



**CITY OF DOVER, DELAWARE
SPECIAL LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE
MEETING
Wednesday, April 22, 2026 at 6:00 PM**

City Hall Council Chambers, 15 Loockerman Plaza, Dover, Delaware

AGENDA

Public comments are welcomed on any item and will be permitted at the appropriate time. When possible, please notify the City Clerk (302-736-7008 or email at cityclerk@dover.de.us) should you wish to be recognized.

VIRTUAL MEETING NOTICE

This meeting will be held in City Hall Council Chambers with electronic access via WebEx. Public participation information is as follows:

Dial: 1-650-479-3208

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CALL THE SPECIAL LEGISLATIVE, FINANCE, AND ADMINISTRATION MEETING TO ORDER

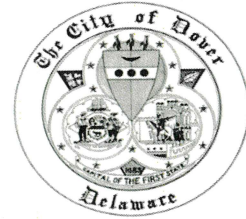
ADOPTION OF AGENDA

1. Preliminary FY27 Budget Discussion

ADJOURNMENT OF THE SPECIAL LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE MEETING

THE AGENDA ITEMS AS LISTED MAY NOT BE CONSIDERED IN SEQUENCE. PURSUANT TO 29 DEL. C. §10004(e)(2), THIS AGENDA IS SUBJECT TO CHANGE TO INCLUDE THE ADDITION OR THE DELETION OF ITEMS, INCLUDING EXECUTIVE SESSIONS, WHICH ARISE AT THE TIME OF THE MEETING

City of Dover
 City Manager's Office
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 Dover DE 19903-0475
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 E-Mail: sduca@dover.de.us



MEMORANDUM

To: Legislative, Finance and Administration Committee

CC: Patricia M. Marney, Controller / Treasurer
 Jeff Dill, Budget Analyst

From: Sharon J. Duca, P.E., ICMA-CM, Acting City Manager *SJD*

Date: April 17, 2026

Subject: Preliminary FY27 Budget Discussion

Attachments: General Fund – Draft Fund Summary, Division Summary and Notes
 Sanitation Fund – Draft Fund Summary, Division Summary and Notes
 Water Fund – Draft Fund Summary, Division Summary and Notes
 Wastewater Fund – Draft Fund Summary, Division Summary and Notes
 Electric Fund – Draft Fund Summary, Division Summary and Notes

Section 44 of the City of Dover Charter requires that “on or before the second Tuesday of May of each year, the city manager shall prepare and submit to the council a draft budget presenting a financial plan for conducting the affairs of the city for the ensuing fiscal year”. This ultimately results in the scheduling of budget hearings during the second half of May each year. In preparation, we wanted to start budget discussions earlier this year. This Preliminary FY27 Budget Discussion was scheduled as a Special Legislative, Finance and Administration Committee Meeting.

The attached draft documents represent parts of the overall budget book which will be officially submitted in May. They represent the current snapshot of the proposed FY27 Budget as of April 17, 2026. The budget preparation process started in October of 2025. As data came together, it became evident that there was a high differential between revenues and expenses for the General Fund requested budget; approximately -\$13 million. (The requested FY27 budget is on the fund summary sheet for each fund which immediately follows the section cover page.)

The City of Dover Financial Policies, amended June 24, 2019, “present a standardized set of principles that the City follows in managing its financial and budgetary affairs”. In particular, the policies provide that “the City will adopt a balanced budget, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures” and “the beginning budget balance will not be considered a revenue source”. (It should be noted that the budget balance has been used as a means to balance the budget previously. These funds, particularly in the General Fund, are no longer adequate to cover.)

Taking these principles into consideration, the budget team, department heads and other City staff began evaluating the requested budget more closely. Various cuts were made to reduce the requested budget. (The

current proposed budget can be found in the recommended column on the fund summary sheets.) By making these cuts, the differential for the General Fund was reduced to approximately -\$7.2 million. The differential among all funds for the recommended budget is as follows:

- General Fund: -\$7.2 million
- Sanitation Fund: \$2 million
- Water Fund: \$58 thousand
- Wastewater Fund: \$467 thousand
- Electric Fund: -\$11.7 million

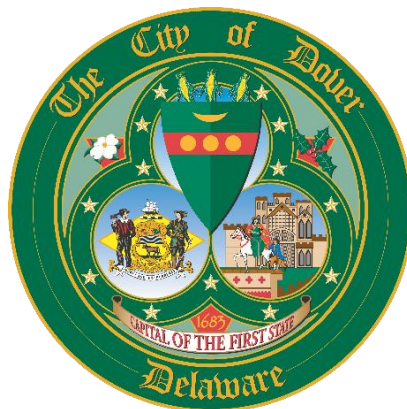
To find further detail on cuts that were made, note sheets are provided following division summary sheets.

It should be noted that continuing to defer operating and capital programs is not sustainable. (For example, the Street Program and Water Quality Improvements Program were deferred.) It is also necessary to find a sustainable means to cover rising personnel-related costs which are our largest expense, yet greatest asset. Due to the level of cuts already made, it is necessary to look at increasing existing revenues, finding new revenue streams, evaluating level of service expectations and possible personnel adjustments such as hiring freezes.

It is hoped that the April 22, 2026 Preliminary FY27 Budget Discussion will bring forth valuable dialogue regarding the path forward. This is our budget – every department, every elected official and every constituent has a stake in this budget at the end (even if hard choices have to be made) we have to be able to provide levels of services that our community expects and needs and then we can look at additional wants.

Thank you in advance for allowing this extra time to dive in deeper and get an earlier glance at where we stand.

GENERAL FUND



**GENERAL FUND
CASH RECEIPT SUMMARY**

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE	11,863,263	11,180,500	10,139,600	4,408,200	4,408,200	(6,772,300)	-60.6%
2 FINES AND POLICE REVENUE	743,940	767,900	767,900	808,900	808,900	41,000	5.3%
3 LIBRARY REVENUES	139,879	151,200	151,200	157,700	157,700	6,500	4.3%
4 KENT COUNTY BOOK REIMBURSEMENT	164,551	180,000	180,000	165,000	165,000	(15,000)	-8.3%
5 BUSINESS LICENSES	1,554,864	1,540,000	1,540,000	1,540,000	1,540,000	-	0.0%
6 PERMITS AND OTHER FEES	2,248,641	1,722,000	1,722,000	1,740,000	1,740,000	18,000	1.0%
7 MISCELLANEOUS CHARGES	358,244	-	-	75,000	75,000	75,000	0.0%
8 POLICE EXTRA DUTY	853,687	514,000	514,000	550,000	550,000	36,000	7.0%
9 PROPERTY TAXES	17,063,115	17,200,000	17,200,000	17,100,000	17,100,000	(100,000)	-0.6%
10 RECREATION REVENUE	138,053	145,000	145,000	142,000	142,000	(3,000)	-2.1%
11 FRANCHISE FEE	486,862	500,000	500,000	450,000	450,000	(50,000)	-10.0%
12 RENT REVENUE - GARRISON FARM	119,505	100,000	100,000	100,000	100,000	-	0.0%
13 COURT OF CHANCERY FEES	4,643,980	4,500,000	4,500,000	4,500,000	4,500,000	-	0.0%
14 INVESTMENT INCOME	183,044	200,000	200,000	100,000	100,000	(100,000)	-50.0%
15 RECEIPTS SUBTOTAL	28,698,367	27,520,100	27,520,100	27,428,600	27,428,600	(91,500)	-0.3%
16 INTERFUND SERVICE RECEIPTS							
17 INTERFUND SERVICE RECEIPTS GEN GOV	1,712,790	1,788,200	1,788,200	2,142,700	2,127,300	354,500	19.0%
18 INTERFUND SERVICE RECEIPTS PUB WORKS	608,697	983,100	983,100	846,700	833,400	(136,400)	-15.2%
19 INTERFUND SERVICE RECEIPTS CENT SRVCS	1,186,962	1,793,700	1,793,700	1,610,800	1,360,000	(182,900)	-24.2%
20 INTERFUND SERVICE RECEIPTS FIN ADMIN	2,928,917	3,373,700	3,373,700	3,502,200	3,488,200	128,500	3.4%
21 INTERFUND SERVICE RECEIPTS SUBTOTAL	6,437,366	7,938,700	7,938,700	8,102,400	7,808,900	163,700	-1.6%
22 GRANTS:							
23 POLICE EXTRA DUTY	82,949	708,000	708,000	190,000	190,000	(518,000)	-73.2%
24 POLICE GRANTS FUND	324,248	165,000	165,000	-	-	(165,000)	-100.0%
25 POLICE PENSION GRANT	861,195	850,000	850,000	860,000	860,000	10,000	1.2%
26 GREEN ENERGY GRANT	-	98,500	98,500	98,500	98,500	-	0.0%
27 MISC GRANT REVENUE	8,811	-	-	10,000	10,000	10,000	0.0%
28 DEMA GRANT	34,111	-	-	-	-	-	0.0%
27 GRANTS SUBTOTAL	1,311,313	1,821,500	1,821,500	1,158,500	1,158,500	(663,000)	-36.4%
28 TRANSFERS FROM:							
29 TRANSFER TAX	3,225,014	2,400,000	2,400,000	2,000,000	2,000,000	(400,000)	-16.7%
30 LODGING TAX	384,667	500,000	500,000	300,000	300,000	(200,000)	-40.0%
31 AMBULANCE SERVICE	613,699	600,000	600,000	661,500	661,500	61,500	10.3%
32 MUNICIPAL STREET AID	769,271	750,000	750,000	750,000	750,000	-	0.0%
33 CIVIL TRAFFIC PENALTIES	39,081	50,000	457,800	75,000	75,000	25,000	50.0%
34 WATER/WASTEWATER	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%
35 ELECTRIC	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	0.0%
36 TRANSFERS FROM SUBTOTAL	17,031,732	16,300,000	16,707,800	15,786,500	15,786,500	(513,500)	-3.2%
37 TOTAL REVENUES	53,478,778	53,580,300	53,988,100	52,476,000	52,182,500	(1,104,300)	-2.6%
38 TOTAL BEGINNING BALANCE & REVENUE	65,342,041	64,760,800	64,127,700	56,884,200	56,590,700	(7,876,600)	-12.6%

Item 1.

**GENERAL FUND
EXPENSE SUMMARY**

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 DEPARTMENT EXPENSES:							
2 CITY CLERK	474,358	492,900	492,900	556,800	555,800	62,900	12.8%
3 COUNCIL	242,977	276,600	276,600	290,300	290,300	13,700	5.0%
4 PLANNING	625,479	1,079,800	1,089,800	955,800	943,400	(136,400)	-12.6%
5 CITY MANAGER	1,614,770	1,485,300	1,605,300	1,661,700	1,655,700	170,400	11.5%
6 HUMAN RESOURCES	379,084	529,900	529,900	573,600	534,600	4,700	0.9%
7 MAYOR	261,675	316,700	316,700	322,900	322,900	6,200	2.0%
8 FIRE	1,032,171	1,133,800	1,133,800	1,204,800	1,159,600	25,800	2.3%
9 LIFE SAFETY	1,154,460	1,664,100	1,664,100	1,769,200	1,769,200	105,100	6.3%
10 CODE ENFORCEMENT	643,817	1,143,700	962,000	1,091,700	861,700	(282,000)	-24.7%
11 INSPECTIONS	596,883	769,100	768,800	833,700	833,700	64,600	8.4%
12 POLICE	23,188,948	24,762,300	24,762,300	28,791,900	26,829,976	2,067,676	8.4%
13 POLICE EXTRA DUTY	1,055,350	910,700	910,700	910,700	910,700	-	0.0%
14 PUBLIC WORKS - ADMINISTRATION	673,609	743,500	743,500	770,400	768,700	25,200	3.4%
15 STREETS	774,396	899,800	981,600	949,700	941,300	41,500	4.6%
16 GROUNDS MAINTENANCE	1,615,592	2,047,300	2,047,300	2,212,700	2,172,200	124,900	6.1%
17 STORMWATER	842,761	1,104,900	1,085,100	1,101,100	1,082,600	(22,300)	-2.0%
18 FACILITIES MANAGEMENT	710,353	807,900	807,900	792,100	774,600	(33,300)	-4.1%
19 GENERAL FUND ENGINEERING	273,747	303,500	303,500	282,400	267,000	(36,500)	-12.0%
20 LIBRARY	2,074,949	2,378,800	2,378,800	2,497,000	2,482,500	103,700	4.4%
21 RECREATION	1,509,016	1,653,300	1,630,800	1,565,600	1,538,100	(115,200)	-7.0%
22 PROCUREMENT & INVENTORY	906,898	1,012,700	1,012,700	1,078,800	1,075,200	62,500	6.2%
23 FLEET MAINTENANCE	955,184	1,139,800	1,139,800	1,160,800	1,145,800	6,000	0.5%
24 INFORMATION TECHNOLOGY	919,656	1,045,700	1,045,700	1,184,500	1,184,500	138,800	13.3%
25 FINANCE	857,869	1,039,800	1,029,800	1,086,400	1,083,900	44,100	4.2%
26 CUSTOMER SERVICE	1,336,863	1,515,900	1,515,900	1,595,000	1,581,600	65,700	4.3%
27 DEPARTMENT SUBTOTALS	44,720,863	50,257,800	50,235,300	55,239,600	52,765,576	2,507,776	5.0%
28 OTHER EXPENDITURES:							
29 DEBT SERVICE	626,850	625,200	625,200	630,000	630,000	4,800	0.8%
30 CONTRIBUTION TO DDP	150,000	150,000	150,000	175,000	150,000	-	0.0%
31 INSURANCE	1,101,819	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%
32 OTHER EMPLOYMENT EXPENSES	-	200,000	200,000	-	-	(200,000)	-100.0%
33 RETIREES PENSION	2,103,900	-	-	-	-	-	0.0%
34 BANK & CREDIT CARD FEES	47,338	57,800	57,800	55,000	55,000	(2,800)	-4.8%
35 STREET LIGHTS	829,050	830,000	830,000	750,000	750,000	(80,000)	-9.6%
36 CLRG A/C-ROBBINS HOSE	24,108	-	-	-	-	-	0.0%
37 SALE OF STOCK - KNOX BOX	14,092	-	-	-	-	-	0.0%
37 OTHER EXPENSE SUBTOTAL	4,897,158	3,063,000	3,063,000	2,810,000	2,785,000	(278,000)	-9.1%
38 TRANSFERS							
39 TRANSFER TO CAPITAL FUND - PROJECTS	3,173,600	5,511,200	5,511,200	6,460,200	2,910,100	(2,601,100)	-47.2%
40 APPROP. TO THE POLICE PENSION FUND	350,800	-	-	-	-	-	0.0%
41 APPROP. POLICE PENSION - STATE GRANT	861,195	850,000	850,000	860,000	860,000	10,000	1.2%
42 APPROP. TO THE GENERAL PENSION FUND	1,140,000	-	-	-	-	-	0.0%
43 TRANSFER TO ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
44 TRANSFER TO OTHER/CABLE FRANCHISE RESV	8,811	10,000	10,000	10,000	10,000	-	0.0%
45 TRANSFER TO INVENTORY WRITE-OFFS	25,000	25,000	25,000	25,000	25,000	-	0.0%
46 TRANSFERS SUBTOTAL	5,584,406	6,421,200	6,421,200	7,380,200	3,830,100	(2,591,100)	-40.4%
47 TOTAL EXPENDITURES	55,202,427	59,742,000	59,719,500	65,429,800	59,380,676	(361,324)	-0.6%
48 BUDGET BALANCE	10,139,614	5,018,800	4,408,200	(8,545,600)	(2,789,976)	(7,808,776)	-155.6%
49 TOTAL BUDGET BALANCE & EXPENDITURES	65,342,041	64,760,800	64,127,700	56,884,200	56,590,700	(8,170,100)	-12.6%
50 EXCEEDS/(REMAINS)TO MEET REQUIREMENT	5,861,300	732,400	89,200	(12,743,700)	(6,964,600)		
	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
51 RESERVE BALANCES	-	810,800	830,100	860,100	860,100	49,300	\$700K
52 CONTINGENCY	-	810,800	830,100	860,100	860,100	49,300	\$700K

GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY

	2025/26		2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
	2024/2025 ACTUAL	ORIGINAL APPROVED					
1 BEGINNING BALANCE - PROJECTS	3,792,946	3,566,100	3,949,222	1,579,722	1,579,722	(1,986,378)	-55.7%
2 REVENUES							
3 STATE GRANTS - Other	793,990	3,924,500	7,447,000	10,160,500	10,160,500	6,236,000	158.9%
4 LINE OF CREDIT (HEAVY DUTY VEHICLES)	-	-	324,500	-	-	-	0.0%
5 MISCELLANEOUS RECEIPTS	720	-	20,000	-	-	-	0.0%
6 INTEREST EARNINGS	4,907	-	-	-	-	-	0.0%
7 TRANSFER FROM GENERAL FUND	3,173,600	5,720,400	5,720,400	6,460,200	2,910,100	(2,810,300)	-49.1%
8 TRANSFER FROM ECONOMIC DEVELOPMENT	-	-	-	1,126,000	1,426,000	1,426,000	0.0%
9 TRANSFER FROM LODGING TAX	384,667	500,000	500,000	-	-	(500,000)	-100.0%
10 SUBTOTAL CAPITAL PROJECT FUNDING SOURCES	4,578,083	10,144,900	14,011,900	17,746,700	14,496,600	4,351,700	42.9%
11 TOTAL FUNDING SOURCES	4,578,083	10,144,900	14,011,900	17,746,700	14,496,600	4,351,700	42.9%
12 TOTAL BEGINNING BALANCE & FUNDING SOURCES	8,371,029	13,711,000	17,961,122	19,326,422	16,076,322	2,365,322	17.3%
13 EXPENDITURES							
14 CITY CLERK	-	-	-	200,000	200,000	200,000	0.0%
15 COUNCIL	-	-	-	-	-	-	0.0%
15 PLANNING	-	-	-	35,000	-	-	0.0%
14 FIRE	624,683	569,500	569,500	909,400	909,400	339,900	59.7%
15 GROUNDS	70,806	85,000	81,900	80,000	65,000	(20,000)	-23.5%
16 LIBRARY	57,365	-	-	94,100	-	-	0.0%
16 RECREATION	407,690	330,000	1,890,200	-	-	(330,000)	-100.0%
18 CODE ENFORCEMENT	42,369	135,000	135,000	-	-	(135,000)	-100.0%
19 INSPECTIONS	30,368	-	-	35,000	35,000	35,000	0.0%
19 POLICE	1,863,212	1,176,400	1,562,600	1,997,300	1,366,200	189,800	16.1%
20 STREETS	2,017,310	2,870,000	3,667,600	2,773,500	1,426,000	(1,444,000)	-50.3%
21 STORMWATER	950,137	3,124,000	6,093,700	11,353,500	10,495,000	7,371,000	235.9%
22 SANITATION	437,608	-	-	-	-	-	0.0%
23 CITY MANAGER	40,000	-	-	-	-	-	0.0%
22 INFORMATION TECHNOLOGY	99,606	110,700	579,600	-	-	(110,700)	-100.0%
23 PUBLIC WORKS - ADMINISTRATION	27,660	-	-	-	-	-	0.0%
23 FACILITIES MANAGEMENT	-	474,000	480,100	8,000	-	(474,000)	-100.0%
24 GENERAL FUND ENG	41,322	-	-	-	-	-	0.0%
24 PROCUREMENT & INVENTORY	209,702	517,000	1,280,100	260,900	-	(517,000)	-100.0%
25 FLEET MAINTENANCE	520,171	44,100	41,100	-	-	(44,100)	-100.0%
26 DEPARTMENT SUBTOTAL	7,440,007	9,435,700	16,381,400	17,746,700	14,496,600	5,060,900	53.6%
27 BUDGET BALANCE	931,022	4,275,300	1,579,722	1,579,722	1,579,722	(2,695,578)	-63.1%
28 TOTAL BUDGET BALANCE & EXPENDITURES	8,371,029	13,711,000	17,961,122	19,326,422	16,076,322	2,365,322	17.3%

	2025/26		2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
	2024/2025 ACTUAL	ORIGINAL APPROVED					
29 RESERVE BALANCES							
30 CAPITAL ASSET RESERVE	-	1,504,700	1,676,000	1,751,000	1,751,000	246,300	Min \$500K
31 PARKLAND/RECREATION	-	100,000	100,000	100,000	100,000	-	N/A

HUMAN RESOURCES
100-10-31-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 252,713	\$ 314,400	\$ 314,400	\$ 342,200	\$ 342,200	9%
FICA TAXES	18,705	24,000	24,000	26,200	26,200	9%
HEALTH INSURANCE	28,446	68,800	68,800	56,000	56,000	-19%
L I D INSURANCE	1,719	3,500	3,500	4,900	4,900	40%
WORKERS COMPENSATION	819	1,000	1,000	1,100	1,100	10%
EDUCATIONAL ASSISTANCE	-	2,500	2,500	-	-	-100%
PENSION	16,050	19,700	19,700	22,300	22,300	13%
OPEB	2,300	3,100	3,100	3,300	3,300	6%
PERSONNEL COSTS	320,752	437,000	437,000	456,000	456,000	4%
OFFICE SUPPLIES	1,078	2,000	2,000	2,000	2,000	0%
PRINTING AND DUPLICATING	3,192	3,200	3,200	3,200	3,200	0%
MEDICAL SUP & PHYSICALS	7,511	12,000	12,000	12,000	12,000	0%
SECURITY/SAFETY MATERIALS	-	1,000	1,000	1,000	1,000	0%
COMPUTER SOFTWARE	-	-	-	1,000	1,000	100%
COMPUTER HARDWARE	725	3,000	5,400	4,200	4,200	40%
PERSONNEL RELATED SUP	8,199	27,000	27,000	10,000	10,000	-63%
MATERIALS & SUPPLIES	20,704	48,200	50,600	33,400	33,400	-31%
TELEPHONE/FAX	2,076	2,200	2,200	2,200	2,200	0%
ADVERTISEMENT	1,441	6,000	1,600	12,000	14,000	133%
SUBSCRIPTIONS AND DUES	264	500	500	1,000	1,000	100%
TRAINING/CONF/FOOD/TRAVEL	960	10,000	7,600	33,000	2,000	-80%
CONSULTING FEES	20,247	15,000	15,000	15,000	15,000	0%
CONTRACTUAL SERVICES	10,901	1,000	1,000	1,000	1,000	0%
IN-HOUSE TRAINING	1,738	-	-	10,000	-	0%
UNEMPLOYMENT COMP EXPENSE	-	10,000	14,400	10,000	10,000	0%
ADMINISTRATIVE EXPENDITURES	37,628	44,700	42,300	84,200	45,200	1%
TOTAL EXPENDITURES	\$ 379,084	\$ 529,900	\$ 529,900	\$ 573,600	\$ 534,600	1%

PERSONNEL	
BUDGETED FULL-TIME POSITIONS	4.0
BUDGETED PART-TIME POSITIONS	-

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Human Resources

Current reductions:

- \$2k for Job Fair removed from Training/Conf/Food/Travel (53028) and moved to Advertising (53025)
- Reduced Training/Conf/Food/Travel (53028) \$15k for SHRM Certifications.
- Removed Holiday Party, \$9k, from Training/Conf/Food/Travel (53028).
- Removed \$5k for employee appreciation from Training/Conf/Food/Travel (53028).
- Ethics Training upgrade for \$10k removed from Training/Conf/Food/Travel (53028) – will continue to use free version.

Reductions made by Budget team.

Total Reduction: \$39,000

CITY COUNCIL
100-10-12-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
TEMPORARY HELP	\$ 175,703	\$ 192,900	\$ 192,900	\$ 205,600	\$ 205,600	7%
FICA TAXES	13,441	14,800	14,800	15,700	15,700	6%
WORKERS COMPENSATION	568	600	600	700	700	17%
PERSONNEL COSTS	189,713	208,300	208,300	222,000	222,000	7%
OFFICE SUPPLIES	-	100	100	100	100	0%
PRINTING AND DUPLICATING	276	300	300	300	300	0%
COMPUTER HARDWARE	437	1,800	1,800	1,800	1,800	0%
MATERIALS & SUPPLIES	713	2,200	2,200	2,200	2,200	0%
TELEPHONE/FAX	2,421	2,300	2,300	2,300	2,300	0%
SUBSCRIPTIONS AND DUES	11,274	12,000	12,000	12,000	12,000	0%
TRAINING/CONF/FOOD/TRAVEL	7,787	10,000	10,000	10,000	10,000	0%
CONTRACTUAL SERVICES	5,400	8,900	8,900	8,900	8,900	0%
COMMUNITY RELATIONS EXP	3,350	4,900	4,900	4,900	4,900	0%
DISCRETIONARY FUNDS	22,077	25,000	25,000	25,000	25,000	0%
HRC-OFFICE SUPPLIES	242	3,000	3,000	3,000	3,000	0%
ADMINISTRATIVE EXPENDITURES	52,551	66,100	66,100	66,100	66,100	0%
TOTAL EXPENDITURES	\$ 242,977	\$ 276,600	\$ 276,600	\$ 290,300	\$ 290,300	5%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS						
PP/COUNCIL	9.0	9.0	9.0	9.0	9.0	
PP/TEMP COMMITTEES	10.0	10.0	10.0	10.0	10.0	

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**CITY MANAGER
100-10-21-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 605,853	\$ 490,800	\$ 490,800	\$ 532,000	\$ 532,000	8%
OVERTIME	15,099	-	-	-	-	0%
FICA TAXES	45,489	37,500	37,500	40,700	40,700	9%
HEALTH INSURANCE	109,812	76,100	76,100	77,000	77,000	1%
L I D INSURANCE	3,832	5,000	5,000	7,200	7,200	44%
WORKERS COMPENSATION	2,002	1,600	1,600	1,700	1,700	6%
PENSION	328,726	408,700	408,700	410,600	410,600	0%
OPEB	6,073	4,900	4,900	5,300	5,300	8%
PERSONNEL COSTS	1,116,886	1,024,600	1,024,600	1,074,500	1,074,500	5%
FURNITURE/FIXTURES	1,878	-	-	-	-	0%
OFFICE SUPPLIES	695	800	800	800	800	0%
PRINTING AND DUPLICATING	5,258	5,900	5,900	5,900	5,900	0%
PROGRAM EXPENSES/SUPPLIES	11,904	20,000	20,000	15,000	-	-100%
COMPUTER SOFTWARE	-	-	-	10,600	10,600	100%
COMPUTER HARDWARE	1,479	-	-	-	-	0%
MATERIALS & SUPPLIES	21,213	26,700	26,700	32,300	17,300	-35%
TELEPHONE/FAX	3,625	3,500	3,900	3,800	3,800	9%
SUBSCRIPTIONS AND DUES	5,722	5,600	5,600	6,200	6,200	11%
TRAINING/CONF/FOOD/TRAVEL	2,955	6,000	5,600	6,000	6,000	0%
CONTRACTUAL SERVICES	-	-	-	-	-	0%
LEGAL EXPENSES	445,482	400,000	520,000	520,000	520,000	30%
COMMUNITY RELATIONS EXP	-	200	200	200	200	0%
GASOLINE	388	200	200	200	200	0%
ECONOMIC DEVELOPMENT	18,500	18,500	18,500	18,500	27,500	49%
ADMINISTRATIVE EXPENDITURES	476,671	434,000	554,000	554,900	563,900	30%
TOTAL EXPENDITURES	\$ 1,614,770	\$ 1,525,300	\$ 1,605,300	\$ 1,661,700	\$ 1,655,700	9%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	5.0	4.0	5.0	4.0	5.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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City Manager's Office

Current reductions:

- Removed \$5k for Neighborhood Watch from Program Exp/Supplies (52026).
- Removed \$10k for Barrister Place Security Fencing from Program Exp/Supplies (52026).
- Reduced Dover Days donation \$8k, to a total of \$10k in Economic Development (53091)
- Added \$10k for African American Festival (reduced \$5k) to Economic Development (53091) -- transferred from Parks & Rec.
- Added \$7.5k for 4th of July Celebration to Economic Development (53091) -- transferred from Parks & Rec.

Reductions made by Budget team.

Total Reduction: (\$6,000) -- reductions will be seen in Parks & Rec. Department

CITY CLERK
100-10-11-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 284,221	\$ 295,900	\$ 295,900	\$ 319,800	\$ 319,800	8%
OVERTIME	619	-	-	-	-	0%
TEMPORARY HELP	-	-	-	1,200	1,200	100%
FICA TAXES	20,261	22,600	22,600	24,500	24,500	8%
HEALTH INSURANCE	99,399	104,000	104,000	119,100	119,100	15%
L I D INSURANCE	2,008	3,300	3,300	4,700	4,700	42%
WORKERS COMPENSATION	1,592	1,000	1,000	1,000	1,000	0%
PENSION	15,151	10,800	10,800	24,500	24,500	127%
OPEB	2,721	2,900	2,900	3,200	3,200	10%
PERSONNEL COSTS	425,971	440,500	440,500	498,000	498,000	13%
FURNITURE & FIXTURES	360	200	200	200	200	0%
OFFICE SUPPLIES	1,613	2,000	2,000	2,000	2,000	0%
PRINTING AND DUPLICATING	326	500	500	500	500	0%
COMPUTER SOFTWARE	-	300	300	1,800	1,800	500%
COMPUTER HARDWARE	4,144	4,200	4,200	1,000	-	-100%
MATERIALS & SUPPLIES	6,443	7,200	7,200	5,500	4,500	-38%
TELEPHONE/FAX	1,812	1,900	1,900	1,900	1,900	0%
ADVERTISEMENT	1,019	1,100	1,100	1,200	1,200	9%
SUBSCRIPTIONS AND DUES	690	1,100	1,100	1,100	1,100	0%
TRAINING/CONF/FOOD/TRAVEL	6,089	6,500	6,500	6,500	6,500	0%
CONTRACTUAL SERVICES	23,491	32,300	32,300	32,300	32,300	0%
ELECTION RELATED EXPENSES	8,612	2,000	2,000	10,000	10,000	400%
OFF EQUIP/REPAIRS & MAINT	231	300	300	300	300	0%
ADMINISTRATIVE EXPENDITURES	41,944	45,200	45,200	53,300	53,300	18%
OPERATING EXPENDITURES	474,358	492,900	492,900	556,800	555,800	17%
OTHER EQUIP - PURCHASE	-	-	-	200,000	200,000	100%
CAPITAL OUTLAY	-	-	-	200,000	200,000	100%
TOTAL EXPENDITURES	\$ 474,358	\$ 492,900	\$ 492,900	\$ 756,800	\$ 755,800	53%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	1.0	1.0	

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City Clerk's Office

Current reductions:

- \$1k reduced from Computer Hardware (52038) for laptop.

Reductions made by Budget team.

Total Reductions: \$1,000

PLANNING
100-10-16-21-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 290,649	\$ 573,100	\$ 573,100	\$ 571,300	\$ 571,300	0%
OVERTIME	9,720	13,000	13,000	13,200	13,200	2%
TEMPORARY HELP	9,475	9,000	9,000	9,000	9,000	0%
FICA TAXES	22,372	44,700	44,700	45,200	45,200	1%
HEALTH INSURANCE	68,436	127,200	127,200	119,400	119,400	-6%
L I D INSURANCE	1,420	4,800	4,800	7,200	7,200	50%
WORKERS COMPENSATION	998	1,800	1,800	1,900	1,900	6%
EDUCATIONAL ASSISTANCE	-	-	10,000	-	-	0%
PENSION	129,964	233,200	233,200	125,300	125,300	-46%
OPEB	2,855	5,200	5,200	5,600	5,600	8%
COSTS ALLOCATED TO CDBG	(60,573)	(35,000)	(35,000)	(45,000)	(45,000)	29%
PERSONNEL COSTS	475,317	977,000	987,000	853,100	853,100	-13%
OFFICE SUPPLIES	3,976	5,200	5,200	5,200	5,200	0%
PRINTING AND DUPLICATING	6,014	5,700	5,700	5,700	5,700	0%
PROGRAM EXPENSES	-	11,000	11,000	11,000	11,000	0%
UNIFORMS/UNIFORM ALLOW	119	500	500	500	500	0%
BOOKS	-	900	900	900	900	0%
COMPUTER SOFTWARE	-	200	600	1,300	1,300	550%
COMPUTER HARDWARE	815	3,500	3,500	1,500	1,500	-57%
MATERIALS & SUPPLIES	11,494	27,000	27,400	26,100	26,100	-3%
TELEPHONE/FAX	3,661	3,400	3,400	3,400	3,400	0%
ADVERTISEMENT	1,637	3,800	3,800	3,800	3,800	0%
SUBSCRIPTIONS AND DUES	1,000	2,200	2,200	2,800	2,800	27%
TRAINING/CONF/FOOD/TRAVEL	728	6,400	6,000	6,600	4,200	-34%
CONTRACTUAL SERVICES	131,643	60,000	60,000	60,000	50,000	-17%
ADMINISTRATIVE EXPENDITURES	138,668	75,800	75,400	76,600	64,200	-15%
OPERATING EXPENDITURES	625,479	1,079,800	1,089,800	955,800	943,400	-13%
AUTOMOBILES	-	-	-	35,000	-	0%
OTHER EQUIPMENT	-	-	-	-	-	0%
CAPITAL OUTLAY	-	-	-	35,000	-	0%
TOTAL EXPENDITURES	\$ 625,479	\$ 1,079,800	\$ 1,089,800	\$ 990,800	\$ 943,400	-13%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	
PP/TEMP/COMMITTEES	14.0	14.0	14.0	14.0	14.0	

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Planning

Current reductions:

- Removed \$2k for local/regional training from Training/Conf/Food/Travel (53028).
- Removed \$400 for team building exercise from Training/Conf/Food/Travel (53028).
- Reduced Contractual Services (53031) by \$10k for Document Scanning.
- Removed \$35k vehicle from CIP – Automobiles (54022).

Reductions submitted by department.

Total Reductions: \$47,400

MAYOR
100-10-32-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 95,093	\$ 110,800	\$ 110,800	\$ 116,900	\$ 116,900	6%
FICA TAXES	6,645	8,500	8,500	9,000	9,000	6%
HEALTH INSURANCE	38,497	48,600	48,600	49,600	49,600	2%
L I D INSURANCE	593	1,300	1,300	1,800	1,800	38%
WORKERS COMPENSATION	308	400	400	400	400	0%
PENSION	2,169	3,800	3,800	4,200	4,200	11%
OPEB	849	500	500	600	600	20%
PERSONNEL COSTS	144,154	173,900	173,900	182,500	182,500	5%
OFFICE SUPPLIES	547	600	600	600	600	0%
PRINTING AND DUPLICATING	483	500	500	500	500	0%
COMPUTER SOFTWARE	-	-	-	1,200	1,200	100%
COMPUTER HARDWARE	1,049	-	-	2,400	2,400	100%
MATERIALS & SUPPLIES	2,079	1,100	1,100	4,700	4,700	327%
TELEPHONE/FAX	725	700	700	700	700	0%
ADVERTISEMENT	1,105	1,500	1,500	1,500	1,500	0%
SUBSCRIPTIONS AND DUES	1,976	1,500	1,500	1,500	1,500	0%
COMMUNITY RELATIONS EXP	6,977	8,000	8,000	2,000	2,000	-75%
COMMUNITY ENHANCEMENT	5,282	5,000	5,000	5,000	5,000	0%
ECONOMIC DEVELOPMENT	99,377	125,000	125,000	125,000	125,000	0%
ADMINISTRATIVE EXPENDITURES	115,442	141,700	141,700	135,700	135,700	-4%
TOTAL EXPENDITURES	\$ 261,675	\$ 316,700	\$ 316,700	\$ 322,900	\$ 322,900	2%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.0	2.0	2.0	2.0	2.0	

FIRE DEPARTMENT
100-11-14-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 358,540	\$ 407,600	\$ 407,600	\$ 419,000	\$ 419,000	3%
OVERTIME	76,355	55,200	55,200	56,500	56,500	2%
TEMPORARY HELP	22,235	31,000	31,000	27,900	27,900	-10%
FICA TAXES	34,831	37,700	37,700	38,500	38,500	2%
HEALTH INSURANCE	59,611	60,600	60,600	81,000	81,000	34%
L I D INSURANCE	1,688	3,200	3,200	4,800	4,800	50%
WORKERS COMPENSATION	2,827	3,000	3,000	3,000	3,000	0%
PENSION	30,496	35,000	35,000	40,000	40,000	14%
OPEB	3,863	4,100	4,100	4,100	4,100	0%
PERSONNEL COSTS	590,445	637,400	637,400	674,800	674,800	6%
PROGRAM EXPENSES/SUPPLIES	-	12,700	12,700	-	-	-100%
UNIFORMS/UNIFORM ALLOWANCE	7,706	2,100	2,100	-	3,200	52%
MATERIALS & SUPPLIES	7,706	14,800	14,800	-	3,200	-78%
CONTRACTUAL SERVICES	434,000	481,600	481,600	530,000	481,600	0%
ADMINISTRATIVE EXPENDITURES	434,020	481,600	481,600	530,000	481,600	0%
OPERATING EXPENDITURES	1,032,171	1,133,800	1,133,800	1,204,800	1,159,600	2%
OTHER EQUIP - PURCHASE	624,683	569,500	569,500	909,400	909,400	60%
RADIO - PURCHASE	-	-	-	-	-	0%
CONSTRUCTION - PURCHASE	-	-	-	-	-	0%
CAPITAL OUTLAY	624,683	569,500	569,500	909,400	909,400	60%
TOTAL EXPENDITURES	\$ 1,656,854	\$ 1,703,300	\$ 1,703,300	\$ 2,114,200	\$ 2,069,000	21%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	
BUDGETED PART-TIME POSITIONS	9.0	9.0	9.0	9.0	9.0	

Fire Department

Current reductions:

- Reduced Contractual Services (53031) by \$48,400 (back to FY26 levels).
- Added \$3.2k to Uniforms/Uniform Allowance (52029) line for dispatcher shoes and uniforms.

Reductions made by Budget team.

Total Reductions: \$45,200

LIFE SAFETY
100-11-16-13-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 327,607	\$ 482,800	\$ 482,800	\$ 540,300	\$ 540,300	12%
OVERTIME	16,183	29,900	29,900	20,700	20,700	-31%
FICA TAXES	25,465	39,200	39,200	42,900	42,900	9%
HEALTH INSURANCE	57,259	82,600	82,600	84,500	84,500	2%
L I D INSURANCE	1,650	4,000	4,000	6,300	6,300	58%
WORKERS COMPENSATION	2,337	3,000	3,000	3,300	3,300	10%
EDUCATIONAL ASSISTANCE	-	13,000	13,000	24,000	24,000	85%
PENSION	96,838	344,900	344,900	351,600	351,600	2%
OPEB	3,288	4,800	4,800	5,300	5,300	10%
PERSONNEL COSTS	530,627	1,004,200	1,004,200	1,078,900	1,078,900	7%
OFFICE SUPPLIES	-	800	800	800	800	0%
PRINTING AND DUPLICATING	-	800	800	1,100	1,100	38%
PROGRAM EXPENSES/SUPPLIES	1,296	1,300	1,100	1,500	1,500	15%
UNIFORMS/UNIFORM ALLOW	3,356	3,400	3,400	2,300	2,300	-32%
BOOKS	463	500	500	800	800	60%
SECURITY/SAFETY MATERIALS	-	2,600	2,600	1,000	1,000	-62%
COMPUTER SOFTWARE	-	-	200	300	300	100%
COMPUTER HARDWARE	-	-	-	-	-	0%
MATERIALS & SUPPLIES	5,115	9,400	9,400	7,800	7,800	-17%
TELEPHONE/FAX	3,370	3,000	3,000	3,500	3,500	17%
SUBSCRIPTIONS AND DUES	3,176	3,500	3,500	3,500	3,500	0%
TRAINING/CONF/FOOD/TRAVEL	8,139	8,100	8,100	8,100	8,100	0%
CONTRACTUAL SERVICES	600,000	630,000	630,000	661,500	661,500	5%
GASOLINE	3,552	5,300	5,300	5,300	5,300	0%
MAINT EQUIP REPAIRS/MAINT	-	-	-	-	-	0%
RADIO REPAIRS/MAINTENANCE	480	600	600	600	600	0%
ADMINISTRATIVE EXPENDITURES	618,717	650,500	650,500	682,500	682,500	5%
TOTAL EXPENDITURES	\$ 1,154,460	\$ 1,664,100	\$ 1,664,100	\$ 1,769,200	\$ 1,769,200	6%

PERSONNEL	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
BUDGETED FULL-TIME POSITIONS	4.0	5.0	5.0	5.0	5.0

CODE ENFORCEMENT
100-11-16-20-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 302,670	\$ 386,600	\$ 386,600	\$ 402,200	\$ 402,200	4%
OVERTIME	1,228	14,300	14,300	9,400	9,400	-34%
FICA TAXES	21,646	30,700	30,700	31,500	31,500	3%
HEALTH INSURANCE	101,826	117,400	117,400	101,900	101,900	-13%
L I D INSURANCE	1,597	3,300	3,300	4,900	4,900	48%
WORKERS COMPENSATION	3,489	2,700	2,700	2,800	2,800	4%
EDUCATIONAL ASSISTANCE	-	10,800	10,800	12,000	12,000	11%
PENSION	24,069	30,400	30,400	28,500	28,500	-6%
OPEB	3,013	3,900	3,900	4,000	4,000	3%
PERSONNEL COSTS	459,537	600,100	600,100	597,200	597,200	0%
FURNITURE/FIXTURES	380	-	-	-	-	0%
PROGRAM EXPENSES/SUPPLIES	25,812	38,000	38,000	43,000	43,000	13%
UNIFORMS/UNIFORM ALLOW	5,211	4,500	4,500	2,600	2,600	-42%
BOOKS	581	900	900	400	400	-56%
SECURITY/SAFETY MATERIALS	-	3,000	3,000	3,000	3,000	0%
COMPUTER SOFTWARE	-	-	-	800	800	100%
COMPUTER HARDWARE	3,137	-	300	-	-	0%
MATERIALS & SUPPLIES	35,121	46,400	46,700	49,800	49,800	7%
TELEPHONE/FAX	4,693	4,200	6,600	4,600	4,600	10%
SUBSCRIPTIONS AND DUES	70	400	400	400	400	0%
TRAINING/CONF/FOOD/TRAVEL	2,761	3,200	3,500	3,200	3,200	0%
DEMOLITION EXPENSES	136,462	480,000	297,000	430,000	200,000	-58%
GASOLINE	2,885	6,500	6,500	6,500	6,500	0%
RADIO REPAIRS/MAINTENANCE	2,287	2,900	1,200	-	-	-100%
ADMINISTRATIVE EXPENDITURES	149,159	497,200	315,200	444,700	214,700	-57%
OPERATING EXPENDITURES	643,817	1,143,700	962,000	1,091,700	861,700	-25%
AUTOMOBILES- PURCHASE	-	135,000	135,000	-	-	-100%
CAPITAL OUTLAY	-	135,000	135,000	-	-	-100%
TOTAL EXPENDITURES	\$ 643,817	\$ 1,278,700	\$ 1,097,000	\$ 1,091,700	\$ 861,700	-33%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	

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Code Enforcement

Current reductions:

- Reduced Demolition Expense (53062) by \$200k.

Reductions submitted by department.

Total Reductions: \$200,000

INSPECTIONS
100-11-16-22-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 304,605	\$ 361,600	\$ 361,600	\$ 380,700	\$ 380,700	5%
OVERTIME	10,223	13,000	13,000	14,800	14,800	14%
FICA TAXES	22,984	28,600	28,600	30,200	30,200	6%
HEALTH INSURANCE	74,777	95,400	95,400	130,900	130,900	37%
L I D INSURANCE	1,300	3,000	3,000	4,500	4,500	50%
WORKERS COMPENSATION	1,591	1,900	1,900	2,000	2,000	5%
PENSION	122,852	120,000	120,000	119,600	119,600	0%
OPEB	2,747	3,600	3,600	3,800	3,800	6%
PERSONNEL COSTS	541,078	627,100	627,100	686,500	686,500	9%
PROGRAM EXPENSES/SUPPLIES	523	800	800	800	800	0%
UNIFORMS/UNIFORM ALLOW	1,353	2,200	2,200	1,900	1,900	-14%
BOOKS	944	1,500	1,500	1,500	1,500	0%
SECURITY/SAFETY MATERIALS	-	500	500	600	600	20%
COMPUTER SOFTWARE	-	-	-	600	600	100%
COMPUTER HARDWARE	725	3,700	3,700	1,900	1,900	-49%
MATERIALS & SUPPLIES	3,545	8,700	8,700	7,300	7,300	-16%
TELEPHONE/FAX	5,132	5,100	5,100	6,600	6,600	29%
SUBSCRIPTIONS AND DUES	825	1,400	1,400	1,500	1,500	7%
TRAINING/CONF/FOOD/TRAVEL	673	7,400	7,100	7,400	7,400	0%
CONTRACTUAL SERVICES	38,714	110,000	110,000	115,000	95,000	-14%
OFF EQUIP/REPAIRS & MAINT	4,841	4,900	4,900	4,900	4,900	0%
GASOLINE	2,075	4,500	4,500	4,500	4,500	0%
ADMINISTRATIVE EXPENDITURES	52,260	133,300	133,000	139,900	139,900	5%
OPERATING EXPENSES	596,883	769,100	768,800	833,700	833,700	40%
AUTOMOBILES- PURCHASE	-	-	-	35,000	35,000	100%
CAPITAL OUTLAY	-	-	-	35,000	35,000	100%
TOTAL EXPENDITURES	\$ 596,883	\$ 769,100	\$ 768,800	\$ 868,700	\$ 868,700	13%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	

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Inspections

Current reductions:

- Reduced Contractual Services (53031) by \$20k.

Reductions submitted by department.

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Total Reductions: \$20,000

POLICE - ADMINISTRATION
100-11-17-00-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
52021	FURNITURE/FIXTURES	\$ 4,024	\$ 3,200	\$ 3,200	\$ 3,500	\$ 3,500	9%
52022	OFFICE SUPPLIES	8,986	10,000	10,000	10,000	10,000	0%
52023	PRINTING AND DUPLICATING	13,974	14,000	14,000	14,000	10,000	-29%
52024	PHOTOGRAPHIC	9,429	500	500	500	500	0%
52025	CUSTODIAL	2,455	2,000	2,000	2,000	2,000	0%
52026	PROGRAM EXPENSES/SUPPLIES	126,520	161,400	161,400	158,400	158,400	-2%
52028	MEDICAL SUP & PHYSICALS	36,855	37,000	37,000	40,000	40,000	8%
52029	UNIFORMS/UNIFORM ALLOW	180,427	211,600	207,400	217,600	180,000	-15%
52032	SECURITY/SAFETY MATERIALS	1,128	1,200	1,200	1,200	1,200	0%
52036	ANIMAL CARE EXPENSES	11,155	9,000	9,000	12,000	12,000	33%
52037	COMPUTER SOFTWARE	8,185	12,000	12,000	12,000	12,000	0%
52038	COMPUTER HARDWARE	19,291	21,700	21,700	51,700	51,700	138%
52046	CITY BLDG MAINT SUPPLIES	67,203	67,000	71,200	67,000	67,000	0%
52058	WATER/SEWER	5,714	5,500	5,500	5,500	5,500	0%
	MATERIALS & SUPPLIES	495,346	556,100	556,100	595,400	553,800	0%
53021	TELEPHONE/FAX	69,451	86,200	86,200	86,200	86,200	0%
53022	POSTAGE	50	200	200	400	400	100%
53023	ELECTRICITY	86,443	94,000	94,000	104,000	104,000	11%
53024	HEATING OIL/GAS	11,939	13,000	13,000	13,000	13,000	0%
53025	ADVERTISEMENT	32,251	12,000	12,000	12,000	12,000	0%
53026	INSURANCE	18,465	35,400	35,400	35,400	35,400	0%
53027	SUBSCRIPTIONS AND DUES	9,838	11,000	11,000	17,600	17,600	60%
53028	TRAINING/CONF/FOOD/TRAVEL	153,064	145,800	145,800	164,700	142,700	-2%
53029	CONSULTING FEES/AUDIT FEES	22,590	42,600	42,600	42,600	42,600	0%
53031	CONTRACTUAL SERVICES	189,744	197,500	197,500	207,700	207,700	5%
53061	OFF EQUIP/REPAIRS & MAINT	56,838	66,600	66,600	66,600	66,600	0%
53062	GASOLINE	235,032	300,000	300,000	300,000	250,000	-17%
53063	AUTO REPAIRS/MAINTENANCE	61,891	60,000	60,000	60,000	60,000	0%
53067	RADIO REPAIRS/MAINTENANCE	46,627	35,200	35,200	35,200	35,200	0%
	ADMINISTRATIVE EXPENDITURES	994,224	1,099,500	1,099,500	1,145,400	1,073,400	-2%
	OPERATING EXPENDITURES	24,244,298	25,673,000	25,673,000	29,092,900	27,740,676	8%
54021	OFFICE EQUIPMENT PURCHASE	-	-	-	-	-	0%
54022	AUTOMOBILES - PURCHASE	1,383,886	741,400	1,052,600	1,276,600	695,500	-6%
54025	OTHER EQUIP - PURCHASE	-	-	-	-	-	0%
54028	COMPUTER HARDWARE PURCH	-	-	-	-	-	0%
54031	CONSTRUCTION - PURCHASE	479,326	435,000	510,000	720,700	670,700	54%
55001	TRANSFER TO GENERAL FUND	-	-	-	-	-	0%
	CAPITAL OUTLAY	1,863,212	1,176,400	1,562,600	1,997,300	1,366,200	16%
	TOTAL EXPENDITURES	\$ 26,107,510	\$ 26,849,400	\$ 27,235,600	\$ 31,090,200	\$ 29,106,876	7%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	145.0	145.0	145.0	147.0	147.0	
	BUDGETED PART-TIME POSITIONS	7.0	7.0	7.0	8.0	8.0	
	BUDGETED PART-TIME POSITIONS - GRANT FUNDED	-	-	-	1.0	1.0	

POLICE - CIVILIAN
100-11-17-24-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	STRATEGIC PLANNING	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED		
SALARIES	\$ 2,338,815	\$ 2,577,100	\$ 2,577,100	\$ 2,639,600	\$ 2,639,600	\$ 78,500	2%
OVERTIME	234,176	187,900	187,900	217,900	217,900	-	16%
TEMPORARY HELP	-	182,200	182,200	274,900	274,900	-	51%
FICA TAXES	190,503	225,200	225,200	236,000	236,000	6,000	5%
HEALTH INSURANCE	481,076	567,400	567,400	511,300	511,300	20,600	-10%
L I D INSURANCE	9,262	30,400	30,400	29,900	29,900	1,000	-2%
WORKERS COMPENSATION	16,726	14,100	14,100	9,900	9,900	100	-30%
EDUCATIONAL ASSISTANCE	-	-	-	9,000	9,000	-	100%
PENSION	609,391	975,900	975,900	1,137,100	1,137,100	7,100	17%
OPEB	20,614	25,400	25,400	25,600	25,600	800	1%
PERSONNEL COSTS	3,900,562	4,785,600	4,785,600	5,091,200	5,091,200	114,100	6%
PERSONNEL							
BUDGETED FULL-TIME POSITIONS	36	36	36	38	38	1	
BUDGETED PART-TIME POSITIONS	8	8	8	8	8	-	

POLICE - LAW ENFORCEMENT
100-11-17-30-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	STRATEGIC PLANNING	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED		
SALARIES	11,010,400	11,250,700	11,250,700	13,228,100	12,295,800	309,100	9%
OVERTIME	1,062,973	962,700	962,700	1,220,200	1,220,200	-	27%
FICA TAXES	889,487	934,400	934,400	1,090,400	1,019,100	23,600	9%
HEALTH INSURANCE	2,304,782	2,386,300	2,386,300	2,360,900	2,360,900	82,500	-1%
L I D INSURANCE	36,893	122,400	122,400	140,100	130,976	4,800	7%
WORKERS COMPENSATION	747,337	739,700	739,700	865,600	808,000	19,100	9%
EDUCATIONAL ASSISTANCE	45,683	131,300	131,300	112,200	112,200	-	-15%
PENSION	1,613,041	1,682,900	1,682,900	2,204,200	2,045,200	53,400	22%
OPEB	88,221	110,700	110,700	128,500	119,200	3,100	8%
PERSONNEL COSTS	17,798,817	18,321,100	18,321,100	21,350,200	20,111,576	495,600	10%
PERSONNEL							
BUDGETED FULL-TIME POSITIONS	109	109	109	109	109	4	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	-	

POLICE - EXTRA DUTY
100-11-17-31-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	STRATEGIC PLANNING	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED		
SALARIES	925,639	800,000	800,000	800,000	800,000	-	0%
FICA TAXES	71,516	61,200	61,200	61,200	61,200	-	0%
WORKERS COMPENSATION	58,194	49,500	49,500	49,500	49,500	-	0%
OPEB	-	-	-	-	-	-	0%
PERSONNEL COSTS	1,055,350	910,700	910,700	910,700	910,700	-	0%
TOTAL PERSONNEL COSTS	\$ 22,754,728	\$ 24,017,400	\$ 24,017,400	\$ 27,352,100	\$ 26,113,476	609,700	9%

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	STRATEGIC PLANNING	% CHANGE
TOTAL PERSONNEL							
BUDGETED FULL-TIME POSITIONS	145.0	145.0	145.0	147.0	147.0	-	
BUDGETED PART-TIME POSITIONS	8.0	7.0	8.0	8.0	8.0	-	

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Police Department

Current reductions:

- Reduced Printing & Duplicating (52023) by \$4k.
- Reduced Uniforms/Uniform Expense (52029) by \$20k for satisfactory ballistic vest replacements; reduced a further \$17.6 to FY25 levels.
- Training/Conf/Food/Travel (53028) reduced by \$22k for EVOG training location.
- Reduced Gasoline (53062) by \$50k based on prior actuals and trending data.
- Removed Strategic Request to promote (4) Communication Operators to Supervisors - \$20k.
- Removed Strategic Request for (4) Additional Officers, estimated \$450k in Personnel costs.
- Removed Strategic Request for 16th Communication Operator at estimated \$79k.
- Removed Strategic Request for additional LAN Operator at \$estimated \$85.8k.
- Reduced Vehicles by \$581.1k for CIP Automobiles (54022) – this represents (7) Tahoes and (1) motorcycle.
- Removing (1) \$50k drone from CIP – Construction (54031); to be purchased with PD 911 Revenue.

Reductions submitted by department and Budget team.

Total Reductions: \$1,379,500

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GROUNDS
100-12-18-51-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 688,557	\$ 827,100	\$ 827,100	\$ 888,000	\$ 888,000	7%
OVERTIME	31,544	28,400	28,400	30,400	30,400	7%
FICA TAXES	51,901	65,400	65,400	70,200	70,200	7%
HEALTH INSURANCE	230,302	266,700	266,700	250,000	250,000	-6%
L I D INSURANCE	3,087	7,000	7,000	10,700	10,700	53%
WORKERS COMPENSATION	39,796	47,400	47,400	50,700	50,700	7%
PENSION	261,770	426,300	426,300	497,500	497,500	17%
OPEB	6,910	8,300	8,300	8,800	8,800	6%
PERSONNEL COSTS	1,313,867	1,676,600	1,676,600	1,806,300	1,806,300	8%
CUSTODIAL	356	400	400	400	400	0%
PROGRAM EXPENSES/SUPPLIES	61,193	61,000	61,000	63,500	60,000	-2%
UNIFORMS/UNIFORM ALLOW	7,665	9,200	9,200	6,900	6,900	-25%
SECURITY/SAFETY MATERIALS	2,624	2,700	2,700	2,900	2,900	7%
SMALL TOOLS	3,954	5,000	5,000	5,000	5,000	0%
COMPUTER HARDWARE	-	3,000	3,000	3,300	3,300	10%
SAND AND SALT	1,197	400	400	400	400	0%
CITY BLDG MAINT SUPPLIES	636	500	500	1,000	1,000	100%
WATER/SEWER	4,274	3,700	3,700	4,500	4,500	22%
MATERIALS & SUPPLIES	81,899	85,900	85,900	87,900	84,400	-2%
TELEPHONE/FAX	1,063	1,100	1,100	1,100	1,100	0%
ELECTRICITY	6,796	5,500	5,500	6,200	6,200	13%
HEATING OIL/GAS	3,470	3,500	3,500	3,500	3,500	0%
SUBSCRIPTIONS AND DUES	100	100	100	100	100	0%
TRAINING/CONF/FOOD/TRAVEL	1,034	1,700	1,700	1,700	1,700	0%
CONTRACTUAL SERVICES	166,731	220,000	220,000	253,000	223,000	1%
ENVIRONMENTAL EXPENSES	-	900	900	900	900	0%
GASOLINE	22,694	37,000	37,000	37,000	30,000	-19%
MAINT EQUIP REPAIRS/MAINT	17,937	15,000	15,000	15,000	15,000	0%
ADMINISTRATIVE EXPENDITURES	219,825	284,800	284,800	318,500	281,500	-1%
OPERATING EXPENSES	1,615,592	2,047,300	2,047,300	2,212,700	2,172,200	6%
TRUCKS - PURCHASE	70,806	85,000	81,900	-	-	-100%
MAINT EQUIP - PURCHASE	-	-	-	80,000	65,000	100%
CAPITAL OUTLAY	70,806	85,000	81,900	80,000	65,000	-24%
TOTAL EXPENDITURES	\$ 1,686,398	\$ 2,132,300	\$ 2,129,200	\$ 2,292,700	\$ 2,237,200	5%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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Grounds

Current reductions:

- Reduced Christmas Tree lighting down \$3k, to \$2,500 in Program Expense/Supplies (52026).
- Removed \$30k request for Dover Little League mowing from Contractual services (53031).
- Reduced Gasoline (\$7k) based on trending data.
- Pushing out \$15k mower trailer from Maintenance Equipment (54024) to FY28.

Reductions made by Budget team.

Total Reductions: \$55,000

PUBLIC WORKS - ADMINISTRATION
100-12-18-10-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 357,597	\$ 314,800	\$ 314,800	\$ 341,000	\$ 341,000	8%
OVERTIME	-	400	400	600	600	50%
FICA TAXES	24,444	24,100	24,100	26,100	26,100	8%
HEALTH INSURANCE	112,804	101,200	101,200	102,600	102,600	1%
L I D INSURANCE	1,903	3,100	3,100	4,600	4,600	48%
WORKERS COMPENSATION	1,112	1,000	1,000	1,100	1,100	10%
EDUCATIONAL ASSISTANCE	-	4,800	4,800	4,800	4,800	0%
PENSION	148,022	244,200	244,200	248,400	248,400	2%
OPEB	3,432	3,100	3,100	3,400	3,400	10%
PERSONNEL COSTS	649,315	696,700	696,700	732,600	732,600	5%
FURNITURE/FIXTURES	6,150	10,000	10,000	1,000	1,000	-90%
OFFICE SUPPLIES	2,051	2,800	2,800	2,800	2,800	0%
PRINTING AND DUPLICATING	5,646	8,000	8,000	8,000	8,000	0%
UNIFORM/UNIFORM ALLOW	-	300	300	300	300	0%
SECURITY/SAFETY MATERIALS	-	200	200	200	200	0%
COMPUTER SOFTWARE	1,958	-	-	500	500	100%
COMPUTER HARDWARE	2,796	2,700	2,700	-	-	-100%
MATERIALS & SUPPLIES	18,601	24,000	24,000	12,800	12,800	-47%
TELEPHONE/FAX	3,625	3,800	3,800	3,800	3,800	0%
SUBSCRIPTIONS AND DUES	614	600	600	1,000	1,000	67%
TRAINING/CONF/FOOD/TRAVEL	631	1,600	1,600	2,700	1,000	-38%
CONTRACTUAL SERVICES	-	15,600	15,600	16,300	16,300	4%
GASOLINE	424	600	600	600	600	0%
RADIO REPAIRS/MAINTENANCE	391	600	600	600	600	0%
ADMINISTRATIVE EXPENDITURES	5,693	22,800	22,800	25,000	23,300	2%
OPERATING EXPENDITURES	673,609	743,500	743,500	770,400	768,700	3%
TOTAL EXPENDITURES	\$ 673,609	\$ 743,500	\$ 743,500	\$ 770,400	\$ 768,700	3%

PERSONNEL						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	

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Public Works Admin.

Current reductions:

- Reduced Training/Conf/Food/Travel (53028) by \$1.7k, removing GPN conference.

Reductions made by Budget team.

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Total Reductions: \$1,700

STREETS
100-12-18-35-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	
SALARIES	\$ 360,038	\$ 389,000	\$ 389,000	\$ 423,500	\$ 423,500	9%
OVERTIME	11,335	13,200	13,200	11,400	11,400	-14%
FICA TAXES	27,859	30,800	30,800	33,300	33,300	8%
HEALTH INSURANCE	79,510	92,800	92,800	94,800	94,800	2%
L I D INSURANCE	2,006	3,400	3,400	5,200	5,200	53%
WORKERS COMPENSATION	20,583	22,300	22,300	23,800	23,800	7%
PENSION	73,949	118,600	118,600	121,600	121,600	3%
OPEB	3,591	3,900	3,900	4,100	4,100	5%
PERSONNEL COSTS	578,871	674,000	674,000	717,700	717,700	6%
PROGRAM EXPENSES/SUPPLIES	7,527	8,000	8,000	11,000	8,000	0%
UNIFORMS/UNIFORM ALLOW	3,501	4,800	4,800	4,800	4,800	0%
SECURITY/SAFETY MATERIALS	2,213	3,400	3,400	3,400	3,400	0%
SMALL TOOLS	3,063	4,000	4,000	4,000	4,000	0%
COMPUTER HARDWARE	1,820	-	-	1,000	-	0%
STREET REPAIRING MATERIAL	41,511	31,000	40,200	31,000	31,000	0%
STREET SIGNS/MARKING	28,241	28,000	28,000	28,000	25,600	-9%
SAND AND SALT	-	1,900	-	1,900	1,900	0%
CITY BLDG MAINT SUPPLIES	64	200	200	200	200	0%
STORM CONTINGENCY	-	100,000	172,000	100,000	100,000	0%
MATERIALS & SUPPLIES	153,523	181,300	260,600	185,300	178,900	-1%
TELEPHONE/FAX	881	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	1,975	300	300	500	500	67%
CONSULTING FEES	-	1,000	-	1,000	1,000	0%
CONTRACTUAL SERVICES	14,961	12,000	15,500	14,000	12,000	0%
GASOLINE	16,235	20,000	20,000	20,000	20,000	0%
MAINT EPUIP REPAIRS/MAINT	5,212	6,700	6,700	6,700	6,700	0%
RADIO REPAIRS/MAINTENANCE	2,738	3,600	3,600	3,600	3,600	0%
ADMINISTRATIVE EXPENDITURES	42,003	44,500	47,000	46,700	44,700	0%
OPERATING EXPENDITURES	774,396	899,800	981,600	949,700	941,300	5%
OTHER EPUIMENT PURCHASE	146,916	240,000	240,000	127,500	-	-100%
CONSTRUCTION - PURCHASE	1,678,440	2,520,000	2,993,100	2,646,000	1,426,000	-43%
CAPITAL OUTLAY	2,017,310	2,870,000	3,667,600	2,773,500	1,426,000	-50%
TOTAL EXPENDITURES	\$ 2,791,706	\$ 3,769,800	\$ 4,649,200	\$ 3,723,200	\$ 2,367,300	-37%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	7.0	7.0	7.0	7.0	7.0	

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Streets

Current reductions:

- Reduced \$3k for manhole protection rings from Program Expense/Supplies (52026).
- Removed \$1k for laptop from Computer Hardware (52038).
- Reduced Street Signs/Marking by \$2.4k for feedback-sign refurbishment.
- Contractual Services reduced \$2k, setting sidewalk grinding back to FY26 levels.
- Removed CIP projects for community sign refurbishment, \$20k and \$1.2M Street Program project from Construction (54031).
- Pushing out \$27.5k for grapple vehicle in Other Equipment (54025) to FY28.
- Pushing out \$79.3k for skid steer in Other Equipment (54025) to FY28.
- Pushing out \$11.5k for trailer in Other Equipment (54025) to FY28.
- Pushing out \$9.2k for trailer in Other Equipment (54025) to FY28.

Reductions submitted by department.

Total Reductions: \$1,335,900

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STORMWATER
100-12-18-60-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 369,638	\$ 424,200	\$ 424,200	\$ 428,500	\$ 428,500	1%
51012	OVERTIME	6,893	10,200	10,200	9,800	9,800	-4%
51014	FICA TAXES	27,861	33,200	33,200	33,500	33,500	1%
51015	HEALTH INSURANCE	111,220	120,300	120,300	136,600	136,600	14%
51016	L I D INSURANCE	1,841	4,100	4,100	5,700	5,700	39%
51017	WORKERS COMPENSATION	15,253	18,100	18,100	17,700	17,700	-2%
51019	PENSION	26,796	31,900	31,900	31,600	31,600	-1%
51020	OPEB	3,662	4,200	4,200	4,200	4,200	0%
	PERSONNEL COSTS	563,164	646,200	646,200	667,600	667,600	3%
52026	PROGRAM EXPENSES/SUPPLIES	27,173	38,500	38,500	38,500	26,000	-32%
52029	UNIFORMS/UNIFORM ALLOW	3,679	5,000	5,000	5,000	5,000	0%
52032	SECURITY/SAFETY MATERIALS	702	1,000	1,000	1,000	1,000	0%
52033	SMALL TOOLS	2,255	3,500	3,500	3,500	3,500	0%
52037	COMPUTER SOFTWARE	-	-	-	300	300	100%
52042	STREET CLEANING SUPPLIES	6,934	6,000	6,000	6,000	6,000	0%
52062	STORM SEWER SUPPLIES	31,704	25,000	25,000	25,000	25,000	0%
	MATERIALS & SUPPLIES	72,448	79,000	79,000	79,300	66,800	-15%
53021	TELEPHONE/FAX	883	900	900	900	900	0%
53025	ADVERTISEMENT	1,100	2,100	2,100	2,100	2,100	0%
53028	TRAINING/CONF/FOOD/TRAVEL	2,376	2,100	1,100	2,000	2,000	-5%
53029	CONSULTING FEES	51	39,400	29,800	10,000	10,000	-75%
53031	CONTRACTUAL SERVICES	136,951	254,700	254,700	258,700	252,700	-1%
53043	ENVIRONMENTAL EXPENSES	2,000	2,000	2,000	2,000	2,000	0%
53044	AGENCY BILLING-TEMP HELP	18,736	30,000	20,800	30,000	30,000	0%
53062	GASOLINE	27,420	35,000	35,000	35,000	35,000	0%
53065	MAINT EPUIP REPAIRS/MAINT	15,286	10,000	10,000	10,000	10,000	0%
53067	RADIO REPAIRS/MAINTENANCE	2,347	3,500	3,500	3,500	3,500	0%
	ADMINISTRATIVE EXPENDITURES	207,149	379,700	359,900	354,200	348,200	-8%
	OPERATING EXPENDITURES	842,761	1,104,900	1,085,100	1,101,100	1,082,600	-2%
54023	TRUCKS - PURCHASE	287,326	-	-	926,000	237,500	100%
54031	CONSTRUCTION - PURCHASE	662,810	3,124,000	6,093,700	10,427,500	10,257,500	228%
	CAPITAL OUTLAY	950,137	3,124,000	6,093,700	11,353,500	10,495,000	236%
	TOTAL EXPENDITURES	\$ 1,792,897	\$ 4,228,900	\$ 7,178,800	\$ 12,454,600	\$ 11,577,600	174%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	

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Stormwater

Current reductions:

- Reduced public outreach by \$8k, weather sampling/spills inventory by \$1k, and \$3.5k from pond maintenance for a total reduction of \$12.5k in Program Expense/Supplies (52026).
- Reduced KCI collections in Contractual Services (53031) by \$6k.
- Removed CIP projects - \$20k for Greens of Dover/Lamplighter Lane SW improvements and pushed out, until FY28, \$140k for West Street Flooding design from Construction (54031).
- Pushed out \$384.2k street sweeper in Trucks (54023) to FY28.
- Pushed out \$304.3k leaf vac truck in Trucks (54023) to FY28.
- Removing \$10k parkway grate replacement from CIP – Construction (54031), with Council’s approval will be purchased with FY26 project savings.

Reductions submitted by department and Budget team.

Total Reductions: \$160,000

FACILITIES MANAGEMENT
100-12-25-99-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 324,488	\$ 344,400	\$ 298,000	\$ 388,600	\$ 388,600	13%
51012	OVERTIME	3,515	7,500	7,500	5,900	5,900	-21%
51014	FICA TAXES	23,901	26,900	26,900	30,200	30,200	12%
51015	HEALTH INSURANCE	79,368	87,600	87,600	79,400	79,400	-9%
51016	L I D INSURANCE	1,066	2,800	2,800	4,500	4,500	61%
51017	WORKERS COMPENSATION	14,292	15,500	15,500	17,100	17,100	10%
51019	PENSION	79,040	94,600	94,600	29,800	29,800	-68%
51020	OPEB	3,188	3,400	3,400	3,800	3,800	12%
	PERSONNEL COSTS	528,857	582,700	536,300	559,300	559,300	-4%
52029	UNIFORMS/UNIFORM ALLOW	3,263	4,800	4,800	3,600	3,600	-25%
52032	SECURITY/SAFETY MATERIALS	-	500	500	700	700	40%
52033	SMALL TOOLS	7,081	8,000	8,000	6,500	3,000	-63%
52046	CITY BLDG MAINT SUPPLIES	15,446	18,000	18,000	18,000	15,000	-17%
52058	WATER/SEWER	1,484	1,500	1,500	1,500	1,500	0%
52061	ELEC MATERIALS/SUPPLIES	2,167	2,200	2,200	2,200	2,200	0%
	MATERIALS & SUPPLIES	32,267	35,000	35,000	32,500	26,000	-26%
53021	TELEPHONE/FAX	1,104	1,000	1,000	1,200	1,200	20%
53023	ELECTRICITY	39,018	60,000	60,000	60,000	50,000	-17%
53024	HEATING OIL/GAS	2,343	3,000	3,000	3,000	3,000	0%
53027	SUBSCRIPTIONS & DUES	50	800	800	300	300	-63%
53028	TRAINING/CONF/FOOD/TRAVEL	20	200	200	200	200	0%
53031	CONTRACTUAL SERVICES	103,973	120,200	166,600	130,600	130,600	9%
53062	GASOLINE	2,723	5,000	5,000	5,000	4,000	-20%
	ADMINISTRATIVE EXPENDITURES	149,229	190,200	236,600	200,300	189,300	0%
	OPERATING EXPENDITURES	710,353	807,900	807,900	792,100	774,600	-4%
54023	TRUCKS-PURCHASE	-	64,000	64,000	-	-	-100%
54025	OTHER EPUIP - PURCHASE	-	50,000	50,000	8,000	-	-100%
54031	CONSTRUCTION - PURCHASE	-	360,000	366,100	-	-	-100%
	CAPITAL OUTLAY	-	474,000	480,100	8,000	-	-100%
	TOTAL EXPENDITURES	\$ 710,353	\$ 1,281,900	\$ 1,288,000	\$ 800,100	\$ 774,600	-40%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	
	PP/TEMP	-	-	-	-	-	
	Year over Year Increase/Decrease	-19%	80%	0%	-38%		

Facilities Maintenance

Current reductions:

- Pushed out a speed drill for \$3k and a belt sander for \$500 from the Small Tools (52033) line.
- Pushed out proactive repairs for \$3k from City Building Maintenance Supplies (52046).
- Reduced Electricity (53023) by \$10k based on cost savings from upgrades.
- Reduced Gasoline (53062) by \$1k based on cost savings from staffing shortages.
- Removing \$8k floor scrubber from CIP - Other Equipment (54025), with Council's approval will be purchased with FY26 project savings.

Reductions submitted by department.

Total Reductions: \$25,500

GENERAL FUND ENGINEERING
100-12-26-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 138,419	\$ 149,700	\$ 149,700	\$ 147,700	\$ 147,700	-1%
OVERTIME	1,985	2,500	2,500	2,700	2,700	8%
FICA TAXES	10,061	11,700	11,700	11,500	11,500	-2%
HEALTH INSURANCE	47,753	48,500	48,500	33,200	33,200	-32%
L I D INSURANCE	608	1,200	1,200	1,500	1,500	25%
WORKERS COMPENSATION	951	1,000	1,000	1,000	1,000	0%
PENSION	8,510	9,000	9,000	11,300	11,300	26%
OPEB	1,379	1,500	1,500	1,500	1,500	0%
PERSONNEL COSTS	209,666	225,100	225,100	210,400	210,400	-7%
UNIFORMS/UNIFORM ALLOW	836	1,100	1,100	800	800	-27%
SECURITY/SAFETY MATERIALS	55	100	100	100	100	0%
SMALL TOOLS	2,419	1,800	1,800	200	200	-89%
COMPUTER SOFTWARE	10,715	11,000	11,000	11,900	11,900	8%
COMPUTER HARDWARE	2,459	1,400	1,400	-	-	-100%
MATERIALS & SUPPLIES	16,484	15,400	15,400	13,000	13,000	-16%
TELEPHONE/FAX	1,671	1,900	1,900	1,900	1,900	0%
TRAINING/CONF/FOOD/TRAVEL	-	400	400	400	-	-100%
CONTRACTUAL SERVICES	44,620	59,000	59,000	55,000	40,000	-32%
GASOLINE	1,306	1,500	1,500	1,500	1,500	0%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	47,597	63,000	63,000	59,000	43,600	-31%
TOTAL EXPENDITURES	\$ 273,747	\$ 344,822	\$ 303,500	\$ 282,400	\$ 267,000	-23%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.0	2.0	2.0	2.0	2.0	

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General Fund Engineering

Current reductions:

- Removed \$400 from Training/Conf/Food/Travel (53028).
- Reduced Contractual Services (53031) by \$15k.

Reductions submitted by department.

Total Reductions: \$15,400

RECREATION
100-13-15-12-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 659,715	\$ 628,500	\$ 628,500	\$ 578,000	\$ 578,000	-8%
OVERTIME	18,119	10,000	10,000	10,500	10,500	5%
TEMPORARY HELP	118,133	180,900	180,900	186,300	186,300	3%
FICA TAXES	58,303	62,700	62,700	59,200	59,200	-6%
HEALTH INSURANCE	140,458	163,500	163,500	173,100	173,100	6%
L I D INSURANCE	3,177	6,300	6,300	8,000	8,000	27%
WORKERS COMPENSATION	15,479	11,000	11,000	11,500	11,500	5%
EDUCATIONAL ASSISTANCE	-	5,000	5,000	10,000	10,000	100%
PENSION	164,956	227,100	227,100	135,600	135,600	-40%
OPEB	5,594	5,700	5,700	5,200	5,200	-9%
PERSONNEL COSTS	1,183,934	1,300,700	1,300,700	1,177,400	1,177,400	-9%
FURNITURE/FIXTURES	989	1,000	1,000	4,500	4,500	350%
OFFICE SUPPLIES	2,172	2,500	2,500	2,800	2,800	12%
PRINTING AND DUPLICATING	2,692	3,500	3,500	4,000	4,000	14%
PROGRAM EXPENSES/SUPPLIES	57,957	60,000	60,000	65,000	60,000	0%
UNIFORMS/UNIFORM ALLOW	1,952	2,500	2,500	1,800	1,800	-28%
SECURITY/SAFETY MATERIALS	573	600	600	600	600	0%
SMALL TOOLS	1,470	1,500	1,500	1,500	1,500	0%
COMPUTER SOFTWARE	6,800	7,400	7,400	7,600	7,600	3%
COMPUTER HARDWARE	3,200	4,000	4,000	2,800	2,800	-30%
CITY BLDG MAINT SUPPLIES	8,888	10,400	10,400	16,900	16,900	63%
WATER/SEWER	1,863	2,800	2,800	5,000	5,000	79%
MATERIALS & SUPPLIES	88,557	96,200	96,200	112,500	107,500	12%
TELEPHONE/FAX	5,588	5,500	5,500	5,800	5,800	5%
ELECTRICITY	58,762	70,000	70,000	73,000	73,000	4%
HEATING OIL/GAS	7,572	12,000	12,000	15,000	15,000	25%
SUBSCRIPTIONS AND DUES	3,011	3,000	3,000	3,000	3,000	0%
TRAINING/CONF/FOOD/TRAVEL	1,759	4,400	4,400	4,400	4,400	0%
CONTRACTUAL SERVICES	147,158	146,500	124,000	159,500	137,000	-6%
OFF EQUIP/REPAIRS & MAINT	-	1,000	1,000	1,000	1,000	0%
GASOLINE	8,288	9,000	9,000	9,000	9,000	0%
MAINT. EQUIP REPAIRS/MAINT.	4,389	5,000	5,000	5,000	5,000	0%
ADMINISTRATIVE EXPENDITURES	236,526	256,400	233,900	275,700	253,200	-1%
OPERATING EXPENDITURES	1,509,016	1,653,300	1,630,800	1,565,600	1,538,100	-7%
OTHER EQUIP - PURCHASE	60,000	65,000	65,000	-	-	-100%
CONSTRUCTION - PURCHASE	407,690	265,000	1,825,200	-	-	-100%
CAPITAL OUTLAY	467,690	330,000	1,890,200	-	-	-100%
TOTAL EXPENDITURES	\$ 1,976,706	\$ 1,983,300	\$ 3,521,000	\$ 1,565,600	\$ 1,538,100	-22%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	10.0	10.0	10.0	10.0	10.0	
PP/TEMP	15.0	15.0	15.0	15.0	15.0	

Recreation

Current reductions:

- Reducing Program Expense/Supplies by \$5k removing t-shirts, duplicate bus trips, etc.
- Removing \$22.5k from Contractual Services (53031) for 4th of July and African American Festival (moved to Budget team at \$7.5k for 4th of July & \$10k for AAF).
- Removed Strategic Request for additional Office Assistant 2 position, at \$74k.

Reductions made by Budget team.

Total Reductions: \$101,500

LIBRARY
100-13-15-11-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 926,832	\$ 878,400	\$ 878,400	\$ 925,600	\$ 925,600	5%
TEMPORARY HELP	206,634	368,100	368,100	393,100	393,100	7%
FICA TAXES	81,603	95,300	95,300	100,800	100,800	6%
HEALTH INSURANCE	253,582	275,600	275,600	281,000	281,000	2%
L I D INSURANCE	4,417	7,800	7,800	11,700	11,700	50%
WORKERS COMPENSATION	9,871	11,400	11,400	12,100	12,100	6%
PENSION	203,052	324,100	324,100	324,100	324,100	0%
OPEB	7,234	8,700	8,700	9,200	9,200	6%
PERSONNEL COSTS	1,693,225	1,969,400	1,969,400	2,057,600	2,057,600	4%
OFFICE SUPPLIES	-	-	-	-	-	0%
PROGRAM EXPENSES/SUPPLIES	6,000	6,000	6,000	6,000	6,000	0%
BOOKS	54,000	54,000	54,000	54,000	54,000	0%
SECURITY/SAFETY MATERIALS	313	1,300	1,300	1,800	1,800	38%
COMPUTER SOFTWARE	160	400	400	400	400	0%
COMPUTER HARDWARE	-	1,000	1,000	1,000	1,000	0%
CITY BLDG MAINT SUPPLIES	13,032	17,500	17,500	17,500	17,500	0%
WATER/SEWER	2,608	200	200	2,100	2,100	950%
MATERIALS & SUPPLIES	76,113	80,400	80,400	82,800	82,800	3%
TELEPHONE/FAX	12,687	12,700	12,700	17,500	13,000	2%
ELECTRICITY	69,603	69,000	69,000	80,000	70,000	1%
HEATING OIL/GAS	13,148	21,500	21,500	21,500	21,500	0%
SUBSCRIPTIONS AND DUES	11,000	11,000	11,000	11,000	11,000	0%
CONTRACTUAL SERVICES	199,174	214,800	214,800	226,600	226,600	5%
ADMINISTRATIVE EXPENDITURES	305,611	329,000	329,000	356,600	342,100	4%
OPERATING EXPENDITURES	2,074,949	2,378,800	2,378,800	2,497,000	2,482,500	4%
CONSTRUCTION - PURCHASE	-	-	-	94,100	-	0%
CAPITAL OUTLAY	-	-	-	94,100	-	0%
TOTAL EXPENDITURES	\$ 2,074,949	\$ 2,378,800	\$ 2,378,800	\$ 2,591,100	\$ 2,482,500	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	
BUDGETED PART-TIME POSITIONS	18.0	18.0	18.0	18.0	18.0	

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Library

Current reductions:

- Removing \$94.1k Green Roof replacement from CIP – Construction (54031) – will be moved, with Council’s approval, to FY26 and paid for through other General Fund project savings.

Reductions made by Budget team.

Total Reductions: \$94,100

INFORMATION TECHNOLOGY
100-16-22-99-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 340,976	\$ 427,800	\$ 427,800	\$ 452,400	\$ 452,400	6%
51012	OVERTIME	1,696	1,600	1,600	2,000	2,000	25%
51013	TEMPORARY	-	-	-	3,700	3,700	100%
51014	FICA TAXES	25,284	32,800	32,800	35,100	35,100	7%
51015	HEALTH INSURANCE	68,161	96,100	96,100	98,200	98,200	2%
51016	L I D INSURANCE	1,575	3,900	3,900	5,800	5,800	49%
51017	WORKERS COMPENSATION	1,108	1,400	1,400	1,500	1,500	7%
51018	EDUCATIONAL ASSISTANCE	-	4,500	4,500	7,500	7,500	67%
51019	PENSION	82,299	144,500	144,500	152,800	152,800	6%
51020	OPEB	3,295	4,300	4,300	4,500	4,500	5%
	PERSONNEL COSTS	524,394	716,900	716,900	763,500	763,500	7%
52022	OFFICE SUPPLIES	1,444	1,300	1,300	1,000	1,000	-23%
52034	DATA PROCESSING SUPPLIES	-	200	200	1,500	1,500	650%
52037	COMPUTER SOFTWARE	65,252	70,000	70,000	85,000	85,000	21%
52038	COMPUTER HARDWARE	6,655	500	500	3,500	3,500	600%
	MATERIALS & SUPPLIES	73,351	72,000	72,000	91,000	91,000	26%
53021	TELEPHONE/FAX	4,296	3,100	3,100	4,600	4,600	48%
53027	SUBSCRIPTIONS AND DUES	540	6,500	6,500	2,000	2,000	-69%
53028	TRAINING/CONF/FOOD/TRAVEL	3,801	2,500	2,500	3,000	3,000	20%
53031	CONTRACTUAL SERVICES	157,616	73,000	73,000	135,000	135,000	85%
53061	OFF EQUIP/REPAIRS & MAINT	155,659	171,400	171,400	185,000	185,000	8%
53062	GASOLINE	-	300	300	400	400	33%
	ADMINISTRATIVE EXPENDITURES	321,912	256,800	256,800	330,000	330,000	29%
	OPERATING EXPENSES	919,656	1,045,700	1,045,700	1,184,500	1,184,500	13%
54025	OTHER EQUIP - PURCHASE	-	110,700	503,700	-	-	-100%
54028	COMPUTER HARDWARE/CAPITAL	99,606	-	75,900	-	-	0%
	CAPITAL OUTLAY	99,606	110,700	579,600	-	-	-100%
	TOTAL EXPENDITURES	\$ 1,019,262	\$ 1,156,400	\$ 1,625,300	\$ 1,184,500	\$ 1,184,500	2%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	
	BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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PROCUREMENT & INVENTORY
100-15-27-99-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 374,266	\$ 363,500	\$ 363,500	\$ 388,100	\$ 388,100	7%
51012	OVERTIME	1,318	1,400	1,400	1,400	1,400	0%
51013	TEMPORARY HELP	29,722	25,900	25,900	27,700	27,700	7%
51014	FICA TAXES	30,290	29,900	29,900	31,900	31,900	7%
51015	HEALTH INSURANCE	29,762	26,900	26,900	27,500	27,500	2%
51016	L I D INSURANCE	2,167	3,600	3,600	5,100	5,100	42%
51017	WORKERS COMPENSATION	1,302	1,300	1,300	1,300	1,300	0%
51018	EDUCATIONAL ASSISTANCE	-	4,000	4,000	4,000	4,000	0%
51019	PENSION	91,687	141,300	141,300	165,000	165,000	17%
51020	OPEB	3,700	3,600	3,600	3,900	3,900	8%
	PERSONNEL COSTS	564,214	601,400	601,400	655,900	655,900	9%
52021	FURNITURE/FIXTURES	291	200	200	200	200	0%
52022	OFFICE SUPPLIES	886	1,000	1,000	1,000	1,000	0%
52023	PRINTING AND DUPLICATING	2,989	3,000	3,000	3,000	3,000	0%
52026	PROGRAM EXPENSES/SUPPLIES	3,402	1,000	1,000	1,000	1,000	0%
52029	UNIFORMS/UNIFORM ALLOW	1,615	1,900	1,900	1,200	1,200	-37%
52032	SECURITY/SAFETY MATERIALS	98	200	200	300	300	50%
52037	COMPUTER SOFTWARE	-	-	-	300	300	100%
52046	CITY BLDG MAINT SUPPLIES	821	5,700	5,700	900	300	-95%
52058	WATER/SEWER	2,239	3,000	3,000	3,000	3,000	0%
	MATERIALS & SUPPLIES	13,215	16,000	16,000	10,900	10,300	-36%
53021	TELEPHONE/FAX	3,413	4,500	4,500	4,500	4,500	0%
53022	POSTAGE	211,357	268,900	268,900	285,000	285,000	6%
53023	ELECTRICITY	60,957	73,000	73,000	73,000	70,000	-4%
53025	ADVERTISEMENT	1,224	2,500	2,500	2,500	2,500	0%
53027	SUBSCRIPTIONS AND DUES	325	1,600	1,600	1,600	1,600	0%
53028	TRAINING/CONF/FOOD/TRAVEL	150	1,200	1,200	1,300	1,300	8%
53031	CONTRACTUAL SERVICES	45,748	34,500	34,500	34,500	34,500	0%
53043	ENVIRONMENTAL EXPENSES	4,297	5,600	5,600	6,100	6,100	9%
53062	GASOLINE	1,998	3,500	3,500	3,500	3,500	0%
	ADMINISTRATIVE EXPENDITURES	329,469	395,300	395,300	412,000	409,000	3%
	OPERATING EXPENDITURES	906,898	1,012,700	1,012,700	1,078,800	1,075,200	6%
54025	OTHER EQUIP - PURCHASE	69,802	-	-	43,400	-	0%
54031	CONSTRUCTION - PURCHASE	139,900	517,000	1,280,100	217,500	-	-100%
	CAPITAL OUTLAY	209,702	517,000	1,280,100	260,900	-	-100%
	TOTAL EXPENDITURES	\$ 1,116,599	\$ 1,529,700	\$ 2,292,800	\$ 1,339,700	\$ 1,075,200	-30%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	
	BUDGETED PART-TIME POSITIONS	1.0	1.0	1.0	1.0	1.0	
	Year over Year Increase/Decrease	35%	37%	50%	-12%		

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Procurement & Inventory

Current reductions:

- City Building Maintenance Supplies (52046) reduced \$600 based on temporary savings in HVAC contract.
- Electric Expense (53023) reduced \$3k, based on efficiency upgrades.
- Removed \$137.5k Parking Upgrade project from CIP – Construction (54031).
- Pushed out \$43.4k for vehicle #123 from Other Equipment (54025) to FY28.
- Pushed out \$80k for Warehouse Storefront from CIP – Construction (54031) to FY28.

Reductions submitted by department.

Total Reductions: \$264,500

FLEET MAINTENANCE
100-15-28-99-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 312,908	\$ 334,700	\$ 334,700	\$ 368,000	\$ 368,000	10%
51012	OVERTIME	7,300	5,300	5,300	5,500	5,500	4%
51014	FICA	23,618	26,000	26,000	28,600	28,600	10%
51015	HEALTH INSURANCE	63,616	66,500	66,500	68,000	68,000	2%
51016	LID	1,418	2,900	2,900	4,500	4,500	55%
51017	WORKERS COMPENSATION	17,835	18,800	18,800	20,500	20,500	9%
51019	PENSION	84,976	136,900	136,900	136,900	136,900	0%
51020	OPEB	3,144	3,300	3,300	3,600	3,600	9%
	PERSONNEL COSTS	514,815	594,400	594,400	635,600	635,600	7%
52022	OFFICE SUPPLIES	1,912	1,200	1,200	1,200	1,200	0%
52026	PROGRAM EXPENSES/SUPPLIES	393,361	480,000	480,000	480,000	470,000	-2%
52029	UNIFORMS/UNIFORM ALLOW	-	3,700	3,700	2,500	2,500	-32%
52032	SECURITY/SAFETY MATERIALS	174	300	300	300	300	0%
52033	SMALL TOOLS	12,905	33,000	33,000	10,800	5,800	-82%
52037	COMPUTER SOFTWARE	9,071	3,000	3,000	6,200	6,200	107%
52046	CITY BLDG MAINT SUPPLIES	3,535	5,300	5,300	5,300	5,300	0%
	MATERIALS & SUPPLIES	427,195	526,500	526,500	506,300	491,300	-7%
53021	TELEPHONE/FAX	766	900	900	900	900	0%
53028	TRAINING/CONF/FOOD/TRAVEL	10,030	11,100	11,100	11,100	11,100	0%
53031	CONTRACTUAL SERVICES	800	4,900	4,900	4,900	4,900	0%
53043	ENVIRONMENTAL EXPENSES	200	200	200	200	200	0%
53062	GASOLINE	1,379	1,800	1,800	1,800	1,800	0%
	ADMINISTRATIVE EXPENDITURES	13,175	18,900	18,900	18,900	18,900	0%
	OPERATING EXPENDITURES	955,184	1,139,800	1,139,800	1,160,800	1,145,800	1%
54022	AUTOMOBILES-PURCHASE	-	34,100	31,100	-	-	-100%
54031	CONSTRUCTION - PURCHASE	-	10,000	10,000	-	-	-100%
	CAPITAL OUTLAY	398	44,100	41,100	-	-	-100%
	TOTAL EXPENDITURES	\$ 955,582	\$ 1,183,900	\$ 1,180,900	\$ 1,160,800	\$ 1,145,800	-3%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	
	Year over Year Increase/Decrease	-37%	24%	0%	-2%		

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Fleet Maintenance

Current reductions:

- Program Expense/Supplies (52026) reduced \$10k based on trending data.
- Small Tools (52033) reduced \$5k – shopper scanner pushed out to FY28.

Reductions submitted by department.

Total Reductions: \$15,000

FINANCE
100-16-23-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 540,513	\$ 608,600	\$ 608,600	\$ 646,900	\$ 646,900	6%
OVERTIME	-	-	-	10,000	10,000	100%
FICA TAXES	32,773	46,500	46,500	50,200	50,200	8%
HEALTH INSURANCE	103,303	156,000	156,000	150,100	150,100	-4%
L I D INSURANCE	2,292	6,200	6,200	9,500	9,500	53%
WORKERS COMPENSATION	1,457	1,900	1,900	2,100	2,100	11%
PENSION	48,574	34,400	34,400	40,500	40,500	18%
OPEB	4,449	6,000	6,000	6,400	6,400	7%
PERSONNEL COSTS	733,361	869,600	859,600	915,700	915,700	5%
OFFICE SUPPLIES	1,506	1,200	1,200	1,200	1,000	-17%
PRINTING AND DUPLICATING	4,297	5,500	5,500	5,500	5,500	0%
COMPUTER HARDWARE	2,464	3,500	3,500	3,500	2,000	-43%
MATERIALS & SUPPLIES	8,267	10,200	10,200	10,200	8,500	-17%
TELEPHONE/FAX	4,206	4,000	4,000	4,500	4,500	13%
ADVERTISEMENT	19	500	500	500	500	0%
SUBSCRIPTIONS AND DUES	55	1,800	1,800	1,800	1,000	-44%
TRAINING/CONF/FOOD/TRAVEL	5,293	5,500	5,500	5,500	5,500	0%
CONTRACTUAL SERVICES	105,454	146,200	146,200	146,200	146,200	0%
OFF EQUIP/REPAIRS & MAINT	-	2,000	2,000	2,000	2,000	0%
ADMINISTRATIVE EXPENDITURES	116,241	160,000	160,000	160,500	159,700	0%
OPERATING EXPENDITURES	857,869	1,039,800	1,029,800	1,086,400	1,083,900	4%
TOTAL EXPENDITURES	\$ 857,869	\$ 1,039,800	\$ 1,029,800	\$ 1,086,400	\$ 1,083,900	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	

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Finance

Current reductions:

- Reduced Office Supplies (52022) by \$200.
- Reduced Computer Hardware (52038) by \$1.5k.
- Reduced Subscriptions and Dues by \$800.

Reductions submitted by department.

Total Reductions: \$2,500

CUSTOMER SERVICES
100-16-29-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 808,067	\$ 854,400	\$ 838,012	\$ 904,400	\$ 904,400	6%
OVERTIME	-	3,300	3,300	500	500	-85%
FICA TAXES	58,730	65,600	61,500	69,200	69,200	5%
HEALTH INSURANCE	195,190	207,000	207,000	206,300	206,300	0%
L I D INSURANCE	4,387	7,900	7,900	11,800	11,800	49%
WORKERS COMPENSATION	2,609	2,800	2,800	2,900	2,900	4%
EDUCATIONAL ASSISTANCE	-	5,000	5,000	5,000	5,000	0%
PENSION	166,254	215,100	215,100	220,900	220,900	3%
OPEB	7,952	8,500	8,500	9,000	9,000	6%
PERSONNEL COSTS	1,243,188	1,369,600	1,369,600	1,430,000	1,430,000	4%
FURNITURE/FIXTURES	356	1,000	1,000	3,400	1,000	0%
OFFICE SUPPLIES	18,220	18,500	18,500	18,500	18,500	0%
PRINTING AND DUPLICATING	20,950	25,000	25,000	25,000	26,500	6%
COMPUTER HARDWARE	5,600	5,600	5,600	10,200	5,000	-11%
MATERIALS & SUPPLIES	45,126	50,100	50,100	57,100	51,000	2%
TELEPHONE/FAX	6,525	6,200	6,200	4,800	6,200	0%
TRAINING/CONF/FOOD/TRAVEL	249	2,500	2,500	3,400	1,600	-36%
CONTRACTUAL SERVICES	32,620	73,000	73,000	87,800	87,800	20%
OFF EPUIP/REPAIRS & MAINT	9,155	14,500	14,500	11,900	5,000	-66%
ADMINISTRATIVE EXPENDITURES	48,549	96,200	96,200	107,900	100,600	5%
TOTAL EXPENDITURES	\$ 1,336,863	\$ 1,515,900	\$ 1,515,900	\$ 1,595,000	\$ 1,581,600	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	15.0	15.0	15.0	15.0	15.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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Customer Service

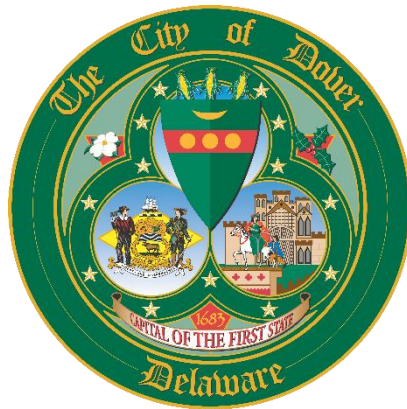
Current reductions:

- Reduced Furniture/Fixtures (52021) by \$2.4k, back to FY26 approved levels.
- Removing wall monitor, \$2.8k, and (2) laptops, \$2.4K from Computer Hardware (52038).
- Reduced Printing & Duplicating (52023) by \$4k to previous levels.
- Removed \$1.5k from training and \$300 from team building in Training/Conference/Food/Travel (53028) line.
- Moved \$5.5k to Printing & Duplicating (52023) line and removed \$450 (currency counter) and \$1k (mail opener) for expired maintenance agreements; left \$1k in case breaks down.

Reductions made by Budget team.

Total Reductions: \$12,800

SANITATION FUND



SANITATION FUND SUMMARY

	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
	2024/2025 ACTUAL	ORIGINAL APPROVED				
1 BEGINNING BALANCE - SANITATION	-	331,800	331,800	859,100	859,100	527,300 158.9%
2 BASE REVENUE:						
3 SANITATION SERVICES	-	5,168,400	5,168,400	5,524,800	5,524,800	356,400 6.9%
4 TOTAL REVENUES	-	5,168,400	5,168,400	5,524,800	5,524,800	356,400 6.9%
5 TOTAL BEGINNING BALANCE & REVENUES	-	5,500,200	5,500,200	6,383,900	6,383,900	883,700 16.1%
6 DIRECT EXPENSES:						
7 SANITATION OPERATING	2,706,840	3,288,500	3,288,500	3,198,000	3,198,000	(90,500) -2.8%
8 DIRECT EXPENDITURE SUBTOTAL	2,706,840	3,288,500	3,288,500	3,198,000	3,198,000	(90,500) -2.8%
9 OTHER EXPENSES:						
10 INTERFUND SERVICE FEES	-	617,600	617,600	636,000	628,900	18,400 1.8%
11 OTHER EXPENSES SUBTOTAL	-	617,600	617,600	636,000	628,900	18,400 1.8%
12 TRANSFER TO:						
13 SANITATION IMP AND EXT	-	735,000	735,000	477,000	477,000	(258,000) -35.1%
14 CONTINGENCY RESERVE	-	-	-	-	-	- 0.0%
15 TRANSFER TO SUBTOTAL	-	735,000	735,000	477,000	477,000	(258,000) -35.1%
16 TOTAL EXPENSES	2,706,840	4,641,100	4,641,100	4,311,000	4,303,900	(330,100) -7.3%
17 BUDGET BALANCE	-	859,100	859,100	2,072,900	2,080,000	(330,100) 142.1%
18 TOTAL BUDGET BALANCES & EXPENSES	2,706,840	5,500,200	5,500,200	6,383,900	6,383,900	(660,200) 16.1%
<hr/>						
		2025/26				\$ DIFFERENCE
19 RESERVE BALANCES	2024/2025	ORIGINAL	2025/26	2026/2027	2026/2027	FY27 VS
20 CONTINGENCY	ACTUAL	APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY26 BUDGET
	-	140,000	-	-	-	(140,000) \$0

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SANITATION IMPROVEMENT & EXTENSION FUND SUMMARY

	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY25 VS FY25 BUDGET	FY25 VS fy25 VS
1 BEGINNING BALANCE	-	-	739,000	-	-	-	0.0%
2 TOTAL BEGINNING BALANCES	-	-	739,000	-	-	-	0.0%
3 REVENUES							
4 LOANS	-	-	-	-	-	-	0.0%
5 TRANS FR OPERATING FUND	982,109	735,000	735,000	477,000	477,000	(258,000)	-35.1%
6 TOTAL BEGINNING BALANCES & REVENUES	982,109	735,000	1,474,000	477,000	477,000	(258,000)	-35.1%
7 EXPENSES							
8 TRUCKS	982,109	735,000	1,474,000	477,000	477,000	(258,000)	-35.1%
9 TOTAL EXPENSES	982,109	735,000	1,474,000	477,000	477,000	(258,000)	-35.1%
10 BUDGET BALANCES	-	-	-	-	-	-	0.0%
11 TOTAL BUDGET BALANCES & EXPENSES	982,109	735,000	1,474,000	477,000	477,000	(258,000)	-35.1%

	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY25 VS FY25 BUDGET	POLICY
12 RESERVE BALANCES							
13 CAPITAL ASSET RESERVE	-	-	-	-	-	-	\$0

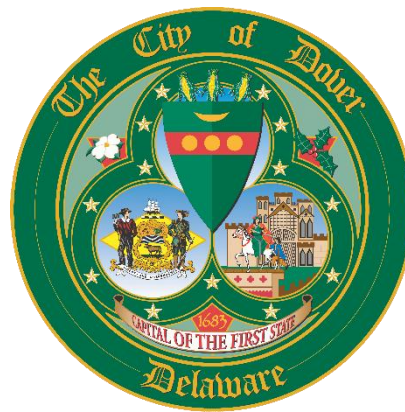
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SANITATION
100-12-18-50-000

ACCT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
51011	SALARIES	\$ 547,291	\$ 638,900	\$ 638,900	\$ 645,200	\$ 645,200	1%
51012	OVERTIME	16,389	17,000	17,000	17,000	17,000	0%
51014	FICA TAXES	40,620	50,200	50,200	50,600	50,600	1%
51015	HEALTH INSURANCE	168,903	205,500	205,500	209,900	209,900	2%
51016	L I D INSURANCE	2,807	5,600	5,600	8,000	8,000	43%
51017	WORKERS COMPENSATION	31,182	36,200	36,200	36,500	36,500	1%
51019	PENSION	195,945	331,400	331,400	223,600	223,600	-33%
51020	OPEB	5,462	6,400	6,400	6,400	6,400	0%
	PERSONNEL COSTS	1,008,599	1,291,200	1,291,200	1,197,200	1,197,200	-7%
52022	OFFICE SUPPLIES	-	-	-	300	300	0%
52026	PROGRAM EXPENSES/SUPPLIES	45,779	44,000	44,000	44,000	44,000	0%
52029	UNIFORMS/UNIFORM ALLOW	4,931	7,100	7,100	5,500	5,500	-23%
52032	SECURITY/SAFETY MATERIALS	1,392	1,700	1,700	1,700	1,700	0%
52033	SMALL TOOLS	475	500	500	500	500	0%
52046	CITY BLDG MAINT SUPPLIES	885	500	500	500	500	0%
	MATERIALS & SUPPLIES	53,462	53,800	53,800	52,500	52,500	-3%
53021	TELEPHONE/FAX	545	600	600	600	600	0%
53025	ADVERTISEMENT	6,400	6,800	6,800	6,900	6,900	1%
53028	TRAINING/CONF/FOOD/TRAVEL	-	800	800	800	800	0%
53031	CONTRACTUAL SERVICES	1,477,687	1,734,600	1,734,600	1,756,300	1,756,300	1%
53043	ENVIRONMENTAL EXPENSES	393	2,000	2,000	2,000	2,000	0%
53044	AGENCY BILLING-TEMP HELP	69,815	58,500	58,500	58,500	58,500	0%
53062	GASOLINE	78,949	134,000	134,000	114,000	114,000	-15%
53065	MAINT EQUIP REPAIRS/MAINT	4,695	2,000	2,000	5,000	5,000	150%
53067	RADIO REPAIRS/MAINTENANCE	3,130	4,200	4,200	4,200	4,200	0%
	ADMINISTRATIVE EXPENDITURES	1,644,779	1,943,500	1,943,500	1,948,300	1,948,300	0%
	OPERATING EXPENSES	2,706,840	3,288,500	3,288,500	3,198,000	3,198,000	-3%
54023	TRUCKS - PURCHASE	437,608	735,000	1,474,000	477,000	477,000	-35%
	CAPITAL OUTLAY	437,608	735,000	1,474,000	477,000	477,000	-35%
	TOTAL EXPENDITURES	\$3,144,448	\$4,023,500	\$4,762,500	\$3,675,000	\$ 3,675,000	-23%
	PERSONNEL						
	BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	
	Year over Year Increase/Decrease	-13%	28%	18%	-23%		

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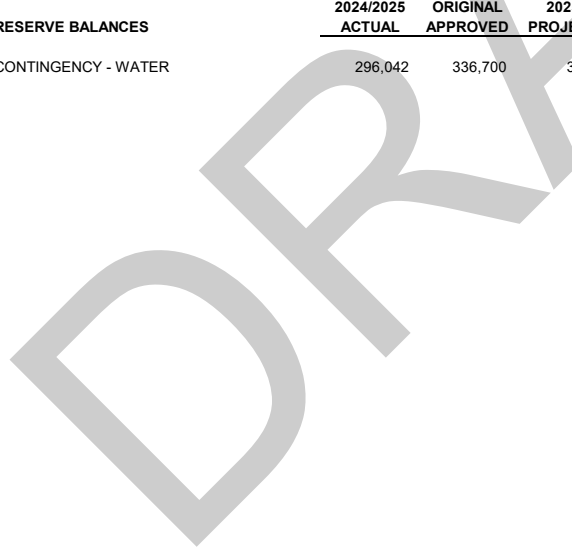
WATER FUND



WATER FUND SUMMARY

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE - WATER	1,853,200	1,295,000	2,225,400	2,624,700	2,624,700	1,329,700	102.7%
2 BASE REVENUE:							
3 WATER SERVICES	6,624,230	7,568,500	7,568,500	7,478,000	7,478,000	(90,500)	-1.2%
4 MISC GRANT REVENUE	107,849	-	-	-	-	-	0.0%
4 WATER TANK SPACE LEASING	450,579	464,000	464,000	484,000	484,000	20,000	4.3%
5 WATER IMPACT FEES	319,959	250,000	250,000	330,000	330,000	80,000	32.0%
6 INTEREST - WATER	152,860	150,000	150,000	15,000	15,000	(135,000)	-90.0%
7 MISCELLANEOUS SERVICE FEE	94,102	65,400	74,400	45,200	45,200	(20,200)	-30.9%
8 TOTAL REVENUES	7,749,579	8,497,900	8,506,900	8,352,200	8,352,200	(145,700)	-1.7%
9 TOTAL BEGINNING BALANCE & REVENUES	9,602,779	9,792,900	10,732,300	10,976,900	10,976,900	1,184,000	12.1%
10 DIRECT EXPENSES:							
11 ENGINEERING & INSPECTION	389,914	416,600	416,600	463,300	462,200	46,700	10.9%
12 WATER MAINTENANCE	823,996	971,000	971,000	1,011,800	1,009,800	40,800	4.0%
13 WATER TREATMENT PLANT	2,630,509	3,081,500	3,081,500	2,974,300	2,940,300	(107,200)	-4.6%
14 DIRECT EXPENDITURE SUBTOTAL	3,844,419	4,469,100	4,469,100	4,449,400	4,412,300	(19,700)	-1.3%
15 OTHER EXPENSES:							
16 DEBT SERVICE - WATER	632,067	543,000	543,000	604,100	604,100	61,100	11.3%
17 RETIREES HEALTH CARE	109,500	-	-	-	-	-	0.0%
18 INTERFUND SERVICE FEES	1,137,566	750,900	750,900	1,290,700	1,260,900	539,800	67.9%
19 BANK & CREDIT CARD FEES	21,682	25,000	25,000	25,000	25,000	-	0.0%
20 OTHER EXPENSES SUBTOTAL	1,900,814	1,318,900	1,318,900	1,919,800	1,890,000	600,900	43.3%
21 TRANSFER TO:							
22 GENERAL FUND FROM WATER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
23 WATER IMP AND EXT	503,000	1,280,600	1,289,600	3,399,200	851,900	2,118,600	-33.5%
24 WATER IMPACT FEE RESERVE	104,173	-	-	110,000	110,000	110,000	0.0%
25 ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
26 TRANSFER TO INVENTORY WRITE-OFFS	-	5,000	5,000	5,000	5,000	-	0.0%
27 TRANSFER TO SUBTOTAL	1,632,173	2,310,600	2,319,600	4,539,200	1,991,900	(318,700)	-13.8%
28 TOTAL EXPENSES	7,377,407	8,098,600	8,107,600	10,908,400	8,294,200	195,600	2.4%
29 BUDGET BALANCE WATER	2,225,372	1,694,300	2,624,700	68,500	2,682,700	988,400	58.3%
30 TOTAL BUDGET BALANCES & EXPENSES	9,602,779	9,792,900	10,732,300	10,976,900	10,976,900	1,184,000	12.1%
31 EXCEEDS/(REMAINS)TO MEET REQMNT	1,295,500	674,600	1,603,900	(933,800)	1,680,400		

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
32 RESERVE BALANCES							
33 CONTINGENCY - WATER	296,042	336,700	310,300	322,300	322,300	(14,400)	\$250K



WATER IMPROVEMENT & EXTENSION FUND SUMMARY

	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	FY25 VS FY25 BUDGET	FY27 VS FY26 VS
1 BEGINNING BALANCE - WATER	8,782,600	93,500	4,436,900	143,500	143,500	50,000	53.5%
2 REVENUES							
3 STATE LOAN FUND - WATER	-	2,217,500	2,217,500	-	-	(2,217,500)	-100.0%
4 TRANS FR OPERATING FUND - WATER	503,000	1,280,600	1,289,600	3,399,200	3,399,200	2,118,600	165.4%
5 TRANSFER FR WATER IMPACT FEE	-	282,500	357,600	265,800	265,800	(16,700)	-5.9%
6 FEDERAL/STATE GRANTS	1,201,000	5,000,000	8,072,500	-	-	(5,000,000)	-100.0%
7 INTEREST INCOME	191,853	50,000	50,000	-	-	(50,000)	-100.0%
8 MISCELLANEOUS RECEIPTS	-	-	-	-	-	-	0.0%
9 TOTAL REVENUES	1,895,853	8,830,600	11,987,200	3,665,000	3,665,000	(5,165,600)	-58.5%
10 TOTAL BEGINNING BALANCES & REVENUES	10,678,453	8,924,100	16,424,100	3,808,500	3,808,500	(5,115,600)	-57.3%
11 EXPENSES							
12 ENGINEERING & INSPECTION	25,612	-	-	-	-	-	0.0%
13 WATER MAINTENANCE	900,438	3,098,600	9,720,400	3,065,000	517,700	(33,600)	-83.3%
14 WATER TREATMENT PLANT	78,553	5,682,000	6,560,200	600,000	600,000	(5,082,000)	-89.4%
15 TOTAL EXPENSES	1,004,603	8,780,600	16,280,600	3,665,000	1,117,700	(5,115,600)	-87.3%
16 TOTAL ENDING BUDGET BALANCES	9,673,850	2,680,700	143,500	143,500	2,690,800	(2,537,200)	0.4%
17 TOTAL BUDGET BALANCES & EXPENSES	10,678,453	11,461,300	16,424,100	3,808,500	3,808,500	(7,652,800)	-66.8%
<hr/>							
	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	FY25 VS FY25 BUDGET	POLICY
18 RESERVE BALANCES							
19 CAPITAL ASSET RESERVE-WATER	620,060	636,200	649,900	679,900	679,900	43,700	MIN \$500K
20 IMPACT FEE RESERVE - WATER	2,197,926	2,132,700	2,303,700	2,403,700	2,403,700	271,000	20% of Rev.

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WATER ENGINEERING
400-40-26-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 208,836	\$ 239,300	\$ 239,300	\$ 261,500	\$ 261,500	9%
FICA TAXES	9,209	15,500	15,500	16,900	16,900	9%
HEALTH INSURANCE	33,535	33,600	33,600	41,200	41,200	23%
L I D INSURANCE	861	1,800	1,800	3,000	3,000	67%
WORKERS COMPENSATION	8,972	9,300	9,300	10,100	10,100	9%
EDUCATIONAL ASSISTANCE	-	9,900	9,900	8,400	8,400	-15%
PENSION	57,383	39,000	39,000	41,600	41,600	7%
OPEB	2,048	2,000	2,000	2,200	2,200	10%
PERSONNEL COSTS	320,844	350,400	350,400	384,900	384,900	10%
OFFICE SUPPLIES	2,638	5,500	5,500	2,000	1,500	-73%
UNIFORMS/UNIFORM ALLOW	509	600	600	600	600	0%
BOOKS	-	300	300	300	-	-100%
SECURITY/SAFETY MATERIALS	34	100	100	100	100	0%
SMALL TOOLS	-	200	200	200	200	0%
COMPUTER SOFTWARE	15,882	33,500	33,500	35,200	35,200	5%
MATERIALS & SUPPLIES	19,064	41,600	41,600	38,400	37,600	-10%
TELEPHONE/FAX	1,785	1,900	1,900	1,900	1,900	0%
SUBSCRIPTIONS AND DUES	701	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	65	1,600	1,600	1,400	1,100	-31%
CONTRACTUAL SERVICES	45,565	18,000	18,000	33,600	33,600	87%
GASOLINE	1,892	2,000	2,000	2,000	2,000	0%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	50,007	24,600	24,600	40,000	39,700	61%
OPERATING EXPENDITURES	389,914	416,600	416,600	463,300	462,200	11%
TOTAL EXPENDITURES	\$ 415,527	\$ 416,600	\$ 416,600	\$ 463,300	\$ 462,200	11%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.5	2.5	2.5	2.5	2.5	

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Water Engineering

Current reductions:

- Reduced Office Supplies (52022) by \$500.
- Reduced Books (52031) by \$300.
- Reduced Training/Conf/Food/Travel (53028) by \$300.

Reductions submitted by department.

Total Reductions: \$1,100

WATER MAINTENANCE
400-40-68-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 418,175	\$ 497,800	\$ 497,800	\$ 531,100	\$ 531,100	7%
OVERTIME	19,443	16,700	16,700	20,000	20,000	20%
FICA TAXES	32,084	39,300	39,300	42,100	42,100	7%
HEALTH INSURANCE	91,576	122,700	122,700	117,200	117,200	-4%
L I D INSURANCE	2,068	4,100	4,100	6,300	6,300	54%
WORKERS COMPENSATION	22,314	28,500	28,500	30,500	30,500	7%
PENSION	95,629	104,200	104,200	103,700	103,700	0%
OPEB	1,943	4,800	4,800	5,100	5,100	6%
PERSONNEL COSTS	683,233	818,100	818,100	856,000	856,000	5%
MEDICAL SUP & PHYSICALS	-	600	600	600	600	0%
UNIFORMS/UNIFORM ALLOW	3,426	4,600	4,600	3,400	3,400	-26%
SECURITY/SAFETY MATERIALS	873	3,000	3,000	1,000	1,000	-67%
SMALL TOOLS	5,438	5,500	5,500	5,500	5,500	0%
COMPUTER HARDWARE	-	1,000	1,000	-	-	-100%
WATER/SEWER SYSTEM SUP	56,372	55,000	55,000	58,000	58,000	5%
METERS/METER SUPPLIES	33,121	38,000	38,000	40,000	38,000	0%
MATERIALS & SUPPLIES	99,230	107,700	107,700	108,500	106,500	-1%
TELEPHONE/FAX	5,296	6,100	6,100	5,900	5,900	-3%
ADVERTISEMENT	4,798	5,700	5,600	4,900	4,900	-14%
SUBSCRIPTIONS AND DUES	2,781	3,800	3,900	3,800	3,800	0%
TRAINING/CONF/FOOD/TRAVEL	2,388	1,400	1,400	1,400	1,400	0%
CONSULTING FEES	194	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	7,841	9,400	9,400	12,500	12,500	33%
GASOLINE	14,715	13,000	13,000	13,500	13,500	4%
MAINT EQUIP REPAIRS/MAINT	-	500	500	500	500	0%
RADIO REPAIRS/MAINTENANCE	3,521	4,300	4,300	3,800	3,800	-12%
ADMINISTRATIVE EXPENDITURES	41,533	45,200	45,200	47,300	47,300	5%
OPERATING EXPENDITURES	823,996	971,000	971,000	1,011,800	1,009,800	4%
TRUCKS - PURCHASE	-	61,000	70,000	-	-	-100%
MAINT EQUIP - PURCHASE	-	-	-	-	-	0%
OTHER EQUIP - PURCHASE	1,958	279,500	279,500	-	-	-100%
CONSTRUCTION - PURCHASE	898,480	9,370,900	9,370,900	3,065,000	517,700	-94%
WATER LINES	-	-	-	-	-	0%
UTILITY CONNECTION ASSIST	-	-	-	-	-	0%
CAPITAL OUTLAY	900,438	9,711,400	9,720,400	3,065,000	517,700	-95%
TOTAL EXPENDITURES	\$ 1,724,434	\$ 10,682,400	\$ 10,691,400	\$ 4,076,800	\$ 1,527,500	-86%

PERSONNEL	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
BUDGETED FULL-TIME POSITIONS	6.0	7.0	7.0	7.0	7.0

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Water Maintenance

Current reductions:

- Reduced Meter/Meter Supplies (52053) by \$2k.
- Removed \$2,352,300 in Water Quality Improvements from CIP – Construction (54031).

Reductions submitted by department.

Total Reductions: \$2,354,300

**WATER TREATMENT PLANT
400-40-76-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	STRATEGIC PLANNING	% CHANGE
SALARIES	\$ 1,004,652	\$ 1,124,400	\$ 1,124,400	\$ 1,146,000	\$ 1,146,000	\$ 16,700	2%
OVERTIME	32,423	37,900	37,900	43,800	43,800	1,000	16%
FICA TAXES	75,526	88,700	88,700	91,000	91,000	1,400	3%
HEALTH INSURANCE	259,751	260,800	260,800	299,700	299,700	-	15%
L I D INSURANCE	4,954	8,700	8,700	13,000	13,000	200	49%
WORKERS COMPENSATION	55,943	63,700	63,700	65,900	65,900	1,000	3%
PENSION	266,828	189,300	189,300	181,200	181,200	2,300	-4%
OPEB	9,774	10,900	10,900	11,200	11,200	900	3%
PERSONNEL COSTS	1,709,850	1,784,400	1,784,400	1,851,800	1,851,800	23,500	4%
CUSTODIAL	98	100	100	100	100	-	0%
UNIFORMS/UNIFORM ALLOW	8,387	10,300	10,300	7,900	7,900	-	-23%
SECURITY/SAFETY MATERIALS	2,613	3,300	3,300	3,000	3,000	-	-9%
SMALL TOOLS	5,401	12,000	12,000	12,000	12,000	-	0%
CHEMICALS & ADDITIVES	251,563	342,300	342,300	342,300	342,300	-	0%
COMPUTER SOFTWARE	-	500	500	800	800	-	60%
COMPUTER HARDWARE	1,770	900	900	1,000	1,000	-	11%
CITY BLDG MAINT SUPPLIES	8,840	12,100	12,100	8,100	8,100	-	-33%
WELL SUPPLIES/REHAB	15,491	34,500	34,500	41,200	41,200	-	19%
MATERIALS & SUPPLIES	294,165	416,000	416,000	416,400	416,400	-	0%
TELEPHONE/FAX	1,615	1,600	1,600	1,700	1,700	-	6%
ELECTRICITY	411,150	458,000	458,000	458,000	458,000	-	0%
HEATING OIL/GAS	6,838	5,000	5,000	5,000	5,000	-	0%
ADVERTISEMENT	844	2,000	2,000	1,000	1,000	-	-50%
SUBSCRIPTIONS AND DUES	500	700	700	700	700	-	0%
TRAINING/CONF/FOOD/TRAVEL	1,150	3,900	3,900	4,600	4,600	-	18%
CONTRACTUAL SERVICES	163,395	345,300	345,300	154,000	143,500	-	-58%
GASOLINE	13,339	17,000	17,000	17,000	17,000	-	0%
OTHER EQUIP REPAIRS/MAINT	21,977	39,800	39,800	32,400	32,400	-	-19%
RADIO REPAIRS/MAINTENANCE	5,687	7,800	7,800	8,200	8,200	-	5%
ADMINISTRATIVE EXPENDITURES	626,495	881,100	881,100	682,600	672,100	-	-24%
OPERATING EXPENDITURES	2,630,509	3,081,500	3,081,500	2,950,800	2,940,300	23,500	-5%
CONSTRUCTION PURCHASES	6,786	6,560,200	6,560,200	600,000	600,000	-	-91%
CAPITAL OUTLAY	78,553	6,560,200	6,560,200	600,000	600,000	-	-91%
TOTAL EXPENDITURES	\$ 2,709,062	\$ 9,641,700	\$ 9,641,700	\$ 3,550,800	\$ 3,540,300	\$ 23,500	-63%
PERSONNEL							
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	-	

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Water Treatment Plant

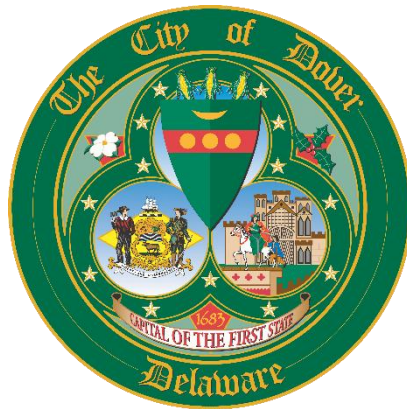
Current reductions:

- Reducing Contractual Services (53031) by \$10.5k – down to \$143,500.
- Removed \$23k Strategic Request to create a new Operator 3 position from Personnel lines.

Reductions submitted by department.

Total Reductions: \$33,500

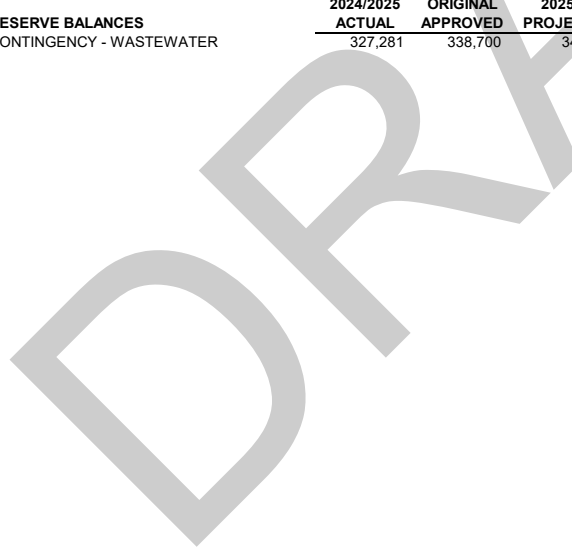
WASTEWATER FUND



WASTEWATER FUND SUMMARY

	2024/2025	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED				
1 BEGINNING BALANCE - WASTEWATER	2,662,770	3,507,000	3,114,100	2,648,900	2,648,900	(858,100)	-24.5%
2 BASE REVENUE:							
3 WASTEWATER SERVICES	4,689,560	5,131,300	5,131,300	5,028,600	5,028,600	(102,700)	-2.0%
4 WASTEWATER TREATMENT SERVICES	4,063,001	4,775,400	4,775,400	4,679,900	4,679,900	(95,500)	-2.0%
5 GROUNDWATER INFLOW ADJUSTMENT	2,191,017	2,369,800	2,369,800	2,322,400	2,322,400	(47,400)	-2.0%
6 WASTEWATER IMPACT FEES	236,692	235,000	235,000	310,200	310,200	75,200	32.0%
7 INTEREST - WASTEWATER	192,637	200,000	200,000	150,000	150,000	(50,000)	-25.0%
8 MISCELLANEOUS SERVICE FEE	40,515	200	200	20,000	20,000	19,800	9900.0%
9 TOTAL REVENUES	11,413,423	12,711,700	12,711,700	12,511,100	12,511,100	(200,600)	-1.6%
10 TOTAL BEGINNING BALANCE & REVENUES	14,076,193	16,218,700	15,825,800	15,160,000	15,160,000	(1,058,700)	-6.5%
11 DIRECT EXPENSES:							
12 ENGINEERING & INSPECTION	267,792	519,900	519,900	558,400	557,400	38,500	7.2%
13 WASTEWATER MAINTENANCE	1,477,617	1,524,400	1,524,400	1,590,900	1,587,400	66,500	4.1%
14 DIRECT EXPENDITURE SUBTOTAL	1,745,408	2,044,300	2,044,300	2,149,300	2,144,800	105,000	4.9%
15 OTHER EXPENSES:							
16 DEBT SERVICE - WASTEWATER	601,177	644,000	644,000	582,500	582,500	(61,500)	-9.5%
17 KENT COUNTY TREATMENT CHARGE	5,240,442	5,822,500	5,822,500	5,700,000	5,700,000	(122,500)	-2.1%
18 INTERFUND SERVICE FEES	864,126	935,200	935,200	983,400	935,200	48,200	0.0%
19 BANK & CREDIT CARD FEES	6,619	6,000	6,000	8,500	8,500	2,500	41.7%
20 OTHER EXPENSES SUBTOTAL	6,712,364	7,407,700	7,407,700	7,274,400	7,226,200	(133,300)	-2.5%
21 TRANSFER TO:							
22 GENERAL FUND FROM WASTEWATER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
23 WASTEWATER IMP AND EXT	1,329,900	2,694,900	2,694,900	1,497,600	1,497,600	(1,197,300)	-44.4%
24 WATER IMPACT FEE RESERVE	144,784	-	-	150,000	150,000	150,000	0.0%
25 ELETRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
26 TRANSFER TO INVENTORY WRITE-OFFS	-	5,000	5,000	-	-	(5,000)	-100.0%
27 GENERAL EMPLOYEES PENSION	4,600	-	-	-	-	-	0.0%
28 TRANSFER TO SUBTOTAL	2,504,284	3,724,900	3,724,900	2,672,600	2,672,600	(1,052,300)	-28.3%
29 TOTAL EXPENSES	10,962,056	13,176,900	13,176,900	12,096,300	12,043,600	(1,080,600)	-8.6%
30 BUDGET BALANCE WASTEWATER	3,114,136	3,041,800	2,648,900	3,063,700	3,116,400	21,900	2.5%
31 TOTAL BUDGET BALANCES & EXPENSES	14,076,193	16,218,700	15,825,800	15,160,000	15,160,000	(1,058,699)	-6.5%
32 EXCEEDS/(REMAINS)TO MEET REQMNT	1,746,936	1,516,400	1,123,500	1,563,600	1,616,300		

	2024/2025	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED				
33 RESERVE BALANCES							
34 CONTINGENCY - WASTEWATER	327,281	338,700	343,100	358,100	358,100	19,400	\$250K



WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY

	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE	
		ORIGINAL APPROVED	2025/26 PROJECTED			FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE - WASTEWATER	3,965,821	787,100	2,989,900	1,222,800	1,222,800	435,700	55.4%
2 TOTAL BEGINNING BALANCES	3,965,821	787,100	2,989,900	1,222,800	1,222,800	435,700	55.4%
3 REVENUES							
4 TRANS FR OPERATING FUND - WW	1,329,900	2,694,900	2,694,900	1,497,600	1,497,600	(1,197,300)	-44.4%
5 TRANSFER FR WASTEWATER IMPACT FEE	-	7,200	235,400	28,400	28,400	21,200	294.4%
6 FEDERAL/STATE GRANTS	355,373	-	95,300	-	-	-	0.0%
7 INTEREST INCOME	66,956	50,000	50,000	60,000	60,000	10,000	20.0%
8 MISCELLANEOUS RECEIPTS	-	-	-	-	-	-	0.0%
9 TOTAL REVENUES	1,752,228	2,752,100	3,075,600	1,586,000	1,586,000	(1,166,100)	-42.4%
10 TOTAL BEGINNING BALANCES & REVENUES	5,718,049	3,539,200	6,065,500	2,808,800	2,808,800	(730,400)	-20.6%
11 EXPENSES							
12 ENGINEERING & INSPECTION	-	-	-	-	-	-	0.0%
13 WASTEWATER MAINTENANCE	2,728,197	2,702,100	4,842,700	1,526,000	1,526,000	(1,176,100)	-43.5%
15 TOTAL EXPENSES	2,728,197	2,702,100	4,842,700	1,526,000	1,526,000	(1,176,100)	-43.5%
16 TOTAL ENDING BUDGET BALANCES	2,989,852	837,100	1,222,800	1,282,800	1,282,800	445,700	53.2%
17 TOTAL BUDGET BALANCES & EXPENSES	5,718,049	3,539,200	6,065,500	2,808,800	2,808,800	(730,400)	-20.6%
<hr/>							
	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE	
		ORIGINAL APPROVED	2025/26 PROJECTED			FY27 VS FY26 BUDGET	POLICY
18 RESERVE BALANCES							
19 CAPITAL ASSET RESERVE-WASTEWATER	618,641	634,800	648,400	678,400	678,400	43,600	MIN \$500K
20 IMPACT FEE RESERVE - WASTEWATER	6,244,819	6,264,600	6,545,500	6,845,500	6,845,500	580,900	20% of Rev.

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WASTEWATER ENGINEERING
402-41-26-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 134,465	\$ 313,900	\$ 313,900	\$ 340,600	\$ 340,600	9%
OVERTIME	1,750	2,900	2,900	3,500	3,500	21%
FICA TAXES	7,542	21,400	21,400	23,400	23,400	9%
HEALTH INSURANCE	28,895	73,200	73,200	67,400	67,400	-8%
L I D INSURANCE	505	2,500	2,500	3,900	3,900	56%
WORKERS COMPENSATION	826	1,600	1,600	1,700	1,700	6%
EDUCATIONAL ASSISTANCE	-	9,900	9,900	8,400	8,400	-15%
PENSION	18,151	24,300	24,300	29,300	29,300	21%
OPEB	2,031	2,800	2,800	3,000	3,000	7%
PERSONNEL COSTS	194,163	452,500	452,500	481,200	481,200	6%
OFFICE SUPPLIES	1,943	7,500	7,500	2,000	1,500	-80%
UNIFORMS/UNIFORM ALLOW	1,039	1,100	1,000	800	800	-27%
BOOKS	-	300	300	300	-	-100%
SECURITY/SAFETY MATERIALS	55	100	100	100	100	0%
SMALL TOOLS	2,617	1,900	2,000	300	300	-84%
COMPUTER SOFTWARE	15,837	32,800	32,800	36,000	36,000	10%
COMPUTER HARDWARE	2,745	1,700	1,700	-	-	-100%
MATERIALS & SUPPLIES	24,235	45,400	45,400	39,500	38,700	-15%
TELEPHONE/FAX	1,605	1,700	1,700	1,700	1,700	0%
SUBSCRIPTIONS AND DUES	420	600	600	600	600	0%
TRAINING/CONF/FOOD/TRAVEL	1,250	600	600	600	400	-33%
CONTRACTUAL SERVICES	45,565	18,000	18,000	33,600	33,600	87%
GASOLINE	554	900	900	1,000	1,000	11%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	49,393	22,000	22,000	37,700	37,500	70%
OPERATING EXPENDITURES	267,792	519,900	519,900	558,400	557,400	7%
TOTAL EXPENDITURES	\$ 267,792	\$ 519,900	\$ 519,900	\$ 558,400	\$ 557,400	7%

PERSONNEL

BUDGETED FULL-TIME POSITIONS	2.5	4.5	4.5	4.5	4.5
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Wastewater Engineering

Current reductions:

- Reduced Office Supplies (52022) by \$500.
- Reduced Books (52031) by \$300.
- Reduced Training/Conf/Food/Travel (53028) by \$200.

Reductions submitted by department.

Total Reductions: \$1,000

WASTEWATER MAINTENANCE
402-41-69-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 639,477	\$ 651,200	\$ 651,200	\$ 687,400	\$ 687,400	6%
OVERTIME	73,320	53,200	53,200	57,100	57,100	7%
FICA TAXES	52,473	53,900	53,900	56,900	56,900	6%
HEALTH INSURANCE	160,145	176,200	176,200	179,300	179,300	2%
L I D INSURANCE	2,710	5,300	5,300	7,900	7,900	49%
WORKERS COMPENSATION	37,877	39,000	39,000	41,200	41,200	6%
PENSION	52,327	59,300	59,300	59,900	59,900	1%
OPEB	882	6,300	6,300	6,600	6,600	5%
PERSONNEL COSTS	1,019,211	1,044,400	1,044,400	1,096,300	1,096,300	5%
MEDICAL SUP & PHYSICALS	-	1,200	1,200	1,200	1,200	0%
UNIFORMS/UNIFORM ALLOW	7,548	8,600	8,600	7,400	7,400	-14%
SECURITY/SAFETY MATERIALS	543	1,600	1,600	1,600	1,600	0%
SMALL TOOLS	1,114	5,500	5,500	5,500	4,000	-27%
COMPUTER SOFTWARE	6,500	6,700	6,700	8,400	8,400	25%
COMPUTER HARDWARE	851	900	900	1,200	1,200	33%
CITY BLDG MAINT SUPPLIES	-	500	500	500	500	0%
WATER/SEWER SYSTEM SUP	8,576	16,400	16,400	21,900	21,900	34%
METERS/METER SUPPLIES	30,076	38,000	38,000	40,000	38,000	0%
PUMPING STATION SUPPLIES	41,559	37,000	37,000	37,000	37,000	0%
WATER/SEWER	10,369	12,000	12,000	12,000	12,000	0%
MATERIALS & SUPPLIES	107,136	128,400	128,400	136,700	133,200	4%
TELEPHONE/FAX	18,831	19,500	19,500	19,500	19,500	0%
ELECTRICITY	187,508	170,000	170,000	184,000	184,000	8%
HEATING OIL/GAS	458	600	600	600	600	0%
TRAINING/CONF/FOOD/TRAVEL	2,928	2,200	2,200	2,200	2,200	0%
CONSULTING FEES	-	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	106,465	119,400	119,400	112,600	112,600	-6%
GASOLINE	30,628	33,000	33,000	30,000	30,000	-9%
MAINT EQUIP REPAIRS/MAINT	3,912	1,500	1,500	2,000	2,000	33%
RADIO REPAIRS/MAINTENANCE	-	4,400	4,400	6,000	6,000	36%
ADMINISTRATIVE EXPENDITURES	351,269	351,600	351,600	357,900	357,900	2%
OPERATING EXPENDITURES	1,477,617	1,524,400	1,524,400	1,590,900	1,587,400	4%
TRUCKS - PURCHASE	476,341	605,000	750,000	260,000	260,000	-57%
CONSTRUCTION - PURCHASE	2,251,856	2,078,500	4,074,100	1,266,000	1,266,000	-39%
CAPITAL OUTLAY	2,728,197	2,702,100	4,842,700	1,526,000	1,526,000	-44%
TOTAL EXPENDITURES	\$ 4,205,814	\$ 4,226,500	\$ 6,367,100	\$ 3,116,900	\$ 3,113,400	-26%

PERSONNEL					
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0

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Wastewater Maintenance

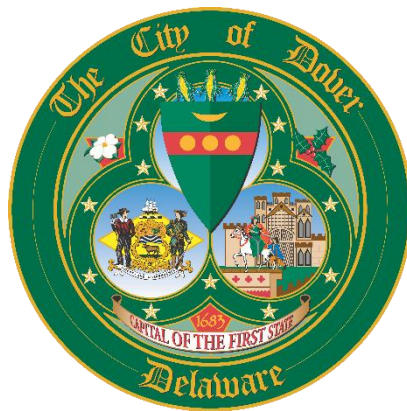
Current reductions:

- Reduced Small Tools (52033) by \$1K.
- Reduced Meter/Meter Supplies (52053) by \$2k.

Reductions submitted by department.

Total Reductions: \$3,000

ELECTRIC FUND



ELECTRIC REVENUE FUND SUMMARY

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE	45,315,592	52,519,600	66,151,300	50,119,000	50,119,000	(2,400,600)	-4.6%
2 DISTRIBUTION OF EARNINGS - PCA CREDIT	56	-	-	-	-	-	0.0%
3 BEGINNING BALANCE - ADJUSTED	45,315,648	52,519,600	66,151,300	50,119,000	50,119,000	(2,400,600)	-4.6%
4 BASE REVENUE:							
5 DIRECT SALES TO CUSTOMER	87,035,275	101,796,900	101,796,900	101,128,600	101,128,600	(668,300)	-0.7%
6 UTILITY TAX	1,392,940	1,348,500	1,348,500	1,356,100	1,356,100	7,600	0.6%
7 MISCELLANEOUS REVENUE	884,022	700,000	700,000	800,000	800,000	100,000	14.3%
8 RENT REVENUE	73,370	135,000	135,000	75,000	75,000	(60,000)	-44.4%
9 GREEN ENERGY	129,642	135,000	135,000	135,000	135,000	-	0.0%
10 INTEREST EARNINGS	2,846,450	2,000,000	3,000,000	2,000,000	2,000,000	-	0.0%
11 TRANSFER FROM RATE STABILIZATION	2,961,800	-	-	-	-	-	0.0%
12 TRANSFER FROM UNCOLLECTIBLE RSRV	19,716	-	-	-	-	-	0.0%
13 TRANSFER FROM OTHER FUNDS	75,000	75,000	75,000	75,000	75,000	-	0.0%
14 TOTAL REVENUES	95,418,215	106,190,400	107,190,400	105,569,700	105,569,700	(620,700)	-0.6%
15 TOTAL BEGINNING BALANCE & REVENUES	140,733,863	158,710,000	173,341,700	155,688,700	155,688,700	(3,021,300)	-1.9%
16 EXPENSES:							
17 POWER SUPPLY	23,796,546	26,631,500	26,631,500	24,062,900	24,062,900	(2,568,600)	-9.6%
18 DOVER SUN PARK ENERGY	2,499,025	3,361,200	3,361,200	3,097,100	3,097,100	(264,100)	-7.9%
19 SOLAR RENEWAL ENERGY CREDITS	304,524	375,100	375,100	348,200	348,200	(26,900)	-7.2%
20 POWER SUPPLY MANAGEMENT	701,784	729,900	729,900	759,000	759,000	29,100	4.0%
21 REC'S (Renewable Energy Credits)	2,783,859	6,465,100	6,465,100	5,406,100	5,406,100	(1,059,000)	-16.4%
22 RGGI	-	87,500	87,500	96,700	96,700	9,200	10.5%
23 PJM CHARGES - ENERGY	4,329,305	11,925,700	11,925,700	19,772,700	19,772,700	7,847,000	65.8%
24 PJM CHARGES - TRANSMISSION & FEES	10,753,823	17,001,700	17,001,700	18,045,100	18,045,100	1,043,400	6.1%
25 CAPACITY CHARGES	9,477,826	22,191,100	22,191,100	21,303,100	21,303,100	(888,000)	-4.0%
26 SUB-TOTAL POWER SUPPLY	54,646,691	88,768,800	88,768,800	92,890,900	92,890,900	4,122,100	4.6%
27 PLANT OPERATIONS	2,086,707	2,239,600	2,239,600	2,398,600	2,398,600	159,000	7.1%
28 GENERATIONS FUELS	46,327	878,500	878,500	229,600	229,600	(648,900)	-73.9%
29 PJM SPOT MARKET ENERGY	(382,911)	(108,300)	(108,300)	(816,300)	(816,300)	(708,000)	653.7%
30 PJM CREDITS	(310,896)	(188,000)	(188,000)	(225,200)	(225,200)	(37,200)	19.8%
31 CAPACITY CREDITS	(10,315,597)	(9,336,100)	(9,336,100)	(10,589,400)	(10,589,400)	(1,253,300)	13.4%
32 GENERATION SUBTOTAL	(8,876,371)	(6,514,300)	(6,514,300)	(9,002,700)	(9,002,700)	(2,488,400)	38.2%
33 POWER SUPPLY & GENERATION SUBTOTAL	45,770,320	82,254,500	82,254,500	83,888,200	83,888,200	1,633,700	2.0%
34 DIRECT EXPENDITURES							
35 TRANSMISSION/DISTRIBUTION	5,374,597	5,743,600	5,743,600	5,923,100	6,028,900	179,500	5.0%
36 ELECTRICAL ENGINEERING	1,859,974	2,052,000	2,052,000	2,279,100	2,148,500	227,100	4.7%
37 ADMINISTRATION	905,884	1,751,900	1,751,900	1,472,500	1,472,500	(279,400)	-15.9%
38 METER READING	545,005	569,400	569,400	482,300	482,300	(87,100)	-15.3%
39 SYSTEMS OPERATIONS	1,018,674	1,159,400	1,159,400	1,182,800	1,182,800	23,400	2.0%
40 DIRECT EXPENDITURE SUBTOTALS	9,704,133	11,276,300	11,276,300	11,339,800	11,315,000	63,500	0.3%
41 OTHER EXPENSES:							
42 UTILITY TAX	1,507,661	1,348,500	1,348,500	1,356,100	1,356,100	7,600	0.6%
43 ALLOW FOR UNCOLLECTIBLES	-	100,000	100,000	250,000	250,000	150,000	150.0%
44 CONTRACTUAL SERVICES - RFP'S	17,908	50,000	50,000	50,000	50,000	-	0.0%
45 LEGAL EXPENSES	3,950	50,000	50,000	50,000	50,000	-	0.0%
46 RETIREES PENSION BENEFIT	954,000	-	-	-	-	-	0.0%
47 INTERFUND SERVICE FEES	4,435,674	5,123,800	5,123,800	5,192,300	4,942,000	68,500	-3.5%
48 INTEREST ON DEPOSITS	21,336	20,000	20,000	21,000	21,000	1,000	5.0%
49 BANK & CREDIT CARD FEES	658,616	650,000	700,000	750,000	750,000	100,000	15.4%
50 DEBT SERVICE	1,379,325	1,376,300	1,376,300	1,374,800	1,374,800	(1,500)	-0.1%
51 STORM EXPENSE	-	150,000	150,000	100,000	100,000	(50,000)	-33.3%
52 OTHER EXPENSES SUBTOTAL	8,978,470	8,868,600	8,918,600	9,144,200	8,893,900	275,600	0.3%
53 TRANSFER TO:							
54 IMPROVEMENT & EXTENSION	-	10,538,300	10,538,300	9,438,500	2,938,500	(1,099,800)	-72.1%
55 GENERAL FUND	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	0.0%
56 TRANSFER TO 'OTHER' RESERVE	129,642	135,000	135,000	135,000	135,000	-	0.0%
57 TRANSFER TO INVENTORY WRITE-OFFS	-	100,000	100,000	100,000	100,000	-	0.0%
58 TRANSFER TO SUBTOTAL	10,129,642	20,773,300	20,773,300	19,673,500	13,173,500	(1,099,800)	-36.6%
59 TOTAL EXPENSES	74,582,566	123,172,700	123,222,700	124,045,700	117,270,600	873,000	-4.8%
60 BUDGET BALANCE - WORKING CAPITAL	66,151,297	35,537,300	50,119,000	31,643,000	38,418,100	(3,894,300)	8.1%
61 TOTAL BUDGET BALANCE & EXPENSES	140,733,863	158,710,000	173,341,700	155,688,700	155,688,700	(3,021,300)	-1.9%
62 EXCEEDS/(REMAINS)TO MEET REQUIREMENT	55,234,997	22,803,500	37,265,200	18,983,600	25,758,700		
	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
63 RESERVE BALANCES							
64 CONTINGENCY RESERVE	1,014,428	1,047,400	1,063,300	1,108,300	1,108,300	60,900	\$750K
65 INSURANCE RESERVE	890,434	918,200	933,300	973,300	973,300	55,100	\$750K
66 RATE STABILIZATION RESERVE	6,848,129	10,164,556	7,177,856	7,477,856	7,477,856	(2,686,700)	10% - 20%

ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY

	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS	FY27 VS
		APPROVED				FY26 BUDGET	FY26 VS
1 BEGINNING BALANCE	13,878,909	9,610,900	15,580,600	15,952,532	15,952,532	6,341,632	66.0%
2 REVENUES							
3 TRANSFER FROM ELECTRIC	-	10,538,300	10,538,300	9,438,500	2,938,500	(1,099,800)	-72.1%
4 STATE GRANTS	1,094,934	-	-	-	-	-	0.0%
5 GENERAL SERVICE BILLING	1,052,570	200,000	200,000	1,700,000	1,700,000	1,500,000	750.0%
6 INTEREST EARNINGS	507,287	-	500,000	500,000	500,000	500,000	0.0%
7 TOTAL REVENUES	2,654,791	10,738,300	11,238,300	11,638,500	5,138,500	900,200	-52.1%
8 TOTALS	16,533,700	20,349,200	26,818,900	27,591,032	21,091,032	7,241,832	3.6%
9 EXPENSES							
10 ELECTRIC ADMINISTRATION	1,078,554	60,000	60,000	190,000	190,000	130,000	216.7%
11 ELECTRIC GENERATION	1,962,709	460,000	460,000	670,000	670,000	210,000	45.7%
12 TRANSMISSION AND DISTRIBUTION	1,728,772	2,400,000	2,528,068	2,438,000	2,438,000	38,000	1.6%
13 ELECTRICAL ENGINEERING	3,139,179	5,964,000	5,964,000	8,246,000	1,246,000	2,282,000	-79.1%
14 METER READING	-	50,800	50,800	94,500	94,500	43,700	86.0%
15 ERP SYSTEM	154,924	1,803,500	1,803,500	-	-	(1,803,500)	-100.0%
16 TOTAL EXPENSES	8,064,138	10,738,300	10,866,368	11,638,500	4,638,500	900,200	-56.8%
17 BUDGET BALANCE	8,469,562	9,610,900	15,952,532	15,952,532	16,452,532	6,341,632	71.2%
18 TOTAL BUDGET BALANCE & EXPENSES	16,533,700	20,349,200	26,818,900	27,591,032	21,091,032	7,241,832	3.6%
<hr/>							
	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS	POLICY
		APPROVED				FY26 BUDGET	
19 RESERVE BALANCES							
20 DEPRECIATION RESERVE	22,650,508	20,416,700	23,741,000	24,741,000	24,741,000	4,324,300	Min \$10M
21 FUTURE CAPACITY RESERVE	15,517,744	15,990,300	16,264,800	16,964,800	16,964,800	974,500	Min \$10M

DRAFT

ELECTRIC ENGINEERING
410-42-26-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	STRATEGIC PLANNING	% CHANGE
SALARIES	\$ 1,104,723	\$ 1,152,400	\$ 1,152,400	\$ 1,231,300	\$ 1,231,300	\$ 84,800	7%
OVERTIME	16,592	17,200	17,200	17,200	17,200	-	0%
FICA TAXES	82,330	89,500	89,500	95,500	95,500	6,500	7%
HEALTH INSURANCE	194,284	205,300	205,300	214,800	214,800	20,700	5%
L I D INSURANCE	4,293	8,600	8,600	13,600	13,600	900	58%
WORKERS COMPENSATION	49,429	55,800	55,800	58,600	58,600	4,700	5%
PENSION	120,253	142,500	142,500	158,800	158,800	7,600	11%
OPEB	10,430	11,300	11,300	10,400	12,100	800	7%
PERSONNEL COSTS	1,582,334	1,682,600	1,682,600	1,801,900	1,801,900	126,000	7%
UNIFORMS/UNIFORM ALLOW	13,425	9,000	9,000	9,000	9,000	1,000	0%
BOOKS	237	500	500	500	500	-	0%
SECURITY/SAFETY MATERIALS	3,817	20,200	20,200	20,200	20,200	-	0%
SMALL TOOLS	2,485	7,600	7,600	5,600	5,600	-	-26%
COMPUTER SOFTWARE	32,091	62,700	62,700	62,700	62,700	2,000	0%
COMPUTER HARDWARE	5,069	7,000	7,000	2,200	2,200	1,600	-69%
ELEC MATERIALS/SUPPLIES	19,705	25,000	25,000	25,000	25,000	-	0%
MATERIALS & SUPPLIES	76,829	132,000	132,000	125,200	125,200	4,600	-5%
TELEPHONE/FAX	11,851	12,000	12,000	12,000	12,000	-	0%
ELECTRICITY	2,491	2,000	2,000	2,000	2,000	-	0%
SUBSCRIPTIONS AND DUES	118	2,700	2,700	700	700	-	-74%
TRAINING/CONF/FOOD/TRAVEL	6,882	22,500	22,500	8,500	8,500	-	-62%
CONTRACTUAL SERVICES	105,862	120,800	120,800	120,800	120,800	-	0%
ENVIRONMENTAL EXPENSES	52,526	45,000	45,000	45,000	45,000	-	0%
GASOLINE	11,027	14,000	14,000	14,000	14,000	-	0%
OTHER EQUIP REPAIRS/MAINT	5,566	10,000	10,000	10,000	10,000	-	0%
RADIO REPAIRS/MAINTENANCE	4,488	8,400	8,400	8,400	8,400	-	0%
ADMINISTRATIVE EXPENDITURES	200,811	237,400	237,400	221,400	221,400	-	-7%
OPERATING EXPENDITURES	1,859,974	2,052,000	2,052,000	2,148,500	2,148,500	130,600	5%
AUTOMOBILES - PURCHASE	177,394	-	-	-	-	-	0%
OTHER EQUIP - PURCHASE	327,425	95,000	95,000	270,000	270,000	-	184%
CONSTRUCTION - PURCHASE	-	41,000	41,000	30,000	30,000	-	-27%
LIGHTING IMPROVEMENTS	20,211	-	-	-	-	-	0%
TRANSMISSION/SWITCHES	112,485	2,618,000	2,618,000	218,000	218,000	-	-92%
GARRISON SUBSTATION	1,859,725	-	-	-	-	-	0%
DISTRIBUTION UPGRADES	641,939	3,210,000	3,210,000	7,728,000	728,000	-	-77%
CAPITAL OUTLAY	3,139,179	5,964,000	5,964,000	8,246,000	1,246,000	-	-79%
TOTAL EXPENDITURES	\$ 4,999,153	\$ 8,016,000	\$ 8,016,000	\$ 10,394,500	\$ 3,394,500	130,600	-58%
PERSONNEL							
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	-	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	-	

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Electric Engineering

Current reductions:

- Removed \$7M CIP project for AMI upgrade from Distribution Upgrades (59025).
- Removed \$130.6k Strategic Request for additional Electric Engineer Position (this was based on not hiring for a T&D Ground Worker position at \$105.8k – would have still resulted in an overall \$25k salary increase).

Reductions made by Budget team.

Total Reductions: \$7,130,600

POWER PLANT OPERATIONS
410-42-80-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES & WAGES	\$ 522,416	\$ 520,800	\$ 520,800	\$ 541,200	\$ 541,200	4%
OVERTIME	1,908	12,000	12,000	12,000	12,000	0%
BURDEN @ 40%	154,101	160,800	160,800	166,800	166,800	4%
PERSONNEL COSTS	678,426	693,600	693,600	720,000	720,000	4%
OFFICE SUPPLIES/SUBSCRIPT	861	2,400	2,400	2,400	2,400	0%
MEDICAL SUPPLIES	148	1,000	1,000	1,000	1,000	0%
SECURITY/SAFETY MATERIALS	512	1,500	1,500	1,500	1,500	0%
SMALL TOOLS	373	1,000	1,000	1,000	1,000	0%
WATER TREATMENT CHEMICALS	16,781	18,000	18,000	18,000	18,000	0%
COMPUTER SOFTWARE	16,571	13,300	13,300	13,300	13,300	0%
CITY BUILDING MAINTENANCE	4,479	6,000	6,000	6,000	6,000	0%
WATER/SEWER	192	3,000	3,000	3,000	3,000	0%
MATERIALS & SUPPLIES	39,917	46,200	46,200	46,200	46,200	0%
OPERATOR INSURANCE	674,028	833,600	833,600	960,000	960,000	15%
TELEPHONE	4,246	6,000	6,000	6,000	6,000	0%
POSTAGE	1,755	3,000	3,000	3,000	3,000	0%
ELECTRICITY	55,600	72,000	72,000	60,000	60,000	-17%
TRAINING/CONF/FOOD/TRAVEL	6,400	8,000	8,000	8,000	8,000	0%
CONTRACTUAL SERVICES	116,654	120,000	120,000	120,000	120,000	0%
ENVIRONMENT EXPENSES	147,245	72,000	72,000	72,000	72,000	0%
OPERATOR MANAGEMENT FEE	282,408	256,800	256,800	262,800	262,800	2%
HOME OFFICE LABOR	7,302	12,000	12,000	12,200	12,200	2%
RIGHT OF WAY/PERMITS	25,750	38,000	38,000	38,000	38,000	0%
GASOLINE	127	2,400	2,400	2,400	2,400	0%
OTHER EQUIPT/MAINTENANCE	10,340	12,000	12,000	12,000	12,000	0%
CONTINUOUS EMISSIONS MONI	3,212	4,000	4,000	4,000	4,000	0%
FIRE PROTECTION SYSTEM	608	6,000	6,000	6,000	6,000	0%
COMBUSTION TURBINE MAINT	32,689	48,000	48,000	60,000	60,000	25%
POWER DISTRIBUTION SYSTEM	-	6,000	6,000	6,000	6,000	0%
ADMINISTRATIVE EXPENDITURES	1,368,365	1,499,800	1,499,800	1,632,400	1,632,400	9%
OPERATING EXPENDITURES	2,086,707	2,239,600	2,239,600	2,398,600	2,398,600	7%
TRUCK - PURCHASES	-	-	-	-	-	0%
OTHER EQUIP-PURCHASE	-	-	-	-	-	0%
CONSTRUCTION-PURCHASE	1,962,709	460,000	460,000	670,000	670,000	46%
CAPITAL OUTLAY	1,962,709	460,000	460,000	670,000	670,000	46%
TOTAL EXPENDITURES	\$ 4,049,416	\$ 2,699,600	\$ 2,699,600	\$ 3,068,600	\$ 3,068,600	14%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	24.0	4.0	4.0	4.0	4.0	

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**POWER SUPPLY
410-42-81-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
CONTRACTUAL SERVICES	\$ 17,908	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0%
LEGAL EXPENSES	3,950	50,000	50,000	50,000	50,000	0%
CONTRACTUAL SERVICES	-	-	-	-	-	0%
OPERATOR/SUPPLY MGMT FEE	701,784	729,900	729,900	759,000	759,000	4%
65 SERIES TOTAL	723,642	829,900	829,900	859,000	859,000	4%
3RD PARTY HEDGE PURCHASES	23,796,546	26,631,500	26,631,500	24,062,900	24,062,900	-10%
CAPACITY CHARGES	9,477,826	22,291,100	22,191,100	21,303,100	21,303,100	-4%
CAPACITY CREDITS	(10,315,597)	(9,336,100)	(9,336,100)	(10,589,400)	(10,589,400)	13%
SOLAR POWER SUPPLY	2,499,025	3,361,200	3,361,200	3,097,100	3,097,100	-8%
SOLAR RENEWAL ENERGY CREDIT	304,524	375,100	375,100	348,200	348,200	-7%
RENEWABLE ENERGY CREDITS	449,559	6,465,100	6,465,100	5,406,100	5,406,100	-16%
REGIONAL GREENHOUSE GAS	-	87,500	87,500	96,700	96,700	11%
PJM CHARGES - TRANS. & FEES	10,753,823	17,001,700	17,001,700	18,045,100	18,045,100	6%
PJM CHARGES - ENERGY	4,329,305	12,675,700	11,925,700	19,772,700	19,772,700	56%
PJM CREDITS	(310,896)	(188,000)	(188,000)	(225,200)	(225,200)	20%
PJM SPOT MARKET ENERGY	(382,910.63)	(108,300)	(108,300)	(816,300)	(816,300)	654%
95 SERIES TOTAL	40,601,203	79,256,500	78,406,500	80,501,000	80,501,000	2%
RENEWABLE ENERGY CHARGES	-	-	-	-	-	0%
GAS FUEL	112,474	15,300	56,200	205,300	205,300	1242%
FUEL OIL PURCH FOR INVENT	-	-	-	-	-	0%
NO. 2 FUEL OIL	(66,147)	13,200	822,300	24,300	24,300	84%
98 SERIES TOTAL	46,327	28,500	878,500	229,600	229,600	706%
TOTAL EXPENDITURES	\$ 41,371,171	\$ 80,114,900	\$ 80,114,900	\$ 81,589,600	\$ 81,589,600	2%

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ELECTRIC TRANSMISSION & DISTRIBUTION
410-42-82-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	STRATEGIC PLANNING	% CHANGE
SALARIES	\$ 2,576,845	\$ 2,678,200	\$ 2,678,200	\$ 2,803,500	\$ 2,803,500	\$ (63,100)	5%
OVERTIME	197,759	188,100	188,100	198,800	198,800	(6,400)	6%
FICA TAXES	205,887	219,200	219,200	229,600	229,600	(5,300)	5%
HEALTH INSURANCE	397,718	383,000	383,000	380,900	380,900	(19,400)	-1%
L I D INSURANCE	9,246	18,900	18,900	29,900	29,900	(700)	58%
WORKERS COMPENSATION	153,209	157,800	157,800	166,300	166,300	(3,800)	5%
PENSION	456,224	715,800	715,800	843,900	843,900	(5,500)	18%
OPEB	25,833	26,400	26,400	27,500	27,500	(600)	4%
PERSONNEL COSTS	4,022,721	4,387,400	4,387,400	4,680,400	4,680,400	(104,800)	7%
UNIFORMS/UNIFORM ALLOW	24,935	34,400	34,400	24,000	24,000	(1,000)	-30%
SECURITY/SAFETY MATERIALS	41,058	41,200	41,200	30,000	30,000	-	-27%
SMALL TOOLS	24,460	25,000	25,000	25,000	25,000	-	0%
COMPUTER HARDWARE	391	3,000	3,000	11,200	11,200	-	273%
METERS/METER SUPPLIES	41,432	46,500	46,500	46,500	46,500	-	0%
WATER/SEWER	247	1,500	1,500	1,500	1,500	-	0%
ELEC MATERIALS/SUPPLIES	392,073	393,300	393,300	394,000	394,000	-	0%
MATERIALS & SUPPLIES	524,595	544,900	544,900	532,200	532,200	(1,000)	-2%
TELEPHONE/FAX	17,221	11,800	11,800	11,800	11,800	-	0%
ELECTRICITY	2,336	2,500	2,500	2,500	2,500	-	0%
HEATING OIL/GAS	5,636	6,000	6,000	6,000	6,000	-	0%
INSURANCE	6,331	20,000	20,000	20,000	20,000	-	0%
TRAINING/CONF/FOOD/TRAVEL	21,152	20,000	20,000	20,000	20,000	-	0%
CONTRACTUAL SERVICES	599,808	575,000	575,000	590,000	590,000	-	3%
ENVIRONMENTAL EXPENSES	19,223	28,000	28,000	28,000	28,000	-	0%
RIGHT OF WAY	5,955	6,000	6,000	6,000	6,000	-	0%
GASOLINE	46,193	65,000	65,000	65,000	65,000	-	0%
TRUCK REPAIRS/MAINTENANCE	62,877	40,000	40,000	40,000	40,000	-	0%
OTHER EQUIP REPAIRS/MAINT	30,487	26,000	26,000	15,000	15,000	-	-42%
RADIO REPAIRS/MAINTENANCE	10,061	11,000	11,000	12,000	12,000	-	9%
ADMINISTRATIVE EXPENDITURES	827,281	811,300	811,300	816,300	816,300	-	1%
OPERATING EXPENDITURES	5,374,597	5,743,600	5,743,600	6,028,900	6,028,900	(105,800)	5%
UG TRANSFORMERS	503,359	1,000,000	1,000,000	1,000,000	1,000,000	-	0%
UG CONDUCTORS/DEVICES	814,337	900,000	900,000	900,000	900,000	-	0%
METERS	92,290	500,000	500,000	538,000	538,000	-	8%
CAPITAL OUTLAY	1,728,772	2,400,000	2,528,068	2,438,000	2,438,000	-	2%
TOTAL EXPENDITURES	\$ 7,103,369	\$ 8,143,600	\$ 8,271,668	\$ 8,466,900	\$ 8,466,900	(105,800)	4%
PERSONNEL							
BUDGETED FULL-TIME POSITIONS	24.0	24.0	24.0	24.0	24.0	(1)	

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ELECTRIC ADMINISTRATION
410-42-84-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 259,089	\$ 293,800	\$ 293,800	\$ 238,900	\$ 238,900	-19%
FICA TAXES	19,088	22,500	22,500	18,300	18,300	-19%
HEALTH INSURANCE	26,041	37,300	37,300	21,200	21,200	-43%
L I D INSURANCE	1,478	2,600	2,600	3,200	3,200	23%
WORKERS COMPENSATION	824	1,000	1,000	800	800	-20%
PENSION	75,136	73,000	73,000	15,500	15,500	-79%
OPEB	2,542	2,900	2,900	2,400	2,400	-17%
PERSONNEL COSTS	384,218	433,100	433,100	300,300	300,300	-31%
OFFICE SUPPLIES	660	2,200	2,200	1,800	1,800	-18%
PRINTING AND DUPLICATING	4,271	6,500	6,500	5,000	5,000	-23%
MEDICAL SUP & PHYSICALS	196	300	300	300	300	0%
COMPUTER SOFTWARE	-	-	-	300	300	100%
COMPUTER HARDWARE	1,424	1,500	1,500	1,700	1,700	13%
CITY BLDG MAINT SUPPLIES	102,458	200,000	193,500	150,000	150,000	-25%
WATER/SEWER	1,616	1,800	1,800	1,800	1,800	0%
MATERIALS & SUPPLIES	112,002	212,300	205,800	160,900	160,900	-24%
TELEPHONE/FAX	6,293	9,200	9,200	9,200	9,200	0%
ELECTRICITY	17,117	24,000	24,000	24,000	24,000	0%
SUBSCRIPTIONS AND DUES	107,558	688,000	694,500	733,800	733,800	7%
TRAINING/CONF/FOOD/TRAVEL	1,458	3,000	3,000	3,300	3,300	10%
CONTRACTUAL SERVICES	270,943	366,500	366,500	225,000	225,000	-39%
LEGAL EXPENSES	-	10,000	10,000	10,000	10,000	0%
COMMUNITY RELATIONS EXP	6,296	5,500	5,500	6,000	6,000	9%
ADMINISTRATIVE EXPENDITURES	409,664	1,106,500	1,113,000	1,011,300	1,011,300	-9%
OPERATING EXPENDITURES	905,884	1,751,900	1,751,900	1,472,500	1,472,500	-16%
OTHER EQUIP - PURCHASE	-	-	-	-	-	0%
CONSTRUCTION - PURCHASE	1,078,554	60,000	60,000	190,000	190,000	217%
CAPITAL OUTLAY	1,078,554	60,000	60,000	190,000	190,000	217%
TOTAL EXPENDITURES	\$ 1,984,438	\$ 1,811,900	\$ 1,811,900	\$ 1,662,500	\$ 1,662,500	-8%

PERSONNEL
 BUDGETED FULL-TIME POSITIONS

3.0	3.0	3.0	3.0	3.0
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METER READING
410-42-85-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 287,043	\$ 284,300	\$ 284,300	\$ 260,900	\$ 260,900	-8%
OVERTIME	10,684	26,400	26,400	14,300	14,300	-46%
FICA TAXES	21,580	23,800	23,800	21,000	21,000	-12%
HEALTH INSURANCE	75,965	89,600	89,600	69,700	69,700	-22%
L I D INSURANCE	1,111	2,200	2,200	3,000	3,000	36%
WORKERS COMPENSATION	16,419	16,900	16,900	15,100	15,100	-11%
PENSION	104,113	77,300	77,300	52,700	52,700	-32%
OPEB	2,513	2,600	2,600	2,500	2,500	-4%
PERSONNEL COSTS	519,427	523,100	523,100	439,200	439,200	-16%
UNIFORMS/UNIFORM ALLOW	7,595	9,700	13,100	7,300	7,300	-25%
SECURITY/SAFETY MATERIALS	-	100	100	200	200	100%
SMALL TOOLS	-	4,400	1,000	3,000	3,000	-32%
COMPUTER HARDWARE	200	500	500	7,200	7,200	1340%
METER READING SUPPLIES	2,446	6,800	6,800	6,800	6,800	0%
MATERIALS & SUPPLIES	10,241	21,500	21,500	24,500	24,500	14%
TELEPHONE/FAX	2,826	2,800	2,800	2,800	2,800	0%
TRAINING/CONF/FOOD/TRAVEL	385	500	500	600	600	20%
GASOLINE	6,271	11,000	10,000	11,000	11,000	0%
AUTO REPAIRS/MAINTENANCE	-	4,000	5,000	3,000	3,000	-25%
OTHER EQUIP REPAIRS/MAINT	5,073	5,000	5,000	-	-	-100%
RADIO REPAIRS/MAINTENANCE	782	1,500	1,500	1,200	1,200	-20%
ADMINISTRATIVE EXPENDITURES	15,337	24,800	24,800	18,600	18,600	-25%
OPERATING EXPENDITURES	545,005	569,400	569,400	482,300	482,300	-15%
AUTOMOBILES - PURCHASE	-	-	-	94,500	94,500	100%
OTHER EQUIP - PURCHASE	-	50,800	50,800	-	-	-100%
CAPITAL OUTLAY	-	50,800	50,800	94,500	94,500	86%
TOTAL EXPENDITURES	\$ 545,005	\$ 620,200	\$ 620,200	\$ 576,800	\$ 576,800	-7%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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SYSTEM OPERATIONS
410-42-86-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 596,108	\$ 630,100	\$ 630,100	\$ 632,900	\$ 632,900	0%
OVERTIME	114,038	149,600	149,600	149,600	149,600	0%
FICA TAXES	52,359	59,700	59,700	59,900	59,900	0%
HEALTH INSURANCE	115,576	117,400	117,400	111,900	111,900	-5%
L I D INSURANCE	2,175	4,400	4,400	6,800	6,800	55%
WORKERS COMPENSATION	39,181	43,200	43,200	43,400	43,400	0%
PENSION	93,033	148,800	148,800	172,100	172,100	16%
OPEB	6,204	6,200	6,200	6,200	6,200	0%
PERSONNEL COSTS	1,018,674	1,159,400	1,159,400	1,182,800	1,182,800	2%
TOTAL EXPENDITURES	\$ 1,018,674	\$ 1,159,400	\$ 1,159,400	\$ 1,182,800	\$ 1,182,800	2%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	