

**City of La Vista**

**FY25 - FY26**

**Mid-Biennial Budget Amendment**

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## Elected Officials and Executive Budget Team

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Douglas Kindig

### **FY25 - FY26 Mid- Biennial Executive Budget Team**

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Kevin Pokorny, Director of Administrative Services

### **City Council**

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Rachel Carl, City Clerk

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Ron Sheehan

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### **Communication/Events**

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Jaci Moore

Jodi Norton

Terry Foster

### **Community Development**

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### **Police**

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### **Recreation**

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Ray Harrod

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Stacia Burt

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### **Human Resources**

Wendy Lowery

Kaily Stanley

Katie Spencer

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### **Information Technology**

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# Budget Summary

## Introduction

This is the midpoint of the FY25-26 Biennial Budget adopted by the City Council on September 3, 2024. The purpose of the mid-biennial budget update is to review existing conditions, refine revenue and expenditure estimates, adjust timing and cost associated with the construction updates, ensure that the fiscal decisions made in FY25 are reflected in FY26 and to ultimately determine if budget amendments are necessary. In preparation for this update, department managers identify needs or conditions that may necessitate budget adjustments or modifications. The Executive Budget team then reviews these requests to determine if it necessitates an amendment to the original budget, or if they can be absorbed through the existing budget. The FY25 review suggests that no amendments are needed. The FY26 budget requires amendments associated with unexpected expenses, personnel changes and construction project carryovers, which are detailed in this document.

## Summary

In preparation of the mid-biennial budget review, there are certain considerations that affect multiple funds and the budget as a whole, such as the property tax levy. This mid-biennial review will address these overarching items and the process that brought forth the adopted FY26 amendments.

### Property Tax Levy

The City's assessed valuation is the basis for the property tax calculation. The FY25-FY26 Biennial Budget was calculated on an assessed valuation of \$2.4 billion. The state requires cities filing a two-year budget to hold the property tax revenue for the second year at the same amount as the first year. As a result, it is necessary to review and update property tax for year two.

The Sarpy County Assessor's office provided preliminary valuations for FY26 which indicate a 4.9% growth in total assessed valuation, rising up to \$2.5 billion. This equates to \$253K for each cent of property tax levy. La Vista's current property tax levy rate is \$.54 per \$100 of assessed value which will generate \$13,645,071. The General Fund levy of \$.50 will result in \$12.6M, and a Debt Service levy of \$.04 will result in \$1M.

In August 2024, the Nebraska Legislature passed a property tax growth limitation bill that limits the City's growth in property tax request to the prior year ask (less any exceptions utilized) + the product of the prior year ask and the city's growth percentage + the product of the prior year ask and the greater of zero or the inflation percentage. The inflation rate is the annual percentage change in State and Local Consumption Expenditures and Gross Investment (SLCE) as reported for the December of the prior calendar year for the preceding twelve-month period.

The City's FY25 property tax ask was \$12,988,979. The City's growth percentage is estimated at 0.99%, and the SLCE is 5.17%. For FY26, the City's property tax authority is \$13,783,304. However, the current levy is \$.54 per \$100 of assessed value which will generate \$13,645,071 of property tax revenue. This will leave the City with \$138,233 of unused property tax authority. In FY26, the state is allowing cities to convert their FY25 unused restricted funds authority (up to 5% of last years property tax ask) to property tax authority in FY26. This amount for the City of La Vista is \$649,449. The total unused property tax authority for the City for FY26 will be \$787,682, and this will be carried into next year.

The table on the next page provides a recent summary of the City's valuation growth. A more detailed explanation of the overall growth and personal property tax implications will be reviewed as part of the upcoming long-range financial forecast process.

# Budget Summary

## Real Estate Historical Change in Property Tax

Fiscal Year	Real Estate Valuation	% Change from Prior Year	Valuation Attributable to Growth	Personal Property Valuation	% change from Prior Year	Annexation	Total Assessed Value	Total % Change from Prior Year
FY26	2,345,019,071	4.89 %		181,845,873	7.84 %		2,526,864,944	5.10 %
FY25	2,235,711,195	5.36 %	23,754,318	168,630,759	3.51 %	—	2,404,341,954	5.23 %
FY24	2,121,985,486	11.98 %	29,246,401	162,907,606	(49.98)%	—	2,284,893,092	2.90 %
FY23	1,894,901,945	7.11 %	113,056,111	325,654,998	42.21 %	0	2,220,556,943	11.14 %
FY22	1,769,068,039	5.43 %	28,370,623	228,989,966	196.91 %	34,715,846	1,998,058,005	13.84 %

## Sales and Use Tax

Sales and use taxes account for approximately 28.0% of the City's revenue. The local option sales tax rate of 2% is allocated 1% to the General Fund, .5% to the Debt Service Fund and .5% to the Redevelopment Fund. The General Fund is a foundation rate with no sunset date. The half-cent Debt Service sales tax was reauthorized by the voters in November 2022 and has a 30-year sunset (2055). The other half-cent for the Redevelopment Fund remains in effect until the debt is paid.

Sales tax growth from FY20-FY24 saw an average of 6% increase year-over-year. The FY25 budget was based on a 3.2% increase from FY24. Based on current projections, gross sales tax revenue is expected to come in 12.0% over budget for FY25. This includes a \$900K refund to the City for prior year use tax, adjusting out this amount leaves a 5.6% increase over budget. Using historical data, the City is recommending increasing FY26 sales tax budget by an additional 6.0%, this would be a conservative increase of 3.5% over the adjusted FY25 actual.

The City continues to maintain a sales tax credit reserve balance of \$1.5M in anticipation of tax refunds related to State of Nebraska economic development incentives which allows qualified businesses to earn and use tax benefits based on investment and employment growth. In FY20-FY24, the refund has averaged \$1.4M each year. The FY25 refund is \$42K, and FY26 is projected at \$205K, which is included in the \$1.5M budgeted rebate.

## Internal Services Fund

In FY25, the City made the decision to move to self-funded health insurance. The goal of this change was to be able to keep premiums from increasing by the historical rate that the City has seen and to have more flexibility with our health benefits. In order to accommodate this change, the City added an Internal Services Fund as a holding and pass through fund. Both the employee and employer premiums are transferred into this fund each month, and the fees and claims are paid out of this fund. This fund is budgeted to have a zero balance at the end of each fiscal year. In FY25, funds needed to be established to begin funding claims. The City had \$908K of Health Reimbursement Arrangement (HRA) funds on reserve for the start-up of self-insurance. In FY25, \$367K of that will be transferred to the Internal Services Fund to cover claims. Any excess funds at the end of the fiscal year will be transferred back into the General Fund. We are not anticipating any excess funds in FY25 or FY26 as we will still be in the start-up phase.

# Budget Summary

## All Fund Revenue

In an overview of all City funds, the FY25 revenue is forecasted to be \$6M less than the original budget. The FY25 budget had an issuance of a \$7M bond along with \$3.5M in expected grants to cover redevelopment projects over the next two years. Following a review and update of the Capital Improvement Plan (CIP), it was determined that the bond money would not be needed until FY26, and the grant money would not be used until FY26. Both of those revenues were moved into FY26. This reduction impacts FY25 revenue by \$11M. This is offset by increases in sales tax revenue of \$2.8M and restaurant tax of \$300K in the General Fund and the additional \$1.6M in premiums to the Internal Services Fund.

The FY26 revenue is expected to increase by \$14.7M, based primarily on the bond and grant from redevelopment of \$11M, moving into FY26. Increases of \$2M in the General Fund revenue are a result of anticipated increases in property tax, sales tax, occupation tax and potential grant opportunities, as well as the increase in the Internal Services Fund of \$2.3M from transfer of premiums.

### All Funds Summary - Revenue

Fund	FY24	FY25	FY25	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %
General	25,962,987	25,870,781	27,491,096	26,238,017	2,006,439	8 %
Sewer	5,628,674	5,286,231	5,368,959	5,489,793	—	— %
Debt Service	5,100,078	4,507,837	5,048,780	4,607,011	258,162	6 %
Capital Improvement	97,460	65,219	432,886	12,007,728	—	— %
Lottery	1,499,612	1,344,830	1,348,720	1,325,287	(135,000)	-10 %
Economic Development	226,557	699,461	240,234	654,749	(403,796)	-62 %
Off-Street Parking	7,789	—	—	—	—	— %
Internal Services	—	—	1,599,033	—	2,286,426	— %
Redevelopment	3,639,195	14,070,890	4,281,611	5,174,087	10,709,153	207 %
Police Academy	263,070	247,745	270,245	247,745	22,500	9 %
TIF - City Centre Phase 1A	413,499	426,173	426,173	439,226	—	— %
TIF - City Centre Phase 1B	628,579	647,702	647,702	667,460	—	— %
TIF - City Centre Phase 1C	64,866	67,061	67,061	69,581	—	— %
TIF - City Centre Phase 1D	88,644	91,626	91,626	94,698	—	— %
Sewer Reserve	124,006	74,746	74,746	75,657	—	— %
Qualified Sinking Fund	32,119	25,504	64,000	23,551	—	— %
<b>Total Revenue</b>	<b>43,777,135</b>	<b>53,425,806</b>	<b>47,452,872</b>	<b>57,114,590</b>	<b>14,743,884</b>	<b>26 %</b>
					<b>71,858,474</b>	

# Budget Summary

## All Funds Expenditures

The all funds expenditures in FY25 are expected to be \$3.2M under budget. The majority of the savings (\$4.9M) is in capital projects that will carryover into FY26. These savings along with the additional \$1.6M in health insurance claims in the Internal Services Fund make up the total decrease in FY25.

FY26 proposed amendments total an increase of \$10.5M. Carryover for capital projects of \$4.9M, additional capital projects of \$1.5M, an increase in personnel services of \$896K and an increase for insurance claims in the Internal Services Fund of \$2.6M constitute the majority of the increases. A more detailed look at these expenditures will be found in the fund summaries.

## All Funds Summary - Expenditures

Fund	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
General	23,122,893	26,635,382	26,503,156	26,739,374	1,122,737	4%	27,862,111
Sewer	5,710,824	5,351,141	5,396,611	4,726,360	82,356	2%	4,808,716
Debt Service	2,913,858	4,669,315	4,669,315	4,394,029	(62,721)	-1%	4,331,308
Capital Improvement	6,166,474	9,868,817	8,619,646	2,995,000	630,350	21%	3,625,350
Lottery	781,293	1,029,378	910,102	1,016,335	(24,924)	-2%	991,411
Economic Development	1,154,825	1,147,554	1,147,554	1,152,374	—	—%	1,152,374
Off-Street Parking	2,793,000	—	—	—	—	—%	—
Internal Services	—	—	2,332,407	—	2,955,498	—%	2,955,498
Redevelopment	5,924,924	8,175,769	4,079,081	7,016,012	5,780,663	82%	12,796,675
Police Academy	214,193	234,948	234,948	245,573	3,960	2%	249,533
TIF - City Centre Phase 1A	413,499	426,173	426,173	439,226	—	—%	439,226
TIF - City Centre Phase 1B	628,579	647,702	647,702	667,460	—	—%	667,460
TIF - City Centre Phase 1C	64,866	67,061	67,061	69,581	—	—%	69,581
TIF - City Centre Phase 1D	88,644	91,626	91,626	94,698	—	—%	94,698
Sewer Reserve	—	—	—	—	—	—%	—
Qualified Sinking Fund	—	—	—	—	—	—%	—
<b>Total Expense</b>	<b>49,977,872</b>	<b>58,344,866</b>	<b>55,125,382</b>	<b>49,556,022</b>	<b>10,487,919</b>	<b>21%</b>	<b>60,043,941</b>

# Budget Summary

## All Funds Summary - Fund Balances

### FY25

The consolidated fund balances for FY25 all funds is expected to decrease by \$1.2M from the original budget. Revenue projections decreased by \$6M. The bond proceeds of \$7M and grant proceeds of \$3.5M that were anticipated were moved into FY26. This decrease is offset by the increase in revenue in the Internal Services Fund of \$1.6M and increases in the General Fund of \$1.6M. Expenditures are projected to come in \$3.7M under budget, resulting from a \$4.9M carryover in capital projects from FY25 into FY26. This is offset by the increase in insurance claims in the Internal Services Fund of \$2M. The net of these changes is a decrease in fund balance of \$2.3M. Because the FY24 actual fund balance is \$1.1K higher than the FY24 YEE, this combined with the YEE from FY25 results in the net decrease to the all fund balances.

### FY25 Fund Balance Changes

Fund	FY24	FY25	FY25	FY25	FY25	FY25
	Year End Actual	Original Budget	Budget Adj for FY24 Actuals	Changes Rev	Changes Exp	YEE
General	17,972,104	14,803,763	16,369,361	1,620,315	583,549	17,406,127
Sewer	3,246,129	815,038	1,901,971	82,728	45,470	1,939,229
Debt Service	1,407,622	1,636,996	1,546,144	540,605	—	2,086,749
Capital Improvement	9,467,087	2,337,905	415,719	367,667	(1,249,171)	2,032,557
Lottery	5,480,844	5,295,533	5,421,296	3,890	(119,276)	5,544,462
Economic Development	194,965	977	77,784	(459,227)	(419,088)	37,645
Off-Street Parking	—	—	—	—	—	—
Internal Services	—	—	—	1,599,033	1,599,033	—
Redevelopment	5,818,067	11,309,048	11,713,188	(9,789,279)	(4,096,688)	6,020,597
Police Academy	189,487	155,752	202,284	22,500	—	224,784
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
TIF - City Centre Phase 1C	—	—	—	—	—	—
TIF - City Centre Phase 1D	—	—	—	—	—	—
Sewer Reserve	2,358,543	4,122,531	3,712,537	—	—	3,712,537
Qualified Sinking Fund	2,039,713	1,680,619	1,895,217	38,496	—	1,933,713
<b>Ending Fund Balances</b>	<b>48,174,561</b>	<b>42,158,162</b>	<b>43,255,501</b>	<b>(5,973,272)</b>	<b>(3,656,171)</b>	<b>40,938,400</b>

# Budget Summary

## FY 26

The ending fund balances for all funds combined in FY26 is projected to increase by \$3.4M. The proposed FY26 amendments are increasing the fund balance by \$4.6M. This combined with the \$1.2M decrease in FY25 explain the net increase for FY26. The FY26 amended fund balances are a combination of capital projects carried over from FY25 of \$4.9M, additional projects of \$1.5M, expenditure increases of \$3.7M and revenue increases of \$14.7M. A more detailed look at these revenue and expenditures will be found in the fund summaries.

### FY26 Fund Balance Changes

Fund	FY25	FY26	FY26	FY26	FY26	FY26
	YEE	Original Budget	Budget Adj For FY25 YEE	Amendment Rev	Amendment Exp	Amended Budget
General	17,406,127	13,273,532	15,875,896	2,006,439	1,457,273	16,425,062
Sewer	1,939,229	859,325	1,983,516	—	82,356	1,195,160
Debt Service	2,086,749	2,149,978	2,599,731	258,162	(62,721)	2,920,614
Capital Improvement	2,032,557	11,775,633	11,470,285	—	630,350	10,839,935
Lottery	5,544,462	5,279,485	5,528,414	(135,000)	(24,924)	5,418,338
Economic Development	37,645	382,226	418,894	(403,796)	—	15,098
Off-Street Parking	—	—	—	—	—	—
Internal Service	—	—	—	2,286,426	2,286,426	—
Redevelopment	6,020,597	9,467,123	4,178,672	10,709,153	5,780,663	9,107,162
Police Academy	224,784	157,924	226,956	22,500	3,960	245,496
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
TIF - City Centre Phase 1C	—	—	—	—	—	—
TIF - City Centre Phase 1D	—	—	—	—	—	—
Sewer Reserve	3,712,537	4,917,334	4,507,340	—	—	5,213,340
Qualified Sinking Fund	1,933,713	1,454,170	1,707,264	—	—	1,707,264
<b>Ending Fund Balances</b>	<b>40,938,400</b>	<b>49,716,730</b>	<b>48,496,968</b>	<b>14,743,884</b>	<b>10,153,383</b>	<b>53,087,469</b>

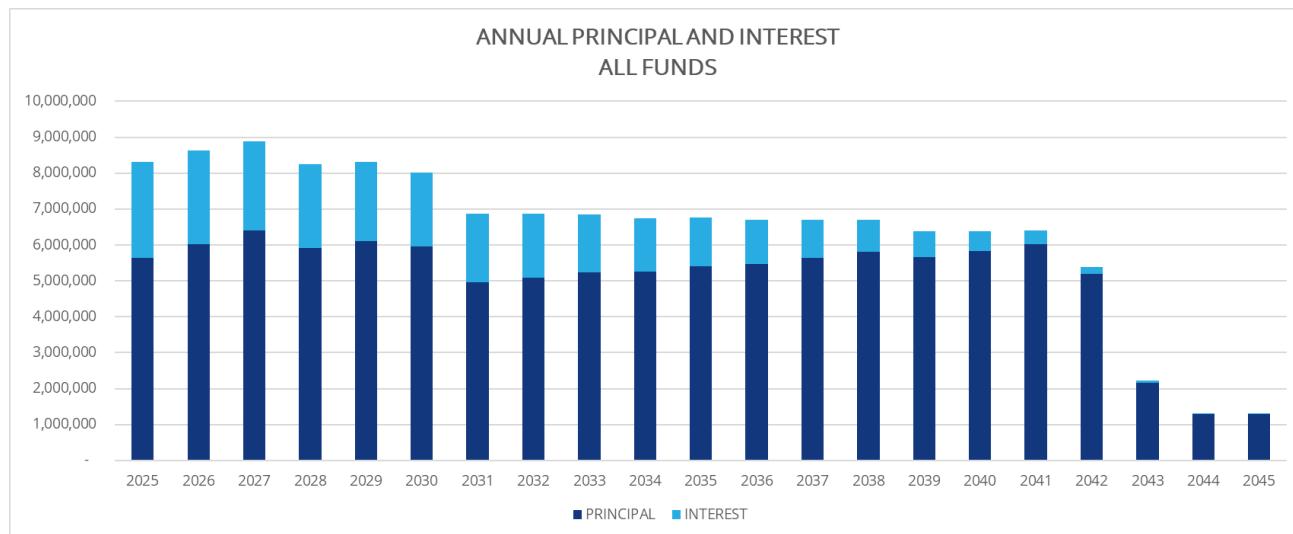
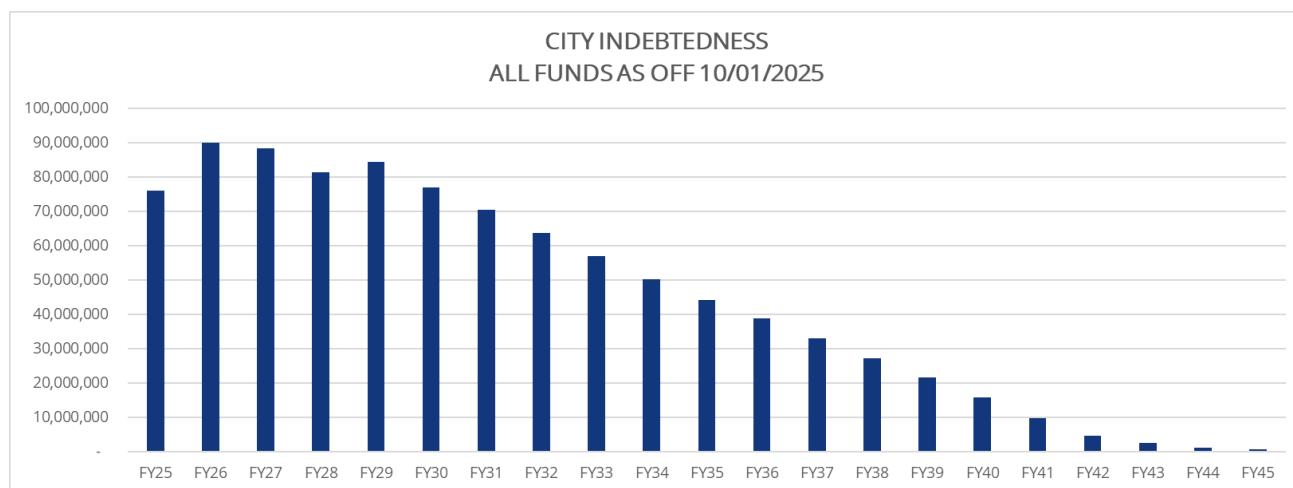
# Budget Summary

## City Indebtedness

Debt service expenditures appear in the following funds:

- **Debt Service Fund** for payment of principal and interest on long-term debt associated with capital projects or cash funding certain capital projects.
- **Economic Development Fund** to provide financial assistance to qualifying businesses.
- **Redevelopment Fund** regarding the redevelopment of the 84th Street Corridor.

Overall, the City has strategically issued debt over the past years to maintain a favorable bond rating and continues to plan to maintain healthy ratios and the Aa2 bond rating for the adopted years. The following charts represent the current indebtedness of the City beginning in FY25.



# Budget Summary

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## Overview

The General Fund is the primary operating fund of the City. It is used to account for all revenues and expenditures not included in other designated funds. It provides for a broad spectrum of programs and critical services such as police, fire, parks and recreation, public works and administrative services. The General Fund is primarily supported by property tax, sales and use tax, occupation taxes, franchise fees, and license and permit fees.

The financial strength of the General Fund is significant and receives considerable focus and review during the budget process because of the implications that it has on the City's overall property tax levy, bond rating, operating cash flows and ability to handle contingencies.

## Revenue

The General Fund's primary sources of revenue are property tax, sales tax, restaurant tax, hotel tax and gross revenue tax (other occupation taxes & franchise fees). Property tax and sales tax account for approximately 71% of the General Fund revenue. The General Fund revenue detail can be found in the General Fund - Revenue table on page 10.

### Property Tax

#### FY25

The FY25 YEE for property tax is anticipated to be less than budgeted by approximately 2.3% which is related to a prior year property valuation adjustment resulting in a credit of \$291K in property tax back to the property owner.

#### FY26

The City's FY26 projected property tax authority for the General Fund based on new state legislation is \$13.8M. However, based on the City's preliminary valuation and .50 levy the property tax ask is projected at \$12.6M.

### Sales And Use Taxes

#### FY25

The City's sales and use tax remains strong and is expected to continue to increase with The Astro Theater and Amphitheater (The Astro Theater) completing their first full year of operation and anticipated growth in City Centre and the Southport area. A 3.2% increase in sales tax was budgeted in FY25, however based on current projections, net sales tax revenue is expected to come in 23.4% over budget. Of this amount, 12% is related to increased sales and use taxes with 6% coming from a state audit of prior year consumer use tax that resulted in a \$900K refund back to the City. The balance of the increase over budget is related to a difference between budgeted tax credits of \$750K and estimated credits of \$130K.

#### FY26

An analysis of current sales and use tax collections show a five year average increase of 6% year-over-year. This analysis pulled out the \$900K adjustment in FY25. Based on this data, along with the adjusted increase in FY25 over FY24, we are proposing an FY26 increase of 6% over current budget. This would equate to an 3.5% increase over the adjusted FY25 actual.

### Restaurant & Drinking Places Occupation Tax

On September 3, 2019, the City Council adopted a Restaurant & Drinking Places Occupation Tax (Restaurant Tax) of 1.5% that went into effect on October 1, 2019. The purpose of the tax was to help ensure the City's continued fiscal strength and address financial challenges resulting from rapid growth along with sharing the burden equally with non-residents. The Ordinance provided for a rate review two years following the effective date.

# General Fund

During this review it was determined that the City was collecting more than the statutory \$700K cap. In order to adjust for this, the City lowered the tax to 1% on March 1, 2023. On June 2, 2025, the State lifted the cap on this tax allowing the City to increase the revenue collected as the restaurant sales in the city increase. As a result of this change, we are proposing an increase to the FY26 budget of \$331K. This increase is based on historical increases in the restaurant sales in the City of La Vista and would hold the rate at the current 1%.

## Parking Garage Fees

In FY24, the City completed work on the second parking garage in City Centre. In FY25, we saw a 72% increase in revenue for parking garage fees related to the second garage coming on-line and the increase in shows at The Astro Theater. Based on new leases for the garage as well as the number of events at The Astro Theater, the parking rates for the events and assuming an average of 75% capacity, we are proposing an increase in parking fees revenue of \$145K over the adopted FY26 budget. This would relate to a 20% increase over FY25 estimates.

## GENERAL FUND - REVENUE

Revenue	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
Property Tax	11,992,155.00	12,613,938.00	12,320,328.00	12,634,946.00	612,614.00	5 %	13,247,560.00
Sales Tax	6,025,416.00	6,069,552.00	7,490,993.00	6,286,586.00	418,307.00	7 %	6,704,893.00
Payments in Lieu of Tax	198,327.00	215,350.00	215,350.00	221,811.00	—	— %	221,811.00
State Revenue	2,251,131.00	2,308,133.00	2,295,878.00	2,421,656.00	—	— %	2,421,656.00
Occupation & Franchise Tax	805,185.00	868,166.00	874,580.00	898,312.00	—	— %	898,312.00
Hotel Occupancy Tax	1,155,334.00	1,154,817.00	1,154,817.00	1,224,106.00	—	— %	1,224,106.00
Permits & Licenses	585,242.00	372,741.00	377,681.00	389,137.00	—	— %	389,137.00
Interest Income	769,782.00	439,388.00	500,000.00	372,417.00	—	— %	372,417.00
Recreation Fees	167,696.00	179,457.00	186,316.00	196,181.00	—	— %	196,181.00
Special Services	27,989.00	20,500.00	45,500.00	20,500.00	—	— %	20,500.00
Grant Income	601,550.00	414,000.00	414,000.00	334,000.00	500,000.00	150 %	834,000.00
Restaurant Tax	894,636.00	700,000.00	1,000,000.00	700,000.00	330,518.00	47 %	1,030,518.00
Parking Garage Fees	225,883.00	301,746.00	388,692.00	321,846.00	145,000.00	45 %	466,846.00
Miscellaneous	262,661.00	212,993.00	226,961.00	216,519.00	—	— %	216,519.00
<b>Total Revenue</b>	<b>25,962,987</b>	<b>25,870,781</b>	<b>27,491,096</b>	<b>26,238,017</b>	<b>2,006,439</b>	<b>8 %</b>	<b>28,244,456</b>

## Expenditures

### FY26 Amendments

The proposed amendments for FY26 result from unforeseen costs to personnel, contracts, commodities, maintenance or other charges. Department justifications follow. The specific amendments can also be found in the Appendix under the respective department.

### Personnel

#### Annual Pay for Performance

The FY26 Budget included a 3.75% average increase for civilian personnel and an 8% increase for Fraternal Order of Police (FOP). The actual pay for performance average increase was 4% resulting in a \$25K increase to FY26 budget.

#### Insurance Premiums

Insurance Premiums are estimated to increase 10% for FY26. We will not get the actual numbers from our insurance advisors until late August. We budget full family for all open positions and a 10% increase over FY25 estimates which results in an increase of \$236K. We will adjust this as the numbers become available.

#### Police

In FY25, the FOP salaries were adjusted for open positions. In FY26, all positions are projected to be filled by the beginning of the fiscal year. As a result, there is an increase of 5% in the Police budget over what was in the adopted FY26 budget. This is an increase of \$356K, including salaries, taxes and retirement.

In FY26, the Police are proposing a change in title of one of the Police Captain positions to Deputy Police Chief. This change would aid the department in creating a succession plan as well as establish a point of contact in the absence of the Chief. This would not add a position or a body to the staff, so the dollar impact to the budget would be approximately \$10K.

#### Public Works

In FY25, the salaries were adjusted for open positions. In FY26, all positions are projected to be filled by the beginning of the fiscal year. As a result there is an increase of 4% in the Public Works budget over what was in the adopted FY26 budget. This is an increase of \$54K including salaries, taxes and retiree payout.

#### Finance

For FY26, the Finance Department proposes the creation of a Grant Writer/Purchasing Manager position. This role would significantly enhance the City's ability to secure external funding and optimize procurement processes.

The Grant Writer component of this position would be responsible for researching, identifying, applying for, and meticulously tracking grants that align with the City's mission and ongoing projects. Currently, the City would expend an estimated \$8,000 to \$15,000 per grant application through Simple Grants, with costs varying based on complexity, time invested in application, and tracking. It's important to note that some grants offer reimbursement for application and tracking expenses. The strategic aim for this position is to become self-sustaining through a projected increase in successful grant awards.

The Purchasing Manager aspect of the role would oversee the issuance and tracking of all Requests for Proposals (RFPs) for the City. This individual would ensure strict adherence to the City's purchasing policies and all relevant state statutes. Furthermore, the Purchasing Manager would actively seek out cooperative purchasing opportunities to achieve cost reductions for the City.

#### Retiree Payout

The City has several employees at or above retirement age. In anticipation of potential retiree payouts in FY26, the City is proposing an increase of \$100K to the personnel budget.

# General Fund

## Contractual Services

### The Link

As we have completed the first full year of operation at the Link, the City's estimated electrical usage is over what was budgeted in FY25. As a result, the City is proposing an increase of \$15K for FY26.

### Community Development

The volume and complexity of building/zoning code enforcement and rental inspection actions have increased significantly over the FY25 budget, resulting in higher-than-anticipated demand for legal review, consultation, and enforcement services. These cases often require coordination with legal counsel to ensure proper documentation, legal compliance, and, in some instances, court representation. As a result, expenditures under the Professional Legal Services account have exceeded original projections.

To continue effective enforcement of local codes and maintain community standards in FY26, \$22K in additional funding is needed to support ongoing and upcoming legal work. Without this amendment, the department risks delays in enforcement proceedings or interruptions in legal support for active cases.

### Police

Training is an essential tool in the Police Department. It is required to ensure that officers continue to receive the necessary training and development opportunities to maintain high standards of public safety and operational readiness. There was an oversight in the Police training and travel budget in the FY26 adopted budget. The City is proposing an amendment to increase the budget to the FY25 level. The current budget shows a 68% decrease from the FY25 budget, and the amendment would bring FY26 up to the FY25 budgeted amount. This will result in an increase of \$44K.

### Fire

The proposed budget from the Fire MFO indicated an 8.8% increase over FY25. The City's FY26 adopted budget included an 8% increase. However, the City's portion of the MFO decreased by 1.2% based on valuation. This resulted in a decrease of .4% from the adopted FY26 budget. This will result in a decrease of \$13K.

## Maintenance

### Streets

The City has adopted a more robust vehicle preventive maintenance schedule that changed our frontend loaders and dump trucks from mileage/hours to yearly preventive maintenance. The result is less down-time and improved vehicle life. FY24 was \$45K over budget and FY25 is projected to be \$40K over budget. The City is proposing a \$44K increase to the FY26 budget to bring us in line with the actual spend for FY24 and FY25.

## Capital Outlay

### Police

TASER X - The Police Department is requesting the purchase of 35 TASER X devices and accessories to replace the currently issued TASER X26P which has reached its end-of-life and will no longer be supported beginning 12/31/2025. The cost of this upgrade to current technology would be a total cost of approximately \$166,000 over a five-year time frame. The cost in year one is expected to be approximately \$50,000 with years two through five being \$29,000, annually.

In Car Video Systems - The City's Police Department does not currently have in car video systems in any of the patrol cars. This is vital piece of equipment for a police officer, and the purchase of these cameras has been included in the FY26 budget amendments. This will help to ensure officer safety, transparency, evidence collecting and legal support. The initial outlay will be \$65K in FY26 with an additional \$58K in the next four years for a total cost of \$300K.

# General Fund

## GENERAL FUND - EXPENDITURES

Expenditure	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	9,382,994	10,955,527	10,754,667	11,161,828	541,823	5%	11,703,651
Salaries - Part Time	701,764	881,172	764,410	947,344	3,695	—%	951,039
Salaries - Overtime	458,930	509,512	411,919	537,738	20,475	4%	558,213
FICA Payroll Social Security Tax Expense	768,397	911,414	907,721	964,939	43,153	4%	1,008,092
Health Insurance Charges	1,372,213	1,511,628	1,667,024	1,656,652	385,199	23%	2,041,851
Retirement (ER)	353,444	358,271	828,425	371,961	(78)	—%	371,883
Retirement-Other (ER)	365,153	458,351	—	494,776	50,396	10%	545,172
Self Insurance Expense	155,414	135,286	86,457	148,815	(148,815)	-100%	—
Car /Phone Allowance	45,315	45,996	44,076	46,656	144	—%	46,800
<b>Subtotal - Personnel Services</b>	<b>13,603,624</b>	<b>15,767,157</b>	<b>15,464,699</b>	<b>16,330,709</b>	<b>895,992</b>	<b>5%</b>	<b>17,226,701</b>
<b>Commodities</b>							
Office Supplies	72,234	82,781	81,709	80,512	—	—%	80,512
Book & Periodical-Net Dam/ Loss	63,824	68,978	68,978	68,978	—	—%	68,978
Food Supplies	11,468	16,193	15,715	16,195	—	—%	16,195
Wearing Apparel	78,552	130,815	132,871	127,665	—	—%	127,665
Motor Vehicle Supplies & Fuel	212,947	207,604	202,164	207,604	—	—%	207,604
Maint/Lab/Medical Tool Supply	8,192	12,507	12,507	12,607	—	—%	12,607
Janitorial Supply	14,058	22,294	21,494	22,368	—	—%	22,368
Chemical Supply	38,696	32,027	32,027	32,027	—	—%	32,027
Welding Supplies	1,312	3,099	3,099	3,118	—	—%	3,118
Botanical Supplies	22,150	47,510	41,567	46,037	—	—%	46,037
G&A-Other Commodities	67,059	32,497	31,503	32,497	—	—%	32,497
Media	12,753	15,948	15,948	15,948	—	—%	15,948
Library Summer Reading Program	7,240	7,070	7,070	7,070	—	—%	7,070
Computers/Tech Equipment	53,622	83,300	83,300	82,700	—	—%	82,700
<b>Subtotal - Commodities</b>	<b>664,107</b>	<b>762,623</b>	<b>749,952</b>	<b>755,326</b>	<b>—</b>	<b>—%</b>	<b>755,326</b>
<b>Contractual Services</b>							
Postage	30,344	33,933	34,250	34,470	—	—%	34,470
Telephone Expense	42,014	41,296	41,688	41,370	—	—%	41,370
Other-Professional Service	120,866	135,816	149,875	144,601	—	—%	144,601
Utilities - Electric	808,728	822,491	836,473	850,365	14,829	2%	865,194
Insurance And Bonds	544,402	526,821	526,821	579,503	—	—%	579,503
G&A-Rentals - Other	6,417	7,765	7,765	7,765	—	—%	7,765
Legal Advertising	7,868	13,874	13,074	13,874	—	—%	13,874
Printing	71,749	73,350	72,850	72,115	—	—%	72,115
Dues And Subscriptions	88,721	94,129	94,723	97,739	—	—%	97,739
Travel	92,423	150,886	140,532	137,220	19,532	14%	156,752
G&A-Towel/Uniform Clean- Other	8,553	11,277	11,277	11,277	—	—%	11,277
Training	128,782	159,838	132,980	159,396	24,350	15%	183,746
Other Contractual Services	3,998,945	4,467,543	4,417,559	4,736,747	(13,216)	—%	4,723,531
Inter-Library Expense	918	681	681	681	—	—%	681

# General Fund

## GENERAL FUND - EXPENDITURES

Expenditure	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
Audit-Professional Service	50,250	51,000	53,000	54,106	—	—%	54,106
Legal-Professional Service	343,998	228,875	284,225	253,875	22,000	9%	275,875
<b>Subtotal - Contractual Services</b>	<b>6,344,978</b>	<b>6,819,575</b>	<b>6,817,773</b>	<b>7,195,104</b>	<b>67,495</b>	<b>1%</b>	<b>7,262,599</b>
<b>Maintenance</b>							
Buildings & Grounds	389,091	449,843	455,248	310,441	—	—%	310,441
Storm Sewer R & M	1,194	6,335	—	6,493	—	—%	6,493
Sidewalk & Curb Maintenance	2,394	6,656	1,000	6,656	—	—%	6,656
Street Maintenance	105,976	152,716	152,094	157,297	—	—%	157,297
R & M-Mach/Equip/ Computer/Tool	51,561	63,432	63,432	55,891	—	—%	55,891
Motor Vehicle Maintenance	210,888	172,946	216,164	176,944	44,250	25%	221,194
Radio R & M	5,736	7,813	6,943	7,835	—	—%	7,835
Other Maintenance	202,209	471,010	465,002	323,905	—	—%	323,905
Traffic Signs & Markers	75,293	131,408	130,500	157,580	—	—%	157,580
<b>Subtotal - Maintenance</b>	<b>1,044,342</b>	<b>1,462,159</b>	<b>1,490,383</b>	<b>1,203,042</b>	<b>44,250</b>	<b>4%</b>	<b>1,247,292</b>
<b>Other Charges</b>							
Other Charges	302,168	363,863	353,702	251,754	—	—%	251,754
County Treasurer Fees	105,299	122,255	122,255	131,469	—	—%	131,469
Financial/Lending/Bond Fees	55	350	350	376	—	—%	376
<b>Subtotal - Other Charges</b>	<b>407,522</b>	<b>486,468</b>	<b>476,307</b>	<b>383,599</b>	<b>—</b>	<b>—%</b>	<b>383,599</b>
<b>Capital Outlay</b>							
Other Capital Outlay	156,062	271,000	271,000	121,194	115,000	95%	236,194
Internet Equipment	23,035	290,000	290,000	10,000	—	—%	10,000
Motor Vehicles	860,223	673,400	770,042	637,200	—	—%	637,200
Road Machinery	—	—	—	—	—	—%	—
Radio Systems	19,000	103,000	103,000	103,200	—	—%	103,200
<b>Subtotal - Capital Outlay</b>	<b>1,058,320</b>	<b>1,337,400</b>	<b>1,434,042</b>	<b>871,594</b>	<b>115,000</b>	<b>13%</b>	<b>986,594</b>
<b>Total Expenditures</b>	<b>23,122,893</b>	<b>26,635,382</b>	<b>26,433,156</b>	<b>26,739,374</b>	<b>1,122,737</b>	<b>4%</b>	<b>27,862,111</b>

# General Fund

## Summary

### Fund Balance

#### FY25

The net impact to the General Fund for FY25 is an anticipated increase in the fund balance of \$2.6M. The expected increases in restaurant tax of \$300K along with the projected increase in sales tax revenue of \$1.4M net an increase in revenue of \$1.6M. FY25 expenditures are projected to come in under budget by approximately \$202K. The revenue and expenditure changes, combined with a fund increase of \$1.6M from actual FY24 numbers, will result in a \$2.6M increase in fund balance from the budget.

#### FY26

FY26 proposed increase in revenue is \$2M. This is a result of proposed increase in restaurant taxes of \$331K, property tax of \$613K, sales tax of \$418K, parking garage fees of \$145K and grant income of \$500K. The FY26 proposed increase in expenditures is \$1.1M with the majority of the increases related to personnel expenses of \$896K. This will result in an increase in the fund balance of \$549K in FY26. With the increase from FY25 of \$2.6M, the net impact to the General Fund in FY26 is a increase of \$3.2M from the original adopted budget.

## GENERAL FUND SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
<b>Beginning Fund Balance</b>	<b>16,902,107</b>	<b>16,406,506</b>	<b>17,972,104</b>	<b>14,803,763</b>			<b>17,406,127</b>
<b>Revenue</b>							
Property Tax Total	11,992,155	12,613,938	12,320,328	12,634,946	612,614	5 %	13,247,560
Sales Tax Received	6,025,416	6,069,552	7,490,993	6,286,586	418,307	7 %	6,704,893
In Lieu Of Tax	198,327	215,350	215,350	221,811	—	— %	221,811
State Revenue	2,251,131	2,308,133	2,295,878	2,421,656	—	— %	2,421,656
Occupation & Franchise	805,185	868,166	874,580	898,312	—	— %	898,312
Hotel Occupancy Tax	1,155,334	1,154,817	1,154,817	1,224,106	—	— %	1,224,106
Permits & Licenses	585,242	372,741	377,681	389,137	—	— %	389,137
Interest Income	769,782	439,388	500,000	372,417	—	— %	372,417
Recreation Fees	167,696	179,457	186,316	196,181	—	— %	196,181
Special Services	27,989	20,500	45,500	20,500	—	— %	20,500
Grant Income	601,550	414,000	414,000	334,000	500,000	150 %	834,000
Restaurant Tax	894,636	700,000	1,000,000	700,000	330,518	47 %	1,030,518
Parking Garage Fees	225,883	301,746	388,692	321,846	145,000	45 %	466,846
Other Income	262,661	212,993	226,961	216,519	—	— %	216,519
<b>Total Revenue</b>	<b>25,962,987</b>	<b>25,870,781</b>	<b>27,491,096</b>	<b>26,238,017</b>	<b>2,006,439</b>	<b>8 %</b>	<b>28,244,456</b>
<b>Expenditures</b>							
<b>Personnel Services</b>							
Salaries - Full Time	9,382,994	10,955,527	10,754,667	11,161,828	541,823	5 %	11,703,651
Salaries - Part Time	701,764	881,172	764,410	947,344	3,695	— %	951,039
Salaries - Overtime	458,930	509,512	411,919	537,738	20,475	4 %	558,213
FICA Payroll Social	768,397	911,414	907,721	964,939	43,153	4 %	1,008,092
Health Insurance Charges	1,372,213	1,511,628	1,667,024	1,656,652	385,199	23 %	2,041,851
Retirement (ER)	353,444	358,271	828,425	371,961	(78)	— %	371,883
Retirement-Other (ER)	365,153	458,351	—	494,776	50,396	10 %	545,172
Self Insurance Expense	155,414	135,286	86,457	148,815	(148,815)	(100)%	—
Car /Phone Allowance	45,315	45,996	44,076	46,656	144	— %	46,800
<b>Personnel Services Subtotal</b>	<b>13,603,624</b>	<b>15,767,157</b>	<b>15,464,699</b>	<b>16,330,709</b>	<b>895,992</b>	<b>5 %</b>	<b>17,226,701</b>

# General Fund

Commodities							—
Office Supplies	72,234	82,781	81,709	80,512	—	— %	80,512
Book & Periodical-Net	63,824	68,978	68,978	68,978	—	— %	68,978
Food Supplies	11,468	16,193	15,715	16,195	—	— %	16,195
Wearing Apparel	78,552	130,815	132,871	127,665	—	— %	127,665
Motor Vehicle Supplies &	212,947	207,604	202,164	207,604	—	— %	207,604
Maint/Lab/Medical Tool	8,192	12,507	12,507	12,607	—	— %	12,607
Janitorial Supply	14,058	22,294	21,494	22,368	—	— %	22,368
Chemical Supply	38,696	32,027	32,027	32,027	—	— %	32,027
Welding Supplies	1,312	3,099	3,099	3,118	—	— %	3,118
Botanical Supplies	22,150	47,510	41,567	46,037	—	— %	46,037
G&A-Other Commodities	67,059	32,497	31,503	32,497	—	— %	32,497
Media	12,753	15,948	15,948	15,948	—	— %	15,948
Library Summer Reading	7,240	7,070	7,070	7,070	—	— %	7,070
Computers/Tech Equipment	53,622	83,300	83,300	82,700	—	— %	82,700
<b>Commodities Subtotal</b>	<b>664,107</b>	<b>762,623</b>	<b>749,952</b>	<b>755,326</b>	—	— %	<b>755,326</b>
Contractual Services							—
Postage	30,344	33,933	34,250	34,470	—	— %	34,470
Telephone Expense	42,014	41,296	41,688	41,370	—	— %	41,370
Other-Professional Service	120,866	135,816	149,875	144,601	—	— %	144,601
Utilities - Electric	808,728	822,491	836,473	850,365	14,829	2 %	865,194
Insurance And Bonds	544,402	526,821	526,821	579,503	—	— %	579,503
G&A-Rentals - Other	6,417	7,765	7,765	7,765	—	— %	7,765
Legal Advertising	7,868	13,874	13,074	13,874	—	— %	13,874
Printing	71,749	73,350	72,850	72,115	—	— %	72,115
Dues And Subscriptions	88,721	94,129	94,723	97,739	—	— %	97,739
Travel	92,423	150,886	140,532	137,220	19,532	14 %	156,752
G&A-Towel/Uniform Clean-	8,553	11,277	11,277	11,277	—	— %	11,277
Training	128,782	159,838	132,980	159,396	24,350	15 %	183,746
Other Contractual Services	3,998,945	4,467,543	4,417,559	4,736,747	(13,216)	— %	4,723,531
Inter-Library Expense	918	681	681	681	—	— %	681
Audit-Professional Service	50,250	51,000	53,000	54,106	—	— %	54,106
Legal-Professional Service	343,998	228,875	284,225	253,875	22,000	9 %	275,875
<b>Contractual Svcs Subtotal</b>	<b>6,344,978</b>	<b>6,819,575</b>	<b>6,817,773</b>	<b>7,195,104</b>	<b>67,495</b>	<b>1 %</b>	<b>7,262,599</b>
Maintenance							—
Buildings & Grounds	389,091	449,843	455,248	310,441	—	— %	310,441
Storm Sewer R & M	1,194	6,335	—	6,493	—	— %	6,493
Sidewalk & Curb	2,394	6,656	1,000	6,656	—	— %	6,656
Street Maintenance	105,976	152,716	152,094	157,297	—	— %	157,297
R & M-Mach/Equip/	51,561	63,432	63,432	55,891	—	— %	55,891
Motor Vehicle Maintenance	210,888	172,946	216,164	176,944	44,250	25 %	221,194
Radio R & M	5,736	7,813	6,943	7,835	—	— %	7,835
Other Maintenance	202,209	471,010	465,002	323,905	—	— %	323,905
Traffic Signs & Markers	75,293	131,408	130,500	157,580	—	— %	157,580
<b>Maintenance Subtotal</b>	<b>1,044,342</b>	<b>1,462,159</b>	<b>1,490,383</b>	<b>1,203,042</b>	<b>44,250</b>	<b>4 %</b>	<b>1,247,292</b>
Other Charges							—
Other Charges	302,168	363,863	353,702	251,754	—	— %	251,754
County Treasurer Fees	105,299	122,255	122,255	131,469	—	— %	131,469
Financial/Lending/Bond	55	350	350	376	—	— %	376
<b>Other Charges Subtotal</b>	<b>407,522</b>	<b>486,468</b>	<b>476,307</b>	<b>383,599</b>	—	— %	<b>383,599</b>
Capital Outlay							—
Other Capital Outlay	156,062	271,000	271,000	121,194	115,000	95 %	236,194
Internet Equipment	23,035	290,000	290,000	10,000	—	13 %	10,000

# General Fund

Motor Vehicles	860,223	673,400	770,042	637,200	—	637,200
Radio Systems	19,000	103,000	103,000	103,200	—	— %
<b>Capital Outlay Subtotal</b>	<b>1,058,320</b>	<b>1,337,400</b>	<b>1,434,042</b>	<b>871,594</b>	<b>115,000</b>	<b>— %</b>
<b>Total Expenditures</b>	<b>23,122,893</b>	<b>26,635,382</b>	<b>26,433,156</b>	<b>26,739,374</b>	<b>1,122,737</b>	<b>4 %</b>
<b>Revenues Less Expenditures</b>	<b>2,840,094</b>	<b>(764,601)</b>	<b>1,057,940</b>	<b>(501,357)</b>	<b>883,702</b>	<b>(176)%</b>
<b>Trans In (Out)</b>						<b>—</b>
Transfer From - LF	15,044	—	—	—	—	— %
Transfer From - OSP	621,433	—	—	—	—	— %
Transfer From - QSF	—	270,000	270,000	350,000	—	— %
Transfer To - DSF	(300,000)	(300,000)	(300,000)	(300,000)	—	(300,000)
Transfer To - CIP	—	(277,230)	(277,230)	—	—	— %
Transfer To - ISF	—	—	(366,687)	—	(334,536)	(334,536)
Transfer To - EDP	(1,006,574)	(330,912)	(750,000)	(878,874)	—	(878,874)
Transfer To - QSF	(1,100,000)	(200,000)	(200,000)	(200,000)	—	(200,000)
<b>Net Transfers In (Out)</b>	<b>(1,770,097)</b>	<b>(838,142)</b>	<b>(1,623,917)</b>	<b>(1,028,874)</b>	<b>(334,536)</b>	<b>33 %</b>
<b>Net Change In Fund Balance</b>	<b>1,069,997</b>	<b>(1,602,743)</b>	<b>(565,977)</b>	<b>(1,530,231)</b>	<b>549,166</b>	<b>(981,065)</b>
<b>Ending Fund Balance</b>	<b>17,972,104</b>	<b>14,803,763</b>	<b>17,406,127</b>	<b>13,273,532</b>	<b>549,166</b>	<b>16,425,062</b>

## GENERAL FUND RESERVE SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 Amended Budget
<b>Reserve Summary</b>						
Operations Reserve	78 %	56 %	66 %	50 %		59 %
Target Operating Reserve	25 %	25 %	25 %	25 %		25 %
Over/(Under Target)	53 %	31 %	41 %	25 %		34 %

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## Overview

The City issues long-term debt to finance major capital purchases most often to construct, improve or expand City facilities and infrastructure, but also for major capital equipment. The Debt Service Fund (DSF) is used for payment of principal and interest on the City's bond debt that is not related to economic development or redevelopment.

The primary sources of funding for the Debt Service Fund include revenue from a designated property tax levy (currently \$.04 per \$100 of assessed valuation) and the half-cent local option sales tax.

## Revenue

### Property Taxes

Property tax accounts for approximately 21% of the Fund's revenue and is projected to generate \$1M in FY26 which is an increase of \$49K or 5.0% over the original adopted budget.

### Sales Taxes

#### FY25

The most significant source of funding for the DSF is the sales tax which is 68.9% of the Fund's total revenue. The City's sales and use tax remains strong and is expected to continue to increase with The Astro Theater completing their first full year of operation and anticipated growth in City Centre and the Southport area. The FY25 year-end estimate (YEE) is \$3.7M, a 23.4% increase over the original budget. This is an increase of \$711K.

#### FY26

An analysis of current sales & use tax collections shows a five-year average increase of 6% year-over-year. Based on this data, along with the adjusted increase in FY25 over FY24, we are proposing an FY26 increase of 6% over current budget. This would equate to a conservative 3.5% increase over the adjusted FY25 actual. The proposed increase is \$209K.

## Expenditures

#### FY26

Proposed changes to FY26 are the result of timing for issuing bonds for capital improvement projects. As a result of delaying the issuance of a bond from FY25 to FY26, the City is proposing a decrease in interest payments of \$61K.

## Fund Balance

#### FY25

The FY25 YEE fund balance is projected to be \$450K more than the FY25 budget. This is attributed to the increase in sales tax revenue of \$711K offset by a decrease of interest income of \$170K.

#### FY26

The FY26 fund balance is projected to be \$771K more than the original FY26 budget. This is the result of the increase in revenue from sales tax of \$209K and property tax of \$49K along with the \$450K from FY25.

# Debt Service Fund

## DEBT SERVICE BUDGET SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
<b>Beginning Fund Balance</b>	<b>12,147,692</b>	<b>1,498,474</b>	<b>1,407,622</b>	<b>1,636,996</b>			<b>2,086,749</b>
<b>Revenue</b>							
Real Estate Taxes	768,892	831,685	831,685	831,684	40,663	5 %	872,347
Personal Property Tax	63,592	67,452	67,452	67,452	5,286	8 %	72,738
Homestead Exemptions	31,935	26,829	26,829	26,829	1,311	5 %	28,140
Real Estate State Tax Credit	44,330	35,771	35,771	35,772	1,749	5 %	37,521
<b>Property Tax Current Year</b>	<b>908,749</b>	<b>961,737</b>	<b>961,737</b>	<b>961,737</b>	<b>49,009</b>	<b>5 %</b>	<b>1,010,746</b>
Back Year Taxes (All Types)	24,048	10,100	10,100	10,100	—	— %	10,100
Motor Vehicle Pro-Rate	1,851	1,312	1,374	1,312	—	— %	1,312
<b>Property Tax - Other Items</b>	<b>25,899</b>	<b>11,412</b>	<b>11,474</b>	<b>11,412</b>	—	— %	<b>11,412</b>
<b>Property Tax Total</b>	<b>934,648</b>	<b>973,149</b>	<b>973,211</b>	<b>973,149</b>	<b>49,009</b>	<b>5 %</b>	<b>1,022,158</b>
Sales & Use Tax	2,936,482	3,030,339	3,147,615	3,133,370	127,401	4 %	3,260,771
Consumer Use Tax	222,974	213,250	506,676	213,250	68,426	32 %	281,676
Motor Vehicle Sales Tax	244,642	260,046	271,063	268,888	19,795	7 %	288,683
Sales Tax Refunds	(298,213)	(375,000)	(65,000)	(375,000)	—	— %	(375,000)
Sales Tax Administration Fee	(93,177)	(93,859)	(114,857)	(97,215)	(6,469)	7 %	(103,684)
<b>Sales Tax Received</b>	<b>3,012,708</b>	<b>3,034,776</b>	<b>3,745,497</b>	<b>3,143,293</b>	<b>209,153</b>	<b>7 %</b>	<b>3,352,446</b>
In-Lieu of Tax (OPPD Via Sarpy Cty)	18,654	21,534	21,534	22,180	—	— %	22,180
<b>In Lieu of Tax</b>	<b>18,654</b>	<b>21,534</b>	<b>21,534</b>	<b>22,180</b>	—	— %	<b>22,180</b>
Interest Income	740,144	90,178	(80,000)	77,614	—	— %	77,614
<b>Interest Income</b>	<b>740,144</b>	<b>90,178</b>	<b>(80,000)</b>	<b>77,614</b>	—	— %	<b>77,614</b>
PFD Reimbursement	393,924	388,200	388,200	390,775	—	— %	390,775
Bond Proceeds	—	—	—	—	—	— %	—
<b>Other Income</b>	<b>393,924</b>	<b>388,200</b>	<b>388,200</b>	<b>390,775</b>	—	— %	<b>390,775</b>
<b>Total Revenue</b>	<b>5,100,078</b>	<b>4,507,837</b>	<b>5,048,442</b>	<b>4,607,011</b>	<b>258,162</b>	<b>6 %</b>	<b>4,865,173</b>
<b>Expenditures</b>							
Debt Service - Bond Principle	1,800,000	3,150,000	3,150,000	2,555,000	—	— %	2,555,000
Debt Service - Bond Interest	920,107	1,340,030	1,340,030	1,517,122	(61,190)	-4 %	1,455,932
County Treasurer Fees	8,565	8,248	8,248	8,870	—	— %	8,870
Financial/Lending/Bond Fees	11,182	8,000	8,000	150,000	—	— %	150,000
Debt-PFD	174,004	163,037	163,037	163,037	(1,531)	-1 %	161,506
<b>Total Expenditures</b>	<b>2,913,858</b>	<b>4,669,315</b>	<b>4,669,315</b>	<b>4,394,029</b>	<b>(62,721)</b>	<b>-1 %</b>	<b>4,331,308</b>
<b>Revenues Less Expenditures</b>	<b>2,186,220</b>	<b>(161,478)</b>	<b>379,127</b>	<b>212,982</b>	<b>320,883</b>	<b>151 %</b>	<b>533,865</b>
Trans In (Out)	—	—	—	—	—	— %	—
Transfer from - GF	300,000	300,000	300,000	300,000	—	— %	300,000
Transfer to - CIP	(11,429,537)	—	—	—	—	— %	—
Transfer to - OSP	(1,796,753)	—	—	—	—	— %	—
<b>Net Transfers In (OUT)</b>	<b>(12,926,290)</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	—	—	<b>300,000</b>
<b>Ending Fund Balance</b>	<b>1,407,622</b>	<b>1,636,996</b>	<b>2,086,749</b>	<b>2,149,978</b>	<b>320,883</b>	<b>36 %</b>	<b>2,920,614</b>

# Debt Service Fund

## Debt Service Coverage Ratio

	FY24 Actual	FY25 Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Amended Budget
Debt Service Coverage Ratio	1.76	0.97	1.08	1.09	1.17
Target Coverage	1.00	1.00	1.00	1.00	1.00
Over/(Under)	0.76	-0.03	0.08	0.09	0.17

## Debt Burden

	Benchmark	FY24	FY25	FY26
Bonded Debt as a Percentage of Assessed Valuation	1.5%-5%	3.8 %	3.4 %	3.5 %

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## Overview

Redevelopment of the 84th Street Corridor has been one of the City's top strategic priorities since the decline of the area began prior to 2006. A 15-month community visioning process that began in 2009 led to the development of an initial concept for the 84th Street Corridor, known as Vision 84.

Subsequently, the City Council declared the 84th Street Redevelopment Area substandard and blighted, and the La Vista Community Development Agency was created. In 2013, a Redevelopment Plan was adopted.

To help fund public improvements, La Vista voters approved an additional one-half percent sales and use tax for public infrastructure projects within the 84th Street Redevelopment Area in 2014. This tax will remain in place while there are outstanding bonds associated with redevelopment.

Currently in the redevelopment area, a private developer is constructing a mixed-use development, City Centre, that includes residential, commercial and entertainment components. The City continues to make improvements to Central Park that include The Link, Edgewood Blvd. connection, lighting, playground, shelter replacement, pedestrian underpass and 84th St. Streetscape.

## Revenue

### Sales & Use Taxes

#### FY25

The City's sales and use tax remains strong and is expected to continue to increase with The Astro Theater completing their first full year of operation and anticipated growth in City Centre and the Southport area. The FY25 YEE is \$3.7M, a 23.4% increase over the original budget. This is an increase of \$711K.

#### FY26

An analysis of current sales & use tax collections show a five-year average increase of 6% year-over-year. Based on this data, along with the adjusted increase in FY25 over FY24, we are proposing an FY26 increase of 6.0% over current budget. This would equate to a conservative 3.5% increase over the adjusted FY25 actual. The proposed increase is \$209K.

### Bond Issuance

The FY25 budget included the issuance of a \$7M bond. This bond was to fund the 84th St. Trail Giles to Harrison Project as well as a portion of the design and construction of the new swimming pool. However, timing on those projects has changed, and the need to issue a bond in FY25 was moved to FY26.

### Grant Revenue

The 84th St. Trail Giles to Harrison Project has a large federal grant tied to it. Timing on this project has moved the grant revenue from FY25 to FY26.

# Redevelopment Fund

## Expenditures

### CIP

The FY25 capital project 84th St. Trail Giles to Harrison was originally budgeted for \$4.3M, of which \$4.2M will carry over into FY26.

### FY26 New Projects

CMDV25001 - Bike Share Stations - \$66,000 - With the recent improvements to Central Park and City Centre, and the future streetscape improvements and trail construction adjacent to Park View Boulevard, a bike share station will serve to further activate the spaces and provide another amenity for residents and visitors. They also promote active living and provide residents who do not own bicycles with an opportunity to ride them. We have received support from the public for the installation of bike share stations through public engagement activities, and connecting with the regional bike share network is directly referenced in the City's comprehensive plan (Goal Move-1.6). The recently adopted Active Mobility Plan calls for the placement of a bike share station in City Centre as a short-term, high-priority goal.

PARK26001 - Barmettler Square - \$1.5M - The design and construction of the first of two welcoming, interactive public plaza spaces to facilitate and enhance the desired atmosphere in the City Centre development. Built in conjunction with the adjoining hotel development in City Centre, Barmettler Square will provide additional space for both residents and visitors to gather. As Barmettler Square lies near the center of La Vista City Centre, this area will be very visible and will be well utilized by the public.

## Fund Balance

### FY25

The FY25 YEE fund balance is \$5.3M lower than the FY25 budget. The decrease in revenue from the movement of the bond issuance and grant revenue from FY25 to FY26 accounts for \$10.5M which is offset slightly by the \$711K increase in sales tax revenues. The decrease in expenditures of \$4.1M for the projects carried into FY26 offsets the decrease in revenue. These changes in addition to the \$404K increase from actual FY24 fund balance explain this decrease.

### FY26

The FY26 proposed fund balance is a decrease of \$360K. The proposed increase in sales tax revenue of \$209K and bond and grant revenue of \$10.5M along with the increase in expenditures from the carry over projects of \$4.2M and additional projects of \$1.6M result in an increase of \$4.9M. This increase along with the \$5.3M decrease from FY25 result in the \$360K decrease in FY26.

### Capital Improvement Projects - Redevelopment Fund

Project Name	FY25 Budget	FY 25 Estimated Year-End	FY26 Original Budget	Inc/(Dec)	FY26 Amended Budget
Central Park Phase 3 Impv	450,000	505,549	—	—	—
Swimming Pool Demolition	100,000	89,220	—	—	—
Barmettler Square	—	—	—	1,500,000	1,500,000
Swimming Pool Design	—	—	800,000	—	800,000
Central Park West Design	—	—	120,000	—	120,000
84th St. Trail Giles to Harrison	4,250,000	100,000	2,715,000	4,150,000	6,865,000
Bike Share Station	—	—	—	66,000	66,000
<b>Total Capital Improvement Projects</b>	<b>4,800,000</b>	<b>694,769</b>	<b>3,635,000</b>	<b>5,716,000</b>	<b>9,351,000</b>

# Redevelopment Fund

## REDEVELOPMENT FUND BUDGET SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
<b>Beginning Fund Balance</b>	<b>8,103,796</b>	<b>5,413,927</b>	<b>5,818,067</b>	<b>11,309,048</b>			<b>6,020,597</b>
<b>Revenue</b>							
Sales & Use Tax	2,936,482	3,030,339	3,147,615	3,133,370	127,401	4 %	3,260,771
Consumer Use Tax	222,974	213,250	506,676	213,250	68,426	32 %	281,676
Motor Vehicle Sales Tax	244,642	260,046	271,063	268,888	19,795	7 %	288,683
Sales Tax Refunds	(298,213)	(375,000)	(65,000)	(375,000)	—	— %	(375,000)
Sales Tax Administration Fee	(93,177)	(93,859)	(114,857)	(97,215)	(6,469)	7 %	(103,684)
<b>Sales Tax Received</b>	<b>3,012,708</b>	<b>3,034,776</b>	<b>3,745,497</b>	<b>3,143,293</b>	<b>209,153</b>	<b>7 %</b>	<b>3,352,446</b>
GBOT - Retail Sales	1,242	37,500	37,500	75,000	—	— %	75,000
GBOT - Event Sales	142,595	157,500	157,500	315,000	—	— %	315,000
<b>GBOT Total</b>	<b>143,837</b>	<b>195,000</b>	<b>195,000</b>	<b>390,000</b>	—	— %	<b>390,000</b>
Interest Income	404,814	341,114	341,114	218,630	—	— %	218,630
<b>Interest Income</b>	<b>404,814</b>	<b>341,114</b>	<b>341,114</b>	<b>218,630</b>	—	— %	<b>218,630</b>
Bond Proceeds	—	7,000,000	—	—	7,000,000	— %	7,000,000
Federal Grants	77,836	3,500,000	—	1,422,164	3,500,000	246 %	4,922,164
<b>Other Income</b>	<b>77,836</b>	<b>10,500,000</b>	—	<b>1,422,164</b>	<b>10,500,000</b>	<b>738 %</b>	<b>11,922,164</b>
<b>Total Revenue</b>	<b>3,639,195</b>	<b>14,070,890</b>	<b>4,281,611</b>	<b>5,174,087</b>	<b>10,709,153</b>	<b>207 %</b>	<b>15,883,240</b>
<b>Expenditures</b>							
<b>Contractual Services</b>							
Professional Services - Other	—	130,000	130,000	130,000	—	— %	130,000
Other Contractual Services	—	—	—	—	—	— %	—
Professional Services - Legal	59,076	100,000	100,000	102,500	—	— %	102,500
<b>Contractual Services Subtotal</b>	<b>59,076</b>	<b>230,000</b>	<b>230,000</b>	<b>232,500</b>	—	— %	<b>232,500</b>
<b>Other Charges</b>							
Debt Service - Bond Principle	1,390,000	1,587,500	1,587,500	1,652,500	46,538	3 %	1,699,038
Debt Services - Bond Interest	1,295,109	1,556,441	1,556,441	1,494,046	18,125	1 %	1,512,171
Financial/Lending/Bond Fees	1,500	1,828	1,828	1,966	—	— %	1,966
<b>Other Charges Subtotal</b>	<b>2,686,609</b>	<b>3,145,769</b>	<b>3,145,769</b>	<b>3,148,512</b>	<b>64,663</b>	<b>2 %</b>	<b>3,213,175</b>
<b>CIP</b>							
Capital Construction	3,160,147	4,700,000	614,092	3,635,000	5,716,000	157 %	9,351,000
Capital Repair & Maintenance	19,092	100,000	89,220	—	—	— %	—
<b>CIP Subtotal</b>	<b>3,179,239</b>	<b>4,800,000</b>	<b>703,312</b>	<b>3,635,000</b>	<b>5,716,000</b>	<b>157 %</b>	<b>9,351,000</b>
<b>Total Expenditures</b>	<b>5,924,924</b>	<b>8,175,769</b>	<b>4,079,081</b>	<b>7,016,012</b>	<b>5,780,663</b>	<b>82 %</b>	<b>12,796,675</b>
<b>Revenues Less Expenditures</b>	<b>(2,285,729)</b>	<b>5,895,121</b>	<b>202,530</b>	<b>(1,841,925)</b>	<b>4,928,490</b>	<b>(268)%</b>	<b>3,086,565</b>
<b>Ending Fund Balance</b>	<b>5,818,067</b>	<b>11,309,048</b>	<b>6,020,597</b>	<b>9,467,123</b>	<b>4,928,490</b>	<b>(4)%</b>	<b>9,107,162</b>

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## Overview

The Sewer Fund is an enterprise fund that accounts for business-type activities supported largely through user charges. Sewer use fees are the primary source of revenue for the fund. Wastewater treatment provided by the City of Omaha is a significant portion of the fund's expenditures. The FY25 – FY26 Biennial Budget includes funding to support strategic investments for planned public infrastructure and facilities that meet projected growth and development demands.

## Revenues

The FY25-FY29 Sewer Rate Study, filed by the City Council in FY23, recommended a 5% annual user rate increase for FY25 and FY26. Accordingly, the City Council approved the increase in the FY25-FY26 Budget.

## Expenditures

### CIP

The FY25 budget included funding for a carry-over capital project. This project is projected to be completed in FY25. The carry-over funds from FY24 were \$800K, however, due to timing on the project, \$920K was actually carried over to FY25. There is no carry-over projected for FY26 and no amendments to the adopted CIP budget.

### Personnel Expenses

The FY26 amendment proposes increases in personnel expenses of \$82K. This includes salary increases of \$35K, which is made up of the annual increases and \$30K for an anticipated retiree payout. Also, included in the proposed increase is \$46K in health insurance premium expenses.

### Transfers

Per City Council policy, the Sewer Fund transfers any reserves over 25% to the Sewer Reserve Fund. The proposed increase of a \$706K transfer to the Sewer Reserve Fund is a result of the increased fund balance rolling from FY24. This will bring the reserve in the Sewer Fund back down to 25.0%.

## Fund Balance

### FY25

The FY25 YEE fund balance is \$1.1M higher than the budget as a result of \$1.1M increase from FY24 estimated ending balance to the actual ending balance.

### FY26

The FY26 proposed fund balance is \$336K over the adopted budget. This is a result of the \$82K increase in personnel expenses combined with the increased transfer to the Sewer Reserve Fund of \$706K and the \$1.1M increase in fund balance from FY25.

# Sewer Fund

## SEWER FUND SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc (Dec)	FY26 As %	FY26 Amended Budget
<b>Beginning Fund Balance</b>	<b>3,327,553</b>	<b>2,159,196</b>	<b>3,246,129</b>	<b>815,038</b>			<b>1,939,229</b>
<b>Revenue</b>							
Sewer Service Charges Billed	16,658	24,018	24,018	24,979	—	— %	24,979
Sewer Use Fees-Mud Pd Monthly	5,075,470	5,220,820	5,220,820	5,429,653	—	— %	5,429,653
Sewer Hookups B.I. Permits	335,175	12,000	46,037	12,000	—	— %	12,000
<b>Sewer Charges</b>	<b>5,427,303</b>	<b>5,256,838</b>	<b>5,290,875</b>	<b>5,466,632</b>	—	— %	<b>5,466,632</b>
Interest Income	201,335	29,393	78,084	23,161	—	— %	23,161
<b>Interest Income</b>	<b>201,335</b>	<b>29,393</b>	<b>78,084</b>	<b>23,161</b>	—	— %	<b>23,161</b>
.025 Ne S Tx Coll'N Fee Income	36	—	—	—	—	— %	—
G&A - Miscellaneous Income & +/-	—	—	—	—	—	— %	—
<b>Other Income</b>	<b>36</b>	<b>—</b>	<b>—</b>	<b>—</b>	—	— %	<b>—</b>
<b>Total Revenue</b>	<b>5,628,674</b>	<b>5,286,231</b>	<b>5,368,959</b>	<b>5,489,793</b>	—	— %	<b>5,489,793</b>
<b>Expenditures</b>							
<b>Personnel Services</b>							
Salaries - Full Time	476,067	569,492	515,059	578,214	\$34,968	6 %	613,182
Salaries - Part Time	5,087	28,377	28,377	29,442	355	1 %	29,797
Salaries - Overtime	14,288	14,579	14,579	15,126	—	— %	15,126
FICA Payroll Social Security Tax Expense	36,223	44,538	41,572	47,643	331	1 %	47,974
Health Insurance Charges	68,723	65,244	88,480	78,440	46,464	59 %	124,904
Retirement (ER)	29,421	33,229	32,606	35,600	238	1 %	35,838
Car /Phone Allowance	825	900	900	900	—	— %	900
<b>Subtotal - Personnel Services</b>	<b>630,634</b>	<b>756,359</b>	<b>721,573</b>	<b>785,365</b>	<b>82,356</b>	<b>10 %</b>	<b>867,721</b>
<b>Commodities</b>							
Office Supplies	189	241	241	241	—	— %	241
Food Supplies	40	89	89	89	—	— %	89
Wearing Apparel	2,973	1,834	3,657	1,834	—	— %	1,834
Motor Vehicle Supplies & Fuel	19,254	29,068	19,886	29,068	—	— %	29,068
Maint/Lab/Medical Tool Supply	898	1,252	1,252	1,252	—	— %	1,252
Janitorial Supply	174	258	258	258	—	— %	258
Chemical Supply	4,360	4,274	4,938	4,274	—	— %	4,274
Welding Supplies	735	1,344	1,344	1,344	—	— %	1,344
<b>Subtotal - Commodities</b>	<b>28,623</b>	<b>38,360</b>	<b>31,665</b>	<b>38,360</b>	—	— %	<b>38,360</b>
<b>Contractual Services</b>							
Postage	2	46	46	46	—	— %	46
Telephone Expense	971	1,033	1,033	1,033	—	— %	1,033
Other-Professional Service	—	56,288	56,288	56,288	—	— %	56,288
Utilities - Electric	5,443	7,343	7,343	7,637	—	— %	7,637
Insurance And Bonds	172,652	175,607	175,607	175,607	—	— %	175,607
Legal Advertising	—	36	36	39	—	— %	39
Printing	—	—	—	—	—	— %	—

## SEWER FUND SUMMARY

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc (Dec)	FY26 As %	FY26 Amended Budget
Dues And Subscriptions	—	239	239	239	—	— %	239
Travel	—	11,690	4,997	11,815	—	— %	11,815
G&A-Towel/Uniform Clean- Other	1,787	1,404	1,404	1,404	—	— %	1,404
Training	1,437	3,084	1,484	3,084	—	— %	3,084
Other Contractual Services	3,383,054	3,377,050	3,377,050	3,517,841	—	— %	3,517,841
Audit-Professional Service	16,750	15,000	15,000	15,000	—	— %	15,000
Legal-Professional Service	—	—	—	—	—	— %	—
<b>Subtotal - Contractual Services</b>	<b>3,582,096</b>	<b>3,648,820</b>	<b>3,640,527</b>	<b>3,790,033</b>	—	— %	<b>3,790,033</b>
<b>Maintenance</b>							
Buildings & Grounds	5,429	41,880	35,124	41,880	—	— %	41,880
Sanitary Sewer R & M	—	5,685	2,685	5,685	—	— %	5,685
R & M-Mach/Equip/ Computer/Tool	7,823	6,280	6,280	6,280	—	— %	6,280
Motor Vehicle Maintenance	13,478	11,541	16,541	11,541	—	— %	11,541
Radio R & M	—	2,240	2,240	2,240	—	— %	2,240
<b>Subtotal - Maintenance</b>	<b>26,730</b>	<b>67,626</b>	<b>62,870</b>	<b>67,626</b>	—	— %	<b>67,626</b>
<b>Other Charges</b>							
Other Charges	11,713	19,976	19,976	19,976	—	— %	19,976
<b>Subtotal - Other Charges</b>	<b>11,713</b>	<b>19,976</b>	<b>19,976</b>	<b>19,976</b>	—	— %	<b>19,976</b>
<b>Capital Outlay</b>							
Other Capital Outlay	29,321	—	—	—	—	— %	—
Motor Vehicles	—	—	—	—	—	— %	—
<b>Subtotal - Capital Outlay</b>	<b>29,321</b>	—	—	—	—	— %	—
<b>CIP</b>							
Capital Construction	1,401,707	800,000	920,000	25,000	—	— %	25,000
Capital Repair & Maintenance	—	20,000	—	—	—	— %	—
<b>Subtotal - CIP</b>	<b>1,401,707</b>	<b>820,000</b>	<b>920,000</b>	<b>25,000</b>	—	— %	<b>25,000</b>
<b>Total Expenditures</b>	<b>5,710,824</b>	<b>5,351,141</b>	<b>5,396,611</b>	<b>4,726,360</b>	<b>82,356</b>	<b>2 %</b>	<b>4,808,716</b>
<b>Revenues Less Expenditures</b>	<b>(82,150)</b>	<b>(64,910)</b>	<b>(27,652)</b>	<b>763,433</b>	<b>(82,356)</b>	<b>(11)%</b>	<b>681,077</b>
<b>Trans In (Out)</b>							
Transfer From - LF	726	—	—	—	—	— %	—
Transfer To - SRF	—	(1,279,248)	(1,279,248)	(719,146)	(706,000)	98 %	(1,425,146)
<b>Net Transfers In (OUT)</b>	<b>726</b>	<b>(1,279,248)</b>	<b>(1,279,248)</b>	<b>(719,146)</b>	<b>(706,000)</b>	<b>98 %</b>	<b>(1,425,146)</b>
<b>Ending Fund Balance</b>	<b>3,246,129</b>	<b>815,038</b>	<b>1,939,229</b>	<b>859,325</b>	<b>(788,356)</b>	<b>39 %</b>	<b>1,195,160</b>
<b>Reserve Summary</b>							
Operations Reserve	57%	18%	43%	18%			25%
Target Operating Reserve	25%	25%	25%	25%			25%
Over/(Under Target)	32%	-7%	18%	-7%			—%

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# Sewer Reserve Fund

## Overview

The Sewer Reserve Fund is an extension of the Sewer Fund. In FY12, a reserve was calculated and included in the cash balance of the Sewer Fund for future infrastructure and equipment replacement. The transfer to the Sewer Reserve Fund was to be determined annually based on maintaining the Sewer Fund with a 25% operating reserve. Funds in excess of 25% were to be transferred to the Sewer Reserve Fund to fund future significant infrastructure and equipment costs.

### FY26

As a result of the increased fund balance in the Sewer Fund, the City is proposing an increase in the transfer from the Sewer Fund of \$706K. This will increase the Sewer Reserve Fund to \$5.2M at the end of FY26.

#### SEWER RESERVE FUND

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. Dec.	FY26 As %	FY26 Amended Budget
<b>Beginning Fund Balance</b>	<b>2,234,537</b>	<b>2,768,537</b>	<b>2,358,543</b>	<b>4,122,531</b>			<b>3,712,537</b>
<b>Revenue</b>							
Interest Income	124,006	74,746	74,746	75,657	—	—%	75,657
<b>Total Revenue</b>	<b>124,006</b>	<b>74,746</b>	<b>74,746</b>	<b>75,657</b>	—	—%	<b>75,657</b>
<b>Expenditures</b>							
<b>Total Expenditures</b>	—	—	—	—	—	—%	—
<b>Revenues Less</b>	<b>124,006</b>	<b>74,746</b>	<b>74,746</b>	<b>75,657</b>	—	—%	<b>75,657</b>
Trans In (Out)	—	—	—	—	—	—%	—
Transfer from - SF	—	1,279,248	1,279,248	719,146	706,000	98.2%	1,425,146
<b>Net Transfers In (OUT)</b>	<b>—</b>	<b>1,279,248</b>	<b>1,279,248</b>	<b>719,146</b>	<b>706,000</b>	<b>98.2%</b>	<b>1,425,146</b>
<b>Ending Fund Balance</b>	<b>2,358,543</b>	<b>4,122,531</b>	<b>3,712,537</b>	<b>4,917,334</b>	—	6.0%	<b>5,213,340</b>

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## Overview

The City awarded the first contract for the operation of a municipal Keno lottery on May 16, 1989. Since that time, proceeds from the game have been utilized to construct municipal facilities and to improve public services and quality of life amenities within the City.

The City's reputation for creating community events for residents of all ages has become a cornerstone of the quality of life amenities provided by the City. In order to better plan and execute activities and events, it was determined necessary to budget more like a department with expenditures such as personnel services, commodities, contractual services and other charges defined in the Community Events budget. This new budget department within the Community Services division is responsible for all public events such as La Vista Days, Octoberfest, Falloween, the Easter Egg Hunt, Holiday Tree Lighting and more.

## Revenues

### FY25

The YEE revenue is projected to be \$100K less than the FY25 budget of \$900K. Expansion of Nebraska casino gambling along with changes to the keno contract have lead to this reduction in revenue.

### FY26

No changes are recommended for the FY26.

## Expenditures

### FY26 Amendment Requests

#### Food Events

The FY26 proposed increase of \$5K is to cover the increased cost of food at Falloween (formally Halloween Safe Night) and 'Twas the Lights. Increased attendance and food costs have resulted in need to increase this budget.

#### Community Events

The FY26 proposed increase in event supply cost of \$17K will cover the cost of t-shirts (\$5K) for volunteers at our major events, additional movie nights (\$5K) and the reintroduction of reindeer and a larger activity tent at Santa's Workshop (\$7K).

#### Professional Services

The FY26 proposed decrease of \$15K is for the removal of performance measurement software. This project has been put on hold until we have staff to manage it.

## Fund Balance

### FY25

The fund balance for FY25 is \$249K more than the budget. FY25 expenses are expected to come in \$119K under budget. This is the result of an open Events Coordinator position for most of FY25 as well as a reduction in professional services expenses. This savings combined with FY24 actual fund balance being \$126K more than the FY24 YEE results in the \$249K increase.

### FY26

FY26 proposed increase in expenditures of \$25K combined with the FY25 YEE, result in a net increase in fund balance of \$139K for FY26.

# Lottery Fund

## LOTTERY FUND BUDGET

Revenue/Expenditure	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Amended Budget
<b>Beginning Fund Balance</b>	<b>\$ 5,085,708</b>	<b>5,355,081</b>	<b>5,480,844</b>	<b>5,295,533</b>			<b>5,544,462</b>
<b>Revenue</b>							
Comm. Betterment Revenue Only	\$ 929,632	900,000	800,000	900,000	(100,000)	-11 %	800,000
<b>Community Betterment</b>	<b>\$ 929,632</b>	<b>900,000</b>	<b>800,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>-11 %</b>	<b>800,000</b>
Lott Revenue For Tx Form 51	\$ 326,846	315,000	315,000	315,000	(35,000)	-11 %	280,000
<b>Taxes Form 51</b>	<b>\$ 326,846</b>	<b>315,000</b>	<b>315,000</b>	<b>315,000</b>	<b>(35,000)</b>	<b>-11 %</b>	<b>280,000</b>
Interest Income	\$ 243,134	119,830	221,970	100,287	—	— %	100,287
<b>Interest Income</b>	<b>\$ 243,134</b>	<b>119,830</b>	<b>221,970</b>	<b>100,287</b>			<b>100,287</b>
G&A - Miscellaneous Income & +/-	\$ —	10,000	11,750	10,000	—	— %	10,000
<b>Other Income</b>	<b>\$ —</b>	<b>10,000</b>	<b>11,750</b>	<b>10,000</b>			<b>10,000</b>
<b>Total Revenue</b>	<b>\$ 1,499,612</b>	<b>1,344,830</b>	<b>1,348,720</b>	<b>1,325,287</b>	<b>(135,000)</b>	<b>-10 %</b>	<b>1,190,287</b>
<b>Expenditures</b>							
<b>Personnel Services</b>							
Salaries - Full Time	\$ 79,664	83,647	47,160	86,784	(1)	— %	86,783
FICA Payroll Social Security Tax	\$ 5,901	6,491	3,607	6,731	—	— %	6,731
Health Insurance Charges	\$ 12,369	13,005	10,659	14,291	3,077	22 %	17,368
Retirement (ER)	\$ 4,852	5,091	2,829	5,279	—	— %	5,279
Car /Phone Allowance	\$ 1,920	1,920	1,920	1,920	—	— %	1,920
<b>Personnel Services Subtotal</b>	<b>\$ 104,706</b>	<b>110,154</b>	<b>66,175</b>	<b>115,005</b>	<b>3,076</b>	<b>3 %</b>	<b>118,081</b>
<b>Commodities</b>							
Food Supplies	\$ —	34,200	34,200	34,200	5,000	15 %	39,200
Event Supplies	\$ 206,956	253,500	253,500	251,000	17,000	7 %	268,000
<b>Commodities Subtotal</b>	<b>\$ 206,956</b>	<b>287,700</b>	<b>287,700</b>	<b>285,200</b>	<b>22,000</b>	<b>8 %</b>	<b>307,200</b>
<b>Contractual Services</b>							
Postage	\$ 3,061	1,906	1,906	1,906	—	— %	1,906
Other-Professional Service	\$ 32,082	127,000	55,000	140,500	(15,000)	-11 %	125,500
Insurance And Bonds	\$ —	1,000	1,000	1,000	—	— %	1,000
Travel	\$ 354	3,306	989	2,800	—	— %	2,800
Training	\$ 2,444	1,015	35	2,348	—	— %	2,348
Other Contractual Services	\$ 22,991	50,000	50,000	50,000	—	— %	50,000
Marketing	\$ 35,925	40,997	40,997	40,997	—	— %	40,997
Lottery Tax	\$ —	\$ —	\$ —	\$ 280,000	— %	\$ 280,000	
Audit-Professional Service	\$ 9,000	9,300	9,300	9,579	—	— %	9,579
Legal-Professional Service	\$ 8,100	32,000	32,000	2,000	—	— %	2,000
<b>Contractual Services Subtotal</b>	<b>\$ 113,957</b>	<b>266,524</b>	<b>191,227</b>	<b>251,130</b>	<b>265,000</b>	<b>106 %</b>	<b>516,130</b>
<b>Other Charges</b>							
Other Charges	\$ 355,674	365,000	365,000	365,000	(315,000)	-86 %	50,000

# Lottery Fund

## LOTTERY FUND BUDGET

Revenue/Expenditure	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Amended Budget
Other Charges Subtotal	\$ 355,674	365,000	365,000	365,000	(315,000)	-86 %	50,000
Total Expenditures	\$ 781,293	1,029,378	910,102	1,016,335	(24,924)	-2 %	991,411
Revenues Less Expenditures	\$ 718,319	315,452	438,618	308,952	(110,076)	(36)%	198,876
Net Transfers In (OUT)	\$ (323,183)	(375,000)	(375,000)	(325,000)	—	—	(325,000)
Ending Fund Balance	\$ 5,480,844	5,295,533	5,544,462	5,279,485	(110,076)	3 %	5,418,338

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# Economic Development Program Fund

## Overview

The Local Option Municipal Economic Development Act (LB840,1991) authorizes incorporated cities and villages to collect and appropriate local tax dollars, including sales and/or property tax, for economic development purposes, if approved by the local voters. On September 30, 2003, La Vista voters approved an Economic Development Program, and the City Council subsequently adopted Ordinance No. 919 (as amended by Ordinance No. 921) that established an economic development program that is in effect through September 30, 2029.

## Fund Balance

### FY25

The FY25 YEE fund balance is \$37K higher than the budget. This is due to the FY24 actual ending balance being higher than the FY24 YEE.

### FY26

FY26 proposed amendments include a reduction in the principal payments on the loan to City Ventures. When the original budget was prepared the actual amortization schedule had not been completed. The schedule is completed, and the principal and interest payments were adjusted to reflect that schedule. The result is a decrease in fund balance of \$367K, leaving an ending fund balance of \$15K.

## ECONOMIC DEVELOPMENT FUND BUDGET

Revenue/Expenditure	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Amended Budget
<b>Beginning Fund Balance</b>	<b>116,659</b>	<b>118,158</b>	<b>194,965</b>	<b>977</b>			<b>37,645</b>
<b>Revenue</b>							
Grantee Principal Payments	—	500,000	20,833	500,000	(466,371)	-93%	33,629
Grantee Interest Payments	224,175	199,461	219,357	154,749	62,575	40%	217,324
Interest Income	2,382	—	44	—	—	—%	—
<b>Total Revenue</b>	<b>226,557</b>	<b>699,461</b>	<b>240,234</b>	<b>654,749</b>	<b>(403,796)</b>	<b>-62%</b>	<b>250,953</b>
<b>Expenditures</b>							
Principal G \$4.975 Fac Corp Series 2011	1,060,000	1,060,000	1,060,000	1,075,000	—	—%	1,075,000
Interest G \$4.975 Fac Corp Series 2011	94,025	86,694	86,694	76,449	—	—%	76,449
Financial/Lending/Bond Fees	800	860	860	925	—	—%	925
<b>Total Expenditures</b>	<b>1,154,825</b>	<b>1,147,554</b>	<b>1,147,554</b>	<b>1,152,374</b>	<b>—</b>	<b>—%</b>	<b>1,152,374</b>
<b>Revenues Less Expenditures</b>	<b>(928,268)</b>	<b>(448,093)</b>	<b>(907,320)</b>	<b>(497,625)</b>	<b>(403,796)</b>	<b>81%</b>	<b>(901,421)</b>
<b>Trans In (Out)</b>							
Transfer From - GF	1,006,574	330,912	750,000	878,874	—	—%	878,874
<b>Net Transfers In (OUT)</b>	<b>1,006,574</b>	<b>330,912</b>	<b>750,000</b>	<b>878,874</b>	<b>—</b>	<b>—%</b>	<b>878,874</b>
<b>Ending Fund Balance</b>	<b>194,965</b>	<b>977</b>	<b>37,645</b>	<b>382,226</b>	<b>—%</b>	<b>15,098</b>	

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# Internal Services Fund

## Overview

In FY25 the City made the decision to move to self-funded health insurance. The goal of this change was to be able to keep premiums from increasing by the historical rate that the City has seen and to have more flexibility with our health benefits. In order to accommodate this change, the City added an Internal Services Fund as a holding and pass through fund. Both the employee and employer premiums are transferred into this fund each month then the fees and claims are paid out of this fund. This fund is budgeted to have a zero balance at the end of each fiscal year. In FY25, funds needed to be established to begin funding claims. The City had \$908K of HRA funds on reserve for the start-up of self insurance. In FY25, \$367K of that will be transferred to the Internal Services Fund to cover claims. Any excess funds at the end of the fiscal year will be transferred back into the General Fund. We are not anticipating any excess funds in FY25 or FY26 as we will still be in the start up phase.

## Fund Balance

### FY25

The FY25 YEE fund balance is \$0. The estimated premiums for FY25 are \$1.6M, and the estimated expenses are \$2M. This leaves a deficit of \$367K, which will be transferred from the \$908K held in reserve in the General Fund creating a \$0 fund balance.

### FY26

FY26 proposed amendments are \$2.3M in revenues from premiums and \$2.6M in estimated expenses. This leaves a deficit of \$335K, which will be transferred from the remaining dollars held in reserve in the General Fund. This will leave \$206K on reserve in the General Fund and an Internal Services Fund balance of \$0.

### Internal Service Fund

Revenue/Expenditure	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Amended Budget
<b>Beginning Fund Balance</b>	—	—	—	—	—	—%	—
<b>Revenue</b>							
Employee Health Insurance Charges	—	—	1,310,856	—	1,873,626	—%	1,873,626
EE Premium	—	—	287,743	—	412,800	—%	412,800
<b>Health Insurance Contributions</b>	—	—	<b>1,598,599</b>	—	<b>2,286,426</b>	—%	<b>2,286,426</b>
Interest Income	—	—	434	—	—	—%	—
<b>Interest Income</b>	—	—	<b>434</b>	—	—	—%	—
<b>Total Revenue</b>	—	—	<b>1,599,033</b>	—	<b>2,286,426</b>	—%	<b>2,286,426</b>
<b>Expenditures</b>							
<b>Personnel Services</b>							
Health Insurance Charges	—	—	1,965,720	—	2,620,962	—%	2,620,962
<b>Subtotal Personnel Service</b>	—	—	<b>1,965,720</b>	—	<b>2,620,962</b>	—%	<b>2,620,962</b>
<b>Total Expenditures</b>	—	—	<b>1,965,720</b>	—	<b>2,620,962</b>	—	<b>2,620,962</b>
<b>Revenues Less Expenditures</b>	—	—	(366,687)	—	(334,536)	—%	(334,536)
<b>Trans In (Out)</b>							—
Transfer From - GF	—	—	366,687	—	334,536	—%	334,536
<b>Net Transfers In (OUT)</b>	—	—	<b>366,687</b>	—	<b>334,536</b>	—	<b>334,536</b>
<b>Ending Fund Balance</b>	—	—	—	—	—	—%	—

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# Police Academy Fund

## Overview

On April 4, 2017, the City Council approved an Interlocal Cooperation Agreement to create a joint Sarpy-Douglas Law Enforcement Academy (SDLEA). As a result, recruits from five agencies (La Vista, Papillion and Bellevue Police along with Sarpy and Douglas County Sheriffs) as well as Metropolitan Community College (MCC) are now being trained locally.

The Police Academy Director and Training Instructor are housed at Metropolitan Community College and supervised by the Chief of Police. Funding for these positions is made possible through annual participation fees required from member agencies.

## Fund Balance

### FY25

FY25 YEE fund balance is \$69K higher than the FY25 budget. The increase is driven by an increase of \$47K in the actual FY24 fund balance as well as an increase in agency contribution of \$23K in FY25. At the time of the FY25 budget, MCC was not paying the full contribution amount, but that changed in FY25.

### FY26

The proposed FY26 fund balance is projected to be \$88K over the original adopted fund balance. The increase is driven by the FY25 increase of \$69K and an additional \$19K of proposed increases to the fund balance in FY26. The FY26 increases are from an increase in revenue from the agency contributions of \$23K offset slightly by personnel cost increase of \$4K.

## POLICE ACADEMY BUDGET

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc (Dec)	FY26 As %	FY26 Amended Budget
<b>Revenue/Expenditure</b>							
<b>Beginning Fund Balance</b>							
Beginning Fund Balance	140,610	142,955	189,487	155,752			224,784
<b>Revenue</b>							
Police Academy Operating Revenue	262,318	247,445	269,945	247,445	22,500	9%	269,945
Interest Income	752	300	300	300	—	—%	300
<b>Total Revenue</b>	<b>263,070</b>	<b>247,745</b>	<b>270,245</b>	<b>247,745</b>	<b>22,500</b>	<b>9%</b>	<b>270,245</b>
<b>Expenditures</b>							
Personnel Services	200,471	204,135	204,135	213,222	3,960	2%	217,182
Commodities	2,479	3,400	3,400	3,655	—	—%	3,655
Contractual Services	7,466	12,871	12,871	13,398	—	—%	13,398
Other Charges	3,777	14,542	14,542	15,298	—	—%	15,298
<b>Total Expenditures</b>	<b>214,193</b>	<b>234,948</b>	<b>234,948</b>	<b>245,573</b>	<b>3,960</b>	<b>2%</b>	<b>249,533</b>
<b>Revenues Less Expenditures</b>							
Revenues Less Expenditures	48,877	12,797	35,297	2,172	18,540	854%	20,712
<b>Ending Fund Balance</b>	<b>189,487</b>	<b>155,752</b>	<b>224,784</b>	<b>157,924</b>	<b>18,540</b>	<b>55%</b>	<b>245,496</b>

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# Qualified Sinking Fund

## Overview

Under the Nebraska Budget Act, the City Council passed Resolution 98-145 authorizing the creation of a Qualified Sinking Fund (QSF) to pay for the acquisition or replacement of tangible personal property with a useful life of five years or more. The QSF is required to be maintained separately from the General Fund. The fund was created as a mechanism to set aside funds periodically to be used for future capital equipment purchases.

Interfund transfers provide the revenue. There are no changes for FY26.

### QUALIFIED SINKING FUND

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc (Dec)	FY26 As %	FY26 Amended Budget
<b>Revenue/Expenditure</b>							
<b>Beginning Fund Balance</b>	<b>793,115</b>	<b>1,825,115</b>	<b>2,039,713</b>	<b>1,680,619</b>			<b>1,933,713</b>
<b>Revenue</b>							
Interest Income	32,119	25,504	64,000	23,551	—	—%	23,551
<b>Total Revenue</b>	<b>32,119</b>	<b>25,504</b>	<b>64,000</b>	<b>23,551</b>	—	—%	<b>23,551</b>
<b>Expenditures</b>							
Other Capital Outlay	—	—	—	—	—	—%	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	—	—%	<b>—</b>
<b>Revenues Less Expenditures</b>	<b>32,119</b>	<b>25,504</b>	<b>64,000</b>	<b>23,551</b>	—	—%	<b>23,551</b>
<b>Transfer In (Out)</b>							
Transfer from - GF	1,100,000	200,000	200,000	200,000	—	—%	200,000
Transfer from - LF	150,000	—	—	—	—	—%	—
Transfer to - GF	—	(270,000)	(270,000)	(350,000)	—	—%	(350,000)
Transfer to - CIP	(35,521)	(100,000)	(100,000)	(100,000)	—	—%	(100,000)
<b>Net Transfers In (Out)</b>	<b>1,214,479</b>	<b>(170,000)</b>	<b>(170,000)</b>	<b>(250,000)</b>	—	—%	<b>(250,000)</b>
<b>Ending Fund Balance</b>	<b>2,039,713</b>	<b>1,680,619</b>	<b>1,933,713</b>	<b>1,454,170</b>	—	<b>17.40%</b>	<b>1,707,264</b>

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## Overview

Tax Increment Financing (TIF) is a useful method for stimulating private investment in substandard and blighted areas that have been designated to be in need of economic revitalization. Through the use of TIF, municipalities typically divert future property tax revenue increases from a defined redevelopment area toward an economic development project or other public improvements. There are no changes to the FY26 budget.

### TIF 1A FUND BUDGET

	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc	As	Amended
<b>Revenue/Expenditure</b>		<b>Budget</b>	<b>Year-End</b>				
<b>Beginning Fund Balance</b>	—	—	—	—	—	—	—
<b>Revenue</b>							
TIF Revenue	413,499	426,173	426,173	439,226	—	—%	439,226
<b>Total Revenue</b>	<b>413,499</b>	<b>426,173</b>	<b>426,173</b>	<b>439,226</b>	—	—%	<b>439,226</b>
<b>Expenditures</b>							
Other Charges							—
County Treasurer Fees	4,135	4,262	4,262	4,392	—	—%	4,392
TIF Approved Fees	409,364	421,911	421,911	434,834	—	—%	434,834
<b>Total Expenditures</b>	<b>413,499</b>	<b>426,173</b>	<b>426,173</b>	<b>439,226</b>	—	—%	<b>439,226</b>
<b>Revenues Less Expenditures</b>	—	—	—	—	—	—%	—
<b>Ending Fund Balance</b>	—	—	—	—	—	—%	—

### TIF 1B FUND BUDGET

	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc	As	Amended
<b>Revenue/Expenditure</b>		<b>Budget</b>	<b>Year-End</b>				
<b>Beginning Fund Balance</b>	—	—	—	—	—	—	—
<b>Revenue</b>							
TIF Revenue	628,579	647,702	647,702	667,460	—	—%	667,460
<b>Total Revenue</b>	<b>628,579</b>	<b>647,702</b>	<b>647,702</b>	<b>667,460</b>	—	—%	<b>667,460</b>
<b>Expenditures</b>							
County Treasurer Fees	6,286	6,477	6,477	6,675	—	—%	6,675
TIF Approved Expenses	622,293	641,225	641,225	660,785	—	—%	660,785
<b>Total Expenditures</b>	<b>628,579</b>	<b>647,702</b>	<b>647,702</b>	<b>667,460</b>	—	—%	<b>667,460</b>
<b>Revenues Less Expenditures</b>	—	—	—	—	—	—%	—
<b>Ending Fund Balance</b>	—	—	—	—	—	—%	—

# TIF Funds

## TIF 1C FUND BUDGET

	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc	As	Amended
Revenue/Expenditure		Budget	Year-End	Budget	(Dec)	%	Budget
<b>Beginning Fund Balance</b>	—	—	—	—	—	—%	—
<b>Revenue</b>							
TIF Revenue	64,866	67,061	67,061	69,581	—	—%	69,581
<b>TOTAL REVENUE</b>	<b>64,866</b>	<b>67,061</b>	<b>67,061</b>	<b>69,581</b>	—	—%	<b>69,581</b>
<b>Expenditures</b>							
County Treasurer Fees	897	671	671	696	—	—%	696
TIF Approved Expenses	63,969	66,390	66,390	68,885	—	—%	68,885
<b>Total Expenditures</b>	<b>64,866</b>	<b>67,061</b>	<b>67,061</b>	<b>69,581</b>	—	—%	<b>69,581</b>
<b>Ending Fund Balance</b>	—	—	—	—	—	—%	—

## TIF 1D FUND BUDGET

	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc	As	Amended
Revenue/Expenditure		Budget	Year-End	Budget	(Dec)	%	Budget
<b>Beginning Fund Balance</b>	—	—	—	—	—	—%	—
<b>Revenue</b>							
TIF Revenue	88,644	91,626	91,626	94,698	—	—%	94,698
<b>Total Revenue</b>	<b>88,644</b>	<b>91,626</b>	<b>91,626</b>	<b>94,698</b>	—	—%	<b>94,698</b>
<b>Expenditures</b>							
County Treasurer Fees	886	916	916	947	—	—%	947
TIF Approved Expenses	87,758	90,710	90,710	93,751	—	—%	93,751
<b>Total Expenditures</b>	<b>88,644</b>	<b>91,626</b>	<b>91,626</b>	<b>94,698</b>	—	—%	<b>94,698</b>
<b>Ending Fund Balance</b>	—	—	—	—	—	—%	—

# Capital Improvement Fund

## Overview

Capital Improvement Program (CIP) projects are funded directly in the Redevelopment Fund and the Sewer Fund. The Capital Improvement Fund encompasses CIP projects not associated with the aforementioned funds. Funding for the Capital Improvement Fund is through a variety of sources including issuance of bonds, grants and transfers from the General Fund and Lottery Fund.

## Fund Balance

### FY25

FY25 YEE fund balance is \$305K less than the budget. This is the result of a \$1.9M decrease from the FY24 YEE to the actual. At the end of FY24, the City's auditing firm recommended moving the remaining bond proceeds that were in the Debt Service Fund to the Capital Improvement Fund to hold the money in the fund that it is being spent in. At the time of the FY24 YEE, this actual number was over-estimated. This \$1.9M decrease is offset by the FY25 decrease in project spend of \$1.2M and increase in interest revenue of \$368K netting the estimated \$305K decrease in FY25.

### FY26

Proposed increases in capital expenditures of \$630K in FY26 along with the \$305K estimated FY25 decrease results in a projected \$936K decrease in fund balance for FY26.

## Expenditures & Transfers Out

### CIP

Of the \$9.9M budgeted expenditures for FY25, only \$8.6M is projected to be completed by the end of the fiscal year. Accordingly, \$700K will be moved into FY26. The FY26 budget was \$3M and an additional \$668K has been added. The following is a list of carryovers, changes and new projects.

### Changes or Adjustments

- Giles Rd Widening – Carry Over \$700K
- Concrete Base Repair – Reduced by \$400K, for work completed in FY25
- UBAS Street Rehab – Reduced by \$300K, for work completed in FY25

### New

- Library Remodel- \$630K- The Library's programming and staffing needs have changed significantly since this facility was constructed. More space is needed for staff office, STEM activities and study rooms. A project was included in the FY24 CIP for a space needs study at the Library. The original architect for the building, BCDM, was contacted for advice regarding potential building modifications that would better meet the needs of the staff and the public. BCDM reps met with City staff over a several month period to gather ideas and discuss potential concepts for updates to the facility. This work was done at no charge to the City. In August 2024, Council authorized a professional services agreement with BCDM Architects to prepare probable construction costs for the proposed changes as well as a phasing plan. In January 2025, the proposed plans and cost information was presented to
- the City Council. The City will be applying for a grant to cover a portion of the cost of this project.
- Pedestrian Door Garage #2 - \$38K- In looking at the pedestrian flows from the northeast stair tower through the Lot 10 Breezeway and ultimately to the Astro Theatre, we believe we would be able to insert a door in the east face of the glass curtain wall between the elevator and the stairs. This door would provide a more intuitive and safer route for patrons of the garage.

# Capital Improvement Fund

## CAPITAL IMPROVEMENT FUND BUDGET

	FY24 Actual	FY25 Original Budget	FY25 Estimated Year-End	FY26 Original Budget	FY26 Inc. (Dec.)	FY26 As %	FY26 Amended Budget
<b>Revenue / Expenditures</b>							
<b>Beginning Fund Balance</b>	<b>3,913,630</b>	<b>11,389,273</b>	<b>9,467,087</b>	<b>2,337,905</b>			<b>2,032,557</b>
<b>Revenue</b>							
Interest Income	97,460	65,219	432,886	7,728	—	— %	7,728
Bond Proceeds	—	—	—	12,000,000	—	— %	12,000,000
<b>Total Revenue</b>	<b>97,460</b>	<b>65,219</b>	<b>432,886</b>	<b>12,007,728</b>			<b>12,007,728</b>
<b>Expenditures</b>							
Capital Construction	6,166,474	9,559,817	8,349,646	2,995,000	630,350	21 %	3,625,350
Capital Repair & Maintenance	—	270,000	270,000	—	—	— %	—
Capital Studies & Surveys	—	39,000	—	—	—	— %	—
<b>Total Expenditures</b>	<b>6,166,474</b>	<b>9,868,817</b>	<b>8,619,646</b>	<b>2,995,000</b>	<b>630,350</b>	<b>21 %</b>	<b>3,625,350</b>
<b>Revenues Less Expenditures</b>	<b>(6,069,014)</b>	<b>(9,803,598)</b>	<b>(8,186,760)</b>	<b>9,012,728</b>	<b>(630,350)</b>	<b>(7)%</b>	<b>8,382,378</b>
<b>Trans In (Out)</b>							
Transfer From - GF	—	277,230	277,230	—	—	— %	—
Transfer From - DSF	11,429,537	—	—	—	—	— %	—
Transfer From - LF	157,413	375,000	375,000	325,000	—	— %	325,000
<b>Net Transfers In (Out)</b>	<b>11,622,471</b>	<b>752,230</b>	<b>752,230</b>	<b>425,000</b>	<b>—</b>	<b>— %</b>	<b>425,000</b>
<b>Ending Fund Balance</b>	<b>9,467,087</b>	<b>2,337,905</b>	<b>2,032,557</b>	<b>11,775,633</b>	<b>(630,350)</b>	<b>(8)%</b>	<b>10,839,935</b>

# Capital Improvement Fund

## Capital Improvement Projects - Capital Improvement Fund

Project Name	Funding Source	FY25 Budget	FY 25 Estimated Year-end	FY26 Original Budget	Inc. / (Dec.)	FY26 Amended Budget
<b>Public Facilities &amp; Other</b>						
Wayfinding Implementation	Cash - LF	212,587	200,000	175,000	—	175,000
Pedestrian Door Garage #2	Cash - CIP	—	—	—	38,100	38,100
Public Works Space Needs Study	Cash - CIP	50,000	—	—	—	—
Lot 12 Lvcc Surface Parking Lot	Bond - CIP	400,000	366,216	—	—	—
Municipal Campus Planning	Cash - CIP	—	14,975	—	—	—
Space Needs Study - Library	Cash - CIP	—	6,500	—	—	—
Zoning/Subdivision Regulations Update	Cash - CIP	39,000	—	—	—	—
Library Facility Remodel	Grant - CIP	—	—	—	630,350	630,350
<b>Subtotal</b>		<b>701,587</b>	<b>587,691</b>	<b>175,000</b>	<b>668,450</b>	<b>843,450</b>
<b>Parks</b>						
Refections Plaza	Cash - CIP	300,000	440,000	—	—	—
Thompson Creek 72Nd To Edgewood Trail	Bond - CIP	54,000	30,000	20,000	—	20,000
Holiday Lights	Cash - LF	100,000	75,000	100,000	—	100,000
Sports Complex Lighting Rehab	Cash - CIP	950,000	950,000	—	—	—
City Park Playground & Shelter Project	Cash - LF	—	—	300,000	—	300,000
<b>Subtotal</b>		<b>1,404,000</b>	<b>1,495,000</b>	<b>420,000</b>	<b>—</b>	<b>420,000</b>
<b>Sewer</b>						
East La Vista Sewer/Pavement Rehab	Bond - CIP	2,110,000	890,000	—	—	—
<b>Subtotal</b>		<b>2,110,000</b>	<b>890,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Streets</b>						
Harrison St Bridge M376	Bond - CIP	500,000	500,000	—	—	—
Giles Rd Wide M376 (230)	Bond - CIP	800,000	100,000	—	700,000	700,000
Battery Backup At Signalized Intersections	Bond - CIP	56,000	56,000	—	—	—
72Nd St Storm Sewer Pipe Reroute	Bond - CIP	50,000	60,000	—	—	—
Asphalt Mill & Overlay	Bond - CIP	—	40,725	—	—	—
Eastport Parkway & Port Grace Plaza	Bond - CIP	1,400,000	—	—	—	—
99Th & Giles Signal Improvements	Bond - CIP	550,000	550,000	—	—	—
Concrete Base Repair - Pv Heights Neighborhood	Bond - CIP	1,150,000	2,175,000	1,150,000	(400,000)	750,000
Ubas Parking Lot Preservation	Bond - CIP	600,000	1,618,000	900,000	(300,000)	600,000
Harrison Street Overpass	Bond - CIP	277,230	277,230	—	—	—
Storm Sewer Inlet Top Repair	Bond - CIP	270,000	270,000	—	—	—
Hell Creek Rehab - Olive Street	Bond - CIP	—	—	250,000	—	250,000
Val Vista, Mayfair, & Southwind - Crack	Bond - CIP	—	—	100,000	—	100,000
<b>Subtotal</b>		<b>5,653,230</b>	<b>5,646,955</b>	<b>2,400,000</b>	<b>—</b>	<b>2,400,000</b>
<b>Total Capital Improvement Projects</b>		<b>9,868,817</b>	<b>8,619,646</b>	<b>2,995,000</b>	<b>668,450</b>	<b>3,663,450</b>

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## General Fund Revenues

### GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY24	FY25	FY25	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc.	As %
Real Estate Tax (County)	9,449,588	10,396,057	10,396,057	10,396,057	508,282	5 %
Personal Property Tax (County)	782,153	843,154	843,154	843,154	66,075	8 %
Homestead Exemptions (County)	392,785	335,357	335,357	335,357	16,396	5 %
Real Estate Tax Credit	545,239	447,142	447,142	447,142	21,861	5 %
<b>Property Tax Current Year</b>	<b>11,169,765</b>	<b>12,021,710</b>	<b>12,021,710</b>	<b>12,021,710</b>	<b>612,614</b>	<b>5 %</b>
Back Year Taxes (All Types)	298,169	50,500	(243,110)	50,500	—	— %
Motor Vehicle Taxes (County)	501,324	525,200	525,200	546,208	—	— %
Motor Vehicle Pro-Rate (S.Cty)	22,897	16,528	16,528	16,528	—	— %
<b>Property Tax - Other Items</b>	<b>822,390</b>	<b>592,228</b>	<b>298,618</b>	<b>613,236</b>	<b>—</b>	<b>— %</b>
<b>Property Tax Total</b>	<b>11,992,155</b>	<b>12,613,938</b>	<b>12,320,328</b>	<b>12,634,946</b>	<b>612,614</b>	<b>5 %</b>
Sales & Use Tax	5,872,963	6,060,677	6,295,229	6,266,740	254,803	4 %
Consumer Use Tax	445,948	426,500	1,013,352	426,500	136,852	32 %
Motor Vehicle Sales Tax	489,284	520,093	542,126	537,776	39,589	7 %
Sales Tax Refunds	(596,426)	(750,000)	(130,000)	(750,000)	—	— %
Sales Tax Administration Fee	(186,353)	(187,718)	(229,714)	(194,430)	(12,937)	7 %
<b>Sales Tax Received</b>	<b>6,025,416</b>	<b>6,069,552</b>	<b>7,490,993</b>	<b>6,286,586</b>	<b>418,307</b>	<b>7 %</b>
In-Lieu Of Tax(Oppd Via S Cty)	198,327	215,350	215,350	221,811	—	— %
<b>In Lieu Of Tax</b>	<b>198,327</b>	<b>215,350</b>	<b>215,350</b>	<b>221,811</b>	<b>—</b>	<b>— %</b>
Highway Allocation (Ne)	2,094,359	2,147,825	2,147,825	2,255,216	—	— %
State Motor Vehicle Fee	149,772	153,308	141,053	159,440	—	— %
Incentive Payment (Ne)	7,000	7,000	7,000	7,000	—	— %
<b>State Revenue</b>	<b>2,251,131</b>	<b>2,308,133</b>	<b>2,295,878</b>	<b>2,421,656</b>	<b>—</b>	<b>— %</b>
Franchise Fee - Cable	132,689	150,000	135,408	150,000	—	— %
Franchise Fee - Natural Gas	283,393	311,270	311,270	320,608	—	— %
Occ - Auto Dealers - Inside	1,954	2,150	1,954	2,000	—	— %
Occ - Auto Dealers - Outside	3,708	4,078	3,708	3,700	—	— %
Occ - Auto Repair	300	330	600	300	—	— %
Occ - Banks, Loan, Finance Company	3,000	2,750	3,000	3,750	—	— %
Occ - Barber, Salon, Tanning	1,655	1,705	1,655	1,600	—	— %
Occ - Car Wash	200	220	220	500	—	— %
Occ - Construction, Tradesmen	31,950	20,873	26,250	20,550	—	— %
Occ - Convenience Store No Car Wash	600	660	600	525	—	— %
Occ - Convenience Store With Car Wash	360	396	360	360	—	— %
Occ - Dry Cleaning	50	100	50	100	—	— %
Occ - Funeral Home	150	165	150	150	—	— %

# Appendix

## GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
Occ - Game Of Chance							
Lottery License Fee	200	220	200	200	—	— %	200
Occ - Hawker, Peddler	4,500	550	2,500	2,530	—	— %	2,530
Occ - Home Occupation	600	660	750	650	—	— %	650
Occ - Liquor Occ Tax	31,445	14,850	30,386	24,600	—	— %	24,600
Occ - Movie Theatre	750	825	750	750	—	— %	750
Occ - Music, Vending, Pinball	2,040	2,244	1,020	1,780	—	— %	1,780
Occ - Nrsng, Ast Liv, Hospital, Retire H	1,030	1,133	1,030	1,030	—	— %	1,030
Occ - Nursery, Landscape, Tree Trim	75	83	75	75	—	— %	75
Occ - Pawnbroker	4,242	1,808	2,009	4,160	—	— %	4,160
Occ - Professional Services	3,330	3,663	3,230	4,045	—	— %	4,045
Occ - Restr, Drink Place, Drive In Eatn	4,100	4,180	4,600	4,550	—	— %	4,550
Occ - Recreation Business	1,000	550	100	600	—	— %	600
Occ - Retail, Warehouse, Manufacturing	28,775	29,959	29,959	29,500	—	— %	29,500
Occ - School	400	440	450	400	—	— %	400
Occ - Service Provider	3,525	3,548	3,548	3,075	—	— %	3,075
Occ - Tobacco	—	—	—	—	—	— %	—
Occ - Tow Truck	75	83	75	75	—	— %	75
Occ - Trash Hauling	2,450	2,695	2,695	2,275	—	— %	2,275
Occ - Vending Service Provider Fee	150	248	248	225	—	— %	225
Occ - Mobile Food Vendors	2,000	1,980	1,980	1,600	—	— %	1,600
Occupation Tax - Phone	147,580	192,576	192,576	196,428	—	— %	196,428
Utilities District Payment	106,899	111,174	111,174	115,621	—	— %	115,621
<b>Occupation &amp; Franchise Tax</b>	<b>805,185</b>	<b>868,166</b>	<b>874,580</b>	<b>898,312</b>	—	— %	<b>898,312</b>
Hotel Occupancy Tax	1,155,334	1,154,817	1,154,817	1,224,106	—	— %	1,224,106
<b>Hotel Occupancy Tax</b>	<b>1,155,334</b>	<b>1,154,817</b>	<b>1,154,817</b>	<b>1,224,106</b>	—	— %	<b>1,224,106</b>
Rental Inspection Fees	36,958	38,000	38,000	38,000	—	— %	38,000
Plumbing / Tile Licenses	1,125	1,200	1,200	1,260	—	— %	1,260
Fireworks Permit Fee	13,680	9,200	9,200	9,660	—	— %	9,660
Plat And Zoning Fees	15,500	25,000	25,000	26,250	—	— %	26,250
Building & Sign Permits	431,177	250,000	250,000	262,500	—	— %	262,500
Electrical Permits	6,805	6,200	6,200	6,510	—	— %	6,510
Plumbing Permits	38,406	11,556	11,556	12,134	—	— %	12,134
Sidewalk & Driveway Permits	420	500	500	525	—	— %	525
Curb Cuts/Driveway Approaches	4,283	5,000	5,000	5,250	—	— %	5,250
Certificate Of Occupancy	4,100	1,250	4,100	1,313	—	— %	1,313
Vacant Building Registration Fee	—	—	—	—	—	— %	—
Right Of Way Permit Fees	—	150	150	150	—	— %	150
Mechanical Hvac Permits/Lic'S	34,528	18,000	18,000	18,900	—	— %	18,900
TIF Administrative Fee	—	—	—	—	—	— %	—
<b>Permits &amp; Licenses</b>	<b>585,242</b>	<b>372,741</b>	<b>377,681</b>	<b>389,137</b>	—	— %	<b>389,137</b>
Interest Income	769,782	439,388	500,000	372,417	—	— %	372,417
<b>Interest Income</b>	<b>769,782</b>	<b>439,388</b>	<b>500,000</b>	<b>372,417</b>	—	— %	<b>372,417</b>

## GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
Yoga	162	75	50	75	—	— %	75
Arts & Crafts	5	50	—	75	—	— %	75
Fit4Mom	400	500	35	500	—	— %	500
Body Back Transformation	—	402	—	402	—	— %	402
Baseball	6,215	6,000	6,075	6,000	—	— %	6,000
Basketball	5,095	6,000	6,547	6,000	—	— %	6,000
Square Dancing	338	350	150	350	—	— %	350
Dance - Ballroom	1,191	750	653	800	—	— %	800
Belly Dancing	2,171	2,000	810	2,020	—	— %	2,020
Swing Dance	26	—	—	—	—	— %	—
Drop-In-Fees	1,737	1,500	3,300	1,530	—	— %	1,530
Gym Rentals	2,123	3,000	3,000	3,000	—	— %	3,000
Omaha Fencing School	874	645	275	657	—	— %	657
Football-Flag	10,186	8,251	8,251	8,400	—	— %	8,400
Punch Card Rec Sales	609	705	300	705	—	— %	705
Racquetball-Walleyball	2,863	2,600	2,600	2,652	—	— %	2,652
Martial Arts-Aikido	539	800	147	816	—	— %	816
Room Rental Fees	14,356	15,000	20,000	15,300	—	— %	15,300
Field Rental & Fees	66,294	95,000	95,000	107,000	—	— %	107,000
Soccer	6,140	6,033	6,033	6,033	—	— %	6,033
Sports Camps	517	306	2,200	306	—	— %	306
Softball	4,935	5,100	5,255	5,100	—	— %	5,100
Softball - Men'S	—	—	—	—	—	— %	—
Volleyball	1,880	1,630	1,630	1,630	—	— %	1,630
Volleyball - Women'S	1,920	2,280	2,280	2,280	—	— %	2,280
Seniors	2,142	2,850	2,850	2,850	—	— %	2,850
Omaha Kids Can Run	—	—	—	—	—	— %	—
Events	1,630	—	1,245	—	—	— %	—
Community Gardens	460	380	380	400	—	— %	400
Link Rental	—	17,000	17,000	21,000	—	— %	21,000
Park Rental	130	250	250	300	—	— %	300
Pool Admissions (Net S Tax)	20,199	—	—	—	—	— %	—
Pool Mbrship/Pass/Tag(Net S.Tx)	5,903	—	—	—	—	— %	—
Swimming Lessons	4,425	—	—	—	—	— %	—
Pool Concessions	2,231	—	—	—	—	— %	—
<b>Recreation Fees</b>	<b>167,696</b>	<b>179,457</b>	<b>186,316</b>	<b>196,181</b>	—	— %	<b>196,181</b>
Special Services Interlocal	17,281	13,000	38,000	13,000	—	— %	13,000
Special Services Fare	10,708	7,500	7,500	7,500	—	— %	7,500
<b>Special Services</b>	<b>27,989</b>	<b>20,500</b>	<b>45,500</b>	<b>20,500</b>	—	— %	<b>20,500</b>
Grants	365,983	30,000	30,000	30,000	500,000	1667 %	530,000
County Grants	—	4,000	4,000	4,000	—	— %	4,000
State Grants-Lib Aid/Mirf	88,135	50,000	50,000	50,000	—	— %	50,000
Federal Grants	147,432	330,000	330,000	250,000	—	— %	250,000
<b>Grant Income</b>	<b>601,550</b>	<b>414,000</b>	<b>414,000</b>	<b>334,000</b>	<b>500,000</b>	<b>150 %</b>	<b>834,000</b>
Restaurant Tax	894,636	700,000	1,000,000	700,000	330,518	47 %	1,030,518
<b>Restaurant Tax</b>	<b>894,636</b>	<b>700,000</b>	<b>1,000,000</b>	<b>700,000</b>	<b>330,518</b>	<b>47 %</b>	<b>1,030,518</b>
							—

# Appendix

## GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
Garage #1 Lease Fees	153,185	197,746	197,746	197,746	—	— %	197,746
Garage #2 Lease Fees	—	100,000	36,000	120,000	—	— %	120,000
Garage #1 General Fees	14,625	—	—	11,946	—	— %	15,000
Garage #2 General Fees	50,631	—	—	130,000	—	— %	130,000
Ev Charging Station Fees	7,442	4,000	13,000	4,100	—	— %	4,100
<b>Parking Garage Fees</b>	<b>225,883</b>	<b>301,746</b>	<b>388,692</b>	<b>321,846</b>	<b>145,000</b>	<b>45 %</b>	<b>466,846</b>
Fire Inspection Fees	16,113	12,500	12,500	13,125	—	— %	13,125
Pace Program	9,380	1,750	1,750	2,000	—	— %	2,000
Parking Viol (Fine Only) 0Fye	150	80	80	80	—	— %	80
Parking Violations (Adm Fee)	9,630	5,050	6,330	5,050	—	— %	5,050
Library Fees	20,298	17,720	17,720	17,720	—	— %	17,720
.025 Ne S Tx Coll'N Fee							
Income	63	—	—	—	—	— %	—
Concession Revenue-Sports Comp	3,434	2,800	2,800	2,856	—	— %	2,856
Sale Of Fixed Asset (Gain)/ Loss	—	—	8,972	—	—	— %	—
G&A - Miscellaneous Income & +/-	137,600	95,000	95,000	97,375	—	— %	97,375
Event & Donation	140	—	—	—	—	— %	—
Restaurant Tax - Late Fee	3,879	3,000	3,000	3,000	—	— %	3,000
Security & Fire Alarm system Registration	9,431	6,400	9,495	6,720	—	— %	6,720
Pace - Application Review For Other Govt	1,000	1,000	1,000	1,000	—	— %	1,000
False Alarm - Pd	7,550	10,950	10,950	10,950	—	— %	10,950
Recreation Events	—	200	821	250	—	— %	250
Library Copies/Lamination	7,340	5,450	5,450	5,300	—	— %	5,300
Library Book Sales	3,203	3,000	3,000	3,000	—	— %	3,000
Library Summer Reading Program	102	150	150	150	—	— %	150
Book & Periodical-Net Dam/ Loss	1,591	1,100	1,100	1,100	—	— %	1,100
Lib Processing Fees	383	275	275	275	—	— %	275
Inter Lib Loan Fees	90	80	80	80	—	— %	80
Maker Space	323	400	400	400	—	— %	400
PFD Reimbursement	30,961	46,088	46,088	46,088	—	— %	46,088
<b>Other Income</b>	<b>262,661</b>	<b>212,993</b>	<b>226,961</b>	<b>216,519</b>	<b>—</b>	<b>— %</b>	<b>216,519</b>
<b>Total Revenue</b>	<b>25,962,987</b>	<b>25,870,781</b>	<b>27,491,096</b>	<b>26,238,017</b>	<b>2,006,439</b>	<b>8 %</b>	<b>28,244,456</b>

## General Fund Expenditures

### GENERAL FUND - EXPENDITURES (COMPARATIVE DETAIL)

Expenditures	FY24	FY25	FY25	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc.	As
	Actual	Budget	Year-End	Budget	(Dec.)	%
<b>Personnel Services</b>						
Salaries - Full Time	9,382,994	10,955,527	10,754,667	11,161,828	541,823	5 %
Salaries - Part Time	701,764	881,172	764,410	947,344	3,695	— %
Salaries - Overtime	458,930	509,512	411,919	537,738	20,475	4 %
FICA Payroll Social Security Tax Expense	768,397	911,414	907,721	964,939	43,153	4 %
Health Insurance Charges	1,372,213	1,511,628	1,667,024	1,656,652	385,199	23 %
Retirement (ER)	353,444	358,271	828,425	371,961	(78)	— %
Retirement-Other (ER)	365,153	458,351	—	494,776	50,396	10 %
Self Insurance Expense	155,414	135,286	86,457	148,815	(148,815)	(100)%
Car /Phone Allowance	45,315	45,996	44,076	46,656	144	— %
<b>Subtotal - Personnel Services</b>	<b>13,603,624</b>	<b>15,767,157</b>	<b>15,464,699</b>	<b>16,330,709</b>	<b>895,992</b>	<b>5 %</b>
<b>Commodities</b>						
Office Supplies	72,234	82,781	81,709	80,512	—	— %
Book & Periodical-Net Dam/ Loss	63,824	68,978	68,978	68,978	—	— %
Food Supplies	11,468	16,193	15,715	16,195	—	— %
Wearing Apparel	78,552	130,815	132,871	127,665	—	— %
Motor Vehicle Supplies & Fuel	212,947	207,604	202,164	207,604	—	— %
Maint/Lab/Medical Tool Supply	8,192	12,507	12,507	12,607	—	— %
Janitorial Supply	14,058	22,294	21,494	22,368	—	— %
Chemical Supply	38,696	32,027	32,027	32,027	—	— %
Welding Supplies	1,312	3,099	3,099	3,118	—	— %
Botanical Supplies	22,150	47,510	41,567	46,037	—	— %
G&A-Other Commodities	67,059	32,497	31,503	32,497	—	— %
Media	12,753	15,948	15,948	15,948	—	— %
Library Summer Reading Program	7,240	7,070	7,070	7,070	—	— %
Computers/Tech Equipment	53,622	83,300	83,300	82,700	—	— %
Event Supplies	—	—	—	—	—	— %
<b>Subtotal - Commodities</b>	<b>664,107</b>	<b>762,623</b>	<b>749,952</b>	<b>755,326</b>	<b>—</b>	<b>— %</b>
<b>Contractual Services</b>						
Postage	30,344	33,933	34,250	34,470	—	— %
Telephone Expense	42,014	41,296	41,688	41,370	—	— %
Other-Professional Service	120,866	135,816	149,875	144,601	—	— %
Utilities - Electric	808,728	822,491	836,473	850,365	14,829	2 %
Insurance And Bonds	544,402	526,821	526,821	579,503	—	— %
G&A-Rentals - Other	6,417	7,765	7,765	7,765	—	— %
Legal Advertising	7,868	13,874	13,074	13,874	—	— %
Printing	71,749	73,350	72,850	72,115	—	— %
Dues And Subscriptions	88,721	94,129	94,723	97,739	—	— %
Travel	92,423	150,886	140,532	137,220	19,532	14 %
G&A-Towel/Uniform Clean- Other	8,553	11,277	11,277	11,277	—	— %
Training	128,782	159,838	132,980	159,396	24,350	15 %
Other Contractual Services	3,998,945	4,467,543	4,417,559	4,736,747	(13,216)	— %
						4,723,531

# Appendix

## GENERAL FUND - EXPENDITURES (COMPARATIVE DETAIL)

Expenditures	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Actual	Original	Estimated	Original	Inc.	As %	Amended Budget
Actual	Budget	Year-End	Budget	(Dec.)			
Inter-Library Expense	918	681	681	681	—	— %	681
Audit-Professional Service	50,250	51,000	53,000	54,106	—	— %	54,106
Legal-Professional Service	343,998	228,875	284,225	253,875	22,000	9 %	275,875
<b>Subtotal - Contractual Services</b>	<b>6,344,978</b>	<b>6,819,575</b>	<b>6,817,773</b>	<b>7,195,104</b>	<b>67,495</b>	<b>1 %</b>	<b>7,262,599</b>
<b>Maintenance</b>							
Buildings & Grounds	389,091	449,843	455,248	310,441	—	— %	310,441
Storm Sewer R & M	1,194	6,335	—	6,493	—	— %	6,493
Sidewalk & Curb Maintenance	2,394	6,656	1,000	6,656	—	— %	6,656
Street Maintenance	105,976	152,716	152,094	157,297	—	— %	157,297
R & M-Mach/Equip/Computer/ Tool	51,561	63,432	63,432	55,891	—	— %	55,891
Motor Vehicle Maintenance	210,888	172,946	216,164	176,944	44,250	25 %	221,194
Radio R & M	5,736	7,813	6,943	7,835	—	— %	7,835
Other Maintenance	202,209	471,010	465,002	323,905	—	— %	323,905
Traffic Signs & Markers	75,293	131,408	130,500	157,580	—	— %	157,580
<b>Subtotal - Maintenance</b>	<b>1,044,342</b>	<b>1,462,159</b>	<b>1,490,383</b>	<b>1,203,042</b>	<b>44,250</b>	<b>4 %</b>	<b>1,247,292</b>
<b>Other Charges</b>							
Other Charges	302,168	363,863	353,702	251,754	—	— %	251,754
County Treasurer Fees	105,299	122,255	122,255	131,469	—	— %	131,469
Financial/Lending/Bond Fees	55	350	350	376	—	— %	376
<b>Subtotal - Other Charges</b>	<b>407,522</b>	<b>486,468</b>	<b>476,307</b>	<b>383,599</b>	<b>—</b>	<b>— %</b>	<b>383,599</b>
<b>Capital Outlay</b>							
Other Capital Outlay	156,062	271,000	271,000	121,194	115,000	95 %	236,194
Internet Equipment	23,035	290,000	290,000	10,000	—	— %	10,000
Motor Vehicles	860,223	673,400	770,042	637,200	—	— %	637,200
Road Machinery	—	—	—	—	—	— %	—
Radio Systems	19,000	103,000	103,000	103,200	—	— %	103,200
<b>Subtotal - Capital Outlay</b>	<b>1,058,320</b>	<b>1,337,400</b>	<b>1,434,042</b>	<b>871,594</b>	<b>115,000</b>	<b>13 %</b>	<b>986,594</b>
<b>Total Expenditures</b>	<b>23,122,893</b>	<b>26,635,382</b>	<b>26,433,156</b>	<b>26,739,374</b>	<b>1,122,737</b>	<b>4 %</b>	<b>27,862,111</b>

## Executive

### Mayor & Council

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Part Time	79,999	103,317	103,317	110,312	—	—	110,312
Overtime - Holiday Not Worked	—	—	—	—	—	—	—
FICA Payroll Social Security Tax Expense	6,300	8,041	8,041	8,577	—	—	8,577
Car /Phone Allowance	2,880	2,880	2,880	2,880	—	—	2,880
<b>Subtotal - Personnel Services</b>	<b>89,179</b>	<b>114,238</b>	<b>114,238</b>	<b>121,769</b>	—	—	<b>121,769</b>
<b>Commodities</b>							
Office Supplies	2,786	1,800	1,800	1,800	—	—	1,800
Food Supplies	118	1,500	1,500	1,500	—	—	1,500
Wearing Apparel	—	1,000	1,000	1,000	—	—	1,000
<b>Subtotal - Commodities</b>	<b>2,904</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>	—	—	<b>4,300</b>
<b>Contractual Services</b>							
Postage	26	400	400	400	—	—	400
Legal Advertising	3,827	6,500	6,500	6,500	—	—	6,500
Printing	528	3,500	3,500	500	—	—	500
Dues And Subscriptions	56,812	54,625	56,273	57,625	—	—	57,625
Travel	5,157	8,082	6,500	8,220	—	—	8,220
Training	3,675	11,940	3,127	4,440	—	—	4,440
Other Contractual Services	13,501	23,822	16,822	43,146	—	—	43,146
Legal-Professional Service	9,587	20,000	20,000	20,000	—	—	20,000
<b>Subtotal - Contractual Services</b>	<b>93,113</b>	<b>128,869</b>	<b>113,122</b>	<b>140,831</b>	—	—	<b>140,831</b>
<b>Other Charges</b>							
Other Charges	10,192	17,550	16,000	16,600	—	—	16,600
<b>Subtotal - Other Charges</b>	<b>10,192</b>	<b>17,550</b>	<b>16,000</b>	<b>16,600</b>	—	—	<b>16,600</b>
<b>Total Expenditures</b>	<b>195,388</b>	<b>264,957</b>	<b>247,660</b>	<b>283,500</b>	—	—	<b>283,500</b>

### Boards and Commissions

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Commodities</b>							
Office Supplies	294	220	250	220	—	—	220
<b>Subtotal - Commodities</b>	<b>294</b>	<b>220</b>	<b>250</b>	<b>220</b>	—	—	<b>220</b>
<b>Contractual Services</b>							
Postage	—	50	50	50	—	—	50
Legal Advertising	930	1,000	1,200	1,000	—	—	1,000
Printing	—	300	300	300	—	—	300
Travel	—	2,604	2,604	2,604	—	—	2,604
Training	160	1,505	1,505	1,505	—	—	1,505
Legal-Professional Service	273	1,000	2,000	1,000	—	—	1,000
<b>Subtotal - Contractual Services</b>	<b>1,363</b>	<b>6,459</b>	<b>7,659</b>	<b>6,459</b>	—	—	<b>6,459</b>
Other Charges	179	400	400	400	—	—	400
<b>Total Expenditures</b>	<b>1,836</b>	<b>7,079</b>	<b>8,309</b>	<b>7,079</b>	—	—	<b>7,079</b>

# Appendix

## City Administration

Expenditures	FY24	2025	2025	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %
<b>Personnel Services</b>						
Salaries - Full Time	478,518	692,015	545,935	509,898	13,236	—
Salaries - Overtime	1,781	2,234	2,234	2,318	—	2,318
FICA Payroll Social Security Tax Expense	34,704	37,635	41,935	38,551	774	—
Health Insurance Charges	37,570	39,786	28,776	43,686	19,728	—
Retirement (ER)	20,311	19,218	69,134	19,936	563	—
Retirement-Other (ER)	17,663	19,953	—	19,953	416	—
Car /Phone Allowance	5,160	5,160	2,280	5,160	—	5,160
<b>Subtotal - Personnel Services</b>	<b>595,707</b>	<b>816,001</b>	<b>690,294</b>	<b>639,502</b>	<b>34,717</b>	<b>—</b>
<b>Commodities</b>						
Office Supplies	4,726	6,000	3,500	6,000	—	6,000
BOOK & Periodical-Net Dam/loss	525	615	615	615	—	615
Food Supplies	—	—	—	—	—	—
<b>Subtotal - Commodities</b>	<b>5,251</b>	<b>6,615</b>	<b>4,115</b>	<b>6,615</b>	<b>—</b>	<b>6,615</b>
<b>Contractual Services</b>						
Postage	765	920	500	920	—	920
Legal Advertising	1,600	3,000	1,500	3,000	—	3,000
Printing	547	1,000	500	1,000	—	1,000
Dues And Subscriptions	7,038	8,250	7,000	8,250	—	8,250
Travel	9,533	4,462	4,462	9,800	—	9,800
Training	7,797	20,500	5,000	25,000	—	25,000
Other Contractual Services	15,048	75,000	45,000	15,000	—	15,000
Legal-Professional Service	42,573	112,000	112,000	112,000	—	112,000
<b>Subtotal - Contractual Services</b>	<b>84,901</b>	<b>225,132</b>	<b>175,962</b>	<b>174,970</b>	<b>—</b>	<b>174,970</b>
<b>Other Charges</b>						
Other Charges	13,246	60,000	30,000	13,900	—	13,900
<b>Subtotal - Other Charges</b>	<b>13,246</b>	<b>60,000</b>	<b>30,000</b>	<b>13,900</b>	<b>—</b>	<b>13,900</b>
<b>Total Expenditures</b>	<b>699,152</b>	<b>1,107,748</b>	<b>900,371</b>	<b>834,987</b>	<b>34,717</b>	<b>—</b>
						<b>869,704</b>

## Communications

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	153,516	175,051	175,178	181,615	1,798	—	183,413
Salaries - Overtime	1,511	—	1,000	—	—	—	—
FICA Payroll Social Security Tax Expense	11,243	13,465	13,478	13,967	138	—	14,105
Health Insurance Charges	20,424	21,615	45,561	23,746	33,691	1	57,437
Retirement (ER)	9,359	10,561	10,571	10,955	108	—	11,063
Car /Phone Allowance	2,400	2,400	2,400	2,400	—	—	2,400
<b>Subtotal - Personnel Services</b>	<b>198,453</b>	<b>223,092</b>	<b>248,188</b>	<b>232,683</b>	<b>35,735</b>	—	<b>268,418</b>
<b>Commodities</b>							
Office Supplies	1,468	2,000	2,000	2,000	—	—	2,000
Wearing Apparel	481	750	750	750	—	—	750
<b>Subtotal - Commodities</b>	<b>1,949</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	—	—	<b>2,750</b>
<b>Contractual Services</b>							
Postage	14,342	16,500	16,500	16,932	—	—	16,932
Telephone Expense	485	516	516	555	—	—	555
Other-Professional Service	26,230	47,500	47,500	47,500	—	—	47,500
Printing	60,498	56,000	56,000	57,600	—	—	57,600
Dues And Subscriptions	7,633	9,340	9,340	9,880	—	—	9,880
Travel	2,118	3,550	3,550	3,550	—	—	3,550
Training	2,048	2,700	2,700	2,700	—	—	2,700
<b>Subtotal - Contractual Services</b>	<b>113,911</b>	<b>136,321</b>	<b>136,321</b>	<b>138,940</b>	—	—	<b>138,940</b>
<b>Other Charges</b>							
Other Charges	2,115	7,700	7,700	7,600	—	—	7,600
<b>Subtotal - Other Charges</b>	<b>2,115</b>	<b>7,700</b>	<b>7,700</b>	<b>7,600</b>	—	—	<b>7,600</b>
<b>Total Expenditures</b>	<b>316,428</b>	<b>369,863</b>	<b>394,959</b>	<b>381,973</b>	<b>35,735</b>	—	<b>417,708</b>

# Appendix

## Administrative Services

### City Clerk

Expenditures	FY24	2025	2025	2026	2026	2026	
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	392,714	428,764	444,529	444,843	(8,850)	(2)%	435,993
Salaries - Part Time	23,176	22,398	27,670	23,238	284	1 %	23,522
Salaries - Overtime	2,173	1,770	1,169	1,836	—	— %	1,836
FICA Payroll Social Security Tax Expense	30,158	34,878	36,213	36,178	(655)	(2)%	35,523
Health Insurance Charges	67,248	89,629	49,668	98,512	(44,257)	(45)%	54,255
Retirement (ER)	23,860	26,012	43,594	26,981	(9,968)	(37)%	17,013
Retirement-Other (ER)	—	—	—	—	14,155	— %	14,155
Car /Phone Allowance	3,720	3,720	3,720	3,720	—	— %	3,720
<b>Subtotal - Personnel Services</b>	<b>543,049</b>	<b>607,171</b>	<b>606,563</b>	<b>635,308</b>	<b>(49,291)</b>	<b>(8)%</b>	<b>586,017</b>
<b>Commodities</b>							
Office Supplies	3,871	3,500	4,200	3,500	—	— %	3,500
Book & Periodical-Net Dam/Loss	223	300	300	300	—	— %	300
<b>Subtotal - Commodities</b>	<b>4,094</b>	<b>3,800</b>	<b>4,500</b>	<b>3,800</b>	<b>—</b>	<b>— %</b>	<b>3,800</b>
<b>Contractual Services</b>							
Postage	2,667	2,883	3,000	2,883	—	— %	2,883
Telephone Expense	2,304	2,451	2,451	2,451	—	— %	2,451
Other-Professional Service	—	—	3,059	—	—	— %	—
Utilities - Electric	20,916	21,121	21,121	21,892	—	— %	21,892
Insurance And Bonds	—	526,821	526,821	579,503	—	— %	579,503
Legal Advertising	—	200	200	200	—	— %	200
Printing	547	1,332	1,332	1,332	—	— %	1,332
Dues And Subscriptions	1,884	3,181	3,181	3,181	—	— %	3,181
Travel	8,234	8,476	8,476	9,588	—	— %	9,588
Training	4,693	8,860	8,860	9,710	—	— %	9,710
Other Contractual Services	3,284	25,250	25,250	25,375	—	— %	25,375
Legal-Professional Service	1,881	3,000	3,000	3,000	—	— %	3,000
<b>Subtotal - Contractual Services</b>	<b>46,410</b>	<b>603,575</b>	<b>606,751</b>	<b>659,115</b>	<b>—</b>	<b>— %</b>	<b>659,115</b>
<b>Other Charges</b>							
Other Charges	(1,509)	1,100	1,100	850	—	— %	850
<b>Subtotal - Other Charges</b>	<b>(1,509)</b>	<b>1,100</b>	<b>1,100</b>	<b>850</b>	<b>—</b>	<b>— %</b>	<b>850</b>
<b>Total Expenditures</b>	<b>592,044</b>	<b>1,215,646</b>	<b>1,218,914</b>	<b>1,299,073</b>	<b>(49,291)</b>	<b>(4)%</b>	<b>1,249,782</b>

## Finance

Expenditures	FY24	2025	2025	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %
<b>Personnel Services</b>						
Salaries - Full Time	317,159	370,649	371,200	382,399	99,208	26 %
Salaries - Overtime	211	—	500	—	—	— %
FICA Payroll Social Security Tax Expense	23,279	28,538	28,435	29,437	7,589	26 %
Health Insurance Charges	37,451	57,703	39,163	63,396	5,685	9 %
Retirement (ER)	12,079	22,383	22,302	23,088	5,952	26 %
Retirement-Other (ER)	7,107	—	—	—	—	— %
Car /Phone Allowance	3,840	3,840	3,840	3,840	—	— %
<b>Subtotal - Personnel Services</b>	<b>401,126</b>	<b>483,113</b>	<b>465,440</b>	<b>502,160</b>	<b>118,434</b>	<b>24 %</b>
<b>Commodities</b>						
Office Supplies	2,076	2,500	2,500	2,500	—	— %
Book & Periodical-Net Dam/Loss	45	200	200	200	—	— %
<b>Subtotal - Commodities</b>	<b>2,121</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	—	— %
<b>Contractual Services</b>						
Postage	63	14	14	15	—	— %
Other-Professional Service	6,906	5,000	5,000	5,135	—	— %
Legal Advertising	92	—	—	—	—	— %
Printing	4,497	4,000	4,000	4,165	—	— %
Dues And Subscriptions	870	935	935	1,005	—	— %
Travel	3,693	5,800	5,800	5,800	—	— %
Training	4,354	3,050	3,050	3,050	—	— %
Other Contractual Services	60,842	53,155	53,155	54,750	—	— %
Audit-Professional Service	50,250	51,000	53,000	54,106	—	— %
Legal-Professional Service	611	—	—	—	—	— %
<b>Subtotal - Contractual Services</b>	<b>132,178</b>	<b>122,954</b>	<b>124,954</b>	<b>128,026</b>	—	— %
<b>Other Charges</b>						
Other Charges	1,732	1,000	1,000	800	—	— %
County Treasurer Fees	105,299	122,255	122,255	131,469	—	— %
Financial/Lending/Bond Fees	55	350	350	376	—	— %
<b>Subtotal - Other Charges</b>	<b>107,086</b>	<b>123,605</b>	<b>123,605</b>	<b>132,645</b>	—	— %
<b>Total Expenditures</b>	<b>642,511</b>	<b>732,372</b>	<b>716,699</b>	<b>765,531</b>	<b>118,434</b>	<b>15 %</b>
						<b>883,965</b>

### Note:

For FY26, the Finance Department proposes the creation of a Grant Writer/Purchasing Manager position. This role would significantly enhance the City's ability to secure external funding and optimize procurement processes.

The Grant Writer component of this position would be responsible for researching, identifying, applying for, and meticulously tracking grants that align with the City's mission and ongoing projects. Currently, the City expends an estimated \$8,000 to \$15,000 per grant application through Simple Grants, with costs varying based on complexity, time invested in application, and tracking. It's important to note that some grants offer reimbursement for application and tracking expenses. The strategic aim for this position is to become self-sustaining through a projected increase in successful grant awards.

The Purchasing Manager aspect of the role would oversee the issuance and tracking of all Requests for Proposals (RFPs) for the City. This individual would ensure strict adherence to the City's purchasing policies and all relevant state statutes. Furthermore, the Purchasing Manager would actively seek out cooperative purchasing opportunities to achieve cost reductions for the City.

# Appendix

## Human Resources

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	203,377	314,969	215,125	223,030	103,148	46 %	326,178
Salaries - Overtime	3,984	1,544	3,604	1,602	—	— %	1,602
FICA Payroll Social Security Tax Expense	15,751	16,747	16,733	17,368	241	1 %	17,609
Health Insurance Charges	17,158	18,413	20,092	20,216	1,832	9 %	22,048
Retirement (ER)	12,586	13,135	13,124	13,622	189	1 %	13,811
Self Insurance Expense	155,414	135,286	86,457	148,815	(148,815)	(100)%	—
Car /Phone Allowance	3,840	3,840	3,840	3,840	—	— %	3,840
<b>Subtotal - Personnel Services</b>	<b>412,110</b>	<b>503,934</b>	<b>358,975</b>	<b>428,493</b>	<b>(43,405)</b>	<b>(10)%</b>	<b>385,088</b>
<b>Commodities</b>							
Office Supplies	2,597	2,200	2,200	2,200	—	— %	2,200
Food Supplies	634	620	620	620	—	— %	620
<b>Subtotal - Commodities</b>	<b>3,231</b>	<b>2,820</b>	<b>2,820</b>	<b>2,820</b>	<b>—</b>	<b>— %</b>	<b>2,820</b>
<b>Contractual Services</b>							
Postage	428	600	600	600	—	— %	600
Other-Professional Service	—	1,000	1,000	9,650	—	— %	9,650
Insurance And Bonds	544,402	—	—	—	—	— %	—
Printing	68	200	200	200	—	— %	200
Dues And Subscriptions	2,035	1,500	1,500	1,500	—	— %	1,500
Travel	4,907	6,119	6,119	6,601	—	— %	6,601
Training	19,072	12,519	12,519	37,927	—	— %	37,927
Other Contractual Services	112,520	88,500	88,500	91,405	—	— %	91,405
Legal-Professional Service	108,099	25,000	25,000	50,000	—	— %	50,000
<b>Subtotal - Contractual Services</b>	<b>791,531</b>	<b>135,438</b>	<b>135,438</b>	<b>197,883</b>	<b>—</b>	<b>— %</b>	<b>197,883</b>
<b>Other Charges</b>							
Other Charges	5,208	23,000	23,000	22,900	—	— %	22,900
<b>Subtotal - Other Charges</b>	<b>5,208</b>	<b>23,000</b>	<b>23,000</b>	<b>22,900</b>	<b>—</b>	<b>— %</b>	<b>22,900</b>
<b>Total Expenditures</b>	<b>1,212,080</b>	<b>665,192</b>	<b>520,233</b>	<b>652,096</b>	<b>(43,405)</b>	<b>(7)%</b>	<b>608,691</b>

### Note:

To cover payout for possible retirements in FY26, the City has added \$100K to the HR budget.

The Self Insurance Expense line was to cover the City's contribution to the HRA. Since we have adopted the self-insurance program, we no longer have an HRA contribution, this has been removed from the FY26 budget.

## Information Technology

	FY24 Actual	2025		2025 Estimated Year-End	2026		2026 As % Inc. (Dec.)	2026 Amended Budget
		Original Budget	Estimated Year-End		Original Budget	Inc. (Dec.)		
<b>Expenditures</b>								
<b>Personnel Services</b>								
Salaries - Full Time	83,678	130,139	127,595	167,176	1,231	1 %	168,407	
FICA Payroll Social Security Tax Expense	5,909	10,070	9,761	12,927	94	1 %	13,021	
Health Insurance Charges	20,212	21,502	33,920	23,715	16,028	68 %	39,743	
Retirement (ER)	5,093	7,898	7,656	10,139	74	1 %	10,213	
Car /Phone Allowance	2,280	2,940	2,940	3,600	—	— %	3,600	
<b>Subtotal - Personnel Services</b>	<b>117,172</b>	<b>172,549</b>	<b>181,872</b>	<b>217,557</b>	<b>17,427</b>	<b>8 %</b>	<b>234,984</b>	
<b>Commodities</b>								—
Office Supplies	79	2,000	2,000	500	—	— %	500	
Computers/Tech Equipment	53,622	75,300	75,300	82,700	—	— %	82,700	
<b>Subtotal - Commodities</b>	<b>53,701</b>	<b>77,300</b>	<b>77,300</b>	<b>83,200</b>	<b>—</b>	<b>— %</b>	<b>83,200</b>	
<b>Contractual Services</b>								—
Dues And Subscriptions	290	650	650	650	—	— %	650	
Travel	2,048	4,875	4,875	5,375	—	— %	5,375	
Training	1,400	8,500	6,000	8,600	—	— %	8,600	
Other Contractual Services	338,923	410,300	410,300	477,465	—	— %	477,465	
<b>Subtotal - Contractual Services</b>	<b>342,661</b>	<b>424,325</b>	<b>421,825</b>	<b>492,090</b>	<b>—</b>	<b>— %</b>	<b>492,090</b>	
<b>Other Charges</b>								—
Other Charges	7,304	46,600	46,600	32,450	—	— %	32,450	
<b>Subtotal - Other Charges</b>	<b>7,304</b>	<b>46,600</b>	<b>46,600</b>	<b>32,450</b>	<b>—</b>	<b>— %</b>	<b>32,450</b>	
<b>Capital Outlay</b>								
Internet Equipment	23,035	290,000	290,000	10,000	—	— %	10,000	
<b>Subtotal - Capital Outlay</b>	<b>23,035</b>	<b>290,000</b>	<b>290,000</b>	<b>10,000</b>	<b>—</b>	<b>— %</b>	<b>10,000</b>	
<b>Total Expenditures</b>	<b>543,873</b>	<b>1,010,774</b>	<b>1,017,597</b>	<b>835,297</b>	<b>17,427</b>	<b>2 %</b>	<b>852,724</b>	

# Appendix

## Off Street Parking

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Commodities</b>							
Botanical Supplies	—	11,538	7,000	11,638	—	— %	11,638
<b>Subtotal - Commodities</b>	<b>—</b>	<b>11,538</b>	<b>7,000</b>	<b>11,638</b>	<b>—</b>	<b>— %</b>	<b>11,638</b>
<b>Contractual Services</b>							
Utilities - Electric	—	31,021	31,021	32,108	—	— %	32,108
Other Contractual Services	—	271,500	265,000	279,638	—	— %	279,638
<b>Subtotal - Contractual Services</b>	<b>—</b>	<b>302,521</b>	<b>296,021</b>	<b>311,746</b>	<b>—</b>	<b>— %</b>	<b>311,746</b>
<b>Maintenance</b>							
Buildings & Grounds	—	5,895	15,000	6,072	—	— %	6,072
Street Maintenance	—	2,122	1,500	2,186	—	— %	2,186
Motor Vehicle Maintenance	—	2,000	500	2,060	—	— %	2,060
Other Maintenance	—	5,850	8,000	6,026	—	— %	6,026
Traffic Signs & Markers	—	2,408	1,500	2,480	—	— %	2,480
<b>Subtotal</b>	<b>—</b>	<b>18,275</b>	<b>26,500</b>	<b>18,824</b>	<b>—</b>	<b>— %</b>	<b>18,824</b>
<b>Other Charges</b>							
Other Charges	—	4,500	3,000	4,613	—	— %	4,613
<b>Subtotal - Other Charges</b>	<b>—</b>	<b>4,500</b>	<b>3,000</b>	<b>4,613</b>	<b>—</b>	<b>— %</b>	<b>4,613</b>
<b>Total Expenditures</b>	<b>—</b>	<b>336,834</b>	<b>332,521</b>	<b>346,821</b>	<b>—</b>		<b>346,821</b>

## Community Services

### Community Development

Expenditures	FY24	2025	2025	2026	2026	2026	
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	499,379	511,866	511,574	528,457	10,523	2 %	538,980
Salaries - Overtime	2,993	4,820	4,820	5,001	—	— %	5,001
FICA Payroll Social Security Tax Expense	35,732	39,710	39,504	40,993	805	2 %	41,798
Health Insurance Charges	72,268	100,106	83,308	110,012	(18,742)	(17)%	91,270
Retirement (ER)	30,287	31,154	30,984	32,161	631	2 %	32,792
Car /Phone Allowance	4,860	4,920	4,920	4,920	—	— %	4,920
<b>Subtotal - Personnel Services</b>	<b>645,519</b>	<b>692,576</b>	<b>675,110</b>	<b>721,544</b>	<b>(6,783)</b>	<b>(1)%</b>	<b>714,761</b>
<b>Commodities</b>							
Office Supplies	3,911	11,900	11,900	9,900	—	— %	9,900
Book & Periodical-Net Dam/Loss	652	1,050	1,050	1,050	—	— %	1,050
Food Supplies	79	500	500	500	—	— %	500
Wearing Apparel	672	1,200	1,200	1,200	—	— %	1,200
Motor Vehicle Supplies & Fuel	1,365	2,575	2,575	2,575	—	— %	2,575
G&A-Other Commodities	—	15	15	15	—	— %	15
Computers/Tech Equipment	—	8,000	8,000	—	—	— %	—
<b>Subtotal - Commodities</b>	<b>6,679</b>	<b>25,240</b>	<b>25,240</b>	<b>15,240</b>	—	— %	<b>15,240</b>
<b>Contractual Services</b>							
Postage	2,665	2,525	2,525	2,525	—	— %	2,525
Telephone Expense	615	707	707	707	—	— %	707
Other-Professional Service	40,633	43,500	43,500	43,500	—	— %	43,500
Utilities - Electric	13,532	12,605	12,605	13,100	—	— %	13,100
Legal Advertising	1,419	1,500	2,000	1,500	—	— %	1,500
Printing	1,836	1,200	1,200	1,200	—	— %	1,200
Dues And Subscriptions	5,032	5,365	5,365	5,365	—	— %	5,365
Travel	9,814	15,082	15,082	15,222	—	— %	15,222
Training	8,572	12,705	12,705	11,905	—	— %	11,905
Other Contractual Services	3,817	8,500	8,500	11,900	—	— %	11,900
Legal-Professional Service	110,217	65,650	120,000	65,650	22,000	34 %	87,650
<b>Subtotal - Contractual Services</b>	<b>198,152</b>	<b>169,339</b>	<b>224,189</b>	<b>172,574</b>	<b>22,000</b>	<b>13 %</b>	<b>194,574</b>
<b>Maintenance</b>							
Motor Vehicle Maintenance	266	625	625	625	—	— %	625
<b>Subtotal - Maintenance</b>	<b>828</b>	<b>1,125</b>	<b>1,125</b>	<b>725</b>	—	— %	<b>725</b>
<b>Other Charges</b>							
Other Charges	1,656	3,675	3,675	3,375	—	— %	3,375
<b>Subtotal - Other Charges</b>	<b>1,656</b>	<b>3,675</b>	<b>3,675</b>	<b>3,375</b>	—	— %	<b>3,375</b>
<b>Total Expenditures</b>	<b>852,834</b>	<b>959,955</b>	<b>997,339</b>	<b>913,458</b>	<b>15,217</b>	<b>2 %</b>	<b>928,675</b>

See note on following page.

# Appendix

## Note:

The volume and complexity of building/zoning code enforcement and rental inspection actions have increased significantly over the FY25 budget, resulting in higher-than-anticipated demand for legal review, consultation, and enforcement services. These cases often require coordination with legal counsel to ensure proper documentation, legal compliance, and, in some instances, court representation. As a result, expenditures under the Professional Legal Services account have exceeded original projections.

To continue effective enforcement of local codes and maintain community standards in FY26, additional funding is needed to support ongoing and upcoming legal work. Without this amendment, the department risks delays in enforcement proceedings or interruptions in legal support for active cases.

# Appendix

## Library

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	482,634	561,676	527,249	551,708	846	— %	552,554
Salaries - Part Time	166,916	217,398	216,197	225,550	(153)	— %	225,397
FICA Payroll Social Security Tax Expense	47,967	57,495	56,911	59,644	53	— %	59,697
Health Insurance Charges	72,894	77,725	89,772	85,394	18,582	22 %	103,976
Retirement (ER)	29,335	32,677	31,664	33,899	37	— %	33,936
Car /Phone Allowance	2,400	2,400	2,400	2,400	—	— %	2,400
<b>Subtotal - Personnel Services</b>	<b>802,495</b>	<b>949,371</b>	<b>924,193</b>	<b>958,595</b>	<b>19,365</b>	<b>2 %</b>	<b>977,960</b>
<b>Commodities</b>							
Office Supplies	34,584	37,880	37,880	39,238	—	— %	39,238
Book & Periodical-Net Dam/Loss	61,790	66,188	66,188	66,188	—	— %	66,188
Food Supplies	2,442	3,099	3,099	3,099	—	— %	3,099
Wearing Apparel	—	220	505	220	—	— %	220
G&A-Other Commodities	3,737	2,365	2,365	2,365	—	— %	2,365
Media	12,753	15,948	15,948	15,948	—	— %	15,948
Library Summer Reading Program	7,240	7,070	7,070	7,070	—	— %	7,070
<b>Subtotal - Commodities</b>	<b>122,546</b>	<b>132,770</b>	<b>133,055</b>	<b>134,128</b>	—	— %	<b>134,128</b>
<b>Contractual Services</b>							
Postage	5,172	4,607	4,607	4,607	—	— %	4,607
Telephone Expense	535	482	482	482	—	— %	482
Utilities - Electric	59,257	66,581	66,581	69,060	—	— %	69,060
G&A-Rentals - Other	6,417	6,904	6,904	6,904	—	— %	6,904
Printing	273	1,048	1,048	1,048	—	— %	1,048
Dues And Subscriptions	655	1,136	1,136	1,136	—	— %	1,136
Travel	5,189	4,667	4,667	3,271	—	— %	3,271
Training	1,418	1,684	1,684	1,569	—	— %	1,569
Other Contractual Services	8,603	7,199	7,199	7,199	—	— %	7,199
Inter-Library Expense	918	681	681	681	—	— %	681
Legal-Professional Service	—	79	79	79	—	— %	79
<b>Subtotal - Contractual Services</b>	<b>88,437</b>	<b>95,068</b>	<b>95,068</b>	<b>96,036</b>	—	— %	<b>96,036</b>
<b>Maintenance</b>							
R & M-Mach/Equip/Computer/Tool	8,781	21,227	21,227	13,627	—	— %	13,627
<b>Subtotal</b>	<b>8,781</b>	<b>21,227</b>	<b>21,227</b>	<b>13,627</b>	—	— %	<b>13,627</b>
<b>Other Charges</b>							
Other Charges	4,863	4,473	4,473	(641)	—	— %	(641)
<b>Subtotal - Other Charges</b>	<b>4,863</b>	<b>4,473</b>	<b>4,473</b>	<b>(641)</b>	—	— %	<b>(641)</b>
<b>Total Expenditures</b>	<b>1,027,122</b>	<b>1,202,909</b>	<b>1,178,016</b>	<b>1,201,745</b>	<b>19,365</b>	<b>2 %</b>	<b>1,221,110</b>

# Appendix

## Recreation

Expenditures	FY24	2025	2025	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %
<b>Personnel Services</b>						
Salaries - Full Time	283,735	315,356	311,180	327,182	427	— %
Salaries - Part Time	107,816	200,935	153,850	208,470	1,164	1 %
Salaries - Overtime	357	1,782	1,782	1,849	—	— %
FICA Payroll Social Security Tax Expense	29,177	39,841	35,711	41,327	122	— %
Health Insurance Charges	45,488	49,282	54,937	54,149	5,969	11 %
Retirement (ER)	12,165	19,192	18,778	19,905	26	— %
Retirement-Other (ER)	5,045	—	—	—	—	— %
Car /Phone Allowance	4,867	4,866	4,866	4,866	—	— %
<b>Subtotal - Personnel Services</b>	<b>488,650</b>	<b>631,254</b>	<b>581,104</b>	<b>657,748</b>	<b>7,708</b>	<b>1 %</b>
<b>Commodities</b>						
Office Supplies	5,756	2,900	2,900	2,900	—	— %
Food Supplies	—	2,070	1,600	2,070	—	— %
Wearing Apparel	13,433	14,028	14,034	14,028	—	— %
Motor Vehicle Supplies & Fuel	155	1,000	300	1,000	—	— %
Janitorial Supply	—	2,000	1,200	2,000	—	— %
Botanical Supplies	—	1,655	250	82	—	— %
G&A-Other Commodities	24,116	11,375	9,923	11,375	—	— %
<b>Subtotal - Commodities</b>	<b>43,460</b>	<b>35,028</b>	<b>30,207</b>	<b>33,455</b>	<b>—</b>	<b>— %</b>
<b>Contractual Services</b>						
Postage	2,774	106	406	106	—	— %
Telephone Expense	2,429	2,550	3,075	2,550	—	— %
Utilities - Electric	44,200	44,451	45,834	46,090	—	— %
Legal Advertising	—	1,600	1,600	1,600	—	— %
Printing	647	1,200	1,200	1,200	—	— %
Dues And Subscriptions	1,460	1,450	1,630	1,450	—	— %
Travel	2,277	10,515	5,618	6,032	—	— %
Training	2,536	9,880	8,365	8,290	—	— %
Other Contractual Services	21,822	28,869	24,869	28,910	—	— %
<b>Subtotal - Contractual Services</b>	<b>78,145</b>	<b>100,621</b>	<b>92,597</b>	<b>96,228</b>	<b>—</b>	<b>— %</b>
<b>Maintenance</b>						
Buildings & Grounds	69,944	105,701	105,701	41,778	—	— %
R & M-Mach/Equip/Computer/Tool	—	152	152	152	—	— %
Motor Vehicle Maintenance	1,521	1,592	800	1,592	—	— %
Other Maintenance	125	307	307	307	—	— %
<b>Subtotal</b>	<b>71,590</b>	<b>107,752</b>	<b>106,960</b>	<b>43,829</b>	<b>—</b>	<b>— %</b>
<b>Other Charges</b>						
Other Charges	12,419	6,150	10,529	5,400	—	— %
<b>Subtotal - Other Charges</b>	<b>12,419</b>	<b>6,150</b>	<b>10,529</b>	<b>5,400</b>	<b>—</b>	<b>— %</b>
<b>Capital Outlay</b>						
Other Capital Outlay	—	—	—	12,444	—	— %
Motor Vehicles	42,477	—	—	—	—	— %
<b>Subtotal - Capital Outlay</b>	<b>42,477</b>	<b>—</b>	<b>—</b>	<b>12,444</b>	<b>—</b>	<b>— %</b>
<b>Total Expenditures</b>	<b>736,741</b>	<b>880,805</b>	<b>821,397</b>	<b>849,104</b>	<b>7,708</b>	<b>1 %</b>
						<b>856,812</b>

## Senior Services

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As % Amended	2026 Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	61,316	65,328	65,338	67,777	174	— %	67,951
FICA Payroll Social Security Tax Expense	4,420	5,038	4,998	5,225	13	— %	5,238
Health Insurance Charges	10,383	11,363	14,331	12,487	2,861	23 %	15,348
Retirement (ER)	3,711	3,951	3,920	4,098	10	— %	4,108
Car /Phone Allowance	850	840	840	840	—	— %	840
<b>Subtotal - Personnel Services</b>	<b>80,680</b>	<b>86,520</b>	<b>89,427</b>	<b>90,427</b>	<b>3,058</b>	<b>3 %</b>	<b>93,485</b>
<b>Commodities</b>							
Food Supplies	4,777	7,774	7,150	7,774	—	— %	7,774
G&A-Other Commodities	2,477	7,702	8,160	7,702	—	— %	7,702
<b>Subtotal - Commodities</b>	<b>7,254</b>	<b>15,476</b>	<b>15,310</b>	<b>15,476</b>	<b>—</b>	<b>— %</b>	<b>15,476</b>
<b>Contractual Services</b>							
Postage	—	3,500	3,820	3,600	—	— %	3,600
Dues And Subscriptions	—	325	341	325	—	— %	325
Other Contractual Services	2,632	4,313	4,313	4,313	—	— %	4,313
<b>Subtotal - Contractual Services</b>	<b>2,632</b>	<b>8,138</b>	<b>8,474</b>	<b>8,238</b>	<b>—</b>	<b>— %</b>	<b>8,238</b>
Other Charges	2,084	1,136	936	1,086	—	— %	1,086
<b>Subtotal - Other Charges</b>	<b>2,084</b>	<b>1,136</b>	<b>936</b>	<b>1,086</b>	<b>—</b>	<b>— %</b>	<b>1,086</b>
<b>Total Expenditures</b>	<b>92,650</b>	<b>111,270</b>	<b>114,147</b>	<b>115,227</b>	<b>3,058</b>	<b>3 %</b>	<b>118,285</b>

# Appendix

## Senior Bus Service

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	16,085	17,204	16,991	17,849	(128)	(1)%	17,721
Salaries - Part Time	60,781	88,335	71,045	91,647	(297)	— %	91,350
Salaries - Overtime	49	255	255	265	—	— %	265
FICA Payroll Social Security Tax Expense	5,815	8,102	6,754	8,405	(33)	— %	8,372
Health Insurance Charges	3,783	3,245	3,869	3,566	544	15 %	4,110
Retirement (ER)	871	1,054	1,019	1,093	(8)	(1)%	1,085
Retirement-Other (ER)	103	—	—	—	—	— %	—
Car /Phone Allowance	163	174	174	174	—	— %	174
<b>Subtotal - Personnel Services</b>	<b>87,650</b>	<b>118,369</b>	<b>100,107</b>	<b>122,999</b>	<b>78</b>	<b>— %</b>	<b>123,077</b>
<b>Commodities</b>							
Office Supplies	214	175	175	175	—	— %	175
Wearing Apparel	1,080	1,037	893	1,037	—	— %	1,037
Motor Vehicle Supplies & Fuel	15,139	17,115	12,375	17,115	—	— %	17,115
<b>Subtotal - Commodities</b>	<b>16,433</b>	<b>18,327</b>	<b>13,443</b>	<b>18,327</b>	<b>—</b>	<b>— %</b>	<b>18,327</b>
<b>Contractual Services</b>							
Telephone Expense	1,029	1,166	1,033	1,166	—	— %	1,166
<b>Subtotal - Contractual Services</b>	<b>1,029</b>	<b>1,166</b>	<b>1,033</b>	<b>1,166</b>	<b>—</b>	<b>— %</b>	<b>1,166</b>
Maintenance	—	—	—	—	—	— %	—
Motor Vehicle Maintenance	4,756	3,587	3,000	3,677	—	— %	3,677
<b>Subtotal</b>	<b>4,756</b>	<b>3,587</b>	<b>3,000</b>	<b>3,677</b>	<b>—</b>	<b>— %</b>	<b>3,677</b>
<b>Other Charges</b>							
Other Charges	206	4,290	5,129	330	—	— %	330
<b>Subtotal - Other Charges</b>	<b>206</b>	<b>4,290</b>	<b>5,129</b>	<b>330</b>	<b>—</b>	<b>— %</b>	<b>330</b>
<b>Capital Outlay</b>							
Motor Vehicles	—	—	50,016	—	—	— %	—
<b>Subtotal - Capital Outlay</b>	<b>—</b>	<b>—</b>	<b>50,016</b>	<b>—</b>	<b>—</b>	<b>— %</b>	<b>—</b>
<b>Total Expenditures</b>	<b>110,074</b>	<b>145,739</b>	<b>172,728</b>	<b>146,499</b>	<b>78</b>	<b>— %</b>	<b>146,577</b>

## Public Transportation

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Other Charges</b>							
Other Charges	\$ 12,263	\$ 8,182	\$ 9,200	\$ 8,182	\$ —	— %	\$ 8,182
<b>Subtotal - Other Charges</b>	<b>\$ 12,263</b>	<b>\$ 8,182</b>	<b>\$ 9,200</b>	<b>\$ 8,182</b>	<b>\$ —</b>	<b>— %</b>	<b>\$ 8,182</b>
<b>Total Expenditures</b>	<b>\$ 12,263</b>	<b>\$ 8,182</b>	<b>\$ 9,200</b>	<b>\$ 8,182</b>	<b>\$ —</b>	<b>— %</b>	<b>\$ 8,182</b>

## The Link

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As % (8)%	2026 Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	—	48,900	48,202	50,734	4,919	10 %	55,653
Salaries - Part Time	10,327	24,653	1,716	25,577	(25,577)	(100)%	—
FICA Payroll Social Security Tax Expense	797	5,627	3,819	5,838	(1,580)	(27)%	4,258
Health Insurance Charges	—	8,561	456	9,401	(9,057)	(96)%	344
Retirement (ER)	—	4,413	2,892	4,579	(1,240)	(27)%	3,339
Car /Phone Allowance	—	—	960	—	—	— %	—
<b>Subtotal - Personnel Services</b>	<b>11,124</b>	<b>92,154</b>	<b>58,045</b>	<b>96,129</b>	<b>(32,535)</b>	<b>(34)%</b>	<b>63,594</b>
<b>Commodities</b>							
Wearing Apparel	1,648	1,000	1,000	950	—	— %	950
Motor Vehicle Supplies & Fuel	9	266	266	266	—	— %	266
Maint/Lab/Medical Tool Supply	—	150	150	150	—	— %	150
Janitorial Supply	1,394	6,144	6,144	6,144	—	— %	6,144
Chemical Supply	—	740	740	740	—	— %	740
Botanical Supplies	81	3,173	3,173	3,173	—	— %	3,173
G&A-Other Commodities	35,525	10,000	10,000	10,000	—	— %	10,000
<b>Subtotal - Commodities</b>	<b>38,657</b>	<b>21,473</b>	<b>21,473</b>	<b>21,423</b>	<b>—</b>	<b>— %</b>	<b>21,423</b>
<b>Contractual Services</b>							
Utilities - Electric	57,040	39,026	51,625	40,431	14,829	37 %	55,260
Other Contractual Services	17,543	17,360	14,876	17,360	—	— %	17,360
<b>Subtotal - Contractual Services</b>	<b>74,583</b>	<b>56,386</b>	<b>66,501</b>	<b>57,791</b>	<b>14,829</b>	<b>26 %</b>	<b>72,620</b>
<b>Maintenance</b>							
Buildings & Grounds	6,295	20,700	17,000	15,700	—	— %	15,700
R & M-Mach/Equip/Computer/Tool	—	200	200	200	—	— %	200
Motor Vehicle Maintenance	289	1,602	1,602	1,602	—	— %	1,602
Other Maintenance	—	18,158	10,000	18,158	—	— %	18,158
<b>Subtotal</b>	<b>6,584</b>	<b>40,660</b>	<b>28,802</b>	<b>35,660</b>	<b>—</b>	<b>— %</b>	<b>35,660</b>
<b>Total Expenditures</b>	<b>130,948</b>	<b>210,673</b>	<b>174,821</b>	<b>211,003</b>	<b>(17,706)</b>	<b>(8)%</b>	<b>193,297</b>

### Note:

As we have completed the first full year of operation at the Link, the City's estimated electrical usage is over what was budgeted in FY25. As a result, the City is proposing an increase of \$15K for FY26.

# Appendix

## Public Safety

### Police

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	4,241,967	4,899,898	4,979,197	5,249,183	265,023	5 %	5,514,206
Salaries - Part Time	34,724	37,311	35,727	38,710	2,806	7 %	41,516
Salaries - Overtime	403,688	387,519	305,908	409,454	20,475	5 %	429,929
FICA Payroll Social Security Tax Expense	341,162	400,488	401,868	432,491	31,329	7 %	463,820
Health Insurance Charges	587,853	595,748	711,745	653,138	241,133	37 %	894,271
Retirement (ER)	64,182	19,605	420,255	20,338	520	3 %	20,858
Retirement-Other (ER)	335,235	438,398	—	474,823	35,825	8 %	510,648
Car /Phone Allowance	1,260	1,440	1,440	1,440	—	— %	1,440
<b>Subtotal - Personnel Services</b>	<b>6,010,071</b>	<b>6,780,407</b>	<b>6,856,140</b>	<b>7,279,577</b>	<b>597,111</b>	<b>72 %</b>	<b>7,876,688</b>
<b>Commodities</b>							
Office Supplies	8,797	8,142	8,142	8,142	—	— %	8,142
Book & Periodical-Net Dam/Loss	589	625	625	625	—	— %	625
Food Supplies	740	284	900	284	—	— %	284
Wearing Apparel	49,007	96,427	97,735	92,927	—	— %	92,927
Motor Vehicle Supplies & Fuel	78,473	69,749	69,749	69,749	—	— %	69,749
Maint/Lab/Medical Tool Supply	2,013	3,456	3,456	3,556	—	— %	3,556
<b>Subtotal - Commodities</b>	<b>139,619</b>	<b>178,683</b>	<b>180,607</b>	<b>175,283</b>	<b>—</b>	<b>— %</b>	<b>175,283</b>
<b>Contractual Services</b>							
Postage	1,396	1,028	1,028	1,028	—	— %	1,028
Telephone Expense	32,284	29,881	29,881	29,881	—	— %	29,881
Other-Professional Service	21,490	4,764	4,764	4,764	—	— %	4,764
Utilities - Electric	43,961	51,786	51,786	53,837	—	— %	53,837
Legal Advertising	—	74	74	74	—	— %	74
Printing	2,240	2,445	2,445	2,445	—	— %	2,445
Dues And Subscriptions	2,235	2,600	2,600	2,600	—	— %	2,600
Travel	21,243	38,077	38,077	18,545	19,532	105 %	38,077
G&A-Towel/Uniform Clean-Other	605	474	474	474	—	— %	474
Training	50,962	37,950	43,000	13,600	24,350	179 %	37,950
Other Contractual Services	267,569	164,500	164,500	164,500	—	— %	164,500
Legal-Professional Service	—	146	146	146	—	— %	146
<b>Subtotal - Contractual Services</b>	<b>443,985</b>	<b>333,725</b>	<b>338,775</b>	<b>291,894</b>	<b>43,882</b>	<b>284 %</b>	<b>335,776</b>
<b>Maintenance</b>							
Buildings & Grounds	240	53	53	53	—	— %	53
R & M-Mach/Equip/Computer/Tool	2,374	2,307	2,307	2,307	—	— %	2,307
Motor Vehicle Maintenance	32,596	34,859	34,859	34,859	—	— %	34,859
Radio R & M	5,736	5,000	5,000	5,000	—	— %	5,000
Other Maintenance	18	—	—	—	—	— %	—
<b>Subtotal - Maintenance</b>	<b>40,964</b>	<b>42,219</b>	<b>42,219</b>	<b>42,219</b>	<b>—</b>	<b>— %</b>	<b>42,219</b>
<b>Other Charges</b>							
Other Charges	201,659	159,879	176,732	122,054	—	— %	122,054
<b>Subtotal - Other Charges</b>	<b>201,659</b>	<b>159,879</b>	<b>176,732</b>	<b>122,054</b>	<b>—</b>	<b>— %</b>	<b>122,054</b>

## Police

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As % %	2026 Amended Budget
<b>Capital Outlay</b>							
Other Capital Outlay	10,007	205,000	205,000	28,750	115,000	400 %	143,750
Motor Vehicles	115,042	208,400	255,026	172,200	—	— %	172,200
Radio Systems	19,000	103,000	103,000	103,200	—	— %	103,200
<b>Subtotal - Capital Outlay</b>	<b>144,049</b>	<b>516,400</b>	<b>563,026</b>	<b>304,150</b>	<b>115,000</b>	<b>38 %</b>	<b>419,150</b>
<b>Total Expenditures</b>	<b>6,980,347</b>	<b>8,011,313</b>	<b>8,157,499</b>	<b>8,215,177</b>	<b>755,993</b>	<b>9 %</b>	<b>8,971,170</b>

### Note:

In FY25, the FOP salaries were adjusted for open positions. In FY26, all positions are projected to be filled by the beginning of the fiscal year. As a result, there is an increase of 5% in the Police budget over what was in the adopted FY26 budget. This is an increase of \$356K, including salaries, taxes and retirement.

In FY26, the Police are proposing a change in title of one of the Police Captain positions to Deputy Police Chief. This change would aid the department in creating a succession plan as well as establish a point of contact in the absence of the Chief. This would not add a position or a body to the staff, so the dollar impact to the budget would be less than \$10K.

Training is an essential tool in the Police Department. It is required to ensure that officers continue to receive the necessary training and development opportunities to maintain high standards of public safety and operational readiness. There was an oversight in the Police training and travel budget in the FY26 adopted budget. The City is proposing an amendment to increase the budget to the FY25 level. The current budget shows a 68% decrease from the FY25 budget. The amendment would bring FY26 up to the FY25 budgeted amount.

TASER X - The Police Department is requesting the purchase of 35 TASER X devices and accessories to replace the currently issued TASER X26P which has reached its end of life and will no longer be supported beginning 12/31/2025. The cost of this upgrade to current technology would be a total cost of approximately \$166,000 over a five-year time frame. The cost in year one is expected to be approximately \$50,000 with years two through five being \$29,000, annually.

In Car Video Systems - The City's Police Department does not currently have in car video systems in any of the patrol cars. This is vital piece of equipment for a police officer, and the purchase of these cameras has been included in the FY26 budget amendments. This will help to ensure officer safety, transparency, evidence collecting and legal support. The initial outlay will be \$65K in FY26 with an additional \$58K in the next four years for a total cost of \$300K.

## Animal Control

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As % %	2026 Amended Budget
<b>Contractual Services</b>							
Other Contractual Services	55,131	58,833	58,833	60,598	—	— %	60,598
Legal-Professional Service	757	2,000	2,000	2,000	—	— %	2,000
<b>Subtotal - Contractual Services</b>	<b>55,888</b>	<b>60,833</b>	<b>60,833</b>	<b>62,598</b>	<b>—</b>	<b>— %</b>	<b>62,598</b>
<b>Total Expenditures</b>	<b>55,888</b>	<b>60,833</b>	<b>60,833</b>	<b>62,598</b>	<b>—</b>	<b>— %</b>	<b>62,598</b>

# Appendix

## Fire

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As %	2026 Amended Budget
<b>Contractual Services</b>							
Telephone Expense	399	472	472	507	—	— %	507
Utilities - Electric	15,517	14,661	14,661	15,300	—	— %	15,300
Other Contractual Services	2,682,806	2,796,110	2,796,110	3,019,799	(13,216)	(0.44)%	3,006,583
<b>Subtotal - Contractual Services</b>	<b>2,698,722</b>	<b>2,811,243</b>	<b>2,811,243</b>	<b>3,035,606</b>	<b>(13,216)</b>	<b>(0.44)%</b>	<b>3,022,390</b>
<b>Maintenance</b>							
Buildings & Grounds	28,643	22,696	22,696	24,407	—	—	24,407
<b>Subtotal - Maintenance</b>	<b>28,643</b>	<b>22,696</b>	<b>22,696</b>	<b>24,407</b>	<b>—</b>	<b>—</b>	<b>24,407</b>
<b>Total Expenditures</b>	<b>2,727,365</b>	<b>2,833,939</b>	<b>2,833,939</b>	<b>3,060,013</b>	<b>(13,216)</b>	<b>—</b>	<b>3,046,797</b>

### Note:

The proposed budget from the Fire MFO indicated an 8.8% increase over FY25. The City's FY26 adopted budget included an 8% increase. However, the City's portion of the MFO decreased by 1.2% based on valuation. This resulted in a decrease of .4% from the adopted FY26 budget.

## Public Works

### Public Works Administration

Expenditures	FY24 Actual	2025	2025	2026 Original Budget	2026	2026	2026
		Original Budget	Estimated Year-End		Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	325,484	362,528	336,101	394,873	5,104	1 %	399,977
Salaries - Overtime	5,448	4,474	2,360	4,641	—	— %	4,641
FICA Payroll Social Security Tax Expense	24,262	28,076	25,892	30,563	390	1 %	30,953
Health Insurance Charges	26,817	38,195	48,929	48,720	5,556	11 %	54,276
Retirement (ER)	19,856	21,810	20,308	23,753	306	1 %	24,059
Car /Phone Allowance	1,695	1,620	1,620	1,620	—	— %	1,620
<b>Subtotal - Personnel Services</b>	<b>403,562</b>	<b>456,703</b>	<b>435,210</b>	<b>504,170</b>	<b>11,356</b>	<b>2 %</b>	<b>515,526</b>
<b>Commodities</b>							
Office Supplies	71	252	950	125	—	— %	125
<b>Subtotal - Commodities</b>	<b>71</b>	<b>252</b>	<b>950</b>	<b>125</b>	<b>—</b>	<b>— %</b>	<b>125</b>
<b>Contractual Services</b>							
Telephone Expense	2	—	—	—	—	— %	—
Other-Professional Service	25,607	25,000	36,000	25,000	—	— %	25,000
Printing	68	75	75	75	—	— %	75
Dues And Subscriptions	1,216	1,360	1,360	1,360	—	— %	1,360
Travel	7,701	11,875	8,000	15,185	—	— %	15,185
Training	5,038	9,580	6,000	11,420	—	— %	11,420
Other Contractual Services	9,452	14,000	14,000	14,000	—	— %	14,000
<b>Subtotal - Contractual Services</b>	<b>119,084</b>	<b>61,890</b>	<b>65,435</b>	<b>67,040</b>	<b>—</b>	<b>— %</b>	<b>67,040</b>
<b>Other Charges</b>							
Other Charges	912	1,545	1,545	345	—	— %	345
<b>Subtotal - Other Charges</b>	<b>912</b>	<b>1,545</b>	<b>1,545</b>	<b>345</b>	<b>—</b>	<b>— %</b>	<b>345</b>
<b>Total Expenditures</b>	<b>523,629</b>	<b>520,390</b>	<b>503,140</b>	<b>571,680</b>	<b>11,356</b>	<b>2 %</b>	<b>583,036</b>

# Appendix

## Public Works Streets

Expenditures	FY24	2025	2025	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %
<b>Personnel Services</b>						
Salaries - Full Time	818,189	888,539	953,378	850,400	37,706	4 %
Salaries - Part Time	40,401	74,888	74,888	77,696	19,159	25 %
Salaries - Overtime	16,724	46,179	38,709	47,910	—	— %
FICA Payroll Social Security Tax Expense	61,797	74,884	81,624	74,665	4,350	6 %
Health Insurance Charges	178,010	208,769	226,340	219,750	50,312	23 %
Retirement (ER)	47,094	54,239	61,696	53,899	2,262	4 %
Car /Phone Allowance	1,320	1,356	1,356	1,356	144	11 %
<b>Subtotal - Personnel Services</b>	<b>1,163,535</b>	<b>1,348,854</b>	<b>1,437,991</b>	<b>1,325,676</b>	<b>113,933</b>	<b>9 %</b>
<b>Commodities</b>						
Office Supplies	362	500	500	500	—	— %
Food Supplies	241	189	189	189	—	— %
Wearing Apparel	4,939	7,330	7,931	7,730	—	— %
Motor Vehicle Supplies & Fuel	66,586	69,072	69,072	69,072	—	— %
Maint/Lab/Medical Tool Supply	1,544	3,329	3,329	3,329	—	— %
Janitorial Supply	1,944	1,720	1,720	1,720	—	— %
Welding Supplies	1,292	2,331	2,331	2,331	—	— %
<b>Subtotal - Commodities</b>	<b>76,908</b>	<b>84,471</b>	<b>85,072</b>	<b>84,871</b>	<b>—</b>	<b>— %</b>
<b>Contractual Services</b>						
Postage	38	696	696	696	—	— %
Telephone Expense	1,716	2,158	2,158	2,158	—	— %
Other-Professional Service	—	9,052	9,052	9,052	—	— %
Utilities - Electric	407,679	413,382	413,382	425,928	—	— %
Printing	—	1,050	1,050	1,050	—	— %
Dues And Subscriptions	398	842	842	842	—	— %
Travel	2,979	14,069	14,069	14,069	—	— %
G&A-Towel/Uniform Clean-Other	3,666	4,408	4,408	4,408	—	— %
Training	6,873	10,415	10,415	10,415	—	— %
Other Contractual Services	54,776	82,109	82,109	83,158	—	— %
<b>Subtotal - Contractual Services</b>	<b>478,125</b>	<b>538,181</b>	<b>538,181</b>	<b>551,776</b>	<b>—</b>	<b>— %</b>
<b>Maintenance</b>						
Buildings & Grounds	42,996	65,323	65,323	13,356	—	— %
Storm Sewer R & M	1,194	6,335	—	6,493	—	— %
Sidewalk & Curb Maintenance	2,394	6,656	1,000	6,656	—	— %
Street Maintenance	105,976	150,594	150,594	155,111	—	— %
R & M-Mach/Equip/Computer/Tool	16,938	15,836	15,836	15,836	—	— %
Motor Vehicle Maintenance	117,275	73,903	120,000	75,751	44,250	58 %
Radio R & M	—	870	—	892	—	— %
Other Maintenance	91,325	108,742	108,742	111,461	—	— %
Traffic Signs & Markers	75,293	129,000	129,000	155,100	—	— %
<b>Subtotal - Maintenance</b>	<b>453,391</b>	<b>557,259</b>	<b>590,495</b>	<b>540,656</b>	<b>44,250</b>	<b>8 %</b>
<b>Other Charges</b>						
Other Charges	492	359	359	186	—	— %
<b>Subtotal - Other Charges</b>	<b>492</b>	<b>359</b>	<b>359</b>	<b>186</b>	<b>—</b>	<b>— %</b>
<b>Capital Outlay</b>						
Other Capital Outlay	—	43,000	43,000	80,000	—	— %
Motor Vehicles	702,704	270,000	270,000	350,000	—	— %
<b>Subtotal - Capital Outlay</b>	<b>702,704</b>	<b>313,000</b>	<b>313,000</b>	<b>430,000</b>	<b>—</b>	<b>— %</b>
<b>Total Expenditures</b>	<b>2,875,155</b>	<b>2,842,124</b>	<b>2,965,098</b>	<b>2,933,165</b>	<b>158,183</b>	<b>5 %</b>
						<b>3,091,348</b>

See note on following page.

**Note:**

In FY25, the salaries were adjusted for open positions. In FY26, all positions are projected to be filled by the beginning of the fiscal year. As a result, there is an increase of 4% in the Public Works budget over what was in the adopted FY26 budget. This is an increase of \$54K including salaries, taxes and retiree payout.

The City has adopted a more robust vehicle preventive maintenance schedule that changed our frontend loaders and dump trucks from mileage/hours to yearly preventive maintenance. The result is less down time and improved vehicle life. FY24 was \$45K over budget, and FY25 is projected to be \$40K over budget. The City is proposing a \$44K increase to the FY26 budget to bring us in line with the actual spend for FY24 and FY25.

# Appendix

## Public Works Parks

	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As %	2026 Amended Budget
<b>Expenditures</b>							
<b>Personnel Services</b>							
Salaries - Full Time	692,624	960,343	913,979	996,356	4,202	— %	1,000,558
Salaries - Part Time	56,931	111,937	80,000	146,144	6,309	4 %	152,453
Salaries - Overtime	13,228	55,106	47,810	58,891	—	— %	58,891
FICA Payroll Social Security Tax Expense	55,427	86,245	79,697	91,775	(726)	(1)%	91,049
Health Insurance Charges	118,399	150,004	186,293	164,826	43,467	26 %	208,293
Retirement (ER)	42,332	58,001	57,707	60,176	265	— %	60,441
Car /Phone Allowance	1,080	1,440	1,440	1,440	—	— %	1,440
<b>Subtotal - Personnel Services</b>	<b>980,021</b>	<b>1,423,076</b>	<b>1,366,926</b>	<b>1,519,608</b>	<b>53,517</b>	<b>4 %</b>	<b>1,573,125</b>
<b>Commodities</b>							
Office Supplies	414	412	412	412	—	— %	412
Food Supplies	164	100	100	100	—	— %	100
Wearing Apparel	4,926	6,323	6,323	6,323	—	— %	6,323
Motor Vehicle Supplies & Fuel	38,238	44,579	44,579	44,579	—	— %	44,579
Maint/Lab/Medical Tool Supply	1,632	4,622	4,622	4,622	—	— %	4,622
Janitorial Supply	3,434	4,150	4,150	4,224	—	— %	4,224
Chemical Supply	20,654	30,000	30,000	30,000	—	— %	30,000
Welding Supplies	20	768	768	787	—	— %	787
Botanical Supplies	22,069	31,144	31,144	31,144	—	— %	31,144
<b>Subtotal - Commodities</b>	<b>91,551</b>	<b>122,098</b>	<b>122,098</b>	<b>122,191</b>	<b>—</b>	<b>— %</b>	<b>122,191</b>
<b>Contractual Services</b>							
Telephone Expense	216	913	913	913	—	— %	913
Utilities - Electric	47,115	127,857	127,857	132,619	—	— %	132,619
Printing	—	—	—	—	—	— %	—
Dues And Subscriptions	878	1,900	1,900	1,900	—	— %	1,900
Travel	5,458	10,250	10,250	10,575	—	— %	10,575
G&A-Towel/Uniform Clean-Other	3,117	5,085	5,085	5,085	—	— %	5,085
Training	6,639	7,375	7,375	8,265	—	— %	8,265
Other Contractual Services	48,203	39,563	39,563	39,563	—	— %	39,563
<b>Subtotal - Contractual Services</b>	<b>111,630</b>	<b>192,943</b>	<b>192,943</b>	<b>198,920</b>	<b>—</b>	<b>— %</b>	<b>198,920</b>
<b>Maintenance</b>							
Buildings & Grounds	121,498	166,953	166,953	166,953	—	— %	166,953
R & M-Mach/Equip/Computer/Tool	12,286	18,710	18,710	18,769	—	— %	18,769
Motor Vehicle Maintenance	43,635	52,678	52,678	52,678	—	— %	52,678
Radio R & M	—	955	955	955	—	— %	955
Other Maintenance	58,065	22,601	22,601	22,601	—	— %	22,601
<b>Subtotal</b>	<b>235,484</b>	<b>261,897</b>	<b>261,897</b>	<b>261,956</b>	<b>—</b>	<b>— %</b>	<b>261,956</b>
<b>Other Charges</b>							
Other Charges	15,503	739	739	(111)	—	— %	(111)
<b>Subtotal - Other Charges</b>	<b>15,503</b>	<b>739</b>	<b>739</b>	<b>(111)</b>	<b>—</b>	<b>— %</b>	<b>(111)</b>
Capital Outlay	—	—	—	—	—	— %	—
<b>Other Capital Outlay</b>	<b>26,691</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>— %</b>	<b>—</b>
<b>Total Expenditures</b>	<b>1,460,880</b>	<b>2,150,753</b>	<b>2,094,603</b>	<b>2,142,564</b>	<b>53,517</b>	<b>2 %</b>	<b>2,196,081</b>

## Building Maintenance

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	182,280	212,302	211,916	218,348	3,256	1 %	221,604
Salaries - Overtime	652	3,829	1,768	3,971	—	— %	3,971
FICA Payroll Social Security Tax Expense	13,559	16,534	16,347	17,008	249	1 %	17,257
Health Insurance Charges	23,818	19,982	29,864	21,938	11,867	54 %	33,805
Retirement (ER)	10,976	12,968	12,821	13,339	195	1 %	13,534
Car /Phone Allowance	2,040	2,160	2,160	2,160	—	— %	2,160
<b>Subtotal - Personnel Services</b>	<b>233,325</b>	<b>267,775</b>	<b>274,876</b>	<b>276,764</b>	<b>15,567</b>	<b>6 %</b>	<b>292,331</b>
<b>Commodities</b>							
Office Supplies	173	400	400	400	—	— %	400
Food Supplies	—	57	57	59	—	— %	59
Wearing Apparel	756	1,500	1,500	1,500	—	— %	1,500
Motor Vehicle Supplies & Fuel	3,808	3,248	3,248	3,248	—	— %	3,248
Maint/Lab/Medical Tool Supply	948	950	950	950	—	— %	950
Janitorial Supply	3,575	8,280	8,280	8,280	—	— %	8,280
Chemical Supply	—	1,287	1,287	1,287	—	— %	1,287
G&A-Other Commodities	—	1,040	1,040	1,040	—	— %	1,040
<b>Subtotal - Commodities</b>	<b>9,260</b>	<b>16,762</b>	<b>16,762</b>	<b>16,764</b>	—	— %	<b>16,764</b>
<b>Contractual Services</b>							
Postage	4	104	104	108	—	— %	108
G&A-Rentals - Other	—	861	861	861	—	— %	861
Printing	—	—	—	—	—	— %	—
Dues And Subscriptions	115	670	670	670	—	— %	670
Travel	—	2,383	2,383	2,783	—	— %	2,783
G&A-Towel/Uniform Clean-Other	389	1,310	1,310	1,310	—	— %	1,310
Training	788	675	675	1,000	—	— %	1,000
Other Contractual Services	276,059	298,445	298,445	298,445	—	— %	298,445
<b>Subtotal - Contractual Services</b>	<b>277,355</b>	<b>304,448</b>	<b>304,448</b>	<b>305,177</b>	—	— %	<b>305,177</b>
<b>Maintenance</b>							
Buildings & Grounds	27,719	62,022	62,022	42,022	—	— %	42,022
R & M-Mach/Equip/Computer/Tool	5,696	5,000	5,000	5,000	—	— %	5,000
Motor Vehicle Maintenance	1,031	2,100	2,100	4,100	—	— %	4,100
Radio R & M	—	988	988	988	—	— %	988
Other Maintenance	52,676	315,352	315,352	165,352	—	— %	165,352
<b>Subtotal - Maintenance</b>	<b>87,122</b>	<b>385,462</b>	<b>385,462</b>	<b>217,462</b>	—	— %	<b>217,462</b>
<b>Other Charges</b>							
Other Charges	9,945	11,585	11,585	11,435	—	— %	11,435
<b>Subtotal - Other Charges</b>	<b>9,945</b>	<b>11,585</b>	<b>11,585</b>	<b>11,435</b>	—	— %	<b>11,435</b>
<b>Capital Outlay</b>							
Other Capital Outlay	—	—	—	—	—	— %	—
Motor Vehicles	—	—	—	75,000	—	— %	75,000
<b>Subtotal - Capital Outlay</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	—	— %	<b>75,000</b>
<b>Total Expenditures</b>	<b>617,007</b>	<b>986,032</b>	<b>993,133</b>	<b>902,602</b>	<b>15,567</b>	<b>2 %</b>	<b>918,169</b>

# Appendix

## Sewer

### Sewer Operations

Expenditures	FY24 Actual	2025 Original Budget	2025 Estimated Year-End	2026 Original Budget	2026 Inc. (Dec.)	2026 As % —%	2026 Amended Budget
<b>Personnel Services</b>							
Salaries - Full Time	476,067	569,492	515,059	578,214	34,968	6%	613,182
Salaries - Part Time	5,087	28,377	28,377	29,442	355	1%	29,797
Salaries - Overtime	14,288	14,579	14,579	15,126	—	—%	15,126
FICA Payroll Social Security Tax Expense	36,223	44,538	41,572	47,643	331	1%	47,974
Health Insurance Charges	68,723	65,244	88,480	78,440	46,464	59%	124,904
Retirement (ER)	29,421	33,229	32,606	35,600	238	1%	35,838
Car /Phone Allowance	825	900	900	900	—	—%	900
<b>Subtotal - Personnel Services</b>	<b>630,634</b>	<b>756,359</b>	<b>721,573</b>	<b>785,365</b>	<b>82,356</b>	<b>10%</b>	<b>867,721</b>
<b>Commodities</b>							
Office Supplies	189	241	241	241	—	—%	241
Food Supplies	40	89	89	89	—	—%	89
Wearing Apparel	2,973	1,834	3,657	1,834	—	—%	1,834
Motor Vehicle Supplies & Fuel	19,254	29,068	19,886	29,068	—	—%	29,068
Maint/Lab/Medical Tool Supply	898	1,252	1,252	1,252	—	—%	1,252
Janitorial Supply	174	258	258	258	—	—%	258
Chemical Supply	4,360	4,274	4,938	4,274	—	—%	4,274
Welding Supplies	735	1,344	1,344	1,344	—	—%	1,344
<b>Subtotal - Commodities</b>	<b>28,623</b>	<b>38,360</b>	<b>31,665</b>	<b>38,360</b>	<b>—</b>	<b>—%</b>	<b>38,360</b>
<b>Contractual Services</b>							
Postage	2	46	46	46	—	—%	46
Telephone Expense	971	1,033	1,033	1,033	—	—%	1,033
Other-Professional Service	—	56,288	56,288	56,288	—	—%	56,288
Utilities - Electric	5,443	7,343	7,343	7,637	—	—%	7,637
Insurance And Bonds	172,652	175,607	175,607	175,607	—	—%	175,607
Legal Advertising	—	36	36	39	—	—%	39
Dues And Subscriptions	—	239	239	239	—	—%	239
Travel	—	11,690	4,997	11,815	—	—%	11,815
G&A-Towel/Uniform Clean-Other	1,787	1,404	1,404	1,404	—	—%	1,404
Training	1,437	3,084	1,484	3,084	—	—%	3,084
Other Contractual Services	3,383,054	3,377,050	3,377,050	3,517,841	—	—%	3,517,841
Audit-Professional Service	16,750	15,000	15,000	15,000	—	—%	15,000
<b>Subtotal - Contractual Services</b>	<b>3,582,096</b>	<b>3,648,820</b>	<b>3,640,527</b>	<b>3,790,033</b>	<b>—</b>	<b>—%</b>	<b>3,790,033</b>
<b>Maintenance</b>							
Buildings & Grounds	5,429	41,880	35,124	41,880	—	—%	41,880
Sanitary Sewer R & M	—	5,685	2,685	5,685	—	—%	5,685
R & M-Mach/Equip/Computer/Tool	7,823	6,280	6,280	6,280	—	—%	6,280
Motor Vehicle Maintenance	13,478	11,541	16,541	11,541	—	—%	11,541
Radio R & M	—	2,240	2,240	2,240	—	—%	2,240
<b>Subtotal - Maintenance</b>	<b>26,730</b>	<b>67,626</b>	<b>62,870</b>	<b>67,626</b>	<b>—</b>	<b>—%</b>	<b>67,626</b>
<b>Other Charges</b>							
Other Charges	11,713	19,976	19,976	19,976	—	—%	19,976
<b>Subtotal - Other Charges</b>	<b>11,713</b>	<b>19,976</b>	<b>19,976</b>	<b>19,976</b>	<b>—</b>	<b>—%</b>	<b>19,976</b>
<b>Capital Outlay</b>							
Other Capital Outlay	29,321	—	—	—	—	—%	—
<b>Subtotal - Capital Outlay</b>	<b>29,321</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>	<b>—</b>

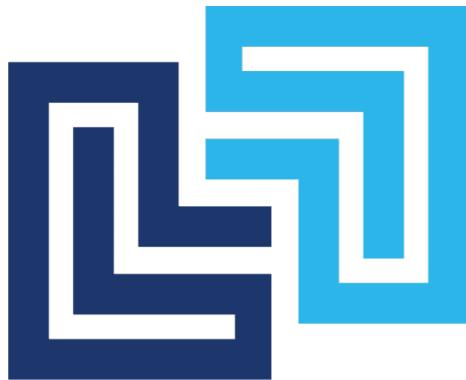
# Appendix

## Sewer Operations

Expenditures	FY24	2025	2025	2026	2026	2026	2026
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Amended Budget
<b>CIP</b>							
Capital Construction	1,401,707	800,000	920,000	25,000	—	—%	25,000
Capital Repair & Maintenance	—	20,000	—	—	—	—%	—
<b>Subtotal - CIP</b>	<b>1,401,707</b>	<b>820,000</b>	<b>920,000</b>	<b>25,000</b>	<b>—</b>	<b>—%</b>	<b>25,000</b>
<b>Total Expenditures</b>	<b>5,710,824</b>	<b>5,351,141</b>	<b>5,396,611</b>	<b>4,726,360</b>	<b>82,356</b>	<b>2%</b>	<b>4,808,716</b>

### Note:

The FY26 amendment proposes increases in personnel expenses of \$82K. This includes salary increases of \$35K, made up of the annual increases and \$30K for an anticipated retiree payout. Also included in the proposed increase is \$46K in health insurance premium expenses.



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