

**Fund 101 - General Fund Dept. 140 - Law / Civil**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	140	51101	Regular Salaries	1,465,071	1,552,517	1,696,145	1,637,174	1,743,877	966,899	1,821,085	77,208	4.4
101	140	51102	Temporary Salaries	0	19,256	0	928	0	0	0	0	0.0
101	140	51103	Acting Out Of Classification	0	0	0	0	0	218	0	0	0.0
101	140	51107	Sick Leave Bonus	0	0	0	0	0	700	0	0	0.0
101	140	51125	Health Cash Back	2,500	2,400	2,400	2,300	2,400	0	0	(2,400)	-100.0
<b>101</b>	<b>140</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>1,467,571</b>	<b>1,574,173</b>	<b>1,698,545</b>	<b>1,640,402</b>	<b>1,746,277</b>	<b>967,817</b>	<b>1,821,085</b>	<b>74,808</b>	<b>4.3</b>
101	140	51501	Pension Contribution	170,779	168,565	179,239	184,253	170,340	108,615	189,056	18,716	11.0
101	140	51502	Social Security	94,352	94,407	102,492	100,321	105,541	57,931	109,872	4,331	4.1
101	140	51503	Medicare Tax	22,052	22,079	23,973	23,462	24,759	13,548	25,774	1,015	4.1
101	140	51504	Hospitalization	270,600	279,047	298,750	301,951	266,461	163,256	333,584	67,123	25.2
101	140	51505	Life Insurance	3,806	4,089	4,080	3,819	3,840	3,438	3,840	0	0.0
101	140	51508	Pension Healthcare	73,095	76,710	77,027	81,126	79,456	44,912	80,976	1,520	1.9
101	140	51514	State Pension Plan-Genbiweekly	51,912	54,860	63,210	61,362	61,752	31,219	70,771	9,019	14.6
<b>101</b>	<b>140</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>686,596</b>	<b>699,757</b>	<b>748,771</b>	<b>756,294</b>	<b>712,149</b>	<b>422,919</b>	<b>813,873</b>	<b>101,724</b>	<b>14.3</b>
101	140	51902	Attrition	0	0	(25,368)	0	(26,159)	0	(27,409)	(1,250)	4.8
<b>101</b>	<b>140</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(25,368)</b>	<b>0</b>	<b>(26,159)</b>	<b>0</b>	<b>(27,409)</b>	<b>(1,250)</b>	<b>4.8</b>
<b>101</b>	<b>140</b>		<b>Acct Group Total: Personal Services</b>	<b>2,154,167</b>	<b>2,273,930</b>	<b>2,421,948</b>	<b>2,396,696</b>	<b>2,432,267</b>	<b>1,390,736</b>	<b>2,607,549</b>	<b>175,282</b>	<b>7.2</b>
101	140	52101	Printing	531	45	105	0	100	0	100	0	0.0
101	140	52102	Advertising	0	0	600	0	600	0	600	0	0.0
<b>101</b>	<b>140</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>531</b>	<b>45</b>	<b>705</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0.0</b>
101	140	52203	Postage-Direct Charge	11	0	105	33	105	50	105	0	0.0
<b>101</b>	<b>140</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>11</b>	<b>0</b>	<b>105</b>	<b>33</b>	<b>105</b>	<b>50</b>	<b>105</b>	<b>0</b>	<b>0.0</b>
101	140	52302	Travel And Subsistance	2,369	953	5,000	2,444	5,000	414	5,000	0	0.0
<b>101</b>	<b>140</b>	<b>523**</b>	<b>Transportation</b>	<b>2,369</b>	<b>953</b>	<b>5,000</b>	<b>2,444</b>	<b>5,000</b>	<b>414</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101	140	52604	Rep To Mech Office Equipment	0	0	250	0	250	0	250	0	0.0
<b>101</b>	<b>140</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0.0</b>
101	140	52701	Consultants	20,508	21,000	25,000	16,168	25,000	14,048	25,000	0	0.0
101	140	52704	Legal	226,109	256,024	300,000	127,666	270,000	18,333	270,000	0	0.0
101	140	52712	Temporary Agencies	0	142,767	20,000	0	0	0	0	0	0.0
<b>101</b>	<b>140</b>	<b>527**</b>	<b>Professional Fees</b>	<b>246,617</b>	<b>419,791</b>	<b>345,000</b>	<b>143,834</b>	<b>295,000</b>	<b>32,381</b>	<b>295,000</b>	<b>0</b>	<b>0.0</b>
101	140	52803	Court Costs And Notary Fees	38,089	27,975	75,000	18,262	75,000	11,533	50,000	(25,000)	-33.3
<b>101</b>	<b>140</b>	<b>528**</b>	<b>Other Fees</b>	<b>38,089</b>	<b>27,975</b>	<b>75,000</b>	<b>18,262</b>	<b>75,000</b>	<b>11,533</b>	<b>50,000</b>	<b>(25,000)</b>	<b>-33.3</b>
101	140	52901	Subscriptions/Books	16,116	17,000	18,500	19,404	18,500	13,706	19,654	1,154	6.2
101	140	52902	Registrations Fees	7,172	5,195	10,915	10,680	10,915	2,290	10,915	0	0.0
101	140	52905	Memberships	1,910	2,976	4,596	2,411	4,596	926	4,596	0	0.0
<b>101</b>	<b>140</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>25,198</b>	<b>25,171</b>	<b>34,011</b>	<b>32,495</b>	<b>34,011</b>	<b>16,922</b>	<b>35,165</b>	<b>1,154</b>	<b>3.4</b>
101	140	53108	Miscellaneous Charges-N.O.C	1,306	1,306	1,200	279	1,200	785	1,200	0	0.0
101	140	53122	Electronic Legal Research	36,108	36,108	39,809	38,978	39,809	23,897	41,540	1,731	4.3
<b>101</b>	<b>140</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>37,414</b>	<b>37,414</b>	<b>41,009</b>	<b>39,257</b>	<b>41,009</b>	<b>24,682</b>	<b>42,740</b>	<b>1,731</b>	<b>4.2</b>
101	140	53201	Stationery And Supplies	3,058	3,346	4,000	3,896	4,000	1,973	4,000	0	0.0
<b>101</b>	<b>140</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>3,058</b>	<b>3,346</b>	<b>4,000</b>	<b>3,896</b>	<b>4,000</b>	<b>1,973</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
101	140	54101	Furn Fix & Office Equipment	0	0	2,800	490	0	0	0	0	0.0
<b>101</b>	<b>140</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>2,800</b>	<b>490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>140</b>		<b>Acct Group Total: MS&amp;E</b>	<b>353,287</b>	<b>514,695</b>	<b>507,880</b>	<b>240,711</b>	<b>455,075</b>	<b>87,955</b>	<b>432,960</b>	<b>(22,115)</b>	<b>-4.9</b>
101	140	55123	General Liability	13,144	28,842	9,355	36,230	9,589	4,794	9,829	240	2.5
101	140	55125	Workers Compensation Costs	18,711	18,700	18,511	26,958	19,268	9,634	20,147	879	4.6
<b>101</b>	<b>140</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>31,855</b>	<b>47,542</b>	<b>27,866</b>	<b>63,188</b>	<b>28,857</b>	<b>14,428</b>	<b>29,976</b>	<b>1,119</b>	<b>3.9</b>
<b>101</b>	<b>140</b>		<b>Acct Group Total: Internal Services</b>	<b>31,855</b>	<b>47,542</b>	<b>27,866</b>	<b>63,188</b>	<b>28,857</b>	<b>14,428</b>	<b>29,976</b>	<b>1,119</b>	<b>3.9</b>
<b>101</b>	<b>140</b>	<b>5****</b>	<b>Civil - Division Total</b>	<b>2,539,309</b>	<b>2,836,167</b>	<b>2,957,694</b>	<b>2,700,595</b>	<b>2,916,199</b>	<b>1,493,119</b>	<b>3,070,485</b>	<b>154,286</b>	<b>5.3</b>
<b>101</b>	<b>14*</b>	<b>5****</b>	<b>Law - General Fund Total</b>	<b>2,539,309</b>	<b>2,836,167</b>	<b>2,957,694</b>	<b>2,700,595</b>	<b>2,916,199</b>	<b>1,493,119</b>	<b>3,070,485</b>	<b>154,286</b>	<b>5.3</b>
<b>***</b>	<b>14*</b>	<b>5****</b>	<b>Law - Department Total, All Funds</b>	<b>2,539,309</b>	<b>2,836,167</b>	<b>2,957,694</b>	<b>2,700,595</b>	<b>2,916,199</b>	<b>1,493,119</b>	<b>3,070,485</b>	<b>154,286</b>	<b>5.3</b>

# DEPARTMENT OF FINANCE

The mission of the Department of Finance is to manage the fiscal activities of the City, maintaining and improving the City’s financial position. The Department completes its mission by billing and collecting revenues, providing water meter-reading service, maintaining the City’s accounting system, preparing the annual financial statements, coordinating City procurement and purchasing, and providing excellent customer service.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"> <li>Transform community engagement and customer service to empower residents in accessing City of Wilmington resources.</li> <li>Ensure robust accounting practices with strong quality control for financial integrity.</li> <li>Direct collection processes to maximize revenue generation.</li> <li>Implement best practices to revolutionize business processes and enhance data management with technology.</li> </ul>

## SUMMARY OF FUNDING FOR DEPARTMENT OF FINANCE

<b>Total All Funds Finance Department</b>	<b>Actual FY 2024</b>	<b>Actual FY 2025</b>	<b>Budget FY 2026</b>	<b>Proposed FY 2027</b>	<b>Dollar Change FY'27-'26</b>	<b>Percent Change FY'27-'26</b>
Personal Services	7,994,938	8,416,492	9,044,308	9,482,411	438,103	4.8%
Materials, Supplies, and Equipment	8,549,204	8,683,919	11,022,832	12,214,846	1,192,014	10.8%
Internal Services	514,055	622,012	396,830	411,391	14,561	3.7%
Debt Service	79,053	153,490	197,160	758,722	561,562	284.8%
Total	17,137,250	17,875,913	20,661,130	22,867,370	2,206,240	10.7%
Staffing Levels	84.00	83.00	84.00	83.00	(1.00)	-1.2%

<b>General Fund Finance Department</b>	<b>Actual FY 2024</b>	<b>Actual FY 2025</b>	<b>Budget FY 2026</b>	<b>Proposed FY 2027</b>	<b>Dollar Change FY'27-'26</b>	<b>Percent Change FY'27-'26</b>
Personal Services	5,361,817	5,588,779	5,784,322	6,146,282	361,960	6.3%
Materials, Supplies, and Equipment	4,239,049	4,189,788	5,095,302	5,528,994	433,692	8.5%
Internal Services	342,868	418,069	221,565	229,460	7,895	3.6%
Debt Service	44,130	119,923	164,663	380,870	216,207	131.3%
Total	9,987,864	10,316,559	11,265,852	12,285,606	1,019,754	9.1%
Staffing Levels	56.60	54.80	55.15	55.15	0.00	0.0%

<b>Water/Sewer Fund Finance Department</b>	<b>Actual FY 2024</b>	<b>Actual FY 2025</b>	<b>Budget FY 2026</b>	<b>Proposed FY 2027</b>	<b>Dollar Change FY'27-'26</b>	<b>Percent Change FY'27-'26</b>
Personal Services	2,633,121	2,827,713	3,259,986	3,336,129	76,143	2.3%
Materials, Supplies, and Equipment	4,310,155	4,494,131	5,927,530	6,685,852	758,322	12.8%
Internal Services	171,187	203,943	175,265	181,931	6,666	3.8%
Debt Service	34,923	33,567	32,497	377,852	345,355	1062.7%
<b>Total</b>	<b>7,149,386</b>	<b>7,559,354</b>	<b>9,395,278</b>	<b>10,581,764</b>	<b>1,186,486</b>	<b>12.6%</b>
<b>Staffing Levels</b>	<b>27.40</b>	<b>28.20</b>	<b>28.85</b>	<b>27.85</b>	<b>(1.00)</b>	<b>-3.5%</b>

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
GENERAL FUND**

- Regular Salaries increased by a net \$174,892, mainly due to cost-of-living adjustments (COLA) and mandatory step increases. This change also includes position upgrades for the Billing Clerk and Billing Manager and salary adjustments for the Deputy Director and Senior Financial Officer, contributing an additional \$5,226.
- As the department continued to rely on its internal resources for collections Temporary Agencies decreased by \$130,000.
- Workshop/Seminars - Training increased by \$56,000, largely due to the addition of management training to support the transition to the new ERP system, along with department-wide training initiatives including MUNIS instruction, customer service training, and other job-related professional development activities.
- Collection Expense - Sherriff Sale & Other increased by \$60,000 to reflect rising costs associated with Sheriff Sales, particularly the need to secure effective legal representation to support collections efforts.
- Collection Expense - Parking Citation Commissions increased by a net \$114,750 due to higher annual contract fees associated with the vendor agreement, including a camera system upgrade.
- Collection Expense - Red Light Commissions increased by \$142,042 to cover expenses related to the traffic management and monitoring system, as well as costs associated with the DMV red light registration program.
- Other Noncapitalized Equipment increased by \$150,000 due to the implementation of the new License Plate Recognition program.
- Debt Service increased by \$216,207, primarily reflecting principal and interest payments associated with the new bond issuance.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
WATER/SEWER FUND**

- Personal Services decreased by a net 1.00 FTE, generating \$116,195 in savings. The reduction reflects the elimination of a Billing Analyst position, which was previously funded 100% by the Water Sewer Fund.
- The use of the Enquesta UBCIS (Utility Billing Information System) to complete tasks resulted in a \$30,000 reduction in printing costs.
- Workshop/Seminars - Training increased by \$51,000 primarily due to expanded management training to support the transition to the new ERP system, as well as department-wide training initiatives including MUNIS, customer service, and other job-related professional development activities.
- Miscellaneous Charges - N.O.C. increased by \$290,000 to support the design and development of a data warehouse that will store, manage, and analyze large volumes of historical data from multiple sources.
- Contracted Maintenance Services increased by \$149,192 primarily due to annual maintenance costs associated with UBCIS and related support software.
- Indirect Cost increased by \$265,838 based on the new indirect cost model developed by Black and Veatch.
- Debt Service increased by \$345,355, primarily reflecting principal and interest payments associated with the new bond issuance for UBCIS.

# Finance Department

FY 2027 Budget Line Items

Fund 101 - General Fund Dept. 150 - Finance / Administration

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 150 51101 Regular Salaries	162,070	168,639	226,536	208,178	267,132	166,638	275,829	8,697	3.3
101 150 51107 Sick Leave Bonus	0	0	400	0	400	0	400	0	0.0
101 150 51108 Overtime	0	0	0	299	0	1,685	0	0	0.0
<b>101 150 511** Salaries and Wages</b>	<b>162,070</b>	<b>168,639</b>	<b>226,936</b>	<b>208,477</b>	<b>267,532</b>	<b>168,323</b>	<b>276,229</b>	<b>8,697</b>	<b>3.3</b>
101 150 51501 Pension Contribution	16,110	15,745	15,656	11,489	0	918	0	0	0.0
101 150 51502 Social Security	9,612	10,095	13,683	12,341	16,215	9,882	16,437	222	1.4
101 150 51503 Medicare Tax	2,248	2,361	3,200	2,886	3,801	2,311	3,904	103	2.7
101 150 51504 Hospitalization	33,989	23,897	40,654	37,016	47,939	25,782	50,887	2,948	6.1
101 150 51505 Life Insurance	394	433	540	500	624	566	624	0	0.0
101 150 51508 Pension Healthcare	9,673	10,152	10,193	10,735	12,911	8,154	13,157	246	1.9
101 150 51514 State Pension Plan-Genbiweekly	6,208	6,463	9,978	9,789	14,640	9,019	16,633	1,993	13.6
<b>101 150 515** Employee Benefits</b>	<b>78,234</b>	<b>69,146</b>	<b>93,904</b>	<b>84,756</b>	<b>96,130</b>	<b>56,632</b>	<b>101,642</b>	<b>5,512</b>	<b>5.7</b>
101 150 51902 Attrition	0	0	(10,380)	0	(10,704)	0	(11,216)	(512)	4.8
<b>101 150 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(10,380)</b>	<b>0</b>	<b>(10,704)</b>	<b>0</b>	<b>(11,216)</b>	<b>(512)</b>	<b>4.8</b>
<b>101 150 Acct Group Total: Personal Services</b>	<b>240,304</b>	<b>237,785</b>	<b>310,460</b>	<b>293,233</b>	<b>352,958</b>	<b>224,955</b>	<b>366,655</b>	<b>13,697</b>	<b>3.9</b>
101 150 52101 Printing	1,774	1,526	2,000	0	2,000	25	2,000	0	0.0
101 150 52102 Advertising	0	0	400	0	400	0	400	0	0.0
<b>101 150 521** Printing and Advert.</b>	<b>1,774</b>	<b>1,526</b>	<b>2,400</b>	<b>0</b>	<b>2,400</b>	<b>25</b>	<b>2,400</b>	<b>0</b>	<b>0.0</b>
101 150 52203 Postage-Direct Charge	227	700	600	(99)	600	338	600	0	0.0
<b>101 150 522** Communications and Util.</b>	<b>227</b>	<b>700</b>	<b>600</b>	<b>(99)</b>	<b>600</b>	<b>338</b>	<b>600</b>	<b>0</b>	<b>0.0</b>
101 150 52301 Automobile Mileage	40	68	0	(16)	0	0	0	0	0.0
101 150 52302 Travel And Subsistance	5,635	4,438	7,000	3,268	7,000	6,284	7,000	0	0.0
<b>101 150 523** Transportation</b>	<b>5,675</b>	<b>4,506</b>	<b>7,000</b>	<b>3,252</b>	<b>7,000</b>	<b>6,284</b>	<b>7,000</b>	<b>0</b>	<b>0.0</b>
101 150 52701 Consultants	55,105	144,500	120,000	114,893	120,000	91,844	120,000	0	0.0
<b>101 150 527** Professional Fees</b>	<b>55,105</b>	<b>144,500</b>	<b>120,000</b>	<b>114,893</b>	<b>120,000</b>	<b>91,844</b>	<b>120,000</b>	<b>0</b>	<b>0.0</b>
101 150 52901 Subscriptions/Books	382	434	500	230	500	115	500	0	0.0
101 150 52902 Registrations Fees	2,494	2,616	3,000	1,123	3,000	0	3,000	0	0.0
101 150 52904 Workshop/Seminars-Training	9,508	9,296	15,000	5,425	15,000	4,300	65,000	50,000	333.3
101 150 52905 Memberships	995	760	1,500	1,160	1,500	1,195	2,000	500	33.3
<b>101 150 529** Memberships and Reg.</b>	<b>13,379</b>	<b>13,106</b>	<b>20,000</b>	<b>7,938</b>	<b>20,000</b>	<b>5,610</b>	<b>70,500</b>	<b>50,500</b>	<b>252.5</b>
101 150 53109 Contracted Maint.Svcs	0	0	0	(74,675)	0	0	0	0	0.0
<b>101 150 531** Miscellaneous Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(74,675)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 150 53201 Stationery And Supplies	1,924	1,107	1,500	1,607	1,500	1,347	1,500	0	0.0
<b>101 150 532** Office and Gen. Supplies</b>	<b>1,924</b>	<b>1,107</b>	<b>1,500</b>	<b>1,607</b>	<b>1,500</b>	<b>1,347</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 150 54101 Furn Fix & Office Equipment	3,158	1,000	1,000	1,532	1,000	1,026	1,000	0	0.0
<b>101 150 541** Equipment</b>	<b>3,158</b>	<b>1,000</b>	<b>1,000</b>	<b>1,532</b>	<b>1,000</b>	<b>1,026</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>101 150 Acct Group Total: MS&amp;E</b>	<b>81,242</b>	<b>166,445</b>	<b>152,500</b>	<b>54,448</b>	<b>152,500</b>	<b>106,474</b>	<b>203,000</b>	<b>50,500</b>	<b>33.1</b>
101 150 55123 General Liability	2,586	5,676	1,841	7,130	1,887	944	1,934	47	2.5
101 150 55125 Workers Compensation Costs	4,349	4,347	4,303	6,266	4,479	2,240	4,683	204	4.6
<b>101 150 551** Int. Serv. Chargebck.</b>	<b>6,935</b>	<b>10,023</b>	<b>6,144</b>	<b>13,396</b>	<b>6,366</b>	<b>3,184</b>	<b>6,617</b>	<b>251</b>	<b>3.9</b>
<b>101 150 Acct Group Total: Internal Services</b>	<b>6,935</b>	<b>10,023</b>	<b>6,144</b>	<b>13,396</b>	<b>6,366</b>	<b>3,184</b>	<b>6,617</b>	<b>251</b>	<b>3.9</b>
101 150 55601 Bond - Principal Payments	30,482	30,542	23,125	23,125	75,544	16,610	121,073	45,529	60.3
101 150 55602 Bond - Interest Payments	24,467	13,588	22,123	22,123	89,119	10,767	259,797	170,678	191.5
101 150 55613 Interest Expense - SBITA	0	0	0	74,675	0	0	0	0	0.0
<b>101 150 556** Debt Service</b>	<b>54,949</b>	<b>44,130</b>	<b>45,248</b>	<b>119,923</b>	<b>164,663</b>	<b>27,377</b>	<b>380,870</b>	<b>216,207</b>	<b>131.3</b>
<b>101 150 Acct Group Total:</b>	<b>54,949</b>	<b>44,130</b>	<b>45,248</b>	<b>119,923</b>	<b>164,663</b>	<b>27,377</b>	<b>380,870</b>	<b>216,207</b>	<b>131.3</b>
<b>101 150 5**** Administration - Division Total</b>	<b>383,430</b>	<b>458,383</b>	<b>514,352</b>	<b>481,000</b>	<b>676,487</b>	<b>361,990</b>	<b>957,142</b>	<b>280,655</b>	<b>41.5</b>

**Fund 101 - General Fund Dept. 151 - Finance / Earned Income Tax**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 151 51101 Regular Salaries	784,504	833,363	917,248	836,696	955,683	562,828	989,169	33,486	3.5
101 151 51107 Sick Leave Bonus	0	0	400	0	400	0	400	0	0.0
101 151 51108 Overtime	12,442	7,085	15,000	11,445	15,000	0	15,000	0	0.0
101 151 51117 Meal Allowance	1,086	1,520	1,500	2,094	1,500	0	1,500	0	0.0
101 151 51125 Health Cash Back	1,300	2,200	2,400	86	0	1,514	0	0	0.0
<b>101 151 511** Salaries and Wages</b>	<b>799,332</b>	<b>844,168</b>	<b>936,548</b>	<b>850,321</b>	<b>972,583</b>	<b>564,342</b>	<b>1,006,069</b>	<b>33,486</b>	<b>3.4</b>
101 151 51501 Pension Contribution	207,852	201,610	198,320	198,688	188,485	107,471	191,870	3,385	1.8
101 151 51502 Social Security	47,123	49,829	55,722	49,948	58,017	33,376	60,170	2,153	3.7
101 151 51503 Medicare Tax	11,021	11,653	13,032	11,681	13,570	7,806	14,073	503	3.7
101 151 51504 Hospitalization	221,122	200,629	227,907	205,000	225,943	102,019	233,240	7,297	3.2
101 151 51505 Life Insurance	2,796	2,928	3,120	2,945	3,120	2,600	3,120	0	0.0
101 151 51508 Pension Healthcare	60,195	63,173	58,903	62,038	64,558	37,242	65,793	1,235	1.9
101 151 51514 State Pension Plan-Genbiweekly	7,951	9,993	15,234	11,914	14,811	9,715	20,026	5,215	35.2
<b>101 151 515** Employee Benefits</b>	<b>558,060</b>	<b>539,815</b>	<b>572,238</b>	<b>542,214</b>	<b>568,504</b>	<b>300,229</b>	<b>588,292</b>	<b>19,788</b>	<b>3.5</b>
101 151 51902 Attrition	0	0	(24,195)	0	(24,950)	0	(26,143)	(1,193)	4.8
<b>101 151 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(24,195)</b>	<b>0</b>	<b>(24,950)</b>	<b>0</b>	<b>(26,143)</b>	<b>(1,193)</b>	<b>4.8</b>
<b>101 151 Acct Group Total: Personal Services</b>	<b>1,357,392</b>	<b>1,383,983</b>	<b>1,484,591</b>	<b>1,392,535</b>	<b>1,516,137</b>	<b>864,571</b>	<b>1,568,218</b>	<b>52,081</b>	<b>3.4</b>
101 151 52101 Printing	39,685	44,811	45,000	44,746	50,000	4,410	55,000	5,000	10.0
101 151 52102 Advertising	0	0	3,000	2,272	0	0	0	0	0.0
<b>101 151 521** Printing and Advert.</b>	<b>39,685</b>	<b>44,811</b>	<b>48,000</b>	<b>47,018</b>	<b>50,000</b>	<b>4,410</b>	<b>55,000</b>	<b>5,000</b>	<b>10.0</b>
101 151 52203 Postage-Direct Charge	26,621	22,575	27,000	26,997	30,000	39,131	45,000	15,000	50.0
<b>101 151 522** Communications and Util.</b>	<b>26,621</b>	<b>22,575</b>	<b>27,000</b>	<b>26,997</b>	<b>30,000</b>	<b>39,131</b>	<b>45,000</b>	<b>15,000</b>	<b>50.0</b>
101 151 52302 Travel And Subsistance	0	1,662	3,500	0	3,500	0	3,500	0	0.0
<b>101 151 523** Transportation</b>	<b>0</b>	<b>1,662</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0.0</b>
101 151 52701 Consultants	0	0	0	0	50,000	45,763	50,000	0	0.0
101 151 52712 Temporary Agencies	106,685	111,371	100,000	90,125	100,000	31,719	75,000	(25,000)	-25.0
<b>101 151 527** Professional Fees</b>	<b>106,685</b>	<b>111,371</b>	<b>100,000</b>	<b>90,125</b>	<b>150,000</b>	<b>77,482</b>	<b>125,000</b>	<b>(25,000)</b>	<b>-16.7</b>
101 151 52901 Subscriptions/Books	0	104	0	0	0	0	0	0	0.0
101 151 52902 Registrations Fees	0	0	2,000	0	2,000	1,249	2,000	0	0.0
101 151 52904 Workshop/Seminars-Training	1,600	1,174	2,000	168	2,000	0	5,000	3,000	150.0
<b>101 151 529** Memberships and Reg.</b>	<b>1,600</b>	<b>1,278</b>	<b>4,000</b>	<b>168</b>	<b>4,000</b>	<b>1,249</b>	<b>7,000</b>	<b>3,000</b>	<b>75.0</b>
101 151 53115 Collect Exp-Wage & Head Audit	168,952	332,717	397,000	364,197	452,000	287,598	465,000	13,000	2.9
<b>101 151 531** Miscellaneous Services</b>	<b>168,952</b>	<b>332,717</b>	<b>397,000</b>	<b>364,197</b>	<b>452,000</b>	<b>287,598</b>	<b>465,000</b>	<b>13,000</b>	<b>2.9</b>
101 151 53201 Stationery And Supplies	4,093	2,389	5,000	4,482	5,000	2,020	5,000	0	0.0
<b>101 151 532** Office and Gen. Supplies</b>	<b>4,093</b>	<b>2,389</b>	<b>5,000</b>	<b>4,482</b>	<b>5,000</b>	<b>2,020</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 151 54101 Furn Fix & Office Equipment	750	3,220	1,500	8,868	1,500	40	1,500	0	0.0
<b>101 151 541** Equipment</b>	<b>750</b>	<b>3,220</b>	<b>1,500</b>	<b>8,868</b>	<b>1,500</b>	<b>40</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
<b>101 151 Acct Group Total: MS&amp;E</b>	<b>348,386</b>	<b>520,023</b>	<b>586,000</b>	<b>541,855</b>	<b>696,000</b>	<b>411,930</b>	<b>707,000</b>	<b>11,000</b>	<b>1.6</b>
101 151 55123 General Liability	1,506	3,306	1,072	4,151	1,099	549	1,126	27	2.5
101 151 55125 Workers Compensation Costs	16,611	16,600	16,433	23,932	17,105	8,553	17,885	780	4.6
<b>101 151 551** Int. Serv. Chargebck.</b>	<b>18,117</b>	<b>19,906</b>	<b>17,505</b>	<b>28,083</b>	<b>18,204</b>	<b>9,102</b>	<b>19,011</b>	<b>807</b>	<b>4.4</b>
<b>101 151 Acct Group Total: Internal Services</b>	<b>18,117</b>	<b>19,906</b>	<b>17,505</b>	<b>28,083</b>	<b>18,204</b>	<b>9,102</b>	<b>19,011</b>	<b>807</b>	<b>4.4</b>
<b>101 151 5**** Earned Income Tax - Division Total</b>	<b>1,723,895</b>	<b>1,923,912</b>	<b>2,088,096</b>	<b>1,962,473</b>	<b>2,230,341</b>	<b>1,285,603</b>	<b>2,294,229</b>	<b>63,888</b>	<b>2.9</b>

**Fund 101 - General Fund Dept. 152 - Finance / Accounting**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	152	51101	Regular Salaries	533,860	514,674	596,397	590,713	618,783	386,947	662,895	44,112	7.1
101	152	51107	Sick Leave Bonus	1,400	550	750	750	750	0	750	0	0.0
101	152	51108	Overtime	3,527	7,208	6,000	4,182	6,000	5,335	7,500	1,500	25.0
101	152	51117	Meal Allowance	0	170	600	100	600	63	750	150	25.0
<b>101</b>	<b>152</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>538,787</b>	<b>522,602</b>	<b>603,747</b>	<b>595,745</b>	<b>626,133</b>	<b>392,345</b>	<b>671,895</b>	<b>45,762</b>	<b>7.3</b>
101	152	51501	Pension Contribution	71,066	65,868	71,430	78,927	69,057	45,638	79,316	10,259	14.9
101	152	51502	Social Security	31,575	30,456	35,913	34,631	37,263	22,631	40,019	2,756	7.4
101	152	51503	Medicare Tax	7,384	7,122	8,401	8,099	8,715	5,293	9,359	644	7.4
101	152	51504	Hospitalization	166,655	139,591	157,954	166,585	157,140	92,890	179,398	22,258	14.2
101	152	51505	Life Insurance	1,971	1,804	2,076	2,055	2,076	1,743	2,076	0	0.0
101	152	51508	Pension Healthcare	37,190	39,029	39,190	41,276	42,955	23,480	43,776	821	1.9
101	152	51514	State Pension Plan-Genbiweekly	17,421	16,801	20,602	19,402	20,148	12,154	23,594	3,446	17.1
<b>101</b>	<b>152</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>333,262</b>	<b>300,671</b>	<b>335,566</b>	<b>350,975</b>	<b>337,354</b>	<b>203,829</b>	<b>377,538</b>	<b>40,184</b>	<b>11.9</b>
101	152	51902	Attrition	0	0	(15,740)	0	(16,231)	0	(17,007)	(776)	4.8
<b>101</b>	<b>152</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(15,740)</b>	<b>0</b>	<b>(16,231)</b>	<b>0</b>	<b>(17,007)</b>	<b>(776)</b>	<b>4.8</b>
<b>101</b>	<b>152</b>		<b>Acct Group Total: Personal Services</b>	<b>872,049</b>	<b>823,273</b>	<b>923,573</b>	<b>946,720</b>	<b>947,256</b>	<b>596,174</b>	<b>1,032,426</b>	<b>85,170</b>	<b>9.0</b>
101	152	52101	Printing	0	700	2,000	0	2,000	600	1,000	(1,000)	-50.0
<b>101</b>	<b>152</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>700</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>600</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-50.0</b>
101	152	52302	Travel And Substantance	2,086	1,530	4,000	0	4,000	387	4,000	0	0.0
<b>101</b>	<b>152</b>	<b>523**</b>	<b>Transportation</b>	<b>2,086</b>	<b>1,530</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>387</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
101	152	52701	Consultants	33,229	42,500	45,000	44,500	45,000	0	45,000	0	0.0
101	152	52712	Temporary Agencies	154,548	110,000	155,000	50,000	155,000	54,434	125,000	(30,000)	-19.4
<b>101</b>	<b>152</b>	<b>527**</b>	<b>Professional Fees</b>	<b>187,777</b>	<b>152,500</b>	<b>200,000</b>	<b>94,500</b>	<b>200,000</b>	<b>54,434</b>	<b>170,000</b>	<b>(30,000)</b>	<b>-15.0</b>
101	152	52901	Subscriptions/Books	313	0	1,000	96	1,000	0	1,000	0	0.0
101	152	52902	Registrations Fees	4,453	685	4,000	1,050	4,000	0	4,000	0	0.0
101	152	52904	Workshop/Seminars-Training	2,656	120	5,000	5,431	5,000	2,657	8,000	3,000	60.0
101	152	52905	Memberships	1,995	1,950	2,000	300	2,000	0	2,000	0	0.0
<b>101</b>	<b>152</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>9,417</b>	<b>2,755</b>	<b>12,000</b>	<b>6,877</b>	<b>12,000</b>	<b>2,657</b>	<b>15,000</b>	<b>3,000</b>	<b>25.0</b>
101	152	53201	Stationery And Supplies	1,888	2,003	2,000	2,000	2,000	2,000	2,000	0	0.0
<b>101</b>	<b>152</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>1,888</b>	<b>2,003</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101	152	53403	Food	300	416	600	75	600	0	600	0	0.0
<b>101</b>	<b>152</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>300</b>	<b>416</b>	<b>600</b>	<b>75</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0.0</b>
101	152	54101	Furn Fix & Office Equipment	315	1,929	1,000	753	1,000	408	1,000	0	0.0
101	152	54125	Computer Software Licenses	20,000	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>152</b>	<b>541**</b>	<b>Equipment</b>	<b>20,315</b>	<b>1,929</b>	<b>1,000</b>	<b>753</b>	<b>1,000</b>	<b>408</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>152</b>		<b>Acct Group Total: MS&amp;E</b>	<b>221,783</b>	<b>161,833</b>	<b>221,600</b>	<b>104,205</b>	<b>221,600</b>	<b>60,486</b>	<b>193,600</b>	<b>(28,000)</b>	<b>-12.6</b>
101	152	55123	General Liability	1,841	4,039	1,310	5,074	1,343	672	1,377	34	2.5
101	152	55125	Workers Compensation Costs	1,616	1,616	1,600	2,330	1,665	833	1,741	76	4.6
<b>101</b>	<b>152</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>3,457</b>	<b>5,655</b>	<b>2,910</b>	<b>7,404</b>	<b>3,008</b>	<b>1,505</b>	<b>3,118</b>	<b>110</b>	<b>3.7</b>
<b>101</b>	<b>152</b>		<b>Acct Group Total: Internal Services</b>	<b>3,457</b>	<b>5,655</b>	<b>2,910</b>	<b>7,404</b>	<b>3,008</b>	<b>1,505</b>	<b>3,118</b>	<b>110</b>	<b>3.7</b>
<b>101</b>	<b>152</b>	<b>5****</b>	<b>Accounting - Division Total</b>	<b>1,097,289</b>	<b>990,761</b>	<b>1,148,083</b>	<b>1,058,329</b>	<b>1,171,864</b>	<b>658,165</b>	<b>1,229,144</b>	<b>57,280</b>	<b>4.9</b>

**Fund 101 - General Fund    Dept. 153 - Finance / Revenue**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
<b>101 153 5**** Revenue - Division Total</b>	0	0	0	0	0	0	0	0	0.0

**Fund 101 - General Fund Dept. 154 - Finance / Procurement and Records**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 154 51101 Regular Salaries	263,052	330,341	306,892	311,170	323,907	206,714	341,560	17,653	5.5
101 154 51102 Temporary Salaries	22,954	14,608	0	0	0	0	0	0	0.0
101 154 51103 Acting Out Of Classification	0	0	0	0	0	226	0	0	0.0
101 154 51107 Sick Leave Bonus	700	0	400	300	400	0	400	0	0.0
101 154 51108 Overtime	0	0	1,000	9	1,000	0	1,000	0	0.0
101 154 51117 Meal Allowance	0	0	100	0	100	0	100	0	0.0
<b>101 154 511** Salaries and Wages</b>	<b>286,706</b>	<b>344,949</b>	<b>308,392</b>	<b>311,479</b>	<b>325,407</b>	<b>206,940</b>	<b>343,060</b>	<b>17,653</b>	<b>5.4</b>
101 154 51501 Pension Contribution	53,739	53,905	56,545	58,118	53,118	33,928	59,210	6,092	11.5
101 154 51502 Social Security	16,954	20,348	18,338	18,680	19,366	12,389	20,414	1,048	5.4
101 154 51503 Medicare Tax	3,965	4,759	4,288	4,369	4,529	2,897	4,775	246	5.4
101 154 51504 Hospitalization	80,979	95,530	82,778	76,807	91,007	41,652	99,863	8,856	9.7
101 154 51505 Life Insurance	768	1,056	960	956	960	895	960	0	0.0
101 154 51508 Pension Healthcare	17,199	22,562	18,124	19,089	19,864	12,279	20,244	380	1.9
101 154 51514 State Pension Plan-Genbiweekly	5,330	8,252	6,891	7,122	7,165	4,579	8,369	1,204	16.8
<b>101 154 515** Employee Benefits</b>	<b>178,934</b>	<b>206,412</b>	<b>187,924</b>	<b>185,141</b>	<b>196,009</b>	<b>108,619</b>	<b>213,835</b>	<b>17,826</b>	<b>9.1</b>
101 154 51902 Attrition	0	0	(10,492)	0	(10,819)	0	(11,336)	(517)	4.8
<b>101 154 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(10,492)</b>	<b>0</b>	<b>(10,819)</b>	<b>0</b>	<b>(11,336)</b>	<b>(517)</b>	<b>4.8</b>
<b>101 154 Acct Group Total: Personal Services</b>	<b>465,640</b>	<b>551,361</b>	<b>485,824</b>	<b>496,620</b>	<b>510,597</b>	<b>315,559</b>	<b>545,559</b>	<b>34,962</b>	<b>6.8</b>
101 154 52101 Printing	0	89	1,500	5,500	1,500	0	6,000	4,500	300.0
101 154 52102 Advertising	5,687	7,341	8,000	6,458	8,200	4,154	10,000	1,800	22.0
<b>101 154 521** Printing and Advert.</b>	<b>5,687</b>	<b>7,430</b>	<b>9,500</b>	<b>11,958</b>	<b>9,700</b>	<b>4,154</b>	<b>16,000</b>	<b>6,300</b>	<b>64.9</b>
101 154 52302 Travel And Substantance	2,262	4,506	5,000	561	5,000	1,817	5,000	0	0.0
<b>101 154 523** Transportation</b>	<b>2,262</b>	<b>4,506</b>	<b>5,000</b>	<b>561</b>	<b>5,000</b>	<b>1,817</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 154 52701 Consultants	0	17,500	0	0	20,000	0	20,000	0	0.0
101 154 52712 Temporary Agencies	(4,000)	0	10,000	0	10,000	0	0	(10,000)	-100.0
<b>101 154 527** Professional Fees</b>	<b>(4,000)</b>	<b>17,500</b>	<b>10,000</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>20,000</b>	<b>(10,000)</b>	<b>-33.3</b>
101 154 52901 Subscriptions/Books	201	0	300	199	300	245	300	0	0.0
101 154 52902 Registrations Fees	1,945	1,714	2,000	965	2,000	0	3,000	1,000	50.0
101 154 52904 Workshop/Seminars-Training	1,690	1,880	5,000	90	5,000	643	5,000	0	0.0
101 154 52905 Memberships	1,055	360	1,000	815	1,000	670	1,000	0	0.0
<b>101 154 529** Memberships and Reg.</b>	<b>4,891</b>	<b>3,954</b>	<b>8,300</b>	<b>2,069</b>	<b>8,300</b>	<b>1,558</b>	<b>9,300</b>	<b>1,000</b>	<b>12.0</b>
101 154 53201 Stationery And Supplies	1,182	3,102	1,500	4,123	2,000	1,350	3,000	1,000	50.0
<b>101 154 532** Office and Gen. Supplies</b>	<b>1,182</b>	<b>3,102</b>	<b>1,500</b>	<b>4,123</b>	<b>2,000</b>	<b>1,350</b>	<b>3,000</b>	<b>1,000</b>	<b>50.0</b>
101 154 54101 Furn Fix & Office Equipment	200	3,012	1,000	3,915	1,000	2,496	2,000	1,000	100.0
<b>101 154 541** Equipment</b>	<b>200</b>	<b>3,012</b>	<b>1,000</b>	<b>3,915</b>	<b>1,000</b>	<b>2,496</b>	<b>2,000</b>	<b>1,000</b>	<b>100.0</b>
<b>101 154 Acct Group Total: MS&amp;E</b>	<b>10,222</b>	<b>39,504</b>	<b>35,300</b>	<b>22,626</b>	<b>56,000</b>	<b>11,375</b>	<b>55,300</b>	<b>(700)</b>	<b>-1.3</b>
101 154 55123 General Liability	74,457	163,368	52,990	205,220	54,315	27,158	55,673	1,358	2.5
101 154 55125 Workers Compensation Costs	2,700	2,699	2,672	3,891	2,781	1,391	2,908	127	4.6
<b>101 154 551** Int. Serv. Chargebck.</b>	<b>77,157</b>	<b>166,067</b>	<b>55,662</b>	<b>209,111</b>	<b>57,096</b>	<b>28,549</b>	<b>58,581</b>	<b>1,485</b>	<b>2.6</b>
<b>101 154 Acct Group Total: Internal Services</b>	<b>77,157</b>	<b>166,067</b>	<b>55,662</b>	<b>209,111</b>	<b>57,096</b>	<b>28,549</b>	<b>58,581</b>	<b>1,485</b>	<b>2.6</b>
<b>101 154 5**** Procurement and Records - Division Total</b>	<b>553,019</b>	<b>756,932</b>	<b>576,786</b>	<b>728,357</b>	<b>623,693</b>	<b>355,483</b>	<b>659,440</b>	<b>35,747</b>	<b>5.7</b>

**Fund 101 - General Fund Dept. 156 - Finance / Account Services Division**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	156	51101	Regular Salaries	203,329	221,011	239,287	241,611	242,945	162,808	258,209	15,264	6.3
101	156	51107	Sick Leave Bonus	300	0	300	0	300	450	300	0	0.0
101	156	51108	Overtime	94	0	2,000	685	2,000	3,261	2,000	0	0.0
101	156	51117	Meal Allowance	0	0	200	0	200	0	300	100	50.0
101	156	51125	Health Cash Back	0	0	480	0	480	0	0	(480)	-100.0
<b>101</b>	<b>156</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>203,723</b>	<b>221,011</b>	<b>242,267</b>	<b>242,296</b>	<b>245,925</b>	<b>166,519</b>	<b>260,809</b>	<b>14,884</b>	<b>6.1</b>
101	156	51501	Pension Contribution	24,198	24,445	20,331	16,905	10,501	11,727	20,162	9,661	92.0
101	156	51502	Social Security	12,218	13,651	14,508	14,471	14,784	9,938	15,673	889	6.0
101	156	51503	Medicare Tax	2,857	3,192	3,394	3,384	3,454	2,324	3,663	209	6.1
101	156	51504	Hospitalization	41,250	45,798	52,264	51,555	46,934	30,350	52,136	5,202	11.1
101	156	51505	Life Insurance	740	815	911	932	912	777	912	0	0.0
101	156	51508	Pension Healthcare	14,184	17,142	17,215	18,131	18,872	12,091	19,229	357	1.9
101	156	51514	State Pension Plan-Genbiweekly	7,140	8,555	9,854	10,501	11,249	6,602	11,407	158	1.4
<b>101</b>	<b>156</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>102,587</b>	<b>113,598</b>	<b>118,477</b>	<b>115,879</b>	<b>106,706</b>	<b>73,809</b>	<b>123,182</b>	<b>16,476</b>	<b>15.4</b>
101	156	51902	Attrition	0	0	(4,197)	0	(4,328)	0	(4,535)	(207)	4.8
<b>101</b>	<b>156</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(4,197)</b>	<b>0</b>	<b>(4,328)</b>	<b>0</b>	<b>(4,535)</b>	<b>(207)</b>	<b>4.8</b>
<b>101</b>	<b>156</b>		<b>Acct Group Total: Personal Services</b>	<b>306,310</b>	<b>334,609</b>	<b>356,547</b>	<b>358,175</b>	<b>348,303</b>	<b>240,328</b>	<b>379,456</b>	<b>31,153</b>	<b>8.9</b>
101	156	52101	Printing	1,000	0	1,000	89	1,000	0	1,000	0	0.0
<b>101</b>	<b>156</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>89</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101	156	52302	Travel And Subsistance	4,431	3,251	4,000	5,018	4,000	737	4,000	0	0.0
<b>101</b>	<b>156</b>	<b>523**</b>	<b>Transportation</b>	<b>4,431</b>	<b>3,251</b>	<b>4,000</b>	<b>5,018</b>	<b>4,000</b>	<b>737</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
101	156	52712	Temporary Agencies	40,003	0	40,000	0	25,000	0	0	(25,000)	-100.0
<b>101</b>	<b>156</b>	<b>527**</b>	<b>Professional Fees</b>	<b>40,003</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>-100.0</b>
101	156	52902	Registrations Fees	3,929	1,015	3,000	2,600	3,000	1,000	3,000	0	0.0
<b>101</b>	<b>156</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>3,929</b>	<b>1,015</b>	<b>3,000</b>	<b>2,600</b>	<b>3,000</b>	<b>1,000</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101	156	53110	Collect Exp - Court Costs	(7,350)	(1,000)	15,000	(7,218)	15,000	(2,740)	15,000	0	0.0
101	156	53111	Collect Exp - Legal - Ss & Oth	81,940	60,000	100,000	100,000	300,000	0	360,000	60,000	20.0
<b>101</b>	<b>156</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>74,590</b>	<b>59,000</b>	<b>115,000</b>	<b>92,782</b>	<b>315,000</b>	<b>(2,740)</b>	<b>375,000</b>	<b>60,000</b>	<b>19.0</b>
101	156	53201	Stationery And Supplies	899	1,236	1,000	1,000	1,200	1,000	1,200	0	0.0
<b>101</b>	<b>156</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>899</b>	<b>1,236</b>	<b>1,000</b>	<b>1,000</b>	<b>1,200</b>	<b>1,000</b>	<b>1,200</b>	<b>0</b>	<b>0.0</b>
101	156	54101	Furn Fix & Office Equipment	0	0	1,500	1,500	1,500	0	1,500	0	0.0
<b>101</b>	<b>156</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>156</b>		<b>Acct Group Total: MS&amp;E</b>	<b>124,852</b>	<b>64,502</b>	<b>165,500</b>	<b>102,989</b>	<b>350,700</b>	<b>(3)</b>	<b>385,700</b>	<b>35,000</b>	<b>10.0</b>
101	156	55108	Motor Vehicle Costs	4,212	4,377	6,790	3,965	7,062	1,252	7,344	282	4.0
101	156	55123	General Liability	83	180	58	224	59	30	60	1	1.7
101	156	55125	Workers Compensation Costs	81	81	80	117	83	42	87	4	4.8
<b>101</b>	<b>156</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>4,376</b>	<b>4,638</b>	<b>6,928</b>	<b>4,306</b>	<b>7,204</b>	<b>1,324</b>	<b>7,491</b>	<b>287</b>	<b>4.0</b>
<b>101</b>	<b>156</b>		<b>Acct Group Total: Internal Services</b>	<b>4,376</b>	<b>4,638</b>	<b>6,928</b>	<b>4,306</b>	<b>7,204</b>	<b>1,324</b>	<b>7,491</b>	<b>287</b>	<b>4.0</b>
<b>101</b>	<b>156</b>	<b>5****</b>	<b>Account Services Division - Division Total</b>	<b>435,538</b>	<b>403,749</b>	<b>528,975</b>	<b>465,470</b>	<b>706,207</b>	<b>241,649</b>	<b>772,647</b>	<b>66,440</b>	<b>9.4</b>

**Fund 101 - General Fund Dept. 157 - Finance / Central Cashier**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 157 51101 Regular Salaries	291,598	348,216	362,806	357,351	375,328	234,166	367,935	(7,393)	-2.0
101 157 51103 Acting Out Of Classification	166	0	0	0	0	0	0	0	0.0
101 157 51107 Sick Leave Bonus	0	0	400	0	300	0	300	0	0.0
101 157 51108 Overtime	5,018	3,992	10,000	1,483	10,000	2,022	7,000	(3,000)	-30.0
101 157 51117 Meal Allowance	195	667	1,000	89	1,000	4	700	(300)	-30.0
101 157 51125 Health Cash Back	0	0	480	0	480	0	0	(480)	-100.0
<b>101 157 511** Salaries and Wages</b>	<b>296,977</b>	<b>352,875</b>	<b>374,686</b>	<b>358,923</b>	<b>387,108</b>	<b>236,192</b>	<b>375,935</b>	<b>(11,173)</b>	<b>-2.9</b>
101 157 51501 Pension Contribution	40,236	42,735	42,339	47,194	40,263	29,776	52,422	12,159	30.2
101 157 51502 Social Security	17,594	20,668	22,439	21,004	23,042	13,853	22,429	(613)	-2.7
101 157 51503 Medicare Tax	4,114	4,833	5,251	4,912	5,390	3,239	5,246	(144)	-2.7
101 157 51504 Hospitalization	54,390	72,536	76,165	98,327	97,637	50,351	94,679	(2,958)	-3.0
101 157 51505 Life Insurance	1,128	1,324	1,410	1,368	1,415	1,049	1,368	(47)	-3.3
101 157 51508 Pension Healthcare	23,214	26,618	26,727	28,149	29,299	17,569	28,842	(457)	-1.6
101 157 51514 State Pension Plan-Genbiweekly	9,232	11,927	12,771	12,007	12,571	6,931	11,359	(1,212)	-9.6
<b>101 157 515** Employee Benefits</b>	<b>149,908</b>	<b>180,641</b>	<b>187,102</b>	<b>212,961</b>	<b>209,617</b>	<b>122,768</b>	<b>216,345</b>	<b>6,728</b>	<b>3.2</b>
101 157 51902 Attrition	0	0	(27,034)	0	(27,877)	0	(29,210)	(1,333)	4.8
<b>101 157 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(27,034)</b>	<b>0</b>	<b>(27,877)</b>	<b>0</b>	<b>(29,210)</b>	<b>(1,333)</b>	<b>4.8</b>
<b>101 157 Acct Group Total: Personal Services</b>	<b>446,885</b>	<b>533,516</b>	<b>534,754</b>	<b>571,884</b>	<b>568,848</b>	<b>358,960</b>	<b>563,070</b>	<b>(5,778)</b>	<b>-1.0</b>
101 157 52101 Printing	2,180	2,800	3,000	0	3,000	0	3,000	0	0.0
<b>101 157 521** Printing and Advert.</b>	<b>2,180</b>	<b>2,800</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 157 52302 Travel And Subsistance	1,084	2,764	2,500	2,202	3,000	393	3,000	0	0.0
<b>101 157 523** Transportation</b>	<b>1,084</b>	<b>2,764</b>	<b>2,500</b>	<b>2,202</b>	<b>3,000</b>	<b>393</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 157 52712 Temporary Agencies	70,871	20,000	20,000	19,006	20,000	6,991	20,000	0	0.0
<b>101 157 527** Professional Fees</b>	<b>70,871</b>	<b>20,000</b>	<b>20,000</b>	<b>19,006</b>	<b>20,000</b>	<b>6,991</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>
101 157 52902 Registrations Fees	0	0	1,000	1,000	1,000	0	1,500	500	50.0
101 157 52904 Workshop/Seminars-Training	19	0	1,000	0	1,000	0	1,000	0	0.0
<b>101 157 529** Memberships and Reg.</b>	<b>19</b>	<b>0</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>	<b>2,500</b>	<b>500</b>	<b>25.0</b>
101 157 53108 Miscellaneous Charges-N.O.C	0	0	0	0	100,000	100,000	110,000	10,000	10.0
101 157 53112 Collect Exp - False Alarms Com	44,759	39,252	70,000	45,978	70,000	13,402	60,000	(10,000)	-14.3
101 157 53116 Collect Exp- Credit Card Fees	74,867	90,869	125,000	104,999	125,000	59,224	125,000	0	0.0
101 157 53117 Lockbox Charges	164,713	180,808	200,000	177,181	200,000	160,885	200,000	0	0.0
101 157 53118 Bank Charges	8,484	8,000	10,000	9,089	10,000	6,188	10,000	0	0.0
101 157 53119 Contractual Postage Charges	8,000	10,974	8,000	5,850	8,000	7,407	8,600	600	7.5
<b>101 157 531** Miscellaneous Services</b>	<b>300,823</b>	<b>329,903</b>	<b>413,000</b>	<b>343,097</b>	<b>513,000</b>	<b>347,106</b>	<b>513,600</b>	<b>600</b>	<b>0.1</b>
101 157 53201 Stationery And Supplies	3,495	3,000	3,000	3,409	3,000	2,157	3,000	0	0.0
<b>101 157 532** Office and Gen. Supplies</b>	<b>3,495</b>	<b>3,000</b>	<b>3,000</b>	<b>3,409</b>	<b>3,000</b>	<b>2,157</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 157 54101 Furn Fix & Office Equipment	978	914	1,000	580	1,000	0	1,000	0	0.0
<b>101 157 541** Equipment</b>	<b>978</b>	<b>914</b>	<b>1,000</b>	<b>580</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>101 157 Acct Group Total: MS&amp;E</b>	<b>379,450</b>	<b>359,381</b>	<b>444,500</b>	<b>369,294</b>	<b>545,000</b>	<b>356,647</b>	<b>546,100</b>	<b>1,100</b>	<b>0.2</b>
101 157 55123 General Liability	13,782	30,239	9,808	37,984	10,053	5,027	10,304	251	2.5
101 157 55125 Workers Compensation Costs	5,976	5,972	5,912	8,610	6,154	3,077	6,435	281	4.6
<b>101 157 551** Int. Serv. Chargebck.</b>	<b>19,758</b>	<b>36,211</b>	<b>15,720</b>	<b>46,594</b>	<b>16,207</b>	<b>8,104</b>	<b>16,739</b>	<b>532</b>	<b>3.3</b>
<b>101 157 Acct Group Total: Internal Services</b>	<b>19,758</b>	<b>36,211</b>	<b>15,720</b>	<b>46,594</b>	<b>16,207</b>	<b>8,104</b>	<b>16,739</b>	<b>532</b>	<b>3.3</b>
<b>101 157 5**** Central Cashier - Division Total</b>	<b>846,093</b>	<b>929,108</b>	<b>994,974</b>	<b>987,772</b>	<b>1,130,055</b>	<b>723,711</b>	<b>1,125,909</b>	<b>(4,146)</b>	<b>-0.4</b>

Fund 101 - General Fund Dept. 158 - Finance / Billing

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 158 51101 Regular Salaries	111,714	128,130	142,505	156,228	152,912	96,894	180,480	27,568	18.0
101 158 51107 Sick Leave Bonus	1,000	750	700	300	700	0	700	0	0.0
101 158 51108 Overtime	2,506	3,525	3,000	4,328	3,000	8,239	6,000	3,000	100.0
101 158 51117 Meal Allowance	0	0	300	27	300	477	600	300	100.0
<b>101 158 511** Salaries and Wages</b>	<b>115,220</b>	<b>132,405</b>	<b>146,505</b>	<b>160,883</b>	<b>156,912</b>	<b>105,610</b>	<b>187,780</b>	<b>30,868</b>	<b>19.7</b>
101 158 51501 Pension Contribution	28,673	28,215	29,735	38,110	29,394	19,008	33,589	4,195	14.3
101 158 51502 Social Security	6,514	7,480	8,672	9,180	9,252	5,997	11,145	1,893	20.5
101 158 51503 Medicare Tax	1,523	1,749	2,029	2,147	2,164	1,403	2,607	443	20.5
101 158 51504 Hospitalization	36,081	38,267	42,447	52,831	44,366	26,012	49,496	5,130	11.6
101 158 51505 Life Insurance	365	427	480	521	480	421	528	48	10.0
101 158 51508 Pension Healthcare	6,881	8,124	9,061	9,543	9,931	5,682	11,133	1,202	12.1
101 158 51514 State Pension Plan-Genbiweekly	1,262	1,862	2,547	1,992	2,521	1,550	3,946	1,425	56.5
<b>101 158 515** Employee Benefits</b>	<b>81,299</b>	<b>86,124</b>	<b>94,971</b>	<b>114,324</b>	<b>98,108</b>	<b>60,073</b>	<b>112,444</b>	<b>14,336</b>	<b>14.6</b>
101 158 51902 Attrition	0	0	(27,034)	0	(27,877)	0	(29,210)	(1,333)	4.8
<b>101 158 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(27,034)</b>	<b>0</b>	<b>(27,877)</b>	<b>0</b>	<b>(29,210)</b>	<b>(1,333)</b>	<b>4.8</b>
<b>101 158 Acct Group Total: Personal Services</b>	<b>196,519</b>	<b>218,529</b>	<b>214,442</b>	<b>275,207</b>	<b>227,143</b>	<b>165,683</b>	<b>271,014</b>	<b>43,871</b>	<b>19.3</b>
101 158 52101 Printing	1,748	2,999	3,000	0	3,000	3,000	3,000	0	0.0
101 158 52102 Advertising	0	0	500	0	0	0	0	0	0.0
<b>101 158 521** Printing and Advert.</b>	<b>1,748</b>	<b>2,999</b>	<b>3,500</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 158 52701 Consultants	43,750	30,000	40,000	20,000	40,000	4,384	40,000	0	0.0
101 158 52712 Temporary Agencies	19,142	10,000	10,000	10,000	10,000	0	20,000	10,000	100.0
<b>101 158 527** Professional Fees</b>	<b>62,892</b>	<b>40,000</b>	<b>50,000</b>	<b>30,000</b>	<b>50,000</b>	<b>4,384</b>	<b>60,000</b>	<b>10,000</b>	<b>20.0</b>
101 158 53109 Contracted Maint.Svcs	0	0	0	0	0	300,000	0	0	0.0
<b>101 158 531** Miscellaneous Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 158 53201 Stationery And Supplies	650	778	800	800	800	0	800	0	0.0
<b>101 158 532** Office and Gen. Supplies</b>	<b>650</b>	<b>778</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0.0</b>
101 158 54101 Furn Fix & Office Equipment	497	9,468	1,000	0	1,000	0	1,000	0	0.0
<b>101 158 541** Equipment</b>	<b>497</b>	<b>9,468</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>101 158 Acct Group Total: MS&amp;E</b>	<b>65,787</b>	<b>53,245</b>	<b>55,300</b>	<b>30,800</b>	<b>54,800</b>	<b>307,384</b>	<b>64,800</b>	<b>10,000</b>	<b>18.2</b>
101 158 55123 General Liability	13,782	30,239	9,808	37,984	10,053	5,027	10,304	251	2.5
101 158 55125 Workers Compensation Costs	5,977	5,973	5,913	8,611	6,155	3,078	6,436	281	4.6
<b>101 158 551** Int. Serv. Chargebck.</b>	<b>19,759</b>	<b>36,212</b>	<b>15,721</b>	<b>46,595</b>	<b>16,208</b>	<b>8,105</b>	<b>16,740</b>	<b>532</b>	<b>3.3</b>
<b>101 158 Acct Group Total: Internal Services</b>	<b>19,759</b>	<b>36,212</b>	<b>15,721</b>	<b>46,595</b>	<b>16,208</b>	<b>8,105</b>	<b>16,740</b>	<b>532</b>	<b>3.3</b>
<b>101 158 5**** Billing - Division Total</b>	<b>282,065</b>	<b>307,986</b>	<b>285,463</b>	<b>352,602</b>	<b>298,151</b>	<b>481,172</b>	<b>352,554</b>	<b>54,403</b>	<b>18.2</b>

Fund 101 - General Fund Dept. 159 - Finance / Parking Enforcement

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 159 51101 Regular Salaries	624,108	751,362	764,089	708,872	785,112	465,544	820,617	35,505	4.5
101 159 51103 Acting Out Of Classification	5,064	0	0	0	0	0	0	0	0.0
101 159 51107 Sick Leave Bonus	800	900	800	900	800	200	900	100	12.5
101 159 51108 Overtime	3,226	2,141	6,000	2,056	6,000	6,543	15,000	9,000	150.0
101 159 51117 Meal Allowance	140	50	600	10	600	60	1,500	900	150.0
101 159 51120 Clothing Allowance	4,038	2,900	3,500	2,625	3,500	1,375	3,500	0	0.0
101 159 51125 Health Cash Back	0	0	480	0	480	0	0	(480)	-100.0
<b>101 159 511** Salaries and Wages</b>	<b>637,376</b>	<b>757,353</b>	<b>775,469</b>	<b>714,463</b>	<b>796,492</b>	<b>473,722</b>	<b>841,517</b>	<b>45,025</b>	<b>5.7</b>
101 159 51501 Pension Contribution	104,413	111,554	113,085	92,007	93,609	54,763	98,110	4,501	4.8
101 159 51502 Social Security	37,409	44,459	45,683	41,659	46,912	27,531	49,591	2,679	5.7
101 159 51503 Medicare Tax	8,735	10,354	10,682	9,743	10,973	6,439	11,600	627	5.7
101 159 51504 Hospitalization	244,953	261,619	245,226	296,684	261,578	174,234	309,269	47,691	18.2
101 159 51505 Life Insurance	3,151	3,469	3,648	3,449	3,637	2,484	3,648	11	0.3
101 159 51508 Pension Healthcare	69,655	68,588	68,871	72,536	75,483	46,151	76,927	1,444	1.9
101 159 51514 State Pension Plan-Genbiweekly	17,057	21,365	22,377	23,864	24,396	14,837	29,222	4,826	19.8
<b>101 159 515** Employee Benefits</b>	<b>485,373</b>	<b>521,408</b>	<b>509,572</b>	<b>539,942</b>	<b>516,588</b>	<b>326,439</b>	<b>578,367</b>	<b>61,779</b>	<b>12.0</b>
<b>101 159 Acct Group Total: Personal Services</b>	<b>1,122,749</b>	<b>1,278,761</b>	<b>1,285,041</b>	<b>1,254,405</b>	<b>1,313,080</b>	<b>800,161</b>	<b>1,419,884</b>	<b>106,804</b>	<b>8.1</b>
101 159 52101 Printing	1,445	3,951	7,500	184	7,500	0	5,000	(2,500)	-33.3
<b>101 159 521** Printing and Advert.</b>	<b>1,445</b>	<b>3,951</b>	<b>7,500</b>	<b>184</b>	<b>7,500</b>	<b>0</b>	<b>5,000</b>	<b>(2,500)</b>	<b>-33.3</b>
101 159 52302 Travel And Substantance	662	1,885	2,500	311	2,500	0	3,000	500	20.0
<b>101 159 523** Transportation</b>	<b>662</b>	<b>1,885</b>	<b>2,500</b>	<b>311</b>	<b>2,500</b>	<b>0</b>	<b>3,000</b>	<b>500</b>	<b>20.0</b>
101 159 52712 Temporary Agencies	138,277	98,222	150,000	91,656	150,000	46,414	100,000	(50,000)	-33.3
<b>101 159 527** Professional Fees</b>	<b>138,277</b>	<b>98,222</b>	<b>150,000</b>	<b>91,656</b>	<b>150,000</b>	<b>46,414</b>	<b>100,000</b>	<b>(50,000)</b>	<b>-33.3</b>
101 159 52902 Registrations Fees	1,115	1,445	3,500	620	3,500	350	3,500	0	0.0
101 159 52904 Workshop/Seminars-Training	1,030	1,129	1,000	217	1,000	0	1,000	0	0.0
101 159 52905 Memberships	600	0	1,500	625	1,500	920	1,500	0	0.0
<b>101 159 529** Memberships and Reg.</b>	<b>2,745</b>	<b>2,574</b>	<b>6,000</b>	<b>1,462</b>	<b>6,000</b>	<b>1,270</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
101 159 53113 Collect Exp - Prk Citation Com	1,495,794	1,506,158	1,577,345	925,690	990,000	490,851	1,104,750	114,750	11.6
101 159 53114 Collect Exp - Red Light Comm	1,673,025	1,253,062	1,749,953	1,897,925	1,853,702	888,726	1,995,744	142,042	7.7
<b>101 159 531** Miscellaneous Services</b>	<b>3,168,819</b>	<b>2,759,220</b>	<b>3,327,298</b>	<b>2,823,615</b>	<b>2,843,702</b>	<b>1,379,577</b>	<b>3,100,494</b>	<b>256,792</b>	<b>9.0</b>
101 159 53201 Stationery And Supplies	766	797	1,200	1,181	1,000	0	1,000	0	0.0
<b>101 159 532** Office and Gen. Supplies</b>	<b>766</b>	<b>797</b>	<b>1,200</b>	<b>1,181</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 159 53301 Uniforms & Related Equipment	7,307	6,870	7,000	6,142	7,000	4,240	7,000	0	0.0
<b>101 159 533** Wearing Apparel and Safety</b>	<b>7,307</b>	<b>6,870</b>	<b>7,000</b>	<b>6,142</b>	<b>7,000</b>	<b>4,240</b>	<b>7,000</b>	<b>0</b>	<b>0.0</b>
101 159 54101 Furn Fix & Office Equipment	749	597	1,000	20	1,000	856	1,000	0	0.0
101 159 54102 Other Noncapitalized Equipment	0	0	0	0	0	0	150,000	150,000	100.0
<b>101 159 541** Equipment</b>	<b>749</b>	<b>597</b>	<b>1,000</b>	<b>20</b>	<b>1,000</b>	<b>856</b>	<b>151,000</b>	<b>150,000</b>	<b>#####</b>
101 159 54281 Computer Software - Capital	0	0	0	39,000	0	0	0	0	0.0
<b>101 159 542** Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 159 Acct Group Total: MS&amp;E</b>	<b>3,320,770</b>	<b>2,874,116</b>	<b>3,502,498</b>	<b>2,963,571</b>	<b>3,018,702</b>	<b>1,432,357</b>	<b>3,373,494</b>	<b>354,792</b>	<b>11.8</b>
101 159 55108 Motor Vehicle Costs	61,419	64,156	93,531	62,580	97,272	27,867	101,163	3,891	4.0
<b>101 159 551** Int. Serv. Chargebck.</b>	<b>61,419</b>	<b>64,156</b>	<b>93,531</b>	<b>62,580</b>	<b>97,272</b>	<b>27,867</b>	<b>101,163</b>	<b>3,891</b>	<b>4.0</b>
<b>101 159 Acct Group Total: Internal Services</b>	<b>61,419</b>	<b>64,156</b>	<b>93,531</b>	<b>62,580</b>	<b>97,272</b>	<b>27,867</b>	<b>101,163</b>	<b>3,891</b>	<b>4.0</b>
<b>101 159 5**** Parking Enforcement - Division Total</b>	<b>4,504,938</b>	<b>4,217,033</b>	<b>4,881,070</b>	<b>4,280,556</b>	<b>4,429,054</b>	<b>2,260,385</b>	<b>4,894,541</b>	<b>465,487</b>	<b>10.5</b>
<b>101 15* 5**** Finance - General Fund Total</b>	<b>9,826,267</b>	<b>9,987,864</b>	<b>11,017,799</b>	<b>10,316,559</b>	<b>11,265,852</b>	<b>6,368,158</b>	<b>12,285,606</b>	<b>1,019,754</b>	<b>9.1</b>

**Fund 421 - Water/Sewer Fund Dept. 150 - Finance / Administration**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 150 51101 Regular Salaries	130,881	151,454	200,142	174,042	264,421	135,478	275,298	10,877	4.1
<b>421 150 511** Salaries and Wages</b>	<b>130,881</b>	<b>151,454</b>	<b>200,142</b>	<b>174,042</b>	<b>264,421</b>	<b>135,478</b>	<b>275,298</b>	<b>10,877</b>	<b>4.1</b>
421 150 51201 Accrued Sick/Vacation Adj'Mt	661	382	0	1,907	0	0	0	0	0.0
<b>421 150 512** Compensated Absences</b>	<b>661</b>	<b>382</b>	<b>0</b>	<b>1,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 150 51501 Pension Contribution	14,772	14,741	15,656	11,047	0	0	0	0	0.0
421 150 51502 Social Security	7,790	9,061	12,116	10,307	16,070	7,939	16,351	281	1.7
421 150 51503 Medicare Tax	1,822	2,119	2,834	2,410	3,765	1,857	3,885	120	3.2
421 150 51504 Hospitalization	21,064	20,301	29,940	29,062	50,836	20,157	54,064	3,228	6.3
421 150 51505 Life Insurance	279	359	420	401	576	436	576	0	0.0
421 150 51508 Pension Healthcare	7,526	7,898	7,931	8,353	11,919	5,891	12,148	229	1.9
421 150 51513 Pension Healthcare - Implicit	3,504	2,627	0	2,649	0	0	0	0	0.0
421 150 51514 State Pension Plan-Genbiweekly	4,715	5,670	8,472	7,928	14,489	7,424	16,601	2,112	14.6
<b>421 150 515** Employee Benefits</b>	<b>61,472</b>	<b>62,776</b>	<b>77,369</b>	<b>72,157</b>	<b>97,655</b>	<b>43,704</b>	<b>103,625</b>	<b>5,970</b>	<b>6.1</b>
<b>421 150 Acct Group Total: Personal Services</b>	<b>193,014</b>	<b>214,612</b>	<b>277,511</b>	<b>248,106</b>	<b>362,076</b>	<b>179,182</b>	<b>378,923</b>	<b>16,847</b>	<b>4.7</b>
421 150 52102 Advertising	3,293	0	0	0	0	0	0	0	0.0
<b>421 150 521** Printing and Advert.</b>	<b>3,293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 150 52302 Travel And Subsistance	9,424	4,888	5,000	4,290	5,000	4,789	5,000	0	0.0
<b>421 150 523** Transportation</b>	<b>9,424</b>	<b>4,888</b>	<b>5,000</b>	<b>4,290</b>	<b>5,000</b>	<b>4,789</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
421 150 52701 Consultants	65,695	7,000	20,000	20,513	75,000	351,006	75,000	0	0.0
<b>421 150 527** Professional Fees</b>	<b>65,695</b>	<b>7,000</b>	<b>20,000</b>	<b>20,513</b>	<b>75,000</b>	<b>351,006</b>	<b>75,000</b>	<b>0</b>	<b>0.0</b>
421 150 52901 Subscriptions/Books	50	0	500	45	500	96	500	0	0.0
421 150 52902 Registrations Fees	1,159	3,865	7,000	840	7,000	0	7,000	0	0.0
421 150 52904 Workshop/Seminars-Training	13,704	6,058	20,000	7,912	20,000	9,712	65,000	45,000	225.0
421 150 52905 Memberships	200	144	1,000	657	1,000	0	1,000	0	0.0
<b>421 150 529** Memberships and Reg.</b>	<b>15,113</b>	<b>10,067</b>	<b>28,500</b>	<b>9,454</b>	<b>28,500</b>	<b>9,808</b>	<b>73,500</b>	<b>45,000</b>	<b>157.9</b>
421 150 53108 Miscellaneous Charges-N.O.C	0	250,000	550,000	550,000	350,000	350,000	600,000	250,000	71.4
<b>421 150 531** Miscellaneous Services</b>	<b>0</b>	<b>250,000</b>	<b>550,000</b>	<b>550,000</b>	<b>350,000</b>	<b>350,000</b>	<b>600,000</b>	<b>250,000</b>	<b>71.4</b>
421 150 53201 Stationery And Supplies	1,524	1,027	2,000	1,548	2,000	1,369	2,000	0	0.0
<b>421 150 532** Office and Gen. Supplies</b>	<b>1,524</b>	<b>1,027</b>	<b>2,000</b>	<b>1,548</b>	<b>2,000</b>	<b>1,369</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
421 150 53801 Indirect Costs	208,579	211,752	249,136	249,136	449,328	224,664	455,055	5,727	1.3
<b>421 150 538** Supporting Services</b>	<b>208,579</b>	<b>211,752</b>	<b>249,136</b>	<b>249,136</b>	<b>449,328</b>	<b>224,664</b>	<b>455,055</b>	<b>5,727</b>	<b>1.3</b>
421 150 54101 Furn Fix & Office Equipment	2,787	518	1,000	2,848	1,000	0	1,000	0	0.0
<b>421 150 541** Equipment</b>	<b>2,787</b>	<b>518</b>	<b>1,000</b>	<b>2,848</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>421 150 Acct Group Total: MS&amp;E</b>	<b>306,415</b>	<b>485,252</b>	<b>855,636</b>	<b>837,789</b>	<b>910,828</b>	<b>941,636</b>	<b>1,211,555</b>	<b>300,727</b>	<b>33.0</b>
421 150 55125 Workers Compensation Costs	447	447	442	644	460	230	481	21	4.6
<b>421 150 551** Int. Serv. Chargebck.</b>	<b>447</b>	<b>447</b>	<b>442</b>	<b>644</b>	<b>460</b>	<b>230</b>	<b>481</b>	<b>21</b>	<b>4.6</b>
<b>421 150 Acct Group Total: Internal Services</b>	<b>447</b>	<b>447</b>	<b>442</b>	<b>644</b>	<b>460</b>	<b>230</b>	<b>481</b>	<b>21</b>	<b>4.6</b>
421 150 55602 Bond - Interest Payments	48,775	46,793	44,996	44,790	43,576	16,336	377,852	334,276	767.1
421 150 55605 Interest - Amort Prem/Discount	(12,195)	(11,870)	(11,223)	(11,223)	(11,079)	0	0	11,079	-100.0
<b>421 150 556** Debt Service</b>	<b>36,580</b>	<b>34,923</b>	<b>33,773</b>	<b>33,567</b>	<b>32,497</b>	<b>16,336</b>	<b>377,852</b>	<b>345,355</b>	<b>1,062.7</b>
<b>421 150 Acct Group Total: Debt Service</b>	<b>36,580</b>	<b>34,923</b>	<b>33,773</b>	<b>33,567</b>	<b>32,497</b>	<b>16,336</b>	<b>377,852</b>	<b>345,355</b>	<b>1,062.7</b>
<b>421 150 5**** Administration - Division Total</b>	<b>536,456</b>	<b>735,234</b>	<b>1,167,362</b>	<b>1,120,106</b>	<b>1,305,861</b>	<b>1,137,384</b>	<b>1,968,811</b>	<b>662,950</b>	<b>50.8</b>

**Fund 421 - Water/Sewer Fund Dept. 152 - Finance / Accounting**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421	152	51101	Regular Salaries	278,683	284,890	400,017	314,679	421,235	262,389	459,458	38,223	9.1
421	152	51107	Sick Leave Bonus	300	300	500	300	500	300	400	(100)	-20.0
421	152	51108	Overtime	1,669	2,948	3,500	1,106	3,500	2,096	5,000	1,500	42.9
421	152	51117	Meal Allowance	50	690	350	220	350	34	500	150	42.9
<b>421</b>	<b>152</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>280,702</b>	<b>288,828</b>	<b>404,367</b>	<b>316,305</b>	<b>425,585</b>	<b>264,819</b>	<b>465,358</b>	<b>39,773</b>	<b>9.3</b>
421	152	51201	Accrued Sick/Vacation Adj'Mt	3,994	2,723	0	18,352	0	0	0	0	0.0
<b>421</b>	<b>152</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>3,994</b>	<b>2,723</b>	<b>0</b>	<b>18,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421	152	51501	Pension Contribution	18,127	25,535	29,652	32,109	29,209	18,253	33,297	4,088	14.0
421	152	51502	Social Security	16,583	16,962	24,326	18,547	25,333	15,573	27,774	2,441	9.6
421	152	51503	Medicare Tax	3,878	3,967	5,689	4,338	5,926	3,642	6,495	569	9.6
421	152	51504	Hospitalization	73,600	71,507	92,484	85,974	106,613	63,689	121,694	15,081	14.1
421	152	51505	Life Insurance	953	957	1,284	999	1,284	1,176	1,284	0	0.0
421	152	51508	Pension Healthcare	18,706	19,631	24,244	25,534	26,569	14,574	27,078	509	1.9
421	152	51513	Pension Healthcare - Implicit	8,710	6,530	0	8,099	0	0	0	0	0.0
421	152	51514	State Pension Plan-Genbiweekly	12,355	11,300	17,242	12,229	17,262	10,741	20,829	3,567	20.7
<b>421</b>	<b>152</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>152,912</b>	<b>156,389</b>	<b>194,921</b>	<b>187,829</b>	<b>212,196</b>	<b>127,648</b>	<b>238,451</b>	<b>26,255</b>	<b>12.4</b>
<b>421</b>	<b>152</b>		<b>Acct Group Total: Personal Services</b>	<b>437,608</b>	<b>447,940</b>	<b>599,288</b>	<b>522,486</b>	<b>637,781</b>	<b>392,467</b>	<b>703,809</b>	<b>66,028</b>	<b>10.4</b>
421	152	52302	Travel And Subsistance	1,660	0	5,000	238	5,000	0	5,000	0	0.0
<b>421</b>	<b>152</b>	<b>523**</b>	<b>Transportation</b>	<b>1,660</b>	<b>0</b>	<b>5,000</b>	<b>238</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
421	152	52701	Consultants	80,000	28,783	45,000	46,218	45,000	0	45,000	0	0.0
421	152	52712	Temporary Agencies	119,012	165,640	120,000	60,638	120,000	5,760	125,000	5,000	4.2
<b>421</b>	<b>152</b>	<b>527**</b>	<b>Professional Fees</b>	<b>199,012</b>	<b>194,423</b>	<b>165,000</b>	<b>106,856</b>	<b>165,000</b>	<b>5,760</b>	<b>170,000</b>	<b>5,000</b>	<b>3.0</b>
421	152	52901	Subscriptions/Books	225	0	500	0	500	0	500	0	0.0
421	152	52904	Workshop/Seminars-Training	405	130	3,000	1,768	3,000	0	6,000	3,000	100.0
421	152	52905	Memberships	10	195	500	0	500	0	500	0	0.0
<b>421</b>	<b>152</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>640</b>	<b>325</b>	<b>4,000</b>	<b>1,768</b>	<b>4,000</b>	<b>0</b>	<b>7,000</b>	<b>3,000</b>	<b>75.0</b>
421	152	53201	Stationery And Supplies	983	1,000	1,000	1,000	1,000	0	1,000	0	0.0
<b>421</b>	<b>152</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>983</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
421	152	53801	Indirect Costs	280,564	285,403	335,701	335,701	611,213	305,607	706,071	94,858	15.5
<b>421</b>	<b>152</b>	<b>538**</b>	<b>Supporting Services</b>	<b>280,564</b>	<b>285,403</b>	<b>335,701</b>	<b>335,701</b>	<b>611,213</b>	<b>305,607</b>	<b>706,071</b>	<b>94,858</b>	<b>15.5</b>
421	152	54101	Furn Fix & Office Equipment	1,353	1,000	1,500	3,597	1,500	841	1,500	0	0.0
<b>421</b>	<b>152</b>	<b>541**</b>	<b>Equipment</b>	<b>1,353</b>	<b>1,000</b>	<b>1,500</b>	<b>3,597</b>	<b>1,500</b>	<b>841</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
<b>421</b>	<b>152</b>		<b>Acct Group Total: MS&amp;E</b>	<b>484,212</b>	<b>482,151</b>	<b>512,201</b>	<b>449,160</b>	<b>787,713</b>	<b>312,208</b>	<b>890,571</b>	<b>102,858</b>	<b>13.1</b>
<b>421</b>	<b>152</b>	<b>5****</b>	<b>Accounting - Division Total</b>	<b>921,820</b>	<b>930,091</b>	<b>1,111,489</b>	<b>971,646</b>	<b>1,425,494</b>	<b>704,675</b>	<b>1,594,380</b>	<b>168,886</b>	<b>11.8</b>

**Fund 421 - Water/Sewer Fund    Dept. 153 - Finance / Revenue**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
<b>421 153 5**** Revenue - Division Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

**Fund 421 - Water/Sewer Fund Dept. 155 - Finance / Meter Readers**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 155 51101 Regular Salaries	89,707	98,309	98,420	84,065	100,019	63,586	105,938	5,919	5.9
421 155 51107 Sick Leave Bonus	0	250	300	0	300	0	300	0	0.0
421 155 51108 Overtime	339	282	0	36	0	48	100	100	100.0
421 155 51120 Clothing Allowance	750	500	500	415	500	250	500	0	0.0
<b>421 155 511** Salaries and Wages</b>	<b>90,796</b>	<b>99,341</b>	<b>99,220</b>	<b>84,516</b>	<b>100,819</b>	<b>63,884</b>	<b>106,838</b>	<b>6,019</b>	<b>6.0</b>
421 155 51201 Accrued Sick/Vacation Adj'Mt	879	505	0	3,159	0	0	0	0	0.0
<b>421 155 512** Compensated Absences</b>	<b>879</b>	<b>505</b>	<b>0</b>	<b>3,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 155 51501 Pension Contribution	16,949	20,048	17,427	18,996	16,276	10,347	18,271	1,995	12.3
421 155 51502 Social Security	5,256	5,700	5,770	4,996	5,927	3,759	6,438	511	8.6
421 155 51503 Medicare Tax	1,229	1,333	1,349	1,169	1,386	879	1,504	118	8.5
421 155 51504 Hospitalization	33,784	39,409	37,844	19,726	36,717	12,766	22,601	(14,116)	-38.4
421 155 51505 Life Insurance	427	447	478	392	477	358	480	3	0.6
421 155 51508 Pension Healthcare	8,599	9,025	9,062	9,544	9,932	6,139	10,122	190	1.9
421 155 51513 Pension Healthcare - Implicit	4,004	3,002	0	3,027	0	0	0	0	0.0
421 155 51514 State Pension Plan-Genbiweekly	2,073	2,171	2,342	1,521	2,237	1,417	2,614	377	16.9
<b>421 155 515** Employee Benefits</b>	<b>72,321</b>	<b>81,135</b>	<b>74,272</b>	<b>59,371</b>	<b>72,952</b>	<b>35,665</b>	<b>62,030</b>	<b>(10,922)</b>	<b>-15.0</b>
<b>421 155 Acct Group Total: Personal Services</b>	<b>163,996</b>	<b>180,981</b>	<b>173,492</b>	<b>147,046</b>	<b>173,771</b>	<b>99,549</b>	<b>168,868</b>	<b>(4,903)</b>	<b>-2.8</b>
421 155 52101 Printing	500	0	500	0	500	0	500	0	0.0
<b>421 155 521** Printing and Advert.</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
421 155 52712 Temporary Agencies	0	0	15,000	0	15,000	0	15,000	0	0.0
<b>421 155 527** Professional Fees</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
421 155 53109 Contracted Maint.Svcs	0	0	0	23,999	0	0	0	0	0.0
<b>421 155 531** Miscellaneous Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 155 53201 Stationery And Supplies	0	0	400	0	400	0	400	0	0.0
<b>421 155 532** Office and Gen. Supplies</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0.0</b>
421 155 53301 Uniforms & Related Equipment	7	226	1,000	175	1,000	140	1,000	0	0.0
421 155 53303 Wearing App & Safety Supplies	0	239	300	0	300	0	300	0	0.0
<b>421 155 533** Wearing Apparel and Safety</b>	<b>7</b>	<b>465</b>	<b>1,300</b>	<b>175</b>	<b>1,300</b>	<b>140</b>	<b>1,300</b>	<b>0</b>	<b>0.0</b>
421 155 53401 Access & Parts For Equipment	389	1,597	3,000	8,593	10,000	2,400	10,000	0	0.0
<b>421 155 534** Misc. Mat., Supp., and Parts</b>	<b>389</b>	<b>1,597</b>	<b>3,000</b>	<b>8,593</b>	<b>10,000</b>	<b>2,400</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
421 155 53801 Indirect Costs	123,362	125,464	147,703	147,703	67,834	33,917	70,784	2,950	4.3
<b>421 155 538** Supporting Services</b>	<b>123,362</b>	<b>125,464</b>	<b>147,703</b>	<b>147,703</b>	<b>67,834</b>	<b>33,917</b>	<b>70,784</b>	<b>2,950</b>	<b>4.3</b>
<b>421 155 Acct Group Total: MS&amp;E</b>	<b>124,258</b>	<b>127,526</b>	<b>167,903</b>	<b>180,470</b>	<b>95,034</b>	<b>36,457</b>	<b>97,984</b>	<b>2,950</b>	<b>3.1</b>
421 155 55108 Motor Vehicle Costs	42,078	45,266	110,589	40,881	115,013	21,848	119,614	4,601	4.0
421 155 55123 General Liability	26,779	58,758	19,059	73,812	19,535	9,768	20,023	488	2.5
421 155 55125 Workers Compensation Costs	14,648	14,639	14,491	21,103	15,084	7,542	15,772	688	4.6
<b>421 155 551** Int. Serv. Chargebck.</b>	<b>83,505</b>	<b>118,663</b>	<b>144,139</b>	<b>135,796</b>	<b>149,632</b>	<b>39,158</b>	<b>155,409</b>	<b>5,777</b>	<b>3.9</b>
<b>421 155 Acct Group Total: Internal Services</b>	<b>83,505</b>	<b>118,663</b>	<b>144,139</b>	<b>135,796</b>	<b>149,632</b>	<b>39,158</b>	<b>155,409</b>	<b>5,777</b>	<b>3.9</b>
<b>421 155 5**** Meter Readers - Division Total</b>	<b>371,759</b>	<b>427,170</b>	<b>485,534</b>	<b>463,312</b>	<b>418,437</b>	<b>175,164</b>	<b>422,261</b>	<b>3,824</b>	<b>0.9</b>

**Fund 421 - Water/Sewer Fund Dept. 156 - Finance / Account Services Division**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421	156	51101	Regular Salaries	233,306	264,186	303,531	293,078	311,528	191,865	331,307	19,779	6.3
421	156	51107	Sick Leave Bonus	0	0	300	0	300	0	300	0	0.0
421	156	51108	Overtime	0	0	3,000	0	3,000	0	3,000	0	0.0
421	156	51117	Meal Allowance	0	0	300	0	300	0	300	0	0.0
421	156	51125	Health Cash Back	0	0	480	0	480	0	0	(480)	-100.0
<b>421</b>	<b>156</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>233,306</b>	<b>264,186</b>	<b>307,611</b>	<b>293,078</b>	<b>315,608</b>	<b>191,865</b>	<b>334,907</b>	<b>19,299</b>	<b>6.1</b>
421	156	51201	Accrued Sick/Vacation Adj'Mt	2,826	2,130	0	7,079	0	0	0	0	0.0
<b>421</b>	<b>156</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>2,826</b>	<b>2,130</b>	<b>0</b>	<b>7,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421	156	51501	Pension Contribution	43,132	40,203	39,861	36,153	29,362	23,237	41,506	12,144	41.4
421	156	51502	Social Security	14,016	15,833	18,486	17,564	19,024	11,478	20,181	1,157	6.1
421	156	51503	Medicare Tax	3,278	3,703	4,322	4,108	4,450	2,685	4,721	271	6.1
421	156	51504	Hospitalization	46,351	52,646	60,793	60,734	56,436	35,327	62,971	6,535	11.6
421	156	51505	Life Insurance	866	927	1,103	1,120	1,104	929	1,104	0	0.0
421	156	51508	Pension Healthcare	17,632	20,761	20,846	21,955	22,843	13,882	23,284	441	1.9
421	156	51513	Pension Healthcare - Implicit	8,210	6,905	0	6,964	0	0	0	0	0.0
421	156	51514	State Pension Plan-Genbiweekly	5,532	7,550	9,855	9,906	11,247	5,881	11,407	160	1.4
<b>421</b>	<b>156</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>139,017</b>	<b>148,528</b>	<b>155,266</b>	<b>158,504</b>	<b>144,466</b>	<b>93,419</b>	<b>165,174</b>	<b>20,708</b>	<b>14.3</b>
<b>421</b>	<b>156</b>		<b>Acct Group Total: Personal Services</b>	<b>375,149</b>	<b>414,844</b>	<b>462,877</b>	<b>458,661</b>	<b>460,074</b>	<b>285,284</b>	<b>500,081</b>	<b>40,007</b>	<b>8.7</b>
421	156	52101	Printing	2,000	1,128	2,000	0	2,000	0	2,000	0	0.0
<b>421</b>	<b>156</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>2,000</b>	<b>1,128</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
421	156	52701	Consultants	20,000	49,589	80,000	80,000	80,000	0	80,000	0	0.0
421	156	52712	Temporary Agencies	62,923	0	30,000	0	30,000	0	20,000	(10,000)	-33.3
<b>421</b>	<b>156</b>	<b>527**</b>	<b>Professional Fees</b>	<b>82,923</b>	<b>49,589</b>	<b>110,000</b>	<b>80,000</b>	<b>110,000</b>	<b>0</b>	<b>100,000</b>	<b>(10,000)</b>	<b>-9.1</b>
421	156	52904	Workshop/Seminars-Training	520	0	5,000	2,959	5,000	500	5,000	0	0.0
<b>421</b>	<b>156</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>520</b>	<b>0</b>	<b>5,000</b>	<b>2,959</b>	<b>5,000</b>	<b>500</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
421	156	53110	Collect Exp - Court Costs	17,000	10,000	20,000	0	20,000	0	20,000	0	0.0
421	156	53111	Collect Exp - Legal - Ss & Oth	207,446	360,793	345,000	167,542	405,000	10,215	420,000	15,000	3.7
<b>421</b>	<b>156</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>224,446</b>	<b>370,793</b>	<b>365,000</b>	<b>167,542</b>	<b>425,000</b>	<b>10,215</b>	<b>440,000</b>	<b>15,000</b>	<b>3.5</b>
421	156	53201	Stationery And Supplies	0	0	1,200	1,171	1,200	524	1,200	0	0.0
<b>421</b>	<b>156</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>1,171</b>	<b>1,200</b>	<b>524</b>	<b>1,200</b>	<b>0</b>	<b>0.0</b>
421	156	53801	Indirect Costs	330,360	337,247	397,887	397,887	451,552	225,776	452,830	1,278	0.3
<b>421</b>	<b>156</b>	<b>538**</b>	<b>Supporting Services</b>	<b>330,360</b>	<b>337,247</b>	<b>397,887</b>	<b>397,887</b>	<b>451,552</b>	<b>225,776</b>	<b>452,830</b>	<b>1,278</b>	<b>0.3</b>
421	156	54101	Furn Fix & Office Equipment	351	112	1,000	1,411	1,000	0	1,000	0	0.0
<b>421</b>	<b>156</b>	<b>541**</b>	<b>Equipment</b>	<b>351</b>	<b>112</b>	<b>1,000</b>	<b>1,411</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>421</b>	<b>156</b>		<b>Acct Group Total: MS&amp;E</b>	<b>640,600</b>	<b>758,869</b>	<b>882,087</b>	<b>650,970</b>	<b>995,752</b>	<b>237,015</b>	<b>1,002,030</b>	<b>6,278</b>	<b>0.6</b>
421	156	55123	General Liability	751	1,650	535	2,072	548	274	562	14	2.6
421	156	55125	Workers Compensation Costs	1,500	1,499	1,484	2,161	1,545	773	1,615	70	4.5
<b>421</b>	<b>156</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>2,251</b>	<b>3,149</b>	<b>2,019</b>	<b>4,233</b>	<b>2,093</b>	<b>1,047</b>	<b>2,177</b>	<b>84</b>	<b>4.0</b>
<b>421</b>	<b>156</b>		<b>Acct Group Total: Internal Services</b>	<b>2,251</b>	<b>3,149</b>	<b>2,019</b>	<b>4,233</b>	<b>2,093</b>	<b>1,047</b>	<b>2,177</b>	<b>84</b>	<b>4.0</b>
<b>421</b>	<b>156</b>	<b>5****</b>	<b>Account Services Division - Division Total</b>	<b>1,018,000</b>	<b>1,176,862</b>	<b>1,346,983</b>	<b>1,113,864</b>	<b>1,457,919</b>	<b>523,346</b>	<b>1,504,288</b>	<b>46,369</b>	<b>3.2</b>

**Fund 421 - Water/Sewer Fund Dept. 157 - Finance / Central Cashier**

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421	157	51101	Regular Salaries	328,567	385,918	404,705	366,797	422,533	242,414	367,935	(54,598)	-12.9
421	157	51107	Sick Leave Bonus	0	0	0	0	300	0	300	0	0.0
421	157	51108	Overtime	1,961	3,992	7,000	2,090	7,000	1,086	7,000	0	0.0
421	157	51117	Meal Allowance	0	0	700	4	700	4	700	0	0.0
421	157	51125	Health Cash Back	0	0	480	0	480	0	0	(480)	-100.0
<b>421</b>	<b>157</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>330,528</b>	<b>389,910</b>	<b>412,885</b>	<b>368,891</b>	<b>431,013</b>	<b>243,504</b>	<b>375,935</b>	<b>(55,078)</b>	<b>-12.8</b>
421	157	51201	Accrued Sick/Vacation Adj'Mt	3,257	2,128	0	13,025	0	0	0	0	0.0
<b>421</b>	<b>157</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>3,257</b>	<b>2,128</b>	<b>0</b>	<b>13,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421	157	51501	Pension Contribution	40,184	42,736	42,341	47,209	40,262	29,776	52,421	12,159	30.2
421	157	51502	Social Security	19,551	22,836	24,739	21,578	25,699	14,282	22,430	(3,269)	-12.7
421	157	51503	Medicare Tax	4,573	5,341	5,784	5,047	6,009	3,340	5,245	(764)	-12.7
421	157	51504	Hospitalization	60,997	79,363	82,540	97,120	104,752	51,980	94,673	(10,079)	-9.6
421	157	51505	Life Insurance	1,267	1,469	1,554	1,400	1,558	1,142	1,368	(190)	-12.2
421	157	51508	Pension Healthcare	25,803	29,336	29,457	31,025	32,279	18,250	28,853	(3,426)	-10.6
421	157	51513	Pension Healthcare - Implicit	12,014	9,757	0	9,840	0	0	0	0	0.0
421	157	51514	State Pension Plan-Genbiweekly	11,285	14,036	15,155	12,537	15,156	7,350	11,362	(3,794)	-25.0
<b>421</b>	<b>157</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>175,674</b>	<b>204,874</b>	<b>201,570</b>	<b>225,756</b>	<b>225,715</b>	<b>126,120</b>	<b>216,352</b>	<b>(9,363)</b>	<b>-4.1</b>
<b>421</b>	<b>157</b>		<b>Acct Group Total: Personal Services</b>	<b>509,459</b>	<b>596,912</b>	<b>614,455</b>	<b>607,672</b>	<b>656,728</b>	<b>369,624</b>	<b>592,287</b>	<b>(64,441)</b>	<b>-9.8</b>
421	157	52101	Printing	625	0	3,000	0	3,000	0	3,000	0	0.0
<b>421</b>	<b>157</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>625</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
421	157	52302	Travel And Subsistance	936	5,923	5,000	5,938	6,000	0	6,000	0	0.0
<b>421</b>	<b>157</b>	<b>523**</b>	<b>Transportation</b>	<b>936</b>	<b>5,923</b>	<b>5,000</b>	<b>5,938</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
421	157	52712	Temporary Agencies	20,885	14,935	20,000	0	20,000	0	20,000	0	0.0
<b>421</b>	<b>157</b>	<b>527**</b>	<b>Professional Fees</b>	<b>20,885</b>	<b>14,935</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>
421	157	52902	Registrations Fees	1,049	3,943	4,500	3,756	4,500	1,000	4,500	0	0.0
421	157	52904	Workshop/Seminars-Training	480	283	3,000	1,164	3,000	634	3,000	0	0.0
<b>421</b>	<b>157</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>1,529</b>	<b>4,226</b>	<b>7,500</b>	<b>4,920</b>	<b>7,500</b>	<b>1,634</b>	<b>7,500</b>	<b>0</b>	<b>0.0</b>
421	157	53108	Miscellaneous Charges-N.O.C	558,612	496,197	500,000	427,635	350,000	188,000	390,000	40,000	11.4
421	157	53116	Collect Exp- Credit Card Fees	106,237	126,694	180,000	122,597	180,000	60,929	180,000	0	0.0
421	157	53117	Lockbox Charges	386,760	421,885	325,000	413,423	325,000	375,399	325,000	0	0.0
421	157	53118	Bank Charges	0	761	2,000	2,000	2,500	0	2,500	0	0.0
421	157	53119	Contractual Postage Charges	1,500	464	1,500	1,500	1,500	0	1,600	100	6.7
<b>421</b>	<b>157</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>1,053,109</b>	<b>1,046,001</b>	<b>1,008,500</b>	<b>967,155</b>	<b>859,000</b>	<b>624,328</b>	<b>899,100</b>	<b>40,100</b>	<b>4.7</b>
421	157	53201	Stationery And Supplies	4,617	2,686	4,000	2,291	4,000	1,440	4,000	0	0.0
<b>421</b>	<b>157</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>4,617</b>	<b>2,686</b>	<b>4,000</b>	<b>2,291</b>	<b>4,000</b>	<b>1,440</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
421	157	53801	Indirect Costs	287,621	294,612	347,766	347,766	457,469	228,735	467,550	10,081	2.2
<b>421</b>	<b>157</b>	<b>538**</b>	<b>Supporting Services</b>	<b>287,621</b>	<b>294,612</b>	<b>347,766</b>	<b>347,766</b>	<b>457,469</b>	<b>228,735</b>	<b>467,550</b>	<b>10,081</b>	<b>2.2</b>
421	157	54101	Furn Fix & Office Equipment	3,897	1,660	2,000	4,893	2,000	645	2,000	0	0.0
421	157	54125	Computer Software Licenses	61,780	60,000	60,000	60,000	60,000	60,000	80,000	20,000	33.3
<b>421</b>	<b>157</b>	<b>541**</b>	<b>Equipment</b>	<b>65,677</b>	<b>61,660</b>	<b>62,000</b>	<b>64,893</b>	<b>62,000</b>	<b>60,645</b>	<b>82,000</b>	<b>20,000</b>	<b>32.3</b>
<b>421</b>	<b>157</b>		<b>Acct Group Total: MS&amp;E</b>	<b>1,434,999</b>	<b>1,430,043</b>	<b>1,457,766</b>	<b>1,392,963</b>	<b>1,418,969</b>	<b>916,782</b>	<b>1,489,150</b>	<b>70,181</b>	<b>4.9</b>
421	157	55123	General Liability	8,925	19,583	6,352	24,600	6,511	3,255	6,674	163	2.5
421	157	55125	Workers Compensation Costs	4,883	4,881	4,831	7,035	5,029	2,514	5,258	229	4.6
<b>421</b>	<b>157</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>13,808</b>	<b>24,464</b>	<b>11,183</b>	<b>31,635</b>	<b>11,540</b>	<b>5,769</b>	<b>11,932</b>	<b>392</b>	<b>3.4</b>
<b>421</b>	<b>157</b>		<b>Acct Group Total: Internal Services</b>	<b>13,808</b>	<b>24,464</b>	<b>11,183</b>	<b>31,635</b>	<b>11,540</b>	<b>5,769</b>	<b>11,932</b>	<b>392</b>	<b>3.4</b>
<b>421</b>	<b>157</b>	<b>5****</b>	<b>Central Cashier - Division Total</b>	<b>1,958,266</b>	<b>2,051,419</b>	<b>2,083,404</b>	<b>2,032,270</b>	<b>2,087,237</b>	<b>1,292,175</b>	<b>2,093,369</b>	<b>6,132</b>	<b>0.3</b>

**Fund 421 - Water/Sewer Fund Dept. 158 - Finance / Utility Billing**

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 158 51101 Regular Salaries	493,507	478,585	547,188	495,575	595,548	342,274	606,460	10,912	1.8
421 158 51107 Sick Leave Bonus	0	300	400	700	300	0	300	0	0.0
421 158 51108 Overtime	299	1,133	15,000	3,374	15,000	16,782	10,000	(5,000)	-33.3
421 158 51117 Meal Allowance	0	0	1,500	33	1,500	722	1,000	(500)	-33.3
<b>421 158 511** Salaries and Wages</b>	<b>493,806</b>	<b>480,018</b>	<b>564,088</b>	<b>499,682</b>	<b>612,348</b>	<b>359,778</b>	<b>617,760</b>	<b>5,412</b>	<b>0.9</b>
421 158 51201 Accrued Sick/Vacation Adj'Mt	5,961	2,994	0	20,036	0	0	0	0	0.0
<b>421 158 512** Compensated Absences</b>	<b>5,961</b>	<b>2,994</b>	<b>0</b>	<b>20,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 158 51501 Pension Contribution	85,080	67,978	65,783	75,943	90,165	44,381	100,643	10,478	11.6
421 158 51502 Social Security	28,368	27,560	33,664	28,600	36,184	20,870	36,598	414	1.1
421 158 51503 Medicare Tax	6,635	6,445	7,832	6,689	8,462	4,881	8,559	97	1.1
421 158 51504 Hospitalization	146,899	127,564	163,191	146,332	166,078	78,675	171,466	5,388	3.2
421 158 51505 Life Insurance	1,690	1,765	1,920	1,653	1,920	1,559	1,872	(48)	-2.5
421 158 51508 Pension Healthcare	31,816	37,000	36,249	38,178	39,729	18,603	39,477	(252)	-0.6
421 158 51513 Pension Healthcare - Implicit	14,814	12,306	0	12,109	0	0	0	0	0.0
421 158 51514 State Pension Plan-Genbiweekly	12,731	14,202	18,855	14,520	14,670	10,112	15,786	1,116	7.6
<b>421 158 515** Employee Benefits</b>	<b>328,033</b>	<b>294,820</b>	<b>327,494</b>	<b>324,024</b>	<b>357,208</b>	<b>179,081</b>	<b>374,401</b>	<b>17,193</b>	<b>4.8</b>
<b>421 158 Acct Group Total: Personal Services</b>	<b>827,800</b>	<b>777,832</b>	<b>891,582</b>	<b>843,742</b>	<b>969,556</b>	<b>538,859</b>	<b>992,161</b>	<b>22,605</b>	<b>2.3</b>
421 158 52101 Printing	19,844	42,479	45,000	20,855	45,000	5,490	15,000	(30,000)	-66.7
421 158 52102 Advertising	0	2,000	2,000	0	2,000	0	2,000	0	0.0
<b>421 158 521** Printing and Advert.</b>	<b>19,844</b>	<b>44,479</b>	<b>47,000</b>	<b>20,855</b>	<b>47,000</b>	<b>5,490</b>	<b>17,000</b>	<b>(30,000)</b>	<b>-63.8</b>
421 158 52203 Postage-Direct Charge	187,876	167,662	200,000	212,283	200,000	0	200,000	0	0.0
<b>421 158 522** Communications and Util.</b>	<b>187,876</b>	<b>167,662</b>	<b>200,000</b>	<b>212,283</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.0</b>
421 158 52302 Travel And Subsistance	0	0	3,000	2,178	3,000	959	3,000	0	0.0
<b>421 158 523** Transportation</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>2,178</b>	<b>3,000</b>	<b>959</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
421 158 52701 Consultants	264,819	192,221	225,000	52,998	200,000	69,008	200,000	0	0.0
421 158 52712 Temporary Agencies	19,540	52,261	40,000	8,470	40,000	0	40,000	0	0.0
<b>421 158 527** Professional Fees</b>	<b>284,359</b>	<b>244,482</b>	<b>265,000</b>	<b>61,468</b>	<b>240,000</b>	<b>69,008</b>	<b>240,000</b>	<b>0</b>	<b>0.0</b>
421 158 52902 Registrations Fees	0	0	3,500	0	3,500	0	3,500	0	0.0
421 158 52904 Workshop/Seminars-Training	677	0	2,000	1,697	2,000	842	5,000	3,000	150.0
<b>421 158 529** Memberships and Reg.</b>	<b>677</b>	<b>0</b>	<b>5,500</b>	<b>1,697</b>	<b>5,500</b>	<b>842</b>	<b>8,500</b>	<b>3,000</b>	<b>54.5</b>
421 158 53109 Contracted Maint.Svcs	21,201	10,000	25,000	48,544	172,808	373,186	322,000	149,192	86.3
<b>421 158 531** Miscellaneous Services</b>	<b>21,201</b>	<b>10,000</b>	<b>25,000</b>	<b>48,544</b>	<b>172,808</b>	<b>373,186</b>	<b>322,000</b>	<b>149,192</b>	<b>86.3</b>
421 158 53201 Stationery And Supplies	0	2,275	4,000	3,142	4,000	1,695	4,000	0	0.0
<b>421 158 532** Office and Gen. Supplies</b>	<b>0</b>	<b>2,275</b>	<b>4,000</b>	<b>3,142</b>	<b>4,000</b>	<b>1,695</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
421 158 53801 Indirect Costs	641,859	556,838	630,225	630,225	898,118	449,059	1,049,062	150,944	16.8
<b>421 158 538** Supporting Services</b>	<b>641,859</b>	<b>556,838</b>	<b>630,225</b>	<b>630,225</b>	<b>898,118</b>	<b>449,059</b>	<b>1,049,062</b>	<b>150,944</b>	<b>16.8</b>
421 158 54101 Furn Fix & Office Equipment	0	578	1,000	2,387	1,000	12,130	1,000	0	0.0
421 158 54125 Computer Software Licenses	0	0	0	0	147,808	153,021	150,000	2,192	1.5
<b>421 158 541** Equipment</b>	<b>0</b>	<b>578</b>	<b>1,000</b>	<b>2,387</b>	<b>148,808</b>	<b>165,151</b>	<b>151,000</b>	<b>2,192</b>	<b>1.5</b>
<b>421 158 Acct Group Total: MS&amp;E</b>	<b>1,155,816</b>	<b>1,026,314</b>	<b>1,180,725</b>	<b>982,779</b>	<b>1,719,234</b>	<b>1,065,390</b>	<b>1,994,562</b>	<b>275,328</b>	<b>16.0</b>
421 158 55123 General Liability	8,925	19,583	6,352	24,600	6,511	3,255	6,674	163	2.5
421 158 55125 Workers Compensation Costs	4,883	4,881	4,831	7,035	5,029	2,514	5,258	229	4.6
<b>421 158 551** Int. Serv. Chargebck.</b>	<b>13,808</b>	<b>24,464</b>	<b>11,183</b>	<b>31,635</b>	<b>11,540</b>	<b>5,769</b>	<b>11,932</b>	<b>392</b>	<b>3.4</b>
<b>421 158 Acct Group Total: Internal Services</b>	<b>13,808</b>	<b>24,464</b>	<b>11,183</b>	<b>31,635</b>	<b>11,540</b>	<b>5,769</b>	<b>11,932</b>	<b>392</b>	<b>3.4</b>
<b>421 158 5**** Utility Billing - Division Total</b>	<b>1,997,424</b>	<b>1,828,610</b>	<b>2,083,490</b>	<b>1,858,156</b>	<b>2,700,330</b>	<b>1,610,018</b>	<b>2,998,655</b>	<b>298,325</b>	<b>11.0</b>
<b>421 15* 5**** Finance - Water/Sewer Fund Total</b>	<b>6,803,725</b>	<b>7,149,386</b>	<b>8,278,262</b>	<b>7,559,354</b>	<b>9,395,278</b>	<b>5,442,762</b>	<b>10,581,764</b>	<b>1,186,486</b>	<b>12.6</b>
<b>*** 15* 5**** Finance - Department Total, All Funds</b>	<b>16,629,992</b>	<b>17,137,250</b>	<b>19,296,061</b>	<b>17,875,913</b>	<b>20,661,130</b>	<b>11,810,920</b>	<b>22,867,370</b>	<b>2,206,240</b>	<b>10.7</b>