

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.

PRIORITIES FOR FISCAL YEAR 2027
<ul style="list-style-type: none"> • Governance: 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. • Modernization: Creating a 21st-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. • Efficiency: 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. • Outreach: Engaging in strategic partnerships to promote enhanced financial literacy and education for city employees and the greater Wilmington community.

SUMMARY OF FUNDING FOR CITY TREASURER

Total All Funds Treasurer	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
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%
Total	6,298,489	6,792,984	7,340,264	7,998,485	658,221	9.0%
Staffing Levels	7.00	7.00	7.00	8.00	1.00	14.3%

General Fund Treasurer	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
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%
Total	435,036	508,267	523,688	812,918	289,230	55.2%
Staffing Levels	3.00	3.00	3.00	3.50	0.50	16.7%

Pension Admin. Funds Treasurer	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
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%
Total	5,863,453	6,284,717	6,816,576	7,185,567	368,991	5.4%
Staffing Levels	4.00	4.00	4.00	4.50	0.50	12.5%

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
101 170 511** Salaries and Wages	244,093	246,229	260,597	284,495	291,983	190,175	356,618	64,635	22.1
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
101 170 515** Employee Benefits	116,690	120,167	116,605	133,578	125,332	80,885	161,070	35,738	28.5
101 170 51902 Attrition	0	0	(10,492)	0	(10,819)	0	(11,336)	(517)	4.8
101 170 519** Personal Services Adjst.	0	0	(10,492)	0	(10,819)	0	(11,336)	(517)	4.8
101 170 Acct Group Total: Personal Services	360,783	366,396	366,710	418,073	406,496	271,060	506,352	99,856	24.6
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
101 170 521** Printing and Advert.	415	322	850	0	1,200	0	1,200	0	0.0
101 170 52302 Travel And Substantance	895	6,261	5,000	12,867	10,000	415	20,000	10,000	100.0
101 170 523** Transportation	895	6,261	5,000	12,867	10,000	415	20,000	10,000	100.0
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
101 170 527** Professional Fees	7,800	13,500	45,000	24,300	45,000	9,655	45,000	0	0.0
101 170 52806 Fees-N.O.C	720	1,769	500	484	500	15	500	0	0.0
101 170 528** Other Fees	720	1,769	500	484	500	15	500	0	0.0
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
101 170 529** Memberships and Reg.	3,122	1,469	11,500	2,696	8,500	862	172,000	163,500	1,923.5
101 170 53118 Bank Charges	364	90	500	274	500	(394)	500	0	0.0
101 170 531** Miscellaneous Services	364	90	500	274	500	(394)	500	0	0.0
101 170 53201 Stationery And Supplies	946	1,624	1,100	1,436	2,500	732	2,500	0	0.0
101 170 532** Office and Gen. Supplies	946	1,624	1,100	1,436	2,500	732	2,500	0	0.0
101 170 53403 Food	764	869	1,500	528	1,500	704	1,500	0	0.0
101 170 534** Misc. Mat., Supp., and Parts	764	869	1,500	528	1,500	704	1,500	0	0.0
101 170 54101 Furn Fix & Office Equipment	280	0	500	0	1,000	0	1,000	0	0.0
101 170 541** Equipment	280	0	500	0	1,000	0	1,000	0	0.0
101 170 54608 Community Services	14,860	24,168	15,000	25,530	25,000	6,444	40,000	15,000	60.0
101 170 546** Community Activities	14,860	24,168	15,000	25,530	25,000	6,444	40,000	15,000	60.0
101 170 Acct Group Total: MS&E	30,166	50,072	81,450	68,115	95,700	18,433	284,200	188,500	197.0
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
101 170 551** Int. Serv. Chargebck.	16,249	18,568	20,678	22,079	21,492	7,493	22,366	874	4.1
101 170 Acct Group Total: Internal Services	16,249	18,568	20,678	22,079	21,492	7,493	22,366	874	4.1
101 170 5**** Administration - Division Total	407,198	435,036	468,838	508,267	523,688	296,986	812,918	289,230	55.2
101 17* 5**** City Treasurer's Office - General Fund Total	407,198	435,036	468,838	508,267	523,688	296,986	812,918	289,230	55.2

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
681	171	511**	Salaries and Wages	14,659	14,151	20,695	20,598	27,460	19,170	30,015	2,555	9.3
681	171	51201	Accrued Sick/Vacation Adj'Mt	3,198	733	0	34,308	0	0	0	0	0.0
681	171	512**	Compensated Absences	3,198	733	0	34,308	0	0	0	0	0.0
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
681	171	515**	Employee Benefits	7,810	7,551	10,667	8,880	12,096	7,220	12,483	387	3.2
681	171		Acct Group Total: Personal Services	25,667	22,435	31,362	63,786	39,556	26,390	42,498	2,942	7.4
681	171	52101	Printing	0	0	5	0	5	0	5	0	0.0
681	171	521**	Printing and Advert.	0	0	5	0	5	0	5	0	0.0
681	171	52302	Travel And Subsistance	0	0	42	0	42	0	72	30	71.4
681	171	523**	Transportation	0	0	42	0	42	0	72	30	71.4
681	171	52504	Parking Fees	0	4	6	6	6	0	18	12	200.0
681	171	525**	Rentals	0	4	6	6	6	0	18	12	200.0
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
681	171	527**	Professional Fees	57,906	18,818	56,320	60,087	55,933	27,505	20,000	(35,933)	-64.2
681	171	52806	Fees-N.O.C	87	80	180	78	180	0	0	(180)	-100.0
681	171	528**	Other Fees	87	80	180	78	180	0	0	(180)	-100.0
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
681	171	529**	Memberships and Reg.	11	139	135	456	522	234	81	(441)	-84.5
681	171	53201	Stationery And Supplies	2	1	30	0	30	0	27	(3)	-10.0
681	171	532**	Office and Gen. Supplies	2	1	30	0	30	0	27	(3)	-10.0
681	171	53403	Food	0	0	12	8	12	0	11	(1)	-8.3
681	171	534**	Misc. Mat., Supp., and Parts	0	0	12	8	12	0	11	(1)	-8.3
681	171	54101	Furn Fix & Office Equipment	0	0	40	0	40	0	18	(22)	-55.0
681	171	541**	Equipment	0	0	40	0	40	0	18	(22)	-55.0
681	171		Acct Group Total: MS&E	58,006	19,042	56,770	60,635	56,770	27,739	20,232	(36,538)	-64.4
681	171	5****	Pensions - Division Total	83,673	41,477	88,132	124,421	96,326	54,129	62,730	(33,596)	-34.9
681	17*	5****	City Treasurer's Office - Plan I - Nonuniformed Fund Total	83,673	41,477	88,132	124,421	96,326	54,129	62,730	(33,596)	-34.9

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
682	171	511**	Salaries and Wages	25,689	24,879	37,712	37,086	50,789	30,982	54,649	3,860	7.6
682	171	51201	Accrued Sick/Vacation Adj'Mt	2,125	689	0	30,023	0	0	0	0	0.0
682	171	512**	Compensated Absences	2,125	689	0	30,023	0	0	0	0	0.0
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
682	171	515**	Employee Benefits	14,155	13,676	19,896	16,230	22,639	12,192	22,753	114	0.5
682	171		Acct Group Total: Personal Services	41,969	39,244	57,608	83,339	73,428	43,174	77,402	3,974	5.4
682	171	52101	Printing	0	0	15	0	15	0	13	(2)	-13.3
682	171	521**	Printing and Advert.	0	0	15	0	15	0	13	(2)	-13.3
682	171	52302	Travel And Subsistance	0	0	114	0	114	0	209	95	83.3
682	171	523**	Transportation	0	0	114	0	114	0	209	95	83.3
682	171	52504	Parking Fees	0	7	17	15	17	0	52	35	205.9
682	171	525**	Rentals	0	7	17	15	17	0	52	35	205.9
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
682	171	527**	Professional Fees	39,838	45,816	56,320	72,163	55,641	51,462	50,000	(5,641)	-10.1
682	171	52806	Fees-N.O.C	194	178	180	148	180	0	0	(180)	-100.0
682	171	528**	Other Fees	194	178	180	148	180	0	0	(180)	-100.0
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
682	171	529**	Memberships and Reg.	25	0	405	859	1,084	431	235	(849)	-78.3
682	171	53201	Stationery And Supplies	5	3	90	0	90	0	79	(11)	-12.2
682	171	532**	Office and Gen. Supplies	5	3	90	0	90	0	79	(11)	-12.2
682	171	53403	Food	0	0	36	15	36	0	31	(5)	-13.9
682	171	534**	Misc. Mat., Supp., and Parts	0	0	36	15	36	0	31	(5)	-13.9
682	171	54101	Furn Fix & Office Equipment	0	0	120	0	120	0	52	(68)	-56.7
682	171	541**	Equipment	0	0	120	0	120	0	52	(68)	-56.7
682	171		Acct Group Total: MS&E	40,062	46,004	57,297	73,200	57,297	51,893	50,671	(6,626)	-11.6
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
682	171	551**	Int. Serv. Chargebck.	626	644	671	671	693	346	717	24	3.5
682	171		Acct Group Total: Internal Services	626	644	671	671	693	346	717	24	3.5
682	171	5****	Pensions - Division Total	82,657	85,892	115,576	157,210	131,418	95,413	128,790	(2,628)	-2.0
682	17*	5****	City Treasurer's Office - Plan II - Nonuniformed Fund Total	82,657	85,892	115,576	157,210	131,418	95,413	128,790	(2,628)	-2.0

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
683	171	511**	Salaries and Wages	95,076	91,294	125,552	127,657	162,094	98,806	182,369	20,275	12.5
683	171	51201	Accrued Sick/Vacation Adj'Mt	(29,857)	961	0	30,995	0	0	0	0	0.0
683	171	512**	Compensated Absences	(29,857)	961	0	30,995	0	0	0	0	0.0
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
683	171	515**	Employee Benefits	47,896	46,308	62,030	53,825	69,949	38,787	75,631	5,682	8.1
683	171	51902	Attrition	0	0	(2,783)	0	(2,870)	0	(3,007)	(137)	4.8
683	171	519**	Personal Services Adjst.	0	0	(2,783)	0	(2,870)	0	(3,007)	(137)	4.8
683	171		Acct Group Total: Personal Services	113,115	138,563	184,799	212,477	229,173	137,593	254,993	25,820	11.3
683	171	52101	Printing	0	0	78	0	78	0	92	14	17.9
683	171	521**	Printing and Advert.	0	0	78	0	78	0	92	14	17.9
683	171	52302	Travel And Substantance	0	0	676	0	676	0	1,466	790	116.9
683	171	523**	Transportation	0	0	676	0	676	0	1,466	790	116.9
683	171	52504	Parking Fees	0	31	101	63	101	0	366	265	262.4
683	171	525**	Rentals	0	31	101	63	101	0	366	265	262.4
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
683	171	527**	Professional Fees	313,069	238,482	300,520	167,200	300,520	15,839	365,000	64,480	21.5
683	171	52806	Fees-N.O.C	814	746	930	8	930	0	0	(930)	-100.0
683	171	528**	Other Fees	814	746	930	8	930	0	0	(930)	-100.0
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
683	171	529**	Memberships and Reg.	103	0	2,093	44	2,093	21	1,648	(445)	-21.3
683	171	53201	Stationery And Supplies	22	12	465	0	465	0	550	85	18.3
683	171	532**	Office and Gen. Supplies	22	12	465	0	465	0	550	85	18.3
683	171	53403	Food	0	0	186	1	186	0	220	34	18.3
683	171	534**	Misc. Mat., Supp., and Parts	0	0	186	1	186	0	220	34	18.3
683	171	54101	Furn Fix & Office Equipment	0	0	0	0	0	0	366	366	100.0
683	171	541**	Equipment	0	0	0	0	0	0	366	366	100.0
683	171		Acct Group Total: MS&E	314,008	239,271	305,049	167,316	305,049	15,860	369,708	64,659	21.2
683	171	55125	Workers Compensation Costs	699	722	768	768	799	399	835	36	4.5
683	171	551**	Int. Serv. Chargebck.	699	722	768	768	799	399	835	36	4.5
683	171		Acct Group Total: Internal Services	699	722	768	768	799	399	835	36	4.5
683	171	5****	Pensions - Division Total	427,822	378,556	490,616	380,561	535,021	153,852	625,536	90,515	16.9
683	17*	5****	City Treasurer's Office - Plan III - Nonuniformed Fund Total	427,822	378,556	490,616	380,561	535,021	153,852	625,536	90,515	16.9

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
684 171 511** Salaries and Wages	43,698	41,536	50,130	53,483	60,517	36,842	73,072	12,555	20.7
684 171 51201 Accrued Sick/Vacation Adj'Mt	(13,313)	1,058	0	30,257	0	0	0	0	0.0
684 171 512** Compensated Absences	(13,313)	1,058	0	30,257	0	0	0	0	0.0
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
684 171 515** Employee Benefits	19,591	18,954	22,239	21,112	24,671	14,406	30,118	5,447	22.1
684 171 Acct Group Total: Personal Services	49,976	61,548	72,369	104,852	85,188	51,248	103,190	18,002	21.1
684 171 52101 Printing	0	0	55	0	55	0	50	(5)	-9.1
684 171 521** Printing and Advert.	0	0	55	0	55	0	50	(5)	-9.1
684 171 52302 Travel And Subsistance	0	0	415	0	415	0	792	377	90.8
684 171 523** Transportation	0	0	415	0	415	0	792	377	90.8
684 171 52504 Parking Fees	0	18	62	36	62	0	198	136	219.4
684 171 525** Rentals	0	18	62	36	62	0	198	136	219.4
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
684 171 527** Professional Fees	123,124	133,933	207,740	81,399	207,740	24,466	210,800	3,060	1.5
684 171 52806 Fees-N.O.C	466	427	660	22	660	0	0	(660)	-100.0
684 171 528** Other Fees	466	427	660	22	660	0	0	(660)	-100.0
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
684 171 529** Memberships and Reg.	59	59	1,485	194	1,485	62	891	(594)	-40.0
684 171 53201 Stationery And Supplies	13	7	330	0	330	0	297	(33)	-10.0
684 171 532** Office and Gen. Supplies	13	7	330	0	330	0	297	(33)	-10.0
684 171 53403 Food	0	0	132	2	132	0	119	(13)	-9.8
684 171 534** Misc. Mat., Supp., and Parts	0	0	132	2	132	0	119	(13)	-9.8
684 171 54101 Furn Fix & Office Equipment	0	0	780	0	780	0	198	(582)	-74.6
684 171 541** Equipment	0	0	780	0	780	0	198	(582)	-74.6
684 171 Acct Group Total: MS&E	123,662	134,444	211,659	81,653	211,659	24,528	213,345	1,686	0.8
684 171 5**** Pensions - Division Total	173,638	195,992	284,028	186,505	296,847	75,776	316,535	19,688	6.6
684 17* 5**** City Treasurer's Office - Fire Pension Fund Total	173,638	195,992	284,028	186,505	296,847	75,776	316,535	19,688	6.6

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
685 170 5**** Administration - Division Total	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
685	171	511**	Salaries and Wages	76,367	72,344	83,245	90,478	97,707	59,448	121,512	23,805	24.4
685	171	51201	Accrued Sick/Vacation Adj'Mt	(39,301)	1,424	0	30,700	0	0	0	0	0.0
685	171	512**	Compensated Absences	(39,301)	1,424	0	30,700	0	0	0	0	0.0
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
685	171	515**	Employee Benefits	32,844	31,789	35,256	34,873	38,811	23,206	49,970	11,159	28.8
685	171		Acct Group Total: Personal Services	69,910	105,557	118,501	156,051	136,518	82,654	171,482	34,964	25.6
685	171	52101	Printing	0	0	98	0	98	0	92	(6)	-6.1
685	171	521**	Printing and Advert.	0	0	98	0	98	0	92	(6)	-6.1
685	171	52302	Travel And Subsistance	0	0	753	0	753	0	1,461	708	94.0
685	171	523**	Transportation	0	0	753	0	753	0	1,461	708	94.0
685	171	52504	Parking Fees	0	31	113	61	113	0	365	252	223.0
685	171	525**	Rentals	0	31	113	61	113	0	365	252	223.0
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
685	171	527**	Professional Fees	225,835	245,791	364,080	217,698	364,080	66,538	375,800	11,720	3.2
685	171	52806	Fees-N.O.C	801	734	1,170	163	1,170	0	0	(1,170)	-100.0
685	171	528**	Other Fees	801	734	1,170	163	1,170	0	0	(1,170)	-100.0
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
685	171	529**	Memberships and Reg.	102	102	2,633	733	2,633	433	1,644	(989)	-37.6
685	171	53201	Stationery And Supplies	22	12	585	0	585	0	548	(37)	-6.3
685	171	532**	Office and Gen. Supplies	22	12	585	0	585	0	548	(37)	-6.3
685	171	53403	Food	0	0	234	14	234	0	219	(15)	-6.4
685	171	534**	Misc. Mat., Supp., and Parts	0	0	234	14	234	0	219	(15)	-6.4
685	171	54101	Furn Fix & Office Equipment	0	0	780	0	780	0	365	(415)	-53.2
685	171	541**	Equipment	0	0	780	0	780	0	365	(415)	-53.2
685	171		Acct Group Total: MS&E	226,760	246,670	370,446	218,669	370,446	66,971	380,494	10,048	2.7
685	171	5****	Pensions - Division Total	296,670	352,227	488,947	374,720	506,964	149,625	551,976	45,012	8.9
685	17*	5****	City Treasurer's Office - Police Pension Fund Total	296,670	352,227	488,947	374,720	506,964	149,625	551,976	45,012	8.9

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
686	171	527**	Professional Fees	59,066	59,309	62,700	61,300	0	14,613	0	0	0.0
686	171		Acct Group Total: MS&E	59,066	59,309	62,700	61,300	0	14,613	0	0	0.0

686	171	58111	Medical Costs	0	0	5,000,000	0	5,250,000	0	5,500,000	250,000	4.8
686	171	581**	Self Insurance Costs	0	0	5,000,000	0	5,250,000	0	5,500,000	250,000	4.8
686	171		Acct Group Total: Other / Special Purpose	0	0	5,000,000	0	5,250,000	0	5,500,000	250,000	4.8

686	171	5****	Pensions - Division Total	59,066	59,309	5,062,700	61,300	5,250,000	14,613	5,500,000	250,000	4.8
686	17*	5****	City Treasurer's Office - Pension-Healthcare Fund Total	59,066	59,309	5,062,700	61,300	5,250,000	14,613	5,500,000	250,000	4.8
***	17*	5****	City Treasurer's Office - Department Total, All Funds	1,530,724	1,548,489	6,998,837	1,792,984	7,340,264	840,394	7,998,485	658,221	9.0