26. Chief Ashe's goal was a \$10,000 gap.
- Maintain a \$9427 gap between the highest paid Lieutenant and the Captain. Chief Ashe's goal was a \$10,000 gap.
- Provide 4 additional steps for highest paid Lieutenant which will extend to FY2030
- Provide 5 additional steps for Captain which will extend to FY 2031

Option 1 will not change the FY26 budget as originally proposed. The pay plan in relationship to City Department Directors would be as follows (effective July 1, 2025):

Chief of Police	Contract	Electric Director	\$153,598
Captain	\$143,823	Public Works Director	\$136,470
Lieutenant #1	\$134,671	Planning Director	\$131,619
Lieutenant #2	\$130,748	IT Director	\$139,634
Lieutenant #3	\$126,940	HR Director	\$124,063
		Parks & Rec Director	\$138,711
		Finance Director	\$149,124

Option 2 (Proposed Budget #1): Maintain wages and grades as proposed in the FY26 Budget by the City Manager but increase steps for each by one step on 7/1/25.

- Captain: Grade 12, Step 13 on 7/1/25 moving to Step 14 on anniversary date
- 1st Lieutenant: Grade 11, Step 14 on 7/1/25 moving to Step 15 on anniversary date
- 2nd Lieutenant: Grade 11, Step 13 on 7/1/25 moving to Step 14 on anniversary date
- 3rd Lieutenant: Grade 11, Step 12 on 7/1/25 moving to Step 13 on anniversary date

In keeping with the proposed wages above it will provide the following:

- Maintain a \$11,803 gap between the highest paid Sergeant (including projected overtime) and the lowest paid lieutenant in FY26. Chief Ashe's goal was a \$10,000 gap.
- Maintain a \$9710 gap between the highest paid Lieutenant and the Captain. Chief Ashe's goal was a \$10,000 gap.
- Provide 3 additional steps for highest paid Lieutenant which will extend to FY2029
- Provide 4 additional steps for Captain which will extend to FY 2030

Option 2 will necessitate a \$21,839 increase to the originally proposed FY26 Budget. The pay plan in relationship to City Department Directors would be as follows (effective July 1, 2025):

Chief of Police	Contract	Electric Director	\$153,598
Captain	\$158,205	Public Works Director	\$136,470
Lieutenant #1	\$138,711	Planning Director	\$131,619
Lieutenant #2	\$134,671	IT Director	\$139,634
Lieutenant #3	\$130,748	HR Director	\$124,063
		Parks & Rec Director	\$138,711
		Finance Director	\$149,124

Option 3 (Proposed Budget #2): Increase grades and steps for each position as proposed by Chief Ashe (see attached memo).

- Captain: Grade 13, Step 13 on 7/1/25 moving to Step 14 on anniversary date
- 1st Lieutenant: Grade 12, Step 14 on 7/1/25 moving to Step 15 on anniversary date
- 2nd Lieutenant: Grade 12, Step 13 on 7/1/25 moving to Step 14 on anniversary date
- 3rd Lieutenant: Grade 12, Step 12 on 7/1/25 moving to Step 13 on anniversary date

In keeping with the proposed wages above it will provide the following:

- Maintain a \$25,270 gap between the highest paid Sergeant (including projected overtime) and the lowest paid lieutenant in FY26. Chief Ashe's goal was a \$10,000 gap.
- Maintain a \$10,681 gap between the highest paid Lieutenant and the Captain. Chief Ashe's goal was a \$10,000 gap.
- Provide 3 additional steps for highest paid Lieutenant which will extend to FY2029
- Provide 4 additional steps for Captain which will extend to FY 2030

Option 3 will require adding \$123,714 to the originally proposed FY26 budget. This would include a commensurate increase for the Chief which would be at least \$10,000 more than the captain's pay. The pay plan in relationship to City Department Directors would be as follows (effective July 1, 2025):

Chief of Police	Contract	Electric Director	\$153,598
Captain	\$162,952	Public Works Director	\$136,470
Lieutenant #1	\$152,582	Planning Director	\$131,619
Lieutenant #2	\$148,138	IT Director	\$139,634
Lieutenant #3	\$143,824	HR Director	\$124,063
		Parks & Rec Director	\$138,711
		Finance Director	\$149,124

Rank	Years of Service	Current Base Salary	Projected FY25 OT	Base + OT	FY26 Pay Grade	Step @ 7/1/25	FY26 Base Salary 7/1/25	Wage-FY26 after 3% merit increase	Budgeted Wages FY26	Projected FY26 OT	Budgeted Wages FY26	FY26 after step	w/ OT \$	w/ OT %
Captain	28	141,729	Salaried-Non Union	141,729	12	12	143,824		148,138	145,649	Salaried-Non Union	145,649	\$ 9,427	6.8%
Lieutenant #1	23	132,710	Salaried-Non Union	132,710	11	13	134,671		138,711	135,759	Salaried-Non Union	135,759		
Lieutenant #2	22	128,845	Salaried-Non Union	128,845	11	12	130,749		134,671	134,068	Salaried-Non Union	134,068		
Lieutenant #3	11	125,092	Salaried-Non Union	125,092	11	11	126,940		130,749	130,456	Salaried-Non Union	130,456	\$ 18,555	16.5%
													\$ 7,881	6.4%

Rank	Years of Service	Current Base Salary	Projected FY25 OT	Base + OT	FY26 Pay Grade	Step @ 7/1/25	FY26 Base Salary 7/1/25	Wage-FY26 after 1.5% contract step increase	Budgeted Wages FY26	Projected FY26 OT*	Budgeted FY26 + Proj OT
Sergeant #1	14	96,961	8,638	105,599	Sergeant	14	110,536	112,194	110,599	10,674	121,273
Sergeant #2	13	95,528	5,086	100,614	Sergeant	13	108,902	110,536	109,405	6,310	115,715
Sergeant #3	11	92,726	3,636	96,362	Sergeant	11	105,707	107,293	107,171	4,553	111,724
Sergeant #4	11	92,726	5,544	98,270	Sergeant	11	105,707	107,293	106,683	6,910	113,593
Sergeant #5	9	90,005	14,551	104,556	Sergeant	9	102,606	104,145	103,730	18,167	121,897
Sergeant #6	9	90,005	10,959	100,964	Sergeant	9	102,606	104,145	102,961	13,581	116,542

Pay recommendation from Chief Ashe

	Years of Service	Current Base Salary	Projected FY25 OT	FY26 Pay Grade	Step @ 7/1/25	FY26 Base Salary 7/1/25	Wage-FY26 after 3% merit increase
Chief	3	156,749	Contract	Contract	Contract	Contract	Contract
Captain	28	141,729	Salaried-Non Union	13	13	162,952	167,841
Lieutenant #1	23	132,710	Salaried-Non Union	12	14	152,582	157,160
Lieutenant #2	22	128,845	Salaried-Non Union	12	13	148,138	152,582
Lieutenant #3	11	125,092	Salaried-Non Union	12	12	143,824	148,138

FY26 impact \$96,809, excluding any adjustment for Chief Ashe



OFFICE OF THE CHIEF OF POLICE
 CECILIA E. ASHE
 cecilia.ashe@cj.state.de.us

401 NE Front Street
 Milford Delaware 19963
 302.422.8081 Fax 302.424.2330

MEMORANDUM

DATE: May 7, 2025

TO: Chairwoman Katrina Wilson, Members of Public Safety Committee
 Mark Whitfield, City Manager

FROM: Chief Cecilia E. Ashe

RE: Recommendation for Non- Union Police Captain and Lieutenant Positions

On January 27, 2025 I received authorization from City Council to conduct an internal staffing/pay scale study on non-union sworn police personnel for the position of Captain and Lieutenant. After a thorough review it was determined that the job descriptions for Captain and Lieutenant were significantly outdate, in part because of the change that needed to be made internally to get the police department to national best standards. These job descriptions were forwarded to Human Resource Director Williams. Attached is the new job descriptions that properly reflect the duties and responsibility for these positions. Additionally I am recommending that consideration be made for salary increases for one (1) Captain and three (3) Lieutenant Positions to reflect proper progression and/or separation of Lieutenants' pay starting for FY26, based on year 2 of the rank-and-file contract:

Revaluation of current pay grades based on new Job Description:

- Recommendation for the Lieutenant position if newly promoted 112/11
- Current 1st Lieutenant Position moves to 112/12
- Current 2nd Lieutenant Position moves to 112/13
- Current 3rd Lieutenant Position moves to 112/14
- Recommendation for the Caption Position if newly promoted 113/11
- Current Captain Position moves to 113/13

Please note these are examples from the current July 1, 2024 – June 30, 2025 pay scale, as the staffing/ pay study, for the entire city is still in progress.

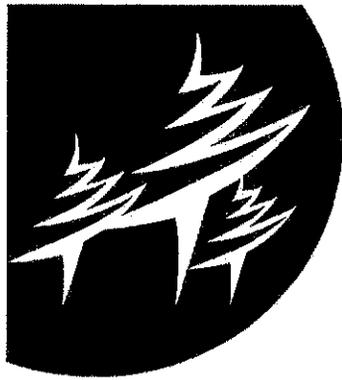
Thank you for your time and consideration in this matter

Respectfully,

Cecilia E Ashe
 Chief of Police

EXHIBIT "A"
Police Union Pay Chart 7/1/2025

	City of Milford PTL	City of Milford PFC	City of Milford CPL	City of Milford SR CPL	City of Milford SGT
		After 1 year from completion of FTO (DPA Graduate); After 9 months from completion of FTO (DE Certified) Promote to PFC; Max Yr 10	2 years as PFC then can test for CPL; With passing test move to CPL; Max @ yr 15	2 years as CPL then can test for SGT; With passing test promote to SGT if Opening Available and if not move to SR CPL; Max @ Yr 25	2 years as CPL then can test for SGT; With passing test promote to SGT if Opening Available and if not move to SR CPL; Max @ Yr 25
	PTL 2024+7%	PFC 2024+7%	CPL 2024+7%	SR CPL 2024+7%	SGT 2024+14%
	7/1/2025	Step = 1.5%			
New Hire	\$65,991				
1	\$66,981				
2	\$67,988	\$71,428			
3	\$69,006	\$72,494	\$79,887		
4	\$70,041	\$73,582	\$81,085		
5	\$71,091	\$74,685	\$82,302	\$86,417	
6		\$75,806	\$83,536	\$87,713	\$98,124
7		\$76,943	\$84,789	\$89,029	\$99,596
8		\$78,097	\$86,061	\$90,364	\$101,089
9		\$79,268	\$87,352	\$91,720	\$102,606
10		\$80,457	\$88,662	\$93,095	\$104,145
11		\$81,667	\$89,992	\$94,492	\$105,707
12		\$82,887	\$91,342	\$95,909	\$107,293
13		\$84,117	\$92,712	\$97,348	\$108,902
14		\$85,357	\$94,103	\$98,808	\$110,536
15		\$86,607	\$95,515	\$100,290	\$112,194
16		\$87,867	\$96,947	\$101,794	\$113,877
17		\$89,137	\$98,400	\$103,321	\$115,585
18		\$90,417	\$99,874	\$104,871	\$117,318
19		\$91,707	\$101,369	\$106,444	\$119,078
20		\$93,007	\$102,885	\$108,041	\$120,864
21		\$94,317	\$104,422	\$109,662	\$122,677
22		\$95,637	\$105,979	\$111,307	\$124,518
23		\$96,967	\$107,557	\$112,976	\$126,388
24		\$98,307	\$109,156	\$114,671	\$128,281
25		\$99,657	\$110,776	\$116,391	\$130,205
26		\$101,017	\$112,417	\$118,135	\$132,161
27		\$102,387	\$114,079	\$119,903	\$134,149
28		\$103,767	\$115,762	\$121,695	\$136,169
29		\$105,157	\$117,466	\$123,511	\$138,211
30		\$106,557	\$119,191	\$125,351	\$140,275



Evergreen Solutions, LLC

2878 Remington Green Circle - Tallahassee, Florida 32308
850.383.0111 - fax 850.383.1511

Review of Police Classifications

DATE: May 30th, 2025
TO: City of Milford, Delaware City Council
FROM: Evergreen Solutions, LLC

As part of the Compensation and Classification Study conducted for the City of Milford, Evergreen Solutions reviewed the non-bargaining police department classifications in the same manner as all other City positions.

During this process, the Police Department provided Evergreen with updated classification descriptions for the Lieutenant and Captain positions. Along with these updates, the Chief requested the following grade increases:

- **Lieutenant:** from current Grade 111 (\$94,455 – \$156,120) to proposed Grade 112 (\$103,901 – \$171,732)
- **Captain:** from current Grade 112 (\$103,901 – \$171,732) to proposed Grade 113 (\$114,291 – \$151,598)

As part of the study, Evergreen conducted a comprehensive market survey of peer jurisdictions and benchmarked a number of classifications within the City's structure, including Police Lieutenant and Police Captain. The comparison of the City's current salary ranges for these positions to peer market averages found that the City's salary ranges are well above the market. The market average range for the **Lieutenant** rank was \$78,354 – \$128,398, and for the **Captain** rank was \$93,279 – \$148,240. Overall, the City's compensation structure was found to lead the market by approximately **11% at the minimum** and **17.5% at the maximum** of its salary ranges. Accordingly, Evergreen is not recommending adjustments to the overall compensation structure at this time. Only classifications found to be below the market average were recommended for pay grade adjustments, which does not apply to these two positions.

Conclusion: Based on the results of the study, Evergreen Solutions does not recommend adjusting the pay grades for the Police Lieutenant or Captain classifications at this time.

Respectfully,

Michael Misrahi
Project Manager
Evergreen Solutions, LLC

Pay Scale
July 1, 2025 - June 30, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
1	\$ 36,416.73	\$ 37,509.23	\$ 38,634.51	\$ 39,793.54	\$ 40,987.35	\$ 42,216.97	\$ 43,483.48	\$ 44,787.98	\$ 46,131.62
2	\$ 40,058.40	\$ 41,260.16	\$ 42,497.96	\$ 43,772.90	\$ 45,086.09	\$ 46,438.67	\$ 47,831.83	\$ 49,266.78	\$ 50,744.79
3	\$ 44,064.24	\$ 45,386.17	\$ 46,747.76	\$ 48,150.19	\$ 49,594.69	\$ 51,082.53	\$ 52,615.01	\$ 54,193.46	\$ 55,819.27
4	\$ 48,470.67	\$ 49,924.79	\$ 51,422.53	\$ 52,965.21	\$ 54,554.16	\$ 56,190.79	\$ 57,876.51	\$ 59,612.81	\$ 61,401.19
5	\$ 53,317.73	\$ 54,917.27	\$ 56,564.78	\$ 58,261.73	\$ 60,009.58	\$ 61,809.87	\$ 63,664.16	\$ 65,574.09	\$ 67,541.31
6	\$ 58,649.51	\$ 60,408.99	\$ 62,221.26	\$ 64,087.90	\$ 66,010.54	\$ 67,990.85	\$ 70,030.58	\$ 72,131.50	\$ 74,295.44
7	\$ 64,514.46	\$ 66,449.89	\$ 68,443.39	\$ 70,496.69	\$ 72,611.59	\$ 74,789.94	\$ 77,033.64	\$ 79,344.65	\$ 81,724.99
8	\$ 70,965.90	\$ 73,094.88	\$ 75,287.73	\$ 77,546.36	\$ 79,872.75	\$ 82,268.93	\$ 84,737.00	\$ 87,279.11	\$ 89,897.48
9	\$ 78,062.49	\$ 80,404.37	\$ 82,816.50	\$ 85,301.00	\$ 87,860.03	\$ 90,495.83	\$ 93,210.70	\$ 96,007.02	\$ 98,887.23
10	\$ 85,868.74	\$ 88,444.81	\$ 91,098.15	\$ 93,831.10	\$ 96,646.03	\$ 99,545.41	\$ 102,531.77	\$ 105,607.72	\$ 108,775.96
11	\$ 94,455.62	\$ 97,289.29	\$ 100,207.97	\$ 103,214.21	\$ 106,310.63	\$ 109,499.95	\$ 112,784.95	\$ 116,168.50	\$ 119,653.55
12	\$ 103,901.18	\$ 107,018.22	\$ 110,228.76	\$ 113,535.63	\$ 116,941.69	\$ 120,449.95	\$ 124,063.44	\$ 127,785.35	\$ 131,618.91
13	\$ 114,291.30	\$ 117,720.04	\$ 121,251.64	\$ 124,889.19	\$ 128,635.86	\$ 132,494.94	\$ 136,469.79	\$ 140,563.88	\$ 144,780.80
14	\$ 125,720.43	\$ 129,492.04	\$ 133,376.80	\$ 137,378.11	\$ 141,499.45	\$ 145,744.43	\$ 150,116.77	\$ 154,620.27	\$ 159,258.88
15	\$ 138,292.47	\$ 142,441.25	\$ 146,714.48	\$ 151,115.92	\$ 155,649.40	\$ 160,318.88	\$ 165,128.44	\$ 170,082.30	\$ 175,184.77
16	\$ 152,121.72	\$ 156,685.37	\$ 161,385.93	\$ 166,227.51	\$ 171,214.33	\$ 176,350.76	\$ 181,641.29	\$ 187,090.53	\$ 192,703.24
Grade	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18
1	\$ 47,515.57	\$ 48,941.04	\$ 50,409.27	\$ 51,921.55	\$ 53,479.20	\$ 55,083.57	\$ 56,736.08	\$ 58,438.16	\$ 60,191.31
2	\$ 52,267.13	\$ 53,835.14	\$ 55,450.20	\$ 57,113.70	\$ 58,827.12	\$ 60,591.93	\$ 62,409.69	\$ 64,281.98	\$ 66,210.44
3	\$ 57,493.84	\$ 59,218.66	\$ 60,995.22	\$ 62,825.07	\$ 64,709.83	\$ 66,651.12	\$ 68,650.66	\$ 70,710.17	\$ 72,831.48
4	\$ 63,243.23	\$ 65,140.52	\$ 67,094.74	\$ 69,107.58	\$ 71,180.81	\$ 73,316.23	\$ 75,515.72	\$ 77,781.19	\$ 80,114.63
5	\$ 69,567.55	\$ 71,654.58	\$ 73,804.21	\$ 76,018.34	\$ 78,298.89	\$ 80,647.86	\$ 83,067.29	\$ 85,559.31	\$ 88,126.09
6	\$ 76,524.31	\$ 78,820.03	\$ 81,184.64	\$ 83,620.17	\$ 86,128.78	\$ 88,712.64	\$ 91,374.02	\$ 94,115.24	\$ 96,938.70
7	\$ 84,176.74	\$ 86,702.04	\$ 89,303.10	\$ 91,982.19	\$ 94,741.66	\$ 97,583.91	\$ 100,511.42	\$ 103,526.77	\$ 106,632.57
8	\$ 92,594.41	\$ 95,372.24	\$ 98,233.41	\$ 101,180.41	\$ 104,215.82	\$ 107,342.30	\$ 110,562.57	\$ 113,879.44	\$ 117,295.83
9	\$ 101,853.85	\$ 104,909.47	\$ 108,056.75	\$ 111,298.45	\$ 114,637.41	\$ 118,076.53	\$ 121,618.82	\$ 125,267.39	\$ 129,025.41
10	\$ 112,039.24	\$ 115,400.41	\$ 118,862.42	\$ 122,428.30	\$ 126,101.15	\$ 129,884.18	\$ 133,780.71	\$ 137,794.13	\$ 141,927.95
11	\$ 123,243.16	\$ 126,940.45	\$ 130,748.67	\$ 134,671.13	\$ 138,711.26	\$ 142,872.60	\$ 147,158.78	\$ 151,573.54	\$ 156,120.75
12	\$ 135,567.47	\$ 139,634.50	\$ 143,823.53	\$ 148,138.24	\$ 152,582.39	\$ 157,159.86	\$ 161,874.65	\$ 166,730.89	\$ 171,732.82
13	\$ 149,124.22	\$ 153,597.95	\$ 158,205.89	\$ 162,952.06	\$ 167,840.63	\$ 172,875.84	\$ 178,062.12	\$ 183,403.98	\$ 188,906.10
14	\$ 164,036.64	\$ 168,957.74	\$ 174,026.48	\$ 179,247.27	\$ 184,624.69	\$ 190,163.43	\$ 195,868.33	\$ 201,744.38	\$ 207,796.71
15	\$ 180,440.31	\$ 185,853.52	\$ 191,429.12	\$ 197,172.00	\$ 203,087.16	\$ 209,179.77	\$ 215,455.16	\$ 221,918.82	\$ 228,576.38
16	\$ 198,484.34	\$ 204,438.87	\$ 210,572.04	\$ 216,889.20	\$ 223,395.87	\$ 230,097.75	\$ 237,000.68	\$ 244,110.70	\$ 251,434.02

NOTE: No employee will exceed Step 18 of the pay scale. Wages will be capped once the employee reaches the top of the pay range specific to their job pay grade.

Recommended Job Title	Proposed Pay Grade
Accountant	10
Accounts Payable Coordinator	5
Administrative Asssitant - Parks and Recreation	3
Associate Engineer	5
Billing Clerk	3
Billing Clerk, Senior	5
Building Code Official	8
Building Maintenance and Custodial Technician	1
Building Operations & Refuse Supervisor	9
Cash Operations & Revenue Supervisor	10
Cash Operations Clerk	2
Cash Operations Clerk, Senior	3
Chief of Police	13
City Clerk	9
City Engineer	11
City Manager	15
Civil Engineer I	6
Code Enforcement Official	6
Code Enforcement Official, Senior	7
Crime Analyst	9
Deputy City Clerk	5
Economic Development & Community Engagement Administrator	10
Electric Director	13
Electric Line Supervisor	11
Electric Line Technician, Lead	10
Electric Operations Coordinator	6
Engineering Technician	5
Equipment Mechanic	6
Equipment Mechanic, Lead	7
Executive Assistant - Chief of Police	6
Executive Assistant - City Manager	6
Finance Director	13
GIS Analyst	6
Human Resources Director	12
Information Technology Director	12
Infrastruture Coordinator	6
Inventory Coordinator	7
IT Systems Administrator	10
Mental Health Clinician	9
Network Technician	8
Parks and Recreation Director	11

Parks Maintenance Coordinator	4
Parks Superintendent	9
Payroll Coordinator	8
Permit Technician	3
Permit Technician, Senior	5
Planning Director	12
Police Captain	12
Police Lieutenant	11
Police Terminal Agency Coordinator/Evidence Technician	4
Public Services Superintendent	10
Public Works Coordinator	6
Public Works Director	13
Public Works Equipment Operator - Solid Waste	4
Public Works Equipment Operator - Streets & Utilities	4
Public Works Equipment Operator , Senior- Streets & Utilities	5
Public Works Equipment Operator, Senior - Solid Waste	5
Public Works Intern	1
Police Records Clerk	5
Recreation Coordinator	6
Senior Accountant	11
Streets & Utilities Supervisor	9
Technical Support Specialist II / Programmer I	6
Technical Services Supervisor	9
Water & Wastewater Technician	4
Water & Wastewater Technician, Senior	5
Water & Wastewater Supervisor	9

Client Release for Individual Market Data

At the City of Milford's ("the City") request, Evergreen may provide publicly available summary or raw peer data. If such data is requested and provided by Evergreen, the City acknowledges and agrees to the following:

- The data will be used only for internal purposes by the City and will be maintained by the City as confidential with limited access by employees and independent contractors.
- The City will not discuss or disclose the data in any way, in whole or in part, with or to any competitor or industry peer.
- The City will not use the data as a basis for any agreement, express or implied, in writing or verbal, with any competitor or industry peer.
- The data will not be used by the City to fix compensation or benefits of employees, nor will it be used to limit services or fix prices or output.
- The data is reasonably necessary to achieve a legitimate business purpose of the City and will be used only to enhance competition in the industry and not for any anti-competitive conduct.

The City hereby covenants and agrees that Evergreen shall have no responsibility for any claims or damage that may arise out of or result from data provided by Evergreen to the City pursuant to this Agreement, including but not limited to any claims brought under the Sherman Act.

The City shall and does hereby indemnify and hold Evergreen harmless from and will defend Evergreen against any claims, actions, suits, liabilities, losses, expenses, or damages, including court costs and reasonable attorneys' fees, which arise out of or result from Evergreen's performance under this Agreement, including all such causes of action based on common, constitutional, or statutory law.

Authorized Representative: 
Mark A. Whitefield, City Manager

Date: 6/3/25



FY26 Budget Draft

General Fund Operating Expenses Summary of Changes

FY26 Budget Recommendation

Summary of General Fund Changes

	Initial Draft	
SURPLUS, v1.0		\$ 61,393
INSURANCE UPDATE		18,411
ALLOCATIONS & OTHER		(10,070)
CITY MANAGER TRANSITION		(40,500)
SURPLUS, v1.1		\$ 29,234
ELIM STAFFING STUDY		59,200
PD SALARY ADJ v1.1 (INITIAL INCREMENT ONLY)		(35,540)
v1 RECOMMENDED SURPLUS		\$ 52,894
PD SAVINGS (AMMO/WEAPONRY, OVERTIME)		33,850
ADMIN SAVINGS (KEP, COUNCIL EXP)		30,000
PD SALARY ADJUSTMENTS v2.1 (IMMEDIATE)		(88,530)
v2 ALTERNATE SURPLUS		\$ 28,214

Receipt of insurance quotes, open enrollment changes, CM transition costs, and cost reallocations since initial draft.

Recommendation: Elimination of staffing study to achieve \$10k PD leadership salary targets.

Complete / immediate PD leadership salary adjustments require additional O&M savings supplied by PD & Admin

Alternate recommendation achievable without property tax increase after additional O&M savings



FY26 Budget Draft

Consolidated Budget Summary

Updated June 12, 2025

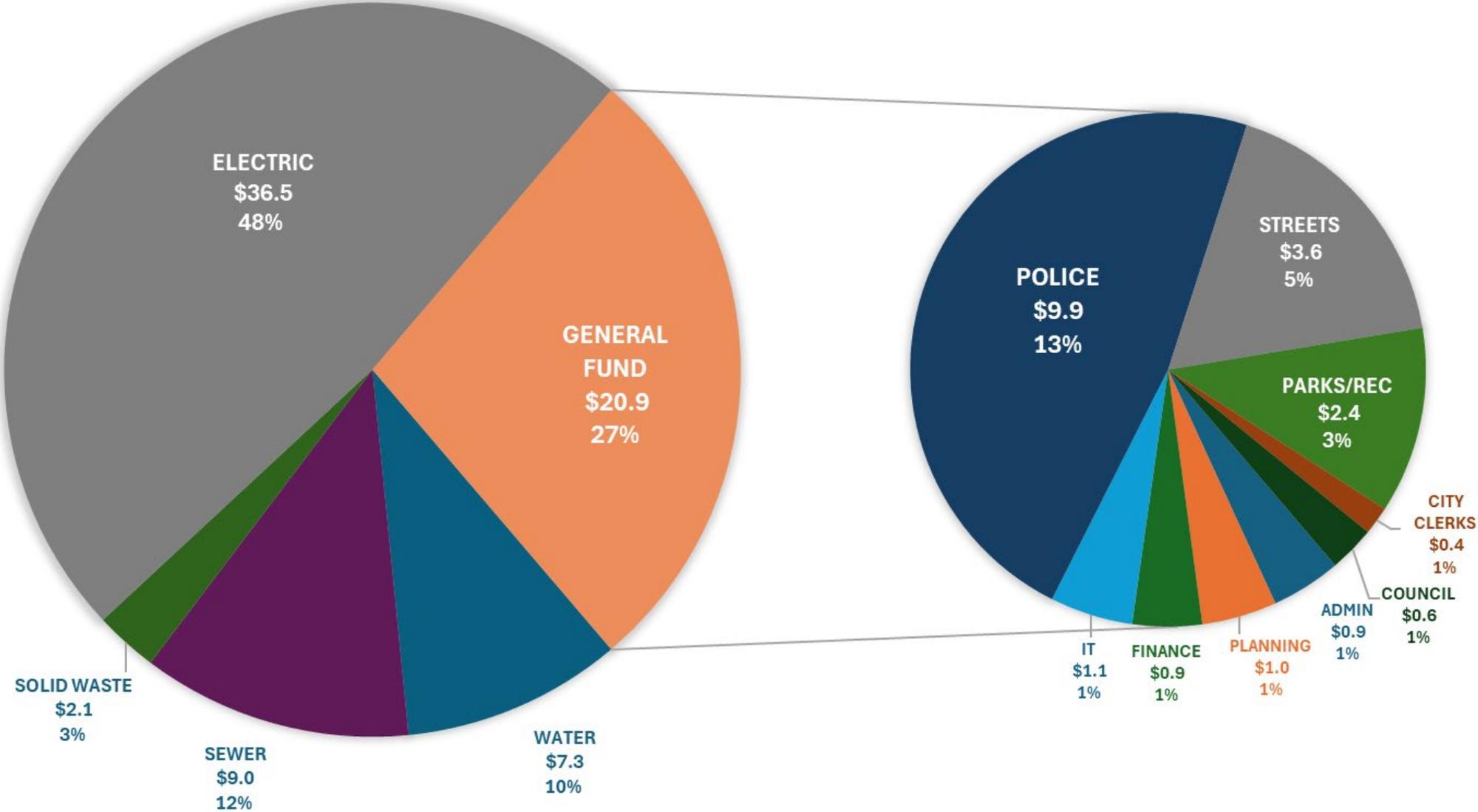
FY26 Budget Draft – Operating & Capital Budget Summary

**CITY OF MILFORD
FISCAL YEAR 2025-26
CONSOLIDATED BUDGET RECOMMENDATION**

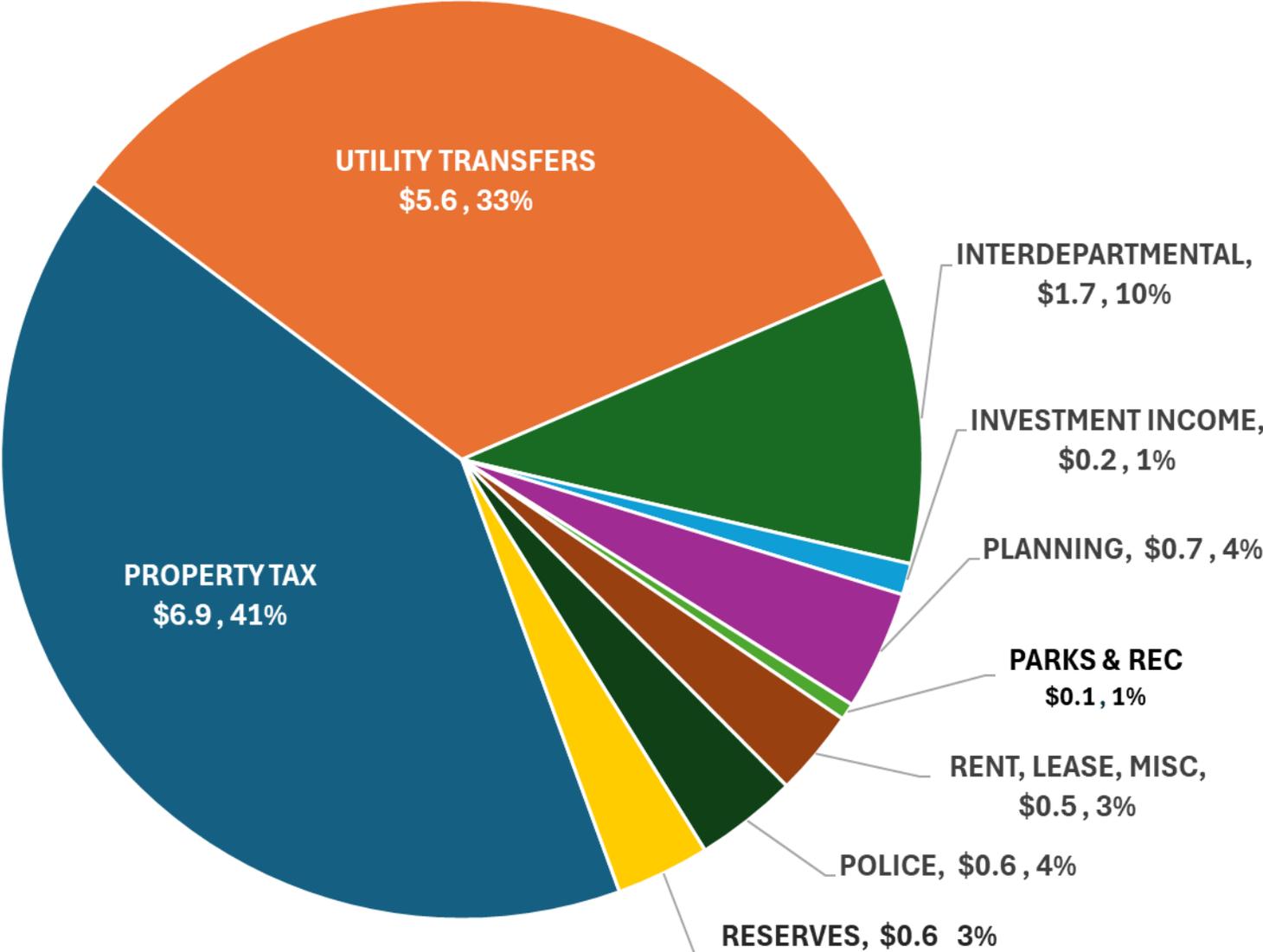
**FY26 OPERATING & CAPITAL BUDGET SUMMARY
FINAL DRAFT (6/16/2025)**

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	CAPITAL	TOTAL EXPENDITURES
GENERAL FUND							
ADMINISTRATION	14,475,995	1,586,501	16,062,496	915,860			915,860
PLANNING	704,920		704,920	983,610			983,610
FINANCE			-	909,320			909,320
INFORMATION TECHNOLOGY		24,879	24,879	1,059,939		24,879	1,084,818
POLICE	603,917	237,101	841,018	9,186,252	488,882	237,101	9,912,235
STREETS		2,376,177	2,376,177	1,064,765		2,576,177	3,640,942
PARKS & RECREATION	99,000	758,500	857,500	1,689,325		758,500	2,447,825
CITY CLERKS			-	369,500			369,500
COUNCIL / ELECTIONS			-	602,880			602,880
TOTAL GENERAL FUND	\$ 15,883,832	\$ 4,983,158	\$ 20,866,990	\$ 16,781,451	\$ 488,882	\$ 3,596,657	\$ 20,866,990
WATER	4,204,619	3,109,135	7,313,754	3,038,760	365,275	3,909,719	7,313,754
SEWER	6,810,995	2,171,830	8,982,825	6,222,806	416,477	2,343,542	8,982,825
SOLID WASTE	1,937,718	161,445	2,099,163	2,006,925		92,238	2,099,163
ELECTRIC	35,690,909	785,026	36,475,935	35,331,923	319,815	824,197	36,475,935
TOTAL BUDGET	\$ 64,528,073	\$ 11,210,593	\$ 75,738,666	\$ 63,381,865	\$ 1,590,449	\$ 10,766,352	\$ 75,738,666

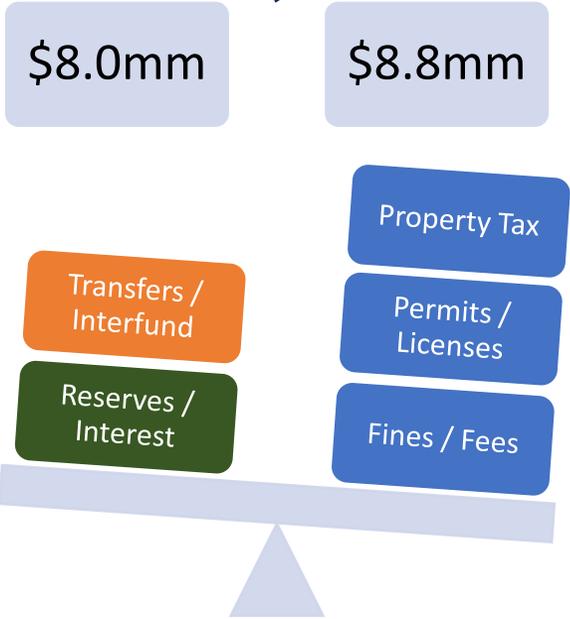
FY26 Budget Draft – Consolidated Expenditures



FY26 Budget Draft – General Fund Revenue by Source



Transfers & Interfund Activity rivals Property Taxes & Other “Native” General Fund Revenue





THE CITY of

Milford
DELAWARE

FY26 Budget Draft

Utility Fund Revenue

Updated June 12, 2025

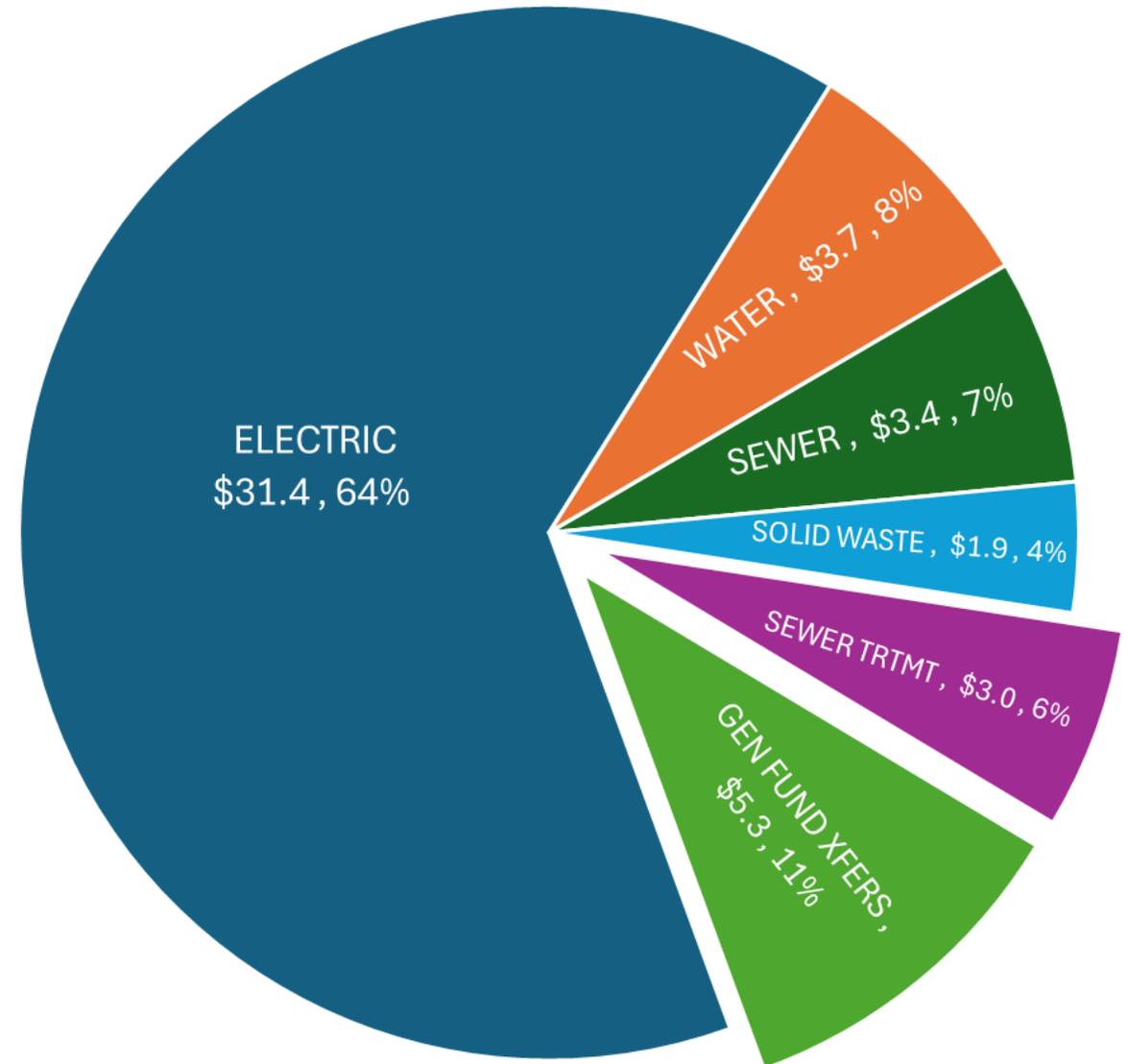
FY26 Budget Draft

Utility Funds

Current Revenue

(in \$Millions)

||| \$ 48.6 gross
||| \$ 5.3 transfers out
||| \$ 3.0 passthrough*
||| \$ 40.4 net revenue



*Kent County Sewer Treatment Costs passed through in City rate structure and paid to Kent County

FY26 Budget Draft – Electric Fund

Electric Revenue, Power Costs & Margin (\$000) with Operating Statistics

	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 11-1 PROJ	FY26 BUDGET	v FY25 BUD	v FY25 PROJ
VOLUMETRIC (METERED) BILLING	\$ 18,931	\$ 21,122	\$ 22,186	\$ 24,680	\$ 24,637	11.1%	-0.2%
DEMAND (KW INTERVAL)	6,128	6,353	6,673	6,354	7,015	5.1%	10.4%
FACILITIES CHARGES (FIXED)	2,740	2,807	2,662	2,980	2,902	9.0%	-2.6%
PRIVATE SECURITY LIGHTING	122	123	121	123	123	1.5%	0.0%
TOTAL BILLED REVENUE	\$ 27,922	\$ 30,405	\$ 31,641	\$ 34,138	\$ 34,678	9.6%	1.6%
VOLUMETRIC (CONSUMPTION)	\$ 18,941	\$ 20,804	\$ 22,567	\$ 23,105	\$ 23,622	4.7%	2.2%
TRANSMISSION LOSSES	542	595	646	661	676	4.7%	2.2%
ADMIN CHARGES	573	673	752	743	767	2.0%	3.3%
EFFICIENCY SMART PLATFORM	114	100	122	77	123	0.8%	58.9%
TOTAL WHOLESALE POWER COSTS	\$ 20,169	\$ 22,172	\$ 24,087	\$ 24,585	\$ 25,188	4.6%	2.4%
GROSS MARGIN	\$ 7,752	\$ 8,233	\$ 7,554	\$ 9,552	\$ 9,490	25.6%	-0.6%
<i>GROSS MARGIN (%)</i>	<i>27.8%</i>	<i>27.1%</i>	<i>23.9%</i>	<i>28.0%</i>	<i>27.4%</i>	<i>14.6%</i>	<i>-2.2%</i>
TRANSFER TO GENERAL FUND	\$ 2,500	\$ 3,756	\$ 3,942	\$ 3,942	\$ 4,335	10.0%	10.0%
<i>(AS % OF BILLED ELEC REVENUE)</i>	<i>9.0%</i>	<i>12.4%</i>	<i>12.5%</i>	<i>11.5%</i>	<i>12.5%</i>	<i>0.3%</i>	<i>8.2%</i>
<i>(AS % OF GF OPEX)</i>	<i>19.7%</i>	<i>28.9%</i>	<i>25.8%</i>	<i>25.5%</i>	<i>25.8%</i>	<i>0.3%</i>	<i>1.2%</i>
POWER PURCHASED AND DELIVERED (MWH)							
WHOLESALE POWER REQUIREMENT	246,473	250,300	251,525	257,495	260,610	3.6%	1.2%
LESS: TRANSMISSION LOSSES	(6,855)	(6,962)	(6,996)	(7,162)	(7,249)	3.6%	1.2%
WHOLESALE POWER AT SUBSTATIONS	239,617	243,338	244,529	250,333	253,361	3.6%	1.2%
LESS: DISTRIBUTION LOSSES	(7,353)	(8,851)	(6,891)	(5,820)	(7,776)	12.8%	33.6%
POWER DELIVERED BY CITY OF MILFORD	232,264	234,487	237,637	244,513	245,586	3.3%	0.4%
DISTRIBUTION LOSS RATE	-3.07%	-3.64%	-2.82%	-2.32%	-3.07%		
CUMULATIVE DISTRIBUTION LOSS RATE	-3.07%	-3.64%	-2.97%	-2.97%	-3.00%		

FY26 Budget Draft – Water Fund

Water Revenue, Direct Operating Costs & Margin (\$000) with Operating Statistics

	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 11-1 PROJ	FY26 BUDGET	v FY25 BUD	v FY25 PROJ
WATER REVENUE - CITY METERED VOL	\$ 3,427	\$ 3,515	\$ 3,414	\$ 3,641	\$ 3,880	13.6%	6.5%
WATER REVENUE - CONNECTION FEES	41	64	25	27	28	12.0%	1.9%
WATER REVENUE - METER FEES	14	37	18	44	32	77.8%	-27.4%
TOTAL WATER REVENUE BILLED	\$ 3,481	\$ 3,616	\$ 3,457	\$ 3,713	\$ 3,940	14.0%	6.1%
O&M-PUMPING POWER PURCHASED	\$ 412	\$ 625	\$ 258	\$ 258	\$ 272	5.3%	5.4%
O&M-CHEMICALS	9	13	132	145	132	0.0%	-9.3%
O&M-SERVICE CONNECTIONS	43	45	15	13	15	0.0%	19.3%
TOTAL DIRECT SERVICE COSTS	\$ 465	\$ 683	\$ 405	\$ 416	\$ 419	3.4%	0.7%
GROSS MARGIN	\$ 3,016	\$ 2,933	\$ 3,052	\$ 3,297	\$ 3,521	15.4%	6.8%
<i>GROSS MARGIN (%)</i>	<i>86.6%</i>	<i>81.1%</i>	<i>88.3%</i>	<i>88.8%</i>	<i>89.4%</i>	<i>1.2%</i>	<i>0.6%</i>
TRANSFER TO GENERAL FUND	\$ -	\$ 300	\$ 315	\$ 315	\$ 491	55.9%	55.9%
<i>(AS % OF BILLED REVENUE)</i>	<i>0.0%</i>	<i>8.3%</i>	<i>9.1%</i>	<i>8.5%</i>	<i>12.5%</i>	<i>36.8%</i>	<i>46.9%</i>
<i>(AS % OF GF OPEX)</i>	<i>0.0%</i>	<i>2.3%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>3.7%</i>	<i>77.6%</i>	<i>76.6%</i>
WATER PRODUCTION AND DELIVERY (IN THOUSANDS OF GALLONS)							
BULK WATER PUMPED & TREATED	979,876	1,007,308	978,347	1,028,212	1,047,640	7.1%	1.9%
WATER METERED (DELIVERED)	901,408	930,968	900,079	946,144	963,909	7.1%	1.9%
WATER LOSSES	(78,467)	(76,340)	(78,268)	(82,068)	(83,731)	7.0%	2.0%
WATER LOSSES (%)	-8.0%	-7.6%	-8.0%	-8.0%	-8.0%	-0.1%	0.1%

FY26 Budget Draft – Sewer Fund

Sewer Revenue, Direct Service Costs & Margin (\$000) with Operating Statistics

	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 10-2 PROJ	FY26 BUDGET	v FY25 BUD	v FY25 PROJ
SEWER REVENUE - CITY METERED VOL	\$ 3,032	\$ 3,151	\$ 3,048	\$ 3,279	\$ 3,514	15.3%	7.2%
SEWER REVENUE - KENT CO TREATMENT	2,091	2,330	2,333	2,613	3,009	29.0%	15.2%
TOTAL SEWER REVENUE BILLED	\$ 5,123	\$ 5,481	\$ 5,381	\$ 5,891	\$ 6,523	21.2%	10.7%
WASTEWATER TREATMENT	\$ 2,091	\$ 2,330	\$ 2,333	\$ 2,613	\$ 3,009	29.0%	15.2%
WASTEWATER INFLOW & INFILTRATION	412	625	531	589	656	23.5%	11.4%
CHEMICAL TREATMENT COSTS	9	13	18	12	18	0.0%	52.2%
POWER COSTS - SEWER LIFT STATIONS	43	45	46	43	36	-21.6%	-16.0%
TOTAL DIRECT SERVICE COSTS	\$ 2,556	\$ 3,013	\$ 2,928	\$ 3,257	\$ 3,719	27.0%	14.2%
GROSS MARGIN	\$ 2,567	\$ 2,468	\$ 2,453	\$ 2,635	\$ 2,804	14.3%	6.4%
<i>GROSS MARGIN (%)</i>	<i>50.1%</i>	<i>45.0%</i>	<i>45.6%</i>	<i>44.7%</i>	<i>43.0%</i>	<i>-5.7%</i>	<i>-3.9%</i>
TRANSFER TO GENERAL FUND	\$ -	\$ 300	\$ 315	\$ 315	\$ 439	39.4%	39.4%
<i>(AS % OF BILLED REVENUE - CITY)</i>	<i>0.0%</i>	<i>9.5%</i>	<i>10.3%</i>	<i>9.6%</i>	<i>12.5%</i>	<i>20.9%</i>	<i>30.0%</i>
<i>(AS % OF GF OPEX)</i>	<i>0.0%</i>	<i>2.3%</i>	<i>2.1%</i>	<i>2.0%</i>	<i>2.6%</i>	<i>27.1%</i>	<i>28.2%</i>
SEWER COLLECTION, TRANSMISSION & TREATMENT (IN THOUSANDS OF GALLONS)							
TREATMENT (KENT COUNTY)	970,178	1,040,577	902,864	933,565	955,055	5.8%	2.3%
COLLECTION & TRANS (CITY)	809,875	816,561	747,065	772,490	784,078	5.0%	1.5%
INFLOW & INFILTRATION	(160,303)	(224,016)	(155,799)	(161,075)	(170,978)	9.7%	6.1%
INFLOW & INFILTRATION (%)	-16.5%	-21.5%	-17.3%	-17.3%	-17.9%	3.7%	3.8%

FY26 Budget Draft – Solid Waste Fund

Solid Waste Revenue, Direct Service Costs & Margin (\$000)

	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 11-1 PROJ	FY26 BUDGET	v FY25 BUD	v FY25 PROJ
SOLID WASTE REVENUE - RESIDENTIAL	\$ 1,480	\$ 1,615	\$ 1,636	\$ 1,734	\$ 1,838	12.3%	6.0%
SOLID WASTE REVENUE - COMMERCIAL	71	76	79	81	85	7.6%	4.3%
REVENUE - CONTAINER REPLACEMENT	0	0	0	0	0	-50.0%	42.9%
REVENUE - BULK PICKUP	1	1	1	0	0	-88.9%	-33.3%
TOTAL SOLID WASTE REVENUE BILLED	\$ 1,552	\$ 1,692	\$ 1,716	\$ 1,816	\$ 1,923	12.1%	5.9%
SOLID WASTE - LANDFILL COSTS	\$ 304	\$ 320	\$ 299	\$ 331	\$ 325	8.6%	-1.7%
SOLID WASTE - YARD WASTE DISPOSAL	-	19	18	20	25	38.9%	22.8%
SOLID WASTE - CONTAINER COSTS	32	35	55	62	60	8.3%	-3.0%
SOLID WASTE - YARD WASTE CONTAINER	14	14	17	19	18	8.1%	-3.2%
VEHICLE FUEL	63	54	60	54	60	0.0%	10.5%
VEHICLE MAINTENANCE	147	103	140	133	145	3.6%	8.7%
DIRECT LABOR - VEHICLE MAINTENANCE	44	92	95	75	95	0.0%	26.3%
DIRECT LABOR - THIRD PARTY	82	44	88	92	40	-54.4%	-56.5%
DIRECT LABOR - VARIABLE	24	37	56	45	37	-34.0%	-18.5%
TOTAL DIRECT SERVICE COSTS	\$ 406	\$ 398	\$ 529	\$ 501	\$ 480	-9.2%	-4.2%
GROSS MARGIN	\$ 1,146	\$ 1,294	\$ 1,187	\$ 1,315	\$ 1,443	21.5%	9.8%
<i>GROSS MARGIN (%)</i>	<i>73.8%</i>	<i>76.5%</i>	<i>69.2%</i>	<i>72.4%</i>	<i>75.0%</i>	<i>8.5%</i>	<i>3.6%</i>
RANSFER TO GENERAL FUND	-	-	-	-	-		
<i>(AS % OF BILLED REVENUE)</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		
<i>(AS % OF GF OPEX)</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
CITY ADMIN	Allocations	ELECTRIC MARGIN ELIMINATN	-	-	(50,000)	-	(103,116)	(103,116)	(103,116)
CITY ADMIN	Allocations	WS MARGIN ELIMINATION	-	-	(12,550)	-	(12,000)	(12,000)	(12,000)
CITY ADMIN	Allocations	INTERDEPARTMENTAL TRFS	(1,701,741)	(1,371,976)	(1,444,373)	(1,444,373)	(1,588,810)	(1,588,810)	(1,588,810)
CITY ADMIN	Allocations	TRANSFER IN FROM WATER	-	(1,790)	(1,000)	-	-	-	-
CITY ADMIN	Allocations	TRANSFER IN FROM SEWER	-	(1,790)	(1,000)	-	-	-	-
CITY ADMIN	Allocations	TRANSFER IN FROM ISF - GARAGE	-	(1,030)	(500)	-	-	-	-
CITY ADMIN	Allocations	TRANSFER IN FROM ISF - PW	-	(5,620)	(4,500)	-	-	-	-
CITY ADMIN	Allocations	TRANSFER IN FROM ISF - TECH	-	(1,540)	(2,000)	-	-	-	-
CITY ADMIN	Allocations	TRANSFER IN FROM ISF - CUST SV	-	(5,110)	(6,500)	-	-	-	-
CITY ADMIN	Application of Reserves	INTRAFUND TRANSFER IN-BUDGETED	-	-	-	-	(632,531)	(632,531)	(632,531)
CITY ADMIN	Application of Reserves	INTRAFUND TRANSFER IN-ECON DEV	-	-	(287,801)	(287,801)	(214,962)	(214,962)	(214,962)
CITY ADMIN	Application of Reserves	TRANSFERS IN / STORMWTR MAINT	-	-	(110,000)	(110,000)	(16,000)	(14,400)	(14,400)
CITY ADMIN	Application of Reserves	TRANSFER IN-RTT POLICE	(300,000)	(200,000)	(100,000)	(100,000)	-	-	-
CITY ADMIN	Interest Income	INTEREST INCOME-POOLED CASH	(107,810)	(9,428)	(35,269)	(36,151)	(55,860)	(55,860)	(55,860)
CITY ADMIN	Interest Income	INTEREST INCOME / INVESTMENTS	(10)	-	(300,300)	(307,808)	(128,950)	(128,950)	(128,950)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-SPRINT PCS	(18,172)	(18,172)	(29,733)	(20,285)	(18,172)	(18,172)	(18,172)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-TMOBILE	-	-	(7,200)	(16,507)	(29,232)	(29,232)	(29,232)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-VERIZON	(28,661)	(26,272)	(29,517)	(31,993)	(28,661)	(28,661)	(28,661)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-AT&T	(16,800)	(18,200)	(19,320)	(18,753)	(16,800)	(16,800)	(16,800)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-VERIZON-S.E TOWER	(27,755)	(30,976)	(29,964)	(32,869)	(30,329)	(30,329)	(30,329)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-VERIZON-10TH ST	(30,513)	(31,123)	(31,798)	(35,437)	(32,380)	(32,380)	(32,380)
CITY ADMIN	Leases & Franchise Fees	TOWER RENTAL-AT&T S.WASH TOWER	(28,026)	(31,220)	(29,733)	(33,190)	(30,625)	(30,625)	(30,625)
CITY ADMIN	Leases & Franchise Fees	FRANCHISE FEE-CHESAPEAKE GAS	(46,750)	(44,950)	(44,950)	(49,179)	(42,000)	(42,000)	(42,000)
CITY ADMIN	Leases & Franchise Fees	FRANCHISE FEE-PROPANE	-	(402)	(400)	(3,261)	(3,000)	(3,000)	(3,000)
CITY ADMIN	Leases & Franchise Fees	FRANCHISE FEE-CATV	(185,152)	(168,932)	(173,000)	(132,339)	(144,000)	(144,000)	(144,000)
CITY ADMIN	Leases & Franchise Fees	POLE AGREEMENTS-CATV	(7,539)	(7,539)	(7,600)	(16,974)	(15,206)	(15,206)	(15,206)
CITY ADMIN	Leases & Franchise Fees	LEASE REV-FIBER OPTIC RENTAL	(16,948)	(38,599)	(38,600)	(1,326)	(38,600)	(38,600)	(38,600)
CITY ADMIN	Miscellaneous	LATE PENALTIES	(2,992)	(1,525)	(2,000)	-	(1,525)	(1,525)	(1,525)
CITY ADMIN	Miscellaneous	OTHER REV-INSURANCE PROCEEDS	(1,000)	-	(80,260)	(36,567)	-	-	-
CITY ADMIN	Miscellaneous	FEES-RETURNED CHECK	(100)	(250)	-	(391)	(400)	(400)	(400)
CITY ADMIN	Miscellaneous	SALE OF EQUIPMENT	(11,263)	(24,113)	(2,000)	(79,699)	(30,000)	(30,000)	(30,000)
CITY ADMIN	Miscellaneous	REVENUE-MISCELLANEOUS	(5,079)	(7,226)	(12,000)	(7,175)	(12,000)	(12,000)	(12,000)
CITY ADMIN	Tax Receipts	TAX REVENUE-REAL PROPERTY	(4,991,943)	(5,706,434)	(6,290,516)	(6,517,927)	(6,825,300)	(6,825,300)	(6,825,300)
CITY ADMIN	Tax Receipts	TAX REVENUE-PENALTIES	(28,322)	(22,637)	(29,000)	(25,753)	(26,330)	(26,330)	(26,330)
CITY ADMIN	Utility Transfers	INTERFUND TRANSFER IN-WATER	(300,000)	(300,000)	(315,000)	(322,326)	(490,000)	(490,000)	(490,000)
CITY ADMIN	Utility Transfers	INTERFUND TRANSFER IN-SEWER	-	(300,000)	(315,000)	(322,326)	(438,000)	(438,000)	(438,000)
CITY ADMIN	Utility Transfers	INTERFUND TRANSFER IN-ELECTRIC	(2,500,000)	(3,756,130)	(3,946,500)	(3,942,000)	(4,334,700)	(4,334,700)	(4,334,700)
CITY ADMIN	O&M	O&M - TRAINING	15,148	7,466	13,736	7,524	16,000	16,000	16,000
CITY ADMIN	O&M	O&M-TUITION REIMBURSEMENT	12,998	(7,512)	2,200	(5,358)	10,500	10,500	10,500
CITY ADMIN	O&M	EMPLOYEE RECOGNITION	-	33,838	38,000	39,420	29,000	29,000	29,000
CITY ADMIN	O&M	O&M-TELEPHONE	3,025	3,409	3,500	3,093	2,550	2,550	2,550
CITY ADMIN	O&M	O&M-CELLPHONE	-	-	200	159	620	620	620
CITY ADMIN	O&M	O&M-MARKETING	19,337	20,661	21,340	23,604	22,690	22,690	22,690
CITY ADMIN	O&M	O&M-SUPPLIES	5,520	746	950	118	950	950	950
CITY ADMIN	O&M	O&M-COMPUTER	4,035	-	-	4,500	4,960	4,960	4,960

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
CITY ADMIN	O&M	O&M-POSTAGE	(16,453)	-	50	-	50	50	50
CITY ADMIN	O&M	DISCRETIONARY FUNDS	6,194	1,600	7,500	2,567	7,500	7,500	7,500
CITY ADMIN	O&M	O&M-GENERAL EXPENSE	7,897	7,911	6,000	4,423	7,800	7,800	7,800
CITY ADMIN	O&M	COST ALLOC-CITY HALL TO ADMIN	35,173	17,858	17,731	18,143	21,390	21,390	21,390
CITY ADMIN	O&M	O&M-SOFTWARE MAINTENANCE	8,720	6,085	16,156	17,817	33,000	33,000	33,000
CITY ADMIN	O&M	O&M-COMPENSATION STUDY	-	5,625	30,000	27,907	59,200	-	-
CITY ADMIN	O&M	O&M-CONTRACT SERVICES	28,966	5,500	22,000	3,313	32,000	54,500	54,500
CITY ADMIN	O&M	O&M-LEGAL SERVICES	14,003	9,128	13,775	14,836	12,750	12,750	12,750
CITY ADMIN	O&M	O&M-AUDITING	201	936	6,820	3,598	2,610	2,610	2,610
CITY ADMIN	O&M	O&M-INSURANCE	8,718	5,611	8,579	9,576	9,140	9,100	9,100
CITY ADMIN	Personnel - Salary & Wages	SALARIES & WAGES	581,236	418,378	450,814	446,184	499,950	503,050	503,050
CITY ADMIN	Personnel - Taxes & Benefits	SOCIAL SECURITY	43,613	30,971	38,345	31,788	39,090	40,110	40,110
CITY ADMIN	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,469	595	1,175	803	850	850	850
CITY ADMIN	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,575	1,572	2,020	2,060	2,060
CITY ADMIN	Personnel - Taxes & Benefits	VISION CARE	334	227	247	221	-	-	-
CITY ADMIN	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	250	250	250
CITY ADMIN	Personnel - Taxes & Benefits	RETIREMENT	62,227	45,478	53,729	47,930	50,610	50,610	50,610
CITY ADMIN	Personnel - Taxes & Benefits	MEDICAL INSURANCE	89,062	47,342	63,720	60,395	71,480	76,660	76,660
CITY ADMIN	Personnel - Taxes & Benefits	LIFE INSURANCE	3,474	2,587	3,189	2,745	3,280	4,840	4,840
CITY ADMIN	Personnel - Taxes & Benefits	RETIREE MEDICAL BENEFITS	8,799	9,627	2,050	989	-	-	-
CITY ADMIN	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	1,698	1,557	3,749	2,867	1,460	1,460	1,460
CITY ADMIN Total			(9,411,180)	(11,457,359)	(12,962,754)	(13,161,674)	(14,397,788)	(14,422,028)	(14,422,028)

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
CITY CLERKS	O&M	O&M - TRAINING	-	10,770	11,976	10,428	12,500	12,500	12,500
CITY CLERKS	O&M	O&M-CELLPHONE	-	-	480	362	510	510	510
CITY CLERKS	O&M	O&M-TELEPHONE	-	1,462	1,094	1,147	730	730	730
CITY CLERKS	O&M	O&M-ADVERTISING & PRINTING	-	12,151	21,000	22,383	25,600	25,600	25,600
CITY CLERKS	O&M	O&M - CONTRACT SERVICES	-	-	-	-	-	3,500	3,500
CITY CLERKS	O&M	O&M-SUPPLIES	-	1,702	2,500	722	2,500	2,500	2,500
CITY CLERKS	O&M	O&M-COMPUTER	-	-	-	2,000	1,490	1,490	1,490
CITY CLERKS	O&M	O&M-POSTAGE	-	265	400	248	400	400	400
CITY CLERKS	O&M	O&M-GENERAL EXPENSE	-	3,001	3,500	3,687	4,200	4,200	4,200
CITY CLERKS	O&M	COST ALLOC-CITY HALL TO ADMIN	-	17,858	17,731	18,143	21,390	21,390	21,390
CITY CLERKS	O&M	O&M-SOFTWARE MAINTENANCE	-	-	12,530	13,916	15,000	15,000	15,000
CITY CLERKS	O&M	O&M-LEGAL SERVICES	-	7,029	6,975	6,591	7,750	7,750	7,750
CITY CLERKS	O&M	RECORDS RETENTION	-	-	1,000	-	2,000	2,000	2,000
CITY CLERKS	O&M	O&M-AUDITING	-	936	2,430	1,326	1,040	1,040	1,040
CITY CLERKS	O&M	O&M-INSURANCE	-	5,611	3,710	2,290	4,570	4,550	4,550
CITY CLERKS	Personnel - Salary & Wages	SALARIES & WAGES	-	202,026	199,220	145,648	179,270	179,270	179,270
CITY CLERKS	Personnel - Salary & Wages	OVERTIME	-	5,110	5,200	5,131	4,200	4,200	4,200
CITY CLERKS	Personnel - Taxes & Benefits	VISION CARE	-	124	-	98	-	-	-
CITY CLERKS	Personnel - Taxes & Benefits	SOCIAL SECURITY	-	18,014	15,508	11,227	13,930	13,930	13,930
CITY CLERKS	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	-	415	870	581	480	480	480
CITY CLERKS	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	545	545	720	720	720
CITY CLERKS	Personnel - Taxes & Benefits	VISION CARE	-	-	130	-	-	-	-
CITY CLERKS	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	130	130	130
CITY CLERKS	Personnel - Taxes & Benefits	RETIREMENT	-	20,521	15,780	12,895	16,510	16,510	16,510
CITY CLERKS	Personnel - Taxes & Benefits	MEDICAL INSURANCE	-	35,998	36,240	18,263	49,510	49,510	49,510
CITY CLERKS	Personnel - Taxes & Benefits	LIFE INSURANCE	-	1,344	1,440	28,885	1,370	1,370	1,370
CITY CLERKS	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	-	628	250	172	220	220	220
CITY CLERKS Total			-	344,965	360,509	306,688	366,020	369,500	369,500

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
CITY COUNCIL	O&M	O&M-TELEPHONE	201	1,216	608	642	730	730	730
CITY COUNCIL	O&M	O&M-CONTRACT SERVICES	-	-	-	-	-	18,000	18,000
CITY COUNCIL	O&M	O&M-COMPUTER EXPENSE	-	-	-	4,500	6,970	6,970	6,970
CITY COUNCIL	O&M	O&M-LEGAL SERVICES	30,816	46,198	38,500	40,434	33,500	33,500	33,500
CITY COUNCIL	O&M	O&M-LEGAL SP TOPIC-LITIGATION	-	-	-	-	15,000	15,000	15,000
CITY COUNCIL	O&M	PUBLIC OFFICIAL INSURANCE	14,897	14,223	20,680	23,085	23,670	23,660	23,660
CITY COUNCIL	O&M	CODIFICATION	11,028	10,595	10,850	6,312	18,000	18,000	18,000
CITY COUNCIL	O&M	ARMORY EXPENSES	9,780	14,957	20,000	18,003	25,000	25,000	25,000
CITY COUNCIL	O&M	FMR POST OFFICE BUILDING	-	-	-	-	11,400	11,400	11,400
CITY COUNCIL	O&M	RESIDENT SURVEY	-	-	26,400	29,470	-	-	-
CITY COUNCIL	O&M	EMERGENCY OPS PLAN	-	7,500	46,000	46,000	-	-	-
CITY COUNCIL	O&M	CITY HALL COST ALLOCATION	35,173	35,714	35,462	36,287	(42,780)	(42,780)	(42,780)
CITY COUNCIL	O&M	COUNCIL EXPENSE	28,169	37,057	40,002	36,216	40,000	40,000	30,000
CITY COUNCIL	O&M	CHRISTMAS DECORATIONS	2,728	560	3,500	61	2,000	2,000	2,000
CITY COUNCIL	O&M	CARLISLE FIRE COMPANY	205,000	205,000	205,000	205,000	205,000	205,000	205,000
CITY COUNCIL	O&M	MUSEUM	35,500	40,000	40,000	44,651	40,000	40,000	40,000
CITY COUNCIL	O&M	CARLISLE FIRE INCENTIVE	-	5,000	12,000	-	12,500	12,500	12,500
CITY COUNCIL	O&M	DOWNTOWN MILFORD INC.	47,500	50,000	50,000	55,814	50,000	50,000	50,000
CITY COUNCIL	O&M	MILFORD LIBRARY	26,750	28,000	28,000	31,256	28,000	28,000	28,000
CITY COUNCIL	O&M	COMMUNITY FESTIVALS	70,000	10,000	65,000	50,000	40,000	40,000	40,000
CITY COUNCIL	O&M	KENT ECONOMIC PARTNERSHIP	-	-	-	-	20,000	20,000	-
CITY COUNCIL	O&M	O&M-SOFTWARE MAINTENANCE	5,508	-	6,240	6,463	29,200	29,200	29,200
CITY COUNCIL	O&M	O&M-AUDITING	-	1,872	4,850	2,648	2,080	2,080	2,080
CITY COUNCIL	O&M	XFER TO CUSTOMER SVC (TAX)	-	46,053	48,200	49,321	(44,500)	(44,500)	(44,500)
CITY COUNCIL	Personnel - Salary & Wages	SALARIES & WAGES	31,605	43,170	51,080	49,115	51,080	51,080	51,080
CITY COUNCIL	Personnel - Taxes & Benefits	SOCIAL SECURITY	2,418	3,303	3,910	3,758	3,910	3,910	3,910
CITY COUNCIL Total			557,073	600,418	756,282	739,035	570,760	588,750	558,750
ELECTIONS	O&M	ADVERTISING & PRINTING	2,305	5,081	5,000	2,422	5,200	5,200	5,200
ELECTIONS	O&M	O&M-ELECTION SUPPLIES	511	2,284	3,000	1,362	3,000	3,000	3,000
ELECTIONS	Personnel - Salary & Wages	SALARIES & WAGES	720	5,714	5,930	3,213	5,500	5,500	5,500
ELECTIONS	Personnel - Taxes & Benefits	SOCIAL SECURITY	-	-	-	-	420	420	420
ELECTIONS	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	-	-	-	-	10	10	10
ELECTIONS Total			3,535	13,079	13,930	6,997	14,130	14,130	14,130

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
STREETS DIV	Fleet Maintenance	O&M-VEHICLE GAS	16,979	14,889	22,473	28,858	26,000	26,000	26,000
STREETS DIV	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	17,470	19,964	20,000	25,967	28,080	28,080	28,080
STREETS DIV	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	65,300	65,300	65,300	65,300	65,300
STREETS DIV	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	32,025	10,708	34,450	37,971	35,000	35,000	35,000
STREETS DIV	O&M	O&M - TRAINING	1,379	5,020	9,700	6,386	8,500	8,500	8,500
STREETS DIV	O&M	O&M-TELEPHONE	360	369	306	341	300	300	300
STREETS DIV	O&M	O&M-CELLPHONE	2,728	2,728	2,740	2,799	4,890	4,890	4,890
STREETS DIV	O&M	O&M-NATURAL GAS	672	881	1,172	1,264	1,330	1,330	1,330
STREETS DIV	O&M	O&M-RADIO GF	-	-	400	420	500	500	500
STREETS DIV	O&M	O&M-CONTRACT SERVICES	1,940	1,276	37,055	36,417	10,000	10,000	10,000
STREETS DIV	O&M	O&M-LEGAL SERVICES	990	990	837	934	1,100	1,100	1,100
STREETS DIV	O&M	O&M-AUDITING	604	5,617	8,378	7,951	6,230	6,230	6,230
STREETS DIV	O&M	O&M-ENGINEERING	-	-	-	-	10,000	10,000	10,000
STREETS DIV	O&M	O&M-ENVIRONMENTAL COMPLIANCE	1,800	1,890	2,000	2,110	14,000	14,000	14,000
STREETS DIV	O&M	O&M-INSURANCE	20,098	20,466	27,860	31,099	32,310	32,230	32,230
STREETS DIV	O&M	O&M-ADVERTISING & PRINTING	28	1,145	960	-	1,200	1,200	1,200
STREETS DIV	O&M	O&M-SUPPLIES	1,946	1,400	2,725	1,223	15,000	15,000	15,000
STREETS DIV	O&M	O&M-UNIFORMS	2,474	2,812	3,000	2,669	4,000	4,000	4,000
STREETS DIV	O&M	O&M-STREET SIGNS & MARKERS	18,965	9,992	24,000	20,328	45,000	45,000	45,000
STREETS DIV	O&M	O&M-STREET MATERIALS	6,734	12,731	17,000	10,534	30,000	30,000	30,000
STREETS DIV	O&M	O&M-SNOW & ICE REMOVAL	780	7,607	17,259	16,186	11,000	11,000	11,000
STREETS DIV	O&M	O&M-SIDEWALKS & CURBS	8,098	3,125	17,500	42	5,000	5,000	5,000
STREETS DIV	O&M	O&M-STREET LIGHTS	93,395	93,772	96,181	96,831	96,000	96,000	96,000
STREETS DIV	O&M	O&M-GENERAL EXPENSE	2,596	512	1,000	65	2,000	2,000	2,000
STREETS DIV	O&M	COST ALLOC-PW TO STREET	88,441	104,890	101,807	104,175	113,220	113,245	113,245
STREETS DIV	O&M	O&M-SOFTWARE MAINTENANCE	3,773	1,901	4,560	5,090	14,800	14,800	14,800
STREETS DIV	O&M	O&M-COMPUTER	-	-	-	500	1,490	1,490	1,490
STREETS DIV	Personnel - Salary & Wages	SALARIES & WAGES	242,784	245,412	247,151	244,572	280,940	280,940	280,940
STREETS DIV	Personnel - Salary & Wages	OVERTIME	5,629	9,476	9,000	14,779	10,800	10,800	10,800
STREETS DIV	Personnel - Salary & Wages	ON CALL PAY	6,879	8,735	9,700	8,825	8,900	8,900	8,900
STREETS DIV	Personnel - Taxes & Benefits	SOCIAL SECURITY	20,202	19,819	20,725	20,448	22,170	22,170	22,170
STREETS DIV	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,552	792	790	831	1,490	1,490	1,490
STREETS DIV	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	875	872	1,090	1,090	1,090
STREETS DIV	Personnel - Taxes & Benefits	VISION CARE	281	250	300	261	-	-	-
STREETS DIV	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	300	300	300
STREETS DIV	Personnel - Taxes & Benefits	RETIREMENT	21,190	18,823	24,230	21,782	20,950	20,950	20,950
STREETS DIV	Personnel - Taxes & Benefits	MEDICAL INSURANCE	70,210	72,717	73,404	78,215	84,860	84,860	84,860
STREETS DIV	Personnel - Taxes & Benefits	LIFE INSURANCE	1,934	1,797	2,270	2,079	2,250	2,250	2,250
STREETS DIV	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	8,019	8,186	9,190	7,844	8,820	8,820	8,820
STREETS DIV	Stormwater	O&M-STORM DRAINS	22	64,151	110,000	86,670	40,000	40,000	40,000
STREETS DIV Total			704,474	776,343	1,026,297	992,637	1,064,820	1,064,765	1,064,765

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
POLICE DEPT	Police	PD REVENUE-SPECIAL DUTY	(71,348)	(122,358)	-	(130,000)	-	-	-
POLICE DEPT	Police	PD REVENUE-MISC	(2,500)	(225)	(42,285)	(45,153)	(21,117)	(21,117)	(21,117)
POLICE DEPT	Police	PD REVENUE-STATE PENSION FUNDS	(255,002)	(263,066)	(270,000)	(274,104)	(290,800)	(290,800)	(290,800)
POLICE DEPT	Police	PD REV-PRINTING & COPYING FEES	(19,005)	(16,645)	(17,000)	(15,427)	(17,000)	(17,000)	(17,000)
POLICE DEPT	Police	SALE OF PROPERTY & EQUIP.	(413)	(29,881)	(1,000)	(33,162)	(2,500)	(2,500)	(2,500)
POLICE DEPT	Police	PD REV-SRO SCHOOL FUNDING	(150,000)	(157,500)	(165,000)	(184,186)	(172,500)	(172,500)	(172,500)
POLICE DEPT	Police	PD REVENUE-POLICE FINES	(80,334)	(109,697)	(95,000)	(126,164)	(100,000)	(100,000)	(100,000)
POLICE DEPT	Debt Service	DEBT SVC - PRN - PD FACILITY	-	-	103,798	101,000	122,678	122,678	122,678
POLICE DEPT	Debt Service	DEBT SVC - INT - PD FACILITY	-	-	536,250	360,000	366,204	366,204	366,204
POLICE DEPT	Fleet Maintenance	O&M-VEHICLE GAS	81,460	100,614	120,000	98,957	100,000	100,000	100,000
POLICE DEPT	Fleet Maintenance	O&M-INSURANCE-AUTO	32,792	61,556	59,402	66,309	71,670	71,670	71,670
POLICE DEPT	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	64,481	81,417	104,000	79,651	79,560	83,875	83,875
POLICE DEPT	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	215,300	215,300	200,000	200,000	200,000
POLICE DEPT	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	60,275	69,165	126,289	91,160	90,000	90,000	90,000
POLICE DEPT	O&M	O&M - TRAINING	47,383	39,465	40,000	37,932	50,000	50,000	50,000
POLICE DEPT	O&M	O&M-TELEPHONE	10,185	16,759	23,500	23,092	25,000	22,450	22,450
POLICE DEPT	O&M	O&M-CELLPHONE	13,359	18,248	23,050	22,532	24,450	23,750	23,750
POLICE DEPT	O&M	O&M-NATURAL GAS	-	5,229	12,500	10,332	13,500	13,500	13,500
POLICE DEPT	O&M	O&M-UTILITIES-POWER	19,025	36,695	38,400	47,208	49,200	49,200	49,200
POLICE DEPT	O&M	O&M-UTILITIES-WATER	2,928	4,384	5,400	4,403	5,300	5,300	5,300
POLICE DEPT	O&M	O&M-FUEL OIL & DIESEL	7,726	5,972	10,400	879	5,000	5,000	5,000
POLICE DEPT	O&M	O&M-COMPUTERS	11,914	12,346	12,400	12,400	18,400	18,400	18,400
POLICE DEPT	O&M	O&M-COPIER	(0)	5,737	7,000	3,909	7,000	7,000	7,000
POLICE DEPT	O&M	O&M-CONTRACT SERVICES	253,517	136,500	194,327	197,151	107,200	107,200	107,200
POLICE DEPT	O&M	O&M-BEHAVIORAL HEALTH UNIT	48,137	45,968	45,900	17,375	50,000	50,000	50,000
POLICE DEPT	O&M	O&M-LEGAL SERVICES	51,864	30,850	12,400	12,065	13,000	13,000	13,000
POLICE DEPT	O&M	O&M-AUDITING	1,006	9,362	28,610	15,544	11,940	11,940	11,940
POLICE DEPT	O&M	O&M-INSURANCE	51,288	51,591	61,850	66,147	68,910	68,900	68,900
POLICE DEPT	O&M	O&M-ADVERTISING & PRINTING	6,691	6,953	8,000	4,380	8,000	8,000	8,000
POLICE DEPT	O&M	O&M-SUPPLIES	21,931	22,786	19,000	18,266	19,000	19,000	19,000
POLICE DEPT	O&M	AMMUNITION & WEAPONRY	-	40,060	47,343	51,963	53,085	53,085	33,085
POLICE DEPT	O&M	O&M-UNIFORMS & ACCESSORIES	50,219	44,871	49,800	45,881	49,800	49,800	49,800
POLICE DEPT	O&M	O&M-EQUIPMENT REPAIR & MAINT.	17,743	9,000	15,900	11,900	20,900	20,900	20,900
POLICE DEPT	O&M	O&M-BUILDING MAINT & REPAIR	4,546	15,875	9,000	9,346	15,000	15,000	15,000
POLICE DEPT	O&M	O&M-POSTAGE	323	2,287	1,900	1,480	2,900	2,900	2,900
POLICE DEPT	O&M	O&M-GENERAL EXPENSE	15,976	7,465	10,000	9,997	8,500	8,500	8,500
POLICE DEPT	O&M	O&M-CRIMINAL INVESTIGATIONS	2,002	2,716	2,000	709	4,000	4,000	4,000
POLICE DEPT	O&M	O&M-COMMUNITY POLICING	4,621	5,871	7,000	6,138	7,000	7,000	7,000
POLICE DEPT	O&M	O&M-K-9	9,263	7,924	21,600	20,662	15,100	15,100	15,100
POLICE DEPT	O&M	O&M-SPECIAL OPS UNIT EXPENSE	2,840	7,844	8,000	6,078	8,000	8,000	8,000
POLICE DEPT	O&M	O&M-SOFTWARE MAINTENANCE	-	-	30,230	30,230	36,700	36,700	36,700

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
POLICE DEPT	Personnel - Salary & Wages	SALARIES & WAGES	10,118	10,065	10,240	10,700	28,670	28,670	28,670
POLICE DEPT	Personnel - Salary & Wages	OVERTIME	248,878	266,413	185,000	224,083	185,000	185,000	178,000
POLICE DEPT	Personnel - Salary & Wages	SPECIAL DUTY PAY	71,868	100,676	-	106,551	-	-	-
POLICE DEPT	Personnel - Salary & Wages	OVERTIME (CIVILIAN)	-	-	65,500	91,296	72,000	72,000	65,150
POLICE DEPT	Personnel - Salary & Wages	VACATION REDEMPTION	14,369	11,020	12,890	13,676	23,190	23,510	24,590
POLICE DEPT	Personnel - Salary & Wages	ON CALL PAY	36,743	36,899	41,200	42,064	41,800	41,800	41,800
POLICE DEPT	Personnel - Salary & Wages	SHIFT DIFFERENTIAL DISPATCH	18,409	17,985	18,000	19,568	18,500	18,500	18,500
POLICE DEPT	Personnel - Salary & Wages	SHIFT DIFFERENTIAL	6,161	6,893	6,400	8,058	6,900	6,900	6,900
POLICE DEPT	Personnel - Salary & Wages	COURT STANDBY PAY	18,216	17,874	20,000	18,072	20,000	20,000	20,000
POLICE DEPT	Personnel - Salary & Wages	SALARIES & WAGES	709,045	749,341	962,450	893,552	995,500	995,500	995,500
POLICE DEPT	Personnel - Salary & Wages	POLICE DEPT SALARY	2,503,962	2,729,053	3,135,140	3,160,628	3,587,620	3,614,020	3,680,420
POLICE DEPT	Personnel - Salary & Wages	VACATION - SELL BACK	4,493	2,557	2,730	35,506	-	-	-
POLICE DEPT	Personnel - Taxes & Benefits	SOCIAL SECURITY	297,458	322,259	339,950	363,060	388,030	390,530	395,990
POLICE DEPT	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	3,769	8,477	9,260	9,298	10,150	10,150	10,150
POLICE DEPT	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	13,480	13,482	18,580	18,710	19,000
POLICE DEPT	Personnel - Taxes & Benefits	HOLIDAY BANK 2 - PAYOUT	47,870	43,691	45,500	52,139	52,000	52,000	52,000
POLICE DEPT	Personnel - Taxes & Benefits	VISION CARE	2,791	2,853	3,270	3,034	3,360	3,360	3,360
POLICE DEPT	Personnel - Taxes & Benefits	RETIREMENT	458,516	535,405	704,000	705,603	799,100	804,350	817,250
POLICE DEPT	Personnel - Taxes & Benefits	MEDICAL INSURANCE	628,944	726,949	960,868	892,795	946,520	921,310	921,310
POLICE DEPT	Personnel - Taxes & Benefits	LIFE INSURANCE	32,969	25,295	32,460	31,756	35,820	35,820	35,820
POLICE DEPT	Personnel - Taxes & Benefits	RETIREE MEDICAL BENEFITS	8,495	10,136	12,220	12,136	11,980	11,980	11,980
POLICE DEPT	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	102,880	115,059	132,560	136,565	148,470	149,410	151,810
POLICE DEPT Total			5,542,346	5,946,540	8,133,382	7,735,800	8,516,270	8,527,655	8,582,335

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
PLANNING & CODE	Miscellaneous	CODE VIOLATION-GRASSCUTTING	(16,000)	700	(24,000)	(4,398)	(20,000)	(20,000)	(20,000)
PLANNING & CODE	Miscellaneous	CODE ENFORCEMENT	(29,388)	(19,351)	-	(14,235)	(13,940)	(13,940)	(13,940)
PLANNING & CODE	Permits & Licenses	LICENSE FEES-BUSINESS	-	-	-	(12,344)	(11,500)	(11,500)	(11,500)
PLANNING & CODE	Permits & Licenses	PERMIT REV-BUILDING PERMITS	(306,810)	(301,597)	(250,000)	(381,767)	(320,530)	(320,530)	(320,530)
PLANNING & CODE	Permits & Licenses	PERMIT REVENUE-EXPIRED PERMIT	(397)	(200)	-	(56)	-	-	-
PLANNING & CODE	Permits & Licenses	LICENSE FEES-CONTRACTOR	(71,035)	(72,945)	(67,000)	(62,534)	(62,500)	(62,500)	(62,500)
PLANNING & CODE	Permits & Licenses	LICENSE FEES-RENTAL	(127,500)	(114,775)	(120,000)	(146,065)	(152,000)	(152,000)	(152,000)
PLANNING & CODE	Permits & Licenses	PERMIT REVENUE-BUILDING VIOLTN	(4,435)	(3,295)	-	(2,550)	(3,000)	(3,000)	(3,000)
PLANNING & CODE	Permits & Licenses	DEVPMNT FEES-BOARD OF ADJSTMT	(6,300)	(6,300)	(3,000)	(10,716)	(9,180)	(9,180)	(9,180)
PLANNING & CODE	Permits & Licenses	DEVPMNT FEES-CONDITIONAL USE	(7,700)	(2,100)	(3,000)	(3,907)	(3,060)	(3,060)	(3,060)
PLANNING & CODE	Permits & Licenses	PLANNING / REZONING APP REV	(4,376)	(3,545)	(3,000)	(1,201)	(1,200)	(1,200)	(1,200)
PLANNING & CODE	Permits & Licenses	DEVPMNT FEES-SUB DIVISION	(52,220)	(35,755)	-	(29,475)	(28,900)	(28,900)	(28,900)
PLANNING & CODE	Permits & Licenses	FEES-SITE PLAN APPLICATION	(57,856)	(56,134)	-	(109,947)	(98,250)	(98,250)	(98,250)
PLANNING & CODE	Permits & Licenses	FEES-ANNEXATION FEE	-	-	-	(10,995)	(9,400)	(9,400)	(9,400)
PLANNING & CODE	Permits & Licenses	FEES-ZONING VERIFICATION	(220)	(300)	-	(447)	(400)	(400)	(400)
PLANNING & CODE	Permits & Licenses	FEES-LAND USE PLANNING REVIEW	(19,660)	(3,932)	(132,100)	(10,829)	(5,000)	(5,000)	(5,000)
PLANNING & CODE	Fleet Maintenance	O&M-VEHICLE GAS	2,036	2,161	2,500	2,417	2,700	2,700	2,700
PLANNING & CODE	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	2,144	4,792	7,000	3,697	4,680	4,935	4,935
PLANNING & CODE	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	299	1,267	3,000	1,549	3,000	3,000	3,000
PLANNING & CODE	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	11,200	11,200	11,200	11,200	11,200
PLANNING & CODE	O&M	O&M - TRAINING	5,353	4,201	7,500	6,138	7,500	7,500	7,500
PLANNING & CODE	O&M	O&M-CREDIT CARD FEES	1,287	660	6,400	6,646	500	500	500
PLANNING & CODE	O&M	O&M-TELEPHONE	1,353	2,240	2,760	2,810	2,350	2,350	2,350
PLANNING & CODE	O&M	O&M-CELLPHONE	1,452	2,268	4,250	3,611	4,690	4,690	4,690
PLANNING & CODE	O&M	O&M-COPIER	0	2,923	2,730	3,025	3,215	3,215	3,215
PLANNING & CODE	O&M	O&M-CONTRACT SERVICES	11,969	3,735	8,700	3,198	15,000	15,000	15,000
PLANNING & CODE	O&M	O&M-LEGAL SERVICES	31,230	30,647	30,600	28,894	34,000	34,000	34,000
PLANNING & CODE	O&M	O&M-AUDITING SERVICE	201	1,872	4,850	2,648	2,080	2,080	2,080
PLANNING & CODE	O&M	ENGINEERING	-	-	-	-	1,000	1,000	1,000
PLANNING & CODE	O&M	O&M-INSURANCE	3,987	4,411	9,810	10,950	7,330	7,320	7,320
PLANNING & CODE	O&M	REIMBURSABLE PLAN REV FEES	94,128	126,727	132,100	68,175	-	-	-
PLANNING & CODE	O&M	O&M-SUPPLIES	2,635	2,962	4,000	1,127	4,000	4,000	4,000
PLANNING & CODE	O&M	O&M-UNIFORMS	1,107	1,527	1,620	536	1,200	1,200	1,200
PLANNING & CODE	O&M	O&M-PROPERTY MAINTENANCE	30,232	20,620	25,000	12,419	25,000	25,000	25,000
PLANNING & CODE	O&M	O&M-GENERAL EXPENSE	1,150	3,969	4,580	2,684	5,000	5,000	5,000
PLANNING & CODE	O&M	O&M-COMPUTER	4,618	-	-	4,000	4,960	4,960	4,960
PLANNING & CODE	O&M	O&M-POSTAGE	(0)	9,611	8,000	5,594	8,000	8,000	8,000
PLANNING & CODE	O&M	O&M-DEMOLITIONS	-	23,000	2,500	2,791	-	-	-
PLANNING & CODE	O&M	O&M-SOFTWARE MAINTENANCE	7,009	3,178	8,940	9,516	29,200	29,200	29,200
PLANNING & CODE	O&M	COST ALLOC-PUB WORKS	9,827	11,654	11,312	11,575	12,580	12,580	12,580

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
PLANNING & CODE	Personnel - Salary & Wages	SALARIES & WAGES	410,094	466,219	522,980	524,069	548,630	548,630	548,630
PLANNING & CODE	Personnel - Salary & Wages	OVERTIME	1,950	1,878	3,000	3,315	2,500	2,500	2,500
PLANNING & CODE	Personnel - Taxes & Benefits	SOCIAL SECURITY	30,651	34,634	38,690	38,310	41,480	41,480	41,480
PLANNING & CODE	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,163	1,080	1,220	1,210	1,190	1,190	1,190
PLANNING & CODE	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,725	1,722	2,150	2,150	2,150
PLANNING & CODE	Personnel - Taxes & Benefits	VISION CARE	371	407	440	433	-	-	-
PLANNING & CODE	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	440	440	440
PLANNING & CODE	Personnel - Taxes & Benefits	RETIREMENT	36,510	41,227	49,240	48,473	50,300	50,300	50,300
PLANNING & CODE	Personnel - Taxes & Benefits	MEDICAL INSURANCE	104,039	123,338	135,255	131,460	141,320	141,320	141,320
PLANNING & CODE	Personnel - Taxes & Benefits	LIFE INSURANCE	3,145	3,438	4,160	4,148	4,200	4,200	4,200
PLANNING & CODE	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	1,618	2,019	4,040	4,041	1,970	1,970	1,970
PLANNING & CODE Total			99,158	320,638	458,002	160,914	244,505	244,750	244,750

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
PARKS & REC	Parks & Rec	REVENUE-RECREATION FEES	(82,139)	(45,871)	(83,000)	(83,000)	(99,000)	(99,000)	(99,000)
PARKS & REC	Fleet Maintenance	O&M-VEHICLE GAS	16,307	14,540	17,000	10,636	17,000	17,000	17,000
PARKS & REC	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	19,044	25,650	18,000	20,971	28,080	29,605	29,605
PARKS & REC	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	5,000	5,000	34,500	34,500	34,500	34,500	34,500
PARKS & REC	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	7,749	8,944	15,000	16,277	20,000	20,000	20,000
PARKS & REC	O&M	O&M - TRAINING	3,490	1,565	5,600	2,339	5,600	5,600	5,600
PARKS & REC	O&M	O&M-P&R ENTERPRISE EXPENSES	72,047	53,772	65,000	45,266	85,000	85,000	85,000
PARKS & REC	O&M	O&M-TELEPHONE	1,782	2,968	3,130	3,299	3,150	3,150	3,150
PARKS & REC	O&M	O&M-CELLPHONE	960	771	1,000	452	-	-	-
PARKS & REC	O&M	O&M-UTILITIES-POWER	11,577	10,280	12,250	14,965	14,750	14,750	14,750
PARKS & REC	O&M	O&M-UTILITIES-WATER	11,485	12,713	16,500	16,564	22,000	22,000	22,000
PARKS & REC	O&M	O&M-FUEL OIL	3,890	9,032	9,500	7,142	6,800	6,800	6,800
PARKS & REC	O&M	O&M-COPIER	3,220	2,912	4,305	3,024	3,215	3,215	3,215
PARKS & REC	O&M	O&M-CONTRACT SERVICES	201,253	310,760	292,000	285,883	315,000	315,000	315,000
PARKS & REC	O&M	O&M-LEGAL SERVICES	53	-	-	-	2,000	2,000	2,000
PARKS & REC	O&M	O&M-AUDITING	604	5,617	8,378	7,951	6,230	6,230	6,230
PARKS & REC	O&M	O&M-ENGINEERING	-	-	1,000	-	1,000	1,000	1,000
PARKS & REC	O&M	O&M-INSURANCE	18,824	24,468	31,045	34,655	34,740	34,640	34,640
PARKS & REC	O&M	O&M-ADVERTISING & PRINTING	1,760	-	2,000	48	500	500	500
PARKS & REC	O&M	O&M-SUPPLIES	3,899	2,204	4,000	2,511	3,000	3,000	3,000
PARKS & REC	O&M	O&M-UNIFORMS	3,000	-	5,000	3,709	-	-	-
PARKS & REC	O&M	O&M-UNIFORMS	1,139	3,856	-	-	5,000	5,000	5,000
PARKS & REC	O&M	O&M-OFFICE FURNITURE	1,322	1,503	1,740	112	1,740	1,740	1,740
PARKS & REC	O&M	O&M-BOYS AND GIRLS CLUB RENT	18,750	18,750	20,625	15,698	20,625	20,625	20,625
PARKS & REC	O&M	O&M-CLEANING SERVICE	7,521	9,823	16,500	10,910	16,500	16,500	16,500
PARKS & REC	O&M	O&M-BUILDING MAINT & REPAIR	1,969	12,493	17,000	5,280	5,000	5,000	5,000
PARKS & REC	O&M	O&M-FACILITY MAINTENANCE	73,303	109,520	85,000	67,564	85,000	85,000	85,000
PARKS & REC	O&M	O&M-POSTAGE	4	3	50	44	50	50	50
PARKS & REC	O&M	O&M-COMPUTER	-	-	-	3,500	3,970	3,970	3,970
PARKS & REC	O&M	O&M-GENERAL EXPENSE	552	1,325	1,500	1,454	1,700	1,700	1,700
PARKS & REC	O&M	O&M-SOFTWARE MAINTENANCE	10,311	9,660	13,980	11,472	29,400	29,400	29,400
PARKS & REC	Personnel - Salary & Wages	SALARIES & WAGES	481,615	521,641	549,976	581,129	656,260	656,260	656,260
PARKS & REC	Personnel - Salary & Wages	OVERTIME	5,251	6,072	6,100	7,581	6,000	6,000	6,000
PARKS & REC	Personnel - Taxes & Benefits	VACATION REDEMPTION	1,232	3,707	6,642	6,642	7,020	7,020	7,020
PARKS & REC	Personnel - Taxes & Benefits	SOCIAL SECURITY	37,357	40,427	46,490	45,435	51,810	51,810	51,810
PARKS & REC	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	2,294	1,414	1,740	1,642	1,690	1,690	1,690
PARKS & REC	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,770	1,767	2,650	2,650	2,650
PARKS & REC	Personnel - Taxes & Benefits	VISION CARE	381	348	460	343	-	-	-
PARKS & REC	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	510	510	510
PARKS & REC	Personnel - Taxes & Benefits	RETIREMENT	42,200	44,745	54,350	53,167	60,890	60,890	60,890
PARKS & REC	Personnel - Taxes & Benefits	MEDICAL INSURANCE	74,021	75,219	66,380	67,920	101,920	101,920	101,920
PARKS & REC	Personnel - Taxes & Benefits	LIFE INSURANCE	2,723	3,358	4,350	4,311	4,670	4,670	4,670
PARKS & REC	Personnel - Taxes & Benefits	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	5,250	5,250
PARKS & REC	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	13,051	13,625	14,570	14,428	17,680	17,680	17,680
PARKS & REC Total			1,078,802	1,322,815	1,371,430	1,327,589	1,588,900	1,590,325	1,590,325

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
FINANCE	Contractual Services - Accountin	O&M-CONTRACT SERV-ACCOUNTING	-	-	-	-	73,000	73,000	73,000
FINANCE	O&M	O&M - TRAINING	1,574	2,020	4,243	3,289	5,000	5,000	5,000
FINANCE	O&M	O&M-UTILITIES-POWER	2,855	3,169	3,700	4,096	4,300	4,300	4,300
FINANCE	O&M	O&M-TELEPHONE	1,601	3,014	3,210	3,211	3,100	3,100	3,100
FINANCE	O&M	O&M-CELLPHONE	480	526	500	491	510	510	510
FINANCE	O&M	O&M-UTILITIES-WATER	619	565	800	454	600	600	600
FINANCE	O&M	O&M-COPIER	0	3,658	3,650	3,618	4,180	4,180	4,180
FINANCE	O&M	O&M-CONTRACT SERVICES	12,153	11,840	3,000	2,789	2,000	2,000	2,000
FINANCE	O&M	O&M-AUDITING	201	1,872	4,850	2,648	2,080	2,080	2,080
FINANCE	O&M	O&M-INSURANCE	1,245	1,603	1,863	2,079	2,200	2,190	2,190
FINANCE	O&M	O&M-SUPPLIES	5,545	3,936	4,500	4,802	4,500	4,500	4,500
FINANCE	O&M	O&M-OFFICE FURNITURE	1,375	151	3,900	937	2,500	2,500	2,500
FINANCE	O&M	O&M-CLEANING SERVICE	4,574	4,344	5,500	4,849	5,500	5,500	5,500
FINANCE	O&M	O&M-BUILDING MAINTENANCE	3,773	4,661	4,700	4,239	4,700	4,700	4,700
FINANCE	O&M	O&M-GENERAL EXPENSE	1,134	1,788	1,000	378	1,000	1,000	1,000
FINANCE	O&M	O&M-COMPUTER	-	-	-	5,000	2,980	2,980	2,980
FINANCE	O&M	O&M-POSTAGE	0	3,159	2,350	2,356	2,700	2,700	2,700
FINANCE	O&M	O&M-SOFTWARE MAINTENANCE	3,912	-	4,940	5,514	19,500	21,500	21,500
FINANCE	Personnel - Salary & Wages	SALARIES & WAGES	373,349	467,935	520,270	527,725	557,910	557,910	557,910
FINANCE	Personnel - Salary & Wages	OVERTIME	644	355	3,500	1,634	3,500	3,500	3,500
FINANCE	Personnel - Taxes & Benefits	VACATION REDEMPTION	1,286	1,358	1,520	1,506	1,580	1,580	1,580
FINANCE	Personnel - Taxes & Benefits	SOCIAL SECURITY	29,181	36,062	40,680	40,511	44,280	44,280	44,280
FINANCE	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	883	853	831	831	850	850	850
FINANCE	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,740	1,732	2,300	2,300	2,300
FINANCE	Personnel - Taxes & Benefits	VISION CARE	248	300	310	310	310	310	310
FINANCE	Personnel - Taxes & Benefits	RETIREMENT	40,350	46,594	57,910	58,591	60,960	60,960	60,960
FINANCE	Personnel - Taxes & Benefits	MEDICAL INSURANCE	53,202	80,636	90,019	88,752	90,480	90,480	90,480
FINANCE	Personnel - Taxes & Benefits	LIFE INSURANCE	2,671	3,499	3,830	3,978	4,120	4,120	4,120
FINANCE	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	598	1,246	650	605	690	690	690
FINANCE Total			543,452	685,143	773,965	776,924	907,330	909,320	909,320

FY26 BUDGET - FINAL DRAFT - GENERAL FUND

DEPT / DIVISION	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
IT	Fleet Maintenance	O&M-VEHICLE GAS	92	116	200	121	200	200	200
IT	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	255	1,502	2,500	-	1,875	1,975	1,975
IT	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	-	55	900	-	1,500	1,500	1,500
IT	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	2,700	2,700	2,700	2,700	2,700
IT	O&M	O&M - TRAINING	4,604	21,791	24,974	18,821	25,000	25,000	25,000
IT	O&M	O&M-TELEPHONE	652	2,161	1,757	1,813	1,820	1,820	1,820
IT	O&M	O&M-CELLPHONE	916	2,239	2,700	2,879	4,350	4,350	4,350
IT	O&M	O&M-COPIER	-	-	850	-	-	-	-
IT	O&M	WEBSITE MAINTENANCE	11,247	14,391	15,050	16,138	38,125	38,125	38,125
IT	O&M	O&M-IT SECURITY & DR	16,146	16,019	68,310	61,361	143,400	143,400	143,400
IT	O&M	HARDWARE MAINTENANCE	-	555	24,000	2,344	17,000	17,000	17,000
IT	O&M	O&M-CONTRACT SERVICES	64,263	31,536	31,500	1,348	84,129	84,129	84,129
IT	O&M	O&M-AUDITING	201	1,872	4,850	2,648	2,080	2,080	2,080
IT	O&M	O&M-INSURANCE	615	1,197	1,415	1,579	2,260	2,250	2,250
IT	O&M	O&M-SUPPLIES	3,598	2,781	4,675	431	3,000	3,000	3,000
IT	O&M	O&M-GENERAL EXPENSE	104	1,054	10,000	955	7,000	7,000	7,000
IT	O&M	O&M-COMPUTER	21,025	72,587	50,000	50,000	30,900	30,900	30,900
IT	O&M	COST ALLOC-CITY HALL TO IT	12,396	12,605	12,516	12,807	(15,100)	(15,100)	(15,100)
IT	O&M	O&M-SOFTWARE MAINTENANCE	177,584	155,030	190,580	190,580	71,400	71,400	71,400
IT	Personnel - Salary & Wages	SALARIES & WAGES	252,581	356,396	391,330	405,313	462,370	462,370	462,370
IT	Personnel - Salary & Wages	OVERTIME	6,102	2,144	5,000	-	2,000	2,000	2,000
IT	Personnel - Taxes & Benefits	SOCIAL SECURITY	20,187	27,918	29,990	31,150	36,360	36,410	36,410
IT	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	905	579	930	967	850	850	850
IT	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,340	1,342	1,890	1,890	1,890
IT	Personnel - Taxes & Benefits	VISION CARE	180	247	250	247	-	-	-
IT	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	310	310	310
IT	Personnel - Taxes & Benefits	RETIREMENT	17,944	36,281	39,180	41,642	51,100	51,100	51,100
IT	Personnel - Taxes & Benefits	MEDICAL INSURANCE	37,274	54,814	65,130	64,982	83,070	79,210	79,210
IT	Personnel - Taxes & Benefits	LIFE INSURANCE	1,482	2,536	2,970	2,906	3,530	3,530	3,530
IT	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	409	941	450	429	540	540	540
IT Total			652,262	820,848	986,046	915,503	1,063,659	1,059,939	1,059,939
Grand Total			(230,078)	(626,571)	917,089	(199,587)	(61,394)	(52,894)	(28,214)

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
WATER FUND	Investment Income	INTEREST INCOME-POOLED CASH	(200,991)	(11,204)	(42,000)	(43,050)	(42,280)	(42,280)	(42,280)
WATER FUND	Investment Income	INTEREST INCOME / INVESTMENTS	(3)	-	(189,000)	(193,725)	(214,540)	(214,540)	(214,540)
WATER FUND	Miscellaneous	REVENUE-MISCELLANEOUS	(2,010)	-	(2,000)	(500)	-	-	-
WATER FUND	Utility Fees	LATE PENALTIES-WATER	(7,614)	(10,524)	(6,300)	(8,362)	(7,000)	(7,000)	(7,000)
WATER FUND	Utility Revenue	CUSTOMER BILLING-WATER	(3,425,479)	(3,515,024)	(3,413,963)	(3,641,472)	(3,880,799)	(3,880,799)	(3,880,799)
WATER FUND	Utility Revenue	CONNECTION FEES-WATER	(40,751)	(63,795)	(25,000)	(27,475)	(28,000)	(28,000)	(28,000)
WATER FUND	Utility Revenue	NEW METER FEE-WATER	(13,800)	(37,000)	(18,000)	(44,050)	(32,000)	(32,000)	(32,000)
WATER FUND	Cost of Service	O&M-PUMPING POWER PURCHASED	224,997	241,753	258,200	258,000	272,000	272,000	272,000
WATER FUND	Cost of Service	O&M-NATURAL GAS	672	881	1,235	1,264	1,330	1,330	1,330
WATER FUND	Cost of Service	O&M-UTILITIES-WATER	906	1,484	1,570	1,579	1,600	1,600	1,600
WATER FUND	Cost of Service	O&M-CHEMICALS	109,478	127,283	152,000	145,491	132,000	132,000	132,000
WATER FUND	Debt Service	LOAN-WASH ST PLANT-INT.	19,030	17,423	15,801	15,801	15,801	15,801	15,801
WATER FUND	Debt Service	DEBT SVC-INT-2012 USDA #03	83,951	81,997	79,781	79,781	79,781	79,781	79,781
WATER FUND	Debt Service	LOAN-WASH ST PLANT-PRIN.	-	161,850	163,473	163,473	163,473	163,473	163,473
WATER FUND	Debt Service	DEBT SVC-PRN-2012 USDA #03	-	104,003	106,220	106,220	106,220	106,220	106,220
WATER FUND	Cost of Service	O&M-SERVICE CONNECTIONS	9,968	12,794	15,000	12,577	15,000	15,000	15,000
WATER FUND	Fleet Maintenance	O&M-VEHICLE GAS	11,490	10,658	16,300	16,168	16,000	16,000	16,000
WATER FUND	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	9,808	13,482	24,400	24,257	26,210	27,630	27,630
WATER FUND	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	12,453	14,601	18,000	13,434	18,000	18,000	18,000
WATER FUND	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	74,938	74,950	46,250	46,250	50,200	50,200	50,200
WATER FUND	O&M	O&M - TRAINING	2,134	2,640	6,550	5,840	10,000	10,000	10,000
WATER FUND	O&M	O&M-TELEPHONE	422	500	310	334	350	350	350
WATER FUND	O&M	O&M-WELLS	15,038	52,726	85,000	27,105	85,000	85,000	85,000
WATER FUND	O&M	O&M-MAINS	14,853	21,998	25,000	27,800	25,000	25,000	25,000
WATER FUND	O&M	O&M-CELLPHONE	2,116	2,125	2,220	2,195	2,230	2,230	2,230
WATER FUND	O&M	O&M-COMPUTERS	-	-	-	1,000	500	500	500
WATER FUND	O&M	O&M-ADVERTISING & PRINTING	1,275	930	1,000	-	1,000	1,000	1,000
WATER FUND	O&M	O&M-SUPPLIES	2,654	1,601	4,000	2,432	4,000	4,000	4,000
WATER FUND	O&M	O&M-UNIFORMS	1,552	1,317	3,225	2,010	3,500	3,500	3,500
WATER FUND	O&M	O&M-METERS	-	-	10,000	3,662	10,000	10,000	10,000
WATER FUND	O&M	SIDEWALKS	-	-	29,626	4,242	40,000	40,000	40,000
WATER FUND	O&M	O&M-POSTAGE	10	18	100	10	100	100	100
WATER FUND	O&M	O&M-GENERAL EXPENSE	731	248	2,000	1,285	2,000	2,000	2,000
WATER FUND	O&M	COST ALLOC-ALL TO WATER	262,090	290,984	313,429	320,718	344,770	344,770	344,770
WATER FUND	O&M	COST ALLOC-METER TECH	172,020	192,099	209,559	214,432	222,385	222,465	222,465
WATER FUND	O&M	COST ALLOC-PW TO WATER	169,466	200,821	194,918	199,451	216,770	216,815	216,815
WATER FUND	O&M	COST ALLOC-BILLING TO WATER	150,150	168,765	193,886	198,395	203,065	203,070	203,070
WATER FUND	O&M	O&M-RADIO WATER	-	-	500	-	500	500	500
WATER FUND	O&M	O&M-BUILDING MAINTENANCE	2,702	4,920	10,000	8,392	10,000	10,000	10,000
WATER FUND	O&M	O&M-FACILITY MAINTENANCE	77,796	86,900	99,500	109,098	105,500	105,500	105,500
WATER FUND	O&M	O&M-SOFTWARE MAINTENANCE	2,636	-	3,120	3,349	15,800	15,800	15,800
WATER FUND	O&M	O&M-CONTRACT SERVICES	29,877	39,827	48,000	42,092	59,000	59,000	59,000
WATER FUND	O&M	O&M-LEGAL SERVICES	2,970	2,970	2,970	2,878	3,300	3,300	3,300
WATER FUND	O&M	O&M-AUDITING	1,208	11,235	15,860	8,103	18,110	18,110	18,110
WATER FUND	O&M	O&M-ENGINEERING	1,185	1,112	29,000	16,601	8,000	8,000	8,000
WATER FUND	O&M	O&M-INSURANCE	29,408	34,002	44,785	49,993	51,870	51,720	51,720
WATER FUND	O&M	O&M-STREET RESTORATION	-	574	26,000	1,663	60,000	60,000	60,000

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
WATER FUND	Personnel - Salary & Wages	SALARIES & WAGES	235,413	242,175	295,590	289,339	323,460	323,460	323,460
WATER FUND	Personnel - Salary & Wages	OVERTIME	16,246	16,882	17,800	20,019	18,700	18,700	18,700
WATER FUND	Personnel - Salary & Wages	ON CALL PAY	16,666	15,823	14,600	16,432	16,640	16,640	16,640
WATER FUND	Personnel - Salary & Wages	VACATION - SELL BACK	5,183	-	-	8,336	-	-	-
WATER FUND	Personnel - Taxes & Benefits	SOCIAL SECURITY	19,933	20,760	24,180	25,144	27,010	27,010	27,010
WATER FUND	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	804	594	865	881	940	940	940
WATER FUND	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	924	924	1,290	1,290	1,290
WATER FUND	Personnel - Taxes & Benefits	VISION CARE	244	234	280	272	-	-	-
WATER FUND	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	320	320	320
WATER FUND	Personnel - Taxes & Benefits	RETIREMENT	22,138	23,228	27,480	28,345	30,020	30,020	30,020
WATER FUND	Personnel - Taxes & Benefits	MEDICAL INSURANCE	46,005	50,325	71,770	70,688	80,370	80,370	80,370
WATER FUND	Personnel - Taxes & Benefits	LIFE INSURANCE	1,785	1,822	2,390	2,417	2,530	2,530	2,530
WATER FUND	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	7,311	8,929	10,460	9,422	10,990	10,990	10,990
WATER FUND	Transfers	INTERFUND TRANSFER TO GEN FUND	365,415	301,790	316,000	315,000	490,000	490,000	490,000
WATER FUND Total			(1,453,524)	(973,515)	(655,136)	(1,034,038)	(801,984)	(800,584)	(800,584)

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
SEWER FUND	Investment Income	INTEREST INCOME-POOLED CASH	(135,957)	(16,443)	(34,500)	(35,363)	(27,230)	(27,230)	(27,230)
SEWER FUND	Investment Income	INTEREST INCOME / INVESTMENTS	(1)	-	(215,000)	(220,375)	(248,210)	(248,210)	(248,210)
SEWER FUND	Miscellaneous	PROCEEDS-EQUIP&SCRAP	-	(9,482)	-	-	(1,000)	(1,000)	(1,000)
SEWER FUND	Utility Fees	LATE PENALTIES-SEWER	(12,542)	(17,790)	(10,600)	(13,220)	(11,700)	(11,700)	(11,700)
SEWER FUND	Utility Revenue	KENT COUNTY COST ADJUST.	(2,127,747)	(2,307,826)	(2,332,578)	(2,564,521)	(2,995,177)	(3,009,063)	(3,009,063)
SEWER FUND	Utility Revenue	CUSTOMER BILLING-SEWER	(3,032,114)	(3,150,905)	(3,048,291)	(3,168,650)	(3,503,869)	(3,513,792)	(3,513,792)
SEWER FUND	Cost of Service	O&M-WASTEWATER TREATMENT	2,090,644	2,372,454	2,332,578	2,612,800	2,995,177	3,009,063	3,009,063
SEWER FUND	Cost of Service	O&M-WASTEWATER TREATMENT I&I	408,232	634,070	531,273	589,200	653,135	656,163	656,163
SEWER FUND	Debt Service	2016 BOND ISSUE INTEREST	42,255	39,088	37,088	37,088	37,088	37,088	37,088
SEWER FUND	Debt Service	2012 STATE REV. FUND-INT.	9,390	8,258	7,103	7,103	7,103	7,103	7,103
SEWER FUND	Debt Service	KENT COUNTY BYPASS-INT.	23,838	23,223	22,594	22,594	22,594	22,594	22,594
SEWER FUND	Debt Service	2019 USDA LOAN-INTEREST	22,006	21,565	21,118	21,118	21,118	21,118	21,118
SEWER FUND	Debt Service	2016 BOND ISSUE PRINCIPAL	-	200,000	210,000	210,000	210,000	210,000	210,000
SEWER FUND	Debt Service	2012 STATE REV. FUND-PRIN	-	57,445	58,600	58,600	58,600	58,600	58,600
SEWER FUND	Debt Service	KENT COUNTY BYPASS-PRIN.	-	27,718	28,347	28,347	28,347	28,347	28,347
SEWER FUND	Debt Service	2019 USDA LOAN-PRINCIPAL	-	31,179	31,627	31,627	31,627	31,627	31,627
SEWER FUND	Cost of Service	O&M-CHEMICALS	9,219	12,855	17,500	5,013	17,500	17,500	17,500
SEWER FUND	Cost of Service	O&M-SERVICE CONNECTIONS	324	1,847	3,000	327	3,000	3,000	3,000
SEWER FUND	Cost of Service	O&M-PUMPING POWER PURCHASED	43,385	44,961	46,300	49,551	49,400	49,400	49,400
SEWER FUND	Fleet Maintenance	O&M-VEHICLE GAS	11,490	10,658	12,500	9,477	12,500	12,500	12,500
SEWER FUND	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	9,945	14,462	22,500	24,686	23,400	24,670	24,670
SEWER FUND	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	5,636	9,842	11,000	11,606	20,000	20,000	20,000
SEWER FUND	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	10,000	10,000	98,000	98,000	98,000	98,000	98,000
SEWER FUND	O&M	O&M - TRAINING	846	555	1,500	804	1,500	1,500	1,500
SEWER FUND	O&M	COST ALLOC-ALL TO SEWER	262,090	290,984	313,429	320,718	344,770	344,770	344,770
SEWER FUND	O&M	O&M-TELEPHONE	314	369	170	188	150	150	150
SEWER FUND	O&M	O&M-NATURAL GAS	672	881	1,235	1,264	1,330	1,330	1,330
SEWER FUND	O&M	O&M-MAINS	4,998	155	10,000	-	10,000	10,000	10,000
SEWER FUND	O&M	O&M-LIFT STATIONS	50,241	66,971	70,000	66,777	70,000	70,000	70,000
SEWER FUND	O&M	O&M-COMPUTERS	-	-	-	1,000	500	500	500
SEWER FUND	O&M	O&M-ADVERTISING & PRINTING	851	891	1,000	-	1,000	1,000	1,000
SEWER FUND	O&M	O&M-SUPPLIES	767	1,074	4,000	1,153	4,000	4,000	4,000
SEWER FUND	O&M	O&M-UNIFORMS	1,481	597	3,225	155	3,500	3,500	3,500
SEWER FUND	O&M	SIDEWALKS	-	-	1,000	-	1,000	1,000	1,000
SEWER FUND	O&M	O&M-GENERAL EXPENSE	430	52	1,500	661	1,500	1,500	1,500
SEWER FUND	O&M	COST ALLOC-METER TECH	172,022	192,099	209,559	214,432	222,385	222,465	222,465
SEWER FUND	O&M	COST ALLOC-PUB WORKS	169,466	200,821	194,918	199,451	216,770	216,815	216,815
SEWER FUND	O&M	COST ALLOC-BILLING	150,150	168,765	193,886	198,395	203,065	203,070	203,070
SEWER FUND	O&M	O&M-MAINT. & REPAIR EQUIPMENT	4,045	3,205	5,000	3,832	5,000	5,000	5,000
SEWER FUND	O&M	O&M-FACILITY MAINTENANCE	565	751	5,000	2,327	5,000	5,000	5,000
SEWER FUND	O&M	O&M-SOFTWARE MAINTENANCE	2,448	-	3,120	3,349	15,800	15,800	15,800
SEWER FUND	O&M	O&M-CONTRACT SERVICES	22,999	27,276	39,000	19,450	30,000	30,000	30,000
SEWER FUND	O&M	O&M-LEGAL SERVICES	2,700	2,700	2,700	2,580	3,000	3,000	3,000
SEWER FUND	O&M	O&M-AUDITING	1,208	11,235	14,940	7,522	16,260	16,260	16,260
SEWER FUND	O&M	O&M-ENGINEERING	1,520	-	4,000	385	8,000	8,000	8,000
SEWER FUND	O&M	O&M-I&I STUDY	14,790	-	200,000	-	200,000	200,000	200,000

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
SEWER FUND	O&M	O&M-INSURANCE	13,865	11,124	16,037	17,901	19,670	19,630	19,630
SEWER FUND	O&M	STREET RESTORATION	-	-	7,500	-	7,500	7,500	7,500
SEWER FUND	O&M	O&M-BOND DEBT EXPENSE	375	400	500	495	500	500	500
SEWER FUND	Personnel - Salary & Wages	SALARIES & WAGES	234,697	241,806	292,590	289,233	323,460	323,460	323,460
SEWER FUND	Personnel - Salary & Wages	OVERTIME	9,062	9,786	9,517	10,517	10,200	10,200	10,200
SEWER FUND	Personnel - Salary & Wages	ON CALL PAY	16,402	15,821	14,500	16,431	16,550	16,550	16,550
SEWER FUND	Personnel - Salary & Wages	VACATION - SELL BACK	5,183	-	-	8,336	-	-	-
SEWER FUND	Personnel - Taxes & Benefits	SOCIAL SECURITY	19,931	20,759	23,530	25,143	26,350	26,350	26,350
SEWER FUND	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	804	594	865	881	940	940	940
SEWER FUND	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	924	924	1,300	1,300	1,300
SEWER FUND	Personnel - Taxes & Benefits	VISION CARE	243	233	280	271	-	-	-
SEWER FUND	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	320	320	320
SEWER FUND	Personnel - Taxes & Benefits	RETIREMENT	22,136	23,226	26,990	28,344	29,550	29,550	29,550
SEWER FUND	Personnel - Taxes & Benefits	MEDICAL INSURANCE	46,005	50,324	72,770	70,688	80,370	80,370	80,370
SEWER FUND	Personnel - Taxes & Benefits	LIFE INSURANCE	1,784	1,822	2,390	2,416	2,530	2,530	2,530
SEWER FUND	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	7,327	8,914	9,588	9,422	10,650	10,650	10,650
SEWER FUND	Transfers	INTERFUND TRANSFER TO GEN FUND	65,415	301,790	316,000	315,000	438,000	438,000	438,000
SEWER FUND Total			(1,314,167)	(326,844)	(76,679)	(344,546)	(166,177)	(171,712)	(171,712)

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
REFUSE FUND	Application of Reserves	INTRAFUND XFER IN-RESERVES	-	-	(122,700)	(122,700)	(69,581)	(69,207)	(69,207)
REFUSE FUND	Investment Income	INTEREST INCOME-POOLED CASH	(11,139)	(18,030)	(11,200)	(11,480)	(5,640)	(5,640)	(5,640)
REFUSE FUND	Investment Income	INTEREST INCOME / INVESTMENTS	(1)	-	(6,200)	(6,355)	(4,790)	(4,790)	(4,790)
REFUSE FUND	Utility Fees	LATE PENALTIES-SOLID WASTE	(4,454)	(5,179)	(3,600)	(5,317)	(4,100)	(4,100)	(4,100)
REFUSE FUND	Utility Revenue	COMMERCIAL TRASH BILLING	(71,286)	(76,496)	(78,655)	(81,142)	(84,784)	(84,784)	(84,784)
REFUSE FUND	Utility Revenue	RESIDENTIAL TRASH BILLING	(1,479,592)	(1,614,762)	(1,636,268)	(1,734,110)	(1,832,186)	(1,838,104)	(1,838,104)
REFUSE FUND	Utility Revenue	BULK TRASH	(950)	(750)	(900)	(150)	(100)	(100)	(100)
REFUSE FUND	Utility Revenue	CONTAINER REPLACEMENT FEE	(420)	(350)	(400)	(140)	(200)	(200)	(200)
REFUSE FUND	Cost of Service	INTEREST ON METER DEPOSIT	4	5	5	4	5	5	5
REFUSE FUND	Cost of Service	O&M-TRASH CONTAINERS	32,438	35,050	55,422	61,866	60,000	60,000	60,000
REFUSE FUND	Cost of Service	O&M-YARD WASTE CANS	13,597	13,635	16,653	18,589	18,000	18,000	18,000
REFUSE FUND	Cost of Service	PW YARD CONTAINERS	-	1,762	-	-	4,000	4,000	4,000
REFUSE FUND	Cost of Service	O&M-LANDFILL FEES	303,896	319,884	299,252	330,533	325,000	325,000	325,000
REFUSE FUND	Cost of Service	YARD WASTE FEES	-	18,902	22,000	20,366	25,000	25,000	25,000
REFUSE FUND	Fleet Maintenance	O&M-VEHICLE GAS	63,365	54,175	66,000	54,275	60,000	60,000	60,000
REFUSE FUND	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	41,418	92,222	100,000	75,225	93,600	98,675	98,675
REFUSE FUND	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	116,929	102,773	148,000	133,431	145,000	145,000	145,000
REFUSE FUND	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	30,000	30,000	54,070	54,070	100,651	70,750	70,750
REFUSE FUND	Fleet Maintenance	O&M-VEHICLE LOAN PAYBACK	(142,860)	-	71,430	-	71,430	71,430	71,430
REFUSE FUND	O&M	O&M - TRAINING	4,573	4,065	8,000	8,442	9,000	9,000	9,000
REFUSE FUND	O&M	COST ALLOC-ALL TO SOL WASTE	143,244	145,968	160,325	164,054	176,360	176,360	176,360
REFUSE FUND	O&M	O&M-CELLPHONE	484	1,934	3,680	3,692	4,060	4,060	4,060
REFUSE FUND	O&M	O&M-COMPUTERS	-	-	-	-	500	500	500
REFUSE FUND	O&M	O&M-RADIO SOLID WASTE	-	-	-	-	2,500	2,500	2,500
REFUSE FUND	O&M	O&M-ADVERTISING & PRINTING	3,289	4,272	3,300	133	3,300	3,300	3,300
REFUSE FUND	O&M	O&M-SUPPLIES	1,262	832	1,075	379	1,300	1,300	1,300
REFUSE FUND	O&M	O&M-UNIFORMS	1,471	1,040	2,800	2,347	2,800	2,800	2,800
REFUSE FUND	O&M	O&M-POSTAGE	9	2	20	2	20	20	20
REFUSE FUND	O&M	O&M-GENERAL EXPENSE	148	596	49	-	800	800	800
REFUSE FUND	O&M	COST ALLOC-PUB WORKS	98,267	116,545	113,119	113,119	125,800	125,825	125,825
REFUSE FUND	O&M	COST ALLOC-BILLING	149,820	168,448	193,884	193,884	203,065	203,070	203,070
REFUSE FUND	O&M	O&M-SOFTWARE MAINTENANCE	9,256	16,317	14,890	20,951	15,000	15,000	15,000
REFUSE FUND	O&M	O&M-CONTRACT SERVICES	86,898	44,138	83,700	85,836	20,000	40,000	40,000
REFUSE FUND	O&M	O&M-AUDITING	1,208	11,234	10,900	4,848	12,450	12,450	12,450
REFUSE FUND	O&M	O&M-INSURANCE	13,552	15,948	14,920	16,561	16,720	16,680	16,680

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
REFUSE FUND	Personnel - Salary & Wages	SALARIES & WAGES	206,346	273,319	262,950	256,826	327,970	309,790	309,790
REFUSE FUND	Personnel - Salary & Wages	OVERTIME	23,783	37,491	40,950	44,879	20,000	20,000	20,000
REFUSE FUND	Personnel - Taxes & Benefits	SOCIAL SECURITY	15,137	21,326	20,430	20,595	25,590	23,680	23,680
REFUSE FUND	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,269	1,307	880	913	1,350	1,350	1,350
REFUSE FUND	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	750	756	1,260	1,160	1,160
REFUSE FUND	Personnel - Taxes & Benefits	HOLIDAY BANK 2 - PAYOUT	-	305	500	-	500	500	500
REFUSE FUND	Personnel - Taxes & Benefits	VISION CARE	176	252	300	263	-	-	-
REFUSE FUND	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	380	380	380
REFUSE FUND	Personnel - Taxes & Benefits	RETIREMENT	12,466	17,487	18,240	17,183	24,500	18,080	18,080
REFUSE FUND	Personnel - Taxes & Benefits	MEDICAL INSURANCE	51,486	65,425	60,960	59,392	85,180	122,930	122,930
REFUSE FUND	Personnel - Taxes & Benefits	LIFE INSURANCE	1,404	1,772	1,770	1,749	2,630	2,420	2,420
REFUSE FUND	Personnel - Taxes & Benefits	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	5,250	5,250
REFUSE FUND	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	6,083	8,432	8,700	7,868	10,410	9,860	9,860
REFUSE FUND Total			(277,423)	(88,703)	(0)	(188,362)	-	-	-

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
ELECTRIC FUND	Application of Reserves	INTRAFUND XFER IN-RESERVES	-	-	(890,731)	-	-	-	-
ELECTRIC FUND	Investment Income	INTEREST INCOME-POOLED CASH	(390,471)	(52,280)	(59,500)	(60,988)	(33,990)	(33,990)	(33,990)
ELECTRIC FUND	Investment Income	INTEREST INCOME / INVESTMENTS	(37)	-	(833,148)	(853,977)	(758,370)	(758,370)	(758,370)
ELECTRIC FUND	Utility Fees	LATE PENALTIES-ELECTRIC	(64,878)	(86,706)	(55,500)	(99,785)	(75,000)	(75,000)	(75,000)
ELECTRIC FUND	Utility Fees	RET'D CHECK-RECONNECT FEE	(10,150)	(8,050)	(7,440)	(9,265)	(7,500)	(7,500)	(7,500)
ELECTRIC FUND	Utility Fees	CONNECTION FEES-ELEC	(369,287)	(561,453)	(192,200)	(172,934)	(137,500)	(137,500)	(137,500)
ELECTRIC FUND	Utility Revenue	CUSTOMER BILLING-ELECTRIC	(24,590,043)	(26,957,535)	(28,858,158)	(31,034,047)	(31,652,607)	(31,652,607)	(31,652,607)
ELECTRIC FUND	Utility Revenue	REVENUE-PRIVATE SECURITY LIGHT	(120,501)	(121,565)	(121,206)	(123,190)	(123,022)	(123,022)	(123,022)
ELECTRIC FUND	Utility Revenue	FACILITY CHARGE-ELECTRIC	(2,547,090)	(2,605,456)	(2,661,927)	(2,980,461)	(2,901,970)	(2,901,970)	(2,901,970)
ELECTRIC FUND	Utility Revenue	UNDERGROUND ELEC SVC FEE	(27,000)	(35,000)	(21,500)	(12,279)	-	-	-
ELECTRIC FUND	Utility Revenue	REV / TEMPORARY SERVICE	(450)	(330)	-	-	(550)	(550)	(550)
ELECTRIC FUND	Utility Revenue	SUBCONTRACTOR LABOR	(4,615)	-	(30,000)	(64,024)	-	-	-
ELECTRIC FUND	Utility Revenue	REV / SUBCONTRACTOR MATERIALS	(2,393)	-	(155,000)	(294,125)	-	-	-
ELECTRIC FUND	Utility Revenue	PROCEEDS-ELEC INVENTORY SALES	(6,475)	(810)	-	1,774	-	-	-
ELECTRIC FUND	Utility Revenue	PROCEEDS-SALE OF EQUIP/SCRAP	(13,112)	(3,235)	(4,000)	(16,338)	-	-	-
ELECTRIC FUND	Utility Revenue	SOLAR POWER PERMIT	(2,455)	(890)	(1,500)	(84)	(400)	(400)	(400)
ELECTRIC FUND	Utility Revenue	REVENUE-MISCELLANEOUS	(515,837)	(5,530)	(4,000)	(837)	-	-	-
ELECTRIC FUND	Cost of Service	O&M-DEMEC POWER PURCHASED	20,169,499	22,171,710	24,086,932	24,585,464	25,187,603	25,187,603	25,187,603
ELECTRIC FUND	Debt Service	2016 BOND INTEREST	85,941	82,215	79,815	79,815	79,815	79,815	79,815
ELECTRIC FUND	Debt Service	2016 BOND PRINCIPAL	-	240,000	240,000	240,000	240,000	240,000	240,000
ELECTRIC FUND	Fleet Maintenance	O&M-VEHICLE GAS	26,162	22,772	25,000	23,173	25,000	25,000	25,000
ELECTRIC FUND	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	19,757	39,547	44,000	37,699	37,440	39,485	39,485
ELECTRIC FUND	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	44,838	23,133	40,000	36,459	35,000	35,000	35,000
ELECTRIC FUND	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	150,000	150,000	208,000	208,000	210,000	210,000	210,000
ELECTRIC FUND	O&M	O&M - TRAINING	14,876	17,766	26,250	17,084	21,000	21,000	21,000
ELECTRIC FUND	O&M	COST ALLOC-ALL TO GEN FUND	579,483	644,040	657,190	672,473	722,910	722,910	722,910
ELECTRIC FUND	O&M	COST ALLOC-METER TECH	344,043	384,196	419,117	428,864	444,780	444,940	444,940
ELECTRIC FUND	O&M	COST ALLOC-PUB WORKS	356,117	422,954	410,552	410,552	456,540	456,650	456,650
ELECTRIC FUND	O&M	COST ALLOC-BILLING	552,604	621,325	710,914	710,914	744,585	744,595	744,595
ELECTRIC FUND	O&M	O&M-TELEPHONE	2,259	2,662	2,450	2,707	2,650	2,650	2,650
ELECTRIC FUND	O&M	O&M-UTILITIES-WATER	2,267	2,355	2,470	2,520	2,600	2,600	2,600
ELECTRIC FUND	O&M	O&M-RADIO ELEC	-	-	3,500	2,142	5,500	5,500	5,500
ELECTRIC FUND	O&M	O&M-COMPUTERS	-	-	-	4,500	2,980	2,980	2,980
ELECTRIC FUND	O&M	O&M-SUPPLIES	1,454	2,044	2,500	461	2,500	2,500	2,500
ELECTRIC FUND	O&M	O&M-UNIFORMS	17,418	25,498	35,000	33,238	35,000	35,000	35,000
ELECTRIC FUND	O&M	O&M-SMALL TOOLS	16,043	8,748	8,000	8,127	10,000	10,000	10,000
ELECTRIC FUND	O&M	O&M-GENERAL EXPENSE	276	-	4,000	574	4,000	4,000	4,000
ELECTRIC FUND	O&M	O&M-SUBSTATIONS	117,676	25,287	56,000	24,942	77,500	77,500	77,500
ELECTRIC FUND	O&M	O&M-DISTRIBUTION LINES	206,076	378,477	272,500	251,210	325,000	325,000	325,000
ELECTRIC FUND	O&M	O&M-VEGETATION CONTROL	18,287	104,473	107,500	119,869	75,000	75,000	75,000
ELECTRIC FUND	O&M	O&M-CELLPHONE	2,520	3,643	4,180	4,481	4,220	4,220	4,220
ELECTRIC FUND	O&M	O&M-ENVIRONMENTAL COMPLIANCE	37,370	24,323	44,000	40,890	35,000	35,000	35,000
ELECTRIC FUND	O&M	EQUIPMENT RENTAL	-	-	2,500	-	2,500	2,500	2,500
ELECTRIC FUND	O&M	O&M-TRAFFIC SIGNALS	47,449	578	15,000	9,265	15,000	15,000	15,000
ELECTRIC FUND	O&M	SIDEWALKS	-	-	10,000	-	-	-	-
ELECTRIC FUND	O&M	O&M-SOFTWARE MAINTENANCE	6,254	3,153	12,200	11,645	38,800	38,800	38,800
ELECTRIC FUND	O&M	O&M-CONTRACT SERVICES	19,261	21,965	25,000	4,169	25,000	25,000	25,000

FY26 BUDGET - FINAL DRAFT - UTILITY FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 PROJ	FY26 BUDGET (INITIAL)	FY26 BUDGET (v1 FINAL)	FY26 BUDGET (v2 FINAL)
ELECTRIC FUND	O&M	O&M-LEGAL SERVICES	1,643	1,440	1,440	1,366	1,600	1,600	1,600
ELECTRIC FUND	O&M	O&M-AUDITING	1,208	11,235	16,500	8,123	12,450	12,450	12,450
ELECTRIC FUND	O&M	O&M-ENGINEERING	4,973	2,654	20,000	-	20,000	20,000	20,000
ELECTRIC FUND	O&M	O&M-INSURANCE	135,420	165,354	213,847	238,713	228,300	227,440	227,440
ELECTRIC FUND	O&M	O&M-ADVERTISING & PRINTING	3,466	1,026	2,500	33	2,500	2,500	2,500
ELECTRIC FUND	O&M	O&M-WAREHOUSE EXPENSE	342	866	2,000	1,370	2,000	2,000	2,000
ELECTRIC FUND	O&M	O&M-BOND DEBT EXPENSE	375	425	500	495	500	500	500
ELECTRIC FUND	O&M	NEW SERVICES	-	63,449	185,000	168,364	125,000	125,000	125,000
ELECTRIC FUND	O&M	DEV-WATERGATE	-	34,670	-	3,834	-	-	-
ELECTRIC FUND	O&M	DEV-MILFORD PONDS, LLC	-	15,932	170,335	227,839	-	-	-
ELECTRIC FUND	O&M	DEV-WESTWOOD	-	6,009	260,336	7,221	-	-	-
ELECTRIC FUND	O&M	DEV-HICKORY GLEN	-	4,681	2,365	2,640	-	-	-
ELECTRIC FUND	O&M	DEV-RED CEDAR FARMS	-	-	415,350	17,478	-	-	-
ELECTRIC FUND	O&M	INTEREST ON METER DEPOSIT	721	762	700	792	750	750	750
ELECTRIC FUND	Personnel - Salary & Wages	SALARIES & WAGES	1,040,271	1,049,536	1,279,686	1,219,106	1,369,090	1,369,090	1,369,090
ELECTRIC FUND	Personnel - Salary & Wages	OVERTIME	54,579	84,013	74,582	78,582	80,000	80,000	80,000
ELECTRIC FUND	Personnel - Salary & Wages	ON CALL PAY	57,527	62,117	58,000	66,168	63,600	63,600	63,600
ELECTRIC FUND	Personnel - Salary & Wages	VACATION - SELL BACK	32,156	-	-	5,494	-	-	-
ELECTRIC FUND	Personnel - Taxes & Benefits	VACATION REDEMPTION	4,616	4,873	5,205	5,205	5,300	5,300	5,300
ELECTRIC FUND	Personnel - Taxes & Benefits	SOCIAL SECURITY	89,567	93,266	106,080	104,587	116,600	116,600	116,600
ELECTRIC FUND	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	2,969	2,363	2,240	2,264	2,850	2,850	2,850
ELECTRIC FUND	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	4,030	4,032	5,420	5,420	5,420
ELECTRIC FUND	Personnel - Taxes & Benefits	VISION CARE	736	736	750	711	-	-	-
ELECTRIC FUND	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	780	780	780
ELECTRIC FUND	Personnel - Taxes & Benefits	RETIREMENT	85,986	91,511	117,600	115,786	123,800	123,800	123,800
ELECTRIC FUND	Personnel - Taxes & Benefits	MEDICAL INSURANCE	172,597	228,187	201,425	196,882	221,540	221,540	221,540
ELECTRIC FUND	Personnel - Taxes & Benefits	LIFE INSURANCE	7,678	7,739	9,480	9,000	9,820	9,820	9,820
ELECTRIC FUND	Personnel - Taxes & Benefits	O&M-TUITION REIMBURSEMENT	-	-	-	-	5,250	5,250	5,250
ELECTRIC FUND	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	37,495	38,463	41,040	37,602	45,500	45,500	45,500
ELECTRIC FUND	Personnel - Taxes & Benefits	O&M-TUITION REIMBURSEMENT	-	-	2,135	2,380	5,000	5,000	5,000
ELECTRIC FUND	Transfers	INTERFUND TRANSFER TO GEN FUND	2,626,108	3,756,130	3,946,500	3,942,000	4,334,700	4,334,700	4,334,700
ELECTRIC FUND Total			(1,466,430)	711,461	798,385	(1,281,252)	(40,636)	(39,171)	(39,171)
Grand Total			(4,511,544)	(677,601)	66,570	(2,848,198)	(1,008,797)	(1,011,467)	(1,011,467)

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
GARAGE	Fleet Maintenance	O&M-VEHICLE GAS	1,339	1,722	1,826	1,568	2,000	2,000	2,000
GARAGE	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	338	1,486	2,724	1,111	3,000	3,000	3,000
GARAGE	Fleet Maintenance	O&M-GARAGE EXPENSE	4,507	5,973	14,830	14,224	8,000	8,000	8,000
GARAGE	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	3,333	3,333	3,200	3,200	4,800	4,800	4,800
GARAGE	O&M	O&M - TRAINING	218	299	6,500	6,551	6,000	6,000	6,000
GARAGE	O&M	COST ALLOC-PUB WORKS	49,134	58,272	56,559	57,874	62,900	62,915	62,915
GARAGE	O&M	O&M-TELEPHONE	91	747	612	683	650	650	650
GARAGE	O&M	O&M-CELLPHONE	507	1,113	486	496	510	510	510
GARAGE	O&M	COMPUTER	347	-	-	500	990	990	990
GARAGE	O&M	O&M-SUPPLIES	3,189	3,892	4,000	4,218	4,000	4,000	4,000
GARAGE	O&M	O&M-UNIFORMS	1,272	2,296	3,500	3,092	3,500	3,500	3,500
GARAGE	O&M	O&M-BUILDING MAINTENANCE	3,263	9,973	3,600	3,485	3,600	3,600	3,600
GARAGE	O&M	O&M-FACILITY MAINT.-FUEL SYST	6,662	1,767	4,000	4,417	5,000	5,000	5,000
GARAGE	O&M	O&M-SOFTWARE MAINTENANCE	15,053	15,927	15,070	14,541	22,100	22,100	22,100
GARAGE	O&M	O&M-CONTRACT SERVICES	441	558	665	243	750	750	750
GARAGE	O&M	O&M-AUDITING	403	3,744	1,233	1,377	4,150	4,150	4,150
GARAGE	O&M	O&M-INSURANCE	3,516	3,891	4,725	5,274	4,720	4,720	4,720
GARAGE	Personnel - Salary & Wages	SALARIES & WAGES	81,127	128,280	136,030	136,331	140,130	153,820	153,820
GARAGE	Personnel - Salary & Wages	OVERTIME	581	287	2,892	2,892	500	500	500
GARAGE	Personnel - Taxes & Benefits	SOCIAL SECURITY	6,862	10,113	10,130	11,144	10,440	11,540	11,540
GARAGE	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	347	284	332	332	340	340	340
GARAGE	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	450	447	550	610	610
GARAGE	Personnel - Taxes & Benefits	VISION CARE	72	124	130	124	-	-	-
GARAGE	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	130	130	130
GARAGE	Personnel - Taxes & Benefits	RETIREMENT	7,728	10,394	10,810	11,582	10,850	12,150	12,150
GARAGE	Personnel - Taxes & Benefits	MEDICAL INSURANCE	16,776	27,687	30,530	30,553	30,430	30,430	30,430
GARAGE	Personnel - Taxes & Benefits	LIFE INSURANCE	586	973	1,120	1,111	1,140	1,250	1,250
GARAGE	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	2,824	3,930	4,210	4,190	4,220	4,630	4,630
GARAGE	Transfers	INTERFUND TRANSFER TO GEN FUND	-	1,030	500	500	-	-	-
GARAGE	Allocations	COST ALLOCATED TO GARAGE	(189,171)	(302,690)	(320,664)	(322,059)	(335,400)	(352,085)	(352,085)
GARAGE Total			21,344	(4,593)	-	-	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
PUBLIC WORKS	DEV/PASSTHRU	DEV/INSPECTION EXP / WESTWOOD	-	-	101,500	45,707	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	DEV/INSPECT EXP - HICKORY GLEN	-	-	91,905	79,386	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	DEV-RED CEDAR FARMS	-	-	104,074	67,130	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	SIMPSONS CROSSING	30,455	26,626	37,809	6,179	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	INSPECTION EXPENSE-CYPRESS	36,637	30,095	8,741	9,758	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	INSPECTION EXPENSE / WATERGATE	813	305	33,767	37,693	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	INSPECTION EXPENSE-MILFORD PND	35,708	38,642	117,934	117,934	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	INSPECTION EXPENSE / WICKERSHA	10,106	138,188	14,162	15,809	-	-	-
PUBLIC WORKS	DEV/PASSTHRU	PASS THROUGH EXPENSE	20,362	5,747	8,364	9,337	-	-	-
PUBLIC WORKS	Fleet Maintenance	O&M-VEHICLE GAS	2,515	1,943	2,500	2,310	3,400	3,400	3,400
PUBLIC WORKS	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	1,560	6,101	4,000	8,341	5,500	5,800	5,800
PUBLIC WORKS	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	1,427	220	2,800	2,585	5,000	5,000	5,000
PUBLIC WORKS	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	4,800	4,800	11,100	11,100	11,100
PUBLIC WORKS	O&M	O&M - TRAINING	14,324	12,303	29,830	27,782	29,830	29,830	29,830
PUBLIC WORKS	O&M	O&M-TELEPHONE	1,870	2,892	4,010	4,054	4,550	4,550	4,550
PUBLIC WORKS	O&M	O&M-CELLPHONE	1,928	2,210	2,020	1,978	2,030	2,030	2,030
PUBLIC WORKS	O&M	O&M-RADIO PW	-	-	-	-	2,500	2,500	2,500
PUBLIC WORKS	O&M	O&M-COMPUTERS	-	-	-	4,500	15,880	15,880	15,880
PUBLIC WORKS	O&M	O&M-ADVERTISING & PRINTING	408	-	800	480	800	800	800
PUBLIC WORKS	O&M	O&M-SUPPLIES	9,647	6,487	7,200	6,316	8,000	8,000	8,000
PUBLIC WORKS	O&M	O&M-UNIFORMS	1,145	1,034	3,260	2,133	3,420	3,420	3,420
PUBLIC WORKS	O&M	O&M-OFFICE EQUIPMENT	3,853	130	7,265	7,758	5,000	5,000	5,000
PUBLIC WORKS	O&M	O&M-GENERAL EXPENSE	2,286	3,707	4,600	4,829	5,000	5,000	5,000
PUBLIC WORKS	O&M	O&M-POSTAGE	2,506	2,065	2,000	14	100	100	100
PUBLIC WORKS	O&M	O&M-NATURAL GAS	21,773	20,848	24,725	27,100	25,000	25,000	25,000
PUBLIC WORKS	O&M	O&M-UTILITIES-POWER	55,246	61,466	95,870	93,282	89,300	89,300	89,300
PUBLIC WORKS	O&M	O&M-UTILITIES-WATER	4,757	5,345	5,200	5,456	5,600	5,600	5,600
PUBLIC WORKS	O&M	O&M-COPIER	3,490	3,582	3,600	3,859	3,980	3,980	3,980
PUBLIC WORKS	O&M	O&M-BUILDING MAINTENANCE	19,753	48,793	41,900	43,225	93,020	93,020	93,020
PUBLIC WORKS	O&M	O&M-SOFTWARE MAINTENANCE	8,363	6,656	14,010	10,091	37,100	37,100	37,100
PUBLIC WORKS	O&M	O&M-CONTRACT SERVICES	12,694	15,026	9,300	5,472	11,370	11,370	11,370
PUBLIC WORKS	O&M	O&M-CLEANING	37,064	34,615	41,000	41,255	40,500	40,500	40,500
PUBLIC WORKS	O&M	O&M-AUDITING	805	7,490	6,800	2,753	8,300	8,300	8,300
PUBLIC WORKS	O&M	ENGINEERING	-	540	12,020	13,400	5,000	5,000	5,000
PUBLIC WORKS	O&M	O&M-INSURANCE	3,295	3,737	4,600	5,135	7,090	7,080	7,080
PUBLIC WORKS	O&M	INTERFUND TRANSFER TO GEN FUND	-	5,620	4,500	4,500	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
PUBLIC WORKS	Personnel - Salary & Wages	SALARIES & WAGES	591,522	570,648	614,208	557,799	652,120	652,120	652,120
PUBLIC WORKS	Personnel - Salary & Wages	OVERTIME	3,134	7,439	10,012	11,016	7,000	7,000	7,000
PUBLIC WORKS	Personnel - Salary & Wages	VACATION - SELL BACK	23,316	-	-	6,750	-	-	-
PUBLIC WORKS	Personnel - Taxes & Benefits	SOCIAL SECURITY	44,426	44,939	43,400	41,778	50,180	50,180	50,180
PUBLIC WORKS	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,882	1,361	1,510	1,303	1,660	1,660	1,660
PUBLIC WORKS	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,760	1,764	2,570	2,570	2,570
PUBLIC WORKS	Personnel - Taxes & Benefits	VISION CARE	417	379	470	293	-	-	-
PUBLIC WORKS	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	470	470	470
PUBLIC WORKS	Personnel - Taxes & Benefits	RETIREMENT	45,942	48,028	47,840	47,309	49,260	49,260	49,260
PUBLIC WORKS	Personnel - Taxes & Benefits	MEDICAL INSURANCE	109,878	118,797	103,380	98,705	98,670	98,670	98,670
PUBLIC WORKS	Personnel - Taxes & Benefits	LIFE INSURANCE	3,962	3,976	4,670	4,142	4,700	4,700	4,700
PUBLIC WORKS	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	4,544	6,389	7,790	6,546	10,220	10,220	10,220
PUBLIC WORKS	Allocations	COST ALLOCATED TO WATER	(156,665)	(200,821)	(194,918)	(199,451)	(216,770)	(216,815)	(216,815)
PUBLIC WORKS	Allocations	COST ALLOCATED TO SEWER	(156,665)	(200,821)	(194,918)	(199,451)	(216,770)	(216,815)	(216,815)
PUBLIC WORKS	Allocations	COST ALLOCATED TO SOL WASTE	(95,815)	(116,545)	(113,119)	(115,750)	(125,800)	(125,825)	(125,825)
PUBLIC WORKS	Allocations	COST ALLOCATED TO ELECTRIC	(330,516)	(422,954)	(410,522)	(420,100)	(456,540)	(456,650)	(456,650)
PUBLIC WORKS	Allocations	COST ALLOCATED TO STREETS	(88,441)	(104,890)	(101,807)	(104,175)	(113,220)	(113,245)	(113,245)
PUBLIC WORKS	Allocations	COST ALLOCATED TO PLANNING	(9,827)	(11,654)	(11,312)	(11,575)	(12,580)	(12,580)	(12,580)
PUBLIC WORKS	Allocations	COST ALLOCATED TO TECH SVCS	(78,614)	(93,236)	(90,495)	(84,181)	(100,640)	(100,665)	(100,665)
PUBLIC WORKS	Allocations	COST ALLOCATED TO GARAGE	(49,134)	(58,272)	(56,559)	(66,292)	(62,900)	(62,915)	(62,915)
PUBLIC WORKS	Miscellaneous	REVENUE-CYPRESS HALL	(39,230)	-	(8,741)	(18,676)	-	-	-
PUBLIC WORKS	Miscellaneous	REVENUE / WATERGATE	-	-	(33,767)	(24,993)	-	-	-
PUBLIC WORKS	Miscellaneous	REVENUE-LIBORIO MILFORD	(62,721)	-	(37,809)	(37,809)	-	-	-
PUBLIC WORKS	Miscellaneous	REVENUE-MILFORD PONDS	(27,205)	(25,727)	(117,934)	(117,934)	-	-	-
PUBLIC WORKS	Miscellaneous	REVENUE / WICKERSHAM	(11,117)	(59,292)	(14,162)	(14,162)	-	-	-
PUBLIC WORKS	Miscellaneous	REVENUE-MISCELLANEOUS	-	-	-	(2,055)	-	-	-
PUBLIC WORKS	Permits & Licenses	REVENUE / INSPECTION FEES	-	-	(297,478)	(297,478)	-	-	-
PUBLIC WORKS	Permits & Licenses	ENGINEERING FEES	-	-	(8,364)	(8,364)	-	-	-
PUBLIC WORKS Total			69,364	1,656	-	(222,701)	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
TECH SVCS	Fleet Maintenance	O&M-VEHICLE GAS	3,416	3,289	3,800	3,487	3,500	3,500	3,500
TECH SVCS	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	2,865	3,159	3,000	6,585	5,620	5,925	5,925
TECH SVCS	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	1,315	591	3,000	2,998	3,000	3,000	3,000
TECH SVCS	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	5,250	5,250	8,800	8,800	8,800	8,800	8,800
TECH SVCS	O&M	O&M - TRAINING	3,799	1,533	3,896	-	4,000	4,000	4,000
TECH SVCS	O&M	O&M-GENERAL EXPENSE	-	-	200	38	200	200	200
TECH SVCS	O&M	O&M-TELEPHONE	178	369	650	646	300	300	300
TECH SVCS	O&M	O&M-RADIO TECH SV	-	-	1,000	-	1,000	1,000	1,000
TECH SVCS	O&M	O&M-SUPPLIES	502	102	500	216	500	500	500
TECH SVCS	O&M	O&M-UNIFORMS	247	2,730	6,000	1,908	6,000	6,000	6,000
TECH SVCS	O&M	O&M-SMALL TOOLS	235	461	1,000	54	1,000	1,000	1,000
TECH SVCS	O&M	O&M-CELLPHONE	1,995	2,022	1,945	1,956	2,180	2,180	2,180
TECH SVCS	O&M	O&M-COMPUTERS	-	-	-	2,000	990	990	990
TECH SVCS	O&M	O&M-METERS	118,424	176,558	150,000	214,372	157,700	157,700	157,700
TECH SVCS	O&M	O&M-FIBER MAINTENANCE	-	-	10,000	366	10,000	10,000	10,000
TECH SVCS	O&M	O&M-SCADA SYSTEM	25,448	12,760	25,000	26,501	25,000	25,000	25,000
TECH SVCS	O&M	COST ALLOC-PUB WORKS	78,614	93,236	90,495	92,600	100,640	100,665	100,665
TECH SVCS	O&M	O&M-SOFTWARE MAINTENANCE	221,204	183,333	181,780	181,780	29,070	29,070	29,070
TECH SVCS	O&M	O&M-SMARTMETERING	-	-	-	-	169,100	169,100	169,100
TECH SVCS	O&M	O&M-CONTRACT SERVICES	285	-	3,104	3,465	3,000	3,000	3,000
TECH SVCS	O&M	O&M-AUDITING	201	1,872	619	691	2,080	2,080	2,080
TECH SVCS	O&M	O&M-INSURANCE	2,930	3,057	3,649	4,074	7,570	7,560	7,560
TECH SVCS	O&M	INTERFUND TRANSFER TO GEN FUND	-	1,540	2,000	2,000	-	-	-
TECH SVCS	Personnel - Salary & Wages	SALARIES & WAGES	209,759	208,158	225,710	226,344	234,230	234,230	234,230
TECH SVCS	Personnel - Salary & Wages	OVERTIME	3,524	2,835	4,866	7,593	4,500	4,500	4,500
TECH SVCS	Personnel - Salary & Wages	ON CALL PAY	9,184	9,671	9,800	11,490	10,200	10,200	10,200
TECH SVCS	Personnel - Taxes & Benefits	VACATION REDEMPTION	1,268	1,344	1,420	1,404	1,460	1,460	1,460
TECH SVCS	Personnel - Taxes & Benefits	SOCIAL SECURITY	17,588	17,496	18,790	19,240	19,790	19,790	19,790
TECH SVCS	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	810	425	497	497	510	510	510
TECH SVCS	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	730	732	970	970	970
TECH SVCS	Personnel - Taxes & Benefits	VISION CARE	185	185	190	185	-	-	-
TECH SVCS	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	190	190	190
TECH SVCS	Personnel - Taxes & Benefits	RETIREMENT	21,941	23,259	25,320	25,685	25,750	25,750	25,750
TECH SVCS	Personnel - Taxes & Benefits	MEDICAL INSURANCE	32,200	37,574	41,730	41,459	41,280	41,280	41,280
TECH SVCS	Personnel - Taxes & Benefits	LIFE INSURANCE	1,458	1,590	1,720	1,853	1,730	1,730	1,730
TECH SVCS	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	6,263	6,484	7,023	6,928	7,690	7,690	7,690
TECH SVCS	Allocations	COST ALLOCATED TO WATER	(172,020)	(192,099)	(209,559)	(224,487)	(222,385)	(222,465)	(222,465)
TECH SVCS	Allocations	COST ALLOCATED TO SEWER	(172,022)	(227,025)	(209,559)	(224,487)	(222,385)	(222,465)	(222,465)
TECH SVCS	Allocations	COST ALLOCATED TO ELECTRIC	(344,043)	(349,269)	(419,117)	(448,973)	(444,780)	(444,940)	(444,940)
TECH SVCS Total			83,007	32,491	-	-	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
CUST SVC	Fleet Maintenance	O&M-VEHICLE GAS	95	98	200	101	200	200	200
CUST SVC	Fleet Maintenance	O&M-VEHICLE GARAGE LABOR	425	392	1,000	1,027	1,410	1,485	1,485
CUST SVC	Fleet Maintenance	O&M-VEHICLE MAINTENANCE	10	137	400	274	1,500	1,500	1,500
CUST SVC	Fleet Maintenance	O&M-VEH & EQUIP REPLACEMENT	-	-	900	900	900	900	900
CUST SVC	O&M	O&M-CAMA-SOFTWARE MAINT.	8,800	9,240	9,700	10,828	9,500	9,500	9,500
CUST SVC	O&M	O&M-TAX EXPENSE	6,379	4,021	6,500	5,317	5,000	5,000	5,000
CUST SVC	O&M	O&M-TAX ASSESSOR SERVICES	(9,100)	15,750	32,000	8,595	30,000	30,000	30,000
CUST SVC	O&M	O&M - TRAINING	629	1,104	740	825	3,700	3,700	3,700
CUST SVC	O&M	O&M-TELEPHONE	4,813	9,029	5,500	6,074	5,600	5,600	5,600
CUST SVC	O&M	O&M-COPIER	4,693	5,336	6,570	4,948	6,500	6,500	6,500
CUST SVC	O&M	O&M-COLLECTION EXPENSE	548	-	-	-	1,000	1,000	1,000
CUST SVC	O&M	O&M-INSURANCE	6,460	8,094	10,381	11,588	11,080	11,030	11,030
CUST SVC	O&M	O&M-BANK CHARGES-CREDIT CARD	138,832	162,515	174,867	151,807	200,000	200,000	200,000
CUST SVC	O&M	O&M-SUPPLIES	5,556	5,983	5,000	5,177	6,000	6,000	6,000
CUST SVC	O&M	O&M-OFFICE FURNITURE	3,042	-	-	-	2,000	2,000	2,000
CUST SVC	O&M	O&M-PITNEY BOWES EQUIP MAINT.	2,664	2,592	3,200	2,669	3,200	3,200	3,200
CUST SVC	O&M	O&M-GENERAL EXPENSE	1,281	916	1,750	1,754	2,000	2,000	2,000
CUST SVC	O&M	O&M-COMPUTER	-	-	-	6,500	7,440	7,440	7,440
CUST SVC	O&M	O&M-POSTAGE	8,938	10,858	13,250	13,540	15,000	15,000	15,000
CUST SVC	O&M	O&M-UTILITIES-POWER	10,639	10,814	11,280	10,818	10,700	10,700	10,700
CUST SVC	O&M	O&M-UTILITIES-WATER	661	629	700	500	630	630	630
CUST SVC	O&M	O&M-BUILDING MAINTENANCE	3,546	1,461	1,872	1,531	3,000	3,000	3,000
CUST SVC	O&M	O&M-SOFTWARE MAINTENANCE	25,205	23,680	32,987	36,078	47,000	47,000	47,000
CUST SVC	O&M	O&M-CONTRACT SERVICES	7,966	4,990	6,200	6,432	10,280	10,280	10,280
CUST SVC	O&M	O&M-BILLPRINT OPS	60,575	68,051	74,183	75,851	73,200	73,200	73,200
CUST SVC	O&M	O&M-CLEANING	6,021	6,638	6,419	7,165	8,000	8,000	8,000
CUST SVC	O&M	O&M-LEGAL SERVICES	1,182	805	837	934	6,000	6,000	6,000
CUST SVC	O&M	O&M-AUDITING	604	5,617	1,852	2,068	6,230	6,230	6,230
CUST SVC	O&M	ADVERTISING & PRINTING	17,510	10,672	11,400	11,040	20,000	20,000	20,000
CUST SVC	O&M	INTERFUND TRANSFER TO GEN FUND	-	5,110	6,500	6,500	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
CUST SVC	Personnel - Salary & Wages	SALARIES & WAGES	474,027	543,992	601,369	573,072	613,260	613,260	613,260
CUST SVC	Personnel - Salary & Wages	OVERTIME	4,391	4,499	7,200	7,526	5,800	5,800	5,800
CUST SVC	Personnel - Taxes & Benefits	VACATION REDEMPTION	996	-	1,120	-	-	-	-
CUST SVC	Personnel - Taxes & Benefits	SOCIAL SECURITY	35,424	40,359	45,320	41,347	46,650	46,650	46,650
CUST SVC	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	1,948	1,565	1,690	1,614	1,860	1,860	1,860
CUST SVC	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	1,730	1,722	2,420	2,420	2,420
CUST SVC	Personnel - Taxes & Benefits	VISION CARE	552	593	620	557	-	-	-
CUST SVC	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	620	620	620
CUST SVC	Personnel - Taxes & Benefits	RETIREMENT	47,715	55,067	64,180	58,595	59,490	59,490	59,490
CUST SVC	Personnel - Taxes & Benefits	MEDICAL INSURANCE	126,508	160,626	185,704	171,899	165,410	165,410	165,410
CUST SVC	Personnel - Taxes & Benefits	LIFE INSURANCE	3,709	4,174	4,900	4,593	4,940	4,940	4,940
CUST SVC	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	760	1,395	750	650	760	760	760
CUST SVC	Allocations	COST ALLOCATED TO WATER	(150,150)	(168,765)	(193,886)	(178,195)	(203,065)	(203,070)	(203,070)
CUST SVC	Allocations	COST ALLOCATED TO SEWER	(150,150)	(168,765)	(193,886)	(178,195)	(203,065)	(203,070)	(203,070)
CUST SVC	Allocations	COST ALLOCATED TO SOL WASTE	(149,820)	(168,448)	(193,884)	(178,193)	(203,065)	(203,070)	(203,070)
CUST SVC	Allocations	COST ALLOCATED TO ELECTRIC	(552,604)	(621,325)	(710,914)	(666,864)	(744,585)	(744,595)	(744,595)
CUST SVC	Allocations	COST ALLOC-GENERAL FUND	(6,079)	(46,053)	(48,200)	(49,321)	(44,500)	(44,500)	(44,500)
CUST SVC	Miscellaneous	REVENUE-MISCELLANEOUS	(3,733)	(2)	-	(1,647)	-	-	-
CUST SVC Total			1,466	13,443	-	-	-	-	-

FY26 BUDGET - FINAL DRAFT - INTERNAL SERVICE FUNDS

FUND TITLE	GROUP/FUNCTION DETAIL	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY25	FY26 BUDGET	FY26 BUDGET	FY26 BUDGET
			ACTUAL	ACTUAL	BUDGET	PROJ	(INITIAL)	(v1 FINAL)	(v2 FINAL)
CITY HALL	O&M	O&M-COPIER	-	3,582	7,290	6,151	5,590	5,590	5,590
CITY HALL	O&M	O&M-TELEPHONE	-	-	-	-	850	850	850
CITY HALL	O&M	O&M-UTILITIES-WATER	1,280	1,283	1,358	1,384	1,430	1,430	1,430
CITY HALL	O&M	O&M-FUEL OIL	9,464	7,834	8,900	9,802	8,700	8,700	8,700
CITY HALL	O&M	O&M-UTILITIES-POWER	10,838	10,314	10,995	10,998	11,300	11,300	11,300
CITY HALL	O&M	O&M-CONTRACT SERVICES	9,434	3,501	5,142	5,740	12,200	12,200	12,200
CITY HALL	O&M	O&M-MATERIALS & SUPPLIES	1,178	1,803	2,235	2,279	2,500	2,500	2,500
CITY HALL	O&M	O&M-CLEANING SERVICE	12,360	12,720	15,000	15,357	17,500	17,500	17,500
CITY HALL	O&M	O&M-BUILDING MAINTENANCE	35,135	34,602	29,766	29,128	38,640	38,640	38,640
CITY HALL	O&M	O&M-SOFTWARE MAINTENANCE	-	-	834	-	-	-	-
CITY HALL	Personnel - Salary & Wages	SALARIES & WAGES	2,131	1,293	1,385	1,381	1,390	1,390	1,390
CITY HALL	Personnel - Taxes & Benefits	SOCIAL SECURITY	135	94	100	99	110	110	110
CITY HALL	Personnel - Taxes & Benefits	UNEMPLOYMENT/TRAINING TAX	2	2	3	3	10	10	10
CITY HALL	Personnel - Taxes & Benefits	DE FMLA TAX	-	-	10	5	10	10	10
CITY HALL	Personnel - Taxes & Benefits	VISION CARE	2	1	10	1	-	-	-
CITY HALL	Personnel - Taxes & Benefits	VISION CARE	-	-	-	-	10	10	10
CITY HALL	Personnel - Taxes & Benefits	RETIREMENT	103	70	80	76	80	80	80
CITY HALL	Personnel - Taxes & Benefits	MEDICAL INSURANCE	88	244	270	269	270	270	270
CITY HALL	Personnel - Taxes & Benefits	LIFE INSURANCE	16	10	13	11	20	20	20
CITY HALL	Personnel - Taxes & Benefits	WORKERS COMP. PREMIUMS	58	37	50	38	50	50	50
CITY HALL	Allocations	COST ALLOCATED TO CITY ADMIN	(35,173)	(17,858)	(17,731)	(18,143)	(21,390)	(21,390)	(21,390)
CITY HALL	Allocations	COST ALLOCATED TO CITY COUNCIL	(35,173)	(35,714)	(35,462)	(33,627)	(42,780)	(42,780)	(42,780)
CITY HALL	Allocations	COST ALLOCATED TO IT	(12,396)	(12,605)	(12,516)	(12,807)	(15,100)	(15,100)	(15,100)
CITY HALL	Allocations	LESS ISF BILLING-CLERKS	-	(17,858)	(17,731)	(18,143)	(21,390)	(21,390)	(21,390)
CITY HALL Total			(520)	(6,645)	-	-	-	-	-
Grand Total			174,660	36,352	-	(222,701)	-	-	-



RESOLUTION 2025-06

ADOPTING A CAPITAL IMPROVEMENT PLAN
FOR THE FIVE-YEAR PERIOD
FY26 through FY30

WHEREAS, it is important for the City to develop a short-range plan showing its capital outlay needs and setting forth a plan for financing those needs; and

WHEREAS, the development of such a plan helps to ensure that the City's short-range capital needs are being addressed in a responsible manner; and

WHEREAS, the development of such a plan helps prioritize the City's short-range capital needs while anticipating the resources that will be available to finance those needs; and

WHEREAS, the City's staff have developed the attached Capital Improvement Plan for the five-year period beginning in Fiscal Year 2026 and ending in Fiscal Year 2030; and

WHEREAS, the City Council have reviewed the attached Capital Improvement Plan and find that it reflects the capital needs of the City as can be reasonably anticipated.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Milford as follows:

Section 1. That the City Council of the City of Milford adopt the attached Capital Improvement Plan for the five-year period beginning in Fiscal Year 2026 and ending in Fiscal Year 2030.

Section 2. The attached Capital Improvement Plan is intended to be a planning document only.

Section 3. This resolution was duly adopted at a meeting of the City Council of the City of Milford held on the 16th day of June 2025.

Mayor F. Todd Culotta

City Clerk Katrina White

Attachment:
City of Milford CIP FY26-30



THE CITY of

Milford
DELAWARE

FY26 Budget Draft

Adjustments to Capital Improvement Plan (CIP)

Updated June 12, 2025

FY26 Budget Draft – Adjustments to CIP

- General Fund
 - Most Significant Funding Constraints
 - Streets Division within Public Works also impacted by General Fund
 - FY26 Deferrals & Consolidations total \$1.6 million between CIP drafts
- Public Works Fund
 - Significant Funding Constraints
 - Project costs allocated across general fund and utility funds depending on asset type/purpose
 - Streets Division capital expenditures borne entirely by General Fund
 - FY26 Deferrals & Consolidations total \$4.0 million between CIP drafts
 - Minimal impacts to water and sewer infrastructure projects
- Utility Funds
 - Strength of electric, water and sewer utility reserves helped reduce need to defer utility projects
 - No deferrals of any electric projects required
- Total Adjustments to CIP
 - \$5.6 million in FY26 CIP projects deferred, consolidated, or reduced in scope between CIP drafts
 - Commitment to balancing budget demonstrated across all funds and departments

FY26 Budget Draft – Public Works CIP Adjustments

Project ID	Fund (Ownership)	Department (Functional)	Project Title / Description	FY26 Capital Funding Recommendation	Notes / Basis for Recommendation	2026 Draft 1	2026 Draft 2
6GA03	Public Works	Garage	Roof Enclosure over the Fuel Pumps	Deferral to FY27+	Non-critical; delay for cost/benefit review	\$ 90,000	\$ -
6GA02	Public Works	Garage	Floor Scrubber	Deferral to FY27	Non-critical; GF Res funding constraints	6,000	-
5CH01	Public Works	City Hall ISF	City Hall Improvements	Partial Deferral	Underway; FY26 Funding pushed to FY27	15,000	15,000
6FM02	Public Works	Facilities	Public Works Garage floor	Deferral to FY27	Non-critical; funding constraints	45,000	-
6FM04	Public Works	Facilities	Public Works Lean-To	Deferral to FY27	Non-critical; funding constraints	30,000	-
3ST28	Public Works	Streets Dept	ADA Plan & Improvements	Fund in FY26; offset 6PW01	Partial grant funding; GF Res portion applied to 6PW01	150,000	150,000
6PW01	Public Works	Streets Dept	Misphillion Street South Side Infrastructure Project	Fund in FY26; leverage 3ST28 funds	Applicable components of 6PW01 eligible to be funded with allocation from 3ST28	175,000	25,000
3ST39	Public Works	Streets Dept	Transportation Studies	Existing Approval Only	Prior Approval Carryforward; FY26 Funding pushed to FY27	50,000	-
3ST29	Public Works	Streets Dept	Sidewalk Replacement and Gap Project	Fund in FY26; offset Annual Paving	GF Res portion will be coordinated with Annual Paving project/contract	238,000	-
6ST06	Public Works	Streets Dept	Storm Basin Rehabilitation Projects	Reduced Scope	Reduced FY26 GF Res portion, consolidated with 6ST13	50,000	20,000
6ST13	Public Works	Streets Dept	Storm Drain repair at Maitland Estates	Collapsed into 6ST06	Moved to 6ST06 as part of broader storm drain initiative	20,000	-
6ST11	Public Works	Streets Dept	S Walnut, Causey, Walnut Intersection	Deferral to FY27	GF Res funding constraints	50,000	-
Various	Public Works	Sewer	Sewer System Improvements	Existing Approval + Reduced FY26 Funding	Grants / Prior Approvals only; defer bulk of FY26 portion due to funding constraints	1,800,000	250,000
3SE30	Public Works	Sewer	Construction of Pond & Basketball Court	Existing Approval & FY26 Funding Spread FY26-27	Prior Approval carryfwd; FY26 funds staggered FY26-27 to reflect actual timing	1,750,000	250,000
WA02	Public Works	Water	Lakeside Apartments Water System Metering Improvement Project	Deferral to FY27	Non-critical; funding constraints	200,000	-
Subtotal, Public Works Fund						\$ 4,669,000	\$ 710,000

FY26 Budget Draft – General Fund CIP Adjustments

Project ID	Fund (Ownership)	Department (Functional)	Project Title / Description	FY26 Capital Funding Recommendation	Notes / Basis for Recommendation	2026 Draft 1	2026 Draft 2
3PR65	General Fund	Parks & Rec	Sharp Property / Greenway Development	Reduced Scope	Phase I Only per recent Council Approval	\$ 250,000	\$ -
3PR59	General Fund	Parks & Rec	Marshall Pond Riverbank Development	No - Transferred	Non-critical; funding diverted to 3PR65	150,000	-
2PR02	General Fund	Parks & Rec	Open Space Acquisition	No - Placeholder	Never funded; placeholder for grant opportunities	500,000	-
7PR06	General Fund	Parks & Rec	Walking track extension at Silicato Park	Deferral to FY27	Non-critical; GF Res funding constraints	153,000	-
7PR05	General Fund	Parks & Rec	Silicato Park Fitness Equipment	Deferral to FY27	Non-critical; GF Res funding constraints	122,000	-
5PR02	General Fund	Parks & Rec	Parks & Rec Maint Shop Improvements	Existing Approval Only	Prior Approval Carryforward; FY26 Funding pushed to FY27	16,000	-
8PR04	General Fund	Parks & Rec	Construction of a Beach Volleyball Court	Deferral to FY28	Non-critical; GF Res funding constraints, maint concerns	25,000	-
5PL01	General Fund	Planning Dept	Bike Path Projects	Grants/Existing Only	Leverage grants and existing approvals only; defer FY26 GF Res due to funding constraints	325,000	-
6PD04	General Fund	Police Dept	Irrigation	Deferral to FY27	Non-critical, lower priority	56,700	-
6PD02	General Fund	Police Dept	Community Room Table & Chairs	Partial Deferral	Non-critical, lower priority, stagger	40,466	10,000
Subtotal, General Fund						\$ 1,638,166	\$ 10,000