

# City of Wilmington Delaware



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## Proposed Budget Fiscal Year 2027

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**John Carney**  
Mayor

Prepared by the  
Office of Management and Budget

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**Proposed to City Council on March 19, 2026**



**GOVERNMENT FINANCE OFFICERS ASSOCIATION**

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**The City of Wilmington, Delaware**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morrill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Wilmington, Delaware for its annual budget for the fiscal year beginning July 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# CITY ADMINISTRATION

**Mayor – John Carney**  
**Treasurer - DaWayne Sims**

## THE COUNCIL

**President - Ernest Congo, II**

**1st District** . . . . . Coby J. Owens  
**2nd District.** . . . . . Shané N. Darby  
**3rd District** . . . . . Zanthia Oliver  
**4th District** . . . . . Michelle Harlee

**5th District** . . . . . Christian Willauer  
**6th District** . . . . . Yolanda M. McCoy  
**7th District** . . . . . Christofer Johnson  
**8th District** . . . . . Nathan Field

**At Large.** . . . . . Maria D. Cabrera  
**At Large.** . . . . . Alexander D. Hackett

**At Large.** . . . . . James Spadola  
**At Large.** . . . . . Latisha Bracy

**Akira Grenado, City Clerk**  
**Elijah A. Simmons, City Council Chief of Staff**

## CITY OFFICIALS

### **Cerron Cade**

Wilfredo Campos  
Elliott T. Larkin  
John M. Looney  
Stephanie Mergler  
Gabriel M. Pabon  
Sean J. Park  
Willie J. Patrick, Jr.  
Melody F. Phillips  
Rosamaria Tassone-Dinardo  
J. Brett Taylor  
Robert L. Weir  
Kelly A. Williams  
Terence J. Williams

### **Chief of Staff**

Chief of Police  
Director of Land Use and Planning  
Chief of Fire  
Acting Director of Human Resources  
Commissioner of Licenses & Inspections  
Director of Economic Development  
Director of Emergency Management  
Director of Parks and Recreation  
Acting City Solicitor  
Director of Finance  
Director of Real Estate and Housing  
Commissioner of Public Works  
City Auditor

## OFFICE OF MANAGEMENT & BUDGET

### **Robert S. Greco**

Robert G. Winkeler  
George G. Hayford  
Nahid Hossain  
William C. Jones, II

### **Budget Director**

Assistant Budget Director  
Fiscal & Operations Analyst  
Fiscal & Operations Analyst  
Fiscal & Operations Analyst

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**City of Wilmington**  
**FY 2027 Proposed Budget**  
**Revenues and Expenditures**

	<b>FY 2027 General Fund</b>	<b>FY 2027 Water/Sewer Fund</b>	<b>FY 2027 Total</b>
Revenues	\$210,688,971	\$105,729,230	\$316,418,201
Expenditures	212,616,177	100,294,669	312,910,846
<b>Surplus/(Deficit)</b>	<b>(\$1,927,206)</b>	<b>\$5,434,561</b>	<b>\$3,507,355</b>
Transfer in from WPA	275,000	0	275,000
Use of Fund Balance	1,652,206	0	1,652,206
<b>Net Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$5,434,561</b>	<b>\$5,434,561</b>

No increase to residential property tax rate

No increase to non-residential property tax rate

Water, sewer, and, stormwater rates increased 9.95%

Inside City sewer charge ratio increased from 73.15% to 74.00%

# **BUDGET HIGHLIGHTS**

## **City of Wilmington**

### **Fiscal Year 2027**

#### **The General Fund**

- The FY 2027 General Fund operating budget expenditures total **\$212,616,177** – up \$10,828,874 or 5.4% from FY 2026.
- The budget includes approximately \$2.1 million to cover cost-of-living adjustment (COLA) salary increases, along with the corresponding increase in benefits costs. In addition, mandatory anniversary step increases and the associated benefits costs added \$2.0 million to the budget. More than half of the combined increase for COLAs and step increases is attributable to the Police and Fire Departments.
- Staffing increased by a net total of 20.00 full-time equivalents (FTEs). Thirty-six personnel actions occurred across nearly every department, adding over \$2.2 million to the budget. This total includes the net \$428,600 added through the FY 2026 Budget Amendment #2. The most significant staffing change in FY 2027 occurred in the Fire Department, where 12 Firefighter/EMT positions were added at a cost of approximately \$1.2 million. As the City gained experience operating the new EMS service, it became clear that service demand could not be met through existing staffing levels or by relying solely on additional overtime. It should be noted that adding the 12 Firefighter/EMT positions will allow the Fire Department to avoid nearly \$1.1 million in overtime spending.
- Employee healthcare costs (hospitalization) increased by 12.1%, or nearly \$2.2 million, which includes approximately \$560,000 associated with the 20.00 net full-time equivalent (FTE) positions added to the budget. The budget estimate is based on cost projections prepared by USI Insurance Services, the City's healthcare insurance consultant, and reflects recent significant increases in prescription drug costs and stop-loss insurance expenses.
- The State Board of Pension Trustees and Office of Pensions has approved new employer pension contribution rates for FY 2027. The County/Municipal Police/Fire contribution rate for police and fire sworn personnel has increased from 15.20% to 17.26%, an increase in cost to the City of 13.6% or about \$986,000. The County/Municipal General contribution rate for civilian employees has increased from 5.48% to 6.03%, an increase in cost to the City of 10.0% or about \$120,200.
- The Fire Department assumed responsibility for EMS and ambulance transport within the City last July. At the same time, the City entered into a new contract with the firefighters' union that changed the work schedule for firefighter/EMTs from *24 hours on/48 hours off* to *24 hours on/72 hours off*. The combined impact of these changes created staffing shortages that significantly increased overtime spending, which is trending \$1.3 million over budget in FY 2026. Even with the addition of 12 new Firefighter/EMT positions, it was still necessary to increase the Overtime budget by \$568,400, to a new total of \$2.1 million, to meet minimum manning requirements.
- In the Police Department, the cost of the Axon body camera and taser contract rose to \$1.6 million in FY 2027, an increase of nearly \$1.1 million (86.1%) compared to FY 2026. This reflects a \$1.3 million increase in Contracted Maintenance Services, where the combined body camera and taser contract is budgeted in FY 2027, partially offset by a \$220,000 decrease in Uniforms and Related Equipment, where taser costs had been budgeted in the past.

## **BUDGET HIGHLIGHTS**

**City of Wilmington**

**Fiscal Year 2027**

### **The General Fund (continued)**

- Public Works has requested over \$1.0 million to contract with Asset Management Alliance to provide property management and repair services, recommended capital improvements, and conduct preventative maintenance for the Turner complex of buildings and facilities. This represents an increase of \$452,000 (78.6%) from the previous contract. The expanded contract will address aging infrastructure needs, and adds new provisions for security services and air intake unit repairs.
- The Motor Vehicle Costs account rose by almost \$409,400, driven by large price hikes in the cost of new cars, especially police vehicles. Also, fleet maintenance costs are up as the cost of parts and labor has risen dramatically over the last four years.
- Workers' Compensation increased \$276,200 or 6.8% and includes the higher liability exposure associated with the 12 new Firefighter/EMT positions.
- Workshops/Seminars–Training nearly doubled, increasing from \$264,400 to \$515,900. The largest increase is \$160,000 in new funding for a Treasurer's Office initiative supporting empowerment and wellness programming, including Treasury Talks and Wealth-Building Bootcamps for City employees, retirees, and residents. Finance added \$56,000 for management training related to the new ERP system, along with staff training such as MUNIS instruction, customer service training, and other professional development. Human Resources (HR) added \$30,000 for state-mandated and leadership training for executive and middle management. It should be noted that HR reduced its Advertising budget by \$33,150 to more than offset the increase for training.
- Total Debt Service increased by a net \$230,640. While bond interest payments increased by \$1,117,800, this was partially offset by \$887,160 in principal payment savings. As part of the December 2025 bond issuance to fund capital projects, the 2015 bond issuance, which carried a higher interest rate, was refinanced. Most of the savings from the restructuring will be realized in FY 2027.
- Information Technologies added \$150,000 to Computer Software Licenses to expand the capabilities of the existing Salesforce software used by L&I (\$50,000) and to provide funding for the Salesforce software development project in Land Use & Planning (\$100,000). The software development project will activate production-ready Salesforce modules for Building Inspectors and Business and Zoning Compliance Officers. It will also establish secure integration with MUNIS for billing, payments, and record synchronization. In addition, the project will add inspection-related functionality, including management of sub-addresses for multi-unit properties, while reducing manual data entry, improving data accuracy and strengthening the interoperability and communication between the Departments of Land Use & Planning and L&I.

## **BUDGET HIGHLIGHTS**

### **City of Wilmington**

### **Fiscal Year 2027**

#### **The General Fund (continued)**

- Temporary Agencies decreased by a net \$178,500. Because the Finance Department has shifted more collection activities to internal staff, it was able to reduce \$130,000 for outside assistance. As part of its strategic reorganization to improve services, Parks & Recreation increased the number of full-time staff, allowing it to reduce its Temporary Agencies budget by \$68,500. In the Mayor's Office, \$20,500 was added to this account last fiscal year to fund a Spanish-speaking representative in Constituent Services. For FY 2027, the full amount is being transferred to the Temporary Salaries account to allow for the direct hiring of a limited-service employee. Elsewhere, minor adjustments in Human Resources and Licenses & Inspections resulted in an additional \$4,000 reduction in this account. These reductions were partially offset by the addition of \$44,500 in Information Technologies to fund an on-site mapping and graphics professional dedicated to providing expedited service to City Council (\$40,000) and an increase in the contract with Diamond Technologies to provide IT Helpdesk support (\$4,400).
- Consultants decreased by a net of nearly \$1.1 million, with major reductions in Land Use & Planning, Information Technologies, Fire, and Police. In Police and Fire, FY 2027 is an off year for the biennial promotional process, allowing for the removal of \$440,000 in consultant funding used for promotional testing. In Police, the Real-Time Crime Center camera operations will be brought in-house, generating savings of \$412,000. In addition, \$150,000 previously budgeted for Telestaff scheduling software was removed because scheduling functions will be handled through the City's existing UKG system. Information Technologies reduced its Consultants budget by \$142,000 due largely to the elimination of funding for an outside project manager. Finally, there was a net decrease of \$116,500 in Land Use & Planning. While funding was added for the ICC Code Review Update (\$150,000), the Wilmington 2038 Comprehensive Development Plan Update (\$137,500), and other minor miscellaneous items, these increases were more than offset by \$410,000 in savings from the completion of the ADA Self-Assessment and Zoning Code Reform projects.
- Property tax rates will not increase. The \$1.65 million budget deficit will be covered using the Tax Stabilization Reserve.
- A transfer of \$4.0 million was made from the Tax Stabilization Reserve to the Economic Strategic Fund, with \$1.0 million allocated for the Small Business Development Program.
- A transfer of \$20.0 million from the Tax Stabilization Reserve was made to the Neighborhood Stabilization Fund. Of this amount, \$16.8 million will be allocated to incentivize private investment in affordable housing projects across the city (Affordable Housing Fund), \$2.0 million will be allocated to transform vacant lots into accessory dwelling units or other productive uses by providing grants for water and sewer connections (Vacant Lots Program), \$500,000 will be allocated to continue the highly successful Home Repair Lottery, \$500,000 will be allocated for the Wilmington Neighborhood Conservancy Land Bank, and \$200,000 will be allocated for architectural and engineering services for predevelopment work and planning.

# **BUDGET HIGHLIGHTS**

## **City of Wilmington**

### **Fiscal Year 2027**

#### **The Water/Sewer Fund**

- The FY 2027 Water/Sewer Fund operating budget expenditures total **\$100,294,669** – up \$5,104,220 or 5.4% from FY 2026. The FY 2027 Budget continues to support the high-priority initiatives essential to achieving financially self-sustaining and environmentally-sound water, sewer, and stormwater utilities. These include an accelerated Combined Sewer Overflow (CSO) mitigation effort, finished water filtration and supply improvements that exceed EPA standards, enhanced lead service line identification and removal, strengthened cross-connection and backflow prevention protections, and continued investment in drinking water and wastewater treatment infrastructure. Together, these initiatives support regulatory compliance, protect public health, and contribute to the long-term stability of northern Delaware’s water supply, especially during periods of drought.
- The budget includes approximately \$245,100 to cover cost-of-living adjustment (COLA) salary increases, along with the corresponding increase in benefits costs. In addition, mandatory anniversary step increases and the associated benefits costs added \$266,300 to the budget.
- Staffing decreased by a net total of 0.50 FTE, saving \$39,000. The \$104,300 in net savings from the Finance Department staffing reorganization (down 1.00 FTE) was offset by the \$65,300 increase in the Public Works Department (up 0.50 FTE) resulting from its reorganization.
- Employee healthcare costs (Hospitalization) increased by 7.4% or almost \$177,500. The budget estimate is based on cost projections prepared by USI Insurance Services, the City’s healthcare insurance consultant, and reflects recent significant increases in prescription drug costs and stop-loss insurance expenses.
- The Contracted Maintenance Services account rose by almost \$1.1 million. Most of the increase is in the contract fee to Jacobs (up \$862,400) to operate and maintain the City's sewage treatment plant and help manage the renewable energy bio-solids facility. A significant portion of the remaining increase reflects an additional \$149,200 added by the Finance Department for the Utility Billing Customer Information System and related software annual maintenance costs.
- Total Debt Service increased \$970,500, of which \$ 647,561 is attributable to the new bond issuance that occurred in December 2025.
- Depreciation increased by \$908,200, reflecting the aggressive infrastructure replacement program adopted by the Public Works Department that increased both the number and value of the City's water, sewer, and stormwater infrastructure fixed assets.
- Indirect Costs increased by nearly \$549,000 to just over \$9.0 million in FY 2027. The Indirect Costs charge reflects the cost of essential support services provided to the Water/Sewer Fund utilities by the General Fund, including Accounting, Payroll, and IT. This increase reflects the implementation of the new indirect cost allocation model developed by Black & Veatch last fiscal year.

## **BUDGET HIGHLIGHTS**

**City of Wilmington**

**Fiscal Year 2027**

### **The Water/Sewer Fund (continued)**

- Miscellaneous Charges-N.O.C. increased by \$351,500. In Finance, \$290,000 was added to support the design and development of a data warehouse that will store, manage, and analyze large volumes of historical water utility and customer data from multiple sources. In Public Works there was a net increase of \$61,500 primarily due to a rise in the HydroCorp Backflow Solutions maintenance agreement to support expanded backflow prevention services. Smaller increases in Miss Utility fees and DNREC boiler inspection costs were partially offset by lower water lead filter costs.
- Bulk Chemicals increased by \$180,000 to address drinking water taste and odor concerns. The increase will support additional activated carbon usage and other treatment chemicals at the Porter and Brandywine Filter Plants, including specialty chemicals required for membrane cleaning at the Brandywine Plant.
- In Public Works, Consultants increased by a combined \$102,600 across the Department's four Water/Sewer Fund divisions. The increase primarily reflects contractual rate adjustments under existing professional services agreements, expanded regulatory and financial compliance support, and new studies related to water, sewer, and stormwater rate structures and fees.
- The Other Fees account group rose by a total of \$107,000 in Public Works due to the elimination of State funding from DNREC for stream gauge monitoring and higher contract costs for meter reading and billing, as well as quality assurance, quality control, and management oversight services.
- There is an across the board 9.95% increase to water, sewer, and stormwater rates. In addition, there will be a 1.16% increase in the sewer factor for Inside City customers, which determines the calculation of sewer charges as a ratio of water charges. The projected fiscal impact of the rate changes is an increase (net of bad debt) of approximately \$7.0 million in revenue to the Water/Sewer Fund in FY 2027. The typical residential customer in the city using 4,000 gallons of water per month will see an increase of \$7.95 to their monthly bill.

## Summary of Combined Statement of Revenues Fiscal Year 2027

Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
<b>General Fund</b>						
Taxes	\$135,913,983	\$134,010,871	\$138,816,475	\$139,540,423	\$723,948	0.5%
Permits, Fees, and Fines	15,631,710	14,101,761	17,237,441	18,196,270	958,829	5.6%
Task Force Revenues	11,929,072	13,368,838	12,408,649	14,012,079	1,603,430	12.9%
County Seat Relief	12,662,664	13,558,855	12,943,173	14,483,583	1,540,410	11.9%
State Pension Contribution	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
Other	19,972,280	19,506,464	15,586,146	15,851,393	265,247	1.7%
Transfers / Use of Fund Balance	275,000	275,000	275,000	1,927,206	1,652,206	600.8%
<b>General Fund Total</b>	<b>\$203,993,911</b>	<b>\$203,427,012</b>	<b>\$204,487,376</b>	<b>\$212,616,177</b>	<b>\$8,128,801</b>	<b>4.0%</b>
<b>Water/Sewer Fund</b>						
Water/Sewer Fees	\$69,970,795	\$79,393,000	\$76,662,153	\$82,199,230	\$5,537,077	7.2%
NCC Sewer Services	18,841,058	23,645,843	22,911,000	23,063,000	152,000	0.7%
Other	464,635	469,852	453,000	467,000	14,000	3.1%
<b>Water/Sewer Fund Total</b>	<b>\$89,276,488</b>	<b>\$103,508,695</b>	<b>\$100,026,153</b>	<b>\$105,729,230</b>	<b>\$5,703,077</b>	<b>5.7%</b>
<b>Special Funds</b>						
Grants	\$10,078,335	\$9,455,252	\$8,248,686	\$9,099,951	\$851,265	10.3%
Other	6,807,315	7,286,988	7,714,381	8,124,839	410,458	5.3%
<b>Special Funds Total</b>	<b>\$16,885,650</b>	<b>\$16,742,240</b>	<b>\$15,963,067</b>	<b>\$17,224,790</b>	<b>\$1,261,723</b>	<b>7.9%</b>
<b>Total Revenues</b>						
<b>All Funds Total</b>	<b>\$310,156,049</b>	<b>\$323,677,947</b>	<b>\$320,476,596</b>	<b>\$335,570,197</b>	<b>\$15,093,601</b>	<b>4.7%</b>

## Summary of Combined Statement of Expenditures Fiscal Year 2027

Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
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<b>General Fund</b>						
Personal Services	\$116,662,885	\$126,568,793	\$130,935,064	\$139,539,441	\$8,604,377	6.6%
Materials, Supplies, & Equip.	52,951,926	54,948,950	55,916,914	57,897,731	1,980,817	3.5%
Debt Service	13,808,049	13,804,066	13,945,524	14,176,164	230,640	1.7%
Other	278,719	281,513	989,801	1,002,841	13,040	1.3%
<b>General Fund Total</b>	<b>\$183,701,579</b>	<b>\$195,603,322</b>	<b>\$201,787,303</b>	<b>\$212,616,177</b>	<b>\$10,828,874</b>	<b>5.4%</b>

<b>Water/Sewer Fund</b>						
Personal Services	\$12,254,510	\$12,803,210	\$14,345,106	\$14,977,776	\$632,670	4.4%
Materials, Supplies, & Equip.	59,453,049	61,900,811	65,532,452	68,125,269	2,592,817	4.0%
Debt Service	5,437,407	4,496,959	4,108,318	5,078,823	970,505	23.6%
Other	11,204,573	12,112,801	11,204,573	12,112,801	908,228	8.1%
<b>Water/Sewer Fund Total</b>	<b>\$88,349,539</b>	<b>\$91,313,781</b>	<b>\$95,190,449</b>	<b>\$100,294,669</b>	<b>\$5,104,220</b>	<b>5.4%</b>

<b>Special Funds</b>						
Personal Services	\$4,028,532	\$4,775,262	\$4,339,612	\$5,361,813	\$1,022,201	23.6%
Materials, Supplies, & Equip.	5,391,609	4,268,046	3,581,774	3,546,346	(35,428)	-1.0%
Debt Service	22,771	22,805	22,631	46,905	24,274	107.3%
Other	7,479,487	7,729,487	8,276,597	8,526,597	250,000	3.0%
<b>Special Funds Total</b>	<b>\$16,922,399</b>	<b>\$16,795,600</b>	<b>\$16,220,614</b>	<b>\$17,481,661</b>	<b>\$1,261,047</b>	<b>7.8%</b>

<b>Total Expenditures</b>						
<b>All Funds Total</b>	<b>\$288,973,517</b>	<b>\$303,712,703</b>	<b>\$313,198,366</b>	<b>\$330,392,507</b>	<b>\$17,194,141</b>	<b>5.5%</b>

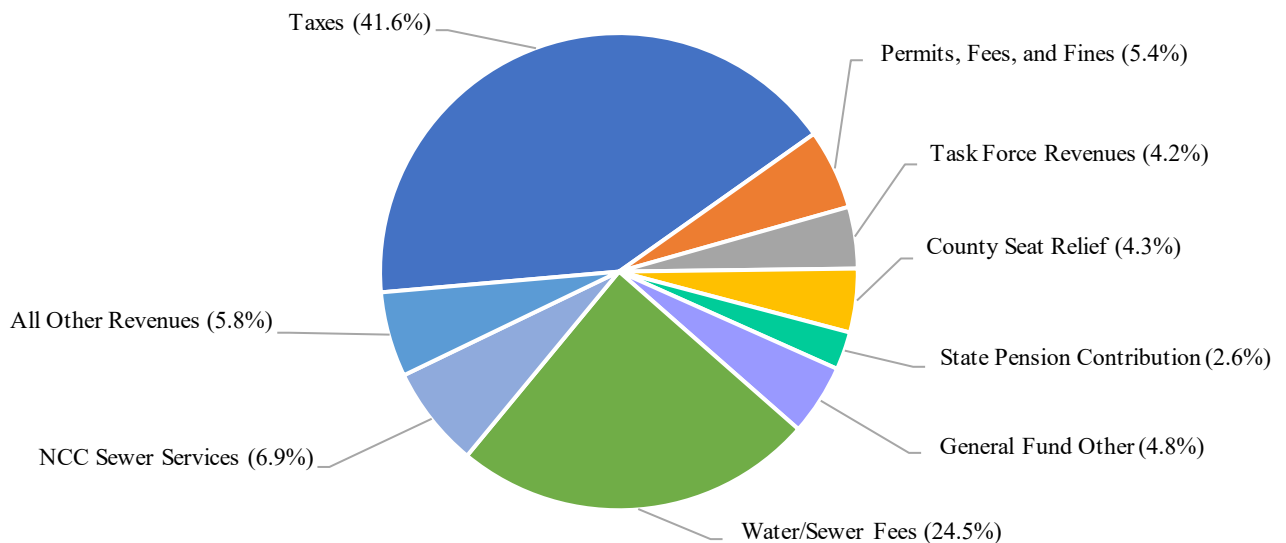
Income / (Loss)	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
General Fund	\$20,292,332	\$7,823,690	\$2,700,073	\$0	(\$2,700,073)	-100.0%
Water/Sewer Fund	926,949	12,194,914	4,835,704	5,434,561	598,857	12.4%
Special Funds	(36,749)	(53,360)	(257,547)	(256,871)	676	N/A
<b>Total Income / (Loss)</b>	<b>\$21,182,532</b>	<b>\$19,965,244</b>	<b>\$7,278,230</b>	<b>\$5,177,690</b>	<b>(\$2,100,540)</b>	<b>-28.9%</b>

## Summary of All Funds Combined Fiscal Year 2027

All Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Taxes	\$135,913,983	\$134,010,871	\$138,816,475	\$139,540,423	\$723,948	0.5%
Permits, Fees, and Fines	15,631,710	14,101,761	17,237,441	18,196,270	958,829	5.6%
Task Force Revenues	11,929,072	13,368,838	12,408,649	14,012,079	1,603,430	12.9%
County Seat Relief	12,662,664	13,558,855	12,943,173	14,483,583	1,540,410	11.9%
State Pension Contribution	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
General Fund Other	20,247,280	19,781,464	15,861,146	16,126,393	265,247	1.7%
Water/Sewer Fees	69,970,795	79,393,000	76,662,153	82,199,230	5,537,077	7.2%
NCC Sewer Services	18,841,058	23,645,843	22,911,000	23,063,000	152,000	0.7%
Water/Sewer Other	464,635	469,852	453,000	467,000	14,000	3.1%
CARES / ARPA	0	0	0	0	0	0.0%
Special Funds Grants	10,078,335	9,455,252	8,248,686	9,099,951	851,265	10.3%
Special Funds Other	6,807,315	7,286,988	7,714,381	8,124,839	410,458	5.3%
<b>Total Revenues</b>	<b>\$310,156,049</b>	<b>\$323,677,947</b>	<b>\$320,476,596</b>	<b>\$335,570,197</b>	<b>\$15,093,601</b>	<b>4.7%</b>

Taxes includes Wage Tax, Property Tax, and Other Taxes. General Fund Other includes Interest, Other Revenues, Port Debt Reimbursement, Transfer In/Out, and Use of Fund Balance. Water/Sewer Fees includes Water/Sewer User Fees and Stormwater Billings. Water/Sewer Other includes Rentals/Misc. and Solar Panels.

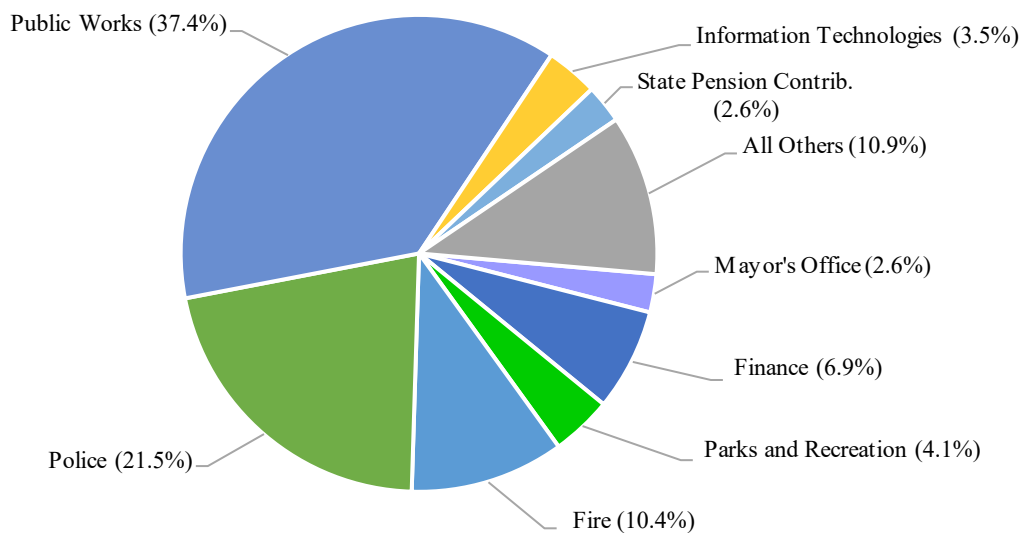
### All Funds Revenues Fiscal Year 2027



## Summary of All Funds Combined Fiscal Year 2027

All Funds Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Mayor's Office	\$7,828,798	\$8,367,522	\$7,881,774	\$8,576,151	\$694,377	8.8%
City Council	3,318,664	3,821,111	4,296,961	4,373,693	76,732	1.8%
Treasurer	6,298,489	6,792,984	7,340,264	7,998,485	658,221	9.0%
Land Use and Planning	4,154,095	4,509,688	4,840,840	4,788,144	(52,696)	-1.1%
Audit	1,046,978	1,059,840	1,345,809	1,395,046	49,237	3.7%
Law	2,836,167	2,700,595	2,916,199	3,070,485	154,286	5.3%
Finance	17,137,250	17,875,913	20,661,130	22,867,370	2,206,240	10.7%
Human Resources	2,416,393	2,290,021	2,721,423	2,829,294	107,871	4.0%
Licenses and Inspections	3,411,278	3,604,197	3,784,473	4,026,774	242,301	6.4%
Parks and Recreation	12,205,078	13,149,350	13,946,970	13,662,273	(284,697)	-2.0%
Fire	27,627,006	28,381,639	31,313,189	34,523,808	3,210,619	10.3%
Police	65,016,258	71,512,622	67,892,851	70,986,623	3,093,772	4.6%
Public Works	112,782,210	114,664,296	117,944,459	123,563,567	5,619,108	4.8%
Real Estate and Housing	5,612,953	5,726,887	6,599,577	6,728,121	128,544	1.9%
Commerce (Port Debt)	222,717	222,776	217,056	54,167	(162,889)	-75.0%
Information Technologies	9,449,981	10,428,039	11,602,899	11,671,283	68,384	0.6%
State Pension Contrib.	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
Contingent Reserves	0	0	672,000	672,000	0	0.0%
<b>Total Expenditures</b>	<b>\$288,973,517</b>	<b>\$303,712,703</b>	<b>\$313,198,366</b>	<b>\$330,392,507</b>	<b>\$17,194,141</b>	<b>5.5%</b>

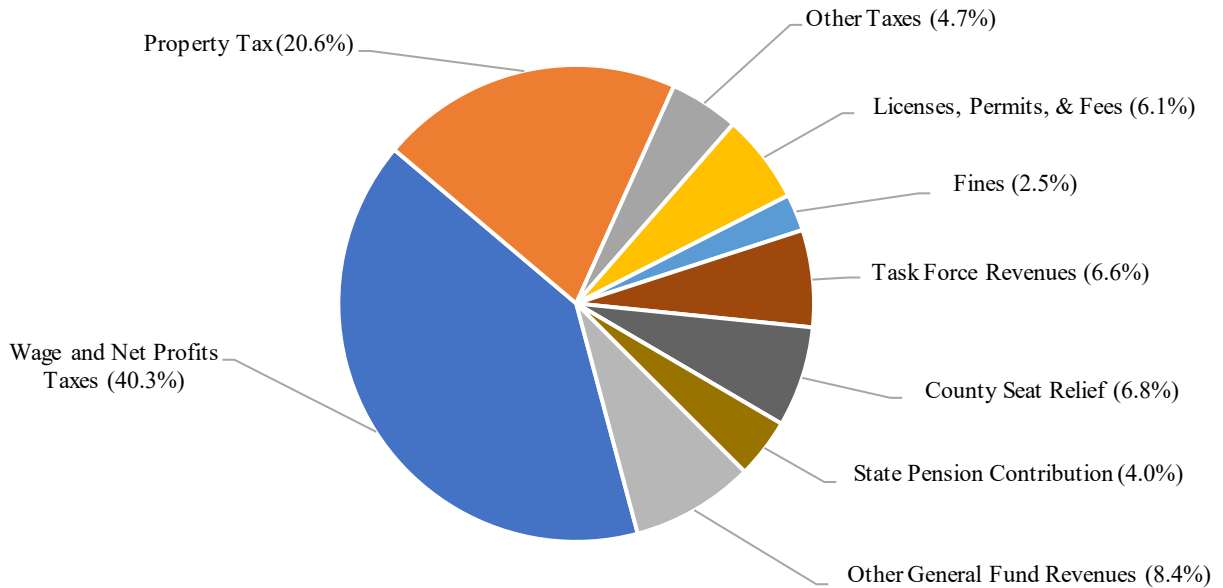
### All Funds Expenditures Fiscal Year 2027



## Summary of General Fund Fiscal Year 2027

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Wage and Net Profits Taxes	\$81,030,509	\$77,568,519	\$84,000,012	\$85,700,278	\$1,700,266	2.0%
Property Tax	45,653,504	45,521,404	45,373,913	43,788,030	(1,585,883)	-3.5%
Other Taxes	9,229,970	10,920,948	9,442,550	10,052,115	609,565	6.5%
Licenses, Permits, & Fees	7,692,115	9,514,627	9,891,119	12,875,635	2,984,516	30.2%
Fines	7,939,595	4,587,134	7,346,322	5,320,635	(2,025,687)	-27.6%
Interest	9,918,184	7,801,443	5,206,000	4,976,736	(229,264)	-4.4%
Other Revenues	10,054,096	11,705,021	10,380,146	10,874,657	494,511	4.8%
Task Force Revenues	11,929,072	13,368,838	12,408,649	14,012,079	1,603,430	12.9%
County Seat Relief	12,662,664	13,558,855	12,943,173	14,483,583	1,540,410	11.9%
State Pension Contribution	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
Port Debt Reimbursement	0	0	0	0	0	0.0%
CARES / ARPA	0	0	0	0	0	0.0%
Transfers In/(Out)	275,000	275,000	275,000	275,000	0	0.0%
Use of Fund Balance	0	0	0	1,652,206	1,652,206	N/A
<b>Total Revenues</b>	<b>\$203,993,911</b>	<b>\$203,427,012</b>	<b>\$204,487,376</b>	<b>\$212,616,177</b>	<b>\$8,128,801</b>	<b>4.0%</b>

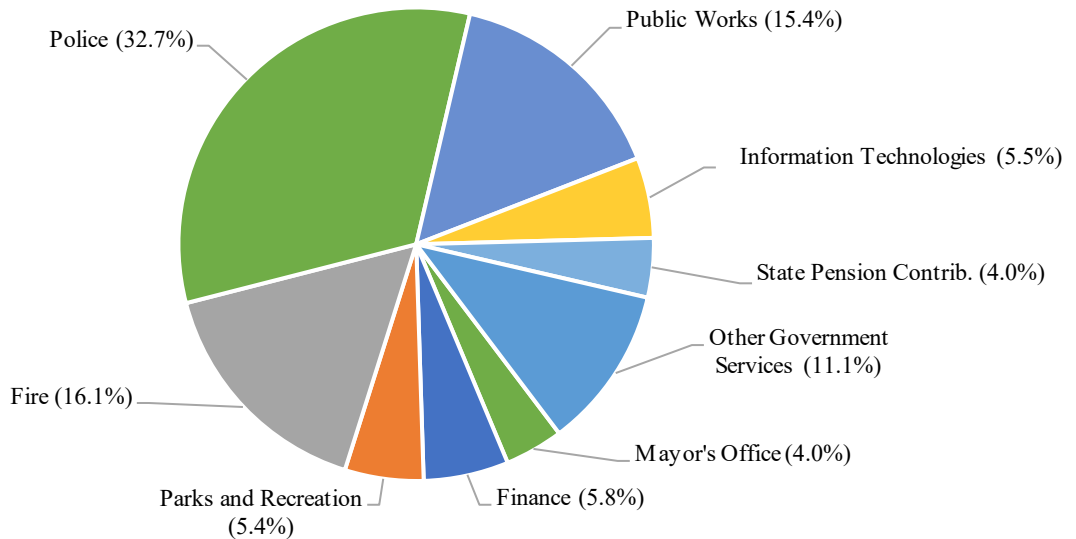
### General Fund Revenues Fiscal Year 2027



## Summary of General Fund Fiscal Year 2027

General Fund Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Mayor's Office	\$7,634,001	\$8,154,036	\$7,732,475	\$8,487,826	\$755,351	9.8%
City Council	2,454,529	2,881,956	3,259,901	3,295,842	35,941	1.1%
Treasurer	435,036	508,267	523,688	812,918	289,230	55.2%
Land Use and Planning	4,056,003	4,411,596	4,840,840	4,788,144	(52,696)	-1.1%
Audit	962,670	974,791	1,206,579	1,255,604	49,025	4.1%
Law	2,836,167	2,700,595	2,916,199	3,070,485	154,286	5.3%
Finance	9,987,864	10,316,559	11,265,852	12,285,606	1,019,754	9.1%
Human Resources	2,416,393	2,290,021	2,721,423	2,829,294	107,871	4.0%
Licenses and Inspections	3,411,278	3,604,197	3,784,473	4,026,774	242,301	6.4%
Parks and Recreation	10,186,806	11,131,078	11,670,617	11,385,920	(284,697)	-2.4%
Fire	27,188,758	28,381,639	31,115,189	34,325,808	3,210,619	10.3%
Police	62,538,977	68,588,512	67,240,945	69,424,876	2,183,931	3.2%
Public Works	29,925,681	29,842,841	31,118,364	32,832,302	1,713,938	5.5%
Real Estate and Housing	2,385,516	2,561,196	2,678,311	2,792,105	113,794	4.2%
Commerce (Port Debt)	222,717	222,776	217,056	54,167	(162,889)	-75.0%
Information Technologies	9,449,981	10,428,039	11,602,899	11,671,283	68,384	0.6%
State Pension Contrib.	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
Contingent Reserves	0	0	672,000	672,000	0	0.0%
<b>Total Expenditures</b>	<b>\$183,701,579</b>	<b>\$195,603,322</b>	<b>\$201,787,303</b>	<b>\$212,616,177</b>	<b>\$10,828,874</b>	<b>5.4%</b>

## General Fund Expenditures Fiscal Year 2027

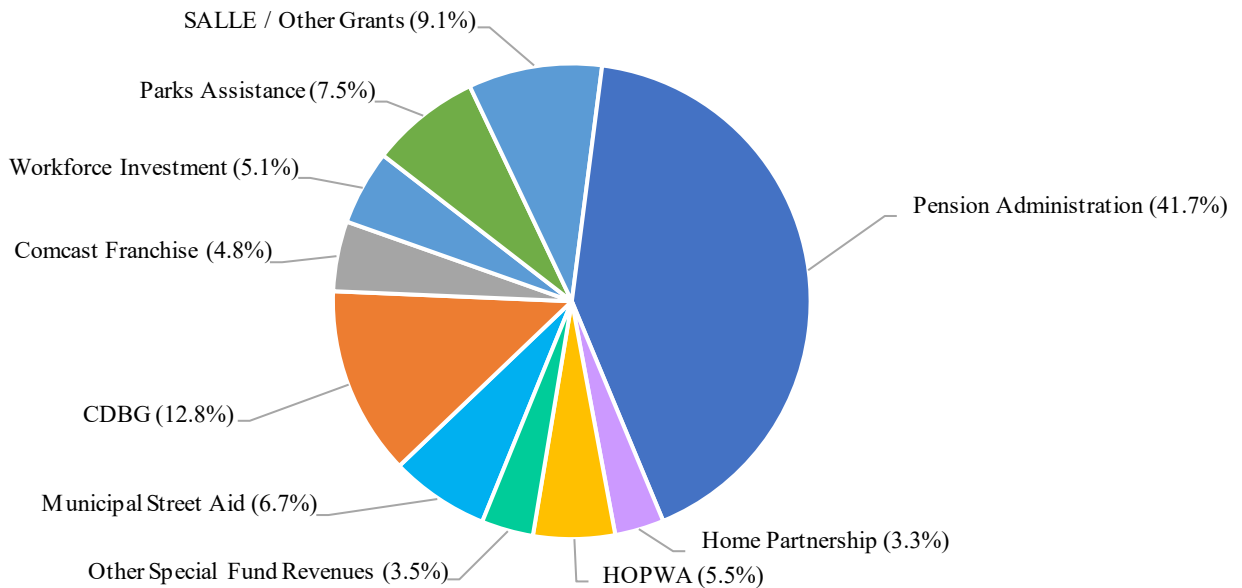


## Summary of Special Funds Fiscal Year 2027

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Municipal Street Aid	\$1,740,684	\$1,152,077	\$1,170,154	\$1,157,802	(\$12,352)	-1.1%
CDBG	1,888,414	1,827,766	2,200,282	2,211,927	11,645	0.5%
Comcast Franchise	827,386	885,795	779,513	820,980	41,467	5.3%
Emergency Shelter	63,286	60,733	197,226	198,976	1,750	0.9%
Workforce Investment	570,702	570,702	874,583	874,583	0	0.0%
Parks Assistance	1,331,094	1,331,094	1,283,478	1,283,478	0	0.0%
Parks Trust Fund	116,476	116,476	118,292	118,292	0	0.0%
SALLE / Other Grants	2,477,281	2,924,110	651,906	1,561,747	909,841	139.6%
Pension Administration	5,863,453	6,284,717	6,816,576	7,185,567	368,991	5.4%
Home Partnership	587,402	607,821	572,519	573,029	510	0.1%
HOPWA	743,122	724,158	951,239	952,084	845	0.1%
Miscellaneous Grants	676,350	256,791	347,299	286,325	(60,974)	-17.6%
<b>Total Revenues</b>	<b>\$16,885,650</b>	<b>\$16,742,240</b>	<b>\$15,963,067</b>	<b>\$17,224,790</b>	<b>\$1,261,723</b>	<b>7.9%</b>

Special Funds Revenues consist of supplemental revenues derived from non-taxation sources such as Federal and State grants and endowments. The Comcast Franchise fee is a special exemption related to City Council's CATV Fund.

### Special Funds Revenues Fiscal Year 2027

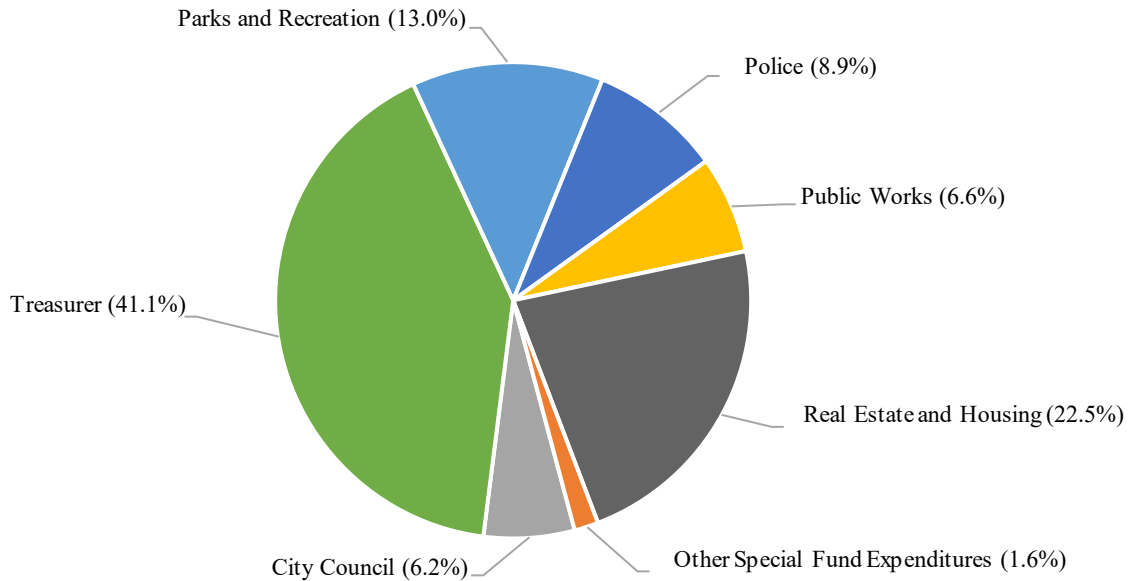


## Summary of Special Funds Fiscal Year 2027

Special Funds Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Mayor's Office	\$194,797	\$213,486	\$149,299	\$88,325	(\$60,974)	-40.8%
City Council	864,135	939,155	1,037,060	1,077,851	40,791	3.9%
Treasurer	5,863,453	6,284,717	6,816,576	7,185,567	368,991	5.4%
Land Use and Planning	98,092	98,092	0	0	0	0.0%
Parks and Recreation	2,018,272	2,018,272	2,276,353	2,276,353	0	0.0%
Fire	438,248	0	198,000	198,000	0	0.0%
Police	2,477,281	2,924,110	651,906	1,561,747	909,841	139.6%
Public Works	1,740,684	1,152,077	1,170,154	1,157,802	(12,352)	-1.1%
Real Estate and Housing	3,227,437	3,165,691	3,921,266	3,936,016	14,750	0.4%
<b>Total Expenditures</b>	<b>\$16,922,399</b>	<b>\$16,795,600</b>	<b>\$16,220,614</b>	<b>\$17,481,661</b>	<b>\$1,261,047</b>	<b>7.8%</b>

Except in the special case of the CATV Fund in City Council, for these Special Funds total expenditures are equal to total revenues for purposes of appropriation. Therefore, there is no net income, fund balance, or change in fund balance.

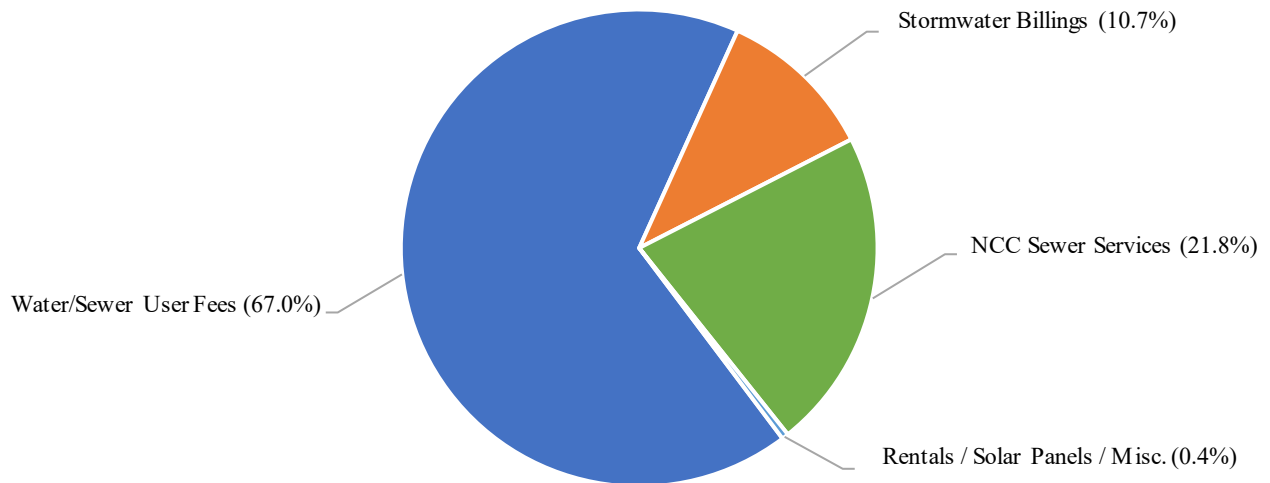
### Special Funds Expenditures Fiscal Year 2027



## Summary of Water / Sewer Fund Fiscal Year 2027

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Water/Sewer User Fees	\$66,935,408	\$69,839,004	\$65,898,968	\$70,888,479	\$4,989,511	7.6%
Stormwater Billings	3,035,387	9,553,996	10,763,185	11,310,751	547,566	5.1%
NCC Sewer Services	18,841,058	23,645,843	22,911,000	23,063,000	152,000	0.7%
Rentals/Miscellaneous	464,635	469,852	453,000	467,000	14,000	3.1%
Solar Panel Revenues	0	0	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$89,276,488</b>	<b>\$103,508,695</b>	<b>\$100,026,153</b>	<b>\$105,729,230</b>	<b>\$5,703,077</b>	<b>5.7%</b>

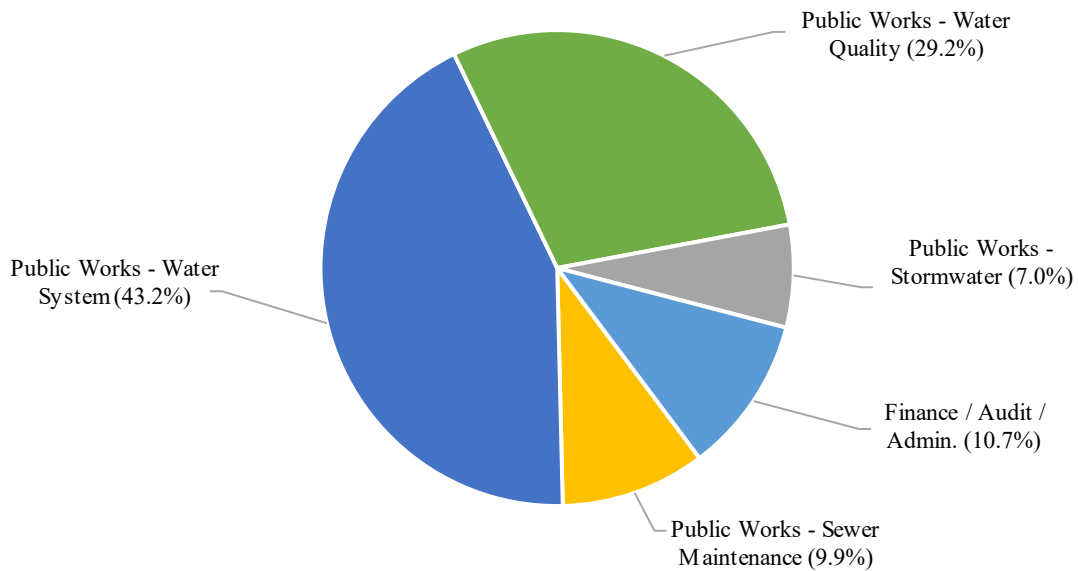
### Water/Sewer Fund Revenues Fiscal Year 2027



## Summary of Water / Sewer Fund Fiscal Year 2027

Water/Sewer Fund Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Audit	\$84,308	\$85,049	\$139,230	\$139,442	\$212	0.2%
Finance	7,149,386	7,559,354	9,395,278	10,581,764	1,186,486	12.6%
Public Works	81,115,845	83,669,378	85,655,941	89,573,463	3,917,522	4.6%
<b>Total Expenditures</b>	<b>\$88,349,539</b>	<b>\$91,313,781</b>	<b>\$95,190,449</b>	<b>\$100,294,669</b>	<b>\$5,104,220</b>	<b>5.4%</b>

### Water/Sewer Fund Expenditures Fiscal Year 2027

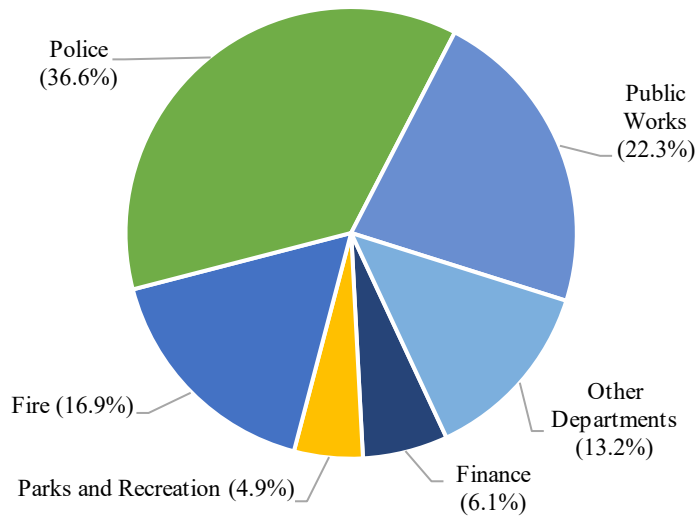


## Summary of Internal Service Funds Fiscal Year 2027

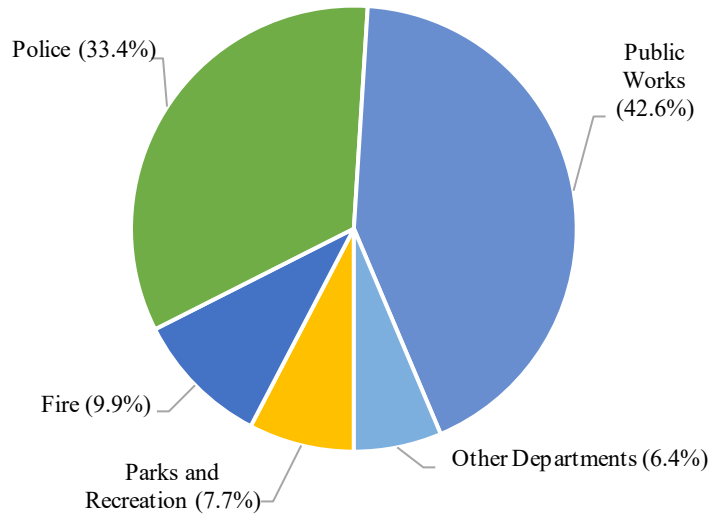
Internal Services Expenditures	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Human Resources	\$33,502,207	\$38,617,930	\$36,118,429	\$39,283,005	\$3,164,576	8.8%
Public Works	8,924,368	10,095,593	9,507,349	10,329,687	822,338	8.6%
<b>Total Expenditures</b>	<b>\$42,426,575</b>	<b>\$48,713,523</b>	<b>\$45,625,778</b>	<b>\$49,612,692</b>	<b>\$3,986,914</b>	<b>8.7%</b>

Primary revenues for the Internal Service Funds are derived from charges to the operating budgets of the various departments. Revenues must meet expenditures at year-end, and therefore no surplus or deficit may result.

### HR Self-Insurance Program FY 2027 Internal Service Charge Allocations



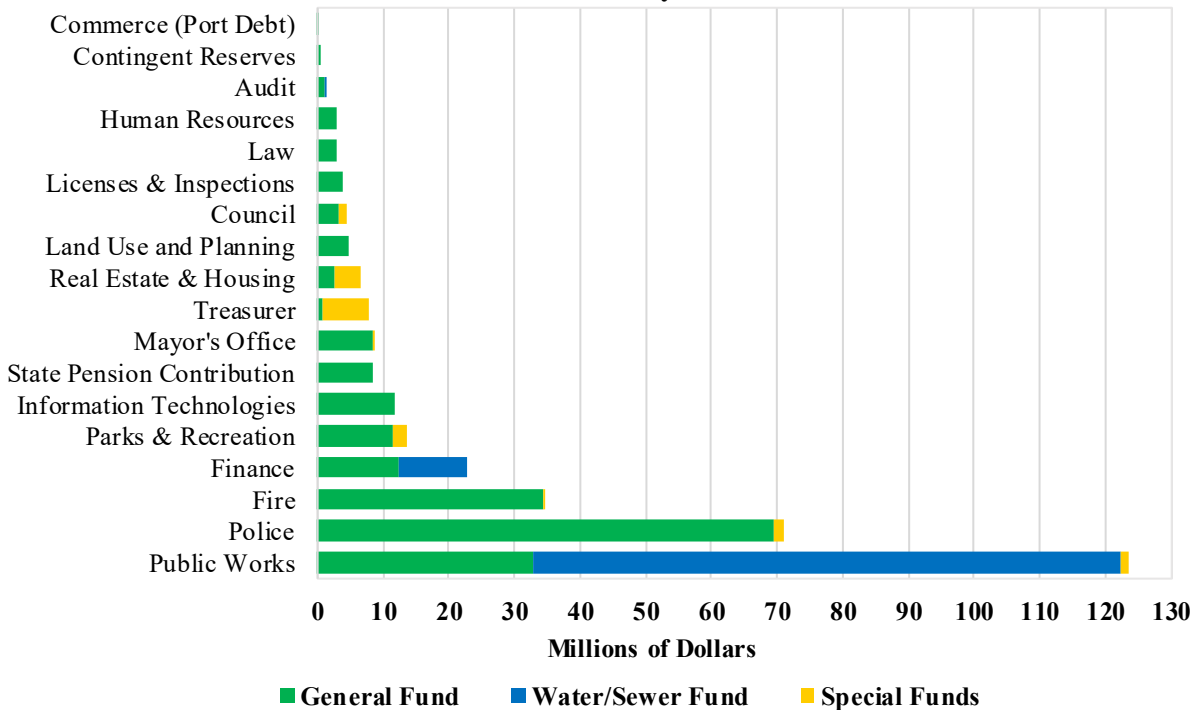
### Public Works Motor Vehicle Costs FY 2027 Internal Service Charge Allocations



## Departmental Budgets by Fund Fiscal Year 2027

Departmental Budgets	General Fund Budget FY 2027	Water/Sewer Fund Budget FY 2027	Special Funds Budget FY 2027	Total Budget All Funds FY 2027
Mayor's Office	\$8,487,826	\$0	\$88,325	\$8,576,151
Council	3,295,842	0	1,077,851	4,373,693
Treasurer	812,918	0	7,185,567	7,998,485
Land Use and Planning	4,788,144	0	0	4,788,144
Audit	1,255,604	139,442	0	1,395,046
Law	3,070,485	0	0	3,070,485
Finance	12,285,606	10,581,764	0	22,867,370
Human Resources	2,829,294	0	0	2,829,294
Licenses & Inspections	4,026,774	0	0	4,026,774
Parks & Recreation	11,385,920	0	2,276,353	13,662,273
Fire	34,325,808	0	198,000	34,523,808
Police	69,424,876	0	1,561,747	70,986,623
Public Works	32,832,302	89,573,463	1,157,802	123,563,567
Real Estate & Housing	2,792,105	0	3,936,016	6,728,121
Commerce (Port Debt)	54,167	0	0	54,167
Information Technologies	11,671,283	0	0	11,671,283
State Pension Contribution	8,605,223	0	0	8,605,223
Contingent Reserves	672,000	0	0	672,000
<b>Total Budget</b>	<b>\$212,616,177</b>	<b>\$100,294,669</b>	<b>\$17,481,661</b>	<b>\$330,392,507</b>

### FY 2027 Total Departmental Budgets Breakout by Fund



**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Summary: Total Funds Recommended by Fiscal Year and Department**

<b>Department</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>Finance</b>	G	0	5,467,613	0	429,063	0	6,606,563	12,503,239	12,503,239
	W	0	6,374,487	0	1,450,000	0	7,587,500	15,411,987	15,411,987
<b>Fire</b>	G	0	12,500,000	0	3,500,000	0	5,000,000	21,000,000	21,000,000
<b>Mayor's Office</b>	G	0	2,950,000	0	2,825,000	0	3,025,000	8,800,000	8,800,000
<b>Parks and Recreation</b>	G	0	5,500,000	0	5,500,000	0	12,000,000	23,000,000	23,000,000
<b>Public Works</b>	G	0	16,000,000	0	16,000,000	0	16,000,000	48,000,000	48,000,000
	O	0	30,500,000	0	30,500,000	0	30,500,000	0	91,500,000
	W	0	118,000,000	0	116,000,000	0	121,000,000	355,000,000	355,000,000
<b>Real Estate and Housing</b>	G	0	2,000,000	0	0	0	0	2,000,000	2,000,000
	O	0	500,000	0	0	0	0	0	500,000
<b>Transportation Division (Public Works)</b>	G	0	6,500,000	0	6,500,000	0	6,500,000	19,500,000	19,500,000
	O	0	8,000,000	0	8,000,000	0	8,000,000	0	24,000,000
<b>Total by Fund</b>	G	0	50,917,613	0	34,754,063	0	49,131,563	134,803,239	134,803,239
	O	0	39,000,000	0	38,500,000	0	38,500,000	0	116,000,000
	W	0	124,374,487	0	117,450,000	0	128,587,500	370,411,987	370,411,987
<b>Grand Total</b>		0	214,292,100	0	190,704,063	0	216,219,063	505,215,226	621,215,226

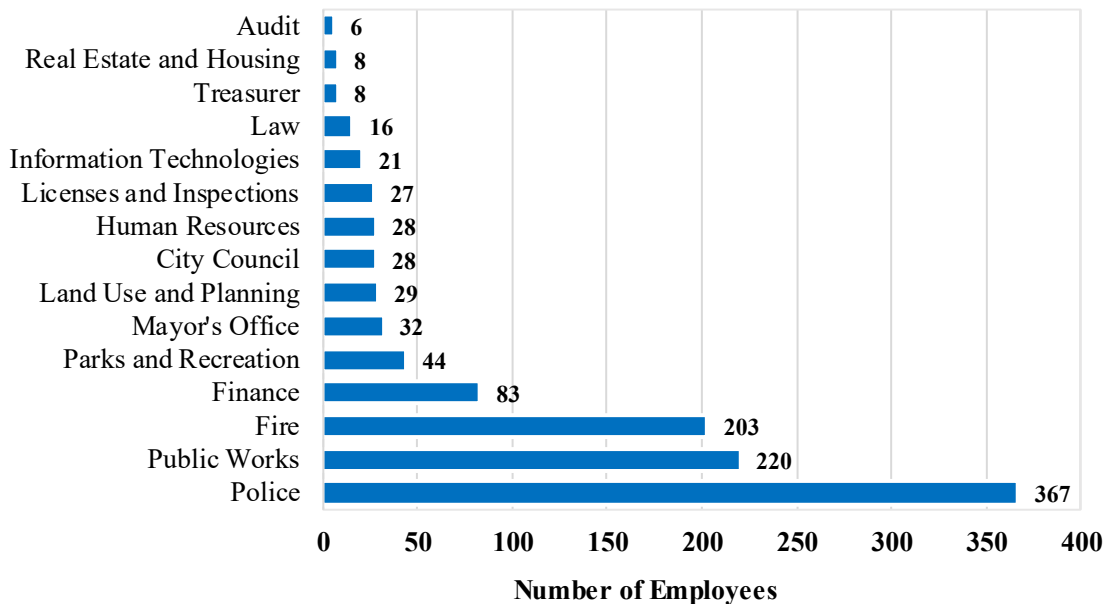
Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

## Summary of Staffing Levels Fiscal Year 2027

### Total Number of Employees – All Funds

Department	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026	Budget FY 2027	Net Change FY'27-'26
Mayor's Office	30.00	30.00	30.00	31.00	32.00	1.00
City Council	27.00	27.00	27.00	29.00	28.00	(1.00)
Treasurer	7.00	7.00	7.00	7.00	8.00	1.00
Land Use and Planning	26.00	26.00	26.00	28.00	29.00	1.00
Audit	5.00	5.00	5.00	6.00	6.00	0.00
Law	17.00	17.00	17.00	16.00	16.00	0.00
Finance	81.00	84.00	83.00	84.00	83.00	(1.00)
Human Resources	26.00	26.00	27.00	28.00	28.00	0.00
Licenses and Inspections	26.00	26.00	26.00	26.00	27.00	1.00
Parks and Recreation	40.00	41.00	41.00	40.00	44.00	4.00
Fire	160.00	160.00	160.00	191.00	203.00	12.00
Police	373.00	374.00	366.00	367.00	367.00	0.00
Public Works	224.00	225.00	222.00	219.00	220.00	1.00
Real Estate and Housing	10.00	10.00	10.00	8.00	8.00	0.00
Information Technologies	21.00	21.00	21.00	21.00	21.00	0.00
<b>Total</b>	<b>1,073.00</b>	<b>1,079.00</b>	<b>1,068.00</b>	<b>1,101.00</b>	<b>1,120.00</b>	<b>19.00</b>
<b>Total Employees per 1,000 City Residents</b>	<b>15.14</b>	<b>15.22</b>	<b>15.06</b>	<b>15.38</b>	<b>15.31</b>	<b>(0.08)</b>

### Total Number of Employees by Department FY 2027 (All Funds)



Nearly 73% (or 817) of the City's employees work to provide Public Safety (Police, Fire, L&I) and Public Works services.

## Summary of Staffing Levels Fiscal Year 2027

### Total Number of Employees - General Fund

<b>Department</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>	<b>Budget FY 2025</b>	<b>Budget FY 2026</b>	<b>Budget FY 2027</b>	<b>Net Change FY'27-'26</b>
Mayor's Office	29.50	29.50	29.50	30.00	31.00	1.00
City Council	19.65	19.65	19.65	21.90	21.90	0.00
Treasurer	3.00	3.00	3.00	3.00	3.50	0.50
Land Use and Planning	25.55	26.00	26.00	28.00	29.00	1.00
Audit	5.00	5.00	5.00	6.00	6.00	0.00
Law	17.00	17.00	17.00	16.00	16.00	0.00
Finance	55.40	56.60	54.80	55.15	55.15	0.00
Human Resources	16.60	16.60	17.10	17.10	17.10	0.00
Licenses and Inspections	26.00	26.00	26.00	26.00	27.00	1.00
Parks and Recreation	39.60	40.60	39.60	38.60	42.60	4.00
Fire	160.00	160.00	160.00	191.00	203.00	12.00
Police	365.00	366.00	358.00	361.00	361.00	0.00
Public Works	120.05	120.05	117.55	114.55	115.05	0.50
Real Estate and Housing	2.38	2.15	2.20	2.00	2.00	0.00
Information Technologies	21.00	21.00	21.00	21.00	21.00	0.00
<b>Total</b>	<b>905.73</b>	<b>909.15</b>	<b>896.40</b>	<b>931.30</b>	<b>951.30</b>	<b>20.00</b>

### Total Number of Employees – Water / Sewer Fund

<b>Department</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>	<b>Budget FY 2025</b>	<b>Budget FY 2026</b>	<b>Budget FY 2027</b>	<b>Net Change FY'27-'26</b>
Finance	25.60	27.40	28.20	28.85	27.85	(1.00)
Public Works	103.95	104.95	104.45	104.45	104.95	0.50
<b>Total</b>	<b>129.55</b>	<b>132.35</b>	<b>132.65</b>	<b>133.30</b>	<b>132.80</b>	<b>(0.50)</b>

### Total Number of Employees – Special Funds

<b>Department</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>	<b>Budget FY 2025</b>	<b>Budget FY 2026</b>	<b>Budget FY 2027</b>	<b>Net Change FY'27-'26</b>
Mayor's Office	0.50	0.50	0.50	1.00	1.00	0.00
City Council	7.35	7.35	7.35	7.10	6.10	(1.00)
Treasurer	4.00	4.00	4.00	4.00	4.50	0.50
Land Use and Planning	0.45	0.00	0.00	0.00	0.00	0.00
Parks and Recreation	0.40	0.40	1.40	1.40	1.40	0.00
Police	8.00	8.00	8.00	6.00	6.00	0.00
Real Estate and Housing	7.62	7.85	7.80	6.00	6.00	0.00
<b>Total</b>	<b>28.32</b>	<b>28.10</b>	<b>29.05</b>	<b>25.50</b>	<b>25.00</b>	<b>(0.50)</b>

**Summary of Staffing Levels  
Fiscal Year 2027**

**Total Number of Employees – Internal Service Funds**

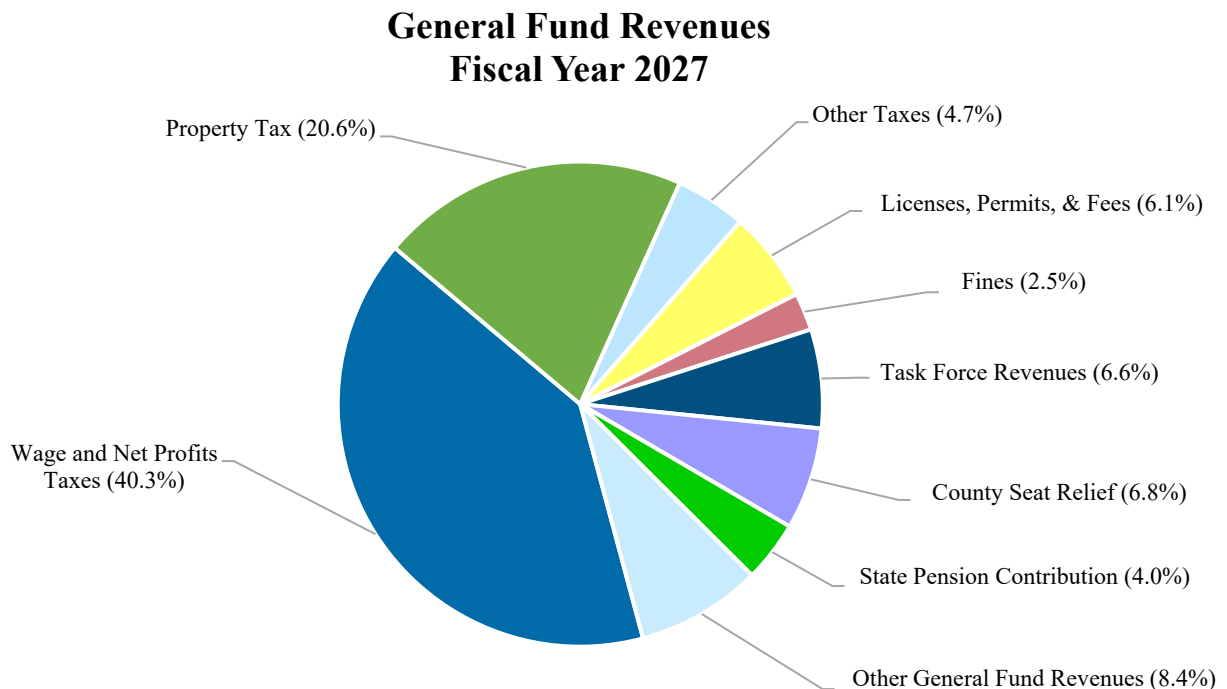
<b>Department</b>	<b>Budget FY 2023</b>	<b>Budget FY 2024</b>	<b>Budget FY 2025</b>	<b>Budget FY 2026</b>	<b>Budget FY 2027</b>	<b>Net Change FY'27-'26</b>
Human Resources	9.40	9.40	9.90	10.90	10.90	0.00
<b>Total</b>	<b>9.40</b>	<b>9.40</b>	<b>9.90</b>	<b>10.90</b>	<b>10.90</b>	<b>0.00</b>

## General Fund Revenues Fiscal Year 2027

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Wage and Net Profits Taxes	\$81,030,509	\$77,568,519	\$84,000,012	\$85,700,278	\$1,700,266	2.0%
Property Tax	45,653,504	45,521,404	45,373,913	43,788,030	(1,585,883)	-3.5%
Other Taxes	9,229,970	10,920,948	9,442,550	10,052,115	609,565	6.5%
Licenses, Permits, & Fees	7,692,115	9,514,627	9,891,119	12,875,635	2,984,516	30.2%
Fines	7,939,595	4,587,134	7,346,322	5,320,635	(2,025,687)	-27.6%
Interest	9,918,184	7,801,443	5,206,000	4,976,736	(229,264)	-4.4%
Other Revenues	10,054,096	11,705,021	10,380,146	10,874,657	494,511	4.8%
Task Force Revenues	11,929,072	13,368,838	12,408,649	14,012,079	1,603,430	12.9%
County Seat Relief	12,662,664	13,558,855	12,943,173	14,483,583	1,540,410	11.9%
State Pension Contribution	7,609,202	8,605,223	7,220,492	8,605,223	1,384,731	19.2%
Transfers In/(Out)	275,000	275,000	275,000	275,000	0	0.0%
Use of Fund Balance	0	0	0	1,652,206	1,652,206	N/A
<b>Total Revenues</b>	<b>\$203,993,911</b>	<b>\$203,427,012</b>	<b>\$204,487,376</b>	<b>\$212,616,177</b>	<b>\$8,128,801</b>	<b>4.0%</b>

Total General Fund revenue (including transfers) is budgeted at **\$212,616,177**, a net increase of \$8.1 million, or 4.0%, above the FY 2026 budget. As the operating budget must be balanced per the City charter, FY 2027 includes a one-time use of nearly \$1.7 million from the General Fund's Tax Stabilization Reserve. This is sufficient to cover the projected revenue shortfall, based on projected revenues net of the proposed General Fund expenditures of \$212.6 million. Exclusive of this use of the Tax Stabilization Reserve, total General Fund revenues would be **\$210,963,971**, a net increase of \$6.5 million, or 3.2%, above the FY 2026 budget.

The net change by revenue category is discussed in detail below.



## General Fund Revenues Fiscal Year 2027

### WAGE AND NET PROFITS TAXES

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Wage and Net Profits Taxes	\$81,030,509	\$77,568,519	\$84,000,012	\$85,700,278	\$1,700,266	2.0%

\* Relative to FY 2026 budget.

**Basis:** Projected growth of local economy / wage inflation / corporate bonus compensation / refund losses  
**Critical Assumptions:** Relative to the FY 2026 budget, Wage and Net Profits Taxes are expected to increase by \$1.7 million to a new total of \$85.7 million.

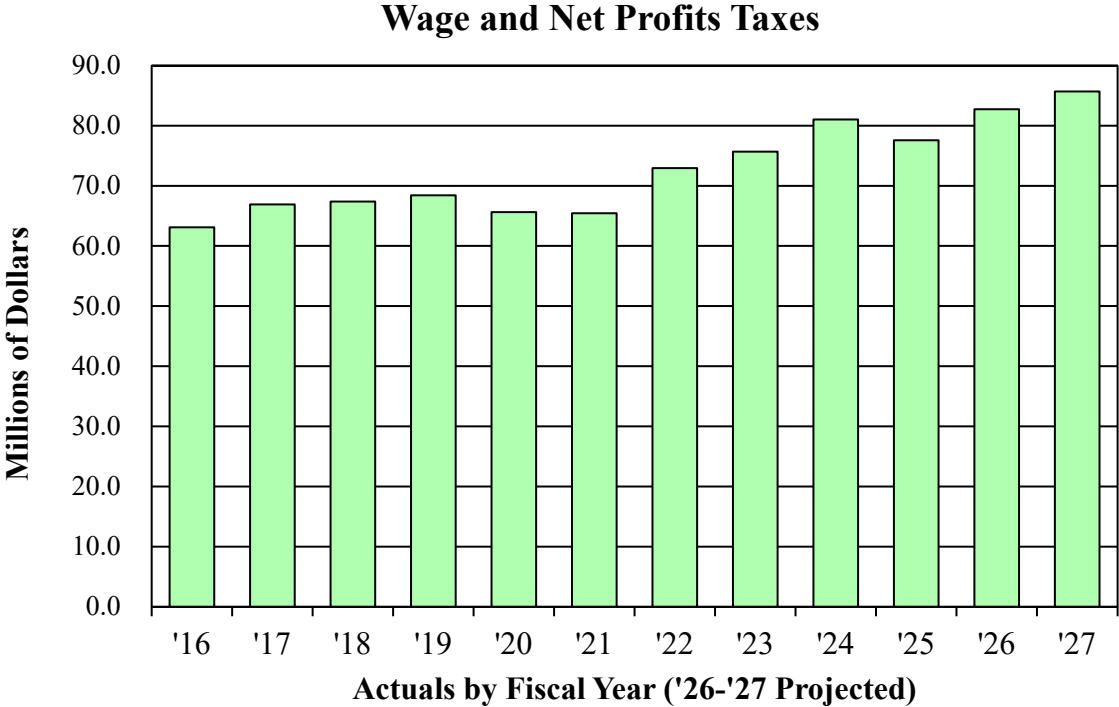
Wage Tax makes up \$76.8 million of this category and is projected to grow by almost \$1.6 million (or 2.1%) compared to the FY 2026 budget, and by nearly \$2.8 million (or 3.8%) relative to the FY 2026 Q2 WEFAC projection. This revenue is derived from a 1.25% tax on the gross earned income of city residents, as well as the gross earned income of non-residents working within city limits. The Wage Tax rate is controlled by the Delaware General Assembly, and cannot be adjusted by the City.

Increased employee compensation is projected to result in 4.0% growth in taxable wages, expanding Wage Tax revenues by \$2.9 million. This is built on a FY 2026 base of just under \$74.0 million (per the FY 2026 Q2 projected revenues), which is \$1.4 million down from the FY 2026 budget. For comparison, the December 14, 2025, Delaware Economic and Financial Advisory Council (DEFAC) projection for FY 2027 Delaware salaries and wages growth is 5.0%; we have reduced this to reflect the lower growth rates historically experienced by the City. Adding to this, known employment growth in the City is expected to result in approximately \$438,000 in Wage Tax revenue. Partially offsetting these increases is a \$173,000 reduction in collections, better reflecting actual collection efforts.

Net Profits revenue is derived from a 1.25% tax on the net profits of business partnerships, professional associations, and limited liability corporations. Like the Wage Tax, this rate is set by the Delaware General Assembly and is not controlled by the City. As the majority of Net Profits revenues are not booked until Q3, the FY 2025 unaudited actuals (excluding a one-time \$508,000 accounting adjustment) were used as the basis for the FY 2027 budget of \$8.9 million.

**General Fund Revenues  
Fiscal Year 2027**

**WAGE AND NET PROFITS TAXES (Continued)**



## General Fund Revenues Fiscal Year 2027

### PROPERTY TAX

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Property Tax	\$45,653,504	\$45,521,404	\$45,373,913	\$43,788,030	(\$1,585,883)	-3.5%

\* Relative to FY 2026 budget.

**Basis:** Assessment rolls

**Critical Assumptions:** The Property Tax is the City of Wilmington’s second-largest revenue source, and the single largest revenue source with a tax rate directly controlled by the Mayor and City Council. FY 2027 Property Tax revenues are projected to total \$43.8 million, a decrease of nearly \$1.6 million (or 3.5%) from the FY 2026 budget. There is no proposed change to either the residential rate of 3.7413 mills (\$3.7413 per \$1,000 of assessed value) or the non-residential rate of 5.8276 mills (\$5.8276 per \$1,000 of assessed value).

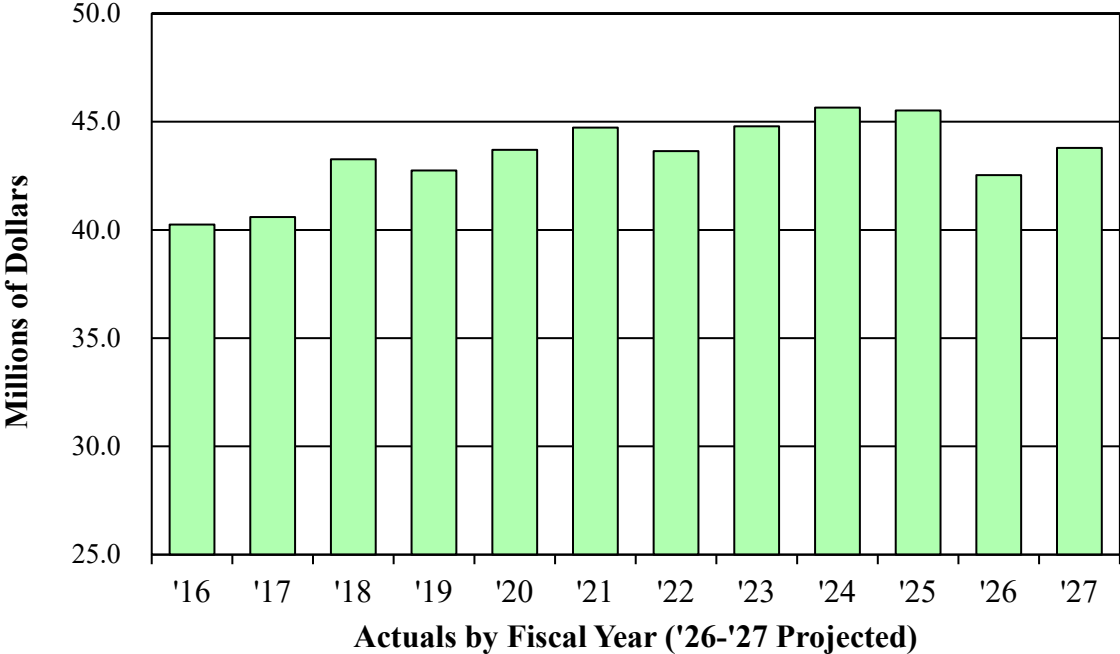
In FY 2025, New Castle County undertook a countywide property reassessment, the first total reassessment since 1983. (Previously, assessments on properties, including new properties, had been adjusted to, and reported in, 1983 dollars.) At the time of the approval of the FY 2026 budget, New Castle County provided assessed values of \$13.3 billion, or \$9.9 billion after exempt properties were excluded. Subsequent to this, property owners were given several months to appeal their assessments to New Castle County. As of February 2026, these appeals have reduced the total assessed value to \$12.9 billion, or \$9.6 billion after exempt properties are excluded; at the current property tax rates this is equivalent to a revenue loss of approximately \$770,000 relative to the FY 2026 budget.

Beyond this, more than 900 additional properties currently have outstanding appeals filed with New Castle County. As the County has yet to stipulate revised assessments for nearly 80% of these properties, the exact revenue impact is unknown. However, given that the County has rejected very few appeal requests, we expect that most of these outstanding appeals will be approved. Assuming the outstanding properties receive percentage reductions similar to those properties that have been approved, we expect additional revenue losses of approximately \$957,000. Combined with the known appeals described above, this results in net appeals losses of over \$1.7 million; this is equivalent to a nearly 4.0% increase in both the residential and non-residential property tax rates.

The budget also includes a reduction of \$257,000 for projected additional exemptions, partially offset by an additional \$53,000 due to the expiration of existing tax incentives. The usual 2.0% allowance for bad debt further reduces revenue by \$865,000. Lastly, one-time revenue from Penalty and Interest (which was waived in FY 2026) is expected to be \$1.4 million, which is up \$80,000 from the FY 2026 budget, and consistent with historical trends.

**General Fund Revenues  
Fiscal Year 2027**

**Property Tax**



## General Fund Revenues Fiscal Year 2027

### OTHER TAXES

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Other Taxes	\$9,229,970	\$10,920,948	\$9,442,550	\$10,052,115	\$609,565	6.5%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis / growth of local economy

**Critical Assumptions:** Other Taxes are projected to increase by nearly \$610,000 in FY 2027 relative to the prior-year budget. This includes the following:

**Franchise Fees** consists of 2% of the gross revenues from Delmarva Power electricity sales in the City (as Delmarva is the sole electricity distributor). This is projected to be \$905,000 in FY 2027, up slightly from FY 2026 and consistent with the FY 2025 actual.

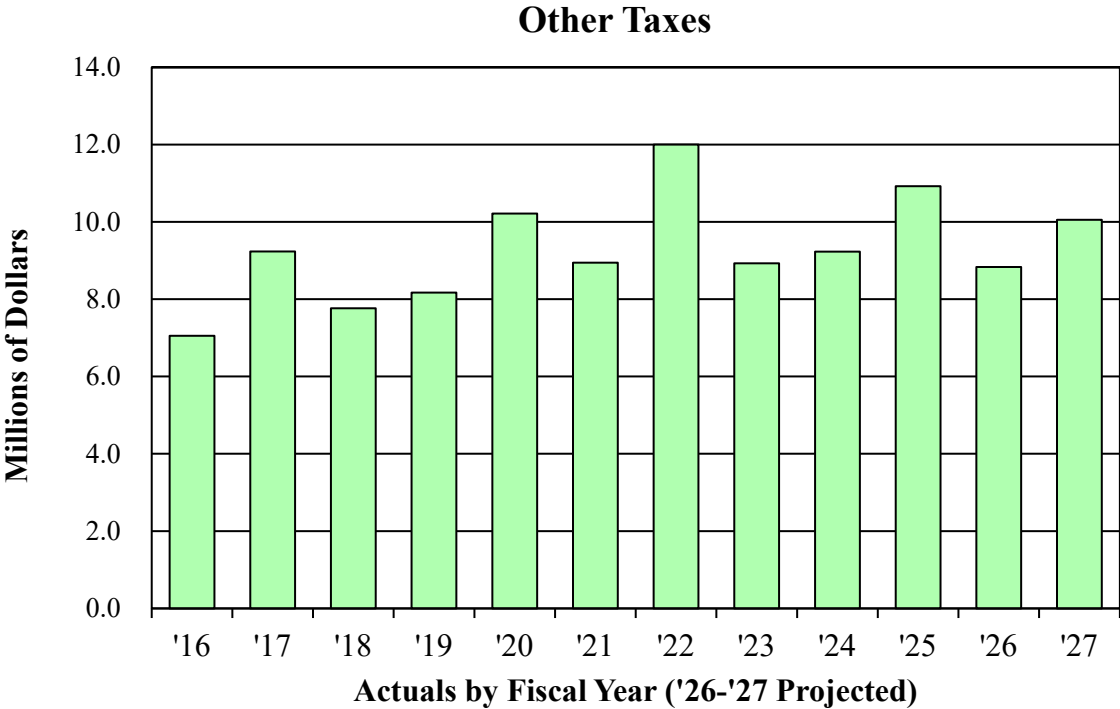
**Head Tax** revenues are derived from a tax paid by businesses based on the number of individuals they employ, with businesses paying \$15.00 per month for each employee above an exempted base of five. For FY 2027, revenues are projected to increase by nearly \$192,000, to a new total of \$3.2 million. This is equal to the FY 2026 Q2 WEFAC projection, reflecting the resumption of payments by a major employer after several years of nonpayment.

**Real Estate Transfer (Residential)** revenues are derived from a 1.5% tax on the selling price of residential real estate sales in the city. Even as residential transfer revenue has declined from its peak in FY 2022, it has remained larger than pre-COVID levels, with FY 2025 actuals of nearly \$4.0 million, and FY 2026 trending to greater than \$4.2 million. For FY 2027, revenues are projected to be \$4.2 million, an increase of nearly \$405,000 relative to the FY 2026 budget (and flat relative to the Q2 WEFAC projection). This is based on a residential real estate transfer regression model, which includes modest housing price growth and declines in mortgage rates, net of a one standard deviation reduction.

**Real Estate Transfer (Commercial)** revenues are derived from a 1.5% tax on the selling price of non-residential real estate sales in the city. Commercial transfers remained strong from FY 2023 through FY 2025, averaging over \$1.7 million a year. Revenues have slowed significantly during the first half of FY 2026, though commercial transfers tend to be inconsistent throughout the year (and lower-than-average revenues in an individual quarter are not unexpected). Consequently, the FY 2027 budget of \$1.7 million reflects a return to historically normal revenues.

**General Fund Revenues  
Fiscal Year 2027**

**OTHER TAXES (Continued)**



## General Fund Revenues Fiscal Year 2027

### LICENSES, PERMITS, AND FEES

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Licenses, Permits, & Fees	\$7,692,115	\$9,514,627	\$9,891,119	\$12,875,635	\$2,984,516	30.2%

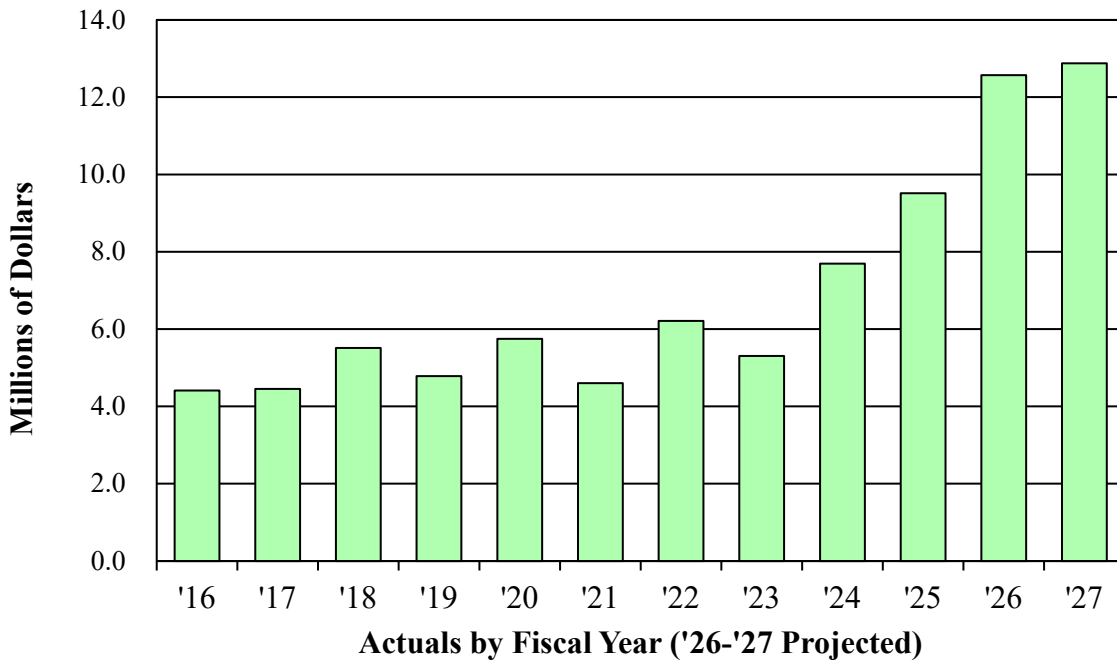
\* Relative to FY 2026 budget.

**Basis:** Trend analysis / growth of local economy

**Critical Assumptions:** In total, Licenses, Permits, & Fees revenues are up nearly \$3.0 million compared to the FY 2026 budget. Business License revenues (derived from licenses obtained by businesses wishing to operate in the city) are projected to increase by \$278,000, to a new total of nearly \$3.5 million, driven in large part by improved Licenses and Inspections enforcement efforts. Conversely, Permit revenues are projected to be down \$136,000 relative to last year’s budget, reflecting a return to historically average levels. Fees revenues (sourced from a variety of charges, including parking meter fees and utility street cut fees) are projected to rise \$82,000 relative to the FY 2026 budget, and \$18,000 from the Q2 FY 2025 WEFAC year-end projection. This increase is mainly due to Parking Meter fees and Property Maintenance fees, which are trending slightly higher than budget.

Finally, with the Wilmington Fire Department taking EMS operations (previously provided by Trinity Health) in-house, the City has begun billing for EMS services. Based on data provided by Speclin, the City’s EMS billing contractor, FY 2026 revenues are expected to reach nearly \$4.8 million (or \$2.3 million higher than the FY 2026 budget, which was conservatively based on revenue data from Trinity Health). Given that the City now has additional experience with EMS operations and billing, and is fully certified to bill Medicare, Medicaid, and commercial insurers, Speclin projects that EMS revenues will grow to nearly \$5.3 million in FY 2027, a \$2.8 million increase from the FY 2026 budget, and a \$437,000 increase from the Q2 FY 2026 WEFAC projection.

### Licenses, Permits, & Fees



## General Fund Revenues Fiscal Year 2027

### FINES

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Fines	\$7,939,595	\$4,587,134	\$7,346,322	\$5,320,635	(\$2,025,687)	-27.6%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis

**Critical Assumptions:** Fines are projected to total \$5.3 million, which is \$2.0 million down from the FY 2026 budget, and \$174,000 down from the Q2 FY 2026 WEFAC projection. This consists of the following:

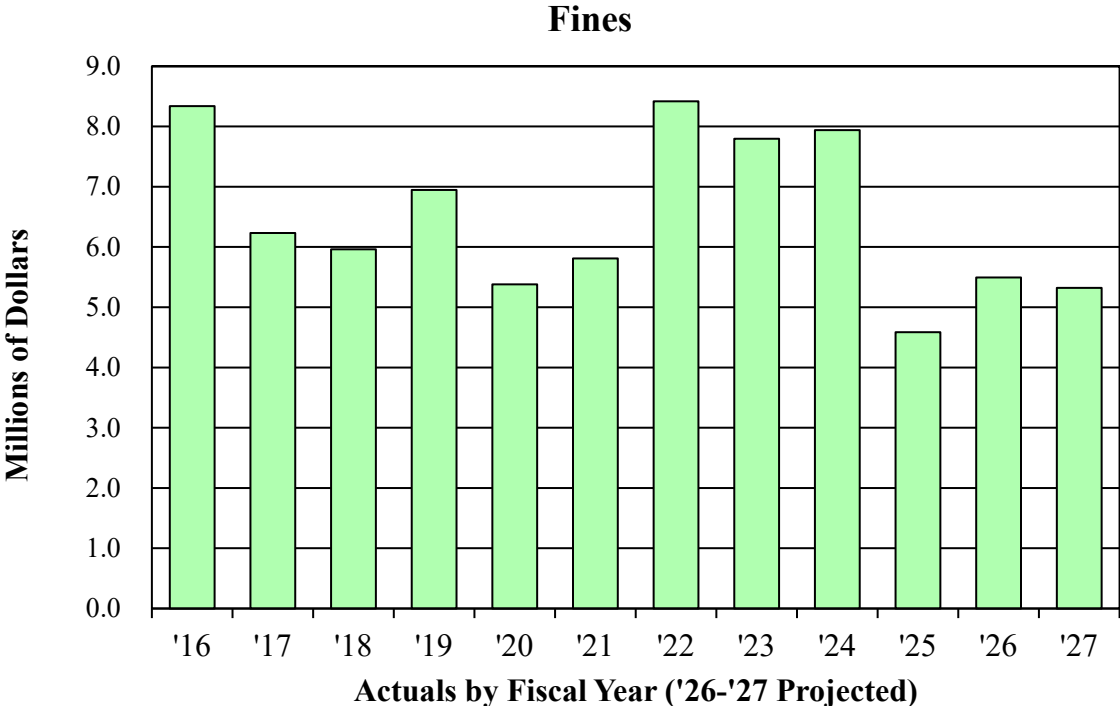
**Criminal / Instant Ticket** revenues are composed of State Criminal Fines remittances and the L&I Instant Ticketing Program (which involves L&I inspectors issuing tickets for violations of the City’s sanitation codes). Criminal Fines are budgeted to decrease by \$18,000, based on Q2 FY 2026 WEFAC projections. Conversely, Instant Ticket revenues are projected to increase by nearly \$213,000. This is based on historically average instant ticket revenues plus approximately \$180,000 in L&I civil penalties revenues (which were previously included in the category of “Miscellaneous Revenues” and were unbudgeted in FY 2026).

**Red Light** revenues are derived from the City’s Red Light Camera Safety Program, which issues citations to drivers who fail to stop at red lights in the city. In total, revenues are projected to be \$2.0 million, which is down \$2.2 million from the FY 2025 budget and \$313,000 from the Q2 FY 2026 WEFAC projection. This is 54% down from the pre- FY 2025 average of \$4.4 million, and continues the lower-than-expected revenues seen in both FY 2025 and FY 2026. Finance believes these reduced revenues are the result of a larger-than-normal number of cameras being offline, and does not expect to see this issue resolved in FY 2027. Revenue losses from tickets not being issued in FY 2025 and FY 2026 will continue into the next several years, as roughly half of tickets are paid a year or more after being issued. For FY 2027, this is projected to result in an additional collections loss of \$313,000 relative to FY 2026.

**Parking** revenues are derived from fines from parking violations and booting fees, and are projected to be nearly \$2.7 million, down just slightly from the FY 2026 budget. This is equal to the Q2 FY 2026 WEFAC year-end projection, and roughly consistent with the FY 2025 actual (which would have been approximately \$2.8 million exclusive of one-time adjustments to accounts receivable).

**General Fund Revenues  
Fiscal Year 2027**

**FINES (Continued)**



## General Fund Revenues Fiscal Year 2027

### INTEREST

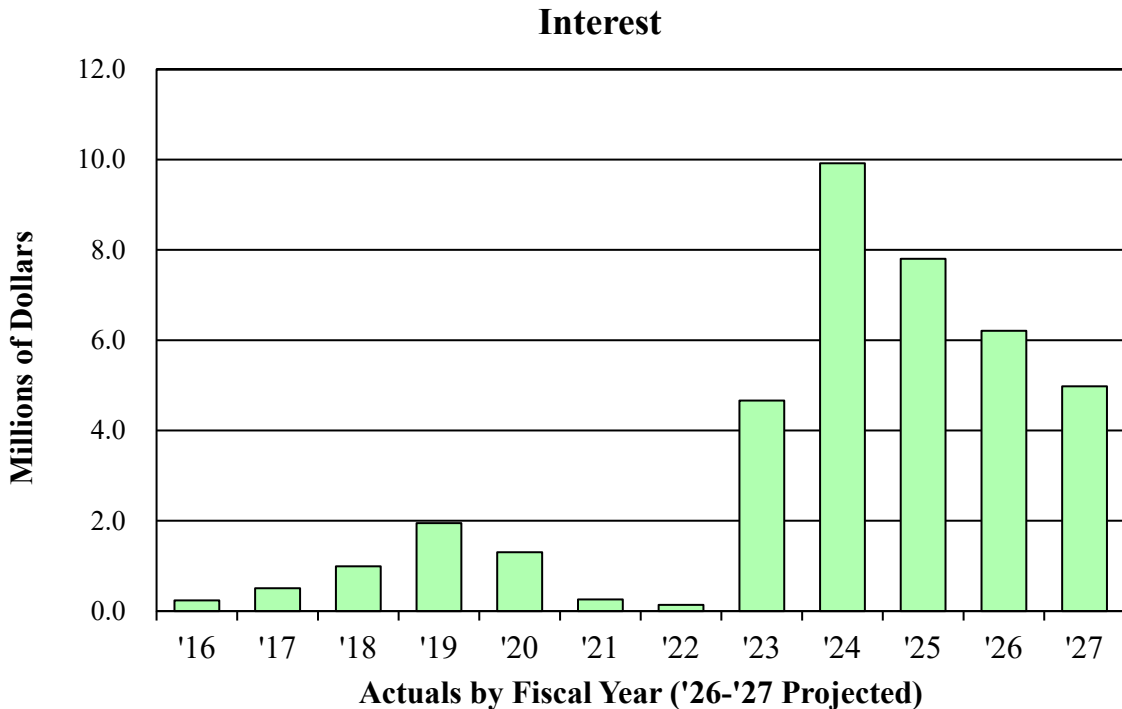
General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Interest	\$9,918,184	\$7,801,443	\$5,206,000	\$4,976,736	(\$229,264)	-4.4%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis / interest rate projections / bond issuance

**Critical Assumptions:** By investing in CDs and interest-bearing checking accounts, the City earns interest on its cash balances. The FY 2026 budget of \$5.2 million was based on an annualized earnings rate of approximately 3.3%, which assumed that the Federal Reserve would undertake several rate reductions during the course of the year. As of the end of Q2 FY 2026, the annualized average rate on investments is better than budgeted, at 3.8%, for a projected FY 2026 year end actual of \$6.2 million.

Rates are expected to decline in FY 2027, resulting in an FY 2027 projected average rate of approximately 3.16%, based on interest estimates from the Federal Reserve. When combined with additional reductions to the City's fund balances as the City spends down the proceeds of the FY 2026 Q2 capital borrowing, FY 2027 interest earnings are projected to be slightly below \$5.0 million. This is \$229,000 down from the FY 2026 budget, and \$1.2 million down from the Q2 FY 2026 WEFAC year-end projection.



## General Fund Revenues Fiscal Year 2027

### OTHER REVENUES

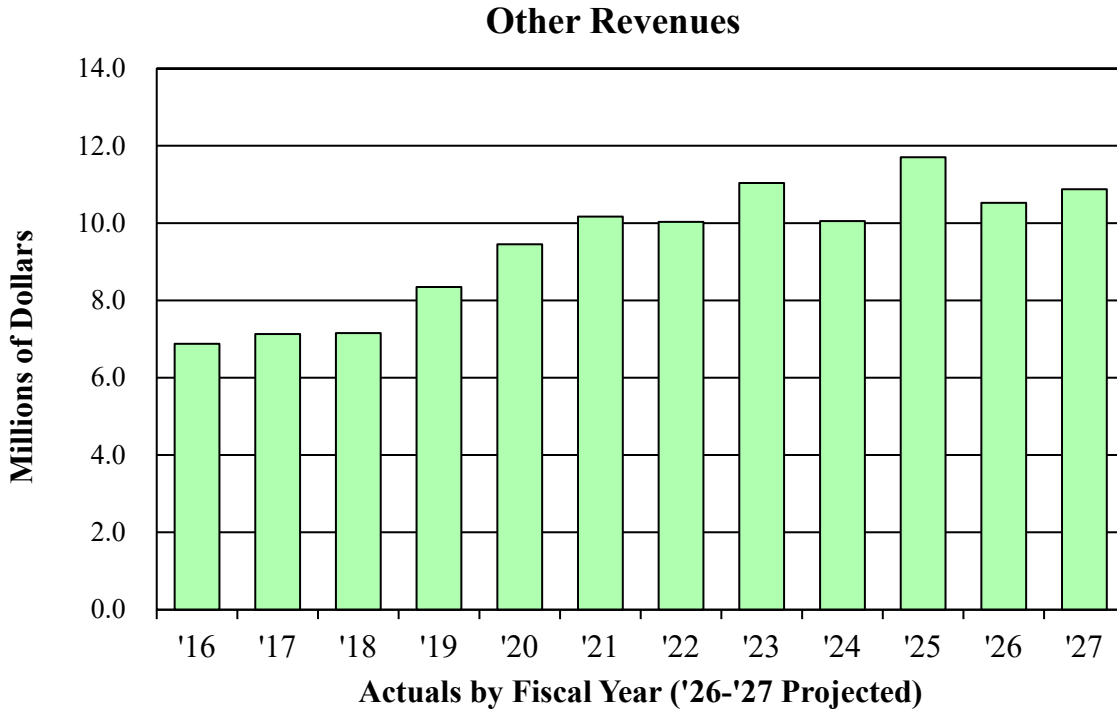
General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Other Revenues	\$10,054,096	\$11,705,021	\$10,380,146	\$10,874,657	\$494,511	4.8%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis / contracts

**Critical Assumptions:** Other Revenues is comprised of Rentals, General Government Charges, Indirect Costs, and other miscellaneous revenues. In total, this category is projected to be up a net \$495,000 from the FY 2026 budget. Rentals and Concessions are projected to remain flat, while General Government Charges (which includes a variety of fees and charges, such as vacant property registrations) are projected to decrease by \$54,000 relative to the FY 2026 budget, with this decrease spread across a number of smaller revenue lines, including false alarm reduction fees, sales of accident forms, and court costs.

Finally, Indirect Costs, which are charges to the Water/Sewer Fund reimbursing costs incurred by the General Fund in support of the water, sewer, and stormwater utilities, are budgeted to increase by \$549,000 relative to FY 2026, based on the Black & Veatch indirect costs model.



## General Fund Revenues Fiscal Year 2027

### TASK FORCE REVENUES

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Task Force Revenues	\$11,929,072	\$13,368,838	\$12,408,649	\$14,012,079	\$1,603,430	12.9%

\* Relative to FY 2026 budget.

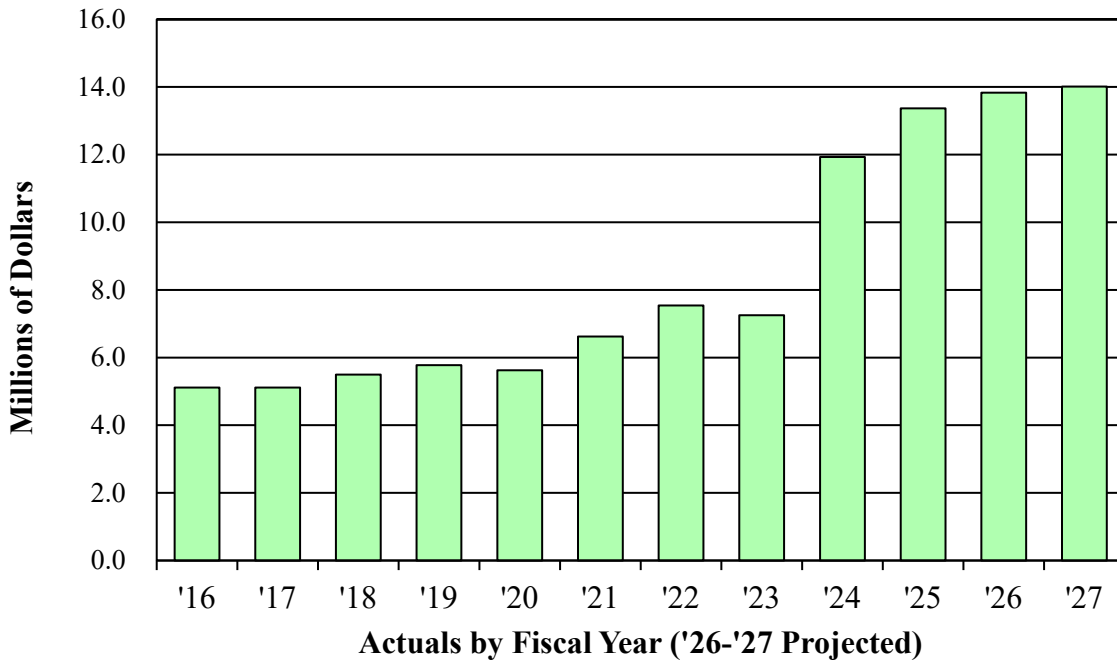
**Basis:** Estimates from State of Delaware / trend analysis / State agreements

**Critical Assumptions:** Task Force Revenues are the revenue sources that were created as a result of the Governor’s Task Force, which took effect in FY 2004. As a result, each county seat in the state (which includes Wilmington, as the county seat of New Castle County) receives the revenue derived from the State filing fee for corporations and limited liability companies (LLC). The State also passed enabling legislation that allowed the City to create a 2% Lodging Tax and a 2% Natural Gas Franchise Fee on gross sales of natural gas in the City. In total, Task Force Revenues are projected to be \$14.0 million, which is up \$1.6 million from the FY 2026 budget, and nearly \$183,000 up from the Q2 FY 2026 WEFAC projection.

The largest Task Force revenues, Corporate Filing Tax and the LLC Filing Tax, are projected to see budget-to-budget increases of \$516,000 and \$804,000 respectively; this is up \$89,000 and \$136,000 from the Q2 FY 2025 WEFAC projection, reflecting the stronger-than-expected revenues seen both before, and after, the Q2 WEFAC meeting. This level of revenue is budgeted to continue into FY 2027, though no additional growth is expected, as DEFAC projects these revenues to be flat (or nearly flat) in FY 2027.

In addition, Lodging Tax is projected to increase by \$207,000 relative to budget, based on historical trends; this is consistent with the FY 2024 and FY 2025 actuals, along with the Q2 FY 2026 WEFAC projection, all of which were greater than \$1.0 million. Finally, Natural Gas Tax is projected to increase by \$76,000 relative to the FY 2026 budget, based on historical averages.

### Task Force Revenues



## General Fund Revenues Fiscal Year 2027

### COUNTY SEAT RELIEF PACKAGE

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
County Seat Relief	\$12,662,664	\$13,558,855	\$12,943,173	\$14,483,583	\$1,540,410	11.9%

\* Relative to FY 2026 budget.

**Basis:** Estimates from State of Delaware / trend analysis

**Critical Assumptions:** The County Seat Relief Package is a bundle of escalating revenue enhancements, first received by the City in FY 2007. These revenues built upon the Governor’s Task Force and were intended to provide further diversification to support the three county seats in the State of Delaware. The FY 2027 projection totals a combined \$14.5 million, up \$1.5 million from the FY 2026 budget, and \$278,000 from the Q2 FY 2026 WEFAC projection. Three of the component revenues are passthroughs of State and County corporate filing fees:

**Statutory Trust Filing Fees,** which are capped at \$1.0 million, and unchanged from prior years.

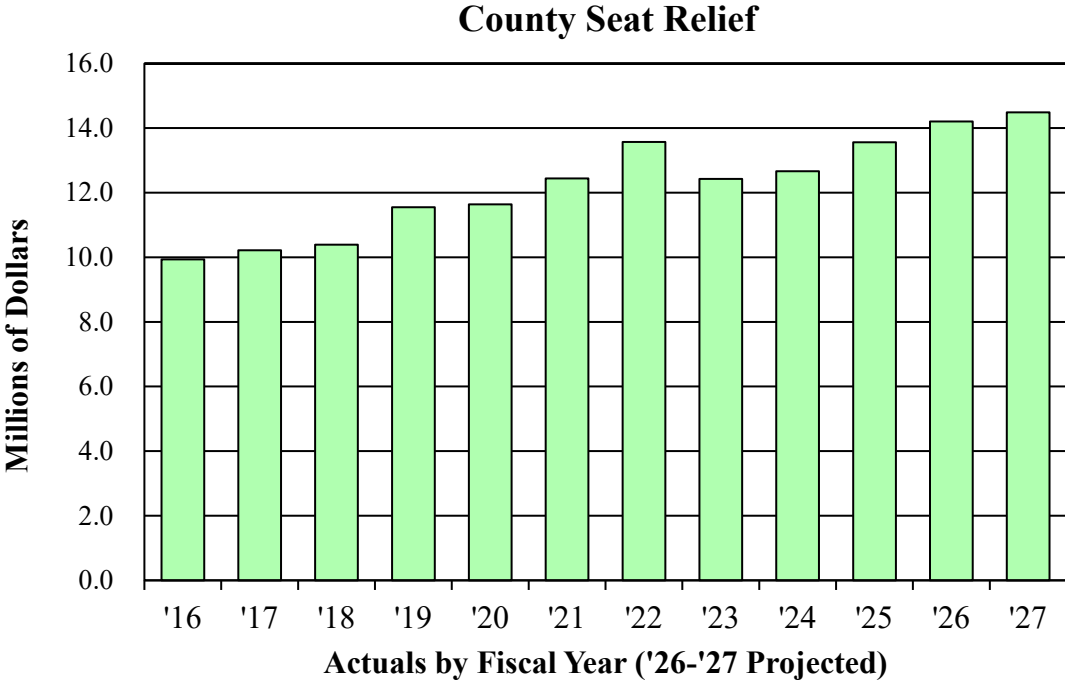
**New Castle County Corporate Filing Fees** are projected to be up \$310,000 relative to the FY 2026 budget and \$82,000 relative to the Q2 FY 2026 WEFAC projection, reflecting the stronger-than-expected revenues seen during FY 2026. This level of revenue is budgeted to continue into FY 2027, though no additional growth is expected, as DEFAC projects these revenues to be flat in FY 2027.

**Uniform Commercial Code (UCC) Filing Fees** are projected to be up \$976,000 relative to the FY 2026 budget and \$196,000 relative to the Q2 FY 2026 WEFAC projection, reflecting the stronger-than-expected revenues seen during FY 2026. This level of revenue is budgeted to continue into FY 2027, though no additional growth is expected, as DEFAC projects these revenues to be flat in FY 2027.

The final component is a **Payment in Lieu of Taxes (PILOT)** on what would usually be tax-exempt, State-owned properties in the City. For FY 2027, the PILOT is budgeted to be nearly \$3.6 million, which is equal to the PILOT payment the City received in FY 2026.

**General Fund Revenues  
Fiscal Year 2027**

**COUNTY SEAT RELIEF PACKAGE (Continued)**



## General Fund Revenues Fiscal Year 2027

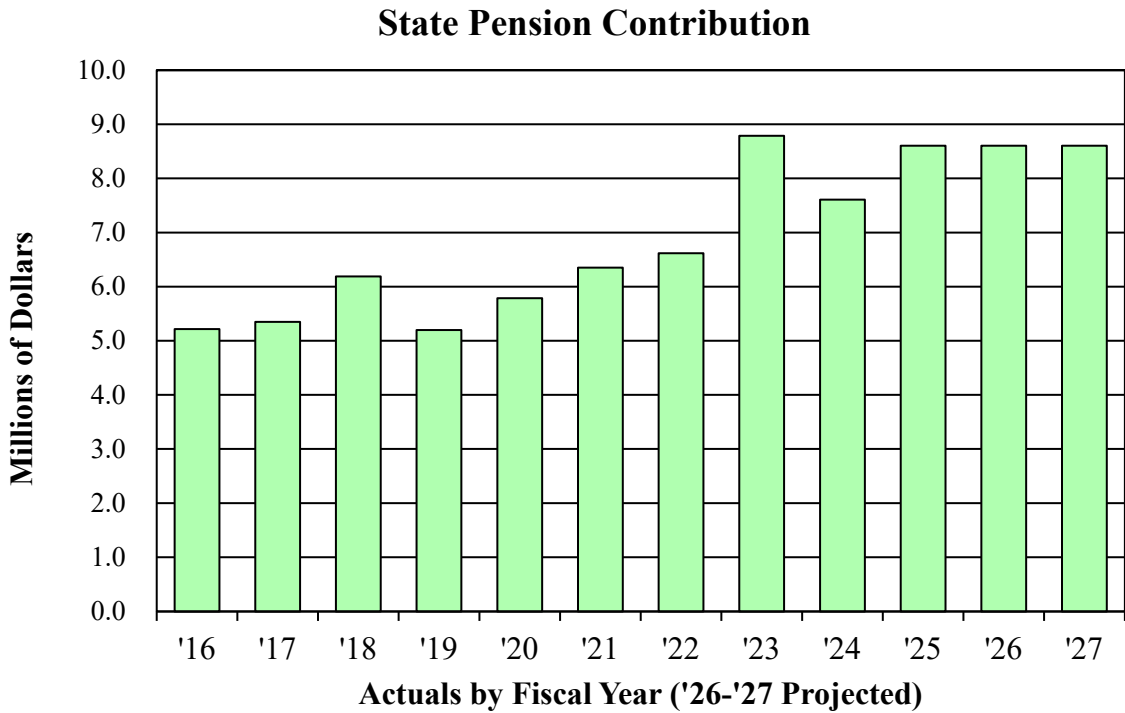
### STATE PENSION CONTRIBUTION

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
State Pension Contribution	\$7,609,202	\$8,605,223	\$7,220,492	\$8,605,223	\$1,384,731	19.2%

\* Relative to FY 2026 budget.

**Basis:** Estimates from State of Delaware

**Critical Assumptions:** The State Pension Contribution is a pass-through grant from the State of Delaware that is offset against an equal amount appropriated for pension contribution expenses in the Fire and Police Departments. For FY 2027, this is projected to be \$9.0 million, or \$1.4 million up from the FY 2026 budget, and equal to the FY 2025 actual.



## General Fund Revenues Fiscal Year 2027

### STATE PORT DEBT REIMBURSEMENT

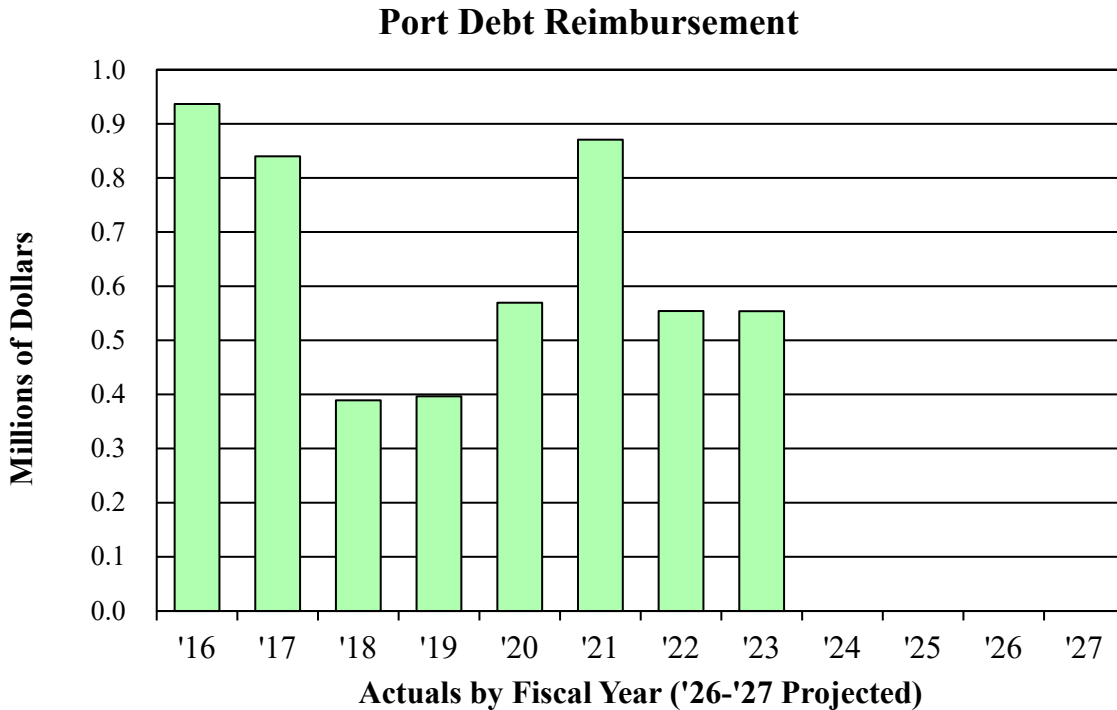
General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Port Debt Reimbursement	\$0	\$0	\$0	\$0	\$0	0.0%

\* Relative to FY 2026 budget.

**Basis:** Debt schedules

**Critical Assumptions:** The State Port Debt Reimbursement is related to the 1996 sale of the Port from the City to the State. Per the sale agreement, the outstanding Port debt remained as a liability on the City's books. In 2018, the State entered into a long-term Port lease agreement with Gulftainer, and subsequently provided the City with full payment for the outstanding debt. The City amortized these funds, and continued to book offsetting Port Debt Reimbursement revenue.

In FY 2020, the City refinanced the outstanding bonds, which are scheduled to be paid down in FY 2032. However, the reimbursement continued as originally scheduled, with the final payment booked in FY 2023 (when the associated debt was originally expected to be fully repaid). As these payments are now complete, there is no budgeted revenue in FY 2027 or beyond.



## General Fund Revenues Fiscal Year 2027

### TRANSFERS AND USE OF FUND BALANCE

General Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Transfers and Use of Fund Balance	\$275,000	\$275,000	\$275,000	\$1,927,206	\$1,652,206	600.8%

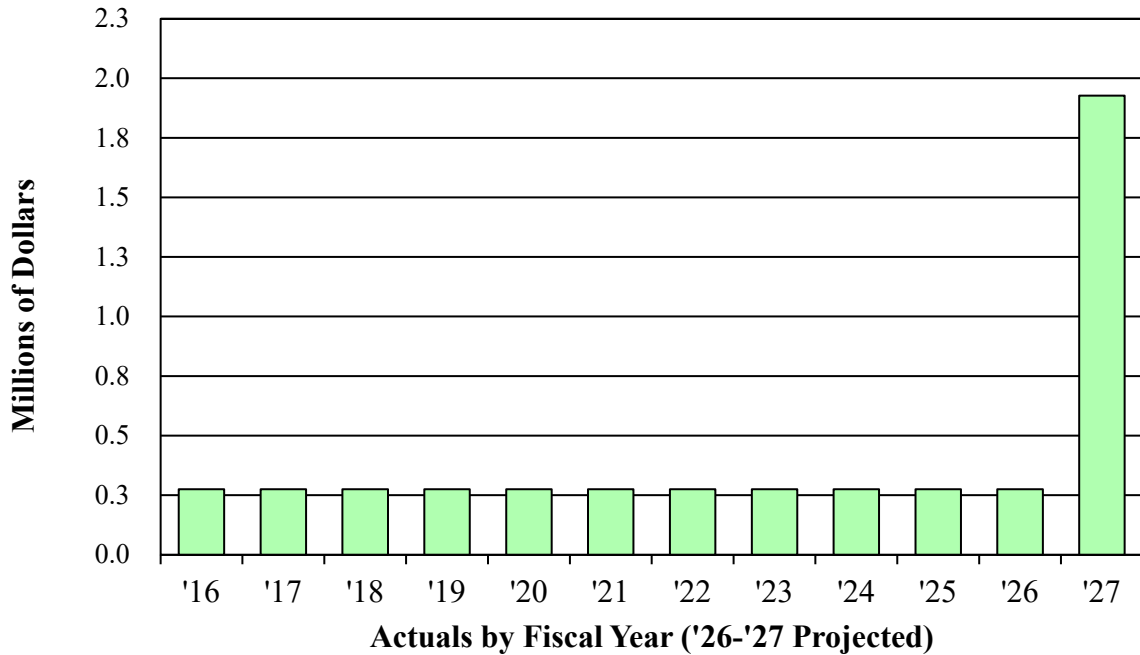
\* Relative to FY 2026 budget.

**Basis:** Authorized transfers from other funds / budgeted expenditures minus projected revenues

**Critical Assumptions:** As the operating budget must be balanced per the City charter, FY 2027 includes a one-time use of nearly \$1.7 million from the General Fund’s Tax Stabilization Reserve. This is sufficient to cover the projected revenue shortfall based on projected revenues net of the proposed General Fund expenditures of \$212.6 million.

The projection also includes the usual \$275,000 transfer from the Wilmington Parking Authority (WPA).

### Transfers and Use of Fund Balance



Actuals in FY 2016 to FY 2026 include only the annual \$275,000 transfer from the Wilmington Parking Authority. FY 2027 includes a one-time use of nearly \$1.7 million from the General Fund’s Tax Stabilization Reserve.

## Special Funds Revenues Fiscal Year 2027

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Municipal Street Aid	\$1,740,684	\$1,152,077	\$1,170,154	\$1,157,802	(\$12,352)	-1.1%
CDBG	1,888,414	1,827,766	2,200,282	2,211,927	11,645	0.5%
Comcast Franchise	827,386	885,795	779,513	820,980	41,467	5.3%
Emergency Shelter	63,286	60,733	197,226	198,976	1,750	0.9%
Workforce Investment	570,702	570,702	874,583	874,583	0	0.0%
Parks Assistance	1,331,094	1,331,094	1,283,478	1,283,478	0	0.0%
Parks Trust Fund	116,476	116,476	118,292	118,292	0	0.0%
SALLE / Other Grants	2,477,281	2,924,110	651,906	1,561,747	909,841	139.6%
Pension Administration	5,863,453	6,284,717	6,816,576	7,185,567	368,991	5.4%
Home Partnership	587,402	607,821	572,519	573,029	510	0.1%
HOPWA	743,122	724,158	951,239	952,084	845	0.1%
Miscellaneous Grants	676,350	256,791	347,299	286,325	(60,974)	-17.6%
<b>Total Revenues</b>	<b>\$16,885,650</b>	<b>\$16,742,240</b>	<b>\$15,963,067</b>	<b>\$17,224,790</b>	<b>\$1,261,723</b>	<b>7.9%</b>

Special Funds Revenues consist of supplemental revenues derived from non-taxation sources such as Federal and State grants and endowments, as well as the City's Comcast franchise fee. For FY 2027, total Special Funds revenue is budgeted to be **\$17,224,790**, a net increase of nearly \$1.3 million, or 7.9%, above the FY 2026 budget.

### MUNICIPAL STREET AID

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Municipal Street Aid	\$1,740,684	\$1,152,077	\$1,170,154	\$1,157,802	(\$12,352)	-1.1%

**Basis:** State of Delaware grant award letter

**Critical Assumption:** This grant is used to offset electricity costs for street lighting and is anticipated to decrease by \$12,000 compared to the FY 2026 level.

### COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
CDBG	\$1,888,414	\$1,827,766	\$2,200,282	\$2,211,927	\$11,645	0.5%

**Basis:** Estimate from Federal Government (HUD)

**Critical Assumption:** The Federal Community Development Block Grant (CDBG) Program supports community development activities to build stronger and more resilient communities. Funding is budgeted to increase slightly compared to the FY 2026 award.

\* Relative to FY 2026 budget.

## Special Funds Revenues Fiscal Year 2027

### COMCAST FRANCHISE FEES

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Comcast Franchise	\$827,386	\$885,795	\$779,513	\$820,980	\$41,467	5.3%

**Basis:** Trend analysis and growth of local economy

**Critical Assumption:** Comcast Franchise Fees revenue consists of 5.0% of gross revenues from cable television service sales in the City. In Wilmington, Comcast is currently the only provider of cable TV service. Beginning in FY 2014, Franchise Fees were budgeted as a special revenue fund, the result of City Council transferring the Comcast franchise revenue into the CATV Fund. For FY 2027, revenues are expected to be \$41,000 larger than the FY 2026 budget, though down approximately \$8,000 from the projected FY 2026 actual of \$829,000. This reflects a slowing of the ongoing decline in cable subscribers, with annual declines of 1.0% expected going forward.

### EMERGENCY SHELTER GRANTS (ESG)

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Emergency Shelter	\$63,286	\$60,733	\$197,226	\$198,976	\$1,750	0.9%

**Basis:** Estimate from Federal Government (HUD)

**Critical Assumption:** This ESG program is intended to assist in the operation and rehabilitation of emergency and transitional shelters. It is expected to increase slightly in FY 2027.

### WORKFORCE INVESTMENT BOARD GRANT

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Workforce Investment	\$570,702	\$570,702	\$874,583	\$874,583	\$0	0.0%

**Basis:** Estimate from State of Delaware

**Critical Assumption:** The Workforce Investment Board Grant provides funding for the City's Youth Career Development Program. Revenues are expected to remain flat in FY 2027.

\* Relative to FY 2026 budget.

## Special Funds Revenues Fiscal Year 2027

### PARKS ASSISTANCE

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Parks Assistance	\$1,331,094	\$1,331,094	\$1,283,478	\$1,283,478	\$0	0.0%

**Basis:** Estimate from Federal Government

**Critical Assumption:** These funds are used for the Summer and Evening Food Programs. Funding is currently projected to remain flat in the FY 2027 budget.

### PARKS TRUST FUND

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Parks Trust Fund	\$116,476	\$116,476	\$118,292	\$118,292	\$0	0.0%

**Basis:** Trust Administrator / trust guidelines

**Critical Assumption:** Revenues are derived from a private trust and are based on qualified parks expenditures.

### STATE AID TO LOCAL LAW ENFORCEMENT (SALLE) / OTHER LAW ENFORCEMENT GRANTS

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
SALLE / Other Grants	\$2,477,281	\$2,924,110	\$651,906	\$1,561,747	\$909,841	139.6%

**Basis:** State of Delaware and U.S. Department of Justice awards based on committee recommendations / contractual payments for School Resource Officers (SROs)

**Critical Assumption:** These grants are expected to increase by \$910,000 relative to the FY 2026 budget due to salary and benefit cost increases.

### PENSION ADMINISTRATION

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Pension Administration	\$5,863,453	\$6,284,717	\$6,816,576	\$7,185,567	\$368,991	5.4%

**Basis:** Estimates from Pension Coordinator

**Critical Assumption:** Funding represents amounts equal to the expected administrative costs of the various pension plans of the City, along with the medical costs incurred for eligible retirees, and is derived from the income of the pooled pension assets.

\* Relative to FY 2026 budget.

## Special Funds Revenues Fiscal Year 2027

### HOME PARTNERSHIP FUND

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Home Partnership	\$587,402	\$607,821	\$572,519	\$573,029	\$510	0.1%

**Basis:** Estimate from Federal Government (HUD)

**Critical Assumption:** The Home Partnership Program is awarded through HUD and is expected to increase slightly in FY 2027.

### HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS GRANT (HOPWA)

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
HOPWA	\$743,122	\$724,158	\$951,239	\$952,084	\$845	0.1%

**Basis:** Estimate from Federal Government (HUD)

**Critical Assumption:** The Housing Opportunities for Persons With AIDS is a Federal program dedicated to the housing needs of people living with HIV/AIDS and their families. The budget is expected to increase slightly FY 2027.

### MISCELLANEOUS GRANTS

Special Funds Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Miscellaneous Grants	\$676,350	\$256,791	\$347,299	\$286,325	(\$60,974)	-17.6%

**Basis:** State of Delaware award letters

**Critical Assumption:** Miscellaneous Grants consists of the combined total of two grants: the Emergency Management Performance Grant (\$88,325 in FY 2027, down \$60,974 from FY 2026) and the State Fire Grant (\$198,000 in FY 2027, unchanged). For FY 2024, this also included \$43,305 in ARPA funding; however, no ARPA revenues are included in FY 2025 or beyond.

\* Relative to FY 2026 budget.

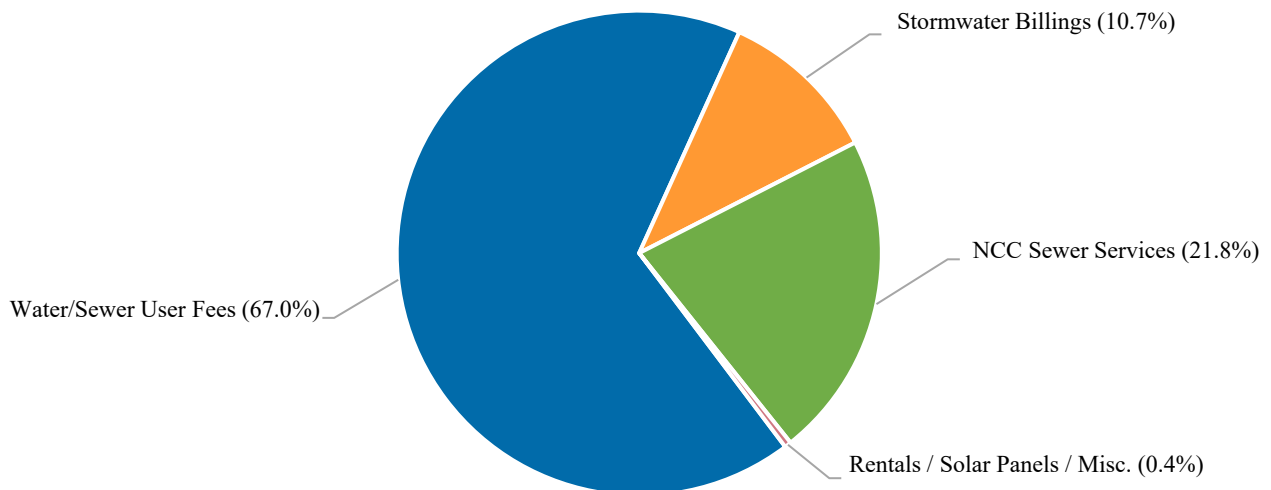
## Water / Sewer Fund Revenues Fiscal Year 2027

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Water/Sewer User Fees	\$66,935,408	\$69,839,004	\$65,898,968	\$70,888,479	\$4,989,511	7.6%
Stormwater Billings	3,035,387	9,553,996	10,763,185	11,310,751	547,566	5.1%
NCC Sewer Services	18,841,058	23,645,843	22,911,000	23,063,000	152,000	0.7%
Rentals/Miscellaneous	464,635	469,852	453,000	467,000	14,000	3.1%
Solar Panel Revenues	0	0	0	0	0	0.0%
<b>Total Revenues</b>	<b>\$89,276,488</b>	<b>\$103,508,695</b>	<b>\$100,026,153</b>	<b>\$105,729,230</b>	<b>\$5,703,077</b>	<b>5.7%</b>

Total Water / Sewer Fund revenue is budgeted to be **\$105,729,230**, an increase of \$5.7 million, or 5.7%, above the FY 2026 budget.

The net change by revenue category is discussed in detail below.

### Water/Sewer Fund Revenues Fiscal Year 2027



## Water / Sewer Fund Revenues Fiscal Year 2027

### WATER/SEWER USER FEES

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Water/Sewer User Fees	\$66,935,408	\$69,839,004	\$65,898,968	\$70,888,479	\$4,989,511	7.6%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis / management initiatives

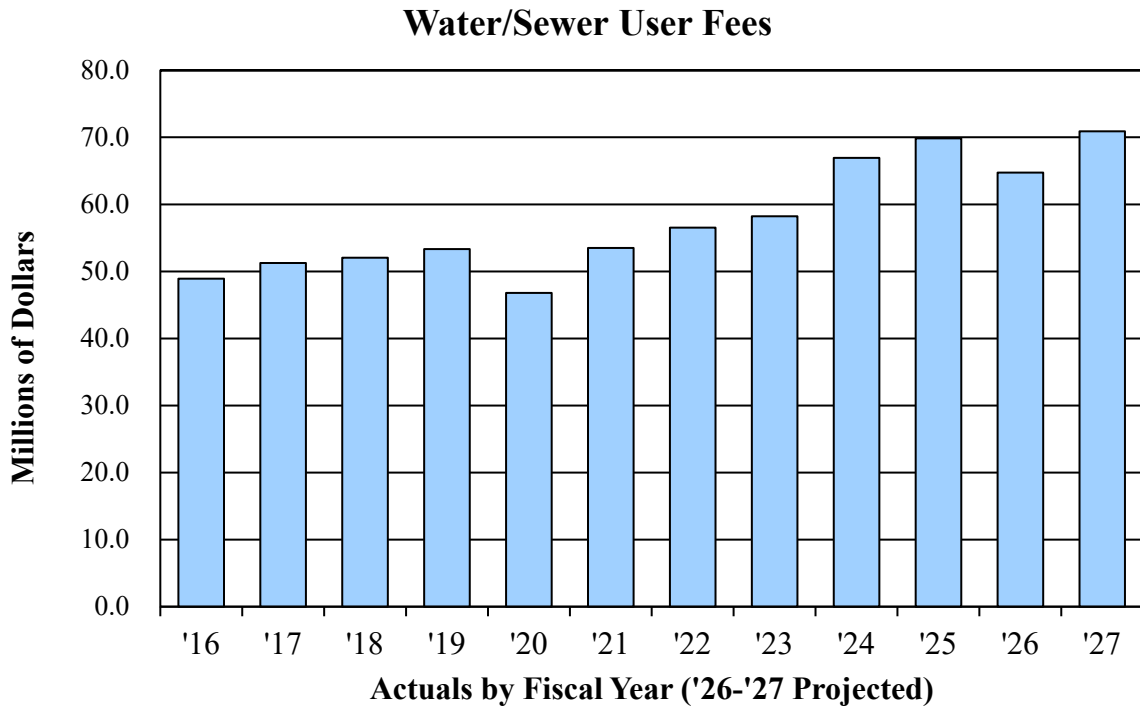
**Critical Assumptions:** Water/Sewer User Fees are the direct charges to customers for Inside-City water and sewer services, as well as Outside-City water services. For FY 2027, Water/Sewer Fees are projected to total nearly \$70.9 million, an increase of nearly \$5.0 million from the FY 2026 budget. Per Black & Veatch estimates, FY 2027 base revenues will be \$63.3 million, up \$270,000 from the FY 2026 budgeted base, which is inclusive of the effects of a 5.5% rate increase included in FY 2026 and various accrual adjustments. Added to this base is a change to the sewer factor, which determines the ratio of sewer charges relative to water charges for Inside City customers. For FY 2027, this factor is being changed from 73.15% to 74.0%; net of bad debt, this is projected to increase revenue by \$160,184. For the typical Inside City residential customer using 4,000 gallons per month, this sewer factor adjustment is equivalent to an increase of \$0.35 per month.

The budget also includes the impact of a 9.95% FY 2027 rate increase on Inside City water, Inside City sewer, and Outside City Water charges. Combined, these rate increases yield \$6.0 million in additional revenue, net of bad debt. For the typical Inside City residential customer, this is an increase of \$7.36 per month, inclusive of the increase for the sewer factor adjustment.

In addition, special sewer fees are projected to provide \$2.2 million (down \$59,000 from FY 2026), and penalty and interest will provide nearly \$1.9 million (unchanged from the FY 2026 budget, but up \$491,000 relative to the Q2 FY 2026 WEFAC projection, as penalty and interest was waived for part of FY 2026). Finally, the projection includes a \$3.5 million offset for bad debt, up \$1.6 million from the FY 2026 budget, which is largely the result of increasing the bad debt rate from 3.0% to 5.0%, consistent with historical actuals.

**Water / Sewer Fund Revenues  
Fiscal Year 2027**

**WATER/SEWER USER FEES (Continued)**



Actuals in FY 2024 reflect a one-time accounting adjustment for uncollectable Army Corps of Engineers stormwater billings; this nets against reductions in the Stormwater Billings group. Actuals in FY 2025 include a one-time \$5.3 million PFAS settlement with 3M.

## Water / Sewer Fund Revenues Fiscal Year 2027

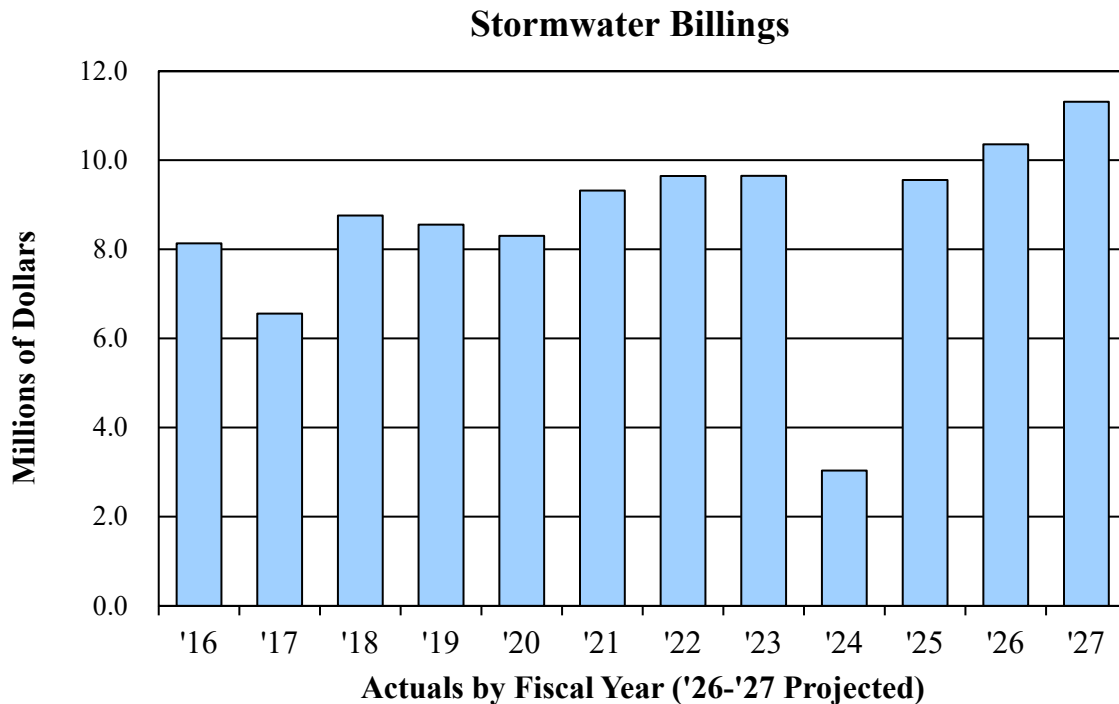
### STORMWATER BILLINGS

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Stormwater Billings	\$3,035,387	\$9,553,996	\$10,763,185	\$11,310,751	\$547,566	5.1%

\* Relative to FY 2026 budget.

**Basis:** Trend analysis / management initiatives

**Critical Assumptions:** Stormwater Billings are the revenues derived from the Stormwater Property Fee, which is charged to all property owners in the City. The fee is not based on a consumption factor, but rather on the size of the property and the characteristics of associated land and buildings as they relate to the generation of stormwater runoff. Base Stormwater Billings for FY 2027 are nearly \$10.9 million and are \$142,000 up from the FY 2026 budget base revenues. Added to this base revenue is the impact of a 9.95% rate increase, which is projected to yield nearly \$956,000 in additional revenue, net of bad debt. For the typical City residential customer this is an increase of \$0.59 per month. Finally, the base reduction for bad debt is expected to increase by \$28,000, to a new total of \$595,000, based on a bad debt rate 5% (which is unchanged from FY 2026).



Actuals in FY 2024 reflect a one-time accounting adjustment for uncollectable Army Corps of Engineers billings; this nets against increases in the Direct User Fees group.

## Water / Sewer Fund Revenues Fiscal Year 2027

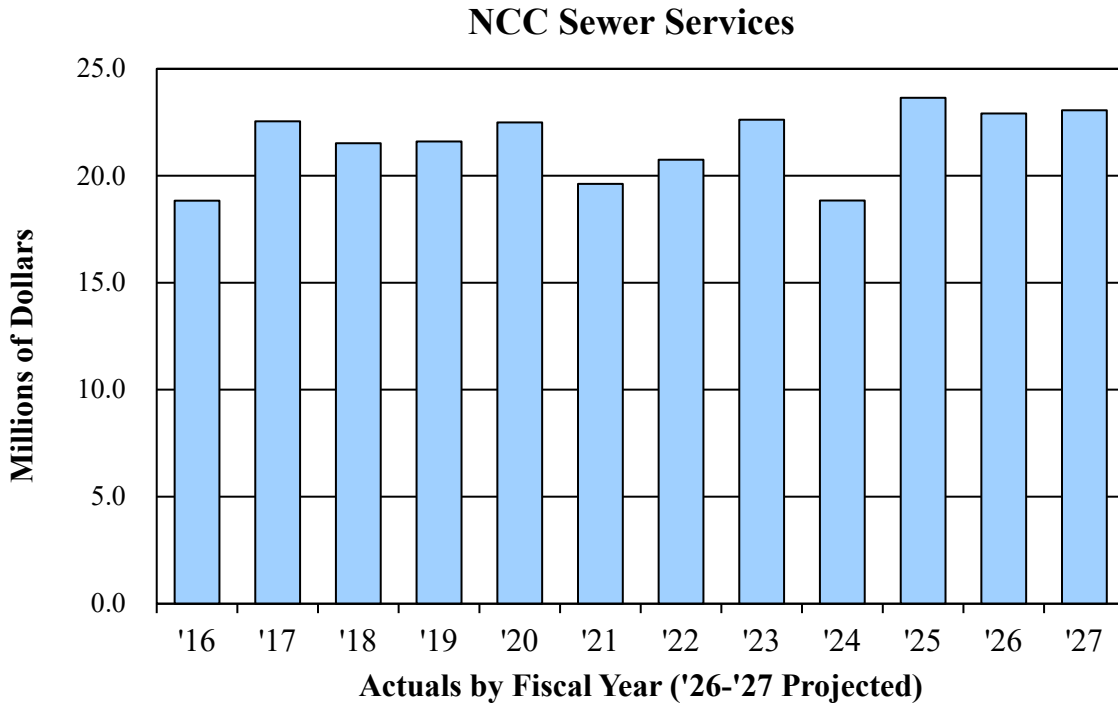
### NEW CASTLE COUNTY SEWER SERVICES

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
NCC Sewer Services	\$18,841,058	\$23,645,843	\$22,911,000	\$23,063,000	\$152,000	0.7%

\* Relative to FY 2026 budget.

**Basis:** Contract with New Castle County

**Critical Assumptions:** New Castle County Sewer is the revenue associated with the City’s treatment of sewage from New Castle County. Based on Black & Veatch’s analysis of the contract between the City and County, FY 2027 revenues are expected to be \$23.1 million, up \$152,000 from the FY 2026 budget.



## Water / Sewer Fund Revenues Fiscal Year 2027

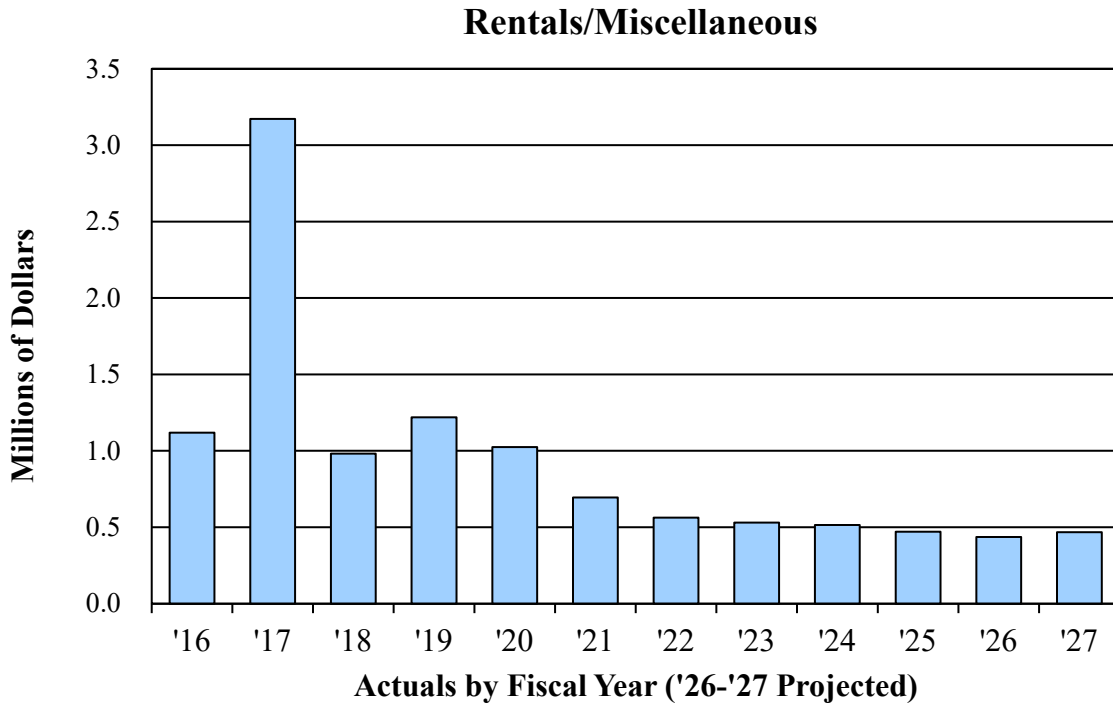
### RENTALS / MISCELLANEOUS

Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Rentals/Miscellaneous	\$464,635	\$469,852	\$453,000	\$467,000	\$14,000	3.1%

\* Relative to FY 2026 budget.

**Basis:** Leases / contracts

**Critical Assumptions:** Rentals / Miscellaneous revenues are the fees charged to telecommunication companies that rent space on the City’s water tanks for antennae and transmitters. FY 2027 is budgeted to be up \$14,000 from the FY 2026 budget.



Actuals in FY 2017 reflect the one-time \$2.2 million EPA fine of the International Petroleum Corporation for Clean Water Act violations.

## Water / Sewer Fund Revenues Fiscal Year 2027

### SOLAR PANEL REVENUE

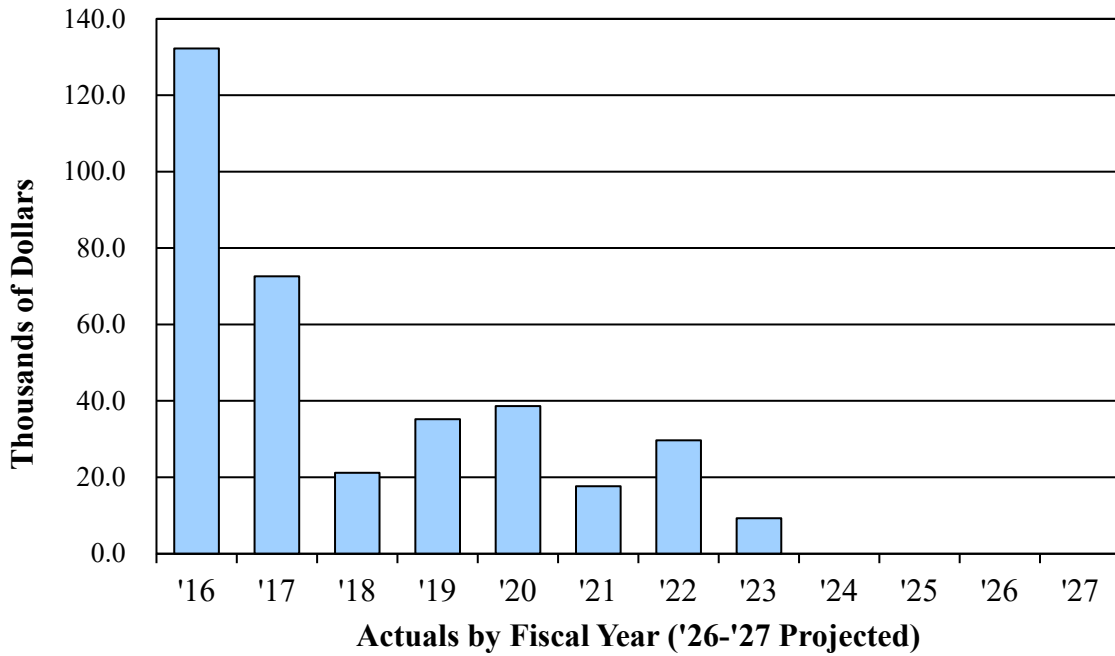
Water / Sewer Fund Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change*	Percent Change*
Solar Panel Revenues	\$0	\$0	\$0	\$0	\$0	0.0%

\* Relative to FY 2026 budget.

**Basis:** Leases / contracts

**Critical Assumptions:** Solar Panel Revenue is derived from the sale of Solar Renewable Energy Credits (SRECs) earned by the solar arrays located at various municipal sites, most notably the Porter Filter Plant. Revenues for FY 2027 are projected to be zero, as the City no longer receives income from this source.

### Solar Panel Revenues



## **City of Wilmington Tax Rates Fiscal Year 2027**

### **WAGE TAX**

**Base:** Individual gross earned income of City residents.  
Individual gross earned income of non-City residents working within the City limits.

**Rate:** 1.25% (as set by Delaware General Assembly).

### **NET PROFIT TAX**

**Base:** Net profit of sole proprietors and partnerships within the City limits.

**Rate:** 1.25% (as set by Delaware General Assembly).

### **PROPERTY TAX**

**Base:** 100% of the assessed value of land and buildings within City limits, net of exemptions. Assessed property values are provided by New Castle County. The most recent reassessment was performed in FY 2025 and took effect in FY 2026.

**Rate:** Residential: 3.7413 mills (\$3.7413 per \$1,000 of assessed value).  
Non-residential: 5.8276 mills (\$5.8276 per \$1,000 of assessed value).

### **HEAD TAX**

**Base:** Number of employees per month for businesses with 6 or more employees.

**Rate:** \$15.00 per employee per month on the total number of employees minus 5 (e.g., business with 20 employees is assessed on 15 employees).

### **REAL ESTATE TRANSFER TAX**

**Base:** Selling price of Real Estate assessed at time of settlement.

**Rate:** 1.50%.

### **FRANCHISE TAX**

**Base:** Gross receipts from sales of electricity and cable television service within the City.

**Rate:** 2.0% on electrical service.  
5.0% on cable television service.

**City of Wilmington Tax Rates  
Fiscal Year 2027**

**NATURAL GAS TAX**

**Base:** Gross receipts from sales of natural gas within the City.

**Rate:** 2.0% on natural gas.

**LODGING TAX**

**Base:** Rent collected for any room or rooms in a hotel, motel, or tourist home (as defined by Title 30 of the Delaware Code) that are within the City limits.

**Rate:** 2.0% of rent.

# MAYOR'S OFFICE

The mission of the Mayor's Office is to provide the executive and administrative management necessary for the coordination and direction of overall City activities and policies. In addition to the executive function, the Mayor's Office houses the Offices of Emergency Management, Community Engagement and Constituent Services, Cultural Affairs, Management and Budget, Economic Development, and Community Safety.

## SUMMARY OF FUNDING FOR THE MAYOR'S OFFICE

<b>Total All Funds* Mayor's Office</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	3,961,788	4,445,190	4,402,762	4,612,210	209,448	4.8%
Materials, Supplies, and Equipment	2,377,971	2,388,756	2,154,500	2,178,690	24,190	1.1%
Internal Services	281,646	339,448	156,162	161,568	5,406	3.5%
Debt Service	1,207,393	1,194,128	1,168,350	1,623,683	455,333	39.0%
Contingent Reserves	0	0	672,000	672,000	0	0.0%
<b>Total</b>	<b>7,828,798</b>	<b>8,367,522</b>	<b>8,553,774</b>	<b>9,248,151</b>	<b>694,377</b>	<b>8.1%</b>
<b>Staffing Levels</b>	<b>30.00</b>	<b>30.00</b>	<b>31.00</b>	<b>32.00</b>	<b>1.00</b>	<b>3.2%</b>

<b>General Fund Mayor's Office</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	3,877,893	4,353,872	4,253,463	4,523,885	270,422	6.4%
Materials, Supplies, and Equipment	2,271,735	2,271,698	2,154,500	2,178,690	24,190	1.1%
Internal Services	276,980	334,338	156,162	161,568	5,406	3.5%
Debt Service	1,207,393	1,194,128	1,168,350	1,623,683	455,333	39.0%
<b>Total</b>	<b>7,634,001</b>	<b>8,154,036</b>	<b>7,732,475</b>	<b>8,487,826</b>	<b>755,351</b>	<b>9.8%</b>
<b>Staffing Levels</b>	<b>29.50</b>	<b>29.50</b>	<b>30.00</b>	<b>31.00</b>	<b>1.00</b>	<b>3.3%</b>

<b>General Fund Contingent Reserves</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>
Contingency	0	0	500,000	500,000	0	0.0%
Snow and Weather Emergencies	0	0	172,000	172,000	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>672,000</b>	<b>672,000</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>EMPG Grant Fund Mayor's Office</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	83,895	91,318	149,299	88,325	(60,974)	-40.8%
Materials, Supplies, and Equipment	106,236	117,058	0	0	0	0.0%
Internal Services	4,666	5,110	0	0	0	0.0%
<b>Total</b>	<b>194,797</b>	<b>213,486</b>	<b>149,299</b>	<b>88,325</b>	<b>(60,974)</b>	<b>-40.8%</b>
<b>Staffing Levels</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.0%</b>

\* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to Contingent Reserve expenses being listed separately.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
ALL FUNDS**

- Relative to the FY 2026 budget, total Mayor’s Office Personal Services costs increased by \$270,422. Net FTE positions increased by one, to a new total of 32. Major changes include:
  - The Director of Community Safety position was created as part of the mid-year FY 2026 budget amendment. For FY 2027, the combined salaries and benefits cost of this position is \$141,186.
  - Temporary Salaries increased by a net \$31,000, to a new total of \$180,000. First, \$20,000 was added in the Office of Emergency Management, to provide coverage for the vacant Emergency Management Planner. Second, \$35,000 was added in Community Engagement and Constituent Services to provide a for a Spanish-speaking temporary employee; previously, \$25,000 had been budgeted for this in MS&E, under Temporary Agencies. Finally, these increases were partially offset by a \$24,000 decrease in Administration Division temporary staffing.
  - Due to the uncertainty in federal grant funding availability, the Office of Emergency Management does not expect to fill the Emergency Management Planner position in FY 2027. To account for the associated savings, the budget includes a \$66,012 offset in Personal Services Adjustments in both the General and Special Funds (as the position is split funded 50% / 50% between these funds).
- In the newly created Office of Community Safety, \$60,000 was added for consultants, along with \$3,000 in stationery and supplies costs.
- Net Advertising costs increased by \$11,060, or nearly 10.0%. This includes an additional \$10,000 in Cultural Affairs for City-oriented advertising and promotional content online and in local and regional publications, along with an additional \$10,000 for expanded advertising in the Office of Economic Development. These increases were partially offset by a net \$8,940 decrease in the Administration Division.
- Other notable MS&E decreases include: a \$10,000 reduction to Grants to Agencies in Economic Development, as the City will no longer provide a grant to True Access Capital; a \$10,000 reduction to Contracted Maintenance Services for graffiti removal, better reflecting historical usage; and a \$10,000 reduction to electricity costs in Emergency Management, as these costs are expected to be covered using grant funds.
- Total Debt Service increased by \$455,333, or 39.0%. \$184,818 of this increase is associated with the capital borrowing that occurred in FY 2026, with the remainder due to changes in the existing debt service schedule.

# Mayor's Office

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 110 - Mayor's Office / 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
101 110 51101 Regular Salaries	1,218,833	1,417,349	1,365,963	1,471,823	1,183,189	843,214	1,226,253	43,064	3.6
101 110 51102 Temporary Salaries	0	0	0	47,831	129,000	65,739	105,000	(24,000)	-18.6
101 110 51107 Sick Leave Bonus	500	600	0	200	0	0	0	0	0.0
101 110 51125 Health Cash Back	0	1,000	0	0	0	0	0	0	0.0
<b>101 110 511** Salaries and Wages</b>	<b>1,219,333</b>	<b>1,418,949</b>	<b>1,365,963</b>	<b>1,519,854</b>	<b>1,312,189</b>	<b>908,953</b>	<b>1,331,253</b>	<b>19,064</b>	<b>1.5</b>
101 110 51501 Pension Contribution	109,664	109,947	111,859	116,110	0	0	0	0	0.0
101 110 51502 Social Security	72,322	85,092	82,032	91,489	78,226	54,723	79,029	803	1.0
101 110 51503 Medicare Tax	17,168	20,056	19,312	21,493	18,689	12,928	18,984	295	1.6
101 110 51504 Hospitalization	213,883	234,092	219,033	230,629	148,177	96,415	144,941	(3,236)	-2.2
101 110 51505 Life Insurance	3,176	3,245	3,120	4,504	2,400	2,795	2,400	0	0.0
101 110 51508 Pension Healthcare	55,896	62,826	58,903	66,811	49,660	36,952	50,610	950	1.9
101 110 51514 State Pension Plan-Genbiweekly	48,078	58,424	56,886	67,431	64,839	46,208	73,943	9,104	14.0
<b>101 110 515** Employee Benefits</b>	<b>520,187</b>	<b>573,682</b>	<b>551,145</b>	<b>598,467</b>	<b>361,991</b>	<b>250,021</b>	<b>369,907</b>	<b>7,916</b>	<b>2.2</b>
101 110 51902 Attrition	0	0	(20,986)	0	(21,641)	0	(22,675)	(1,034)	4.8
<b>101 110 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(20,986)</b>	<b>0</b>	<b>(21,641)</b>	<b>0</b>	<b>(22,675)</b>	<b>(1,034)</b>	<b>4.8</b>
<b>101 110 Acct Group Total: Personal Services</b>	<b>1,739,520</b>	<b>1,992,631</b>	<b>1,896,122</b>	<b>2,118,321</b>	<b>1,652,539</b>	<b>1,158,974</b>	<b>1,678,485</b>	<b>25,946</b>	<b>1.6</b>
101 110 52101 Printing	100	0	1,000	0	1,000	0	1,000	0	0.0
101 110 52102 Advertising	225,585	223,383	245,000	274,632	45,000	28,000	36,060	(8,940)	-19.9
<b>101 110 521** Printing and Advert.</b>	<b>225,685</b>	<b>223,383</b>	<b>246,000</b>	<b>274,632</b>	<b>46,000</b>	<b>28,000</b>	<b>37,060</b>	<b>(8,940)</b>	<b>-19.4</b>
101 110 52203 Postage-Direct Charge	0	0	80	15,343	80	0	0	(80)	-100.0
<b>101 110 522** Communications and Util.</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>15,343</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>(80)</b>	<b>-100.0</b>
101 110 52302 Travel And Substantance	5,836	15,027	7,500	4,973	15,000	3,621	15,000	0	0.0
<b>101 110 523** Transportation</b>	<b>5,836</b>	<b>15,027</b>	<b>7,500</b>	<b>4,973</b>	<b>15,000</b>	<b>3,621</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
101 110 52504 Parking Fees	150	0	150	0	150	0	150	0	0.0
101 110 52506 Rentals-N.O.C	0	0	50	0	0	0	0	0	0.0
<b>101 110 525** Rentals</b>	<b>150</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0.0</b>
101 110 52602 Repairs To Equipment	0	0	400	0	400	0	0	(400)	-100.0
<b>101 110 526** Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>(400)</b>	<b>-100.0</b>
101 110 52701 Consultants	206,417	119,857	101,000	73,000	101,000	140,272	96,000	(5,000)	-5.0
101 110 52707 Transition Costs	0	0	75,000	62,042	0	0	0	0	0.0
101 110 52712 Temporary Agencies	11,048	0	10,000	0	0	0	0	0	0.0
<b>101 110 527** Professional Fees</b>	<b>217,465</b>	<b>119,857</b>	<b>186,000</b>	<b>135,042</b>	<b>101,000</b>	<b>140,272</b>	<b>96,000</b>	<b>(5,000)</b>	<b>-5.0</b>
101 110 52901 Subscriptions/Books	3,306	15,948	19,000	3,504	7,000	690	7,000	0	0.0
101 110 52902 Registrations Fees	82	6,063	7,500	6,146	10,000	1,360	10,000	0	0.0
101 110 52903 Business Meetings	4,136	4,100	4,000	1,646	5,000	346	2,500	(2,500)	-50.0
101 110 52905 Memberships	22,275	19,696	28,000	20,272	28,000	18,807	28,000	0	0.0
<b>101 110 529** Memberships and Reg.</b>	<b>29,799</b>	<b>45,807</b>	<b>58,500</b>	<b>31,568</b>	<b>50,000</b>	<b>21,203</b>	<b>47,500</b>	<b>(2,500)</b>	<b>-5.0</b>
101 110 53108 Miscellaneous Charges-N.O.C	23,687	43,758	15,000	13,720	15,000	5,572	15,000	0	0.0
<b>101 110 531** Miscellaneous Services</b>	<b>23,687</b>	<b>43,758</b>	<b>15,000</b>	<b>13,720</b>	<b>15,000</b>	<b>5,572</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
101 110 53201 Stationery And Supplies	7,292	5,560	5,000	4,327	5,000	432	5,000	0	0.0
<b>101 110 532** Office and Gen. Supplies</b>	<b>7,292</b>	<b>5,560</b>	<b>5,000</b>	<b>4,327</b>	<b>5,000</b>	<b>432</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 110 53403 Food	14,678	7,443	13,700	10,494	13,700	776	13,700	0	0.0
101 110 53407 Trophies/Awards/Gifts	1,641	19,803	8,000	3,388	8,000	1,910	4,000	(4,000)	-50.0
<b>101 110 534** Misc. Mat., Supp., and Parts</b>	<b>16,319</b>	<b>27,246</b>	<b>21,700</b>	<b>13,882</b>	<b>21,700</b>	<b>2,686</b>	<b>17,700</b>	<b>(4,000)</b>	<b>-18.4</b>
101 110 54101 Furn Fix & Office Equipment	0	19,295	0	66,276	0	0	0	0	0.0
<b>101 110 541** Equipment</b>	<b>0</b>	<b>19,295</b>	<b>0</b>	<b>66,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 110 54605 Miscellaneous Projects	13,991	16,820	50,000	74,158	5,000	50,111	5,000	0	0.0
101 110 54621 Grants To Agencies	290,313	329,797	315,000	320,904	515,000	470,499	515,000	0	0.0
<b>101 110 546** Community Activities</b>	<b>304,304</b>	<b>346,617</b>	<b>365,000</b>	<b>395,062</b>	<b>520,000</b>	<b>520,610</b>	<b>520,000</b>	<b>0</b>	<b>0.0</b>
<b>101 110 Acct Group Total: MS&amp;E</b>	<b>830,537</b>	<b>846,550</b>	<b>905,380</b>	<b>954,825</b>	<b>774,330</b>	<b>722,396</b>	<b>753,410</b>	<b>(20,920)</b>	<b>-2.7</b>
101 110 55108 Motor Vehicle Costs	29,862	28,292	39,999	29,285	41,599	10,687	43,263	1,664	4.0
101 110 55123 General Liability	83,712	181,656	58,922	228,194	60,395	30,198	61,905	1,510	2.5
101 110 55125 Workers Compensation Costs	16,611	16,600	16,433	23,932	17,105	8,553	17,885	780	4.6
<b>101 110 551** Int. Serv. Chargebck.</b>	<b>130,185</b>	<b>226,548</b>	<b>115,354</b>	<b>281,411</b>	<b>119,099</b>	<b>49,438</b>	<b>123,053</b>	<b>3,954</b>	<b>3.3</b>
<b>101 110 Acct Group Total: Internal Services</b>	<b>130,185</b>	<b>226,548</b>	<b>115,354</b>	<b>281,411</b>	<b>119,099</b>	<b>49,438</b>	<b>123,053</b>	<b>3,954</b>	<b>3.3</b>
101 110 55601 Bond - Principal Payments	596,127	581,719	610,021	610,021	636,512	570,719	599,993	(36,519)	-5.7
101 110 55602 Bond - Interest Payments	175,461	146,275	118,024	118,024	87,701	50,985	55,387	(32,314)	-36.8
<b>101 110 556** Debt Service</b>	<b>771,588</b>	<b>727,994</b>	<b>728,045</b>	<b>728,045</b>	<b>724,213</b>	<b>621,704</b>	<b>655,380</b>	<b>(68,833)</b>	<b>-9.5</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

*Included:* Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
*Excluded:* Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund    Dept. 110 - Mayor's Office / 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	110	<i>Acct Group Total: Debt Service</i>	771,588	727,994	728,045	728,045	724,213	621,704	655,380	(68,833)	-9.5
101	110	5**** <i>Administration - Division Total</i>	3,471,830	3,793,723	3,644,901	4,082,602	3,270,181	2,552,512	3,210,328	(59,853)	-1.8

**Fund 101 - General Fund Dept. 111 - Mayor's Office / Office of Management and Budget**

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	111	51101	Regular Salaries	466,706	488,780	515,948	515,443	541,811	345,868	570,669	28,858	5.3
101	111	51107	Sick Leave Bonus	300	300	0	0	0	450	0	0	0.0
101	111	51108	Overtime	958	0	0	0	0	0	0	0	0.0
101	111	51125	Health Cash Back	2,500	2,346	2,400	2,440	2,400	1,514	0	(2,400)	-100.0
<b>101</b>	<b>111</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>470,464</b>	<b>491,426</b>	<b>518,348</b>	<b>517,883</b>	<b>544,211</b>	<b>347,832</b>	<b>570,669</b>	<b>26,458</b>	<b>4.9</b>
101	111	51501	Pension Contribution	41,463	47,345	43,148	47,100	40,301	25,828	44,504	4,203	10.4
101	111	51502	Social Security	28,613	29,831	31,503	31,508	33,108	21,114	34,615	1,507	4.6
101	111	51503	Medicare Tax	6,692	6,977	7,368	7,369	7,743	4,938	8,095	352	4.5
101	111	51504	Hospitalization	67,861	74,068	64,873	77,157	67,391	49,098	90,063	22,672	33.6
101	111	51505	Life Insurance	1,124	1,346	1,200	1,191	1,200	1,152	1,200	0	0.0
101	111	51508	Pension Healthcare	21,498	22,562	22,655	23,861	24,830	15,253	25,305	475	1.9
101	111	51514	State Pension Plan-Genbiweekly	18,959	19,748	21,455	21,413	21,793	13,890	25,221	3,428	15.7
<b>101</b>	<b>111</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>186,210</b>	<b>201,877</b>	<b>192,202</b>	<b>209,599</b>	<b>196,366</b>	<b>131,273</b>	<b>229,003</b>	<b>32,637</b>	<b>16.6</b>
101	111	51902	Attrition	0	0	(25,988)	0	(26,799)	0	(28,080)	(1,281)	4.8
<b>101</b>	<b>111</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(25,988)</b>	<b>0</b>	<b>(26,799)</b>	<b>0</b>	<b>(28,080)</b>	<b>(1,281)</b>	<b>4.8</b>
<b>101</b>	<b>111</b>		<b>Acct Group Total: Personal Services</b>	<b>656,674</b>	<b>693,303</b>	<b>684,562</b>	<b>727,482</b>	<b>713,778</b>	<b>479,105</b>	<b>771,592</b>	<b>57,814</b>	<b>8.1</b>
101	111	52302	Travel And Substantance	0	0	7,000	0	10,090	2,070	7,125	(2,965)	-29.4
<b>101</b>	<b>111</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>10,090</b>	<b>2,070</b>	<b>7,125</b>	<b>(2,965)</b>	<b>-29.4</b>
101	111	52901	Subscriptions/Books	0	0	0	45	0	0	0	0	0.0
101	111	52902	Registrations Fees	0	0	2,500	0	2,875	0	1,800	(1,075)	-37.4
101	111	52905	Memberships	750	750	750	0	750	0	0	(750)	-100.0
<b>101</b>	<b>111</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>750</b>	<b>750</b>	<b>3,250</b>	<b>45</b>	<b>3,625</b>	<b>0</b>	<b>1,800</b>	<b>(1,825)</b>	<b>-50.3</b>
101	111	53108	Miscellaneous Charges-N.O.C	853	583	575	575	575	575	575	0	0.0
<b>101</b>	<b>111</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>853</b>	<b>583</b>	<b>575</b>	<b>575</b>	<b>575</b>	<b>575</b>	<b>575</b>	<b>0</b>	<b>0.0</b>
101	111	53201	Stationery And Supplies	1,687	903	1,750	735	1,750	708	1,750	0	0.0
<b>101</b>	<b>111</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>1,687</b>	<b>903</b>	<b>1,750</b>	<b>735</b>	<b>1,750</b>	<b>708</b>	<b>1,750</b>	<b>0</b>	<b>0.0</b>
101	111	53403	Food	0	0	300	230	300	0	300	0	0.0
<b>101</b>	<b>111</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>230</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0.0</b>
101	111	54101	Furn Fix & Office Equipment	0	881	700	280	700	127	0	(700)	-100.0
<b>101</b>	<b>111</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>881</b>	<b>700</b>	<b>280</b>	<b>700</b>	<b>127</b>	<b>0</b>	<b>(700)</b>	<b>-100.0</b>
<b>101</b>	<b>111</b>		<b>Acct Group Total: MS&amp;E</b>	<b>3,290</b>	<b>3,117</b>	<b>13,575</b>	<b>1,865</b>	<b>17,040</b>	<b>3,480</b>	<b>11,550</b>	<b>(5,490)</b>	<b>-32.2</b>
101	111	55123	General Liability	1,286	2,822	915	3,544	938	469	961	23	2.5
101	111	55125	Workers Compensation Costs	824	823	815	1,187	848	424	887	39	4.6
<b>101</b>	<b>111</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>2,110</b>	<b>3,645</b>	<b>1,730</b>	<b>4,731</b>	<b>1,786</b>	<b>893</b>	<b>1,848</b>	<b>62</b>	<b>3.5</b>
<b>101</b>	<b>111</b>		<b>Acct Group Total: Internal Services</b>	<b>2,110</b>	<b>3,645</b>	<b>1,730</b>	<b>4,731</b>	<b>1,786</b>	<b>893</b>	<b>1,848</b>	<b>62</b>	<b>3.5</b>
<b>101</b>	<b>111</b>	<b>5****</b>	<b>Office of Management and Budget - Division Total</b>	<b>662,074</b>	<b>700,065</b>	<b>699,867</b>	<b>734,078</b>	<b>732,604</b>	<b>483,478</b>	<b>784,990</b>	<b>52,386</b>	<b>7.2</b>

**Fund 101 - General Fund Dept. 114 - Mayor's Office / Office of Community Safety**

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	114	51101	Regular Salaries	0	0	0	0	0	0	95,000	95,000	100.0
<b>101</b>	<b>114</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>	<b>100.0</b>
101	114	51502	Social Security	0	0	0	0	0	0	5,673	5,673	100.0
101	114	51503	Medicare Tax	0	0	0	0	0	0	1,327	1,327	100.0
101	114	51504	Hospitalization	0	0	0	0	0	0	28,156	28,156	100.0
101	114	51505	Life Insurance	0	0	0	0	0	0	240	240	100.0
101	114	51508	Pension Healthcare	0	0	0	0	0	0	5,061	5,061	100.0
101	114	51514	State Pension Plan-Genbiweekly	0	0	0	0	0	0	5,729	5,729	100.0
<b>101</b>	<b>114</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,186</b>	<b>46,186</b>	<b>100.0</b>
<b>101</b>	<b>114</b>		<b>Acct Group Total: Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,186</b>	<b>141,186</b>	<b>100.0</b>
101	114	52701	Consultants	0	0	0	0	0	0	60,000	60,000	100.0
<b>101</b>	<b>114</b>	<b>527**</b>	<b>Professional Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0</b>
101	114	53201	Stationery And Supplies	0	0	0	0	0	0	3,000	3,000	100.0
<b>101</b>	<b>114</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>100.0</b>
<b>101</b>	<b>114</b>		<b>Acct Group Total: MS&amp;E</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,000</b>	<b>63,000</b>	<b>100.0</b>
<b>101</b>	<b>114</b>	<b>5****</b>	<b>Office of Community Safety - Division Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,186</b>	<b>204,186</b>	<b>100.0</b>

**Fund 101 - General Fund Dept. 115 - Mayor's Office / Office of Emergency Management**

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	115	51101	Regular Salaries	61,178	63,440	65,290	65,469	109,990	42,040	111,378	1,388	1.3
101	115	51102	Temporary Salaries	0	0	20,000	23,375	20,000	11,031	40,000	20,000	100.0
<b>101</b>	<b>115</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>61,178</b>	<b>63,440</b>	<b>85,290</b>	<b>88,844</b>	<b>129,990</b>	<b>53,071</b>	<b>151,378</b>	<b>21,388</b>	<b>16.5</b>
101	115	51502	Social Security	3,700	3,835	4,255	5,926	7,876	3,244	9,198	1,322	16.8
101	115	51503	Medicare Tax	865	897	995	1,386	1,842	759	2,152	310	16.8
101	115	51504	Hospitalization	10,424	10,492	9,543	8,781	19,887	4,835	22,653	2,766	13.9
101	115	51505	Life Insurance	110	120	120	119	240	114	240	0	0.0
101	115	51508	Pension Healthcare	2,149	2,256	2,265	2,386	4,966	1,487	5,060	94	1.9
101	115	51514	State Pension Plan-Genbiweekly	3,396	3,548	3,721	3,729	6,027	2,292	6,716	689	11.4
<b>101</b>	<b>115</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>20,644</b>	<b>21,148</b>	<b>20,899</b>	<b>22,327</b>	<b>40,838</b>	<b>12,731</b>	<b>46,019</b>	<b>5,181</b>	<b>12.7</b>
101	115	51901	Personal Services Adjustment	0	0	0	0	0	0	(66,012)	(66,012)	-100.0
<b>101</b>	<b>115</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(66,012)</b>	<b>(66,012)</b>	<b>-100.0</b>
<b>101</b>	<b>115</b>		<b>Acct Group Total: Personal Services</b>	<b>81,822</b>	<b>84,588</b>	<b>106,189</b>	<b>111,171</b>	<b>170,828</b>	<b>65,802</b>	<b>131,385</b>	<b>(39,443)</b>	<b>-23.1</b>
101	115	52101	Printing	0	550	200	352	200	96	200	0	0.0
<b>101</b>	<b>115</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>550</b>	<b>200</b>	<b>352</b>	<b>200</b>	<b>96</b>	<b>200</b>	<b>0</b>	<b>0.0</b>
101	115	52201	Telephone-Direct Charge	0	0	0	59	0	100	0	0	0.0
101	115	52203	Postage-Direct Charge	0	0	100	0	100	0	100	0	0.0
101	115	52204	Electricity	20,055	18,859	13,000	11,766	25,000	24,959	15,000	(10,000)	-40.0
<b>101</b>	<b>115</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>20,055</b>	<b>18,859</b>	<b>13,100</b>	<b>11,825</b>	<b>25,100</b>	<b>25,059</b>	<b>15,100</b>	<b>(10,000)</b>	<b>-39.8</b>
101	115	52302	Travel And Subsistance	0	0	600	120	1,000	0	500	(500)	-50.0
<b>101</b>	<b>115</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>120</b>	<b>1,000</b>	<b>0</b>	<b>500</b>	<b>(500)</b>	<b>-50.0</b>
101	115	52602	Repairs To Equipment	424	0	1,500	0	1,000	0	1,000	0	0.0
<b>101</b>	<b>115</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>424</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101	115	52701	Consultants	0	14,600	25,000	0	5,000	0	10,000	5,000	100.0
101	115	52712	Temporary Agencies	0	0	0	0	500	0	0	(500)	-100.0
<b>101</b>	<b>115</b>	<b>527**</b>	<b>Professional Fees</b>	<b>0</b>	<b>14,600</b>	<b>25,000</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>10,000</b>	<b>4,500</b>	<b>81.8</b>
101	115	52901	Subscriptions/Books	0	211	200	106	250	55	250	0	0.0
101	115	52902	Registrations Fees	58	0	400	100	750	0	500	(250)	-33.3
<b>101</b>	<b>115</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>58</b>	<b>211</b>	<b>600</b>	<b>206</b>	<b>1,000</b>	<b>55</b>	<b>750</b>	<b>(250)</b>	<b>-25.0</b>
101	115	53108	Miscellaneous Charges-N.O.C	89,621	99,126	103,000	82,319	114,000	68,462	120,000	6,000	5.3
<b>101</b>	<b>115</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>89,621</b>	<b>99,126</b>	<b>103,000</b>	<b>82,319</b>	<b>114,000</b>	<b>68,462</b>	<b>120,000</b>	<b>6,000</b>	<b>5.3</b>
101	115	53201	Stationery And Supplies	178	462	600	617	600	1,072	1,000	400	66.7
<b>101</b>	<b>115</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>178</b>	<b>462</b>	<b>600</b>	<b>617</b>	<b>600</b>	<b>1,072</b>	<b>1,000</b>	<b>400</b>	<b>66.7</b>
101	115	53403	Food	192	383	600	490	600	0	1,000	400	66.7
101	115	53408	Misc Supplies Or Parts	0	0	0	90	0	0	0	0	0.0
<b>101</b>	<b>115</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>192</b>	<b>383</b>	<b>600</b>	<b>580</b>	<b>600</b>	<b>0</b>	<b>1,000</b>	<b>400</b>	<b>66.7</b>
101	115	53606	Hazardous Cleanup	0	0	1,000	0	1,000	0	1,000	0	0.0
<b>101</b>	<b>115</b>	<b>536**</b>	<b>Construction and Repairs</b>	<b>0</b>	<b>0</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>
101	115	54221	Machinery & Equipment	927	40	2,000	707	1,500	125	1,500	0	0.0
<b>101</b>	<b>115</b>	<b>542**</b>	<b>Fixed Assets</b>	<b>927</b>	<b>40</b>	<b>2,000</b>	<b>707</b>	<b>1,500</b>	<b>125</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>115</b>		<b>Acct Group Total: MS&amp;E</b>	<b>111,455</b>	<b>134,231</b>	<b>148,200</b>	<b>96,726</b>	<b>151,500</b>	<b>94,869</b>	<b>152,050</b>	<b>550</b>	<b>0.4</b>
101	115	55108	Motor Vehicle Costs	50,311	40,821	28,861	40,981	30,015	15,606	31,216	1,201	4.0
101	115	55125	Workers Compensation Costs	276	276	273	398	284	142	297	13	4.6
<b>101</b>	<b>115</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>50,587</b>	<b>41,097</b>	<b>29,134</b>	<b>41,379</b>	<b>30,299</b>	<b>15,748</b>	<b>31,513</b>	<b>1,214</b>	<b>4.0</b>
<b>101</b>	<b>115</b>		<b>Acct Group Total: Internal Services</b>	<b>50,587</b>	<b>41,097</b>	<b>29,134</b>	<b>41,379</b>	<b>30,299</b>	<b>15,748</b>	<b>31,513</b>	<b>1,214</b>	<b>4.0</b>
101	115	55601	Bond - Principal Payments	67,854	62,181	65,083	65,083	67,521	51,480	172,143	104,622	154.9
101	115	55602	Bond - Interest Payments	28,747	35,488	23,008	23,008	19,945	10,616	13,567	(6,378)	-32.0
<b>101</b>	<b>115</b>	<b>556**</b>	<b>Debt Service</b>	<b>96,601</b>	<b>97,669</b>	<b>88,091</b>	<b>88,091</b>	<b>87,466</b>	<b>62,096</b>	<b>185,710</b>	<b>98,244</b>	<b>112.3</b>
<b>101</b>	<b>115</b>		<b>Acct Group Total: Debt Service</b>	<b>96,601</b>	<b>97,669</b>	<b>88,091</b>	<b>88,091</b>	<b>87,466</b>	<b>62,096</b>	<b>185,710</b>	<b>98,244</b>	<b>112.3</b>
<b>101</b>	<b>115</b>	<b>5****</b>	<b>Office of Emergency Management - Division Total</b>	<b>340,465</b>	<b>357,585</b>	<b>371,614</b>	<b>337,367</b>	<b>440,093</b>	<b>238,515</b>	<b>500,658</b>	<b>60,565</b>	<b>13.8</b>

**Fund 101 - General Fund Dept. 116 - Mayor's Office / Office of Economic Development**

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	116	51101	Regular Salaries	300,589	360,036	424,631	436,378	454,046	274,682	474,498	20,452	4.5
101	116	51103	Acting Out Of Classification	7,995	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>116</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>308,584</b>	<b>360,036</b>	<b>424,631</b>	<b>436,378</b>	<b>454,046</b>	<b>274,682</b>	<b>474,498</b>	<b>20,452</b>	<b>4.5</b>
101	116	51501	Pension Contribution	1,341	0	0	0	0	0	0	0	0.0
101	116	51502	Social Security	17,637	21,191	25,569	25,460	27,339	16,008	28,595	1,256	4.6
101	116	51503	Medicare Tax	4,125	4,956	5,979	5,955	6,394	3,744	6,687	293	4.6
101	116	51504	Hospitalization	46,744	50,910	73,849	93,244	82,260	52,556	93,850	11,590	14.1
101	116	51505	Life Insurance	926	969	1,200	1,193	1,200	1,138	1,200	0	0.0
101	116	51508	Pension Healthcare	21,498	18,049	22,655	23,861	24,830	14,985	25,305	475	1.9
101	116	51514	State Pension Plan-Genbiweekly	17,118	20,135	24,204	24,887	24,882	15,623	28,613	3,731	15.0
<b>101</b>	<b>116</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>109,389</b>	<b>116,210</b>	<b>153,456</b>	<b>174,600</b>	<b>166,905</b>	<b>104,054</b>	<b>184,250</b>	<b>17,345</b>	<b>10.4</b>
<b>101</b>	<b>116</b>		<b>Acct Group Total: Personal Services</b>	<b>417,973</b>	<b>476,246</b>	<b>578,087</b>	<b>610,978</b>	<b>620,951</b>	<b>378,736</b>	<b>658,748</b>	<b>37,797</b>	<b>6.1</b>
101	116	52101	Printing	0	518	1,600	1,000	1,600	0	1,600	0	0.0
101	116	52102	Advertising	8,423	18,244	15,700	17,575	15,700	35,700	25,700	10,000	63.7
<b>101</b>	<b>116</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>8,423</b>	<b>18,762</b>	<b>17,300</b>	<b>18,575</b>	<b>17,300</b>	<b>35,700</b>	<b>27,300</b>	<b>10,000</b>	<b>57.8</b>
101	116	52203	Postage-Direct Charge	141	0	180	0	180	0	180	0	0.0
<b>101</b>	<b>116</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>141</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>0.0</b>
101	116	52302	Travel And Subsistance	4,062	1,991	8,500	3,939	8,500	4,261	8,500	0	0.0
<b>101</b>	<b>116</b>	<b>523**</b>	<b>Transportation</b>	<b>4,062</b>	<b>1,991</b>	<b>8,500</b>	<b>3,939</b>	<b>8,500</b>	<b>4,261</b>	<b>8,500</b>	<b>0</b>	<b>0.0</b>
101	116	52503	Building Or Land Rental	0	0	2,000	0	2,000	2,000	2,000	0	0.0
<b>101</b>	<b>116</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101	116	52701	Consultants	58,264	107,609	110,000	39,927	110,000	72,942	110,000	0	0.0
<b>101</b>	<b>116</b>	<b>527**</b>	<b>Professional Fees</b>	<b>58,264</b>	<b>107,609</b>	<b>110,000</b>	<b>39,927</b>	<b>110,000</b>	<b>72,942</b>	<b>110,000</b>	<b>0</b>	<b>0.0</b>
101	116	52901	Subscriptions/Books	394	437	850	1,370	850	190	850	0	0.0
101	116	52902	Registrations Fees	4,204	6,539	5,500	4,825	5,500	5,914	5,500	0	0.0
101	116	52905	Memberships	5,890	715	1,000	825	1,000	480	1,000	0	0.0
<b>101</b>	<b>116</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>10,488</b>	<b>7,691</b>	<b>7,350</b>	<b>7,020</b>	<b>7,350</b>	<b>6,584</b>	<b>7,350</b>	<b>0</b>	<b>0.0</b>
101	116	53108	Miscellaneous Charges-N.O.C	38	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>116</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>38</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>
101	116	53201	Stationery And Supplies	2,286	2,528	3,200	3,348	3,200	1,882	3,200	0	0.0
<b>101</b>	<b>116</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>2,286</b>	<b>2,528</b>	<b>3,200</b>	<b>3,348</b>	<b>3,200</b>	<b>1,882</b>	<b>3,200</b>	<b>0</b>	<b>0.0</b>
101	116	53403	Food	341	452	1,000	1,354	1,000	742	1,000	0	0.0
<b>101</b>	<b>116</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>341</b>	<b>452</b>	<b>1,000</b>	<b>1,354</b>	<b>1,000</b>	<b>742</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101	116	54621	Grants To Agencies	30,000	30,000	30,000	22,500	30,000	3,300	20,000	(10,000)	-33.3
101	116	54623	Donation-Community Services	8,000	8,900	5,000	4,809	5,000	5,429	5,000	0	0.0
<b>101</b>	<b>116</b>	<b>546**</b>	<b>Community Activities</b>	<b>38,000</b>	<b>38,900</b>	<b>35,000</b>	<b>27,309</b>	<b>35,000</b>	<b>8,729</b>	<b>25,000</b>	<b>(10,000)</b>	<b>-28.6</b>
<b>101</b>	<b>116</b>		<b>Acct Group Total: MS&amp;E</b>	<b>122,043</b>	<b>177,933</b>	<b>184,530</b>	<b>101,472</b>	<b>184,530</b>	<b>132,840</b>	<b>184,530</b>	<b>0</b>	<b>0.0</b>
101	116	55108	Motor Vehicle Costs	1,142	1,190	3,347	1,163	3,481	617	3,620	139	4.0
101	116	55123	General Liability	2,051	4,500	1,460	5,654	1,497	749	1,534	37	2.5
<b>101</b>	<b>116</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>3,193</b>	<b>5,690</b>	<b>4,807</b>	<b>6,817</b>	<b>4,978</b>	<b>1,366</b>	<b>5,154</b>	<b>176</b>	<b>3.5</b>
<b>101</b>	<b>116</b>		<b>Acct Group Total: Internal Services</b>	<b>3,193</b>	<b>5,690</b>	<b>4,807</b>	<b>6,817</b>	<b>4,978</b>	<b>1,366</b>	<b>5,154</b>	<b>176</b>	<b>3.5</b>
101	116	55601	Bond - Principal Payments	190,006	217,592	223,156	223,156	212,586	109,800	496,508	283,922	133.6
101	116	55602	Bond - Interest Payments	171,841	164,138	154,836	154,836	144,085	73,415	195,642	51,557	35.8
<b>101</b>	<b>116</b>	<b>556**</b>	<b>Debt Service</b>	<b>361,847</b>	<b>381,730</b>	<b>377,992</b>	<b>377,992</b>	<b>356,671</b>	<b>183,215</b>	<b>692,150</b>	<b>335,479</b>	<b>94.1</b>
<b>101</b>	<b>116</b>		<b>Acct Group Total: Debt Service</b>	<b>361,847</b>	<b>381,730</b>	<b>377,992</b>	<b>377,992</b>	<b>356,671</b>	<b>183,215</b>	<b>692,150</b>	<b>335,479</b>	<b>94.1</b>
<b>101</b>	<b>116</b>	<b>5****</b>	<b>Office of Economic Development - Division Total</b>	<b>905,056</b>	<b>1,041,599</b>	<b>1,145,416</b>	<b>1,097,259</b>	<b>1,167,130</b>	<b>696,157</b>	<b>1,540,582</b>	<b>373,452</b>	<b>32.0</b>

**Fund 101 - General Fund    Dept. 117 - Mayor's Office / Mayor's Contingency**

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	117	57602	Contingent Reserves	0	0	500,000	0	500,000	0	500,000	0	0.0
101	117	576**	<b>Transfers Within Fund</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0.0</b>
101	117	57701	Snow And Weather Emergencies	0	0	172,000	0	172,000	0	172,000	0	0.0
101	117	577**	<b>Snow and Weather Emerg.</b>	<b>0</b>	<b>0</b>	<b>172,000</b>	<b>0</b>	<b>172,000</b>	<b>0</b>	<b>172,000</b>	<b>0</b>	<b>0.0</b>
101	117		<b>Acct Group Total: Other / Special Purpose</b>	<b>0</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>0.0</b>
101	117	5****	<b>Mayor's Contingency - Division Total</b>	<b>0</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>0.0</b>

**Fund 101 - General Fund Dept. 118 - Mayor's Office / Office of Cultural Affairs**

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	118	51101	Regular Salaries	186,842	234,995	236,309	247,603	258,798	164,630	269,156	10,358	4.0
101	118	51102	Temporary Salaries	18,121	2,415	0	0	0	0	0	0	0.0
101	118	51107	Sick Leave Bonus	0	0	0	300	0	450	0	0	0.0
101	118	51108	Overtime	2,520	0	0	0	0	530	0	0	0.0
<b>101</b>	<b>118</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>207,483</b>	<b>237,410</b>	<b>236,309</b>	<b>247,903</b>	<b>258,798</b>	<b>165,610</b>	<b>269,156</b>	<b>10,358</b>	<b>4.0</b>
101	118	51502	Social Security	12,118	14,004	14,193	14,471	15,511	9,648	16,144	633	4.1
101	118	51503	Medicare Tax	2,834	3,275	3,319	3,384	3,628	2,256	3,775	147	4.1
101	118	51504	Hospitalization	34,632	40,651	47,080	64,220	55,839	37,059	63,691	7,852	14.1
101	118	51505	Life Insurance	618	723	720	718	720	697	720	0	0.0
101	118	51508	Pension Healthcare	12,899	13,537	13,593	14,316	14,898	9,570	15,183	285	1.9
101	118	51514	State Pension Plan-Genbiweekly	10,371	13,141	13,470	14,104	14,182	9,051	16,231	2,049	14.4
<b>101</b>	<b>118</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>73,472</b>	<b>85,331</b>	<b>92,375</b>	<b>111,213</b>	<b>104,778</b>	<b>68,281</b>	<b>115,744</b>	<b>10,966</b>	<b>10.5</b>
<b>101</b>	<b>118</b>		<b>Acct Group Total: Personal Services</b>	<b>280,955</b>	<b>322,741</b>	<b>328,684</b>	<b>359,116</b>	<b>363,576</b>	<b>233,891</b>	<b>384,900</b>	<b>21,324</b>	<b>5.9</b>
101	118	52101	Printing	22,374	4,103	18,000	18,000	20,000	165	20,000	0	0.0
101	118	52102	Advertising	54,027	47,800	45,000	44,999	50,000	6,635	60,000	10,000	20.0
<b>101</b>	<b>118</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>76,401</b>	<b>51,903</b>	<b>63,000</b>	<b>62,999</b>	<b>70,000</b>	<b>6,800</b>	<b>80,000</b>	<b>10,000</b>	<b>14.3</b>
101	118	52203	Postage-Direct Charge	61,635	400	400	400	400	0	200	(200)	-50.0
<b>101</b>	<b>118</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>61,635</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>200</b>	<b>(200)</b>	<b>-50.0</b>
101	118	52302	Travel And Substance	4,846	4,151	4,150	4,149	4,150	0	4,000	(150)	-3.6
101	118	52304	Other Transportation	0	0	6,200	6,200	7,000	0	7,500	500	7.1
<b>101</b>	<b>118</b>	<b>523**</b>	<b>Transportation</b>	<b>4,846</b>	<b>4,151</b>	<b>10,350</b>	<b>10,349</b>	<b>11,150</b>	<b>0</b>	<b>11,500</b>	<b>350</b>	<b>3.1</b>
101	118	52506	Rentals-N.O.C	17,098	81,366	99,500	100,294	117,000	29,343	120,000	3,000	2.6
<b>101</b>	<b>118</b>	<b>525**</b>	<b>Rentals</b>	<b>17,098</b>	<b>81,366</b>	<b>99,500</b>	<b>100,294</b>	<b>117,000</b>	<b>29,343</b>	<b>120,000</b>	<b>3,000</b>	<b>2.6</b>
101	118	52701	Consultants	239,086	292,065	403,200	403,199	217,500	5,184	221,000	3,500	1.6
<b>101</b>	<b>118</b>	<b>527**</b>	<b>Professional Fees</b>	<b>239,086</b>	<b>292,065</b>	<b>403,200</b>	<b>403,199</b>	<b>217,500</b>	<b>5,184</b>	<b>221,000</b>	<b>3,500</b>	<b>1.6</b>
101	118	52902	Registrations Fees	15	0	695	911	900	0	900	0	0.0
101	118	52905	Memberships	6,879	11,304	4,060	4,326	4,150	3,856	4,550	400	9.6
<b>101</b>	<b>118</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>6,894</b>	<b>11,304</b>	<b>4,755</b>	<b>5,237</b>	<b>5,050</b>	<b>3,856</b>	<b>5,450</b>	<b>400</b>	<b>7.9</b>
101	118	53108	Miscellaneous Charges-N.O.C	8,277	6,000	6,000	6,000	6,000	550	6,000	0	0.0
<b>101</b>	<b>118</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>8,277</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>550</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
101	118	53201	Stationery And Supplies	2,544	2,954	2,000	2,000	1,000	98	1,000	0	0.0
<b>101</b>	<b>118</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>2,544</b>	<b>2,954</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>98</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101	118	53403	Food	6,685	26,696	34,300	1,463	35,000	6,420	35,000	0	0.0
<b>101</b>	<b>118</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>6,685</b>	<b>26,696</b>	<b>34,300</b>	<b>1,463</b>	<b>35,000</b>	<b>6,420</b>	<b>35,000</b>	<b>0</b>	<b>0.0</b>
101	118	54605	Miscellaneous Projects	414,374	544,956	250,000	429,823	475,000	206,911	475,000	0	0.0
<b>101</b>	<b>118</b>	<b>546**</b>	<b>Community Activities</b>	<b>414,374</b>	<b>544,956</b>	<b>250,000</b>	<b>429,823</b>	<b>475,000</b>	<b>206,911</b>	<b>475,000</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>118</b>		<b>Acct Group Total: MS&amp;E</b>	<b>837,840</b>	<b>1,021,795</b>	<b>873,505</b>	<b>1,021,764</b>	<b>938,100</b>	<b>259,162</b>	<b>955,150</b>	<b>17,050</b>	<b>1.8</b>
101	118	55601	Bond - Principal Payments	0	0	0	0	0	0	24,714	24,714	100.0
101	118	55602	Bond - Interest Payments	0	0	0	0	0	0	65,729	65,729	100.0
<b>101</b>	<b>118</b>	<b>556**</b>	<b>Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,443</b>	<b>90,443</b>	<b>100.0</b>
<b>101</b>	<b>118</b>		<b>Acct Group Total: Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,443</b>	<b>90,443</b>	<b>100.0</b>
<b>101</b>	<b>118</b>	<b>5****</b>	<b>Office of Cultural Affairs - Division Total</b>	<b>1,118,795</b>	<b>1,344,536</b>	<b>1,202,189</b>	<b>1,380,880</b>	<b>1,301,676</b>	<b>493,053</b>	<b>1,430,493</b>	<b>128,817</b>	<b>9.9</b>

**Fund 101 - General Fund Dept. 119 - Mayor's Office / Community Engagement and Constituent Services**

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
101 119 51101 Regular Salaries	133,599	202,970	228,933	280,834	498,483	196,743	502,928	4,445	0.9
101 119 51102 Temporary Salaries	0	0	0	0	0	0	35,000	35,000	100.0
101 119 51103 Acting Out Of Classification	932	0	0	0	0	0	0	0	0.0
101 119 51107 Sick Leave Bonus	0	100	0	0	0	0	0	0	0.0
<b>101 119 511** Salaries and Wages</b>	<b>134,531</b>	<b>203,070</b>	<b>228,933</b>	<b>280,834</b>	<b>498,483</b>	<b>196,743</b>	<b>537,928</b>	<b>39,445</b>	<b>7.9</b>
101 119 51501 Pension Contribution	24,110	34,046	43,419	51,012	42,760	26,669	46,442	3,682	8.6
101 119 51502 Social Security	8,063	12,265	13,839	16,916	29,958	11,852	32,673	2,715	9.1
101 119 51503 Medicare Tax	1,886	2,868	3,237	3,547	7,006	2,164	7,642	636	9.1
101 119 51504 Hospitalization	30,991	37,314	37,016	52,646	103,551	30,822	80,362	(23,189)	-22.4
101 119 51505 Life Insurance	532	613	720	873	1,440	934	1,440	0	0.0
101 119 51508 Pension Healthcare	12,899	13,537	13,593	14,316	29,796	9,113	30,366	570	1.9
101 119 51514 State Pension Plan-Genbiweekly	3,436	4,671	4,908	6,660	18,797	5,467	20,736	1,939	10.3
<b>101 119 515** Employee Benefits</b>	<b>81,917</b>	<b>105,314</b>	<b>116,732</b>	<b>145,970</b>	<b>233,308</b>	<b>87,021</b>	<b>219,661</b>	<b>(13,647)</b>	<b>-5.8</b>
<b>101 119 Acct Group Total: Personal Services</b>	<b>216,448</b>	<b>308,384</b>	<b>345,665</b>	<b>426,804</b>	<b>731,791</b>	<b>283,764</b>	<b>757,589</b>	<b>25,798</b>	<b>3.5</b>
101 119 52712 Temporary Agencies	0	0	0	15,581	20,000	21,728	0	(20,000)	-100.0
<b>101 119 527** Professional Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,581</b>	<b>20,000</b>	<b>21,728</b>	<b>0</b>	<b>(20,000)</b>	<b>-100.0</b>
101 119 53109 Contracted Maint.Svcs	12,891	(163)	50,000	17,337	30,000	6,763	20,000	(10,000)	-33.3
<b>101 119 531** Miscellaneous Services</b>	<b>12,891</b>	<b>(163)</b>	<b>50,000</b>	<b>17,337</b>	<b>30,000</b>	<b>6,763</b>	<b>20,000</b>	<b>(10,000)</b>	<b>-33.3</b>
101 119 53201 Stationery And Supplies	739	1,457	1,000	3,499	1,000	55	1,000	0	0.0
<b>101 119 532** Office and Gen. Supplies</b>	<b>739</b>	<b>1,457</b>	<b>1,000</b>	<b>3,499</b>	<b>1,000</b>	<b>55</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 119 53403 Food	22,253	21,521	34,000	35,256	34,000	29,578	34,000	0	0.0
<b>101 119 534** Misc. Mat., Supp., and Parts</b>	<b>22,253</b>	<b>21,521</b>	<b>34,000</b>	<b>35,256</b>	<b>34,000</b>	<b>29,578</b>	<b>34,000</b>	<b>0</b>	<b>0.0</b>
101 119 54101 Furn Fix & Office Equipment	0	12,748	0	6,259	0	0	0	0	0.0
<b>101 119 541** Equipment</b>	<b>0</b>	<b>12,748</b>	<b>0</b>	<b>6,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 119 54605 Miscellaneous Projects	2,754	52,546	4,000	17,114	4,000	40	4,000	0	0.0
<b>101 119 546** Community Activities</b>	<b>2,754</b>	<b>52,546</b>	<b>4,000</b>	<b>17,114</b>	<b>4,000</b>	<b>40</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
<b>101 119 Acct Group Total: MS&amp;E</b>	<b>38,637</b>	<b>88,109</b>	<b>89,000</b>	<b>95,046</b>	<b>89,000</b>	<b>58,164</b>	<b>59,000</b>	<b>(30,000)</b>	<b>-33.7</b>
<b>101 119 5**** Community Engagement and Constituent Services - Division Total</b>	<b>255,085</b>	<b>396,493</b>	<b>434,665</b>	<b>521,850</b>	<b>820,791</b>	<b>341,928</b>	<b>816,589</b>	<b>(4,202)</b>	<b>-0.5</b>
<b>101 11* 5**** Mayor's Office - General Fund Total</b>	<b>6,753,305</b>	<b>7,634,001</b>	<b>8,170,652</b>	<b>8,154,036</b>	<b>8,404,475</b>	<b>4,805,643</b>	<b>9,159,826</b>	<b>755,351</b>	<b>9.0</b>
<b>*** 11* 5**** Mayor's Office - Department Total, All Funds</b>	<b>6,753,305</b>	<b>7,634,001</b>	<b>8,170,652</b>	<b>8,154,036</b>	<b>8,404,475</b>	<b>4,805,643</b>	<b>9,159,826</b>	<b>755,351</b>	<b>9.0</b>

# CITY COUNCIL

City Council is the legislative branch of the City of Wilmington's government. Council's responsibilities include enacting ordinances, rules, and regulations that are necessary for the execution of the expressed and implied powers of local self-government granted to the City by the State General Assembly pursuant to the Constitution of the State of Delaware. By function, Council is also responsible to the citizens of Wilmington whom it represents.

Operating under the auspices of City Council are WITN Channel 22, the City Clerk Division, the Communications Division, and the Office of Educational Advocacy. The City Clerk is the official keeper of the City's legislative records and is responsible for the receipt and transmission of all official communications of Council, maintaining precise records of all laws passed by Council, and archiving the City's official legislative records. The staff in the City Clerk Division provides legislative and administrative support to Council, drafts legislation, develops policy, conducts research, processes college scholarship and grant funding requests, creates legislative strategy, and provides oversight of the legislative budget process. The Communications Division provides public relations, social media, and communications services for 13 elected officials. The Office of Educational Advocacy was established by City Council to provide advocacy support for the educational needs and rights of the City's youth, including, but not limited to, connecting youth to educational resources and community engagement.

WITN (Wilmington Information Television Network) is the City's governmental television channel and is under the purview of the CVT Commission. Per City Code, the Station Manager oversees the Public, Educational, and Government (PEG) channels as defined within the City's franchise agreement. EDTV (Red Clay Consolidated School District) serves as the Educational Channel Provider, and the City's Third-Party Operator (TPO) provides designated services under the franchise framework.

## PRIORITIES FOR FISCAL YEAR 2027

- Carry out the mission of City Council:
  - Provide visionary leadership in policymaking on quality-of-life matters.
  - Develop well-researched legislation that will enable Wilmington government to provide its residents, visitors, and businesses with the highest quality of public services in a fiscally responsible manner through cooperative decision-making, strong ethical leadership, open communications, and transparency with the public.
  - Fulfill the critical responsibility of providing a check on the executive branch of City government, both through individual City Council Committees and legislative measures, to enhance transparency, accountability, and adherence to stated and collectively agreed upon goals for City operations.
  - Connect with constituents to identify community needs and devise strategies to address those needs through legislation and collaboration with the executive branch.
- Review the City's Operating, Water/Sewer, and Capital Budgets as proposed annually by the Executive Branch and justify the appropriation of funds to support the annual operations of the City's departments, offices, boards, and commissions.
- Work to help mitigate the cost and size of City government, alleviating the need – to the greatest extent practicable – for additional taxes and fees, and through periodic reviews of departmental operations, structures, expenditures, and priorities.
- Provide oversight for the Public, Educational, and Government (PEG) television channels in Wilmington.
- Review the Government channel expenditures to have cost in alignment with Comcast revenues and review the feasibility for the low number of Comcast cable subscribers to ascertain the willingness for Comcast to consider other revenue options to the city other than being limited to solely revenue for cable services.
- Consider other cable franchise providers to the City such as Verizon to provide diversification.
- Provide on-going support for celebration of Black Restaurants, while retaining and attracting new customers.
- Review impact for any unanticipated changes to Federal Funding to have a budgeted contingency plan if necessary.

## PRIORITIES FOR FISCAL YEAR 2027 (CONTINUED)

- Provide a voice to the City and its residents regarding the education of its children and help create an education system whereby children are taught in a properly-funded, inclusive environment that accounts for the unique and individualized needs of children raised in an urban setting and work in conjunction with the Wilmington Learning Collaborative (WLC) and the Redding Consortium, with the newly established Office of Educational Advocacy.
- Adopt measures to encourage long-term homeownership, prevent displacement of existing homeowners, and bolster intergenerational wealth.
- Advocate for issues and values that are important to City Council and its constituents for neighborhood stabilization, such as safe and vibrant neighborhoods, affordable housing, adequate legal protections for tenants, an effective education system, a results-oriented gun violence prevention program, and economic lifelines to help lift residents out of poverty.
- Facilitate the recovery of Wilmington's small and minority businesses from the economic and other impacts of the COVID-19 pandemic, such as funding set aside for small minority businesses.
- Review the findings, suggestions, and recommendations for possible implementation of the Reparations Taskforce Report adopted by Res.# 24-025.
- Create a new strategic plan for the 109th Session of Council to serve as a roadmap for determining City Council's legislative agenda based on the priorities of each standing committee.
- Work with Council's lobbyist to strategize and communicate with the City's local delegation on new or updated state policies, procedures, and laws that impact the City of Wilmington (for example, expanded local control and Council's ability to caucus).
- Review the findings, suggestions, and recommendations outlined in the Disparity Report dated February 6, 2023, to support adherence and compliance in implementation.
- Continue working with the Administration on new revenue enhancement measures.
- Collaborate with the Administration and New Castle County regarding property reassessments.
- Encourage eligible homeowners who have their property tax obligation increased by 50% or more following a property assessment to apply for a partial abatement of their tax obligation.
- Make sure adequate funds are budgeted citywide to support neighborhood stabilization, including home repairs, community beautification, and minority business programs.
- Draft a request for proposal or contract agreement for an annual or multi-year agreement for a third-party operator to provide PALA (Public Access Leased Access) services to the local community at no cost to the City, funded through revenues derived from the TPO to cover all costs.
- Continue to support public dialogue and expand communications across social media platforms to build community awareness of Council's legislative agenda and other pertinent City business.
- Develop policies to address the unhoused and homelessness in the City of Wilmington.
- Continue to be a voice for the community on constituent matters impacting residents and the business community.
- Foster and develop City Council's Youth Advisory Council and establishing a citywide Youth Master Plan.
- Collaborate with the Administration to expand CPSI (Community Public Safety Initiative) to other areas of the city in conjunction with the newly created Office of Community Safety.
- Develop any necessary zoning, funding, and policy parameters regarding smoke shop regulations.

**SUMMARY OF FUNDING FOR CITY COUNCIL**

<b>Total All Funds City Council</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	2,337,401	2,758,967	2,988,985	3,129,308	140,323	4.7%
Materials, Supplies, and Equipment	894,389	959,964	1,248,203	1,155,889	(92,314)	-7.4%
Internal Services	50,934	66,010	20,642	21,091	449	2.2%
Debt Service	22,771	22,805	22,631	46,905	24,274	107.3%
Other / Special Purpose	13,169	13,365	16,500	20,500	4,000	24.2%
<b>Total</b>	<b>3,318,664</b>	<b>3,821,111</b>	<b>4,296,961</b>	<b>4,373,693</b>	<b>76,732</b>	<b>1.8%</b>
<b>Staffing Levels</b>	<b>27.00</b>	<b>27.00</b>	<b>29.00</b>	<b>28.00</b>	<b>(1.00)</b>	<b>-3.4%</b>

<b>General Fund City Council</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	1,624,602	1,935,572	2,142,075	2,229,516	87,441	4.1%
Materials, Supplies, and Equipment	765,824	867,009	1,080,684	1,024,735	(55,949)	-5.2%
Internal Services	50,934	66,010	20,642	21,091	449	2.2%
Other / Special Purpose	13,169	13,365	16,500	20,500	4,000	24.2%
<b>Total</b>	<b>2,454,529</b>	<b>2,881,956</b>	<b>3,259,901</b>	<b>3,295,842</b>	<b>35,941</b>	<b>1.1%</b>
<b>Staffing Levels</b>	<b>19.65</b>	<b>19.65</b>	<b>21.90</b>	<b>21.90</b>	<b>0.00</b>	<b>0.0%</b>

<b>CATV Fund City Council</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	712,799	823,395	846,910	899,792	52,882	6.2%
Materials, Supplies, and Equipment	128,565	92,955	167,519	131,154	(36,365)	-21.7%
Debt Service	22,771	22,805	22,631	46,905	24,274	107.3%
<b>Total</b>	<b>864,135</b>	<b>939,155</b>	<b>1,037,060</b>	<b>1,077,851</b>	<b>40,791</b>	<b>3.9%</b>
<b>Staffing Levels</b>	<b>7.35</b>	<b>7.35</b>	<b>7.10</b>	<b>6.10</b>	<b>(1.00)</b>	<b>-14.1%</b>

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

- Regular Salaries decreased by a net \$10,577, primarily driven by adjustments to the Director of Educational Advocacy salary, which generated \$40,000 in savings. These savings were partially offset by a 2.5% cost-of-living adjustment (COLA) and mandatory step increases.
- Temporary Salaries increased by a net \$15,000. This was the result of a \$25,000 savings due to the elimination of Youth Council funding, net of a \$40,000 increase associated with the Administrative Professional and Intern Program in the Office of Educational Advocacy. This Office of Educational Advocacy increase is offset by a related \$50,000 reduction in the Consultants line.
- Parking Fees decreased by \$16,200, to align with the actual costs incurred to date.
- Miscellaneous Projects decreased by \$77,500, largely due to the elimination of the centralized Beautification Fund. This reduction is offset by additional funding in Donation – Community Services, with \$5,769 allocated to each council member to support city beautification initiatives.
- Grants to Agencies decreased by \$13,000 due to a reduction in grants funding allocated to the thirteen Council Members, decreasing from \$29,076 to \$28,076 per member. This decrease was fully offset by a \$13,000 increase to the Grants–Scholarship Program, which increased from \$4,000 to \$5,000 per member.

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

- Personal Services increased by a net \$63,749. The elimination of the Producer position generated total savings of \$78,581 in salary and benefits; however, these savings were partially offset by cost increases associated with a 2.5% cost-of-living adjustment (COLA), mandatory step increases, and hospitalization expenses.
- Legal fees increased by \$10,000 due to higher costs for outside legal counsel related to the Verizon Franchise Agreement.
- Additions and Improvements to Buildings decreased by \$42,000 as the Third-Party Operator (TPO) was not funded.

# City Council

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 120 - City Council / Legislative**

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
101 120 51101 Regular Salaries	385,994	393,369	393,368	444,048	487,135	312,108	487,135	0	0.0
101 120 51107 Sick Leave Bonus	400	400	0	0	0	350	0	0	0.0
101 120 51125 Health Cash Back	4,520	4,800	4,800	3,686	2,400	1,514	2,400	0	0.0
<b>101 120 511** Salaries and Wages</b>	<b>390,914</b>	<b>398,569</b>	<b>398,168</b>	<b>447,734</b>	<b>489,535</b>	<b>313,972</b>	<b>489,535</b>	<b>0</b>	<b>0.0</b>
101 120 51502 Social Security	22,318	22,846	22,978	26,019	28,758	17,930	28,481	(277)	-1.0
101 120 51503 Medicare Tax	5,219	5,342	5,373	6,086	6,727	4,193	6,660	(67)	-1.0
101 120 51504 Hospitalization	167,684	179,658	163,662	194,417	159,927	115,474	204,912	44,985	28.1
101 120 51505 Life Insurance	1,837	1,883	2,276	2,149	2,796	1,506	2,796	0	0.0
101 120 51508 Pension Healthcare	55,896	58,661	58,903	62,038	64,558	37,218	65,793	1,235	1.9
101 120 51514 State Pension Plan-Genbiweekly	21,261	22,265	22,694	25,988	26,822	17,186	29,520	2,698	10.1
<b>101 120 515** Employee Benefits</b>	<b>274,215</b>	<b>290,655</b>	<b>275,886</b>	<b>316,697</b>	<b>289,588</b>	<b>193,507</b>	<b>338,162</b>	<b>48,574</b>	<b>16.8</b>
101 120 51901 Personal Services Adjustment	0	0	80,000	0	8,000	0	14,645	6,645	83.1
<b>101 120 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>14,645</b>	<b>6,645</b>	<b>83.1</b>
<b>101 120 Acct Group Total: Personal Services</b>	<b>665,129</b>	<b>689,224</b>	<b>754,054</b>	<b>764,431</b>	<b>787,123</b>	<b>507,479</b>	<b>842,342</b>	<b>55,219</b>	<b>7.0</b>
101 120 52101 Printing	10,948	4,456	5,000	1,313	5,000	507	5,000	0	0.0
101 120 52102 Advertising	0	0	0	0	0	0	3,500	3,500	100.0
<b>101 120 521** Printing and Advert.</b>	<b>10,948</b>	<b>4,456</b>	<b>5,000</b>	<b>1,313</b>	<b>5,000</b>	<b>507</b>	<b>8,500</b>	<b>3,500</b>	<b>70.0</b>
101 120 52302 Travel And Substantance	18,719	13,540	20,000	16,915	25,000	5,660	25,000	0	0.0
<b>101 120 523** Transportation</b>	<b>18,719</b>	<b>13,540</b>	<b>20,000</b>	<b>16,915</b>	<b>25,000</b>	<b>5,660</b>	<b>25,000</b>	<b>0</b>	<b>0.0</b>
101 120 52504 Parking Fees	0	0	500	1,069	20,300	2,730	4,100	(16,200)	-79.8
<b>101 120 525** Rentals</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,069</b>	<b>20,300</b>	<b>2,730</b>	<b>4,100</b>	<b>(16,200)</b>	<b>-79.8</b>
101 120 52701 Consultants	30,015	60,000	155,000	103,273	122,500	99,949	125,000	2,500	2.0
101 120 52707 Transition Costs	0	0	0	26,119	0	0	0	0	0.0
<b>101 120 527** Professional Fees</b>	<b>30,015</b>	<b>60,000</b>	<b>155,000</b>	<b>129,392</b>	<b>122,500</b>	<b>99,949</b>	<b>125,000</b>	<b>2,500</b>	<b>2.0</b>
101 120 52901 Subscriptions/Books	0	680	500	623	500	0	500	0	0.0
101 120 52902 Registrations Fees	4,381	8,078	16,500	7,439	16,500	0	15,500	(1,000)	-6.1
101 120 52903 Business Meetings	2,983	642	3,000	5,424	3,000	0	3,000	0	0.0
101 120 52905 Memberships	3,200	3,301	3,500	3,400	3,500	3,502	3,500	0	0.0
<b>101 120 529** Memberships and Reg.</b>	<b>10,564</b>	<b>12,701</b>	<b>23,500</b>	<b>16,886</b>	<b>23,500</b>	<b>3,502</b>	<b>22,500</b>	<b>(1,000)</b>	<b>-4.3</b>
101 120 53108 Miscellaneous Charges-N.O.C	778	0	0	0	0	83	0	0	0.0
<b>101 120 531** Miscellaneous Services</b>	<b>778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 120 53201 Stationery And Supplies	4,066	486	1,500	1,526	1,500	1,255	1,500	0	0.0
<b>101 120 532** Office and Gen. Supplies</b>	<b>4,066</b>	<b>486</b>	<b>1,500</b>	<b>1,526</b>	<b>1,500</b>	<b>1,255</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 120 53301 Uniforms & Related Equipment	0	0	1,000	0	2,300	1,637	2,300	0	0.0
<b>101 120 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>2,300</b>	<b>1,637</b>	<b>2,300</b>	<b>0</b>	<b>0.0</b>
101 120 53403 Food	5,810	7,703	5,646	5,137	5,646	3,980	6,150	504	8.9
101 120 53407 Trophies/Awards/Gifts	0	0	5,000	4,999	5,000	0	5,000	0	0.0
<b>101 120 534** Misc. Mat., Supp., and Parts</b>	<b>5,810</b>	<b>7,703</b>	<b>10,646</b>	<b>10,136</b>	<b>10,646</b>	<b>3,980</b>	<b>11,150</b>	<b>504</b>	<b>4.7</b>
101 120 54101 Furn Fix & Office Equipment	0	0	5,000	4,480	5,000	0	1,000	(4,000)	-80.0
<b>101 120 541** Equipment</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>4,480</b>	<b>5,000</b>	<b>0</b>	<b>1,000</b>	<b>(4,000)</b>	<b>-80.0</b>
101 120 54605 Miscellaneous Projects	26,854	39,990	45,000	45,000	137,500	62,500	60,000	(77,500)	-56.4
101 120 54608 Community Services	16,502	16,656	20,000	19,938	25,000	25,000	25,000	0	0.0
101 120 54609 Community Paid Activities	10,000	10,500	10,000	10,000	10,000	10,000	10,000	0	0.0
101 120 54621 Grants To Agencies	104,999	361,220	371,988	366,525	371,988	270,965	359,988	(12,000)	-3.2
101 120 54622 Grants-Scholarship Program	24,639	45,301	48,000	54,514	48,000	44,840	60,000	12,000	25.0
101 120 54623 Donation-Community Services	0	0	0	0	0	0	74,997	74,997	100.0
<b>101 120 546** Community Activities</b>	<b>182,994</b>	<b>473,667</b>	<b>494,988</b>	<b>495,977</b>	<b>592,488</b>	<b>413,305</b>	<b>589,985</b>	<b>(2,503)</b>	<b>-0.4</b>
<b>101 120 Acct Group Total: MS&amp;E</b>	<b>263,894</b>	<b>572,553</b>	<b>717,134</b>	<b>677,694</b>	<b>808,234</b>	<b>532,608</b>	<b>791,035</b>	<b>(17,199)</b>	<b>-2.1</b>
101 120 55108 Motor Vehicle Costs	6,088	4,057	0	5,782	0	2,114	0	0	0.0
101 120 55123 General Liability	15,387	33,762	10,951	42,411	11,225	5,613	11,506	281	2.5
101 120 55125 Workers Compensation Costs	3,578	3,575	3,539	5,154	3,684	1,842	3,852	168	4.6
<b>101 120 551** Int. Serv. Chargebck.</b>	<b>25,053</b>	<b>41,394</b>	<b>14,490</b>	<b>53,347</b>	<b>14,909</b>	<b>9,569</b>	<b>15,358</b>	<b>449</b>	<b>3.0</b>
<b>101 120 Acct Group Total: Internal Services</b>	<b>25,053</b>	<b>41,394</b>	<b>14,490</b>	<b>53,347</b>	<b>14,909</b>	<b>9,569</b>	<b>15,358</b>	<b>449</b>	<b>3.0</b>
<b>101 120 5**** Legislative - Division Total</b>	<b>954,076</b>	<b>1,303,171</b>	<b>1,485,678</b>	<b>1,495,472</b>	<b>1,610,266</b>	<b>1,049,656</b>	<b>1,648,735</b>	<b>38,469</b>	<b>2.4</b>

**Fund 101 - General Fund Dept. 121 - City Council / City Clerk**

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
101 121 51101 Regular Salaries	504,628	582,773	571,656	747,059	732,253	468,875	761,676	29,423	4.0
101 121 51102 Temporary Salaries	40,679	80,104	62,000	60,962	70,000	12,561	45,000	(25,000)	-35.7
101 121 51107 Sick Leave Bonus	200	800	1,200	800	1,200	350	1,200	0	0.0
101 121 51108 Overtime	0	655	0	300	0	0	0	0	0.0
<b>101 121 511** Salaries and Wages</b>	<b>545,507</b>	<b>664,332</b>	<b>634,856</b>	<b>809,121</b>	<b>803,453</b>	<b>481,786</b>	<b>807,876</b>	<b>4,423</b>	<b>0.6</b>
101 121 51501 Pension Contribution	79,415	75,563	77,016	84,352	52,403	34,852	57,621	5,218	10.0
101 121 51502 Social Security	32,845	39,693	38,401	48,600	48,437	28,649	49,645	1,208	2.5
101 121 51503 Medicare Tax	7,682	9,283	8,981	11,366	11,327	6,700	11,610	283	2.5
101 121 51504 Hospitalization	88,717	96,569	87,229	129,390	127,958	77,917	143,244	15,286	11.9
101 121 51505 Life Insurance	1,458	1,609	1,596	2,115	1,896	1,733	1,896	0	0.0
101 121 51508 Pension Healthcare	28,592	30,007	30,130	33,225	39,230	20,590	39,983	753	1.9
101 121 51514 State Pension Plan-Genbiweekly	14,264	18,291	18,144	26,683	29,685	18,749	34,030	4,345	14.6
<b>101 121 515** Employee Benefits</b>	<b>252,973</b>	<b>271,015</b>	<b>261,497</b>	<b>335,731</b>	<b>310,936</b>	<b>189,190</b>	<b>338,029</b>	<b>27,093</b>	<b>8.7</b>
101 121 51901 Personal Services Adjustment	0	0	50,000	0	40,000	0	35,000	(5,000)	-12.5
<b>101 121 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>35,000</b>	<b>(5,000)</b>	<b>-12.5</b>
<b>101 121 Acct Group Total: Personal Services</b>	<b>798,480</b>	<b>935,347</b>	<b>946,353</b>	<b>1,144,852</b>	<b>1,154,389</b>	<b>670,976</b>	<b>1,180,905</b>	<b>26,516</b>	<b>2.3</b>
101 121 52101 Printing	7,113	9,626	12,500	7,584	14,500	10,277	16,000	1,500	10.3
101 121 52102 Advertising	0	1,204	1,000	1,594	1,000	65	1,000	0	0.0
<b>101 121 521** Printing and Advert.</b>	<b>7,113</b>	<b>10,830</b>	<b>13,500</b>	<b>9,178</b>	<b>15,500</b>	<b>10,342</b>	<b>17,000</b>	<b>1,500</b>	<b>9.7</b>
101 121 52302 Travel And Substantance	1,025	5,936	5,000	3,468	5,000	1,404	5,000	0	0.0
<b>101 121 523** Transportation</b>	<b>1,025</b>	<b>5,936</b>	<b>5,000</b>	<b>3,468</b>	<b>5,000</b>	<b>1,404</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 121 52604 Rep To Mech Office Equipment	0	0	500	220	500	0	500	0	0.0
<b>101 121 526** Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>220</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101 121 52701 Consultants	93,574	123,050	135,000	127,375	139,000	107,737	139,000	0	0.0
<b>101 121 527** Professional Fees</b>	<b>93,574</b>	<b>123,050</b>	<b>135,000</b>	<b>127,375</b>	<b>139,000</b>	<b>107,737</b>	<b>139,000</b>	<b>0</b>	<b>0.0</b>
101 121 52901 Subscriptions/Books	0	9,114	9,750	9,747	9,750	3,999	1,500	(8,250)	-84.6
101 121 52902 Registrations Fees	5,002	4,916	5,000	4,640	7,000	0	7,000	0	0.0
101 121 52905 Memberships	0	625	1,500	0	1,500	99	1,500	0	0.0
<b>101 121 529** Memberships and Reg.</b>	<b>5,002</b>	<b>14,655</b>	<b>16,250</b>	<b>14,387</b>	<b>18,250</b>	<b>4,098</b>	<b>10,000</b>	<b>(8,250)</b>	<b>-45.2</b>
101 121 53108 Miscellaneous Charges-N.O.C	2,268	2,815	2,000	1,508	2,000	545	17,000	15,000	750.0
<b>101 121 531** Miscellaneous Services</b>	<b>2,268</b>	<b>2,815</b>	<b>2,000</b>	<b>1,508</b>	<b>2,000</b>	<b>545</b>	<b>17,000</b>	<b>15,000</b>	<b>750.0</b>
101 121 53201 Stationery And Supplies	2,539	3,951	4,500	4,567	4,500	2,998	4,500	0	0.0
<b>101 121 532** Office and Gen. Supplies</b>	<b>2,539</b>	<b>3,951</b>	<b>4,500</b>	<b>4,567</b>	<b>4,500</b>	<b>2,998</b>	<b>4,500</b>	<b>0</b>	<b>0.0</b>
101 121 53403 Food	822	513	500	87	500	0	1,000	500	100.0
101 121 53408 Misc Supplies Or Parts	0	0	0	0	0	0	1,500	1,500	100.0
<b>101 121 534** Misc. Mat., Supp., and Parts</b>	<b>822</b>	<b>513</b>	<b>500</b>	<b>87</b>	<b>500</b>	<b>0</b>	<b>2,500</b>	<b>2,000</b>	<b>400.0</b>
101 121 54101 Furn Fix & Office Equipment	0	0	500	0	500	0	500	0	0.0
101 121 54102 Other Noncapitalized Equipment	1,700	0	0	0	0	0	0	0	0.0
<b>101 121 541** Equipment</b>	<b>1,700</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>
<b>101 121 Acct Group Total: MS&amp;E</b>	<b>114,043</b>	<b>161,750</b>	<b>177,750</b>	<b>160,790</b>	<b>185,750</b>	<b>127,124</b>	<b>196,000</b>	<b>10,250</b>	<b>5.5</b>
101 121 55123 General Liability	2,676	5,871	1,904	7,374	1,952	976	1,952	0	0.0
101 121 55125 Workers Compensation Costs	3,671	3,669	3,632	5,289	3,781	1,890	3,781	0	0.0
<b>101 121 551** Int. Serv. Chargebck.</b>	<b>6,347</b>	<b>9,540</b>	<b>5,536</b>	<b>12,663</b>	<b>5,733</b>	<b>2,866</b>	<b>5,733</b>	<b>0</b>	<b>0.0</b>
<b>101 121 Acct Group Total: Internal Services</b>	<b>6,347</b>	<b>9,540</b>	<b>5,536</b>	<b>12,663</b>	<b>5,733</b>	<b>2,866</b>	<b>5,733</b>	<b>0</b>	<b>0.0</b>
<b>101 121 5**** City Clerk - Division Total</b>	<b>918,870</b>	<b>1,106,637</b>	<b>1,129,639</b>	<b>1,318,305</b>	<b>1,345,872</b>	<b>800,966</b>	<b>1,382,638</b>	<b>36,766</b>	<b>2.7</b>

**Fund 101 - General Fund    Dept. 123 - City Council / Cable and Communications**

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	123	51107	Sick Leave Bonus	0	0	0	0	0	350	0	0	0.0
<b>101</b>	<b>123</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	123	51502	Social Security	0	25	0	0	0	22	0	0	0.0
101	123	51503	Medicare Tax	0	6	0	0	0	5	0	0	0.0
<b>101</b>	<b>123</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>123</b>		<b>Acct Group Total: Personal Services</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>123</b>	<b>5****</b>	<b>Cable and Communications - Division Total</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

**Fund 101 - General Fund Dept. 124 - City Council / Office of Educational Advocacy**

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
101 124 51101 Regular Salaries	0	0	0	14,011	150,000	95,604	110,000	(40,000)	-26.7
101 124 51102 Temporary Salaries	0	0	0	5,926	0	2,613	40,000	40,000	100.0
<b>101 124 511** Salaries and Wages</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,937</b>	<b>150,000</b>	<b>98,217</b>	<b>150,000</b>	<b>0</b>	<b>0.0</b>
101 124 51502 Social Security	0	0	0	1,223	10,076	5,935	9,045	(1,031)	-10.2
101 124 51503 Medicare Tax	0	0	0	286	2,356	1,388	2,115	(241)	-10.2
101 124 51504 Hospitalization	0	0	0	1,981	24,705	16,209	28,175	3,470	14.0
101 124 51505 Life Insurance	0	0	0	81	240	226	240	0	0.0
101 124 51508 Pension Healthcare	0	0	0	1,988	4,966	3,165	5,061	95	1.9
101 124 51514 State Pension Plan-Genbiweekly	0	0	0	793	8,220	5,239	6,633	(1,587)	-19.3
<b>101 124 515** Employee Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,352</b>	<b>50,563</b>	<b>32,162</b>	<b>51,269</b>	<b>706</b>	<b>1.4</b>
101 124 51901 Personal Services Adjustment	0	0	0	0	0	0	5,000	5,000	100.0
<b>101 124 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>
<b>101 124 Acct Group Total: Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,289</b>	<b>200,563</b>	<b>130,379</b>	<b>206,269</b>	<b>5,706</b>	<b>2.8</b>
101 124 52101 Printing	0	0	0	0	1,000	50	1,000	0	0.0
101 124 52102 Advertising	0	0	0	0	500	500	1,000	500	100.0
<b>101 124 521** Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>550</b>	<b>2,000</b>	<b>500</b>	<b>33.3</b>
101 124 52302 Travel And Subsistance	0	0	0	0	1,000	0	1,000	0	0.0
<b>101 124 523** Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 124 52701 Consultants	0	0	0	0	50,000	13,688	0	(50,000)	-100.0
<b>101 124 527** Professional Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>13,688</b>	<b>0</b>	<b>(50,000)</b>	<b>-100.0</b>
101 124 52901 Subscriptions/Books	0	0	0	0	200	0	200	0	0.0
101 124 52902 Registrations Fees	0	0	0	0	500	0	500	0	0.0
101 124 52905 Memberships	0	0	0	0	500	0	500	0	0.0
<b>101 124 529** Memberships and Reg.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0.0</b>
101 124 53201 Stationery And Supplies	0	0	0	0	500	0	500	0	0.0
<b>101 124 532** Office and Gen. Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101 124 53403 Food	0	0	0	0	0	0	500	500	100.0
<b>101 124 534** Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>100.0</b>
101 124 54101 Furn Fix & Office Equipment	0	0	0	0	500	131	500	0	0.0
<b>101 124 541** Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>131</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
<b>101 124 Acct Group Total: MS&amp;E</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,700</b>	<b>14,369</b>	<b>5,700</b>	<b>(49,000)</b>	<b>-89.6</b>
<b>101 124 5**** Office of Educational Advocacy - Division Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,289</b>	<b>255,263</b>	<b>144,748</b>	<b>211,969</b>	<b>(43,294)</b>	<b>-17.0</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

Included: Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
 Excluded: Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund Dept. 127 - City Council / Other Special Purpose**

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	127	54608	Community Services	14,042	21,921	22,000	21,425	22,000	19,950	22,000	0	0.0
101	127	54621	Grants To Agencies	8,370	5,600	6,000	3,100	6,000	2,800	5,000	(1,000)	-16.7
101	127	54622	Grants-Scholarship Program	4,900	4,000	4,000	4,000	4,000	4,000	5,000	1,000	25.0
<b>101</b>	<b>127</b>	<b>546**</b>	<b>Community Activities</b>	<b>27,312</b>	<b>31,521</b>	<b>32,000</b>	<b>28,525</b>	<b>32,000</b>	<b>26,750</b>	<b>32,000</b>	<b>0</b>	<b>0.0</b>
<b>101 127 Acct Group Total: MS&amp;E</b>				<b>27,312</b>	<b>31,521</b>	<b>32,000</b>	<b>28,525</b>	<b>32,000</b>	<b>26,750</b>	<b>32,000</b>	<b>0</b>	<b>0.0</b>
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101	127	57804	Other Special Purpose	12,200	13,169	16,000	13,365	16,500	8,621	20,500	4,000	24.2
<b>101</b>	<b>127</b>	<b>578**</b>	<b>Special Purpose</b>	<b>12,200</b>	<b>13,169</b>	<b>16,000</b>	<b>13,365</b>	<b>16,500</b>	<b>8,621</b>	<b>20,500</b>	<b>4,000</b>	<b>24.2</b>
<b>101 127 Acct Group Total: Other / Special Purpose</b>				<b>12,200</b>	<b>13,169</b>	<b>16,000</b>	<b>13,365</b>	<b>16,500</b>	<b>8,621</b>	<b>20,500</b>	<b>4,000</b>	<b>24.2</b>
-----												
101	127	5****	Other Special Purpose - Division Total	39,512	44,690	48,000	41,890	48,500	35,371	52,500	4,000	8.2
101	12*	5****	City Council - General Fund Total	1,912,458	2,454,529	2,663,317	2,881,956	3,259,901	2,031,118	3,295,842	35,941	1.1
<b>***</b>	<b>12*</b>	<b>5****</b>	<b>City Council - Department Total, All Funds</b>	<b>1,912,458</b>	<b>2,454,529</b>	<b>2,663,317</b>	<b>2,881,956</b>	<b>3,259,901</b>	<b>2,031,118</b>	<b>3,295,842</b>	<b>35,941</b>	<b>1.1</b>

**Fund 233 - CATV Dept. 123 - City Council / Cable and Communications**

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
233	123	51101	Regular Salaries	315,736	468,489	465,731	567,544	550,639	361,356	576,215	25,576	4.6
233	123	51102	Temporary Salaries	22,300	32,648	25,000	14,560	37,760	22,786	40,000	2,240	5.9
233	123	51107	Sick Leave Bonus	600	700	900	1,600	900	0	900	0	0.0
233	123	51108	Overtime	0	538	0	327	0	0	0	0	0.0
<b>233</b>	<b>123</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>338,636</b>	<b>502,375</b>	<b>491,631</b>	<b>584,031</b>	<b>589,299</b>	<b>384,142</b>	<b>617,115</b>	<b>27,816</b>	<b>4.7</b>
233	123	51501	Pension Contribution	9,791	8,918	9,104	10,939	9,665	6,358	10,762	1,097	11.4
233	123	51502	Social Security	20,360	30,053	29,513	34,647	35,447	22,983	37,082	1,635	4.6
233	123	51503	Medicare Tax	4,762	7,029	6,903	8,127	8,290	5,375	8,664	374	4.5
233	123	51504	Hospitalization	70,127	105,726	99,003	123,117	108,842	65,527	141,313	32,471	29.8
233	123	51505	Life Insurance	985	1,477	1,524	1,523	1,437	1,464	1,464	27	1.9
233	123	51508	Pension Healthcare	31,433	32,674	28,773	30,801	29,815	18,019	30,871	1,056	3.5
233	123	51514	State Pension Plan-Genbiweekly	15,923	24,547	24,840	30,210	28,248	18,536	32,521	4,273	15.1
<b>233</b>	<b>123</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>153,381</b>	<b>210,424</b>	<b>199,660</b>	<b>239,364</b>	<b>221,744</b>	<b>138,230</b>	<b>262,677</b>	<b>40,933</b>	<b>18.5</b>
233	123	51901	Personal Services Adjustment	0	0	45,000	0	25,000	0	20,000	(5,000)	-20.0
<b>233</b>	<b>123</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>20,000</b>	<b>(5,000)</b>	<b>-20.0</b>
<b>233</b>	<b>123</b>		<b>Acct Group Total: Personal Services</b>	<b>492,017</b>	<b>712,799</b>	<b>736,291</b>	<b>823,395</b>	<b>836,043</b>	<b>522,372</b>	<b>899,792</b>	<b>63,749</b>	<b>7.6</b>
233	123	52302	Travel And Substantance	4,174	0	8,000	2,342	8,000	1,852	5,000	(3,000)	-37.5
<b>233</b>	<b>123</b>	<b>523**</b>	<b>Transportation</b>	<b>4,174</b>	<b>0</b>	<b>8,000</b>	<b>2,342</b>	<b>8,000</b>	<b>1,852</b>	<b>5,000</b>	<b>(3,000)</b>	<b>-37.5</b>
233	123	52504	Parking Fees	8,770	7,975	15,720	8,700	10,500	6,300	10,800	300	2.9
<b>233</b>	<b>123</b>	<b>525**</b>	<b>Rentals</b>	<b>8,770</b>	<b>7,975</b>	<b>15,720</b>	<b>8,700</b>	<b>10,500</b>	<b>6,300</b>	<b>10,800</b>	<b>300</b>	<b>2.9</b>
233	123	52602	Repairs To Equipment	5,817	11,977	21,775	7,143	15,000	660	15,000	0	0.0
<b>233</b>	<b>123</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>5,817</b>	<b>11,977</b>	<b>21,775</b>	<b>7,143</b>	<b>15,000</b>	<b>660</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
233	123	52701	Consultants	0	18,500	0	0	0	0	0	0	0.0
233	123	52704	Legal	3,979	27,211	75,000	5,646	15,000	0	25,000	10,000	66.7
<b>233</b>	<b>123</b>	<b>527**</b>	<b>Professional Fees</b>	<b>3,979</b>	<b>45,711</b>	<b>75,000</b>	<b>5,646</b>	<b>15,000</b>	<b>0</b>	<b>25,000</b>	<b>10,000</b>	<b>66.7</b>
233	123	52901	Subscriptions/Books	24,460	25,127	48,458	35,782	22,519	11,926	30,354	7,835	34.8
233	123	52902	Registrations Fees	5,239	4,249	8,000	2,405	8,000	6,110	8,000	0	0.0
233	123	52905	Memberships	0	0	3,000	0	3,000	0	3,000	0	0.0
<b>233</b>	<b>123</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>29,699</b>	<b>29,376</b>	<b>59,458</b>	<b>38,187</b>	<b>33,519</b>	<b>18,036</b>	<b>41,354</b>	<b>7,835</b>	<b>23.4</b>
233	123	53109	Contracted Maint.Svcs	7,500	0	10,000	3,150	10,000	0	5,000	(5,000)	-50.0
233	123	53124	License Support Agreement	18,000	18,000	18,000	10,500	0	0	0	0	0.0
<b>233</b>	<b>123</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>25,500</b>	<b>18,000</b>	<b>28,000</b>	<b>13,650</b>	<b>10,000</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-50.0</b>
233	123	53201	Stationery And Supplies	2,386	1,534	5,000	1,437	5,000	0	5,000	0	0.0
<b>233</b>	<b>123</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>2,386</b>	<b>1,534</b>	<b>5,000</b>	<b>1,437</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
233	123	53301	Uniforms & Related Equipment	1,820	1,633	3,500	0	3,500	0	3,500	0	0.0
<b>233</b>	<b>123</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>1,820</b>	<b>1,633</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>
233	123	53401	Access & Parts For Equipment	3,832	4,500	4,500	0	4,500	491	4,500	0	0.0
233	123	53403	Food	465	0	500	0	500	0	500	0	0.0
233	123	53408	Misc Supplies Or Parts	7,500	7,859	14,500	11,813	14,500	1,461	10,000	(4,500)	-31.0
<b>233</b>	<b>123</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>11,797</b>	<b>12,359</b>	<b>19,500</b>	<b>11,813</b>	<b>19,500</b>	<b>1,952</b>	<b>15,000</b>	<b>(4,500)</b>	<b>-23.1</b>
233	123	54101	Furn Fix & Office Equipment	0	0	500	0	500	0	500	0	0.0
233	123	54102	Other Noncapitalized Equipment	0	0	5,000	4,037	5,000	0	5,000	0	0.0
<b>233</b>	<b>123</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>4,037</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0.0</b>
233	123	54212	Add & Imp To Buildings	0	0	150,000	0	42,000	0	0	(42,000)	-100.0
<b>233</b>	<b>123</b>	<b>542**</b>	<b>Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>(42,000)</b>	<b>-100.0</b>
<b>233</b>	<b>123</b>		<b>Acct Group Total: MS&amp;E</b>	<b>93,942</b>	<b>128,565</b>	<b>391,453</b>	<b>92,955</b>	<b>167,519</b>	<b>28,800</b>	<b>131,154</b>	<b>(36,365)</b>	<b>-21.7</b>
233	123	55601	Bond - Principal Payments	28,871	16,084	16,832	16,832	17,452	12,960	43,354	25,902	148.4
233	123	55602	Bond - Interest Payments	7,788	6,687	5,973	5,973	5,179	1,970	3,551	(1,628)	-31.4
<b>233</b>	<b>123</b>	<b>556**</b>	<b>Debt Service</b>	<b>36,659</b>	<b>22,771</b>	<b>22,805</b>	<b>22,805</b>	<b>22,631</b>	<b>14,930</b>	<b>46,905</b>	<b>24,274</b>	<b>107.3</b>
<b>233</b>	<b>123</b>		<b>Acct Group Total:</b>	<b>36,659</b>	<b>22,771</b>	<b>22,805</b>	<b>22,805</b>	<b>22,631</b>	<b>14,930</b>	<b>46,905</b>	<b>24,274</b>	<b>107.3</b>
<b>233</b>	<b>123</b>	<b>5****</b>	<b>Cable and Communications - Division Total</b>	<b>622,618</b>	<b>864,135</b>	<b>1,150,549</b>	<b>939,155</b>	<b>1,026,193</b>	<b>566,102</b>	<b>1,077,851</b>	<b>51,658</b>	<b>5.0</b>
<b>233</b>	<b>12*</b>	<b>5****</b>	<b>City Council - CATV Fund Total</b>	<b>622,618</b>	<b>864,135</b>	<b>1,150,549</b>	<b>939,155</b>	<b>1,026,193</b>	<b>566,102</b>	<b>1,077,851</b>	<b>51,658</b>	<b>5.0</b>
<b>233</b>	<b>***</b>	<b>5****</b>	<b>CATV - Fund Total, All Departments</b>	<b>622,618</b>	<b>864,135</b>	<b>1,150,549</b>	<b>939,155</b>	<b>1,026,193</b>	<b>566,102</b>	<b>1,077,851</b>	<b>51,658</b>	<b>5.0</b>

**Fund 233 - CATV    Dept. 123 - City Council / Cable and Communications**

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
***	***	5****	<i>All Funds Grand Total</i>	622,618	864,135	1,150,549	939,155	1,026,193	566,102	1,077,851	51,658	5.0

# CITY TREASURER

The City Treasurer has been entrusted to serve as the custodian of all City funds on deposit in various operating accounts. To meet these custodial duties the Treasurer must actively and effectively manage the funds in a prudent manner. This involves the management of the City’s cash, debt, and the administration of the City’s pension program. Related duties include check issuance, account reconciliation, wage attachments, and control over the Deferred Compensation Program and other employee payroll deductions.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"> <li>• <b>Governance:</b> Cultivating and reinforcing a culture of good governance, strong compliance, and sound stewardship by leveraging relationships with internal and external auditors, as well as trusted advisors, to ensure 100% compliance with all statutes and regulations guiding Office operations.</li> <li>• <b>Modernization:</b> Creating a 21<sup>st</sup>-century operation equipped to respond to the challenges and opportunities of today’s financial, political, and regulatory environment through facility improvements, updating internal policies and controls, and maintaining a conservative and low-risk approach while positioning the Office to benefit from fiscal opportunities both in the near and long term.</li> <li>• <b>Efficiency:</b> Improving the efficacy and productivity of the Office by evaluating internal operations, procedures, and processes, and making enhancements to drive results. Ensuring the proper alignment of resources and staffing with core functions of the office.</li> <li>• <b>Outreach:</b> Engaging in strategic partnerships to promote enhanced financial literacy and education for city employees and the greater Wilmington community.</li> </ul>

## SUMMARY OF FUNDING FOR CITY TREASURER

<b>Total All Funds Treasurer</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	733,743	1,038,578	970,359	1,155,917	185,558	19.1%
Materials, Supplies, and Equipment	794,812	730,888	1,096,921	1,318,650	221,729	20.2%
Internal Services	19,934	23,518	22,984	23,918	934	4.1%
Other / Special Purpose	4,750,000	5,000,000	5,250,000	5,500,000	250,000	4.8%
<b>Total</b>	<b>6,298,489</b>	<b>6,792,984</b>	<b>7,340,264</b>	<b>7,998,485</b>	<b>658,221</b>	<b>9.0%</b>
<b>Staffing Levels</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>	<b>14.3%</b>

<b>General Fund Treasurer</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	366,396	418,073	406,496	506,352	99,856	24.6%
Materials, Supplies, and Equipment	50,072	68,115	95,700	284,200	188,500	197.0%
Internal Services	18,568	22,079	21,492	22,366	874	4.1%
<b>Total</b>	<b>435,036</b>	<b>508,267</b>	<b>523,688</b>	<b>812,918</b>	<b>289,230</b>	<b>55.2%</b>
<b>Staffing Levels</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>0.50</b>	<b>16.7%</b>

<b>Pension Admin. Funds Treasurer</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	367,347	620,505	563,863	649,565	85,702	15.2%
Materials, Supplies, and Equipment	744,740	662,773	1,001,221	1,034,450	33,229	3.3%
Internal Services	1,366	1,439	1,492	1,552	60	4.0%
Other / Special Purpose	4,750,000	5,000,000	5,250,000	5,500,000	250,000	4.8%
<b>Total</b>	<b>5,863,453</b>	<b>6,284,717</b>	<b>6,816,576</b>	<b>7,185,567</b>	<b>368,991</b>	<b>5.4%</b>
<b>Staffing Levels</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>	<b>0.50</b>	<b>12.5%</b>

### MAJOR FUNDING CHANGES FROM PRIOR YEAR

- In Personal Services, the addition of the Manager of Communications, Programs, and Strategic Partnerships adds \$87,669 to both the General and Pension Funds, for a total cost of \$175,338 including salary and benefits. This split-funded position will lead the Treasurer's Office communications, financial empowerment programming, and strategic partnerships supporting employees, retirees, and residents.
- \$160,000 was added to Workshops/Seminars – Training to support empowerment and wellness programming, including Treasury Talks, and Wealth-Building Bootcamps for City employees, retirees, and residents.
- To support expanded outreach, sponsorships, and community partnerships aligned with the Office's strategic priorities and programming, the Community Services account increased by \$15,000.
- Travel and Subsistence increased by \$10,000 for continued professional development of General Fund staff through attendance at professional conferences and seminars.
- In the Pension Funds, Consultants increased by approximately \$32,900 due to advisory and actuarial service fees associated with the Outsourced Chief Investment Officer (OCIO) agreement.
- The annual self-insurance funding target for retiree Medical Costs in the Pension – Healthcare Fund was increased by \$250,000, bringing the total funding for the program to \$5.5 million for FY 2027.

# City Treasurer

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 170 - City Treasurer's Office / 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	170	51101	Regular Salaries	243,593	245,829	260,597	283,995	291,983	190,075	356,618	64,635	22.1
101	170	51107	Sick Leave Bonus	500	400	0	500	0	100	0	0	0.0
<b>101</b>	<b>170</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>244,093</b>	<b>246,229</b>	<b>260,597</b>	<b>284,495</b>	<b>291,983</b>	<b>190,175</b>	<b>356,618</b>	<b>64,635</b>	<b>22.1</b>
101	170	51501	Pension Contribution	32,258	33,876	32,182	34,414	31,516	19,506	34,089	2,573	8.2
101	170	51502	Social Security	14,498	14,569	15,723	16,934	17,643	11,342	21,537	3,894	22.1
101	170	51503	Medicare Tax	3,391	3,407	3,678	3,960	4,126	2,653	5,040	914	22.2
101	170	51504	Hospitalization	44,997	46,046	41,891	53,079	46,714	30,782	67,390	20,676	44.3
101	170	51505	Life Insurance	678	722	720	718	720	683	840	120	16.7
101	170	51508	Pension Healthcare	12,901	13,535	13,591	14,314	14,894	9,390	17,711	2,817	18.9
101	170	51514	State Pension Plan-Genbiweekly	7,967	8,012	8,820	10,159	9,719	6,529	14,463	4,744	48.8
<b>101</b>	<b>170</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>116,690</b>	<b>120,167</b>	<b>116,605</b>	<b>133,578</b>	<b>125,332</b>	<b>80,885</b>	<b>161,070</b>	<b>35,738</b>	<b>28.5</b>
101	170	51902	Attrition	0	0	(10,492)	0	(10,819)	0	(11,336)	(517)	4.8
<b>101</b>	<b>170</b>	<b>519**</b>	<b>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</b>	<b>170</b>		<b>Acct Group Total: Personal Services</b>	<b>360,783</b>	<b>366,396</b>	<b>366,710</b>	<b>418,073</b>	<b>406,496</b>	<b>271,060</b>	<b>506,352</b>	<b>99,856</b>	<b>24.6</b>
101	170	52101	Printing	0	0	350	0	700	0	700	0	0.0
101	170	52102	Advertising	415	322	500	0	500	0	500	0	0.0
<b>101</b>	<b>170</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>415</b>	<b>322</b>	<b>850</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0.0</b>
101	170	52302	Travel And Substantance	895	6,261	5,000	12,867	10,000	415	20,000	10,000	100.0
<b>101</b>	<b>170</b>	<b>523**</b>	<b>Transportation</b>	<b>895</b>	<b>6,261</b>	<b>5,000</b>	<b>12,867</b>	<b>10,000</b>	<b>415</b>	<b>20,000</b>	<b>10,000</b>	<b>100.0</b>
101	170	52701	Consultants	300	6,000	30,000	3,300	30,000	5,155	15,000	(15,000)	-50.0
101	170	52709	Trustee Fees	7,500	7,500	15,000	21,000	15,000	4,500	30,000	15,000	100.0
<b>101</b>	<b>170</b>	<b>527**</b>	<b>Professional Fees</b>	<b>7,800</b>	<b>13,500</b>	<b>45,000</b>	<b>24,300</b>	<b>45,000</b>	<b>9,655</b>	<b>45,000</b>	<b>0</b>	<b>0.0</b>
101	170	52806	Fees-N.O.C	720	1,769	500	484	500	15	500	0	0.0
<b>101</b>	<b>170</b>	<b>528**</b>	<b>Other Fees</b>	<b>720</b>	<b>1,769</b>	<b>500</b>	<b>484</b>	<b>500</b>	<b>15</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101	170	52901	Subscriptions/Books	1,562	1,039	1,500	1,906	1,500	862	2,500	1,000	66.7
101	170	52902	Registrations Fees	1,560	430	10,000	790	7,000	0	8,000	1,000	14.3
101	170	52904	Workshop/Seminars-Training	0	0	0	0	0	0	160,000	160,000	100.0
101	170	52905	Memberships	0	0	0	0	0	0	1,500	1,500	100.0
<b>101</b>	<b>170</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>3,122</b>	<b>1,469</b>	<b>11,500</b>	<b>2,696</b>	<b>8,500</b>	<b>862</b>	<b>172,000</b>	<b>163,500</b>	<b>1,923.5</b>
101	170	53118	Bank Charges	364	90	500	274	500	(394)	500	0	0.0
<b>101</b>	<b>170</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>364</b>	<b>90</b>	<b>500</b>	<b>274</b>	<b>500</b>	<b>(394)</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101	170	53201	Stationery And Supplies	946	1,624	1,100	1,436	2,500	732	2,500	0	0.0
<b>101</b>	<b>170</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>946</b>	<b>1,624</b>	<b>1,100</b>	<b>1,436</b>	<b>2,500</b>	<b>732</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
101	170	53403	Food	764	869	1,500	528	1,500	704	1,500	0	0.0
<b>101</b>	<b>170</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>764</b>	<b>869</b>	<b>1,500</b>	<b>528</b>	<b>1,500</b>	<b>704</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101	170	54101	Furn Fix & Office Equipment	280	0	500	0	1,000	0	1,000	0	0.0
<b>101</b>	<b>170</b>	<b>541**</b>	<b>Equipment</b>	<b>280</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101	170	54608	Community Services	14,860	24,168	15,000	25,530	25,000	6,444	40,000	15,000	60.0
<b>101</b>	<b>170</b>	<b>546**</b>	<b>Community Activities</b>	<b>14,860</b>	<b>24,168</b>	<b>15,000</b>	<b>25,530</b>	<b>25,000</b>	<b>6,444</b>	<b>40,000</b>	<b>15,000</b>	<b>60.0</b>
<b>101</b>	<b>170</b>		<b>Acct Group Total: MS&amp;E</b>	<b>30,166</b>	<b>50,072</b>	<b>81,450</b>	<b>68,115</b>	<b>95,700</b>	<b>18,433</b>	<b>284,200</b>	<b>188,500</b>	<b>197.0</b>
101	170	55108	Motor Vehicle Costs	8,596	8,803	13,599	8,723	14,143	3,818	14,709	566	4.0
101	170	55123	General Liability	1,772	3,887	1,261	4,883	1,293	647	1,325	32	2.5
101	170	55125	Workers Compensation Costs	5,881	5,878	5,818	8,473	6,056	3,028	6,332	276	4.6
<b>101</b>	<b>170</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>16,249</b>	<b>18,568</b>	<b>20,678</b>	<b>22,079</b>	<b>21,492</b>	<b>7,493</b>	<b>22,366</b>	<b>874</b>	<b>4.1</b>
<b>101</b>	<b>170</b>		<b>Acct Group Total: Internal Services</b>	<b>16,249</b>	<b>18,568</b>	<b>20,678</b>	<b>22,079</b>	<b>21,492</b>	<b>7,493</b>	<b>22,366</b>	<b>874</b>	<b>4.1</b>
<b>101</b>	<b>170</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>407,198</b>	<b>435,036</b>	<b>468,838</b>	<b>508,267</b>	<b>523,688</b>	<b>296,986</b>	<b>812,918</b>	<b>289,230</b>	<b>55.2</b>
<b>101</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - General Fund Total</b>	<b>407,198</b>	<b>435,036</b>	<b>468,838</b>	<b>508,267</b>	<b>523,688</b>	<b>296,986</b>	<b>812,918</b>	<b>289,230</b>	<b>55.2</b>

**Fund 681 - Plan I - Nonuniformed Dept. 171 - City Treasurer's Office / Pensions**

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
681	171	51101	Regular Salaries	14,659	14,151	20,695	18,272	27,460	19,131	30,015	2,555	9.3
681	171	51102	Temporary Salaries	0	0	0	2,326	0	39	0	0	0.0
<b>681</b>	<b>171</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>14,659</b>	<b>14,151</b>	<b>20,695</b>	<b>20,598</b>	<b>27,460</b>	<b>19,170</b>	<b>30,015</b>	<b>2,555</b>	<b>9.3</b>
681	171	51201	Accrued Sick/Vacation Adj'Mt	3,198	733	0	34,308	0	0	0	0	0.0
<b>681</b>	<b>171</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>3,198</b>	<b>733</b>	<b>0</b>	<b>34,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
681	171	51501	Pension Contribution	2,775	2,507	2,683	2,753	2,575	1,644	2,897	322	12.5
681	171	51502	Social Security	882	849	1,240	1,242	1,656	1,148	1,823	167	10.1
681	171	51503	Medicare Tax	206	199	288	290	386	268	426	40	10.4
681	171	51504	Hospitalization	2,365	2,372	4,441	2,674	5,032	2,423	4,534	(498)	-9.9
681	171	51505	Life Insurance	45	43	68	45	68	64	73	5	7.4
681	171	51508	Pension Healthcare	1,203	1,263	1,270	1,338	1,388	952	1,517	129	9.3
681	171	51514	State Pension Plan-Genbiweekly	334	318	677	538	991	721	1,213	222	22.4
<b>681</b>	<b>171</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>7,810</b>	<b>7,551</b>	<b>10,667</b>	<b>8,880</b>	<b>12,096</b>	<b>7,220</b>	<b>12,483</b>	<b>387</b>	<b>3.2</b>
<b>681</b>	<b>171</b>		<b>Acct Group Total: Personal Services</b>	<b>25,667</b>	<b>22,435</b>	<b>31,362</b>	<b>63,786</b>	<b>39,556</b>	<b>26,390</b>	<b>42,498</b>	<b>2,942</b>	<b>7.4</b>
681	171	52101	Printing	0	0	5	0	5	0	5	0	0.0
<b>681</b>	<b>171</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0.0</b>
681	171	52302	Travel And Subsistance	0	0	42	0	42	0	72	30	71.4
<b>681</b>	<b>171</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>72</b>	<b>30</b>	<b>71.4</b>
681	171	52504	Parking Fees	0	4	6	6	6	0	18	12	200.0
<b>681</b>	<b>171</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>18</b>	<b>12</b>	<b>200.0</b>
681	171	52701	Consultants	50,898	12,528	9,400	54,378	55,933	27,505	20,000	(35,933)	-64.2
681	171	52709	Trustee Fees	7,008	6,290	46,920	5,709	0	0	0	0	0.0
<b>681</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>57,906</b>	<b>18,818</b>	<b>56,320</b>	<b>60,087</b>	<b>55,933</b>	<b>27,505</b>	<b>20,000</b>	<b>(35,933)</b>	<b>-64.2</b>
681	171	52806	Fees-N.O.C	87	80	180	78	180	0	0	(180)	-100.0
<b>681</b>	<b>171</b>	<b>528**</b>	<b>Other Fees</b>	<b>87</b>	<b>80</b>	<b>180</b>	<b>78</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>(180)</b>	<b>-100.0</b>
681	171	52901	Subscriptions/Books	11	139	45	456	432	234	0	(432)	-100.0
681	171	52902	Registrations Fees	0	0	70	0	70	0	63	(7)	-10.0
681	171	52903	Business Meetings	0	0	20	0	20	0	18	(2)	-10.0
<b>681</b>	<b>171</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>11</b>	<b>139</b>	<b>135</b>	<b>456</b>	<b>522</b>	<b>234</b>	<b>81</b>	<b>(441)</b>	<b>-84.5</b>
681	171	53201	Stationery And Supplies	2	1	30	0	30	0	27	(3)	-10.0
<b>681</b>	<b>171</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>2</b>	<b>1</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>27</b>	<b>(3)</b>	<b>-10.0</b>
681	171	53403	Food	0	0	12	8	12	0	11	(1)	-8.3
<b>681</b>	<b>171</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>8</b>	<b>12</b>	<b>0</b>	<b>11</b>	<b>(1)</b>	<b>-8.3</b>
681	171	54101	Furn Fix & Office Equipment	0	0	40	0	40	0	18	(22)	-55.0
<b>681</b>	<b>171</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>18</b>	<b>(22)</b>	<b>-55.0</b>
<b>681</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>58,006</b>	<b>19,042</b>	<b>56,770</b>	<b>60,635</b>	<b>56,770</b>	<b>27,739</b>	<b>20,232</b>	<b>(36,538)</b>	<b>-64.4</b>
<b>681</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>83,673</b>	<b>41,477</b>	<b>88,132</b>	<b>124,421</b>	<b>96,326</b>	<b>54,129</b>	<b>62,730</b>	<b>(33,596)</b>	<b>-34.9</b>
<b>681</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Plan I - Nonuniformed Fund Total</b>	<b>83,673</b>	<b>41,477</b>	<b>88,132</b>	<b>124,421</b>	<b>96,326</b>	<b>54,129</b>	<b>62,730</b>	<b>(33,596)</b>	<b>-34.9</b>

**Fund 682 - Plan II - Nonuniformed Dept. 171 - City Treasurer's Office / Pensions**

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
682	171	51101	Regular Salaries	25,689	24,879	37,712	32,434	50,789	30,905	54,649	3,860	7.6
682	171	51102	Temporary Salaries	0	0	0	4,652	0	77	0	0	0.0
<b>682</b>	<b>171</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>25,689</b>	<b>24,879</b>	<b>37,712</b>	<b>37,086</b>	<b>50,789</b>	<b>30,982</b>	<b>54,649</b>	<b>3,860</b>	<b>7.6</b>
682	171	51201	Accrued Sick/Vacation Adj'Mt	2,125	689	0	30,023	0	0	0	0	0.0
<b>682</b>	<b>171</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>2,125</b>	<b>689</b>	<b>0</b>	<b>30,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
682	171	51501	Pension Contribution	5,352	4,840	5,192	5,324	4,990	3,187	5,623	633	12.7
682	171	51502	Social Security	1,548	1,495	2,261	2,239	3,063	1,858	3,318	255	8.3
682	171	51503	Medicare Tax	362	350	528	523	716	434	776	60	8.4
682	171	51504	Hospitalization	4,074	4,090	8,258	4,706	9,375	3,978	7,987	(1,388)	-14.8
682	171	51505	Life Insurance	80	77	124	81	124	119	131	7	5.6
682	171	51508	Pension Healthcare	2,238	2,348	2,356	2,481	2,582	1,557	2,784	202	7.8
682	171	51514	State Pension Plan-Genbiweekly	501	476	1,177	876	1,789	1,059	2,134	345	19.3
<b>682</b>	<b>171</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>14,155</b>	<b>13,676</b>	<b>19,896</b>	<b>16,230</b>	<b>22,639</b>	<b>12,192</b>	<b>22,753</b>	<b>114</b>	<b>0.5</b>
<b>682</b>	<b>171</b>		<b>Acct Group Total: Personal Services</b>	<b>41,969</b>	<b>39,244</b>	<b>57,608</b>	<b>83,339</b>	<b>73,428</b>	<b>43,174</b>	<b>77,402</b>	<b>3,974</b>	<b>5.4</b>
682	171	52101	Printing	0	0	15	0	15	0	13	(2)	-13.3
<b>682</b>	<b>171</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>13</b>	<b>(2)</b>	<b>-13.3</b>
682	171	52302	Travel And Subsistance	0	0	114	0	114	0	209	95	83.3
<b>682</b>	<b>171</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>114</b>	<b>0</b>	<b>114</b>	<b>0</b>	<b>209</b>	<b>95</b>	<b>83.3</b>
682	171	52504	Parking Fees	0	7	17	15	17	0	52	35	205.9
<b>682</b>	<b>171</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>7</b>	<b>17</b>	<b>15</b>	<b>17</b>	<b>0</b>	<b>52</b>	<b>35</b>	<b>205.9</b>
682	171	52701	Consultants	20,228	27,967	9,400	55,641	55,641	51,462	50,000	(5,641)	-10.1
682	171	52709	Trustee Fees	19,610	17,849	46,920	16,522	0	0	0	0	0.0
<b>682</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>39,838</b>	<b>45,816</b>	<b>56,320</b>	<b>72,163</b>	<b>55,641</b>	<b>51,462</b>	<b>50,000</b>	<b>(5,641)</b>	<b>-10.1</b>
682	171	52806	Fees-N.O.C	194	178	180	148	180	0	0	(180)	-100.0
<b>682</b>	<b>171</b>	<b>528**</b>	<b>Other Fees</b>	<b>194</b>	<b>178</b>	<b>180</b>	<b>148</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>(180)</b>	<b>-100.0</b>
682	171	52901	Subscriptions/Books	25	0	135	859	814	431	0	(814)	-100.0
682	171	52902	Registrations Fees	0	0	210	0	210	0	183	(27)	-12.9
682	171	52903	Business Meetings	0	0	60	0	60	0	52	(8)	-13.3
<b>682</b>	<b>171</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>25</b>	<b>0</b>	<b>405</b>	<b>859</b>	<b>1,084</b>	<b>431</b>	<b>235</b>	<b>(849)</b>	<b>-78.3</b>
682	171	53201	Stationery And Supplies	5	3	90	0	90	0	79	(11)	-12.2
<b>682</b>	<b>171</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>5</b>	<b>3</b>	<b>90</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>79</b>	<b>(11)</b>	<b>-12.2</b>
682	171	53403	Food	0	0	36	15	36	0	31	(5)	-13.9
<b>682</b>	<b>171</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>15</b>	<b>36</b>	<b>0</b>	<b>31</b>	<b>(5)</b>	<b>-13.9</b>
682	171	54101	Furn Fix & Office Equipment	0	0	120	0	120	0	52	(68)	-56.7
<b>682</b>	<b>171</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0</b>	<b>120</b>	<b>0</b>	<b>52</b>	<b>(68)</b>	<b>-56.7</b>
<b>682</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>40,062</b>	<b>46,004</b>	<b>57,297</b>	<b>73,200</b>	<b>57,297</b>	<b>51,893</b>	<b>50,671</b>	<b>(6,626)</b>	<b>-11.6</b>
682	171	55123	General Liability	346	355	364	364	373	186	382	9	2.4
682	171	55125	Workers Compensation Costs	280	289	307	307	320	160	335	15	4.7
<b>682</b>	<b>171</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>626</b>	<b>644</b>	<b>671</b>	<b>671</b>	<b>693</b>	<b>346</b>	<b>717</b>	<b>24</b>	<b>3.5</b>
<b>682</b>	<b>171</b>		<b>Acct Group Total: Internal Services</b>	<b>626</b>	<b>644</b>	<b>671</b>	<b>671</b>	<b>693</b>	<b>346</b>	<b>717</b>	<b>24</b>	<b>3.5</b>
<b>682</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>82,657</b>	<b>85,892</b>	<b>115,576</b>	<b>157,210</b>	<b>131,418</b>	<b>95,413</b>	<b>128,790</b>	<b>(2,628)</b>	<b>-2.0</b>
<b>682</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Plan II - Nonuniformed Fund Total</b>	<b>82,657</b>	<b>85,892</b>	<b>115,576</b>	<b>157,210</b>	<b>131,418</b>	<b>95,413</b>	<b>128,790</b>	<b>(2,628)</b>	<b>-2.0</b>

**Fund 683 - Plan III - Nonuniformed Dept. 171 - City Treasurer's Office / Pensions**

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
683	171	51101	Regular Salaries	95,076	91,294	125,552	116,026	162,094	98,613	182,369	20,275	12.5
683	171	51102	Temporary Salaries	0	0	0	11,631	0	193	0	0	0.0
<b>683</b>	<b>171</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>95,076</b>	<b>91,294</b>	<b>125,552</b>	<b>127,657</b>	<b>162,094</b>	<b>98,806</b>	<b>182,369</b>	<b>20,275</b>	<b>12.5</b>
683	171	51201	Accrued Sick/Vacation Adj'Mt	(29,857)	961	0	30,995	0	0	0	0	0.0
<b>683</b>	<b>171</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>(29,857)</b>	<b>961</b>	<b>0</b>	<b>30,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
683	171	51501	Pension Contribution	15,068	13,573	14,492	14,858	13,842	8,837	15,507	1,665	12.0
683	171	51502	Social Security	5,711	5,467	7,530	7,686	9,775	5,927	11,055	1,280	13.1
683	171	51503	Medicare Tax	1,336	1,278	1,761	1,798	2,286	1,386	2,585	299	13.1
683	171	51504	Hospitalization	15,771	15,774	25,984	17,474	29,383	13,731	29,147	(236)	-0.8
683	171	51505	Life Insurance	284	274	392	284	392	375	430	38	9.7
683	171	51508	Pension Healthcare	7,051	7,402	7,432	7,828	8,146	4,888	9,112	966	11.9
683	171	51514	State Pension Plan-Genbiweekly	2,675	2,540	4,439	3,897	6,125	3,643	7,795	1,670	27.3
<b>683</b>	<b>171</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>47,896</b>	<b>46,308</b>	<b>62,030</b>	<b>53,825</b>	<b>69,949</b>	<b>38,787</b>	<b>75,631</b>	<b>5,682</b>	<b>8.1</b>
683	171	51902	Attrition	0	0	(2,783)	0	(2,870)	0	(3,007)	(137)	4.8
<b>683</b>	<b>171</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(2,783)</b>	<b>0</b>	<b>(2,870)</b>	<b>0</b>	<b>(3,007)</b>	<b>(137)</b>	<b>4.8</b>
<b>683</b>	<b>171</b>		<b>Acct Group Total: Personal Services</b>	<b>113,115</b>	<b>138,563</b>	<b>184,799</b>	<b>212,477</b>	<b>229,173</b>	<b>137,593</b>	<b>254,993</b>	<b>25,820</b>	<b>11.3</b>
683	171	52101	Printing	0	0	78	0	78	0	92	14	17.9
<b>683</b>	<b>171</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>92</b>	<b>14</b>	<b>17.9</b>
683	171	52302	Travel And Subsistance	0	0	676	0	676	0	1,466	790	116.9
<b>683</b>	<b>171</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>676</b>	<b>0</b>	<b>676</b>	<b>0</b>	<b>1,466</b>	<b>790</b>	<b>116.9</b>
683	171	52504	Parking Fees	0	31	101	63	101	0	366	265	262.4
<b>683</b>	<b>171</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>31</b>	<b>101</b>	<b>63</b>	<b>101</b>	<b>0</b>	<b>366</b>	<b>265</b>	<b>262.4</b>
683	171	52701	Consultants	84,977	117,488	58,100	52,203	300,520	15,839	365,000	64,480	21.5
683	171	52709	Trustee Fees	128,916	120,994	242,420	114,997	0	0	0	0	0.0
683	171	52729	Irs Tax Penalties	99,176	0	0	0	0	0	0	0	0.0
<b>683</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>313,069</b>	<b>238,482</b>	<b>300,520</b>	<b>167,200</b>	<b>300,520</b>	<b>15,839</b>	<b>365,000</b>	<b>64,480</b>	<b>21.5</b>
683	171	52806	Fees-N.O.C	814	746	930	8	930	0	0	(930)	-100.0
<b>683</b>	<b>171</b>	<b>528**</b>	<b>Other Fees</b>	<b>814</b>	<b>746</b>	<b>930</b>	<b>8</b>	<b>930</b>	<b>0</b>	<b>0</b>	<b>(930)</b>	<b>-100.0</b>
683	171	52901	Subscriptions/Books	103	0	698	44	698	21	0	(698)	-100.0
683	171	52902	Registrations Fees	0	0	1,085	0	1,085	0	1,282	197	18.2
683	171	52903	Business Meetings	0	0	310	0	310	0	366	56	18.1
<b>683</b>	<b>171</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>103</b>	<b>0</b>	<b>2,093</b>	<b>44</b>	<b>2,093</b>	<b>21</b>	<b>1,648</b>	<b>(445)</b>	<b>-21.3</b>
683	171	53201	Stationery And Supplies	22	12	465	0	465	0	550	85	18.3
<b>683</b>	<b>171</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>22</b>	<b>12</b>	<b>465</b>	<b>0</b>	<b>465</b>	<b>0</b>	<b>550</b>	<b>85</b>	<b>18.3</b>
683	171	53403	Food	0	0	186	1	186	0	220	34	18.3
<b>683</b>	<b>171</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>186</b>	<b>1</b>	<b>186</b>	<b>0</b>	<b>220</b>	<b>34</b>	<b>18.3</b>
683	171	54101	Furn Fix & Office Equipment	0	0	0	0	0	0	366	366	100.0
<b>683</b>	<b>171</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366</b>	<b>366</b>	<b>100.0</b>
<b>683</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>314,008</b>	<b>239,271</b>	<b>305,049</b>	<b>167,316</b>	<b>305,049</b>	<b>15,860</b>	<b>369,708</b>	<b>64,659</b>	<b>21.2</b>
683	171	55125	Workers Compensation Costs	699	722	768	768	799	399	835	36	4.5
<b>683</b>	<b>171</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>699</b>	<b>722</b>	<b>768</b>	<b>768</b>	<b>799</b>	<b>399</b>	<b>835</b>	<b>36</b>	<b>4.5</b>
<b>683</b>	<b>171</b>		<b>Acct Group Total: Internal Services</b>	<b>699</b>	<b>722</b>	<b>768</b>	<b>768</b>	<b>799</b>	<b>399</b>	<b>835</b>	<b>36</b>	<b>4.5</b>
<b>683</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>427,822</b>	<b>378,556</b>	<b>490,616</b>	<b>380,561</b>	<b>535,021</b>	<b>153,852</b>	<b>625,536</b>	<b>90,515</b>	<b>16.9</b>
<b>683</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Plan III - Nonuniformed Fund Total</b>	<b>427,822</b>	<b>378,556</b>	<b>490,616</b>	<b>380,561</b>	<b>535,021</b>	<b>153,852</b>	<b>625,536</b>	<b>90,515</b>	<b>16.9</b>

**Fund 684 - Fire Pension Dept. 171 - City Treasurer's Office / Pensions**

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
684	171	51101	Regular Salaries	43,698	41,536	50,130	51,157	60,517	36,803	73,072	12,555	20.7
684	171	51102	Temporary Salaries	0	0	0	2,326	0	39	0	0	0.0
<b>684</b>	<b>171</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>43,698</b>	<b>41,536</b>	<b>50,130</b>	<b>53,483</b>	<b>60,517</b>	<b>36,842</b>	<b>73,072</b>	<b>12,555</b>	<b>20.7</b>
684	171	51201	Accrued Sick/Vacation Adj'Mt	(13,313)	1,058	0	30,257	0	0	0	0	0.0
<b>684</b>	<b>171</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>(13,313)</b>	<b>1,058</b>	<b>0</b>	<b>30,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
684	171	51501	Pension Contribution	4,365	3,892	4,107	4,209	3,862	2,464	4,262	400	10.4
684	171	51502	Social Security	2,616	2,476	3,013	3,209	3,651	2,212	4,418	767	21.0
684	171	51503	Medicare Tax	612	579	704	751	854	517	1,033	179	21.0
684	171	51504	Hospitalization	7,623	7,594	9,466	7,812	10,631	5,776	13,169	2,538	23.9
684	171	51505	Life Insurance	125	120	144	122	144	136	168	24	16.7
684	171	51508	Pension Healthcare	2,578	2,706	2,718	2,863	2,982	1,775	3,542	560	18.8
684	171	51514	State Pension Plan-Genbiweekly	1,672	1,587	2,087	2,146	2,547	1,526	3,526	979	38.4
<b>684</b>	<b>171</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>19,591</b>	<b>18,954</b>	<b>22,239</b>	<b>21,112</b>	<b>24,671</b>	<b>14,406</b>	<b>30,118</b>	<b>5,447</b>	<b>22.1</b>
<b>684</b>	<b>171</b>		<b>Acct Group Total: Personal Services</b>	<b>49,976</b>	<b>61,548</b>	<b>72,369</b>	<b>104,852</b>	<b>85,188</b>	<b>51,248</b>	<b>103,190</b>	<b>18,002</b>	<b>21.1</b>
684	171	52101	Printing	0	0	55	0	55	0	50	(5)	-9.1
<b>684</b>	<b>171</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>50</b>	<b>(5)</b>	<b>-9.1</b>
684	171	52302	Travel And Subsistance	0	0	415	0	415	0	792	377	90.8
<b>684</b>	<b>171</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>415</b>	<b>0</b>	<b>415</b>	<b>0</b>	<b>792</b>	<b>377</b>	<b>90.8</b>
684	171	52504	Parking Fees	0	18	62	36	62	0	198	136	219.4
<b>684</b>	<b>171</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>18</b>	<b>62</b>	<b>36</b>	<b>62</b>	<b>0</b>	<b>198</b>	<b>136</b>	<b>219.4</b>
684	171	52701	Consultants	48,645	67,255	27,300	14,941	199,340	17,166	200,000	660	0.3
684	171	52702	Accounting	8,400	7,700	8,400	8,400	8,400	7,300	10,800	2,400	28.6
684	171	52709	Trustee Fees	66,079	58,978	172,040	58,058	0	0	0	0	0.0
<b>684</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>123,124</b>	<b>133,933</b>	<b>207,740</b>	<b>81,399</b>	<b>207,740</b>	<b>24,466</b>	<b>210,800</b>	<b>3,060</b>	<b>1.5</b>
684	171	52806	Fees-N.O.C	466	427	660	22	660	0	0	(660)	-100.0
<b>684</b>	<b>171</b>	<b>528**</b>	<b>Other Fees</b>	<b>466</b>	<b>427</b>	<b>660</b>	<b>22</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>(660)</b>	<b>-100.0</b>
684	171	52901	Subscriptions/Books	59	59	495	194	495	62	0	(495)	-100.0
684	171	52902	Registrations Fees	0	0	770	0	770	0	693	(77)	-10.0
684	171	52903	Business Meetings	0	0	220	0	220	0	198	(22)	-10.0
<b>684</b>	<b>171</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>59</b>	<b>59</b>	<b>1,485</b>	<b>194</b>	<b>1,485</b>	<b>62</b>	<b>891</b>	<b>(594)</b>	<b>-40.0</b>
684	171	53201	Stationery And Supplies	13	7	330	0	330	0	297	(33)	-10.0
<b>684</b>	<b>171</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>13</b>	<b>7</b>	<b>330</b>	<b>0</b>	<b>330</b>	<b>0</b>	<b>297</b>	<b>(33)</b>	<b>-10.0</b>
684	171	53403	Food	0	0	132	2	132	0	119	(13)	-9.8
<b>684</b>	<b>171</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>132</b>	<b>2</b>	<b>132</b>	<b>0</b>	<b>119</b>	<b>(13)</b>	<b>-9.8</b>
684	171	54101	Furn Fix & Office Equipment	0	0	780	0	780	0	198	(582)	-74.6
<b>684</b>	<b>171</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>780</b>	<b>0</b>	<b>780</b>	<b>0</b>	<b>198</b>	<b>(582)</b>	<b>-74.6</b>
<b>684</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>123,662</b>	<b>134,444</b>	<b>211,659</b>	<b>81,653</b>	<b>211,659</b>	<b>24,528</b>	<b>213,345</b>	<b>1,686</b>	<b>0.8</b>
<b>684</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>173,638</b>	<b>195,992</b>	<b>284,028</b>	<b>186,505</b>	<b>296,847</b>	<b>75,776</b>	<b>316,535</b>	<b>19,688</b>	<b>6.6</b>
<b>684</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Fire Pension Fund Total</b>	<b>173,638</b>	<b>195,992</b>	<b>284,028</b>	<b>186,505</b>	<b>296,847</b>	<b>75,776</b>	<b>316,535</b>	<b>19,688</b>	<b>6.6</b>

**Fund 685 - Police Pension    Dept. 170 - City Treasurer's Office / 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
<b>685 170 5**** Administration - Division Total</b>	0	0	0	0	0	0	0	0	0.0

**Fund 685 - Police Pension Dept. 171 - City Treasurer's Office / Pensions**

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
685	171	51101	Regular Salaries	76,367	72,344	83,245	88,152	97,707	59,409	121,512	23,805	24.4
685	171	51102	Temporary Salaries	0	0	0	2,326	0	39	0	0	0.0
<b>685</b>	<b>171</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>76,367</b>	<b>72,344</b>	<b>83,245</b>	<b>90,478</b>	<b>97,707</b>	<b>59,448</b>	<b>121,512</b>	<b>23,805</b>	<b>24.4</b>
685	171	51201	Accrued Sick/Vacation Adj'Mt	(39,301)	1,424	0	30,700	0	0	0	0	0.0
<b>685</b>	<b>171</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>(39,301)</b>	<b>1,424</b>	<b>0</b>	<b>30,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
685	171	51501	Pension Contribution	6,153	5,451	5,707	5,848	5,309	3,387	5,799	490	9.2
685	171	51502	Social Security	4,567	4,307	5,007	5,422	5,894	3,570	7,339	1,445	24.5
685	171	51503	Medicare Tax	1,068	1,007	1,171	1,268	1,379	835	1,716	337	24.4
685	171	51504	Hospitalization	13,538	13,468	15,114	13,591	16,930	9,786	22,887	5,957	35.2
685	171	51505	Life Insurance	215	207	232	208	232	217	278	46	19.8
685	171	51508	Pension Healthcare	4,127	4,333	4,350	4,582	4,770	2,830	5,822	1,052	22.1
685	171	51514	State Pension Plan-Genbiweekly	3,176	3,016	3,675	3,954	4,297	2,581	6,129	1,832	42.6
<b>685</b>	<b>171</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>32,844</b>	<b>31,789</b>	<b>35,256</b>	<b>34,873</b>	<b>38,811</b>	<b>23,206</b>	<b>49,970</b>	<b>11,159</b>	<b>28.8</b>
<b>685</b>	<b>171</b>		<b>Acct Group Total: Personal Services</b>	<b>69,910</b>	<b>105,557</b>	<b>118,501</b>	<b>156,051</b>	<b>136,518</b>	<b>82,654</b>	<b>171,482</b>	<b>34,964</b>	<b>25.6</b>
685	171	52101	Printing	0	0	98	0	98	0	92	(6)	-6.1
<b>685</b>	<b>171</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>92</b>	<b>(6)</b>	<b>-6.1</b>
685	171	52302	Travel And Subsistance	0	0	753	0	753	0	1,461	708	94.0
<b>685</b>	<b>171</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>753</b>	<b>0</b>	<b>753</b>	<b>0</b>	<b>1,461</b>	<b>708</b>	<b>94.0</b>
685	171	52504	Parking Fees	0	31	113	61	113	0	365	252	223.0
<b>685</b>	<b>171</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>31</b>	<b>113</b>	<b>61</b>	<b>113</b>	<b>0</b>	<b>365</b>	<b>252</b>	<b>223.0</b>
685	171	52701	Consultants	83,593	115,575	50,700	95,728	355,680	60,238	365,000	9,320	2.6
685	171	52702	Accounting	9,800	7,700	8,400	8,400	8,400	6,300	10,800	2,400	28.6
685	171	52709	Trustee Fees	132,442	122,516	304,980	113,570	0	0	0	0	0.0
<b>685</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>225,835</b>	<b>245,791</b>	<b>364,080</b>	<b>217,698</b>	<b>364,080</b>	<b>66,538</b>	<b>375,800</b>	<b>11,720</b>	<b>3.2</b>
685	171	52806	Fees-N.O.C	801	734	1,170	163	1,170	0	0	(1,170)	-100.0
<b>685</b>	<b>171</b>	<b>528**</b>	<b>Other Fees</b>	<b>801</b>	<b>734</b>	<b>1,170</b>	<b>163</b>	<b>1,170</b>	<b>0</b>	<b>0</b>	<b>(1,170)</b>	<b>-100.0</b>
685	171	52901	Subscriptions/Books	102	102	878	733	878	433	0	(878)	-100.0
685	171	52902	Registrations Fees	0	0	1,365	0	1,365	0	1,279	(86)	-6.3
685	171	52903	Business Meetings	0	0	390	0	390	0	365	(25)	-6.4
<b>685</b>	<b>171</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>102</b>	<b>102</b>	<b>2,633</b>	<b>733</b>	<b>2,633</b>	<b>433</b>	<b>1,644</b>	<b>(989)</b>	<b>-37.6</b>
685	171	53201	Stationery And Supplies	22	12	585	0	585	0	548	(37)	-6.3
<b>685</b>	<b>171</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>22</b>	<b>12</b>	<b>585</b>	<b>0</b>	<b>585</b>	<b>0</b>	<b>548</b>	<b>(37)</b>	<b>-6.3</b>
685	171	53403	Food	0	0	234	14	234	0	219	(15)	-6.4
<b>685</b>	<b>171</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>234</b>	<b>14</b>	<b>234</b>	<b>0</b>	<b>219</b>	<b>(15)</b>	<b>-6.4</b>
685	171	54101	Furn Fix & Office Equipment	0	0	780	0	780	0	365	(415)	-53.2
<b>685</b>	<b>171</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>780</b>	<b>0</b>	<b>780</b>	<b>0</b>	<b>365</b>	<b>(415)</b>	<b>-53.2</b>
<b>685</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>226,760</b>	<b>246,670</b>	<b>370,446</b>	<b>218,669</b>	<b>370,446</b>	<b>66,971</b>	<b>380,494</b>	<b>10,048</b>	<b>2.7</b>
<b>685</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>296,670</b>	<b>352,227</b>	<b>488,947</b>	<b>374,720</b>	<b>506,964</b>	<b>149,625</b>	<b>551,976</b>	<b>45,012</b>	<b>8.9</b>
<b>685</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Police Pension Fund Total</b>	<b>296,670</b>	<b>352,227</b>	<b>488,947</b>	<b>374,720</b>	<b>506,964</b>	<b>149,625</b>	<b>551,976</b>	<b>45,012</b>	<b>8.9</b>

**Fund 686 - Pension-Healthcare      Dept. 171 - City Treasurer's Office / Pensions**

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
686	171	52701	Consultants	50,758	50,061	50,700	50,606	0	8,802	0	0	0.0
686	171	52709	Trustee Fees	8,308	9,248	12,000	10,694	0	5,811	0	0	0.0
<b>686</b>	<b>171</b>	<b>527**</b>	<b>Professional Fees</b>	<b>59,066</b>	<b>59,309</b>	<b>62,700</b>	<b>61,300</b>	<b>0</b>	<b>14,613</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>686</b>	<b>171</b>		<b>Acct Group Total: MS&amp;E</b>	<b>59,066</b>	<b>59,309</b>	<b>62,700</b>	<b>61,300</b>	<b>0</b>	<b>14,613</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
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686	171	58111	Medical Costs	0	0	5,000,000	0	5,250,000	0	5,500,000	250,000	4.8
<b>686</b>	<b>171</b>	<b>581**</b>	<b>Self Insurance Costs</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>5,250,000</b>	<b>0</b>	<b>5,500,000</b>	<b>250,000</b>	<b>4.8</b>
<b>686</b>	<b>171</b>		<b>Acct Group Total: Other / Special Purpose</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>5,250,000</b>	<b>0</b>	<b>5,500,000</b>	<b>250,000</b>	<b>4.8</b>
-----												
<b>686</b>	<b>171</b>	<b>5****</b>	<b>Pensions - Division Total</b>	<b>59,066</b>	<b>59,309</b>	<b>5,062,700</b>	<b>61,300</b>	<b>5,250,000</b>	<b>14,613</b>	<b>5,500,000</b>	<b>250,000</b>	<b>4.8</b>
<b>686</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Pension-Healthcare Fund Total</b>	<b>59,066</b>	<b>59,309</b>	<b>5,062,700</b>	<b>61,300</b>	<b>5,250,000</b>	<b>14,613</b>	<b>5,500,000</b>	<b>250,000</b>	<b>4.8</b>
<b>***</b>	<b>17*</b>	<b>5****</b>	<b>City Treasurer's Office - Department Total, All Funds</b>	<b>1,530,724</b>	<b>1,548,489</b>	<b>6,998,837</b>	<b>1,792,984</b>	<b>7,340,264</b>	<b>840,394</b>	<b>7,998,485</b>	<b>658,221</b>	<b>9.0</b>

# DEPARTMENT OF LAND USE AND PLANNING

The mission of the Department of Land Use & Planning is to prompt and support the responsible and intelligent growth of communities throughout the city. The Division of Land Use ensures that all development processes are properly integrated to allow the efficient review and response to all appropriate requests to develop land in Wilmington, which includes reviewing plans and specifications for renovations and new construction. The Division of Planning provides and promotes creative and thoughtful prospective direction on how broader urban planning issues and priorities can be identified, researched, and implemented.

## PRIORITIES FOR FISCAL YEAR 2027

- Establishing a business- and community-friendly organization that supports the responsible growth and development of Wilmington.
- Coordinating the City's timely and comprehensive handling and review of all land use and development projects/permits.
- Timely follow-up inspections of all permits issued to ensure compliance.
- Ensuring prompt and professional communication between the City and members of the public on all land use review processes.
- Undertaking and leading various citywide prospective and innovation planning efforts to provide City officials with potential reforms to City codes and policies.
- Working to support and update the City's 2028 Comprehensive Plan to improve the quality of life of residents.
- Supporting citywide initiatives to ensure the modernization and improvement of the City's transportation systems.
- Ensuring timely operations by staffing the activities of various commissions, such as the City Planning Commission, Neighborhood Planning Councils, and the Wilmington Design Review and Preservation Commission.
- Review the city's established historic districts and make recommendations on improvements.

**SUMMARY OF FUNDING FOR DEPARTMENT OF LAND USE AND PLANNING**

<b>Total All Funds Land Use and Planning</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	2,930,958	3,029,844	3,314,633	3,584,761	270,128	8.1%
Materials, Supplies, and Equipment	782,673	1,004,371	1,119,200	1,042,200	(77,000)	-6.9%
Internal Services	132,709	184,314	128,642	133,476	4,834	3.8%
Debt Service	307,755	291,159	278,365	27,707	(250,658)	-90.0%
<b>Total</b>	<b>4,154,095</b>	<b>4,509,688</b>	<b>4,840,840</b>	<b>4,788,144</b>	<b>(52,696)</b>	<b>-1.1%</b>
<b>Staffing Levels</b>	<b>26.00</b>	<b>26.00</b>	<b>28.00</b>	<b>29.00</b>	<b>1.00</b>	<b>3.6%</b>

<b>General Fund Land Use and Planning</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	2,832,866	2,931,752	3,314,633	3,584,761	270,128	8.1%
Materials, Supplies, and Equipment	782,673	1,004,371	1,119,200	1,042,200	(77,000)	-6.9%
Internal Services	132,709	184,314	128,642	133,476	4,834	3.8%
Debt Service	307,755	291,159	278,365	27,707	(250,658)	-90.0%
<b>Total</b>	<b>4,056,003</b>	<b>4,411,596</b>	<b>4,840,840</b>	<b>4,788,144</b>	<b>(52,696)</b>	<b>-1.1%</b>
<b>Staffing Levels</b>	<b>26.00</b>	<b>26.00</b>	<b>28.00</b>	<b>29.00</b>	<b>1.00</b>	<b>3.6%</b>

<b>Community Development Block Grant (CDBG) Land Use and Planning</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	54,787	54,787	0	0	0	0.0%
<b>Total</b>	<b>54,787</b>	<b>54,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>American Rescue Plan (ARPA) Land Use and Planning</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	43,305	43,305	0	0	0	0.0%
<b>Total</b>	<b>43,305</b>	<b>43,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

## MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Total Personal Services increased by \$270,128 (8.1%). Salaries and Wages rose by \$126,529 (5.7%), primarily due to salary and step increases. Employee Benefits increased by \$145,337 (13.0%), driven by rising healthcare costs as projected by the City's insurance consultant, USI.
- Total FTEs increased by one due to the addition of a Historic Preservation Planner, with a combined salary and benefits cost of \$106,318. This increase is associated with a \$62,923 reduction in Temporary Salaries.
- Consultants decreased by a net of \$116,500 (21%). This is primarily due to the scheduled completion of two major initiatives in FY 2026: the ADA Self-Assessment and the Zoning Code Reform projects, resulting in \$410,000 in savings. These savings were partially offset by the addition of two new projects: the ICC Code Review Update (\$150,000) and the Wilmington 2038 Comprehensive Development Plan Update (\$137,500).
- Combined, Travel and Subsistence and Memberships and Registrations increased by \$38,000 primarily due to the increased number of employees attending conferences and training.

# **Land Use & Planning Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 180 - Land Use and Planning / 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	180	51101	Regular Salaries	207,062	225,045	228,660	241,963	200,546	131,262	345,200	144,654	72.1
101	180	51103	Acting Out Of Classification	1,438	0	0	0	0	0	0	0	0.0
101	180	51107	Sick Leave Bonus	0	0	300	0	0	0	0	0	0.0
101	180	51108	Overtime	3,029	0	0	117	0	431	0	0	0.0
101	180	51120	Clothing Allowance	34	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>180</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>211,563</b>	<b>225,045</b>	<b>228,960</b>	<b>242,080</b>	<b>200,546</b>	<b>131,693</b>	<b>345,200</b>	<b>144,654</b>	<b>72.1</b>
101	180	51501	Pension Contribution	54,527	47,768	49,786	14,861	0	76	0	0	0.0
101	180	51502	Social Security	10,958	13,774	14,047	14,179	12,081	7,536	20,828	8,747	72.4
101	180	51503	Medicare Tax	2,999	3,221	3,285	3,316	2,825	1,762	4,872	2,047	72.5
101	180	51504	Hospitalization	9,605	19,978	16,817	39,921	33,992	22,360	66,965	32,973	97.0
101	180	51505	Life Insurance	(15)	492	480	646	480	462	720	240	50.0
101	180	51508	Pension Healthcare	8,599	9,025	9,062	9,544	9,932	6,158	15,183	5,251	52.9
101	180	51514	State Pension Plan-Genbiweekly	3,419	3,526	3,699	10,798	10,989	7,178	20,816	9,827	89.4
<b>101</b>	<b>180</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>90,092</b>	<b>97,784</b>	<b>97,176</b>	<b>93,265</b>	<b>70,299</b>	<b>45,532</b>	<b>129,384</b>	<b>59,085</b>	<b>84.0</b>
101	180	51901	Personal Services Adjustment	3,400	0	3,734	0	0	0	0	0	0.0
101	180	51902	Attrition	0	0	(2,873)	0	(2,963)	0	(3,105)	(142)	4.8
<b>101</b>	<b>180</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>3,400</b>	<b>0</b>	<b>861</b>	<b>0</b>	<b>(2,963)</b>	<b>0</b>	<b>(3,105)</b>	<b>(142)</b>	<b>4.8</b>
<b>101</b>	<b>180</b>		<b>Acct Group Total: Personal Services</b>	<b>305,055</b>	<b>322,829</b>	<b>326,997</b>	<b>335,345</b>	<b>267,882</b>	<b>177,225</b>	<b>471,479</b>	<b>203,597</b>	<b>76.0</b>
101	180	52302	Travel And Subsistance	0	560	2,500	1,360	2,500	0	10,000	7,500	300.0
<b>101</b>	<b>180</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>560</b>	<b>2,500</b>	<b>1,360</b>	<b>2,500</b>	<b>0</b>	<b>10,000</b>	<b>7,500</b>	<b>300.0</b>
101	180	52901	Subscriptions/Books	1,196	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>180</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>1,196</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>
101	180	53403	Food	128	0	0	0	0	0	0	0	0.0
<b>101</b>	<b>180</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>128</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>
101	180	54101	Furn Fix & Office Equipment	0	130	0	0	0	0	0	0	0.0
<b>101</b>	<b>180</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	180	54605	Miscellaneous Projects	3,070	0	0	(263)	0	0	0	0	0.0
<b>101</b>	<b>180</b>	<b>546**</b>	<b>Community Activities</b>	<b>3,070</b>	<b>0</b>	<b>0</b>	<b>(263)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>180</b>		<b>Acct Group Total: MS&amp;E</b>	<b>4,394</b>	<b>690</b>	<b>2,500</b>	<b>1,097</b>	<b>2,500</b>	<b>0</b>	<b>10,000</b>	<b>7,500</b>	<b>300.0</b>
101	180	55108	Motor Vehicle Costs	2,195	1,028	0	2,476	0	0	0	0	0.0
101	180	55123	General Liability	3,155	6,921	2,245	8,694	2,301	1,151	2,359	58	2.5
101	180	55125	Workers Compensation Costs	1,561	1,560	1,544	2,249	1,607	804	1,680	73	4.5
<b>101</b>	<b>180</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>6,911</b>	<b>9,509</b>	<b>3,789</b>	<b>13,419</b>	<b>3,908</b>	<b>1,955</b>	<b>4,039</b>	<b>131</b>	<b>3.4</b>
<b>101</b>	<b>180</b>		<b>Acct Group Total: Internal Services</b>	<b>6,911</b>	<b>9,509</b>	<b>3,789</b>	<b>13,419</b>	<b>3,908</b>	<b>1,955</b>	<b>4,039</b>	<b>131</b>	<b>3.4</b>
101	180	55601	Bond - Principal Payments	0	0	0	2,412	0	2,520	0	0	0.0
<b>101</b>	<b>180</b>	<b>556**</b>	<b>Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,412</b>	<b>0</b>	<b>2,520</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>180</b>		<b>Acct Group Total: Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,412</b>	<b>0</b>	<b>2,520</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>180</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>316,360</b>	<b>333,028</b>	<b>333,286</b>	<b>352,273</b>	<b>274,290</b>	<b>181,700</b>	<b>485,518</b>	<b>211,228</b>	<b>77.0</b>

**Fund 101 - General Fund Dept. 181 - Land Use and Planning / Land Use**

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	181	51101	Regular Salaries	1,056,578	1,180,883	1,339,448	1,173,913	1,544,052	818,167	1,498,329	(45,723)	-3.0
101	181	51102	Temporary Salaries	71,369	70,296	74,234	83,567	76,465	56,213	20,000	(56,465)	-73.8
101	181	51103	Acting Out Of Classification	0	0	500	0	0	0	1,000	1,000	100.0
101	181	51107	Sick Leave Bonus	0	0	500	0	0	0	500	500	100.0
101	181	51108	Overtime	2,713	349	5,000	1,046	0	1,393	3,000	3,000	100.0
101	181	51117	Meal Allowance	0	0	100	0	100	0	100	0	0.0
101	181	51120	Clothing Allowance	4,375	2,838	3,500	2,875	3,500	1,500	4,000	500	14.3
101	181	51125	Health Cash Back	0	0	2,160	0	2,160	0	2,160	0	0.0
<b>101</b>	<b>181</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>1,135,035</b>	<b>1,254,366</b>	<b>1,425,442</b>	<b>1,261,401</b>	<b>1,626,277</b>	<b>877,273</b>	<b>1,529,089</b>	<b>(97,188)</b>	<b>-6.0</b>
101	181	51501	Pension Contribution	211,229	228,562	226,168	255,213	215,247	132,576	240,314	25,067	11.6
101	181	51502	Social Security	64,528	74,243	86,442	75,076	97,373	52,313	91,712	(5,661)	-5.8
101	181	51503	Medicare Tax	11,192	17,363	20,216	17,558	22,770	12,235	21,447	(1,323)	-5.8
101	181	51504	Hospitalization	249,957	286,122	297,987	284,235	325,218	160,545	349,932	24,714	7.6
101	181	51505	Life Insurance	2,348	4,137	4,554	4,283	5,040	3,968	4,800	(240)	-4.8
101	181	51508	Pension Healthcare	81,694	85,735	86,089	90,671	104,286	55,065	101,220	(3,066)	-2.9
101	181	51514	State Pension Plan-Genbiweekly	18,586	24,948	34,060	27,086	41,833	18,443	40,849	(984)	-2.4
<b>101</b>	<b>181</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>639,534</b>	<b>721,110</b>	<b>755,516</b>	<b>754,122</b>	<b>811,767</b>	<b>435,145</b>	<b>850,274</b>	<b>38,507</b>	<b>4.7</b>
101	181	51901	Personal Services Adjustment	0	0	4,800	0	0	48	0	0	0.0
101	181	51902	Attrition	0	0	(25,843)	0	(26,649)	0	(27,923)	(1,274)	4.8
<b>101</b>	<b>181</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(21,043)</b>	<b>0</b>	<b>(26,649)</b>	<b>48</b>	<b>(27,923)</b>	<b>(1,274)</b>	<b>4.8</b>
<b>101</b>	<b>181</b>		<b>Acct Group Total: Personal Services</b>	<b>1,774,569</b>	<b>1,975,476</b>	<b>2,159,915</b>	<b>2,015,523</b>	<b>2,411,395</b>	<b>1,312,466</b>	<b>2,351,440</b>	<b>(59,955)</b>	<b>-2.5</b>
101	181	52101	Printing	2,580	2,910	6,000	3,663	6,000	193	6,000	0	0.0
<b>101</b>	<b>181</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>2,580</b>	<b>2,910</b>	<b>6,000</b>	<b>3,663</b>	<b>6,000</b>	<b>193</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
101	181	52302	Travel And Subsistance	0	0	2,500	1,470	3,000	200	9,000	6,000	200.0
<b>101</b>	<b>181</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>1,470</b>	<b>3,000</b>	<b>200</b>	<b>9,000</b>	<b>6,000</b>	<b>200.0</b>
101	181	52504	Parking Fees	9,036	11,049	11,520	10,443	12,000	8,848	10,800	(1,200)	-10.0
<b>101</b>	<b>181</b>	<b>525**</b>	<b>Rentals</b>	<b>9,036</b>	<b>11,049</b>	<b>11,520</b>	<b>10,443</b>	<b>12,000</b>	<b>8,848</b>	<b>10,800</b>	<b>(1,200)</b>	<b>-10.0</b>
101	181	52613	Property Maintenance	0	6,568	10,000	7,056	10,000	4,505	8,000	(2,000)	-20.0
<b>101</b>	<b>181</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>0</b>	<b>6,568</b>	<b>10,000</b>	<b>7,056</b>	<b>10,000</b>	<b>4,505</b>	<b>8,000</b>	<b>(2,000)</b>	<b>-20.0</b>
101	181	52701	Consultants	84,806	108,578	116,000	101,927	110,000	65,320	266,000	156,000	141.8
101	181	52703	Engineering	0	0	0	0	20,000	3,903	20,000	0	0.0
101	181	52712	Temporary Agencies	0	0	15,000	0	0	0	0	0	0.0
<b>101</b>	<b>181</b>	<b>527**</b>	<b>Professional Fees</b>	<b>84,806</b>	<b>108,578</b>	<b>131,000</b>	<b>101,927</b>	<b>130,000</b>	<b>69,223</b>	<b>286,000</b>	<b>156,000</b>	<b>120.0</b>
101	181	52806	Fees-N.O.C	0	0	1,000	0	1,000	0	0	(1,000)	-100.0
<b>101</b>	<b>181</b>	<b>528**</b>	<b>Other Fees</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>	<b>-100.0</b>
101	181	52901	Subscriptions/Books	1,078	3,791	3,500	5,285	3,500	958	7,000	3,500	100.0
101	181	52902	Registrations Fees	3,053	0	1,600	360	1,500	70	3,000	1,500	100.0
101	181	52903	Business Meetings	225	2,589	3,500	0	3,500	260	3,500	0	0.0
101	181	52904	Workshop/Seminars-Training	0	7,767	14,500	9,791	14,500	1,782	20,000	5,500	37.9
101	181	52905	Memberships	1,462	60	2,500	888	2,500	565	15,000	12,500	500.0
<b>101</b>	<b>181</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>5,818</b>	<b>14,207</b>	<b>25,600</b>	<b>16,324</b>	<b>25,500</b>	<b>3,635</b>	<b>48,500</b>	<b>23,000</b>	<b>90.2</b>
101	181	53108	Miscellaneous Charges-N.O.C	0	0	0	214	0	0	0	0	0.0
101	181	53109	Contracted Maint.Svcs	0	1,618	2,000	1,324	2,000	0	3,600	1,600	80.0
<b>101</b>	<b>181</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>0</b>	<b>1,618</b>	<b>2,000</b>	<b>1,538</b>	<b>2,000</b>	<b>0</b>	<b>3,600</b>	<b>1,600</b>	<b>80.0</b>
101	181	53201	Stationery And Supplies	621	3,883	2,000	2,299	2,000	1,217	3,000	1,000	50.0
<b>101</b>	<b>181</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>621</b>	<b>3,883</b>	<b>2,000</b>	<b>2,299</b>	<b>2,000</b>	<b>1,217</b>	<b>3,000</b>	<b>1,000</b>	<b>50.0</b>
101	181	53301	Uniforms & Related Equipment	5,716	17,313	25,000	26,194	25,000	15,403	25,500	500	2.0
101	181	53302	Clothing Allowance - Pd To Vdr	0	3,071	4,000	0	4,000	0	4,500	500	12.5
101	181	53303	Wearing App & Safety Supplies	0	360	2,000	1,959	2,500	680	3,000	500	20.0
<b>101</b>	<b>181</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>5,716</b>	<b>20,744</b>	<b>31,000</b>	<b>28,153</b>	<b>31,500</b>	<b>16,083</b>	<b>33,000</b>	<b>1,500</b>	<b>4.8</b>
101	181	53401	Access & Parts For Equipment	0	262	500	297	500	0	500	0	0.0
101	181	53403	Food	0	182	1,000	1,119	1,000	124	1,000	0	0.0
101	181	53407	Trophies/Awards/Gifts	0	0	0	0	500	0	500	0	0.0
101	181	53409	Small Tools	0	840	500	153	500	0	500	0	0.0
<b>101</b>	<b>181</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>1,284</b>	<b>2,000</b>	<b>1,569</b>	<b>2,500</b>	<b>124</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
101	181	53604	Demolition	322,918	388,149	350,000	417,550	400,000	168,636	400,000	0	0.0
101	181	53606	Hazardous Cleanup	7,218	2,436	8,000	0	8,000	8,160	8,000	0	0.0
<b>101</b>	<b>181</b>	<b>536**</b>	<b>Construction and Repairs</b>	<b>330,136</b>	<b>390,585</b>	<b>358,000</b>	<b>417,550</b>	<b>408,000</b>	<b>176,796</b>	<b>408,000</b>	<b>0</b>	<b>0.0</b>
101	181	54101	Furn Fix & Office Equipment	0	0	1,000	1,109	2,000	1,256	2,000	0	0.0
101	181	54125	Computer Software Licenses	0	0	8,000	4,547	10,200	7,742	11,000	800	7.8
<b>101</b>	<b>181</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>5,656</b>	<b>12,200</b>	<b>8,998</b>	<b>13,000</b>	<b>800</b>	<b>6.6</b>
101	181	54212	Add & Imp To Buildings	0	0	20,000	11,509	0	0	0	0	0.0

**Fund 101 - General Fund    Dept. 181 - Land Use and Planning / Land Use**

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	181	542**	<b>Fixed Assets</b>	0	0	20,000	11,509	0	0	0	0	0.0
101	181	54605	Miscellaneous Projects	0	0	0	263	0	0	0	0	0.0
101	181	546**	<b>Community Activities</b>	0	0	0	263	0	0	0	0	0.0
<b>Acct Group Total: MS&amp;E</b>				<b>438,713</b>	<b>561,426</b>	<b>611,620</b>	<b>609,420</b>	<b>645,700</b>	<b>289,822</b>	<b>831,400</b>	<b>185,700</b>	<b>28.8</b>
101	181	55108	Motor Vehicle Costs	26,449	27,573	77,561	47,505	80,663	23,116	83,890	3,227	4.0
101	181	55123	General Liability	28,390	62,291	20,205	78,250	20,710	10,355	21,228	518	2.5
101	181	55125	Workers Compensation Costs	14,049	14,040	13,899	20,241	14,467	7,233	15,127	660	4.6
101	181	551**	<b>Int. Serv. Chargebck.</b>	<b>68,888</b>	<b>103,904</b>	<b>111,665</b>	<b>145,996</b>	<b>115,840</b>	<b>40,704</b>	<b>120,245</b>	<b>4,405</b>	<b>3.8</b>
<b>Acct Group Total: Internal Services</b>				<b>68,888</b>	<b>103,904</b>	<b>111,665</b>	<b>145,996</b>	<b>115,840</b>	<b>40,704</b>	<b>120,245</b>	<b>4,405</b>	<b>3.8</b>
101	181	5****	<b>Land Use - Division Total</b>	<b>2,282,170</b>	<b>2,640,806</b>	<b>2,883,200</b>	<b>2,770,939</b>	<b>3,172,935</b>	<b>1,642,992</b>	<b>3,303,085</b>	<b>130,150</b>	<b>4.1</b>

**Fund 101 - General Fund Dept. 182 - Land Use and Planning / Planning**

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
101 182 51101 Regular Salaries	337,514	336,108	418,573	372,195	403,226	206,200	482,289	79,063	19.6
101 182 51102 Temporary Salaries	0	0	20,000	0	0	0	0	0	0.0
101 182 51103 Acting Out Of Classification	448	0	0	0	0	0	0	0	0.0
<b>101 182 511** Salaries and Wages</b>	<b>337,962</b>	<b>336,108</b>	<b>438,573</b>	<b>372,195</b>	<b>403,226</b>	<b>206,200</b>	<b>482,289</b>	<b>79,063</b>	<b>19.6</b>
101 182 51501 Pension Contribution	74,098	71,437	73,663	76,517	70,036	44,283	76,704	6,668	9.5
101 182 51502 Social Security	16,935	19,640	26,308	19,133	24,001	10,014	29,290	5,289	22.0
101 182 51503 Medicare Tax	4,184	4,593	6,153	4,589	5,613	2,342	6,850	1,237	22.0
101 182 51504 Hospitalization	65,522	73,406	90,229	75,904	105,047	40,587	128,720	23,673	22.5
101 182 51505 Life Insurance	487	966	1,200	1,188	1,200	929	1,440	240	20.0
101 182 51508 Pension Healthcare	19,563	22,562	22,655	23,861	24,830	12,098	30,366	5,536	22.3
101 182 51514 State Pension Plan-Genbiweekly	5,503	5,849	10,046	7,497	8,140	2,475	13,242	5,102	62.7
<b>101 182 515** Employee Benefits</b>	<b>186,292</b>	<b>198,453</b>	<b>230,254</b>	<b>208,689</b>	<b>238,867</b>	<b>112,728</b>	<b>286,612</b>	<b>47,745</b>	<b>20.0</b>
101 182 51902 Attrition	0	0	(6,533)	0	(6,737)	0	(7,059)	(322)	4.8
<b>101 182 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(6,533)</b>	<b>0</b>	<b>(6,737)</b>	<b>0</b>	<b>(7,059)</b>	<b>(322)</b>	<b>4.8</b>
<b>101 182 Acct Group Total: Personal Services</b>	<b>524,254</b>	<b>534,561</b>	<b>662,294</b>	<b>580,884</b>	<b>635,356</b>	<b>318,928</b>	<b>761,842</b>	<b>126,486</b>	<b>19.9</b>
101 182 52101 Printing	0	75	0	0	0	0	0	0	0.0
101 182 52102 Advertising	998	476	2,400	1,625	2,400	233	3,000	600	25.0
<b>101 182 521** Printing and Advert.</b>	<b>998</b>	<b>551</b>	<b>2,400</b>	<b>1,625</b>	<b>2,400</b>	<b>233</b>	<b>3,000</b>	<b>600</b>	<b>25.0</b>
101 182 52302 Travel And Substantance	0	6,173	6,000	499	6,000	0	6,000	0	0.0
<b>101 182 523** Transportation</b>	<b>0</b>	<b>6,173</b>	<b>6,000</b>	<b>499</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
101 182 52701 Consultants	0	198,941	410,000	380,357	445,000	162,000	172,500	(272,500)	-61.2
<b>101 182 527** Professional Fees</b>	<b>0</b>	<b>198,941</b>	<b>410,000</b>	<b>380,357</b>	<b>445,000</b>	<b>162,000</b>	<b>172,500</b>	<b>(272,500)</b>	<b>-61.2</b>
101 182 52901 Subscriptions/Books	150	1,105	1,000	699	1,000	523	1,500	500	50.0
101 182 52902 Registrations Fees	0	0	0	0	2,000	0	2,500	500	25.0
101 182 52905 Memberships	0	908	2,000	671	2,000	0	2,500	500	25.0
<b>101 182 529** Memberships and Reg.</b>	<b>150</b>	<b>2,013</b>	<b>3,000</b>	<b>1,370</b>	<b>5,000</b>	<b>523</b>	<b>6,500</b>	<b>1,500</b>	<b>30.0</b>
101 182 53109 Contracted Maint.Svcs	0	0	0	343	0	0	0	0	0.0
<b>101 182 531** Miscellaneous Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 182 53201 Stationery And Supplies	359	100	500	0	500	0	600	100	20.0
<b>101 182 532** Office and Gen. Supplies</b>	<b>359</b>	<b>100</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>600</b>	<b>100</b>	<b>20.0</b>
101 182 53303 Wearing App & Safety Supplies	0	0	300	0	300	0	400	100	33.3
<b>101 182 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>400</b>	<b>100</b>	<b>33.3</b>
101 182 53401 Access & Parts For Equipment	0	0	0	165	0	0	0	0	0.0
101 182 53403 Food	475	972	2,000	946	2,000	1,619	3,000	1,000	50.0
101 182 53408 Misc Supplies Or Parts	0	105	0	0	0	0	0	0	0.0
<b>101 182 534** Misc. Mat., Supp., and Parts</b>	<b>475</b>	<b>1,077</b>	<b>2,000</b>	<b>1,111</b>	<b>2,000</b>	<b>1,619</b>	<b>3,000</b>	<b>1,000</b>	<b>50.0</b>
101 182 53604 Demolition	0	0	0	400	0	0	0	0	0.0
<b>101 182 536** Construction and Repairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 182 54101 Furn Fix & Office Equipment	898	4,906	3,000	1,353	3,000	387	2,000	(1,000)	-33.3
<b>101 182 541** Equipment</b>	<b>898</b>	<b>4,906</b>	<b>3,000</b>	<b>1,353</b>	<b>3,000</b>	<b>387</b>	<b>2,000</b>	<b>(1,000)</b>	<b>-33.3</b>
101 182 54605 Miscellaneous Projects	6,796	6,796	6,800	6,796	6,800	6,796	6,800	0	0.0
<b>101 182 546** Community Activities</b>	<b>6,796</b>	<b>6,796</b>	<b>6,800</b>	<b>6,796</b>	<b>6,800</b>	<b>6,796</b>	<b>6,800</b>	<b>0</b>	<b>0.0</b>
<b>101 182 Acct Group Total: MS&amp;E</b>	<b>9,676</b>	<b>220,557</b>	<b>434,000</b>	<b>393,854</b>	<b>471,000</b>	<b>171,558</b>	<b>200,800</b>	<b>(270,200)</b>	<b>-57.4</b>
101 182 55123 General Liability	7,176	15,747	5,108	19,782	5,236	2,618	5,367	131	2.5
101 182 55125 Workers Compensation Costs	3,551	3,549	3,514	5,117	3,658	1,829	3,825	167	4.6
<b>101 182 551** Int. Serv. Chargebck.</b>	<b>10,727</b>	<b>19,296</b>	<b>8,622</b>	<b>24,899</b>	<b>8,894</b>	<b>4,447</b>	<b>9,192</b>	<b>298</b>	<b>3.4</b>
<b>101 182 Acct Group Total: Internal Services</b>	<b>10,727</b>	<b>19,296</b>	<b>8,622</b>	<b>24,899</b>	<b>8,894</b>	<b>4,447</b>	<b>9,192</b>	<b>298</b>	<b>3.4</b>
101 182 55601 Bond - Principal Payments	173,220	227,062	220,853	218,441	219,024	160,385	10,545	(208,479)	-95.2
101 182 55602 Bond - Interest Payments	89,093	80,693	70,306	70,306	59,341	31,707	17,162	(42,179)	-71.1
<b>101 182 556** Debt Service</b>	<b>262,313</b>	<b>307,755</b>	<b>291,159</b>	<b>288,747</b>	<b>278,365</b>	<b>192,092</b>	<b>27,707</b>	<b>(250,658)</b>	<b>-90.0</b>
<b>101 182 Acct Group Total: Debt Service</b>	<b>262,313</b>	<b>307,755</b>	<b>291,159</b>	<b>288,747</b>	<b>278,365</b>	<b>192,092</b>	<b>27,707</b>	<b>(250,658)</b>	<b>-90.0</b>
<b>101 182 5**** Planning - Division Total</b>	<b>806,970</b>	<b>1,082,169</b>	<b>1,396,075</b>	<b>1,288,384</b>	<b>1,393,615</b>	<b>687,025</b>	<b>999,541</b>	<b>(394,074)</b>	<b>-28.3</b>
<b>101 18* 5**** Land Use and Planning - General Fund Total</b>	<b>3,405,500</b>	<b>4,056,003</b>	<b>4,612,561</b>	<b>4,411,596</b>	<b>4,840,840</b>	<b>2,511,717</b>	<b>4,788,144</b>	<b>(52,696)</b>	<b>-1.1</b>
<b>*** 18* 5**** Land Use and Planning - Department Total, All Funds</b>	<b>3,405,500</b>	<b>4,056,003</b>	<b>4,612,561</b>	<b>4,411,596</b>	<b>4,840,840</b>	<b>2,511,717</b>	<b>4,788,144</b>	<b>(52,696)</b>	<b>-1.1</b>

# AUDIT DEPARTMENT

The mission of the Audit Department is to promote honest, effective, and fully accountable City government. The primary objective of the Audit Department is to assist the Mayor, members of the City Council, and City management in the effective discharge of their responsibilities by furnishing them with analysis, appraisals, recommendations, counsel, and information concerning the activities reviewed. The Audit Department helps to improve City government performance and accountability by:

- Assessing the reliability of financial and operating information
- Evaluating the efficiency and effectiveness of departments
- Testing the adequacy of controls for preventing waste and safeguarding assets
- Verifying compliance with policies, procedures, and regulations
- Providing City employees with ways to increase internal control knowledge and awareness and improve assessment capabilities

The Audit Department is committed to providing independent and objective assurance and management advisory services in accordance with Generally Accepted Government Auditing Standards. It seeks to proactively identify risks, evaluate controls, and make recommendations that will strengthen City operations.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"><li>• Conduct scheduled audits using sound methods, professionalism, integrity, objectivity, and confidentiality.</li><li>• Evaluate controls, note commendable practices, and recommend feasible process improvements.</li><li>• Assist the external auditors with the annual audits of the Annual Report and Federal Funds.</li><li>• Continue to aid in the development of a strong internal control environment within the City of Wilmington.</li><li>• Conduct quarterly follow-ups to ensure effective implementation of agreed-upon recommendations.</li><li>• Advise and consult with City management regarding improvements in operating efficiencies, effectiveness, and results.</li><li>• Continue to develop the knowledge, skills, and effectiveness of departmental staff.</li></ul>

**SUMMARY OF FUNDING FOR THE AUDIT DEPARTMENT**

<b>Total All Funds Audit 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	744,756	778,482	932,387	982,583	50,196	5.4%
Materials, Supplies, and Equipment	295,255	272,125	409,299	408,182	(1,117)	-0.3%
Internal Services	6,967	9,233	4,123	4,281	158	3.8%
<b>Total</b>	<b>1,046,978</b>	<b>1,059,840</b>	<b>1,345,809</b>	<b>1,395,046</b>	<b>49,237</b>	<b>3.7%</b>
<b>Staffing Levels</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>General Fund Audit 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	744,756	778,482	932,387	982,583	50,196	5.4%
Materials, Supplies, and Equipment	210,947	187,076	270,069	268,740	(1,329)	-0.5%
Internal Services	6,967	9,233	4,123	4,281	158	3.8%
<b>Total</b>	<b>962,670</b>	<b>974,791</b>	<b>1,206,579</b>	<b>1,255,604</b>	<b>49,025</b>	<b>4.1%</b>
<b>Staffing Levels</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Water/Sewer Fund Audit 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>
Materials, Supplies, and Equipment	84,308	85,049	139,230	139,442	212	0.2%
<b>Total</b>	<b>84,308</b>	<b>85,049</b>	<b>139,230</b>	<b>139,442</b>	<b>212</b>	<b>0.2%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**MAJOR FUNDING CHANGES FROM PRIOR YEAR**

- Personal Services (all General Fund) increased by \$50,196, or 5.4%, from the FY 2026 budget, due mainly step increases and COLAs, along with previously vacant positions being filled at higher-than-budgeted salaries in FY 2026. Total FTEs remain unchanged, at six.
- Total General Fund MS&E costs decreased a net \$1,329, or 0.9%, due mainly to three changes: a \$6,000 decrease in external audit assistance costs in the Accounting line, a \$6,259 increase to Subscriptions/Books for audit research and guidance services from Gartner, and a \$1,000 reduction in Furniture, Fixtures, and Office Equipment.

# Audit Department

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 130 - Audit / 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
101 130 51101 Regular Salaries	456,272	465,213	509,701	488,991	614,145	366,152	664,349	50,204	8.2
101 130 51102 Temporary Salaries	0	21,980	0	23,687	23,000	15,321	24,000	1,000	4.3
<b>101 130 511** Salaries and Wages</b>	<b>456,272</b>	<b>487,193</b>	<b>509,701</b>	<b>512,678</b>	<b>637,145</b>	<b>381,473</b>	<b>688,349</b>	<b>51,204</b>	<b>8.0</b>
101 130 51501 Pension Contribution	57,244	60,785	62,190	48,145	35,608	22,933	39,322	3,714	10.4
101 130 51502 Social Security	26,919	28,831	30,292	30,300	38,070	22,718	41,519	3,449	9.1
101 130 51503 Medicare Tax	6,281	6,743	7,083	7,086	8,904	5,313	9,709	805	9.0
101 130 51504 Hospitalization	125,121	123,114	121,618	135,918	154,864	76,681	139,940	(14,924)	-9.6
101 130 51505 Life Insurance	1,118	1,092	1,200	1,253	1,440	1,279	1,440	0	0.0
101 130 51508 Pension Healthcare	21,498	22,562	22,655	23,861	29,796	16,399	30,366	570	1.9
101 130 51514 State Pension Plan-Genbiweekly	15,593	14,436	17,392	19,241	26,560	15,495	31,938	5,378	20.2
<b>101 130 515** Employee Benefits</b>	<b>253,774</b>	<b>257,563</b>	<b>262,430</b>	<b>265,804</b>	<b>295,242</b>	<b>160,818</b>	<b>294,234</b>	<b>(1,008)</b>	<b>-0.3</b>
<b>101 130 Acct Group Total: Personal Services</b>	<b>710,046</b>	<b>744,756</b>	<b>772,131</b>	<b>778,482</b>	<b>932,387</b>	<b>542,291</b>	<b>982,583</b>	<b>50,196</b>	<b>5.4</b>
101 130 52102 Advertising	934	234	1,000	1,467	1,000	0	1,000	0	0.0
<b>101 130 521** Printing and Advert.</b>	<b>934</b>	<b>234</b>	<b>1,000</b>	<b>1,467</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 130 52302 Travel And Substantance	1,889	7,492	12,000	969	12,000	2,609	12,000	0	0.0
<b>101 130 523** Transportation</b>	<b>1,889</b>	<b>7,492</b>	<b>12,000</b>	<b>969</b>	<b>12,000</b>	<b>2,609</b>	<b>12,000</b>	<b>0</b>	<b>0.0</b>
101 130 52702 Accounting	175,186	174,170	161,320	153,820	173,440	3,182	167,440	(6,000)	-3.5
101 130 52712 Temporary Agencies	20,442	459	0	0	0	0	0	0	0.0
<b>101 130 527** Professional Fees</b>	<b>195,628</b>	<b>174,629</b>	<b>161,320</b>	<b>153,820</b>	<b>173,440</b>	<b>3,182</b>	<b>167,440</b>	<b>(6,000)</b>	<b>-3.5</b>
101 130 52901 Subscriptions/Books	9,323	11,689	12,181	10,538	58,241	59,841	64,500	6,259	10.7
101 130 52902 Registrations Fees	10,519	10,213	10,096	10,022	12,000	2,119	12,000	0	0.0
101 130 52904 Workshop/Seminars-Training	677	1,171	3,500	2,287	3,000	0	3,000	0	0.0
101 130 52905 Memberships	3,510	3,155	4,215	4,715	5,200	1,944	5,600	400	7.7
<b>101 130 529** Memberships and Reg.</b>	<b>24,029</b>	<b>26,228</b>	<b>29,992</b>	<b>27,562</b>	<b>78,441</b>	<b>63,904</b>	<b>85,100</b>	<b>6,659</b>	<b>8.5</b>
101 130 53201 Stationery And Supplies	3,381	1,658	900	2,429	1,250	531	1,000	(250)	-20.0
<b>101 130 532** Office and Gen. Supplies</b>	<b>3,381</b>	<b>1,658</b>	<b>900</b>	<b>2,429</b>	<b>1,250</b>	<b>531</b>	<b>1,000</b>	<b>(250)</b>	<b>-20.0</b>
101 130 53403 Food	531	706	1,150	426	1,438	450	1,200	(238)	-16.6
<b>101 130 534** Misc. Mat., Supp., and Parts</b>	<b>531</b>	<b>706</b>	<b>1,150</b>	<b>426</b>	<b>1,438</b>	<b>450</b>	<b>1,200</b>	<b>(238)</b>	<b>-16.6</b>
101 130 54101 Furn Fix & Office Equipment	0	0	1,508	403	2,500	887	1,000	(1,500)	-60.0
<b>101 130 541** Equipment</b>	<b>0</b>	<b>0</b>	<b>1,508</b>	<b>403</b>	<b>2,500</b>	<b>887</b>	<b>1,000</b>	<b>(1,500)</b>	<b>-60.0</b>
<b>101 130 Acct Group Total: MS&amp;E</b>	<b>226,392</b>	<b>210,947</b>	<b>207,870</b>	<b>187,076</b>	<b>270,069</b>	<b>71,563</b>	<b>268,740</b>	<b>(1,329)</b>	<b>-0.5</b>
101 130 55123 General Liability	1,996	4,380	1,421	5,503	1,457	729	1,493	36	2.5
101 130 55125 Workers Compensation Costs	2,589	2,587	2,561	3,730	2,666	1,333	2,788	122	4.6
<b>101 130 551** Int. Serv. Chargebck.</b>	<b>4,585</b>	<b>6,967</b>	<b>3,982</b>	<b>9,233</b>	<b>4,123</b>	<b>2,062</b>	<b>4,281</b>	<b>158</b>	<b>3.8</b>
<b>101 130 Acct Group Total: Internal Services</b>	<b>4,585</b>	<b>6,967</b>	<b>3,982</b>	<b>9,233</b>	<b>4,123</b>	<b>2,062</b>	<b>4,281</b>	<b>158</b>	<b>3.8</b>
<b>101 130 5**** Administration - Division Total</b>	<b>941,023</b>	<b>962,670</b>	<b>983,983</b>	<b>974,791</b>	<b>1,206,579</b>	<b>615,916</b>	<b>1,255,604</b>	<b>49,025</b>	<b>4.1</b>
<b>101 13* 5**** Audit - General Fund Total</b>	<b>941,023</b>	<b>962,670</b>	<b>983,983</b>	<b>974,791</b>	<b>1,206,579</b>	<b>615,916</b>	<b>1,255,604</b>	<b>49,025</b>	<b>4.1</b>

**Fund 421 - Water/Sewer Fund    Dept. 130 - Audit / 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	130	52702	Accounting	71,680	71,680	71,680	71,680	74,560	0	74,560	0	0.0
421	130	527**	Professional Fees	<b>71,680</b>	<b>71,680</b>	<b>71,680</b>	<b>71,680</b>	<b>74,560</b>	<b>0</b>	<b>74,560</b>	<b>0</b>	<b>0.0</b>
421	130	53801	Indirect Costs	12,395	12,628	13,369	13,369	64,670	32,335	64,882	212	0.3
421	130	538**	Supporting Services	<b>12,395</b>	<b>12,628</b>	<b>13,369</b>	<b>13,369</b>	<b>64,670</b>	<b>32,335</b>	<b>64,882</b>	<b>212</b>	<b>0.3</b>
421	130		<i>Acct Group Total: MS&amp;E</i>	<b>84,075</b>	<b>84,308</b>	<b>85,049</b>	<b>85,049</b>	<b>139,230</b>	<b>32,335</b>	<b>139,442</b>	<b>212</b>	<b>0.2</b>
421	130	5****	<i>Administration - Division Total</i>	<b>84,075</b>	<b>84,308</b>	<b>85,049</b>	<b>85,049</b>	<b>139,230</b>	<b>32,335</b>	<b>139,442</b>	<b>212</b>	<b>0.2</b>
421	13*	5****	<i>Audit - Water/Sewer Fund Total</i>	<b>84,075</b>	<b>84,308</b>	<b>85,049</b>	<b>85,049</b>	<b>139,230</b>	<b>32,335</b>	<b>139,442</b>	<b>212</b>	<b>0.2</b>
***	13*	5****	<i>Audit - Department Total, All Funds</i>	<b>1,025,098</b>	<b>1,046,978</b>	<b>1,069,032</b>	<b>1,059,840</b>	<b>1,345,809</b>	<b>648,251</b>	<b>1,395,046</b>	<b>49,237</b>	<b>3.7</b>

# LAW DEPARTMENT

The Law Department provides counsel and representation to the Mayor, City Council, all City departments, as well as certain boards and commissions.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"> <li>• Continue to provide effective and efficient legal advice to the City, generally, as appropriate.</li> <li>• Aggressively defend and prosecute litigation.</li> <li>• Assist in and prosecute code enforcement and collection actions.</li> <li>• Provide actionable legal advice on various employment matters.</li> <li>• Provide strategic and legal support in the negotiations of collective bargaining agreements.</li> <li>• Deliver necessary and appropriate legal support to City Council.</li> <li>• Meet budget targets.</li> </ul>

## SUMMARY OF FUNDING FOR THE LAW DEPARTMENT

<b>Total All Funds Law 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	2,273,930	2,396,696	2,432,267	2,607,549	175,282	7.2%
Materials, Supplies, and Equipment	514,695	240,711	455,075	432,960	(22,115)	-4.9%
Internal Services	47,542	63,188	28,857	29,976	1,119	3.9%
Total	2,836,167	2,700,595	2,916,199	3,070,485	154,286	5.3%
Staffing Levels	17.00	17.00	16.00	16.00	0.00	0.0%

<b>General Fund Law 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	2,273,930	2,396,696	2,432,267	2,607,549	175,282	7.2%
Materials, Supplies, and Equipment	514,695	240,711	455,075	432,960	(22,115)	-4.9%
Internal Services	47,542	63,188	28,857	29,976	1,119	3.9%
Total	2,836,167	2,700,595	2,916,199	3,070,485	154,286	5.3%
Staffing Levels	17.00	17.00	16.00	16.00	0.00	0.0%

## MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Personal Services increased by \$175,282 (7.2%), including approximately \$77,000 in Regular Salary increases related to employee anniversary step increases, a city-wide 2.5% COLA, mandatory step increases for non-union classified employees, and executive and managerial annual reviews. Hospitalization costs also increased by \$67,123 based on projections from USI, the City's healthcare insurance consultant, along with increases due to the City's standard budgeting practice of assuming premium coverage for vacant positions (compared to the prior incumbents who had lower or no coverage).
- Total MS&E costs decreased by a net \$22,115 (4.9%), driven primarily by lower Court Costs and Notary Fees resulting from reduced litigation and notary activity.

# Law Department

FY 2027 Budget Line Items

**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>101 140 511** 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>101 140 515** 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>101 140 519** 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>101 140 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>101 140 521** 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>101 140 522** 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>101 140 523** 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>101 140 526** 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>101 140 527** 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>101 140 528** 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>101 140 529** 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>101 140 531** 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>101 140 532** 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>101 140 541** 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>101 140 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>101 140 551** 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>101 140 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>101 140 5**** 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 14* 5**** 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>*** 14* 5**** 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</b>	<b>150</b>	<b>511**</b>	<b>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</b>	<b>150</b>	<b>515**</b>	<b>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</b>	<b>150</b>	<b>519**</b>	<b>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</b>	<b>150</b>		<b>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</b>	<b>150</b>	<b>521**</b>	<b>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</b>	<b>150</b>	<b>522**</b>	<b>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</b>	<b>150</b>	<b>523**</b>	<b>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</b>	<b>150</b>	<b>527**</b>	<b>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</b>	<b>150</b>	<b>529**</b>	<b>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</b>	<b>150</b>	<b>531**</b>	<b>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</b>	<b>150</b>	<b>532**</b>	<b>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</b>	<b>150</b>	<b>541**</b>	<b>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</b>	<b>150</b>		<b>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</b>	<b>150</b>	<b>551**</b>	<b>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</b>	<b>150</b>		<b>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</b>	<b>150</b>	<b>556**</b>	<b>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</b>	<b>150</b>		<b>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</b>	<b>150</b>	<b>5****</b>	<b>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</b>	<b>151</b>	<b>511**</b>	<b>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</b>	<b>151</b>	<b>515**</b>	<b>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</b>	<b>151</b>	<b>519**</b>	<b>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</b>	<b>151</b>		<b>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</b>	<b>151</b>	<b>521**</b>	<b>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</b>	<b>151</b>	<b>522**</b>	<b>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</b>	<b>151</b>	<b>523**</b>	<b>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</b>	<b>151</b>	<b>527**</b>	<b>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</b>	<b>151</b>	<b>529**</b>	<b>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</b>	<b>151</b>	<b>531**</b>	<b>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</b>	<b>151</b>	<b>532**</b>	<b>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</b>	<b>151</b>	<b>541**</b>	<b>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</b>	<b>151</b>		<b>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</b>	<b>151</b>	<b>551**</b>	<b>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</b>	<b>151</b>		<b>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</b>	<b>151</b>	<b>5****</b>	<b>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
<i>101 153 5**** Revenue - Division Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.0</i>

**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</b>	<b>154</b>	<b>511**</b>	<b>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</b>	<b>154</b>	<b>515**</b>	<b>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</b>	<b>154</b>	<b>519**</b>	<b>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</b>	<b>154</b>		<b>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</b>	<b>154</b>	<b>521**</b>	<b>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 Substance	2,262	4,506	5,000	561	5,000	1,817	5,000	0	0.0
<b>101</b>	<b>154</b>	<b>523**</b>	<b>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</b>	<b>154</b>	<b>527**</b>	<b>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</b>	<b>154</b>	<b>529**</b>	<b>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</b>	<b>154</b>	<b>532**</b>	<b>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</b>	<b>154</b>	<b>541**</b>	<b>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</b>	<b>154</b>		<b>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</b>	<b>154</b>	<b>551**</b>	<b>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</b>	<b>154</b>		<b>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</b>	<b>154</b>	<b>5****</b>	<b>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 Substantance	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</b>	<b>157</b>	<b>511**</b>	<b>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</b>	<b>157</b>	<b>515**</b>	<b>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</b>	<b>157</b>	<b>519**</b>	<b>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</b>	<b>157</b>		<b>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</b>	<b>157</b>	<b>521**</b>	<b>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 Substinance	1,084	2,764	2,500	2,202	3,000	393	3,000	0	0.0
<b>101</b>	<b>157</b>	<b>523**</b>	<b>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</b>	<b>157</b>	<b>527**</b>	<b>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</b>	<b>157</b>	<b>529**</b>	<b>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</b>	<b>157</b>	<b>531**</b>	<b>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</b>	<b>157</b>	<b>532**</b>	<b>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</b>	<b>157</b>	<b>541**</b>	<b>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</b>	<b>157</b>		<b>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</b>	<b>157</b>	<b>551**</b>	<b>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</b>	<b>157</b>		<b>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</b>	<b>157</b>	<b>5****</b>	<b>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</b>	<b>158</b>	<b>511**</b>	<b>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</b>	<b>158</b>	<b>515**</b>	<b>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</b>	<b>158</b>	<b>519**</b>	<b>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</b>	<b>158</b>		<b>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</b>	<b>158</b>	<b>521**</b>	<b>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</b>	<b>158</b>	<b>527**</b>	<b>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</b>	<b>158</b>	<b>531**</b>	<b>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</b>	<b>158</b>	<b>532**</b>	<b>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</b>	<b>158</b>	<b>541**</b>	<b>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</b>	<b>158</b>		<b>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</b>	<b>158</b>	<b>551**</b>	<b>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</b>	<b>158</b>		<b>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</b>	<b>158</b>	<b>5****</b>	<b>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 Substantance	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</b>	<b>155</b>	<b>511**</b>	<b>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</b>	<b>155</b>	<b>512**</b>	<b>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</b>	<b>155</b>	<b>515**</b>	<b>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</b>	<b>155</b>		<b>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</b>	<b>155</b>	<b>521**</b>	<b>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</b>	<b>155</b>	<b>527**</b>	<b>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</b>	<b>155</b>	<b>531**</b>	<b>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</b>	<b>155</b>	<b>532**</b>	<b>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</b>	<b>155</b>	<b>533**</b>	<b>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</b>	<b>155</b>	<b>534**</b>	<b>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</b>	<b>155</b>	<b>538**</b>	<b>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</b>	<b>155</b>		<b>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</b>	<b>155</b>	<b>551**</b>	<b>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</b>	<b>155</b>		<b>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</b>	<b>155</b>	<b>5****</b>	<b>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>421 156 511** 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>421 156 512** 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>421 156 515** 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>421 156 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>421 156 521** 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>421 156 527** 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>421 156 529** 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>421 156 531** 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>421 156 532** 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>421 156 538** 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>421 156 541** 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>421 156 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>421 156 551** 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>421 156 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>421 156 5**** 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 Substantance	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>

# DEPARTMENT OF HUMAN RESOURCES

The mission of the Department of Human Resources (HR) is to provide the necessary human resources to City Departments to promote the highest quality workforce and a productive work environment and maintain the City’s operational and fiscal stability through the utilization of effective risk management techniques.

The Department provides a complete spectrum of human resources programs and personnel administrative services, administers the City’s Risk Management and Employee Benefits Programs, and serves as the focal point for interaction with the City’s collective bargaining units.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>	
<ul style="list-style-type: none"> <li>• Implement, educate, and train the workforce on new processes for learning and development, as well as performance management.</li> <li>• Provide awareness and ensure compliance with the Healthy Delaware Families Act.</li> <li>• Implement an applicant tracking system to streamline the hiring process, enhance operational efficiency, and facilitate data-driven hiring decisions.</li> <li>• Recommend and implement a new process to review and classify positions, replacing the biennial appeals process.</li> <li>• Enhance employee and retiree well-being and improve health outcomes by increasing awareness of benefit offerings, expanding population health programs, and enhancing engagement through exemplary customer service.</li> <li>• Provide training on the new timekeeping system to all departmental payroll liaisons.</li> <li>• Manage risk by evaluating the claims history of departments and assisting with remedial and preventive measures.</li> </ul>	

## SUMMARY OF FUNDING FOR DEPARTMENT OF HUMAN RESOURCES

<b>Total All Funds* Human Resources</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	3,054,993	3,127,341	3,680,761	3,789,640	108,879	3.0%
Materials, Supplies, and Equipment	7,981,973	5,785,399	6,972,823	7,915,774	942,951	13.5%
Internal Services	29,095	38,032	26,808	27,871	1,063	4.0%
Debt Service	35,091	35,145	34,895	74,032	39,137	112.2%
Other / Special Purpose	24,817,448	31,922,034	28,124,565	30,304,982	2,180,417	7.8%
<b>Total</b>	<b>35,918,600</b>	<b>40,907,951</b>	<b>38,839,852</b>	<b>42,112,299</b>	<b>3,272,447</b>	<b>8.4%</b>
<b>Staffing Levels</b>	<b>26.00</b>	<b>27.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>	<b>0.0%</b>

\* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to Internal Service Funds being listed separately.

<b>General Fund Human Resources</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	1,901,058	1,847,570	2,120,305	2,163,014	42,709	2.0%
Materials, Supplies, and Equipment	463,869	386,277	552,398	577,878	25,480	4.6%
Internal Services	16,375	21,029	13,825	14,370	545	3.9%
Debt Service	35,091	35,145	34,895	74,032	39,137	112.2%
<b>Total</b>	<b>2,416,393</b>	<b>2,290,021</b>	<b>2,721,423</b>	<b>2,829,294</b>	<b>107,871</b>	<b>4.0%</b>
<b>Staffing Levels</b>	<b>16.60</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>0.00</b>	<b>0.0%</b>

<b>Risk Management Human Resources</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	217,075	234,560	402,797	423,700	20,903	5.2%
Materials, Supplies, and Equipment	6,681,932	4,607,710	5,275,873	6,202,489	926,616	17.6%
Internal Services	9,852	13,849	9,340	9,706	366	3.9%
Other / Special Purpose	1,738,443	4,020,332	12,554	12,554	0	0.0%
<b>Total</b>	<b>8,647,302</b>	<b>8,876,451</b>	<b>5,700,564</b>	<b>6,648,449</b>	<b>947,885</b>	<b>16.6%</b>
<b>Staffing Levels</b>	<b>1.30</b>	<b>1.30</b>	<b>2.30</b>	<b>2.30</b>	<b>0.00</b>	<b>0.0%</b>

<b>Workers' Compensation Human Resources</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	571,615	586,902	617,552	649,016	31,464	5.1%
Materials, Supplies, and Equipment	629,832	594,352	894,272	885,127	(9,145)	-1.0%
Internal Services	2,033	2,275	2,731	2,846	115	4.2%
Other / Special Purpose	3,205,737	5,189,628	4,366,112	4,795,065	428,953	9.8%
<b>Total</b>	<b>4,409,217</b>	<b>6,373,157</b>	<b>5,880,667</b>	<b>6,332,054</b>	<b>451,387</b>	<b>7.7%</b>
<b>Staffing Levels</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>0.00</b>	<b>0.0%</b>

<b>Health and Welfare Human Resources</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	365,245	458,309	540,107	553,910	13,803	2.6%
Materials, Supplies, and Equipment	206,340	197,060	250,280	250,280	0	0.0%
Internal Services	835	879	912	949	37	4.1%
Other / Special Purpose	19,873,268	22,712,074	23,745,899	25,497,363	1,751,464	7.4%
<b>Total</b>	<b>20,445,688</b>	<b>23,368,322</b>	<b>24,537,198</b>	<b>26,302,502</b>	<b>1,765,304</b>	<b>7.2%</b>
<b>Staffing Levels</b>	<b>3.80</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>0.00</b>	<b>0.0%</b>

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

- In Personal Services, Regular Salaries increased by \$74,257 driven by employee anniversary step increases, a city-wide 2.5% cost-of-living adjustment (COLA), mandatory step increases for non-union classified employees, and mandatory annual reviews for executive and managerial employees.
- Temporary Salaries funding was eliminated, resulting in \$30,000 in Personal Services savings as staffing levels approach full capacity.
- Miscellaneous Charges – N.O.C. increased by \$29,500 for workplace investigations being outsourced to outside counsel due to the nature of allegations or conflicts of interest.
- The Memberships and Registration account group increased by approximately \$39,900, including \$9,000 for Registration Fees supporting professional development and \$30,000 allocated to Workshops/Seminars–Training for state-mandated and leadership training for executive and middle management. (These increases were funded, in part, by reallocating \$33,150 from the Advertising line.)

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
RISK MANAGEMENT FUND**

- Insurance Claims increased by approximately \$668,940, according to the latest actuary report, reflecting higher costs for General Liability, Auto, and Property Coverage.
- Insurance Claims – Legal Defense increased by \$125,000 based on recommendation from the City’s Law Department, which suggested estimates for the use of outside counsel based on current cases.
- The Liability account line increased by nearly \$99,386 (6.9%), due to higher premiums for General Liability Excess and Cyber Insurance.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
WORKERS’ COMPENSATION FUND**

- Overall, MS&E remained relatively flat in the FY 2027 budget, decreasing by 1% or \$9,145 relative to FY 2026 budget.
- Self-Insurance Costs increased by \$428,953, based on the actuarial study by USI, which reviews medical expense, indemnity payment, rehabilitation cost, and other workers’ compensation expenses.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
HEALTH & WELFARE FUND**

- Self-Insurance Costs increased by \$1,751,464 following the latest review of claims expenses. Medical, Dental, Prescription, and Medical Stop Loss accounts for approximately \$1,720,000 of the increases as utilization has returned to expected trends, based on projection from USI, the City's healthcare insurance consultant.

# **Human Resources Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 160 - Human Resources / 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
101 160 51101 Regular Salaries	262,537	306,774	297,975	312,274	311,661	199,634	319,423	7,762	2.5
101 160 51102 Temporary Salaries	0	0	0	0	0	1,188	0	0	0.0
101 160 51103 Acting Out Of Classification	0	0	0	0	0	5,003	0	0	0.0
101 160 51107 Sick Leave Bonus	900	600	0	0	0	0	0	0	0.0
<b>101 160 511** Salaries and Wages</b>	<b>263,437</b>	<b>307,374</b>	<b>297,975</b>	<b>312,274</b>	<b>311,661</b>	<b>205,825</b>	<b>319,423</b>	<b>7,762</b>	<b>2.5</b>
101 160 51501 Pension Contribution	40,171	45,160	42,540	44,054	40,608	16,802	0	(40,608)	-100.0
101 160 51502 Social Security	16,212	18,946	17,976	18,769	18,773	12,292	19,221	448	2.4
101 160 51503 Medicare Tax	3,660	4,453	4,203	4,393	4,408	2,875	4,498	90	2.0
101 160 51504 Hospitalization	57,946	60,407	53,415	61,613	52,290	30,073	72,354	20,064	38.4
101 160 51505 Life Insurance	811	856	852	909	852	678	852	0	0.0
101 160 51508 Pension Healthcare	15,264	16,019	16,084	16,940	17,629	10,068	17,967	338	1.9
101 160 51514 State Pension Plan-Genbiweekly	7,850	9,379	9,009	9,724	8,987	6,957	19,263	10,276	114.3
<b>101 160 515** Employee Benefits</b>	<b>141,914</b>	<b>155,220</b>	<b>144,079</b>	<b>156,402</b>	<b>143,547</b>	<b>79,745</b>	<b>134,155</b>	<b>(9,392)</b>	<b>-6.5</b>
<b>101 160 Acct Group Total: Personal Services</b>	<b>405,351</b>	<b>462,594</b>	<b>442,054</b>	<b>468,676</b>	<b>455,208</b>	<b>285,570</b>	<b>453,578</b>	<b>(1,630)</b>	<b>-0.4</b>
101 160 52302 Travel And Substance	3,391	3,299	4,000	3,419	4,000	0	0	(4,000)	-100.0
<b>101 160 523** Transportation</b>	<b>3,391</b>	<b>3,299</b>	<b>4,000</b>	<b>3,419</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>(4,000)</b>	<b>-100.0</b>
101 160 52604 Rep To Mech Office Equipment	0	0	650	0	650	0	0	(650)	-100.0
<b>101 160 526** Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>(650)</b>	<b>-100.0</b>
101 160 52901 Subscriptions/Books	336	0	500	0	500	316	500	0	0.0
101 160 52902 Registrations Fees	2,419	1,877	3,000	5,130	3,000	445	3,000	0	0.0
101 160 52904 Workshop/Seminars-Training	54	31,750	0	0	0	0	0	0	0.0
101 160 52905 Memberships	403	190	1,000	454	1,000	1,969	1,000	0	0.0
101 160 52906 Tutition Reimbursement	8,000	6,000	10,000	2,000	0	0	0	0	0.0
<b>101 160 529** Memberships and Reg.</b>	<b>11,212</b>	<b>39,817</b>	<b>14,500</b>	<b>7,584</b>	<b>4,500</b>	<b>2,730</b>	<b>4,500</b>	<b>0</b>	<b>0.0</b>
101 160 53108 Miscellaneous Charges-N.O.C	2,349	1,974	2,000	11,323	2,000	2,172	3,000	1,000	50.0
<b>101 160 531** Miscellaneous Services</b>	<b>2,349</b>	<b>1,974</b>	<b>2,000</b>	<b>11,323</b>	<b>2,000</b>	<b>2,172</b>	<b>3,000</b>	<b>1,000</b>	<b>50.0</b>
101 160 53201 Stationery And Supplies	1,743	1,104	1,500	1,412	1,500	2,301	1,500	0	0.0
<b>101 160 532** Office and Gen. Supplies</b>	<b>1,743</b>	<b>1,104</b>	<b>1,500</b>	<b>1,412</b>	<b>1,500</b>	<b>2,301</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 160 53303 Wearing App & Safety Supplies	0	0	500	214	500	0	500	0	0.0
<b>101 160 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>214</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101 160 53403 Food	4,223	3,959	3,000	3,039	3,000	5,123	4,000	1,000	33.3
101 160 53407 Trophies/Awards/Gifts	1,514	3,560	3,000	3,954	3,000	463	2,000	(1,000)	-33.3
<b>101 160 534** Misc. Mat., Supp., and Parts</b>	<b>5,737</b>	<b>7,519</b>	<b>6,000</b>	<b>6,993</b>	<b>6,000</b>	<b>5,586</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
<b>101 160 Acct Group Total: MS&amp;E</b>	<b>24,432</b>	<b>53,713</b>	<b>29,150</b>	<b>30,945</b>	<b>19,150</b>	<b>12,789</b>	<b>15,500</b>	<b>(3,650)</b>	<b>-19.1</b>
101 160 55108 Motor Vehicle Costs	2,462	2,655	5,422	2,795	5,639	1,075	5,865	226	4.0
101 160 55123 General Liability	992	2,177	706	2,734	724	362	742	18	2.5
101 160 55125 Workers Compensation Costs	1,418	1,417	1,403	2,043	1,460	730	1,527	67	4.6
<b>101 160 551** Int. Serv. Chargebck.</b>	<b>4,872</b>	<b>6,249</b>	<b>7,531</b>	<b>7,572</b>	<b>7,823</b>	<b>2,167</b>	<b>8,134</b>	<b>311</b>	<b>4.0</b>
<b>101 160 Acct Group Total: Internal Services</b>	<b>4,872</b>	<b>6,249</b>	<b>7,531</b>	<b>7,572</b>	<b>7,823</b>	<b>2,167</b>	<b>8,134</b>	<b>311</b>	<b>4.0</b>
<b>101 160 5**** Administration - Division Total</b>	<b>434,655</b>	<b>522,556</b>	<b>478,735</b>	<b>507,193</b>	<b>482,181</b>	<b>300,526</b>	<b>477,212</b>	<b>(4,969)</b>	<b>-1.0</b>

**Fund 101 - General Fund Dept. 161 - Human Resources / Human Resources and Services**

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
101 161 51101 Regular Salaries	407,576	455,482	536,538	360,605	516,270	321,970	551,116	34,846	6.7
101 161 51102 Temporary Salaries	0	0	12,000	0	30,000	0	0	(30,000)	-100.0
101 161 51103 Acting Out Of Classification	0	0	0	3,323	0	0	0	0	0.0
101 161 51107 Sick Leave Bonus	0	0	600	0	0	0	0	0	0.0
101 161 51108 Overtime	67	95	1,000	0	0	0	0	0	0.0
101 161 51117 Meal Allowance	43	60	102	0	0	0	0	0	0.0
101 161 51125 Health Cash Back	0	0	0	486	0	1,514	2,400	2,400	100.0
<b>101 161 511** Salaries and Wages</b>	<b>407,686</b>	<b>455,637</b>	<b>550,240</b>	<b>364,414</b>	<b>546,270</b>	<b>323,484</b>	<b>553,516</b>	<b>7,246</b>	<b>1.3</b>
101 161 51501 Pension Contribution	55,538	56,742	57,462	14,513	0	0	0	0	0.0
101 161 51502 Social Security	24,076	26,927	33,185	21,785	32,880	19,461	33,644	764	2.3
101 161 51503 Medicare Tax	5,616	6,295	7,763	5,092	7,690	4,551	7,866	176	2.3
101 161 51504 Hospitalization	89,637	95,118	97,840	47,303	105,556	33,057	73,074	(32,482)	-30.8
101 161 51505 Life Insurance	1,158	1,293	1,440	902	1,680	1,386	1,440	(240)	-14.3
101 161 51508 Pension Healthcare	21,498	22,562	27,186	28,633	29,796	18,691	30,366	570	1.9
101 161 51514 State Pension Plan-Genbiweekly	13,051	15,139	19,809	14,341	28,292	17,727	33,378	5,086	18.0
<b>101 161 515** Employee Benefits</b>	<b>210,574</b>	<b>224,076</b>	<b>244,685</b>	<b>132,569</b>	<b>205,894</b>	<b>94,873</b>	<b>179,768</b>	<b>(26,126)</b>	<b>-12.7</b>
101 161 51902 Attrition	0	0	(8,393)	0	(8,655)	0	(9,069)	(414)	4.8
<b>101 161 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(8,393)</b>	<b>0</b>	<b>(8,655)</b>	<b>0</b>	<b>(9,069)</b>	<b>(414)</b>	<b>4.8</b>
<b>101 161 Acct Group Total: Personal Services</b>	<b>618,260</b>	<b>679,713</b>	<b>786,532</b>	<b>496,983</b>	<b>743,509</b>	<b>418,357</b>	<b>724,215</b>	<b>(19,294)</b>	<b>-2.6</b>
101 161 52101 Printing	315	0	210	0	210	0	210	0	0.0
101 161 52102 Advertising	1,801	16,284	77,150	519	127,150	323	94,000	(33,150)	-26.1
<b>101 161 521** Printing and Advert.</b>	<b>2,116</b>	<b>16,284</b>	<b>77,360</b>	<b>519</b>	<b>127,360</b>	<b>323</b>	<b>94,210</b>	<b>(33,150)</b>	<b>-26.0</b>
101 161 52203 Postage-Direct Charge	41	0	200	0	200	10	200	0	0.0
<b>101 161 522** Communications and Util.</b>	<b>41</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>10</b>	<b>200</b>	<b>0</b>	<b>0.0</b>
101 161 52302 Travel And Substinance	3,646	1,776	6,000	1,883	6,000	0	10,000	4,000	66.7
<b>101 161 523** Transportation</b>	<b>3,646</b>	<b>1,776</b>	<b>6,000</b>	<b>1,883</b>	<b>6,000</b>	<b>0</b>	<b>10,000</b>	<b>4,000</b>	<b>66.7</b>
101 161 52701 Consultants	38,051	0	10,000	42,250	15,000	103,500	10,000	(5,000)	-33.3
101 161 52711 Background Investigation	0	0	5,000	0	5,000	0	5,000	0	0.0
101 161 52712 Temporary Agencies	0	0	1,200	5,809	4,000	3,968	10,000	6,000	150.0
<b>101 161 527** Professional Fees</b>	<b>38,051</b>	<b>0</b>	<b>16,200</b>	<b>48,059</b>	<b>24,000</b>	<b>107,468</b>	<b>25,000</b>	<b>1,000</b>	<b>4.2</b>
101 161 52806 Fees-N.O.C	3,240	1,019	5,589	1,282	5,589	0	5,589	0	0.0
<b>101 161 528** Other Fees</b>	<b>3,240</b>	<b>1,019</b>	<b>5,589</b>	<b>1,282</b>	<b>5,589</b>	<b>0</b>	<b>5,589</b>	<b>0</b>	<b>0.0</b>
101 161 52901 Subscriptions/Books	0	0	1,139	0	1,139	42	1,139	0	0.0
101 161 52902 Registrations Fees	1,698	1,382	4,500	4,329	4,500	335	12,000	7,500	166.7
101 161 52904 Workshop/Seminars-Training	23,301	35,864	91,000	139,224	172,865	1,565	202,865	30,000	17.4
101 161 52905 Memberships	1,115	1,630	2,400	583	2,400	523	2,400	0	0.0
101 161 52906 Tuition Reimbursement	(1,000)	1,000	0	0	10,000	4,888	10,000	0	0.0
<b>101 161 529** Memberships and Reg.</b>	<b>25,114</b>	<b>39,876</b>	<b>99,039</b>	<b>144,136</b>	<b>190,904</b>	<b>7,353</b>	<b>228,404</b>	<b>37,500</b>	<b>19.6</b>
101 161 53108 Miscellaneous Charges-N.O.C	0	79,479	0	0	0	13	0	0	0.0
<b>101 161 531** Miscellaneous Services</b>	<b>0</b>	<b>79,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 161 53201 Stationery And Supplies	816	2,959	3,500	1,643	3,500	2,667	3,500	0	0.0
101 161 53202 Photo & Repro Supplies	1,615	2,784	3,000	3,500	3,000	(25)	5,000	2,000	66.7
<b>101 161 532** Office and Gen. Supplies</b>	<b>2,431</b>	<b>5,743</b>	<b>6,500</b>	<b>5,143</b>	<b>6,500</b>	<b>2,642</b>	<b>8,500</b>	<b>2,000</b>	<b>30.8</b>
101 161 53303 Wearing App & Safety Supplies	292	0	400	1,209	400	0	1,200	800	200.0
<b>101 161 533** Wearing Apparel and Safety</b>	<b>292</b>	<b>0</b>	<b>400</b>	<b>1,209</b>	<b>400</b>	<b>0</b>	<b>1,200</b>	<b>800</b>	<b>200.0</b>
101 161 53403 Food	7,734	2,375	19,400	6,097	19,400	2,460	14,400	(5,000)	-25.8
101 161 53407 Trophies/Awards/Gifts	17,301	12,304	20,000	25,833	20,000	1,850	21,000	1,000	5.0
<b>101 161 534** Misc. Mat., Supp., and Parts</b>	<b>25,035</b>	<b>14,679</b>	<b>39,400</b>	<b>31,930</b>	<b>39,400</b>	<b>4,310</b>	<b>35,400</b>	<b>(4,000)</b>	<b>-10.2</b>
101 161 54101 Furn Fix & Office Equipment	2,138	0	0	0	0	0	0	0	0.0
101 161 54124 Computer Software-Non-Capital	0	31,850	0	0	0	0	0	0	0.0
<b>101 161 541** Equipment</b>	<b>2,138</b>	<b>31,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 161 Acct Group Total: MS&amp;E</b>	<b>102,104</b>	<b>190,706</b>	<b>250,688</b>	<b>234,161</b>	<b>400,353</b>	<b>122,119</b>	<b>408,503</b>	<b>8,150</b>	<b>2.0</b>
101 161 55123 General Liability	1,398	3,069	995	3,854	955	477	979	24	2.5
101 161 55125 Workers Compensation Costs	1,995	1,994	1,974	2,875	1,974	987	2,064	90	4.6
<b>101 161 551** Int. Serv. Chargebck.</b>	<b>3,393</b>	<b>5,063</b>	<b>2,969</b>	<b>6,729</b>	<b>2,929</b>	<b>1,464</b>	<b>3,043</b>	<b>114</b>	<b>3.9</b>
<b>101 161 Acct Group Total: Internal Services</b>	<b>3,393</b>	<b>5,063</b>	<b>2,969</b>	<b>6,729</b>	<b>2,929</b>	<b>1,464</b>	<b>3,043</b>	<b>114</b>	<b>3.9</b>
101 161 55601 Bond - Principal Payments	27,075	24,807	25,965	25,965	26,937	20,520	68,617	41,680	154.7
101 161 55602 Bond - Interest Payments	11,469	10,284	9,180	9,180	7,958	4,235	5,415	(2,543)	-32.0
<b>101 161 556** Debt Service</b>	<b>38,544</b>	<b>35,091</b>	<b>35,145</b>	<b>35,145</b>	<b>34,895</b>	<b>24,755</b>	<b>74,032</b>	<b>39,137</b>	<b>112.2</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

*Included:* Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
*Excluded:* Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund    Dept. 161 - Human Resources / Human Resources and Services**

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	161	<i>Acct Group Total: Debt Service</i>	38,544	35,091	35,145	35,145	34,895	24,755	74,032	39,137	112.2
101	161	5**** <i>Human Resources and Services - Division Total</i>	762,301	910,573	1,075,334	773,018	1,181,686	566,695	1,209,793	28,107	2.4

**Fund 101 - General Fund    Dept. 163 - Human Resources / Payroll**

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	163	51101	Regular Salaries	0	346	0	0	0	0	0	0	0.0
<b>101</b>	<b>163</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	163	51502	Social Security	0	20	0	1	0	0	0	0	0.0
101	163	51503	Medicare Tax	0	5	0	0	0	0	0	0	0.0
101	163	51504	Hospitalization	0	91	0	0	0	0	0	0	0.0
101	163	51508	Pension Healthcare	0	17	0	0	0	0	0	0	0.0
101	163	51514	State Pension Plan-Genbiweekly	0	19	0	0	0	0	0	0	0.0
<b>101</b>	<b>163</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>0</b>	<b>152</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>163</b>		<b>Acct Group Total: Personal Services</b>	<b>0</b>	<b>498</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>163</b>	<b>5****</b>	<b>Payroll - Division Total</b>	<b>0</b>	<b>498</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

**Fund 101 - General Fund Dept. 164 - Human Resources / Compliance**

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	164	51101	Regular Salaries	186,013	177,987	210,813	215,959	229,193	143,475	245,742	16,549	7.2
<b>101</b>	<b>164</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>186,013</b>	<b>177,987</b>	<b>210,813</b>	<b>215,959</b>	<b>229,193</b>	<b>143,475</b>	<b>245,742</b>	<b>16,549</b>	<b>7.2</b>
101	164	51502	Social Security	11,059	10,327	12,636	12,822	13,833	8,445	14,890	1,057	7.6
101	164	51503	Medicare Tax	2,586	2,415	2,954	2,999	3,235	1,975	3,483	248	7.7
101	164	51504	Hospitalization	32,489	35,270	43,495	51,701	36,127	21,445	37,366	1,239	3.4
101	164	51505	Life Insurance	718	626	612	843	612	591	612	0	0.0
101	164	51508	Pension Healthcare	15,264	16,019	11,553	12,168	12,663	8,071	12,906	243	1.9
101	164	51514	State Pension Plan-Genbiweekly	10,325	9,955	12,016	15,388	12,561	7,862	14,818	2,257	18.0
<b>101</b>	<b>164</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>72,441</b>	<b>74,612</b>	<b>83,266</b>	<b>95,921</b>	<b>79,031</b>	<b>48,389</b>	<b>84,075</b>	<b>5,044</b>	<b>6.4</b>
<b>101</b>	<b>164</b>		<b>Acct Group Total: Personal Services</b>	<b>258,454</b>	<b>252,599</b>	<b>294,079</b>	<b>311,880</b>	<b>308,224</b>	<b>191,864</b>	<b>329,817</b>	<b>21,593</b>	<b>7.0</b>
101	164	52302	Travel And Substinance	0	3,900	8,800	3,210	8,800	0	7,500	(1,300)	-14.8
<b>101</b>	<b>164</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>3,900</b>	<b>8,800</b>	<b>3,210</b>	<b>8,800</b>	<b>0</b>	<b>7,500</b>	<b>(1,300)</b>	<b>-14.8</b>
101	164	52704	Legal	10,039	13,227	13,800	13,800	26,375	1,675	26,375	0	0.0
<b>101</b>	<b>164</b>	<b>527**</b>	<b>Professional Fees</b>	<b>10,039</b>	<b>13,227</b>	<b>13,800</b>	<b>13,800</b>	<b>26,375</b>	<b>1,675</b>	<b>26,375</b>	<b>0</b>	<b>0.0</b>
101	164	52901	Subscriptions/Books	1,825	3,353	3,220	704	3,220	1,495	2,600	(620)	-19.3
101	164	52902	Registrations Fees	676	4,448	5,500	6,012	5,500	648	7,000	1,500	27.3
101	164	52904	Workshop/Seminars-Training	30,916	28,963	60,000	12,169	0	0	0	0	0.0
101	164	52905	Memberships	0	0	0	0	0	0	1,500	1,500	100.0
<b>101</b>	<b>164</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>33,417</b>	<b>36,764</b>	<b>68,720</b>	<b>18,885</b>	<b>8,720</b>	<b>2,143</b>	<b>11,100</b>	<b>2,380</b>	<b>27.3</b>
101	164	53108	Miscellaneous Charges-N.O.C	31,943	22,610	30,000	27,578	30,000	28,508	58,500	28,500	95.0
<b>101</b>	<b>164</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>31,943</b>	<b>22,610</b>	<b>30,000</b>	<b>27,578</b>	<b>30,000</b>	<b>28,508</b>	<b>58,500</b>	<b>28,500</b>	<b>95.0</b>
101	164	53303	Wearing App & Safety Supplies	0	0	0	0	0	0	900	900	100.0
<b>101</b>	<b>164</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>100.0</b>
<b>101</b>	<b>164</b>		<b>Acct Group Total: MS&amp;E</b>	<b>75,399</b>	<b>76,501</b>	<b>121,320</b>	<b>63,473</b>	<b>73,895</b>	<b>32,326</b>	<b>104,375</b>	<b>30,480</b>	<b>41.2</b>
101	164	55123	General Liability	698	1,533	497	1,925	509	255	522	13	2.6
101	164	55125	Workers Compensation Costs	998	997	987	1,437	1,027	513	1,074	47	4.6
<b>101</b>	<b>164</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>1,696</b>	<b>2,530</b>	<b>1,484</b>	<b>3,362</b>	<b>1,536</b>	<b>768</b>	<b>1,596</b>	<b>60</b>	<b>3.9</b>
<b>101</b>	<b>164</b>		<b>Acct Group Total: Internal Services</b>	<b>1,696</b>	<b>2,530</b>	<b>1,484</b>	<b>3,362</b>	<b>1,536</b>	<b>768</b>	<b>1,596</b>	<b>60</b>	<b>3.9</b>
<b>101</b>	<b>164</b>	<b>5****</b>	<b>Compliance - Division Total</b>	<b>335,549</b>	<b>331,630</b>	<b>416,883</b>	<b>378,715</b>	<b>383,655</b>	<b>224,958</b>	<b>435,788</b>	<b>52,133</b>	<b>13.6</b>

**Fund 101 - General Fund Dept. 165 - Human Resources / Classification & Compensation**

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
101 165 51101 Regular Salaries	304,732	335,904	429,044	410,634	457,983	265,886	473,083	15,100	3.3
101 165 51102 Temporary Salaries	0	31,488	7,800	3,125	0	0	0	0	0.0
101 165 51103 Acting Out Of Classification	0	0	2,000	0	0	0	0	0	0.0
101 165 51108 Overtime	0	7,424	1,000	0	0	7,726	5,000	5,000	100.0
101 165 51117 Meal Allowance	51	70	100	60	0	17	50	50	100.0
<b>101 165 511** Salaries and Wages</b>	<b>304,783</b>	<b>374,886</b>	<b>439,944</b>	<b>413,819</b>	<b>457,983</b>	<b>273,629</b>	<b>478,133</b>	<b>20,150</b>	<b>4.4</b>
101 165 51501 Pension Contribution	22,719	21,952	23,446	24,031	23,336	14,177	25,398	2,062	8.8
101 165 51502 Social Security	18,367	22,806	26,723	24,601	27,937	16,281	29,116	1,179	4.2
101 165 51503 Medicare Tax	4,295	5,333	6,250	5,754	6,534	3,808	6,811	277	4.2
101 165 51504 Hospitalization	49,668	44,092	58,911	57,750	51,098	33,006	66,160	15,062	29.5
101 165 51505 Life Insurance	1,271	1,238	1,200	1,208	1,200	1,115	1,200	0	0.0
101 165 51508 Pension Healthcare	19,348	20,305	22,655	23,861	24,830	14,489	25,305	475	1.9
101 165 51514 State Pension Plan-Genbiweekly	12,996	15,042	20,060	19,006	20,446	11,854	23,281	2,835	13.9
<b>101 165 515** Employee Benefits</b>	<b>128,664</b>	<b>130,768</b>	<b>159,245</b>	<b>156,211</b>	<b>155,381</b>	<b>94,730</b>	<b>177,271</b>	<b>21,890</b>	<b>14.1</b>
<b>101 165 Acct Group Total: Personal Services</b>	<b>433,447</b>	<b>505,654</b>	<b>599,189</b>	<b>570,030</b>	<b>613,364</b>	<b>368,359</b>	<b>655,404</b>	<b>42,040</b>	<b>6.9</b>
101 165 52302 Travel And Substantance	1,755	2,219	6,000	7,194	8,000	1,048	8,000	0	0.0
<b>101 165 523** Transportation</b>	<b>1,755</b>	<b>2,219</b>	<b>6,000</b>	<b>7,194</b>	<b>8,000</b>	<b>1,048</b>	<b>8,000</b>	<b>0</b>	<b>0.0</b>
101 165 52701 Consultants	80,000	35,000	34,500	32,617	34,500	425	30,000	(4,500)	-13.0
101 165 52712 Temporary Agencies	34,922	0	5,000	4,755	5,000	0	0	(5,000)	-100.0
<b>101 165 527** Professional Fees</b>	<b>114,922</b>	<b>35,000</b>	<b>39,500</b>	<b>37,372</b>	<b>39,500</b>	<b>425</b>	<b>30,000</b>	<b>(9,500)</b>	<b>-24.1</b>
101 165 52901 Subscriptions/Books	0	60	1,000	860	0	0	0	0	0.0
101 165 52902 Registrations Fees	1,070	3,855	5,000	5,000	5,000	884	5,000	0	0.0
101 165 52905 Memberships	0	1,243	2,000	2,000	3,000	359	3,000	0	0.0
<b>101 165 529** Memberships and Reg.</b>	<b>1,070</b>	<b>5,158</b>	<b>8,000</b>	<b>7,860</b>	<b>8,000</b>	<b>1,243</b>	<b>8,000</b>	<b>0</b>	<b>0.0</b>
101 165 53108 Miscellaneous Charges-N.O.C	39,012	95,610	25,000	2,553	0	0	0	0	0.0
<b>101 165 531** Miscellaneous Services</b>	<b>39,012</b>	<b>95,610</b>	<b>25,000</b>	<b>2,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 165 53201 Stationery And Supplies	474	136	1,000	720	1,000	94	1,000	0	0.0
<b>101 165 532** Office and Gen. Supplies</b>	<b>474</b>	<b>136</b>	<b>1,000</b>	<b>720</b>	<b>1,000</b>	<b>94</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 165 53303 Wearing App & Safety Supplies	0	874	1,000	1,000	1,500	0	1,500	0	0.0
<b>101 165 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>874</b>	<b>1,000</b>	<b>1,000</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 165 54101 Furn Fix & Office Equipment	1,211	3,952	1,000	999	1,000	718	1,000	0	0.0
<b>101 165 541** Equipment</b>	<b>1,211</b>	<b>3,952</b>	<b>1,000</b>	<b>999</b>	<b>1,000</b>	<b>718</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>101 165 Acct Group Total: MS&amp;E</b>	<b>158,444</b>	<b>142,949</b>	<b>81,500</b>	<b>57,698</b>	<b>59,000</b>	<b>3,528</b>	<b>49,500</b>	<b>(9,500)</b>	<b>-16.1</b>
101 165 55123 General Liability	700	1,536	498	1,929	510	255	523	13	2.5
101 165 55125 Workers Compensation Costs	998	997	987	1,437	1,027	513	1,074	47	4.6
<b>101 165 551** Int. Serv. Chargebck.</b>	<b>1,698</b>	<b>2,533</b>	<b>1,485</b>	<b>3,366</b>	<b>1,537</b>	<b>768</b>	<b>1,597</b>	<b>60</b>	<b>3.9</b>
<b>101 165 Acct Group Total: Internal Services</b>	<b>1,698</b>	<b>2,533</b>	<b>1,485</b>	<b>3,366</b>	<b>1,537</b>	<b>768</b>	<b>1,597</b>	<b>60</b>	<b>3.9</b>
<b>101 165 5**** Classification &amp; Compensation - Division Total</b>	<b>593,589</b>	<b>651,136</b>	<b>682,174</b>	<b>631,094</b>	<b>673,901</b>	<b>372,655</b>	<b>706,501</b>	<b>32,600</b>	<b>4.8</b>
<b>101 16* 5**** Human Resources - General Fund Total</b>	<b>2,126,094</b>	<b>2,416,393</b>	<b>2,653,126</b>	<b>2,290,021</b>	<b>2,721,423</b>	<b>1,464,834</b>	<b>2,829,294</b>	<b>107,871</b>	<b>4.0</b>

**Fund 514 - Risk Management    Dept. 162 - Human Resources / Risk Management**

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
514	162	51101	Regular Salaries	107,828	116,427	121,883	123,153	247,148	84,438	257,862	10,714	4.3
514	162	51102	Temporary Salaries	28,096	24,292	45,115	27,799	45,115	22,989	48,000	2,885	6.4
514	162	51107	Sick Leave Bonus	0	0	0	0	0	300	0	0	0.0
514	162	51108	Overtime	0	0	0	429	0	0	0	0	0.0
<b>514</b>	<b>162</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>135,924</b>	<b>140,719</b>	<b>166,998</b>	<b>151,381</b>	<b>292,263</b>	<b>107,727</b>	<b>305,862</b>	<b>13,599</b>	<b>4.7</b>
514	162	51201	Accrued Sick/Vacation Adj'Mt	(38,083)	(2,880)	0	17,389	0	0	0	0	0.0
<b>514</b>	<b>162</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>(38,083)</b>	<b>(2,880)</b>	<b>0</b>	<b>17,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
514	162	51501	Pension Contribution	27,956	30,660	30,711	32,601	29,485	18,765	25,381	(4,104)	-13.9
514	162	51502	Social Security	8,557	12,920	10,207	9,170	17,720	6,514	18,562	842	4.8
514	162	51503	Medicare Tax	2,121	9,281	2,388	2,145	4,150	2,075	4,342	192	4.6
514	162	51504	Hospitalization	13,395	14,484	13,693	14,774	40,952	9,931	48,536	7,584	18.5
514	162	51505	Life Insurance	298	317	312	312	552	308	552	0	0.0
514	162	51508	Pension Healthcare	5,041	5,395	5,891	5,500	11,422	3,933	11,640	218	1.9
514	162	51510	State Pension Plan-Gen Weekly	0	671	0	0	0	0	0	0	0.0
514	162	51514	State Pension Plan-Genbiweekly	1,012	5,508	1,189	1,288	7,668	789	10,308	2,640	34.4
<b>514</b>	<b>162</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>58,380</b>	<b>79,236</b>	<b>64,391</b>	<b>65,790</b>	<b>111,949</b>	<b>42,315</b>	<b>119,321</b>	<b>7,372</b>	<b>6.6</b>
514	162	51902	Attrition	0	0	(1,372)	0	(1,415)	0	(1,483)	(68)	4.8
<b>514</b>	<b>162</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(1,372)</b>	<b>0</b>	<b>(1,415)</b>	<b>0</b>	<b>(1,483)</b>	<b>(68)</b>	<b>4.8</b>
<b>514</b>	<b>162</b>		<b>Acct Group Total: Personal Services</b>	<b>156,221</b>	<b>217,075</b>	<b>230,017</b>	<b>234,560</b>	<b>402,797</b>	<b>150,042</b>	<b>423,700</b>	<b>20,903</b>	<b>5.2</b>
514	162	52302	Travel And Substantance	4,315	1,852	4,540	3,106	4,540	0	6,000	1,460	32.2
<b>514</b>	<b>162</b>	<b>523**</b>	<b>Transportation</b>	<b>4,315</b>	<b>1,852</b>	<b>4,540</b>	<b>3,106</b>	<b>4,540</b>	<b>0</b>	<b>6,000</b>	<b>1,460</b>	<b>32.2</b>
514	162	52401	Fire	332,136	413,976	520,838	451,983	519,670	478,080	527,634	7,964	1.5
514	162	52402	Liability	995,205	1,088,335	1,246,408	1,222,405	1,430,635	1,353,576	1,530,021	99,386	6.9
514	162	52406	Insurance Claims	859,282	3,265,603	1,682,695	1,394,778	2,102,773	840,545	2,771,713	668,940	31.8
514	162	524062	Insurance Claims-Legal Defense	508,695	1,237,648	1,045,500	908,927	725,000	447,273	850,000	125,000	17.2
514	162	524063	Insurance Claims - Fines & Pen	0	4,908	0	0	0	0	0	0	0.0
514	162	524064	Insurance Claims - Mot Veh Fnd	165,463	341,591	90,000	298,813	90,000	0	90,000	0	0.0
514	162	524066	Insurance Claims-Risk Control	68,472	71,900	94,000	74,776	97,254	78,898	101,900	4,646	4.8
514	162	524081	Salary - Claimant	27,600	27,600	27,600	27,600	27,600	18,400	27,600	0	0.0
514	162	524082	Salary - Claimant-Social Secur	1,711	1,711	1,711	1,711	1,711	1,141	1,711	0	0.0
514	162	524083	Salary - Claimant-Medicare Tax	400	400	400	400	400	267	400	0	0.0
<b>514</b>	<b>162</b>	<b>524**</b>	<b>Insurance</b>	<b>2,958,964</b>	<b>6,453,672</b>	<b>4,709,152</b>	<b>4,381,393</b>	<b>4,995,043</b>	<b>3,218,180</b>	<b>5,900,979</b>	<b>905,936</b>	<b>18.1</b>
514	162	52701	Consultants	204,505	203,439	229,460	198,719	253,060	221,956	271,880	18,820	7.4
514	162	52711	Background Investigation	32,625	20,341	17,000	20,282	17,000	7,779	17,000	0	0.0
<b>514</b>	<b>162</b>	<b>527**</b>	<b>Professional Fees</b>	<b>237,130</b>	<b>223,780</b>	<b>246,460</b>	<b>219,001</b>	<b>270,060</b>	<b>229,735</b>	<b>288,880</b>	<b>18,820</b>	<b>7.0</b>
514	162	52901	Subscriptions/Books	78	0	0	0	0	0	0	0	0.0
514	162	52902	Registrations Fees	2,530	(225)	2,930	1,245	3,130	0	3,530	400	12.8
514	162	52905	Memberships	425	385	550	470	600	425	600	0	0.0
<b>514</b>	<b>162</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>3,033</b>	<b>160</b>	<b>3,480</b>	<b>1,715</b>	<b>3,730</b>	<b>425</b>	<b>4,130</b>	<b>400</b>	<b>10.7</b>
514	162	53201	Stationery And Supplies	2,709	2,468	2,500	2,495	2,500	1,998	2,500	0	0.0
<b>514</b>	<b>162</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>2,709</b>	<b>2,468</b>	<b>2,500</b>	<b>2,495</b>	<b>2,500</b>	<b>1,998</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
<b>514</b>	<b>162</b>		<b>Acct Group Total: MS&amp;E</b>	<b>3,206,151</b>	<b>6,681,932</b>	<b>4,966,132</b>	<b>4,607,710</b>	<b>5,275,873</b>	<b>3,450,338</b>	<b>6,202,489</b>	<b>926,616</b>	<b>17.6</b>
514	162	55108	Motor Vehicle Costs	13,895	8,593	7,678	12,537	7,985	4,171	8,304	319	4.0
514	162	55123	General Liability	670	687	704	704	722	361	740	18	2.5
514	162	55125	Workers Compensation Costs	554	572	608	608	633	317	662	29	4.6
<b>514</b>	<b>162</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>15,119</b>	<b>9,852</b>	<b>8,990</b>	<b>13,849</b>	<b>9,340</b>	<b>4,849</b>	<b>9,706</b>	<b>366</b>	<b>3.9</b>
<b>514</b>	<b>162</b>		<b>Acct Group Total: Internal Services</b>	<b>15,119</b>	<b>9,852</b>	<b>8,990</b>	<b>13,849</b>	<b>9,340</b>	<b>4,849</b>	<b>9,706</b>	<b>366</b>	<b>3.9</b>
514	162	58115	Claims Expense - Actuarial Adj	529,735	1,738,443	0	4,020,332	0	0	0	0	0.0
<b>514</b>	<b>162</b>	<b>581**</b>	<b>Self Insurance Costs</b>	<b>529,735</b>	<b>1,738,443</b>	<b>0</b>	<b>4,020,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>514</b>	<b>162</b>		<b>Acct Group Total: Other / Special Purpose</b>	<b>529,735</b>	<b>1,738,443</b>	<b>0</b>	<b>4,020,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
514	162	58201	Depreciation Expense	0	0	12,554	0	12,554	0	12,554	0	0.0
<b>514</b>	<b>162</b>	<b>582**</b>	<b>Depreciation</b>	<b>0</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>0.0</b>
<b>514</b>	<b>162</b>		<b>Acct Group Total: Depreciation</b>	<b>0</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>12,554</b>	<b>0</b>	<b>0.0</b>
<b>514</b>	<b>162</b>	<b>5****</b>	<b>Risk Management - Division Total</b>	<b>3,907,226</b>	<b>8,647,302</b>	<b>5,217,693</b>	<b>8,876,451</b>	<b>5,700,564</b>	<b>3,605,229</b>	<b>6,648,449</b>	<b>947,885</b>	<b>16.6</b>
<b>514</b>	<b>16*</b>	<b>5****</b>	<b>Human Resources - Risk Management Fund Total</b>	<b>3,907,226</b>	<b>8,647,302</b>	<b>5,217,693</b>	<b>8,876,451</b>	<b>5,700,564</b>	<b>3,605,229</b>	<b>6,648,449</b>	<b>947,885</b>	<b>16.6</b>

**Fund 515 - Workers' Compensation Dept. 162 - Human Resources / Risk Management**

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
515	162	51101	Regular Salaries	324,466	351,704	364,459	356,906	386,999	211,356	396,318	9,319	2.4
515	162	51102	Temporary Salaries	29,934	35,773	37,360	30,085	38,560	34,413	40,800	2,240	5.8
515	162	51103	Acting Out Of Classification	0	0	0	0	1,000	0	1,000	0	0.0
515	162	51108	Overtime	1,936	1,960	5,445	2,872	5,445	1,392	6,000	555	10.2
515	162	51117	Meal Allowance	79	0	200	0	200	9	200	0	0.0
515	162	51125	Health Cash Back	1,925	997	2,160	2,858	2,160	0	0	(2,160)	-100.0
<b>515</b>	<b>162</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>358,340</b>	<b>390,434</b>	<b>409,624</b>	<b>392,721</b>	<b>434,364</b>	<b>247,170</b>	<b>444,318</b>	<b>9,954</b>	<b>2.3</b>
515	162	51201	Accrued Sick/Vacation Adj'Mt	(35,747)	4,762	0	12,859	0	0	0	0	0.0
<b>515</b>	<b>162</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>(35,747)</b>	<b>4,762</b>	<b>0</b>	<b>12,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
515	162	51501	Pension Contribution	56,155	53,929	61,146	60,525	58,268	37,525	55,848	(2,420)	-4.2
515	162	51502	Social Security	21,251	23,392	24,888	23,339	26,338	14,579	26,860	522	2.0
515	162	51503	Medicare Tax	4,970	5,471	5,822	5,458	6,166	3,350	6,284	118	1.9
515	162	51504	Hospitalization	61,410	65,593	53,531	63,364	60,315	46,473	80,548	20,233	33.5
515	162	51505	Life Insurance	980	1,036	1,032	1,152	1,032	876	1,032	0	0.0
515	162	51508	Pension Healthcare	16,725	18,159	19,484	18,354	21,354	11,289	21,762	408	1.9
515	162	51514	State Pension Plan-Genbiweekly	8,184	8,839	9,432	9,130	9,715	4,059	12,364	2,649	27.3
<b>515</b>	<b>162</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>169,675</b>	<b>176,419</b>	<b>175,335</b>	<b>181,322</b>	<b>183,188</b>	<b>118,151</b>	<b>204,698</b>	<b>21,510</b>	<b>11.7</b>
<b>515</b>	<b>162</b>		<b>Acct Group Total: Personal Services</b>	<b>492,268</b>	<b>571,615</b>	<b>584,959</b>	<b>586,902</b>	<b>617,552</b>	<b>365,321</b>	<b>649,016</b>	<b>31,464</b>	<b>5.1</b>
515	162	52101	Printing	128	54	300	0	300	300	300	0	0.0
515	162	52102	Advertising	0	0	300	0	300	0	300	0	0.0
<b>515</b>	<b>162</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>128</b>	<b>54</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>300</b>	<b>600</b>	<b>0</b>	<b>0.0</b>
515	162	52302	Travel And Substance	2,567	4,823	8,800	4,485	10,400	0	10,000	(400)	-3.8
<b>515</b>	<b>162</b>	<b>523**</b>	<b>Transportation</b>	<b>2,567</b>	<b>4,823</b>	<b>8,800</b>	<b>4,485</b>	<b>10,400</b>	<b>0</b>	<b>10,000</b>	<b>(400)</b>	<b>-3.8</b>
515	162	52402	Liability	188,329	243,485	400,000	203,005	250,000	191,564	225,000	(25,000)	-10.0
515	162	52403	Surety Bonds	0	30,010	17,250	15,000	18,250	0	20,000	1,750	9.6
515	162	52406	Insurance Claims	0	4,688	0	0	0	0	0	0	0.0
515	162	52407	Unemployment Insurance	20,016	0	80,000	0	100,000	0	90,000	(10,000)	-10.0
<b>515</b>	<b>162</b>	<b>524**</b>	<b>Insurance</b>	<b>208,345</b>	<b>278,183</b>	<b>497,250</b>	<b>218,005</b>	<b>368,250</b>	<b>191,564</b>	<b>335,000</b>	<b>(33,250)</b>	<b>-9.0</b>
515	162	52504	Parking Fees	0	15	100	0	100	0	150	50	50.0
<b>515</b>	<b>162</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>15</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>150</b>	<b>50</b>	<b>50.0</b>
515	162	52602	Repairs To Equipment	545	1,085	1,000	320	1,500	0	1,500	0	0.0
515	162	52603	Rep To Bldgs And Structures	0	0	400	0	1,000	14	1,000	0	0.0
515	162	52604	Rep To Mech Office Equipment	0	0	0	0	0	0	200	200	100.0
<b>515</b>	<b>162</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>545</b>	<b>1,085</b>	<b>1,400</b>	<b>320</b>	<b>2,500</b>	<b>14</b>	<b>2,700</b>	<b>200</b>	<b>8.0</b>
515	162	52701	Consultants	229,836	227,479	277,250	218,720	265,172	228,209	275,837	10,665	4.0
515	162	52705	Medical	89,840	89,752	182,000	115,088	182,000	78,708	195,000	13,000	7.1
515	162	52712	Temporary Agencies	0	4,278	8,778	14,183	9,240	8,087	9,240	0	0.0
<b>515</b>	<b>162</b>	<b>527**</b>	<b>Professional Fees</b>	<b>319,676</b>	<b>321,509</b>	<b>468,028</b>	<b>347,991</b>	<b>456,412</b>	<b>315,004</b>	<b>480,077</b>	<b>23,665</b>	<b>5.2</b>
515	162	52901	Subscriptions/Books	3,304	623	6,500	813	5,000	0	6,500	1,500	30.0
515	162	52902	Registrations Fees	2,483	3,030	6,420	2,049	6,560	0	7,600	1,040	15.9
515	162	52905	Memberships	764	690	1,500	190	1,700	0	2,500	800	47.1
<b>515</b>	<b>162</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>6,551</b>	<b>4,343</b>	<b>14,420</b>	<b>3,052</b>	<b>13,260</b>	<b>0</b>	<b>16,600</b>	<b>3,340</b>	<b>25.2</b>
515	162	53201	Stationery And Supplies	1,318	497	2,000	864	2,000	627	2,000	0	0.0
515	162	53202	Photo & Repro Supplies	0	0	250	26	250	0	200	(50)	-20.0
<b>515</b>	<b>162</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>1,318</b>	<b>497</b>	<b>2,250</b>	<b>890</b>	<b>2,250</b>	<b>627</b>	<b>2,200</b>	<b>(50)</b>	<b>-2.2</b>
515	162	53303	Wearing App & Safety Supplies	2,217	1,059	1,700	1,688	1,900	56	1,700	(200)	-10.5
<b>515</b>	<b>162</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>2,217</b>	<b>1,059</b>	<b>1,700</b>	<b>1,688</b>	<b>1,900</b>	<b>56</b>	<b>1,700</b>	<b>(200)</b>	<b>-10.5</b>
515	162	53403	Food	1,337	541	4,000	847	4,000	366	3,000	(1,000)	-25.0
515	162	53407	Trophies/Awards/Gifts	37	95	6,000	0	6,500	349	5,500	(1,000)	-15.4
515	162	53408	Misc Supplies Or Parts	13,048	16,074	22,840	15,094	25,100	12,978	25,100	0	0.0
<b>515</b>	<b>162</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>14,422</b>	<b>16,710</b>	<b>32,840</b>	<b>15,941</b>	<b>35,600</b>	<b>13,693</b>	<b>33,600</b>	<b>(2,000)</b>	<b>-5.6</b>
515	162	54101	Furn Fix & Office Equipment	2,126	1,554	2,300	1,980	3,000	120	2,500	(500)	-16.7
<b>515</b>	<b>162</b>	<b>541**</b>	<b>Equipment</b>	<b>2,126</b>	<b>1,554</b>	<b>2,300</b>	<b>1,980</b>	<b>3,000</b>	<b>120</b>	<b>2,500</b>	<b>(500)</b>	<b>-16.7</b>
<b>515</b>	<b>162</b>		<b>Acct Group Total: MS&amp;E</b>	<b>557,895</b>	<b>629,832</b>	<b>1,029,688</b>	<b>594,352</b>	<b>894,272</b>	<b>521,378</b>	<b>885,127</b>	<b>(9,145)</b>	<b>-1.0</b>
515	162	55101	Duplication And Reproduction	(93)	(457)	0	(356)	0	(1,034)	0	0	0.0
515	162	55123	General Liability	436	447	458	458	469	234	481	12	2.6
515	162	55125	Workers Compensation Costs	1,978	2,043	2,173	2,173	2,262	1,131	2,365	103	4.6
<b>515</b>	<b>162</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>2,321</b>	<b>2,033</b>	<b>2,631</b>	<b>2,275</b>	<b>2,731</b>	<b>331</b>	<b>2,846</b>	<b>115</b>	<b>4.2</b>
<b>515</b>	<b>162</b>		<b>Acct Group Total: Internal Services</b>	<b>2,321</b>	<b>2,033</b>	<b>2,631</b>	<b>2,275</b>	<b>2,731</b>	<b>331</b>	<b>2,846</b>	<b>115</b>	<b>4.2</b>
515	162	57901	De State Self Insurer'S Tax	70,286	52,106	90,000	50,357	100,000	24,181	100,000	0	0.0

**Fund 515 - Workers' Compensation Dept. 162 - Human Resources / Risk Management**

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>515</b>	<b>162</b>	<b>579**</b>	<b>Workers' Compensation</b>	<b>70,286</b>	<b>52,106</b>	<b>90,000</b>	<b>50,357</b>	<b>100,000</b>	<b>24,181</b>	<b>100,000</b>	<b>0</b>	<b>0.0</b>
515	162	58111	Medical Costs	754,981	1,247,161	950,000	984,408	938,545	574,763	1,003,993	65,448	7.0
515	162	58112	W/C - Indemnity	1,858,208	1,928,235	2,750,000	1,828,167	2,644,990	1,377,882	2,829,436	184,446	7.0
515	162	58113	W/C - Voc. Rehab.	(5,561)	11,948	27,833	12,268	42,661	18,263	45,636	2,975	7.0
515	162	58114	W/C - Other Costs	450,514	611,487	600,000	695,596	639,916	543,149	816,000	176,084	27.5
515	162	58115	Claims Expense - Actuarial Adj	221,742	(645,591)	0	1,618,441	0	0	0	0	0.0
<b>515</b>	<b>162</b>	<b>581**</b>	<b>Self Insurance Costs</b>	<b>3,279,884</b>	<b>3,153,240</b>	<b>4,327,833</b>	<b>5,138,880</b>	<b>4,266,112</b>	<b>2,514,057</b>	<b>4,695,065</b>	<b>428,953</b>	<b>10.1</b>
<b>515</b>	<b>162</b>		<b>Acct Group Total: Other / Special Purpose</b>	<b>3,350,170</b>	<b>3,205,346</b>	<b>4,417,833</b>	<b>5,189,237</b>	<b>4,366,112</b>	<b>2,538,238</b>	<b>4,795,065</b>	<b>428,953</b>	<b>9.8</b>
515	162	58201	Depreciation Expense	391	391	0	391	0	0	0	0	0.0
<b>515</b>	<b>162</b>	<b>582**</b>	<b>Depreciation</b>	<b>391</b>	<b>391</b>	<b>0</b>	<b>391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>515</b>	<b>162</b>		<b>Acct Group Total: Depreciation</b>	<b>391</b>	<b>391</b>	<b>0</b>	<b>391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>515</b>	<b>162</b>	<b>5****</b>	<b>Risk Management - Division Total</b>	<b>4,403,045</b>	<b>4,409,217</b>	<b>6,035,111</b>	<b>6,373,157</b>	<b>5,880,667</b>	<b>3,425,268</b>	<b>6,332,054</b>	<b>451,387</b>	<b>7.7</b>
<b>515</b>	<b>16*</b>	<b>5****</b>	<b>Human Resources - Workers' Compensation Fund Total</b>	<b>4,403,045</b>	<b>4,409,217</b>	<b>6,035,111</b>	<b>6,373,157</b>	<b>5,880,667</b>	<b>3,425,268</b>	<b>6,332,054</b>	<b>451,387</b>	<b>7.7</b>

**Fund 517 - Health and Welfare Dept. 162 - Human Resources / Risk Management**

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
517 162 51101 Regular Salaries	314,971	266,366	368,606	333,186	390,080	221,311	403,191	13,111	3.4
517 162 51102 Temporary Salaries	7,763	10,850	18,000	0	18,000	0	12,000	(6,000)	-33.3
517 162 51103 Acting Out Of Classification	3,876	1,240	2,500	429	2,500	1,125	0	(2,500)	-100.0
517 162 51108 Overtime	0	0	0	0	0	2,694	0	0	0.0
517 162 51117 Meal Allowance	0	0	0	17	0	9	0	0	0.0
517 162 51125 Health Cash Back	0	0	0	0	2,400	0	0	(2,400)	-100.0
<b>517 162 511** Salaries and Wages</b>	<b>326,610</b>	<b>278,456</b>	<b>389,106</b>	<b>333,632</b>	<b>412,980</b>	<b>225,139</b>	<b>415,191</b>	<b>2,211</b>	<b>0.5</b>
517 162 51201 Accrued Sick/Vacation Adj'Mt	(17,915)	(9,709)	0	8,819	0	0	0	0	0.0
<b>517 162 512** Compensated Absences</b>	<b>(17,915)</b>	<b>(9,709)</b>	<b>0</b>	<b>8,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
517 162 51501 Pension Contribution	6,787	7,884	7,587	16,119	7,104	4,582	0	(7,104)	-100.0
517 162 51502 Social Security	22,057	19,114	23,504	20,594	25,113	13,726	25,168	55	0.2
517 162 51503 Medicare Tax	5,802	4,596	5,497	4,816	5,879	3,210	5,887	8	0.1
517 162 51504 Hospitalization	47,566	37,848	65,295	40,015	46,553	28,045	60,557	14,004	30.1
517 162 51505 Life Insurance	857	854	1,032	1,186	1,032	975	1,032	0	0.0
517 162 51508 Pension Healthcare	14,938	12,641	19,484	17,297	21,354	12,479	21,762	408	1.9
517 162 51514 State Pension Plan-Genbiweekly	16,491	13,561	19,588	15,831	20,092	11,271	24,313	4,221	21.0
<b>517 162 515** Employee Benefits</b>	<b>114,498</b>	<b>96,498</b>	<b>141,987</b>	<b>115,858</b>	<b>127,127</b>	<b>74,288</b>	<b>138,719</b>	<b>11,592</b>	<b>9.1</b>
<b>517 162 Acct Group Total: Personal Services</b>	<b>423,193</b>	<b>365,245</b>	<b>531,093</b>	<b>458,309</b>	<b>540,107</b>	<b>299,427</b>	<b>553,910</b>	<b>13,803</b>	<b>2.6</b>
517 162 52101 Printing	0	0	500	0	500	0	500	0	0.0
<b>517 162 521** Printing and Advert.</b>	<b>0</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>
517 162 52203 Postage-Direct Charge	0	0	500	0	500	0	500	0	0.0
<b>517 162 522** Communications and Util.</b>	<b>0</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>
517 162 52302 Travel And Subsistance	1,758	1,409	10,000	2,484	10,000	12,026	10,000	0	0.0
<b>517 162 523** Transportation</b>	<b>1,758</b>	<b>1,409</b>	<b>10,000</b>	<b>2,484</b>	<b>10,000</b>	<b>12,026</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
517 162 52701 Consultants	161,751	168,922	194,155	177,815	194,155	114,805	194,155	0	0.0
<b>517 162 527** Professional Fees</b>	<b>161,751</b>	<b>168,922</b>	<b>194,155</b>	<b>177,815</b>	<b>194,155</b>	<b>114,805</b>	<b>194,155</b>	<b>0</b>	<b>0.0</b>
517 162 52902 Registrations Fees	3,363	1,544	8,000	5,383	8,000	4,690	8,000	0	0.0
517 162 52904 Workshop/Seminars-Training	896	29,607	30,000	5,148	30,000	53,475	30,000	0	0.0
517 162 52905 Memberships	2,958	3,209	4,000	3,989	4,000	0	4,000	0	0.0
<b>517 162 529** Memberships and Reg.</b>	<b>7,217</b>	<b>34,360</b>	<b>42,000</b>	<b>14,520</b>	<b>42,000</b>	<b>58,165</b>	<b>42,000</b>	<b>0</b>	<b>0.0</b>
517 162 53201 Stationery And Supplies	1,138	1,086	500	540	500	412	500	0	0.0
<b>517 162 532** Office and Gen. Supplies</b>	<b>1,138</b>	<b>1,086</b>	<b>500</b>	<b>540</b>	<b>500</b>	<b>412</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
517 162 53302 Clothing Allowance - Pd To Vdr	0	0	575	0	575	250	575	0	0.0
<b>517 162 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>575</b>	<b>0</b>	<b>575</b>	<b>250</b>	<b>575</b>	<b>0</b>	<b>0.0</b>
517 162 53403 Food	283	318	250	398	250	138	250	0	0.0
517 162 53407 Trophies/Awards/Gifts	0	0	800	353	800	0	800	0	0.0
517 162 53408 Misc Supplies Or Parts	0	0	0	247	0	146	0	0	0.0
<b>517 162 534** Misc. Mat., Supp., and Parts</b>	<b>283</b>	<b>318</b>	<b>1,050</b>	<b>998</b>	<b>1,050</b>	<b>284</b>	<b>1,050</b>	<b>0</b>	<b>0.0</b>
517 162 54101 Furn Fix & Office Equipment	520	245	1,000	703	1,000	878	1,000	0	0.0
<b>517 162 541** Equipment</b>	<b>520</b>	<b>245</b>	<b>1,000</b>	<b>703</b>	<b>1,000</b>	<b>878</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>517 162 Acct Group Total: MS&amp;E</b>	<b>172,667</b>	<b>206,340</b>	<b>250,280</b>	<b>197,060</b>	<b>250,280</b>	<b>186,820</b>	<b>250,280</b>	<b>0</b>	<b>0.0</b>
517 162 55123 General Liability	213	218	223	223	229	114	235	6	2.6
517 162 55125 Workers Compensation Costs	597	617	656	656	683	342	714	31	4.5
<b>517 162 551** Int. Serv. Chargebck.</b>	<b>810</b>	<b>835</b>	<b>879</b>	<b>879</b>	<b>912</b>	<b>456</b>	<b>949</b>	<b>37</b>	<b>4.1</b>
<b>517 162 Acct Group Total: Internal Services</b>	<b>810</b>	<b>835</b>	<b>879</b>	<b>879</b>	<b>912</b>	<b>456</b>	<b>949</b>	<b>37</b>	<b>4.1</b>
517 162 58111 Medical Costs	13,608,235	12,603,450	13,899,012	14,319,073	15,198,343	9,176,015	16,292,177	1,093,834	7.2
517 162 58115 Claims Expense - Actuarial Adj	279,000	(95,000)	0	232,000	0	0	0	0	0.0
517 162 58116 Prescription Costs	3,379,960	3,634,763	3,633,193	4,398,090	4,048,247	2,553,532	4,302,851	254,604	6.3
517 162 58117 Dental Costs	1,157,249	1,067,695	1,371,903	1,036,385	1,371,903	1,048,149	1,501,561	129,658	9.5
517 162 58118 Employee Assistance Programs	25,020	24,589	30,000	24,494	27,500	18,371	27,500	0	0.0
517 162 58119 Life Insurance Premiums	133,676	129,356	218,754	130,471	218,754	89,193	218,754	0	0.0
517 162 58120 Long-Term Disability	92,353	92,359	146,535	93,108	130,726	56,069	120,000	(10,726)	-8.2
517 162 58122 Medical Stop Loss Insurance	1,175,430	1,640,301	1,689,764	1,549,590	1,752,823	1,059,902	1,998,281	245,458	14.0
517 162 58123 Vision Costs/Unum	129,650	126,239	140,000	117,619	140,000	89,301	140,000	0	0.0
517 162 58124 Employer Funded Hra	130,115	136,246	225,000	149,724	225,000	124,122	225,000	0	0.0
517 162 58125 Dental Admin Fees	52,510	55,468	57,839	55,966	57,839	38,598	57,839	0	0.0
517 162 58127 Medical Admin. Fees	334,141	419,960	521,664	567,139	521,664	381,786	560,000	38,336	7.3
517 162 58128 Aca Fees	6,650	7,294	7,300	7,656	8,100	1,649	8,400	300	3.7
517 162 58129 Telehealth	33,634	30,548	45,000	30,759	45,000	19,579	45,000	0	0.0
517 162 58131 Employee Purchased Ins - W/H	(246,299)	(252,429)	(250,000)	(248,577)	(250,000)	0	(250,000)	0	0.0
517 162 58132 Employee Purchased Ins - Cost	246,299	252,429	250,000	248,577	250,000	163,682	250,000	0	0.0
<b>517 162 581** Self Insurance Costs</b>	<b>20,537,623</b>	<b>19,873,268</b>	<b>21,985,964</b>	<b>22,712,074</b>	<b>23,745,899</b>	<b>14,819,948</b>	<b>25,497,363</b>	<b>1,751,464</b>	<b>7.4</b>

**Fund 517 - Health and Welfare    Dept. 162 - Human Resources / Risk Management**

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
517	162	<i>Acct Group Total: Other / Special Purpose</i>	20,537,623	19,873,268	21,985,964	22,712,074	23,745,899	14,819,948	25,497,363	1,751,464	7.4
517	162	5**** <i>Risk Management - Division Total</i>	21,134,293	20,445,688	22,768,216	23,368,322	24,537,198	15,306,651	26,302,502	1,765,304	7.2
517	16*	5**** <i>Human Resources - Health and Welfare Fund Total</i>	21,134,293	20,445,688	22,768,216	23,368,322	24,537,198	15,306,651	26,302,502	1,765,304	7.2
***	16*	5**** <i>Human Resources - Department Total, All Funds</i>	31,570,658	35,918,600	36,674,146	40,907,951	38,839,852	23,801,982	42,112,299	3,272,447	8.4

# DEPARTMENT OF LICENSES & INSPECTIONS

The Department of Licenses and Inspections (L&I) is responsible for promoting the general welfare and protecting the life, health, and safety of all citizens of Wilmington by monitoring the City's building and housing stock through code enforcement and abatement of code violations. This is achieved by the implementation of fair and unbiased application of the Wilmington City Codes. Our goal is to facilitate voluntary compliance by working in partnership with our constituents.

The Department performs mandated activities by codes, conducts inspections on rental properties, registration of vacant properties, enforcement of the codes and ordinances for all properties.

## PRIORITIES FOR FISCAL YEAR 2027

- Strengthen Code Enforcement & Compliance by:
  - Continuing the transition from a reactive to a proactive enforcement model to ensure consistent citywide coverage and follow-up on violations.
  - Expanding enforcement efforts on vacant and blighted properties through our dedicated inspection teams, citywide sweeps, and standardized inspection protocols.
  - Continue to identify unlicensed and unregistered rental properties through proactive investigations and interdepartmental collaboration, ensuring full compliance with licensing and registration requirements.
  - Strengthening enforcement of civil penalties and escalating non-compliant cases, including referrals for delinquent accounts and Sheriff Sale when necessary.
- Enhance the Department's Operational Efficiency by:
  - Continuing the implementation, utilization, and optimization of the Salesforce tracking system to improve data accuracy, case tracking, and overall departmental performance.
  - Formalizing and implementing comprehensive policies, procedures, and standard operating guidelines to ensure consistency and accountability across all departmental processes to include inspection and enforcement activities.
  - Continue to improve processes for our specialized teams, including Rental and Vacant Property units, to improve efficiency, accountability, and targeted enforcement outcomes.
- Increase Community Engagement & Public Awareness by:
  - Expanding proactive community outreach efforts through public meetings, educational materials, and collaboration with neighborhood groups to promote awareness of code requirements and compliance responsibilities.
  - Increasing accessibility to department leadership to strengthen relationships with residents, civic associations, and elected officials in addressing neighborhood concerns.
  - Improving communication strategies by modernizing notification processes in accordance with City Code requirements and providing clearer guidance to property owners on compliance expectations.
  - Promoting transparency by sharing inspection processes, compliance standards, and enforcement initiatives with stakeholders and the public.
  - Encouraging voluntary compliance by working collaboratively with property owners to establish realistic compliance plans and timelines.

**SUMMARY OF FUNDING FOR THE DEPARTMENT OF LICENSES & INSPECTIONS**

<b>Total All Funds Licenses &amp; Inspections</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	2,682,478	2,806,454	2,899,777	3,144,954	245,177	8.5%
Materials, Supplies, and Equipment	212,050	244,027	309,500	288,700	(20,800)	-6.7%
Internal Services	248,957	283,323	271,708	282,233	10,525	3.9%
Debt Service	2,243	2,245	2,187	546	(1,641)	-75.0%
Other / Special Purpose	265,550	268,148	301,301	310,341	9,040	3.0%
<b>Total</b>	<b>3,411,278</b>	<b>3,604,197</b>	<b>3,784,473</b>	<b>4,026,774</b>	<b>242,301</b>	<b>6.4%</b>
<b>Staffing Levels</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>	<b>1.00</b>	<b>3.8%</b>

<b>General Fund Licenses &amp; Inspections</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	2,682,478	2,806,454	2,899,777	3,144,954	245,177	8.5%
Materials, Supplies, and Equipment	212,050	244,027	309,500	288,700	(20,800)	-6.7%
Internal Services	248,957	283,323	271,708	282,233	10,525	3.9%
Debt Service	2,243	2,245	2,187	546	(1,641)	-75.0%
Other / Special Purpose	265,550	268,148	301,301	310,341	9,040	3.0%
<b>Total</b>	<b>3,411,278</b>	<b>3,604,197</b>	<b>3,784,473</b>	<b>4,026,774</b>	<b>242,301</b>	<b>6.4%</b>
<b>Staffing Levels</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>	<b>1.00</b>	<b>3.8%</b>

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

- Personal Services increased by \$245,177 (8.5%). Salaries and Wages rose by \$147,900 (7.7%), primarily due to mandatory salary increases, anniversary step increases, and strategic reorganization. This reorganization resulted in a net increase of one FTE. In addition, several FY 2026 mid-year amendment position changes occurred in March 2026. The total cost (including benefits) for each position is detailed below:
  - Added: Deputy Commissioner of L&I (\$187,393)
  - Added: Property Compliance Officer (\$106,318)
  - Eliminated: Code Enforcement Supervisor (\$172,176)
  - FY 2026 Mid-Year - Upgrade: Code Enforcement Administrator (Grade 6 to 8) (\$10,360)
  - FY 2026 Mid-Year - Added: Administrative Clerk II (\$85,135)
  - FY 2026 Mid-Year - Eliminated: Administrative Supervisor (\$117,854)
- Employee Benefits increased by \$99,188 (9.82%), driven by rising healthcare costs as projected by the City’s insurance consultant, USI.
- Materials, Supplies, and Equipment (MS&E) decreased by \$20,800 (6.7%), primarily due to aligning the budget with prior years' actuals. Notable decreases include Temporary Agencies (\$5,000), Consultants (\$4,000), Registration Fees (\$3,500), and Furniture, Fixtures, and Office Equipment (\$3,500).

# **Licenses & Inspection Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 210 - Licenses and Inspections / Licenses and Inspections**

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
101 210 51101 Regular Salaries	1,461,845	1,610,272	1,769,161	1,671,330	1,836,717	1,147,568	1,984,417	147,700	8.0
101 210 51102 Temporary Salaries	503	25,196	30,000	12,045	30,000	10,861	30,000	0	0.0
101 210 51103 Acting Out Of Classification	0	6,434	2,000	111	2,000	0	2,000	0	0.0
101 210 51107 Sick Leave Bonus	400	1,100	1,000	900	1,500	450	1,500	0	0.0
101 210 51108 Overtime	18,817	33,907	30,000	26,247	30,000	24,411	30,000	0	0.0
101 210 51117 Meal Allowance	230	460	200	484	300	486	500	200	66.7
101 210 51120 Clothing Allowance	7,395	4,909	7,200	5,451	7,200	5,624	7,200	0	0.0
101 210 51121 Standby Pay	22,011	18,137	20,000	19,643	20,000	10,874	20,000	0	0.0
101 210 51125 Health Cash Back	2,500	2,600	2,400	2,386	2,400	1,514	2,400	0	0.0
<b>101 210 511** Salaries and Wages</b>	<b>1,513,701</b>	<b>1,703,015</b>	<b>1,861,961</b>	<b>1,738,597</b>	<b>1,930,117</b>	<b>1,201,788</b>	<b>2,078,017</b>	<b>147,900</b>	<b>7.7</b>
101 210 51501 Pension Contribution	250,036	229,049	232,463	251,556	203,670	117,600	187,782	(15,888)	-7.8
101 210 51502 Social Security	92,226	101,996	110,662	103,854	115,074	71,005	124,096	9,022	7.8
101 210 51503 Medicare Tax	21,569	23,854	25,881	24,288	26,912	16,606	29,021	2,109	7.8
101 210 51504 Hospitalization	456,141	441,206	481,458	489,506	468,446	288,713	544,175	75,729	16.2
101 210 51505 Life Insurance	5,750	5,661	6,240	6,068	6,231	5,886	6,480	249	4.0
101 210 51508 Pension Healthcare	111,792	117,321	117,806	124,076	129,116	70,839	136,258	7,142	5.5
101 210 51514 State Pension Plan-Genbiweekly	40,591	48,705	57,377	56,748	60,187	40,390	81,012	20,825	34.6
<b>101 210 515** Employee Benefits</b>	<b>978,105</b>	<b>967,792</b>	<b>1,031,887</b>	<b>1,056,096</b>	<b>1,009,636</b>	<b>611,039</b>	<b>1,108,824</b>	<b>99,188</b>	<b>9.8</b>
101 210 51901 Personal Services Adjustment	17,081	11,671	8,100	11,761	0	0	0	0	0.0
101 210 51902 Attrition	0	0	(38,766)	0	(39,976)	0	(41,887)	(1,911)	4.8
<b>101 210 519** Personal Services Adjst.</b>	<b>17,081</b>	<b>11,671</b>	<b>(30,666)</b>	<b>11,761</b>	<b>(39,976)</b>	<b>0</b>	<b>(41,887)</b>	<b>(1,911)</b>	<b>4.8</b>
<b>101 210 Acct Group Total: Personal Services</b>	<b>2,508,887</b>	<b>2,682,478</b>	<b>2,863,182</b>	<b>2,806,454</b>	<b>2,899,777</b>	<b>1,812,827</b>	<b>3,144,954</b>	<b>245,177</b>	<b>8.5</b>
101 210 52101 Printing	7,427	7,254	12,000	10,707	12,000	1,964	12,000	0	0.0
101 210 52102 Advertising	0	3,212	4,000	2,814	4,000	0	4,000	0	0.0
<b>101 210 521** Printing and Advert.</b>	<b>7,427</b>	<b>10,466</b>	<b>16,000</b>	<b>13,521</b>	<b>16,000</b>	<b>1,964</b>	<b>16,000</b>	<b>0</b>	<b>0.0</b>
101 210 52302 Travel And Substantance	0	1,996	2,500	1,412	2,500	0	2,500	0	0.0
<b>101 210 523** Transportation</b>	<b>0</b>	<b>1,996</b>	<b>2,500</b>	<b>1,412</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
101 210 52504 Parking Fees	20,232	29,400	27,000	23,402	27,000	19,852	27,000	0	0.0
<b>101 210 525** Rentals</b>	<b>20,232</b>	<b>29,400</b>	<b>27,000</b>	<b>23,402</b>	<b>27,000</b>	<b>19,852</b>	<b>27,000</b>	<b>0</b>	<b>0.0</b>
101 210 52613 Property Maintenance	95,946	82,609	130,000	119,665	130,000	45,201	130,000	0	0.0
<b>101 210 526** Contracted Maintenance</b>	<b>95,946</b>	<b>82,609</b>	<b>130,000</b>	<b>119,665</b>	<b>130,000</b>	<b>45,201</b>	<b>130,000</b>	<b>0</b>	<b>0.0</b>
101 210 52701 Consultants	23,183	27,270	34,000	31,204	34,000	2,355	30,000	(4,000)	-11.8
101 210 52712 Temporary Agencies	0	0	0	0	10,000	0	5,000	(5,000)	-50.0
<b>101 210 527** Professional Fees</b>	<b>23,183</b>	<b>27,270</b>	<b>34,000</b>	<b>31,204</b>	<b>44,000</b>	<b>2,355</b>	<b>35,000</b>	<b>(9,000)</b>	<b>-20.5</b>
101 210 52806 Fees-N.O.C	0	0	1,500	0	1,500	0	0	(1,500)	-100.0
<b>101 210 528** Other Fees</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>-100.0</b>
101 210 52901 Subscriptions/Books	1,605	421	2,500	1,532	2,500	39	2,000	(500)	-20.0
101 210 52902 Registrations Fees	11,100	13,126	13,000	3,267	13,000	130	9,500	(3,500)	-26.9
101 210 52903 Business Meetings	4,442	3,334	2,500	1,597	2,500	109	2,000	(500)	-20.0
101 210 52905 Memberships	386	345	1,800	645	1,800	1,210	1,500	(300)	-16.7
<b>101 210 529** Memberships and Reg.</b>	<b>17,533</b>	<b>17,226</b>	<b>19,800</b>	<b>7,041</b>	<b>19,800</b>	<b>1,488</b>	<b>15,000</b>	<b>(4,800)</b>	<b>-24.2</b>
101 210 53109 Contracted Maint.Svcs	373	0	0	0	0	0	0	0	0.0
<b>101 210 531** Miscellaneous Services</b>	<b>373</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>
101 210 53201 Stationery And Supplies	4,002	4,429	4,200	5,093	4,200	2,267	4,200	0	0.0
<b>101 210 532** Office and Gen. Supplies</b>	<b>4,002</b>	<b>4,429</b>	<b>4,200</b>	<b>5,093</b>	<b>4,200</b>	<b>2,267</b>	<b>4,200</b>	<b>0</b>	<b>0.0</b>
101 210 53301 Uniforms & Related Equipment	22,474	23,347	30,000	26,885	30,000	8,358	30,000	0	0.0
101 210 53302 Clothing Allowance - Pd To Vdr	2,083	4,954	5,000	3,243	5,000	0	5,000	0	0.0
101 210 53303 Wearing App & Safety Supplies	6,187	5,128	6,000	4,844	6,000	2,764	6,000	0	0.0
<b>101 210 533** Wearing Apparel and Safety</b>	<b>30,744</b>	<b>33,429</b>	<b>41,000</b>	<b>34,972</b>	<b>41,000</b>	<b>11,122</b>	<b>41,000</b>	<b>0</b>	<b>0.0</b>
101 210 53401 Access & Parts For Equipment	759	451	500	0	500	0	500	0	0.0
101 210 53403 Food	739	826	1,000	1,877	1,000	1,645	1,000	0	0.0
101 210 53409 Small Tools	139	578	1,000	740	1,000	0	1,000	0	0.0
<b>101 210 534** Misc. Mat., Supp., and Parts</b>	<b>1,637</b>	<b>1,855</b>	<b>2,500</b>	<b>2,617</b>	<b>2,500</b>	<b>1,645</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
101 210 53604 Demolition	(30,000)	0	10,000	3,680	10,000	0	10,000	0	0.0
101 210 53606 Hazardous Cleanup	1,555	311	4,000	77	4,000	0	4,000	0	0.0
<b>101 210 536** Construction and Repairs</b>	<b>(28,445)</b>	<b>311</b>	<b>14,000</b>	<b>3,757</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>0.0</b>
101 210 54101 Furn Fix & Office Equipment	5,062	3,059	5,000	1,343	5,000	0	1,500	(3,500)	-70.0
101 210 54102 Other Noncapitalized Equipment	0	0	0	0	2,000	1,982	0	(2,000)	-100.0
<b>101 210 541** Equipment</b>	<b>5,062</b>	<b>3,059</b>	<b>5,000</b>	<b>1,343</b>	<b>7,000</b>	<b>1,982</b>	<b>1,500</b>	<b>(5,500)</b>	<b>-78.6</b>
<b>101 210 Acct Group Total: MS&amp;E</b>	<b>177,694</b>	<b>212,050</b>	<b>297,500</b>	<b>244,027</b>	<b>309,500</b>	<b>87,876</b>	<b>288,700</b>	<b>(20,800)</b>	<b>-6.7</b>

**Fund 101 - General Fund Dept. 210 - Licenses and Inspections / Licenses and Inspections**

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	210	55108	Motor Vehicle Costs	138,124	131,820	210,522	131,988	218,943	59,496	227,701	8,758	4.0
101	210	55123	General Liability	43,152	96,077	30,306	120,974	31,064	15,532	31,841	777	2.5
101	210	55125	Workers Compensation Costs	21,072	21,060	20,848	30,361	21,701	10,851	22,691	990	4.6
<b>101</b>	<b>210</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>202,348</b>	<b>248,957</b>	<b>261,676</b>	<b>283,323</b>	<b>271,708</b>	<b>85,879</b>	<b>282,233</b>	<b>10,525</b>	<b>3.9</b>
<b>101</b>	<b>210</b>		<b>Acct Group Total: Internal Services</b>	<b>202,348</b>	<b>248,957</b>	<b>261,676</b>	<b>283,323</b>	<b>271,708</b>	<b>85,879</b>	<b>282,233</b>	<b>10,525</b>	<b>3.9</b>
101	210	55601	Bond - Principal Payments	2,024	1,537	1,600	1,600	1,622	0	62	(1,560)	-96.2
101	210	55602	Bond - Interest Payments	767	706	645	645	565	282	484	(81)	-14.3
<b>101</b>	<b>210</b>	<b>556**</b>	<b>Debt Service</b>	<b>2,791</b>	<b>2,243</b>	<b>2,245</b>	<b>2,245</b>	<b>2,187</b>	<b>282</b>	<b>546</b>	<b>(1,641)</b>	<b>-75.0</b>
<b>101</b>	<b>210</b>		<b>Acct Group Total: Debt Service</b>	<b>2,791</b>	<b>2,243</b>	<b>2,245</b>	<b>2,245</b>	<b>2,187</b>	<b>282</b>	<b>546</b>	<b>(1,641)</b>	<b>-75.0</b>
101	210	57801	Animal Control	239,039	265,550	283,001	268,148	301,301	200,136	310,341	9,040	3.0
<b>101</b>	<b>210</b>	<b>578**</b>	<b>Special Purpose</b>	<b>239,039</b>	<b>265,550</b>	<b>283,001</b>	<b>268,148</b>	<b>301,301</b>	<b>200,136</b>	<b>310,341</b>	<b>9,040</b>	<b>3.0</b>
<b>101</b>	<b>210</b>		<b>Acct Group Total: Other / Special Purpose</b>	<b>239,039</b>	<b>265,550</b>	<b>283,001</b>	<b>268,148</b>	<b>301,301</b>	<b>200,136</b>	<b>310,341</b>	<b>9,040</b>	<b>3.0</b>
<b>101</b>	<b>210</b>	<b>5****</b>	<b>Licenses and Inspections - Division Total</b>	<b>3,130,759</b>	<b>3,411,278</b>	<b>3,707,604</b>	<b>3,604,197</b>	<b>3,784,473</b>	<b>2,187,000</b>	<b>4,026,774</b>	<b>242,301</b>	<b>6.4</b>
<b>101</b>	<b>21*</b>	<b>5****</b>	<b>Licenses and Inspections - General Fund Total</b>	<b>3,130,759</b>	<b>3,411,278</b>	<b>3,707,604</b>	<b>3,604,197</b>	<b>3,784,473</b>	<b>2,187,000</b>	<b>4,026,774</b>	<b>242,301</b>	<b>6.4</b>
<b>***</b>	<b>21*</b>	<b>5****</b>	<b>Licenses and Inspections - Department Total, All Funds</b>	<b>3,130,759</b>	<b>3,411,278</b>	<b>3,707,604</b>	<b>3,604,197</b>	<b>3,784,473</b>	<b>2,187,000</b>	<b>4,026,774</b>	<b>242,301</b>	<b>6.4</b>

# DEPARTMENT OF PARKS & RECREATION

The mission of the Department of Parks & Recreation is to provide comprehensive and quality programming that supports the holistic wellness of City residents by offering recreational, social, cultural, employment, and educational opportunities for all City residents regardless of age or physical barriers.

PRIORITIES FOR FISCAL YEAR 2027	
•	Establish an Emergency Operations Plan for William Hicks Anderson Community Center (WHACC).
•	Increase visibility of WHACC afterschool program activities.
•	Increase Literacy & Tutoring Services.
•	Increase internship opportunities for youth ages 17-24.
•	Increase Park community cleanups with partner organizations.
•	Increase public information about Parks Capital Projects.

## SUMMARY OF FUNDING FOR THE DEPARTMENT OF PARKS & RECREATION

Total All Funds Parks and Recreation	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	4,977,721	5,709,199	7,032,649	7,413,916	381,267	5.4%
Materials, Supplies, and Equipment	2,733,419	2,745,669	2,635,645	2,497,371	(138,274)	-5.2%
Internal Services	1,524,727	1,818,486	1,341,467	1,394,040	52,573	3.9%
Debt Service	2,969,211	2,875,996	2,937,209	2,356,946	(580,263)	-19.8%
<b>Total</b>	<b>12,205,078</b>	<b>13,149,350</b>	<b>13,946,970</b>	<b>13,662,273</b>	<b>(284,697)</b>	<b>-2.0%</b>
<b>Staffing Levels</b>	<b>41.00</b>	<b>41.00</b>	<b>40.00</b>	<b>44.00</b>	<b>4.00</b>	<b>10.0%</b>

General Fund Parks and Recreation	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	4,150,171	4,881,649	5,654,184	6,035,451	381,267	6.7%
Materials, Supplies, and Equipment	1,545,152	1,557,402	1,740,273	1,601,999	(138,274)	-7.9%
Internal Services	1,522,272	1,816,031	1,338,951	1,391,524	52,573	3.9%
Debt Service	2,969,211	2,875,996	2,937,209	2,356,946	(580,263)	-19.8%
<b>Total</b>	<b>10,186,806</b>	<b>11,131,078</b>	<b>11,670,617</b>	<b>11,385,920</b>	<b>(284,697)</b>	<b>-2.4%</b>
<b>Staffing Levels</b>	<b>40.60</b>	<b>39.60</b>	<b>38.60</b>	<b>42.60</b>	<b>4.00</b>	<b>10.4%</b>

<b>Parks Assistance Fund Parks and Recreation</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	144,577	144,577	389,856	389,856	0	0.0%
Materials, Supplies, and Equipment	1,186,517	1,186,517	893,622	893,622	0	0.0%
<b>Total</b>	<b>1,331,094</b>	<b>1,331,094</b>	<b>1,283,478</b>	<b>1,283,478</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>0.00</b>	<b>0.0%</b>

<b>Parks Trust Fund Parks and Recreation</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	112,271	112,271	114,026	114,026	0	0.0%
Materials, Supplies, and Equipment	1,750	1,750	1,750	1,750	0	0.0%
Internal Services	2,455	2,455	2,516	2,516	0	0.0%
<b>Total</b>	<b>116,476</b>	<b>116,476</b>	<b>118,292</b>	<b>118,292</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Workforce Investment Board (WIB) Parks and Recreation</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	570,702	570,702	874,583	874,583	0	0.0%
<b>Total</b>	<b>570,702</b>	<b>570,702</b>	<b>874,583</b>	<b>874,583</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

## MAJOR FUNDING CHANGES FROM PRIOR YEAR GENERAL FUND

- Personal Services increased by a net of \$381,267 (6.7%). Salaries and Wages rose by \$121,570 (2.9%), primarily due to mandatory salary increases, anniversary step increases, and strategic reorganization. This reorganization resulted in a net increase of four FTE, with the total cost (including benefits) for each position detailed below:
  - Added: (2) General Laborer I (\$147,476 total)
  - Added: Small Engine Mechanic (\$97,707)
  - Added: Pool & Maintenance Mechanic (\$92,907)
  - Added: Equipment Operator (\$88,467)
  - Added: General Laborer III (\$80,562)
  - Eliminated: (2) Labor Foreman I (\$153,099 total)
- The cost of this reorganization was largely offset by a \$164,863 (9.8%) reduction in Temporary Salaries, as nutrition program costs are now transitioned to grant funding.
- Employee Benefits increased by \$265,483 (16.8%), driven by rising healthcare costs as projected by the City's insurance consultant, USI.
- Materials, Supplies, and Equipment (MS&E) decreased by a net of \$138,274 (7.9%). This reduction played a significant role in offsetting the costs associated with the departmental reorganization.
- Temporary Agencies decreased by \$68,500, primarily due to departmental reorganization, reducing the need for external staffing.
- Consultants increased by \$23,000, primarily to support the new Entrepreneurship Program and higher costs associated with Aquatics professional training certifications.
- Combined, Rentals N.O.C. and Equipment Rental decreased by net of \$14,000. This includes a decrease of \$5,000 for the Portable Toilet contract (Previously budgeted in Equipment Rental and now budgeted in Rentals N.O.C.) and a \$4,000 decrease for bus rentals (previously budgeted in Rentals N.O.C. and now budgeted in Equipment Rental).
- Miscellaneous Charges – N.O.C. increased by a net \$13,300, primarily due to shifting Reading Assist Program (\$30,000) funding from the Mayor's Office to Parks.
- Combined, Repairs - Miscellaneous, Contracted Maintenance Services, and Recreational Equipment decreased by \$71,993, primarily due to aligning the budget with prior years' actuals.

# **Parks & Recreation Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 290 - Parks and Recreation / 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
101 290 51101 Regular Salaries	292,572	358,150	366,811	325,480	383,597	233,099	391,956	8,359	2.2
101 290 51102 Temporary Salaries	69,591	64,994	77,200	62,966	77,200	42,255	85,000	7,800	10.1
101 290 51103 Acting Out Of Classification	0	0	0	436	0	0	0	0	0.0
101 290 51107 Sick Leave Bonus	300	0	600	300	600	300	600	0	0.0
101 290 51108 Overtime	802	0	0	0	0	0	0	0	0.0
101 290 51120 Clothing Allowance	125	0	0	0	0	0	0	0	0.0
101 290 51125 Health Cash Back	0	0	0	0	0	1,260	2,160	2,160	100.0
<b>101 290 511** Salaries and Wages</b>	<b>363,390</b>	<b>423,144</b>	<b>444,611</b>	<b>389,182</b>	<b>461,397</b>	<b>276,914</b>	<b>479,716</b>	<b>18,319</b>	<b>4.0</b>
101 290 51501 Pension Contribution	1,578	0	0	0	0	0	0	0	0.0
101 290 51502 Social Security	22,109	25,527	27,232	23,388	28,188	16,649	29,251	1,063	3.8
101 290 51503 Medicare Tax	5,171	5,970	6,368	5,470	6,592	3,894	6,842	250	3.8
101 290 51504 Hospitalization	25,591	41,085	31,784	49,357	43,638	27,292	49,150	5,512	12.6
101 290 51505 Life Insurance	810	976	960	948	960	897	960	0	0.0
101 290 51508 Pension Healthcare	17,199	18,049	18,124	19,089	19,864	11,624	20,244	380	1.9
101 290 51514 State Pension Plan-Genbiweekly	15,636	20,026	20,908	18,487	21,021	12,638	23,766	2,745	13.1
<b>101 290 515** Employee Benefits</b>	<b>88,094</b>	<b>111,633</b>	<b>105,376</b>	<b>116,739</b>	<b>120,263</b>	<b>72,994</b>	<b>130,213</b>	<b>9,950</b>	<b>8.3</b>
101 290 51902 Attrition	0	0	(10,492)	0	(10,819)	0	(11,336)	(517)	4.8
<b>101 290 519** 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>101 290 Acct Group Total: Personal Services</b>	<b>451,484</b>	<b>534,777</b>	<b>539,495</b>	<b>505,921</b>	<b>570,841</b>	<b>349,908</b>	<b>598,593</b>	<b>27,752</b>	<b>4.9</b>
101 290 52101 Printing	148	445	800	0	800	208	350	(450)	-56.3
101 290 52102 Advertising	0	0	2,092	1,590	2,092	0	2,092	0	0.0
<b>101 290 521** Printing and Advert.</b>	<b>148</b>	<b>445</b>	<b>2,892</b>	<b>1,590</b>	<b>2,892</b>	<b>208</b>	<b>2,442</b>	<b>(450)</b>	<b>-15.6</b>
101 290 52302 Travel And Substinance	4,731	1,486	5,000	8,035	5,000	2,056	5,000	0	0.0
<b>101 290 523** Transportation</b>	<b>4,731</b>	<b>1,486</b>	<b>5,000</b>	<b>8,035</b>	<b>5,000</b>	<b>2,056</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 290 52701 Consultants	89,871	0	5,500	0	4,000	3,277	2,000	(2,000)	-50.0
<b>101 290 527** Professional Fees</b>	<b>89,871</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>4,000</b>	<b>3,277</b>	<b>2,000</b>	<b>(2,000)</b>	<b>-50.0</b>
101 290 52902 Registrations Fees	877	2,228	1,500	2,099	1,500	1,170	1,500	0	0.0
<b>101 290 529** Memberships and Reg.</b>	<b>877</b>	<b>2,228</b>	<b>1,500</b>	<b>2,099</b>	<b>1,500</b>	<b>1,170</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 290 53108 Miscellaneous Charges-N.O.C	735	1,836	0	1,797	1,500	1,682	1,500	0	0.0
<b>101 290 531** Miscellaneous Services</b>	<b>735</b>	<b>1,836</b>	<b>0</b>	<b>1,797</b>	<b>1,500</b>	<b>1,682</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 290 53201 Stationery And Supplies	2,076	2,735	2,000	1,790	2,000	3,779	2,000	0	0.0
<b>101 290 532** Office and Gen. Supplies</b>	<b>2,076</b>	<b>2,735</b>	<b>2,000</b>	<b>1,790</b>	<b>2,000</b>	<b>3,779</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101 290 53303 Wearing App & Safety Supplies	(501)	0	2,800	0	2,800	0	1,000	(1,800)	-64.3
<b>101 290 533** Wearing Apparel and Safety</b>	<b>(501)</b>	<b>0</b>	<b>2,800</b>	<b>0</b>	<b>2,800</b>	<b>0</b>	<b>1,000</b>	<b>(1,800)</b>	<b>-64.3</b>
101 290 53403 Food	2,610	8,278	5,500	7,573	6,500	6,207	6,950	450	6.9
<b>101 290 534** Misc. Mat., Supp., and Parts</b>	<b>2,610</b>	<b>8,278</b>	<b>5,500</b>	<b>7,573</b>	<b>6,500</b>	<b>6,207</b>	<b>6,950</b>	<b>450</b>	<b>6.9</b>
101 290 54101 Furn Fix & Office Equipment	535	0	1,000	0	1,000	0	1,000	0	0.0
<b>101 290 541** Equipment</b>	<b>535</b>	<b>0</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>
101 290 54605 Miscellaneous Projects	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	0.0
101 290 54623 Donation-Community Services	1,130	6,918	4,260	2,476	4,260	250	4,260	0	0.0
<b>101 290 546** Community Activities</b>	<b>21,130</b>	<b>26,918</b>	<b>24,260</b>	<b>22,476</b>	<b>24,260</b>	<b>20,250</b>	<b>24,260</b>	<b>0</b>	<b>0.0</b>
<b>101 290 Acct Group Total: MS&amp;E</b>	<b>122,212</b>	<b>43,926</b>	<b>50,452</b>	<b>45,360</b>	<b>51,452</b>	<b>38,629</b>	<b>47,652</b>	<b>(3,800)</b>	<b>-7.4</b>
101 290 55108 Motor Vehicle Costs	59,559	66,834	116,087	65,810	120,730	28,690	125,559	4,829	4.0
101 290 55123 General Liability	63,083	138,410	44,895	173,870	46,017	23,009	47,167	1,150	2.5
101 290 55125 Workers Compensation Costs	14,212	14,204	14,061	20,477	14,636	7,318	15,303	667	4.6
<b>101 290 551** Int. Serv. Chargebck.</b>	<b>136,854</b>	<b>219,448</b>	<b>175,043</b>	<b>260,157</b>	<b>181,383</b>	<b>59,017</b>	<b>188,029</b>	<b>6,646</b>	<b>3.7</b>
<b>101 290 Acct Group Total: Internal Services</b>	<b>136,854</b>	<b>219,448</b>	<b>175,043</b>	<b>260,157</b>	<b>181,383</b>	<b>59,017</b>	<b>188,029</b>	<b>6,646</b>	<b>3.7</b>
101 290 55601 Bond - Principal Payments	460,780	700,786	735,901	735,901	771,471	717,338	48,853	(722,618)	-93.7
101 290 55602 Bond - Interest Payments	141,753	113,228	77,943	77,943	40,345	29,139	18,535	(21,810)	-54.1
<b>101 290 556** Debt Service</b>	<b>602,533</b>	<b>814,014</b>	<b>813,844</b>	<b>813,844</b>	<b>811,816</b>	<b>746,477</b>	<b>67,388</b>	<b>(744,428)</b>	<b>-91.7</b>
<b>101 290 Acct Group Total: Debt Service</b>	<b>602,533</b>	<b>814,014</b>	<b>813,844</b>	<b>813,844</b>	<b>811,816</b>	<b>746,477</b>	<b>67,388</b>	<b>(744,428)</b>	<b>-91.7</b>
<b>101 290 5**** Administration - Division Total</b>	<b>1,313,083</b>	<b>1,612,165</b>	<b>1,578,834</b>	<b>1,625,282</b>	<b>1,615,492</b>	<b>1,194,031</b>	<b>901,662</b>	<b>(713,830)</b>	<b>-44.2</b>

**Fund 101 - General Fund Dept. 291 - Parks and Recreation / Maintenance**

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
101 291 51101 Regular Salaries	943,938	981,106	1,216,552	1,035,807	1,245,701	662,181	1,476,844	231,143	18.6
101 291 51102 Temporary Salaries	0	2,000	20,000	0	84,897	0	84,897	0	0.0
101 291 51103 Acting Out Of Classification	1,915	319	1,000	5,556	1,000	2,314	1,000	0	0.0
101 291 51107 Sick Leave Bonus	400	550	1,200	0	1,200	300	1,200	0	0.0
101 291 51108 Overtime	135,261	172,034	134,406	263,043	175,356	168,194	184,356	9,000	5.1
101 291 51117 Meal Allowance	4,645	5,380	4,000	8,864	10,000	5,903	10,000	0	0.0
101 291 51120 Clothing Allowance	2,644	2,000	2,000	2,000	2,000	1,020	2,000	0	0.0
<b>101 291 511** Salaries and Wages</b>	<b>1,088,803</b>	<b>1,163,389</b>	<b>1,379,158</b>	<b>1,315,270</b>	<b>1,520,154</b>	<b>839,912</b>	<b>1,760,297</b>	<b>240,143</b>	<b>15.8</b>
101 291 51501 Pension Contribution	185,078	180,255	192,880	183,536	171,111	104,947	191,492	20,381	11.9
101 291 51502 Social Security	63,602	67,433	60,277	76,363	88,870	48,421	102,930	14,060	15.8
101 291 51503 Medicare Tax	14,856	15,771	18,774	17,823	20,784	11,324	24,073	3,289	15.8
101 291 51504 Hospitalization	391,068	394,960	496,089	472,725	531,782	266,411	699,471	167,689	31.5
101 291 51505 Life Insurance	4,694	4,518	5,819	3,897	5,629	3,569	6,562	933	16.6
101 291 51508 Pension Healthcare	107,492	117,321	113,275	119,303	119,184	64,825	141,708	22,524	18.9
101 291 51510 State Pension Plan-Gen Weekly	15,173	12,889	20,926	18,547	20,939	10,717	34,696	13,757	65.7
101 291 51514 State Pension Plan-Genbiweekly	8,276	11,312	12,188	13,521	13,166	8,936	14,709	1,543	11.7
<b>101 291 515** Employee Benefits</b>	<b>790,239</b>	<b>804,459</b>	<b>940,228</b>	<b>905,715</b>	<b>971,465</b>	<b>519,150</b>	<b>1,215,641</b>	<b>244,176</b>	<b>25.1</b>
101 291 51902 Attrition	0	0	(76,663)	0	(79,055)	0	(82,834)	(3,779)	4.8
<b>101 291 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(76,663)</b>	<b>0</b>	<b>(79,055)</b>	<b>0</b>	<b>(82,834)</b>	<b>(3,779)</b>	<b>4.8</b>
<b>101 291 Acct Group Total: Personal Services</b>	<b>1,879,042</b>	<b>1,967,848</b>	<b>2,242,723</b>	<b>2,220,985</b>	<b>2,412,564</b>	<b>1,359,062</b>	<b>2,893,104</b>	<b>480,540</b>	<b>19.9</b>
101 291 52204 Electricity	200,196	178,962	230,508	229,074	230,508	226,930	230,508	0	0.0
<b>101 291 522** Communications and Util.</b>	<b>200,196</b>	<b>178,962</b>	<b>230,508</b>	<b>229,074</b>	<b>230,508</b>	<b>226,930</b>	<b>230,508</b>	<b>0</b>	<b>0.0</b>
101 291 52302 Travel And Substinance	0	9,922	8,000	5,036	8,000	3,217	8,000	0	0.0
<b>101 291 523** Transportation</b>	<b>0</b>	<b>9,922</b>	<b>8,000</b>	<b>5,036</b>	<b>8,000</b>	<b>3,217</b>	<b>8,000</b>	<b>0</b>	<b>0.0</b>
101 291 52501 Equipment Rental	0	9,430	15,000	7,035	15,000	2,010	35,000	20,000	133.3
101 291 52506 Rentals-N.O.C	0	18,740	40,000	23,175	40,000	19,979	11,000	(29,000)	-72.5
<b>101 291 525** Rentals</b>	<b>0</b>	<b>28,170</b>	<b>55,000</b>	<b>30,210</b>	<b>55,000</b>	<b>21,989</b>	<b>46,000</b>	<b>(9,000)</b>	<b>-16.4</b>
101 291 52601 Repairs - Miscellaneous	32,189	27,447	50,000	43,738	50,000	14,477	30,000	(20,000)	-40.0
101 291 52603 Rep To Bldgs And Structures	17,350	10,662	20,000	19,814	20,000	13,765	16,000	(4,000)	-20.0
<b>101 291 526** Contracted Maintenance</b>	<b>49,539</b>	<b>38,109</b>	<b>70,000</b>	<b>63,552</b>	<b>70,000</b>	<b>28,242</b>	<b>46,000</b>	<b>(24,000)</b>	<b>-34.3</b>
101 291 52712 Temporary Agencies	351,492	321,614	200,000	239,810	200,000	167,409	135,000	(65,000)	-32.5
<b>101 291 527** Professional Fees</b>	<b>351,492</b>	<b>321,614</b>	<b>200,000</b>	<b>239,810</b>	<b>200,000</b>	<b>167,409</b>	<b>135,000</b>	<b>(65,000)</b>	<b>-32.5</b>
101 291 52811 Landfill Fees	15,643	25,446	26,276	24,019	26,276	14,418	26,276	0	0.0
<b>101 291 528** Other Fees</b>	<b>15,643</b>	<b>25,446</b>	<b>26,276</b>	<b>24,019</b>	<b>26,276</b>	<b>14,418</b>	<b>26,276</b>	<b>0</b>	<b>0.0</b>
101 291 52901 Subscriptions/Books	0	0	250	135	250	0	250	0	0.0
101 291 52902 Registrations Fees	4,161	8,271	8,000	8,610	8,000	1,455	8,000	0	0.0
<b>101 291 529** Memberships and Reg.</b>	<b>4,161</b>	<b>8,271</b>	<b>8,250</b>	<b>8,745</b>	<b>8,250</b>	<b>1,455</b>	<b>8,250</b>	<b>0</b>	<b>0.0</b>
101 291 53107 Extermination Service	4,290	8,105	8,200	6,910	13,200	6,460	13,200	0	0.0
101 291 53108 Miscellaneous Charges-N.O.C	2,164	1,930	14,000	15,443	14,000	4,720	12,000	(2,000)	-14.3
101 291 53109 Contracted Maint.Svcs	110,923	246,824	314,205	277,980	314,205	176,209	289,205	(25,000)	-8.0
<b>101 291 531** Miscellaneous Services</b>	<b>117,377</b>	<b>256,859</b>	<b>336,405</b>	<b>300,333</b>	<b>341,405</b>	<b>187,389</b>	<b>314,405</b>	<b>(27,000)</b>	<b>-7.9</b>
101 291 53201 Stationery And Supplies	459	0	0	0	0	0	0	0	0.0
101 291 53206 Cleaning & Household Supplies	1,437	4,534	6,484	5,450	10,484	9,997	8,484	(2,000)	-19.1
<b>101 291 532** Office and Gen. Supplies</b>	<b>1,896</b>	<b>4,534</b>	<b>6,484</b>	<b>5,450</b>	<b>10,484</b>	<b>9,997</b>	<b>8,484</b>	<b>(2,000)</b>	<b>-19.1</b>
101 291 53301 Uniforms & Related Equipment	3,957	9,130	12,500	10,417	12,500	7,641	12,500	0	0.0
101 291 53303 Wearing App & Safety Supplies	7,044	11,111	12,500	11,429	12,500	9,761	12,500	0	0.0
<b>101 291 533** Wearing Apparel and Safety</b>	<b>11,001</b>	<b>20,241</b>	<b>25,000</b>	<b>21,846</b>	<b>25,000</b>	<b>17,402</b>	<b>25,000</b>	<b>0</b>	<b>0.0</b>
101 291 53401 Access & Parts For Equipment	9,199	13,494	13,320	12,909	23,320	15,383	21,320	(2,000)	-8.6
101 291 53402 Agricultural And Landscaping	47,016	37,401	60,000	48,369	50,000	30,508	46,000	(4,000)	-8.0
101 291 53403 Food	2,059	967	0	89	0	0	0	0	0.0
101 291 53408 Misc Supplies Or Parts	9,959	12,220	17,000	14,550	17,000	14,822	17,000	0	0.0
101 291 53409 Small Tools	3,257	3,000	3,600	3,567	3,600	0	2,600	(1,000)	-27.8
<b>101 291 534** Misc. Mat., Supp., and Parts</b>	<b>71,490</b>	<b>67,082</b>	<b>93,920</b>	<b>79,484</b>	<b>93,920</b>	<b>60,713</b>	<b>86,920</b>	<b>(7,000)</b>	<b>-7.5</b>
101 291 53501 Motor Fuels & Lubricants	836	500	2,000	0	2,000	0	1,000	(1,000)	-50.0
101 291 53502 Bulk Chemicals	30,242	67,316	61,000	55,658	61,000	23,223	59,000	(2,000)	-3.3
<b>101 291 535** Petroleum and Chemicals</b>	<b>31,078</b>	<b>67,816</b>	<b>63,000</b>	<b>55,658</b>	<b>63,000</b>	<b>23,223</b>	<b>60,000</b>	<b>(3,000)</b>	<b>-4.8</b>
101 291 53601 Building Supplies	9,680	13,428	18,813	15,101	18,813	300	13,813	(5,000)	-26.6
101 291 53603 Material And Supplies-Roads	623	0	596	0	596	0	596	0	0.0
<b>101 291 536** Construction and Repairs</b>	<b>10,303</b>	<b>13,428</b>	<b>19,409</b>	<b>15,101</b>	<b>19,409</b>	<b>300</b>	<b>14,409</b>	<b>(5,000)</b>	<b>-25.8</b>
101 291 54101 Furn Fix & Office Equipment	1,343	2,230	1,500	506	1,500	0	1,500	0	0.0
101 291 54102 Other Noncapitalized Equipment	18,935	17,555	18,900	9,062	18,900	4,810	16,900	(2,000)	-10.6
<b>101 291 541** Equipment</b>	<b>20,278</b>	<b>19,785</b>	<b>20,400</b>	<b>9,568</b>	<b>20,400</b>	<b>4,810</b>	<b>18,400</b>	<b>(2,000)</b>	<b>-9.8</b>

**Fund 101 - General Fund    Dept. 291 - Parks and Recreation / Maintenance**

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</b>	<b>291</b>	<b>Acct Group Total: MS&amp;E</b>	<b>884,454</b>	<b>1,060,239</b>	<b>1,162,652</b>	<b>1,087,886</b>	<b>1,171,652</b>	<b>767,494</b>	<b>1,027,652</b>	<b>(144,000)</b>	<b>-12.3</b>
101	291	55108 Motor Vehicle Costs	437,769	489,271	536,275	493,485	557,726	196,471	580,035	22,309	4.0
101	291	55123 General Liability	150,496	330,206	107,106	414,801	109,784	54,892	112,529	2,745	2.5
101	291	55125 Workers Compensation Costs	160,914	160,816	159,197	231,842	165,708	82,854	173,264	7,556	4.6
<b>101</b>	<b>291</b>	<b>551** Int. Serv. Chargebck.</b>	<b>749,179</b>	<b>980,293</b>	<b>802,578</b>	<b>1,140,128</b>	<b>833,218</b>	<b>334,217</b>	<b>865,828</b>	<b>32,610</b>	<b>3.9</b>
<b>101</b>	<b>291</b>	<b>Acct Group Total: Internal Services</b>	<b>749,179</b>	<b>980,293</b>	<b>802,578</b>	<b>1,140,128</b>	<b>833,218</b>	<b>334,217</b>	<b>865,828</b>	<b>32,610</b>	<b>3.9</b>
101	291	55601 Bond - Principal Payments	716,179	1,117,418	1,070,406	1,070,406	1,066,723	364,310	1,167,206	100,483	9.4
101	291	55602 Bond - Interest Payments	924,656	896,659	850,511	850,511	918,469	403,788	946,658	28,189	3.1
<b>101</b>	<b>291</b>	<b>556** Debt Service</b>	<b>1,640,835</b>	<b>2,014,077</b>	<b>1,920,917</b>	<b>1,920,917</b>	<b>1,985,192</b>	<b>768,098</b>	<b>2,113,864</b>	<b>128,672</b>	<b>6.5</b>
<b>101</b>	<b>291</b>	<b>Acct Group Total: Debt Service</b>	<b>1,640,835</b>	<b>2,014,077</b>	<b>1,920,917</b>	<b>1,920,917</b>	<b>1,985,192</b>	<b>768,098</b>	<b>2,113,864</b>	<b>128,672</b>	<b>6.5</b>
<b>101</b>	<b>291</b>	<b>5**** Maintenance - Division Total</b>	<b>5,153,510</b>	<b>6,022,457</b>	<b>6,128,870</b>	<b>6,369,916</b>	<b>6,402,626</b>	<b>3,228,871</b>	<b>6,900,448</b>	<b>497,822</b>	<b>7.8</b>

**Fund 101 - General Fund Dept. 292 - Parks and Recreation / Recreation**

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
101 292 51101 Regular Salaries	188,141	160,266	409,668	323,446	409,574	249,406	435,808	26,234	6.4
101 292 51102 Temporary Salaries	385,954	464,146	613,153	646,696	680,166	522,641	678,408	(1,758)	-0.3
101 292 51107 Sick Leave Bonus	400	0	0	0	0	0	0	0	0.0
101 292 51108 Overtime	19,379	24,683	29,000	25,591	26,000	35,049	30,000	4,000	15.4
101 292 51117 Meal Allowance	40	310	0	441	0	1,209	0	0	0.0
<b>101 292 511** Salaries and Wages</b>	<b>593,914</b>	<b>649,405</b>	<b>1,051,821</b>	<b>996,174</b>	<b>1,115,740</b>	<b>808,305</b>	<b>1,144,216</b>	<b>28,476</b>	<b>2.6</b>
101 292 51501 Pension Contribution	38,224	3,789	15,867	15,375	15,205	9,660	17,085	1,880	12.4
101 292 51502 Social Security	36,333	39,888	64,988	61,830	67,928	49,210	69,633	1,705	2.5
101 292 51503 Medicare Tax	8,498	9,329	15,199	14,460	15,886	11,509	16,286	400	2.5
101 292 51504 Hospitalization	49,409	40,138	91,462	107,978	133,956	84,540	150,016	16,060	12.0
101 292 51505 Life Insurance	672	715	1,669	2,224	1,671	1,294	1,680	9	0.5
101 292 51508 Pension Healthcare	12,899	13,537	31,717	33,405	34,762	21,774	35,427	665	1.9
101 292 51514 State Pension Plan-Genbiweekly	3,421	9,524	20,376	16,373	19,415	12,811	22,751	3,336	17.2
<b>101 292 515** Employee Benefits</b>	<b>149,456</b>	<b>116,920</b>	<b>241,278</b>	<b>251,645</b>	<b>288,823</b>	<b>190,798</b>	<b>312,878</b>	<b>24,055</b>	<b>8.3</b>
101 292 51902 Attrition	0	0	(30,235)	0	(31,178)	0	(32,668)	(1,490)	4.8
<b>101 292 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(30,235)</b>	<b>0</b>	<b>(31,178)</b>	<b>0</b>	<b>(32,668)</b>	<b>(1,490)</b>	<b>4.8</b>
<b>101 292 Acct Group Total: Personal Services</b>	<b>743,370</b>	<b>766,325</b>	<b>1,262,864</b>	<b>1,247,819</b>	<b>1,373,385</b>	<b>999,103</b>	<b>1,424,426</b>	<b>51,041</b>	<b>3.7</b>
101 292 52101 Printing	1,555	0	1,000	0	500	0	500	0	0.0
101 292 52102 Advertising	0	1,213	2,800	401	2,800	0	5,000	2,200	78.6
<b>101 292 521** Printing and Advert.</b>	<b>1,555</b>	<b>1,213</b>	<b>3,800</b>	<b>401</b>	<b>3,300</b>	<b>0</b>	<b>5,500</b>	<b>2,200</b>	<b>66.7</b>
101 292 52204 Electricity	0	0	0	(21)	0	0	0	0	0.0
<b>101 292 522** Communications and Util.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(21)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 292 52301 Automobile Mileage	1,767	0	0	0	0	0	0	0	0.0
101 292 52302 Travel And Subsistance	2,487	577	10,000	12,524	10,000	16,320	12,000	2,000	20.0
<b>101 292 523** Transportation</b>	<b>4,254</b>	<b>577</b>	<b>10,000</b>	<b>12,524</b>	<b>10,000</b>	<b>16,320</b>	<b>12,000</b>	<b>2,000</b>	<b>20.0</b>
101 292 52503 Building Or Land Rental	4,789	5,288	9,000	6,738	9,000	9,688	9,000	0	0.0
101 292 52506 Rentals-N.O.C	49,976	3,530	10,000	10,000	10,000	3,703	5,000	(5,000)	-50.0
<b>101 292 525** Rentals</b>	<b>54,765</b>	<b>8,818</b>	<b>19,000</b>	<b>16,738</b>	<b>19,000</b>	<b>13,391</b>	<b>14,000</b>	<b>(5,000)</b>	<b>-26.3</b>
101 292 52601 Repairs - Miscellaneous	0	0	16,500	0	16,500	0	3,507	(12,993)	-78.7
101 292 52602 Repairs To Equipment	0	0	6,400	0	6,400	0	6,400	0	0.0
101 292 52603 Rep To Bldgs And Structures	0	0	9,516	4,325	9,516	0	4,516	(5,000)	-52.5
101 292 52604 Rep To Mech Office Equipment	0	0	500	0	500	0	500	0	0.0
<b>101 292 526** Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>32,916</b>	<b>4,325</b>	<b>32,916</b>	<b>0</b>	<b>14,923</b>	<b>(17,993)</b>	<b>-54.7</b>
101 292 52701 Consultants	1,900	30,482	45,675	41,474	46,000	40,679	58,500	12,500	27.2
<b>101 292 527** Professional Fees</b>	<b>1,900</b>	<b>30,482</b>	<b>45,675</b>	<b>41,474</b>	<b>46,000</b>	<b>40,679</b>	<b>58,500</b>	<b>12,500</b>	<b>27.2</b>
101 292 52806 Fees-N.O.C	0	0	1,500	0	1,500	765	1,500	0	0.0
101 292 52809 Sporting Fees	7,106	24,176	30,000	15,817	30,000	30,879	22,500	(7,500)	-25.0
<b>101 292 528** Other Fees</b>	<b>7,106</b>	<b>24,176</b>	<b>31,500</b>	<b>15,817</b>	<b>31,500</b>	<b>31,644</b>	<b>24,000</b>	<b>(7,500)</b>	<b>-23.8</b>
101 292 52902 Registrations Fees	55	1,930	3,500	4,094	4,000	2,709	5,000	1,000	25.0
<b>101 292 529** Memberships and Reg.</b>	<b>55</b>	<b>1,930</b>	<b>3,500</b>	<b>4,094</b>	<b>4,000</b>	<b>2,709</b>	<b>5,000</b>	<b>1,000</b>	<b>25.0</b>
101 292 53108 Miscellaneous Charges-N.O.C	0	3,182	35,907	70,917	53,813	49,303	69,113	15,300	28.4
101 292 53123 Recreational Activities	5,130	4,641	25,500	18,644	30,500	10,898	35,500	5,000	16.4
<b>101 292 531** Miscellaneous Services</b>	<b>5,130</b>	<b>7,823</b>	<b>61,407</b>	<b>89,561</b>	<b>84,313</b>	<b>60,201</b>	<b>104,613</b>	<b>20,300</b>	<b>24.1</b>
101 292 53201 Stationery And Supplies	994	1,842	3,240	6,698	3,240	3,036	3,259	19	0.6
101 292 53202 Photo & Repro Supplies	0	976	300	0	300	0	300	0	0.0
101 292 53206 Cleaning & Household Supplies	1,380	0	0	0	0	0	0	0	0.0
<b>101 292 532** Office and Gen. Supplies</b>	<b>2,374</b>	<b>2,818</b>	<b>3,540</b>	<b>6,698</b>	<b>3,540</b>	<b>3,036</b>	<b>3,559</b>	<b>19</b>	<b>0.5</b>
101 292 53303 Wearing App & Safety Supplies	30,612	14,767	18,000	28,375	18,000	13,407	18,000	0	0.0
<b>101 292 533** Wearing Apparel and Safety</b>	<b>30,612</b>	<b>14,767</b>	<b>18,000</b>	<b>28,375</b>	<b>18,000</b>	<b>13,407</b>	<b>18,000</b>	<b>0</b>	<b>0.0</b>
101 292 53403 Food	5,749	10,553	17,850	15,897	21,300	16,379	21,300	0	0.0
101 292 53404 Xmas Lights & Other Decoration	0	0	1,200	764	1,200	0	1,200	0	0.0
101 292 53407 Trophies/Awards/Gifts	15,566	15,988	15,000	10,020	15,000	4,189	14,000	(1,000)	-6.7
101 292 53408 Misc Supplies Or Parts	19,897	17,690	27,000	29,242	37,000	13,581	36,000	(1,000)	-2.7
<b>101 292 534** Misc. Mat., Supp., and Parts</b>	<b>41,212</b>	<b>44,231</b>	<b>61,050</b>	<b>55,923</b>	<b>74,500</b>	<b>34,149</b>	<b>72,500</b>	<b>(2,000)</b>	<b>-2.7</b>
101 292 54101 Furn Fix & Office Equipment	0	0	4,000	6,964	7,000	0	7,000	0	0.0
101 292 54106 Recreational Equipment	0	0	50,500	9,073	19,500	0	5,500	(14,000)	-71.8
<b>101 292 541** Equipment</b>	<b>0</b>	<b>0</b>	<b>54,500</b>	<b>16,037</b>	<b>26,500</b>	<b>0</b>	<b>12,500</b>	<b>(14,000)</b>	<b>-52.8</b>
101 292 54623 Donation-Community Services	0	0	0	0	0	0	5,000	5,000	100.0
<b>101 292 546** Community Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>
<b>101 292 Acct Group Total: MS&amp;E</b>	<b>148,963</b>	<b>136,835</b>	<b>344,888</b>	<b>291,946</b>	<b>353,569</b>	<b>215,536</b>	<b>350,095</b>	<b>(3,474)</b>	<b>-1.0</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

*Included:* Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
*Excluded:* Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund    Dept. 292 - Parks and Recreation / Recreation**

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	292	55108	Motor Vehicle Costs	38,788	43,806	77,512	50,475	80,612	21,423	83,836	3,224	4.0
101	292	55123	General Liability	27,874	61,159	32,205	124,724	33,010	16,505	33,835	825	2.5
101	292	55125	Workers Compensation Costs	75,103	75,057	109,679	159,728	114,165	57,083	119,371	5,206	4.6
<b>101</b>	<b>292</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>141,765</b>	<b>180,022</b>	<b>219,396</b>	<b>334,927</b>	<b>227,787</b>	<b>95,011</b>	<b>237,042</b>	<b>9,255</b>	<b>4.1</b>
<b>Acct Group Total: Internal Services</b>				<b>141,765</b>	<b>180,022</b>	<b>219,396</b>	<b>334,927</b>	<b>227,787</b>	<b>95,011</b>	<b>237,042</b>	<b>9,255</b>	<b>4.1</b>
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<b>101</b>	<b>292</b>	<b>5****</b>	<b>Recreation - Division Total</b>	<b>1,034,098</b>	<b>1,083,182</b>	<b>1,827,148</b>	<b>1,874,692</b>	<b>1,954,741</b>	<b>1,309,650</b>	<b>2,011,563</b>	<b>56,822</b>	<b>2.9</b>

**Fund 101 - General Fund Dept. 293 - Parks and Recreation / William Hicks Anderson Center**

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
101 293 51101 Regular Salaries	159,860	148,538	0	(3,320)	0	0	0	0	0.0
101 293 51102 Temporary Salaries	147,262	137,564	0	0	0	0	0	0	0.0
101 293 51103 Acting Out Of Classification	2,826	0	0	0	0	0	0	0	0.0
101 293 51108 Overtime	15,872	13,809	0	0	0	0	0	0	0.0
101 293 51117 Meal Allowance	140	310	0	0	0	0	0	0	0.0
101 293 51120 Clothing Allowance	125	0	0	0	0	0	0	0	0.0
<b>101 293 511** Salaries and Wages</b>	<b>326,085</b>	<b>300,221</b>	<b>0</b>	<b>(3,320)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 51501 Pension Contribution	16,081	14,968	0	0	0	0	0	0	0.0
101 293 51502 Social Security	19,831	18,191	0	0	0	0	0	0	0.0
101 293 51503 Medicare Tax	4,638	4,246	0	0	0	0	0	0	0.0
101 293 51504 Hospitalization	53,797	40,536	0	0	0	0	0	0	0.0
101 293 51505 Life Insurance	781	708	0	0	0	0	0	0	0.0
101 293 51508 Pension Healthcare	17,199	18,049	0	0	0	0	0	0	0.0
101 293 51514 State Pension Plan-Genbiweekly	7,019	5,949	0	0	0	0	0	0	0.0
<b>101 293 515** Employee Benefits</b>	<b>119,346</b>	<b>102,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 293 Acct Group Total: Personal Services</b>	<b>445,431</b>	<b>402,868</b>	<b>0</b>	<b>(3,320)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52204 Electricity	92,748	81,280	0	0	0	0	0	0	0.0
<b>101 293 522** Communications and Util.</b>	<b>92,748</b>	<b>81,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52302 Travel And Subsistance	311	1,587	0	0	0	0	0	0	0.0
<b>101 293 523** Transportation</b>	<b>311</b>	<b>1,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52506 Rentals-N.O.C	2,820	2,483	0	0	0	0	0	0	0.0
<b>101 293 525** Rentals</b>	<b>2,820</b>	<b>2,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52601 Repairs - Miscellaneous	7,336	7,938	0	0	0	0	0	0	0.0
101 293 52602 Repairs To Equipment	2,293	0	0	0	0	0	0	0	0.0
101 293 52603 Rep To Bldgs And Structures	3,000	0	0	0	0	0	0	0	0.0
<b>101 293 526** Contracted Maintenance</b>	<b>12,629</b>	<b>7,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52701 Consultants	7,956	11,246	0	0	0	0	0	0	0.0
<b>101 293 527** Professional Fees</b>	<b>7,956</b>	<b>11,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52806 Fees-N.O.C	299	1,455	0	0	0	0	0	0	0.0
<b>101 293 528** Other Fees</b>	<b>299</b>	<b>1,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 52901 Subscriptions/Books	250	0	0	0	0	0	0	0	0.0
101 293 52902 Registrations Fees	879	1,689	0	0	0	0	0	0	0.0
<b>101 293 529** Memberships and Reg.</b>	<b>1,129</b>	<b>1,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 53107 Extermination Service	2,205	0	0	0	0	0	0	0	0.0
101 293 53108 Miscellaneous Charges-N.O.C	36,296	33,682	0	0	0	0	0	0	0.0
101 293 53109 Contracted Maint.Svcs	111,611	0	0	0	0	0	0	0	0.0
<b>101 293 531** Miscellaneous Services</b>	<b>150,112</b>	<b>33,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 53201 Stationery And Supplies	2,200	2,996	0	0	0	0	0	0	0.0
101 293 53202 Photo & Repro Supplies	0	70	0	0	0	0	0	0	0.0
101 293 53206 Cleaning & Household Supplies	1,487	0	0	0	0	0	0	0	0.0
<b>101 293 532** Office and Gen. Supplies</b>	<b>3,687</b>	<b>3,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 53303 Wearing App & Safety Supplies	5,854	8,326	0	0	0	0	0	0	0.0
<b>101 293 533** Wearing Apparel and Safety</b>	<b>5,854</b>	<b>8,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 53403 Food	7,153	10,776	0	(244)	0	0	0	0	0.0
101 293 53404 Xmas Lights & Other Decoration	476	1,217	0	0	0	0	0	0	0.0
101 293 53407 Trophies/Awards/Gifts	89	11,301	0	0	0	0	0	0	0.0
101 293 53408 Misc Supplies Or Parts	5,276	8,594	0	0	0	0	0	0	0.0
<b>101 293 534** Misc. Mat., Supp., and Parts</b>	<b>12,994</b>	<b>31,888</b>	<b>0</b>	<b>(244)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 53502 Bulk Chemicals	4,288	0	0	0	0	0	0	0	0.0
<b>101 293 535** Petroleum and Chemicals</b>	<b>4,288</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>
101 293 53601 Building Supplies	4,948	0	0	0	0	0	0	0	0.0
<b>101 293 536** Construction and Repairs</b>	<b>4,948</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>
101 293 54101 Furn Fix & Office Equipment	1,008	4,496	0	0	0	0	0	0	0.0
101 293 54106 Recreational Equipment	21,919	32,048	0	0	0	0	0	0	0.0
<b>101 293 541** Equipment</b>	<b>22,927</b>	<b>36,544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 293 Acct Group Total: MS&amp;E</b>	<b>322,702</b>	<b>221,184</b>	<b>0</b>	<b>(244)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 293 55108 Motor Vehicle Costs	5,075	4,402	0	0	0	0	0	0	0.0
101 293 55123 General Liability	17,377	38,126	0	0	0	0	0	0	0.0
101 293 55125 Workers Compensation Costs	35,760	35,738	0	0	0	0	0	0	0.0
<b>101 293 551** Int. Serv. Chargebck.</b>	<b>58,212</b>	<b>78,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

**Fund 101 - General Fund    Dept. 293 - Parks and Recreation / William Hicks Anderson Center**

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	293		<b>Acct Group Total: Internal Services</b>	<b>58,212</b>	<b>78,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	293	55601	Bond - Principal Payments	95,747	106,835	111,904	111,904	116,340	88,843	159,387	43,047	37.0
101	293	55602	Bond - Interest Payments	38,869	34,285	29,331	29,331	23,861	13,041	16,307	(7,554)	-31.7
101	293	556**	<b>Debt Service</b>	<b>134,616</b>	<b>141,120</b>	<b>141,235</b>	<b>141,235</b>	<b>140,201</b>	<b>101,884</b>	<b>175,694</b>	<b>35,493</b>	<b>25.3</b>
101	293		<b>Acct Group Total: Debt Service</b>	<b>134,616</b>	<b>141,120</b>	<b>141,235</b>	<b>141,235</b>	<b>140,201</b>	<b>101,884</b>	<b>175,694</b>	<b>35,493</b>	<b>25.3</b>
101	293	5****	<b>William Hicks Anderson Center - Division Total</b>	<b>960,961</b>	<b>843,438</b>	<b>141,235</b>	<b>137,671</b>	<b>140,201</b>	<b>101,884</b>	<b>175,694</b>	<b>35,493</b>	<b>25.3</b>

**Fund 101 - General Fund Dept. 294 - Parks and Recreation / Youth and Families**

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
101 294 51101 Regular Salaries	216,459	215,045	240,600	211,937	258,332	153,317	258,869	537	0.2
101 294 51102 Temporary Salaries	470,732	98,208	546,900	518,459	843,043	461,684	672,138	(170,905)	-20.3
101 294 51103 Acting Out Of Classification	0	561	0	2,591	0	436	0	0	0.0
101 294 51107 Sick Leave Bonus	0	200	0	300	0	500	0	0	0.0
101 294 51108 Overtime	2,440	4,262	0	8,106	0	12,637	5,000	5,000	100.0
101 294 51117 Meal Allowance	10	34	0	26	0	0	0	0	0.0
<b>101 294 511** Salaries and Wages</b>	<b>689,641</b>	<b>318,310</b>	<b>787,500</b>	<b>741,419</b>	<b>1,101,375</b>	<b>628,574</b>	<b>936,007</b>	<b>(165,368)</b>	<b>-15.0</b>
101 294 51501 Pension Contribution	20,063	19,796	20,839	21,466	20,007	12,754	21,775	1,768	8.8
101 294 51502 Social Security	42,872	38,973	48,109	52,836	67,677	38,861	57,492	(10,185)	-15.0
101 294 51503 Medicare Tax	10,031	9,286	11,251	12,361	15,828	9,089	13,447	(2,381)	-15.0
101 294 51504 Hospitalization	67,011	66,601	71,875	55,991	63,595	33,419	60,409	(3,186)	-5.0
101 294 51505 Life Insurance	803	937	864	773	864	757	864	0	0.0
101 294 51508 Pension Healthcare	15,479	16,245	16,312	17,180	17,878	10,873	18,220	342	1.9
101 294 51514 State Pension Plan-Genbiweekly	8,557	8,205	9,808	8,218	10,170	5,920	11,114	944	9.3
<b>101 294 515** Employee Benefits</b>	<b>164,816</b>	<b>160,043</b>	<b>179,058</b>	<b>168,825</b>	<b>196,019</b>	<b>111,673</b>	<b>183,321</b>	<b>(12,698)</b>	<b>-6.5</b>
<b>101 294 Acct Group Total: Personal Services</b>	<b>854,457</b>	<b>478,353</b>	<b>966,558</b>	<b>910,244</b>	<b>1,297,394</b>	<b>740,247</b>	<b>1,119,328</b>	<b>(178,066)</b>	<b>-13.7</b>
101 294 52301 Automobile Mileage	98	2,095	5,000	5,514	5,000	3,541	5,000	0	0.0
101 294 52302 Travel And Substance	0	8,627	6,500	8,896	12,000	2,747	14,000	2,000	16.7
<b>101 294 523** Transportation</b>	<b>98</b>	<b>10,722</b>	<b>11,500</b>	<b>14,410</b>	<b>17,000</b>	<b>6,288</b>	<b>19,000</b>	<b>2,000</b>	<b>11.8</b>
101 294 52504 Parking Fees	45	300	300	0	300	43	300	0	0.0
101 294 52506 Rentals-N.O.C	5,228	7,129	15,500	9,988	25,500	2,081	25,500	0	0.0
<b>101 294 525** Rentals</b>	<b>5,273</b>	<b>7,429</b>	<b>15,800</b>	<b>9,988</b>	<b>25,800</b>	<b>2,124</b>	<b>25,800</b>	<b>0</b>	<b>0.0</b>
101 294 52601 Repairs - Miscellaneous	1,211	1,037	1,500	0	1,500	0	1,500	0	0.0
<b>101 294 526** Contracted Maintenance</b>	<b>1,211</b>	<b>1,037</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 294 52701 Consultants	13,585	15,827	16,000	5,184	6,000	19,175	18,500	12,500	208.3
101 294 52712 Temporary Agencies	4,895	2,873	5,000	0	5,000	0	1,500	(3,500)	-70.0
<b>101 294 527** Professional Fees</b>	<b>18,480</b>	<b>18,700</b>	<b>21,000</b>	<b>5,184</b>	<b>11,000</b>	<b>19,175</b>	<b>20,000</b>	<b>9,000</b>	<b>81.8</b>
101 294 52902 Registrations Fees	784	75	1,000	6,231	2,000	2,842	3,500	1,500	75.0
<b>101 294 529** Memberships and Reg.</b>	<b>784</b>	<b>75</b>	<b>1,000</b>	<b>6,231</b>	<b>2,000</b>	<b>2,842</b>	<b>3,500</b>	<b>1,500</b>	<b>75.0</b>
101 294 53108 Miscellaneous Charges-N.O.C	15,773	17,258	17,000	18,778	18,000	19,446	18,000	0	0.0
<b>101 294 531** Miscellaneous Services</b>	<b>15,773</b>	<b>17,258</b>	<b>17,000</b>	<b>18,778</b>	<b>18,000</b>	<b>19,446</b>	<b>18,000</b>	<b>0</b>	<b>0.0</b>
101 294 53201 Stationery And Supplies	1,639	2,236	2,500	2,184	2,500	0	2,500	0	0.0
<b>101 294 532** Office and Gen. Supplies</b>	<b>1,639</b>	<b>2,236</b>	<b>2,500</b>	<b>2,184</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0.0</b>
101 294 53303 Wearing App & Safety Supplies	5,941	3,003	5,600	5,683	9,600	325	9,600	0	0.0
<b>101 294 533** Wearing Apparel and Safety</b>	<b>5,941</b>	<b>3,003</b>	<b>5,600</b>	<b>5,683</b>	<b>9,600</b>	<b>325</b>	<b>9,600</b>	<b>0</b>	<b>0.0</b>
101 294 53403 Food	14,224	12,471	12,500	15,073	14,000	9,215	14,000	0	0.0
101 294 53407 Trophies/Awards/Gifts	1,565	1,716	2,500	2,148	2,500	92	2,500	0	0.0
101 294 53408 Misc Supplies Or Parts	3,837	6,621	5,000	3,937	7,000	6,107	7,000	0	0.0
<b>101 294 534** Misc. Mat., Supp., and Parts</b>	<b>19,626</b>	<b>20,808</b>	<b>20,000</b>	<b>21,158</b>	<b>23,500</b>	<b>15,414</b>	<b>23,500</b>	<b>0</b>	<b>0.0</b>
101 294 54101 Furn Fix & Office Equipment	0	1,700	700	401	700	692	700	0	0.0
<b>101 294 541** Equipment</b>	<b>0</b>	<b>1,700</b>	<b>700</b>	<b>401</b>	<b>700</b>	<b>692</b>	<b>700</b>	<b>0</b>	<b>0.0</b>
101 294 54608 Community Services	0	0	50,000	48,437	52,000	20,269	52,500	500	1.0
<b>101 294 546** Community Activities</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>48,437</b>	<b>52,000</b>	<b>20,269</b>	<b>52,500</b>	<b>500</b>	<b>1.0</b>
<b>101 294 Acct Group Total: MS&amp;E</b>	<b>68,825</b>	<b>82,968</b>	<b>146,600</b>	<b>132,454</b>	<b>163,600</b>	<b>86,575</b>	<b>176,600</b>	<b>13,000</b>	<b>7.9</b>
101 294 55108 Motor Vehicle Costs	30,346	29,682	58,607	30,994	60,951	16,384	63,389	2,438	4.0
101 294 55125 Workers Compensation Costs	34,581	34,561	34,213	49,825	35,612	17,806	37,236	1,624	4.6
<b>101 294 551** Int. Serv. Chargebck.</b>	<b>64,927</b>	<b>64,243</b>	<b>92,820</b>	<b>80,819</b>	<b>96,563</b>	<b>34,190</b>	<b>100,625</b>	<b>4,062</b>	<b>4.2</b>
<b>101 294 Acct Group Total: Internal Services</b>	<b>64,927</b>	<b>64,243</b>	<b>92,820</b>	<b>80,819</b>	<b>96,563</b>	<b>34,190</b>	<b>100,625</b>	<b>4,062</b>	<b>4.2</b>
<b>101 294 5**** Youth and Families - Division Total</b>	<b>988,209</b>	<b>625,564</b>	<b>1,205,978</b>	<b>1,123,517</b>	<b>1,557,557</b>	<b>861,012</b>	<b>1,396,553</b>	<b>(161,004)</b>	<b>-10.3</b>
<b>101 29* 5**** Parks and Recreation - General Fund Total</b>	<b>9,449,861</b>	<b>10,186,806</b>	<b>10,882,065</b>	<b>11,131,078</b>	<b>11,670,617</b>	<b>6,695,448</b>	<b>11,385,920</b>	<b>(284,697)</b>	<b>-2.4</b>
<b>*** 29* 5**** Parks and Recreation - Department Total, All Funds</b>	<b>9,449,861</b>	<b>10,186,806</b>	<b>10,882,065</b>	<b>11,131,078</b>	<b>11,670,617</b>	<b>6,695,448</b>	<b>11,385,920</b>	<b>(284,697)</b>	<b>-2.4</b>

# DEPARTMENT OF FIRE

The mission of the Fire Department is to create a safe environment and enhance quality of life by working in partnership with the citizens of Wilmington and by providing an effective and professional response to all man-made or natural hazards with well-trained emergency services personnel.

PRIORITIES FOR FISCAL YEAR 2027
<ul style="list-style-type: none"> <li>• Replace fire apparatus according to recommended replacement cycle.</li> <li>• Continue free smoke and carbon monoxide alarm programs for seniors and needy citizens.</li> <li>• Increase public education programs, targeting senior citizens and children.</li> <li>• Begin a recruit class any time uniformed staffing falls below 95% of authorized strength.</li> <li>• Continue the officer development program.</li> </ul>

## SUMMARY OF FUNDING FOR THE DEPARTMENT OF FIRE

Total All Funds Fire Department*	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	25,801,543	28,114,452	29,353,649	34,052,523	4,698,874	16.0%
Materials, Supplies, and Equipment	2,994,314	1,984,825	2,424,830	2,269,870	(154,960)	-6.4%
Internal Services	2,621,049	3,355,000	3,050,115	3,267,489	217,374	7.1%
Debt Service	1,519,077	1,382,508	1,404,862	1,389,072	(15,790)	-1.1%
Total	32,935,983	34,836,785	36,233,456	40,978,954	4,745,498	13.1%
Staffing Levels	160.00	160.00	191.00	203.00	12.00	6.3%

General Fund Fire Department	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	20,492,566	21,659,306	24,433,382	27,597,377	3,163,995	12.9%
Materials, Supplies, and Equipment	2,556,066	1,984,825	2,226,830	2,071,870	(154,960)	-7.0%
Internal Services	2,621,049	3,355,000	3,050,115	3,267,489	217,374	7.1%
Debt Service	1,519,077	1,382,508	1,404,862	1,389,072	(15,790)	-1.1%
Total	27,188,758	28,381,639	31,115,189	34,325,808	3,210,619	10.3%
Staffing Levels	160.00	160.00	191.00	203.00	12.00	6.3%

\* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to the inclusion of State Pension Contributions.

<b>State Pension Contribution Fire 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	5,308,977	6,455,146	4,920,267	6,455,146	1,534,879	31.2%
<b>Total</b>	<b>5,308,977</b>	<b>6,455,146</b>	<b>4,920,267</b>	<b>6,455,146</b>	<b>1,534,879</b>	<b>31.2%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>State Fire Grant Fire 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>
<b>Total</b>	<b>438,248</b>	<b>0</b>	<b>198,000</b>	<b>198,000</b>	<b>0</b>	<b>0.0%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

### MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Due to the combined effects of EMS services being brought in-house, along with the reduction in employee work hours due to the transition to a 24 hours on / 72 hours off schedule (as per the recently approved union contract), existing staffing has proved insufficient to maintain required minimum manning without reliance on overtime. This has placed significant burdens on existing employees, and resulted in overtime usage that is projected to be higher than budgeted (with overtime currently trending to approximately \$2.9 million in FY 2026, or \$1.3 million over budget). Consequently, for FY 2027 the Fire Department has requested an additional twelve Firefighter / EMT positions, increasing authorized strength to 198. Total net costs associated with this change are \$203,256, which includes:
  - Base salaries and benefits costs, net of attrition, of \$970,359;
  - Materials, supplies, and equipment (MS&E) costs of \$204,054, which includes \$137,340 for protective equipment (in Wearing Apparel and Safety Supplies), \$42,488 for hiring and training (in Registration Fees), and \$24,226 in station wear (in Uniforms and Related Equipment);
  - \$92,060 in increased Workers' Compensation costs;
  - The avoidance of \$1,063,217 in overtime spending, which was projected to have occurred had the additional twelve positions not been added.
- Exclusive of the twelve new Firefighter / EMTs, Regular Salaries are budgeted to increase by a net \$827,387, or 5.3%, based on estimated cost of living adjustments and mandatory step increases.
- Total Overtime is budgeted at nearly \$2.1 million, up \$568,397 (or 37.4%) relative to the FY 2026 budget, but down 24.9% from the FY 2026 Q2 Expenditure Review projection. This increase reflects the overtime utilization seen in FY 2026 adjusted for base salary increases (as per the union contract), net of expected savings due to the twelve new Firefighter / EMT positions.
- Exclusive of the additional twelve Firefighter / EMTs and the State Pension Contribution passthrough, Employee Benefits are up a net \$413,542, or 5.4%. This increase is driven mainly by a \$455,634 increase to the State Fire Pension, due to both a 13.6% increase in the pension rate, as well as an expanded salary base due to new hires and contractual salary increases. Partially offsetting this is a \$90,490 (or 2.2%) reduction in healthcare costs, reflecting lower-than-budgeted health insurance costs among recent new hires.

## MAJOR FUNDING CHANGES FROM PRIOR YEAR

- The State Pension Contribution passthrough, which acts as an offset to City Pension contribution requirements, is budgeted to increase by \$1.5 million, consistent with FY 2025 actuals and expected FY 2027 revenues.
- Collection Expenses – EMS Fees are budgeted to be \$371,000, an increase of \$81,000, or 27.9%. (Related revenues are projected to grow, on a budget-to-budget basis, by \$2.8 million, or 109.9%.) Of this increase, \$53,000 is related to providing third-party assistance to the civilian EMS Manager in order to assure compliance with Medicare, Medicaid, and private insurance legal requirements; the remainder is due to increases in collection fees for Speclin, the City’s EMS billing contractor.
- Medical Supplies (previously budgeted in Wearing Apparel and Safety Supplies) are budgeted at \$174,500, up \$50,000 from FY 2026. This increase includes an additional \$25,000 for EMS supplies, along with \$23,000 for Stryker stretcher and stairchair maintenance.
- Registration Fees are down a net \$42,496, due to the elimination of one-time costs associated with initial EMS implementation which occurred in FY 2026.
- Consultants costs are down \$144,000, mainly due to a savings of \$164,750 as FY 2027 is an off-year for the biennial promotional process. This is partially offset by an increase of nearly \$20,000 to the annual firefighter health program.
- Excluding the costs associated with the twelve new Firefighter / EMTs, total Wearing Apparel and Safety Supplies costs are down a net \$391,029. This reduction is driven by the elimination of several one-time FY 2026 purchases, including \$342,000 for turnout gear and \$135,000 for personal protective equipment and EMS startup supplies (with \$125,000 of these costs moved to Medical Supplies, see above). These savings are partially offset by a nearly \$47,000 increase in protective equipment costs for recruits, along with a \$40,000 increase to purchase twenty replacement SCBA bottles.

# **Fire Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 310 - Fire / 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
101 310 51101 Regular Salaries	976,621	1,005,200	951,569	988,706	1,000,628	723,081	952,169	(48,459)	-4.8
101 310 51103 Acting Out Of Classification	1,916	147	1,000	0	0	0	0	0	0.0
101 310 51107 Sick Leave Bonus	0	0	0	0	0	400	0	0	0.0
101 310 51108 Overtime	66,793	50,038	52,000	13,655	45,000	12,314	29,120	(15,880)	-35.3
101 310 51109 Holiday Pay	2,413	1,579	1,500	897	0	610	0	0	0.0
<b>101 310 511** Salaries and Wages</b>	<b>1,047,743</b>	<b>1,056,964</b>	<b>1,006,069</b>	<b>1,003,258</b>	<b>1,045,628</b>	<b>736,405</b>	<b>981,289</b>	<b>(64,339)</b>	<b>-6.2</b>
101 310 51501 Pension Contribution	19,321	37,536	38,884	40,024	36,810	23,017	41,404	4,594	12.5
101 310 51502 Social Security	10,234	11,152	11,491	11,385	12,140	9,921	12,815	675	5.6
101 310 51503 Medicare Tax	13,344	14,784	14,135	14,112	14,778	10,379	13,907	(871)	-5.9
101 310 51504 Hospitalization	245,985	236,651	210,705	219,943	197,516	129,107	184,610	(12,906)	-6.5
101 310 51505 Life Insurance	2,363	2,504	2,160	2,186	2,160	2,227	1,920	(240)	-11.1
101 310 51507 State Pension Plan-Police/Fire	80,732	104,168	113,522	117,203	121,392	80,413	127,580	6,188	5.1
101 310 51508 Pension Healthcare	51,596	49,636	40,779	42,949	44,694	28,950	40,488	(4,206)	-9.4
101 310 51509 State Pension Contribution Ps	6,547,336	1,309,467	4,603,784	1,061,795	4,920,267	0	6,455,146	1,534,879	31.2
101 310 51514 State Pension Plan-Genbiweekly	3,407	3,590	3,753	3,780	3,734	4,695	4,294	560	15.0
<b>101 310 515** Employee Benefits</b>	<b>6,974,318</b>	<b>1,769,488</b>	<b>5,039,213</b>	<b>1,513,377</b>	<b>5,353,491</b>	<b>288,709</b>	<b>6,882,164</b>	<b>1,528,673</b>	<b>28.6</b>
101 310 51902 Attrition	0	0	0	0	0	364	0	0	0.0
<b>101 310 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 310 Acct Group Total: Personal Services</b>	<b>8,022,061</b>	<b>2,826,452</b>	<b>6,045,282</b>	<b>2,516,635</b>	<b>6,399,119</b>	<b>1,025,478</b>	<b>7,863,453</b>	<b>1,464,334</b>	<b>22.9</b>
101 310 52101 Printing	8	0	243	164	243	0	195	(48)	-19.8
101 310 52102 Advertising	5,535	7,535	14,000	6,580	8,000	629	8,000	0	0.0
<b>101 310 521** Printing and Advert.</b>	<b>5,543</b>	<b>7,535</b>	<b>14,243</b>	<b>6,744</b>	<b>8,243</b>	<b>629</b>	<b>8,195</b>	<b>(48)</b>	<b>-0.6</b>
101 310 52203 Postage-Direct Charge	0	27	23	0	23	0	23	0	0.0
<b>101 310 522** Communications and Util.</b>	<b>0</b>	<b>27</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>0.0</b>
101 310 52302 Travel And Substantance	17,403	12,761	20,000	20,299	23,000	8,594	23,000	0	0.0
<b>101 310 523** Transportation</b>	<b>17,403</b>	<b>12,761</b>	<b>20,000</b>	<b>20,299</b>	<b>23,000</b>	<b>8,594</b>	<b>23,000</b>	<b>0</b>	<b>0.0</b>
101 310 52601 Repairs - Miscellaneous	36,850	39,072	68,000	68,000	68,000	1,267	68,000	0	0.0
<b>101 310 526** Contracted Maintenance</b>	<b>36,850</b>	<b>39,072</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>1,267</b>	<b>68,000</b>	<b>0</b>	<b>0.0</b>
101 310 52701 Consultants	84,612	144,692	53,000	27,105	212,750	0	68,750	(144,000)	-67.7
<b>101 310 527** Professional Fees</b>	<b>84,612</b>	<b>144,692</b>	<b>53,000</b>	<b>27,105</b>	<b>212,750</b>	<b>0</b>	<b>68,750</b>	<b>(144,000)</b>	<b>-67.7</b>
101 310 52901 Subscriptions/Books	15	233	300	269	300	144	300	0	0.0
101 310 52902 Registrations Fees	7,978	3,758	5,060	7,388	8,000	8,081	8,000	0	0.0
<b>101 310 529** Memberships and Reg.</b>	<b>7,993</b>	<b>3,991</b>	<b>5,360</b>	<b>7,657</b>	<b>8,300</b>	<b>8,225</b>	<b>8,300</b>	<b>0</b>	<b>0.0</b>
101 310 53108 Miscellaneous Charges-N.O.C	5,069	3,793	1,905,000	121,334	5,000	127,436	5,000	0	0.0
101 310 53109 Contracted Maint.Svcs	0	0	0	(254)	0	0	0	0	0.0
<b>101 310 531** Miscellaneous Services</b>	<b>5,069</b>	<b>3,793</b>	<b>1,905,000</b>	<b>121,080</b>	<b>5,000</b>	<b>127,436</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 310 53201 Stationery And Supplies	2,283	4,820	5,000	3,931	5,000	1,236	5,000	0	0.0
101 310 53202 Photo & Repro Supplies	0	0	100	0	100	0	100	0	0.0
<b>101 310 532** Office and Gen. Supplies</b>	<b>2,283</b>	<b>4,820</b>	<b>5,100</b>	<b>3,931</b>	<b>5,100</b>	<b>1,236</b>	<b>5,100</b>	<b>0</b>	<b>0.0</b>
101 310 53407 Trophies/Awards/Gifts	0	0	1,500	111	1,500	0	1,500	0	0.0
<b>101 310 534** Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>111</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 310 54101 Furn Fix & Office Equipment	0	42	400	237	400	0	400	0	0.0
101 310 54107 Computers Printers Acc Non-Cap	8,608	12,066	10,000	11,052	10,000	3,933	10,000	0	0.0
<b>101 310 541** Equipment</b>	<b>8,608</b>	<b>12,108</b>	<b>10,400</b>	<b>11,289</b>	<b>10,400</b>	<b>3,933</b>	<b>10,400</b>	<b>0</b>	<b>0.0</b>
101 310 54605 Miscellaneous Projects	11,104	1,460,090	10,000	506,335	10,000	371	10,000	0	0.0
<b>101 310 546** Community Activities</b>	<b>11,104</b>	<b>1,460,090</b>	<b>10,000</b>	<b>506,335</b>	<b>10,000</b>	<b>371</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
<b>101 310 Acct Group Total: MS&amp;E</b>	<b>179,465</b>	<b>1,688,889</b>	<b>2,092,626</b>	<b>772,551</b>	<b>352,316</b>	<b>151,691</b>	<b>208,268</b>	<b>(144,048)</b>	<b>-40.9</b>
101 310 55108 Motor Vehicle Costs	258,858	236,823	356,957	243,535	371,235	110,683	386,084	14,849	4.0
101 310 55123 General Liability	82,583	181,197	58,774	227,620	60,243	30,122	61,749	1,506	2.5
101 310 55125 Workers Compensation Costs	3,490	3,488	3,453	5,029	3,594	1,797	3,758	164	4.6
<b>101 310 551** Int. Serv. Chargebck.</b>	<b>344,931</b>	<b>421,508</b>	<b>419,184</b>	<b>476,184</b>	<b>435,072</b>	<b>142,602</b>	<b>451,591</b>	<b>16,519</b>	<b>3.8</b>
<b>101 310 Acct Group Total: Internal Services</b>	<b>344,931</b>	<b>421,508</b>	<b>419,184</b>	<b>476,184</b>	<b>435,072</b>	<b>142,602</b>	<b>451,591</b>	<b>16,519</b>	<b>3.8</b>
101 310 55601 Bond - Principal Payments	755,806	934,163	941,478	941,478	983,560	519,520	901,536	(82,024)	-8.3
101 310 55602 Bond - Interest Payments	482,657	448,614	407,534	407,534	421,302	187,145	487,536	66,234	15.7
101 310 55603 Cap Lease - Principal Payments	190,076	133,068	33,267	28,423	0	0	0	0	0.0
101 310 55604 Cap Lease - Interest Payments	7,515	3,232	227	5,073	0	0	0	0	0.0
<b>101 310 556** Debt Service</b>	<b>1,436,054</b>	<b>1,519,077</b>	<b>1,382,506</b>	<b>1,382,508</b>	<b>1,404,862</b>	<b>706,665</b>	<b>1,389,072</b>	<b>(15,790)</b>	<b>-1.1</b>
<b>101 310 Acct Group Total: Debt Service</b>	<b>1,436,054</b>	<b>1,519,077</b>	<b>1,382,506</b>	<b>1,382,508</b>	<b>1,404,862</b>	<b>706,665</b>	<b>1,389,072</b>	<b>(15,790)</b>	<b>-1.1</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

*Included:* Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
*Excluded:* Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund    Dept. 310 - Fire / 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	310 5**** <i>Administration - Division Total</i>	9,982,511	6,455,926	9,939,598	5,147,878	8,591,369	2,026,436	9,912,384	1,321,015	15.4

**Fund 101 - General Fund Dept. 311 - Fire / Suppression**

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	311	51101	Regular Salaries	10,780,078	11,302,585	12,106,171	11,998,954	13,773,640	8,636,873	15,318,766	1,545,126	11.2
101	311	51102	Temporary Salaries	0	0	0	0	0	36,390	0	0	0.0
101	311	51103	Acting Out Of Classification	30,905	22,376	34,000	36,775	39,000	3,041	40,000	1,000	2.6
101	311	51107	Sick Leave Bonus	0	0	0	0	0	3,100	0	0	0.0
101	311	51108	Overtime	1,246,543	1,390,780	1,242,000	884,729	1,435,000	1,700,695	1,943,815	508,815	35.5
101	311	51109	Holiday Pay	23,934	24,311	26,500	29,671	30,500	38,183	40,665	10,165	33.3
101	311	51116	Special Events-Overtime	0	2,178	0	0	0	0	0	0	0.0
101	311	51121	Standby Pay	295	11,562	0	2,280	0	0	0	0	0.0
101	311	51125	Health Cash Back	9,500	7,934	7,200	13,600	9,600	17,486	28,560	18,960	197.5
<b>101</b>	<b>311</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>12,091,255</b>	<b>12,761,726</b>	<b>13,415,871</b>	<b>12,966,009</b>	<b>15,287,740</b>	<b>10,435,768</b>	<b>17,371,806</b>	<b>2,084,066</b>	<b>13.6</b>
101	311	51501	Pension Contribution	19,042	0	0	0	0	0	0	0	0.0
101	311	51502	Social Security	0	501	0	1,236	4,501	2,275	4,590	89	2.0
101	311	51503	Medicare Tax	164,364	175,476	186,105	180,987	213,621	146,869	244,196	30,575	14.3
101	311	51504	Hospitalization	2,791,288	2,881,247	2,852,196	3,345,266	3,653,991	1,888,391	3,887,812	233,821	6.4
101	311	51505	Life Insurance	33,128	34,684	34,320	36,668	41,520	36,316	44,640	3,120	7.5
101	311	51507	State Pension Plan-Police/Fire	1,187,888	1,419,499	1,794,915	1,791,829	2,082,038	1,311,613	2,630,538	548,500	26.3
101	311	51508	Pension Healthcare	614,854	649,780	647,933	713,511	859,118	513,130	941,346	82,228	9.6
101	311	51509	State Pension Contribution Ps	0	3,999,510	0	5,393,351	0	0	0	0	0.0
101	311	51514	State Pension Plan-Genbiweekly	0	0	0	19	4,167	8	4,712	545	13.1
<b>101</b>	<b>311</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>4,810,564</b>	<b>9,160,697</b>	<b>5,515,469</b>	<b>11,462,867</b>	<b>6,858,956</b>	<b>3,898,602</b>	<b>7,757,834</b>	<b>898,878</b>	<b>13.1</b>
101	311	51902	Attrition	0	0	(197,872)	0	(560,176)	0	(451,031)	109,145	-19.5
<b>101</b>	<b>311</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(197,872)</b>	<b>0</b>	<b>(560,176)</b>	<b>0</b>	<b>(451,031)</b>	<b>109,145</b>	<b>-19.5</b>
<b>101</b>	<b>311</b>		<b>Acct Group Total: Personal Services</b>	<b>16,901,819</b>	<b>21,922,423</b>	<b>18,733,468</b>	<b>24,428,876</b>	<b>21,586,520</b>	<b>14,334,370</b>	<b>24,678,609</b>	<b>3,092,089</b>	<b>14.3</b>
101	311	52204	Electricity	118,673	120,000	127,728	108,008	127,728	94,038	129,325	1,597	1.3
101	311	52205	Heating Gas - Natural &Propane	3,122	4,123	5,000	3,480	5,000	3,061	5,000	0	0.0
<b>101</b>	<b>311</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>121,795</b>	<b>124,123</b>	<b>132,728</b>	<b>111,488</b>	<b>132,728</b>	<b>97,099</b>	<b>134,325</b>	<b>1,597</b>	<b>1.2</b>
101	311	52506	Rentals-N.O.C	0	0	3,000	0	3,000	1,299	3,000	0	0.0
<b>101</b>	<b>311</b>	<b>525**</b>	<b>Rentals</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>1,299</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101	311	52602	Repairs To Equipment	36,582	20,092	46,000	56,117	35,000	8,157	46,000	11,000	31.4
101	311	52603	Rep To Bldgs And Structures	38,377	37,913	55,000	60,706	55,000	26,317	65,000	10,000	18.2
<b>101</b>	<b>311</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>74,959</b>	<b>58,005</b>	<b>101,000</b>	<b>116,823</b>	<b>90,000</b>	<b>34,474</b>	<b>111,000</b>	<b>21,000</b>	<b>23.3</b>
101	311	52901	Subscriptions/Books	200	0	0	(200)	0	0	0	0	0.0
101	311	52902	Registrations Fees	83,453	91,732	116,500	37,640	172,496	63,224	130,000	(42,496)	-24.6
<b>101</b>	<b>311</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>83,653</b>	<b>91,732</b>	<b>116,500</b>	<b>37,440</b>	<b>172,496</b>	<b>63,224</b>	<b>130,000</b>	<b>(42,496)</b>	<b>-24.6</b>
101	311	53107	Extermination Service	3,360	3,360	4,500	3,080	5,000	2,110	6,000	1,000	20.0
101	311	53109	Contracted Maint.Svcs	116,640	243,357	150,000	143,324	210,553	57,225	191,553	(19,000)	-9.0
101	311	53127	Collect Exp Ems Fees	0	0	0	0	290,000	166,446	371,000	81,000	27.9
<b>101</b>	<b>311</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>120,000</b>	<b>246,717</b>	<b>154,500</b>	<b>146,404</b>	<b>505,553</b>	<b>225,781</b>	<b>568,553</b>	<b>63,000</b>	<b>12.5</b>
101	311	53206	Cleaning & Household Supplies	17,351	23,874	25,000	21,621	30,000	14,295	30,000	0	0.0
101	311	53210	Suppression/Medical Supplies	0	0	0	0	0	96,857	174,500	174,500	100.0
<b>101</b>	<b>311</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>17,351</b>	<b>23,874</b>	<b>25,000</b>	<b>21,621</b>	<b>30,000</b>	<b>111,152</b>	<b>204,500</b>	<b>174,500</b>	<b>581.7</b>
101	311	53301	Uniforms & Related Equipment	38,628	15,727	47,000	14,901	62,333	87,861	87,509	25,176	40.4
101	311	53303	Wearing App & Safety Supplies	126,670	155,671	323,510	602,839	681,704	43,447	428,515	(253,189)	-37.1
<b>101</b>	<b>311</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>165,298</b>	<b>171,398</b>	<b>370,510</b>	<b>617,740</b>	<b>744,037</b>	<b>131,308</b>	<b>516,024</b>	<b>(228,013)</b>	<b>-30.6</b>
101	311	53401	Access & Parts For Equipment	21,993	26,763	25,000	23,266	25,000	2,831	25,000	0	0.0
101	311	53408	Misc Supplies Or Parts	4,008	5,740	16,000	16,533	16,000	370	16,000	0	0.0
<b>101</b>	<b>311</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>26,001</b>	<b>32,503</b>	<b>41,000</b>	<b>39,799</b>	<b>41,000</b>	<b>3,201</b>	<b>41,000</b>	<b>0</b>	<b>0.0</b>
101	311	53601	Building Supplies	1,981	1,729	2,000	2,000	2,000	337	2,000	0	0.0
<b>101</b>	<b>311</b>	<b>536**</b>	<b>Construction and Repairs</b>	<b>1,981</b>	<b>1,729</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>337</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101	311	54101	Furn Fix & Office Equipment	2,476	21,650	2,400	7,600	2,400	0	2,400	0	0.0
<b>101</b>	<b>311</b>	<b>541**</b>	<b>Equipment</b>	<b>2,476</b>	<b>21,650</b>	<b>2,400</b>	<b>7,600</b>	<b>2,400</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>311</b>		<b>Acct Group Total: MS&amp;E</b>	<b>613,514</b>	<b>771,731</b>	<b>948,638</b>	<b>1,100,915</b>	<b>1,723,214</b>	<b>667,875</b>	<b>1,712,802</b>	<b>(10,412)</b>	<b>-0.6</b>
101	311	55108	Motor Vehicle Costs	639,869	757,384	996,729	876,109	1,296,829	409,747	1,348,702	51,873	4.0
101	311	55123	General Liability	172,967	379,509	123,098	476,735	144,037	72,018	147,638	3,601	2.5
101	311	55125	Workers Compensation Costs	698,223	697,800	690,775	1,005,988	820,817	410,409	950,306	129,489	15.8
<b>101</b>	<b>311</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>1,511,059</b>	<b>1,834,693</b>	<b>1,810,602</b>	<b>2,358,832</b>	<b>2,261,683</b>	<b>892,174</b>	<b>2,446,646</b>	<b>184,963</b>	<b>8.2</b>
<b>101</b>	<b>311</b>		<b>Acct Group Total: Internal Services</b>	<b>1,511,059</b>	<b>1,834,693</b>	<b>1,810,602</b>	<b>2,358,832</b>	<b>2,261,683</b>	<b>892,174</b>	<b>2,446,646</b>	<b>184,963</b>	<b>8.2</b>
<b>101</b>	<b>311</b>	<b>5****</b>	<b>Suppression - Division Total</b>	<b>19,026,392</b>	<b>24,528,847</b>	<b>21,492,708</b>	<b>27,888,623</b>	<b>25,571,417</b>	<b>15,894,419</b>	<b>28,838,057</b>	<b>3,266,640</b>	<b>12.8</b>

**Fund 101 - General Fund Dept. 312 - Fire / Prevention**

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	312	51101	Regular Salaries	375,402	682,754	757,466	733,383	878,473	553,169	889,257	10,784	1.2
101	312	51103	Acting Out Of Classification	211	675	1,000	2,227	2,800	1,560	3,000	200	7.1
101	312	51107	Sick Leave Bonus	0	0	0	0	0	250	0	0	0.0
101	312	51108	Overtime	32,844	48,461	40,000	18,259	40,000	62,981	115,462	75,462	188.7
101	312	51121	Standby Pay	32	22,800	32,000	33,455	32,800	24,082	40,415	7,615	23.2
<b>101</b>	<b>312</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>408,489</b>	<b>754,690</b>	<b>830,466</b>	<b>787,324</b>	<b>954,073</b>	<b>642,042</b>	<b>1,048,134</b>	<b>94,061</b>	<b>9.9</b>
101	312	51501	Pension Contribution	5,377	15,924	15,936	16,396	14,854	9,296	16,644	1,790	12.1
101	312	51502	Social Security	2,801	3,250	3,137	3,147	3,230	2,023	3,413	183	5.7
101	312	51503	Medicare Tax	5,662	10,580	11,653	10,992	13,366	9,026	14,731	1,365	10.2
101	312	51504	Hospitalization	92,552	163,846	166,406	209,543	210,316	129,713	236,183	25,867	12.3
101	312	51505	Life Insurance	861	1,482	1,920	1,867	2,160	1,988	2,160	0	0.0
101	312	51507	State Pension Plan-Police/Fire	37,327	80,334	105,615	101,495	125,317	78,799	143,647	18,330	14.6
101	312	51508	Pension Healthcare	21,498	22,562	36,248	38,177	44,694	26,276	45,549	855	1.9
<b>101</b>	<b>312</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>166,078</b>	<b>297,978</b>	<b>340,915</b>	<b>381,617</b>	<b>413,937</b>	<b>257,121</b>	<b>462,327</b>	<b>48,390</b>	<b>11.7</b>
<b>101</b>	<b>312</b>		<b>Acct Group Total: Personal Services</b>	<b>574,567</b>	<b>1,052,668</b>	<b>1,171,381</b>	<b>1,168,941</b>	<b>1,368,010</b>	<b>899,163</b>	<b>1,510,461</b>	<b>142,451</b>	<b>10.4</b>
101	312	52101	Printing	429	231	400	(27)	400	0	400	0	0.0
<b>101</b>	<b>312</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>429</b>	<b>231</b>	<b>400</b>	<b>(27)</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0.0</b>
101	312	52302	Travel And Substantance	2,819	0	4,000	3,714	8,000	0	8,000	0	0.0
<b>101</b>	<b>312</b>	<b>523**</b>	<b>Transportation</b>	<b>2,819</b>	<b>0</b>	<b>4,000</b>	<b>3,714</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0.0</b>
101	312	52701	Consultants	77,123	86,163	110,000	93,537	120,000	60,859	120,000	0	0.0
<b>101</b>	<b>312</b>	<b>527**</b>	<b>Professional Fees</b>	<b>77,123</b>	<b>86,163</b>	<b>110,000</b>	<b>93,537</b>	<b>120,000</b>	<b>60,859</b>	<b>120,000</b>	<b>0</b>	<b>0.0</b>
101	312	52901	Subscriptions/Books	1,189	983	1,200	1,200	1,200	0	1,200	0	0.0
101	312	52902	Registrations Fees	2,196	1,189	2,400	484	2,500	0	2,500	0	0.0
<b>101</b>	<b>312</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>3,385</b>	<b>2,172</b>	<b>3,600</b>	<b>1,684</b>	<b>3,700</b>	<b>0</b>	<b>3,700</b>	<b>0</b>	<b>0.0</b>
101	312	53202	Photo & Repro Supplies	78	0	200	18	200	0	200	0	0.0
101	312	53209	Training Supplies/Materials	4,665	4,804	10,500	7,045	10,500	0	10,500	0	0.0
<b>101</b>	<b>312</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>4,743</b>	<b>4,804</b>	<b>10,700</b>	<b>7,063</b>	<b>10,700</b>	<b>0</b>	<b>10,700</b>	<b>0</b>	<b>0.0</b>
101	312	53303	Wearing App & Safety Supplies	4,312	576	5,500	4,183	5,500	0	5,000	(500)	-9.1
<b>101</b>	<b>312</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>4,312</b>	<b>576</b>	<b>5,500</b>	<b>4,183</b>	<b>5,500</b>	<b>0</b>	<b>5,000</b>	<b>(500)</b>	<b>-9.1</b>
101	312	53408	Misc Supplies Or Parts	0	1,500	1,500	785	1,500	158	1,500	0	0.0
<b>101</b>	<b>312</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>785</b>	<b>1,500</b>	<b>158</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101	312	54101	Furn Fix & Office Equipment	400	0	300	420	1,500	0	1,500	0	0.0
<b>101</b>	<b>312</b>	<b>541**</b>	<b>Equipment</b>	<b>400</b>	<b>0</b>	<b>300</b>	<b>420</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>312</b>		<b>Acct Group Total: MS&amp;E</b>	<b>93,211</b>	<b>95,446</b>	<b>136,000</b>	<b>111,359</b>	<b>151,300</b>	<b>61,017</b>	<b>150,800</b>	<b>(500)</b>	<b>-0.3</b>
101	312	55123	General Liability	14,749	32,362	10,497	40,653	10,759	5,379	11,028	269	2.5
101	312	55125	Workers Compensation Costs	332,688	332,486	329,139	479,331	342,601	171,300	358,224	15,623	4.6
<b>101</b>	<b>312</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>347,437</b>	<b>364,848</b>	<b>339,636</b>	<b>519,984</b>	<b>353,360</b>	<b>176,679</b>	<b>369,252</b>	<b>15,892</b>	<b>4.5</b>
<b>101</b>	<b>312</b>		<b>Acct Group Total: Internal Services</b>	<b>347,437</b>	<b>364,848</b>	<b>339,636</b>	<b>519,984</b>	<b>353,360</b>	<b>176,679</b>	<b>369,252</b>	<b>15,892</b>	<b>4.5</b>
<b>101</b>	<b>312</b>	<b>5****</b>	<b>Prevention - Division Total</b>	<b>1,015,215</b>	<b>1,512,962</b>	<b>1,647,017</b>	<b>1,800,284</b>	<b>1,872,670</b>	<b>1,136,859</b>	<b>2,030,513</b>	<b>157,843</b>	<b>8.4</b>
<b>101</b>	<b>31*</b>	<b>5****</b>	<b>Fire - General Fund Total</b>	<b>30,024,118</b>	<b>32,497,735</b>	<b>33,079,323</b>	<b>34,836,785</b>	<b>36,035,456</b>	<b>19,057,714</b>	<b>40,780,954</b>	<b>4,745,498</b>	<b>13.2</b>
<b>***</b>	<b>31*</b>	<b>5****</b>	<b>Fire - Department Total, All Funds</b>	<b>30,024,118</b>	<b>32,497,735</b>	<b>33,079,323</b>	<b>34,836,785</b>	<b>36,035,456</b>	<b>19,057,714</b>	<b>40,780,954</b>	<b>4,745,498</b>	<b>13.2</b>

# DEPARTMENT OF POLICE

The mission of the Police Department is to work in partnership with our fellow citizens, raise the level of public safety through law enforcement, and thereby reduce the fear and instance of crime. To achieve this, the Department will promote trust between the people and those responsible for their public safety, recognizing and communicating that it is everybody’s responsibility to protect and respect all individuals.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"> <li>• Continue to reduce crime and shooting incidents.</li> <li>• Continue to enhance public trust through police legitimacy and procedural justice.</li> <li>• Improve performance through organizational discipline, accountability, communication, and personnel training and development.</li> <li>• Maintain a heightened state of awareness and preparedness while working with partner law enforcement agencies.</li> <li>• Continue to build and strengthen relationships with the community we serve, while also leveraging partnerships with resource providers to help address unmet needs in our neighborhoods.</li> </ul>

## SUMMARY OF FUNDING FOR THE DEPARTMENT OF POLICE

<b>Total All Funds Police*</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	53,949,542	59,978,776	58,837,574	61,148,371	2,310,797	3.9%
Materials, Supplies, and Equipment	4,896,552	4,734,374	4,888,126	5,299,634	411,508	8.4%
Internal Services	8,178,444	8,803,678	6,330,861	6,585,793	254,932	4.0%
Debt Service	291,945	145,871	136,515	102,902	(33,613)	-24.6%
Total	67,316,483	73,662,699	70,193,076	73,136,700	2,943,624	4.2%
Staffing Levels	374.00	366.00	367.00	367.00	0.00	0.0%

<b>General Fund Police</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	50,116,823	55,830,846	55,885,443	57,436,547	1,551,104	2.8%
Materials, Supplies, and Equipment	3,951,765	3,808,117	4,888,126	5,299,634	411,508	8.4%
Internal Services	8,178,444	8,803,678	6,330,861	6,585,793	254,932	4.0%
Debt Service	291,945	145,871	136,515	102,902	(33,613)	-24.6%
Total	62,538,977	68,588,512	67,240,945	69,424,876	2,183,931	3.2%
Staffing Levels	366.00	358.00	361.00	361.00	0.00	0.0%

\* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to the inclusion of State Pension Contributions.

<b>State Pension Contribution Police</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	2,300,225	2,150,077	2,300,225	2,150,077	(150,148)	-6.5%
<b>Total</b>	<b>2,300,225</b>	<b>2,150,077</b>	<b>2,300,225</b>	<b>2,150,077</b>	<b>(150,148)</b>	<b>-6.5%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>SALLE / Other Grants Police</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	1,532,494	1,997,853	651,906	1,561,747	909,841	139.6%
Materials, Supplies, and Equipment	944,787	926,257	0	0	0	0.0%
<b>Total</b>	<b>2,477,281</b>	<b>2,924,110</b>	<b>651,906</b>	<b>1,561,747</b>	<b>909,841</b>	<b>139.6%</b>
<b>Staffing Levels</b>	<b>8.00</b>	<b>8.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.0%</b>

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

- Relative to the FY 2026 budget (and excluding the State Pension Contribution passthrough), total General Fund Police Department Personal Services costs increased by a net \$1.6 million, or 2.8%. General Fund FTEs remained unchanged at 361, net of two additions and two deletions. Total General Fund sworn officers remained level, at 299 (with the all-funds total unchanged at 305). Major staffing changes (all of which were part of the mid-year FY 2026 budget amendment) include:
  - Two additions, a Victim Services Specialist (increase of \$112,179) and a Communications and Marketing Coordinator (increase of \$151,109);
  - Two deletions, a Criminal Records Coordinator (savings of \$87,866) and an Administrative Clerk II (savings of \$86,282);
  - The Police Policy and Communication Director was retitled to Police Department Chief Administrative Officer, with no grade or salary change.
- Regular Salaries are budgeted to increase by a net \$474,857, exclusive of the position changes listed above. This includes the effects of an estimated 2.5% cost-of-living adjustment (COLA) and mandatory step increases, net of savings due to vacancies and retirements of higher-paid senior officers.
- Total Overtime costs are budgeted to increase by \$45,000, reflecting recent overtime usage trends.
- Excluding the State Pension Contribution passthrough, total Employee Benefits are budgeted to increase by a net \$1.7 million, or 10.2%. The largest element of this change is a \$1.0 million increase to hospitalization (based on increased City-wide medical costs). In addition, State Pension costs are projected to increase \$721,276, reflecting both a 13.6% increase to the State Police Pension rate, as well as an expanded salary base due to new hires and contractual salary increases.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
GENERAL FUND (CONTINUED)**

- The State Pension Contribution passthrough, which acts as an offset to City Pension contribution requirements, is budgeted to decrease by \$150,148, consistent with FY 2025 actuals and expected FY 2027 revenues.
- Attrition, which acts as an offset to budgeted Personal Services to account for vacancies, is budgeted to increase by nearly \$799,000, to a new total of nearly \$1.8 million; this better reflects actual vacancy levels (both sworn and civilian) experienced by the Department.
- Costs associated with the Axon body camera and taser contract are budgeted to grow to \$1.6 million, an increase of nearly \$1.1 million, or 86.1%, relative to FY 2026. (This is net of a \$1.3 million increase in Contracted Maintenance Services, where the combined body camera and taser contract is budgeted in FY 2027, minus a \$220,000 decrease to Uniforms and Related Equipment, where tasers were budgeted in FY 2026.) FY 2027 is year two of a five-year contract with Axon, with expected costs of \$1.6 million annually going forward.
- Total net Consultants costs are down \$686,605, or 59.8%, compared to FY 2026, largely due to three changes. First, Real-Time Crime Center camera operations will be brought in-house and will no longer be performed by consultants, for a savings of \$412,000. Second, FY 2027 is an off-year for the biennial promotional process, for a savings of \$275,000. Finally, \$150,000 previously budgeted for the implementation of Telestaff scheduling software has been eliminated, with scheduling functions now handled by the City's existing UKG software. These decreases were partially offset by a \$150,000 increase to expand the Crisis Assistance Response and Engagement (CARE) unit which pairs officers with mental health professionals to respond to incidents involving individuals experiencing a behavioral health crisis.
- Building or Land Rental includes an additional \$155,000 to rent office and training space at 400 N. Walnut Street. Previously, \$204,000 for this had been budgeted in Other Noncapitalized Equipment, for a net savings of \$49,000 relative to the FY 2026 budget.
- Other smaller changes include a \$27,725 increase in Computer Software – Capital for street mapping software, a \$23,699 (or 6.5%) increase in the Asset Management contract to support the Public Safety Building, and a net \$33,613 decrease in Debt Service, based on decreases to the existing debt service schedule net of new debt associated with the FY 2026 borrowing.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
SPECIAL FUNDS**

- Relative to the FY 2026 budget, total Special Fund Police Department Personal Services costs increased by \$909,841, reflecting steps, COLAs, and pension rate increases, along with a reallocation to better match historical actuals. Total Special Fund FTEs remained unchanged at six, all of which are sworn officers.

# **Police Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 320 - Police / 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
101 320 51101 Regular Salaries	2,438,231	2,690,888	2,742,894	2,779,430	2,662,060	1,726,139	2,794,270	132,210	5.0
101 320 51102 Temporary Salaries	0	0	75,000	21,193	50,000	16,930	50,000	0	0.0
101 320 51107 Sick Leave Bonus	300	0	0	0	0	0	0	0	0.0
101 320 51108 Overtime	152,042	116,718	168,200	143,874	150,000	101,573	150,000	0	0.0
101 320 51112 Comp Time Payouts - Police	56,651	64,336	50,000	64,330	50,000	103,769	50,000	0	0.0
101 320 51115 Court Overtime	0	0	0	295	0	0	0	0	0.0
101 320 51116 Special Events-Overtime	16,472	8,826	17,000	12,088	17,000	6,892	17,000	0	0.0
101 320 51117 Meal Allowance	10	345	1,000	0	1,000	10	1,000	0	0.0
101 320 51120 Clothing Allowance	6,250	6,322	7,800	5,590	7,800	2,500	7,800	0	0.0
101 320 51125 Health Cash Back	3,900	2,429	4,320	1,671	2,160	0	0	(2,160)	-100.0
<b>101 320 511** Salaries and Wages</b>	<b>2,673,856</b>	<b>2,889,864</b>	<b>3,066,214</b>	<b>3,028,471</b>	<b>2,940,020</b>	<b>1,957,813</b>	<b>3,070,070</b>	<b>130,050</b>	<b>4.4</b>
101 320 51501 Pension Contribution	554,509	283,184	21,574	72,960	20,743	12,966	23,381	2,638	12.7
101 320 51502 Social Security	15,526	18,268	18,268	18,306	22,378	10,516	26,384	4,006	17.9
101 320 51503 Medicare Tax	37,903	40,642	43,535	42,767	41,745	27,608	43,601	1,856	4.4
101 320 51504 Hospitalization	426,510	468,492	417,414	487,791	414,174	253,973	456,558	42,384	10.2
101 320 51505 Life Insurance	4,726	5,517	5,280	5,386	5,040	4,584	5,040	0	0.0
101 320 51507 State Pension Plan-Police/Fire	234,184	289,104	350,773	355,469	356,364	229,759	416,312	59,948	16.8
101 320 51508 Pension Healthcare	94,593	99,272	99,682	104,987	104,286	59,997	106,281	1,995	1.9
101 320 51509 State Pension Contribution Ps	2,240,063	2,300,225	2,240,063	2,150,077	2,300,225	0	2,150,077	(150,148)	-6.5
101 320 51514 State Pension Plan-Genbiweekly	10,509	12,961	13,270	12,686	13,269	6,547	18,221	4,952	37.3
<b>101 320 515** Employee Benefits</b>	<b>3,618,523</b>	<b>3,517,665</b>	<b>3,214,839</b>	<b>3,250,429</b>	<b>3,278,224</b>	<b>605,950</b>	<b>3,245,855</b>	<b>(32,369)</b>	<b>-1.0</b>
101 320 51902 Attrition	0	0	(68,377)	0	(70,510)	0	0	70,510	-100.0
<b>101 320 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(68,377)</b>	<b>0</b>	<b>(70,510)</b>	<b>0</b>	<b>0</b>	<b>70,510</b>	<b>-100.0</b>
<b>101 320 Acct Group Total: Personal Services</b>	<b>6,292,379</b>	<b>6,407,529</b>	<b>6,212,676</b>	<b>6,278,900</b>	<b>6,147,734</b>	<b>2,563,763</b>	<b>6,315,925</b>	<b>168,191</b>	<b>2.7</b>
101 320 52101 Printing	11,290	9,992	10,000	9,582	15,000	11,301	10,000	(5,000)	-33.3
101 320 52102 Advertising	10,663	7,888	10,000	9,303	10,000	65	10,000	0	0.0
<b>101 320 521** Printing and Advert.</b>	<b>21,953</b>	<b>17,880</b>	<b>20,000</b>	<b>18,885</b>	<b>25,000</b>	<b>11,366</b>	<b>20,000</b>	<b>(5,000)</b>	<b>-20.0</b>
101 320 52203 Postage-Direct Charge	638	470	1,440	321	1,440	(3)	1,440	0	0.0
101 320 52205 Heating Gas - Natural &Propane	4,013	7,940	6,500	5,775	6,500	4,949	6,500	0	0.0
<b>101 320 522** Communications and Util.</b>	<b>4,651</b>	<b>8,410</b>	<b>7,940</b>	<b>6,096</b>	<b>7,940</b>	<b>4,946</b>	<b>7,940</b>	<b>0</b>	<b>0.0</b>
101 320 52302 Travel And Substinance	9,211	17,763	10,000	9,783	10,000	5,285	10,000	0	0.0
<b>101 320 523** Transportation</b>	<b>9,211</b>	<b>17,763</b>	<b>10,000</b>	<b>9,783</b>	<b>10,000</b>	<b>5,285</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
101 320 52503 Building Or Land Rental	18,633	468	18,000	20,654	18,000	120,365	170,000	152,000	844.4
<b>101 320 525** Rentals</b>	<b>18,633</b>	<b>468</b>	<b>18,000</b>	<b>20,654</b>	<b>18,000</b>	<b>120,365</b>	<b>170,000</b>	<b>152,000</b>	<b>844.4</b>
101 320 52602 Repairs To Equipment	9,995	6,949	7,000	5,646	7,000	5,284	7,000	0	0.0
<b>101 320 526** Contracted Maintenance</b>	<b>9,995</b>	<b>6,949</b>	<b>7,000</b>	<b>5,646</b>	<b>7,000</b>	<b>5,284</b>	<b>7,000</b>	<b>0</b>	<b>0.0</b>
101 320 52701 Consultants	11,488	280,627	95,000	39,730	520,000	202,846	95,000	(425,000)	-81.7
<b>101 320 527** Professional Fees</b>	<b>11,488</b>	<b>280,627</b>	<b>95,000</b>	<b>39,730</b>	<b>520,000</b>	<b>202,846</b>	<b>95,000</b>	<b>(425,000)</b>	<b>-81.7</b>
101 320 52901 Subscriptions/Books	47,984	62,716	62,609	51,880	60,459	35,739	63,342	2,883	4.8
101 320 52902 Registrations Fees	6,729	13,611	10,500	40,849	10,500	8,909	10,500	0	0.0
<b>101 320 529** Memberships and Reg.</b>	<b>54,713</b>	<b>76,327</b>	<b>73,109</b>	<b>92,729</b>	<b>70,959</b>	<b>44,648</b>	<b>73,842</b>	<b>2,883</b>	<b>4.1</b>
101 320 53108 Miscellaneous Charges-N.O.C	15,000	15,000	20,000	20,000	20,000	20,000	20,000	0	0.0
<b>101 320 531** Miscellaneous Services</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>
101 320 53208 Emergency Supplies	27,733	22,888	27,000	26,950	27,000	14,486	27,000	0	0.0
<b>101 320 532** Office and Gen. Supplies</b>	<b>27,733</b>	<b>22,888</b>	<b>27,000</b>	<b>26,950</b>	<b>27,000</b>	<b>14,486</b>	<b>27,000</b>	<b>0</b>	<b>0.0</b>
101 320 53301 Uniforms & Related Equipment	237,441	239,422	245,110	240,529	245,110	246,532	25,000	(220,110)	-89.8
<b>101 320 533** Wearing Apparel and Safety</b>	<b>237,441</b>	<b>239,422</b>	<b>245,110</b>	<b>240,529</b>	<b>245,110</b>	<b>246,532</b>	<b>25,000</b>	<b>(220,110)</b>	<b>-89.8</b>
101 320 53403 Food	1,404	9,347	10,000	8,528	10,000	3,627	10,000	0	0.0
101 320 53406 Ammunition	143,065	113,623	188,000	167,406	195,580	(5,888)	190,000	(5,580)	-2.9
101 320 53407 Trophies/Awards/Gifts	0	1,391	1,400	1,671	1,400	0	1,700	300	21.4
101 320 53408 Misc Supplies Or Parts	7,192	2,487	2,500	2,141	2,500	437	2,500	0	0.0
<b>101 320 534** Misc. Mat., Supp., and Parts</b>	<b>151,661</b>	<b>126,848</b>	<b>201,900</b>	<b>179,746</b>	<b>209,480</b>	<b>(1,824)</b>	<b>204,200</b>	<b>(5,280)</b>	<b>-2.5</b>
101 320 54101 Furn Fix & Office Equipment	8,000	2,064	3,000	111,466	0	1,500	0	0	0.0
101 320 54102 Other Noncapitalized Equipment	8,900	0	0	0	0	0	1,000	1,000	100.0
<b>101 320 541** Equipment</b>	<b>16,900</b>	<b>2,064</b>	<b>3,000</b>	<b>111,466</b>	<b>0</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>100.0</b>
<b>101 320 Acct Group Total: MS&amp;E</b>	<b>579,379</b>	<b>814,646</b>	<b>728,059</b>	<b>772,214</b>	<b>1,160,489</b>	<b>675,434</b>	<b>660,982</b>	<b>(499,507)</b>	<b>-43.0</b>
101 320 55108 Motor Vehicle Costs	509,742	454,216	505,262	493,103	525,472	213,716	546,491	21,019	4.0
101 320 55123 General Liability	125,998	1,776,454	89,671	347,278	91,913	45,957	94,211	2,298	2.5
101 320 55125 Workers Compensation Costs	96,204	96,555	95,583	139,199	99,492	49,746	104,029	4,537	4.6
<b>101 320 551** Int. Serv. Chargebck.</b>	<b>731,944</b>	<b>2,327,225</b>	<b>690,516</b>	<b>979,580</b>	<b>716,877</b>	<b>309,419</b>	<b>744,731</b>	<b>27,854</b>	<b>3.9</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

*Included:* Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div \*\*\*; Account 5\*; Project \*  
*Excluded:* Fund 000; Dept/Div Default; Account Default

**Fund 101 - General Fund    Dept. 320 - Police / 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
<b>101</b>	<b>320</b>		<b>Acct Group Total: Internal Services</b>	<b>731,944</b>	<b>2,327,225</b>	<b>690,516</b>	<b>979,580</b>	<b>716,877</b>	<b>309,419</b>	<b>744,731</b>	<b>27,854</b>	<b>3.9</b>
101	320	55601	Bond - Principal Payments	126,396	199,400	59,142	59,142	53,567	11,570	16,804	(36,763)	-68.6
101	320	55602	Bond - Interest Payments	49,304	45,974	40,131	40,131	37,328	18,809	52,939	15,611	41.8
<b>101</b>	<b>320</b>	<b>556**</b>	<b>Debt Service</b>	<b>175,700</b>	<b>245,374</b>	<b>99,273</b>	<b>99,273</b>	<b>90,895</b>	<b>30,379</b>	<b>69,743</b>	<b>(21,152)</b>	<b>-23.3</b>
<b>101</b>	<b>320</b>		<b>Acct Group Total: Debt Service</b>	<b>175,700</b>	<b>245,374</b>	<b>99,273</b>	<b>99,273</b>	<b>90,895</b>	<b>30,379</b>	<b>69,743</b>	<b>(21,152)</b>	<b>-23.3</b>
<b>101</b>	<b>320</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>7,779,402</b>	<b>9,794,774</b>	<b>7,730,524</b>	<b>8,129,967</b>	<b>8,115,995</b>	<b>3,578,995</b>	<b>7,791,381</b>	<b>(324,614)</b>	<b>-4.0</b>

**Fund 101 - General Fund Dept. 321 - Police / Patrol**

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
101 321 51101 Regular Salaries	14,099,528	13,433,643	16,045,417	15,601,230	16,441,184	10,272,590	17,820,931	1,379,747	8.4
101 321 51102 Temporary Salaries	4,185	0	0	0	0	0	0	0	0.0
101 321 51103 Acting Out Of Classification	3,587	3,624	2,500	2,667	2,500	1,709	2,500	0	0.0
101 321 51104 Leave Of Absence	0	0	0	0	0	2,565	0	0	0.0
101 321 51105 Shift Differential	0	373	0	3	0	0	0	0	0.0
101 321 51106 Shooting Days	11,236	7,736	13,100	7,886	13,100	8,771	13,100	0	0.0
101 321 51107 Sick Leave Bonus	200	0	0	300	0	200	0	0	0.0
101 321 51108 Overtime	744,821	1,105,464	829,000	793,737	829,000	756,198	829,000	0	0.0
101 321 51112 Comp Time Payouts - Police	231,232	174,253	236,000	179,194	236,000	194,218	236,000	0	0.0
101 321 51114 Civilian Holiday-Overtime	0	295	0	0	0	0	0	0	0.0
101 321 51115 Court Overtime	16,472	13,165	17,200	12,336	17,200	6,795	15,800	(1,400)	-8.1
101 321 51116 Special Events-Overtime	22,836	41,864	23,600	47,238	23,600	28,188	23,600	0	0.0
101 321 51117 Meal Allowance	3,360	2,236	10,000	4,440	10,000	4,249	10,000	0	0.0
101 321 51120 Clothing Allowance	31,688	21,521	26,800	24,377	26,800	12,546	26,800	0	0.0
101 321 51125 Health Cash Back	4,800	3,129	4,800	3,357	2,400	1,914	4,800	2,400	100.0
<b>101 321 511** Salaries and Wages</b>	<b>15,173,945</b>	<b>14,807,303</b>	<b>17,208,417</b>	<b>16,676,765</b>	<b>17,601,784</b>	<b>11,289,943</b>	<b>18,982,531</b>	<b>1,380,747</b>	<b>7.8</b>
101 321 51501 Pension Contribution	3,452,436	2,092,117	2,277,792	2,243,218	1,559,938	981,666	1,924,231	364,293	23.4
101 321 51502 Social Security	2,945	16,341	2,825	10,095	2,869	2,868	3,036	167	5.8
101 321 51503 Medicare Tax	245,887	244,382	241,276	269,049	245,583	181,139	264,749	19,166	7.8
101 321 51504 Hospitalization	2,797,220	2,517,041	2,519,399	3,311,604	3,200,264	1,986,263	4,035,284	835,020	26.1
101 321 51505 Life Insurance	37,455	36,736	37,440	37,511	39,840	36,335	42,960	3,120	7.8
101 321 51507 State Pension Plan-Police/Fire	1,464,659	1,567,998	2,113,373	2,042,642	2,373,409	1,460,563	2,929,370	555,961	23.4
101 321 51508 Pension Healthcare	752,444	762,589	706,836	744,453	824,356	488,959	905,919	81,563	9.9
101 321 51514 State Pension Plan-Genbiweekly	61	207	0	514	0	366	0	0	0.0
<b>101 321 515** Employee Benefits</b>	<b>8,753,107</b>	<b>7,237,411</b>	<b>7,898,941</b>	<b>8,659,086</b>	<b>8,246,259</b>	<b>5,138,159</b>	<b>10,105,549</b>	<b>1,859,290</b>	<b>22.5</b>
101 321 51901 Personal Services Adjustment	0	450	0	0	0	0	0	0	0.0
101 321 51902 Attrition	0	0	(620,210)	0	(639,561)	0	(406,442)	233,119	-36.4
<b>101 321 519** Personal Services Adjst.</b>	<b>0</b>	<b>450</b>	<b>(620,210)</b>	<b>0</b>	<b>(639,561)</b>	<b>0</b>	<b>(406,442)</b>	<b>233,119</b>	<b>-36.4</b>
<b>101 321 Acct Group Total: Personal Services</b>	<b>23,927,052</b>	<b>22,045,164</b>	<b>24,487,148</b>	<b>25,335,851</b>	<b>25,208,482</b>	<b>16,428,102</b>	<b>28,681,638</b>	<b>3,473,156</b>	<b>13.8</b>
101 321 53403 Food	3,094	2,063	3,000	1,362	3,000	320	3,000	0	0.0
<b>101 321 534** Misc. Mat., Supp., and Parts</b>	<b>3,094</b>	<b>2,063</b>	<b>3,000</b>	<b>1,362</b>	<b>3,000</b>	<b>320</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
<b>101 321 Acct Group Total: MS&amp;E</b>	<b>3,094</b>	<b>2,063</b>	<b>3,000</b>	<b>1,362</b>	<b>3,000</b>	<b>320</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 321 55108 Motor Vehicle Costs	1,497,310	1,531,377	1,982,964	1,826,251	2,062,283	633,884	2,144,774	82,491	4.0
101 321 55123 General Liability	362,040	794,357	257,659	1,015,787	264,100	132,050	270,703	6,603	2.5
101 321 55125 Workers Compensation Costs	989,727	993,341	983,342	1,450,591	1,023,561	511,781	1,070,235	46,674	4.6
<b>101 321 551** Int. Serv. Chargeback.</b>	<b>2,849,077</b>	<b>3,319,075</b>	<b>3,223,965</b>	<b>4,292,629</b>	<b>3,349,944</b>	<b>1,277,715</b>	<b>3,485,712</b>	<b>135,768</b>	<b>4.1</b>
<b>101 321 Acct Group Total: Internal Services</b>	<b>2,849,077</b>	<b>3,319,075</b>	<b>3,223,965</b>	<b>4,292,629</b>	<b>3,349,944</b>	<b>1,277,715</b>	<b>3,485,712</b>	<b>135,768</b>	<b>4.1</b>
101 321 55601 Bond - Principal Payments	97,324	32,167	33,518	33,518	34,190	6,840	23,838	(10,352)	-30.3
101 321 55602 Bond - Interest Payments	17,448	14,404	13,080	13,080	11,430	5,800	9,321	(2,109)	-18.5
<b>101 321 556** Debt Service</b>	<b>114,772</b>	<b>46,571</b>	<b>46,598</b>	<b>46,598</b>	<b>45,620</b>	<b>12,640</b>	<b>33,159</b>	<b>(12,461)</b>	<b>-27.3</b>
<b>101 321 Acct Group Total: Debt Service</b>	<b>114,772</b>	<b>46,571</b>	<b>46,598</b>	<b>46,598</b>	<b>45,620</b>	<b>12,640</b>	<b>33,159</b>	<b>(12,461)</b>	<b>-27.3</b>
<b>101 321 5**** Patrol - Division Total</b>	<b>26,893,995</b>	<b>25,412,873</b>	<b>27,760,711</b>	<b>29,676,440</b>	<b>28,607,046</b>	<b>17,718,777</b>	<b>32,203,509</b>	<b>3,596,463</b>	<b>12.6</b>

**Fund 101 - General Fund Dept. 322 - Police / Special Operations**

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
101 322 51101 Regular Salaries	2,551,435	3,147,918	3,780,317	3,581,704	3,579,788	1,816,282	3,423,424	(156,364)	-4.4
101 322 51102 Temporary Salaries	403,710	399,068	447,000	413,781	425,000	239,432	425,000	0	0.0
101 322 51103 Acting Out Of Classification	0	219	0	35	0	0	0	0	0.0
101 322 51106 Shooting Days	1,925	1,844	1,600	393	1,600	1,025	1,600	0	0.0
101 322 51108 Overtime	221,056	289,503	244,700	265,309	244,700	160,703	324,700	80,000	32.7
101 322 51112 Comp Time Payouts - Police	106,509	127,764	131,000	151,208	131,000	125,051	131,000	0	0.0
101 322 51115 Court Overtime	1,069	1,225	1,100	832	1,100	1,771	2,500	1,400	127.3
101 322 51116 Special Events-Overtime	413,105	390,776	488,400	459,420	450,000	262,074	450,000	0	0.0
101 322 51117 Meal Allowance	68	38	2,000	115	2,000	110	2,000	0	0.0
101 322 51120 Clothing Allowance	3,680	1,972	3,500	1,909	3,500	968	3,500	0	0.0
101 322 51125 Health Cash Back	100	2,300	2,160	0	0	0	0	0	0.0
<b>101 322 511** Salaries and Wages</b>	<b>3,702,657</b>	<b>4,362,627</b>	<b>5,101,777</b>	<b>4,874,706</b>	<b>4,838,688</b>	<b>2,607,416</b>	<b>4,763,724</b>	<b>(74,964)</b>	<b>-1.5</b>
101 322 51501 Pension Contribution	274,913	19,274	0	50,675	0	25,514	0	0	0.0
101 322 51502 Social Security	25,813	27,053	27,714	27,216	26,350	15,393	26,350	0	0.0
101 322 51503 Medicare Tax	52,395	61,502	72,491	69,121	68,572	36,946	67,506	(1,066)	-1.6
101 322 51504 Hospitalization	585,641	692,634	642,634	786,468	703,619	368,315	775,402	71,783	10.2
101 322 51505 Life Insurance	6,355	8,922	8,160	8,923	7,920	7,032	7,440	(480)	-6.1
101 322 51507 State Pension Plan-Police/Fire	284,934	400,350	528,098	498,564	544,128	272,402	590,880	46,752	8.6
101 322 51508 Pension Healthcare	98,893	108,297	154,054	162,253	163,878	77,918	156,891	(6,987)	-4.3
101 322 51514 State Pension Plan-Genbiweekly	8,792	12,086	0	12,090	0	6,939	0	0	0.0
<b>101 322 515** Employee Benefits</b>	<b>1,337,736</b>	<b>1,330,118</b>	<b>1,433,151</b>	<b>1,615,310</b>	<b>1,514,467</b>	<b>810,459</b>	<b>1,624,469</b>	<b>110,002</b>	<b>7.3</b>
101 322 51902 Attrition	0	0	(68,377)	0	(70,510)	0	(181,736)	(111,226)	157.7
<b>101 322 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(68,377)</b>	<b>0</b>	<b>(70,510)</b>	<b>0</b>	<b>(181,736)</b>	<b>(111,226)</b>	<b>157.7</b>
<b>101 322 Acct Group Total: Personal Services</b>	<b>5,040,393</b>	<b>5,692,745</b>	<b>6,466,551</b>	<b>6,490,016</b>	<b>6,282,645</b>	<b>3,417,875</b>	<b>6,206,457</b>	<b>(76,188)</b>	<b>-1.2</b>
101 322 52101 Printing	35	1,992	2,000	2,000	2,000	0	2,600	600	30.0
<b>101 322 521** Printing and Advert.</b>	<b>35</b>	<b>1,992</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>2,600</b>	<b>600</b>	<b>30.0</b>
101 322 52501 Equipment Rental	0	0	416	0	416	413	0	(416)	-100.0
<b>101 322 525** Rentals</b>	<b>0</b>	<b>0</b>	<b>416</b>	<b>0</b>	<b>416</b>	<b>413</b>	<b>0</b>	<b>(416)</b>	<b>-100.0</b>
101 322 52602 Repairs To Equipment	3,602	6,245	44,000	21,165	25,000	1,924	25,000	0	0.0
<b>101 322 526** Contracted Maintenance</b>	<b>3,602</b>	<b>6,245</b>	<b>44,000</b>	<b>21,165</b>	<b>25,000</b>	<b>1,924</b>	<b>25,000</b>	<b>0</b>	<b>0.0</b>
101 322 52705 Medical	29,896	29,024	30,000	20,778	30,000	390	25,000	(5,000)	-16.7
<b>101 322 527** Professional Fees</b>	<b>29,896</b>	<b>29,024</b>	<b>30,000</b>	<b>20,778</b>	<b>30,000</b>	<b>390</b>	<b>25,000</b>	<b>(5,000)</b>	<b>-16.7</b>
101 322 52801 Laboratory Fees	12,010	9,779	18,000	9,128	18,000	6,559	10,000	(8,000)	-44.4
<b>101 322 528** Other Fees</b>	<b>12,010</b>	<b>9,779</b>	<b>18,000</b>	<b>9,128</b>	<b>18,000</b>	<b>6,559</b>	<b>10,000</b>	<b>(8,000)</b>	<b>-44.4</b>
101 322 52901 Subscriptions/Books	1,250	1,729	9,600	11,947	19,900	8,900	21,900	2,000	10.1
<b>101 322 529** Memberships and Reg.</b>	<b>1,250</b>	<b>1,729</b>	<b>9,600</b>	<b>11,947</b>	<b>19,900</b>	<b>8,900</b>	<b>21,900</b>	<b>2,000</b>	<b>10.1</b>
101 322 53108 Miscellaneous Charges-N.O.C	26,715	21,783	24,000	10,827	24,000	16,624	18,000	(6,000)	-25.0
<b>101 322 531** Miscellaneous Services</b>	<b>26,715</b>	<b>21,783</b>	<b>24,000</b>	<b>10,827</b>	<b>24,000</b>	<b>16,624</b>	<b>18,000</b>	<b>(6,000)</b>	<b>-25.0</b>
101 322 53301 Uniforms & Related Equipment	70,635	66,365	19,500	37,041	19,500	3,168	19,500	0	0.0
101 322 53303 Wearing App & Safety Supplies	1,099	1,830	4,500	2,312	4,500	1,825	4,500	0	0.0
<b>101 322 533** Wearing Apparel and Safety</b>	<b>71,734</b>	<b>68,195</b>	<b>24,000</b>	<b>39,353</b>	<b>24,000</b>	<b>4,993</b>	<b>24,000</b>	<b>0</b>	<b>0.0</b>
101 322 53401 Access & Parts For Equipment	1,322	2,937	10,400	5,128	10,400	2,106	7,500	(2,900)	-27.9
101 322 53403 Food	7,111	10,377	14,000	7,862	14,000	6,497	10,000	(4,000)	-28.6
101 322 53408 Misc Supplies Or Parts	1,689	3,719	13,500	11,949	13,000	3,380	15,500	2,500	19.2
101 322 53409 Small Tools	0	1,345	4,000	3,326	5,000	4,974	5,000	0	0.0
<b>101 322 534** Misc. Mat., Supp., and Parts</b>	<b>10,122</b>	<b>18,378</b>	<b>41,900</b>	<b>28,265</b>	<b>42,400</b>	<b>16,957</b>	<b>38,000</b>	<b>(4,400)</b>	<b>-10.4</b>
101 322 54101 Furn Fix & Office Equipment	0	4,732	0	0	0	2,777	0	0	0.0
101 322 54102 Other Noncapitalized Equipment	25,611	109,517	61,500	63,637	215,500	36,367	11,500	(204,000)	-94.7
<b>101 322 541** Equipment</b>	<b>25,611</b>	<b>114,249</b>	<b>61,500</b>	<b>63,637</b>	<b>215,500</b>	<b>39,144</b>	<b>11,500</b>	<b>(204,000)</b>	<b>-94.7</b>
101 322 54281 Computer Software - Capital	0	0	0	0	0	0	25,725	25,725	100.0
<b>101 322 542** Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,725</b>	<b>25,725</b>	<b>100.0</b>
<b>101 322 Acct Group Total: MS&amp;E</b>	<b>180,975</b>	<b>271,374</b>	<b>255,416</b>	<b>207,100</b>	<b>401,216</b>	<b>95,904</b>	<b>201,725</b>	<b>(199,491)</b>	<b>-49.7</b>
101 322 55108 Motor Vehicle Costs	214,790	198,238	237,765	253,492	247,276	118,772	257,167	9,891	4.0
101 322 55123 General Liability	183,080	401,696	130,295	504,607	133,552	66,776	136,891	3,339	2.5
101 322 55125 Workers Compensation Costs	82,147	82,446	81,616	118,859	84,954	42,477	88,828	3,874	4.6
<b>101 322 551** Int. Serv. Chargebck.</b>	<b>480,017</b>	<b>682,380</b>	<b>449,676</b>	<b>876,958</b>	<b>465,782</b>	<b>228,025</b>	<b>482,886</b>	<b>17,104</b>	<b>3.7</b>
<b>101 322 Acct Group Total: Internal Services</b>	<b>480,017</b>	<b>682,380</b>	<b>449,676</b>	<b>876,958</b>	<b>465,782</b>	<b>228,025</b>	<b>482,886</b>	<b>17,104</b>	<b>3.7</b>
<b>101 322 5**** Special Operations - Division Total</b>	<b>5,701,385</b>	<b>6,646,499</b>	<b>7,171,643</b>	<b>7,574,074</b>	<b>7,149,643</b>	<b>3,741,804</b>	<b>6,891,068</b>	<b>(258,575)</b>	<b>-3.6</b>

**Fund 101 - General Fund Dept. 323 - Police / Real-Time Crime Center**

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	323	51101	Regular Salaries	1,093,623	934,305	1,047,740	1,037,007	1,113,163	508,517	798,770	(314,393)	-28.2
101	323	51108	Overtime	14,453	26,609	16,000	13,931	125,000	104,401	125,000	0	0.0
101	323	51112	Comp Time Payouts - Police	0	3,459	0	0	0	0	0	0	0.0
101	323	51117	Meal Allowance	0	5	0	99	0	56	0	0	0.0
101	323	51120	Clothing Allowance	1,800	13,445	0	10,564	0	11,337	11,500	11,500	100.0
101	323	51125	Health Cash Back	0	1,500	2,400	100	0	0	0	0	0.0
<b>101</b>	<b>323</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>1,109,876</b>	<b>979,323</b>	<b>1,066,140</b>	<b>1,061,701</b>	<b>1,238,163</b>	<b>624,311</b>	<b>935,270</b>	<b>(302,893)</b>	<b>-24.5</b>
101	323	51501	Pension Contribution	23,083	1,369	0	0	0	0	0	0	0.0
101	323	51502	Social Security	11,245	8,590	9,372	9,123	14,080	6,521	15,447	1,367	9.7
101	323	51503	Medicare Tax	15,515	13,758	15,074	14,930	17,459	8,826	13,239	(4,220)	-24.2
101	323	51504	Hospitalization	264,923	183,413	171,319	211,269	224,681	99,792	165,558	(59,123)	-26.3
101	323	51505	Life Insurance	2,886	2,533	2,400	2,370	2,640	1,790	1,920	(720)	-27.3
101	323	51507	State Pension Plan-Police/Fire	100,450	100,617	125,515	121,082	133,758	60,743	94,405	(39,353)	-29.4
101	323	51508	Pension Healthcare	55,896	58,661	45,310	47,721	54,626	23,755	40,488	(14,138)	-25.9
101	323	51514	State Pension Plan-Genbiweekly	6,550	7,168	8,679	8,496	12,778	5,840	15,185	2,407	18.8
<b>101</b>	<b>323</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>480,548</b>	<b>376,109</b>	<b>377,669</b>	<b>414,991</b>	<b>460,022</b>	<b>207,267</b>	<b>346,242</b>	<b>(113,780)</b>	<b>-24.7</b>
101	323	51902	Attrition	0	0	0	0	0	0	(9,821)	(9,821)	-100.0
<b>101</b>	<b>323</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,821)</b>	<b>(9,821)</b>	<b>-100.0</b>
<b>101</b>	<b>323</b>		<b>Acct Group Total: Personal Services</b>	<b>1,590,424</b>	<b>1,355,432</b>	<b>1,443,809</b>	<b>1,476,692</b>	<b>1,698,185</b>	<b>831,578</b>	<b>1,271,691</b>	<b>(426,494)</b>	<b>-25.1</b>
101	323	52204	Electricity	16,482	19,853	25,000	19,274	25,000	0	25,313	313	1.3
<b>101</b>	<b>323</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>16,482</b>	<b>19,853</b>	<b>25,000</b>	<b>19,274</b>	<b>25,000</b>	<b>0</b>	<b>25,313</b>	<b>313</b>	<b>1.3</b>
101	323	52602	Repairs To Equipment	8,720	9,656	13,500	7,269	13,500	1,333	10,000	(3,500)	-25.9
<b>101</b>	<b>323</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>8,720</b>	<b>9,656</b>	<b>13,500</b>	<b>7,269</b>	<b>13,500</b>	<b>1,333</b>	<b>10,000</b>	<b>(3,500)</b>	<b>-25.9</b>
101	323	52701	Consultants	354,990	374,564	393,250	374,564	412,105	412,103	0	(412,105)	-100.0
<b>101</b>	<b>323</b>	<b>527**</b>	<b>Professional Fees</b>	<b>354,990</b>	<b>374,564</b>	<b>393,250</b>	<b>374,564</b>	<b>412,105</b>	<b>412,103</b>	<b>0</b>	<b>(412,105)</b>	<b>-100.0</b>
101	323	53109	Contracted Maint.Svcs	1,205,108	1,180,774	1,203,902	1,197,101	1,356,025	1,207,241	2,667,134	1,311,109	96.7
<b>101</b>	<b>323</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>1,205,108</b>	<b>1,180,774</b>	<b>1,203,902</b>	<b>1,197,101</b>	<b>1,356,025</b>	<b>1,207,241</b>	<b>2,667,134</b>	<b>1,311,109</b>	<b>96.7</b>
101	323	53408	Misc Supplies Or Parts	11,142	15,106	20,000	12,692	10,000	2,854	10,000	0	0.0
<b>101</b>	<b>323</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>11,142</b>	<b>15,106</b>	<b>20,000</b>	<b>12,692</b>	<b>10,000</b>	<b>2,854</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
101	323	54101	Furn Fix & Office Equipment	36,305	6,267	3,000	2,970	0	0	0	0	0.0
101	323	54102	Other Noncapitalized Equipment	0	20,437	20,000	23,070	20,000	3,325	20,000	0	0.0
<b>101</b>	<b>323</b>	<b>541**</b>	<b>Equipment</b>	<b>36,305</b>	<b>26,704</b>	<b>23,000</b>	<b>26,040</b>	<b>20,000</b>	<b>3,325</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>
101	323	54281	Computer Software - Capital	0	279	13,125	13,125	14,940	13,653	25,760	10,820	72.4
<b>101</b>	<b>323</b>	<b>542**</b>	<b>Fixed Assets</b>	<b>0</b>	<b>279</b>	<b>13,125</b>	<b>13,125</b>	<b>14,940</b>	<b>13,653</b>	<b>25,760</b>	<b>10,820</b>	<b>72.4</b>
<b>101</b>	<b>323</b>		<b>Acct Group Total: MS&amp;E</b>	<b>1,632,747</b>	<b>1,626,936</b>	<b>1,691,777</b>	<b>1,650,065</b>	<b>1,851,570</b>	<b>1,640,509</b>	<b>2,758,207</b>	<b>906,637</b>	<b>49.0</b>
<b>101</b>	<b>323</b>	<b>5****</b>	<b>Real-Time Crime Center - Division Total</b>	<b>3,223,171</b>	<b>2,982,368</b>	<b>3,135,586</b>	<b>3,126,757</b>	<b>3,549,755</b>	<b>2,472,087</b>	<b>4,029,898</b>	<b>480,143</b>	<b>13.5</b>

**Fund 101 - General Fund Dept. 324 - Police / Support Services**

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
101 324 51101 Regular Salaries	649,819	762,772	939,504	890,831	949,593	544,000	993,021	43,428	4.6
101 324 51105 Shift Differential	0	0	250	0	250	0	250	0	0.0
101 324 51107 Sick Leave Bonus	800	350	1,000	250	1,000	650	1,000	0	0.0
101 324 51108 Overtime	6,483	14,246	7,200	2,907	7,200	2,611	7,200	0	0.0
101 324 51112 Comp Time Payouts - Police	0	8,775	0	0	0	5,073	0	0	0.0
101 324 51117 Meal Allowance	0	0	500	20	500	10	500	0	0.0
101 324 51120 Clothing Allowance	4,440	3,304	4,000	3,812	4,000	1,850	4,000	0	0.0
<b>101 324 511** Salaries and Wages</b>	<b>661,542</b>	<b>789,447</b>	<b>952,454</b>	<b>897,820</b>	<b>962,543</b>	<b>554,194</b>	<b>1,005,971</b>	<b>43,428</b>	<b>4.5</b>
101 324 51501 Pension Contribution	63,602	58,196	64,415	67,201	60,812	37,984	68,424	7,612	12.5
101 324 51502 Social Security	20,772	23,756	28,675	27,100	29,485	16,340	31,557	2,072	7.0
101 324 51503 Medicare Tax	9,249	11,030	13,263	12,441	13,350	7,655	14,028	678	5.1
101 324 51504 Hospitalization	175,585	190,088	244,722	261,946	272,908	144,767	276,348	3,440	1.3
101 324 51505 Life Insurance	2,344	2,606	3,360	3,345	3,360	2,550	3,360	0	0.0
101 324 51507 State Pension Plan-Police/Fire	34,650	47,993	63,685	60,542	68,194	40,693	79,956	11,762	17.2
101 324 51508 Pension Healthcare	51,596	54,148	63,434	66,810	69,524	37,524	70,854	1,330	1.9
101 324 51514 State Pension Plan-Genbiweekly	8,382	8,378	15,532	13,918	15,335	7,580	17,817	2,482	16.2
<b>101 324 515** Employee Benefits</b>	<b>366,180</b>	<b>396,195</b>	<b>497,086</b>	<b>513,303</b>	<b>532,968</b>	<b>295,093</b>	<b>562,344</b>	<b>29,376</b>	<b>5.5</b>
101 324 51902 Attrition	0	0	(21,685)	0	(22,362)	0	(44,537)	(22,175)	99.2
<b>101 324 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(21,685)</b>	<b>0</b>	<b>(22,362)</b>	<b>0</b>	<b>(44,537)</b>	<b>(22,175)</b>	<b>99.2</b>
<b>101 324 Acct Group Total: Personal Services</b>	<b>1,027,722</b>	<b>1,185,642</b>	<b>1,427,855</b>	<b>1,411,123</b>	<b>1,473,149</b>	<b>849,287</b>	<b>1,523,778</b>	<b>50,629</b>	<b>3.4</b>
101 324 52101 Printing	4,317	2,812	7,000	5,646	7,750	702	7,750	0	0.0
<b>101 324 521** Printing and Advert.</b>	<b>4,317</b>	<b>2,812</b>	<b>7,000</b>	<b>5,646</b>	<b>7,750</b>	<b>702</b>	<b>7,750</b>	<b>0</b>	<b>0.0</b>
101 324 52601 Repairs - Miscellaneous	3,039	6,908	8,000	4,552	8,000	5,128	8,000	0	0.0
101 324 52602 Repairs To Equipment	0	139	500	449	500	0	500	0	0.0
101 324 52604 Rep To Mech Office Equipment	0	0	292	0	292	0	0	(292)	-100.0
<b>101 324 526** Contracted Maintenance</b>	<b>3,039</b>	<b>7,047</b>	<b>8,792</b>	<b>5,001</b>	<b>8,792</b>	<b>5,128</b>	<b>8,500</b>	<b>(292)</b>	<b>-3.3</b>
101 324 53101 Laundry And Towel Service	20,676	19,689	31,700	18,624	25,000	10,687	25,000	0	0.0
101 324 53108 Miscellaneous Charges-N.O.C	17,863	13,893	24,000	16,354	20,000	440	20,000	0	0.0
101 324 53109 Contracted Maint.Svcs	12,419	6,310	11,000	9,151	13,433	11,610	13,675	242	1.8
<b>101 324 531** Miscellaneous Services</b>	<b>50,958</b>	<b>39,892</b>	<b>66,700</b>	<b>44,129</b>	<b>58,433</b>	<b>22,737</b>	<b>58,675</b>	<b>242</b>	<b>0.4</b>
101 324 53201 Stationery And Supplies	33,502	30,811	47,000	23,835	35,000	21,477	35,000	0	0.0
<b>101 324 532** Office and Gen. Supplies</b>	<b>33,502</b>	<b>30,811</b>	<b>47,000</b>	<b>23,835</b>	<b>35,000</b>	<b>21,477</b>	<b>35,000</b>	<b>0</b>	<b>0.0</b>
101 324 53301 Uniforms & Related Equipment	131,309	222,462	200,000	200,700	200,000	78,818	225,000	25,000	12.5
101 324 53303 Wearing App & Safety Supplies	0	5,062	10,000	6,256	10,000	1,720	10,000	0	0.0
<b>101 324 533** Wearing Apparel and Safety</b>	<b>131,309</b>	<b>227,524</b>	<b>210,000</b>	<b>206,956</b>	<b>210,000</b>	<b>80,538</b>	<b>235,000</b>	<b>25,000</b>	<b>11.9</b>
101 324 53408 Misc Supplies Or Parts	3,297	6,377	10,000	9,531	10,000	5,340	10,000	0	0.0
<b>101 324 534** Misc. Mat., Supp., and Parts</b>	<b>3,297</b>	<b>6,377</b>	<b>10,000</b>	<b>9,531</b>	<b>10,000</b>	<b>5,340</b>	<b>10,000</b>	<b>0</b>	<b>0.0</b>
101 324 54101 Furn Fix & Office Equipment	51,755	0	0	0	0	0	0	0	0.0
101 324 54102 Other Noncapitalized Equipment	0	15,905	0	0	0	0	0	0	0.0
<b>101 324 541** Equipment</b>	<b>51,755</b>	<b>15,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 324 Acct Group Total: MS&amp;E</b>	<b>278,177</b>	<b>330,368</b>	<b>349,492</b>	<b>295,098</b>	<b>329,975</b>	<b>135,922</b>	<b>354,925</b>	<b>24,950</b>	<b>7.6</b>
101 324 55108 Motor Vehicle Costs	12,465	2,120	5,964	4,321	6,203	2,843	6,451	248	4.0
101 324 55123 General Liability	17,445	38,274	12,415	48,081	12,725	6,363	13,043	318	2.5
101 324 55125 Workers Compensation Costs	41,410	41,561	41,143	59,917	42,826	21,413	44,779	1,953	4.6
<b>101 324 551** Int. Serv. Chargebck.</b>	<b>71,320</b>	<b>81,955</b>	<b>59,522</b>	<b>112,319</b>	<b>61,754</b>	<b>30,619</b>	<b>64,273</b>	<b>2,519</b>	<b>4.1</b>
<b>101 324 Acct Group Total: Internal Services</b>	<b>71,320</b>	<b>81,955</b>	<b>59,522</b>	<b>112,319</b>	<b>61,754</b>	<b>30,619</b>	<b>64,273</b>	<b>2,519</b>	<b>4.1</b>
<b>101 324 5**** Support Services - Division Total</b>	<b>1,377,219</b>	<b>1,597,965</b>	<b>1,836,869</b>	<b>1,818,540</b>	<b>1,864,878</b>	<b>1,015,828</b>	<b>1,942,976</b>	<b>78,098</b>	<b>4.2</b>

Fund 101 - General Fund Dept. 325 - Police / Investigative Functions

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
101 325 51101 Regular Salaries	7,283,710	7,045,005	8,619,284	7,833,030	7,941,346	4,419,468	7,315,231	(626,115)	-7.9
101 325 51102 Temporary Salaries	920	0	0	(7,821)	0	43	0	0	0.0
101 325 51103 Acting Out Of Classification	0	0	0	653	0	0	0	0	0.0
101 325 51106 Shooting Days	6,472	6,361	8,400	2,936	8,400	5,242	8,400	0	0.0
101 325 51107 Sick Leave Bonus	0	300	0	300	0	150	0	0	0.0
101 325 51108 Overtime	1,001,163	842,281	1,108,100	736,956	910,000	544,343	875,000	(35,000)	-3.8
101 325 51112 Comp Time Payouts - Police	462,344	322,124	313,000	372,588	313,000	354,848	313,000	0	0.0
101 325 51114 Civilian Holiday-Overtime	0	550	0	0	0	0	0	0	0.0
101 325 51115 Court Overtime	5,924	9,313	5,400	4,760	5,400	2,530	5,400	0	0.0
101 325 51116 Special Events-Overtime	2,714	1,260	2,800	2,013	2,800	2,576	2,800	0	0.0
101 325 51117 Meal Allowance	2,158	2,221	3,000	2,226	3,000	1,866	3,000	0	0.0
101 325 51120 Clothing Allowance	26,019	22,359	23,400	20,097	23,400	8,979	23,400	0	0.0
101 325 51125 Health Cash Back	7,500	4,957	4,800	4,829	4,800	1,914	2,400	(2,400)	-50.0
<b>101 325 511** Salaries and Wages</b>	<b>8,798,924</b>	<b>8,256,731</b>	<b>10,088,184</b>	<b>8,972,567</b>	<b>9,212,146</b>	<b>5,341,959</b>	<b>8,548,631</b>	<b>(663,515)</b>	<b>-7.2</b>
101 325 51501 Pension Contribution	1,036,983	667,496	789,524	784,478	570,151	53,129	77,325	(492,826)	-86.4
101 325 51502 Social Security	25,344	31,261	30,249	33,506	32,341	23,214	34,878	2,537	7.8
101 325 51503 Medicare Tax	121,534	148,428	142,690	128,377	129,970	75,891	120,683	(9,287)	-7.1
101 325 51504 Hospitalization	1,536,165	1,534,901	1,559,624	1,682,681	1,618,384	884,163	1,640,444	22,060	1.4
101 325 51505 Life Insurance	17,450	19,769	19,200	17,062	18,000	15,360	16,080	(1,920)	-10.7
101 325 51507 State Pension Plan-Police/Fire	757,341	827,615	1,101,034	983,908	1,088,817	617,510	1,163,173	74,356	6.8
101 325 51508 Pension Healthcare	344,493	379,038	362,480	382,400	372,450	199,198	339,087	(33,363)	-9.0
101 325 51514 State Pension Plan-Genbiweekly	8,109	10,995	12,354	12,842	12,576	8,037	18,913	6,337	50.4
<b>101 325 515** Employee Benefits</b>	<b>3,847,419</b>	<b>3,619,503</b>	<b>4,017,155</b>	<b>4,025,254</b>	<b>3,842,689</b>	<b>1,876,502</b>	<b>3,410,583</b>	<b>(432,106)</b>	<b>-11.2</b>
101 325 51902 Attrition	0	0	(111,747)	0	(115,234)	0	(719,444)	(604,210)	524.3
<b>101 325 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(111,747)</b>	<b>0</b>	<b>(115,234)</b>	<b>0</b>	<b>(719,444)</b>	<b>(604,210)</b>	<b>524.3</b>
<b>101 325 Acct Group Total: Personal Services</b>	<b>12,646,343</b>	<b>11,876,234</b>	<b>13,993,592</b>	<b>12,997,821</b>	<b>12,939,601</b>	<b>7,218,461</b>	<b>11,239,770</b>	<b>(1,699,831)</b>	<b>-13.1</b>
101 325 52302 Travel And Substance	65	2,391	4,600	2,012	4,600	887	4,600	0	0.0
<b>101 325 523** Transportation</b>	<b>65</b>	<b>2,391</b>	<b>4,600</b>	<b>2,012</b>	<b>4,600</b>	<b>887</b>	<b>4,600</b>	<b>0</b>	<b>0.0</b>
101 325 52506 Rentals-N.O.C	0	0	2,000	0	2,000	93	0	(2,000)	-100.0
<b>101 325 525** Rentals</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>93</b>	<b>0</b>	<b>(2,000)</b>	<b>-100.0</b>
101 325 52602 Repairs To Equipment	3,169	2,406	7,000	2,829	10,000	0	5,000	(5,000)	-50.0
<b>101 325 526** Contracted Maintenance</b>	<b>3,169</b>	<b>2,406</b>	<b>7,000</b>	<b>2,829</b>	<b>10,000</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-50.0</b>
101 325 52801 Laboratory Fees	58,475	70,107	79,300	67,565	83,040	7,095	75,000	(8,040)	-9.7
<b>101 325 528** Other Fees</b>	<b>58,475</b>	<b>70,107</b>	<b>79,300</b>	<b>67,565</b>	<b>83,040</b>	<b>7,095</b>	<b>75,000</b>	<b>(8,040)</b>	<b>-9.7</b>
101 325 52901 Subscriptions/Books	0	0	5,000	5,000	16,429	10,408	22,080	5,651	34.4
101 325 52902 Registrations Fees	0	0	1,000	980	1,300	0	1,300	0	0.0
<b>101 325 529** Memberships and Reg.</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>5,980</b>	<b>17,729</b>	<b>10,408</b>	<b>23,380</b>	<b>5,651</b>	<b>31.9</b>
101 325 53108 Miscellaneous Charges-N.O.C	0	0	3,000	3,320	3,500	1,255	5,000	1,500	42.9
101 325 53109 Contracted Maint.Svcs	34,433	8,217	30,000	8,709	38,212	29,741	35,215	(2,997)	-7.8
<b>101 325 531** Miscellaneous Services</b>	<b>34,433</b>	<b>8,217</b>	<b>33,000</b>	<b>12,029</b>	<b>41,712</b>	<b>30,996</b>	<b>40,215</b>	<b>(1,497)</b>	<b>-3.6</b>
101 325 53202 Photo & Repro Supplies	18,100	33,168	27,880	26,252	27,880	305	27,880	0	0.0
<b>101 325 532** Office and Gen. Supplies</b>	<b>18,100</b>	<b>33,168</b>	<b>27,880</b>	<b>26,252</b>	<b>27,880</b>	<b>305</b>	<b>27,880</b>	<b>0</b>	<b>0.0</b>
101 325 53406 Ammunition	3,500	3,500	3,500	3,497	6,500	428	6,500	0	0.0
101 325 53408 Misc Supplies Or Parts	40,862	31,093	31,000	31,155	31,000	12,200	31,000	0	0.0
<b>101 325 534** Misc. Mat., Supp., and Parts</b>	<b>44,362</b>	<b>34,593</b>	<b>34,500</b>	<b>34,652</b>	<b>37,500</b>	<b>12,628</b>	<b>37,500</b>	<b>0</b>	<b>0.0</b>
101 325 54101 Furn Fix & Office Equipment	2,355	13,335	0	(608)	0	0	0	0	0.0
<b>101 325 541** Equipment</b>	<b>2,355</b>	<b>13,335</b>	<b>0</b>	<b>(608)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 325 54281 Computer Software - Capital	2,060	7,630	0	0	0	0	0	0	0.0
<b>101 325 542** Fixed Assets</b>	<b>2,060</b>	<b>7,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 325 Acct Group Total: MS&amp;E</b>	<b>163,019</b>	<b>171,847</b>	<b>194,280</b>	<b>150,711</b>	<b>224,461</b>	<b>62,412</b>	<b>213,575</b>	<b>(10,886)</b>	<b>-4.8</b>
101 325 55108 Motor Vehicle Costs	445,200	380,328	707,723	687,474	736,032	180,767	765,473	29,441	4.0
101 325 55123 General Liability	206,376	452,813	146,875	568,818	150,547	75,273	154,311	3,764	2.5
101 325 55125 Workers Compensation Costs	290,428	291,488	288,554	420,209	300,356	150,178	314,052	13,696	4.6
<b>101 325 551** Int. Serv. Chargebck.</b>	<b>942,004</b>	<b>1,124,629</b>	<b>1,143,152</b>	<b>1,676,501</b>	<b>1,186,935</b>	<b>406,218</b>	<b>1,233,836</b>	<b>46,901</b>	<b>4.0</b>
<b>101 325 Acct Group Total: Internal Services</b>	<b>942,004</b>	<b>1,124,629</b>	<b>1,143,152</b>	<b>1,676,501</b>	<b>1,186,935</b>	<b>406,218</b>	<b>1,233,836</b>	<b>46,901</b>	<b>4.0</b>
<b>101 325 5**** Investigative Functions - Division Total</b>	<b>13,751,366</b>	<b>13,172,710</b>	<b>15,331,024</b>	<b>14,825,033</b>	<b>14,350,997</b>	<b>7,687,091</b>	<b>12,687,181</b>	<b>(1,663,816)</b>	<b>-11.6</b>

**Fund 101 - General Fund Dept. 327 - Police / Communications**

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
101 327 51101 Regular Salaries	1,835,781	2,029,023	2,516,090	2,071,603	2,461,259	1,418,439	2,566,743	105,484	4.3
101 327 51103 Acting Out Of Classification	1,124	208	0	36	0	0	0	0	0.0
101 327 51105 Shift Differential	36,946	33,602	37,500	35,025	37,500	20,378	37,500	0	0.0
101 327 51107 Sick Leave Bonus	700	1,600	2,000	0	2,000	600	2,000	0	0.0
101 327 51108 Overtime	360,518	424,005	398,900	393,633	424,707	350,949	424,707	0	0.0
101 327 51112 Comp Time Payouts - Police	38,910	15,662	20,000	2,168	20,000	14,202	20,000	0	0.0
101 327 51114 Civilian Holiday-Overtime	152,224	130,828	135,000	156,282	135,000	83,048	135,000	0	0.0
101 327 51115 Court Overtime	0	158	0	0	0	0	0	0	0.0
101 327 51116 Special Events-Overtime	958	455	900	796	900	588	900	0	0.0
101 327 51117 Meal Allowance	5,614	3,081	6,000	1,648	6,000	719	6,000	0	0.0
101 327 51120 Clothing Allowance	12,442	8,808	11,000	9,191	11,000	4,413	11,000	0	0.0
101 327 51125 Health Cash Back	6,200	4,964	6,960	1,979	2,160	1,457	2,160	0	0.0
<b>101 327 511** Salaries and Wages</b>	<b>2,451,417</b>	<b>2,652,394</b>	<b>3,134,350</b>	<b>2,672,361</b>	<b>3,100,526</b>	<b>1,894,793</b>	<b>3,206,010</b>	<b>105,484</b>	<b>3.4</b>
101 327 51501 Pension Contribution	284,564	241,047	248,384	245,065	219,202	137,774	246,657	27,455	12.5
101 327 51502 Social Security	120,013	120,129	124,021	124,266	126,372	84,803	132,047	5,675	4.5
101 327 51503 Medicare Tax	34,378	37,306	43,991	37,454	43,464	26,378	44,970	1,506	3.5
101 327 51504 Hospitalization	521,464	490,993	620,450	573,254	643,840	338,165	744,768	100,928	15.7
101 327 51505 Life Insurance	8,335	8,087	10,080	8,314	9,831	6,390	9,840	9	0.1
101 327 51507 State Pension Plan-Police/Fire	37,777	63,047	85,822	72,975	77,787	65,108	89,637	11,850	15.2
101 327 51508 Pension Healthcare	171,987	189,519	190,302	200,430	203,606	106,313	207,501	3,895	1.9
101 327 51514 State Pension Plan-Genbiweekly	53,433	51,780	62,453	56,401	63,269	35,269	72,652	9,383	14.8
<b>101 327 515** Employee Benefits</b>	<b>1,231,951</b>	<b>1,201,908</b>	<b>1,385,503</b>	<b>1,318,159</b>	<b>1,387,371</b>	<b>800,200</b>	<b>1,548,072</b>	<b>160,701</b>	<b>11.6</b>
101 327 51902 Attrition	0	0	(50,451)	0	(52,025)	0	(406,717)	(354,692)	681.8
<b>101 327 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(50,451)</b>	<b>0</b>	<b>(52,025)</b>	<b>0</b>	<b>(406,717)</b>	<b>(354,692)</b>	<b>681.8</b>
<b>101 327 Acct Group Total: Personal Services</b>	<b>3,683,368</b>	<b>3,854,302</b>	<b>4,469,402</b>	<b>3,990,520</b>	<b>4,435,872</b>	<b>2,694,993</b>	<b>4,347,365</b>	<b>(88,507)</b>	<b>-2.0</b>
101 327 52302 Travel And Substance	3,000	3,000	4,500	4,220	3,000	0	3,000	0	0.0
<b>101 327 523** Transportation</b>	<b>3,000</b>	<b>3,000</b>	<b>4,500</b>	<b>4,220</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
101 327 52602 Repairs To Equipment	12,668	657	11,700	170	5,000	0	2,000	(3,000)	-60.0
<b>101 327 526** Contracted Maintenance</b>	<b>12,668</b>	<b>657</b>	<b>11,700</b>	<b>170</b>	<b>5,000</b>	<b>0</b>	<b>2,000</b>	<b>(3,000)</b>	<b>-60.0</b>
101 327 52902 Registrations Fees	1,187	3,397	3,360	3,130	4,860	0	4,860	0	0.0
<b>101 327 529** Memberships and Reg.</b>	<b>1,187</b>	<b>3,397</b>	<b>3,360</b>	<b>3,130</b>	<b>4,860</b>	<b>0</b>	<b>4,860</b>	<b>0</b>	<b>0.0</b>
101 327 53109 Contracted Maint.Svcs	0	0	7,140	0	7,140	0	7,140	0	0.0
<b>101 327 531** Miscellaneous Services</b>	<b>0</b>	<b>0</b>	<b>7,140</b>	<b>0</b>	<b>7,140</b>	<b>0</b>	<b>7,140</b>	<b>0</b>	<b>0.0</b>
101 327 53301 Uniforms & Related Equipment	2,127	2,105	5,700	1,602	5,700	640	7,200	1,500	26.3
<b>101 327 533** Wearing Apparel and Safety</b>	<b>2,127</b>	<b>2,105</b>	<b>5,700</b>	<b>1,602</b>	<b>5,700</b>	<b>640</b>	<b>7,200</b>	<b>1,500</b>	<b>26.3</b>
101 327 54102 Other Noncapitalized Equipment	31,431	29,102	30,000	29,600	30,000	0	25,000	(5,000)	-16.7
<b>101 327 541** Equipment</b>	<b>31,431</b>	<b>29,102</b>	<b>30,000</b>	<b>29,600</b>	<b>30,000</b>	<b>0</b>	<b>25,000</b>	<b>(5,000)</b>	<b>-16.7</b>
<b>101 327 Acct Group Total: MS&amp;E</b>	<b>50,413</b>	<b>38,261</b>	<b>62,400</b>	<b>38,722</b>	<b>55,700</b>	<b>640</b>	<b>49,200</b>	<b>(6,500)</b>	<b>-11.7</b>
101 327 55123 General Liability	18,255	40,054	12,992	50,316	13,317	6,659	13,650	333	2.5
101 327 55125 Workers Compensation Costs	518,526	520,419	515,181	750,268	536,252	268,126	560,705	24,453	4.6
<b>101 327 551** Int. Serv. Chargebck.</b>	<b>536,781</b>	<b>560,473</b>	<b>528,173</b>	<b>800,584</b>	<b>549,569</b>	<b>274,785</b>	<b>574,355</b>	<b>24,786</b>	<b>4.5</b>
<b>101 327 Acct Group Total: Internal Services</b>	<b>536,781</b>	<b>560,473</b>	<b>528,173</b>	<b>800,584</b>	<b>549,569</b>	<b>274,785</b>	<b>574,355</b>	<b>24,786</b>	<b>4.5</b>
<b>101 327 5**** Communications - Division Total</b>	<b>4,270,562</b>	<b>4,453,036</b>	<b>5,059,975</b>	<b>4,829,826</b>	<b>5,041,141</b>	<b>2,970,418</b>	<b>4,970,920</b>	<b>(70,221)</b>	<b>-1.4</b>

**Fund 101 - General Fund Dept. 328 - Police / Public Safety Building - Operations**

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	328	52204	Electricity	215,183	220,229	150,000	146,191	185,000	161,821	187,313	2,313	1.3
<b>101</b>	<b>328</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>215,183</b>	<b>220,229</b>	<b>150,000</b>	<b>146,191</b>	<b>185,000</b>	<b>161,821</b>	<b>187,313</b>	<b>2,313</b>	<b>1.3</b>
101	328	52503	Building Or Land Rental	40,034	50,705	52,000	52,000	52,000	49,547	56,793	4,793	9.2
<b>101</b>	<b>328</b>	<b>525**</b>	<b>Rentals</b>	<b>40,034</b>	<b>50,705</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>49,547</b>	<b>56,793</b>	<b>4,793</b>	<b>9.2</b>
101	328	52602	Repairs To Equipment	19,934	20,711	45,000	55,777	45,000	3,885	60,000	15,000	33.3
<b>101</b>	<b>328</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>19,934</b>	<b>20,711</b>	<b>45,000</b>	<b>55,777</b>	<b>45,000</b>	<b>3,885</b>	<b>60,000</b>	<b>15,000</b>	<b>33.3</b>
101	328	52805	Facilities Management Fees	323,540	327,156	352,713	349,385	364,215	274,135	387,914	23,699	6.5
<b>101</b>	<b>328</b>	<b>528**</b>	<b>Other Fees</b>	<b>323,540</b>	<b>327,156</b>	<b>352,713</b>	<b>349,385</b>	<b>364,215</b>	<b>274,135</b>	<b>387,914</b>	<b>23,699</b>	<b>6.5</b>
<b>101</b>	<b>328</b>		<b>Acct Group Total: MS&amp;E</b>	<b>598,691</b>	<b>618,801</b>	<b>599,713</b>	<b>603,353</b>	<b>646,215</b>	<b>489,388</b>	<b>692,020</b>	<b>45,805</b>	<b>7.1</b>
101	328	55108	Motor Vehicle Costs	80,407	82,707	0	65,107	0	20,698	0	0	0.0
<b>101</b>	<b>328</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>80,407</b>	<b>82,707</b>	<b>0</b>	<b>65,107</b>	<b>0</b>	<b>20,698</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>328</b>		<b>Acct Group Total: Internal Services</b>	<b>80,407</b>	<b>82,707</b>	<b>0</b>	<b>65,107</b>	<b>0</b>	<b>20,698</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>328</b>	<b>5****</b>	<b>Public Safety Building - Operations - Division Total</b>	<b>679,098</b>	<b>701,508</b>	<b>599,713</b>	<b>668,460</b>	<b>646,215</b>	<b>510,086</b>	<b>692,020</b>	<b>45,805</b>	<b>7.1</b>

**Fund 101 - General Fund Dept. 329 - Police / Child Development – Community Policing**

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	329	51108	Overtime	(1,246)	0	0	0	0	975	0	0	0.0
<b>101</b>	<b>329</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>(1,246)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	329	51503	Medicare Tax	(18)	0	0	0	0	14	0	0	0.0
101	329	51504	Hospitalization	(9)	0	0	0	0	5	0	0	0.0
<b>101</b>	<b>329</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>(27)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>329</b>		<b>Acct Group Total: Personal Services</b>	<b>(1,273)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>994</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	329	52701	Consultants	76,707	77,469	214,500	89,492	215,500	87,921	366,000	150,500	69.8
<b>101</b>	<b>329</b>	<b>527**</b>	<b>Professional Fees</b>	<b>76,707</b>	<b>77,469</b>	<b>214,500</b>	<b>89,492</b>	<b>215,500</b>	<b>87,921</b>	<b>366,000</b>	<b>150,500</b>	<b>69.8</b>
<b>101</b>	<b>329</b>		<b>Acct Group Total: MS&amp;E</b>	<b>76,707</b>	<b>77,469</b>	<b>214,500</b>	<b>89,492</b>	<b>215,500</b>	<b>87,921</b>	<b>366,000</b>	<b>150,500</b>	<b>69.8</b>
<b>101</b>	<b>329</b>	<b>5****</b>	<b>Child Development – Community Policing - Division Total</b>	<b>75,434</b>	<b>77,469</b>	<b>214,500</b>	<b>89,492</b>	<b>215,500</b>	<b>88,915</b>	<b>366,000</b>	<b>150,500</b>	<b>69.8</b>
<b>101</b>	<b>32*</b>	<b>5****</b>	<b>Police - General Fund Total</b>	<b>63,751,632</b>	<b>64,839,202</b>	<b>68,840,545</b>	<b>70,738,589</b>	<b>69,541,170</b>	<b>39,784,001</b>	<b>71,574,953</b>	<b>2,033,783</b>	<b>2.9</b>
<b>***</b>	<b>32*</b>	<b>5****</b>	<b>Police - Department Total, All Funds</b>	<b>63,751,632</b>	<b>64,839,202</b>	<b>68,840,545</b>	<b>70,738,589</b>	<b>69,541,170</b>	<b>39,784,001</b>	<b>71,574,953</b>	<b>2,033,783</b>	<b>2.9</b>

# DEPARTMENT OF PUBLIC WORKS

The mission of the Department of Public Works is to operate and maintain infrastructure and facilities, provide superior services for our customers, and promote environmental sustainability.

The Department provides a wide array of services, including once-a-week recycling and once-a-week residential solid waste collection, treatment and distribution of high-quality drinking water, collection, and treatment of sewage, stormwater management, sweeping of all City streets, street paving and repairs, maintenance of traffic signs and signals, line striping, rodent control, snow removal, and maintenance of the City fleet and City properties.

## PRIORITIES FOR FISCAL YEAR 2027

- **Public Health & Regulatory Compliance**
  - **Lead Safety & Mitigation:** Execute State Revolving Fund (SRF) main replacements with a primary focus on lead service line identification and removal and full compliance with Lead and Copper Rule sampling and filter distribution.
  - **Water Quality Protection:** Implement a comprehensive cross-connection and backflow prevention program to safeguard the potable water supply.
  - **Future Regulatory Readiness:** Plan for pending federal Environmental Protection Agency (EPA) regulations, including a year-long PFAs treatment pilot study and strategies for Delaware River nutrient compliance.
- **Critical Water & Wastewater Infrastructure**
  - **System Reliability:** Maintain a robust hydrant and valve rehabilitation program, including routine testing, painting, and elevated storage tank repairs.
  - **Drinking Water Treatment Plant Optimization:** Update water treatment plants through electrical upgrades, coagulation evaluation, pH adjustments, and advanced data collection.
  - **Wastewater Improvements:** Advance capital improvements at the wastewater treatment plant (WWTP), specifically targeting digester and electrical upgrades, and begin construction on the 11th Street dry weather sewage pumping station.
- **Transportation & Urban Vitality**
  - **Streetscape Improvement:** Continue citywide street paving, reconstruction, and the installation of ADA-compliant curb ramps.
  - **Lighting & Modernization:** Continue citywide transition to LED lighting and transition from single-space parking meters to multi-space kiosks.
  - **Roadway Management:** Enforce strict contractor compliance with the roadway cut management ordinance to preserve pavement integrity.
- **Environmental Sustainability & “Beautiful City” Initiatives**
  - **Green Infrastructure:** Expand the city’s green infrastructure programs, urban tree canopy, and greenway networks.
  - **Beautification:** Sustain the "Beautiful City Initiative" to enhance the aesthetic and environmental quality of Wilmington’s neighborhoods.

**PRIORITIES FOR FISCAL YEAR 2027 (CONTINUED)**

- **Modernization & Operational Efficiency**
  - **Smart Metering (AMI):** Launch the Advanced Metering Infrastructure (AMI) program, including endpoint installation and data analytics software for proactive billing resolution.
  - **Revenue Integrity:** Establish an in-house, AWWA-standard meter testing program to ensure billing accuracy and revenue protection. Evaluate and update service fees for services the water utility provides such as hydrant pressure testing, new service connections and plans review.
  - **Revise stormwater fee structure:** Determine feasibility of establishing stormwater fee based upon direct impervious surface calculation.
  - **Asset Management:** Continue developing comprehensive asset management programs to track and maintain city infrastructure efficiently.
  - **Secure Payment Processing:** Upgrade special pick-up payment workflows to ensure PCI-compliant transactions.

**SUMMARY OF FUNDING FOR THE DEPARTMENT OF PUBLIC WORKS**

<b>Total All Funds Public Works*</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	19,651,342	19,955,825	21,798,285	22,796,527	998,242	4.6%
Materials, Supplies, and Equipment	73,769,966	76,185,090	81,023,230	83,767,547	2,744,317	3.4%
Internal Services	7,860,120	9,142,813	6,494,432	6,743,329	248,897	3.8%
Debt Service	11,611,765	10,393,460	10,095,012	11,194,345	1,099,333	10.9%
Other / Special Purpose	8,813,385	9,082,701	8,040,849	9,391,506	1,350,657	16.8%
<b>Total</b>	<b>121,706,578</b>	<b>124,759,889</b>	<b>127,451,808</b>	<b>133,893,254</b>	<b>6,441,446</b>	<b>5.1%</b>
<b>Staffing Levels</b>	<b>225.00</b>	<b>222.00</b>	<b>219.00</b>	<b>220.00</b>	<b>1.00</b>	<b>0.5%</b>

<b>General Fund Public Works</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	10,029,953	9,980,328	10,713,165	11,154,880	441,715	4.1%
Materials, Supplies, and Equipment	9,359,754	8,996,659	10,117,947	10,745,699	627,752	6.2%
Internal Services	4,354,171	4,951,235	4,281,584	4,449,164	167,580	3.9%
Debt Service	6,181,803	5,914,619	6,005,668	6,482,559	476,891	7.9%
<b>Total</b>	<b>29,925,681</b>	<b>29,842,841</b>	<b>31,118,364</b>	<b>32,832,302</b>	<b>1,713,938</b>	<b>5.5%</b>
<b>Staffing Levels</b>	<b>120.05</b>	<b>117.55</b>	<b>114.55</b>	<b>115.05</b>	<b>0.50</b>	<b>0.4%</b>

\* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to inclusion of Internal Service Funds.

<b>Water/Sewer Fund Public Works</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	9,621,389	9,975,497	11,085,120	11,641,647	556,527	5.0%
Materials, Supplies, and Equipment	52,024,942	53,706,182	57,365,604	59,120,638	1,755,034	3.1%
Internal Services	2,862,457	3,411,506	1,924,823	1,997,406	72,583	3.8%
Debt Service	5,402,484	4,463,392	4,075,821	4,700,971	625,150	15.3%
Other / Special Purpose	11,204,573	12,112,801	11,204,573	12,112,801	908,228	8.1%
<b>Total</b>	<b>81,115,845</b>	<b>83,669,378</b>	<b>85,655,941</b>	<b>89,573,463</b>	<b>3,917,522</b>	<b>4.6%</b>
<b>Staffing Levels</b>	<b>104.95</b>	<b>104.45</b>	<b>104.45</b>	<b>104.95</b>	<b>0.50</b>	<b>0.5%</b>

<b>Motor Vehicle Fund Public Works</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>
Materials, Supplies, and Equipment	10,644,586	12,330,172	12,369,525	12,743,408	373,883	3.0%
Internal Services	643,492	780,072	288,025	296,759	8,734	3.0%
Debt Service	27,478	15,449	13,523	10,815	(2,708)	-20.0%
Other / Special Purpose	(2,391,188)	(3,030,100)	(3,163,724)	(2,721,295)	442,429	-14.0%
<b>Total</b>	<b>8,924,368</b>	<b>10,095,593</b>	<b>9,507,349</b>	<b>10,329,687</b>	<b>822,338</b>	<b>8.6%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Municipal Street Aid Public Works</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>
Materials, Supplies, and Equipment	1,740,684	1,152,077	1,170,154	1,157,802	(12,352)	-1.1%
<b>Total</b>	<b>1,740,684</b>	<b>1,152,077</b>	<b>1,170,154</b>	<b>1,157,802</b>	<b>(12,352)</b>	<b>-1.1%</b>
<b>Staffing Levels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

- In Personal Services, the General Fund is up 0.50 FTE compared to FY 2026, with the addition of the Inventory Distribution Specialist to manage and track Public Works' equipment, parts, and tools centralized inventory warehouse. This split-funded position (50% General Fund / 50% Water/Sewer Fund) has a total General Fund cost of \$45,751, including salary and benefits.
- Personal Services increased by \$441,715 due to a \$160,855 rise in Salary and Wages driven by anniversary step increases for union and non-union employees and annual reviews for executive and managerial staff, as well as a \$310,028 increase in Employee Benefits (primarily due to rising healthcare costs, particularly hospitalization, based on projections from USI, the City's healthcare insurance consultant).
- Repairs to Buildings and Structures increased by \$547,000 due to the annual contract agreement with Asset Management. This increase covers property management, preventive maintenance, and capital improvements for the 19-year-old Municipal Services Building. The expanded budget specifically addresses aging infrastructure needs like conduit work and road replacement, while adding new contract provisions for security services and critical air intake unit repairs.
- The Communications and Utilities character level account group has increased by \$105,361, or 4.8%, based upon the FY 2025 Electricity actuals and FY 2026 burn rate, as well as increased Water/Sewer and Stormwater Utility costs reflecting the rate increase.
- Greenspace Maintenance increased by \$30,000 due to additional maintenance and landscaping of the Riverfront Development Corporation Gateway.
- The City/County Building utility and Asset Management costs rose by \$19,491 in Building Maintenance for the City's portion of costs to manage and maintain the City/County Building. The City and County split the costs for the building, 70% to the City and 30% to the County.
- Parking Fees decreased by 18.5%, or \$17,000, based on FY 2025 actuals, driven by cost-saving measures in fleet management, including revised eligibility for vehicle assignments, the reduction of parking garage access cards, and a decrease in the number of fleet vehicles parked at the City/County Building.
- Total Debt Service increased by \$476,891 based on the new debt service schedule which includes increases due to the recent December 2025 bond issuance.

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

- In Personal Services, the Water/Sewer Fund is up a net 0.50 FTE compared to FY 2026, reflecting two additions and one deletion. The Utility Project Manager was eliminated and replaced with an Assistant Water Division Director (Distribution) to provide enhanced oversight of the aging distribution system and ongoing infrastructure upgrades to meet future demand. This position is fully funded by the Water/Sewer Fund. Additionally, an Inventory Distribution Specialist was added, split-funded 50% with the General Fund. These changes resulted in a net total increase of \$64,330.
- Personal Services increased by \$556,527 (5.0%) due to a \$264,923 rise in Salary and Wages driven by anniversary step increases for union and non-union employees and annual reviews for executive and managerial staff, as well as a \$291,729 increase in Employee Benefits (primarily due to rising healthcare costs, particularly hospitalization, based on projections from USI, the City's healthcare insurance consultant).
- Contracted Maintenance Services increased by \$918,356 primarily due to the Jacobs contract for operation and maintenance of the wastewater treatment plant and renewable energy biosolids facility. In addition, approximately \$56,000 was added for hydrant testing and maintenance, including repairs to seized and frozen valves.
- Indirect Costs, which are charges to the Water/Sewer Fund reimbursing costs incurred by the General Fund in support of the water, sewer, and stormwater utilities, are budgeted to increase by \$282,933 relative to FY 2026, based on the Black & Veatch indirect costs model.
- Bulk Chemicals increased by \$180,000 to address drinking water taste and odor concerns through additional carbon purchases and other treatment chemicals at the Porter and Brandywine Filter Plants, including chemicals required for membrane cleaning at the Brandywine Plant.
- Combined, Repairs to Water Lines and Sewer Lines increased by \$147,600 due to main breaks, valve replacement, aging infrastructure, and winter-related emergency repairs.
- The City/County Building utility costs and Asset Management contract rose by \$115,600 in the Building Maintenance account line for the City's portion of cost to manage and maintain the City/County Building. The City and County split the cost for the building, 70% to the City and 30% to the County. In addition, Repairs to Equipment decreased by \$258,000, which more than offsets the Building Maintenance increase.
- The Other Fees account group rose by a total of \$107,000 (21.4%) due to the elimination of State funding from DNREC for stream gauge monitoring and higher contract costs for meter reading and billing, as well as quality assurance, quality control, and management oversight services.
- Consultants increased by \$102,550, or approximately 5.0%, to support a Miscellaneous Fee Study under the Black & Veatch professional service agreement. The study will compare the City's utility fee schedule and structure with those of comparable municipalities and evaluate opportunities to align fees with the cost of providing services.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
WATER/SEWER FUND (CONTINUED)**

- Miscellaneous Charges – N.O.C. increased by \$61,500 (31.1%) largely to support the backflow solutions maintenance agreement with HydroCorp. A companion ordinance approved a \$150 fee for customers with backflow preventers to help recoup these costs.
- Total Debt Service increased by \$625,150 based on the new debt service schedule which includes increases due to the recent December 2025 bond issuance.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
MOTOR VEHICLE FUND**

- The Motor Vehicle fleet management and maintenance contract with Transdev increased due to Consumer Price Index (CPI) adjustments, resulting in a \$198,887 increase in Contracted Maintenance Services.
- Automotive Equipment increased by \$104,866 due to increased vehicle costs as part of the Motor Vehicle fleet replacement. Parks and Recreation added one 15-passenger van to support the growing transportation needs of youth programming at William Hicks Anderson Community Center (WHACC) and across the Recreation Division citywide. Public Works increased their fleet with one heavy duty truck to the Forestry Division to meet increased operational demands. The Treasurer’s Office added one SUV for the City Treasurer for commuting to professional meetings and events.
- Repairs to Equipment increased by \$54,550 due to non-target repairs to fleet equipment, higher parts costs, labor expense, and vendor services.

# **Public Works Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 220 - Public Works / 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
101 220 51101 Regular Salaries	456,850	529,475	519,795	492,359	547,355	343,825	595,865	48,510	8.9
101 220 51102 Temporary Salaries	0	0	8,000	14,208	30,000	6,762	30,000	0	0.0
101 220 51103 Acting Out Of Classification	0	202	2,000	3,213	2,000	833	2,000	0	0.0
101 220 51107 Sick Leave Bonus	500	0	1,000	0	1,000	0	1,000	0	0.0
101 220 51108 Overtime	5,494	14,904	10,000	7,295	10,000	6,727	10,000	0	0.0
101 220 51117 Meal Allowance	20	0	500	43	500	34	500	0	0.0
101 220 51120 Clothing Allowance	625	625	1,200	500	1,200	250	1,200	0	0.0
101 220 51121 Standby Pay	0	0	500	0	500	0	500	0	0.0
101 220 51125 Health Cash Back	0	0	1,080	0	0	0	0	0	0.0
<b>101 220 511** Salaries and Wages</b>	<b>463,489</b>	<b>545,206</b>	<b>544,075</b>	<b>517,618</b>	<b>592,555</b>	<b>358,431</b>	<b>641,065</b>	<b>48,510</b>	<b>8.2</b>
101 220 51501 Pension Contribution	44,712	41,916	47,017	37,029	33,416	21,051	37,263	3,847	11.5
101 220 51502 Social Security	28,042	32,903	33,070	31,226	35,923	21,607	38,729	2,806	7.8
101 220 51503 Medicare Tax	6,558	7,695	7,735	7,303	8,404	5,053	9,084	680	8.1
101 220 51504 Hospitalization	64,407	78,400	66,812	81,706	82,283	48,409	107,898	25,615	31.1
101 220 51505 Life Insurance	1,342	1,563	1,500	1,284	1,500	1,278	1,620	120	8.0
101 220 51508 Pension Healthcare	29,025	30,461	28,315	29,822	31,031	17,366	34,168	3,137	10.1
101 220 51514 State Pension Plan-Genbiweekly	17,751	22,605	20,813	21,924	23,335	15,060	28,235	4,900	21.0
<b>101 220 515** Employee Benefits</b>	<b>191,837</b>	<b>215,543</b>	<b>205,262</b>	<b>210,294</b>	<b>215,892</b>	<b>129,824</b>	<b>256,997</b>	<b>41,105</b>	<b>19.0</b>
101 220 51902 Attrition	0	0	(40,276)	0	(41,533)	0	(43,518)	(1,985)	4.8
<b>101 220 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(40,276)</b>	<b>0</b>	<b>(41,533)</b>	<b>0</b>	<b>(43,518)</b>	<b>(1,985)</b>	<b>4.8</b>
<b>101 220 Acct Group Total: Personal Services</b>	<b>655,326</b>	<b>760,749</b>	<b>709,061</b>	<b>727,912</b>	<b>766,914</b>	<b>488,255</b>	<b>854,544</b>	<b>87,630</b>	<b>11.4</b>
101 220 52101 Printing	1,000	1,000	1,000	27	1,000	300	1,000	0	0.0
101 220 52102 Advertising	0	0	1,000	834	1,000	0	1,000	0	0.0
<b>101 220 521** Printing and Advert.</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>861</b>	<b>2,000</b>	<b>300</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101 220 52203 Postage-Direct Charge	19	0	240	0	240	50	240	0	0.0
<b>101 220 522** Communications and Util.</b>	<b>19</b>	<b>0</b>	<b>240</b>	<b>0</b>	<b>240</b>	<b>50</b>	<b>240</b>	<b>0</b>	<b>0.0</b>
101 220 52302 Travel And Subsistence	283	2,959	2,500	560	5,000	0	5,000	0	0.0
<b>101 220 523** Transportation</b>	<b>283</b>	<b>2,959</b>	<b>2,500</b>	<b>560</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
101 220 52616 Greenspace Maintenance	145,629	326,984	310,000	355,424	385,000	199,492	415,000	30,000	7.8
<b>101 220 526** Contracted Maintenance</b>	<b>145,629</b>	<b>326,984</b>	<b>310,000</b>	<b>355,424</b>	<b>385,000</b>	<b>199,492</b>	<b>415,000</b>	<b>30,000</b>	<b>7.8</b>
101 220 52701 Consultants	76,000	102,100	228,250	193,752	235,250	103,367	235,250	0	0.0
<b>101 220 527** Professional Fees</b>	<b>76,000</b>	<b>102,100</b>	<b>228,250</b>	<b>193,752</b>	<b>235,250</b>	<b>103,367</b>	<b>235,250</b>	<b>0</b>	<b>0.0</b>
101 220 52901 Subscriptions/Books	4,071	1,386	5,000	1,364	5,000	504	3,000	(2,000)	-40.0
101 220 52902 Registrations Fees	3,503	5,429	7,400	8,427	11,400	3,083	11,400	0	0.0
<b>101 220 529** Memberships and Reg.</b>	<b>7,574</b>	<b>6,815</b>	<b>12,400</b>	<b>9,791</b>	<b>16,400</b>	<b>3,587</b>	<b>14,400</b>	<b>(2,000)</b>	<b>-12.2</b>
101 220 53108 Miscellaneous Charges-N.O.C	6,256	0	0	0	0	0	0	0	0.0
<b>101 220 531** Miscellaneous Services</b>	<b>6,256</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>
101 220 53201 Stationery And Supplies	2,386	6,210	8,000	7,176	8,000	4,436	6,000	(2,000)	-25.0
101 220 53202 Photo & Repro Supplies	0	110	300	0	300	0	300	0	0.0
<b>101 220 532** Office and Gen. Supplies</b>	<b>2,386</b>	<b>6,320</b>	<b>8,300</b>	<b>7,176</b>	<b>8,300</b>	<b>4,436</b>	<b>6,300</b>	<b>(2,000)</b>	<b>-24.1</b>
101 220 53403 Food	8,356	1,658	5,000	9,978	6,100	5,857	5,400	(700)	-11.5
101 220 53408 Misc Supplies Or Parts	3,108	13,739	6,900	7,388	6,900	3,618	4,500	(2,400)	-34.8
<b>101 220 534** Misc. Mat., Supp., and Parts</b>	<b>11,464</b>	<b>15,397</b>	<b>11,900</b>	<b>17,366</b>	<b>13,000</b>	<b>9,475</b>	<b>9,900</b>	<b>(3,100)</b>	<b>-23.8</b>
101 220 54101 Furn Fix & Office Equipment	39,259	16,450	13,500	16,204	10,000	5,621	7,000	(3,000)	-30.0
<b>101 220 541** Equipment</b>	<b>39,259</b>	<b>16,450</b>	<b>13,500</b>	<b>16,204</b>	<b>10,000</b>	<b>5,621</b>	<b>7,000</b>	<b>(3,000)</b>	<b>-30.0</b>
<b>101 220 Acct Group Total: MS&amp;E</b>	<b>289,870</b>	<b>478,025</b>	<b>589,090</b>	<b>601,134</b>	<b>675,190</b>	<b>326,328</b>	<b>695,090</b>	<b>19,900</b>	<b>2.9</b>
101 220 55108 Motor Vehicle Costs	153,449	96,433	78,761	67,087	81,911	26,687	85,187	3,276	4.0
101 220 55123 General Liability	76,598	168,064	54,514	211,122	55,877	27,939	57,274	1,397	2.5
101 220 55125 Workers Compensation Costs	3,963	3,961	3,921	5,710	4,081	2,040	4,267	186	4.6
<b>101 220 551** Int. Serv. Chargebck.</b>	<b>234,010</b>	<b>268,458</b>	<b>137,196</b>	<b>283,919</b>	<b>141,869</b>	<b>56,666</b>	<b>146,728</b>	<b>4,859</b>	<b>3.4</b>
<b>101 220 Acct Group Total: Internal Services</b>	<b>234,010</b>	<b>268,458</b>	<b>137,196</b>	<b>283,919</b>	<b>141,869</b>	<b>56,666</b>	<b>146,728</b>	<b>4,859</b>	<b>3.4</b>
101 220 55601 Bond - Principal Payments	24,362	12,729	13,243	13,243	13,428	0	514	(12,914)	-96.2
101 220 55602 Bond - Interest Payments	6,577	5,846	5,337	5,337	4,675	2,338	4,004	(671)	-14.4
<b>101 220 556** Debt Service</b>	<b>30,939</b>	<b>18,575</b>	<b>18,580</b>	<b>18,580</b>	<b>18,103</b>	<b>2,338</b>	<b>4,518</b>	<b>(13,585)</b>	<b>-75.0</b>
<b>101 220 Acct Group Total: Debt Service</b>	<b>30,939</b>	<b>18,575</b>	<b>18,580</b>	<b>18,580</b>	<b>18,103</b>	<b>2,338</b>	<b>4,518</b>	<b>(13,585)</b>	<b>-75.0</b>
<b>101 220 5**** Administration - Division Total</b>	<b>1,210,145</b>	<b>1,525,807</b>	<b>1,453,927</b>	<b>1,631,545</b>	<b>1,602,076</b>	<b>873,587</b>	<b>1,700,880</b>	<b>98,804</b>	<b>6.2</b>

**Fund 101 - General Fund Dept. 221 - Public Works / Street Maintenance**

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	221	51101	Regular Salaries	82,331	90,221	80,304	89,081	86,676	64,282	88,138	1,462	1.7
101	221	51103	Acting Out Of Classification	0	0	100	0	100	0	100	0	0.0
101	221	51107	Sick Leave Bonus	0	350	0	350	400	0	400	0	0.0
101	221	51108	Overtime	483	59	3,800	7,759	3,800	2,094	3,800	0	0.0
101	221	51117	Meal Allowance	2	0	100	0	100	26	100	0	0.0
101	221	51121	Standby Pay	0	0	600	0	600	0	600	0	0.0
<b>101</b>	<b>221</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>82,816</b>	<b>90,630</b>	<b>84,904</b>	<b>97,190</b>	<b>91,676</b>	<b>66,402</b>	<b>93,138</b>	<b>1,462</b>	<b>1.6</b>
101	221	51501	Pension Contribution	11,708	10,716	9,839	10,535	9,606	5,986	10,518	912	9.5
101	221	51502	Social Security	4,982	5,468	5,082	5,809	5,476	3,966	5,556	80	1.5
101	221	51503	Medicare Tax	1,165	1,279	1,188	1,359	1,280	927	1,301	21	1.6
101	221	51504	Hospitalization	16,924	14,822	17,421	22,960	19,633	13,371	22,408	2,775	14.1
101	221	51505	Life Insurance	371	375	410	409	432	300	432	0	0.0
101	221	51508	Pension Healthcare	7,740	8,123	8,154	8,588	8,938	5,863	9,108	170	1.9
101	221	51510	State Pension Plan-Gen Weekly	2,254	2,782	2,721	3,260	2,825	2,083	3,129	304	10.8
<b>101</b>	<b>221</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>45,144</b>	<b>43,565</b>	<b>44,815</b>	<b>52,920</b>	<b>48,190</b>	<b>32,496</b>	<b>52,452</b>	<b>4,262</b>	<b>8.8</b>
<b>101</b>	<b>221</b>		<b>Acct Group Total: Personal Services</b>	<b>127,960</b>	<b>134,195</b>	<b>129,719</b>	<b>150,110</b>	<b>139,866</b>	<b>98,898</b>	<b>145,590</b>	<b>5,724</b>	<b>4.1</b>
101	221	52602	Repairs To Equipment	0	0	1,000	0	1,000	0	1,000	0	0.0
101	221	52605	Rep To Roads And Appurtenances	215,119	184,881	50,000	46,250	65,000	60,000	65,000	0	0.0
<b>101</b>	<b>221</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>215,119</b>	<b>184,881</b>	<b>51,000</b>	<b>46,250</b>	<b>66,000</b>	<b>60,000</b>	<b>66,000</b>	<b>0</b>	<b>0.0</b>
101	221	52703	Engineering	121,258	171,818	138,000	138,000	138,000	16,200	138,000	0	0.0
101	221	52712	Temporary Agencies	240,109	257,701	230,000	252,134	240,000	101,050	240,000	0	0.0
<b>101</b>	<b>221</b>	<b>527**</b>	<b>Professional Fees</b>	<b>361,367</b>	<b>429,519</b>	<b>368,000</b>	<b>390,134</b>	<b>378,000</b>	<b>117,250</b>	<b>378,000</b>	<b>0</b>	<b>0.0</b>
101	221	53303	Wearing App & Safety Supplies	1,312	1,599	2,450	2,662	3,450	125	3,450	0	0.0
<b>101</b>	<b>221</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>1,312</b>	<b>1,599</b>	<b>2,450</b>	<b>2,662</b>	<b>3,450</b>	<b>125</b>	<b>3,450</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>221</b>		<b>Acct Group Total: MS&amp;E</b>	<b>577,798</b>	<b>615,999</b>	<b>421,450</b>	<b>439,046</b>	<b>447,450</b>	<b>177,375</b>	<b>447,450</b>	<b>0</b>	<b>0.0</b>
101	221	55108	Motor Vehicle Costs	169,401	172,210	64,421	192,580	66,998	53,420	69,678	2,680	4.0
101	221	55123	General Liability	22,036	48,349	15,683	60,737	16,075	8,037	16,477	402	2.5
101	221	55125	Workers Compensation Costs	3,109	3,108	3,077	4,481	3,203	1,602	3,349	146	4.6
<b>101</b>	<b>221</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>194,546</b>	<b>223,667</b>	<b>83,181</b>	<b>257,798</b>	<b>86,276</b>	<b>63,059</b>	<b>89,504</b>	<b>3,228</b>	<b>3.7</b>
<b>101</b>	<b>221</b>		<b>Acct Group Total: Internal Services</b>	<b>194,546</b>	<b>223,667</b>	<b>83,181</b>	<b>257,798</b>	<b>86,276</b>	<b>63,059</b>	<b>89,504</b>	<b>3,228</b>	<b>3.7</b>
101	221	55601	Bond - Principal Payments	2,172,469	2,347,802	2,375,804	2,375,804	2,479,252	1,468,060	2,280,899	(198,353)	-8.0
101	221	55602	Bond - Interest Payments	1,287,180	1,193,115	1,085,539	1,085,539	1,112,596	504,649	1,496,648	384,052	34.5
<b>101</b>	<b>221</b>	<b>556**</b>	<b>Debt Service</b>	<b>3,459,649</b>	<b>3,540,917</b>	<b>3,461,343</b>	<b>3,461,343</b>	<b>3,591,848</b>	<b>1,972,709</b>	<b>3,777,547</b>	<b>185,699</b>	<b>5.2</b>
<b>101</b>	<b>221</b>		<b>Acct Group Total: Debt Service</b>	<b>3,459,649</b>	<b>3,540,917</b>	<b>3,461,343</b>	<b>3,461,343</b>	<b>3,591,848</b>	<b>1,972,709</b>	<b>3,777,547</b>	<b>185,699</b>	<b>5.2</b>
<b>101</b>	<b>221</b>	<b>5****</b>	<b>Street Maintenance - Division Total</b>	<b>4,359,953</b>	<b>4,514,778</b>	<b>4,095,693</b>	<b>4,308,297</b>	<b>4,265,440</b>	<b>2,312,041</b>	<b>4,460,091</b>	<b>194,651</b>	<b>4.6</b>

**Fund 101 - General Fund Dept. 222 - Public Works / Transportation / WILDOT**

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	222	51101	Regular Salaries	607,067	713,453	916,122	706,412	839,919	431,148	868,454	28,535	3.4
101	222	51102	Temporary Salaries	0	0	0	0	0	6,240	0	0	0.0
101	222	51103	Acting Out Of Classification	1,931	0	1,000	0	1,000	0	1,000	0	0.0
101	222	51107	Sick Leave Bonus	300	250	500	300	500	350	500	0	0.0
101	222	51108	Overtime	125,555	108,241	135,000	107,037	135,000	48,903	135,000	0	0.0
101	222	51117	Meal Allowance	2,495	805	3,000	1,037	3,000	190	3,000	0	0.0
101	222	51120	Clothing Allowance	1,250	686	1,000	500	1,000	250	1,000	0	0.0
101	222	51121	Standby Pay	35,838	38,785	35,000	40,656	39,000	26,913	39,000	0	0.0
<b>101</b>	<b>222</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>774,436</b>	<b>862,220</b>	<b>1,091,622</b>	<b>855,942</b>	<b>1,019,419</b>	<b>513,994</b>	<b>1,047,954</b>	<b>28,535</b>	<b>2.8</b>
101	222	51501	Pension Contribution	116,571	130,129	97,478	99,154	80,655	50,594	88,527	7,872	9.8
101	222	51502	Social Security	45,408	50,866	64,309	50,378	60,285	29,976	61,997	1,712	2.8
101	222	51503	Medicare Tax	10,605	11,896	15,044	11,782	14,101	7,011	14,500	399	2.8
101	222	51504	Hospitalization	260,799	260,275	319,295	285,653	285,616	148,252	327,034	41,418	14.5
101	222	51505	Life Insurance	2,649	3,025	3,811	3,032	3,349	2,096	3,357	8	0.2
101	222	51508	Pension Healthcare	73,095	76,710	72,496	76,354	69,524	36,332	70,854	1,330	1.9
101	222	51510	State Pension Plan-Gen Weekly	10,305	12,899	16,008	16,298	16,392	10,449	18,669	2,277	13.9
101	222	51514	State Pension Plan-Genbiweekly	8,515	10,431	17,933	10,293	13,564	5,182	15,418	1,854	13.7
<b>101</b>	<b>222</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>527,947</b>	<b>556,231</b>	<b>606,374</b>	<b>552,944</b>	<b>543,486</b>	<b>289,892</b>	<b>600,356</b>	<b>56,870</b>	<b>10.5</b>
101	222	51902	Attrition	0	0	(86,724)	0	(89,430)	0	(93,705)	(4,275)	4.8
<b>101</b>	<b>222</b>	<b>519**</b>	<b>Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(86,724)</b>	<b>0</b>	<b>(89,430)</b>	<b>0</b>	<b>(93,705)</b>	<b>(4,275)</b>	<b>4.8</b>
<b>101</b>	<b>222</b>		<b>Acct Group Total: Personal Services</b>	<b>1,302,383</b>	<b>1,418,451</b>	<b>1,611,272</b>	<b>1,408,886</b>	<b>1,473,475</b>	<b>803,886</b>	<b>1,554,605</b>	<b>81,130</b>	<b>5.5</b>
101	222	52101	Printing	3,000	3,100	3,100	3,100	3,400	3,400	3,400	0	0.0
<b>101</b>	<b>222</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>3,000</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0.0</b>
101	222	52204	Electricity	787,347	557,180	675,894	830,208	653,972	653,972	662,147	8,175	1.3
<b>101</b>	<b>222</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>787,347</b>	<b>557,180</b>	<b>675,894</b>	<b>830,208</b>	<b>653,972</b>	<b>653,972</b>	<b>662,147</b>	<b>8,175</b>	<b>1.3</b>
101	222	52302	Travel And Subsistance	0	291	2,000	892	2,000	0	2,000	0	0.0
<b>101</b>	<b>222</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>291</b>	<b>2,000</b>	<b>892</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101	222	52602	Repairs To Equipment	151	2,000	2,000	0	2,000	0	2,000	0	0.0
<b>101</b>	<b>222</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>151</b>	<b>2,000</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>
101	222	52701	Consultants	66,516	125,640	102,904	68,076	116,854	30,000	116,854	0	0.0
101	222	52703	Engineering	25,000	65,000	45,000	45,000	45,000	14,500	45,000	0	0.0
101	222	52712	Temporary Agencies	115,030	165,825	135,000	137,517	210,731	111,267	210,731	0	0.0
<b>101</b>	<b>222</b>	<b>527**</b>	<b>Professional Fees</b>	<b>206,546</b>	<b>356,465</b>	<b>282,904</b>	<b>250,593</b>	<b>372,585</b>	<b>155,767</b>	<b>372,585</b>	<b>0</b>	<b>0.0</b>
101	222	52901	Subscriptions/Books	735	869	900	0	900	0	900	0	0.0
101	222	52902	Registrations Fees	1,317	1,368	3,000	680	3,000	680	3,000	0	0.0
<b>101</b>	<b>222</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>2,052</b>	<b>2,237</b>	<b>3,900</b>	<b>680</b>	<b>3,900</b>	<b>680</b>	<b>3,900</b>	<b>0</b>	<b>0.0</b>
101	222	53109	Contracted Maint.Svcs	61,100	56,665	157,400	122,009	157,400	92,328	157,400	0	0.0
<b>101</b>	<b>222</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>61,100</b>	<b>56,665</b>	<b>157,400</b>	<b>122,009</b>	<b>157,400</b>	<b>92,328</b>	<b>157,400</b>	<b>0</b>	<b>0.0</b>
101	222	53201	Stationery And Supplies	959	1,002	1,000	1,000	1,000	646	1,000	0	0.0
101	222	53202	Photo & Repro Supplies	500	500	500	1,586	500	0	500	0	0.0
101	222	53206	Cleaning & Household Supplies	173	94	300	300	300	288	300	0	0.0
<b>101</b>	<b>222</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>1,632</b>	<b>1,596</b>	<b>1,800</b>	<b>2,886</b>	<b>1,800</b>	<b>934</b>	<b>1,800</b>	<b>0</b>	<b>0.0</b>
101	222	53301	Uniforms & Related Equipment	5,236	1,182	7,000	4,498	7,000	1,173	7,000	0	0.0
101	222	53303	Wearing App & Safety Supplies	10,909	9,716	5,000	4,556	5,000	2,127	5,000	0	0.0
<b>101</b>	<b>222</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>16,145</b>	<b>10,898</b>	<b>12,000</b>	<b>9,054</b>	<b>12,000</b>	<b>3,300</b>	<b>12,000</b>	<b>0</b>	<b>0.0</b>
101	222	53401	Access & Parts For Equipment	16,698	16,670	18,000	12,891	18,000	397	18,000	0	0.0
101	222	53408	Misc Supplies Or Parts	34,289	47,390	48,000	36,759	48,000	11,794	48,000	0	0.0
101	222	53409	Small Tools	2,504	2,534	2,500	2,297	2,500	1,729	2,500	0	0.0
<b>101</b>	<b>222</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>53,491</b>	<b>66,594</b>	<b>68,500</b>	<b>51,947</b>	<b>68,500</b>	<b>13,920</b>	<b>68,500</b>	<b>0</b>	<b>0.0</b>
101	222	53602	Traffic Signs And Signals	91,681	177,875	180,000	192,085	180,000	89,427	180,000	0	0.0
101	222	53605	Roadway Markings	15,887	17,460	16,500	9,422	16,500	5,345	16,500	0	0.0
<b>101</b>	<b>222</b>	<b>536**</b>	<b>Construction and Repairs</b>	<b>107,568</b>	<b>195,335</b>	<b>196,500</b>	<b>201,507</b>	<b>196,500</b>	<b>94,772</b>	<b>196,500</b>	<b>0</b>	<b>0.0</b>
101	222	54101	Furn Fix & Office Equipment	771	800	800	331	800	74	800	0	0.0
101	222	54102	Other Noncapitalized Equipment	10,500	10,177	10,500	10,555	10,500	2,789	10,500	0	0.0
<b>101</b>	<b>222</b>	<b>541**</b>	<b>Equipment</b>	<b>11,271</b>	<b>10,977</b>	<b>11,300</b>	<b>10,886</b>	<b>11,300</b>	<b>2,863</b>	<b>11,300</b>	<b>0</b>	<b>0.0</b>
101	222	54281	Computer Software - Capital	24,049	1,045	1,200	1,118	1,200	0	1,200	0	0.0
<b>101</b>	<b>222</b>	<b>542**</b>	<b>Fixed Assets</b>	<b>24,049</b>	<b>1,045</b>	<b>1,200</b>	<b>1,118</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>222</b>		<b>Acct Group Total: MS&amp;E</b>	<b>1,274,352</b>	<b>1,264,383</b>	<b>1,418,498</b>	<b>1,484,880</b>	<b>1,486,557</b>	<b>1,021,936</b>	<b>1,494,732</b>	<b>8,175</b>	<b>0.5</b>
101	222	55108	Motor Vehicle Costs	108,880	136,891	192,329	120,720	200,022	61,544	208,023	8,001	4.0
101	222	55123	General Liability	47,565	104,364	33,852	131,102	34,698	17,349	35,565	867	2.5

**Fund 101 - General Fund    Dept. 222 - Public Works / Transportation / WILDOT**

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	222	55125	Workers Compensation Costs	49,703	49,673	49,173	71,612	51,184	25,592	53,518	2,334	4.6
101	222	551**	Int. Serv. Chargebck.	<b>206,148</b>	<b>290,928</b>	<b>275,354</b>	<b>323,434</b>	<b>285,904</b>	<b>104,485</b>	<b>297,106</b>	<b>11,202</b>	<b>3.9</b>
101	222		<i>Acct Group Total: Internal Services</i>	<b>206,148</b>	<b>290,928</b>	<b>275,354</b>	<b>323,434</b>	<b>285,904</b>	<b>104,485</b>	<b>297,106</b>	<b>11,202</b>	<b>3.9</b>
101	222	55601	Bond - Principal Payments	1,041,081	979,579	974,114	974,114	1,020,569	530,156	695,713	(324,856)	-31.8
101	222	55602	Bond - Interest Payments	489,295	448,544	407,157	407,157	431,779	169,726	585,818	154,039	35.7
101	222	556**	Debt Service	<b>1,530,376</b>	<b>1,428,123</b>	<b>1,381,271</b>	<b>1,381,271</b>	<b>1,452,348</b>	<b>699,882</b>	<b>1,281,531</b>	<b>(170,817)</b>	<b>-11.8</b>
101	222		<i>Acct Group Total:</i>	<b>1,530,376</b>	<b>1,428,123</b>	<b>1,381,271</b>	<b>1,381,271</b>	<b>1,452,348</b>	<b>699,882</b>	<b>1,281,531</b>	<b>(170,817)</b>	<b>-11.8</b>
101	222	5****	<i>Transportation / WILDOT - Division Total</i>	<b>4,313,259</b>	<b>4,401,885</b>	<b>4,686,395</b>	<b>4,598,471</b>	<b>4,698,284</b>	<b>2,630,189</b>	<b>4,627,974</b>	<b>(70,310)</b>	<b>-1.5</b>

**Fund 101 - General Fund Dept. 223 - Public Works / Street Cleaning**

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
101 223 51101 Regular Salaries	1,654,190	1,826,003	2,064,255	1,633,488	2,132,635	1,091,041	2,180,781	48,146	2.3
101 223 51103 Acting Out Of Classification	61	0	2,000	3,091	2,000	550	2,000	0	0.0
101 223 51107 Sick Leave Bonus	2,000	1,500	1,800	1,400	1,800	3,250	1,800	0	0.0
101 223 51108 Overtime	130,873	183,659	170,000	172,286	170,000	120,482	170,000	0	0.0
101 223 51109 Holiday Pay	0	559	800	505	800	81	800	0	0.0
101 223 51117 Meal Allowance	1,590	1,620	4,000	1,137	4,000	2,187	4,000	0	0.0
101 223 51120 Clothing Allowance	1,750	1,462	2,500	1,625	2,500	830	2,500	0	0.0
101 223 51121 Standby Pay	18,255	20,947	15,000	9,416	15,000	7,265	15,000	0	0.0
101 223 51125 Health Cash Back	0	0	2,160	0	0	0	0	0	0.0
<b>101 223 511** Salaries and Wages</b>	<b>1,808,719</b>	<b>2,035,750</b>	<b>2,262,515</b>	<b>1,822,948</b>	<b>2,328,735</b>	<b>1,225,686</b>	<b>2,376,881</b>	<b>48,146</b>	<b>2.1</b>
101 223 51501 Pension Contribution	241,488	223,329	205,274	234,580	188,596	96,808	181,245	(7,351)	-3.9
101 223 51502 Social Security	105,487	119,412	132,868	104,714	136,372	70,133	139,244	2,872	2.1
101 223 51503 Medicare Tax	24,670	27,926	31,078	24,871	31,891	16,712	32,565	674	2.1
101 223 51504 Hospitalization	642,196	628,748	681,728	661,268	756,339	394,834	879,612	123,273	16.3
101 223 51505 Life Insurance	8,506	8,693	10,353	8,086	10,256	5,670	10,237	(19)	-0.2
101 223 51508 Pension Healthcare	193,056	202,605	198,910	209,496	213,039	134,347	217,119	4,080	1.9
101 223 51510 State Pension Plan-Gen Weekly	47,714	62,873	74,286	57,883	74,465	40,169	83,801	9,336	12.5
101 223 51514 State Pension Plan-Genbiweekly	5,377	5,736	4,982	5,698	4,792	4,795	10,245	5,453	113.8
<b>101 223 515** Employee Benefits</b>	<b>1,268,494</b>	<b>1,279,322</b>	<b>1,339,479</b>	<b>1,306,596</b>	<b>1,415,750</b>	<b>763,468</b>	<b>1,554,068</b>	<b>138,318</b>	<b>9.8</b>
101 223 51901 Personal Services Adjustment	0	0	19,769	0	0	0	0	0	0.0
101 223 51902 Attrition	0	0	(238,866)	0	(246,319)	0	(258,093)	(11,774)	4.8
<b>101 223 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(219,097)</b>	<b>0</b>	<b>(246,319)</b>	<b>0</b>	<b>(258,093)</b>	<b>(11,774)</b>	<b>4.8</b>
<b>101 223 Acct Group Total: Personal Services</b>	<b>3,077,213</b>	<b>3,315,072</b>	<b>3,382,897</b>	<b>3,129,544</b>	<b>3,498,166</b>	<b>1,989,154</b>	<b>3,672,856</b>	<b>174,690</b>	<b>5.0</b>
101 223 52501 Equipment Rental	0	23,900	150,000	0	150,000	0	150,000	0	0.0
<b>101 223 525** Rentals</b>	<b>0</b>	<b>23,900</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0.0</b>
101 223 52602 Repairs To Equipment	4,634	4,983	6,000	5,751	6,000	243	6,000	0	0.0
<b>101 223 526** Contracted Maintenance</b>	<b>4,634</b>	<b>4,983</b>	<b>6,000</b>	<b>5,751</b>	<b>6,000</b>	<b>243</b>	<b>6,000</b>	<b>0</b>	<b>0.0</b>
101 223 52712 Temporary Agencies	306,967	122,494	150,000	155,468	160,000	79,887	160,000	0	0.0
<b>101 223 527** Professional Fees</b>	<b>306,967</b>	<b>122,494</b>	<b>150,000</b>	<b>155,468</b>	<b>160,000</b>	<b>79,887</b>	<b>160,000</b>	<b>0</b>	<b>0.0</b>
101 223 52902 Registrations Fees	0	0	1,500	0	1,500	0	1,500	0	0.0
<b>101 223 529** Memberships and Reg.</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
101 223 53108 Miscellaneous Charges-N.O.C	87	0	0	0	0	0	0	0	0.0
101 223 53109 Contracted Maint.Svcs	49,003	106,535	95,600	83,443	136,000	37,738	138,000	2,000	1.5
<b>101 223 531** Miscellaneous Services</b>	<b>49,090</b>	<b>106,535</b>	<b>95,600</b>	<b>83,443</b>	<b>136,000</b>	<b>37,738</b>	<b>138,000</b>	<b>2,000</b>	<b>1.5</b>
101 223 53303 Wearing App & Safety Supplies	34,115	36,398	42,500	35,138	43,000	23,426	40,000	(3,000)	-7.0
<b>101 223 533** Wearing Apparel and Safety</b>	<b>34,115</b>	<b>36,398</b>	<b>42,500</b>	<b>35,138</b>	<b>43,000</b>	<b>23,426</b>	<b>40,000</b>	<b>(3,000)</b>	<b>-7.0</b>
101 223 53401 Access & Parts For Equipment	2,962	2,990	3,296	3,158	3,296	1,649	3,296	0	0.0
101 223 53408 Misc Supplies Or Parts	18,655	18,625	19,950	19,998	19,950	5,617	20,950	1,000	5.0
<b>101 223 534** Misc. Mat., Supp., and Parts</b>	<b>21,617</b>	<b>21,615</b>	<b>23,246</b>	<b>23,156</b>	<b>23,246</b>	<b>7,266</b>	<b>24,246</b>	<b>1,000</b>	<b>4.3</b>
101 223 53603 Material And Supplies-Roads	1,306	117,519	262,000	174,093	262,000	128,163	262,000	0	0.0
<b>101 223 536** Construction and Repairs</b>	<b>1,306</b>	<b>117,519</b>	<b>262,000</b>	<b>174,093</b>	<b>262,000</b>	<b>128,163</b>	<b>262,000</b>	<b>0</b>	<b>0.0</b>
101 223 54102 Other Noncapitalized Equipment	25,744	33,730	60,000	60,000	60,000	0	60,000	0	0.0
<b>101 223 541** Equipment</b>	<b>25,744</b>	<b>33,730</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0.0</b>
<b>101 223 Acct Group Total: MS&amp;E</b>	<b>443,473</b>	<b>467,174</b>	<b>790,846</b>	<b>537,049</b>	<b>841,746</b>	<b>276,723</b>	<b>841,746</b>	<b>0</b>	<b>0.0</b>
101 223 55108 Motor Vehicle Costs	1,234,000	1,264,358	1,766,281	1,502,494	1,836,932	529,541	1,910,409	73,477	4.0
101 223 55123 General Liability	183,584	402,805	130,655	506,001	133,921	66,960	137,269	3,348	2.5
101 223 55125 Workers Compensation Costs	115,891	115,821	114,655	166,974	119,344	59,672	124,786	5,442	4.6
<b>101 223 551** Int. Serv. Chargebck.</b>	<b>1,533,475</b>	<b>1,782,984</b>	<b>2,011,591</b>	<b>2,175,469</b>	<b>2,090,197</b>	<b>656,173</b>	<b>2,172,464</b>	<b>82,267</b>	<b>3.9</b>
<b>101 223 Acct Group Total: Internal Services</b>	<b>1,533,475</b>	<b>1,782,984</b>	<b>2,011,591</b>	<b>2,175,469</b>	<b>2,090,197</b>	<b>656,173</b>	<b>2,172,464</b>	<b>82,267</b>	<b>3.9</b>
<b>101 223 5**** Street Cleaning - Division Total</b>	<b>5,054,161</b>	<b>5,565,230</b>	<b>6,185,334</b>	<b>5,842,062</b>	<b>6,430,109</b>	<b>2,922,050</b>	<b>6,687,066</b>	<b>256,957</b>	<b>4.0</b>

**Fund 101 - General Fund Dept. 224 - Public Works / Rubbish Collection**

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
101 224 51101 Regular Salaries	1,769,832	1,974,554	2,179,928	1,912,583	2,317,757	1,277,173	2,351,362	33,605	1.4
101 224 51102 Temporary Salaries	49,737	11,385	70,000	59,676	80,000	40,779	80,000	0	0.0
101 224 51103 Acting Out Of Classification	5,077	0	2,000	0	2,000	40	2,000	0	0.0
101 224 51107 Sick Leave Bonus	1,500	3,250	3,000	1,900	3,000	100	3,000	0	0.0
101 224 51108 Overtime	99,669	106,832	100,000	112,670	110,000	98,023	110,000	0	0.0
101 224 51109 Holiday Pay	106,472	101,118	135,000	107,445	135,000	89,492	135,000	0	0.0
101 224 51117 Meal Allowance	20	289	1,000	280	1,000	1,253	1,000	0	0.0
101 224 51120 Clothing Allowance	1,276	856	1,000	750	1,000	375	1,000	0	0.0
101 224 51121 Standby Pay	12,661	14,776	10,000	15,909	15,000	9,782	15,000	0	0.0
<b>101 224 511** Salaries and Wages</b>	<b>2,046,244</b>	<b>2,213,060</b>	<b>2,501,928</b>	<b>2,211,213</b>	<b>2,664,757</b>	<b>1,517,017</b>	<b>2,698,362</b>	<b>33,605</b>	<b>1.3</b>
101 224 51501 Pension Contribution	364,938	337,020	347,920	356,481	305,842	160,306	303,182	(2,660)	-0.9
101 224 51502 Social Security	119,024	129,100	145,929	128,457	155,101	88,413	157,822	2,721	1.8
101 224 51503 Medicare Tax	27,814	30,193	34,130	30,042	36,277	20,689	36,912	635	1.8
101 224 51504 Hospitalization	850,849	851,442	867,485	980,581	1,008,647	540,038	1,038,173	29,526	2.9
101 224 51505 Life Insurance	9,293	9,582	10,704	9,383	10,704	6,796	10,704	0	0.0
101 224 51508 Pension Healthcare	191,766	201,252	202,082	212,837	221,482	150,029	225,722	4,240	1.9
101 224 51510 State Pension Plan-Gen Weekly	37,713	50,139	54,114	53,164	64,245	41,693	77,105	12,860	20.0
101 224 51514 State Pension Plan-Genbiweekly	963	1,390	4,874	1,558	1,560	975	1,821	261	16.7
<b>101 224 515** Employee Benefits</b>	<b>1,602,360</b>	<b>1,610,118</b>	<b>1,667,238</b>	<b>1,772,503</b>	<b>1,803,858</b>	<b>1,008,939</b>	<b>1,851,441</b>	<b>47,583</b>	<b>2.6</b>
101 224 51902 Attrition	0	0	(182,741)	0	(188,443)	0	(197,451)	(9,008)	4.8
<b>101 224 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(182,741)</b>	<b>0</b>	<b>(188,443)</b>	<b>0</b>	<b>(197,451)</b>	<b>(9,008)</b>	<b>4.8</b>
<b>101 224 Acct Group Total: Personal Services</b>	<b>3,648,604</b>	<b>3,823,178</b>	<b>3,986,425</b>	<b>3,983,716</b>	<b>4,280,172</b>	<b>2,525,956</b>	<b>4,352,352</b>	<b>72,180</b>	<b>1.7</b>
101 224 52102 Advertising	45,127	3,970	4,400	4,394	4,400	798	4,400	0	0.0
<b>101 224 521** Printing and Advert.</b>	<b>45,127</b>	<b>3,970</b>	<b>4,400</b>	<b>4,394</b>	<b>4,400</b>	<b>798</b>	<b>4,400</b>	<b>0</b>	<b>0.0</b>
101 224 52712 Temporary Agencies	80,241	74,586	50,000	45,474	50,000	0	50,000	0	0.0
<b>101 224 527** Professional Fees</b>	<b>80,241</b>	<b>74,586</b>	<b>50,000</b>	<b>45,474</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0.0</b>
101 224 52811 Landfill Fees	1,811,847	1,872,507	1,950,000	1,844,017	1,960,000	1,161,247	1,960,000	0	0.0
101 224 52813 Recycle Bank Program	5,500	349,653	255,000	231,276	255,000	112,576	255,000	0	0.0
<b>101 224 528** Other Fees</b>	<b>1,817,347</b>	<b>2,222,160</b>	<b>2,205,000</b>	<b>2,075,293</b>	<b>2,215,000</b>	<b>1,273,823</b>	<b>2,215,000</b>	<b>0</b>	<b>0.0</b>
101 224 53201 Stationery And Supplies	993	1,839	2,000	1,858	2,000	1,889	2,000	0	0.0
<b>101 224 532** Office and Gen. Supplies</b>	<b>993</b>	<b>1,839</b>	<b>2,000</b>	<b>1,858</b>	<b>2,000</b>	<b>1,889</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
101 224 53301 Uniforms & Related Equipment	15,252	18,492	18,500	15,067	18,500	10,556	18,500	0	0.0
101 224 53303 Wearing App & Safety Supplies	35,825	37,080	41,000	37,903	41,000	29,271	41,000	0	0.0
<b>101 224 533** Wearing Apparel and Safety</b>	<b>51,077</b>	<b>55,572</b>	<b>59,500</b>	<b>52,970</b>	<b>59,500</b>	<b>39,827</b>	<b>59,500</b>	<b>0</b>	<b>0.0</b>
101 224 53408 Misc Supplies Or Parts	17,875	27,747	18,000	17,977	18,000	12,880	18,000	0	0.0
<b>101 224 534** Misc. Mat., Supp., and Parts</b>	<b>17,875</b>	<b>27,747</b>	<b>18,000</b>	<b>17,977</b>	<b>18,000</b>	<b>12,880</b>	<b>18,000</b>	<b>0</b>	<b>0.0</b>
101 224 54102 Other Noncapitalized Equipment	4,729	3,712	4,000	4,000	4,000	2,780	4,000	0	0.0
<b>101 224 541** Equipment</b>	<b>4,729</b>	<b>3,712</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>2,780</b>	<b>4,000</b>	<b>0</b>	<b>0.0</b>
<b>101 224 Acct Group Total: MS&amp;E</b>	<b>2,017,389</b>	<b>2,389,586</b>	<b>2,342,900</b>	<b>2,201,966</b>	<b>2,352,900</b>	<b>1,331,997</b>	<b>2,352,900</b>	<b>0</b>	<b>0.0</b>
101 224 55108 Motor Vehicle Costs	1,130,403	1,216,223	1,252,646	1,192,512	1,302,752	566,873	1,354,862	52,110	4.0
101 224 55123 General Liability	152,059	333,635	108,218	419,107	110,923	55,461	113,696	2,773	2.5
101 224 55125 Workers Compensation Costs	122,577	122,503	121,270	176,608	126,230	63,115	131,986	5,756	4.6
<b>101 224 551** Int. Serv. Chargebck.</b>	<b>1,405,039</b>	<b>1,672,361</b>	<b>1,482,134</b>	<b>1,788,227</b>	<b>1,539,905</b>	<b>685,449</b>	<b>1,600,544</b>	<b>60,639</b>	<b>3.9</b>
<b>101 224 Acct Group Total: Internal Services</b>	<b>1,405,039</b>	<b>1,672,361</b>	<b>1,482,134</b>	<b>1,788,227</b>	<b>1,539,905</b>	<b>685,449</b>	<b>1,600,544</b>	<b>60,639</b>	<b>3.9</b>
101 224 55603 Cap Lease - Principal Payments	303,898	307,660	215,025	216,985	0	0	0	0	0.0
101 224 55604 Cap Lease - Interest Payments	40,276	23,137	5,506	3,546	0	0	0	0	0.0
<b>101 224 556** Debt Service</b>	<b>344,174</b>	<b>330,797</b>	<b>220,531</b>	<b>220,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 224 Acct Group Total: Debt Service</b>	<b>344,174</b>	<b>330,797</b>	<b>220,531</b>	<b>220,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 224 5**** Rubbish Collection - Division Total</b>	<b>7,415,206</b>	<b>8,215,922</b>	<b>8,031,990</b>	<b>8,194,440</b>	<b>8,172,977</b>	<b>4,543,402</b>	<b>8,305,796</b>	<b>132,819</b>	<b>1.6</b>

**Fund 101 - General Fund Dept. 227 - Public Works / Property Maintenance**

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
101 227 51101 Regular Salaries	250,140	287,516	288,085	289,491	307,110	190,564	319,707	12,597	4.1
101 227 51103 Acting Out Of Classification	0	0	700	0	700	0	700	0	0.0
101 227 51107 Sick Leave Bonus	1,050	0	1,800	250	1,800	0	1,800	0	0.0
101 227 51108 Overtime	46,316	51,309	42,000	40,910	42,000	20,933	30,000	(12,000)	-28.6
101 227 51109 Holiday Pay	441	0	3,400	0	3,400	0	3,400	0	0.0
101 227 51117 Meal Allowance	1,671	1,909	1,400	695	2,100	223	2,100	0	0.0
101 227 51120 Clothing Allowance	1,125	750	1,000	750	1,000	375	1,000	0	0.0
101 227 51121 Standby Pay	28,251	29,643	21,000	22,007	30,000	15,448	30,000	0	0.0
<b>101 227 511** Salaries and Wages</b>	<b>328,994</b>	<b>371,127</b>	<b>359,385</b>	<b>354,103</b>	<b>388,110</b>	<b>227,543</b>	<b>388,707</b>	<b>597</b>	<b>0.2</b>
101 227 51501 Pension Contribution	40,096	41,086	42,460	43,919	40,451	25,450	45,605	5,154	12.7
101 227 51502 Social Security	19,274	21,824	21,248	20,743	22,998	13,252	22,906	(92)	-0.4
101 227 51503 Medicare Tax	4,508	5,104	4,969	4,851	5,378	3,099	5,357	(21)	-0.4
101 227 51504 Hospitalization	98,263	104,718	96,027	121,211	107,333	68,177	122,619	15,286	14.2
101 227 51505 Life Insurance	1,053	1,175	1,179	1,180	1,200	977	1,200	0	0.0
101 227 51508 Pension Healthcare	21,498	22,562	22,655	23,861	24,830	13,187	25,305	475	1.9
101 227 51510 State Pension Plan-Gen Weekly	5,223	6,099	4,961	5,994	5,144	3,844	5,773	629	12.2
101 227 51514 State Pension Plan-Genbiweekly	4,325	4,613	3,469	4,298	3,597	2,612	4,056	459	12.8
<b>101 227 515** Employee Benefits</b>	<b>194,240</b>	<b>207,181</b>	<b>196,968</b>	<b>226,057</b>	<b>210,931</b>	<b>130,598</b>	<b>232,821</b>	<b>21,890</b>	<b>10.4</b>
101 227 51902 Attrition	0	0	(43,124)	0	(44,469)	0	(46,595)	(2,126)	4.8
<b>101 227 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(43,124)</b>	<b>0</b>	<b>(44,469)</b>	<b>0</b>	<b>(46,595)</b>	<b>(2,126)</b>	<b>4.8</b>
<b>101 227 Acct Group Total: Personal Services</b>	<b>523,234</b>	<b>578,308</b>	<b>513,229</b>	<b>580,160</b>	<b>554,572</b>	<b>358,141</b>	<b>574,933</b>	<b>20,361</b>	<b>3.7</b>
101 227 52204 Electricity	145,086	88,910	175,852	91,985	146,028	148,441	147,853	1,825	1.2
101 227 52207 Water/Sewer Utility	410,219	523,917	438,076	501,677	550,000	896,080	594,000	44,000	8.0
101 227 52208 Stormwater Utility	748,106	738,634	807,567	931,942	856,021	772,089	907,382	51,361	6.0
<b>101 227 522** Communications and Util.</b>	<b>1,303,411</b>	<b>1,351,461</b>	<b>1,421,495</b>	<b>1,525,604</b>	<b>1,552,049</b>	<b>1,816,610</b>	<b>1,649,235</b>	<b>97,186</b>	<b>6.3</b>
101 227 52501 Equipment Rental	0	0	500	0	500	0	500	0	0.0
101 227 52504 Parking Fees	89,475	91,110	90,000	74,964	92,000	1,792	75,000	(17,000)	-18.5
101 227 52506 Rentals-N.O.C	58	1,666	2,100	0	1,800	0	1,800	0	0.0
<b>101 227 525** Rentals</b>	<b>89,533</b>	<b>92,776</b>	<b>92,600</b>	<b>74,964</b>	<b>94,300</b>	<b>1,792</b>	<b>77,300</b>	<b>(17,000)</b>	<b>-18.0</b>
101 227 52601 Repairs - Miscellaneous	144	9,751	6,000	6,000	6,000	5,800	6,000	0	0.0
101 227 52602 Repairs To Equipment	77,939	147,403	32,000	26,759	32,000	10,155	32,000	0	0.0
101 227 52603 Rep To Bldgs And Structures	256,142	385,872	499,500	578,566	644,500	470,242	1,191,500	547,000	84.9
101 227 52611 Building Maintenance	1,084,073	1,664,926	1,496,712	1,155,385	1,566,255	737,112	1,585,746	19,491	1.2
<b>101 227 526** Contracted Maintenance</b>	<b>1,418,298</b>	<b>2,207,952</b>	<b>2,034,212</b>	<b>1,766,710</b>	<b>2,248,755</b>	<b>1,223,309</b>	<b>2,815,246</b>	<b>566,491</b>	<b>25.2</b>
101 227 52703 Engineering	12,029	72,826	95,000	93,012	95,000	64,017	95,000	0	0.0
101 227 52712 Temporary Agencies	38,676	43,566	50,000	49,940	50,000	0	50,000	0	0.0
<b>101 227 527** Professional Fees</b>	<b>50,705</b>	<b>116,392</b>	<b>145,000</b>	<b>142,952</b>	<b>145,000</b>	<b>64,017</b>	<b>145,000</b>	<b>0</b>	<b>0.0</b>
101 227 52902 Registrations Fees	190	1,568	9,000	2,725	9,000	1,675	9,000	0	0.0
<b>101 227 529** Memberships and Reg.</b>	<b>190</b>	<b>1,568</b>	<b>9,000</b>	<b>2,725</b>	<b>9,000</b>	<b>1,675</b>	<b>9,000</b>	<b>0</b>	<b>0.0</b>
101 227 53105 Security Guard Service	44,858	44,920	47,000	47,000	47,000	0	0	(47,000)	-100.0
101 227 53107 Extermination Service	810	1,260	3,000	900	3,000	720	3,000	0	0.0
101 227 53109 Contracted Maint.Svcs	238,371	96,263	55,000	46,730	55,000	23,920	55,000	0	0.0
101 227 53120 Janitorial Service	103,777	103,451	15,000	4,981	15,000	0	15,000	0	0.0
<b>101 227 531** Miscellaneous Services</b>	<b>387,816</b>	<b>245,894</b>	<b>120,000</b>	<b>99,611</b>	<b>120,000</b>	<b>24,640</b>	<b>73,000</b>	<b>(47,000)</b>	<b>-39.2</b>
101 227 53201 Stationery And Supplies	347	955	1,000	1,000	1,000	956	1,000	0	0.0
101 227 53206 Cleaning & Household Supplies	4,579	6,800	6,500	6,432	6,800	3,940	6,800	0	0.0
<b>101 227 532** Office and Gen. Supplies</b>	<b>4,926</b>	<b>7,755</b>	<b>7,500</b>	<b>7,432</b>	<b>7,800</b>	<b>4,896</b>	<b>7,800</b>	<b>0</b>	<b>0.0</b>
101 227 53303 Wearing App & Safety Supplies	6,810	12,367	16,000	15,679	16,000	11,708	16,000	0	0.0
<b>101 227 533** Wearing Apparel and Safety</b>	<b>6,810</b>	<b>12,367</b>	<b>16,000</b>	<b>15,679</b>	<b>16,000</b>	<b>11,708</b>	<b>16,000</b>	<b>0</b>	<b>0.0</b>
101 227 53401 Access & Parts For Equipment	161	373	1,000	11	1,000	60	1,000	0	0.0
101 227 53404 Xmas Lights & Other Decoration	43,400	70,685	62,000	58,785	81,000	11,000	81,000	0	0.0
101 227 53408 Misc Supplies Or Parts	23,265	34,694	35,700	34,699	35,700	27,766	35,700	0	0.0
<b>101 227 534** Misc. Mat., Supp., and Parts</b>	<b>66,826</b>	<b>105,752</b>	<b>98,700</b>	<b>93,495</b>	<b>117,700</b>	<b>38,826</b>	<b>117,700</b>	<b>0</b>	<b>0.0</b>
101 227 54101 Furn Fix & Office Equipment	181,434	2,670	3,500	3,412	3,500	0	3,500	0	0.0
<b>101 227 541** Equipment</b>	<b>181,434</b>	<b>2,670</b>	<b>3,500</b>	<b>3,412</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0.0</b>
<b>101 227 Acct Group Total: MS&amp;E</b>	<b>3,509,949</b>	<b>4,144,587</b>	<b>3,948,007</b>	<b>3,732,584</b>	<b>4,314,104</b>	<b>3,187,473</b>	<b>4,913,781</b>	<b>599,677</b>	<b>13.9</b>
101 227 55108 Motor Vehicle Costs	71,449	79,740	116,440	75,964	121,098	31,927	125,942	4,844	4.0
101 227 55123 General Liability	13,580	29,796	9,665	37,431	9,907	4,953	10,155	248	2.5
101 227 55125 Workers Compensation Costs	6,241	6,237	6,175	8,993	6,428	3,214	6,721	293	4.6
<b>101 227 551** Int. Serv. Chargebck.</b>	<b>91,270</b>	<b>115,773</b>	<b>132,280</b>	<b>122,388</b>	<b>137,433</b>	<b>40,094</b>	<b>142,818</b>	<b>5,385</b>	<b>3.9</b>
<b>101 227 Acct Group Total: Internal Services</b>	<b>91,270</b>	<b>115,773</b>	<b>132,280</b>	<b>122,388</b>	<b>137,433</b>	<b>40,094</b>	<b>142,818</b>	<b>5,385</b>	<b>3.9</b>

**Fund 101 - General Fund    Dept. 227 - Public Works / Property Maintenance**

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	227	55601	Bond - Principal Payments	598,155	578,733	573,871	573,871	632,132	389,803	864,165	232,033	36.7
101	227	55602	Bond - Interest Payments	309,926	284,658	259,023	259,023	311,237	120,491	554,798	243,561	78.3
<b>101</b>	<b>227</b>	<b>556**</b>	<b>Debt Service</b>	<b>908,081</b>	<b>863,391</b>	<b>832,894</b>	<b>832,894</b>	<b>943,369</b>	<b>510,294</b>	<b>1,418,963</b>	<b>475,594</b>	<b>50.4</b>
<b>101</b>	<b>227</b>		<b>Acct Group Total: Debt Service</b>	<b>908,081</b>	<b>863,391</b>	<b>832,894</b>	<b>832,894</b>	<b>943,369</b>	<b>510,294</b>	<b>1,418,963</b>	<b>475,594</b>	<b>50.4</b>
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101	227	5****	Property Maintenance - Division Total	5,032,534	5,702,059	5,426,410	5,268,026	5,949,478	4,096,002	7,050,495	1,101,017	18.5

**Fund 101 - General Fund    Dept. 228 - Public Works / Water System**

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	228	5****	<i>Water System - Division Total</i>	0	0	0	0	0	0	0	0	0.0
101	22*	5****	<i>Public Works - General Fund Total</i>	27,385,258	29,925,681	29,879,749	29,842,841	31,118,364	17,377,271	32,832,302	1,713,938	5.5

**Fund 421 - Water/Sewer Fund    Dept. 220 - Public Works / 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	220	55602	Bond - Interest Payments	1,472	922	849	820	738	182	533	(205)	-27.8
421	220	55605	Interest - Amort Prem/Discount	(673)	(511)	(449)	(449)	(379)	0	0	379	-100.0
421	220	55606	Interest - Amort Refundng Gain	0	551,281	118	176,934	176,934	0	0	(176,934)	-100.0
<b>421</b>	<b>220</b>	<b>556**</b>	<b>Debt Service</b>	<b>799</b>	<b>551,692</b>	<b>518</b>	<b>177,305</b>	<b>177,293</b>	<b>182</b>	<b>533</b>	<b>(176,760)</b>	<b>-99.7</b>
<b>Acct Group Total: Debt Service</b>				<b>799</b>	<b>551,692</b>	<b>518</b>	<b>177,305</b>	<b>177,293</b>	<b>182</b>	<b>533</b>	<b>(176,760)</b>	<b>-99.7</b>
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421	220	5****	Administration - Division Total	799	551,692	518	177,305	177,293	182	533	(176,760)	-99.7

**Fund 421 - Water/Sewer Fund    Dept. 221 - Public Works / Street Maintenance**

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	221	5****	Street Maintenance - Division Total	0	0	0	0	0	0	0	0	0.0

**Fund 421 - Water/Sewer Fund Dept. 226 - Public Works / Sewer Maintenance**

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
421 226 51101 Regular Salaries	1,071,485	1,249,516	1,394,724	1,219,068	1,457,266	867,454	1,485,208	27,942	1.9
421 226 51102 Temporary Salaries	0	186	0	0	0	151	0	0	0.0
421 226 51103 Acting Out Of Classification	431	317	2,000	9	2,000	0	2,000	0	0.0
421 226 51107 Sick Leave Bonus	1,250	900	2,000	1,650	2,000	800	2,000	0	0.0
421 226 51108 Overtime	67,452	72,587	75,000	81,518	75,000	28,277	75,000	0	0.0
421 226 51117 Meal Allowance	568	550	1,000	409	1,000	68	1,000	0	0.0
421 226 51120 Clothing Allowance	2,875	1,558	2,000	1,125	2,000	754	2,000	0	0.0
421 226 51121 Standby Pay	10,269	12,653	10,000	14,151	13,000	3,239	13,000	0	0.0
421 226 51125 Health Cash Back	0	0	540	0	0	0	0	0	0.0
<b>421 226 511** Salaries and Wages</b>	<b>1,154,330</b>	<b>1,338,267</b>	<b>1,487,264</b>	<b>1,317,930</b>	<b>1,552,266</b>	<b>900,743</b>	<b>1,580,208</b>	<b>27,942</b>	<b>1.8</b>
421 226 51201 Accrued Sick/Vacation Adj'Mt	13,100	8,592	0	51,825	0	0	0	0	0.0
<b>421 226 512** Compensated Absences</b>	<b>13,100</b>	<b>8,592</b>	<b>0</b>	<b>51,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 226 51501 Pension Contribution	146,488	145,501	141,628	146,862	126,259	83,106	135,954	9,695	7.7
421 226 51502 Social Security	68,629	79,888	88,383	78,295	91,875	53,614	93,820	1,945	2.1
421 226 51503 Medicare Tax	16,051	18,684	20,671	18,311	21,486	12,538	21,948	462	2.2
421 226 51504 Hospitalization	277,766	281,916	371,688	329,065	439,071	195,083	459,636	20,565	4.7
421 226 51505 Life Insurance	4,276	4,910	6,112	4,732	6,157	3,898	5,994	(163)	-2.6
421 226 51508 Pension Healthcare	111,961	117,498	116,855	123,074	128,083	67,546	126,722	(1,361)	-1.1
421 226 51510 State Pension Plan-Gen Weekly	17,990	23,852	29,729	24,836	30,785	15,873	32,885	2,100	6.8
421 226 51513 Pension Healthcare - Implicit	52,131	39,081	0	39,036	117,988	0	117,988	0	0.0
421 226 51514 State Pension Plan-Genbiweekly	16,234	19,869	23,163	18,785	23,866	13,878	28,549	4,683	19.6
<b>421 226 515** Employee Benefits</b>	<b>711,526</b>	<b>731,199</b>	<b>798,229</b>	<b>782,996</b>	<b>985,570</b>	<b>445,536</b>	<b>1,023,496</b>	<b>37,926</b>	<b>3.8</b>
<b>421 226 Acct Group Total: Personal Services</b>	<b>1,878,956</b>	<b>2,078,058</b>	<b>2,285,493</b>	<b>2,152,751</b>	<b>2,537,836</b>	<b>1,346,279</b>	<b>2,603,704</b>	<b>65,868</b>	<b>2.6</b>
421 226 52101 Printing	0	75	250	0	250	0	250	0	0.0
421 226 52102 Advertising	12,000	19,500	20,000	20,000	20,000	20,000	20,000	0	0.0
<b>421 226 521** Printing and Advert.</b>	<b>12,000</b>	<b>19,575</b>	<b>20,250</b>	<b>20,000</b>	<b>20,250</b>	<b>20,000</b>	<b>20,250</b>	<b>0</b>	<b>0.0</b>
421 226 52204 Electricity	6,201	8,004	5,200	9,339	8,000	5,061	9,400	1,400	17.5
<b>421 226 522** Communications and Util.</b>	<b>6,201</b>	<b>8,004</b>	<b>5,200</b>	<b>9,339</b>	<b>8,000</b>	<b>5,061</b>	<b>9,400</b>	<b>1,400</b>	<b>17.5</b>
421 226 52302 Travel And Subsistance	0	0	2,000	270	2,000	0	2,000	0	0.0
<b>421 226 523** Transportation</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>270</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
421 226 52503 Building Or Land Rental	540	540	600	540	600	0	550	(50)	-8.3
<b>421 226 525** Rentals</b>	<b>540</b>	<b>540</b>	<b>600</b>	<b>540</b>	<b>600</b>	<b>0</b>	<b>550</b>	<b>(50)</b>	<b>-8.3</b>
421 226 52602 Repairs To Equipment	0	1,000	1,000	0	1,000	0	1,000	0	0.0
421 226 52603 Rep To Bldgs And Structures	32,496	160,486	40,000	9,098	40,000	31,500	40,000	0	0.0
421 226 52607 Repairs To Sewer Lines	1,258,343	1,626,275	1,400,000	1,152,681	1,600,000	590,031	1,632,000	32,000	2.0
421 226 52614 Condition Assessment	60,000	240,000	210,000	210,000	250,000	112,642	250,000	0	0.0
<b>421 226 526** Contracted Maintenance</b>	<b>1,350,839</b>	<b>2,027,761</b>	<b>1,651,000</b>	<b>1,371,779</b>	<b>1,891,000</b>	<b>734,173</b>	<b>1,923,000</b>	<b>32,000</b>	<b>1.7</b>
421 226 52701 Consultants	367,081	470,692	461,500	494,539	490,550	331,227	513,900	23,350	4.8
421 226 52703 Engineering	419,906	646,914	575,000	577,186	600,000	316,500	600,000	0	0.0
421 226 52712 Temporary Agencies	61,577	30,531	60,000	88,983	75,000	74,861	75,000	0	0.0
<b>421 226 527** Professional Fees</b>	<b>848,564</b>	<b>1,148,137</b>	<b>1,096,500</b>	<b>1,160,708</b>	<b>1,165,550</b>	<b>722,588</b>	<b>1,188,900</b>	<b>23,350</b>	<b>2.0</b>
421 226 52901 Subscriptions/Books	0	0	1,500	0	1,500	0	1,500	0	0.0
421 226 52902 Registrations Fees	2,000	2,621	3,500	90	3,500	0	3,500	0	0.0
<b>421 226 529** Memberships and Reg.</b>	<b>2,000</b>	<b>2,621</b>	<b>5,000</b>	<b>90</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
421 226 53107 Extermination Service	15,788	12,064	15,000	10,457	15,000	4,519	15,000	0	0.0
<b>421 226 531** Miscellaneous Services</b>	<b>15,788</b>	<b>12,064</b>	<b>15,000</b>	<b>10,457</b>	<b>15,000</b>	<b>4,519</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
421 226 53201 Stationery And Supplies	50	1,471	1,600	622	1,600	0	1,600	0	0.0
<b>421 226 532** Office and Gen. Supplies</b>	<b>50</b>	<b>1,471</b>	<b>1,600</b>	<b>622</b>	<b>1,600</b>	<b>0</b>	<b>1,600</b>	<b>0</b>	<b>0.0</b>
421 226 53301 Uniforms & Related Equipment	6,909	9,757	10,000	6,474	10,000	4,460	10,000	0	0.0
421 226 53303 Wearing App & Safety Supplies	3,518	6,170	5,300	5,293	5,900	1,187	5,900	0	0.0
<b>421 226 533** Wearing Apparel and Safety</b>	<b>10,427</b>	<b>15,927</b>	<b>15,300</b>	<b>11,767</b>	<b>15,900</b>	<b>5,647</b>	<b>15,900</b>	<b>0</b>	<b>0.0</b>
421 226 53403 Food	0	8,568	500	752	500	271	1,500	1,000	200.0
421 226 53408 Misc Supplies Or Parts	14,330	19,886	21,000	17,975	21,000	1,335	22,000	1,000	4.8
421 226 53409 Small Tools	0	0	1,200	1,144	2,500	0	2,500	0	0.0
<b>421 226 534** Misc. Mat., Supp., and Parts</b>	<b>14,330</b>	<b>28,454</b>	<b>22,700</b>	<b>19,871</b>	<b>24,000</b>	<b>1,606</b>	<b>26,000</b>	<b>2,000</b>	<b>8.3</b>
421 226 53603 Material And Supplies-Roads	155,036	338,565	425,000	289,613	425,000	117,888	385,000	(40,000)	-9.4
<b>421 226 536** Construction and Repairs</b>	<b>155,036</b>	<b>338,565</b>	<b>425,000</b>	<b>289,613</b>	<b>425,000</b>	<b>117,888</b>	<b>385,000</b>	<b>(40,000)</b>	<b>-9.4</b>
421 226 53801 Indirect Costs	1,318,165	1,323,429	1,537,251	1,537,251	1,130,159	565,080	1,199,311	69,152	6.1
<b>421 226 538** Supporting Services</b>	<b>1,318,165</b>	<b>1,323,429</b>	<b>1,537,251</b>	<b>1,537,251</b>	<b>1,130,159</b>	<b>565,080</b>	<b>1,199,311</b>	<b>69,152</b>	<b>6.1</b>
421 226 54101 Furn Fix & Office Equipment	2,000	1,722	2,000	2,557	2,000	0	2,000	0	0.0
421 226 54102 Other Noncapitalized Equipment	7,650	26,655	27,500	26,235	27,500	18,948	28,000	500	1.8
421 226 54124 Computer Software-Non-Capital	168,319	156,511	160,000	130,309	160,000	116,154	160,000	0	0.0
<b>421 226 541** Equipment</b>	<b>177,969</b>	<b>184,888</b>	<b>189,500</b>	<b>159,101</b>	<b>189,500</b>	<b>135,102</b>	<b>190,000</b>	<b>500</b>	<b>0.3</b>

**Fund 421 - Water/Sewer Fund Dept. 226 - Public Works / Sewer Maintenance**

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	226	54511	Testing & Inspection	7,380	0	8,000	3,440	8,000	4,905	8,000	0	0.0
421	226	545**	Construction and Deve-Cap	7,380	0	8,000	3,440	8,000	4,905	8,000	0	0.0
421	226		<b>Acct Group Total: MS&amp;E</b>	<b>3,919,289</b>	<b>5,111,436</b>	<b>4,994,901</b>	<b>4,594,848</b>	<b>4,901,559</b>	<b>2,316,569</b>	<b>4,989,911</b>	<b>88,352</b>	<b>1.8</b>
421	226	55108	Motor Vehicle Costs	127,687	147,478	234,460	131,724	243,838	64,427	253,592	9,754	4.0
421	226	55123	General Liability	113,693	249,454	80,914	313,364	82,937	41,469	85,010	2,073	2.5
421	226	55125	Workers Compensation Costs	279,440	279,270	276,459	402,612	287,766	143,883	300,888	13,122	4.6
421	226	551**	Int. Serv. Chargebck.	520,820	676,202	591,833	847,700	614,541	249,779	639,490	24,949	4.1
421	226		<b>Acct Group Total: Internal Services</b>	<b>520,820</b>	<b>676,202</b>	<b>591,833</b>	<b>847,700</b>	<b>614,541</b>	<b>249,779</b>	<b>639,490</b>	<b>24,949</b>	<b>4.1</b>
421	226	55602	Bond - Interest Payments	724,750	619,294	605,642	572,978	585,095	119,213	583,698	(1,397)	-0.2
421	226	55605	Interest - Amort Prem/Discount	(289,457)	(253,235)	(216,128)	(216,128)	(179,893)	0	0	179,893	-100.0
421	226	55606	Interest - Amort Refundng Gain	0	0	54,858	0	54,858	0	0	(54,858)	-100.0
421	226	556**	Debt Service	435,293	366,059	444,372	356,850	460,060	119,213	583,698	123,638	26.9
421	226		<b>Acct Group Total: Debt Service</b>	<b>435,293</b>	<b>366,059</b>	<b>444,372</b>	<b>356,850</b>	<b>460,060</b>	<b>119,213</b>	<b>583,698</b>	<b>123,638</b>	<b>26.9</b>
421	226	58201	Depreciation Expense	884,373	1,002,496	884,373	1,108,225	1,002,496	0	1,108,225	105,729	10.5
421	226	582**	Depreciation	884,373	1,002,496	884,373	1,108,225	1,002,496	0	1,108,225	105,729	10.5
421	226		<b>Acct Group Total: Depreciation</b>	<b>884,373</b>	<b>1,002,496</b>	<b>884,373</b>	<b>1,108,225</b>	<b>1,002,496</b>	<b>0</b>	<b>1,108,225</b>	<b>105,729</b>	<b>10.5</b>
421	226	5****	<b>Sewer Maintenance - Division Total</b>	<b>7,638,731</b>	<b>9,234,251</b>	<b>9,200,972</b>	<b>9,060,374</b>	<b>9,516,492</b>	<b>4,031,840</b>	<b>9,925,028</b>	<b>408,536</b>	<b>4.3</b>

**Fund 421 - Water/Sewer Fund Dept. 228 - Public Works / Water System**

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
421 228 51101 Regular Salaries	3,208,533	3,501,706	3,819,236	3,347,163	4,048,651	2,275,349	4,242,736	194,085	4.8
421 228 51103 Acting Out Of Classification	3,349	383	4,200	5,343	4,200	1,225	4,200	0	0.0
421 228 51105 Shift Differential	3,395	4,051	3,800	3,820	4,100	2,421	4,100	0	0.0
421 228 51107 Sick Leave Bonus	1,800	1,300	5,000	2,850	5,000	1,650	5,000	0	0.0
421 228 51108 Overtime	399,830	448,419	420,000	537,707	450,000	353,116	450,000	0	0.0
421 228 51109 Holiday Pay	341	0	2,000	0	2,000	0	2,000	0	0.0
421 228 51117 Meal Allowance	12,695	13,442	18,200	14,968	18,200	9,809	18,200	0	0.0
421 228 51120 Clothing Allowance	7,697	4,750	11,000	4,750	11,000	2,455	11,000	0	0.0
421 228 51121 Standby Pay	229,639	256,255	230,000	263,263	280,000	176,695	280,000	0	0.0
421 228 51125 Health Cash Back	0	0	540	0	0	0	0	0	0.0
<b>421 228 511** Salaries and Wages</b>	<b>3,867,279</b>	<b>4,230,306</b>	<b>4,513,976</b>	<b>4,179,864</b>	<b>4,823,151</b>	<b>2,822,720</b>	<b>5,017,236</b>	<b>194,085</b>	<b>4.0</b>
421 228 51201 Accrued Sick/Vacation Adj'Mt	31,002	21,120	0	122,011	0	0	0	0	0.0
<b>421 228 512** Compensated Absences</b>	<b>31,002</b>	<b>21,120</b>	<b>0</b>	<b>122,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 228 51501 Pension Contribution	384,823	362,408	381,854	360,098	345,959	201,310	378,010	32,051	9.3
421 228 51502 Social Security	229,676	251,679	268,456	248,407	286,528	168,048	298,834	12,306	4.3
421 228 51503 Medicare Tax	53,714	58,860	62,782	58,096	67,016	39,302	69,909	2,893	4.3
421 228 51504 Hospitalization	1,029,330	1,050,976	1,094,462	1,136,342	1,243,511	644,141	1,357,920	114,409	9.2
421 228 51505 Life Insurance	14,026	14,298	16,196	13,246	16,211	11,186	16,516	305	1.9
421 228 51508 Pension Healthcare	288,505	307,288	307,435	323,797	336,945	191,098	349,715	12,770	3.8
421 228 51510 State Pension Plan-Gen Weekly	73,566	84,749	71,227	87,985	77,410	61,699	91,536	14,126	18.2
421 228 51513 Pension Healthcare - Implicit	134,331	102,207	0	102,700	0	0	0	0	0.0
421 228 51514 State Pension Plan-Genbiweekly	54,973	64,161	71,869	60,732	72,195	38,832	82,383	10,188	14.1
<b>421 228 515** Employee Benefits</b>	<b>2,262,944</b>	<b>2,296,626</b>	<b>2,274,281</b>	<b>2,391,403</b>	<b>2,445,775</b>	<b>1,355,616</b>	<b>2,644,823</b>	<b>199,048</b>	<b>8.1</b>
421 228 51902 Attrition	0	0	(2,536)	0	(2,615)	0	(2,740)	(125)	4.8
<b>421 228 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(2,536)</b>	<b>0</b>	<b>(2,615)</b>	<b>0</b>	<b>(2,740)</b>	<b>(125)</b>	<b>4.8</b>
<b>421 228 Acct Group Total: Personal Services</b>	<b>6,161,225</b>	<b>6,548,052</b>	<b>6,785,721</b>	<b>6,693,278</b>	<b>7,266,311</b>	<b>4,178,336</b>	<b>7,659,319</b>	<b>393,008</b>	<b>5.4</b>
421 228 52101 Printing	40,400	48,692	46,000	45,894	47,000	0	47,000	0	0.0
421 228 52102 Advertising	0	0	400	400	400	400	400	0	0.0
<b>421 228 521** Printing and Advert.</b>	<b>40,400</b>	<b>48,692</b>	<b>46,400</b>	<b>46,294</b>	<b>47,400</b>	<b>400</b>	<b>47,400</b>	<b>0</b>	<b>0.0</b>
421 228 52201 Telephone-Direct Charge	6,076	6,242	6,000	6,801	6,000	652	6,000	0	0.0
421 228 52203 Postage-Direct Charge	9,817	2,898	17,000	6,178	17,000	0	17,000	0	0.0
421 228 52204 Electricity	1,040,675	816,456	950,000	921,099	965,010	668,311	977,073	12,063	1.3
421 228 52206 Fuel Oil (Non-Vehicle)	148,305	87,115	85,000	90,401	90,000	56,823	90,000	0	0.0
421 228 52207 Water/Sewer Utility	5,509	4,290	97,628	3,202	102,998	0	111,238	8,240	8.0
421 228 52208 Stormwater Utility	26,742	18,787	61,189	15,471	64,860	0	68,752	3,892	6.0
<b>421 228 522** Communications and Util.</b>	<b>1,237,124</b>	<b>935,788</b>	<b>1,216,817</b>	<b>1,043,152</b>	<b>1,245,868</b>	<b>725,786</b>	<b>1,270,063</b>	<b>24,195</b>	<b>1.9</b>
421 228 52302 Travel And Subsistance	14,655	6,672	25,000	5,051	25,000	9,231	25,000	0	0.0
<b>421 228 523** Transportation</b>	<b>14,655</b>	<b>6,672</b>	<b>25,000</b>	<b>5,051</b>	<b>25,000</b>	<b>9,231</b>	<b>25,000</b>	<b>0</b>	<b>0.0</b>
421 228 52504 Parking Fees	9	14	160	0	160	4	160	0	0.0
<b>421 228 525** Rentals</b>	<b>9</b>	<b>14</b>	<b>160</b>	<b>0</b>	<b>160</b>	<b>4</b>	<b>160</b>	<b>0</b>	<b>0.0</b>
421 228 52602 Repairs To Equipment	3,131,861	2,973,182	3,735,799	3,448,589	4,553,383	2,109,976	4,295,383	(258,000)	-5.7
421 228 52603 Rep To Bldgs And Structures	765,101	2,001,978	1,610,000	1,732,165	1,670,000	1,185,866	1,730,600	60,600	3.6
421 228 52609 Repairs To Water Lines	1,383,077	4,638,042	3,030,000	3,780,764	3,617,000	2,386,143	3,732,600	115,600	3.2
421 228 52611 Building Maintenance	338,434	322,873	531,204	439,681	554,382	244,326	656,264	101,882	18.4
<b>421 228 526** Contracted Maintenance</b>	<b>5,618,473</b>	<b>9,936,075</b>	<b>8,907,003</b>	<b>9,401,199</b>	<b>10,394,765</b>	<b>5,926,311</b>	<b>10,414,847</b>	<b>20,082</b>	<b>0.2</b>
421 228 52701 Consultants	491,925	661,487	876,200	867,453	980,250	485,525	1,000,350	20,100	2.1
421 228 52703 Engineering	831,911	1,151,753	1,229,000	1,133,464	1,649,000	452,298	1,649,000	0	0.0
421 228 52712 Temporary Agencies	233,018	286,264	350,000	367,216	400,000	343,110	400,000	0	0.0
<b>421 228 527** Professional Fees</b>	<b>1,556,854</b>	<b>2,099,504</b>	<b>2,455,200</b>	<b>2,368,133</b>	<b>3,029,250</b>	<b>1,280,933</b>	<b>3,049,350</b>	<b>20,100</b>	<b>0.7</b>
421 228 52801 Laboratory Fees	84,338	69,646	98,000	87,828	106,000	30,377	152,000	46,000	43.4
421 228 52807 Meter Reading Costs	270,929	164,901	275,000	288,976	329,000	79,052	390,000	61,000	18.5
<b>421 228 528** Other Fees</b>	<b>355,267</b>	<b>234,547</b>	<b>373,000</b>	<b>376,804</b>	<b>435,000</b>	<b>109,429</b>	<b>542,000</b>	<b>107,000</b>	<b>24.6</b>
421 228 52901 Subscriptions/Books	26,135	32,470	33,570	31,928	35,570	24,513	35,570	0	0.0
421 228 52902 Registrations Fees	18,914	18,823	33,800	28,418	33,800	9,040	33,800	0	0.0
<b>421 228 529** Memberships and Reg.</b>	<b>45,049</b>	<b>51,293</b>	<b>67,370</b>	<b>60,346</b>	<b>69,370</b>	<b>33,553</b>	<b>69,370</b>	<b>0</b>	<b>0.0</b>
421 228 53108 Miscellaneous Charges-N.O.C	31,289	17,695	37,500	33,545	47,500	11,308	109,000	61,500	129.5
421 228 53109 Contracted Maint.Svcs	986,817	756,587	1,051,400	1,348,798	1,144,500	323,255	1,200,500	56,000	4.9
<b>421 228 531** Miscellaneous Services</b>	<b>1,018,106</b>	<b>774,282</b>	<b>1,088,900</b>	<b>1,382,343</b>	<b>1,192,000</b>	<b>334,563</b>	<b>1,309,500</b>	<b>117,500</b>	<b>9.9</b>
421 228 53201 Stationery And Supplies	4,617	5,568	6,000	5,805	6,000	4,800	7,500	1,500	25.0
421 228 53202 Photo & Repro Supplies	2,265	376	3,000	1,398	3,000	2,369	3,000	0	0.0
421 228 53206 Cleaning & Household Supplies	4,493	4,467	7,000	6,973	7,000	4,106	8,000	1,000	14.3
<b>421 228 532** Office and Gen. Supplies</b>	<b>11,375</b>	<b>10,411</b>	<b>16,000</b>	<b>14,176</b>	<b>16,000</b>	<b>11,275</b>	<b>18,500</b>	<b>2,500</b>	<b>15.6</b>
421 228 53303 Wearing App & Safety Supplies	34,863	39,102	52,500	48,867	58,500	35,886	58,500	0	0.0
<b>421 228 533** Wearing Apparel and Safety</b>	<b>34,863</b>	<b>39,102</b>	<b>52,500</b>	<b>48,867</b>	<b>58,500</b>	<b>35,886</b>	<b>58,500</b>	<b>0</b>	<b>0.0</b>

**Fund 421 - Water/Sewer Fund Dept. 228 - Public Works / Water System**

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
421 228 53401 Access & Parts For Equipment	68,804	93,131	127,700	99,617	130,200	41,745	131,200	1,000	0.8
421 228 53402 Agricultural And Landscaping	60,521	61,449	95,500	78,801	98,000	46,503	101,000	3,000	3.1
421 228 53403 Food	1,469	2,362	3,500	3,557	3,500	1,856	3,500	0	0.0
421 228 53408 Misc Supplies Or Parts	410,308	542,734	777,710	724,092	779,200	96,970	787,200	8,000	1.0
421 228 53409 Small Tools	0	0	1,000	0	2,000	0	2,000	0	0.0
<b>421 228 534** Misc. Mat., Supp., and Parts</b>	<b>541,102</b>	<b>699,676</b>	<b>1,005,410</b>	<b>906,067</b>	<b>1,012,900</b>	<b>187,074</b>	<b>1,024,900</b>	<b>12,000</b>	<b>1.2</b>
421 228 53501 Motor Fuels & Lubricants	3,620	11,487	16,000	12,339	16,000	0	16,000	0	0.0
421 228 53502 Bulk Chemicals	1,221,089	1,669,663	1,800,000	1,479,080	1,800,000	1,024,825	1,980,000	180,000	10.0
421 228 53503 Laboratory Supplies	66,797	79,326	131,200	99,865	143,200	49,572	143,200	0	0.0
<b>421 228 535** Petroleum and Chemicals</b>	<b>1,291,506</b>	<b>1,760,476</b>	<b>1,947,200</b>	<b>1,591,284</b>	<b>1,959,200</b>	<b>1,074,397</b>	<b>2,139,200</b>	<b>180,000</b>	<b>9.2</b>
421 228 53601 Building Supplies	522	549	1,000	549	1,000	0	1,500	500	50.0
421 228 53603 Material And Supplies-Roads	11,924	26,499	73,000	35,558	73,000	10,277	73,000	0	0.0
421 228 53607 Water Meter Shop Supplies	147,547	72,397	250,000	265,468	335,000	58,103	335,000	0	0.0
<b>421 228 536** Construction and Repairs</b>	<b>159,993</b>	<b>99,445</b>	<b>324,000</b>	<b>301,575</b>	<b>409,000</b>	<b>68,380</b>	<b>409,500</b>	<b>500</b>	<b>0.1</b>
421 228 53801 Indirect Costs	3,239,990	3,275,508	3,796,098	3,796,098	3,389,053	1,694,526	3,547,183	158,130	4.7
<b>421 228 538** Supporting Services</b>	<b>3,239,990</b>	<b>3,275,508</b>	<b>3,796,098</b>	<b>3,796,098</b>	<b>3,389,053</b>	<b>1,694,526</b>	<b>3,547,183</b>	<b>158,130</b>	<b>4.7</b>
421 228 54101 Furn Fix & Office Equipment	11,516	6,024	10,000	0	10,000	8,043	10,000	0	0.0
421 228 54102 Other Noncapitalized Equipment	37,918	65,028	88,500	105,708	115,000	77,166	115,000	0	0.0
421 228 54124 Computer Software-Non-Capital	200,285	168,749	242,500	236,251	269,000	144,449	273,500	4,500	1.7
<b>421 228 541** Equipment</b>	<b>249,719</b>	<b>239,801</b>	<b>341,000</b>	<b>341,959</b>	<b>394,000</b>	<b>229,658</b>	<b>398,500</b>	<b>4,500</b>	<b>1.1</b>
421 228 54631 Homeowner Connection Subsidy	12,600	9,000	60,000	27,998	60,000	15,000	60,000	0	0.0
421 228 54632 Water Protection Subsidy	60,000	60,000	60,000	51,327	60,000	0	60,000	0	0.0
<b>421 228 546** Community Activities</b>	<b>72,600</b>	<b>69,000</b>	<b>120,000</b>	<b>79,325</b>	<b>120,000</b>	<b>15,000</b>	<b>120,000</b>	<b>0</b>	<b>0.0</b>
<b>421 228 Acct Group Total: MS&amp;E</b>	<b>15,487,085</b>	<b>20,280,286</b>	<b>21,782,058</b>	<b>21,762,673</b>	<b>23,797,466</b>	<b>11,736,406</b>	<b>24,443,973</b>	<b>646,507</b>	<b>2.7</b>
421 228 55108 Motor Vehicle Costs	438,492	602,769	503,769	523,101	523,920	221,545	544,877	20,957	4.0
421 228 55123 General Liability	505,136	1,108,324	359,498	1,392,265	368,485	184,242	377,697	9,212	2.5
421 228 55125 Workers Compensation Costs	238,771	238,626	236,224	344,017	245,886	122,943	257,098	11,212	4.6
<b>421 228 551** Int. Serv. Chargebck.</b>	<b>1,182,399</b>	<b>1,949,719</b>	<b>1,099,491</b>	<b>2,259,383</b>	<b>1,138,291</b>	<b>528,730</b>	<b>1,179,672</b>	<b>41,381</b>	<b>3.6</b>
<b>421 228 Acct Group Total: Internal Services</b>	<b>1,182,399</b>	<b>1,949,719</b>	<b>1,099,491</b>	<b>2,259,383</b>	<b>1,138,291</b>	<b>528,730</b>	<b>1,179,672</b>	<b>41,381</b>	<b>3.6</b>
421 228 55602 Bond - Interest Payments	4,606,304	4,575,824	3,595,266	3,868,697	3,207,323	869,848	3,047,208	(160,115)	-5.0
421 228 55605 Interest - Amort Prem/Discount	(1,176,040)	(1,057,050)	(936,750)	(936,750)	(817,308)	0	0	817,308	-100.0
421 228 55606 Interest - Amort Refundng Gain	0	0	156,751	0	156,751	0	0	(156,751)	-100.0
<b>421 228 556** Debt Service</b>	<b>3,430,264</b>	<b>3,518,774</b>	<b>2,815,267</b>	<b>2,931,947</b>	<b>2,546,766</b>	<b>869,848</b>	<b>3,047,208</b>	<b>500,442</b>	<b>19.7</b>
<b>421 228 Acct Group Total: Debt Service</b>	<b>3,430,264</b>	<b>3,518,774</b>	<b>2,815,267</b>	<b>2,931,947</b>	<b>2,546,766</b>	<b>869,848</b>	<b>3,047,208</b>	<b>500,442</b>	<b>19.7</b>
421 228 58201 Depreciation Expense	6,128,410	6,298,514	6,128,410	6,999,591	6,298,514	0	6,999,591	701,077	11.1
<b>421 228 582** Depreciation</b>	<b>6,128,410</b>	<b>6,298,514</b>	<b>6,128,410</b>	<b>6,999,591</b>	<b>6,298,514</b>	<b>0</b>	<b>6,999,591</b>	<b>701,077</b>	<b>11.1</b>
<b>421 228 Acct Group Total: Depreciation</b>	<b>6,128,410</b>	<b>6,298,514</b>	<b>6,128,410</b>	<b>6,999,591</b>	<b>6,298,514</b>	<b>0</b>	<b>6,999,591</b>	<b>701,077</b>	<b>11.1</b>
<b>421 228 5**** Water System - Division Total</b>	<b>32,389,383</b>	<b>38,595,345</b>	<b>38,610,947</b>	<b>40,646,872</b>	<b>41,047,348</b>	<b>17,313,320</b>	<b>43,329,763</b>	<b>2,282,415</b>	<b>5.6</b>

**Fund 421 - Water/Sewer Fund Dept. 229 - Public Works / Wastewater Treatment**

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
421 229 51101 Regular Salaries	181,202	215,355	232,881	223,102	242,844	150,237	253,691	10,847	4.5
421 229 51103 Acting Out Of Classification	0	0	500	0	500	0	500	0	0.0
421 229 51107 Sick Leave Bonus	0	0	0	0	0	350	0	0	0.0
421 229 51108 Overtime	0	0	500	0	500	323	500	0	0.0
421 229 51117 Meal Allowance	0	0	100	0	100	0	100	0	0.0
421 229 51120 Clothing Allowance	500	250	500	250	500	125	500	0	0.0
<b>421 229 511** Salaries and Wages</b>	<b>181,702</b>	<b>215,605</b>	<b>234,481</b>	<b>223,352</b>	<b>244,444</b>	<b>151,035</b>	<b>255,291</b>	<b>10,847</b>	<b>4.4</b>
421 229 51201 Accrued Sick/Vacation Adj'Mt	1,685	1,426	0	8,831	0	0	0	0	0.0
<b>421 229 512** Compensated Absences</b>	<b>1,685</b>	<b>1,426</b>	<b>0</b>	<b>8,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421 229 51501 Pension Contribution	20,238	20,951	22,276	23,020	21,284	13,450	23,936	2,652	12.5
421 229 51502 Social Security	10,987	13,021	14,177	13,435	14,720	9,061	15,229	509	3.5
421 229 51503 Medicare Tax	2,569	3,045	3,315	3,142	3,453	2,119	3,598	145	4.2
421 229 51504 Hospitalization	32,174	37,889	39,490	44,259	43,915	28,374	56,540	12,625	28.7
421 229 51505 Life Insurance	388	479	523	481	523	443	523	0	0.0
421 229 51508 Pension Healthcare	9,372	9,836	9,876	10,402	10,828	6,153	11,031	203	1.9
421 229 51510 State Pension Plan-Gen Weekly	18	240	252	294	266	186	292	26	9.8
421 229 51513 Pension Healthcare - Implicit	4,364	3,272	0	3,299	0	0	0	0	0.0
421 229 51514 State Pension Plan-Genbiweekly	6,559	7,810	8,845	8,205	8,802	5,384	10,063	1,261	14.3
<b>421 229 515** Employee Benefits</b>	<b>86,669</b>	<b>96,543</b>	<b>98,754</b>	<b>106,537</b>	<b>103,791</b>	<b>65,170</b>	<b>121,212</b>	<b>17,421</b>	<b>16.8</b>
<b>421 229 Acct Group Total: Personal Services</b>	<b>270,056</b>	<b>313,574</b>	<b>333,235</b>	<b>338,720</b>	<b>348,235</b>	<b>216,205</b>	<b>376,503</b>	<b>28,268</b>	<b>8.1</b>
421 229 52101 Printing	0	0	250	0	250	0	250	0	0.0
421 229 52102 Advertising	0	0	5,000	0	5,000	0	5,000	0	0.0
<b>421 229 521** Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>0</b>	<b>0.0</b>
421 229 52302 Travel And Subsistance	0	0	3,000	1,160	3,000	0	3,000	0	0.0
<b>421 229 523** Transportation</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>1,160</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0.0</b>
421 229 52701 Consultants	249,498	322,004	209,950	234,403	218,200	69,148	223,600	5,400	2.5
421 229 52703 Engineering	89,592	363,824	187,500	197,038	187,500	53,919	187,500	0	0.0
421 229 52704 Legal	39,749	(3,428)	12,000	0	15,000	0	15,000	0	0.0
421 229 52712 Temporary Agencies	10,510	0	0	0	0	0	0	0	0.0
<b>421 229 527** Professional Fees</b>	<b>389,349</b>	<b>682,400</b>	<b>409,450</b>	<b>431,441</b>	<b>420,700</b>	<b>123,067</b>	<b>426,100</b>	<b>5,400</b>	<b>1.3</b>
421 229 52801 Laboratory Fees	0	38,063	65,000	15,000	65,000	0	65,000	0	0.0
<b>421 229 528** Other Fees</b>	<b>0</b>	<b>38,063</b>	<b>65,000</b>	<b>15,000</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>0.0</b>
421 229 52901 Subscriptions/Books	800	3,728	9,250	3,778	9,250	0	9,250	0	0.0
421 229 52902 Registrations Fees	0	0	1,000	0	1,000	0	1,000	0	0.0
<b>421 229 529** Memberships and Reg.</b>	<b>800</b>	<b>3,728</b>	<b>10,250</b>	<b>3,778</b>	<b>10,250</b>	<b>0</b>	<b>10,250</b>	<b>0</b>	<b>0.0</b>
421 229 53108 Miscellaneous Charges-N.O.C	40,000	40,000	40,000	40,000	40,000	0	40,000	0	0.0
421 229 53109 Contracted Maint.Svcs	19,344,026	19,792,531	21,150,000	21,164,916	22,169,735	17,745,711	22,950,855	781,120	3.5
<b>421 229 531** Miscellaneous Services</b>	<b>19,384,026</b>	<b>19,832,531</b>	<b>21,190,000</b>	<b>21,204,916</b>	<b>22,209,735</b>	<b>17,745,711</b>	<b>22,990,855</b>	<b>781,120</b>	<b>3.5</b>
421 229 53801 Indirect Costs	765,342	777,964	899,083	899,083	425,965	212,982	450,779	24,814	5.8
<b>421 229 538** Supporting Services</b>	<b>765,342</b>	<b>777,964</b>	<b>899,083</b>	<b>899,083</b>	<b>425,965</b>	<b>212,982</b>	<b>450,779</b>	<b>24,814</b>	<b>5.8</b>
421 229 54101 Furn Fix & Office Equipment	0	0	1,000	372	1,000	0	1,000	0	0.0
421 229 54124 Computer Software-Non-Capital	0	0	0	91,511	0	0	0	0	0.0
<b>421 229 541** Equipment</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>91,883</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
<b>421 229 Acct Group Total: MS&amp;E</b>	<b>20,539,517</b>	<b>21,334,686</b>	<b>22,583,033</b>	<b>22,647,261</b>	<b>23,140,900</b>	<b>18,081,760</b>	<b>23,952,234</b>	<b>811,334</b>	<b>3.5</b>
421 229 55108 Motor Vehicle Costs	17,191	13,804	22,081	12,322	22,964	4,071	23,883	919	4.0
421 229 55123 General Liability	22,142	48,583	15,758	61,028	16,152	8,076	16,556	404	2.5
421 229 55125 Workers Compensation Costs	36,077	36,055	35,692	51,979	37,152	18,576	38,846	1,694	4.6
<b>421 229 551** Int. Serv. Chargebck.</b>	<b>75,410</b>	<b>98,442</b>	<b>73,531</b>	<b>125,329</b>	<b>76,268</b>	<b>30,723</b>	<b>79,285</b>	<b>3,017</b>	<b>4.0</b>
<b>421 229 Acct Group Total: Internal Services</b>	<b>75,410</b>	<b>98,442</b>	<b>73,531</b>	<b>125,329</b>	<b>76,268</b>	<b>30,723</b>	<b>79,285</b>	<b>3,017</b>	<b>4.0</b>
421 229 55602 Bond - Interest Payments	1,187,244	1,110,174	1,057,036	1,115,623	979,133	159,970	912,333	(66,800)	-6.8
421 229 55605 Interest - Amort Prem/Discount	(288,051)	(271,438)	(253,778)	(253,778)	(234,415)	0	0	234,415	-100.0
421 229 55606 Interest - Amort Refundng Gain	0	0	16,595	0	16,595	0	0	(16,595)	-100.0
<b>421 229 556** Debt Service</b>	<b>899,193</b>	<b>838,736</b>	<b>819,853</b>	<b>861,845</b>	<b>761,313</b>	<b>159,970</b>	<b>912,333</b>	<b>151,020</b>	<b>19.8</b>
<b>421 229 Acct Group Total: Debt Service</b>	<b>899,193</b>	<b>838,736</b>	<b>819,853</b>	<b>861,845</b>	<b>761,313</b>	<b>159,970</b>	<b>912,333</b>	<b>151,020</b>	<b>19.8</b>
421 229 58201 Depreciation Expense	3,903,563	3,903,563	3,903,563	4,004,985	3,903,563	0	4,004,985	101,422	2.6
<b>421 229 582** Depreciation</b>	<b>3,903,563</b>	<b>3,903,563</b>	<b>3,903,563</b>	<b>4,004,985</b>	<b>3,903,563</b>	<b>0</b>	<b>4,004,985</b>	<b>101,422</b>	<b>2.6</b>
<b>421 229 Acct Group Total: Depreciation</b>	<b>3,903,563</b>	<b>3,903,563</b>	<b>3,903,563</b>	<b>4,004,985</b>	<b>3,903,563</b>	<b>0</b>	<b>4,004,985</b>	<b>101,422</b>	<b>2.6</b>

**Fund 421 - Water/Sewer Fund    Dept. 229 - Public Works / Wastewater Treatment**

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	229	5****	<i>Wastewater Treatment - Division Total</i>	25,687,739	26,489,001	27,713,215	27,978,140	28,230,279	18,488,658	29,325,340	1,095,061	3.9

**Fund 421 - Water/Sewer Fund Dept. 231 - Public Works / Stormwater**

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	231	51101	Regular Salaries	383,692	428,230	581,590	478,459	604,928	361,592	636,977	32,049	5.3
421	231	51103	Acting Out Of Classification	0	0	500	0	500	0	500	0	0.0
421	231	51107	Sick Leave Bonus	0	0	0	0	0	350	0	0	0.0
421	231	51108	Overtime	359	757	1,000	738	1,000	0	1,000	0	0.0
421	231	51117	Meal Allowance	0	0	250	0	250	0	250	0	0.0
421	231	51120	Clothing Allowance	125	0	150	0	150	0	150	0	0.0
421	231	51121	Standby Pay	0	0	600	0	600	0	600	0	0.0
<b>421</b>	<b>231</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>384,176</b>	<b>428,987</b>	<b>584,090</b>	<b>479,197</b>	<b>607,428</b>	<b>361,942</b>	<b>639,477</b>	<b>32,049</b>	<b>5.3</b>
421	231	51201	Accrued Sick/Vacation Adj'Mt	5,965	4,620	0	26,154	0	0	0	0	0.0
<b>421</b>	<b>231</b>	<b>512**</b>	<b>Compensated Absences</b>	<b>5,965</b>	<b>4,620</b>	<b>0</b>	<b>26,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
421	231	51501	Pension Contribution	54,584	49,160	55,424	58,145	53,134	33,698	59,976	6,842	12.9
421	231	51502	Social Security	23,010	25,623	34,846	28,634	36,144	21,633	38,049	1,905	5.3
421	231	51503	Medicare Tax	5,382	5,993	8,153	6,697	8,461	5,059	8,910	449	5.3
421	231	51504	Hospitalization	87,787	99,283	141,592	119,702	160,084	77,773	183,938	23,854	14.9
421	231	51505	Life Insurance	1,313	1,444	2,070	1,546	2,069	1,541	2,071	2	0.1
421	231	51508	Pension Healthcare	37,110	38,946	39,104	41,185	42,854	21,864	43,676	822	1.9
421	231	51510	State Pension Plan-Gen Weekly	1,289	2,429	2,914	3,523	3,077	2,232	3,387	310	10.1
421	231	51513	Pension Healthcare - Implicit	17,279	12,954	0	13,063	0	0	0	0	0.0
421	231	51514	State Pension Plan-Genbiweekly	10,352	12,266	19,845	12,902	19,487	10,517	22,637	3,150	16.2
<b>421</b>	<b>231</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>238,106</b>	<b>248,098</b>	<b>303,948</b>	<b>285,397</b>	<b>325,310</b>	<b>174,317</b>	<b>362,644</b>	<b>37,334</b>	<b>11.5</b>
<b>421</b>	<b>231</b>		<b>Acct Group Total: Personal Services</b>	<b>628,247</b>	<b>681,705</b>	<b>888,038</b>	<b>790,748</b>	<b>932,738</b>	<b>536,259</b>	<b>1,002,121</b>	<b>69,383</b>	<b>7.4</b>
421	231	52101	Printing	0	0	750	484	750	0	750	0	0.0
<b>421</b>	<b>231</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>484</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>0.0</b>
421	231	52204	Electricity	1,336	1,089	5,322	4,196	5,406	2,526	5,474	68	1.3
<b>421</b>	<b>231</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>1,336</b>	<b>1,089</b>	<b>5,322</b>	<b>4,196</b>	<b>5,406</b>	<b>2,526</b>	<b>5,474</b>	<b>68</b>	<b>1.3</b>
421	231	52302	Travel And Subsistance	0	2,950	3,000	1,736	3,000	2,048	6,000	3,000	100.0
<b>421</b>	<b>231</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>2,950</b>	<b>3,000</b>	<b>1,736</b>	<b>3,000</b>	<b>2,048</b>	<b>6,000</b>	<b>3,000</b>	<b>100.0</b>
421	231	52603	Rep To Bldgs And Structures	0	119,305	60,000	0	60,000	60,000	60,000	0	0.0
421	231	52614	Condition Assessment	443,896	593,041	490,000	409,803	600,000	172,832	600,000	0	0.0
421	231	52615	Feasibility Studies & Testing	13,936	35,000	35,000	0	35,000	16,402	35,000	0	0.0
<b>421</b>	<b>231</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>457,832</b>	<b>747,346</b>	<b>585,000</b>	<b>409,803</b>	<b>695,000</b>	<b>249,234</b>	<b>695,000</b>	<b>0</b>	<b>0.0</b>
421	231	52701	Consultants	370,564	429,961	420,100	402,875	496,750	197,756	550,450	53,700	10.8
421	231	52703	Engineering	308,327	412,217	395,000	335,214	420,000	200,558	425,000	5,000	1.2
421	231	52704	Legal	48,275	0	88,000	0	88,000	0	88,000	0	0.0
421	231	52712	Temporary Agencies	12,137	39,812	40,000	40,711	80,000	56,384	90,000	10,000	12.5
<b>421</b>	<b>231</b>	<b>527**</b>	<b>Professional Fees</b>	<b>739,303</b>	<b>881,990</b>	<b>943,100</b>	<b>778,800</b>	<b>1,084,750</b>	<b>454,698</b>	<b>1,153,450</b>	<b>68,700</b>	<b>6.3</b>
421	231	52901	Subscriptions/Books	0	785	1,500	18	1,500	1,017	1,500	0	0.0
421	231	52902	Registrations Fees	4,765	758	5,000	1,715	5,000	615	10,000	5,000	100.0
<b>421</b>	<b>231</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>4,765</b>	<b>1,543</b>	<b>6,500</b>	<b>1,733</b>	<b>6,500</b>	<b>1,632</b>	<b>11,500</b>	<b>5,000</b>	<b>76.9</b>
421	231	53108	Miscellaneous Charges-N.O.C	123,165	73,849	110,000	88,101	110,000	1,500	110,000	0	0.0
421	231	53109	Contracted Maint Svcs	1,673,428	2,650,014	2,410,000	2,309,460	2,528,859	668,465	2,610,095	81,236	3.2
<b>421</b>	<b>231</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>1,796,593</b>	<b>2,723,863</b>	<b>2,520,000</b>	<b>2,397,561</b>	<b>2,638,859</b>	<b>669,965</b>	<b>2,720,095</b>	<b>81,236</b>	<b>3.1</b>
421	231	53303	Wearing App & Safety Supplies	14,930	3,406	18,000	12,596	18,000	7,694	18,000	0	0.0
<b>421</b>	<b>231</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>14,930</b>	<b>3,406</b>	<b>18,000</b>	<b>12,596</b>	<b>18,000</b>	<b>7,694</b>	<b>18,000</b>	<b>0</b>	<b>0.0</b>
421	231	53402	Agricultural And Landscaping	204,217	200,738	255,000	247,121	430,000	225,377	450,000	20,000	4.7
<b>421</b>	<b>231</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>204,217</b>	<b>200,738</b>	<b>255,000</b>	<b>247,121</b>	<b>430,000</b>	<b>225,377</b>	<b>450,000</b>	<b>20,000</b>	<b>4.7</b>
421	231	53801	Indirect Costs	627,474	634,866	730,090	730,090	543,414	271,707	574,251	30,837	5.7
<b>421</b>	<b>231</b>	<b>538**</b>	<b>Supporting Services</b>	<b>627,474</b>	<b>634,866</b>	<b>730,090</b>	<b>730,090</b>	<b>543,414</b>	<b>271,707</b>	<b>574,251</b>	<b>30,837</b>	<b>5.7</b>
421	231	54633	Easement - Cemetery	95,094	100,743	100,000	117,280	100,000	0	100,000	0	0.0
<b>421</b>	<b>231</b>	<b>546**</b>	<b>Community Activities</b>	<b>95,094</b>	<b>100,743</b>	<b>100,000</b>	<b>117,280</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0.0</b>
<b>421</b>	<b>231</b>		<b>Acct Group Total: MS&amp;E</b>	<b>3,941,544</b>	<b>5,298,534</b>	<b>5,166,762</b>	<b>4,701,400</b>	<b>5,525,679</b>	<b>1,884,881</b>	<b>5,734,520</b>	<b>208,841</b>	<b>3.8</b>
421	231	55108	Motor Vehicle Costs	18,427	19,210	54,036	29,751	56,197	27,351	58,445	2,248	4.0
421	231	55123	General Liability	54,183	118,884	38,562	149,343	39,526	19,763	40,514	988	2.5
<b>421</b>	<b>231</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>72,610</b>	<b>138,094</b>	<b>92,598</b>	<b>179,094</b>	<b>95,723</b>	<b>47,114</b>	<b>98,959</b>	<b>3,236</b>	<b>3.4</b>
<b>421</b>	<b>231</b>		<b>Acct Group Total: Internal Services</b>	<b>72,610</b>	<b>138,094</b>	<b>92,598</b>	<b>179,094</b>	<b>95,723</b>	<b>47,114</b>	<b>98,959</b>	<b>3,236</b>	<b>3.4</b>
421	231	55602	Bond - Interest Payments	258,946	232,513	225,398	224,302	190,364	42,539	157,199	(33,165)	-17.4
421	231	55605	Interest - Amort Prem/Discount	(120,630)	(105,290)	(88,857)	(88,857)	(71,729)	0	0	71,729	-100.0
421	231	55606	Interest - Amort Refundng Gain	0	0	11,754	0	11,754	0	0	(11,754)	-100.0
<b>421</b>	<b>231</b>	<b>556**</b>	<b>Debt Service</b>	<b>138,316</b>	<b>127,223</b>	<b>148,295</b>	<b>135,445</b>	<b>130,389</b>	<b>42,539</b>	<b>157,199</b>	<b>26,810</b>	<b>20.6</b>

**Fund 421 - Water/Sewer Fund    Dept. 231 - Public Works / Stormwater**

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	231		<i>Acct Group Total: Debt Service</i>	138,316	127,223	148,295	135,445	130,389	42,539	157,199	26,810	20.6
421	231	5****	<i>Stormwater - Division Total</i>	4,780,717	6,245,556	6,295,693	5,806,687	6,684,529	2,510,793	6,992,799	308,270	4.6
421	22*	5****	<i>Public Works - Water/Sewer Fund Total</i>	70,497,369	81,115,845	81,821,345	83,669,378	85,655,941	42,344,793	89,573,463	3,917,522	4.6

**Fund 506 - Motor Vehicle Dept. 225 - Public Works / Motor Vehicle**

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
506	225	52204	Electricity	22,654	14,289	45,643	19,184	46,364	32,344	46,944	580	1.3
<b>506</b>	<b>225</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>22,654</b>	<b>14,289</b>	<b>45,643</b>	<b>19,184</b>	<b>46,364</b>	<b>32,344</b>	<b>46,944</b>	<b>580</b>	<b>1.3</b>
506	225	52302	Travel And Substance	747	2,568	3,700	0	3,700	0	3,700	0	0.0
506	225	52305	Car Share Program Charges	2,754	2,892	3,500	3,500	3,800	0	3,800	0	0.0
<b>506</b>	<b>225</b>	<b>523**</b>	<b>Transportation</b>	<b>3,501</b>	<b>5,460</b>	<b>7,200</b>	<b>3,500</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>0.0</b>
506	225	52501	Equipment Rental	55,100	55,100	55,100	55,100	55,100	0	55,100	0	0.0
<b>506</b>	<b>225</b>	<b>525**</b>	<b>Rentals</b>	<b>55,100</b>	<b>55,100</b>	<b>55,100</b>	<b>55,100</b>	<b>55,100</b>	<b>0</b>	<b>55,100</b>	<b>0</b>	<b>0.0</b>
506	225	52602	Repairs To Equipment	1,197,523	1,410,465	1,270,516	1,456,770	1,350,000	1,110,045	1,404,550	54,550	4.0
506	225	526021	Repairs To Equip-Risk Mgt Paid	(146,289)	(259,034)	0	(146,933)	0	0	0	0	0.0
506	225	52603	Rep To Bldgs And Structures	13,500	0	15,000	15,000	25,000	9,785	25,000	0	0.0
<b>506</b>	<b>225</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>1,064,734</b>	<b>1,151,431</b>	<b>1,285,516</b>	<b>1,324,837</b>	<b>1,375,000</b>	<b>1,119,830</b>	<b>1,429,550</b>	<b>54,550</b>	<b>4.0</b>
506	225	52701	Consultants	44,888	44,811	50,000	50,000	50,000	16,618	50,000	0	0.0
<b>506</b>	<b>225</b>	<b>527**</b>	<b>Professional Fees</b>	<b>44,888</b>	<b>44,811</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>16,618</b>	<b>50,000</b>	<b>0</b>	<b>0.0</b>
506	225	52901	Subscriptions/Books	2,016	2,136	2,500	2,268	2,500	2,400	2,500	0	0.0
506	225	52902	Registrations Fees	75	0	1,000	0	1,000	0	1,000	0	0.0
<b>506</b>	<b>225</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>2,091</b>	<b>2,136</b>	<b>3,500</b>	<b>2,268</b>	<b>3,500</b>	<b>2,400</b>	<b>3,500</b>	<b>0</b>	<b>0.0</b>
506	225	53108	Miscellaneous Charges-N.O.C	95,373	104,705	109,500	106,079	109,500	63,419	124,500	15,000	13.7
506	225	53109	Contracted Maint.Svcs	2,127,809	2,273,714	2,415,027	2,399,521	2,415,027	1,583,972	2,613,914	198,887	8.2
<b>506</b>	<b>225</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>2,223,182</b>	<b>2,378,419</b>	<b>2,524,527</b>	<b>2,505,600</b>	<b>2,524,527</b>	<b>1,647,391</b>	<b>2,738,414</b>	<b>213,887</b>	<b>8.5</b>
506	225	53403	Food	2,500	2,500	2,500	2,500	2,500	0	2,500	0	0.0
506	225	53408	Misc Supplies Or Parts	0	215	3,000	2,237	3,000	0	3,000	0	0.0
<b>506</b>	<b>225</b>	<b>534**</b>	<b>Misc. Mat., Supp., and Parts</b>	<b>2,500</b>	<b>2,715</b>	<b>5,500</b>	<b>4,737</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0.0</b>
506	225	53501	Motor Fuels & Lubricants	1,409,544	1,298,802	1,675,000	1,115,653	1,675,000	709,975	1,675,000	0	0.0
<b>506</b>	<b>225</b>	<b>535**</b>	<b>Petroleum and Chemicals</b>	<b>1,409,544</b>	<b>1,298,802</b>	<b>1,675,000</b>	<b>1,115,653</b>	<b>1,675,000</b>	<b>709,975</b>	<b>1,675,000</b>	<b>0</b>	<b>0.0</b>
506	225	54102	Other Noncapitalized Equipment	1,624	711	2,000	0	2,000	263	2,000	0	0.0
<b>506</b>	<b>225</b>	<b>541**</b>	<b>Equipment</b>	<b>1,624</b>	<b>711</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>263</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
506	225	54231	Automotive Equipment	2,890,717	5,690,712	7,084,636	7,249,293	6,625,034	6,479,908	6,729,900	104,866	1.6
<b>506</b>	<b>225</b>	<b>542**</b>	<b>Fixed Assets</b>	<b>2,890,717</b>	<b>5,690,712</b>	<b>7,084,636</b>	<b>7,249,293</b>	<b>6,625,034</b>	<b>6,479,908</b>	<b>6,729,900</b>	<b>104,866</b>	<b>1.6</b>
506	225	54999	Capitalized Exps- Operating	(2,980,754)	(5,852,388)	(7,084,526)	(7,038,705)	(6,624,924)	(3,331,547)	(6,729,900)	(104,976)	1.6
<b>506</b>	<b>225</b>	<b>549**</b>	<b>Projects</b>	<b>(2,980,754)</b>	<b>(5,852,388)</b>	<b>(7,084,526)</b>	<b>(7,038,705)</b>	<b>(6,624,924)</b>	<b>(3,331,547)</b>	<b>(6,729,900)</b>	<b>(104,976)</b>	<b>1.6</b>
<b>506</b>	<b>225</b>		<b>Acct Group Total: MS&amp;E</b>	<b>4,739,781</b>	<b>4,792,198</b>	<b>5,654,096</b>	<b>5,291,467</b>	<b>5,744,601</b>	<b>6,677,182</b>	<b>6,013,508</b>	<b>268,907</b>	<b>4.7</b>
506	225	55108	Motor Vehicle Costs	121,609	137,923	98,259	299,956	102,189	88,057	106,277	4,088	4.0
506	225	55123	General Liability	338,030	505,569	181,303	480,116	185,836	92,918	190,482	4,646	2.5
<b>506</b>	<b>225</b>	<b>551**</b>	<b>Int. Serv. Chargeback.</b>	<b>459,639</b>	<b>643,492</b>	<b>279,562</b>	<b>780,072</b>	<b>288,025</b>	<b>180,975</b>	<b>296,759</b>	<b>8,734</b>	<b>3.0</b>
<b>506</b>	<b>225</b>		<b>Acct Group Total: Internal Services</b>	<b>459,639</b>	<b>643,492</b>	<b>279,562</b>	<b>780,072</b>	<b>288,025</b>	<b>180,975</b>	<b>296,759</b>	<b>8,734</b>	<b>3.0</b>
506	225	55601	Bond - Principal Payments	0	0	0	0	0	0	610	610	100.0
506	225	55602	Bond - Interest Payments	42,495	37,134	28,759	25,631	16,752	2,875	10,205	(6,547)	-39.1
506	225	55604	Cap Lease - Interest Payments	0	0	76,862	0	0	0	0	0	0.0
506	225	55605	Interest - Amort Prem/Discount	(24,964)	(19,328)	(13,466)	(13,466)	(7,659)	0	0	7,659	-100.0
506	225	55606	Interest - Amort Refundng Gain	0	9,672	0	3,284	4,430	0	0	(4,430)	-100.0
<b>506</b>	<b>225</b>	<b>556**</b>	<b>Debt Service</b>	<b>17,531</b>	<b>27,478</b>	<b>92,155</b>	<b>15,449</b>	<b>13,523</b>	<b>2,875</b>	<b>10,815</b>	<b>(2,708)</b>	<b>-20.0</b>
<b>506</b>	<b>225</b>		<b>Acct Group Total: Debt Service</b>	<b>17,531</b>	<b>27,478</b>	<b>92,155</b>	<b>15,449</b>	<b>13,523</b>	<b>2,875</b>	<b>10,815</b>	<b>(2,708)</b>	<b>-20.0</b>
506	225	58201	Depreciation Expense	3,272,874	3,461,200	3,482,705	4,008,605	3,461,200	0	4,008,605	547,405	15.8
<b>506</b>	<b>225</b>	<b>582**</b>	<b>Depreciation</b>	<b>3,272,874</b>	<b>3,461,200</b>	<b>3,482,705</b>	<b>4,008,605</b>	<b>3,461,200</b>	<b>0</b>	<b>4,008,605</b>	<b>547,405</b>	<b>15.8</b>
<b>506</b>	<b>225</b>		<b>Acct Group Total: Depreciation</b>	<b>3,272,874</b>	<b>3,461,200</b>	<b>3,482,705</b>	<b>4,008,605</b>	<b>3,461,200</b>	<b>0</b>	<b>4,008,605</b>	<b>547,405</b>	<b>15.8</b>
<b>506</b>	<b>225</b>	<b>5****</b>	<b>Motor Vehicle - Division Total</b>	<b>8,489,825</b>	<b>8,924,368</b>	<b>9,508,518</b>	<b>10,095,593</b>	<b>9,507,349</b>	<b>6,861,032</b>	<b>10,329,687</b>	<b>822,338</b>	<b>8.6</b>
<b>506</b>	<b>22*</b>	<b>5****</b>	<b>Public Works - Motor Vehicle Fund Total</b>	<b>8,489,825</b>	<b>8,924,368</b>	<b>9,508,518</b>	<b>10,095,593</b>	<b>9,507,349</b>	<b>6,861,032</b>	<b>10,329,687</b>	<b>822,338</b>	<b>8.6</b>
<b>***</b>	<b>22*</b>	<b>5****</b>	<b>Public Works - Department Total, All Funds</b>	<b>106,372,452</b>	<b>119,965,894</b>	<b>121,209,612</b>	<b>123,607,812</b>	<b>126,281,654</b>	<b>66,583,096</b>	<b>132,735,452</b>	<b>6,453,798</b>	<b>5.1</b>

# DEPARTMENT OF REAL ESTATE & HOUSING

Our mission at the Department of Real Estate and Housing is dedicated to enhancing the quality of life for City of Wilmington residents. We aim to achieve this by increasing the availability of affordable housing, enhancing housing markets, preserving occupied housing stock, fostering self-sufficiency, and actively participating in initiatives to stabilize and revitalize neighborhoods.

In the pursuit of our mission, we strategically plan, allocate, and administer resources from Federal, State, and local sources to benefit individuals with low- and moderate-income, as well as the neighborhoods they inhabit. We prioritize involving residents to the fullest extent possible in decisions that impact their lives. Collaboration is key, and we work closely with other City departments, government agencies, the private sector, and organizations that share our common goals.

## PRIORITIES FOR FISCAL YEAR 2027

- Collaborate actively with the Wilmington Neighborhood Conservancy Land Bank (WNCLB), Wilmington Housing Authority (WHA), Community Development Corporations (CDCs), and other non-profit and for-profit developers to address neglected and vacant properties through acquisition, disposition, demolition and/or rehabilitation.
- Enhance homeownership opportunities through City-sponsored initiatives and collaborative efforts with WHA, WNCLB, CDCs, and other non-profit and for-profit developers.
- Continue the administration of a city-wide Down Payment and Settlement Assistance program in coordination with Housing Counselors, Lenders, and Realtors.
- Direct funds to assist homeowners with minor repairs and improvements as part of the City's neighborhood stabilization initiative.
- Collaborate with State and local housing authorities to create development opportunities, including Enterprise Zones, Purpose Built Communities, and the repurposing of brownfields, contributing to the broader neighborhood stabilization initiative.
- Engage in a State-wide consortium to conduct an assessment of policies aimed at advancing fair housing in Wilmington and the surrounding region.
- Support city-wide rehabilitation of vacant houses in coordination with the WNCLB.
- Vigorously seek additional funding sources and collaborative partnerships to leverage Federal and local dollars.
- Allocate funds for programs and projects that provide essential public services to low- and moderate-income families and neighborhoods. This includes community greening efforts, senior housing repair, housing counseling, homelessness prevention, youth programs, and initiatives assisting individuals living with HIV/AIDS.
- Fulfill obligatory allocation, expenditure, monitoring, and reporting requirements for all Federal funding received.
- Conduct public facilities and infrastructure activities to support the development and rehabilitation of affordable housing.

**SUMMARY OF FUNDING FOR THE DEPARTMENT OF REAL ESTATE & HOUSING**

<b>Total All Funds Real Estate and Housing</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	720,988	626,230	1,055,794	1,096,559	40,765	3.9%
Materials, Supplies, and Equipment	1,398,038	1,629,706	1,768,100	1,747,600	(20,500)	-1.2%
Internal Services	33,469	32,716	63,141	65,655	2,514	4.0%
Debt Service	730,971	708,748	685,945	791,710	105,765	15.4%
Other / Special Purpose	2,729,487	2,729,487	3,026,597	3,026,597	0	0.0%
<b>Total</b>	<b>5,612,953</b>	<b>5,726,887</b>	<b>6,599,577</b>	<b>6,728,121</b>	<b>128,544</b>	<b>1.9%</b>
<b>Staffing Levels</b>	<b>10.00</b>	<b>10.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>General Fund Real Estate and Housing</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	314,633	309,681	306,625	312,640	6,015	2.0%
Materials, Supplies, and Equipment	1,306,443	1,510,051	1,622,600	1,622,100	(500)	0.0%
Internal Services	33,469	32,716	63,141	65,655	2,514	4.0%
Debt Service	730,971	708,748	685,945	791,710	105,765	15.4%
<b>Total</b>	<b>2,385,516</b>	<b>2,561,196</b>	<b>2,678,311</b>	<b>2,792,105</b>	<b>113,794</b>	<b>4.2%</b>
<b>Staffing Levels</b>	<b>2.15</b>	<b>2.20</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Community Development Block Grant (CDBG) Real Estate and Housing</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	340,089	241,942	556,763	583,408	26,645	4.8%
Materials, Supplies, and Equipment	82,088	119,587	135,500	120,500	(15,000)	-11.1%
Other / Special Purpose	1,411,450	1,411,450	1,508,019	1,508,019	0	0.0%
<b>Total</b>	<b>1,833,627</b>	<b>1,772,979</b>	<b>2,200,282</b>	<b>2,211,927</b>	<b>11,645</b>	<b>0.5%</b>
<b>Staffing Levels</b>	<b>6.08</b>	<b>5.53</b>	<b>4.42</b>	<b>4.42</b>	<b>0.00</b>	<b>0.0%</b>

<b>Home Investment Partnerships Program Fund Real Estate and Housing</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	22,258	42,609	142,190	147,700	5,510	3.9%
Materials, Supplies, and Equipment	0	68	10,000	5,000	(5,000)	-50.0%
Other / Special Purpose	565,144	565,144	420,329	420,329	0	0.0%
<b>Total</b>	<b>587,402</b>	<b>607,821</b>	<b>572,519</b>	<b>573,029</b>	<b>510</b>	<b>0.1%</b>
<b>Staffing Levels</b>	<b>1.43</b>	<b>1.53</b>	<b>1.12</b>	<b>1.12</b>	<b>0.00</b>	<b>0.0%</b>

<b>Emergency Shelter Grant (ESG) Real Estate and Housing</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	14,898	14,003	33,840	35,590	1,750	5.2%
Materials, Supplies, and Equipment	1,658	0	0	0	0	0.0%
Other / Special Purpose	46,730	46,730	163,386	163,386	0	0.0%
<b>Total</b>	<b>63,286</b>	<b>60,733</b>	<b>197,226</b>	<b>198,976</b>	<b>1,750</b>	<b>0.9%</b>
<b>Staffing Levels</b>	<b>0.12</b>	<b>0.17</b>	<b>0.31</b>	<b>0.31</b>	<b>0.00</b>	<b>0.0%</b>

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

- Regular Salaries increased by \$4,461 primarily due to cost-of-living adjustments (COLA) and mandatory step increases.
- Professional fees increased by \$5,000 to accommodate ongoing changes in federal reporting requirements and compliance obligations, with the increase fully offset by a corresponding decrease in Miscellaneous Charges - N.O.C.
- Debt Service increased by \$105,765, largely attributable to principal and interest obligations resulting from the recent bond issuance for Neighborhood Stabilization.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR  
FEDERAL HUD FUNDS**

- Regular Salaries increased by \$30,893 primarily due to cost-of-living adjustments (COLA) and mandatory step increases.
- Federal funding is projected to be awarded to the City in the following amounts:
  - Community Development Block Grant (CDBG): \$2.2 million, up \$11,600 from FY 2026.
  - Home Partnerships (HOME): \$573,000, an increase of \$500 from FY 2026.
  - Housing Opportunity with AIDS (HOPWA): approximately \$952,100, an increase of \$850 from FY 2026.
  - Emergency Shelter Grant (ESG): approximately \$199,000, an increase of \$1,750 from FY 2026.

# **Real Estate & Housing Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 190 - Real Estate and Housing / 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	190	51101	Regular Salaries	78,223	118,646	124,583	126,343	115,286	102,791	117,464	2,178	1.9
<b>101</b>	<b>190</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>78,223</b>	<b>118,646</b>	<b>124,583</b>	<b>126,343</b>	<b>115,286</b>	<b>102,791</b>	<b>117,464</b>	<b>2,178</b>	<b>1.9</b>
101	190	51501	Pension Contribution	2,652	5,571	0	6,866	0	3,716	0	0	0.0
101	190	51502	Social Security	4,786	11,113	7,632	5,188	7,044	6,196	7,203	159	2.3
101	190	51503	Medicare Tax	1,119	3,296	1,785	1,213	1,647	1,449	1,685	38	2.3
101	190	51504	Hospitalization	9,820	12,541	9,549	10,821	11,404	10,024	9,109	(2,295)	-20.1
101	190	51505	Life Insurance	130	141	257	125	233	373	233	0	0.0
101	190	51508	Pension Healthcare	4,472	5,055	4,848	5,106	4,817	5,135	4,910	93	1.9
101	190	51514	State Pension Plan-Genbiweekly	3,472	5,304	7,101	3,745	6,318	4,884	7,083	765	12.1
<b>101</b>	<b>190</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>26,451</b>	<b>43,021</b>	<b>31,172</b>	<b>33,064</b>	<b>31,463</b>	<b>31,777</b>	<b>30,223</b>	<b>(1,240)</b>	<b>-3.9</b>
<b>101</b>	<b>190</b>		<b>Acct Group Total: Personal Services</b>	<b>104,674</b>	<b>161,667</b>	<b>155,755</b>	<b>159,407</b>	<b>146,749</b>	<b>134,568</b>	<b>147,687</b>	<b>938</b>	<b>0.6</b>
101	190	52701	Consultants	76,955	46,775	65,000	62,415	65,000	21,508	70,000	5,000	7.7
<b>101</b>	<b>190</b>	<b>527**</b>	<b>Professional Fees</b>	<b>76,955</b>	<b>46,775</b>	<b>65,000</b>	<b>62,415</b>	<b>65,000</b>	<b>21,508</b>	<b>70,000</b>	<b>5,000</b>	<b>7.7</b>
101	190	53108	Miscellaneous Charges-N.O.C	0	522	0	0	0	0	0	0	0.0
<b>101</b>	<b>190</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>0</b>	<b>522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101	190	53201	Stationery And Supplies	1,584	471	500	33	500	279	500	0	0.0
<b>101</b>	<b>190</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>1,584</b>	<b>471</b>	<b>500</b>	<b>33</b>	<b>500</b>	<b>279</b>	<b>500</b>	<b>0</b>	<b>0.0</b>
101	190	54605	Miscellaneous Projects	724,487	809,825	950,000	949,700	1,050,000	595,068	1,050,000	0	0.0
101	190	54621	Grants To Agencies	500,000	95,632	0	0	0	0	0	0	0.0
<b>101</b>	<b>190</b>	<b>546**</b>	<b>Community Activities</b>	<b>1,224,487</b>	<b>905,457</b>	<b>950,000</b>	<b>949,700</b>	<b>1,050,000</b>	<b>595,068</b>	<b>1,050,000</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>190</b>		<b>Acct Group Total: MS&amp;E</b>	<b>1,303,026</b>	<b>953,225</b>	<b>1,015,500</b>	<b>1,012,148</b>	<b>1,115,500</b>	<b>616,855</b>	<b>1,120,500</b>	<b>5,000</b>	<b>0.4</b>
101	190	55108	Motor Vehicle Costs	32,408	31,016	58,258	29,689	60,588	13,811	63,012	2,424	4.0
101	190	55123	General Liability	1,194	1,224	1,255	1,255	1,286	643	1,318	32	2.5
101	190	55125	Workers Compensation Costs	1,230	1,229	1,217	1,772	1,267	633	1,325	58	4.6
<b>101</b>	<b>190</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>34,832</b>	<b>33,469</b>	<b>60,730</b>	<b>32,716</b>	<b>63,141</b>	<b>15,087</b>	<b>65,655</b>	<b>2,514</b>	<b>4.0</b>
<b>101</b>	<b>190</b>		<b>Acct Group Total: Internal Services</b>	<b>34,832</b>	<b>33,469</b>	<b>60,730</b>	<b>32,716</b>	<b>63,141</b>	<b>15,087</b>	<b>65,655</b>	<b>2,514</b>	<b>4.0</b>
101	190	55601	Bond - Principal Payments	479,895	531,356	533,870	533,870	537,251	453,243	527,458	(9,793)	-1.8
101	190	55602	Bond - Interest Payments	222,797	199,615	174,878	174,878	148,694	80,013	76,063	(72,631)	-48.8
<b>101</b>	<b>190</b>	<b>556**</b>	<b>Debt Service</b>	<b>702,692</b>	<b>730,971</b>	<b>708,748</b>	<b>708,748</b>	<b>685,945</b>	<b>533,256</b>	<b>603,521</b>	<b>(82,424)</b>	<b>-12.0</b>
<b>101</b>	<b>190</b>		<b>Acct Group Total: Debt Service</b>	<b>702,692</b>	<b>730,971</b>	<b>708,748</b>	<b>708,748</b>	<b>685,945</b>	<b>533,256</b>	<b>603,521</b>	<b>(82,424)</b>	<b>-12.0</b>
<b>101</b>	<b>190</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>2,145,224</b>	<b>1,879,332</b>	<b>1,940,733</b>	<b>1,913,019</b>	<b>2,011,335</b>	<b>1,299,766</b>	<b>1,937,363</b>	<b>(73,972)</b>	<b>-3.7</b>

**Fund 101 - General Fund Dept. 191 - Real Estate and Housing / Rehabilitation**

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
101 191 51101 Regular Salaries	123,266	113,511	87,271	109,115	89,624	32,070	91,907	2,283	2.5
101 191 51102 Temporary Salaries	0	0	0	0	35,000	0	35,000	0	0.0
101 191 51120 Clothing Allowance	0	0	0	0	0	250	0	0	0.0
<b>101 191 511** Salaries and Wages</b>	<b>123,266</b>	<b>113,511</b>	<b>87,271</b>	<b>109,115</b>	<b>124,624</b>	<b>32,320</b>	<b>126,907</b>	<b>2,283</b>	<b>1.8</b>
101 191 51501 Pension Contribution	23,117	16,944	18,947	11,792	17,885	6,713	19,397	1,512	8.5
101 191 51502 Social Security	7,141	4,097	5,255	6,318	7,616	1,967	7,756	140	1.8
101 191 51503 Medicare Tax	1,710	884	1,229	1,478	1,779	460	1,814	35	2.0
101 191 51504 Hospitalization	25,553	12,142	17,139	11,972	12,658	4,275	14,020	1,362	10.8
101 191 51505 Life Insurance	508	232	273	383	249	94	249	0	0.0
101 191 51508 Pension Healthcare	5,762	4,649	5,118	5,390	5,111	1,785	5,213	102	2.0
101 191 51514 State Pension Plan-Genbiweekly	2,754	507	1,422	3,826	1,348	420	1,536	188	13.9
<b>101 191 515** Employee Benefits</b>	<b>66,545</b>	<b>39,455</b>	<b>49,383</b>	<b>41,159</b>	<b>46,646</b>	<b>15,714</b>	<b>49,985</b>	<b>3,339</b>	<b>7.2</b>
101 191 51902 Attrition	0	0	(11,049)	0	(11,394)	0	(11,939)	(545)	4.8
<b>101 191 519** Personal Services Adjst.</b>	<b>0</b>	<b>0</b>	<b>(11,049)</b>	<b>0</b>	<b>(11,394)</b>	<b>0</b>	<b>(11,939)</b>	<b>(545)</b>	<b>4.8</b>
<b>101 191 Acct Group Total: Personal Services</b>	<b>189,811</b>	<b>152,966</b>	<b>125,605</b>	<b>150,274</b>	<b>159,876</b>	<b>48,034</b>	<b>164,953</b>	<b>5,077</b>	<b>3.2</b>
101 191 52102 Advertising	1,712	1,163	1,600	103	1,600	0	1,600	0	0.0
<b>101 191 521** Printing and Advert.</b>	<b>1,712</b>	<b>1,163</b>	<b>1,600</b>	<b>103</b>	<b>1,600</b>	<b>0</b>	<b>1,600</b>	<b>0</b>	<b>0.0</b>
101 191 52204 Electricity	655	0	1,875	0	0	0	0	0	0.0
<b>101 191 522** Communications and Util.</b>	<b>655</b>	<b>0</b>	<b>1,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 191 52701 Consultants	5,000	0	0	0	0	0	0	0	0.0
<b>101 191 527** Professional Fees</b>	<b>5,000</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>
101 191 53108 Miscellaneous Charges-N.O.C	295	(651)	5,000	0	5,000	0	0	(5,000)	-100.0
<b>101 191 531** Miscellaneous Services</b>	<b>295</b>	<b>(651)</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>-100.0</b>
101 191 53408 Misc Supplies Or Parts	45	8	500	0	500	200	0	(500)	-100.0
<b>101 191 534** Misc. Mat., Supp., and Parts</b>	<b>45</b>	<b>8</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>200</b>	<b>0</b>	<b>(500)</b>	<b>-100.0</b>
101 191 54603 Disposition Cost	215,162	0	0	0	0	0	0	0	0.0
101 191 54605 Miscellaneous Projects	307,926	352,698	500,000	497,800	500,000	373,704	500,000	0	0.0
<b>101 191 546** Community Activities</b>	<b>523,088</b>	<b>352,698</b>	<b>500,000</b>	<b>497,800</b>	<b>500,000</b>	<b>373,704</b>	<b>500,000</b>	<b>0</b>	<b>0.0</b>
<b>101 191 Acct Group Total: MS&amp;E</b>	<b>530,795</b>	<b>353,218</b>	<b>508,975</b>	<b>497,903</b>	<b>507,100</b>	<b>373,904</b>	<b>501,600</b>	<b>(5,500)</b>	<b>-1.1</b>
101 191 55601 Bond - Principal Payments	1,377,187	0	0	0	0	0	51,423	51,423	100.0
101 191 55602 Bond - Interest Payments	7,331	0	0	0	0	0	136,766	136,766	100.0
<b>101 191 556** Debt Service</b>	<b>1,384,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,189</b>	<b>188,189</b>	<b>100.0</b>
<b>101 191 Acct Group Total: Debt Service</b>	<b>1,384,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,189</b>	<b>188,189</b>	<b>100.0</b>
<b>101 191 5**** Rehabilitation - Division Total</b>	<b>2,105,124</b>	<b>506,184</b>	<b>634,580</b>	<b>648,177</b>	<b>666,976</b>	<b>421,938</b>	<b>854,742</b>	<b>187,766</b>	<b>28.2</b>
<b>101 19* 5**** Real Estate and Housing - General Fund Total</b>	<b>4,250,348</b>	<b>2,385,516</b>	<b>2,575,313</b>	<b>2,561,196</b>	<b>2,678,311</b>	<b>1,721,704</b>	<b>2,792,105</b>	<b>113,794</b>	<b>4.2</b>
<b>*** 19* 5**** Real Estate and Housing - Department Total, All Funds</b>	<b>4,250,348</b>	<b>2,385,516</b>	<b>2,575,313</b>	<b>2,561,196</b>	<b>2,678,311</b>	<b>1,721,704</b>	<b>2,792,105</b>	<b>113,794</b>	<b>4.2</b>

**Fund 252 - HUD Community Dev. Dept. 190 - Real Estate and Housing / 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 *
252	190	51101	Regular Salaries	86,977	225,772	212,846	133,017	184,208	93,631	201,944	17,736	9.6
252	190	51125	Health Cash Back	0	0	624	0	0	0	0	0	0.0
<b>252</b>	<b>190</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>86,977</b>	<b>225,772</b>	<b>213,470</b>	<b>133,017</b>	<b>184,208</b>	<b>93,631</b>	<b>201,944</b>	<b>17,736</b>	<b>9.6</b>
252	190	51501	Pension Contribution	15,449	30,667	27,964	27,013	25,891	13,229	29,753	3,862	14.9
252	190	51502	Social Security	7,205	13,458	12,825	7,928	10,947	5,550	12,116	1,169	10.7
252	190	51503	Medicare Tax	1,616	3,147	2,999	1,854	2,559	1,298	2,834	275	10.8
252	190	51504	Hospitalization	25,037	47,730	43,025	26,168	53,185	21,206	48,356	(4,829)	-9.1
252	190	51505	Life Insurance	319	704	655	373	575	397	581	6	1.0
252	190	51508	Pension Healthcare	6,284	11,573	12,370	6,789	11,891	5,486	12,247	356	3.0
252	190	51514	State Pension Plan-Genbiweekly	3,876	6,784	6,926	2,692	4,936	2,492	6,034	1,098	22.3
<b>252</b>	<b>190</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>59,786</b>	<b>114,063</b>	<b>106,764</b>	<b>72,817</b>	<b>109,984</b>	<b>49,658</b>	<b>111,921</b>	<b>1,937</b>	<b>1.8</b>
<b>252</b>	<b>190</b>		<b>Acct Group Total: Personal Services</b>	<b>146,763</b>	<b>339,835</b>	<b>320,234</b>	<b>205,834</b>	<b>294,192</b>	<b>143,289</b>	<b>313,865</b>	<b>19,673</b>	<b>6.7</b>
252	190	52101	Printing	50	582	1,000	0	1,000	0	1,000	0	0.0
252	190	52102	Advertising	3,115	1,878	4,500	3,868	4,500	1,663	4,500	0	0.0
<b>252</b>	<b>190</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>3,165</b>	<b>2,460</b>	<b>5,500</b>	<b>3,868</b>	<b>5,500</b>	<b>1,663</b>	<b>5,500</b>	<b>0</b>	<b>0.0</b>
252	190	52203	Postage-Direct Charge	9	0	300	13	300	0	300	0	0.0
<b>252</b>	<b>190</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>9</b>	<b>0</b>	<b>300</b>	<b>13</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0.0</b>
252	190	52301	Automobile Mileage	0	0	500	0	500	0	500	0	0.0
252	190	52302	Travel And Subsistance	0	0	1,500	0	1,500	0	1,500	0	0.0
<b>252</b>	<b>190</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</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>
252	190	52504	Parking Fees	0	0	500	0	500	0	500	0	0.0
<b>252</b>	<b>190</b>	<b>525**</b>	<b>Rentals</b>	<b>0</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>
252	190	52701	Consultants	64,830	71,105	110,000	107,640	100,000	28,038	60,000	(40,000)	-40.0
252	190	52702	Accounting	0	0	1,000	0	1,000	0	1,000	0	0.0
<b>252</b>	<b>190</b>	<b>527**</b>	<b>Professional Fees</b>	<b>64,830</b>	<b>71,105</b>	<b>111,000</b>	<b>107,640</b>	<b>101,000</b>	<b>28,038</b>	<b>61,000</b>	<b>(40,000)</b>	<b>-39.6</b>
252	190	52902	Registrations Fees	0	0	1,000	0	1,000	0	1,000	0	0.0
252	190	52903	Business Meetings	0	2,456	1,000	0	1,000	0	1,000	0	0.0
<b>252</b>	<b>190</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>0</b>	<b>2,456</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>
252	190	53108	Miscellaneous Charges-N.O.C	0	0	1,000	0	1,000	0	1,000	0	0.0
<b>252</b>	<b>190</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>0</b>	<b>0</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>
252	190	53201	Stationery And Supplies	0	289	1,500	375	1,500	0	1,500	0	0.0
<b>252</b>	<b>190</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>0</b>	<b>289</b>	<b>1,500</b>	<b>375</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0</b>
252	190	54101	Furn Fix & Office Equipment	0	0	2,000	86	2,000	0	2,000	0	0.0
<b>252</b>	<b>190</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>86</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0.0</b>
<b>252</b>	<b>190</b>		<b>Acct Group Total: MS&amp;E</b>	<b>68,004</b>	<b>76,310</b>	<b>125,800</b>	<b>111,982</b>	<b>115,800</b>	<b>29,701</b>	<b>75,800</b>	<b>(40,000)</b>	<b>-34.5</b>
<b>252</b>	<b>190</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>214,767</b>	<b>416,145</b>	<b>446,034</b>	<b>317,816</b>	<b>409,992</b>	<b>172,990</b>	<b>389,665</b>	<b>(20,327)</b>	<b>-5.0</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

Included: Funds 252, 253, 256, 257; Dept/Div 19\* ; Account 5\* ; Project \* / FY'26: 26C04, 23R01, 26C09, 25H04, 26H01, 26E01, 26A01 / FY'25: 25C04, 22R01, 25C09, 24H04, 25H01, 25E01, 25A01 / FY'24: 24C04, 24C09, 23H04, 24H01, 24E01,

**Fund 252 - HUD Community Dev. Dept. 191 - Real Estate and Housing / Rehabilitation**

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 *
252	191	51101	Regular Salaries	16,684	135	200,245	23,774	159,370	23,402	166,714	7,344	4.6
<b>252</b>	<b>191</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>16,684</b>	<b>135</b>	<b>200,245</b>	<b>23,774</b>	<b>159,370</b>	<b>23,402</b>	<b>166,714</b>	<b>7,344</b>	<b>4.6</b>
252	191	51501	Pension Contribution	3,915	119	35,844	6,108	33,608	4,893	36,663	3,055	9.1
252	191	51502	Social Security	1,003	8	11,913	1,301	9,498	1,391	9,993	495	5.2
252	191	51503	Medicare Tax	233	2	2,787	304	2,223	325	2,338	115	5.2
252	191	51504	Hospitalization	3,485	(13)	53,129	3,155	41,606	4,672	40,752	(854)	-2.1
252	191	51505	Life Insurance	85	1	671	31	473	34	479	6	1.3
252	191	51508	Pension Healthcare	1,049	1	12,687	1,359	9,797	1,387	10,122	325	3.3
252	191	51514	State Pension Plan-Genbiweekly	192	1	4,693	76	2,037	306	2,482	445	21.9
<b>252</b>	<b>191</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>9,962</b>	<b>119</b>	<b>121,724</b>	<b>12,334</b>	<b>99,241</b>	<b>13,008</b>	<b>102,829</b>	<b>3,588</b>	<b>3.6</b>
<b>252</b>	<b>191</b>		<b>Acct Group Total: Personal Services</b>	<b>26,646</b>	<b>254</b>	<b>321,969</b>	<b>36,108</b>	<b>258,611</b>	<b>36,410</b>	<b>269,543</b>	<b>10,932</b>	<b>4.2</b>
252	191	52302	Travel And Substance	0	0	2,000	0	2,000	0	2,000	0	0.0
<b>252</b>	<b>191</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</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>
252	191	52701	Consultants	0	0	0	2,885	7,400	2,263	25,000	17,600	237.8
<b>252</b>	<b>191</b>	<b>527**</b>	<b>Professional Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,885</b>	<b>7,400</b>	<b>2,263</b>	<b>25,000</b>	<b>17,600</b>	<b>237.8</b>
252	191	52901	Subscriptions/Books	25	425	700	0	700	0	700	0	0.0
252	191	52902	Registrations Fees	0	0	4,000	4,000	4,000	0	4,000	0	0.0
<b>252</b>	<b>191</b>	<b>529**</b>	<b>Memberships and Reg.</b>	<b>25</b>	<b>425</b>	<b>4,700</b>	<b>4,000</b>	<b>4,700</b>	<b>0</b>	<b>4,700</b>	<b>0</b>	<b>0.0</b>
252	191	53108	Miscellaneous Charges-N.O.C	2,356	5,000	5,000	720	5,000	0	5,000	0	0.0
<b>252</b>	<b>191</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>2,356</b>	<b>5,000</b>	<b>5,000</b>	<b>720</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
252	191	53201	Stationery And Supplies	0	0	1,000	0	1,000	0	1,000	0	0.0
<b>252</b>	<b>191</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>0</b>	<b>0</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>
252	191	53303	Wearing App & Safety Supplies	902	353	5,000	0	5,000	0	5,000	0	0.0
<b>252</b>	<b>191</b>	<b>533**</b>	<b>Wearing Apparel and Safety</b>	<b>902</b>	<b>353</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>
252	191	54101	Furn Fix & Office Equipment	0	0	2,000	0	2,000	0	2,000	0	0.0
<b>252</b>	<b>191</b>	<b>541**</b>	<b>Equipment</b>	<b>0</b>	<b>0</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>
<b>252</b>	<b>191</b>		<b>Acct Group Total: MS&amp;E</b>	<b>3,283</b>	<b>5,778</b>	<b>19,700</b>	<b>7,605</b>	<b>27,100</b>	<b>2,263</b>	<b>44,700</b>	<b>17,600</b>	<b>64.9</b>
<b>252</b>	<b>191</b>	<b>5****</b>	<b>Rehabilitation - Division Total</b>	<b>29,929</b>	<b>6,032</b>	<b>341,669</b>	<b>43,713</b>	<b>285,711</b>	<b>38,673</b>	<b>314,243</b>	<b>28,532</b>	<b>10.0</b>
<b>252</b>	<b>19*</b>	<b>5****</b>	<b>Real Estate and Housing - HUD Community Dev. Fund Total</b>	<b>244,696</b>	<b>422,177</b>	<b>787,703</b>	<b>361,529</b>	<b>695,703</b>	<b>211,663</b>	<b>703,908</b>	<b>8,205</b>	<b>1.2</b>
<b>252</b>	<b>***</b>	<b>5****</b>	<b>HUD Community Dev. - Fund Total, All Departments</b>	<b>244,696</b>	<b>422,177</b>	<b>787,703</b>	<b>361,529</b>	<b>695,703</b>	<b>211,663</b>	<b>703,908</b>	<b>8,205</b>	<b>1.2</b>

**Fund 253 - Home Partnership Program    Dept. 190 - Real Estate and Housing / 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 *
253	190	51101	Regular Salaries	46,982	(509)	67,636	3,966	47,048	6,509	48,175	1,127	2.4
<b>253</b>	<b>190</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>46,982</b>	<b>(509)</b>	<b>67,636</b>	<b>3,966</b>	<b>47,048</b>	<b>6,509</b>	<b>48,175</b>	<b>1,127</b>	<b>2.4</b>
253	190	51501	Pension Contribution	14,475	25	8,620	323	8,019	1,094	8,611	592	7.4
253	190	51502	Social Security	3,210	(32)	4,076	242	2,871	398	2,941	70	2.4
253	190	51503	Medicare Tax	748	(7)	953	57	672	93	688	16	2.3
253	190	51504	Hospitalization	9,918	(2)	13,530	424	5,470	690	6,040	570	10.4
253	190	51505	Life Insurance	221	(2)	194	16	118	(2)	120	2	1.6
253	190	51508	Pension Healthcare	3,028	(34)	3,671	204	2,448	335	2,530	82	3.4
253	190	51514	State Pension Plan-Genbiweekly	202	(30)	2,239	165	980	139	1,127	147	15.0
<b>253</b>	<b>190</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>31,802</b>	<b>(82)</b>	<b>33,283</b>	<b>1,431</b>	<b>20,579</b>	<b>2,747</b>	<b>22,057</b>	<b>1,478</b>	<b>7.2</b>
<b>253</b>	<b>190</b>		<b>Acct Group Total: Personal Services</b>	<b>78,784</b>	<b>(591)</b>	<b>100,919</b>	<b>5,397</b>	<b>67,627</b>	<b>9,256</b>	<b>70,232</b>	<b>2,605</b>	<b>3.9</b>
253	190	52302	Travel And Subsistence	0	0	47	68	0	0	0	0	0.0
<b>253</b>	<b>190</b>	<b>523**</b>	<b>Transportation</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
253	190	52701	Consultants	5,473	0	3,695	0	0	0	5,000	5,000	100.0
<b>253</b>	<b>190</b>	<b>527**</b>	<b>Professional Fees</b>	<b>5,473</b>	<b>0</b>	<b>3,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>
<b>253</b>	<b>190</b>		<b>Acct Group Total: MS&amp;E</b>	<b>5,473</b>	<b>0</b>	<b>3,742</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>
253	190	57602	Contingent Reserves	0	0	2,029,577	0	215	0	0	(215)	-100.0
<b>253</b>	<b>190</b>	<b>576**</b>	<b>Transfers Within Fund</b>	<b>0</b>	<b>0</b>	<b>2,029,577</b>	<b>0</b>	<b>215</b>	<b>0</b>	<b>0</b>	<b>(215)</b>	<b>-100.0</b>
<b>253</b>	<b>190</b>		<b>Acct Group Total: Other / Special Purpose</b>	<b>0</b>	<b>0</b>	<b>2,029,577</b>	<b>0</b>	<b>215</b>	<b>0</b>	<b>0</b>	<b>(215)</b>	<b>-100.0</b>
<b>253</b>	<b>190</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>84,257</b>	<b>(591)</b>	<b>2,134,238</b>	<b>5,465</b>	<b>67,841</b>	<b>9,256</b>	<b>75,232</b>	<b>7,391</b>	<b>10.9</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

Included: Funds 252, 253, 256, 257; Dept/Div 19\*; Account 5\*; Project \* / FY'26: 26C04, 23R01, 26C09, 25H04, 26H01, 26E01, 26A01 / FY'25: 25C04, 22R01, 25C09, 24H04, 25H01, 25E01, 25A01 / FY'24: 24C04, 24C09, 23H04, 24H01, 24E01,

**Fund 253 - Home Partnership Program      Dept. 191 - Real Estate and Housing / Rehabilitation**

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 *
253	191	51101	Regular Salaries	0	14,992	49,782	25,675	50,286	22,275	52,339	2,053	4.1
<b>253</b>	<b>191</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>14,992</b>	<b>49,782</b>	<b>25,675</b>	<b>50,286</b>	<b>22,275</b>	<b>52,339</b>	<b>2,053</b>	<b>4.1</b>
253	191	51501	Pension Contribution	0	4,231	8,740	5,073	8,239	3,383	9,084	845	10.3
253	191	51502	Social Security	0	962	3,030	1,568	3,058	1,371	3,185	127	4.2
253	191	51503	Medicare Tax	0	225	709	367	715	321	745	30	4.2
253	191	51504	Hospitalization	0	1,721	11,391	2,736	6,804	2,813	7,549	745	11.0
253	191	51505	Life Insurance	0	45	172	89	146	92	148	2	1.4
253	191	51508	Pension Healthcare	0	673	3,263	1,197	3,035	1,277	3,138	103	3.4
253	191	51514	State Pension Plan-Genbiweekly	0	0	1,240	507	1,114	558	1,280	166	14.9
<b>253</b>	<b>191</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>0</b>	<b>7,857</b>	<b>28,545</b>	<b>11,537</b>	<b>23,110</b>	<b>9,815</b>	<b>25,129</b>	<b>2,019</b>	<b>8.7</b>
<b>253</b>	<b>191</b>		<b>Acct Group Total: Personal Services</b>	<b>0</b>	<b>22,849</b>	<b>78,327</b>	<b>37,212</b>	<b>73,396</b>	<b>32,090</b>	<b>77,468</b>	<b>4,072</b>	<b>5.5</b>
<b>253</b>	<b>191</b>	<b>5****</b>	<b>Rehabilitation - Division Total</b>	<b>0</b>	<b>22,849</b>	<b>78,327</b>	<b>37,212</b>	<b>73,396</b>	<b>32,090</b>	<b>77,468</b>	<b>4,072</b>	<b>5.5</b>
<b>253</b>	<b>19*</b>	<b>5****</b>	<b>Real Estate and Housing - Home Partnership Program</b>	<b>84,257</b>	<b>22,258</b>	<b>2,212,565</b>	<b>42,677</b>	<b>141,238</b>	<b>41,346</b>	<b>152,700</b>	<b>11,462</b>	<b>8.1</b>
<b>253</b>	<b>***</b>	<b>5****</b>	<b>Home Partnership Program - Fund Total, All Departments</b>	<b>84,257</b>	<b>22,258</b>	<b>2,212,565</b>	<b>42,677</b>	<b>141,238</b>	<b>41,346</b>	<b>152,700</b>	<b>11,462</b>	<b>8.1</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

Included: Funds 252, 253, 256, 257; Dept/Div 19\*; Account 5\*; Project \* / FY'26: 26C04, 23R01, 26C09, 25H04, 26H01, 26E01, 26A01 / FY'25: 25C04, 22R01, 25C09, 24H04, 25H01, 25E01, 25A01 / FY'24: 24C04, 24C09, 23H04, 24H01, 24E01,

**Fund 256 - ESG Dept. 190 - Real Estate and Housing / 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 *
256	190	51101	Regular Salaries	10,405	11,652	11,810	9,243	21,688	9,118	25,440	3,752	17.3
256	190	51125	Health Cash Back	0	0	408	0	0	0	0	0	0.0
<b>256</b>	<b>190</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>10,405</b>	<b>11,652</b>	<b>12,218</b>	<b>9,243</b>	<b>21,688</b>	<b>9,118</b>	<b>25,440</b>	<b>3,752</b>	<b>17.3</b>
256	190	51501	Pension Contribution	1,778	538	0	1,778	0	0	0	0	0.0
256	190	51502	Social Security	622	718	758	555	1,280	542	1,532	252	19.7
256	190	51503	Medicare Tax	145	168	177	130	299	127	358	59	19.5
256	190	51504	Hospitalization	2,180	510	21	1,622	7,539	1,582	5,083	(2,456)	-32.6
256	190	51505	Life Insurance	35	57	41	33	73	30	74	1	0.9
256	190	51508	Pension Healthcare	460	715	770	449	1,520	584	1,569	49	3.2
256	190	51514	State Pension Plan-Genbiweekly	261	540	696	193	1,189	500	1,534	345	29.1
<b>256</b>	<b>190</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>5,481</b>	<b>3,246</b>	<b>2,463</b>	<b>4,760</b>	<b>11,900</b>	<b>3,365</b>	<b>10,150</b>	<b>(1,750)</b>	<b>-14.7</b>
<b>256</b>	<b>190</b>		<b>Acct Group Total: Personal Services</b>	<b>15,886</b>	<b>14,898</b>	<b>14,681</b>	<b>14,003</b>	<b>33,588</b>	<b>12,483</b>	<b>35,590</b>	<b>2,002</b>	<b>6.0</b>
256	190	52701	Consultants	0	1,658	0	0	0	0	0	0	0.0
<b>256</b>	<b>190</b>	<b>527**</b>	<b>Professional Fees</b>	<b>0</b>	<b>1,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>256</b>	<b>190</b>		<b>Acct Group Total: MS&amp;E</b>	<b>0</b>	<b>1,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>256</b>	<b>190</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>15,886</b>	<b>16,556</b>	<b>14,681</b>	<b>14,003</b>	<b>33,588</b>	<b>12,483</b>	<b>35,590</b>	<b>2,002</b>	<b>6.0</b>
<b>256</b>	<b>19*</b>	<b>5****</b>	<b>Real Estate and Housing - ESG Fund Total</b>	<b>15,886</b>	<b>16,556</b>	<b>14,681</b>	<b>14,003</b>	<b>33,588</b>	<b>12,483</b>	<b>35,590</b>	<b>2,002</b>	<b>6.0</b>
<b>256</b>	<b>***</b>	<b>5****</b>	<b>ESG - Fund Total, All Departments</b>	<b>15,886</b>	<b>16,556</b>	<b>14,681</b>	<b>14,003</b>	<b>33,588</b>	<b>12,483</b>	<b>35,590</b>	<b>2,002</b>	<b>6.0</b>

**Projection 27401 (FY 2027 - Proposed Budget) / Level 4**

Included: Funds 252, 253, 256, 257; Dept/Div 19\* ; Account 5\* ; Project \* / FY'26: 26C04, 23R01, 26C09, 25H04, 26H01, 26E01, 26A01 / FY'25: 25C04, 22R01, 25C09, 24H04, 25H01, 25E01, 25A01 / FY'24: 24C04, 24C09, 23H04, 24H01, 24E01,

**Fund 257 - Home for People with AIDS    Dept. 190 - Real Estate and Housing / 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 *
257	190	51101	Regular Salaries	2,802	21,466	39,598	12,706	10,495	1,166	12,310	1,815	17.3
257	190	51125	Health Cash Back	0	0	1,368	0	0	0	0	0	0.0
<b>257</b>	<b>190</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>2,802</b>	<b>21,466</b>	<b>40,966</b>	<b>12,706</b>	<b>10,495</b>	<b>1,166</b>	<b>12,310</b>	<b>1,815</b>	<b>17.3</b>
257	190	51501	Pension Contribution	0	1,840	0	1,674	0	0	0	0	0.0
257	190	51502	Social Security	168	1,311	2,540	771	619	70	741	122	19.7
257	190	51503	Medicare Tax	39	307	594	180	145	16	173	28	19.1
257	190	51504	Hospitalization	553	2,043	71	1,534	3,649	163	2,460	(1,189)	-32.6
257	190	51505	Life Insurance	16	72	137	53	36	(3)	36	0	0.9
257	190	51508	Pension Healthcare	158	1,253	2,583	667	736	70	759	23	3.2
257	190	51514	State Pension Plan-Genbiweekly	156	818	2,335	410	575	64	742	167	29.1
<b>257</b>	<b>190</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>1,090</b>	<b>7,644</b>	<b>8,260</b>	<b>5,289</b>	<b>5,760</b>	<b>380</b>	<b>4,911</b>	<b>(849)</b>	<b>-14.7</b>
<b>257</b>	<b>190</b>		<b>Acct Group Total: Personal Services</b>	<b>3,892</b>	<b>29,110</b>	<b>49,226</b>	<b>17,995</b>	<b>16,254</b>	<b>1,546</b>	<b>17,221</b>	<b>967</b>	<b>5.9</b>
257	190	52701	Consultants	0	7,849	0	0	0	0	0	0	0.0
<b>257</b>	<b>190</b>	<b>527**</b>	<b>Professional Fees</b>	<b>0</b>	<b>7,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>257</b>	<b>190</b>		<b>Acct Group Total: MS&amp;E</b>	<b>0</b>	<b>7,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>257</b>	<b>190</b>	<b>5****</b>	<b>Administration - Division Total</b>	<b>3,892</b>	<b>36,959</b>	<b>49,226</b>	<b>17,995</b>	<b>16,254</b>	<b>1,546</b>	<b>17,221</b>	<b>967</b>	<b>5.9</b>
<b>257</b>	<b>19*</b>	<b>5****</b>	<b>Real Estate and Housing - Home for People with AIDS Fund</b>	<b>3,892</b>	<b>36,959</b>	<b>49,226</b>	<b>17,995</b>	<b>16,254</b>	<b>1,546</b>	<b>17,221</b>	<b>967</b>	<b>5.9</b>
<b>257</b>	<b>***</b>	<b>5****</b>	<b>Home for People with AIDS - Fund Total, All Departments</b>	<b>3,892</b>	<b>36,959</b>	<b>49,226</b>	<b>17,995</b>	<b>16,254</b>	<b>1,546</b>	<b>17,221</b>	<b>967</b>	<b>5.9</b>
<b>***</b>	<b>***</b>	<b>5****</b>	<b>All Funds Grand Total</b>	<b>348,731</b>	<b>497,950</b>	<b>3,064,175</b>	<b>436,204</b>	<b>886,784</b>	<b>267,038</b>	<b>909,419</b>	<b>22,635</b>	<b>2.6</b>

# DEPARTMENT OF COMMERCE

Prior to its restructuring in 1995, the Department of Commerce in the Commerce Fund was responsible for promoting and developing commerce and industry within the City of Wilmington. In addition, the Department managed and marketed the Port of Wilmington (the “Port”) as a self-sufficient business entity. Although the Port was profitable, the City could no longer afford the infrastructure improvements necessary to maintain its competitiveness and profitability. Consequently, the City successfully negotiated a sale of the Port to the State of Delaware, effective September 1, 1995. Although the City retained the debt of the Commerce Fund, the State agreed to reimburse the City for both principal and interest, along with a “mortgage” payment based on a 30-year amortization of the sale price.

In February of 2002, under a new agreement with the State, the City received a lump sum payment of \$8 million from the State Transportation Fund, which eliminated all future outstanding mortgage payments. As a result, all future annual amortized gain figures were recalculated and re-amortized from FY 2002 to FY 2005. The State’s reimbursement of the City’s debt was not affected by this new agreement.

In FY 2009, the remaining balance of the City’s Commerce Fund was depleted. As a result, beginning in FY 2010, all Port debt service and reimbursement revenue from the State were budgeted into the General Fund.

In 2018, the State entered into a long-term Port lease agreement with GulfTainer, and subsequently provided the City with full payment for the outstanding debt. The City amortized these funds and continued to pay debt service, with debt reimbursement payments acting as an offsetting revenue.

In FY 2020, the City refinanced the outstanding bonds, with the final bond payment occurring in FY 2032. However, the reimbursement amortization continued as originally scheduled, with the final reimbursement booked in FY 2023 (when the associated debt was originally expected to be fully repaid). As these payments are now complete, there was no budgeted revenue for FY 2024 and beyond.

For the FY 2027 budget, total debt service has decreased by nearly \$162,889 as per the existing debt service schedule.

## SUMMARY OF FUNDING FOR THE DEPARTMENT OF COMMERCE

<b>Total All Funds Commerce 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>
Debt Service	222,717	222,776	217,056	54,167	(162,889)	-75.0%
<b>Total</b>	<b>222,717</b>	<b>222,776</b>	<b>217,056</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0%</b>
Staffing Levels	0.00	0.00	0.00	0.00	0.00	0.0%

<b>General Fund Commerce 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>
Debt Service	222,717	222,776	217,056	54,167	(162,889)	-75.0%
<b>Total</b>	<b>222,717</b>	<b>222,776</b>	<b>217,056</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0%</b>
Staffing Levels	0.00	0.00	0.00	0.00	0.00	0.0%

# **Commerce Department**

FY 2027 Budget Line Items

**Fund 101 - General Fund    Dept. 281 - Commerce / Port 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	281	55601	Bond - Principal Payments	200,946	152,620	158,784	158,784	161,003	0	6,164	(154,839)	-96.2
101	281	55602	Bond - Interest Payments	76,125	70,097	63,992	63,992	56,053	28,026	48,003	(8,050)	-14.4
<b>101</b>	<b>281</b>	<b>556**</b>	<b>Debt Service</b>	<b>277,071</b>	<b>222,717</b>	<b>222,776</b>	<b>222,776</b>	<b>217,056</b>	<b>28,026</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0</b>
<b>101</b>	<b>281</b>		<b>Acct Group Total: Debt Service</b>	<b>277,071</b>	<b>222,717</b>	<b>222,776</b>	<b>222,776</b>	<b>217,056</b>	<b>28,026</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0</b>
<hr/>												
<b>101</b>	<b>281</b>	<b>5****</b>	<b>Port Administration - Division Total</b>	<b>277,071</b>	<b>222,717</b>	<b>222,776</b>	<b>222,776</b>	<b>217,056</b>	<b>28,026</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0</b>
<b>101</b>	<b>28*</b>	<b>5****</b>	<b>Commerce - General Fund Total</b>	<b>277,071</b>	<b>222,717</b>	<b>222,776</b>	<b>222,776</b>	<b>217,056</b>	<b>28,026</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0</b>
<b>***</b>	<b>28*</b>	<b>5****</b>	<b>Commerce - Department Total, All Funds</b>	<b>277,071</b>	<b>222,717</b>	<b>222,776</b>	<b>222,776</b>	<b>217,056</b>	<b>28,026</b>	<b>54,167</b>	<b>(162,889)</b>	<b>-75.0</b>

# DEPARTMENT OF INFORMATION TECHNOLOGIES

The mission of the Department of Information Technologies (DoIT) is to enable technology to increase the effectiveness and efficiency of services for the employees and citizens of the City of Wilmington. The Department strives to provide a secure, efficient, and flexible environment that will enhance the productivity of the City's workforce.

DoIT consists of six divisions, including Data Processing, Document Management, Mail Service, Duplication & Printing, Mapping & Graphics, and Communications.

<b>PRIORITIES FOR FISCAL YEAR 2027</b>
<ul style="list-style-type: none"> <li>• Provide a Cyber resilient, flexible, and highly available computing environment for City employees.</li> <li>• Support the Mayor's Office by maintaining an accessible, interactive, and responsive E-Government platform for citizen engagement.</li> <li>• Employ innovative and cost-effective enterprise solutions while leveraging Cloud solutions strategically.</li> <li>• Create a culture of Cyber Awareness.</li> </ul>

## SUMMARY OF FUNDING FOR THE DEPARTMENT OF INFORMATION TECHNOLOGIES

<b>Total All Funds Information Technologies</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	2,283,741	2,244,510	2,436,048	2,508,427	72,379	3.0%
Materials, Supplies, and Equipment	6,827,315	7,218,818	8,239,150	8,252,399	13,249	0.2%
Internal Services	43,212	53,763	17,892	18,487	595	3.3%
Debt Service	295,713	910,948	909,809	891,970	(17,839)	-2.0%
Total	9,449,981	10,428,039	11,602,899	11,671,283	68,384	0.6%
Staffing Levels	21.00	21.00	21.00	21.00	0.00	0.0%

<b>General Fund Information Technologies</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	2,283,741	2,244,510	2,436,048	2,508,427	72,379	3.0%
Materials, Supplies, and Equipment	6,827,315	7,218,818	8,239,150	8,252,399	13,249	0.2%
Internal Services	43,212	53,763	17,892	18,487	595	3.3%
Debt Service	295,713	910,948	909,809	891,970	(17,839)	-2.0%
Total	9,449,981	10,428,039	11,602,899	11,671,283	68,384	0.6%
Staffing Levels	21.00	21.00	21.00	21.00	0.00	0.0%

## MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Personal Services increased by \$72,379 (3.0%). Salaries and Wages rose by \$42,813 (2.6%), primarily due to COLAs and anniversary step increases. Employee Benefits increased by \$29,566 (3.6%), driven by rising healthcare costs as projected by the City's insurance consultant, USI.
- A mid-year budget amendment in FY 2026 added an Operations Manager position (\$144,038) and eliminated the Mapping and Graphics Manager position (\$144,750), with both costs inclusive of benefits.
- Computer Software Licenses increased by \$185,300 (8.2%), primarily due to the development of a Salesforce application supporting Land Use and Planning and Licenses & Inspections (L&I).
- Repairs to Mechanical Office Equipment increased by \$73,500 (11.1%), primarily due to new IT equipment requests from the Police Department including the purchase of 20 Microsoft Surface Pro (\$30,000), 10 Epson Workforce ES-400 scanners (\$15,000), and 10 APC UPS battery backup units (\$9,000).
- Computer Software – Non-Capital increased by \$57,000 (13.8%), primarily due to Audit Management Software (\$38,000) and higher software licensing costs.
- Consultants decreased by a net of \$142,000 (6.6%), primarily due to a new contract with Diamond Technologies and the elimination of a Project Manager position.
- Temporary Agencies increased by \$44,500 (41.8%), primarily to fund an on-site mapping and graphics professional dedicated to providing expedited services to City Council.
- Other Non-Capitalized Equipment decreased by \$81,946 (23.5%), primarily due to the removal of several one-time IT requests included in FY 2026.
- Combined Mobile Airtime, Repairs to Equipment, and Contracted Maintenance Services decreased by a net \$126,000, due to the consolidation of VoIP services with a single vendor, IPC.

# **Department of Information Technologies**

FY 2027 Budget Line Items

**Fund 101 - General Fund Dept. 501 - Information Technologies / Data Processing**

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
101 501 51101 Regular Salaries	894,341	1,092,333	1,129,925	1,029,429	1,187,747	672,995	1,300,078	112,331	9.5
101 501 51107 Sick Leave Bonus	0	0	0	700	0	200	0	0	0.0
101 501 51108 Overtime	1,381	5,066	5,000	3,567	7,000	5,259	10,000	3,000	42.9
101 501 51125 Health Cash Back	2,250	90	0	0	0	0	0	0	0.0
<b>101 501 511** Salaries and Wages</b>	<b>897,972</b>	<b>1,097,489</b>	<b>1,134,925</b>	<b>1,033,696</b>	<b>1,194,747</b>	<b>678,454</b>	<b>1,310,078</b>	<b>115,331</b>	<b>9.7</b>
101 501 51501 Pension Contribution	131,446	108,369	113,779	111,017	87,714	42,471	71,237	(16,477)	-18.8
101 501 51502 Social Security	53,331	65,102	67,768	61,316	71,691	40,265	78,714	7,023	9.8
101 501 51503 Medicare Tax	12,473	15,225	15,850	14,340	16,767	9,417	18,410	1,643	9.8
101 501 51504 Hospitalization	210,372	234,315	222,736	224,989	241,138	138,755	283,308	42,170	17.5
101 501 51505 Life Insurance	2,969	3,627	3,360	3,366	3,360	3,600	3,600	240	7.1
101 501 51508 Pension Healthcare	60,195	63,173	63,434	66,810	69,524	39,046	75,915	6,391	9.2
101 501 51514 State Pension Plan-Genbiweekly	27,011	41,081	43,072	38,504	47,610	28,650	63,685	16,075	33.8
<b>101 501 515** Employee Benefits</b>	<b>497,797</b>	<b>530,892</b>	<b>529,999</b>	<b>520,342</b>	<b>537,804</b>	<b>301,542</b>	<b>594,869</b>	<b>57,065</b>	<b>10.6</b>
<b>101 501 Acct Group Total: Personal Services</b>	<b>1,395,769</b>	<b>1,628,381</b>	<b>1,664,924</b>	<b>1,554,038</b>	<b>1,732,551</b>	<b>979,996</b>	<b>1,904,947</b>	<b>172,396</b>	<b>10.0</b>
101 501 52101 Printing	21,821	17,442	25,800	18,704	20,000	6,371	20,000	0	0.0
<b>101 501 521** Printing and Advert.</b>	<b>21,821</b>	<b>17,442</b>	<b>25,800</b>	<b>18,704</b>	<b>20,000</b>	<b>6,371</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>
101 501 52302 Travel And Substantance	12,305	3,754	10,000	14,265	25,000	0	25,000	0	0.0
<b>101 501 523** Transportation</b>	<b>12,305</b>	<b>3,754</b>	<b>10,000</b>	<b>14,265</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0.0</b>
101 501 52604 Rep To Mech Office Equipment	638,744	703,818	723,050	687,815	649,000	527,590	728,500	79,500	12.2
<b>101 501 526** Contracted Maintenance</b>	<b>638,744</b>	<b>703,818</b>	<b>723,050</b>	<b>687,815</b>	<b>649,000</b>	<b>527,590</b>	<b>728,500</b>	<b>79,500</b>	<b>12.2</b>
101 501 52701 Consultants	1,745,236	1,861,333	1,974,800	1,970,698	2,142,000	1,449,751	2,000,000	(142,000)	-6.6
101 501 52712 Temporary Agencies	72,000	69,970	66,000	76,000	72,000	63,750	116,500	44,500	61.8
<b>101 501 527** Professional Fees</b>	<b>1,817,236</b>	<b>1,931,303</b>	<b>2,040,800</b>	<b>2,046,698</b>	<b>2,214,000</b>	<b>1,513,501</b>	<b>2,116,500</b>	<b>(97,500)</b>	<b>-4.4</b>
101 501 52806 Fees-N.O.C	0	0	0	318	0	0	0	0	0.0
<b>101 501 528** Other Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 501 52902 Registrations Fees	30,377	8,670	37,000	1,220	37,000	7,356	37,000	0	0.0
101 501 52904 Workshop/Seminars-Training	26,455	90,686	45,000	7,809	45,000	27,344	45,000	0	0.0
<b>101 501 529** Memberships and Reg.</b>	<b>56,832</b>	<b>99,356</b>	<b>82,000</b>	<b>9,029</b>	<b>82,000</b>	<b>34,700</b>	<b>82,000</b>	<b>0</b>	<b>0.0</b>
101 501 53108 Miscellaneous Charges-N.O.C	31,378	35,811	41,000	34,440	41,000	39,035	41,000	0	0.0
<b>101 501 531** Miscellaneous Services</b>	<b>31,378</b>	<b>35,811</b>	<b>41,000</b>	<b>34,440</b>	<b>41,000</b>	<b>39,035</b>	<b>41,000</b>	<b>0</b>	<b>0.0</b>
101 501 53201 Stationery And Supplies	0	1,295	700	247	700	317	700	0	0.0
101 501 53205 Office Supplies-N.O.C.	63,405	125,536	134,000	123,414	134,000	73,992	134,000	0	0.0
<b>101 501 532** Office and Gen. Supplies</b>	<b>63,405</b>	<b>126,831</b>	<b>134,700</b>	<b>123,661</b>	<b>134,700</b>	<b>74,309</b>	<b>134,700</b>	<b>0</b>	<b>0.0</b>
101 501 53301 Uniforms & Related Equipment	0	0	5,000	0	0	0	5,000	5,000	100.0
<b>101 501 533** Wearing Apparel and Safety</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>
101 501 53401 Access & Parts For Equipment	0	816	0	2,997	0	258	0	0	0.0
101 501 53403 Food	0	3,326	5,000	8,936	5,000	1,038	5,000	0	0.0
101 501 53408 Misc Supplies Or Parts	8,786	870	10,000	2,693	10,000	6,488	10,000	0	0.0
<b>101 501 534** Misc. Mat., Supp., and Parts</b>	<b>8,786</b>	<b>5,012</b>	<b>15,000</b>	<b>14,626</b>	<b>15,000</b>	<b>7,784</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>
101 501 54102 Other Noncapitalized Equipment	491,074	398,473	229,000	391,247	348,800	214,283	266,854	(81,946)	-23.5
101 501 54124 Computer Software-Non-Capital	94,532	245,065	427,960	322,201	413,530	441,467	470,530	57,000	13.8
101 501 54125 Computer Software Licenses	1,295,950	1,613,422	2,242,500	2,040,846	2,263,350	1,578,743	2,448,650	185,300	8.2
<b>101 501 541** Equipment</b>	<b>1,881,556</b>	<b>2,256,960</b>	<b>2,899,460</b>	<b>2,754,294</b>	<b>3,025,680</b>	<b>2,234,493</b>	<b>3,186,034</b>	<b>160,354</b>	<b>5.3</b>
101 501 54221 Machinery & Equipment	200,540	0	0	0	0	0	0	0	0.0
101 501 54281 Computer Software - Capital	74,004	0	0	6,480	0	0	0	0	0.0
<b>101 501 542** Fixed Assets</b>	<b>274,544</b>	<b>0</b>	<b>0</b>	<b>6,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>101 501 Acct Group Total: MS&amp;E</b>	<b>4,806,607</b>	<b>5,180,287</b>	<b>5,976,810</b>	<b>5,710,330</b>	<b>6,206,380</b>	<b>4,437,783</b>	<b>6,353,734</b>	<b>147,354</b>	<b>2.4</b>
101 501 55123 General Liability	1,143	2,506	813	3,149	833	417	854	21	2.5
101 501 55125 Workers Compensation Costs	1,942	1,940	1,921	2,798	2,000	1,000	2,091	91	4.6
<b>101 501 551** Int. Serv. Chargebck.</b>	<b>3,085</b>	<b>4,446</b>	<b>2,734</b>	<b>5,947</b>	<b>2,833</b>	<b>1,417</b>	<b>2,945</b>	<b>112</b>	<b>4.0</b>
<b>101 501 Acct Group Total: Internal Services</b>	<b>3,085</b>	<b>4,446</b>	<b>2,734</b>	<b>5,947</b>	<b>2,833</b>	<b>1,417</b>	<b>2,945</b>	<b>112</b>	<b>4.0</b>
101 501 55601 Bond - Principal Payments	115,621	33,765	35,178	35,178	35,862	6,480	22,716	(13,146)	-36.7
101 501 55602 Bond - Interest Payments	18,744	15,158	13,772	13,772	12,037	6,099	9,866	(2,171)	-18.0
101 501 55603 Cap Lease - Principal Payments	154,353	211,040	219,205	219,205	227,568	112,719	236,250	8,682	3.8
101 501 55604 Cap Lease - Interest Payments	28,155	32,303	24,138	24,138	15,775	8,953	7,093	(8,682)	-55.0
<b>101 501 556** Debt Service</b>	<b>316,873</b>	<b>292,266</b>	<b>292,293</b>	<b>292,293</b>	<b>291,242</b>	<b>134,251</b>	<b>275,925</b>	<b>(15,317)</b>	<b>-5.3</b>
<b>101 501 Acct Group Total: Debt Service</b>	<b>316,873</b>	<b>292,266</b>	<b>292,293</b>	<b>292,293</b>	<b>291,242</b>	<b>134,251</b>	<b>275,925</b>	<b>(15,317)</b>	<b>-5.3</b>

**Fund 101 - General Fund    Dept. 501 - Information Technologies / Data Processing**

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	501 5**** <i>Data Processing - Division Total</i>	6,522,334	7,105,380	7,936,761	7,562,608	8,233,006	5,553,447	8,537,551	304,545	3.7

**Fund 101 - General Fund Dept. 502 - Information Technologies / Document Management**

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	502	51101	Regular Salaries	21,911	24,417	23,777	23,051	24,574	16,495	25,188	614	2.5
101	502	51107	Sick Leave Bonus	400	450	0	0	0	0	0	0	0.0
<b>101</b>	<b>502</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>22,311</b>	<b>24,867</b>	<b>23,777</b>	<b>23,051</b>	<b>24,574</b>	<b>16,495</b>	<b>25,188</b>	<b>614</b>	<b>2.5</b>
101	502	51501	Pension Contribution	7,074	8,363	7,228	7,653	6,758	4,536	7,355	597	8.8
101	502	51502	Social Security	1,336	1,491	1,421	1,385	1,476	994	1,514	38	2.6
101	502	51503	Medicare Tax	312	349	333	324	346	232	354	8	2.3
101	502	51504	Hospitalization	5,449	5,599	5,222	6,471	5,834	3,718	6,667	833	14.3
101	502	51505	Life Insurance	116	120	120	120	120	84	120	0	0.0
101	502	51508	Pension Healthcare	2,149	2,256	2,265	2,386	2,483	1,487	2,530	47	1.9
<b>101</b>	<b>502</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>16,436</b>	<b>18,178</b>	<b>16,589</b>	<b>18,339</b>	<b>17,017</b>	<b>11,051</b>	<b>18,540</b>	<b>1,523</b>	<b>8.9</b>
<b>101</b>	<b>502</b>		<b>Acct Group Total: Personal Services</b>	<b>38,747</b>	<b>43,045</b>	<b>40,366</b>	<b>41,390</b>	<b>41,591</b>	<b>27,546</b>	<b>43,728</b>	<b>2,137</b>	<b>5.1</b>
101	502	52604	Rep To Mech Office Equipment	2,712	2,956	6,100	4,438	6,100	1,458	6,100	0	0.0
<b>101</b>	<b>502</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>2,712</b>	<b>2,956</b>	<b>6,100</b>	<b>4,438</b>	<b>6,100</b>	<b>1,458</b>	<b>6,100</b>	<b>0</b>	<b>0.0</b>
101	502	53108	Miscellaneous Charges-N.O.C	0	917	1,920	0	1,920	0	0	(1,920)	-100.0
<b>101</b>	<b>502</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>0</b>	<b>917</b>	<b>1,920</b>	<b>0</b>	<b>1,920</b>	<b>0</b>	<b>0</b>	<b>(1,920)</b>	<b>-100.0</b>
101	502	53201	Stationery And Supplies	7,046	12,863	8,000	7,927	8,000	3,604	9,000	1,000	12.5
<b>101</b>	<b>502</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>7,046</b>	<b>12,863</b>	<b>8,000</b>	<b>7,927</b>	<b>8,000</b>	<b>3,604</b>	<b>9,000</b>	<b>1,000</b>	<b>12.5</b>
<b>101</b>	<b>502</b>		<b>Acct Group Total: MS&amp;E</b>	<b>9,758</b>	<b>16,736</b>	<b>16,020</b>	<b>12,365</b>	<b>16,020</b>	<b>5,062</b>	<b>15,100</b>	<b>(920)</b>	<b>-5.7</b>
101	502	55123	General Liability	1,500	3,290	1,067	4,132	1,094	547	1,121	27	2.5
101	502	55125	Workers Compensation Costs	1,824	1,823	1,805	2,629	1,879	939	1,965	86	4.6
<b>101</b>	<b>502</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>3,324</b>	<b>5,113</b>	<b>2,872</b>	<b>6,761</b>	<b>2,973</b>	<b>1,486</b>	<b>3,086</b>	<b>113</b>	<b>3.8</b>
<b>101</b>	<b>502</b>		<b>Acct Group Total: Internal Services</b>	<b>3,324</b>	<b>5,113</b>	<b>2,872</b>	<b>6,761</b>	<b>2,973</b>	<b>1,486</b>	<b>3,086</b>	<b>113</b>	<b>3.8</b>
<b>101</b>	<b>502</b>	<b>5****</b>	<b>Document Management - Division Total</b>	<b>51,829</b>	<b>64,894</b>	<b>59,258</b>	<b>60,516</b>	<b>60,584</b>	<b>34,094</b>	<b>61,914</b>	<b>1,330</b>	<b>2.2</b>

**Fund 101 - General Fund Dept. 503 - Information Technologies / Mail Service**

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	503	51101	Regular Salaries	38,893	53,150	78,670	76,005	80,456	49,050	83,867	3,411	4.2
101	503	51107	Sick Leave Bonus	0	0	0	350	0	0	0	0	0.0
<b>101</b>	<b>503</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>38,893</b>	<b>53,150</b>	<b>78,670</b>	<b>76,355</b>	<b>80,456</b>	<b>49,050</b>	<b>83,867</b>	<b>3,411</b>	<b>4.2</b>
101	503	51501	Pension Contribution	12,747	25,681	12,698	17,613	11,487	6,947	12,502	1,015	8.8
101	503	51502	Social Security	2,308	3,112	4,575	4,433	4,671	2,799	4,803	132	2.8
101	503	51503	Medicare Tax	540	728	1,070	1,037	1,093	655	1,123	30	2.7
101	503	51504	Hospitalization	11,479	20,072	32,505	33,784	29,707	24,391	42,128	12,421	41.8
101	503	51505	Life Insurance	218	277	454	431	464	274	478	14	3.0
101	503	51508	Pension Healthcare	4,300	9,025	9,062	9,544	9,932	6,139	10,122	190	1.9
101	503	51514	State Pension Plan-Genbiweekly	0	675	2,103	2,079	2,120	1,304	2,475	355	16.7
<b>101</b>	<b>503</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>31,592</b>	<b>59,570</b>	<b>62,467</b>	<b>68,921</b>	<b>59,474</b>	<b>42,509</b>	<b>73,631</b>	<b>14,157</b>	<b>23.8</b>
<b>101</b>	<b>503</b>		<b>Acct Group Total: Personal Services</b>	<b>70,485</b>	<b>112,720</b>	<b>141,137</b>	<b>145,276</b>	<b>139,930</b>	<b>91,559</b>	<b>157,498</b>	<b>17,568</b>	<b>12.6</b>
101	503	52203	Postage-Direct Charge	105,000	115,074	155,000	137,195	155,000	99,334	155,000	0	0.0
<b>101</b>	<b>503</b>	<b>522**</b>	<b>Communications and Util.</b>	<b>105,000</b>	<b>115,074</b>	<b>155,000</b>	<b>137,195</b>	<b>155,000</b>	<b>99,334</b>	<b>155,000</b>	<b>0</b>	<b>0.0</b>
101	503	52604	Rep To Mech Office Equipment	5,980	5,503	6,000	0	6,000	1,224	0	(6,000)	-100.0
<b>101</b>	<b>503</b>	<b>526**</b>	<b>Contracted Maintenance</b>	<b>5,980</b>	<b>5,503</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>1,224</b>	<b>0</b>	<b>(6,000)</b>	<b>-100.0</b>
101	503	52712	Temporary Agencies	24,733	15,105	34,500	0	34,500	15,858	34,500	0	0.0
<b>101</b>	<b>503</b>	<b>527**</b>	<b>Professional Fees</b>	<b>24,733</b>	<b>15,105</b>	<b>34,500</b>	<b>0</b>	<b>34,500</b>	<b>15,858</b>	<b>34,500</b>	<b>0</b>	<b>0.0</b>
101	503	53108	Miscellaneous Charges-N.O.C	4,204	4,408	5,200	0	5,200	2,696	5,200	0	0.0
<b>101</b>	<b>503</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>4,204</b>	<b>4,408</b>	<b>5,200</b>	<b>0</b>	<b>5,200</b>	<b>2,696</b>	<b>5,200</b>	<b>0</b>	<b>0.0</b>
<b>101</b>	<b>503</b>		<b>Acct Group Total: MS&amp;E</b>	<b>139,917</b>	<b>140,090</b>	<b>200,700</b>	<b>137,195</b>	<b>200,700</b>	<b>119,112</b>	<b>194,700</b>	<b>(6,000)</b>	<b>-3.0</b>
101	503	55123	General Liability	220	483	157	608	161	81	165	4	2.5
101	503	55125	Workers Compensation Costs	514	513	508	740	529	264	553	24	4.5
<b>101</b>	<b>503</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>734</b>	<b>996</b>	<b>665</b>	<b>1,348</b>	<b>690</b>	<b>345</b>	<b>718</b>	<b>28</b>	<b>4.1</b>
<b>101</b>	<b>503</b>		<b>Acct Group Total: Internal Services</b>	<b>734</b>	<b>996</b>	<b>665</b>	<b>1,348</b>	<b>690</b>	<b>345</b>	<b>718</b>	<b>28</b>	<b>4.1</b>
<b>101</b>	<b>503</b>	<b>5****</b>	<b>Mail Service - Division Total</b>	<b>211,136</b>	<b>253,806</b>	<b>342,502</b>	<b>283,819</b>	<b>341,320</b>	<b>211,016</b>	<b>352,916</b>	<b>11,596</b>	<b>3.4</b>

**Fund 101 - General Fund Dept. 504 - Information Technologies / Duplication and Printing**

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	504	51101	Regular Salaries	21,911	24,417	23,777	23,051	24,574	16,495	25,188	614	2.5
<b>101</b>	<b>504</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>21,911</b>	<b>24,417</b>	<b>23,777</b>	<b>23,051</b>	<b>24,574</b>	<b>16,495</b>	<b>25,188</b>	<b>614</b>	<b>2.5</b>
101	504	51501	Pension Contribution	7,074	8,364	7,228	7,653	6,758	4,536	7,355	597	8.8
101	504	51502	Social Security	1,311	1,463	1,421	1,385	1,477	994	1,514	37	2.5
101	504	51503	Medicare Tax	307	342	332	324	345	233	354	9	2.6
101	504	51504	Hospitalization	5,449	5,599	5,222	6,471	5,834	3,719	6,665	831	14.2
101	504	51505	Life Insurance	116	120	120	120	120	84	120	0	0.0
101	504	51508	Pension Healthcare	2,150	2,257	2,266	2,387	2,483	1,487	2,531	48	1.9
<b>101</b>	<b>504</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>16,407</b>	<b>18,145</b>	<b>16,589</b>	<b>18,340</b>	<b>17,017</b>	<b>11,053</b>	<b>18,539</b>	<b>1,522</b>	<b>8.9</b>
<b>101</b>	<b>504</b>		<b>Acct Group Total: Personal Services</b>	<b>38,318</b>	<b>42,562</b>	<b>40,366</b>	<b>41,391</b>	<b>41,591</b>	<b>27,548</b>	<b>43,727</b>	<b>2,136</b>	<b>5.1</b>
101	504	52502	Rental Of Office Equipment	93,277	96,418	132,000	102,629	132,000	55,990	132,000	0	0.0
<b>101</b>	<b>504</b>	<b>525**</b>	<b>Rentals</b>	<b>93,277</b>	<b>96,418</b>	<b>132,000</b>	<b>102,629</b>	<b>132,000</b>	<b>55,990</b>	<b>132,000</b>	<b>0</b>	<b>0.0</b>
101	504	52718	Storage-Record Retention	30,628	44,943	50,000	39,944	50,000	39,413	50,000	0	0.0
<b>101</b>	<b>504</b>	<b>527**</b>	<b>Professional Fees</b>	<b>30,628</b>	<b>44,943</b>	<b>50,000</b>	<b>39,944</b>	<b>50,000</b>	<b>39,413</b>	<b>50,000</b>	<b>0</b>	<b>0.0</b>
101	504	53201	Stationery And Supplies	0	0	3,000	0	3,000	0	0	(3,000)	-100.0
101	504	53203	Copier Paper-Direct Charge	9,734	20,579	31,000	18,466	31,000	11,278	25,000	(6,000)	-19.4
<b>101</b>	<b>504</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>9,734</b>	<b>20,579</b>	<b>34,000</b>	<b>18,466</b>	<b>34,000</b>	<b>11,278</b>	<b>25,000</b>	<b>(9,000)</b>	<b>-26.5</b>
<b>101</b>	<b>504</b>		<b>Acct Group Total: MS&amp;E</b>	<b>133,639</b>	<b>161,940</b>	<b>216,000</b>	<b>161,039</b>	<b>216,000</b>	<b>106,681</b>	<b>207,000</b>	<b>(9,000)</b>	<b>-4.2</b>
101	504	55123	General Liability	220	483	157	759	161	81	165	4	2.5
101	504	55125	Workers Compensation Costs	461	461	456	664	475	237	497	22	4.6
<b>101</b>	<b>504</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>681</b>	<b>944</b>	<b>613</b>	<b>1,423</b>	<b>636</b>	<b>318</b>	<b>662</b>	<b>26</b>	<b>4.1</b>
<b>101</b>	<b>504</b>		<b>Acct Group Total: Internal Services</b>	<b>681</b>	<b>944</b>	<b>613</b>	<b>1,423</b>	<b>636</b>	<b>318</b>	<b>662</b>	<b>26</b>	<b>4.1</b>
<b>101</b>	<b>504</b>	<b>5****</b>	<b>Duplication and Printing - Division Total</b>	<b>172,638</b>	<b>205,446</b>	<b>256,979</b>	<b>203,853</b>	<b>258,227</b>	<b>134,547</b>	<b>251,389</b>	<b>(6,838)</b>	<b>-2.6</b>

**Fund 101 - General Fund Dept. 505 - Information Technologies / Mapping and Graphics**

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	505	51101	Regular Salaries	133,101	138,048	147,618	137,669	151,332	112,552	70,474	(80,858)	-53.4
<b>101</b>	<b>505</b>	<b>511**</b>	<b>Salaries and Wages</b>	<b>133,101</b>	<b>138,048</b>	<b>147,618</b>	<b>137,669</b>	<b>151,332</b>	<b>112,552</b>	<b>70,474</b>	<b>(80,858)</b>	<b>-53.4</b>
101	505	51501	Pension Contribution	42,895	44,643	44,876	44,609	41,617	30,952	20,578	(21,039)	-50.6
101	505	51502	Social Security	7,839	8,122	8,824	8,113	9,032	6,709	4,233	(4,799)	-53.1
101	505	51503	Medicare Tax	1,833	1,900	2,064	1,897	2,112	1,569	990	(1,122)	-53.1
101	505	51504	Hospitalization	31,099	31,994	29,847	37,013	33,321	21,241	13,526	(19,795)	-59.4
101	505	51505	Life Insurance	458	480	480	478	480	467	240	(240)	-50.0
101	505	51508	Pension Healthcare	8,599	9,025	9,062	9,544	9,932	5,948	5,061	(4,871)	-49.0
<b>101</b>	<b>505</b>	<b>515**</b>	<b>Employee Benefits</b>	<b>92,723</b>	<b>96,164</b>	<b>95,153</b>	<b>101,654</b>	<b>96,494</b>	<b>66,886</b>	<b>44,628</b>	<b>(51,866)</b>	<b>-53.8</b>
<b>101</b>	<b>505</b>		<b>Acct Group Total: Personal Services</b>	<b>225,824</b>	<b>234,212</b>	<b>242,771</b>	<b>239,323</b>	<b>247,826</b>	<b>179,438</b>	<b>115,102</b>	<b>(132,724)</b>	<b>-53.6</b>
101	505	52101	Printing	40,170	38,611	52,500	38,427	52,500	22,746	52,500	0	0.0
<b>101</b>	<b>505</b>	<b>521**</b>	<b>Printing and Advert.</b>	<b>40,170</b>	<b>38,611</b>	<b>52,500</b>	<b>38,427</b>	<b>52,500</b>	<b>22,746</b>	<b>52,500</b>	<b>0</b>	<b>0.0</b>
101	505	53108	Miscellaneous Charges-N.O.C	654	2,942	5,000	3,049	5,000	1,201	0	(5,000)	-100.0
<b>101</b>	<b>505</b>	<b>531**</b>	<b>Miscellaneous Services</b>	<b>654</b>	<b>2,942</b>	<b>5,000</b>	<b>3,049</b>	<b>5,000</b>	<b>1,201</b>	<b>0</b>	<b>(5,000)</b>	<b>-100.0</b>
101	505	53201	Stationery And Supplies	236	0	1,500	0	1,500	0	0	(1,500)	-100.0
<b>101</b>	<b>505</b>	<b>532**</b>	<b>Office and Gen. Supplies</b>	<b>236</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>-100.0</b>
<b>101</b>	<b>505</b>		<b>Acct Group Total: MS&amp;E</b>	<b>41,060</b>	<b>41,553</b>	<b>59,000</b>	<b>41,476</b>	<b>59,000</b>	<b>23,947</b>	<b>52,500</b>	<b>(6,500)</b>	<b>-11.0</b>
101	505	55123	General Liability	657	1,441	467	4,190	479	240	491	12	2.5
101	505	55125	Workers Compensation Costs	1,269	1,268	1,255	1,828	1,306	653	1,366	60	4.6
<b>101</b>	<b>505</b>	<b>551**</b>	<b>Int. Serv. Chargebck.</b>	<b>1,926</b>	<b>2,709</b>	<b>1,722</b>	<b>6,018</b>	<b>1,785</b>	<b>893</b>	<b>1,857</b>	<b>72</b>	<b>4.0</b>
<b>101</b>	<b>505</b>		<b>Acct Group Total: Internal Services</b>	<b>1,926</b>	<b>2,709</b>	<b>1,722</b>	<b>6,018</b>	<b>1,785</b>	<b>893</b>	<b>1,857</b>	<b>72</b>	<b>4.0</b>
<b>101</b>	<b>505</b>	<b>5****</b>	<b>Mapping and Graphics - Division Total</b>	<b>268,810</b>	<b>278,474</b>	<b>303,493</b>	<b>286,817</b>	<b>308,611</b>	<b>204,278</b>	<b>169,459</b>	<b>(139,152)</b>	<b>-45.1</b>

**Fund 101 - General Fund Dept. 507 - Information Technologies / Communications**

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
101 507 51101 Regular Salaries	157,584	134,878	144,398	134,468	148,007	100,844	151,708	3,701	2.5
101 507 51107 Sick Leave Bonus	600	600	0	600	0	500	0	0	0.0
101 507 51108 Overtime	478	0	0	0	0	489	0	0	0.0
<b>101 507 511** Salaries and Wages</b>	<b>158,662</b>	<b>135,478</b>	<b>144,398</b>	<b>135,068</b>	<b>148,007</b>	<b>101,833</b>	<b>151,708</b>	<b>3,701</b>	<b>2.5</b>
101 507 51501 Pension Contribution	49,929	39,829	43,897	42,069	40,703	27,732	44,298	3,595	8.8
101 507 51502 Social Security	9,465	8,178	8,721	8,190	8,981	6,193	9,207	226	2.5
101 507 51503 Medicare Tax	2,214	1,913	2,040	1,916	2,101	1,448	2,154	53	2.5
101 507 51504 Hospitalization	43,387	27,917	25,346	25,827	22,355	14,658	25,456	3,101	13.9
101 507 51505 Life Insurance	617	481	480	478	480	467	480	0	0.0
101 507 51508 Pension Healthcare	12,899	9,025	9,062	9,544	9,932	5,948	10,122	190	1.9
<b>101 507 515** Employee Benefits</b>	<b>118,511</b>	<b>87,343</b>	<b>89,546</b>	<b>88,024</b>	<b>84,552</b>	<b>56,446</b>	<b>91,717</b>	<b>7,165</b>	<b>8.5</b>
<b>101 507 Acct Group Total: Personal Services</b>	<b>277,173</b>	<b>222,821</b>	<b>233,944</b>	<b>223,092</b>	<b>232,559</b>	<b>158,279</b>	<b>243,425</b>	<b>10,866</b>	<b>4.7</b>
101 507 52201 Telephone-Direct Charge	771,423	822,631	802,390	614,613	827,390	509,922	829,205	1,815	0.2
101 507 52210 Mobile Airtime	379,710	380,152	414,600	287,266	414,600	196,261	374,600	(40,000)	-9.6
<b>101 507 522** Communications and Util.</b>	<b>1,151,133</b>	<b>1,202,783</b>	<b>1,216,990</b>	<b>901,879</b>	<b>1,241,990</b>	<b>706,183</b>	<b>1,203,805</b>	<b>(38,185)</b>	<b>-3.1</b>
101 507 52602 Repairs To Equipment	0	0	120,000	75,342	57,000	72,627	9,000	(48,000)	-84.2
<b>101 507 526** Contracted Maintenance</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>75,342</b>	<b>57,000</b>	<b>72,627</b>	<b>9,000</b>	<b>(48,000)</b>	<b>-84.2</b>
101 507 52902 Registrations Fees	0	0	0	1,134	0	0	0	0	0.0
<b>101 507 529** Memberships and Reg.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
101 507 53109 Contracted Maint.Svcs	27,902	35,248	38,000	35,248	38,000	0	0	(38,000)	-100.0
<b>101 507 531** Miscellaneous Services</b>	<b>27,902</b>	<b>35,248</b>	<b>38,000</b>	<b>35,248</b>	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>(38,000)</b>	<b>-100.0</b>
101 507 53201 Stationery And Supplies	0	0	200	0	200	0	200	0	0.0
101 507 53206 Cleaning & Household Supplies	0	0	160	0	160	0	160	0	0.0
<b>101 507 532** Office and Gen. Supplies</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>0.0</b>
101 507 53301 Uniforms & Related Equipment	996	998	1,000	965	1,000	0	1,000	0	0.0
<b>101 507 533** Wearing Apparel and Safety</b>	<b>996</b>	<b>998</b>	<b>1,000</b>	<b>965</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>
101 507 53401 Access & Parts For Equipment	13,154	45,836	55,000	140,624	183,000	19,290	195,500	12,500	6.8
101 507 53408 Misc Supplies Or Parts	773	1,844	11,700	1,221	19,700	11,800	19,700	0	0.0
<b>101 507 534** Misc. Mat., Supp., and Parts</b>	<b>13,927</b>	<b>47,680</b>	<b>66,700</b>	<b>141,845</b>	<b>202,700</b>	<b>31,090</b>	<b>215,200</b>	<b>12,500</b>	<b>6.2</b>
<b>101 507 Acct Group Total: MS&amp;E</b>	<b>1,193,958</b>	<b>1,286,709</b>	<b>1,443,050</b>	<b>1,156,413</b>	<b>1,541,050</b>	<b>809,900</b>	<b>1,429,365</b>	<b>(111,685)</b>	<b>-7.2</b>
101 507 55108 Motor Vehicle Costs	3,409	3,913	0	3,111	0	1,059	0	0	0.0
101 507 55123 General Liability	11,022	24,184	7,844	27,847	8,040	4,020	8,241	201	2.5
101 507 55125 Workers Compensation Costs	907	907	898	1,308	935	468	978	43	4.6
<b>101 507 551** Int. Serv. Chargebck.</b>	<b>15,338</b>	<b>29,004</b>	<b>8,742</b>	<b>32,266</b>	<b>8,975</b>	<b>5,547</b>	<b>9,219</b>	<b>244</b>	<b>2.7</b>
<b>101 507 Acct Group Total: Internal Services</b>	<b>15,338</b>	<b>29,004</b>	<b>8,742</b>	<b>32,266</b>	<b>8,975</b>	<b>5,547</b>	<b>9,219</b>	<b>244</b>	<b>2.7</b>
101 507 55601 Bond - Principal Payments	3,110	2,362	2,458	2,458	2,492	0	95	(2,397)	-96.2
101 507 55602 Bond - Interest Payments	1,178	1,085	990	990	868	434	743	(125)	-14.4
101 507 55603 Cap Lease - Principal Payments	0	0	492,730	492,730	515,100	515,100	538,485	23,385	4.5
101 507 55604 Cap Lease - Interest Payments	0	0	122,477	122,477	100,107	100,107	76,722	(23,385)	-23.4
<b>101 507 556** Debt Service</b>	<b>4,288</b>	<b>3,447</b>	<b>618,655</b>	<b>618,655</b>	<b>618,567</b>	<b>615,641</b>	<b>616,045</b>	<b>(2,522)</b>	<b>-0.4</b>
<b>101 507 Acct Group Total: Debt Service</b>	<b>4,288</b>	<b>3,447</b>	<b>618,655</b>	<b>618,655</b>	<b>618,567</b>	<b>615,641</b>	<b>616,045</b>	<b>(2,522)</b>	<b>-0.4</b>
<b>101 507 5**** Communications - Division Total</b>	<b>1,490,757</b>	<b>1,541,981</b>	<b>2,304,391</b>	<b>2,030,426</b>	<b>2,401,151</b>	<b>1,589,367</b>	<b>2,298,054</b>	<b>(103,097)</b>	<b>-4.3</b>
<b>101 50* 5**** Information Technologies - General Fund Total</b>	<b>8,717,504</b>	<b>9,449,981</b>	<b>11,203,384</b>	<b>10,428,039</b>	<b>11,602,899</b>	<b>7,726,749</b>	<b>11,671,283</b>	<b>68,384</b>	<b>0.6</b>
<b>*** 50* 5**** Information Technologies - Department Total, All Funds</b>	<b>8,717,504</b>	<b>9,449,981</b>	<b>11,203,384</b>	<b>10,428,039</b>	<b>11,602,899</b>	<b>7,726,749</b>	<b>11,671,283</b>	<b>68,384</b>	<b>0.6</b>
<b>*** *** 5**** All Funds Grand Total</b>	<b>291,340,789</b>	<b>315,591,146</b>	<b>334,162,922</b>	<b>336,915,343</b>	<b>349,420,106</b>	<b>191,726,882</b>	<b>369,709,105</b>	<b>20,288,999</b>	<b>5.8</b>

# THE CAPITAL IMPROVEMENTS PROGRAM

## **I. Introduction**

The Capital Improvements Program is a six-year capital spending plan, adopted by City Council annually. The first year of the Capital Program is known as the Capital Budget. In alternating years, the Capital Budget includes two full fiscal years of funding due to the City's decision to bond biennially, instead of annually. This results in "off" years when the budget requests will be zero. The decision to bond biennially reduces the frequency of borrowing and lowers financing costs.

The Capital Improvements Program and Budget provide a schedule of expenditures to develop and improve the public facilities necessary to serve those who live and work in Wilmington. The projects reflect the physical development policies of the City, such as Comprehensive Development Plans, Urban Renewal Plans, etc. This document describes the development of a Capital Program; the statutory basis for the preparation of the Capital Program; and an explanation of the capital projects proposed for the FY 2027 - FY 2032 period.

## **II. A Guide to the Capital Improvements Program**

### **A. Development of a Capital Program**

The Wilmington Home Rule Charter describes the process for preparing and adopting the City's Capital Program. The process begins with the various City departments submitting requests for specific projects to the Office of Management and Budget and the Department of Land Use and Planning. Department heads discuss their project proposals with the Office of Management and Budget and the Department of Land Use and Planning, indicating their programming priorities. Three major considerations guide the review of these departmental requests:

1. Overall development objectives for Wilmington. This includes the feasibility, desirability, and need for specific projects.
2. The relationships among projects with respect to design, location, timing of construction and the nature of activities involved.
3. The City's fiscal policies and capabilities.

The City Planning Commission reviews the Capital Program for conformance to the Comprehensive Plan and other City policies, and makes recommendations to the Office of Management and Budget and the Department of Land Use and Planning. The Capital Program is then submitted to the Mayor for his review and transmittal, along with the Annual Operating Budget, to City Council for their approval.

## **B. Nature of a Capital Project**

Generally, a capital project is fixed in nature, has a relatively long-life expectancy, and requires a substantial financial investment. Capital projects traditionally take the form of large-scale physical developments, such as buildings, streets, and water mains. However, a wide range of other projects qualify for capital funding consideration, including firefighting apparatus, street lighting, and computer software. A capital project must cost a minimum of \$5,000, and generally include one or more of the following characteristics:

1. Acquisition of real property, including the purchase of land and/or existing structures for a community facility or utility.
2. Major replacement facilities, such as roofs, heating, plumbing, and electrical systems.
3. Preliminary studies and surveys pursuant to acquisition, construction or rehabilitation of City-owned property.
4. Purchase of specialized equipment and furniture for public improvements when first erected or acquired.
5. Cash contributions when necessary to fulfill the City's obligation in federally-assisted programs of a capital nature.
6. Improvements to City-owned public utilities, such as sewers, water mains, fire hydrants, streets, and catch basins.
7. Vehicles (excluding special equipment not considered a part of the vehicle) exceeding \$25,000 in cost and having a life expectancy of more than ten years.

**Percent Allocation to Art:** Municipal construction contracts let by the city for the construction of, or remodeling of, public buildings or structures shall include a sum of money amounting to five percent of the estimated construction cost of the building or structure, for ornamentation. Ornamentation includes, but is not limited to, sculpture, monuments, bas-relief, mosaics, frescoes, stained glass, murals, fountains or other decoration, both exterior and interior, having a period of usefulness of at least five years. In the event the five percent sum is not used for the incorporation of ornamentation into the construction project, it shall be placed in the artwork reserve fund. An eligible construction contracts means a capital project greater than \$25,000 identified in the annual capital budget to construct or remodel any public building or structure including parks, or any portion thereof, within the city limits. This shall not include construction, repair or alteration of city streets or sidewalks.

## **C. The City's Financial Policy for the Capital Program**

The following are the major elements that determine how much money the City can legally borrow and how it will pay for specific projects:

### **1. Fiscal Borrowing Limit**

Legislation enacted by the Delaware General Assembly on July 7, 1971, amended the general obligation bond limit of the City of Wilmington to permit a debt service which does not exceed 17.5 percent of the annual operating budget. Because the bonds issued for the sewage treatment and water facilities are revenue supported, they are not subject to this limitation.

### **2. Self-Sustaining Projects**

A clear distinction is made in the Capital Program between tax-supporting and self-sustaining (revenue) projects. Self-sustaining projects are part of any operation which will generate sufficient revenues to cover its debt service (water and sewer service, for example). Although the debt service on these bonds is paid from the various operating revenues, the bonds are secured by the City's full taxing authority, and thus are a special form of general obligation bonds.

### **3. Bond Life**

The City generally limits the term of its borrowing to 20 years for all tax supported and revenue obligations. However, under special circumstances, 5- or 10-year bonds have been, and can be, issued.

## **D. Expenditure Analysis**

Capital spending projects generally are within the following four categories:

### **1. New Service**

Projects which provide a service not previously available. Examples include sewer lines; roads and water mains to areas not previously served; the acquisition and development of new parks; or the construction of a new facility for a new service.

### **2. New Replacing Existing**

New projects which replace an existing facility providing a similar or identical service. Examples include the acquisition of new apparatus, or the replacement of aging sewer lines and water mains.

### **3. Upgrading Existing**

Additions and modifications to existing facilities aimed at providing more and/or better service than is now provided. Examples include additions to buildings, increasing the capacity of existing water mains and development of park land already owned by the City.

### **4. Restoring Existing**

Projects aimed at restoring an existing facility to its original capacity and/or quality of service. Examples include cleaning and relining of water mains, and minor capital improvements projects.

Significantly, only a small percentage of past capital expenditures have been for new service. This is very characteristic of an older, highly developed City in which most basic municipal services are already in place, and no new significant population growth is taking place.

Most projects fall within the category of upgrading existing facilities, reflecting a policy of extending and expanding their usefulness to the City's present stock of capital facilities. A policy of utilizing existing facilities with renovations and additions maximizes the efficiency of capital spending.

In the past, the replacement of capital facilities with new ones was prevalent. This approach is justifiable when facilities are too obsolete to permit economical rehabilitation or modification, when they have been utilized to the extent of their full useful life, or they are improperly located to meet the current needs. In general, replacements of this type offer increased capacity, modern features and up-to-date conveniences not found in the facilities they replace.

The restoration of existing facilities is generally undertaken when an existing facility has become so worn or deteriorated that major corrective action is needed to preserve its usefulness. While these expenditures do not result in the provision of a new or improved service, they are among the most cost-efficient capital expenditures since maximum use is made of existing facilities.

## **E. Method of Funding**

### **1. City Obligations**

The bulk of funding for the City's Capital Improvements Program has traditionally come through general obligation bonds issued by the City and repaid out of the appropriate department operating budget over a 20-year period. In general, investors loan the City funds based upon its "bond" or promise to repay them using all means possible.

## **2. Federal and State Funds**

In the past, the Federal and State governments have provided substantial support for capital programs in the City. For example, federal grants have often composed a major portion of funding for sewer and water projects, with local capital funding being used to "match" the Federal portion. Federal and State funds have been requested to supplement this year's budget.

## **3. Unused Capital Funds**

Unexpended funds from previous Capital Budgets are reviewed annually to determine whether a former project has been temporarily delayed, altered or is no longer feasible. Based on this analysis, funds might then be transferred to current fiscal year projects to reduce the amount being currently borrowed.

## **F. Capital Funding Proposed for FY 2027- FY 2032**

The six-year Capital Budget and Capital Improvements Program, as presented in City Planning Commission Resolution 5-26, totals \$621,215,226, with a FY 2027 Capital Budget representing a zero year budget and the additional five year programming adding \$621,215,226. A breakdown of these costs and the project descriptions are provided in the following pages.

### III. CAPITAL PROJECT DESCRIPTIONS - FISCAL YEARS 2027- 2032

#### A. DEPARTMENT OF FINANCE

Cost of Bond Issue: The figures provided in the budget and program summary sheets for the Cost of Bond Issue (General Fund) and the Cost of Bond Issue (Water/Sewer Fund) are not related to specific capital projects and as such are not identified in this chapter; rather, these figures represent the costs associated with fund borrowing (bond counsel and other related fees).

#### General Fund Projects

##### 1. New ERP System - Strategic Assessment & Review

Budget Request: \$0.  
Program Request: \$10,839,000.

Budget: None.

Program: Funds to update the ERP financial systems for the Human Resources, Financial and Procurement systems. Program includes the purchase, build and implementation of a new system over the next five years.

#### Water/Sewer Fund Projects

##### 2. New ERP System - Strategic Assessment & Review

Budget Request: \$0.  
Program Request: \$10,839,000.

Budget: None.

Program: Funds to update the ERP financial systems for the Human Resources, Financial and Procurement systems. Program includes the purchase, build and implementation of a new system over the next five years.

## **B. FIRE DEPARTMENT**

### **1. Fire Engine Replacement**

Budget Request: \$0.  
Program Request: \$5,000,000.  
Budget: None.

Program: Funds for the replacement of existing fire engines every fifteen years in accordance with NFPA and State of Delaware standards.

### **2. Rescue Squad Replacement**

Budget Request: \$0.  
Program Request: \$1,500,000.  
Budget: None.

Program: Funds for the replacement of existing rescue squad trucks every fifteen years in accordance with NFPA and State of Delaware standards.

### **3. Ladder Truck Replacement**

Budget Request: \$0.  
Program Request: \$2,500,000.  
Budget: None.

Program: Funds for the replacement of existing ladder trucks with fully equipped aerial trucks, every fifteen years in accordance with NFPA and State of Delaware standards.

### **3. Fire Station Renovations and Repairs**

Budget Request: \$0.  
Program Request: \$8,000,000.  
Budget: None.

Program: Funds for design and renovation work to the City's fire stations, including structural, mechanical and electrical systems and interior and exterior spaces.

**4. Fire Boat Refurbishment/Replacement**

Budget Request: \$0.  
Program Request: \$4,000,000.

Budget: None.

Program: Funds for the refurbishment of the Fire Boat to include propulsion and engine replacement and electronic upgrades.

**C. OFFICE OF THE MAYOR**

**1. Five Percent for Art**

Budget Request: \$0.  
Program Request: \$775,000.

Budget: None.

Program: The Five Percent for Art program receives capital funding for the purpose of providing ornamentation, such as sculpture and artwork, on certain eligible capital projects involving public buildings or structures.

**2. Infrastructure and Site Improvements Closing Fund**

Budget Request: \$0.  
Program Request: \$4,500,000.

Budget: None.

Program: Funds for public infrastructure and site improvements to support economic development projects and other major investments that create employment opportunities and expand commercial and market rate residential development; and to leverage private redevelopment of underutilized and blighted areas. This includes land acquisition, construction of new roads and utilities, site preparation, and environmental remediation.

**3. Site Acquisition**

Budget Request: \$0.  
Program Request: \$3,000,000.

Budget: None.

Program: Funds for land acquisition which supports economic development projects, including public-private partnerships, with a focus on preventing the expansion of undesirable commercial uses in blighted areas, and supporting the development of light manufacturing/industrial business parks.

**D. PARKS AND RECREATION**

**1. Park Improvements**

Budget Request: \$0.  
Program Request: \$20,000,000.

Budget: None.

Program: Funds for improvements to enhance parks, playgrounds, athletic fields, plazas, triangles, squares, swimming pools, fountains and sculptures throughout the city, including fitness equipment, walkways, fencing, landscaping and related site amenities.

**2. WHACC Improvements**

Budget Request: \$0.  
Program Request: \$3,000,000.

Budget: None.

Program: Funds for ongoing improvements to the William Hicks Anderson Community Center to meet programming and operational needs.

## E. PUBLIC WORKS

### General Fund Projects

#### 1. Street Paving and Reconstruction

Budget Request: \$0.  
Program Request: \$30,000,000.

Budget: None.

Program: Funds for routine street paving and reconstruction of deteriorated roadways throughout the city based on condition and use, and to maintain street network infrastructure.

#### 2. Emergency Sidewalk Repairs

Budget Request: \$0.  
Program Request: \$3,000,000.

Budget: None.

Program: Funds for emergency repairs to damaged sidewalks throughout the city.

#### 3. Building Improvements

Budget Request: \$0.  
Program Request: \$6,000,000.

Budget: None.

Program: Funds for HVAC, electrical, security, and architectural improvements to the City/County Building and other municipal buildings.

#### 4. Municipal Complex Improvements

Budget Request: \$0.  
Program Request: \$6,000,000.

Budget: None.

Program: Funds for HVAC, electrical, security, access control, and architectural improvements to the municipal complex buildings.

**5. City / County Building Renovations**

Budget Request: \$0.  
Program Request: \$3,000,000.

Budget: None.

Program: Funds to implement departmental requests for renovations to spaces within the City/County Building, including cameras, security locks, doors, carpet, paint, furniture, electrical, data, mechanical, construction, and fire protection.

**Water/Sewer Fund Projects**

**1. 11<sup>th</sup> Street Sewage Pumping Station Upgrade**

Budget Request: \$0.  
Program Request: \$30,000,000.

Budget: None.

Program: Funds for the rehabilitation and replacement of the aging sewage pumping station.

**2. Annual Minor Sewer Improvements**

Budget Request: \$0.  
Program Request: \$7,500,000.

Budget: None.

Program: Funds for the rehabilitation and replacement of small-diameter sewers and other projects citywide, as identified through closed-circuit TV (CCTV) inspection and modeling efforts.

**3. Major Sewer Improvements**

Budget Request: \$0.  
Program Request: \$18,000,000.

Budget: None.

Program: Funds for sewer reconstruction and rehabilitation of major brick sewers (24" and above) and interceptors throughout the city.

**4. Annual Water Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$30,000,000. (Other Funds: \$30,000,000.)

Budget: None.

Program: Funds for maintaining the citywide water distribution system to improve water quality, pressure, fire flows, and overall level of service.

**5. Porter Filter Plant Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$45,000,000. (Other Funds: \$15,000,000.)

Budget: None.

Program: Funds for upgrades to the electrical system and continued improvements to the Porter Reservoir and Clear Well to maintain operations.

**6. Emerging Contaminates**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$120,000,000. (Other Funds: \$30,000,000.)

Budget: None.

Program: Funds for installation of Granular Activated Carbon (GAC) Treatment Process for removal of PFAS and PFOA chemicals in accordance with new EPA regulations.

**7. Transmission Main Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$6,000,000. (Other Funds: \$6,000,000.)

Budget: None.

Program: Funds for transmission capacity improvements throughout the water district, including the replacement of transmission mains.

**8. Pressure Zone Reliability Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$3,000,000. (Other Funds: \$3,000,000.)

Budget: None.

Program: Funds for improvements to pressure zones, tanks, and mains and for strategic small main replacements to improve the reliability of service.

**9. Brandywine Filter Plant Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$6,000,000. (Other Funds: \$3,000,000.)

Budget: None.

Program: Funds for structural, mechanical, and aesthetic upgrades to the Brandywine Filter Plant, including electrical, heating, and HVAC system improvements.

**10. Raw Water System Improvements**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$4,500,000. (Other Funds: \$4,500,000.)

Budget: None.

Program: Funds for the rehabilitation of the 42-inch raw water transmission main between the Brandywine Pumping Station and Porter Filter Plant, and other critical raw water infrastructure.

**11. Architectural Improvements**

Budget Request: \$0.  
Program Request: \$4,500,000.

Budget: None.

Program: Funds for architectural repairs, restoration, and stabilization of buildings, roofs, and structural components throughout the water system.

**12. Pumping Station Improvements**

Budget Request: \$0.  
Program Request: \$1,500,000.

Budget: None.

Program: Funds for upgrades to pumps and electrical components of various remote pumping stations.

**13. Automated Metering Infrastructure**

Budget Request: \$0.  
Program Request: \$2,000,000.

Budget: None.

Program: Funds for purchase and installation of 500-watt Encoder Receiver Transmitters on existing meters to upgrade to automatic water meter readings.

**14. WWTP Infrastructure System Improvements**

Budget Request: \$0.  
Program Request: \$65,000,000.

Budget: None.

Program: Funds for the rehabilitation and replacement of aged infrastructure at the Wastewater Treatment Plant (12<sup>th</sup> Street and Hay Road).

**15. Stormwater Drainage Management Program**

Budget Request: \$0.  
Program Request: \$6,000,000.

Budget: None.

Program: Funds for tide gate evaluation and reconstruction, storm inlet reconstruction, and other drainage improvement projects citywide to mitigate local flooding and prevent tidal water inflows into the sewer system.

**16. Stormwater Mitigation (Green Infrastructure)**

Budget Request: \$0.  
Program Request: \$4,500,000.

Budget: None.

Program: Funds for the expansion and implementation of green infrastructure projects to mitigate Combined Sewer Overflows (CSOs) through source control of storm water throughout the citywide collection system.

**17. Urban Forest Management Program**

Budget Request: \$0.  
Program Request: \$1,500,000.

Budget: None.

Program: Funds for tree planting and stump removal to support mandates for green infrastructure and storm water control, and the 2-for-1 tree replacement.

**F. REAL ESTATE AND HOUSING**

**1. Neighborhood Stabilization**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$2,000,000. (Other Funds: \$500,000.)

Budget: None.

Program: Funds for the acquisition, rehabilitation and disposition of vacant properties within the Eastside, West Center City, Hilltop and the Northeast neighborhoods.

## **G. TRANSPORTATION**

### **1. Traffic System Infrastructure**

Budget Request: \$0.  
Program Request: \$7,500,000.

Budget: None.

Program: Funds for programmed traffic infrastructure improvements including signals, smart parking meters, and decorative streetlights; and for implementing new smart signal and parking technologies to maintain the existing traffic control system.

### **2. Wilmington Transportation Initiatives**

Budget Request: \$0. (Other Funds: \$0.)  
Program Request: \$6,000,000. (Other Funds: \$24,000,000.)

Budget: None.

Program: Local matching funds to leverage federal funding for transportation projects in coordination with DeIDOT and WILMAPCO.

### **3. ADA Curb Ramp and Sidewalk Compliance**

Budget Request: \$0.  
Program Request: \$6,000,000.

Budget: None.

Program: Funds for the installation of ADA-compliant curb ramps and sidewalk repairs to facilitate compliance with Federal requirements.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Summary: Total Funds Recommended by Fiscal Year and Department**

<b>Department</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>Finance</b>	G	0	5,467,613	0	429,063	0	6,606,563	12,503,239	12,503,239
	W	0	6,374,487	0	1,450,000	0	7,587,500	15,411,987	15,411,987
<b>Fire</b>	G	0	12,500,000	0	3,500,000	0	5,000,000	21,000,000	21,000,000
<b>Mayor's Office</b>	G	0	2,950,000	0	2,825,000	0	3,025,000	8,800,000	8,800,000
<b>Parks and Recreation</b>	G	0	5,500,000	0	5,500,000	0	12,000,000	23,000,000	23,000,000
<b>Public Works</b>	G	0	16,000,000	0	16,000,000	0	16,000,000	48,000,000	48,000,000
	O	0	30,500,000	0	30,500,000	0	30,500,000	0	91,500,000
	W	0	118,000,000	0	116,000,000	0	121,000,000	355,000,000	355,000,000
<b>Real Estate and Housing</b>	G	0	2,000,000	0	0	0	0	2,000,000	2,000,000
	O	0	500,000	0	0	0	0	0	500,000
<b>Transportation Division (Public Works)</b>	G	0	6,500,000	0	6,500,000	0	6,500,000	19,500,000	19,500,000
	O	0	8,000,000	0	8,000,000	0	8,000,000	0	24,000,000
<b>Total by Fund</b>	G	0	50,917,613	0	34,754,063	0	49,131,563	134,803,239	134,803,239
	O	0	39,000,000	0	38,500,000	0	38,500,000	0	116,000,000
	W	0	124,374,487	0	117,450,000	0	128,587,500	370,411,987	370,411,987
<b>Grand Total</b>		0	214,292,100	0	190,704,063	0	216,219,063	505,215,226	621,215,226

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Finance Department - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>New ERP System</b>										
<b>Strategic Assessment &amp; Review</b>	NR	G	0	4,839,000	0	0	0	6,000,000	10,839,000	10,839,000
	NR	W	0	4,839,000	0	0	0	6,000,000	10,839,000	10,839,000
<b>Cost of Bond Issue (General Fund)</b>		G	0	628,613	0	429,063	0	606,563	1,664,239	1,664,239
<b>Cost of Bond Issue (Water / Sewer Fund)</b>		W	0	1,535,487	0	1,450,000	0	1,587,500	4,572,987	4,572,987
<b>Total by Fund</b>		<b>G</b>	0	5,467,613	0	429,063	0	6,606,563	12,503,239	12,503,239
		<b>W</b>	0	6,374,487	0	1,450,000	0	7,587,500	15,411,987	15,411,987
<b>Total Finance Department Funds</b>			<b>0</b>	<b>11,842,100</b>	<b>0</b>	<b>1,879,063</b>	<b>0</b>	<b>14,194,063</b>	<b>27,915,226</b>	<b>27,915,226</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

Bond Issuance Costs projected to be 1.25%

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Fire Department - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>Fire Engine Replacement</b>	NR	G	0	2,500,000	0	2,500,000	0	0	5,000,000	5,000,000
<b>Rescue Squad Replacement</b>	NR	G	0	0	0	0	0	1,500,000	1,500,000	1,500,000
<b>Ladder Truck Replacement</b>	NR	G	0	2,500,000	0	0	0	0	2,500,000	2,500,000
<b>Fire Station Renovations</b>	RE	G	0	3,500,000	0	1,000,000	0	3,500,000	8,000,000	8,000,000
<b>Fire Boat Refurbishment / Replacement</b>	UE	G	0	4,000,000	0	0	0	0	4,000,000	4,000,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>12,500,000</b>	<b>0</b>	<b>3,500,000</b>	<b>0</b>	<b>5,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>
<b>Total Fire Funds</b>			<b>0</b>	<b>12,500,000</b>	<b>0</b>	<b>3,500,000</b>	<b>0</b>	<b>5,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental  
Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Mayor's Office - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
Five Percent for Art	UE	G	0	450,000	0	325,000	0	525,000	775,000	775,000
Infrastructure and Site Improvements Closing Fund	UE	G	0	1,500,000	0	1,500,000	0	1,500,000	4,500,000	4,500,000
Site Acquisition	UE	G	0	1,000,000	0	1,000,000	0	1,000,000	3,000,000	3,000,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>2,950,000</b>	<b>0</b>	<b>2,825,000</b>	<b>0</b>	<b>3,025,000</b>	<b>8,275,000</b>	<b>8,275,000</b>
<b>Total Mayor's Office Funds</b>			<b>0</b>	<b>2,950,000</b>	<b>0</b>	<b>2,825,000</b>	<b>0</b>	<b>3,025,000</b>	<b>8,275,000</b>	<b>8,275,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental  
Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Parks and Recreation - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>Park Improvements</b>	UE	G	0	5,000,000	0	5,000,000	0	10,000,000	20,000,000	20,000,000
<b>WHACC Improvements</b>	UE	G	0	500,000	0	500,000	0	2,000,000	3,000,000	3,000,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>12,000,000</b>	<b>23,000,000</b>	<b>23,000,000</b>
<b>Total Parks and Recreation Funds</b>			<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>5,500,000</b>	<b>0</b>	<b>12,000,000</b>	<b>23,000,000</b>	<b>23,000,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Public Works - Program Recommendations by Fiscal Year**

Project	Expend. Category	Type of Funding	2027	2028	2029	2030	2031	2032	Total City Funds	Total City / Matching Funds
Street Paving and Reconstruction	RE	G	0	10,000,000	0	10,000,000	0	10,000,000	30,000,000	30,000,000
Emergency Sidewalk Repairs	UE	G	0	1,000,000	0	1,000,000	0	1,000,000	3,000,000	3,000,000
Building Improvements	UE	G	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
Municipal Complex Improvements	UE	G	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
City / County Building Renovations	UE	G	0	1,000,000	0	1,000,000	0	1,000,000	3,000,000	3,000,000
11th Street Sewage Pumping Station Upgrade	UE	W	0	10,000,000	0	10,000,000	0	10,000,000	30,000,000	30,000,000
Annual Minor Sewer Improvements	RE	W	0	2,500,000	0	2,500,000	0	2,500,000	7,500,000	7,500,000
Major Sewer Improvements	RE	W	0	6,000,000	0	6,000,000	0	6,000,000	18,000,000	18,000,000
Annual Water Improvements	UE	W	0	10,000,000	0	10,000,000	0	10,000,000	30,000,000	30,000,000
	UE	O	0	10,000,000	0	10,000,000	0	10,000,000	0	30,000,000
Porter Filter Plant Improvements	UE	W	0	15,000,000	0	15,000,000	0	15,000,000	45,000,000	45,000,000
	UE	O	0	5,000,000	0	5,000,000	0	5,000,000	0	15,000,000
Emerging Contaminants	UE	W	0	40,000,000	0	40,000,000	0	40,000,000	120,000,000	120,000,000
	UE	O	0	10,000,000	0	10,000,000	0	10,000,000	0	30,000,000
Transmission Main Improvements	UE	W	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
	UE	O	0	2,000,000	0	2,000,000	0	2,000,000	0	6,000,000
Pressure Zone Reliability Improvements	UE	W	0	1,000,000	0	1,000,000	0	1,000,000	3,000,000	3,000,000
	UE	O	0	1,000,000	0	1,000,000	0	1,000,000	0	3,000,000
Brandywine Filter Plant Improvements	UE	W	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
	UE	O	0	1,000,000	0	1,000,000	0	1,000,000	0	3,000,000

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Public Works - Program Recommendations by Fiscal Year (continued)**

Project	Expend. Category	Type of Funding	2027	2028	2029	2030	2031	2032	Total City Funds	Total City / Matching Funds
<b>Raw Water System Improvements</b>	UE	W	0	1,500,000	0	1,500,000	0	1,500,000	4,500,000	4,500,000
	UE	O	0	1,500,000	0	1,500,000	0	1,500,000	0	4,500,000
<b>Architectural Improvements</b>	UE	W	0	1,500,000	0	1,500,000	0	1,500,000	4,500,000	4,500,000
<b>Pumping Station Improvements</b>	UE	W	0	500,000	0	500,000	0	500,000	1,500,000	1,500,000
<b>Automated Metering Infrastructure (AMI)</b>	UE	W	0	2,000,000	0	0	0	0	2,000,000	2,000,000
<b>WWTP Infrastructure System Improvements</b>	UE	W	0	20,000,000	0	20,000,000	0	25,000,000	65,000,000	65,000,000
<b>Stormwater Drainage Management Program</b>	UE	W	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
<b>Storm Water Mitigation (Green Infrastructure)</b>	UE	W	0	1,500,000	0	1,500,000	0	1,500,000	4,500,000	4,500,000
<b>Urban Forest Management Program</b>	RE	W	0	500,000	0	500,000	0	500,000	1,500,000	1,500,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>16,000,000</b>	<b>0</b>	<b>16,000,000</b>	<b>0</b>	<b>16,000,000</b>	<b>48,000,000</b>	<b>48,000,000</b>
		<b>O</b>	<b>0</b>	<b>30,500,000</b>	<b>0</b>	<b>30,500,000</b>	<b>0</b>	<b>30,500,000</b>	<b>0</b>	<b>91,500,000</b>
		<b>W</b>	<b>0</b>	<b>118,000,000</b>	<b>0</b>	<b>116,000,000</b>	<b>0</b>	<b>121,000,000</b>	<b>355,000,000</b>	<b>355,000,000</b>
<b>Total Public Works Funds</b>			<b>0</b>	<b>164,500,000</b>	<b>0</b>	<b>162,500,000</b>	<b>0</b>	<b>167,500,000</b>	<b>403,000,000</b>	<b>494,500,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Real Estate and Housing - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
<b>Neighborhood Stabilization</b>	UE	G	0	2,000,000	0	0	0	0	2,000,000	2,000,000
	UE	O	0	500,000	0	0	0	0	0	500,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>
		<b>O</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Total Real Estate and Housing Funds</b>			<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,500,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.

**Capital Improvements Program  
Fiscal Years 2027 - 2032**

**Transportation Division (Public Works) - Program Recommendations by Fiscal Year**

<b>Project</b>	<b>Expend. Category</b>	<b>Type of Funding</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>Total City Funds</b>	<b>Total City / Matching Funds</b>
Traffic System Infrastructure	UE	G	0	2,500,000	0	2,500,000	0	2,500,000	7,500,000	7,500,000
Wilmington Transportation Initiatives	UE	G	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
	UE	O	0	8,000,000	0	8,000,000	0	8,000,000	0	24,000,000
ADA Curb Ramp and Sidewalk Compliance	UE	G	0	2,000,000	0	2,000,000	0	2,000,000	6,000,000	6,000,000
<b>Total by Fund</b>		<b>G</b>	<b>0</b>	<b>6,500,000</b>	<b>0</b>	<b>6,500,000</b>	<b>0</b>	<b>6,500,000</b>	<b>19,500,000</b>	<b>19,500,000</b>
		<b>O</b>	<b>0</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>0</b>	<b>24,000,000</b>
<b>Total Transportation Division (Public Works) Funds</b>			<b>0</b>	<b>14,500,000</b>	<b>0</b>	<b>14,500,000</b>	<b>0</b>	<b>14,500,000</b>	<b>19,500,000</b>	<b>43,500,000</b>

Type of Funding: G - General; W - Water/Sewer; O - Other Governmental

Expenditure Category: NS - New Service; NR - New Replace Existing; UE - Upgrade Existing; RE - Restore Existing.