

FY26 Budget Pro Forma

2026 Budget September 3 Agenda

001 - General Fund

	FY25	FY26	FY27	FY28	FY29	FY30
	Adopted	Budget	Budget	Budget	Budget	Budget
All Accounts	210,364,732	225,945,033	232,939,564	238,808,385	244,223,885	250,635,267
Expenditures	210,364,732	225,945,033	232,939,564	238,808,385	244,223,885	250,635,267
Personnel Services	118,533,190	124,904,137	128,909,601	133,048,153	137,324,440	141,743,234
511000 - Salaries	76,797,131	77,806,530	80,140,723	82,544,944	85,021,304	87,571,935
511200 - Capitalized Wages	(3,287,228)	(3,334,499)	(3,434,535)	(3,537,569)	(3,643,697)	(3,753,008)
511300 - Salary Enhancements	3,247,231	3,044,513	3,135,847	3,229,918	3,326,820	3,426,620
511500 - Temporary Wages	5,242,097	5,446,700	5,610,106	5,778,407	5,951,755	6,130,310
512000 - Overtime	4,144,340	4,268,581	4,396,640	4,528,536	4,664,394	4,804,324
512100 - Capitalized Overtime	(1,091,590)	(1,600,120)	(1,648,123)	(1,697,566)	(1,748,493)	(1,800,950)
512400 - Other Salary Items	662,326	3,731,361	3,843,305	3,958,604	4,077,358	4,199,684
515000 - Pension- Current	17,691,538	19,576,659	20,163,958	20,768,876	21,391,940	22,033,704
515100 - Pension- MAP	2,857,782	2,754,300	2,836,921	2,922,030	3,009,695	3,099,984
515600 - Mandatory Medicare	1,178,671	1,156,945	1,191,657	1,227,412	1,264,233	1,302,161
516000 - Health Benefits	11,907,590	12,917,407	13,563,264	14,241,430	14,953,502	15,701,176
516020 - Health Benefits - OPEB	957,864	986,600	1,016,198	1,046,684	1,078,084	1,110,427
516100 - Flex Benefits	1,562,988	1,477,494	1,521,820	1,567,478	1,614,502	1,662,932
518000 - Vacancy Factor of 3%	(3,337,550)	(3,328,334)	(3,428,180)	(3,531,031)	(3,636,957)	(3,746,065)
Operating Expenditures	15,400,157	13,763,474	13,763,474	13,763,474	13,763,474	13,763,474
521010 - Advertising	95,068	94,268	94,268	94,268	94,268	94,268
521020 - Custodial/Janitorial Services	115,926	115,629	115,629	115,629	115,629	115,629
521030 - Printing/Reproduction Services	113,905	98,943	98,943	98,943	98,943	98,943
521040 - Unclassified Professional Fees	407,069	219,088	219,088	219,088	219,088	219,088
521090 - Bldg Repairs & Maint Non Cap	141,057	163,278	163,278	163,278	163,278	163,278
521100 - Veh & Other Equip R&M Non Cap	261,732	274,495	274,495	274,495	274,495	274,495
521110 - Medical Services	27,788	109,038	109,038	109,038	109,038	109,038
521120 - Educational Services	63,500	173,500	173,500	173,500	173,500	173,500
521160 - Legal Services	284,473	284,473	284,473	284,473	284,473	284,473
521180 - Unclassified Contractual Svcs	6,707,470	4,569,193	4,569,193	4,569,193	4,569,193	4,569,193
521190 - IT Consulting Services	342,184	282,186	282,186	282,186	282,186	282,186
521250 - Outside Agency Payments	897,027	230,219	230,219	230,219	230,219	230,219
522080 - Mobile Devices/Phone Services	542,331	623,983	623,983	623,983	623,983	623,983
523010 - Chem-Med-Lab	436,258	436,258	436,258	436,258	436,258	436,258
523020 - Food Products/Services	51,903	47,251	47,251	47,251	47,251	47,251
523030 - Gasoline/Fuel	13,004	13,004	13,004	13,004	13,004	13,004
523040 - Oil & Lubricants	1,950	1,950	1,950	1,950	1,950	1,950
523050 - Postage/Shipping/Freight Chgs	12,115	12,415	12,415	12,415	12,415	12,415
523060 - Office Supplies	227,323	213,643	213,643	213,643	213,643	213,643
523070 - Uniforms & Clothing	288,965	338,265	338,265	338,265	338,265	338,265
523080 - Unclassified Supplies	2,508,634	1,736,513	1,736,513	1,736,513	1,736,513	1,736,513
523090 - Furniture & Equip Non Cap	25,070	23,070	23,070	23,070	23,070	23,070
523100 - Vehicle Non Garage	10,897	18,397	18,397	18,397	18,397	18,397
523130 - Building Supplies Non Cap	116,733	116,733	116,733	116,733	116,733	116,733
523140 - Safety Materials & Supplies	4,000	152,324	152,324	152,324	152,324	152,324
524010 - Travel & Training	468,496	403,100	403,100	403,100	403,100	403,100
524015 - Employee Mileage Reimb	65,000	0	0	0	0	0
524020 - Journals & Books	67,234	65,284	65,284	65,284	65,284	65,284
524030 - Memberships	0	5,750	5,750	5,750	5,750	5,750
524040 - Membershp/Certificates/License	215,280	155,094	155,094	155,094	155,094	155,094
524050 - Lease Exp Building & Office	59,500	47,254	47,254	47,254	47,254	47,254
524060 - Lease Expense Land	186,752	198,998	198,998	198,998	198,998	198,998
524070 - Lease Expense- Machines	107,374	111,174	111,174	111,174	111,174	111,174
524080 - Unclassified Charges	133,787	121,387	121,387	121,387	121,387	121,387
540010 - Donations	100,000	105,750	105,750	105,750	105,750	105,750
540120 - Bad Debt Expense	30,000	30,000	30,000	30,000	30,000	30,000
540150 - City Contingency	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
580030 - Office Equipment	11,700	11,700	11,700	11,700	11,700	11,700
580040 - Computer Equipment	1,800	1,800	1,800	1,800	1,800	1,800
580060 - Unclassified Equipment	277,652	265,152	265,152	265,152	265,152	265,152
521191 - IT Hardware/Software Maint Sv	28,000	92,112	92,112	92,112	92,112	92,112
521185 - Landscape/Grounds Maintenance	700	1,419,516	1,419,516	1,419,516	1,419,516	1,419,516
523065 - Computer/IT Equip Non Cap	500	4,500	4,500	4,500	4,500	4,500
523025 - Landscaping Supplies	0	383,878	383,878	383,878	383,878	383,878

FY26 Fund Pro Forma

523015 - Janitorial Supplies	0	8,930	8,930	8,930	8,930	8,930
521045 - Security Services	0	4,529	4,529	4,529	4,529	4,529
523035 - Lab/Medical Equip Non Capital	0	29,450	29,450	29,450	29,450	29,450
Internal Service Funds	26,908,643	27,034,662	28,656,746	30,376,146	32,198,719	34,130,653
560010 - Human Resource Expense	2,066,419	1,903,019	2,017,196	2,138,233	2,266,527	2,402,518
560020 - Accounting Expense	2,121,446	2,080,639	2,205,480	2,337,809	2,478,078	2,626,764
560030 - Purchasing Expense	557,416	515,025	545,928	578,687	613,405	650,216
560040 - Information Systems Expense	9,577,453	9,774,284	10,360,742	10,982,381	11,641,330	12,339,808
560050 - Risk Management Expense	1,519,905	628,454	666,157	706,132	748,495	793,411
560060 - Radio Communications Expense	701,344	913,476	968,285	1,026,382	1,087,965	1,153,243
560070 - Revenue Collection	216,264	0	0	0	0	0
560080 - Utility Services Expense	931,503	0	0	0	0	0
560082 - Facilities and Environmental	801,905	260,637	276,276	292,849	310,421	329,048
560090 - Vehicle Garage Expense	3,627,666	3,839,668	4,070,054	4,314,253	4,573,106	4,847,493
560095 - Vehicle Fuel	1,784,236	1,559,291	1,652,849	1,752,019	1,857,138	1,968,567
560100 - Vehicle Replacement	2,337,819	2,935,867	3,112,019	3,298,738	3,496,664	3,706,460
560120 - Indirect Costs	0	2,067,798	2,191,862	2,323,377	2,462,781	2,610,552
560140 - Community Relations Expense	88,275	0	0	0	0	0
560150 - Diversity and Inclusion Exp	576,992	556,504	589,898	625,286	662,809	702,573
Utilities and Other Expenses	5,331,162	5,472,841	5,609,659	5,749,905	5,893,647	6,040,994
571010 - Utilities - Sewer	296,453	303,865	311,461	319,246	327,230	335,411
571030 - Utilities - Sanitation	231,745	237,849	243,796	249,892	256,138	262,543
571040 - Utilities - Stormwater	215,753	221,552	227,091	232,767	238,587	244,553
571050 - Utilities - Gas	205,869	211,015	216,291	221,700	227,239	232,922
571060 - Utilities - Water	633,075	648,902	665,127	681,754	698,795	716,266
571070 - Utilities - Electric	3,627,489	3,725,247	3,818,375	3,913,837	4,011,681	4,111,975
571080 - Utilities - Fire Services	86,260	89,029	91,253	93,537	95,875	98,271
572120 - COGS - Other	34,518	35,382	36,265	37,172	38,102	39,053
Transfers	24,943,852	32,674,806	33,904,971	33,775,594	32,948,492	32,861,799
611300 - Debt Service Transfer	10,157,867	15,531,866	16,762,031	16,632,654	15,805,552	15,718,859
611600 - Reserve Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
612300 - Other Transfers	906,526	1,075,114	1,075,114	1,075,114	1,075,114	1,075,114
612400 - Inter-Fund Ops Transfer	5,679,459	6,867,826	6,867,826	6,867,826	6,867,826	6,867,826
612700 - Capital Fund Transfer	6,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
611100 - Admin Allocation Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Contributions to Operations	19,247,728	22,095,113	22,095,113	22,095,113	22,095,113	22,095,113
621000 - Contribution to Other Funds	7,200,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
621500 - Contribution to Other BU	12,047,728	14,095,113	14,095,113	14,095,113	14,095,113	14,095,113