

2027 BUDGET BOOK



Mayor's 2027 Budget Message

September 8, 2026

Dear Council Members,

I am honored to present the proposed 2027 budget for the City of Elkhart. This budget reflects careful planning, a stronger-than-expected revenue outlook, and our continued commitment to fiscal responsibility, efficiency, and the core services our residents rely on every day.

The financial picture for 2027 is stronger than we expected a year ago. That is welcome news, but it does not change our responsibility to budget carefully. Instead, it gives us an opportunity to make targeted investments while maintaining strong reserves and keeping long-term spending sustainable.

Budget Category	2027 Expenditure Budget
Salaries and Wages	\$57,347,330
Employee Benefits	\$23,543,100
Services and Charges	\$27,457,053
Supplies	\$10,029,939
Capital Outlays	\$7,870,728
Debt Service	\$719,100
Grand Total	\$126,967,250

Revenue Category	2027 Revenue Budget
Property Taxes	\$59,401,400
Income Taxes	\$38,813,800
Intergovernmental & Other Taxes	\$13,843,600
Other Receipts	\$8,951,200
Charges for Services	\$5,020,600
Licenses and Permits	\$627,600
Fines & Forfeitures	\$364,000
Grand Total	\$127,022,200

Economic and Legislative Context

Last year, the most significant issue facing our budget was Senate Enrolled Act 1. Early estimates showed that the law could cause major revenue losses for Elkhart and communities across Indiana. We responded, as many communities did, with a conservative 2026 budget, reduced spending, and joined them in working with state legislators to reduce the impact of the law.

That advocacy made a difference. Changes made by the General Assembly reduced some of the impacts of SEA 1, and we are now seeing that reflected in stronger 2027 property tax estimates.

Property tax growth also reflects a strong real estate market and continued investment. Real property assessments are rising approximately 11% statewide. In Elkhart, we continue to see new residential, commercial, and industrial development throughout the city. It is important to note that higher assessed values do not automatically result in property tax bills increasing by the same amount. Tax bills are affected by several factors, including tax rates, deductions, tax caps, and changes in AV.

We are also seeing strong growth in Local Income Tax (LIT) revenue. This increase is not the result of an increase in the local income tax rate. LIT grows when income earned throughout Elkhart County grows. The stronger distribution means more taxable income was earned across the county, benefiting Elkhart County and its municipalities.

Local Economy and Income Tax Growth

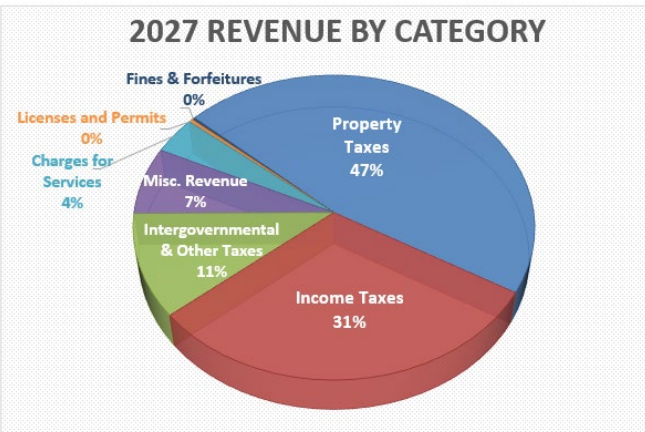
Together, these trends are encouraging signs for our local economy. They also show why continued investment matters. A strong city attracts residents, businesses, development, and private investment, which in turn strengthens our ability to provide high-quality services.

Budget Overview

The proposed 2027 budget returns City revenues and expenditures to approximately 2025 levels. Although expenditures are about \$8 million higher than the reduced 2026 budget, they are only about 1% higher than 2025. We believe 2025 provides a better comparison because the 2026 budget was developed during an unusual period of financial uncertainty.

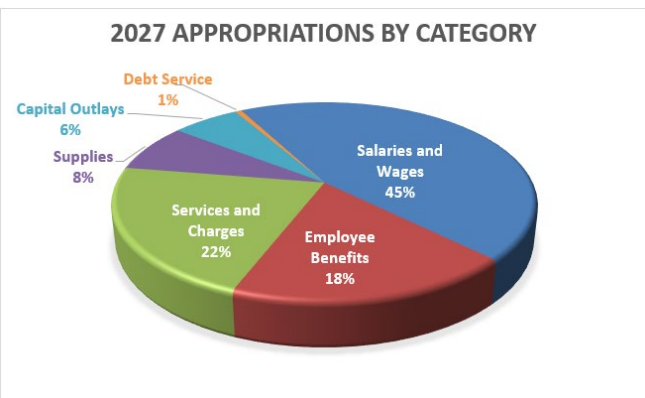
Revenue Trends

- Property tax estimates increased due to a combination of SEA 1 mitigation, growth in assessed value, and continued investment.
- Local Income Tax revenue increased because of growth in income throughout Elkhart County, not an increase in the tax rate.
- Overall City revenues have returned to approximately 2025 levels following the decline in 2026.
- Revenue estimates remain focused on long-term sustainability and the natural changes that occur in our local economy.



Expenditure Trends

- Required contributions to the statewide 1977 Police Officers' and Firefighters' Pension and Disability Fund have increased by six percentage points since 2025 (3% in 2026 and another 3% in 2027) contributing to higher benefit costs.
- After no salary increases in 2026, the budget invests in City employees with a proposed 3% COLA for Civil City employees, along with smaller merit increases based on performance.
- Payroll includes a 27th pay period in 2027, an extra payroll cycle that occurs approximately once every 11 years and does not represent an ongoing increase in staffing or compensation.
- Capital spending remains focused on maintenance, replacement of aging equipment, and long-term needs.



Financial Position

The City of Elkhart remains in a strong financial position. Solid reserves allow us to respond to economic downturns and emergencies while protecting the services residents depend on.

Over the past year, the City adopted a formal Surplus and Reserve Policy that establishes clear expectations for maintaining reserves and using surplus funds responsibly. Our goal is to maintain healthy reserves, keep ongoing expenses sustainable, and use one-time resources for one-time investments.

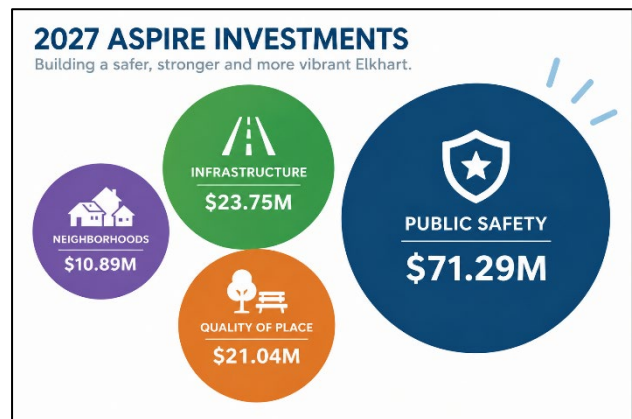
One of our largest upcoming investments will be the new Public Safety Center at the site of the Chase Building. Our strong financial position allows us to plan for this major capital project while protecting the reserves needed for long-term stability.

ASPIRE Elkhart: Investing in a Growing City

ASPIRE Elkhart continues to guide our investments in the people, places, infrastructure, and public services that will shape Elkhart's future.

Launched in 2024, ASPIRE focuses on strengthening public safety, maintaining infrastructure, improving quality of place, investing in neighborhoods, and building a strong foundation for City operations. Those investments are helping Elkhart grow. We are seeing development and private investment downtown, in the northeast, along the Cassopolis Street corridor, in South Central Elkhart, and throughout our neighborhoods. The City is also growing through annexation, especially to the northeast.

Growth creates opportunity, but it also creates new demands on City services. More residents, businesses, development, and land mean more streets and infrastructure to maintain, a larger area for Police and Fire to serve, and more development activity to support.



The 2027 budget responds to that growth while investing sustainably and using better data to make our services more efficient and effective.

Public Safety

As Elkhart grows, our public safety capacity must grow with it. Fire Station 6 is especially important to providing reliable emergency response in the growing northeast area. The 2027 budget invests in Public Safety in the following ways:

- Adds three firefighters to support Fire Station 6.
- Adds a PIO/Data Analyst to improve crime analytics, transparency, and operational decision-making.
- Replaces 17 patrol squads and invests in radios and other police equipment.
- Invests in a new fire engine and ambulance to replace aging equipment.
- Invests in 911 training software and backup battery systems to improve reliability and preparedness.
- Provides specialized mental health services for public safety employees.
- Eliminates vacant positions where needs can be met more efficiently.



Infrastructure

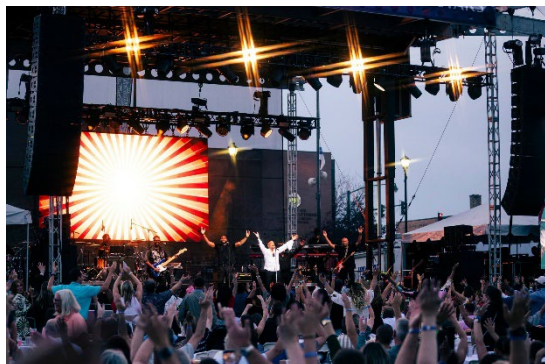
Strong infrastructure supports both existing neighborhoods and new development. The City has nearly doubled annual street paving since 2020 while maintaining strong PASER street-condition scores. The 2027 budget continues that commitment.

- Maintains current asphalt and paving levels and continues the small drainage improvement program.
- Increases road salt funding to address higher costs.
- Replaces aging street equipment, including two pickup trucks, a crane truck, two leaf vacs, and a skid steer.
- Invests in fleet management software to better track maintenance, costs, vehicle use, and replacement needs.
- Continues investment in water and wastewater infrastructure through the separate Utility budget.



Quality of Place

Quality of place helps make Elkhart a community where people want to live and businesses want to invest. Our investments are supporting development throughout the city. Many quality of place projects are made possible through public-private partnerships, like the planned Freight Street and South Main Street investments, and updates to the Railroad Museum.



- Creates a Parks Ambassador Program focused on cleanliness, guest services, outreach, events, and park monitoring.
- Adds an Assistant Director of Facilities Planning and Asset Management to plan for long-term capital needs.
- Adds a Heavy Equipment Operator as Prairie Street Cemetery prepares for expansion.
- Improves the Environmental Center Cabin to support education and create new rental opportunities.
- Builds on a recently announced \$1.5 million grant for improvements to the National New York Central Railroad Museum and Freight Street area.

Neighborhoods

Growth benefits the entire city. Our neighborhood investments focus on strong parks, well-maintained public spaces, and the basic services that protect quality of life and encourage continued private investment. In 2026 for example, the city worked with several strategic and financial partners to invest in upgrades to Edith Pasley Park (formerly Ullery Park).

- Adds part-time administrative support for zoning enforcement.
- Invests in Woodlawn Nature Center, Pinewood tennis and pickleball courts, and dredging of High Dive Pond.
- Provides funding to evaluate improvements or longer-term alternatives for Elliott Park.
- Replaces aging Parks equipment and invests in mechanical repairs, fencing, parking, and curbing throughout the city.



Foundational Services

Our employees provide services that allow Elkhart to grow and thrive. After holding salaries flat in 2026, the proposed budget recognizes that work with a modest 3% COLA for Civil City employees and smaller merit increases.

We are also making targeted investments in staff and technology that can help the City respond to growth and make informed decisions with taxpayer dollars. The 2027 budget:

- Replaces an IT Technician with a Performance and Data Manager, initially focused on Public Safety and Building and Code data.
- Adds a part-time Purchasing Agent to identify savings and improve value across City purchases and contracts.
- Creates a public safety-specific Payroll position to improve oversight and efficiency.
- Uses new analytical capacity across Police, IT, Fleet, Purchasing, and Facilities to better measure results, plan for future needs, and identify efficiencies.

Good decisions require good information. These investments will help us understand what is working, where resources are needed, and how we can provide better service at the best value.

Looking Ahead

The proposed 2027 budget reflects a stronger financial outlook than we faced one year ago, but our approach remains grounded in the same principles: fiscal responsibility, efficiency, maintenance, and a focus on core public services.

We are also seeing a return on the investments Elkhart has made. New development and private investment are occurring throughout the community. Our tax base is growing, income throughout Elkhart County is growing, and Elkhart continues to be a place where people and businesses are willing to invest.

Our responsibility is to make sure that growth is sustainable and benefits the entire community. We will maintain strong reserves, invest in our employees, take care of existing assets, expand public safety and infrastructure as the city grows, and use better information to guide our decisions.

ASPIRE Elkhart was built around the idea that thoughtful public investment can help create the conditions for private investment and long-term growth. We are seeing that return, and we will continue working to make sure that progress reaches every part of Elkhart.

Thank you for your partnership and dedication to Elkhart's future. I look forward to working with you in reviewing the proposed budget and continuing to build a strong, sustainable, and growing city.

Respectfully,



Mayor Rod Roberson
City of Elkhart

2027 BUDGET

TABLE OF CONTENTS

2027 BUDGETED REVENUES AND OVERVIEW

<u>Title</u>	<u>Page Number</u>
2027 Budgetary Overview	2
2027 Revenue Budget by Fund and Category	3
2027 Property Tax and Circuit Breaker Budget	4
2027 Revenue Budget - Gateway Form 2	5
2027 Appropriation Budget by Fund and Category	9
Fund Summary	10

2027 SPENDING BUDGETS BY FUND

<u>Title</u>	<u>Page Number</u>	<u>Title</u>	<u>Page Number</u>
1101-GENERAL			
1101-000 NON-DEPARTMENTAL	12	2201-MOTOR VEHICLE HIGHWAY	60
1101-001 MAYOR	14	2202-LOCAL ROAD & STREET	64
1101-002 BOARD OF WORKS	16	2204-PARK & RECREATION	66
1101-003 BUILDING & CODE ENFORCEMENT	20	2205-CEMETERY	70
1101-004 CITY CLERK	22	2206-AVIATION	74
1101-005 CITY COURT	24	2214-PROBATION USERS FEE	78
1101-006 PROBATION	26	2228-LAW ENFORCEMENT EDUCATION	82
1101-009 COMMON COUNCIL	28	2230-RECORD PERPETUATION	84
1101-010 CONTROLLER	30	2234-UNSAFE BUILDING	86
1101-011 HUMAN RESOURCES	32	2235-RIVERBOAT GAMING FUND	88
1101-015 LEGAL DEPARTMENT	34	2240-LOIT PUBLIC SAFETY	90
1101-016 ECONOMIC DEVELOPMENT	36	2249-MUNICIPAL VEHICLE EXCISE TAX	94
1101-017 PLANNING DEPARTMENT	38	2250-MUNICIPAL WHEEL TAX	96
1101-030 INFORMATION TECHNOLOGY	40	2260-BUILDING AND CONSTRUCTION RELATED FEES	98
1101-214 FIRE DEPARTMENT	42	2500-CENTRAL GARAGE	100
1101-218 911 COMMUNICATIONS	46	2501-MASOLEUM OPERATIONS	104
1101-219 POLICE DEPT	50	2502-ENVIRONMENTAL CENTER	106
1101-301 PUBLIC WORKS - ENGINEERING	54	2505-E 911	110
1101-303 BUILDINGS & GROUNDS	56	2510-NYC RR MUSEUM	112
		2511-LERNER THEATRE	114
		2520-PARK PROGRAM	118
		2535-ELKHART RENTAL INSPECTION PROGRAM	126
		2540-STU STATLER CRIME FUND	128
		2543-ANIMAL CONTROL ORDINANCE	130
		2575-COMMUNITY PROMOTION	132
		3323-PARK BOND 09 ALLOCATION	134
		4401-CUM CAPITAL IMPROVEMENT	136
		4402-CUM CAPITAL DEVELOPMENT	138
		4425-CUMULATIVE FIRE EQUIPMENT	140
		4428-CUMULATIVE SEWER	144
		4436-CEDIT	146
		4650-ELKHART CAPITAL OUTLAY	152
		8801-FIRE PENSION	156
		8802-POLICE PENSION	158

2027 BUDGET OVERVIEW

Local Fund	DLGF Fund	Fund Name	Estimated Cash and Investments	2027 BUDGET - September 8, 2026			Estimated Cash and Investments
			01/1/2027	Revenues	Appropriations	Net	12/31/2027
1101	0101	General Fund	\$ 64,322,853	\$ 71,799,400	\$ 75,044,429	\$ (3,245,029)	\$ 61,077,824
2201	0708	Motor Vehicle Highway	1,804,814	10,933,800	10,549,507	384,293	2,189,107
2202	0706	Local Road and Street	704,650	1,183,400	1,100,000	83,400	788,050
2204	1303	Park and Recreation	1,393,190	4,118,100	4,842,700	(724,600)	668,590
2205	2120	Cemetery	167,690	1,286,300	1,259,650	26,650	194,340
2206	2102	Aviation	324,000	1,596,900	1,735,905	(139,005)	184,995
2214	9500	Probation User Fee	23,080	99,500	84,600	14,900	37,980
2228	9502	Law Enforcement Education	466,508	107,100	100,000	7,100	473,608
2230	9503	Record Perpetuation	125,144	78,300	82,900	(4,600)	120,544
2234	9516	Unsafe Building	359,347	245,100	221,000	24,100	383,447
2235	0005	Riverboat Fund	52,367	226,300	100,000	126,300	178,667
2236	0061	Rainy Day	14,240,762	384,100	-	384,100	14,624,862
2240	9514	LOIT Public Safety	6,067,381	7,429,100	8,185,130	(756,030)	5,311,351
2249	9524	Municipal Vehicle Excise Tax	-	1,256,900	1,000,000	256,900	256,900
2250	9525	Municipal Wheel Tax	-	99,700	50,000	49,700	49,700
2260	9526	Building And Construction Related Fees	-	533,600	516,200	17,400	17,400
2500	0107	Central Garage	355,926	3,659,700	3,524,600	135,100	491,026
2501	9507	Mausoleum Operations	95,304	35,800	18,700	17,100	112,404
2502	9505	Environmental Center	178,241	565,500	632,755	(67,255)	110,986
2505	9504	E911	149,679	79,200	69,208	9,992	159,671
2510	9508	NYC Railroad Museum	141,518	293,600	352,870	(59,270)	82,248
2511	9511	Lerner Theatre	542,090	1,906,500	2,024,250	(117,750)	424,340
2520	9520	Park Program Fund	403,918	205,700	413,990	(208,290)	195,628
2535	9522	Elkhart Rental Inspection Program	84,415	132,500	95,750	36,750	121,165
2543	9515	Animal Control Ordinance	22,594	164,000	169,372	(5,372)	17,222
2575	9510	Community Promotion	7,833	15,000	15,000	-	7,833
3323	1380	Park Bond 09 Allocation	348,169	982,100	724,350	257,750	605,919
4401	2379	Cumulative Capital Improvement	16,816	77,400	50,000	27,400	44,216
4402	2391	Cumulative Capital Development	1,236,408	1,465,800	1,097,300	368,500	1,604,908
4425	1191	Cumulative Fire and Police Equipment	1,118,166	2,623,200	2,016,584	606,616	1,724,782
4428	6290	Cumulative Sewer	733,533	313,200	250,000	63,200	796,733
4436	9513	EDIT	5,252,495	7,526,000	5,565,500	1,960,500	7,212,995
4650	9512	Elkhart Capital Outlay Fund	23,196,594	524,400	-	524,400	23,720,994
8801	0341	Fire Pension	2,833,064	2,754,500	2,754,500	-	2,833,064
8802	0342	Police Pension	1,167,102	2,320,500	2,320,500	-	1,167,102
Totals			\$ 127,935,649	\$ 127,022,200	\$ 126,967,250	\$ 54,950	\$ 127,990,599

2027 REVENUE BUDGET BY FUND AND CATEGORY

Total Budgeted Revenues:	\$ 127,022,200
---------------------------------	-----------------------

Fund #	Function/Category	Property Taxes	Circuit Breaker	Income Taxes	Other Taxes and Intergovernmental	Licenses and Permits	Charges for Services	Fines, Forfeitures and Fees	Other Receipts	Totals
1101	0101 - GENERAL	\$ 45,905,900	\$ (7,503,100)	\$ 23,939,100	\$ 3,557,100	\$ 138,700	\$ 20,100	\$ 186,200	\$ 5,555,400	\$ 71,799,400
2201	0708 - MOTOR VEHICLE HIGHWAY	10,198,200	(1,666,800)	-	2,367,000	-	6,200	-	29,200	10,933,800
2202	0706 - LOCAL ROAD & STREET	-	-	-	1,183,400	-	-	-	-	1,183,400
2204	1303 - PARK	4,506,500	(736,600)	-	-	-	348,200	-	-	4,118,100
2205	2120 - CEMETERY	1,191,300	(194,700)	-	-	-	289,700	-	-	1,286,300
2206	2102 - AVIATION/AIRPORT	1,518,100	(248,100)	-	800	-	326,100	-	-	1,596,900
2214	9500 - PROBATION	-	-	-	-	-	-	99,500	-	99,500
2228	9502 - LAW ENFORCEMENT CONTINUING EDUCATION	-	-	-	-	-	107,100	-	-	107,100
2230	9503 - CLERK'S RECORD PERPETUATION	-	-	-	-	-	-	78,300	-	78,300
2234	9516 - UNSAFE BUILDING	-	-	-	-	-	-	-	245,100	245,100
2235	0005 - CASINO/RIVERBOAT	-	-	-	226,300	-	-	-	-	226,300
2236	0061 - RAINY DAY	-	-	-	-	-	-	-	384,100	384,100
2240	9514 - PUBLIC SAFETY INCOME TAX	-	-	7,429,100	-	-	-	-	-	7,429,100
2249	9524 - MUNICIPAL VEHICLE EXCISE TAX	-	-	-	1,256,900	-	-	-	-	1,256,900
2250	9525 - MUNICIPAL WHEEL TAX	-	-	-	99,700	-	-	-	-	99,700
2260	9526 - BUILDING AND CONSTRUCTION RELATED FEES	-	-	-	-	483,600	-	-	50,000	533,600
2500	0107 - PROPERTY MAINTENANCE	4,264,000	(696,900)	-	-	-	-	-	92,600	3,659,700
2501	9507 - MAUSOLEUM OPERATING	-	-	-	-	-	35,800	-	-	35,800
2502	9505 - ENVIRONMENTAL CENTER	-	-	-	-	-	5,500	-	560,000	565,500
2505	9504 - E-911 SURCHARGE	-	-	-	-	-	79,200	-	-	79,200
2510	9508 - NYC RR MUSEUM	-	-	-	-	-	33,600	-	260,000	293,600
2511	9511 - LERNER THEATRE	-	-	-	-	-	906,500	-	1,000,000	1,906,500
2520	9520 - PARK PROGRAM FUND	-	-	-	-	-	205,700	-	-	205,700
2535	9522 - ELKHART RENTAL INSPECTION PROGRAM	-	-	-	-	-	132,500	-	-	132,500
2543	9515 - ANIMAL CONTROL	-	-	-	-	5,300	3,700	-	155,000	164,000
2575	9510 - COMMUNITY PROMOTION	-	-	-	-	-	-	-	15,000	15,000
3323	1380 - PARK BOND	986,400	(4,300)	-	-	-	-	-	-	982,100
4401	2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	-	-	-	77,400	-	-	-	-	77,400
4402	2391 - CUMULATIVE CAPITAL DEVELOPMENT	1,752,200	(286,400)	-	-	-	-	-	-	1,465,800
4425	1191 - CUMULATIVE FIRE SPECIAL	122,500	(20,000)	-	-	-	2,520,700	-	-	2,623,200
4428	6290 - CUMULATIVE SEWER	374,400	(61,200)	-	-	-	-	-	-	313,200
4436	9513 - ECONOMIC DEVELOPMENT INCOME TAX	-	-	7,445,600	-	-	-	-	80,400	7,526,000
4650	9512 - ELKHART CAPITAL OUTLAY FUND	-	-	-	-	-	-	-	524,400	524,400
8801	0341 - FIRE PENSION	-	-	-	2,754,500	-	-	-	-	2,754,500
8802	0342 - POLICE PENSION	-	-	-	2,320,500	-	-	-	-	2,320,500
Totals		\$ 70,819,500	\$ (11,418,100)	\$ 38,813,800	\$ 13,843,600	\$ 627,600	\$ 5,020,600	\$ 364,000	\$ 8,951,200	\$ 127,022,200

2027 PROPERTY TAX AND CIRCUIT BREAKER BUDGET

Fund Name	Property Tax Levy	Estimated Circuit Breaker	2027 (Net)
1101 - General Fund	\$ 45,905,900	\$ (7,503,100)	\$ 38,402,800
2201 - Motor Vehicle Highway	10,198,200	(1,666,800)	8,531,400
2204 - Park & Recreation	4,506,500	(736,600)	3,769,900
2205 - Cemetery	1,191,300	(194,700)	996,600
2206 - Aviation	1,518,100	(248,100)	1,270,000
2500 - Central Garage	4,264,000	(696,900)	3,567,100
3323 - Park Bond 09 Allocation	986,400	(4,300)	982,100
4402 - Cumulative Capital Development	1,752,200	(286,400)	1,465,800
4425 - Cumulative Fire Equip & Police	122,500	(20,000)	102,500
4428 - Cumulative Sewer	374,400	(61,200)	313,200
Totals	<u>\$ 70,819,500</u>	<u>\$ (11,418,100)</u>	<u>\$ 59,401,400</u>

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2027 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
0005-CASINO/RIVERBOAT	R110	Casino/Riverboat Distribution	\$226,300	\$226,300
	CASINO/RIVERBOAT		\$226,300	\$226,300
0061-RAINY DAY	R408	Emergency Medical Services Fees	\$315,100	\$0
	R902	Earnings on Investments and Deposits	\$213,400	\$384,100
	RAINY DAY		\$528,500	\$384,100
0101-GENERAL	R109	ABC Excise Tax Distribution	\$0	\$36,200
	R111	Cigarette Tax Distribution	\$10,600	\$21,100
	R112	Financial Institution Tax Distribution	\$131,200	\$253,500
	R114	Vehicle/Aircraft Excise Tax Distribution	\$478,000	\$1,478,400
	R119	State, Federal, and Local Payments in Lieu of Taxes	\$1,421,700	\$1,421,700
	R134	Federal and State Grants and Distributions - Other	\$3,900	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$116,400	\$226,100
	R136	ABC Gallonage Tax Distribution	\$60,000	\$120,100
	R138	Local Income Tax (LIT) Certified Shares	\$10,726,000	\$23,939,100
	R201	Electrical and Plumbing Licenses and Permits	\$57,700	\$21,900
	R202	Food and Amusement Licenses and Permits	\$0	\$200
	R203	Planning, Zoning, and Building Permits and Fees	\$147,900	\$0
	R206	Sign Permits	\$0	\$0
	R209	Other Licenses and Permits	\$8,500	\$17,300
	R210	Cable TV Licenses	\$49,700	\$99,300
	R409	Document and Copy Fees	\$700	\$1,400
	R413	Rental of Property	\$5,900	\$11,700
	R423	Other Charges for Services, Sales, and Fees	\$3,500	\$7,000
	R502	Court Costs and Fees	\$8,500	\$17,000
	R505	Other Court and Clerk Receipts	\$102,900	\$169,200
	R902	Earnings on Investments and Deposits	\$3,484,600	\$5,100,000
	R913	Other Receipts	\$74,300	\$455,400
	GENERAL		\$16,892,000	\$33,396,600
0107-PROPERTY MAINTENANCE	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$34,400	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R913	Other Receipts	\$1,500	\$92,600
	PROPERTY MAINTENANCE		\$35,900	\$92,600
0341-FIRE PENSION	R134	Federal and State Grants and Distributions - Other	\$1,212,800	\$2,754,500
	FIRE PENSION		\$1,212,800	\$2,754,500
0342-POLICE PENSION	R134	Federal and State Grants and Distributions - Other	\$1,160,800	\$2,320,500
	POLICE PENSION		\$1,160,800	\$2,320,500
0706-LOCAL ROAD & STREET	R113	Local Road and Street Distribution	\$391,400	\$1,183,400
	R906	Refunds and Reimbursements	\$120,400	\$0
	LOCAL ROAD & STREET		\$511,800	\$1,183,400
0708-MOTOR VEHICLE HIGHWAY	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$107,100	\$0
	R116	Motor Vehicle Highway Distribution	\$803,200	\$2,367,000

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2027 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R137	Wheel Tax/Surtax Distribution	\$616,000	\$0
	R406	Street Maintenance and Other Transportation Fees	\$0	\$6,200
	R906	Refunds and Reimbursements	\$241,000	\$0
	R913	Other Receipts	\$14,500	\$29,200
	MOTOR VEHICLE HIGHWAY		\$1,781,800	\$2,402,400
1191-CUMULATIVE FIRE SPECIAL	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$1,300	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R408	Emergency Medical Services Fees	\$945,200	\$2,520,700
	CUMULATIVE FIRE SPECIAL		\$946,500	\$2,520,700
1303-PARK	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$48,000	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R411	Park and Recreation Receipts	\$134,500	\$286,000
	R423	Other Charges for Services, Sales, and Fees	\$6,000	\$62,200
	PARK		\$188,500	\$348,200
1380-PARK BOND	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$9,200	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	PARK BOND		\$9,200	\$0
2102-AVIATION/AIRPORT	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$16,100	\$0
	R131	Federal and State Grants and Distributions - Economic Development	\$0	\$800
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R417	Airport Receipts	\$185,700	\$326,100
	AVIATION/AIRPORT		\$201,800	\$326,900
2120-CEMETERY	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$9,300	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R418	Cemetery Receipts	\$112,100	\$289,700
	R913	Other Receipts	\$0	\$0
	CEMETERY		\$121,400	\$289,700
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	R111	Cigarette Tax Distribution	\$38,700	\$77,400
	CUMULATIVE CAPITAL IMP (CIG TAX)		\$38,700	\$77,400
2391-CUMULATIVE CAPITAL DEVELOPMENT	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$20,200	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
	R913	Other Receipts	\$0	\$0
	CUMULATIVE CAPITAL DEVELOPMENT		\$20,200	\$0
6290-CUMULATIVE SEWER	R112	Financial Institution Tax Distribution	\$0	\$0
	R114	Vehicle/Aircraft Excise Tax Distribution	\$4,100	\$0
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2027 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
	CUMULATIVE SEWER		\$4,100	\$0
9500-PROBATION	R505	Other Court and Clerk Receipts	\$57,200	\$99,500
	PROBATION		\$57,200	\$99,500
9501-MAUSOLEUM PERPETUAL CARE	R418	Cemetery Receipts	\$0	\$0
	MAUSOLEUM PERPETUAL CARE		\$0	\$0
9502-LAW ENFORCEMENT CONTINUING EDUCATION	R409	Document and Copy Fees	\$70,800	\$107,100
	LAW ENFORCEMENT CONTINUING EDUCATION		\$70,800	\$107,100
9503-CLERK'S RECORD PERPETUATION	R505	Other Court and Clerk Receipts	\$37,000	\$78,300
	CLERK'S RECORD PERPETUATION		\$37,000	\$78,300
9504-E-911 SURCHARGE	R407	911 Telephone Service	\$39,600	\$79,200
	E-911 SURCHARGE		\$39,600	\$79,200
9505-ENVIRONMENTAL CENTER	R423	Other Charges for Services, Sales, and Fees	\$1,300	\$5,500
	R910	Transfers In - Transferred from Another Fund	\$250,000	\$560,000
	ENVIRONMENTAL CENTER		\$251,300	\$565,500
9506-GREATER ELKHART	R913	Other Receipts	\$0	\$0
	GREATER ELKHART		\$0	\$0
9507-MAUSOLEUM OPERATING	R418	Cemetery Receipts	\$17,900	\$35,800
	MAUSOLEUM OPERATING		\$17,900	\$35,800
9508-NYC RR MUSEUM	R413	Rental of Property	\$1,900	\$3,900
	R423	Other Charges for Services, Sales, and Fees	\$14,900	\$29,700
	R910	Transfers In - Transferred from Another Fund	\$170,000	\$260,000
	NYC RR MUSEUM		\$186,800	\$293,600
9509-CEMETERY PERPETUAL CARE	R418	Cemetery Receipts	\$0	\$0
	CEMETERY PERPETUAL CARE		\$0	\$0
9510-Community Promotion	R910	Transfers In - Transferred from Another Fund	\$0	\$15,000
	Community Promotion		\$0	\$15,000
9511-LERNER THEATRE	R413	Rental of Property	\$13,000	\$24,300
	R423	Other Charges for Services, Sales, and Fees	\$245,400	\$882,200
	R910	Transfers In - Transferred from Another Fund	\$500,000	\$1,000,000
	R913	Other Receipts	\$0	\$0
	LERNER THEATRE		\$758,400	\$1,906,500
9512-Elkhart Capital Outlay Fund	R902	Earnings on Investments and Deposits	\$291,300	\$524,400
	R910	Transfers In - Transferred from Another Fund	\$0	\$0
	R912	Interfund Loans - Repayment from Another Fund	\$203,100	\$0
	R913	Other Receipts	\$0	\$0
	Elkhart Capital Outlay Fund		\$494,400	\$524,400
9513-ECONOMIC DEVELOPMENT INCOME TAX	R140	Local Income Tax (LIT) for Economic Development	\$3,330,400	\$7,445,600
	R902	Earnings on Investments and Deposits	\$44,700	\$80,400
	R912	Interfund Loans - Repayment from Another Fund	\$100,000	\$0
	ECONOMIC DEVELOPMENT INCOME TAX		\$3,475,100	\$7,526,000
9514-PUBLIC SAFETY INCOME TAX	R139	Local Income Tax (LIT) for Public Safety	\$3,293,200	\$7,429,100
	PUBLIC SAFETY INCOME TAX		\$3,293,200	\$7,429,100
9515-ANIMAL CONTROL	R208	Dog Licenses	\$2,600	\$5,300

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2027 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
	R423	Other Charges for Services, Sales, and Fees	\$1,800	\$3,700
	R505	Other Court and Clerk Receipts	\$0	\$0
	R910	Transfers In - Transferred from Another Fund	\$0	\$155,000
	ANIMAL CONTROL		\$4,400	\$164,000
9516-UNSAFE BUILDING	R910	Transfers In - Transferred from Another Fund	\$0	\$100,000
	R913	Other Receipts	\$92,900	\$145,100
	UNSAFE BUILDING		\$92,900	\$245,100
9520-PARK PROGRAM FUND	R411	Park and Recreation Receipts	\$67,700	\$205,700
	PARK PROGRAM FUND		\$67,700	\$205,700
9522-Elkhart Rental Inspection Program	R423	Other Charges for Services, Sales, and Fees	\$63,600	\$132,500
	R910	Transfers In - Transferred from Another Fund	\$0	\$0
	Elkhart Rental Inspection Program		\$63,600	\$132,500
9523-Stu Statler Crime Fund	R423	Other Charges for Services, Sales, and Fees	\$0	\$0
	Stu Statler Crime Fund		\$0	\$0
9524-MUNICIPAL VEHICLE EXCISE TAX	R137	Wheel Tax/Surtax Distribution	\$0	\$1,256,900
	MUNICIPAL VEHICLE EXCISE TAX		\$0	\$1,256,900
9525-MUNICIPAL WHEEL TAX	R137	Wheel Tax/Surtax Distribution	\$0	\$99,700
	MUNICIPAL WHEEL TAX		\$0	\$99,700
9526-BUILDING AND CONSTRUCTION RELATED FEES	R203	Planning, Zoning, and Building Permits and Fees	\$0	\$483,600
	R910	Transfers In - Transferred from Another Fund	\$0	\$50,000
	BUILDING AND CONSTRUCTION RELATED FEES		\$0	\$533,600
	0112-ELKHART CIVIL CITY		\$32,790,600	\$67,620,800

2027 APPROPRIATION BUDGET BY FUND AND CATEGORY

Total Budgeted Appropriations: \$126,967,250

Fund #	Fund/Category	Salaries and Wages	Employee Benefits	Supplies	Services and Charges	Debt Service	Capital Outlays	Totals
DOLLARS								
1101	General Fund	\$ 41,270,180	\$ 16,697,820	\$ 3,017,834	\$ 10,350,751	\$ -	\$ 3,707,844	\$ 75,044,429
2201	Motor Vehicle Highway	4,042,800	1,634,600	3,001,928	1,075,179	-	795,000	10,549,507
2202	Local Road and Street	-	-	1,100,000	-	-	-	1,100,000
2204	Park and Recreation	1,877,100	481,800	233,000	1,560,800	-	690,000	4,842,700
2205	Cemetery	753,100	323,800	41,250	70,500	-	71,000	1,259,650
2206	Aviation	842,000	345,300	102,972	315,633	-	130,000	1,735,905
2214	Probation User Fee	32,200	2,400	-	50,000	-	-	84,600
2228	Law Enforcement Education	-	-	-	100,000	-	-	100,000
2230	Record Perpetuation	35,100	2,800	12,000	33,000	-	-	82,900
2234	Unsafe Building	-	-	-	221,000	-	-	221,000
2235	Riverboat Fund	-	-	100,000	-	-	-	100,000
2236	Rainy Day	-	-	-	-	-	-	-
2240	LOIT Public Safety	5,340,550	2,844,580	-	-	-	-	8,185,130
2249	Municipal Vehicle Excise Tax	-	-	1,000,000	-	-	-	1,000,000
2250	Municipal Wheel Tax	-	-	50,000	-	-	-	50,000
2260	Building And Construction Related Fees	354,800	161,400	-	-	-	-	516,200
2500	Central Garage	1,273,100	586,700	998,300	577,500	-	89,000	3,524,600
2501	Mausoleum Operations	-	-	10,000	8,700	-	-	18,700
2502	Environmental Center	284,600	84,400	85,855	141,400	-	36,500	632,755
2505	E911	-	-	-	69,208	-	-	69,208
2510	NYC Railroad Museum	229,500	48,600	3,800	70,970	-	-	352,870
2511	Lerner Theatre	944,700	303,400	52,400	638,950	-	84,800	2,024,250
2520	Park Program Fund	-	-	160,500	253,490	-	-	413,990
2535	Elkhart Rental Inspection Program	67,600	25,500	1,600	1,050	-	-	95,750
2543	Animal Control Ordinance	-	-	1,000	168,372	-	-	169,372
2575	Community Promotion	-	-	-	15,000	-	-	15,000
3323	Park Bond 09 Allocation	-	-	-	5,250	719,100	-	724,350
4401	Cumulative Capital Improvement	-	-	50,000	-	-	-	50,000
4402	Cumulative Capital Development	-	-	5,500	1,091,800	-	-	1,097,300
4425	Cumulative Fire and Police Equipment	-	-	-	-	-	2,016,584	2,016,584
4428	Cumulative Sewer	-	-	-	-	-	250,000	250,000
4436	EDIT	-	-	-	5,565,500	-	-	5,565,500
4650	Elkhart Capital Outlay Fund	-	-	-	-	-	-	-
8801	Fire Pension	-	-	1,000	2,753,500	-	-	2,754,500
8802	Police Pension	-	-	1,000	2,319,500	-	-	2,320,500
Totals		\$ 57,347,330	\$ 23,543,100	\$ 10,029,939	\$ 27,457,053	\$ 719,100	\$ 7,870,728	\$ 126,967,250

Fund	2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
1101 - GENERAL	75,823,206.41	68,775,462.41	35,574,807.73	69,330,266.00	75,044,429.00	5,714,163.00	8.24%
2201 - MVH	9,057,967.37	11,901,044.48	4,372,215.42	11,318,002.00	10,549,507.00	-768,495.00	-6.79%
2202 - LOCAL ROAD & STREET	998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%
2204 - PARK & RECREATION	4,810,939.50	4,150,918.94	2,061,208.17	4,675,020.00	4,842,700.00	167,680.00	3.59%
2205 - CEMETERY	1,065,787.57	905,905.55	496,858.53	1,204,100.00	1,259,650.00	55,550.00	4.61%
2206 - AVIATION	1,821,749.46	1,444,050.24	688,522.75	1,766,879.00	1,735,905.00	-30,974.00	-1.75%
2214 - PROBATION USERS FEE	173,764.30	162,999.52	71,039.24	149,100.00	84,600.00	-64,500.00	-43.26%
2228 - LAW ENFORCEMENT EDUCATION	33,464.00	36,139.00	0.00	40,000.00	100,000.00	60,000.00	150.00%
2230 - RECORD PERPETUATION	10,398.50	59,821.34	16,605.62	81,900.00	82,900.00	1,000.00	1.22%
2234 - UNSAFE BUILDING	243,125.98	30,163.93	36,517.44	246,000.00	221,000.00	-25,000.00	-10.16%
2235 - RIVERBOAT FUND	1,287,304.47	1,174,996.52	0.00	400,000.00	100,000.00	-300,000.00	-75.00%
2240 - LOIT PUBLIC SAFETY	6,191,191.91	6,765,027.13	3,679,881.79	7,263,400.00	8,185,130.00	921,730.00	12.69%
2249 - Municipal Vehicle Excise Tax	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
2250 - Municipal Wheel Tax	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
2260 - Building and Construction Related	0.00	0.00	0.00	0.00	516,200.00	516,200.00	0.00%
2500 - CENTRAL GARAGE	2,860,896.18	3,244,833.34	1,463,071.61	3,460,200.00	3,524,600.00	64,400.00	1.86%
2501 - MAUSOLEUM OPERATIONS	11,625.47	12,405.63	7,377.19	19,900.00	18,700.00	-1,200.00	-6.03%
2502 - ENVIRONMENTAL CENTER	473,610.71	541,557.11	210,194.87	863,665.00	632,755.00	-230,910.00	-26.74%
2503 - GREAT ELKHART FUND	247,755.59	332,138.27	0.00	0.00	0.00	0.00	0.00%
2505 - E 911	55,841.03	74,776.21	952.60	77,950.00	69,208.00	-8,742.00	-11.21%
2510 - NYC RR MUSEUM	200,366.24	250,216.23	131,104.92	379,350.00	352,870.00	-26,480.00	-6.98%
2511 - LERNER THEATRE	1,932,378.31	2,097,514.13	885,868.88	1,933,575.00	2,024,250.00	90,675.00	4.69%
2520 - PARK PROGRAM	303,804.77	311,965.75	159,057.35	414,350.00	413,990.00	-360.00	-0.09%
2535 - Elkhart Rental Inspection Program	0.00	64,840.44	38,219.90	101,000.00	95,750.00	-5,250.00	-5.20%
2540 - STU STATLER CRIME FUND	0.00	0.00	0.00	65,269.00	0.00	-65,269.00	-100.00%
2543 - ANIMAL CONTROL ORDINANCE	139,150.00	139,985.44	76,532.50	168,565.00	169,372.00	807.00	0.48%
2575 - COMMUNITY PROMOTION	9,859.94	10,415.96	3,884.14	15,000.00	15,000.00	0.00	0.00%
3323 - PARK BOND 2019 ALLOCATION	720,925.00	718,225.00	362,700.00	724,450.00	724,350.00	-100.00	-0.01%
4401 - CUM CAPITAL IMPROVEMENT	210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%
4402 - CUM CAPITAL DEVELOPMENT	1,771,707.44	1,060,534.50	428,555.97	1,235,500.00	1,097,300.00	-138,200.00	-11.19%
4425 - CUM FIRE EQUIP & POLICE	1,551,363.04	4,208,849.63	207,554.33	502,625.00	2,016,584.00	1,513,959.00	301.21%
4428 - CUMULATIVE SEWER	86,659.96	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%
4436 - CEDIT	9,099,575.76	5,666,798.88	2,792,838.44	5,980,000.00	5,565,500.00	-414,500.00	-6.93%
4650 - ELKHART CAPITAL OUTLAY	2,889,112.08	5,518,264.21	2,206,552.01	0.00	0.00	0.00	0.00%
8801 - FIRE PENSION	2,628,058.26	2,586,153.10	1,265,711.19	2,754,500.00	2,754,500.00	0.00	0.00%
8802 - POLICE PENSION	2,076,255.79	2,127,050.22	1,044,723.97	2,320,500.00	2,320,500.00	0.00	0.00%
Report Total:	128,786,730.03	125,770,163.91	59,186,707.78	118,931,066.00	126,967,250.00	8,036,184.00	6.76%

(THIS PAGE INTENTIONALLY LEFT BLANK)

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

12



City of Elkhart

Budget Comparison Report

Account Detail

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 1101 - GENERAL								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 43 - Other Services & Charges								
1101-5-000-4360100	Repairs & Maintenance -	7,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		7,997.50	0.00	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay								
1101-5-000-4430000	Infrastructure	845,054.26	97,385.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		845,054.26	97,385.00	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses								
1101-5-000-4520000	To Other Funds	8,097,313.50	6,735,000.00	226,000.00	226,000.00	220,000.00	-6,000.00	-2.65%
1101-5-000-4540000	Purchase of Investments	7,622,741.19	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-000-4581000	Unappropriated	4,251.73	1,670.30	521.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		15,724,306.42	6,736,670.30	226,521.00	226,000.00	220,000.00	-6,000.00	-2.65%
Total Department: 000 - Non Departmental:		16,577,358.18	6,834,055.30	226,521.00	226,000.00	220,000.00	-6,000.00	-2.65%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 36,400	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130300	Employer's Perf	\$ 5,300	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 6,600	Changes reflect increased health care costs; employee plan selections
		\$ 48,300	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (3,000)	Decrease in professional obligations
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 001 - Mayor								
ExpCategory: 41 - Personnel Services								
1101-5-001-4110130	Full Time	448,328.41	453,532.63	224,729.39	458,400.00	494,800.00	36,400.00	7.94%
1101-5-001-4110160	Overtime	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
1101-5-001-4130100	Employer's Social Security	26,834.80	27,471.28	13,535.97	28,200.00	30,700.00	2,500.00	8.87%
1101-5-001-4130200	Employer's Medicare	6,275.90	6,424.64	3,165.71	6,700.00	7,300.00	600.00	8.96%
1101-5-001-4130300	Employer's Perf	58,484.58	64,137.58	31,831.56	66,500.00	71,800.00	5,300.00	7.97%
1101-5-001-4130500	Employer's Group & Life Ins	29,124.68	49,026.26	26,279.35	72,800.00	79,400.00	6,600.00	9.07%
Total ExpCategory: 41 - Personnel Services:		569,048.37	600,592.39	299,541.98	632,600.00	685,000.00	52,400.00	8.28%
ExpCategory: 42 - Supplies								
1101-5-001-4210500	Office Supplies	4,355.40	4,896.64	1,196.92	6,000.00	6,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		4,355.40	4,896.64	1,196.92	6,000.00	6,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-001-4310400	Professional Services	0.00	380.00	0.00	6,000.00	3,000.00	-3,000.00	-50.00%
1101-5-001-4320300	Travel	8,725.46	5,234.04	5,393.84	7,000.00	7,000.00	0.00	0.00%
1101-5-001-4320400	Telephone & Communication	3,863.12	4,028.11	1,448.08	6,000.00	4,000.00	-2,000.00	-33.33%
1101-5-001-4360400	Maintenance Contracts	1,494.81	972.72	246.31	2,000.00	1,500.00	-500.00	-25.00%
1101-5-001-4390300	Subscriptions	1,275.52	1,683.49	698.81	2,000.00	1,750.00	-250.00	-12.50%
1101-5-001-4390800	Memberships & Dues	0.00	300.00	100.00	1,000.00	500.00	-500.00	-50.00%
1101-5-001-4390900	Other Services & Charges	2,437.77	814.85	342.00	3,900.00	3,000.00	-900.00	-23.08%
1101-5-001-4390910	Education	1,878.54	2,997.78	3,883.00	4,000.00	4,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		19,675.22	16,410.99	12,112.04	31,900.00	24,750.00	-7,150.00	-22.41%
ExpCategory: 45 - Other Financing Uses								
1101-5-001-4581000	Unappropriated Expenses	3,193.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		3,193.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 001 - Mayor:		596,272.47	621,900.02	312,850.94	670,500.00	715,750.00	45,250.00	6.75%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-002: Board of Works

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 24,000	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130300	Employer's Perf	\$ 3,500	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 31,000	Changes reflect increased health care costs; employee plan selections
		\$ 58,500	
<u>Supplies</u>			
4210200	Stationary & Printing	\$ (7,000)	Decrease based on reduced need
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 44,000	Increase due to professional service needs and obligations including program management for civil city projects
4320400	Telephone & Communication	\$ (28,000)	Decrease due to trends
4330300	Advertising	\$ 5,000	Increase for city wide promotion
4340200	Liability Insurance	\$ 136,100	Increase due to higher insurance premiums
4350100	Electricity	\$ 14,480	Increase due to trends
4350200	Natural Gas	\$ 10,000	Increase due to trends
4390700	Election Expenses	\$ 125,000	Increase to reflect costs associated with 2027 election
4390900	Other Services & Charges	\$ (26,900)	Decrease based on trends
4390910	Education	(3,000)	Decrease due to no current need
		276,680	
SECTION 2: Capital Equipment > \$5,000			
4440100	Furniture & Fixtures	40,000	Increase to replace Civic Plaza Electronic Readerboard

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 002 - Board Of Works								
ExpCategory: 41 - Personnel Services								
1101-5-002-4110130	Full Time	167,534.66	174,784.70	58,678.46	207,600.00	231,600.00	24,000.00	11.56%
1101-5-002-4110150	Part Time	0.00	19,415.00	20,940.00	29,000.00	31,100.00	2,100.00	7.24%
1101-5-002-4110160	Overtime	0.00	0.00	48.57	0.00	0.00	0.00	0.00%
1101-5-002-4130100	Employer's Social Security	10,022.42	10,564.60	4,797.56	14,700.00	16,300.00	1,600.00	10.88%
1101-5-002-4130200	Employer's Medicare	2,343.90	2,470.76	1,121.96	3,500.00	3,800.00	300.00	8.57%
1101-5-002-4130300	Employer's Perf	23,846.05	24,809.52	8,339.17	30,100.00	33,600.00	3,500.00	11.63%
1101-5-002-4130400	Indiana Unemployment	10,065.20	23,562.53	2,611.33	65,000.00	65,000.00	0.00	0.00%
1101-5-002-4130500	Employer's Group & Life Ins	20,580.84	13,283.16	3,872.28	41,300.00	72,300.00	31,000.00	75.06%
1101-5-002-4131200	Sick Incentive	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		234,393.07	268,890.27	100,409.33	441,200.00	503,700.00	62,500.00	14.17%
ExpCategory: 42 - Supplies								
1101-5-002-4210200	Stationary & Printing	0.00	6,500.00	0.00	10,000.00	3,000.00	-7,000.00	-70.00%
1101-5-002-4210500	Office Supplies	8,116.33	3,883.66	3,434.66	11,000.00	11,000.00	0.00	0.00%
1101-5-002-4220150	Operating Supplies	0.00	1,239.19	636.00	7,500.00	7,500.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		8,116.33	11,622.85	4,070.66	28,500.00	21,500.00	-7,000.00	-24.56%
ExpCategory: 43 - Other Services & Charges								
1101-5-002-4310400	Professional Services	406,740.46	481,170.18	272,778.75	521,000.00	565,000.00	44,000.00	8.45%
1101-5-002-4320300	Travel	0.00	1,060.67	32.05	2,000.00	2,000.00	0.00	0.00%
1101-5-002-4320400	Telephone & Communication	50,998.77	34,913.90	3,573.20	53,000.00	25,000.00	-28,000.00	-52.83%
1101-5-002-4330200	Legal Notice Publication	2,618.88	1,744.34	1,108.35	3,000.00	3,000.00	0.00	0.00%
1101-5-002-4330300	Advertising	0.00	0.00	2,575.00	0.00	5,000.00	5,000.00	0.00%
1101-5-002-4340200	Liability Insurance	250,000.00	250,000.00	261,000.00	361,000.00	497,100.00	136,100.00	37.70%
1101-5-002-4350100	Electricity	625,890.44	631,755.02	330,578.60	670,000.00	684,480.00	14,480.00	2.16%
1101-5-002-4350200	Natural Gas	4,395.48	8,390.89	10,645.20	10,000.00	20,000.00	10,000.00	100.00%
1101-5-002-4350400	Water & Sewer	11,460.13	10,729.27	4,893.57	12,000.00	13,200.00	1,200.00	10.00%
1101-5-002-4360100	Repairs & Maint - Bldg	0.00	4,314.93	14,970.00	50,000.00	50,000.00	0.00	0.00%
1101-5-002-4360400	Maintenance Contract	0.00	9,000.00	3,284.26	16,256.00	16,256.00	0.00	0.00%
1101-5-002-4370200	Equipment Leases	0.00	7,927.51	3,499.62	6,600.00	7,200.00	600.00	9.09%
1101-5-002-4390200	Postage	30,260.88	32,525.11	16,559.70	32,000.00	34,000.00	2,000.00	6.25%
1101-5-002-4390300	Subscriptions	0.00	598.92	497.94	2,900.00	1,200.00	-1,700.00	-58.62%
1101-5-002-4390520	Grant Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-002-4390700	Election Expenses	44,500.61	0.00	0.00	0.00	125,000.00	125,000.00	0.00%
1101-5-002-4390800	Memberships & Dues	31,973.00	6,076.00	23,829.00	37,100.00	37,100.00	0.00	0.00%
1101-5-002-4390900	Other Services & Charges	21,627.56	31,599.28	10,621.13	108,900.00	82,000.00	-26,900.00	-24.70%
1101-5-002-4390910	Education	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%
1101-5-002-4390912	Contract Services	379,106.98	551,976.28	117,978.29	40,000.00	40,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
1101-5-002-4392000	Municipal Band Assistance	54,168.00	65,000.00	16,248.00	65,000.00	65,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,913,741.19	2,128,782.30	1,094,672.66	1,993,756.00	2,272,536.00	278,780.00	13.98%
ExpCategory: 44 - Capital Outlay								
1101-5-002-4420400	Building & Structures	0.00	1,219.00	0.00	0.00	0.00	0.00	0.00%
1101-5-002-4440100	Furniture & Fixtures	11,144.18	30,197.09	775.99	20,000.00	60,000.00	40,000.00	200.00%
1101-5-002-4440300	Office Equipment	9,207.51	6,387.27	0.00	20,000.00	20,000.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		20,351.69	37,803.36	775.99	40,000.00	80,000.00	40,000.00	100.00%
ExpCategory: 45 - Other Financing Uses								
1101-5-002-4590000	Petty Cash	60.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		60.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 002 - Board Of Works:		2,176,662.28	2,447,098.78	1,199,928.64	2,503,456.00	2,877,736.00	374,280.00	14.95%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-003: Building & Code Enforcement

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (294,900)	Decrease due to splitting between new fund; Transfer Executive Custodian to Buildings & Grounds
4110150	Part Time	\$ (3,100)	Decrease due to splitting between new fund; Transfer Part-time Custodian to Buildings & Grounds; Add part-time Office Services position
4130100	Employer's Social Security	\$ (18,700)	Decrease due to splitting between new fund
4130200	Employer's Medicare	\$ (4,400)	Decrease due to splitting between new fund
4130300	Employer's Perf	\$ (43,100)	Decrease due to splitting between new fund
4130500	Employer's Group & Life ins	\$ (55,700)	Decrease due to splitting between new fund
		\$ (419,900)	
<u>Supplies</u>			
4230300	Small Tools & Minor Equipment	\$ 10,000	Increase to reflect need for code enforcement and inspector supplies
<u>Other Services & Charges</u>			
4390910	Education	\$ (3,000)	Decrease due to reflect need
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Vehicle	\$ 29,000	Increase to support 2027 needs: Replacement of Vehicles (qty. 2): pick-up trucks for Code Enforcement Officers \$37k each

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 003 - Building/code Enforcement								
ExpCategory: 41 - Personnel Services								
1101-5-003-4110130	Full Time	978,952.81	975,869.47	490,105.23	1,023,100.00	728,200.00	-294,900.00	-28.82%
1101-5-003-4110150	Part Time	15,981.59	25,551.18	12,919.50	24,700.00	21,600.00	-3,100.00	-12.55%
1101-5-003-4110160	Overtime	1,035.00	908.19	315.18	1,700.00	1,000.00	-700.00	-41.18%
1101-5-003-4110170	Longevity	2,100.00	2,100.00	787.50	2,100.00	0.00	-2,100.00	-100.00%
1101-5-003-4130100	Employer's Social Security	59,493.43	60,166.89	29,840.43	65,200.00	46,500.00	-18,700.00	-28.68%
1101-5-003-4130200	Employer's Medicare	13,914.11	14,071.27	6,978.72	15,300.00	10,900.00	-4,400.00	-28.76%
1101-5-003-4130300	Employer's Perf	133,482.73	132,842.92	65,993.69	148,700.00	105,600.00	-43,100.00	-28.98%
1101-5-003-4130500	Employer's Group & Life Ins	150,757.36	144,664.49	74,093.65	248,900.00	193,200.00	-55,700.00	-22.38%
Total ExpCategory: 41 - Personnel Services:		1,355,717.03	1,356,174.41	681,033.90	1,529,700.00	1,107,000.00	-422,700.00	-27.63%
ExpCategory: 42 - Supplies								
1101-5-003-4210500	Office Supplies	3,668.56	4,637.11	2,382.62	6,500.00	6,000.00	-500.00	-7.69%
1101-5-003-4220100	Operating Supplies	14,305.70	7,406.65	3,805.11	13,700.00	13,000.00	-700.00	-5.11%
1101-5-003-4220210	Gasoline	11,230.45	10,198.50	4,996.62	11,440.00	11,440.00	0.00	0.00%
1101-5-003-4220310	Household, Laundry, Clean	5,964.14	6,062.97	2,877.71	5,850.00	5,850.00	0.00	0.00%
1101-5-003-4220311	Clothing & Outerwear	2,988.71	4,400.92	1,806.43	3,150.00	3,150.00	0.00	0.00%
1101-5-003-4230300	Small Tools & Minor Equipmer	0.00	4,179.23	0.00	0.00	10,000.00	10,000.00	0.00%
Total ExpCategory: 42 - Supplies:		38,157.56	36,885.38	15,868.49	40,640.00	49,440.00	8,800.00	21.65%
ExpCategory: 43 - Other Services & Charges								
1101-5-003-4310400	Professional Services	252.00	247.50	0.00	0.00	0.00	0.00	0.00%
1101-5-003-4320300	Travel	6,445.74	9,341.97	1,834.78	8,000.00	8,000.00	0.00	0.00%
1101-5-003-4320400	Telephone & Communication	8,208.75	10,212.75	3,763.16	10,000.00	8,200.00	-1,800.00	-18.00%
1101-5-003-4360400	Maintenance Contracts	430.34	433.50	127.85	2,500.00	500.00	-2,000.00	-80.00%
1101-5-003-4390800	Subscriptions & Memberships	2,243.55	1,807.49	1,525.75	4,000.00	3,500.00	-500.00	-12.50%
1101-5-003-4390900	Other Services & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-003-4390910	Education	4,339.07	6,341.67	4,344.50	10,000.00	7,000.00	-3,000.00	-30.00%
1101-5-003-4390925	Credit Card Processing Fees	17,778.94	34,573.27	20,222.55	23,000.00	23,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		39,698.39	62,958.15	31,818.59	57,500.00	50,200.00	-7,300.00	-12.70%
ExpCategory: 44 - Capital Outlay								
1101-5-003-4440200	Motor Equipment	27,669.00	30,418.08	31,383.34	45,000.00	74,000.00	29,000.00	64.44%
Total ExpCategory: 44 - Capital Outlay:		27,669.00	30,418.08	31,383.34	45,000.00	74,000.00	29,000.00	64.44%
ExpCategory: 45 - Other Financing Uses								
1101-5-003-4581000	Unappropriated	4,219.00	14,523.00	140.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		4,219.00	14,523.00	140.00	0.00	0.00	0.00	0.00%
Total Department: 003 - Building/code Enforcement:		1,465,460.98	1,500,959.02	760,244.32	1,672,840.00	1,280,640.00	-392,200.00	-23.45%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

22

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 004 - City Clerk								
ExpCategory: 41 - Personnel Services								
1101-5-004-4110130	Full Time	609,902.74	635,113.87	313,659.58	622,000.00	679,100.00	57,100.00	9.18%
1101-5-004-4110140	Temporary	0.00	10,610.00	6,470.00	7,000.00	10,000.00	3,000.00	42.86%
1101-5-004-4110150	Part Time	56,550.75	60,685.11	29,807.18	65,700.00	65,000.00	-700.00	-1.07%
1101-5-004-4110160	Overtime	1,811.86	2,212.11	2,047.53	4,000.00	4,200.00	200.00	5.00%
1101-5-004-4130100	Employer's Social Security	40,077.58	43,742.19	21,254.48	43,400.00	47,100.00	3,700.00	8.53%
1101-5-004-4130200	Employer's Medicare	9,372.60	10,230.29	4,970.80	10,200.00	11,000.00	800.00	7.84%
1101-5-004-4130300	Employer's Perf	86,841.75	89,036.92	42,745.55	90,200.00	98,600.00	8,400.00	9.31%
1101-5-004-4130500	Employer's Group & Life Ins	53,346.60	66,361.68	28,304.42	86,800.00	90,700.00	3,900.00	4.49%
Total ExpCategory: 41 - Personnel Services:		857,903.88	917,992.17	449,259.54	929,300.00	1,005,700.00	76,400.00	8.22%
ExpCategory: 42 - Supplies								
1101-5-004-4210500	Office Supplies	9,774.74	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		9,774.74	0.00	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-004-4320300	Travel	0.00	0.00	0.00	3,500.00	2,000.00	-1,500.00	-42.86%
1101-5-004-4320400	Telephone & Communication	238.72	258.43	122.05	300.00	400.00	100.00	33.33%
1101-5-004-4360400	Maintenance Contracts	1,167.21	1,135.45	586.29	2,700.00	2,700.00	0.00	0.00%
1101-5-004-4390300	Subscriptions	2,507.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-004-4390910	Education	599.37	235.10	0.00	3,500.00	2,000.00	-1,500.00	-42.86%
1101-5-004-4390912	Contract Services	31,352.86	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		35,865.16	1,628.98	708.34	10,000.00	7,100.00	-2,900.00	-29.00%
ExpCategory: 44 - Capital Outlay								
1101-5-004-4440300	Office Equipment	875.87	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		875.87	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 004 - City Clerk:		904,419.65	919,621.15	449,967.88	939,300.00	1,012,800.00	73,500.00	7.82%

Department Name: 1101-005: City Court

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$7,800.00	Increase to reflect proposed raises for elected officials, and the 27th pay period
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 005 - City Court								
ExpCategory: 41 - Personnel Services								
1101-5-005-4110130	Full Time	88,219.10	91,133.12	45,566.56	91,200.00	99,000.00	7,800.00	8.55%
1101-5-005-4130100	Employer's Social Security	5,090.46	5,357.76	2,673.14	5,700.00	6,200.00	500.00	8.77%
1101-5-005-4130200	Employer's Medicare	1,190.44	1,252.92	625.12	1,400.00	1,500.00	100.00	7.14%
1101-5-005-4130500	Employer's Group & Life Ins	18,480.00	20,483.18	10,011.36	24,800.00	25,500.00	700.00	2.82%
Total ExpCategory: 41 - Personnel Services:		112,980.00	118,226.98	58,876.18	123,100.00	132,200.00	9,100.00	7.39%
ExpCategory: 43 - Other Services & Charges								
1101-5-005-4310700	Pro-tem	575.00	125.00	125.00	2,450.00	2,450.00	0.00	0.00%
1101-5-005-4320300	Travel	433.81	621.24	0.00	800.00	800.00	0.00	0.00%
1101-5-005-4360400	Maintenance Contracts	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
1101-5-005-4390300	Subscriptions	338.41	401.67	0.00	543.00	543.00	0.00	0.00%
1101-5-005-4390900	Other Services & Charges	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,347.22	1,147.91	125.00	5,293.00	5,293.00	0.00	0.00%
Total Department: 005 - City Court:		114,327.22	119,374.89	59,001.18	128,393.00	137,493.00	9,100.00	7.09%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 130,800	Increase due to 100% allocation of Full Time from 2214
4110150	Part Time	\$ (21,700)	Decrease due to 100% allocation of Part Time to 2214
4130100	Employer's Social Security	\$ 6,700	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 19,100	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 5,100	Changes reflect increased health care costs; employee plan selections
		\$ 140,000	
<u>Other Services & Charges</u>			
4310100	Legal Assistance	\$ 5,000	Increase due to anticipated needs
4310400	Professional Services	\$ (11,000)	Reduction due to decrease in professional obligations
4360400	Maintenance Contract	\$ (3,978)	Decrease to reflect cost reduction of security contract
		\$ (9,978)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 006 - City Court/probation								
ExpCategory: 41 - Personnel Services								
1101-5-006-4110130	Full Time	161,409.22	166,110.48	106,172.56	231,700.00	362,500.00	130,800.00	56.45%
1101-5-006-4110150	Part Time	16,252.89	31,418.40	12,188.00	21,700.00	0.00	-21,700.00	-100.00%
1101-5-006-4130100	Employer's Social Security	10,535.89	12,960.70	7,128.75	15,800.00	22,500.00	6,700.00	42.41%
1101-5-006-4130200	Employer's Medicare	2,464.12	3,031.25	1,667.02	3,800.00	5,300.00	1,500.00	39.47%
1101-5-006-4130300	Employer's Perf	22,919.82	23,587.94	15,076.64	33,600.00	52,700.00	19,100.00	56.85%
1101-5-006-4130500	Employer's Group & Life Ins.	16,189.32	14,767.61	6,891.52	42,000.00	47,100.00	5,100.00	12.14%
Total ExpCategory: 41 - Personnel Services:		229,771.26	251,876.38	149,124.49	348,600.00	490,100.00	141,500.00	40.59%
ExpCategory: 42 - Supplies								
1101-5-006-4210200	Stationary & Printing	1,114.55	1,772.02	250.00	2,400.00	2,400.00	0.00	0.00%
1101-5-006-4210500	Office Supplies	2,154.21	2,522.70	1,743.91	3,000.00	3,500.00	500.00	16.67%
1101-5-006-4220150	Operating Supplies	0.00	0.00	29.99	300.00	300.00	0.00	0.00%
1101-5-006-4220310	Household Laundry, Cleaning	604.88	833.34	515.11	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		3,873.64	5,128.06	2,539.01	6,700.00	7,200.00	500.00	7.46%
ExpCategory: 43 - Other Services & Charges								
1101-5-006-4310100	Legal Assistance	45,833.26	69,416.66	58,830.00	89,000.00	94,000.00	5,000.00	5.62%
1101-5-006-4310400	Professional Services	17,148.03	1,092.27	100.00	11,000.00	0.00	-11,000.00	-100.00%
1101-5-006-4320300	Travel	3,753.54	4,807.78	2,141.83	6,100.00	6,700.00	600.00	9.84%
1101-5-006-4320400	Telephone & Communication	4,358.70	2,146.84	0.00	4,000.00	4,000.00	0.00	0.00%
1101-5-006-4350100	Electricity	3,188.39	3,186.30	2,055.37	3,850.00	4,235.00	385.00	10.00%
1101-5-006-4350200	Natural Gas	1,384.81	1,630.32	1,168.96	4,400.00	4,840.00	440.00	10.00%
1101-5-006-4350400	Water & Sewer	574.55	1,010.38	511.46	1,356.00	1,492.00	136.00	10.03%
1101-5-006-4360100	Repairs & Maint - Bldg	64.59	215.00	0.00	10,000.00	10,000.00	0.00	0.00%
1101-5-006-4360200	Equipment Repair	53.38	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-006-4360400	Maintenance Contract	2,653.20	2,984.60	1,330.78	7,280.00	3,302.00	-3,978.00	-54.64%
1101-5-006-4390300	Subscriptions	96.95	126.95	0.00	300.00	300.00	0.00	0.00%
1101-5-006-4390800	Memberships & Dues	100.00	50.00	0.00	121.00	121.00	0.00	0.00%
1101-5-006-4390910	Education	1,514.00	1,679.00	1,079.00	2,450.00	3,000.00	550.00	22.45%
Total ExpCategory: 43 - Other Services & Charges:		80,723.40	88,346.10	67,217.40	139,857.00	131,990.00	-7,867.00	-5.63%
Total Department: 006 - City Court/probation:		314,368.30	345,350.54	218,880.90	495,157.00	629,290.00	134,133.00	27.09%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 18,400	Increase to reflect proposed raises for elected officials, and the 27th pay period
4130500	Employer's Group & Life Ins	\$ 9,100	Changes reflect increased health care costs; employee plan selections
		\$ 27,500	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 009 - Common Council								
ExpCategory: 41 - Personnel Services								
1101-5-009-4110130	Full Time	210,567.18	215,928.36	108,811.04	214,800.00	233,200.00	18,400.00	8.57%
1101-5-009-4110160	Overtime	459.04	635.02	919.44	5,000.00	5,200.00	200.00	4.00%
1101-5-009-4130100	Employer's Social Security	12,255.90	12,618.70	6,329.40	13,400.00	14,500.00	1,100.00	8.21%
1101-5-009-4130200	Employer's Medicare	2,867.13	2,950.63	1,480.08	3,200.00	3,400.00	200.00	6.25%
1101-5-009-4130300	Employer's Perf	4,123.54	2,801.52	0.00	4,000.00	5,600.00	1,600.00	40.00%
1101-5-009-4130500	Employer's Group & Life Ins	56,746.21	62,845.71	31,623.18	80,800.00	89,900.00	9,100.00	11.26%
Total ExpCategory: 41 - Personnel Services:		287,019.00	297,779.94	149,163.14	321,200.00	351,800.00	30,600.00	9.53%
ExpCategory: 42 - Supplies								
1101-5-009-4210500	Office Supplies	1,398.83	33.00	0.00	3,450.00	3,450.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		1,398.83	33.00	0.00	3,450.00	3,450.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-009-4310400	Professional Services	22,157.85	9,310.84	517.50	25,000.00	25,000.00	0.00	0.00%
1101-5-009-4320300	Travel	9,617.80	6,154.83	1,410.02	5,000.00	4,950.00	-50.00	-1.00%
1101-5-009-4320400	Telephone & Communication	46.80	42.90	24.96	0.00	50.00	50.00	0.00%
1101-5-009-4330200	Legal Notice Publication	5,599.34	6,147.20	1,153.11	10,000.00	10,000.00	0.00	0.00%
1101-5-009-4360200	Equipment Repair	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
1101-5-009-4360400	Maintenance Contracts	826.13	889.19	111.31	2,000.00	2,000.00	0.00	0.00%
1101-5-009-4390120	Community Promotion	358.96	191.13	109.98	300.00	300.00	0.00	0.00%
1101-5-009-4390900	Other Services & Charges	365.88	549.84	99.00	400.00	400.00	0.00	0.00%
1101-5-009-4390910	Education	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		38,972.76	23,285.93	3,425.88	48,100.00	48,100.00	0.00	0.00%
Total Department: 009 - Common Council:		327,390.59	321,098.87	152,589.02	372,750.00	403,350.00	30,600.00	8.21%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 39,500	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4110150	Part Time	\$ 21,600	Increase to support addition of part-time Purchasing Agent
4130100	Employer's Social Security	\$ 3,800	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 5,700	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (30,400)	Changes reflect increased health care costs; employee plan selections
		\$ 40,200	
<u>Services & Charges</u>			
4390912	Contract Services	\$ (20,000)	Decrease to reflect removal of unneeded program
		\$ (20,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 010 - Controller								
ExpCategory: 41 - Personnel Services								
1101-5-010-4110130	Full Time	501,308.09	465,588.07	244,337.16	543,800.00	583,300.00	39,500.00	7.26%
1101-5-010-4110150	Part Time	0.00	13,846.52	15,453.03	0.00	21,600.00	21,600.00	0.00%
1101-5-010-4110160	Overtime	128.58	933.78	0.00	0.00	0.00	0.00	0.00%
1101-5-010-4130100	Employer's Social Security	29,325.77	28,345.80	15,449.36	33,800.00	37,600.00	3,800.00	11.24%
1101-5-010-4130200	Employer's Medicare	6,858.36	6,629.14	3,613.06	7,900.00	8,800.00	900.00	11.39%
1101-5-010-4130300	Employer's Perf	71,204.06	66,245.88	34,695.76	78,900.00	84,600.00	5,700.00	7.22%
1101-5-010-4130500	Employer's Group & Life Ins	71,108.75	50,642.93	24,641.20	109,500.00	79,100.00	-30,400.00	-27.76%
Total ExpCategory: 41 - Personnel Services:		679,933.61	632,232.12	338,189.57	773,900.00	815,000.00	41,100.00	5.31%
ExpCategory: 42 - Supplies								
1101-5-010-4210500	Office Supplies	5,405.80	6,920.93	2,685.05	8,000.00	8,000.00	0.00	0.00%
1101-5-010-4220150	Operating Supplies	1,486.54	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		6,892.34	6,920.93	2,685.05	8,000.00	8,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-010-4310400	Professional Services	26,927.00	51,342.91	91,063.00	65,000.00	65,000.00	0.00	0.00%
1101-5-010-4320300	Travel	5,032.24	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
1101-5-010-4320400	Telephone & Communication	645.48	1,399.64	498.60	1,000.00	1,000.00	0.00	0.00%
1101-5-010-4330200	Legal Notice Publication	0.00	410.40	828.22	1,000.00	1,000.00	0.00	0.00%
1101-5-010-4390800	Memberships & Dues	791.68	775.00	0.00	800.00	1,000.00	200.00	25.00%
1101-5-010-4390910	Education	2,752.00	125.00	1,467.50	5,000.00	5,000.00	0.00	0.00%
1101-5-010-4390912	Contract Services	20,706.48	1,643.25	934.45	32,900.00	12,900.00	-20,000.00	-60.79%
1101-5-010-4390925	Credit Card Processing Fees	0.00	237.59	316.93	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		56,854.88	55,933.79	95,108.70	112,700.00	92,900.00	-19,800.00	-17.57%
Total Department: 010 - Controller:		743,680.83	695,086.84	435,983.32	894,600.00	915,900.00	21,300.00	2.38%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	104,300	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; Transfer position from Fire to HR for Public Safety Payroll
4110150	Part Time	\$ (31,000)	Decrease due to the elimination of a vacant Part Time position
4130200	Employer's Social Security	\$ 4,500	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 15,100	Increase associated with changes in gross payroll
		\$ 92,900	
<u>Other Services & Charges</u>			
4390910	Education & Training	\$ (17,000)	Reduction of the training budget to reflect anticipated needs
4390912	Contract Services	\$ 5,600	Increase due to additon of key card entry for security access to HR offices
		\$ (11,400)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 011 - Human Resources								
ExpCategory: 41 - Personnel Services								
1101-5-011-4110130	Full Time	465,492.86	494,517.87	251,611.24	516,000.00	620,300.00	104,300.00	20.21%
1101-5-011-4110150	Part Time	22,460.17	19,008.50	0.00	31,000.00	0.00	-31,000.00	-100.00%
1101-5-011-4110160	Overtime	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
1101-5-011-4130100	Employer's Social Security	28,448.55	30,578.54	14,853.32	34,000.00	38,500.00	4,500.00	13.24%
1101-5-011-4130200	Employer's Medicare	6,653.08	7,151.64	3,473.66	8,000.00	9,000.00	1,000.00	12.50%
1101-5-011-4130300	Employer's Perf	66,200.36	70,228.52	35,728.68	74,900.00	90,000.00	15,100.00	20.16%
1101-5-011-4130500	Employer's Group & Life Ins	76,392.86	71,963.30	31,505.13	84,000.00	85,500.00	1,500.00	1.79%
Total ExpCategory: 41 - Personnel Services:		665,647.88	693,448.37	337,172.03	747,900.00	845,800.00	97,900.00	13.09%
ExpCategory: 42 - Supplies								
1101-5-011-4210500	Office Supplies	4,569.08	1,169.13	618.67	7,000.00	7,000.00	0.00	0.00%
1101-5-011-4220100	Operating Supplies	1,296.83	2,805.49	1,359.12	7,000.00	7,000.00	0.00	0.00%
1101-5-011-4220120	Safety Supplies	1,552.74	1,244.89	0.00	1,000.00	1,000.00	0.00	0.00%
1101-5-011-4230300	Small Tools & Minor Equipmer	7,114.53	0.00	1,321.91	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		14,533.18	5,219.51	3,299.70	17,000.00	17,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
1101-5-011-4310400	Professional Services	2,310.25	15,569.00	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-011-4320300	Travel	855.43	651.54	88.74	3,000.00	3,000.00	0.00	0.00%
1101-5-011-4320400	Telephone & Communication	2,690.90	2,856.83	1,245.43	2,000.00	2,500.00	500.00	25.00%
1101-5-011-4330100	Print Other Than Supplies	276.40	650.40	481.55	1,500.00	1,500.00	0.00	0.00%
1101-5-011-4350100	Electricity	10,207.68	9,416.66	5,367.32	10,000.00	10,000.00	0.00	0.00%
1101-5-011-4350200	Natural Gas	1,853.68	1,821.75	1,779.75	4,000.00	4,000.00	0.00	0.00%
1101-5-011-4350400	Water & Sewer	1,013.42	1,044.73	712.57	2,000.00	2,200.00	200.00	10.00%
1101-5-011-4390300	Subscriptions	160.45	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-011-4390800	Organiz Membership & Dues	1,203.00	1,345.50	0.00	4,000.00	4,000.00	0.00	0.00%
1101-5-011-4390910	Education & Training	42,220.52	42,800.36	20,969.70	62,000.00	45,000.00	-17,000.00	-27.42%
1101-5-011-4390912	Contract Services	68,881.93	107,451.47	47,811.05	62,000.00	67,600.00	5,600.00	9.03%
1101-5-011-4390915	Recruiting & Moving	5,314.73	4,560.38	167.28	10,000.00	10,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		136,988.39	188,168.62	78,623.39	165,500.00	154,800.00	-10,700.00	-6.47%
Total Department: 011 - Human Resources:		817,169.45	886,836.50	419,095.12	930,400.00	1,017,600.00	87,200.00	9.37%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

34

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 015 - Legal Department								
ExpCategory: 41 - Personnel Services								
1101-5-015-4110130	Full Time	480,410.76	512,976.79	248,725.98	520,700.00	585,800.00	65,100.00	12.50%
1101-5-015-4110160	Overtime	561.71	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-015-4130100	Employer's Social Security	27,942.95	30,062.84	14,674.57	32,300.00	35,900.00	3,600.00	11.15%
1101-5-015-4130200	Employer's Medicare	6,534.87	7,030.70	3,431.95	7,600.00	8,400.00	800.00	10.53%
1101-5-015-4130300	Employer's Perf	68,298.15	72,842.91	35,319.18	75,600.00	84,000.00	8,400.00	11.11%
1101-5-015-4130500	Employer's Group & Life Ins	66,690.55	66,734.12	32,755.68	86,600.00	105,000.00	18,400.00	21.25%
Total ExpCategory: 41 - Personnel Services:		650,438.99	689,647.36	334,907.36	722,800.00	819,100.00	96,300.00	13.32%
ExpCategory: 42 - Supplies								
1101-5-015-4210500	Office Supplies	2,163.45	2,247.92	1,573.75	3,700.00	3,000.00	-700.00	-18.92%
Total ExpCategory: 42 - Supplies:		2,163.45	2,247.92	1,573.75	3,700.00	3,000.00	-700.00	-18.92%
ExpCategory: 43 - Other Services & Charges								
1101-5-015-4310400	Professional Services	80,632.00	71,668.85	20,845.00	100,000.00	100,000.00	0.00	0.00%
1101-5-015-4310900	Transcripts	608.45	0.00	99.00	1,000.00	750.00	-250.00	-25.00%
1101-5-015-4320300	Travel	1,680.82	2,717.36	0.00	3,200.00	3,200.00	0.00	0.00%
1101-5-015-4320400	Telephone & Communication	1,571.82	2,199.42	612.62	2,400.00	1,600.00	-800.00	-33.33%
1101-5-015-4330200	Publication Of Legal Notice	1,765.79	786.35	753.13	5,000.00	3,000.00	-2,000.00	-40.00%
1101-5-015-4390300	Subscriptions	16,460.57	89.95	0.00	0.00	0.00	0.00	0.00%
1101-5-015-4390310	Software Subscriptions	0.00	17,626.18	3,621.28	18,700.00	19,165.00	465.00	2.49%
1101-5-015-4390800	Organiz Membership & Dues	1,151.00	1,692.00	770.00	2,500.00	2,000.00	-500.00	-20.00%
1101-5-015-4390910	Education	1,612.07	1,858.44	985.00	3,000.00	3,000.00	0.00	0.00%
1101-5-015-4390912	Contract Services	2,523.41	2,481.23	635.81	3,000.00	3,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		108,005.93	101,119.78	28,321.84	138,800.00	135,715.00	-3,085.00	-2.22%
Total Department: 015 - Legal Department:		760,608.37	793,015.06	364,802.95	865,300.00	957,815.00	92,515.00	10.69%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-016: Economic Development

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time Wages	\$ 107,100	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; also supports the grant-funded Fair Housing position
4130100	Employer's Social Security	\$ 6,700	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 15,600	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (8,700)	Changes reflect increased health care costs; employee plan selections
		\$ 120,700	
<u>Other Services & Charges</u>			
4340200	Liability Insurance	\$ 28,200	Increase due to higher insurance premiums
4360400	Maintenance Contracts	\$ (10,000)	Reduction in contract amounts for lot maintenance
4390900	Other Services & Charges	\$ (7,150)	Decrease due to elimination of Graphic Design Tool
		\$ 11,050	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 39,000	Replacing Vehicle 191 with a Pick Up Truck

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 016 - Economic Development								
ExpCategory: 41 - Personnel Services								
1101-5-016-4110130	Full Time Wages	509,315.58	526,871.01	237,338.81	576,400.00	683,500.00	107,100.00	18.58%
1101-5-016-4130100	Employer's Social Security	30,491.04	31,918.18	14,543.08	35,800.00	42,500.00	6,700.00	18.72%
1101-5-016-4130200	Employer's Medicare	7,131.03	7,465.13	3,401.34	8,400.00	10,000.00	1,600.00	19.05%
1101-5-016-4130300	Employer's Perf	72,322.90	74,815.46	33,701.99	83,600.00	99,200.00	15,600.00	18.66%
1101-5-016-4130500	Employer's Group & Life Ins	68,735.81	58,062.69	15,037.92	105,600.00	96,900.00	-8,700.00	-8.24%
Total ExpCategory: 41 - Personnel Services:		687,996.36	699,132.47	304,023.14	809,800.00	932,100.00	122,300.00	15.10%
ExpCategory: 42 - Supplies								
1101-5-016-4210500	Office Supplies	4,494.33	1,793.16	346.69	5,000.00	5,000.00	0.00	0.00%
1101-5-016-4220150	Operating Supplies	4,999.71	3,952.46	256.89	5,000.00	5,000.00	0.00	0.00%
1101-5-016-4220210	Gasoline	599.53	473.48	113.86	1,000.00	1,000.00	0.00	0.00%
1101-5-016-4230300	Small Tools & Minor Equipmer	11,754.42	2,235.92	1,761.30	3,200.00	3,000.00	-200.00	-6.25%
Total ExpCategory: 42 - Supplies:		21,847.99	8,455.02	2,478.74	14,200.00	14,000.00	-200.00	-1.41%
ExpCategory: 43 - Other Services & Charges								
1101-5-016-4310400	Professional Services	268,380.09	275,978.97	18,788.61	300,000.00	300,000.00	0.00	0.00%
1101-5-016-4320300	Travel	2,450.91	14,499.48	5,344.82	11,000.00	11,000.00	0.00	0.00%
1101-5-016-4320400	Telephone & Communication	2,921.24	2,683.93	1,106.35	3,500.00	3,000.00	-500.00	-14.29%
1101-5-016-4340200	Liability Insurance	86,500.00	86,500.00	86,500.00	86,500.00	114,700.00	28,200.00	32.60%
1101-5-016-4360400	Maintenance Contracts	38,621.67	27,057.08	1,064.35	55,000.00	45,000.00	-10,000.00	-18.18%
1101-5-016-4390121	Brownfield Services	6,892.45	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
1101-5-016-4390310	Software Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-016-4390800	Subscriptions & Memberships	2,281.50	10,965.65	5,138.95	2,000.00	4,000.00	2,000.00	100.00%
1101-5-016-4390900	Other Services & Charges	88,524.29	817.62	1,478.59	15,000.00	7,850.00	-7,150.00	-47.67%
1101-5-016-4390910	Education	1,989.05	7,127.26	2,525.00	10,000.00	8,000.00	-2,000.00	-20.00%
1101-5-016-4390912	Contract Services	0.00	12,474.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		498,561.20	438,103.99	121,946.67	493,000.00	501,550.00	8,550.00	1.73%
ExpCategory: 44 - Capital Outlay								
1101-5-016-4440200	Motor Equipment	55,338.00	0.00	0.00	0.00	39,000.00	39,000.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		55,338.00	0.00	0.00	0.00	39,000.00	39,000.00	0.00%
Total Department: 016 - Economic Development:		1,263,743.55	1,145,691.48	428,448.55	1,317,000.00	1,486,650.00	169,650.00	12.88%

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 100,400	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; Addition of Full Time Planner II
4130100	Employer's Social Security	\$ 6,300	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 14,600	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 32,100	Changes reflect increased health care costs; employee plan selections
		\$ 153,400	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (10,000)	Decrease to reflect anticipated needs for 2027
4340200	Liability Insurance	\$ 65,500	Increase due to higher insurance premiums
4360400	Maintenance Contracts	\$ (2,700)	Decrease to reflect anticipated needs for 2027
		\$ 52,800	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 017 - Planning Department								
ExpCategory: 41 - Personnel Services								
1101-5-017-4110130	Full Time	156,873.05	225,069.26	114,744.24	300,200.00	400,600.00	100,400.00	33.44%
1101-5-017-4110150	Part Time	0.00	1,950.00	0.00	11,700.00	12,200.00	500.00	4.27%
1101-5-017-4130100	Employer's Social Security	9,447.53	13,532.29	6,831.73	19,400.00	25,700.00	6,300.00	32.47%
1101-5-017-4130200	Employer's Medicare	2,209.59	3,164.76	1,597.76	4,600.00	6,000.00	1,400.00	30.43%
1101-5-017-4130300	Employer's Perf	22,276.00	31,960.06	16,293.81	43,600.00	58,200.00	14,600.00	33.49%
1101-5-017-4130500	Employer's Group & Life Ins	15,363.60	22,688.32	11,148.36	60,700.00	92,800.00	32,100.00	52.88%
Total ExpCategory: 41 - Personnel Services:		206,169.77	298,364.69	150,615.90	440,200.00	595,500.00	155,300.00	35.28%
ExpCategory: 42 - Supplies								
1101-5-017-4210500	Office Supplies	1,275.84	2,730.11	762.88	2,500.00	1,950.00	-550.00	-22.00%
1101-5-017-4220150	Operating Supplies	1,229.60	891.04	25.21	2,000.00	2,000.00	0.00	0.00%
1101-5-017-4220210	Gasoline	915.05	984.66	488.66	2,000.00	1,500.00	-500.00	-25.00%
1101-5-017-4230300	Small Tools & Minor Equipmer	341.58	1,053.64	4,214.38	3,000.00	3,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		3,762.07	5,659.45	5,491.13	9,500.00	8,450.00	-1,050.00	-11.05%
ExpCategory: 43 - Other Services & Charges								
1101-5-017-4310400	Professional Services	143,525.61	100,848.48	20,753.17	90,000.00	80,000.00	-10,000.00	-11.11%
1101-5-017-4320300	Travel	545.67	2,210.68	4,825.35	7,000.00	5,000.00	-2,000.00	-28.57%
1101-5-017-4320400	Telephone & Communication	1,689.49	1,982.41	496.79	3,000.00	2,100.00	-900.00	-30.00%
1101-5-017-4330200	Legal Notice Publication	8,262.07	7,140.29	3,702.34	10,000.00	8,500.00	-1,500.00	-15.00%
1101-5-017-4340200	Liability Insurance	201,000.00	201,000.00	201,000.00	201,000.00	266,500.00	65,500.00	32.59%
1101-5-017-4360400	Maintenance Contracts	2,007.81	2,534.53	1,377.08	2,700.00	0.00	-2,700.00	-100.00%
1101-5-017-4390110	Historical Preservation	7,460.00	7,425.00	0.00	8,000.00	6,000.00	-2,000.00	-25.00%
1101-5-017-4390800	Subscriptions & Memberships	3,383.14	1,270.23	1,758.75	5,500.00	4,000.00	-1,500.00	-27.27%
1101-5-017-4390910	Education	30.00	2,254.57	3,774.00	7,500.00	5,250.00	-2,250.00	-30.00%
1101-5-017-4390912	Contract Services	0.00	0.00	90.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		367,903.79	326,666.19	237,777.48	334,700.00	377,350.00	42,650.00	12.74%
ExpCategory: 45 - Other Financing Uses								
1101-5-017-4581000	Unappropriated	1,473.00	300.00	500.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		1,473.00	300.00	500.00	0.00	0.00	0.00	0.00%
Total Department: 017 - Planning Department:		579,308.63	630,990.33	394,384.51	784,400.00	981,300.00	196,900.00	25.10%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-030: Information Technology

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 118,200	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; Convert IT Technician to Data and Performance Manager
4130100	Employer's Social Security	\$ 7,300	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 17,200	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (38,600)	Changes reflect increased health care costs; employee plan selections
		\$ 104,100	
<u>Other Services & Charges</u>			
4320400	Telephone & Communications	\$ 5,800	Increase in HFC costs due to added locations
4390900	Other Services & Charges	\$ (40,000)	Decrease to reflect anticipated need
4390912	Contract Services	\$ (14,780)	Decrease due to change of website
		\$ (48,980)	
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ 157,000	Increase to support 2027 needs: Network Infrastructure \$340k; Recording Server for 911 Communications \$80k; Replacment PCs \$80k; Fiber line for IT and 911 Comm \$12k; Tape back up \$ 42k; Laptops & Tablets \$17.5k; Cradle point \$1k; Team roomkits \$2.5k; Security Cameras \$120k

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 030 - Information Technology								
ExpCategory: 41 - Personnel Services								
1101-5-030-4110130	Full Time	882,002.16	961,957.43	465,463.75	952,000.00	1,070,200.00	118,200.00	12.42%
1101-5-030-4130100	Employer's Social Security	53,488.29	57,143.88	27,785.67	59,100.00	66,400.00	7,300.00	12.35%
1101-5-030-4130200	Employer's Medicare	12,508.93	13,364.16	6,498.09	13,900.00	15,600.00	1,700.00	12.23%
1101-5-030-4130300	Employer's PERF	129,035.20	136,597.68	66,095.80	138,100.00	155,300.00	17,200.00	12.45%
1101-5-030-4130500	Employer's Group & Life Ins	157,965.42	143,243.57	53,536.47	231,900.00	193,300.00	-38,600.00	-16.65%
Total ExpCategory: 41 - Personnel Services:		1,235,000.00	1,312,306.72	619,379.78	1,395,000.00	1,500,800.00	105,800.00	7.58%
ExpCategory: 43 - Other Services & Charges								
1101-5-030-4310400	Professional Services	17,270.75	89,961.03	15,162.35	100,000.00	100,000.00	0.00	0.00%
1101-5-030-4320300	Travel	15,133.89	12,848.76	8,113.12	10,500.00	10,500.00	0.00	0.00%
1101-5-030-4320400	Telephone & Communication	32,640.72	124,132.24	66,047.01	130,600.00	136,400.00	5,800.00	4.44%
1101-5-030-4350100	Electricity	7,487.26	7,350.17	3,411.48	9,075.00	10,000.00	925.00	10.19%
1101-5-030-4350200	Natural Gas	2,245.47	3,027.16	2,433.39	4,840.00	5,400.00	560.00	11.57%
1101-5-030-4350400	Water & Sewer	1,002.31	1,678.55	904.54	1,650.00	1,815.00	165.00	10.00%
1101-5-030-4390800	Memberships & Dues	450.00	450.00	450.00	450.00	625.00	175.00	38.89%
1101-5-030-4390900	Other Services & Charges	7,212.75	38,014.25	10,013.03	80,000.00	40,000.00	-40,000.00	-50.00%
1101-5-030-4390910	Education	5,168.58	11,746.10	6,353.72	15,000.00	15,780.00	780.00	5.20%
1101-5-030-4390912	Contract Services	557,221.54	235,546.64	20,600.86	66,900.00	52,120.00	-14,780.00	-22.09%
Total ExpCategory: 43 - Other Services & Charges:		645,833.27	524,754.90	133,489.50	419,015.00	372,640.00	-46,375.00	-11.07%
ExpCategory: 44 - Capital Outlay								
1101-5-030-4440500	Other Equipment	43,957.00	376,163.59	407,587.11	538,000.00	695,000.00	157,000.00	29.18%
Total ExpCategory: 44 - Capital Outlay:		43,957.00	376,163.59	407,587.11	538,000.00	695,000.00	157,000.00	29.18%
Total Department: 030 - Information Technology:		1,924,790.27	2,213,225.21	1,160,456.39	2,352,015.00	2,568,440.00	216,425.00	9.20%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-214: Fire Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 940,300	Increase to reflect salary actuals, contract raises, proposed performance based raises, and the 27th pay period;
4110160	Overtime	\$ 59,000	Addition of 3 Firefighters for Station 6
4110161	Overtime Wages (FLSA)	\$ 19,300	Increase associated with changes in gross payroll
4110180	Specialty/Hazard Pay	\$ 129,000	Increase associated with changes in gross payroll
4110190	Holiday Pay	\$ (131,000)	Increase associated with changes in gross payroll
4130100	Employer's Social Security	\$ (4,900)	Decrease to reflect actual need
4130200	Employer's Medicare	\$ 14,700	Decrease to reflect actual need
4130300	Employer's Perf	\$ 1,050,300	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 42,000	higher mandatory employer contribution
4130700	Clothing Allowance	\$ (14,000)	Changes reflect increased health care costs; employee plan selections
		\$ 2,104,700	Decrease due to current spending trend
<u>Supplies</u>			
4220180	Firefighting Rig Gear	\$ (25,000)	Decrease due to current spending trend
4220210	Gasoline	\$ (6,000)	Reduction due to trend
4220320	Medical/Surgical	\$ (10,000)	Decrease due to current spending trend
4290300	Specialty Teams Supplies	\$ (22,500)	Decrease due to current spending trend
		\$ (63,500)	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 100,000	Increase due to Staffing Analysis
4310800	Physicals	\$ (19,500)	Decrease due to current spending trend
4320300	Travel	\$ (10,000)	Reduction to reflect actual needs
4320400	Telephone/ Communication	\$ (21,000)	Reduction due to trend
4340200	Liability Insurance	\$ 53,800	Increase due to higher insurance premiums
4350400	Water & Sewer	\$ 4,600	Increase 10% due to trend
4360100	Repairs & Maint -Bldg.	\$ (10,000)	Reduction to reflect actual needs
4360200	Equipment Repairs	\$ (5,000)	Decrease due to current spending trend
4360400	Maintenance Contract	\$ (10,000)	Decrease due to current spending trend
4390910	Education	\$ (15,000)	Reduction to reflect anticipated education needs
		\$ 67,900	
SECTION 2: Capital Equipment > \$5,000			
	N/A		

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 214 - Fire Department								
ExpCategory: 41 - Personnel Services								
1101-5-214-4110130	Full Time	8,943,566.06	10,281,975.69	5,198,052.15	10,655,600.00	11,595,900.00	940,300.00	8.82%
1101-5-214-4110150	Part Time	7,168.00	3,886.00	0.00	6,400.00	6,800.00	400.00	6.25%
1101-5-214-4110160	Overtime	910,321.09	837,832.67	429,467.47	848,700.00	907,700.00	59,000.00	6.95%
1101-5-214-4110161	Overtime Wages (FLSA)	52,335.68	128,232.53	62,464.15	273,900.00	293,200.00	19,300.00	7.05%
1101-5-214-4110170	Longevity	123,177.73	171,103.05	83,770.00	183,900.00	186,100.00	2,200.00	1.20%
1101-5-214-4110180	Specialty/hazard Pay	265,755.85	361,785.02	189,267.89	725,900.00	854,900.00	129,000.00	17.77%
1101-5-214-4110190	Holiday Pay	306,265.20	271,726.40	161,082.46	551,000.00	420,000.00	-131,000.00	-23.77%
1101-5-214-4130100	Employer's Social Security	20,089.04	16,016.43	7,546.01	15,200.00	10,300.00	-4,900.00	-32.24%
1101-5-214-4130200	Employer's Medicare	148,763.23	167,326.48	87,364.33	188,500.00	203,200.00	14,700.00	7.80%
1101-5-214-4130300	Employer's Perf	1,742,099.19	1,934,272.59	1,137,557.55	1,870,000.00	2,920,300.00	1,050,300.00	56.17%
1101-5-214-4130500	Employer's Group & Life Ins	1,618,348.23	1,627,994.90	764,632.38	2,301,700.00	2,343,700.00	42,000.00	1.82%
1101-5-214-4130700	Clothing Allowance	210,275.07	218,680.25	114,884.13	328,300.00	314,300.00	-14,000.00	-4.26%
1101-5-214-4131200	Sick Incentive Pay	114,367.52	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		14,462,531.89	16,020,832.01	8,236,088.52	17,949,100.00	20,056,400.00	2,107,300.00	11.74%
ExpCategory: 42 - Supplies								
1101-5-214-4210500	Office Supplies	10,209.78	10,062.33	3,093.11	13,500.00	12,000.00	-1,500.00	-11.11%
1101-5-214-4220100	Operating Supplies	30,270.21	19,959.52	5,995.45	20,000.00	18,000.00	-2,000.00	-10.00%
1101-5-214-4220180	Firefighter Rig Gear	219,957.18	237,272.80	197,052.06	367,000.00	342,000.00	-25,000.00	-6.81%
1101-5-214-4220210	Gasoline	140,099.42	148,657.65	90,178.15	185,000.00	179,000.00	-6,000.00	-3.24%
1101-5-214-4220250	Garage & Motor Supplies	43,070.89	57,795.55	32,676.06	59,000.00	59,000.00	0.00	0.00%
1101-5-214-4220310	Household, Laundry, Clean	36,516.38	26,095.11	13,156.91	37,500.00	35,500.00	-2,000.00	-5.33%
1101-5-214-4220320	Medical, Surgical	184,585.14	179,000.51	160,963.15	244,000.00	234,000.00	-10,000.00	-4.10%
1101-5-214-4230110	Building Materials	9,995.61	32,973.10	8,336.33	20,000.00	20,000.00	0.00	0.00%
1101-5-214-4230200	Vehicle Repair Parts	114,994.52	107,276.38	102,266.23	155,000.00	155,000.00	0.00	0.00%
1101-5-214-4230300	Small Tools & Minor Equipmer	90,477.55	95,759.67	57,837.18	94,000.00	94,000.00	0.00	0.00%
1101-5-214-4290100	Education Supplies	0.00	2,570.00	0.00	0.00	0.00	0.00	0.00%
1101-5-214-4290200	Risk Reduction Supplies	19,086.09	15,204.96	2,385.09	20,000.00	19,000.00	-1,000.00	-5.00%
1101-5-214-4290300	Specialty Teams Supplies	0.00	57,564.64	15,433.32	90,000.00	67,500.00	-22,500.00	-25.00%
Total ExpCategory: 42 - Supplies:		899,262.77	990,192.22	689,373.04	1,305,000.00	1,235,000.00	-70,000.00	-5.36%
ExpCategory: 43 - Other Services & Charges								
1101-5-214-4310400	Professional Services	3,645.08	7,840.92	2,049.40	5,950.00	105,950.00	100,000.00	1,680.67%
1101-5-214-4310800	Physicals	133,324.73	111,901.59	138,327.11	163,000.00	143,500.00	-19,500.00	-11.96%
1101-5-214-4320100	Freight	1,022.80	1,817.61	688.01	2,000.00	2,000.00	0.00	0.00%
1101-5-214-4320300	Travel	71,665.65	66,219.98	26,398.41	50,000.00	40,000.00	-10,000.00	-20.00%
1101-5-214-4320400	Telephone & Communication	29,108.58	22,310.00	15,019.84	44,000.00	23,000.00	-21,000.00	-47.73%
1101-5-214-4330300	Advertising	250.00	729.28	174.32	3,000.00	1,000.00	-2,000.00	-66.67%
1101-5-214-4340200	Liability Insurance	150,000.00	165,000.00	165,000.00	165,000.00	218,800.00	53,800.00	32.61%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
1101-5-214-4350100	Electricity	71,495.57	73,206.68	37,333.55	79,500.00	79,500.00	0.00	0.00%
1101-5-214-4350200	Natural Gas	25,138.78	33,544.15	27,966.02	45,000.00	45,000.00	0.00	0.00%
1101-5-214-4350400	Water & Sewer	22,530.76	30,445.96	14,398.40	46,000.00	50,600.00	4,600.00	10.00%
1101-5-214-4360100	Repairs & Maint - Bldg	93,144.04	137,013.31	42,205.23	125,000.00	115,000.00	-10,000.00	-8.00%
1101-5-214-4360200	Equipment Repairs	24,567.25	22,279.82	20,674.62	35,000.00	30,000.00	-5,000.00	-14.29%
1101-5-214-4360400	Maintenance Contract	204,480.78	204,595.28	134,377.19	205,500.00	195,500.00	-10,000.00	-4.87%
1101-5-214-4370200	Equipment Leases	85,814.42	69,787.00	109,874.34	155,000.00	155,000.00	0.00	0.00%
1101-5-214-4390140	Scuba	66,098.54	16,045.34	0.00	0.00	0.00	0.00	0.00%
1101-5-214-4390300	Subscriptions	4,943.61	1,863.50	3,327.40	5,400.00	5,400.00	0.00	0.00%
1101-5-214-4390910	Education	97,506.76	108,484.99	97,699.48	125,000.00	110,000.00	-15,000.00	-12.00%
1101-5-214-4390951	Risk Reduction	5,198.17	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		1,089,935.52	1,073,085.41	835,513.32	1,254,350.00	1,320,250.00	65,900.00	5.25%
ExpCategory: 44 - Capital Outlay								
1101-5-214-4420400	Buildings & Structures	0.00	1,273,702.67	3,528,511.63	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	1,273,702.67	3,528,511.63	0.00	0.00	0.00	0.00%
Total Department: 214 - Fire Department:		16,451,730.18	19,357,812.31	13,289,486.51	20,508,450.00	22,611,650.00	2,103,200.00	10.26%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-218: 911 Communications

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 145,700	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; eliminates vacant Office Services I position
4110160	Overtime	\$ 51,400	Increase associated with changes in gross payroll
4110170	Longevity	\$ (5,900)	Decrease due to staff turnover
4130100	Employer's Social Security	\$ 11,100	Increase associated with changes in gross payroll
4130200	Employer's Medicare	\$ 2,600	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 20,300	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 40,600	Changes reflect increased health care costs; employee plan selections
4220150	Sick Incentive	\$ (6,200)	Decrease due to elimination of sick incentive per CBA
		\$ 259,600	
<u>Other Services & Charges</u>			
4320300	Travel	\$ (5,000)	Decrease due to current spending trend
4320400	Telephone & Communication	\$ (3,550)	Decrease due to removal of legacy phone lines
4390910	Education	\$ (5,000)	Decrease due to current spending trend
4390912	Contract Services	\$ 23,000	Increase due to AI training software
		\$ 9,450	
SECTION 2: Capital Equipment > \$5,000			
4440100	Furniture & Fixtures	\$ (85,000)	Decrease due to no current need; Remove one-time expense
4440500	Other Equipment	\$ 15,000	Increase for 911 Backup Batteries
		\$ (70,000)	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 218 - Communications Center								
ExpCategory: 41 - Personnel Services								
1101-5-218-4110130	Full Time	1,073,645.99	1,281,599.79	601,432.13	1,386,700.00	1,532,400.00	145,700.00	10.51%
1101-5-218-4110160	Overtime	113,082.53	101,655.15	97,277.65	159,800.00	211,200.00	51,400.00	32.17%
1101-5-218-4110170	Longevity	4,252.50	4,012.50	1,372.50	5,900.00	0.00	-5,900.00	-100.00%
1101-5-218-4130100	Employer's Social Security	71,318.07	83,647.59	42,323.81	97,300.00	108,400.00	11,100.00	11.41%
1101-5-218-4130200	Employer's Medicare	16,679.40	19,562.81	9,898.40	22,800.00	25,400.00	2,600.00	11.40%
1101-5-218-4130300	Employer's Perf	168,811.71	196,383.35	96,745.92	202,000.00	222,300.00	20,300.00	10.05%
1101-5-218-4130500	Employer's Group & Life Ins	160,754.91	171,832.49	75,186.07	333,100.00	373,700.00	40,600.00	12.19%
1101-5-218-4130700	Clothing Allowance	2,600.00	3,574.70	3,200.00	3,800.00	3,600.00	-200.00	-5.26%
1101-5-218-4131200	Sick Incentive Pay	1,726.20	0.00	0.00	6,200.00	0.00	-6,200.00	-100.00%
Total ExpCategory: 41 - Personnel Services:		1,612,871.31	1,862,268.38	927,436.48	2,217,600.00	2,477,000.00	259,400.00	11.70%
ExpCategory: 42 - Supplies								
1101-5-218-4210500	Office Supplies	1,058.21	835.60	106.87	2,000.00	2,000.00	0.00	0.00%
1101-5-218-4220150	Operating Supplies	1,592.92	4,465.11	0.00	6,400.00	5,000.00	-1,400.00	-21.88%
1101-5-218-4220210	Gasoline	593.78	120.39	0.00	500.00	750.00	250.00	50.00%
1101-5-218-4220310	Household, Laundry, Clean	191.18	267.17	143.05	450.00	450.00	0.00	0.00%
1101-5-218-4220320	Medical, Surgical	345.58	526.86	273.60	394.00	450.00	56.00	14.21%
1101-5-218-4230300	Small Tools & Minor Equipmer	1,137.28	262.58	434.83	5,000.00	4,000.00	-1,000.00	-20.00%
Total ExpCategory: 42 - Supplies:		4,918.95	6,477.71	958.35	14,744.00	12,650.00	-2,094.00	-14.20%
ExpCategory: 43 - Other Services & Charges								
1101-5-218-4310400	Professional Services	17,100.00	17,100.00	0.00	22,075.00	22,075.00	0.00	0.00%
1101-5-218-4320300	Travel	15,866.33	26,207.59	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
1101-5-218-4320400	Telephone & Communication	15,262.41	13,349.34	4,554.54	16,550.00	13,000.00	-3,550.00	-21.45%
1101-5-218-4350100	Electricity	21,239.64	20,440.26	11,217.95	25,000.00	25,000.00	0.00	0.00%
1101-5-218-4350200	Natural Gas	987.54	887.04	467.99	1,150.00	1,150.00	0.00	0.00%
1101-5-218-4350400	Water & Sewer	586.45	807.48	656.07	1,050.00	1,155.00	105.00	10.00%
1101-5-218-4360200	Equipment Repair	1,202.26	1,602.00	1,162.18	2,500.00	2,500.00	0.00	0.00%
1101-5-218-4360400	Maintenance Contract	59,472.74	94,121.93	76,249.83	105,000.00	105,000.00	0.00	0.00%
1101-5-218-4360700	Contract Repairs	23,929.27	1,583.74	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-218-4370200	Equipment Leases	9,715.68	10,019.73	5,550.13	12,000.00	12,000.00	0.00	0.00%
1101-5-218-4390300	Subscriptions	8,290.00	1,030.00	1,012.00	1,800.00	2,000.00	200.00	11.11%
1101-5-218-4390600	Trash Collection	147.53	146.91	146.81	300.00	300.00	0.00	0.00%
1101-5-218-4390900	Other Services & Charges	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
1101-5-218-4390910	Education	12,634.83	8,806.00	834.00	15,000.00	10,000.00	-5,000.00	-33.33%
1101-5-218-4390912	Contract Services	18,776.60	0.00	0.00	5,000.00	28,000.00	23,000.00	460.00%
Total ExpCategory: 43 - Other Services & Charges:		205,211.28	196,102.02	101,851.50	227,925.00	237,180.00	9,255.00	4.06%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
ExpCategory: 44 - Capital Outlay								
1101-5-218-4440100	Furniture & Fixtures	0.00	0.00	0.00	85,000.00	0.00	-85,000.00	-100.00%
1101-5-218-4440300	Office Equipment	4,740.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-218-4440500	Other Equipment	0.00	50,418.30	0.00	0.00	15,000.00	15,000.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		4,740.00	50,418.30	0.00	85,000.00	15,000.00	-70,000.00	-82.35%
Total Department: 218 - Communications Center:		1,827,741.54	2,115,266.41	1,030,246.33	2,545,269.00	2,741,830.00	196,561.00	7.72%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-219: Police Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 564,420	Increase to reflect salary actuals, proposed performance raises, and the 27th pay period; addition of PIO/ Data Analyst Manager
4110150	Part Time	\$ (14,100)	Decrease based on trends; elimination of a vacant part-time payroll clerk
4110160	Overtime	\$ 33,500	Increase associated with changes in gross payroll
4110165	Double Overtime	\$ 16,900	Increase associated with changes in gross payroll
4110170	Longevity	\$ (4,640)	Decrease due to staff turnover
4130100	Employer's Social Security	\$ 17,200	Increase associated with changes in gross payroll
4130200	Employer's Medicare	\$ 10,200	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 1,011,560	Increase associated with changes in gross payroll; higher mandatory employer contribution
4130500	Employer's Group & Life Ins	\$ 320,960	Changes reflect increased health care costs; employee plan selections
4130700	Clothing Allowance	\$ 4,000	Increase due to current spending trend
		\$ 1,960,000	
<u>Supplies</u>			
4220210	Gasoline	\$ (24,000)	Decrease due to trend
4220311	Clothing & Outerwear	\$ (5,300)	Decrease due to current spending trend
		\$ (29,300)	
<u>Other Services & Charges</u>			
4320400	Telephone & Communication	\$ (20,926)	Decrease due to current spending trend
4330300	Advertising	\$ (22,500)	Decrease due to current spending trend
4340200	Liability Insurance	\$ 184,816	Increase due to higher insurance premiums
4360100	Repairs & Maint- Bldg	\$ 28,404	Increase to complete general building repairs
4360200	Equipment Repair	\$ (4,250)	Decrease due to current spending trend
4370500	Other Rental	\$ 10,000	Increase due to higher Firearm Range Fees and Mailing Machine Fees
4390900	Other Services & Charges	\$ (10,000)	Decrease due to current spending trend
4390912	Contract Services	\$ 44,990	Increase due to current spending trend
		\$ 210,534	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 255,880	Increase for replacement squad cars (marked and unmarked); city contribution toward Bearcat
4440500	Other Equipment	\$ (168,736)	Decrease based on 2027 needs: N70 Radios (12) \$104k, Swat Helmets \$55k, Handguns (25) \$39k, Tactical Robot \$116k
		\$ 87,144	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 219 - Police Department								
ExpCategory: 41 - Personnel Services								
1101-5-219-4110130	Full Time	9,834,036.08	10,354,945.35	5,469,051.95	11,454,600.00	12,019,020.00	564,420.00	4.93%
1101-5-219-4110150	Part Time	133,308.38	131,175.84	63,301.93	193,800.00	179,700.00	-14,100.00	-7.28%
1101-5-219-4110160	Overtime	805,991.53	843,140.47	406,216.60	871,900.00	905,400.00	33,500.00	3.84%
1101-5-219-4110165	Double Overtime	440,612.59	476,735.82	145,958.24	440,500.00	457,400.00	16,900.00	3.84%
1101-5-219-4110170	Longevity	201,147.50	187,680.00	98,225.00	183,680.00	179,040.00	-4,640.00	-2.53%
1101-5-219-4110180	Specialty/hazard Pay	104,110.00	106,170.00	55,760.00	138,600.00	138,600.00	0.00	0.00%
1101-5-219-4110190	Holiday Pay	325,431.20	297,787.63	174,158.99	309,120.00	309,120.00	0.00	0.00%
1101-5-219-4110500	Sign-on Bonus	9,600.00	34,906.67	10,193.32	60,000.00	60,000.00	0.00	0.00%
1101-5-219-4130100	Employer's Social Security	150,165.95	167,377.11	86,406.38	177,800.00	195,000.00	17,200.00	9.67%
1101-5-219-4130200	Employer's Medicare	170,267.75	179,399.14	91,549.41	188,960.00	199,160.00	10,200.00	5.40%
1101-5-219-4130300	Employer's Perf	2,237,393.91	2,459,944.04	1,405,842.45	2,333,220.00	3,344,780.00	1,011,560.00	43.35%
1101-5-219-4130500	Employer's Group & Life Ins	1,591,344.90	1,682,877.08	858,603.24	2,011,520.00	2,332,480.00	320,960.00	15.96%
1101-5-219-4130700	Clothing Allowance	245,200.00	214,300.00	120,200.00	295,500.00	299,500.00	4,000.00	1.35%
1101-5-219-4131200	Sick Incentive Pay	151,987.98	137,468.76	0.00	174,500.00	174,500.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		16,400,597.77	17,273,907.91	8,985,467.51	18,833,700.00	20,793,700.00	1,960,000.00	10.41%
ExpCategory: 42 - Supplies								
1101-5-219-4210500	Office Supplies	4,357.23	6,571.11	3,770.03	7,800.00	7,800.00	0.00	0.00%
1101-5-219-4220150	Operating Supplies	503,615.39	409,449.07	143,714.97	507,189.00	507,189.00	0.00	0.00%
1101-5-219-4220185	Police Uniform	47,583.61	34,262.89	15,620.21	49,100.00	49,100.00	0.00	0.00%
1101-5-219-4220210	Gasoline	420,156.48	401,884.91	230,783.62	555,000.00	531,000.00	-24,000.00	-4.32%
1101-5-219-4220250	Garage & Motor Supplies	899.15	1,211.01	0.00	1,470.00	1,470.00	0.00	0.00%
1101-5-219-4220310	Household, Laundry, Clean	5,821.35	6,048.32	996.05	6,263.00	6,263.00	0.00	0.00%
1101-5-219-4220311	Clothing & Outerwear	0.00	2,303.09	3,023.33	10,300.00	5,000.00	-5,300.00	-51.46%
1101-5-219-4220320	Medical, Surgical	6,921.80	7,447.32	3,399.31	11,544.00	10,544.00	-1,000.00	-8.66%
1101-5-219-4230110	Building Materials	871.92	721.34	0.00	2,000.00	2,000.00	0.00	0.00%
1101-5-219-4230200	Repair Parts	2,199.20	1,574.69	1,275.00	6,500.00	5,000.00	-1,500.00	-23.08%
1101-5-219-4230300	Small Tools & Minor Equipmer	0.00	117,493.20	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		992,426.13	988,966.95	402,582.52	1,157,166.00	1,125,366.00	-31,800.00	-2.75%
ExpCategory: 43 - Other Services & Charges								
1101-5-219-4310400	Professional Services	55,558.74	57,561.34	10,674.28	64,900.00	64,900.00	0.00	0.00%
1101-5-219-4310800	Physicals	0.00	26,059.15	12,284.58	42,500.00	42,500.00	0.00	0.00%
1101-5-219-4320300	Travel	82,519.75	119,032.55	64,633.81	145,500.00	145,500.00	0.00	0.00%
1101-5-219-4320400	Telephone & Communication	199,349.84	179,273.11	83,506.87	210,926.00	190,000.00	-20,926.00	-9.92%
1101-5-219-4330100	Print Other Than Office Sup	2,823.09	11,035.66	1,266.62	8,350.00	7,500.00	-850.00	-10.18%
1101-5-219-4330300	Advertising	56,912.88	76,535.52	40,025.00	90,000.00	67,500.00	-22,500.00	-25.00%
1101-5-219-4340200	Liability Insurance	515,443.00	566,984.00	566,984.00	566,984.00	751,800.00	184,816.00	32.60%
1101-5-219-4350100	Electricity	56,384.36	59,857.82	35,774.24	62,300.00	62,300.00	0.00	0.00%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
1101-5-219-4350200	Natural Gas	11,999.79	13,652.62	10,474.05	25,000.00	25,000.00	0.00	0.00%
1101-5-219-4350400	Water & Sewer	3,991.65	4,505.60	2,266.20	6,540.00	7,194.00	654.00	10.00%
1101-5-219-4360100	Repairs & Maint - Bldg	22,283.70	24,458.30	25,772.73	40,000.00	68,404.00	28,404.00	71.01%
1101-5-219-4360200	Equipment Repair	19,747.45	12,220.57	16,671.62	29,250.00	25,000.00	-4,250.00	-14.53%
1101-5-219-4370200	Equipment Leases	6,010.86	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-219-4370500	Other Rental	10,115.40	15,890.40	445.20	21,256.00	31,256.00	10,000.00	47.05%
1101-5-219-4390200	Postage	4,285.09	3,564.61	1,570.50	4,300.00	4,300.00	0.00	0.00%
1101-5-219-4390300	Subscriptions	1,288.57	2,262.95	3,341.21	12,900.00	12,900.00	0.00	0.00%
1101-5-219-4390400	Bonds	0.00	278.74	0.00	294.00	294.00	0.00	0.00%
1101-5-219-4390800	Organiz Membership & Dues	4,935.81	4,750.00	4,140.00	19,975.00	19,975.00	0.00	0.00%
1101-5-219-4390900	Other Services & Charges	4,473.55	4,127.27	0.00	20,000.00	10,000.00	-10,000.00	-50.00%
1101-5-219-4390910	Education	78,351.14	73,833.85	68,779.25	101,000.00	101,000.00	0.00	0.00%
1101-5-219-4390912	Contract Services	1,233,941.47	1,184,629.09	1,381,861.83	1,723,744.00	1,768,734.00	44,990.00	2.61%
1101-5-219-4390925	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-219-4390960	Crime Intelligence	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		2,370,416.14	2,440,513.15	2,330,471.99	3,195,719.00	3,406,057.00	210,338.00	6.58%
ExpCategory: 44 - Capital Outlay								
1101-5-219-4440200	Motor Equipment	3,090,604.37	1,187,948.67	283,155.41	1,434,500.00	1,690,380.00	255,880.00	17.84%
1101-5-219-4440500	Other Equipment	281,486.14	292,107.35	151,116.72	481,000.00	312,264.00	-168,736.00	-35.08%
Total ExpCategory: 44 - Capital Outlay:		3,372,090.51	1,480,056.02	434,272.13	1,915,500.00	2,002,644.00	87,144.00	4.55%
Total Department: 219 - Police Department:		23,135,530.55	22,183,444.03	12,152,794.15	25,102,085.00	27,327,767.00	2,225,682.00	8.87%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-301: Public Works - Engineering

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$18,500	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130300	Employer's Perf	\$2,600	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Insurance	(\$19,600)	Changes reflect increased health care costs; employee plan selections
		\$1,500	
<u>Other Services and Charges</u>			
4310400	Professional Services	\$30,000	Increase due to additional professional obligations
4390912	Contract Services	(\$5,000)	Reduction due to current spending trend
		\$25,000	
SECTION 2: Capital Equipment > \$5,000			
<u>Capital Outlay</u>			
4440200	Motor Equipment	\$10,000	Increase to support 2027 needs: replace current vehicle with Hybrid Pick-Up Truck plus upfitting \$60k

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 301 - PW Engineering								
ExpCategory: 41 - Personnel Services								
1101-5-301-4110130	Full Time	226,215.74	240,062.39	147,882.99	190,400.00	208,900.00	18,500.00	9.72%
1101-5-301-4110140	Temp	10,880.00	6,368.00	2,432.00	10,800.00	12,000.00	1,200.00	11.11%
1101-5-301-4110160	Overtime	0.00	0.00	6.00	0.00	0.00	0.00	0.00%
1101-5-301-4130100	Employer's Social Security	14,289.25	14,847.28	9,052.26	12,500.00	13,800.00	1,300.00	10.40%
1101-5-301-4130200	Employer's Medicare	3,341.81	3,472.15	2,116.98	3,000.00	3,200.00	200.00	6.67%
1101-5-301-4130300	Employer's Perf	32,122.56	34,088.76	20,999.33	27,700.00	30,300.00	2,600.00	9.39%
1101-5-301-4130500	Employer's Group & Life Ins	24,697.52	30,499.81	17,948.91	54,100.00	34,500.00	-19,600.00	-36.23%
Total ExpCategory: 41 - Personnel Services:		311,546.88	329,338.39	200,438.47	298,500.00	302,700.00	4,200.00	1.41%
ExpCategory: 42 - Supplies								
1101-5-301-4210500	Office Supplies	3,005.52	1,513.07	377.28	3,960.00	2,500.00	-1,460.00	-36.87%
1101-5-301-4220100	Operating Supplies	417.00	300.00	263.62	650.00	1,000.00	350.00	53.85%
1101-5-301-4220210	Gasoline	6,000.00	3,902.04	1,731.38	4,000.00	4,000.00	0.00	0.00%
1101-5-301-4220320	Medical, Surgical	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%
1101-5-301-4230300	Small Tools & Minor Equipmer	1,595.48	79.23	19.98	1,500.00	0.00	-1,500.00	-100.00%
Total ExpCategory: 42 - Supplies:		11,018.00	5,794.34	2,392.26	10,160.00	7,500.00	-2,660.00	-26.18%
ExpCategory: 43 - Other Services & Charges								
1101-5-301-4310400	Professional Services	138,337.55	106,838.97	85,539.29	270,000.00	300,000.00	30,000.00	11.11%
1101-5-301-4320300	Travel	3,803.90	4,515.76	2,535.03	5,100.00	5,000.00	-100.00	-1.96%
1101-5-301-4360200	Equipment Repairs	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%
1101-5-301-4390310	Software Subscriptions	0.00	3,410.00	1,951.00	4,870.00	4,600.00	-270.00	-5.54%
1101-5-301-4390800	Membership & Dues	209.84	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390900	Other Services & Charges	27,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-301-4390910	Education	50.00	952.00	774.00	3,000.00	1,500.00	-1,500.00	-50.00%
1101-5-301-4390912	Contract Services	0.00	25,241.38	14,663.09	30,000.00	25,000.00	-5,000.00	-16.67%
1101-5-301-4390925	Credit Card Processing Fees	764.63	1,717.80	712.88	3,000.00	1,500.00	-1,500.00	-50.00%
Total ExpCategory: 43 - Other Services & Charges:		170,280.92	142,675.91	106,175.29	316,720.00	337,600.00	20,880.00	6.59%
ExpCategory: 44 - Capital Outlay								
1101-5-301-4440200	Motor Equipment	0.00	31,083.46	35,743.76	50,000.00	60,000.00	10,000.00	20.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	31,083.46	35,743.76	50,000.00	60,000.00	10,000.00	20.00%
Total Department: 301 - PW Engineering:		492,845.80	508,892.10	344,749.78	675,380.00	707,800.00	32,420.00	4.80%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-303: Buildings & Grounds

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	294,600	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4110140	Temporary	\$ (10,200)	Addition of one Assistant Director of Facilities Planning and Asset Management; Transfer of Executive Custodian from Building & Code
4110150	Part-Time	\$ (110,800)	Reduction based on trends
4110160	Overtime	\$ 35,600	Transitioning part-time funding from B&G to Parks for ranger-led city ambassador program;
4130100	Employer's Social Security	\$ 15,400	Transfer of part-time Custodian from Building & Code
4130200	Employer's Medicare	\$ 3,700	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 42,600	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 29,100	Increase associated with changes in gross payroll
		\$ 300,000	Changes reflect increased health care costs; employee plan selections
<u>Supplies</u>			
4220170	Paint	\$ (6,620)	Decrease due to current spending trend
4220210	Gasoline	\$ (23,000)	Decrease due to current spending trend
4220310	Household, Laundry, Cleaning	\$ (4,932)	Decrease due to current spending trend
4230110	Building Materials	\$ (15,542)	Decrease due to current spending trend
4230125	Street & Alley Materials	\$ 20,000	Increase due to the cost of concrete
4230200	Repair Parts	\$ (3,000)	Decrease due to current spending trend
		\$ (33,094)	
<u>Other Services & Charges</u>			
4320400	Telephone & Communications	\$ (10,050)	Decrease due to current spending trend
4360100	Repairs & Maintenance	\$ 4,070	Increase to meet current repair needs
4360400	Maintenance Contract	\$ (20,000)	Decrease due to current spending trend
4360500	Repairs & Maintenance- Other	\$ (41,700)	Decrease due to current spending trend
4390910	Education	\$ (4,000)	Decrease due to current spending trend
4391100	Minor Misc Small Capital	\$ (5,000)	Decrease due to current spending trend
		(76,680)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (22,800)	Replacement of BG-53414 Toro \$19.2k; BG-5025 Genie Lift \$60k; Replacement of Wood Chipper \$85k;
4440500	Other Equipment	\$ (61,500)	Replacement of BG 53410 RTV900W \$25k; Mini excavator \$100k; replacement of BG-580 with plow \$70k;
		\$ (84,300)	BG-581 Dump Truck \$140k; Stump grinder w/ trailer \$68k; No Ramp Trailer \$25k; Mower for Slopes \$75k
			Replacement of BG-5501 & BG-5528 Trailers \$15k each; Tow & Collect \$15k; Replacement Water Pumps \$30k

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 303 - Buildings & Grounds Maint								
ExpCategory: 41 - Personnel Services								
1101-5-303-4110130	Full Time	2,280,116.00	2,330,636.95	1,183,788.29	2,461,300.00	2,755,900.00	294,600.00	11.97%
1101-5-303-4110140	Temporary	69,570.28	83,193.31	22,910.50	140,500.00	130,300.00	-10,200.00	-7.26%
1101-5-303-4110150	Part Time	91,429.75	55,875.01	20,867.25	327,600.00	216,800.00	-110,800.00	-33.82%
1101-5-303-4110160	Overtime	87,248.99	101,880.81	33,056.19	91,000.00	126,600.00	35,600.00	39.12%
1101-5-303-4110170	Longevity	12,680.00	9,725.00	5,132.50	13,300.00	12,100.00	-1,200.00	-9.02%
1101-5-303-4130100	Employer's Social Security	151,103.72	155,115.83	75,714.96	188,500.00	203,900.00	15,400.00	8.17%
1101-5-303-4130200	Employer's Medicare	35,338.52	36,277.22	17,707.96	44,100.00	47,800.00	3,700.00	8.39%
1101-5-303-4130300	Employer's Perf	330,848.55	340,269.36	170,468.28	358,900.00	401,500.00	42,600.00	11.87%
1101-5-303-4130500	Employer's Group & Life Ins	411,581.56	367,591.37	180,187.29	624,200.00	653,300.00	29,100.00	4.66%
1101-5-303-4130700	Clothing Allowance	4,800.00	4,800.00	5,100.00	6,000.00	6,200.00	200.00	3.33%
Total ExpCategory: 41 - Personnel Services:		3,474,717.37	3,485,364.86	1,714,933.22	4,255,400.00	4,554,400.00	299,000.00	7.03%
ExpCategory: 42 - Supplies								
1101-5-303-4210200	Stationary & Printing	494.09	445.92	0.00	650.00	650.00	0.00	0.00%
1101-5-303-4210500	Office Supplies	680.29	822.56	134.22	1,300.00	1,300.00	0.00	0.00%
1101-5-303-4220120	Safety Supplies	2,840.47	5,496.60	641.40	7,200.00	7,200.00	0.00	0.00%
1101-5-303-4220150	Operating Supplies	56,735.42	74,072.43	21,294.83	77,550.00	80,000.00	2,450.00	3.16%
1101-5-303-4220160	Event Operating Supplies	1,512.99	2,134.52	599.86	3,000.00	1,500.00	-1,500.00	-50.00%
1101-5-303-4220170	Paint	12,633.95	6,736.83	3,844.03	18,620.00	12,000.00	-6,620.00	-35.55%
1101-5-303-4220210	Gasoline	118,367.30	107,311.80	53,924.40	153,000.00	130,000.00	-23,000.00	-15.03%
1101-5-303-4220310	Household, Laundry, Cleaning	22,324.34	20,036.24	7,084.94	26,932.00	22,000.00	-4,932.00	-18.31%
1101-5-303-4220311	Clothing & Outerwear	7,640.21	15,569.06	8,826.30	16,000.00	16,200.00	200.00	1.25%
1101-5-303-4220320	Medical, Surgical	858.80	1,616.90	364.45	3,300.00	1,700.00	-1,600.00	-48.48%
1101-5-303-4230110	Building Materials	86,363.73	60,368.19	31,220.19	115,542.00	100,000.00	-15,542.00	-13.45%
1101-5-303-4230125	Street & Alley Materials	11,229.15	6,862.37	4,236.66	16,800.00	36,800.00	20,000.00	119.05%
1101-5-303-4230141	Landscaping	30,300.67	45,639.37	22,928.54	49,578.00	49,578.00	0.00	0.00%
1101-5-303-4230143	Chemicals	11,454.09	10,115.63	4,033.87	14,350.00	14,350.00	0.00	0.00%
1101-5-303-4230200	Repair Parts	3,618.63	1,737.45	10.57	5,000.00	2,000.00	-3,000.00	-60.00%
1101-5-303-4230300	Small Tools & Minor Equipmer	28,574.03	23,715.03	9,048.11	24,000.00	24,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		395,628.16	382,680.90	168,192.37	532,822.00	499,278.00	-33,544.00	-6.30%
ExpCategory: 43 - Other Services & Charges								
1101-5-303-4310400	Professional Services	0.00	0.00	31,453.35	0.00	0.00	0.00	0.00%
1101-5-303-4320300	Travel	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
1101-5-303-4320400	Telephone & Communication	17,890.36	11,707.58	1,882.67	20,050.00	10,000.00	-10,050.00	-50.12%
1101-5-303-4350100	Electricity	14,926.73	19,462.44	8,208.00	25,300.00	25,300.00	0.00	0.00%
1101-5-303-4350200	Natural Gas	8,841.80	10,257.06	10,165.97	22,900.00	22,900.00	0.00	0.00%
1101-5-303-4350400	Water & Sewer	1,741.23	2,133.01	1,134.41	2,310.00	2,541.00	231.00	10.00%
1101-5-303-4360100	Repairs & Maint	92,311.28	59,541.90	15,059.28	120,930.00	125,000.00	4,070.00	3.37%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
1101-5-303-4360200	Equipment Repair	904.37	4,460.20	674.56	7,000.00	6,500.00	-500.00	-7.14%
1101-5-303-4360400	Maintenance Contract	48,694.37	249,315.20	1,127.19	48,719.00	28,719.00	-20,000.00	-41.05%
1101-5-303-4360500	Repairs & Maintenance - Other	291,834.68	263,398.15	77,315.96	232,700.00	191,000.00	-41,700.00	-17.92%
1101-5-303-4370200	Equipment Leases	0.00	1,150.25	366.66	1,760.00	1,200.00	-560.00	-31.82%
1101-5-303-4390300	Subscriptions	207.00	0.00	0.00	207.00	207.00	0.00	0.00%
1101-5-303-4390800	Organiz Membership & Dues	571.00	571.00	396.00	571.00	571.00	0.00	0.00%
1101-5-303-4390900	Other Services & Charges	55,487.11	35,984.07	7,942.35	70,490.00	70,490.00	0.00	0.00%
1101-5-303-4390910	Education	6,545.00	12,670.00	1,402.00	16,000.00	12,000.00	-4,000.00	-25.00%
1101-5-303-4390912	Contract Services	214,843.91	159,061.74	17,628.49	130,312.00	130,312.00	0.00	0.00%
1101-5-303-4390920	Const St/alley By Contract	7,323.00	0.00	4,100.00	23,000.00	23,000.00	0.00	0.00%
1101-5-303-4391100	Minor Misc Small Capital	1,007.82	5,875.99	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		763,129.66	835,588.59	178,856.89	732,249.00	654,740.00	-77,509.00	-10.59%
ExpCategory: 44 - Capital Outlay								
1101-5-303-4420400	Building & Structures	52,485.00	0.00	0.00	0.00	0.00	0.00	0.00%
1101-5-303-4440200	Motor Equipment	562,560.40	359,757.24	27,083.76	690,000.00	667,200.00	-22,800.00	-3.30%
1101-5-303-4440500	Other Equipment	101,276.98	72,351.98	85,310.00	136,500.00	75,000.00	-61,500.00	-45.05%
Total ExpCategory: 44 - Capital Outlay:		716,322.38	432,109.22	112,393.76	826,500.00	742,200.00	-84,300.00	-10.20%
Total Department: 303 - Buildings & Grounds Maint:		5,349,797.57	5,135,743.57	2,174,376.24	6,346,971.00	6,450,618.00	103,647.00	1.63%
Total Expense:		75,823,206.41	68,775,462.41	35,574,807.73	69,330,266.00	75,044,429.00	5,714,163.00	8.24%
Total Fund: 1101 - GENERAL:		75,823,206.41	68,775,462.41	35,574,807.73	69,330,266.00	75,044,429.00	5,714,163.00	8.24%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2201-310: Street Department (MVH)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 330,200	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; Addition of a Office Services I
4110140	Temporary	\$ 60,200	Increase due to use of appropriate account line
4110150	Part Time	\$ (19,700)	Decrease due to use of appropriate account line
4110160	Over Time	\$ 113,400	Increase due to combining account lines 4110160 & 4110165 and to reflect actual need
4110165	Double Overtime	\$ (46,000)	Decrease due to combining account lines 4110160 & 4110165
4110170	Longevity	\$ 8,000	Increase to reflect salary actuals
4130100	Employer's Social Security	\$ 27,800	Increase associated with changes in gross payroll
4130200	Employer's Medicare	\$ 6,500	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 49,300	Increase associated with changes in gross payroll
4130500	Employer's Group Life & Ins	\$ 89,400	Changes reflect increased health care costs; employee plan selections
		\$ 619,100	
<u>Supplies</u>			
4220310	Household, Laundry, Cleaning	\$ (15,400)	Decrease due to anticipated needs
4230111	Paving Materials	\$ (1,075,000)	Decrease due to shift into new fund
4230120	Concrete/Sidewalk Supplies	\$ 183,528	Increase due to using proper account line #4230120
4230127	Road Salt	\$ 185,000	Increase due to anticipated needs and increase in salt costs
4230142	Supplies	\$ (10,000)	Decrease due to current spending trend
4230144	Traffic Supplies	\$ (5,000)	Decrease due to adjustment to Traffic Services account line
4230200	Repair Parts	\$ (12,500)	Decrease due to current spending trend
4230300	Small Tools & Minor Equipment	\$ (5,000)	Decrease due to current spending trend
		\$ (754,372)	
<u>Other Services & Charges</u>			
4320400	Telephone & Communications	\$ (19,000)	Decrease due to trend
4340200	Liability Insurance	\$ 35,850	Increase due to higher insurance premiums
4350200	Natural Gas	\$ (10,000)	Decrease due to current spending trend
4360100	Repairs & Maintenance -Building	\$ 30,000	Increase due to use of proper account line (new account line)
4360310	Repairs and Maintenance of Streets	\$ 225,000	Increase due to anticipated needs
4370200	Equipment Leases	\$ (3,500)	Decrease due to current spending trend
4390901	Traffic Services	\$ 18,650	Increase due to use of proper account line (new account line)
4390910	Education	\$ (12,500)	Decrease due to current spending trend
4390912	Contract Services	\$ 30,000	Increase to reflect actual needs
4390926	Landfill Charges	\$ (39,000)	Decrease due to current spending trend
		\$ 255,500	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (910,000)	Reduction based on lesser 2027 needs: 2 Crew Cab Dump Trucks \$110k each, Line/Cane Truck \$150k
4440400	Street Machinery	\$ (5,000)	1 Paint Stripping Cart \$25k, 1 S70 Skidsteer \$70k, 2 Leaf Vac Machines \$150k each
4440500	Other Equipment	\$ 30,000	Enclosed Cargo Trailer and Loop Saw
		\$ (885,000)	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2201 - MVH								
Expense								
Department: 310 - MVH - Street Department								
ExpCategory: 41 - Personnel Services								
2201-5-310-4110130	Full Time	3,078,558.74	3,304,093.54	1,638,849.67	3,186,900.00	3,517,100.00	330,200.00	10.36%
2201-5-310-4110140	Temporary	114,303.50	151,177.50	45,409.29	106,000.00	166,200.00	60,200.00	56.79%
2201-5-310-4110150	Part Time	38,298.46	30,984.50	15,509.65	61,200.00	41,500.00	-19,700.00	-32.19%
2201-5-310-4110160	Overtime	223,477.53	266,559.35	130,260.46	173,800.00	287,200.00	113,400.00	65.25%
2201-5-310-4110165	Double Overtime	0.00	0.00	0.00	46,000.00	0.00	-46,000.00	-100.00%
2201-5-310-4110170	Longevity	23,762.50	24,870.00	12,420.00	22,800.00	30,800.00	8,000.00	35.09%
2201-5-310-4130100	Employer's Social Security	207,455.45	226,973.96	110,810.15	223,400.00	251,200.00	27,800.00	12.44%
2201-5-310-4130200	Employer's Medicare	48,517.25	53,082.94	25,915.38	52,300.00	58,800.00	6,500.00	12.43%
2201-5-310-4130300	Employer's PERF	446,902.89	475,066.80	241,965.88	465,400.00	514,700.00	49,300.00	10.59%
2201-5-310-4130500	Employer's Group & Life Ins	525,785.27	443,091.41	244,231.15	714,000.00	803,400.00	89,400.00	12.52%
2201-5-310-4130700	Clothing Allowance	6,000.00	6,000.00	6,300.00	6,300.00	6,500.00	200.00	3.17%
Total ExpCategory: 41 - Personnel Services:		4,713,061.59	4,981,900.00	2,471,671.63	5,058,100.00	5,677,400.00	619,300.00	12.24%
ExpCategory: 42 - Supplies								
2201-5-310-4210500	Office Supplies	4,269.12	4,367.55	1,777.64	4,400.00	4,400.00	0.00	0.00%
2201-5-310-4220210	Gasoline	253,777.42	275,133.09	163,485.73	400,000.00	400,000.00	0.00	0.00%
2201-5-310-4220310	Household, Laundry, Clean	12,495.19	8,335.59	535.23	30,800.00	15,400.00	-15,400.00	-50.00%
2201-5-310-4220311	Clothing & Outerwear	20,637.64	15,482.72	11,458.10	16,000.00	16,000.00	0.00	0.00%
2201-5-310-4220320	Medical, Surgical	2,433.13	1,307.83	480.45	5,100.00	3,100.00	-2,000.00	-39.22%
2201-5-310-4230110	Building Materials	61,673.17	64,766.49	20,828.39	70,000.00	70,000.00	0.00	0.00%
2201-5-310-4230111	Paving Materials	449,971.74	979,425.43	39,947.06	2,225,000.00	1,150,000.00	-1,075,000.00	-48.31%
2201-5-310-4230120	Concrete/Sidewalk Supplies	0.00	0.00	0.00	0.00	183,528.00	183,528.00	0.00%
2201-5-310-4230127	Road Salt	265,586.07	346,097.42	505,765.75	415,000.00	600,000.00	185,000.00	44.58%
2201-5-310-4230141	Landscaping	11,112.40	8,815.72	4,283.11	11,000.00	11,000.00	0.00	0.00%
2201-5-310-4230142	Supplies	46,301.88	37,986.87	6,265.90	52,000.00	42,000.00	-10,000.00	-19.23%
2201-5-310-4230143	Chemicals	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%
2201-5-310-4230144	Traffic Supplies	489,409.83	437,165.34	240,158.43	480,000.00	475,000.00	-5,000.00	-1.04%
2201-5-310-4230200	Repair Parts	12,588.24	8,115.84	3,278.83	25,000.00	12,500.00	-12,500.00	-50.00%
2201-5-310-4230300	Small Tools & Minor Equipmer	19,912.44	27,355.51	2,281.70	24,000.00	19,000.00	-5,000.00	-20.83%
Total ExpCategory: 42 - Supplies:		1,650,168.27	2,214,355.40	1,000,546.32	3,758,900.00	3,001,928.00	-756,972.00	-20.14%
ExpCategory: 43 - Other Services & Charges								
2201-5-310-4320300	Travel	1,074.56	4,405.03	2,708.99	12,000.00	10,000.00	-2,000.00	-16.67%
2201-5-310-4320400	Telephone & Communication	22,475.27	14,606.79	3,737.93	28,500.00	9,500.00	-19,000.00	-66.67%
2201-5-310-4340200	Liability Insurance	99,935.00	109,950.00	109,950.00	109,950.00	145,800.00	35,850.00	32.61%
2201-5-310-4350100	Electricity	21,577.09	22,137.86	12,304.63	26,000.00	26,000.00	0.00	0.00%
2201-5-310-4350200	Natural Gas	18,278.37	20,242.51	15,550.59	37,000.00	27,000.00	-10,000.00	-27.03%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
2201-5-310-4350400	Water & Sewer	5,139.14	5,761.21	3,116.66	6,770.00	7,447.00	677.00	10.00%
2201-5-310-4360100	Repairs & Maintenance - Bldg	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00%
2201-5-310-4360200	Equipment Repair	26,822.90	31,773.86	28,027.89	40,000.00	40,000.00	0.00	0.00%
2201-5-310-4360310	Repair and Maintenance of Str	0.00	444,369.15	45,500.00	275,000.00	500,000.00	225,000.00	81.82%
2201-5-310-4360400	Maintenance Contract	5,805.71	3,903.34	11,254.58	24,352.00	24,352.00	0.00	0.00%
2201-5-310-4360700	Contract Repair	3,289.85	3,373.45	272.50	3,430.00	3,430.00	0.00	0.00%
2201-5-310-4370200	Equipment Leases	12,500.00	16,000.00	5,584.20	19,500.00	16,000.00	-3,500.00	-17.95%
2201-5-310-4390900	Other Services & Charges	18,883.31	18,242.89	15,463.49	20,000.00	20,000.00	0.00	0.00%
2201-5-310-4390901	Traffic Services & Charges	0.00	0.00	0.00	0.00	18,650.00	18,650.00	0.00%
2201-5-310-4390910	Education	18,820.00	6,610.00	9,640.00	38,500.00	26,000.00	-12,500.00	-32.47%
2201-5-310-4390912	Contract Services	196,350.20	85,587.11	125,667.27	80,000.00	110,000.00	30,000.00	37.50%
2201-5-310-4390926	Landfill Charges	80,117.47	118,105.91	32,170.35	100,000.00	61,000.00	-39,000.00	-39.00%
Total ExpCategory: 43 - Other Services & Charges:		531,068.87	905,069.11	420,949.08	821,002.00	1,075,179.00	254,177.00	30.96%
ExpCategory: 44 - Capital Outlay								
2201-5-310-4420400	Buildings & Structures	0.00	1,332,894.59	61,381.71	0.00	0.00	0.00	0.00%
2201-5-310-4440200	Motor Equipment	1,585,998.29	655,353.60	57,533.68	1,280,000.00	370,000.00	-910,000.00	-71.09%
2201-5-310-4440400	Street Machinery	577,670.35	816,428.70	360,133.00	400,000.00	395,000.00	-5,000.00	-1.25%
2201-5-310-4440500	Other Equipment	0.00	395,043.08	0.00	0.00	30,000.00	30,000.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		2,163,668.64	3,199,719.97	479,048.39	1,680,000.00	795,000.00	-885,000.00	-52.68%
ExpCategory: 45 - Other Financing Uses								
2201-5-310-4520000	To Other Funds	0.00	600,000.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	600,000.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 310 - MVH - Street Department:		9,057,967.37	11,901,044.48	4,372,215.42	11,318,002.00	10,549,507.00	-768,495.00	-6.79%
Total Expense:		9,057,967.37	11,901,044.48	4,372,215.42	11,318,002.00	10,549,507.00	-768,495.00	-6.79%
Total Fund: 2201 - MVH:		9,057,967.37	11,901,044.48	4,372,215.42	11,318,002.00	10,549,507.00	-768,495.00	-6.79%

(THIS PAGE INTENTIONALLY LEFT BLANK)

Department Name: 2202-305: Street Department (LRS)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2202 - LOCAL ROAD & STREET								
Expense								
Department: 305 - Local Road & Street								
ExpCategory: 42 - Supplies								
2202-5-305-4230111	Paving Materials	998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%
Total Department: 305 - Local Road & Street:		998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%
Total Expense:		998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%
Total Fund: 2202 - LOCAL ROAD & STREET:		998,884.99	1,000,000.00	659,489.17	1,100,000.00	1,100,000.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2204-501 Parks & Recreation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel</u>			
4110130	Full-Time	\$ 55,200	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4110040	Temporary	\$ (5,800)	Decrease based on need
4110150	Part-Time	\$ 123,100	Transitioning part-time funding from B&G to Parks for ranger-led city ambassador program
4110160	Overtime	\$ 6,200	Increase associated with changes in gross payroll
4130100	Employer's Social Security	\$ 10,600	Increase associated with changes in gross payroll
4130300	Employer's PERF	\$ 8,000	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (2,800)	Changes reflect increased health care costs; employee plan selections
		\$ 194,500	
<u>Supplies</u>			
4220150	Operating Supplies	\$ (16,000)	Decrease due to current spending trend
4220210	Gasoline	\$ (4,000)	Decrease due to current spending trend
4230143	Chemicals	\$ 10,000	Increased due to cost of chemicals
4230300	Small Tools & Minor Equipment	\$ (50,000)	Decrease to reflect anticipated needs
		\$ (60,000)	
<u>Other Services & Charges</u>			
4320400	Telephone & Communication	\$ (17,000)	Decrease due to current spending trend
4320510	Outside Transportation	\$ (3,500)	Decrease due to current spending trend
4340200	Liability Insurance	\$ 54,430	Increase due to higher insurance premiums from rising claim cost
4350200	Natural Gas	\$ 5,000	Increase due to trend
4350400	Water & Sewage	\$ 6,100	Increase due to trend
4360500	Repairs & Maintenance - Other	\$ (50,000)	Decrease to reflect anticipated needs
4390910	Education	\$ (4,000)	Reduction reflect anticipated needs
4390912	Contract Services	\$ 9,000	Increase due to the cost of contracts for CivicRec
		\$ 30	
<u>Other Financing Uses</u>			
2204-5-501-4520000	To Other Funds	\$ (20,000)	Reduction in transfers to other funds
SECTION 2: Capital Equipment > \$5,000			
4410000	Land & Land Improvements	\$ 425,000	Increase for 2027 plan: \$250k for Elliot Park improvements or alternatives; \$75k for High Dive Pond Dredging, and \$100k for Pir
4420400	Building & Structures	\$ (335,000)	Decrease based on 2027 needs: \$265k for repairs and updates to Woodlawn Nature Center
4420400	Motor Equipment	\$ (35,000)	Decrease due to no current need
		\$ 55,000	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2204 - PARK & RECREATION								
Expense								
Department: 501 - Parks & Recreation								
ExpCategory: 41 - Personnel Services								
2204-5-501-4110130	Full Time	589,238.35	762,754.61	412,566.85	848,500.00	903,700.00	55,200.00	6.51%
2204-5-501-4110140	Temporary	641,143.13	473,569.95	123,508.30	668,000.00	662,200.00	-5,800.00	-0.87%
2204-5-501-4110150	Part Time	198,837.40	94,780.53	39,307.54	181,900.00	305,000.00	123,100.00	67.67%
2204-5-501-4110160	Overtime	1,879.65	5,509.68	369.59	0.00	6,200.00	6,200.00	0.00%
2204-5-501-4130100	Employer's Social Security	86,257.67	80,040.17	34,170.94	105,400.00	116,000.00	10,600.00	10.06%
2204-5-501-4130200	Employer's Medicare	20,173.14	18,719.70	7,991.69	24,700.00	27,200.00	2,500.00	10.12%
2204-5-501-4130300	Employer's PERF	83,394.78	100,122.14	53,766.15	123,100.00	131,100.00	8,000.00	6.50%
2204-5-501-4130500	Employer's Group & Life Ins	106,258.66	138,324.42	72,265.29	210,300.00	207,500.00	-2,800.00	-1.33%
Total ExpCategory: 41 - Personnel Services:		1,727,182.78	1,673,821.20	743,946.35	2,161,900.00	2,358,900.00	197,000.00	9.11%
ExpCategory: 42 - Supplies								
2204-5-501-4210500	Office Supplies	9,325.94	8,510.25	2,603.94	5,000.00	5,000.00	0.00	0.00%
2204-5-501-4220150	Operating Supplies	69,119.14	44,604.12	16,312.78	76,000.00	60,000.00	-16,000.00	-21.05%
2204-5-501-4220210	Gasoline	6,146.86	4,502.37	3,333.70	12,000.00	8,000.00	-4,000.00	-33.33%
2204-5-501-4230143	Chemicals	41,165.39	30,297.73	31,114.08	50,000.00	60,000.00	10,000.00	20.00%
2204-5-501-4230300	Small Tools & Minor Equipmer	228,155.00	111,761.60	248,098.74	150,000.00	100,000.00	-50,000.00	-33.33%
Total ExpCategory: 42 - Supplies:		353,912.33	199,676.07	301,463.24	293,000.00	233,000.00	-60,000.00	-20.48%
ExpCategory: 43 - Other Services & Charges								
2204-5-501-4310400	Professional Services	121,196.25	106,439.65	82,338.65	100,000.00	100,000.00	0.00	0.00%
2204-5-501-4320300	Travel	3,462.24	5,426.37	1,652.31	6,000.00	6,000.00	0.00	0.00%
2204-5-501-4320400	Telephone & Communication	23,977.48	14,239.24	5,961.73	30,000.00	13,000.00	-17,000.00	-56.67%
2204-5-501-4320510	Outside Transportation	2,478.77	5,524.79	0.00	7,500.00	4,000.00	-3,500.00	-46.67%
2204-5-501-4330300	Advertising	16,261.38	24,836.27	10,556.59	25,000.00	25,000.00	0.00	0.00%
2204-5-501-4340200	Liability Insurance	151,700.00	166,870.00	166,870.00	166,870.00	221,300.00	54,430.00	32.62%
2204-5-501-4350100	Electricity	106,140.04	111,993.11	59,173.11	131,000.00	131,000.00	0.00	0.00%
2204-5-501-4350200	Natural Gas	22,456.57	20,558.10	13,941.99	30,000.00	35,000.00	5,000.00	16.67%
2204-5-501-4350400	Water & Sewer	43,561.89	62,658.98	18,700.32	61,000.00	67,100.00	6,100.00	10.00%
2204-5-501-4360100	Repairs & Maintenance	190.45	9,944.00	0.00	10,000.00	10,000.00	0.00	0.00%
2204-5-501-4360500	Repairs & Maintenance - Other	0.00	2,600.00	62,502.24	100,000.00	50,000.00	-50,000.00	-50.00%
2204-5-501-4370200	Equipment Leases	9,731.16	4,511.85	2,049.98	8,400.00	8,400.00	0.00	0.00%
2204-5-501-4370500	Other Rental	0.00	2,525.00	750.00	4,000.00	2,000.00	-2,000.00	-50.00%
2204-5-501-4390200	Postage	388.38	861.61	310.44	1,650.00	1,000.00	-650.00	-39.39%
2204-5-501-4390310	Software Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2204-5-501-4390800	Organiz Membership & Dues	1,620.00	3,638.00	1,451.00	3,700.00	2,000.00	-1,700.00	-45.95%
2204-5-501-4390900	Other Services & Charges	8,272.49	18,722.41	3,225.00	20,000.00	20,000.00	0.00	0.00%
2204-5-501-4390910	Education	5,488.07	7,258.23	4,665.00	11,000.00	7,000.00	-4,000.00	-36.36%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2204-5-501-4390912	Contract Services	9,933.15	17,707.59	6,749.09	9,000.00	18,000.00	9,000.00	100.00%
2204-5-501-4390925	Credit Card Processing Fees	16,136.89	20,174.24	33,298.03	20,000.00	20,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		542,995.21	606,489.44	474,195.48	745,120.00	740,800.00	-4,320.00	-0.58%
ExpCategory: 44 - Capital Outlay								
2204-5-501-4410000	Land & Land Improvements	250,424.32	62,830.81	100,000.00	0.00	425,000.00	425,000.00	0.00%
2204-5-501-4420400	Building & Structures	46,862.10	343,787.30	0.00	600,000.00	265,000.00	-335,000.00	-55.83%
2204-5-501-4440200	Motor Equipment	109,256.59	196,893.65	0.00	35,000.00	0.00	-35,000.00	-100.00%
2204-5-501-4440500	Other Equipment	924,386.62	288,543.83	20,085.06	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		1,330,929.63	892,055.59	120,085.06	635,000.00	690,000.00	55,000.00	8.66%
ExpCategory: 45 - Other Financing Uses								
2204-5-501-4520000	To Other Funds	850,000.00	775,000.00	420,000.00	840,000.00	820,000.00	-20,000.00	-2.38%
2204-5-501-4581000	Unappropriated	5,919.55	3,876.64	1,518.04	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		855,919.55	778,876.64	421,518.04	840,000.00	820,000.00	-20,000.00	-2.38%
Total Department: 501 - Parks & Recreation:		4,810,939.50	4,150,918.94	2,061,208.17	4,675,020.00	4,842,700.00	167,680.00	3.59%
Total Expense:		4,810,939.50	4,150,918.94	2,061,208.17	4,675,020.00	4,842,700.00	167,680.00	3.59%
Total Fund: 2204 - PARK & RECREATION:		4,810,939.50	4,150,918.94	2,061,208.17	4,675,020.00	4,842,700.00	167,680.00	3.59%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2205-404: Cemetery

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full time	\$ 97,800	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period;
4110140	Temporary	\$ 44,700	Addition of one Heavy Equipment Operator
4110150	Part Time	\$ (58,400)	Change reflects transition in hiring patterns
4130300	Employer's PERF	\$ 14,300	Change reflects transition in hiring patterns
4130500	Employer's Group & Life Ins	\$ 80,200	Increase associated with changes in gross payroll
		\$ 178,600	Changes reflect increased health care costs; employee plan selections
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (60,000)	Decrease to reflect actual needs
4340200	Liability Insurance	\$ 5,000	Increase to reflect actual needs
		\$ (55,000)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (79,000)	Reduction based on 2027 needs: (2) vehicle replacements including CM-82 Transit \$36k and CM-800 \$35k

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2205 - CEMETERY								
Expense								
Department: 404 - Cemetery								
ExpCategory: 41 - Personnel Services								
2205-5-404-4110130	Full Time	519,307.16	529,663.20	264,504.47	520,400.00	618,200.00	97,800.00	18.79%
2205-5-404-4110140	Temporary	44,871.50	51,922.25	26,290.50	15,300.00	60,000.00	44,700.00	292.16%
2205-5-404-4110150	Part Time	38,593.11	28,409.76	3,090.18	98,400.00	40,000.00	-58,400.00	-59.35%
2205-5-404-4110160	Overtime	19,997.51	14,868.30	15,803.00	29,100.00	30,200.00	1,100.00	3.78%
2205-5-404-4110170	Longevity	3,540.00	3,810.00	2,017.50	3,600.00	4,700.00	1,100.00	30.56%
2205-5-404-4130100	Employer's Social Security	38,132.93	38,268.42	18,738.45	41,400.00	46,500.00	5,100.00	12.32%
2205-5-404-4130200	Employer's Medicare	8,918.54	8,950.01	4,382.43	9,700.00	10,900.00	1,200.00	12.37%
2205-5-404-4130300	Employer's Perf	70,028.55	70,780.97	36,633.52	76,000.00	90,300.00	14,300.00	18.82%
2205-5-404-4130500	Employer's Group & Life Ins	57,756.76	48,417.22	40,652.78	94,800.00	175,000.00	80,200.00	84.60%
2205-5-404-4130700	Clothing Allowance	2,825.83	1,050.00	1,050.00	1,050.00	1,100.00	50.00	4.76%
Total ExpCategory: 41 - Personnel Services:		803,971.89	796,140.13	413,162.83	889,750.00	1,076,900.00	187,150.00	21.03%
ExpCategory: 42 - Supplies								
2205-5-404-4210200	Stationary & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2205-5-404-4210500	Office Supplies	995.68	1,204.41	663.64	2,000.00	2,000.00	0.00	0.00%
2205-5-404-4220120	Safety Supplies	180.66	350.84	71.82	750.00	750.00	0.00	0.00%
2205-5-404-4220150	Operating Supplies	3,971.20	3,445.93	888.74	5,000.00	4,000.00	-1,000.00	-20.00%
2205-5-404-4220210	Gasoline	14,887.54	15,275.44	8,490.27	21,500.00	21,500.00	0.00	0.00%
2205-5-404-4220310	Household, Laundry, Clean	1,116.69	815.75	609.18	2,000.00	2,000.00	0.00	0.00%
2205-5-404-4220311	Clothing & Outerwear	0.00	2,509.47	1,325.35	2,000.00	2,000.00	0.00	0.00%
2205-5-404-4230123	Concrete	969.81	258.35	215.04	1,700.00	2,500.00	800.00	47.06%
2205-5-404-4230141	Landscaping	1,785.90	1,337.61	370.85	3,000.00	3,000.00	0.00	0.00%
2205-5-404-4230200	Repair Parts	795.19	289.76	189.24	1,000.00	1,000.00	0.00	0.00%
2205-5-404-4230300	Small Tools & Minor Equipmer	2,674.55	3,072.63	515.84	2,500.00	2,500.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		27,377.22	28,560.19	13,339.97	41,450.00	41,250.00	-200.00	-0.48%
ExpCategory: 43 - Other Services & Charges								
2205-5-404-4310400	Professional Services	29,625.03	38,441.25	9,560.00	75,000.00	15,000.00	-60,000.00	-80.00%
2205-5-404-4320300	Travel	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
2205-5-404-4320400	Telephone & Communication	1,335.17	703.78	228.23	1,900.00	1,500.00	-400.00	-21.05%
2205-5-404-4340200	Liability Insurance	14,000.00	15,400.00	15,400.00	15,400.00	20,400.00	5,000.00	32.47%
2205-5-404-4350100	Electricity	3,197.09	3,780.44	1,899.49	5,000.00	5,000.00	0.00	0.00%
2205-5-404-4350200	Natural Gas	1,903.84	3,285.45	2,661.42	4,000.00	5,500.00	1,500.00	37.50%
2205-5-404-4350400	Water & Sewer	3,787.71	3,490.26	1,194.56	4,500.00	4,950.00	450.00	10.00%
2205-5-404-4360100	Repairs & Maint - Bldg	113.00	2,909.90	0.00	3,000.00	2,500.00	-500.00	-16.67%
2205-5-404-4360200	Equipment Repair	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
2205-5-404-4360500	Repairs & Maintenance	912.44	0.00	0.00	4,000.00	3,000.00	-1,000.00	-25.00%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2205-5-404-4370200	Equipment Leases	0.00	0.00	0.00	0.00	750.00	750.00	0.00%
2205-5-404-4390300	Subscriptions	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
2205-5-404-4390310	Software Subscriptions	0.00	0.00	13,990.70	0.00	0.00	0.00	0.00%
2205-5-404-4390900	Other Services & Charges	1,258.75	879.13	0.00	1,700.00	1,000.00	-700.00	-41.18%
2205-5-404-4390912	Contract Services	4,982.84	5,680.91	3,556.64	5,900.00	5,900.00	0.00	0.00%
2205-5-404-4390925	Credit Card Processing Fees	397.69	672.93	264.69	1,500.00	1,000.00	-500.00	-33.33%
Total ExpCategory: 43 - Other Services & Charges:		61,513.56	75,244.05	48,755.73	122,900.00	70,500.00	-52,400.00	-42.64%
ExpCategory: 44 - Capital Outlay								
2205-5-404-4440200	Motor Equipment	172,924.90	0.00	21,600.00	150,000.00	71,000.00	-79,000.00	-52.67%
2205-5-404-4440500	Other Equipment	0.00	5,961.18	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		172,924.90	5,961.18	21,600.00	150,000.00	71,000.00	-79,000.00	-52.67%
Total Department: 404 - Cemetery:		1,065,787.57	905,905.55	496,858.53	1,204,100.00	1,259,650.00	55,550.00	4.61%
Total Expense:		1,065,787.57	905,905.55	496,858.53	1,204,100.00	1,259,650.00	55,550.00	4.61%
Total Fund: 2205 - CEMETERY:		1,065,787.57	905,905.55	496,858.53	1,204,100.00	1,259,650.00	55,550.00	4.61%

(THIS PAGE INTENTIONALLY LEFT BLANK)

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2206-201: Aviation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 37,500	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4110140	Temporary/Seasonal	\$ (3,600)	Decrease based on need
4110150	Part Time	\$ (22,000)	Decrease due to elimination of a vacant part time position
4110160	Overtime	\$ 16,700	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 5,400	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 32,500	Changes reflect increased health care costs; employee plan selections
		\$ 66,500	
<u>Supplies</u>			
4220210	Gasoline	\$ 4,252	Increase due to current spending trend
4230110	Building Materials	\$ (5,500)	Decrease due to current spending trend
4230124	Asphalt/Tar	\$ (4,000)	Decrease due to current spending trend
		\$ (5,248)	
<u>Other Services & Charges</u>			
4350100	Electricity	\$ 4,824	Increase due to current spending trend
SECTION 2: Capital Equipment > \$5,000			
4430000	Infrastructure	\$ (80,000)	Decrease due to anticipated need; remove one-time funding
4430500	Buildings	\$ (100,000)	Decrease due to anticipated need; remove one-time funding
4440200	Motor Equipment	\$ 85,000	Telehandler \$95k, Tractor \$35k
		(95,000)	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2206 - AVIATION								
Expense								
Department: 201 - Aviation								
ExpCategory: 41 - Personnel Services								
2206-5-201-4110130	Full Time	654,684.47	670,871.29	307,066.57	721,000.00	758,500.00	37,500.00	5.20%
2206-5-201-4110140	Temporary/seasonal	0.00	0.00	0.00	3,600.00	0.00	-3,600.00	-100.00%
2206-5-201-4110150	Part Time	44,998.08	42,568.47	21,136.65	75,200.00	53,200.00	-22,000.00	-29.26%
2206-5-201-4110160	Overtime	5,429.50	4,058.36	2,753.30	13,200.00	29,900.00	16,700.00	126.52%
2206-5-201-4110170	Longevity	427.50	600.00	180.00	400.00	400.00	0.00	0.00%
2206-5-201-4130100	Employer's Social Security	42,101.33	42,856.68	18,730.50	50,500.00	52,200.00	1,700.00	3.37%
2206-5-201-4130200	Employer's Medicare	9,846.45	10,083.89	4,709.49	11,800.00	12,300.00	500.00	4.24%
2206-5-201-4130300	Employer's Perf	84,623.98	87,557.41	42,288.15	104,600.00	110,000.00	5,400.00	5.16%
2206-5-201-4130500	Employer's Group & Life Ins	91,498.57	83,345.84	18,501.13	137,700.00	170,200.00	32,500.00	23.60%
2206-5-201-4130700	Clothing Allowance	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
Total ExpCategory: 41 - Personnel Services:		933,609.88	941,941.94	415,365.79	1,118,000.00	1,187,300.00	69,300.00	6.20%
ExpCategory: 42 - Supplies								
2206-5-201-4210500	Office Supplies	3,415.78	3,030.07	605.56	1,500.00	1,500.00	0.00	0.00%
2206-5-201-4220150	Operating Supplies	8,700.85	23,143.86	3,719.41	10,530.00	9,500.00	-1,030.00	-9.78%
2206-5-201-4220170	Paint	0.00	2,210.49	239.87	2,250.00	2,000.00	-250.00	-11.11%
2206-5-201-4220210	Gasoline	22,523.01	24,979.59	18,462.14	42,520.00	46,772.00	4,252.00	10.00%
2206-5-201-4220250	Other Garage & Motor Supp	86.87	1,038.57	644.88	1,300.00	1,100.00	-200.00	-15.38%
2206-5-201-4220310	Household, Laundry, & Cleanir	2,021.18	2,094.26	397.15	2,500.00	2,500.00	0.00	0.00%
2206-5-201-4220311	Clothing & Outerwear	796.71	1,766.34	782.36	2,200.00	2,200.00	0.00	0.00%
2206-5-201-4220320	Medical, Surgical	1,701.29	2,720.25	200.00	2,700.00	2,700.00	0.00	0.00%
2206-5-201-4230110	Building Materials	13,361.93	21,410.70	1,370.63	19,500.00	14,000.00	-5,500.00	-28.21%
2206-5-201-4230124	Asphalt, Tar	15,046.79	9,471.06	0.00	17,700.00	13,700.00	-4,000.00	-22.60%
2206-5-201-4230200	Repair Parts	481.04	2,841.69	941.66	3,000.00	3,000.00	0.00	0.00%
2206-5-201-4230300	Small Tools & Minor Equipmer	4,279.73	4,720.37	761.61	4,800.00	4,000.00	-800.00	-16.67%
Total ExpCategory: 42 - Supplies:		72,415.18	99,427.25	28,125.27	110,500.00	102,972.00	-7,528.00	-6.81%
ExpCategory: 43 - Other Services & Charges								
2206-5-201-4310200	Engineering	550.00	2,885.00	3,120.00	4,000.00	4,000.00	0.00	0.00%
2206-5-201-4310400	Professional Services	981.35	4,821.50	152.45	6,000.00	6,000.00	0.00	0.00%
2206-5-201-4320300	Travel	2,161.88	7,279.19	72.57	6,500.00	6,000.00	-500.00	-7.69%
2206-5-201-4320400	Telephone & Communication	7,981.98	6,029.59	1,928.18	8,530.00	6,500.00	-2,030.00	-23.80%
2206-5-201-4340200	Liability Insurance	28,280.00	28,846.00	53,000.00	53,000.00	53,000.00	0.00	0.00%
2206-5-201-4350100	Electricity	38,478.62	49,704.54	26,141.83	48,240.00	53,064.00	4,824.00	10.00%
2206-5-201-4350200	Natural Gas	9,407.91	14,978.26	14,234.81	18,500.00	20,350.00	1,850.00	10.00%
2206-5-201-4350400	Water & Sewer	1,546.50	1,896.10	981.28	3,548.00	3,900.00	352.00	9.92%
2206-5-201-4360100	Repairs & Maint - Bldg	38,437.57	129,509.03	30,871.00	50,000.00	50,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
2206-5-201-4360200	Repairs To Equipment	2,534.59	1,109.00	667.09	3,160.00	3,160.00	0.00	0.00%
2206-5-201-4360400	Maintenance Contract	5,660.40	7,230.63	5,388.81	14,514.00	14,514.00	0.00	0.00%
2206-5-201-4370200	Equipment Leases	483,097.30	77,845.11	38,796.93	80,000.00	80,000.00	0.00	0.00%
2206-5-201-4390200	Postage	304.52	22.17	3.00	5,692.00	4,400.00	-1,292.00	-22.70%
2206-5-201-4390300	Subscriptions	1,337.00	1,412.00	692.00	1,945.00	1,495.00	-450.00	-23.14%
2206-5-201-4390900	Other Services & Charges	2,657.50	3,120.72	461.32	4,400.00	3,900.00	-500.00	-11.36%
2206-5-201-4390910	Education	1,629.37	3,260.00	11,850.00	5,350.00	5,350.00	0.00	0.00%
2206-5-201-4390912	Contract Services	810.00	810.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		625,856.49	340,758.84	188,361.27	313,379.00	315,633.00	2,254.00	0.72%
ExpCategory: 44 - Capital Outlay								
2206-5-201-4430000	Infrastructure	0.00	0.00	0.00	80,000.00	0.00	-80,000.00	-100.00%
2206-5-201-4430500	Buildings	53,506.44	0.00	0.00	100,000.00	0.00	-100,000.00	-100.00%
2206-5-201-4440100	Furniture & Fixtures	10,280.00	0.00	0.00	0.00	0.00	0.00	0.00%
2206-5-201-4440200	Motor Equipment	104,091.47	0.00	48,255.42	45,000.00	130,000.00	85,000.00	188.89%
2206-5-201-4440500	Other Equipment	21,990.00	49,422.21	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		189,867.91	49,422.21	48,255.42	225,000.00	130,000.00	-95,000.00	-42.22%
ExpCategory: 45 - Other Financing Uses								
2206-5-201-4520000	To Other Funds	0.00	0.00	8,415.00	0.00	0.00	0.00	0.00%
2206-5-201-4581000	Unappropriated	0.00	12,500.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	12,500.00	8,415.00	0.00	0.00	0.00	0.00%
Total Department: 201 - Aviation:		1,821,749.46	1,444,050.24	688,522.75	1,766,879.00	1,735,905.00	-30,974.00	-1.75%
Total Expense:		1,821,749.46	1,444,050.24	688,522.75	1,766,879.00	1,735,905.00	-30,974.00	-1.75%
Total Fund: 2206 - AVIATION:		1,821,749.46	1,444,050.24	688,522.75	1,766,879.00	1,735,905.00	-30,974.00	-1.75%

(THIS PAGE INTENTIONALLY LEFT BLANK)

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (99,200)	Decrease to reallocate 100% of Full Time to 1101-006
4110150	Part Time	\$ 22,900	Increase to reallocate 100% of Part Time to 2214-204
4130100	Employer's Social Security	\$ (4,800)	Decrease associated with changes in gross payroll
4130300	Employer's Perf	\$ (14,400)	Decrease associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (18,000)	Changes reflect increased health care costs; employee plan selections
		\$ (113,500)	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 50,000	Increase due to professional obligations; Public Defender
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 204 - Probation								
ExpCategory: 41 - Personnel Services								
2214-5-204-4110130	Full Time	107,606.42	110,740.20	54,421.69	99,200.00	0.00	-99,200.00	-100.00%
2214-5-204-4110150	Part Time	8,453.93	18,577.60	283.40	9,300.00	32,200.00	22,900.00	246.24%
2214-5-204-4130100	Employer's Social Security	6,876.24	6,574.05	3,252.04	6,700.00	1,900.00	-4,800.00	-71.64%
2214-5-204-4130200	Employer's Medicare	1,608.09	1,537.30	760.66	1,500.00	500.00	-1,000.00	-66.67%
2214-5-204-4130300	Employer's Perf	15,280.39	15,725.05	7,727.85	14,400.00	0.00	-14,400.00	-100.00%
2214-5-204-4130500	Employer's Group & Life Ins	10,792.80	9,845.32	4,593.60	18,000.00	0.00	-18,000.00	-100.00%
Total ExpCategory: 41 - Personnel Services:		150,617.87	162,999.52	71,039.24	149,100.00	34,600.00	-114,500.00	-76.79%
ExpCategory: 43 - Other Services & Charges								
2214-5-204-4310400	Professional Services	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Department: 204 - Probation:		150,617.87	162,999.52	71,039.24	149,100.00	84,600.00	-64,500.00	-43.26%
Total Expense:		173,764.30	162,999.52	71,039.24	149,100.00	84,600.00	-64,500.00	-43.26%
Total Fund: 2214 - PROBATION USERS FEE:		173,764.30	162,999.52	71,039.24	149,100.00	84,600.00	-64,500.00	-43.26%

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

2027 PROPOSED BUDGET

Department Name: 2228-219: Law Enforcement Education

Listing of accounts in the budget request that increase or decrease from the base budget level.

SECTION 1: Increases or Decrease > \$2,500

Other Services & Charges

4320300	Travel	\$ 30,000	Increase for anticipated training needs
4390910	Education	\$ 30,000	Increase for anticipated training needs
		\$ 60,000	

SECTION 2: Capital Equipment > \$5,000

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2228 - LAW ENFORCEMENT EDUCATION								
Expense								
Department: 219 - Police Department								
ExpCategory: 43 - Other Services & Charges								
2228-5-219-4320300	Travel	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00%
2228-5-219-4390910	Education	33,464.00	36,139.00	0.00	40,000.00	70,000.00	30,000.00	75.00%
Total ExpCategory: 43 - Other Services & Charges:		33,464.00	36,139.00	0.00	40,000.00	100,000.00	60,000.00	150.00%
Total Department: 219 - Police Department:		33,464.00	36,139.00	0.00	40,000.00	100,000.00	60,000.00	150.00%
Total Expense:		33,464.00	36,139.00	0.00	40,000.00	100,000.00	60,000.00	150.00%
Total Fund: 2228 - LAW ENFORCEMENT EDUCATION:		33,464.00	36,139.00	0.00	40,000.00	100,000.00	60,000.00	150.00%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390300	Subscriptions	\$ 4,500	Increase due to the anticipated cost of subscriptions
4390900	Other Services & Charges	\$ (5,000)	Reduction to reflect the anticipated need
		\$ (500)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2230 - RECORD PERPETUATION								
Expense								
Department: 914 - City Clerk								
ExpCategory: 41 - Personnel Services								
2230-5-914-4110150	Part Time	0.00	21,340.38	0.00	33,800.00	35,100.00	1,300.00	3.85%
2230-5-914-4130100	Employer's Social Security	0.00	1,323.12	0.00	2,100.00	2,200.00	100.00	4.76%
2230-5-914-4130200	Employer's Medicare	0.00	309.44	0.00	500.00	600.00	100.00	20.00%
Total ExpCategory: 41 - Personnel Services:		0.00	22,972.94	0.00	36,400.00	37,900.00	1,500.00	4.12%
ExpCategory: 42 - Supplies								
2230-5-914-4210500	Office Supplies	0.00	10,352.06	4,217.03	12,000.00	12,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	10,352.06	4,217.03	12,000.00	12,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2230-5-914-4310400	Professional Services	4,398.50	6,120.00	0.00	10,000.00	10,000.00	0.00	0.00%
2230-5-914-4390300	Subscriptions	0.00	5,953.00	6,522.00	5,500.00	10,000.00	4,500.00	81.82%
2230-5-914-4390900	Other Services & Charges	6,000.00	0.00	187.02	6,000.00	1,000.00	-5,000.00	-83.33%
2230-5-914-4390912	Contract Services	0.00	14,423.34	5,679.57	12,000.00	12,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		10,398.50	26,496.34	12,388.59	33,500.00	33,000.00	-500.00	-1.49%
Total Department: 914 - City Clerk:		10,398.50	59,821.34	16,605.62	81,900.00	82,900.00	1,000.00	1.22%
Total Expense:		10,398.50	59,821.34	16,605.62	81,900.00	82,900.00	1,000.00	1.22%
Total Fund: 2230 - RECORD PERPETUATION:		10,398.50	59,821.34	16,605.62	81,900.00	82,900.00	1,000.00	1.22%

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Amount	Inc/(Dec)	Explanation
SECTION 1: Increases or Decrease > \$2,500				
Other Services & Charges				
4360400	Maintenance Contracts	\$ (20,000)		Decrease based on trends
4390900	Other Services & Charges	\$ (5,000)		Decrease based on trends
		\$ (25,000)		
SECTION 2: Capital Equipment > \$5,000				

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2234 - UNSAFE BUILDING								
Expense								
Department: 405 - Unsafe Building								
ExpCategory: 43 - Other Services & Charges								
2234-5-405-4310100	Legal	1,476.00	1,233.00	369.00	3,000.00	3,000.00	0.00	0.00%
2234-5-405-4330200	Legal Notice Publication	1,007.14	1,195.56	355.86	3,000.00	3,000.00	0.00	0.00%
2234-5-405-4360400	Maintenance Contracts	9,850.00	4,195.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
2234-5-405-4390900	Other Services & Charges	7,249.75	7,227.08	2,271.40	20,000.00	15,000.00	-5,000.00	-25.00%
2234-5-405-4390930	Board Ups/Demolition	216,543.09	16,313.29	33,521.18	200,000.00	200,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		236,125.98	30,163.93	36,517.44	246,000.00	221,000.00	-25,000.00	-10.16%
ExpCategory: 45 - Other Financing Uses								
2234-5-405-4581000	Unappropriated / Refunds	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		7,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 405 - Unsafe Building:		243,125.98	30,163.93	36,517.44	246,000.00	221,000.00	-25,000.00	-10.16%
Total Expense:		243,125.98	30,163.93	36,517.44	246,000.00	221,000.00	-25,000.00	-10.16%
Total Fund: 2234 - UNSAFE BUILDING:		243,125.98	30,163.93	36,517.44	246,000.00	221,000.00	-25,000.00	-10.16%

2027 PROPOSED BUDGET

Department Name: 2235-000: Riverboat Gaming Fund

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4230111	Paving Materials	\$ (133,000)	Decrease due to shift into new fund
4230120	Concrete / Sidewalk Supplies	\$ (167,000)	Expenses transferred to 2201 MVH Fund
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2235 - RIVERBOAT FUND								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 42 - Supplies								
2235-5-000-4230111	Paving Materials	749,827.05	505,300.00	0.00	233,000.00	100,000.00	-133,000.00	-57.08%
2235-5-000-4230120	Concrete / Sidewalk Supplies	0.00	244,696.52	0.00	167,000.00	0.00	-167,000.00	-100.00%
Total ExpCategory: 42 - Supplies:		749,827.05	749,996.52	0.00	400,000.00	100,000.00	-300,000.00	-75.00%
ExpCategory: 45 - Other Financing Uses								
2235-5-000-4520000	To Other Funds	537,477.42	425,000.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		537,477.42	425,000.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:		1,287,304.47	1,174,996.52	0.00	400,000.00	100,000.00	-300,000.00	-75.00%
Total Expense:		1,287,304.47	1,174,996.52	0.00	400,000.00	100,000.00	-300,000.00	-75.00%
Total Fund: 2235 - RIVERBOAT FUND:		1,287,304.47	1,174,996.52	0.00	400,000.00	100,000.00	-300,000.00	-75.00%

SCHEDULE A

Department Name: 2240-214: Fire Department (LOIT Public Safety)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 235,100	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130200	Employer's Medicare	\$ 3,700	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 275,100	Increase associated with changes in gross payroll; higher mandatory employer contribution
4130500	Employer's Group & Life Ins	\$ 10,500	Changes reflect increased health care costs; employee plan selections
		\$ 524,400	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2240 - LOIT PUBLIC SAFETY								
Expense								
Department: 214 - Fire Department								
ExpCategory: 41 - Personnel Services								
2240-5-214-4110130	Full Time	2,212,626.15	2,551,815.09	1,510,083.69	2,663,900.00	2,899,000.00	235,100.00	8.83%
2240-5-214-4110170	Longevity	28,620.06	42,775.76	20,942.50	45,900.00	46,430.00	530.00	1.15%
2240-5-214-4130100	Employer's Social Security	1,069.25	0.00	114.63	0.00	2,500.00	2,500.00	0.00%
2240-5-214-4130200	Employer's Medicare	34,017.38	40,922.99	21,440.69	47,100.00	50,800.00	3,700.00	7.86%
2240-5-214-4130300	Employer's Perf	408,455.28	474,643.58	278,788.10	467,400.00	742,500.00	275,100.00	58.86%
2240-5-214-4130500	Employer's Group & Life Ins	379,411.88	399,947.29	188,075.56	575,400.00	585,900.00	10,500.00	1.82%
Total ExpCategory: 41 - Personnel Services:		3,064,200.00	3,510,104.71	2,019,445.17	3,799,700.00	4,327,130.00	527,430.00	13.88%
Total Department: 214 - Fire Department:		3,064,200.00	3,510,104.71	2,019,445.17	3,799,700.00	4,327,130.00	527,430.00	13.88%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 101,540	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130300	Employer's Perf	\$ 217,500	Increase associated with changes in gross payroll; higher mandatory employer contribution
4130500	Employer's Group & Life Ins	\$ 74,040	Changes reflect increased health care costs; employee plan selections
		\$ 393,080	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 219 - Police Department								
ExpCategory: 41 - Personnel Services								
2240-5-219-4110130	Full Time	2,227,266.30	2,313,699.74	1,156,450.30	2,171,540.00	2,273,080.00	101,540.00	4.68%
2240-5-219-4110170	Longevity	47,615.00	44,087.50	23,627.50	45,920.00	44,760.00	-1,160.00	-2.53%
2240-5-219-4110190	Holiday Pay	50,644.85	52,799.34	28,721.05	77,280.00	77,280.00	0.00	0.00%
2240-5-219-4130100	Employer's Social Security	4,999.30	5,105.83	1,717.20	2,500.00	2,600.00	100.00	4.00%
2240-5-219-4130200	Employer's Medicare	32,421.62	33,903.16	16,947.20	47,240.00	49,520.00	2,280.00	4.83%
2240-5-219-4130300	Employer's Perf	461,628.02	504,105.61	282,259.54	616,340.00	833,840.00	217,500.00	35.29%
2240-5-219-4130500	Employer's Group & Life Ins	302,416.82	301,221.24	150,713.83	502,880.00	576,920.00	74,040.00	14.72%
Total ExpCategory: 41 - Personnel Services:		3,126,991.91	3,254,922.42	1,660,436.62	3,463,700.00	3,858,000.00	394,300.00	11.38%
Total Department: 219 - Police Department:		3,126,991.91	3,254,922.42	1,660,436.62	3,463,700.00	3,858,000.00	394,300.00	11.38%
Total Expense:		6,191,191.91	6,765,027.13	3,679,881.79	7,263,400.00	8,185,130.00	921,730.00	12.69%
Total Fund: 2240 - LOIT PUBLIC SAFETY:		6,191,191.91	6,765,027.13	3,679,881.79	7,263,400.00	8,185,130.00	921,730.00	12.69%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2249-000: Municipal Vehicle Excise Tax Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u> 4230111	Paving Materials	\$ 1,000,000	Creation of new fund for restricted expenses
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2249 - Municipal Vehicle Excise Tax							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 42 - Supplies							
2249-5-000-4230111 Paving Materials	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
Total ExpCategory: 42 - Supplies:	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
Total Department: 000 - Non Departmental:	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
Total Fund: 2249 - Municipal Vehicle Excise Tax:	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

96

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2250 - Municipal Wheel Tax								
Expense								
Department: 310 - MVH - Street Department								
ExpCategory: 42 - Supplies								
2250-5-310-4230111	Paving Materials	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Department: 310 - MVH - Street Department:		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Fund: 2250 - Municipal Wheel Tax:		0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 354,800	Increase due to creation of new required fund; Supports the four Full Time Plumbing, Mechanical, Electrical, and Building Inspectors
4130100	Employer's Social Security	\$ 22,000	Increase associated with changes in gross payroll
4130200	Employer's Medicare	\$ 5,200	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 51,500	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 82,700	Changes reflect increased health care costs; employee plan selections
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2260 - Building and Construction Related Fees								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 41 - Personnel Services								
2260-5-000-4110130	Full Time Wages	0.00	0.00	0.00	0.00	354,800.00	354,800.00	0.00%
2260-5-000-4130100	Employer's Social Security	0.00	0.00	0.00	0.00	22,000.00	22,000.00	0.00%
2260-5-000-4130200	Employer's Medicare	0.00	0.00	0.00	0.00	5,200.00	5,200.00	0.00%
2260-5-000-4130300	Employer's Perf	0.00	0.00	0.00	0.00	51,500.00	51,500.00	0.00%
2260-5-000-4130500	Employer's Group & Life Ins	0.00	0.00	0.00	0.00	82,700.00	82,700.00	0.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	0.00	0.00	516,200.00	516,200.00	0.00%
Total Department: 000 - Non Departmental:		0.00	0.00	0.00	0.00	516,200.00	516,200.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	516,200.00	516,200.00	0.00%
Total Fund: 2260 - Building and Construction Related Fees:		0.00	0.00	0.00	0.00	516,200.00	516,200.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2500-901: Central Garage

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 63,100	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4110160	Overtime	\$ 18,500	Increase based on need, trends
4110201	Ase Certification	\$ 3,500	Increase associated with cost of certifications
4130100	Employer's Social Security	\$ 5,300	Increase associated with changes in gross payroll
4130300	Employer's Perf	\$ 9,100	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 42,100	Changes reflect increased health care costs; employee plan selections
		\$ 141,600	
<u>Supplies</u>			
4220250	Garage & Motor Supplies	\$ 3,800	Increase associated with increase in supply costs
4230110	Building Materials	\$ (13,500)	Decrease based on reduced need
		\$ (9,700)	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (40,000)	Removal of one-time professional services funds
4320300	Travel	\$ 5,000	Transfer funds from Education
4340200	Liability Insurance	\$ 6,900	Increase due to higher insurance premiums
4360100	Repairs & Maint - Bldg	\$ (15,000)	Reduction in planned repairs
4390800	Organiz Membership & Dues	\$ (5,000)	Reduction in membership dues
4390910	Education	\$ (5,000)	Transfer funds to Travel
		\$ (53,100)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (30,000)	Replace Unit CG-606 \$65k
4440500	Other Equipment	\$ 24,000	2 Vehicle lifts at \$12k each
		\$ (6,000)	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2500 - CENTRAL GARAGE								
Expense								
Department: 901 - Central Garage								
ExpCategory: 41 - Personnel Services								
2500-5-901-4110130	Full Time	933,765.72	1,054,413.98	541,820.61	1,035,000.00	1,098,100.00	63,100.00	6.10%
2500-5-901-4110150	Part Time	22,506.82	20,158.40	11,765.18	24,000.00	25,700.00	1,700.00	7.08%
2500-5-901-4110160	Overtime	80,662.64	87,797.20	46,864.57	75,000.00	93,500.00	18,500.00	24.67%
2500-5-901-4110170	Longevity	7,320.00	7,425.00	3,735.00	7,300.00	7,300.00	0.00	0.00%
2500-5-901-4110201	Ase Certification	41,532.97	41,386.29	20,415.32	45,000.00	48,500.00	3,500.00	7.78%
2500-5-901-4130100	Employer's Social Security	63,674.91	71,756.94	36,962.47	73,700.00	79,000.00	5,300.00	7.19%
2500-5-901-4130200	Employer's Medicare	14,891.44	16,781.84	8,644.51	17,300.00	18,500.00	1,200.00	6.94%
2500-5-901-4130300	Employer's PERF	150,110.40	159,973.78	86,491.63	151,200.00	160,300.00	9,100.00	6.02%
2500-5-901-4130500	Employer's Group & Life Ins	194,209.64	208,860.60	96,898.13	284,500.00	326,600.00	42,100.00	14.80%
2500-5-901-4130700	Clothing Allowance	4,678.00	2,100.00	2,100.00	2,100.00	2,300.00	200.00	9.52%
Total ExpCategory: 41 - Personnel Services:		1,513,352.54	1,670,654.03	855,697.42	1,715,100.00	1,859,800.00	144,700.00	8.44%
ExpCategory: 42 - Supplies								
2500-5-901-4210500	Office Supplies	2,675.63	4,223.36	1,178.18	3,000.00	3,000.00	0.00	0.00%
2500-5-901-4220150	Operating Supplies	9,549.63	9,344.94	5,300.69	10,000.00	10,000.00	0.00	0.00%
2500-5-901-4220160	Photographic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2500-5-901-4220210	Gasoline	11,803.42	11,069.33	5,028.84	12,500.00	11,000.00	-1,500.00	-12.00%
2500-5-901-4220220	Oil	74,975.08	67,595.40	36,180.35	75,000.00	70,000.00	-5,000.00	-6.67%
2500-5-901-4220250	Garage & Motor Supplies	218,609.79	234,191.58	132,220.12	266,200.00	270,000.00	3,800.00	1.43%
2500-5-901-4220310	Household, Laundry, Clean	12,359.48	11,687.03	5,937.04	12,500.00	12,500.00	0.00	0.00%
2500-5-901-4220311	Clothing & Outerwear	3,180.03	7,004.04	2,376.17	5,800.00	5,800.00	0.00	0.00%
2500-5-901-4220320	Medical, Surgical	1,873.51	2,818.26	1,686.19	3,000.00	3,000.00	0.00	0.00%
2500-5-901-4230110	Building Materials	0.00	35,728.73	0.00	13,500.00	0.00	-13,500.00	-100.00%
2500-5-901-4230200	Repair Parts	553,334.36	553,635.88	210,637.00	575,000.00	575,000.00	0.00	0.00%
2500-5-901-4230300	Small Tools & Minor Equipmer	34,458.87	33,914.72	32,158.72	40,000.00	38,000.00	-2,000.00	-5.00%
Total ExpCategory: 42 - Supplies:		922,819.80	971,213.27	432,703.30	1,016,500.00	998,300.00	-18,200.00	-1.79%
ExpCategory: 43 - Other Services & Charges								
2500-5-901-4310400	Professional Services	34,250.00	0.00	0.00	40,000.00	0.00	-40,000.00	-100.00%
2500-5-901-4320300	Travel	1,809.27	2,278.97	3,700.09	2,000.00	7,000.00	5,000.00	250.00%
2500-5-901-4320400	Telephone & Communication	10,314.51	6,601.42	1,476.62	10,000.00	8,500.00	-1,500.00	-15.00%
2500-5-901-4340200	Liability Insurance	19,100.00	21,100.00	21,100.00	21,100.00	28,000.00	6,900.00	32.70%
2500-5-901-4350100	Electricity	16,731.80	17,564.85	9,356.29	20,000.00	19,000.00	-1,000.00	-5.00%
2500-5-901-4350200	Natural Gas	9,657.33	12,927.00	10,539.87	15,000.00	14,250.00	-750.00	-5.00%
2500-5-901-4350400	Water & Sewer	1,743.33	2,255.63	1,492.05	2,500.00	2,750.00	250.00	10.00%
2500-5-901-4360100	Repairs & Maint - Bldg	9,778.35	35,515.57	23,807.84	160,000.00	145,000.00	-15,000.00	-9.38%
2500-5-901-4360200	Equipment Repair	159,283.19	179,893.93	57,821.78	200,000.00	200,000.00	0.00	0.00%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2500-5-901-4360400	Maintenance Contract	80,153.45	104,465.81	6,554.16	120,000.00	120,000.00	0.00	0.00%
2500-5-901-4390800	Organiz Membership & Dues	12,824.70	14,502.94	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
2500-5-901-4390900	Other Services & Charges	6,017.59	7,652.86	3,429.27	8,000.00	8,000.00	0.00	0.00%
2500-5-901-4390910	Education	1,761.55	8,264.73	2,393.92	20,000.00	15,000.00	-5,000.00	-25.00%
2500-5-901-4390912	Contract Services	4,956.37	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		368,381.44	413,023.71	141,671.89	633,600.00	577,500.00	-56,100.00	-8.85%
ExpCategory: 44 - Capital Outlay								
2500-5-901-4440200	Motor Equipment	56,342.40	189,942.33	32,999.00	95,000.00	65,000.00	-30,000.00	-31.58%
2500-5-901-4440500	Other Equipment	0.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		56,342.40	189,942.33	32,999.00	95,000.00	89,000.00	-6,000.00	-6.32%
Total Department: 901 - Central Garage:		2,860,896.18	3,244,833.34	1,463,071.61	3,460,200.00	3,524,600.00	64,400.00	1.86%
Total Expense:		2,860,896.18	3,244,833.34	1,463,071.61	3,460,200.00	3,524,600.00	64,400.00	1.86%
Total Fund: 2500 - CENTRAL GARAGE:		2,860,896.18	3,244,833.34	1,463,071.61	3,460,200.00	3,524,600.00	64,400.00	1.86%

(THIS PAGE INTENTIONALLY LEFT BLANK)

Department Name: 2501-401: Mausoleum Operations

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2501 - MAUSOLEUM OPERATIONS								
Expense								
Department: 401 - Cemetery								
ExpCategory: 42 - Supplies								
2501-5-401-4220150	Operating Supplies	0.00	62.08	0.00	500.00	0.00	-500.00	-100.00%
2501-5-401-4220155	Bronze Lettering & Plaques	6,221.98	7,371.39	4,867.08	8,000.00	10,000.00	2,000.00	25.00%
Total ExpCategory: 42 - Supplies:		6,221.98	7,433.47	4,867.08	8,500.00	10,000.00	1,500.00	17.65%
ExpCategory: 43 - Other Services & Charges								
2501-5-401-4350100	Electricity	1,302.01	752.30	110.65	2,500.00	2,000.00	-500.00	-20.00%
2501-5-401-4350200	Natural Gas	2,202.48	2,531.86	1,937.46	5,000.00	3,500.00	-1,500.00	-30.00%
2501-5-401-4390900	Other Services & Charges	0.00	0.00	0.00	300.00	1,000.00	700.00	233.33%
2501-5-401-4390912	Contract Services	1,899.00	1,688.00	462.00	3,600.00	2,200.00	-1,400.00	-38.89%
Total ExpCategory: 43 - Other Services & Charges:		5,403.49	4,972.16	2,510.11	11,400.00	8,700.00	-2,700.00	-23.68%
Total Department: 401 - Cemetery:		11,625.47	12,405.63	7,377.19	19,900.00	18,700.00	-1,200.00	-6.03%
Total Expense:		11,625.47	12,405.63	7,377.19	19,900.00	18,700.00	-1,200.00	-6.03%
Total Fund: 2501 - MAUSOLEUM OPERATIONS:		11,625.47	12,405.63	7,377.19	19,900.00	18,700.00	-1,200.00	-6.03%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2502-302: Elkhart Environmental Center

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 17,800	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130100	Part Time	\$ 3,700	Increase to reflect salary actuals
4130300	Employer's Perf	\$ 2,600	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (14,500)	Changes reflect increased health care costs; employee plan selections
		\$ 9,600	
<u>Supplies</u>			
4220160	Event Operating Supplies	\$ (15,140)	Funds transferred to Contract Services
4230300	Small Tools & Minor Equipment	\$ 11,675	Herbicide Sprayer for Tractor, 72" Lockable Tool Chest, 3D Printer, 5' Lawn Roller, Outdoor Display Case, Data Rack Backup Battery
		\$ (3,465)	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ (10,000)	Decrease to reflect need for climate action plan consultant - final year
4360100	Repair and Maintenance Building	\$ (228,800)	Decrease based on anticipated needs: Office Enclosure \$14k and HVAC Pan Heaters \$3k
4390912	Contract Services	\$ 15,140	Funds transferred from Event Operating Supplies
		\$ (223,660)	
SECTION 2: Capital Equipment > \$5,000			
4420400	Building & Structure	\$ 19,000	Gutters for Back Barn \$4.5k, Reseal Parkng Lot \$9k, Gravel for Path \$8k, Enclose Office/ Aquarium Display \$15k
4440200	Motor Equipment	\$ (35,000)	Decrease to reflect anticipated need
		\$ (16,000)	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2502 - ENVIRONMENTAL CENTER								
Expense								
Department: 302 - Environmental Center								
ExpCategory: 41 - Personnel Services								
2502-5-302-4110130	Full Time	176,242.30	191,008.41	98,572.56	201,100.00	218,900.00	17,800.00	8.85%
2502-5-302-4110140	Temporary	12,131.25	0.00	0.00	0.00	0.00	0.00	0.00%
2502-5-302-4110150	Part Time	0.00	22,107.68	16,505.00	62,000.00	65,700.00	3,700.00	5.97%
2502-5-302-4130100	Employer's Social Security	11,223.87	12,853.44	6,941.95	16,400.00	17,700.00	1,300.00	7.93%
2502-5-302-4130200	Employer's Medicare	2,625.01	3,005.92	1,623.47	3,900.00	4,200.00	300.00	7.69%
2502-5-302-4130300	Employer's Perf	25,026.36	27,123.19	13,997.31	29,200.00	31,800.00	2,600.00	8.90%
2502-5-302-4130500	Employer's Group & Life Ins	22,193.80	23,732.78	11,364.36	45,200.00	30,700.00	-14,500.00	-32.08%
Total ExpCategory: 41 - Personnel Services:		249,442.59	279,831.42	149,004.65	357,800.00	369,000.00	11,200.00	3.13%
ExpCategory: 42 - Supplies								
2502-5-302-4210200	Stationary & Printing	3,845.19	2,740.22	1,912.00	8,270.00	8,870.00	600.00	7.26%
2502-5-302-4210500	Office Supplies	1,201.57	1,642.87	1,052.36	2,000.00	2,300.00	300.00	15.00%
2502-5-302-4220150	Operating Supplies	13,994.13	16,438.09	4,511.95	17,500.00	17,750.00	250.00	1.43%
2502-5-302-4220160	Event Operating Supplies	0.00	0.00	1,867.88	28,000.00	12,860.00	-15,140.00	-54.07%
2502-5-302-4220210	Gasoline	893.81	1,326.42	935.77	2,000.00	2,400.00	400.00	20.00%
2502-5-302-4220310	Household, Laundry, Cleaning	798.28	639.87	465.30	1,935.00	2,500.00	565.00	29.20%
2502-5-302-4230141	Landscaping	18,054.86	21,097.27	9,078.26	16,500.00	16,500.00	0.00	0.00%
2502-5-302-4230300	Small Tools & Minor Equipmer	62,230.20	41,490.09	7,177.34	11,000.00	22,675.00	11,675.00	106.14%
Total ExpCategory: 42 - Supplies:		101,018.04	85,374.83	27,000.86	87,205.00	85,855.00	-1,350.00	-1.55%
ExpCategory: 43 - Other Services & Charges								
2502-5-302-4310400	Professional Services	0.00	0.00	0.00	50,000.00	40,000.00	-10,000.00	-20.00%
2502-5-302-4320200	Conventions & Training	1,747.00	1,287.00	1,122.47	4,325.00	4,980.00	655.00	15.14%
2502-5-302-4320300	Travel	1,105.69	589.38	169.24	1,000.00	1,000.00	0.00	0.00%
2502-5-302-4320400	Telephone & Communication	3,239.90	1,425.03	440.73	4,000.00	3,000.00	-1,000.00	-25.00%
2502-5-302-4330300	Advertising	2,960.00	4,056.95	0.00	7,350.00	7,350.00	0.00	0.00%
2502-5-302-4350100	Electricity	3,465.66	5,150.65	3,788.31	6,500.00	6,800.00	300.00	4.62%
2502-5-302-4350400	Water/sewer	674.23	1,018.83	358.49	2,500.00	2,750.00	250.00	10.00%
2502-5-302-4360000	Repairs and Maintenance	52.27	56,825.10	312.19	4,000.00	2,500.00	-1,500.00	-37.50%
2502-5-302-4360100	Repairs and Maintenance - Bui	2,799.69	358.07	409.47	245,800.00	17,000.00	-228,800.00	-93.08%
2502-5-302-4390800	Memberships & Dues	430.00	190.00	660.00	1,715.00	1,890.00	175.00	10.20%
2502-5-302-4390900	Other Services & Charges	425.00	31,103.59	1,770.00	5,040.00	5,060.00	20.00	0.40%
2502-5-302-4390912	Contract Services	15,662.72	21,598.69	22,968.69	33,930.00	49,070.00	15,140.00	44.62%
Total ExpCategory: 43 - Other Services & Charges:		32,562.16	123,603.29	31,999.59	366,160.00	141,400.00	-224,760.00	-61.38%
ExpCategory: 44 - Capital Outlay								
2502-5-302-4420400	Building & Structure	2,049.60	3,380.77	2,189.77	17,500.00	36,500.00	19,000.00	108.57%

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2502-5-302-4440200	Motor Equipment	70,853.00	2,950.00	0.00	35,000.00	0.00	-35,000.00	-100.00%
2502-5-302-4440500	Other Equipment	17,685.32	39,996.80	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		90,587.92	46,327.57	2,189.77	52,500.00	36,500.00	-16,000.00	-30.48%
ExpCategory: 45 - Other Financing Uses								
2502-5-302-4520000	To Other Funds	0.00	6,420.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	6,420.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 302 - Environmental Center:		473,610.71	541,557.11	210,194.87	863,665.00	632,755.00	-230,910.00	-26.74%
Total Expense:		473,610.71	541,557.11	210,194.87	863,665.00	632,755.00	-230,910.00	-26.74%
Total Fund: 2502 - ENVIRONMENTAL CENTER:		473,610.71	541,557.11	210,194.87	863,665.00	632,755.00	-230,910.00	-26.74%

(THIS PAGE INTENTIONALLY LEFT BLANK)

Department Name: 2505-240: E- 911

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other services and Charges			
4320400	Telephone & Communication	\$ (9,800)	Reduction in overall costs of 911 equipment
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2505 - E 911								
Expense								
Department: 240 - Communication Center								
ExpCategory: 43 - Other Services & Charges								
2505-5-240-4320400	Telephone & Communication	14,698.03	11,974.67	952.60	34,800.00	25,000.00	-9,800.00	-28.16%
2505-5-240-4360200	Repairs & Maintenance - Equip	0.00	20,672.54	0.00	0.00	0.00	0.00	0.00%
2505-5-240-4360400	Maintenance Contracts	41,143.00	42,129.00	0.00	43,150.00	44,208.00	1,058.00	2.45%
Total ExpCategory: 43 - Other Services & Charges:		55,841.03	74,776.21	952.60	77,950.00	69,208.00	-8,742.00	-11.21%
Total Department: 240 - Communication Center:		55,841.03	74,776.21	952.60	77,950.00	69,208.00	-8,742.00	-11.21%
Total Expense:		55,841.03	74,776.21	952.60	77,950.00	69,208.00	-8,742.00	-11.21%
Total Fund: 2505 - E 911:		55,841.03	74,776.21	952.60	77,950.00	69,208.00	-8,742.00	-11.21%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 85,900	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; conversion of two part-time into one full-time position
4110150	Part Time	\$ (51,600)	Reduction based on conversion of two part-time into one full-time position
4130300	Employer's Perf	\$ 12,500	Increase associated with changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 9,900	Changes reflect increased health care costs; employee plan selections
		\$ 56,700	
<u>Other Services & Charges</u>			
4360100	Repairs & Maintenance - Bldg	\$ (67,000)	Reduction to reflect anticipated costs
4390912	Contract Services	\$ (18,000)	Reduction to reflect anticipated costs
		\$ (85,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2510 - NYC RR MUSEUM								
Expense								
Department: 505 - NYC RR Museum								
ExpCategory: 41 - Personnel Services								
2510-5-505-4110130	Full Time	48,989.11	49,281.19	28,267.39	51,700.00	137,600.00	85,900.00	166.15%
2510-5-505-4110150	Part Time	92,867.82	116,976.32	66,082.20	143,500.00	91,900.00	-51,600.00	-35.96%
2510-5-505-4130100	Employer's Social Security	8,766.63	10,308.16	5,847.12	12,200.00	14,300.00	2,100.00	17.21%
2510-5-505-4130200	Employer's Medicare	2,050.29	2,410.69	1,367.50	2,900.00	3,400.00	500.00	17.24%
2510-5-505-4130300	Employer's Perf	1,865.26	0.00	1,187.88	7,500.00	20,000.00	12,500.00	166.67%
2510-5-505-4130500	Employee Group Ins & Life	1,346.12	275.78	19.86	1,000.00	10,900.00	9,900.00	990.00%
Total ExpCategory: 41 - Personnel Services:		155,885.23	179,252.14	102,771.95	218,800.00	278,100.00	59,300.00	27.10%
ExpCategory: 42 - Supplies								
2510-5-505-4210500	Office Supplies	824.53	716.40	229.72	1,200.00	1,400.00	200.00	16.67%
2510-5-505-4220150	Operating Supplies	1,330.22	1,099.26	873.42	1,200.00	1,200.00	0.00	0.00%
2510-5-505-4230300	Small Tools & Minor Equipmer	973.22	916.60	57.18	1,200.00	1,200.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		3,127.97	2,732.26	1,160.32	3,600.00	3,800.00	200.00	5.56%
ExpCategory: 43 - Other Services & Charges								
2510-5-505-4320400	Telephone & Communication	4,471.18	3,702.83	1,594.88	4,100.00	4,000.00	-100.00	-2.44%
2510-5-505-4330100	Print Other Than Office Sup	0.00	1,098.66	0.00	0.00	0.00	0.00	0.00%
2510-5-505-4330300	Advertising	0.00	1,586.83	770.00	2,800.00	1,500.00	-1,300.00	-46.43%
2510-5-505-4350100	Electricity	12,703.20	14,423.67	4,646.77	18,000.00	18,000.00	0.00	0.00%
2510-5-505-4350200	Natural Gas	11,752.78	18,613.30	11,045.55	20,000.00	20,000.00	0.00	0.00%
2510-5-505-4350400	Water & Sewer	701.37	934.83	528.70	1,200.00	1,320.00	120.00	10.00%
2510-5-505-4360100	Repairs & Maint - Bldg	3,488.28	4,562.59	656.55	85,000.00	18,000.00	-67,000.00	-78.82%
2510-5-505-4360400	Maintenance Contract	1,726.75	1,872.22	1,760.76	2,000.00	2,000.00	0.00	0.00%
2510-5-505-4360500	Repairs & Maintenance (trains	0.00	1,573.00	1,201.72	2,200.00	2,200.00	0.00	0.00%
2510-5-505-4390800	Organiz Membership & Dues	0.00	0.00	40.00	250.00	250.00	0.00	0.00%
2510-5-505-4390900	Other Services & Charges	0.00	522.05	170.11	900.00	900.00	0.00	0.00%
2510-5-505-4390910	Education & Training	0.00	0.00	10.00	500.00	800.00	300.00	60.00%
2510-5-505-4390912	Contract Services	5,493.46	17,606.15	3,846.31	18,000.00	0.00	-18,000.00	-100.00%
2510-5-505-4390925	Credit Card Processing Fees	1,016.02	1,735.70	901.30	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		41,353.04	68,231.83	27,172.65	156,950.00	70,970.00	-85,980.00	-54.78%
Total Department: 505 - NYC RR Museum:		200,366.24	250,216.23	131,104.92	379,350.00	352,870.00	-26,480.00	-6.98%
Total Expense:		200,366.24	250,216.23	131,104.92	379,350.00	352,870.00	-26,480.00	-6.98%
Total Fund: 2510 - NYC RR MUSEUM:		200,366.24	250,216.23	131,104.92	379,350.00	352,870.00	-26,480.00	-6.98%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2511-502: Lerner Theatre

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 3,700	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period; elimination of Artistic Coordinator Position
4110150	Part Time	\$ 6,700	Increase to reflect the 27th pay period
4130500	Employer's Group & Life Ins	\$ (12,600)	Changes reflect increased health care costs; employee plan selections
		\$ (2,200)	
<u>Supplies</u>			
4230300	Small Tools/Minor Equip	\$ (5,000)	Decrease to reflect anticipated needs for technical equipment and replacement of equipment
<u>Other Services & Charges</u>			
4320400	Telephone & Communication	\$ (16,000)	Decrease due to trend
4340200	Liability Insurance	\$ 3,700	Increase due to higher insurance premiums
4350100	Electricity	\$ 3,000	Increase based on current spending trends
4350200	Natural Gas	\$ (8,000)	Decrease due to trend
4360100	Repairs & Maint - Bldg	\$ (5,000)	Decrease to reflect anticipated needs for repairs
4390300	Subscriptions	\$ 5,000	Increase due to asset management software \$6.5k
4390900	Other Services and Charges	\$ 6,000	Increase due to anticipated need for security coverage and police coverage
4390910	Education	\$ (10,000)	Decrease to reflect anticipated training needs
4390912	Contract Services	\$ 40,500	Increase to reflect Premier Arts partnership agreement
		\$ 19,200	
SECTION 2: Capital Equipment > \$5,000			
4420400	Buildings & Structures	\$ 74,800	Increase due to Wall Seal - regular maintenance cycle
4440100	Furnitures & Fixtures	\$ 10,000	Increase due to lighting equipment
		\$ 84,800	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2511 - LERNER THEATRE								
Expense								
Department: 502 - Lerner								
ExpCategory: 41 - Personnel Services								
2511-5-502-4110130	Full Time	758,333.16	740,732.36	331,111.03	753,500.00	757,200.00	3,700.00	0.49%
2511-5-502-4110140	Temp	0.00	0.00	794.75	0.00	0.00	0.00	0.00%
2511-5-502-4110150	Part Time	140,951.11	120,121.37	78,546.17	175,000.00	181,700.00	6,700.00	3.83%
2511-5-502-4110160	Overtime Wages	1,407.49	2,085.00	335.72	5,800.00	5,800.00	0.00	0.00%
2511-5-502-4130100	Employer's Social Security	54,144.75	51,964.75	24,901.21	58,000.00	58,700.00	700.00	1.21%
2511-5-502-4130200	Employer's Medicare	12,662.91	12,152.84	5,823.64	13,600.00	13,700.00	100.00	0.74%
2511-5-502-4130300	Employer's Perf	106,797.86	101,799.47	46,715.95	109,300.00	109,900.00	600.00	0.55%
2511-5-502-4130500	Employer's Group & Life Ins	100,192.67	83,784.19	37,522.25	133,700.00	121,100.00	-12,600.00	-9.42%
Total ExpCategory: 41 - Personnel Services:		1,174,489.95	1,112,639.98	525,750.72	1,248,900.00	1,248,100.00	-800.00	-0.06%
ExpCategory: 42 - Supplies								
2511-5-502-4210200	Stationary & Printing	440.53	0.00	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4210500	Office Supplies	2,002.39	3,282.37	1,236.43	3,500.00	3,500.00	0.00	0.00%
2511-5-502-4220150	Operating Supplies	13,600.60	15,286.89	14,165.50	21,800.00	19,900.00	-1,900.00	-8.72%
2511-5-502-4220310	Household, Laundry, & Cleanir	10,815.33	7,644.01	4,337.56	9,500.00	8,500.00	-1,000.00	-10.53%
2511-5-502-4230200	Repair Parts	3,543.50	5,162.06	3,160.13	6,500.00	6,500.00	0.00	0.00%
2511-5-502-4230300	Small Tools & Minor Equipmer	13,790.42	13,580.43	5,805.18	19,000.00	14,000.00	-5,000.00	-26.32%
Total ExpCategory: 42 - Supplies:		44,192.77	44,955.76	28,704.80	60,300.00	52,400.00	-7,900.00	-13.10%
ExpCategory: 43 - Other Services & Charges								
2511-5-502-4310400	Professional Services	101,131.76	170,264.48	15,394.66	33,500.00	31,200.00	-2,300.00	-6.87%
2511-5-502-4320300	Travel	4,524.78	322.08	0.00	13,700.00	12,000.00	-1,700.00	-12.41%
2511-5-502-4320400	Telephone & Communication	23,258.70	16,442.46	2,884.66	25,000.00	9,000.00	-16,000.00	-64.00%
2511-5-502-4330300	Advertising/marketing	50,028.29	52,703.64	38,457.05	75,000.00	75,000.00	0.00	0.00%
2511-5-502-4330301	Promotions	745.82	2,796.07	19,912.46	50,000.00	50,000.00	0.00	0.00%
2511-5-502-4340200	Liability Insurance	56,300.00	56,300.00	56,300.00	56,300.00	60,000.00	3,700.00	6.57%
2511-5-502-4350100	Electricity	133,240.80	129,997.94	66,460.03	147,000.00	150,000.00	3,000.00	2.04%
2511-5-502-4350200	Natural Gas	11,292.36	12,400.10	11,308.26	23,000.00	15,000.00	-8,000.00	-34.78%
2511-5-502-4350400	Water & Sewer	2,880.55	3,415.12	2,361.77	3,500.00	3,850.00	350.00	10.00%
2511-5-502-4360100	Repairs & Maint - Bldg	110,405.84	111,478.47	41,798.91	120,000.00	115,000.00	-5,000.00	-4.17%
2511-5-502-4360200	Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4370200	Equipment Leases	879.83	3,149.24	1,190.97	4,000.00	3,300.00	-700.00	-17.50%
2511-5-502-4390200	Postage	850.26	1,932.30	1,390.54	2,000.00	3,300.00	1,300.00	65.00%
2511-5-502-4390300	Subscriptions	26,028.63	11,044.95	140.60	10,800.00	15,800.00	5,000.00	46.30%
2511-5-502-4390800	Membership & Dues	1,636.00	1,706.50	3,953.00	8,075.00	6,500.00	-1,575.00	-19.50%
2511-5-502-4390900	Other Services & Charges	0.00	30,567.42	29,312.85	0.00	6,000.00	6,000.00	0.00%
2511-5-502-4390910	Education	13,194.19	0.00	3,638.00	20,000.00	10,000.00	-10,000.00	-50.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
2511-5-502-4390912	Contract Services	39,388.36	119,078.13	13,185.50	32,500.00	73,000.00	40,500.00	124.62%
2511-5-502-4390925	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		575,786.17	723,598.90	307,689.26	624,375.00	638,950.00	14,575.00	2.33%
ExpCategory: 44 - Capital Outlay								
2511-5-502-4420400	Buildings & Structures	3,975.00	0.00	0.00	0.00	74,800.00	74,800.00	0.00%
2511-5-502-4440100	Furnitures & Fixtures	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
2511-5-502-4440500	Other Equipment	33,720.42	116,226.49	9,575.10	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		37,695.42	116,226.49	9,575.10	0.00	84,800.00	84,800.00	0.00%
ExpCategory: 45 - Other Financing Uses								
2511-5-502-4520000	To Other Funds	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
2511-5-502-4581000	Unappropriated / Refunds	214.00	93.00	14,149.00	0.00	0.00	0.00	0.00%
2511-5-502-4581100	Unappropriated Box Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		100,214.00	100,093.00	14,149.00	0.00	0.00	0.00	0.00%
Total Department: 502 - Lerner:		1,932,378.31	2,097,514.13	885,868.88	1,933,575.00	2,024,250.00	90,675.00	4.69%
Total Expense:		1,932,378.31	2,097,514.13	885,868.88	1,933,575.00	2,024,250.00	90,675.00	4.69%
Total Fund: 2511 - LERNER THEATRE:		1,932,378.31	2,097,514.13	885,868.88	1,933,575.00	2,024,250.00	90,675.00	4.69%

(THIS PAGE INTENTIONALLY LEFT BLANK)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4230300	Small Tools & Minor Equipment	\$ (5,000)	Decrease based on current spending trend
<u>Other Services & Charges</u>			
4390900	Other Services & Charges	\$ (5,000)	Decrease based on current spending trend
4390901	Other Services- Riverview	\$ (5,000)	Decrease based on current spending trend
4390925	Credit Card Processing Fees	\$ (23,000)	Decrease based in credit card transaction trends
		\$ (33,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2520 - PARK PROGRAM								
Expense								
Department: 508 - Misc Programs								
ExpCategory: 42 - Supplies								
2520-5-508-4220101	Operating Supplies - Riverview	13,220.65	4,217.71	11,223.62	16,500.00	16,500.00	0.00	0.00%
2520-5-508-4220102	Operating Supplies - Recreatio	1,651.47	4,484.89	3,671.95	10,000.00	10,000.00	0.00	0.00%
2520-5-508-4220150	Operating Supplies - Non-Recr	15,590.90	1,559.78	1,392.47	6,000.00	6,000.00	0.00	0.00%
2520-5-508-4230300	Small Tools & Minor Equipmer	15,512.81	2,684.23	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
Total ExpCategory: 42 - Supplies:		45,975.83	12,946.61	16,288.04	47,500.00	42,500.00	-5,000.00	-10.53%
ExpCategory: 43 - Other Services & Charges								
2520-5-508-4390900	Other Services & Charges	3,029.75	9.99	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
2520-5-508-4390901	Other Services - Riverview	1,720.00	700.00	147.00	16,000.00	11,000.00	-5,000.00	-31.25%
2520-5-508-4390925	Credit Card Processing Fees	15,479.36	42,036.93	976.75	33,000.00	10,000.00	-23,000.00	-69.70%
2520-5-508-4390931	Contract Labor - Umpires	12,684.00	13,510.00	3,850.00	23,000.00	23,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		32,913.11	56,256.92	4,973.75	87,000.00	54,000.00	-33,000.00	-37.93%
ExpCategory: 44 - Capital Outlay								
2520-5-508-4430600	Improvement - Park	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		14,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 508 - Misc Programs:		92,888.94	69,203.53	21,261.79	134,500.00	96,500.00	-38,000.00	-28.25%

2027 PROPOSED BUDGET

Department Name: 2520-509 Park Program (Ideal Beach)

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4350400	Water & Sewer	\$ 3,040	Increase based on current trend
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 509 - Ideal Beach								
ExpCategory: 42 - Supplies								
2520-5-509-4220150	Operating Supplies	121.22	8,472.97	4,134.00	8,000.00	8,000.00	0.00	0.00%
2520-5-509-4230300	Small Tools & Minor Equipmer	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		121.22	8,472.97	4,134.00	8,000.00	8,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2520-5-509-4320400	Telephone & Communication	324.94	0.00	0.00	2,400.00	0.00	-2,400.00	-100.00%
2520-5-509-4350100	Electricity	3,887.86	3,067.69	359.64	7,000.00	9,000.00	2,000.00	28.57%
2520-5-509-4350200	Natural Gas	869.19	1,642.53	804.00	1,650.00	2,650.00	1,000.00	60.61%
2520-5-509-4350400	Water & Sewer	3,912.67	3,934.55	2,021.82	4,000.00	7,040.00	3,040.00	76.00%
2520-5-509-4390900	Services & Charges	287.50	2,954.92	443.50	2,800.00	2,800.00	0.00	0.00%
2520-5-509-4390912	Contract Services	938.37	0.00	246.00	2,000.00	2,000.00	0.00	0.00%
2520-5-509-4390925	Credit Card Processing Fees	2,379.37	3,055.18	762.75	4,000.00	4,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		12,599.90	14,654.87	4,637.71	23,850.00	27,490.00	3,640.00	15.26%
Total Department: 509 - Ideal Beach:		12,721.12	23,127.84	8,771.71	31,850.00	35,490.00	3,640.00	11.43%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-580 Park Program (Concessions)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes to prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 580 - Concessions								
ExpCategory: 42 - Supplies								
2520-5-580-4220150	Operating Supplies	68,008.30	71,837.65	25,796.39	85,000.00	85,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		68,008.30	71,837.65	25,796.39	85,000.00	85,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2520-5-580-4390900	Other Services & Charges	789.26	100.00	400.00	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		789.26	100.00	400.00	2,000.00	2,000.00	0.00	0.00%
Total Department: 580 - Concessions:		68,797.56	71,937.65	26,196.39	87,000.00	87,000.00	0.00	0.00%

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4330300	Advertising	\$ 4,000	Increase due to higher cost of advertising
4390510	Entertainment & Production Expenses	\$ 30,000	Increase due to higher cost of production expenses and additonal events
		\$ 34,000	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 630 - Events								
ExpCategory: 42 - Supplies								
2520-5-630-4220150	Operating Supplies	15,959.77	20,300.34	8,310.25	25,000.00	25,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		15,959.77	20,300.34	8,310.25	25,000.00	25,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2520-5-630-4330300	Advertising	12,253.76	17,079.14	8,004.00	16,000.00	20,000.00	4,000.00	25.00%
2520-5-630-4390510	Entertainment & Production E:	74,365.70	83,157.33	76,114.38	90,000.00	120,000.00	30,000.00	33.33%
2520-5-630-4390900	Other Services & Charges	26,817.92	27,159.92	10,398.83	30,000.00	30,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		113,437.38	127,396.39	94,517.21	136,000.00	170,000.00	34,000.00	25.00%
Total Department: 630 - Events:		129,397.15	147,696.73	102,827.46	161,000.00	195,000.00	34,000.00	21.12%
Total Expense:		303,804.77	311,965.75	159,057.35	414,350.00	413,990.00	-360.00	-0.09%
Total Fund: 2520 - PARK PROGRAM:		303,804.77	311,965.75	159,057.35	414,350.00	413,990.00	-360.00	-0.09%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Times Wages	\$ 7,600	Increase to reflect salary actuals, proposed performance based raises, and the 27th pay period
4130500	Employer's Group & Life Ins	\$ (14,500)	Changes reflect increased health care costs; employee plan selections
		\$ (6,900)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2535 - Elkhart Rental Inspection Program								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 41 - Personnel Services								
2535-5-000-4110130	Full Time Wages	0.00	27,461.51	29,999.97	60,000.00	67,600.00	7,600.00	12.67%
2535-5-000-4130100	Employer's Social Security	0.00	1,702.65	1,860.04	3,800.00	4,300.00	500.00	13.16%
2535-5-000-4130200	Employer's Medicare	0.00	398.18	434.98	900.00	1,000.00	100.00	11.11%
2535-5-000-4130300	Employer's PERF	0.00	3,899.52	4,259.97	8,700.00	9,900.00	1,200.00	13.79%
2535-5-000-4130500	Employer's Group & Life Ins	0.00	0.00	13.44	24,800.00	10,300.00	-14,500.00	-58.47%
Total ExpCategory: 41 - Personnel Services:		0.00	33,461.86	36,568.40	98,200.00	93,100.00	-5,100.00	-5.19%
ExpCategory: 42 - Supplies								
2535-5-000-4220210	Gasoline	0.00	310.84	642.02	1,250.00	1,250.00	0.00	0.00%
2535-5-000-4220311	Clothing & Outerwear	0.00	350.00	350.00	350.00	350.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	660.84	992.02	1,600.00	1,600.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
2535-5-000-4320400	Telephone & Communication	0.00	89.66	484.48	1,200.00	1,050.00	-150.00	-12.50%
Total ExpCategory: 43 - Other Services & Charges:		0.00	89.66	484.48	1,200.00	1,050.00	-150.00	-12.50%
ExpCategory: 44 - Capital Outlay								
2535-5-000-4440200	Motor Equipment	0.00	30,418.08	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	30,418.08	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses								
2535-5-000-4581000	Unappropriated Expenses	0.00	210.00	175.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	210.00	175.00	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:		0.00	64,840.44	38,219.90	101,000.00	95,750.00	-5,250.00	-5.20%
Total Expense:		0.00	64,840.44	38,219.90	101,000.00	95,750.00	-5,250.00	-5.20%
Total Fund: 2535 - Elkhart Rental Inspection Program:		0.00	64,840.44	38,219.90	101,000.00	95,750.00	-5,250.00	-5.20%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 2540-219: Stu Statler Crime Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4220150	Operating Supplies	\$ (45,269)	Decrease due to no anticipated need
4440500	Other Equipment	\$ (20,000)	Decrease due to no anticipated need
		\$ (65,269)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2540 - STU STATLER CRIME FUND								
Expense								
Department: 219 - Police Department								
ExpCategory: 42 - Supplies								
2540-5-219-4220150	Operating Supplies	0.00	0.00	0.00	45,269.00	0.00	-45,269.00	-100.00%
Total ExpCategory: 42 - Supplies:		0.00	0.00	0.00	45,269.00	0.00	-45,269.00	-100.00%
ExpCategory: 44 - Capital Outlay								
2540-5-219-4440500	Other Equipment	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
Total ExpCategory: 44 - Capital Outlay:		0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
Total Department: 219 - Police Department:		0.00	0.00	0.00	65,269.00	0.00	-65,269.00	-100.00%
Total Expense:		0.00	0.00	0.00	65,269.00	0.00	-65,269.00	-100.00%
Total Fund: 2540 - STU STATLER CRIME FUND:		0.00	0.00	0.00	65,269.00	0.00	-65,269.00	-100.00%

Department Name: 2543-219: Animal Control

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2543 - ANIMAL CONTROL ORDINANCE								
Expense								
Department: 219 - Police Department								
ExpCategory: 42 - Supplies								
2543-5-219-4220150	Operating Supplies	0.00	835.44	0.00	500.00	1,000.00	500.00	100.00%
Total ExpCategory: 42 - Supplies:		0.00	835.44	0.00	500.00	1,000.00	500.00	100.00%
ExpCategory: 43 - Other Services & Charges								
2543-5-219-4390200	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2543-5-219-4390900	Other Services & Charges	139,150.00	139,150.00	76,532.50	168,065.00	168,372.00	307.00	0.18%
Total ExpCategory: 43 - Other Services & Charges:		139,150.00	139,150.00	76,532.50	168,065.00	168,372.00	307.00	0.18%
Total Department: 219 - Police Department:		139,150.00	139,985.44	76,532.50	168,565.00	169,372.00	807.00	0.48%
Total Expense:		139,150.00	139,985.44	76,532.50	168,565.00	169,372.00	807.00	0.48%
Total Fund: 2543 - ANIMAL CONTROL ORDINANCE:		139,150.00	139,985.44	76,532.50	168,565.00	169,372.00	807.00	0.48%

Department Name: 2575-000: Community Promotion

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 2575 - COMMUNITY PROMOTION								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 43 - Other Services & Charges								
2575-5-000-4390120	Community Promotion	9,509.18	9,861.73	3,581.92	13,000.00	13,000.00	0.00	0.00%
2575-5-000-4390932	Awards & Commemorative Ite	350.76	554.23	302.22	2,000.00	2,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		9,859.94	10,415.96	3,884.14	15,000.00	15,000.00	0.00	0.00%
Total Department: 000 - Non Departmental:		9,859.94	10,415.96	3,884.14	15,000.00	15,000.00	0.00	0.00%
Total Expense:		9,859.94	10,415.96	3,884.14	15,000.00	15,000.00	0.00	0.00%
Total Fund: 2575 - COMMUNITY PROMOTION:		9,859.94	10,415.96	3,884.14	15,000.00	15,000.00	0.00	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 3323-920: Park Bond

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4380100	Park Bond 2019 Principal	\$ 25,000	Increase to reflect 2027 debt payment
4380200	Park Bond 2019 Interest	\$ (25,100)	Decrease to reflect 2027 debt payment
		\$ (100)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 3323 - PARK BOND 2019 ALLOCATION								
Expense								
Department: 920 - Debt Service								
ExpCategory: 43 - Other Services & Charges								
3323-5-920-4380100	Park Bond 2019 Principal	585,000.00	600,000.00	310,000.00	620,000.00	645,000.00	25,000.00	4.03%
3323-5-920-4380200	Park Bond 2019 Interest	135,100.00	117,400.00	52,700.00	99,200.00	74,100.00	-25,100.00	-25.30%
3323-5-920-4390900	Other Services & Charges	825.00	825.00	0.00	5,250.00	5,250.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		720,925.00	718,225.00	362,700.00	724,450.00	724,350.00	-100.00	-0.01%
Total Department: 920 - Debt Service:		720,925.00	718,225.00	362,700.00	724,450.00	724,350.00	-100.00	-0.01%
Total Expense:		720,925.00	718,225.00	362,700.00	724,450.00	724,350.00	-100.00	-0.01%
Total Fund: 3323 - PARK BOND 2019 ALLOCATION:		720,925.00	718,225.00	362,700.00	724,450.00	724,350.00	-100.00	-0.01%

SCHEDULE A

Listing of accounts in the budget request that increase or decrease from the base budget level.

136

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 4401 - CUM CAPITAL IMPROVEMENT								
Expense								
Department: 670 - Sidewalk Improvement								
ExpCategory: 42 - Supplies								
4401-5-670-4230150	Sidewalk Supplies	210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%
Total ExpCategory: 42 - Supplies:		210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%
Total Department: 670 - Sidewalk Improvement:		210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%
Total Expense:		210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%
Total Fund: 4401 - CUM CAPITAL IMPROVEMENT:		210,000.00	100,000.00	80,862.05	90,000.00	50,000.00	-40,000.00	-44.44%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2027 PROPOSED BUDGET

SCHEDULE A

Department Name: 4402-030: Cumulative Capital Development (IT)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390310	Software Subscriptions	\$ (138,200)	Decrease reflects reduction in 2027 software expenses
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 4402 - CUM CAPITAL DEVELOPMENT								
Expense								
Department: 030 - Information Technology								
ExpCategory: 42 - Supplies								
4402-5-030-4210500	Office Supplies	1,448.43	296.20	226.19	500.00	500.00	0.00	0.00%
4402-5-030-4220600	Gasoline	0.00	988.52	1,078.25	5,000.00	5,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		1,448.43	1,284.72	1,304.44	5,500.00	5,500.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
4402-5-030-4310400	Professional Services	4,505.00	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4320400	Telephone & Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4360400	Maintenance Contract	142,419.53	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4390310	Software Subscriptions	0.00	1,019,752.27	427,251.53	1,230,000.00	1,091,800.00	-138,200.00	-11.24%
4402-5-030-4390900	Other Services & Charges	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		147,174.53	1,019,752.27	427,251.53	1,230,000.00	1,091,800.00	-138,200.00	-11.24%
ExpCategory: 44 - Capital Outlay								
4402-5-030-4440200	Motor Equipment	132,778.00	0.00	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4440300	Office Equipment	78,842.42	39,497.51	0.00	0.00	0.00	0.00	0.00%
4402-5-030-4440500	Other Equipment	1,411,464.06	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		1,623,084.48	39,497.51	0.00	0.00	0.00	0.00	0.00%
Total Department: 030 - Information Technology:		1,771,707.44	1,060,534.50	428,555.97	1,235,500.00	1,097,300.00	-138,200.00	-11.19%
Total Expense:		1,771,707.44	1,060,534.50	428,555.97	1,235,500.00	1,097,300.00	-138,200.00	-11.19%
Total Fund: 4402 - CUM CAPITAL DEVELOPMENT:		1,771,707.44	1,060,534.50	428,555.97	1,235,500.00	1,097,300.00	-138,200.00	-11.19%

2027 PROPOSED BUDGET

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

SCHEDULE A

Department Name: 4425-680: Fire Department (Cumulative Fire Equip)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4360100	Repairs & Maintenance	\$ (237,625)	Decrease to no current need
4390912	Contract Services	\$ (125,000)	Decrease to no current need
		\$ (362,625)	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 1,760,000	New Fire Engine \$1.15M, EMS Event Response UTV \$25k and New Shop Truck \$60k, Ambulance Medic \$550k
4440500	Other Equipment	\$ 116,584	Replacement of Cradle Points \$15k, Replacement Video Conferencing \$27.5k, Updated Radio System \$155k, River Gauge \$35k
		\$ 1,876,584.00	

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 680 - Fire Department								
ExpCategory: 43 - Other Services & Charges								
4425-5-680-4310400	Professional Services	87,750.00	276,500.00	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4360100	Repairs & Maintenance	25,696.87	53,496.01	3,382.00	237,625.00	0.00	-237,625.00	-100.00%
4425-5-680-4380100	Debt Service - Principle	644,503.72	512,364.77	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4380200	Debt Service - Interest	45,998.20	15,316.24	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4390900	Other Services & Charges	278.22	0.00	0.00	0.00	0.00	0.00	0.00%
4425-5-680-4390912	Contract Services	143,115.96	169,739.72	64,471.93	125,000.00	0.00	-125,000.00	-100.00%
Total ExpCategory: 43 - Other Services & Charges:		947,342.97	1,027,416.74	67,853.93	362,625.00	0.00	-362,625.00	-100.00%
ExpCategory: 44 - Capital Outlay								
4425-5-680-4440200	Motor Equipment	468,125.00	2,685,393.68	56,099.10	25,000.00	1,785,000.00	1,760,000.00	7,040.00%
4425-5-680-4440500	Other Equipment	134,885.75	484,175.87	83,601.30	115,000.00	231,584.00	116,584.00	101.38%
Total ExpCategory: 44 - Capital Outlay:		603,010.75	3,169,569.55	139,700.40	140,000.00	2,016,584.00	1,876,584.00	1,340.42%
Total Department: 680 - Fire Department:		1,550,353.72	4,196,986.29	207,554.33	502,625.00	2,016,584.00	1,513,959.00	301.21%
Total Expense:		1,551,363.04	4,208,849.63	207,554.33	502,625.00	2,016,584.00	1,513,959.00	301.21%
Total Fund: 4425 - CUM FIRE EQUIP & POLICE:		1,551,363.04	4,208,849.63	207,554.33	502,625.00	2,016,584.00	1,513,959.00	301.21%

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

Department Name: 4428-690: Cumulative Sewer

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 4428 - CUMULATIVE SEWER							
Expense							
Department: 690 - Storm Sewer Treatment							
ExpCategory: 44 - Capital Outlay							
4428-5-690-4430200 Improvement Of Sewers	33,978.40	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	33,978.40	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses							
4428-5-690-4520000 To Other Funds	52,681.56	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	52,681.56	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 690 - Storm Sewer Treatment:	86,659.96	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%
Total Expense:	86,659.96	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%
Total Fund: 4428 - CUMULATIVE SEWER:	86,659.96	297,110.80	163,800.00	250,000.00	250,000.00	0.00	0.00%

Department Name: 4436-000: CEDIT (Non-Departmental)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 4436 - CEDIT							
Expense							
Department: 000 - Non Departmental							
ExpCategory: 45 - Other Financing Uses							
4436-5-000-4520000 To Other Funds	1,950,000.00	600,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:	1,950,000.00	600,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Total Department: 000 - Non Departmental:	1,950,000.00	600,000.00	600,000.00	1,100,000.00	1,100,000.00	0.00	0.00%

2027 PROPOSED BUDGET

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

SCHEDULE A

Department Name: 4436-016: CEDIT (Economic Development)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4390530	Local Economic Development Grant Expense	\$ (15,000)	Reduction due to changes in Chamber programming
		\$ (15,000)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 016 - Economic Development								
ExpCategory: 43 - Other Services & Charges								
4436-5-016-4310400	Professional Services	29,150.00	1,136,553.67	23,552.00	0.00	0.00	0.00	0.00%
4436-5-016-4370500	Other Rental	758,333.33	700,000.00	350,000.00	700,000.00	700,000.00	0.00	0.00%
4436-5-016-4390530	Local Economic Development (	470,740.00	570,120.19	223,131.40	580,000.00	565,000.00	-15,000.00	-2.59%
Total ExpCategory: 43 - Other Services & Charges:		1,258,223.33	2,406,673.86	596,683.40	1,280,000.00	1,265,000.00	-15,000.00	-1.17%
ExpCategory: 44 - Capital Outlay								
4436-5-016-4420400	Buildings & Structures	3,125,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		3,125,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 016 - Economic Development:		4,383,223.33	2,406,673.86	596,683.40	1,280,000.00	1,265,000.00	-15,000.00	-1.17%

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4360500	Repairs and Maintenance - ADA	(\$200,000)	Reduction based on 2027 plan: Sidewalks and curb ramps (\$300,000) and Public buildings (\$300,000)
4390600	Garbage and Trash Collection	(\$199,500)	Reduction due to actual contract price (\$2,600,500, 4% increase from 2025 actual contract price)
		\$ (399,500)	
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 301 - PW Engineering								
ExpCategory: 43 - Other Services & Charges								
4436-5-301-4360500	Repairs And Maintenance - AD	421,487.39	268,090.50	346,055.04	800,000.00	600,000.00	-200,000.00	-25.00%
4436-5-301-4390600	Garbage And Trash Collection	2,344,865.04	2,392,034.52	1,250,100.00	2,800,000.00	2,600,500.00	-199,500.00	-7.13%
Total ExpCategory: 43 - Other Services & Charges:		2,766,352.43	2,660,125.02	1,596,155.04	3,600,000.00	3,200,500.00	-399,500.00	-11.10%
Total Department: 301 - PW Engineering:		2,766,352.43	2,660,125.02	1,596,155.04	3,600,000.00	3,200,500.00	-399,500.00	-11.10%
Total Expense:		9,099,575.76	5,666,798.88	2,792,838.44	5,980,000.00	5,565,500.00	-414,500.00	-6.93%
Total Fund: 4436 - CEDIT:		9,099,575.76	5,666,798.88	2,792,838.44	5,980,000.00	5,565,500.00	-414,500.00	-6.93%

Department Name: 4650-000: Capital Outlay

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 4650 - ELKHART CAPITAL OUTLAY								
Expense								
Department: 000 - Non Departmental								
ExpCategory: 43 - Other Services & Charges								
4650-5-000-4310400	Professional Services	0.00	48,480.63	2,485.00	0.00	0.00	0.00	0.00%
4650-5-000-4360100	Repairs & Maintenance	0.00	360,805.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		0.00	409,285.63	2,485.00	0.00	0.00	0.00	0.00%
ExpCategory: 44 - Capital Outlay								
4650-5-000-4430000	Infrastructure	1,864,289.20	4,967,319.87	1,928,749.64	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:		1,864,289.20	4,967,319.87	1,928,749.64	0.00	0.00	0.00	0.00%
ExpCategory: 45 - Other Financing Uses								
4650-5-000-4520000	To Other Funds	0.00	0.00	214,697.37	0.00	0.00	0.00	0.00%
Total ExpCategory: 45 - Other Financing Uses:		0.00	0.00	214,697.37	0.00	0.00	0.00	0.00%
Total Department: 000 - Non Departmental:		1,864,289.20	5,376,605.50	2,145,932.01	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Department: 460 - River District							
ExpCategory: 44 - Capital Outlay							
4650-5-460-4410000 Land & Land Improvements	1,024,822.88	141,658.71	60,620.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 44 - Capital Outlay:	1,024,822.88	141,658.71	60,620.00	0.00	0.00	0.00	0.00%
Total Department: 460 - River District:	1,024,822.88	141,658.71	60,620.00	0.00	0.00	0.00	0.00%
Total Expense:	2,889,112.08	5,518,264.21	2,206,552.01	0.00	0.00	0.00	0.00%
Total Fund: 4650 - ELKHART CAPITAL OUTLAY:	2,889,112.08	5,518,264.21	2,206,552.01	0.00	0.00	0.00	0.00%

(THIS PAGE INTENTIONALLY LEFT BLANK)

Department Name: 8801-202: Fire Pension

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

		2024	2025	YTD Activity	2026	2027	Increase /	%
Account Number		Total Activity	Total Activity	Through Jun	Approved Budget	Proposed Budget	(Decrease)	
Fund: 8801 - FIRE PENSION								
Expense								
Department: 202 - Fire Pension								
ExpCategory: 41 - Personnel Services								
8801-5-202-4110150	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8801-5-202-4130200	Fire Pension Medicare W/h	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8801-5-202-4130300	Employer's Perf	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ExpCategory: 42 - Supplies								
8801-5-202-4210500	Office Supplies	332.20	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		332.20	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
8801-5-202-4310400	Professional Services	0.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00%
8801-5-202-4320300	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8801-5-202-4390200	Postage	0.00	315.90	0.00	2,000.00	2,000.00	0.00	0.00%
8801-5-202-4390210	Pensions To Retd Fire Prior	2,615,726.06	2,549,837.20	1,241,711.19	1,795,553.00	1,795,553.00	0.00	0.00%
8801-5-202-4390230	Pensions To Dependents	0.00	0.00	0.00	596,330.00	596,330.00	0.00	0.00%
8801-5-202-4390240	Death Benefits - Firemen	12,000.00	36,000.00	24,000.00	72,000.00	72,000.00	0.00	0.00%
8801-5-202-4390250	Disability Benefits	0.00	0.00	0.00	275,617.00	275,617.00	0.00	0.00%
8801-5-202-4390900	Other Services & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		2,627,726.06	2,586,153.10	1,265,711.19	2,753,500.00	2,753,500.00	0.00	0.00%
Total Department: 202 - Fire Pension:		2,628,058.26	2,586,153.10	1,265,711.19	2,754,500.00	2,754,500.00	0.00	0.00%
Total Expense:		2,628,058.26	2,586,153.10	1,265,711.19	2,754,500.00	2,754,500.00	0.00	0.00%
Total Fund: 8801 - FIRE PENSION:		2,628,058.26	2,586,153.10	1,265,711.19	2,754,500.00	2,754,500.00	0.00	0.00%

Department Name: 8802-203: Police Pension

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
			No material changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	YTD Activity Through Jun	2026 Approved Budget	2027 Proposed Budget	Increase / (Decrease)	%
Fund: 8802 - POLICE PENSION								
Expense								
Department: 203 - Police Pension								
ExpCategory: 41 - Personnel Services								
8802-5-203-4110130	Full Time	0.00	0.00	-3,443.81	0.00	0.00	0.00	0.00%
Total ExpCategory: 41 - Personnel Services:		0.00	0.00	-3,443.81	0.00	0.00	0.00	0.00%
ExpCategory: 42 - Supplies								
8802-5-203-4210500	Office Supplies	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 42 - Supplies:		0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
ExpCategory: 43 - Other Services & Charges								
8802-5-203-4310400	Professional Services	9,996.00	9,996.00	4,998.00	12,500.00	12,500.00	0.00	0.00%
8802-5-203-4390200	Postage	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	0.00	0.00%
8802-5-203-4390260	Pens To Ret Police - Prior	2,027,759.79	2,102,554.22	1,040,169.78	2,220,000.00	2,220,000.00	0.00	0.00%
8802-5-203-4390290	Death Benefits - Police Officer	36,000.00	12,000.00	0.00	84,000.00	84,000.00	0.00	0.00%
Total ExpCategory: 43 - Other Services & Charges:		2,076,255.79	2,127,050.22	1,048,167.78	2,319,500.00	2,319,500.00	0.00	0.00%
Total Department: 203 - Police Pension:		2,076,255.79	2,127,050.22	1,044,723.97	2,320,500.00	2,320,500.00	0.00	0.00%
Total Expense:		2,076,255.79	2,127,050.22	1,044,723.97	2,320,500.00	2,320,500.00	0.00	0.00%
Total Fund: 8802 - POLICE PENSION:		2,076,255.79	2,127,050.22	1,044,723.97	2,320,500.00	2,320,500.00	0.00	0.00%
Report Total:		128,786,730.03	125,770,163.91	59,186,707.78	118,931,066.00	126,967,250.00	8,036,184.00	6.76%