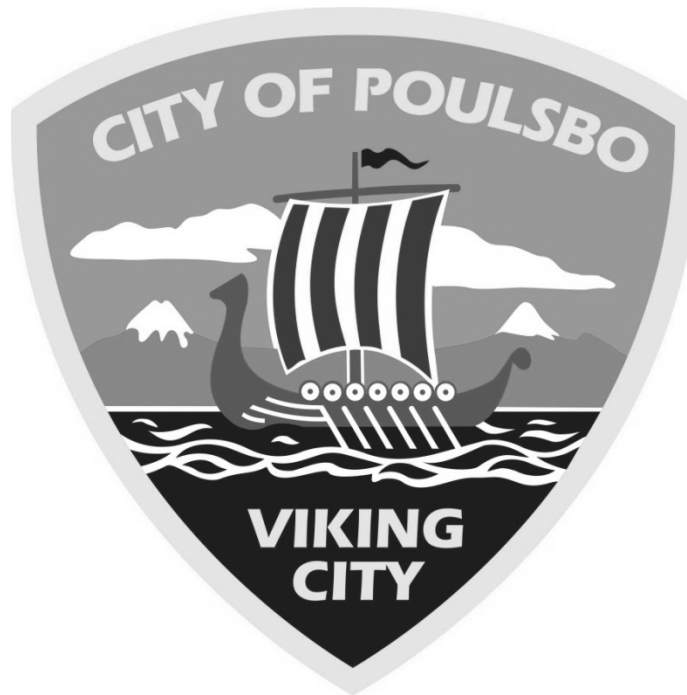


# **CITY OF POULSBO**

## **2027-2028 MAYOR'S PROPOSED PRELIMINARY BIENNIAL BUDGET**



# **General Fund Revenue (001)**

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                           | ORGANIZATION       | ACCOUNT  | TITLE                            | 2024<br>REVENUE<br>Actual | 2025<br>REVENUE<br>Actual | 2026 REVENUE<br>through<br>6/30/2026 | 2026 BUDGET<br>as of 6/30/2026 | 2027 Budget       | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2028 Budget       | Budget 2028 to<br>2027 Variance | Percent<br>Variance | 2027-2028 Budget  |
|--------------------------------|--------------------|----------|----------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| <b>Beginning Balance</b>       |                    |          |                                  |                           |                           |                                      |                                |                   |                                 |                     |                   |                                 |                     |                   |
| 001                            | 001-142-000-399-99 | 30836000 | BB BEG BAL-RSTRC PEG FEES        | 131,431                   | 144,017                   | 141,249                              | 141,249                        | 141,595           | 346                             | 0%                  | 78,595            | (63,000.00)                     | -44%                | 141,595           |
| 001                            | 001-142-000-399-99 | 30837000 | BB BEG BAL-RSTRC SBSTNC ABS      | 122                       | 3,712                     | 7,320                                | 7,320                          | (3,965)           | (11,285)                        | -154%               | (304)             | 3,661.20                        | -92%                | (3,965)           |
| 001                            | 001-142-000-399-99 | 30838000 | BB BEG -BAL REST (TREAS)         | 196,878                   | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                            | 001-142-000-399-99 | 30554000 | <b>BB BEG BAL-ASSGN-Parking</b>  |                           |                           |                                      |                                |                   |                                 | 0%                  | 422,480           | 422,480.00                      | 0%                  | -                 |
| 001                            | 001-142-000-399-99 | 30839000 | BB BEG BAL-RSTRC OPIOID          | 15,523                    | 83,992                    | 105,509                              | 105,509                        | 45,509            | (60,000)                        | -57%                | (930)             | (46,439.00)                     | -102%               | 45,509            |
| 001                            | 001-142-000-399-99 | 30851000 | BB BEG BAL-ASSGN-REV STBLZ       | 8,144,033                 | 9,494,150                 | 7,314,400                            | 7,314,400                      | 6,163,058         | (1,151,342)                     | -16%                | 6,163,058         | -                               | 0%                  | 6,163,058         |
| 001                            | 001-142-000-399-99 | 30852000 | BB BEG BAL-ASSGN-LEGAL RESV      | 225,000                   | 225,000                   | 225,000                              | 225,000                        | 225,000           | -                               | 0%                  | 225,000           | -                               | 0%                  | 225,000           |
| 001                            | 001-142-000-399-99 | 30853000 | BB BB-LV CSHOUT                  | 150,000                   | 150,000                   | 90,000                               | 90,000                         | 90,000            | -                               | 0%                  | 90,000            | -                               | 0%                  | 90,000            |
| 001                            | 001-142-000-399-99 | 30854000 | BB BEG BAL-ASSGN-ENG TECH        | -                         | -                         | 23,526                               | 23,526                         | 23,526            | -                               | 0%                  | 45,526            | 22,000.00                       | 94%                 | 23,526            |
| 001                            | 001-142-000-399-99 | 30890000 | BB BEG BAL-UNASSIGNED            | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | (1,990,328)       | (1,990,327.92)                  | 0%                  | -                 |
| <b>Total Beginning Balance</b> |                    |          |                                  | <b>8,862,987</b>          | <b>10,100,871</b>         | <b>7,907,004</b>                     | <b>7,907,004</b>               | <b>6,684,723</b>  | <b>(1,222,281)</b>              | <b>-15%</b>         | <b>5,033,097</b>  | <b>(1,651,625.72)</b>           | <b>-25%</b>         | <b>6,684,723</b>  |
| <b>Taxes</b>                   |                    |          |                                  |                           |                           |                                      |                                |                   |                                 |                     |                   |                                 |                     |                   |
| 001                            | 001-142-000-300-11 | 31110000 | GR-PT REAL&PERS PROP TX          | 3,047,695                 | 3,227,532                 | 1,759,702                            | 3,321,297                      | 3,389,576         | 68,279                          | 2%                  | 3,475,906         | 86,330.00                       | 3%                  | 6,865,482         |
| 001                            | 001-142-000-300-12 | 31311000 | GR-ST LOC RET SALES & USE TAX    | 5,672,019                 | 5,814,582                 | 2,833,791                            | 5,700,000                      | 5,900,000         | 200,000                         | 4%                  | 6,018,000         | 118,000.00                      | 2%                  | 11,918,000        |
| 001                            | 001-200-000-300-12 | 31371000 | GR-ST CRMLN JSTC SALES & USE TX  | 286,670                   | 309,885                   | 98,423                               | 270,000                        | 319,182           | 49,182                          | 18%                 | 325,565           | 6,383.63                        | 2%                  | 644,747           |
| 001                            | 001-142-000-300-13 | 31610000 | GR-BT B&O TAX                    | 503,912                   | 1,764,201                 | 478,834                              | 1,300,000                      | 1,750,000         | 450,000                         | 35%                 | 1,750,000         | -                               | 0%                  | 3,500,000         |
| 001                            | 001-142-000-300-13 | 31641000 | GR-BT ELECTRIC UTIL TX           | 794,595                   | 929,783                   | 319,356                              | 730,000                        | 930,000           | 200,000                         | 27%                 | 957,900           | 27,900.00                       | 3%                  | 1,887,900         |
| 001                            | 001-142-000-300-13 | 31642000 | GR-BT WATER UTIL TAX             | 345,921                   | 388,181                   | 158,971                              | 338,941                        | 382,463           | 43,522                          | 13%                 | 418,209           | 35,746.00                       | 9%                  | 800,672           |
| 001                            | 001-142-000-300-13 | 31643000 | GR-BT GAS UTIL TAX               | 255,066                   | 210,180                   | 185,545                              | 225,000                        | 220,000           | (5,000)                         | -2%                 | 220,000           | -                               | 0%                  | 440,000           |
| 001                            | 001-142-000-300-13 | 31644000 | GR-BT SEWER UTIL TAX             | 672,375                   | 712,486                   | 365,134                              | 715,427                        | 805,951           | 90,524                          | 13%                 | 886,546           | 80,595.00                       | 10%                 | 1,692,497         |
| 001                            | 001-142-000-300-13 | 31645000 | GR-BT SOLID WAST UTIL TAX        | 244,190                   | 326,289                   | 143,255                              | 250,783                        | 346,876           | 96,093                          | 38%                 | 440,879           | 94,003.00                       | 27%                 | 787,755           |
| 001                            | 001-142-000-300-13 | 31646000 | GR-BT CABLE TAX                  | 193,496                   | 184,447                   | (44,560)                             | 205,000                        | 185,000           | (20,000)                        | -10%                | 185,000           | -                               | 0%                  | 370,000           |
| 001                            | 001-142-000-300-13 | 31647000 | GR-BT TELEPHONE TAX              | 150,363                   | 148,264                   | 64,247                               | 160,000                        | 150,000           | (10,000)                        | -6%                 | 150,000           | -                               | 0%                  | 300,000           |
| 001                            | 001-142-000-300-13 | 31649000 | GR-BT STORM DRAIN UTIL TAX       | 273,390                   | 287,213                   | 148,532                              | 298,703                        | 328,573           | 29,870                          | 10%                 | 361,431           | 32,858.00                       | 10%                 | 690,004           |
| 001                            | 001-142-000-300-13 | 31681000 | GR-BT PUNCH BOARD & PULL TAB TX  | 2,906                     | 1,526                     | 432                                  | 1,000                          | 1,000             | -                               | 0%                  | 1,000             | -                               | 0%                  | 2,000             |
| 001                            | 001-142-000-300-13 | 31682000 | GR-BT BINGO & RAFFLES TAX        | 16                        | 17                        | 43                                   | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                            | 001-142-000-300-13 | 31683000 | GR-BT AMUSEMENT GAMES TAX        | 200                       | 374                       | 102                                  | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                            | 001-142-000-300-14 | 31720000 | GR-ET LEASHLD EXCISE TX          | 39,500                    | 39,167                    | 12,458                               | 32,000                         | 39,000            | 7,000                           | 22%                 | 39,000            | -                               | 0%                  | 78,000            |
| 001                            | 001-142-000-300-14 | 31811000 | GR-ET ADMISSIONS TAX             | 53,008                    | 51,783                    | 11,839                               | 43,000                         | 50,000            | 7,000                           | 16%                 | 50,000            | -                               | 0%                  | 100,000           |
| <b>Total Taxes</b>             |                    |          |                                  | <b>12,535,322</b>         | <b>14,395,910</b>         | <b>6,536,104</b>                     | <b>13,591,151</b>              | <b>14,797,621</b> | <b>1,206,470</b>                | <b>9%</b>           | <b>15,279,436</b> | <b>481,815.63</b>               | <b>0.03</b>         | <b>30,077,057</b> |
| <b>Licenses &amp; Permits</b>  |                    |          |                                  |                           |                           |                                      |                                |                   |                                 |                     |                   |                                 |                     |                   |
| 001                            | 001-143-000-310-20 | 32130000 | GG-CFS POLICE & PROTCTV          | 50                        | 100                       | 100                                  | 50                             | -                 | (50)                            | -100%               | -                 | -                               | 0%                  | -                 |
| 001                            | 001-200-000-330-20 | 32130000 | SPP-CFS POLICE & PROTCTV         | 1,137                     | 1,541                     | 788                                  | 1,400                          | 1,500             | 100                             | 7%                  | 1,500             | -                               | 0%                  | 3,000             |
| 001                            | 001-143-000-310-20 | 32160000 | GG-CFS PROF & OCCUPYNS           | -                         | -                         | 30                                   | 15                             | 15                | -                               | 0%                  | 15                | -                               | 0%                  | 30                |
| 001                            | 001-142-000-310-20 | 32191000 | GG-CFS FRANCHISE FEE & ROYALTIES | 153,127                   | 144,361                   | 34,758                               | 165,000                        | 145,000           | (20,000)                        | -12%                | 145,000           | -                               | 0%                  | 290,000           |
| 001                            | 001-142-030-310-20 | 32191000 | GG-CFS FRANCHISE FEE & ROYALTIES | 12,586                    | 11,163                    | 2,622                                | 15,000                         | 12,000            | (3,000)                         | -20%                | 12,000            | -                               | 0%                  | 24,000            |
| 001                            | 001-143-000-310-20 | 32199000 | GG-CFS OTHR BUS LICENSES         | 143,519                   | 160,812                   | 66,930                               | 135,000                        | 150,000           | 15,000                          | 11%                 | 150,000           | -                               | 0%                  | 300,000           |
| 001                            | 001-540-000-360-20 | 32210000 | EE-CFS BLDG, STRCTR & EQUIP      | 547,156                   | 663,350                   | 436,092                              | 520,000                        | 600,000           | 80,000                          | 15%                 | 600,000           | -                               | 0%                  | 1,200,000         |
| 001                            | 001-540-000-360-20 | 32240000 | EE-CFS STREET& CURB PERMITS      | 7,920                     | 5,940                     | 7,020                                | 6,720                          | 9,000             | 2,280                           | 34%                 | 9,000             | -                               | 0%                  | 18,000            |
| <b>Licenses &amp; Permits</b>  |                    |          |                                  | <b>865,495</b>            | <b>987,267</b>            | <b>548,340</b>                       | <b>843,185</b>                 | <b>917,515</b>    | <b>74,330</b>                   | <b>9%</b>           | <b>917,515</b>    | <b>-</b>                        | <b>0%</b>           | <b>1,835,030</b>  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                           | ORGANIZATION       | ACCOUNT  | TITLE                                 | 2024<br>REVENUE<br>Actual | 2025<br>REVENUE<br>Actual | 2026 REVENUE<br>through<br>6/30/2026 | 2026 BUDGET<br>as of 6/30/2026 | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2028 Budget    | Budget 2028 to<br>2027 Variance | Percent<br>Variance | 2027-2028 Budget |
|--------------------------------|--------------------|----------|---------------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------|----------------|---------------------------------|---------------------|----------------|---------------------------------|---------------------|------------------|
| <i>Intergovernmental</i>       |                    |          |                                       |                           |                           |                                      |                                |                |                                 |                     |                |                                 |                     |                  |
| 001                            | 001-740-000-380-30 | 33310664 | CR-OG FED-COOP FORESTRY ASSIST        | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-130-000-370-30 | 33316745 | MNTL HLTH-OG FED-DOJ JUV MNTL HLTH CP | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33316835 | SPP-OG FED- DOJ INDIRECT BWCS         | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-540-000-350-30 | 33320200 | TRANS-OG FED HWY DOT GRANT            | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-540-000-350-30 | 33320205 | TRANS-OG FED-HWY PLAN & CONSTRC       | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-540-000-360-30 | 33320205 | EE-OG FED-HWY PLAN & CONSTRC          | 92,730                    | 419                       | -                                    | 24,300                         | 24,300         | -                               | 0%                  | -              | (24,300.00)                     | -100%               | 24,300           |
| 001                            | 001-200-000-330-30 | 33320600 | SPP-OG FED-HWY SAFETY                 | 5,200                     | 12,072                    | 3,339                                | -                              | 3,500          | 3,500                           | 0%                  | 3,500          | -                               | 0%                  | 7,000            |
| 001                            | 001-200-000-330-30 | 33320608 | SPP-OG FED-HWY SAFETY FST             | -                         | 1,662                     | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33320616 | SPP-OG FED-PRIORITY SAFETY PRGM       | 556                       | 2,961                     | 335                                  | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-142-000-310-30 | 33321027 | GG-OG FED-ARPA COVID-19               | 196,878                   | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33393958 | MNTL HLTH-OG FED-MNTL HLTH SVCS       | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33393959 | MNTL HLTH-OG FED-PREV & TRTMT SUB AB  | 11,985                    | 24,555                    | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-142-000-310-30 | 33397036 | MNTL HLTH-OG FED-PREV & TRTMT SUB AB  | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-740-000-380-30 | 33400100 | CR-OG ST-LEGISLATURE                  | 24,051                    | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33400110 | SPP-OG ST-CRIML JUST TRAING COMM      | 42,956                    | 4,015                     | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-143-000-310-30 | 33400300 | GG-OG ST-RECORDS GRANTS               | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33400300 | SPP-OG ST-RECORDS GRANTS              | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-580-000-360-30 | 33400300 | EE-OG ST-RECORDS GRANTS               | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-120-000-320-30 | 33401200 | JUDCL-OG ADMIN OFFICE OF COURTS       | 858                       | 3,098                     | 2,743                                | 350                            | 4,000          | 3,650                           | 1043%               | 5,500          | 1,500.00                        | 38%                 | 9,500            |
| 001                            | 001-200-000-330-30 | 33402300 | SPP-OG ALEA/DEPT OF NATURL RESRC      | -                         | 23,530                    | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-740-000-380-30 | 33402300 | CR-OG ALEA/DEPT OF NATURL RESRC       | -                         | 36,387                    | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-580-000-360-30 | 33403100 | EE-OG ST-DEPT OF ECOLOGY GRNT         | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33403500 | SPP-OG ST-TRAFFIC SAFECOM GR          | 795                       | 3,248                     | -                                    | 2,000                          | -              | (2,000)                         | -100%               | -              | -                               | 0%                  | -                |
| 001                            | 001-540-000-350-30 | 33403600 | TRANS-OG ST DOT GRANT                 | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-540-000-350-30 | 33403800 | TRANS-OG ST-TIB GRANT                 | 510,097                   | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33404100 | SPP-OG ST-DEPT OF CHLD YTH FAM        | 1,076                     | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33404200 | MNTL HLTH-OG ST-DEPT OF COMMERCE      | -                         | 20,000                    | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-580-000-360-30 | 33404200 | EE-OG ST-DEPT OF COMMERCE             | 55,734                    | -                         | 43,917                               | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33406900 | MNTL HLTH-OG ST-WSHCA                 | 452,735                   | 333,244                   | 153,853                              | 266,837                        | -              | (266,837)                       | -100%               | -              | -                               | 0%                  | -                |
| 001                            | 001-185-095-370-30 | 33406900 | MNTL HLTH-OG ST-WSHCA RECOVERY SVCS   | -                         | -                         | -                                    | -                              | 227,837        | 227,837                         | 0%                  | 100,000        | (127,837.00)                    | -56%                | 327,837          |
| 001                            | 001-200-000-370-30 | 33406900 | MNTL HLTH-OG ST-WSHCA                 | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-142-000-310-30 | 33502330 | GG-OG DNR TIMBER TRUST 2              | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-142-000-310-30 | 33504010 | GG-OG CRIM. JUST. TREATMENT           | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33606210 | SPP-OG CRIMINAL JUSTC POPULATION      | 4,865                     | 5,324                     | 1,352                                | 5,628                          | 6,080          | 452                             | 8%                  | 6,080          | -                               | 0%                  | 12,160           |
| 001                            | 001-142-000-310-30 | 33606420 | GG-OG MARIJUANA EXCISE TX             | -                         | 21,764                    | 8,082                                | 16,000                         | 22,000         | 6,000                           | 38%                 | 16,000         | (6,000.00)                      | -27%                | 38,000           |
| 001                            | 001-142-000-310-30 | 33606510 | GG-OG DUI OTHER CRIM JUSTC ASSI       | 1,074                     | 1,386                     | 380                                  | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-142-000-310-30 | 33606940 | GG-OG LIQUOR/BEER EXCISE TAX          | 85,862                    | 83,429                    | 21,879                               | 88,174                         | 84,302         | (3,872)                         | -4%                 | 85,988         | 1,686.04                        | 2%                  | 170,290          |
| 001                            | 001-142-000-310-30 | 33606950 | GG-OG LIQR CONTRL BOARD PRFTS         | 93,607                    | 96,994                    | 48,306                               | 97,554                         | 98,758         | 1,204                           | 1%                  | 100,733        | 1,975.16                        | 2%                  | 199,491          |
| 001                            | 001-200-027-330-30 | 33705000 | SPP-OG SUQ MIT SUQUAMISH TRIBE        | -                         | -                         | 20,000                               | 20,000                         | 20,000         | -                               | 0%                  | -              | (20,000.00)                     | -100%               | 20,000           |
| 001                            | 001-200-000-330-30 | 33706000 | SPP-OG NK SCHOOL DISTRICT             | 47,841                    | 70,053                    | -                                    | 70,000                         | 75,000         | 5,000                           | 7%                  | 75,000         | -                               | 0%                  | 150,000          |
| 001                            | 001-540-000-350-30 | 33709000 | TRANS-OG KITSAP CO - PW               | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33710000 | MNTL HLTH-OG KITSAP CO - HUM SVCS     | 168,000                   | -                         | 27,906                               | 80,000                         | -              | (80,000)                        | -100%               | -              | -                               | 0%                  | -                |
| 001                            | 001-185-095-370-30 | 33710000 | MNTL HLTH -OG RECOVERY SERVICES       | -                         | -                         | -                                    | -                              | 80,000         | 80,000                          | 0%                  | 80,000         | -                               | 0%                  | 160,000          |
| 001                            | 001-142-000-380-10 | 33712000 | CR-OG KITSAP CO-PLS LIB CAP FAC       | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33713000 | MNTL HLTH-OG CITIES - HUM SVCS        | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33714000 | MNTL HLTH-OG KITSAP CO PFD            | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-580-000-360-30 | 33714000 | EE-OG KITSAP CO PFD                   | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-185-000-370-30 | 33716000 | MNTL HLTH-OG KITSAP CO FIRE DEPT      | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33720000 | SPP-OG LOCAL DEPT OF L&I              | -                         | -                         | -                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| 001                            | 001-200-000-330-30 | 33821000 | SPP-OG LAW ENFORCEMENT SERVICES       | -                         | -                         | 1                                    | -                              | -              | -                               | 0%                  | -              | -                               | 0%                  | -                |
| <b>Total Intergovernmental</b> |                    |          |                                       | <b>1,796,900</b>          | <b>744,141</b>            | <b>332,093</b>                       | <b>670,843</b>                 | <b>645,777</b> | <b>(25,066)</b>                 | <b>-4%</b>          | <b>472,801</b> | <b>(172,975.80)</b>             | <b>-27%</b>         | <b>1,118,578</b> |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                 | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>REVENUE<br>Actual | 2025<br>REVENUE<br>Actual | 2026 REVENUE<br>through<br>6/30/2026 | 2026 BUDGET<br>as of 6/30/2026 | 2027 Budget      | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2028 Budget      | Budget 2028 to<br>2027 Variance | Percent<br>Variance | 2027-2028 Budget |
|--------------------------------------|--------------------|----------|------------------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------|------------------|---------------------------------|---------------------|------------------|---------------------------------|---------------------|------------------|
| <b>Charges for Services</b>          |                    |          |                                          |                           |                           |                                      |                                |                  |                                 |                     |                  |                                 |                     |                  |
| 001                                  | 001-120-000-320-20 | 34122000 | JUDCL-CFS MUNI CT CIVIL FILINGS          | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-120-000-320-20 | 34132000 | JUDCL-CFS MUNI CT RECORDS SVCS           | 27                        | -                         | -                                    | 100                            | 200              | 100                             | 100%                | 300              | 100.00                          | 50%                 | 500              |
| 001                                  | 001-120-000-320-20 | 34133000 | JUDCL-CFS MUNI CT ADMIN FEES             | 741                       | 502                       | 55                                   | 500                            | 1,000            | 500                             | 100%                | 1,200            | 200.00                          | 20%                 | 2,200            |
| 001                                  | 001-142-000-310-20 | 34143000 | GG-CFS BUDGTNG & ACCTG SRVCS             | 18,949                    | 16,011                    | 8,435                                | 18,000                         | 16,000           | (2,000)                         | -11%                | 16,000           | -                               | 0%                  | 32,000           |
| 001                                  | 001-120-000-320-20 | 34162000 | JUDCL-CFS MUNI CT WORD PROC COPY SV      | 58                        | 127                       | -                                    | 25                             | 50               | 25                              | 100%                | 75               | 25.00                           | 50%                 | 125              |
| 001                                  | 001-142-000-310-20 | 34181000 | GG-CFS PUBLIC, PRINTING & OTHER          | -                         | -                         | -                                    | 1,700                          | 1,700            | -                               | 0%                  | -                | (1,700.00)                      | -100%               | 1,700            |
| 001                                  | 001-143-000-310-20 | 34181000 | GG-CFS PUBLIC, PRINTING & OTHER          | 865                       | 400                       | -                                    | 1,000                          | 500              | (500)                           | -50%                | 500              | -                               | 0%                  | 1,000            |
| 001                                  | 001-580-000-310-20 | 34181000 | GG-CFS PUBLIC, PRINTING & OTHER          | 400                       | 124                       | 27                                   | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-540-000-350-20 | 34182000 | TRANS-CFS ENGINEERING SRVS               | 180,826                   | 197,488                   | 66,752                               | 165,000                        | 125,000          | (40,000)                        | -24%                | 125,000          | -                               | 0%                  | 250,000          |
| 001                                  | 001-540-000-350-20 | 34182100 | TRANS-CFS OTHER ENGINEERING SRVS         | 17,414                    | 31,256                    | 15,409                               | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-120-000-320-20 | 34195000 | JUDCL-CFS LEGAL SERVICES                 | 726                       | 1,579                     | 2,512                                | 500                            | 1,000            | 500                             | 100%                | 1,000            | -                               | 0%                  | 2,000            |
| 001                                  | 001-120-000-310-20 | 34199000 | GG-CFS PASSPORT FEES                     | 23,975                    | 23,660                    | 12,040                               | 17,000                         | 23,000           | 6,000                           | 35%                 | 23,000           | -                               | 0%                  | 46,000           |
| 001                                  | 001-200-000-330-20 | 34210000 | SPP-CFS LAW ENFORCEMENT SVC              | 2,500                     | 14,814                    | 591                                  | 21,000                         | 7,500            | (13,500)                        | -64%                | 7,500            | -                               | 0%                  | 15,000           |
| 001                                  | 001-120-000-330-20 | 34230000 | SPP-CFS DETENTION & CORRECTION SR        | 28,565                    | 31,448                    | 20,492                               | 15,000                         | 30,000           | 15,000                          | 100%                | 17,000           | (13,000.00)                     | -43%                | 47,000           |
| 001                                  | 001-540-000-360-20 | 34240000 | EE-CFS PROTECTIVE INSPECTION FEE         | 9,405                     | 9,603                     | 8,316                                | 10,000                         | 10,000           | -                               | 0%                  | 10,000           | -                               | 0%                  | 20,000           |
| 001                                  | 001-120-000-330-20 | 34250000 | SPP-CFS EMERGENCY SVC FEE                | 9,964                     | 6,744                     | 10,452                               | 8,000                          | 16,000           | 8,000                           | 100%                | 18,000           | 2,000.00                        | 13%                 | 34,000           |
| 001                                  | 001-580-000-360-20 | 34581000 | EE-CFS ZONING & SUBDIVISION              | 55,630                    | 75,911                    | 77,371                               | 100,000                        | 100,000          | -                               | 0%                  | 100,000          | -                               | 0%                  | 200,000          |
| 001                                  | 001-540-000-360-20 | 34583000 | EE-CFS PLAN CHECKING                     | 323,644                   | 379,715                   | 186,731                              | 225,000                        | 225,000          | -                               | 0%                  | 225,000          | -                               | 0%                  | 450,000          |
| 001                                  | 001-580-000-360-20 | 34589000 | EE-CFS OTHER PLANNING/DEVEL SRVS         | 42,033                    | 39,974                    | 16,787                               | -                              | 16,787           | 16,787                          | 0%                  | 16,787           | -                               | 0%                  | 33,574           |
| 001                                  | 001-185-000-370-20 | 34640000 | MNTL HLTH-CFS MENTAL HEALTH SVCS         | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-000-380-20 | 34710000 | CR-CFS COOPERATIVE EXTENSION SER         | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-008-380-20 | 34730000 | CR-CFS/SPORT ACTIVITY FEES <b>PERC</b>   | 49,852                    | -                         | -                                    | -                              | -                | -                               | 0%                  | 75,000           | 75,000.00                       | 0%                  | 75,000           |
| 001                                  | 001-740-018-380-20 | 34730000 | CR-CFS/TXBL SPORT & FTNS ACTIVITY FEES   | 535                       | 485                       | 284                                  | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-001-380-20 | 34760000 | CR-CFS/ARTS & CRAFT PROGRAM FEES         | 29,830                    | 41,110                    | 28,100                               | 38,500                         | 48,000           | 9,500                           | 25%                 | 50,000           | 2,000.00                        | 4%                  | 98,000           |
| 001                                  | 001-740-002-380-20 | 34760000 | CR-CFS/ADVENTURE PROGRAM FEES            | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-003-380-20 | 34760000 | CR-CFS/ADULT PROGRAM FEES                | 15,593                    | 11,340                    | 13,257                               | 14,000                         | 17,700           | 3,700                           | 26%                 | 20,500           | 2,800.00                        | 16%                 | 38,200           |
| 001                                  | 001-740-004-380-20 | 34760000 | CR-CFS/BUS & COMPTN PROGRAM FEES         | -                         | 50                        | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-005-380-20 | 34760000 | CR-CFS/BODY & MIND PROGRAM FEES          | 5,973                     | 61,351                    | 32,071                               | 64,000                         | 62,000           | (2,000)                         | -3%                 | 64,000           | 2,000.00                        | 3%                  | 126,000          |
| 001                                  | 001-740-006-380-20 | 34760000 | CR-CFS/DANCE PRGM PROGRAM FEES           | 26,395                    | 14,408                    | 11,755                               | 15,000                         | 15,750           | 750                             | 5%                  | 16,500           | 750.00                          | 5%                  | 32,250           |
| 001                                  | 001-740-007-380-20 | 34760000 | CR-CFS/MUSIC PRGRM PROGRAM FEES          | 105,287                   | 97,742                    | 56,630                               | 88,000                         | 76,000           | (12,000)                        | -14%                | 78,000           | 2,000.00                        | 3%                  | 154,000          |
| 001                                  | 001-740-008-380-20 | 34760000 | CR-CFS/SPORT & FITNESS PROGRAM FEES      | 327,925                   | 382,323                   | 170,745                              | 366,000                        | 368,500          | 2,500                           | 1%                  | 375,000          | 6,500.00                        | 2%                  | 743,500          |
| 001                                  | 001-740-009-380-20 | 34760000 | CR-CFS/SR PRGM PROGRAM FEES              | -                         | 120                       | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-010-380-20 | 34760000 | CR-CFS/YOUTH PRGM PROGRAM FEES           | 80,431                    | 91,855                    | 87,430                               | 100,500                        | 108,500          | 8,000                           | 8%                  | 110,000          | 1,500.00                        | 1%                  | 218,500          |
| 001                                  | 001-740-017-380-20 | 34760000 | CR-CFS/TXBL MUSIC PRGM PROGRAM FEES      | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-018-380-20 | 34760000 | CR-CFS/TXBL SPORT & FTNS PROGRAM FEES    | -                         | 5,520                     | 810                                  | 6,250                          | 6,250            | -                               | 0%                  | 6,250            | -                               | 0%                  | 12,500           |
| 001                                  | 001-740-019-380-20 | 34760000 | CR-CFS/TXBL SR PRGM PROGRAM FEES         | 6,010                     | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-740-110-380-20 | 34760000 | CR-CFS/TXBL YOUTH PRGM PROGRAM FEES      | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-300-000-380-20 | 34790000 | C&R-CFS OTHR CULTR & REC FEES            | -                         | 7,575                     | -                                    | 18,000                         | 36,000           | 18,000                          | 100%                | 40,000           | 4,000.00                        | 11%                 | 76,000           |
| 001                                  | 001-740-000-380-20 | 34790000 | CR-CFS OTHR CULTR & REC FEES             | 29,520                    | 32,006                    | 28,948                               | 41,325                         | 32,000           | (9,325)                         | -23%                | 33,000           | 1,000.00                        | 3%                  | 65,000           |
| 001                                  | 001-740-000-380-20 | 34799999 | CR-CFS RESIDENTIAL FEE DISCOUNT          | (10,411)                  | (12,398)                  | (7,063)                              | (10,000)                       | (10,000)         | -                               | 0%                  | (10,000)         | -                               | 0%                  | (20,000)         |
| <b>Total Charges for Services</b>    |                    |          |                                          | <b>1,382,662</b>          | <b>1,562,843</b>          | <b>848,937</b>                       | <b>1,324,400</b>               | <b>1,334,437</b> | <b>10,037</b>                   | <b>1%</b>           | <b>1,419,612</b> | <b>85,175.00</b>                | <b>6%</b>           | <b>2,754,049</b> |
| <b>Fines &amp; Forfeitures</b>       |                    |          |                                          |                           |                           |                                      |                                |                  |                                 |                     |                  |                                 |                     |                  |
| 001                                  | 001-120-000-320-20 | 35230000 | JUDCL-CFS PROOF OF MV INSURANCE          | 393                       | 991                       | 263                                  | 400                            | 250              | (150)                           | -38%                | 250              | -                               | 0%                  | 500              |
| 001                                  | 001-200-000-320-20 | 35310000 | JUDCL-CFS TRAFFIC INFRACTION PNLTYS      | 52,831                    | 153,886                   | 56,469                               | 94,000                         | 120,000          | 26,000                          | 28%                 | 120,000          | -                               | 0%                  | 240,000          |
| 001                                  | 001-200-000-320-20 | 35370000 | JUDCL-CFS NON-TRAF INFR PENALTIES        | 211                       | 449                       | 616                                  | 600                            | 750              | 150                             | 25%                 | 750              | -                               | 0%                  | 1,500            |
| 001                                  | 001-200-000-320-20 | 35400000 | JUDCL-CFS CIVIL PARKING INFR PENALT      | 3,735                     | 10,172                    | 1,974                                | 6,300                          | 3,200            | (3,100)                         | -49%                | 3,200            | -                               | 0%                  | 6,400            |
| 001                                  | 001-200-040-330-20 | 35400000 | CVL PRKNG ENF CIVIL PARKING INFR PENALT  | -                         | -                         | 31,595                               | -                              | 60,000           | 60,000                          | 0%                  | 60,000           | -                               | 0%                  | 120,000          |
| 001                                  | 001-200-038-320-20 | 35400030 | JUDCL-CFS TRAFFIC CAMERAS TRAFFIC CAMERA | 61,473                    | 528,370                   | 537,346                              | 875,000                        | 1,400,000        | 525,000                         | 60%                 | 1,500,000        | 100,000.00                      | 7%                  | 2,900,000        |
| 001                                  | 001-200-000-320-20 | 35520000 | JUDCL-CFS DUI FINES                      | 2,611                     | 732                       | 1,483                                | 3,000                          | 3,000            | -                               | 0%                  | 3,000            | -                               | 0%                  | 6,000            |
| 001                                  | 001-200-000-320-20 | 35580000 | JUDCL-CFS OTHER CRM TRF MSMNR FINES      | 2,117                     | 1,196                     | 1,542                                | 3,000                          | 3,000            | -                               | 0%                  | 3,000            | -                               | 0%                  | 6,000            |
| 001                                  | 001-200-000-320-20 | 35640000 | JUDCL-CFS BOATING SAFETY FINES           | 83                        | 54                        | -                                    | 400                            | -                | (400)                           | -100%               | -                | -                               | 0%                  | -                |
| 001                                  | 001-200-000-320-20 | 35650000 | JUDCL-CFS INVSTGTVE FD ASSESSMNTS        | -                         | -                         | -                                    | -                              | -                | -                               | 0%                  | -                | -                               | 0%                  | -                |
| 001                                  | 001-200-000-320-20 | 35690000 | JUDCL-CFS OTHER CRIM NON-TRFC FINES      | 988                       | 1,879                     | 5,691                                | 1,700                          | 1,700            | -                               | 0%                  | 1,700            | -                               | 0%                  | 3,400            |
| 001                                  | 001-120-000-320-20 | 35733000 | JUDCL-CFS PUB DFNSE COST RECOUP          | 450                       | 705                       | 48                                   | 500                            | 500              | -                               | 0%                  | 500              | -                               | 0%                  | 1,000            |
| 001                                  | 001-142-000-310-20 | 35900000 | GG-CFS NON-COURT FINES FORF PEN          | -                         | 20,252                    | 13,065                               | -                              | 25,000           | 25,000                          | 0%                  | 25,000           | -                               | 0%                  | 50,000           |
| <b>Total Fines &amp; Forfeitures</b> |                    |          |                                          | <b>124,892</b>            | <b>718,686</b>            | <b>650,092</b>                       | <b>984,900</b>                 | <b>1,617,400</b> | <b>632,500</b>                  | <b>64%</b>          | <b>1,717,400</b> | <b>100,000.00</b>               | <b>6%</b>           | <b>3,334,800</b> |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                            | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>REVENUE<br>Actual | 2025<br>REVENUE<br>Actual | 2026 REVENUE<br>through<br>6/30/2026 | 2026 BUDGET<br>as of 6/30/2026 | 2027 Budget       | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2028 Budget       | Budget 2028 to<br>2027 Variance | Percent<br>Variance | 2027-2028 Budget  |
|-----------------------------------------------------------------|--------------------|----------|------------------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| <b>Miscellaneous</b>                                            |                    |          |                                          |                           |                           |                                      |                                |                   |                                 |                     |                   |                                 |                     |                   |
| 001                                                             | 001-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 209,535                   | 197,192                   | 87,467                               | 225,000                        | 200,000           | (25,000)                        | -11%                | 200,000           | -                               | 0%                  | 400,000           |
| 001                                                             | 001-142-000-300-16 | 36119000 | GR-IE INVESTMENT SERVICES FEES           | 566,814                   | 625,132                   | 268,830                              | 215,000                        | 500,000           | 285,000                         | 133%                | 500,000           | -                               | 0%                  | 1,000,000         |
| 001                                                             | 001-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVTMNT            | 65,596                    | 123,398                   | (88,835)                             | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-000-300-16 | 36140000 | GR-IE INTEREST ON RECEIVABLES            | 28,277                    | 24,062                    | 6,128                                | 20,000                         | 20,000            | -                               | 0%                  | 15,000            | (5,000.00)                      | -25%                | 35,000            |
| 001                                                             | 001-142-000-310-20 | 36140000 | GG-CFS INTEREST ON RECEIVABLES           | (65)                      | 63                        | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-740-000-380-20 | 36140000 | CR-CFS INTEREST ON RECEIVABLES           | -                         | 99                        | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-000-300-16 | 36140010 | GR-IE INTEREST ACCT REC MUNI CT          | 952                       | 1,018                     | 779                                  | -                              | 750               | 750                             | 0%                  | 500               | (250.00)                        | -33%                | 1,250             |
| 001                                                             | 001-185-000-370-20 | 36141000 | MNTL HLTH-CFS INTEREST ON RECEV LEASES   | (22)                      | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-740-000-380-20 | 36141000 | CR-CFS INTEREST ON RECEV LEASES          | 188                       | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-000-310-20 | 36200000 | GG-CFS RENTS LEASES & CONCESSION         | 8,973                     | 8,973                     | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-143-000-310-20 | 36200000 | GG-CFS RENTS LEASES & CONCESSION         | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-185-000-370-20 | 36200000 | MNTL HLTH-CFS RENTS LEASES & CONCESSION  | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-185-000-370-30 | 36200000 | MNTL HLTH-CFS RENTS LEASES & CONCESSION  | 6,000                     | 7,200                     | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-300-000-380-20 | 36200000 | C&R-CFS RENTS LEASES & CONCESSIONS       | -                         | 20,400                    | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-740-000-380-20 | 36200000 | CR-CFS RENTS LEASES & CONCESSION         | 57,770                    | 54,033                    | 27,056                               | 51,000                         | 54,500            | 3,500                           | 7%                  | 56,000            | 1,500.00                        | 3%                  | 110,500           |
| 001                                                             | 001-200-040-310-20 | 36210000 | LEASES - PARKING ENFORCE RENTS-PARKING E | -                         | -                         | 1,870                                | 450,000                        | 800,000           | 350,000                         | 78%                 | 800,000           | -                               | 0%                  | 1,600,000         |
| 001                                                             | 001-142-000-310-30 | 36700000 | GG-OG CONTRIB & DONATIONS                | 345                       | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-185-000-370-30 | 36700000 | MNTL HLTH-OG CONTRIB & DONATIONS         | 500                       | 38,588                    | 13,626                               | 70,136                         | -                 | (70,136)                        | -100%               | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-185-095-370-30 | 36700000 | MNTL HLTH-OG DONAT RECOVERY SVCS         | -                         | -                         | -                                    | -                              | 38,000            | 38,000                          | 0%                  | 20,000            | (18,000.00)                     | -47%                | 58,000            |
| 001                                                             | 001-200-000-330-30 | 36700000 | SPP-OG CONTRIB & DONATIONS               | 8,376                     | 4,262                     | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-300-000-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS                | 19,390                    | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-540-000-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS                | 790                       | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-740-000-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS                | 25,789                    | 31,069                    | 17,745                               | 28,000                         | 24,000            | (4,000)                         | -14%                | 25,000            | 1,000.00                        | 4%                  | 49,000            |
| 001                                                             | 001-540-000-350-20 | 36850000 | TRANS-CFS SPEC ASSMNTS - SERVICE         | -                         | 2,900                     | 569                                  | -                              | 1,000             | 1,000                           | 0%                  | 1,000             | -                               | 0%                  | 2,000             |
| 001                                                             | 001-540-000-360-20 | 36850000 | EE-CFS SPEC ASSMNTS - SERVICE            | -                         | 18,567                    | 23,302                               | -                              | 20,000            | 20,000                          | 0%                  | 20,000            | -                               | 0%                  | 40,000            |
| 001                                                             | 001-580-000-360-20 | 36850000 | EE-CFS SPEC ASSMNTS - SERVICE            | -                         | 2,059                     | 1,304                                | -                              | 2,000             | 2,000                           | 0%                  | -                 | (2,000.00)                      | -100%               | 2,000             |
| 001                                                             | 001-142-000-310-20 | 36910000 | GG-CFS SALES OF SURPLUS                  | 2,503                     | 2,636                     | -                                    | 2,500                          | 1,000             | (1,500)                         | -60%                | 1,000             | -                               | 0%                  | 2,000             |
| 001                                                             | 001-300-000-538-10 | 36910000 | UTIL-PW ADMIN SALES OF SURPLUS           | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-300-000-340-00 | 36910000 | UTIL NONREV SALES OF SURPLUS             | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-000-310-20 | 36940000 | GG-CFS JDGMENTS & STLMENTS               | -                         | -                         | 252                                  | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-036-300-15 | 36940000 | GR - OPIOID JDGMENTS & STLMENTS          | 96,736                    | 21,516                    | 1,453                                | -                              | 13,000            | 13,000                          | 0%                  | 13,000            | -                               | 0%                  | 26,000            |
| 001                                                             | 001-142-000-310-20 | 36980000 | GG-CFS CASHIER OVRGE/SHRTAGE             | -                         | 34                        | (15)                                 | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-740-000-380-20 | 36980000 | CR-CFS CASHIER OVRGE/SHRTAGE             | (30)                      | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-120-000-320-20 | 36991000 | JUDCL-CFS OTHR MISC REVENUE              | 2                         | 271                       | 119                                  | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-142-000-310-20 | 36991000 | GG-CFS OTHR MISC REVENUE                 | 57                        | 17                        | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| 001                                                             | 001-300-000-340-00 | 36991000 | UTIL NONREV OTHR MISC REVENUE            | 11,457                    | 14,000                    | -                                    | -                              | 8,000             | 8,000                           | 0%                  | 8,000             | -                               | 0%                  | 16,000            |
| 001                                                             | 001-740-000-380-20 | 36991000 | CR-CFS OTHR MISC REVENUE                 | 4,257                     | 3,153                     | 2,930                                | 3,500                          | 4,800             | 1,300                           | 37%                 | 5,200             | 400.00                          | 8%                  | 10,000            |
| <b>Total Miscellaneous</b>                                      |                    |          |                                          | <b>1,114,190</b>          | <b>1,200,642</b>          | <b>364,580</b>                       | <b>1,065,136</b>               | <b>1,687,050</b>  | <b>621,914</b>                  | <b>58%</b>          | <b>1,664,700</b>  | <b>(22,350.00)</b>              | <b>-1%</b>          | <b>3,351,750</b>  |
| <b>Other Financing Sources</b>                                  |                    |          |                                          |                           |                           |                                      |                                |                   |                                 |                     |                   |                                 |                     |                   |
| GENERAL                                                         | 001-142-000-306-06 | 38810000 | RECONCILIATION PRIOR PERIOD ADJUSTMENT   | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-306-06 | 39510000 | RECONCILIATION PROC SALES OF CAP *DNU*   | 7,048                     | 30                        | 3,895                                | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-310-30 | 39520000 | GG-OG INS RECVRY - CAP *DNU*             | -                         | 19,821                    | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-310-30 | 39530000 | GG-OG PROCEEDS FROM SALE - CAP           | 23,517                    | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-306-06 | 39530000 | RECONCILIATION PROCEEDS FROM SALE - CAP  | -                         | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-305-18 | 39700000 | TRF IN TRANSFERS IN                      | 18,474                    | -                         | -                                    | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| GENERAL                                                         | 001-142-000-310-30 | 39850000 | GG-OG INSURANCE REC - NON CAP            | 2,115                     | 2,818                     | 3,566                                | -                              | -                 | -                               | 0%                  | -                 | -                               | 0%                  | -                 |
| <b>Total Other Financing Sources</b>                            |                    |          |                                          | <b>51,154</b>             | <b>22,669</b>             | <b>7,461</b>                         | <b>-</b>                       | <b>-</b>          | <b>-</b>                        | <b>0%</b>           | <b>-</b>          | <b>-</b>                        | <b>0%</b>           | <b>-</b>          |
| <b>Total General Fund Revenue - including Beginning Balance</b> |                    |          |                                          | <b>26,733,602</b>         | <b>29,733,029</b>         | <b>17,194,611</b>                    | <b>26,386,619</b>              | <b>27,684,522</b> | <b>1,297,903</b>                | <b>5%</b>           | <b>26,504,561</b> | <b>(1,179,960.89)</b>           | <b>-4%</b>          | <b>49,155,987</b> |
| <b>Total Operating Revenue - excluding Beginning Balance</b>    |                    |          |                                          | <b>17,870,615</b>         | <b>19,632,158</b>         | <b>9,287,607</b>                     | <b>18,479,615</b>              | <b>20,999,800</b> | <b>2,520,185</b>                | <b>14%</b>          | <b>21,471,464</b> | <b>471,664.83</b>               | <b>2%</b>           | <b>42,471,264</b> |

# **General Fund Expenditures (001)**

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                  | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-----------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                       |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                   | 001-110-000-511-60 | 50000110 | GG-LGSL-ADMIN SALARIES                   | 84,000      | 84,000      | 48,750                       | 97,500                    | 97,500      | -                            | 0%               | 97,500      | -                            | 0%               | 195,000          |
| 001                   | 001-110-000-511-60 | 50000130 | GG-LGSL-ADMIN CASUAL LABOR               | 510         | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-110-000-511-60 | 50000210 | GG-LGSL-ADMIN BENEFITS                   | 7,946       | 7,692       | 4,294                        | 8,888                     | 9,185       | 297                          | 3%               | 9,343       | 158                          | 2%               | 18,528           |
| 001                   | 001-110-000-511-60 | 50000310 | GG-LGSL-ADMIN OFFICE & OPERATING SUPPLY  | 649         | 13,605      | 58                           | 698                       | 698         | -                            | 0%               | 698         | -                            | 0%               | 1,396            |
| 001                   | 001-110-000-511-60 | 50000350 | GG-LGSL-ADMIN SMALL TOOLS & MINOR EQUIP  | 28          | 160         | -                            | 383                       | 383         | -                            | 0%               | 383         | -                            | 0%               | 766              |
| 001                   | 001-110-000-511-60 | 50000410 | GG-LGSL-ADMIN PROFESSIONAL SERVICES      | 1,476       | 1,350       | 4,976                        | 3,045                     | 3,045       | -                            | 0%               | 3,045       | -                            | 0%               | 6,090            |
| 001                   | 001-110-000-511-60 | 50000420 | GG-LGSL-ADMIN COMMUNICATION              | 28,962      | 30,262      | 14,697                       | 31,566                    | 32,000      | 434                          | 1%               | 33,225      | 1,225                        | 4%               | 65,225           |
| 001                   | 001-110-000-511-60 | 50000430 | GG-LGSL-ADMIN TRAVEL                     | 8,148       | 5,772       | 980                          | 5,048                     | 6,214       | 1,166                        | 23%              | 6,214       | -                            | 0%               | 12,428           |
| 001                   | 001-110-000-511-60 | 50000439 | GG-LGSL-ADMIN TRAVEL-TAXABLE             | 12          | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-110-000-511-60 | 50000490 | GG-LGSL-ADMIN MISCELLANEOUS              | 6,355       | 13,353      | 3,282                        | 25,885                    | 25,885      | -                            | 0%               | 25,885      | -                            | 0%               | 51,770           |
| 001                   | 001-110-000-511-60 | 50000491 | GG-LGSL-ADMIN DUES & SUBSCRIPTIONS       | 34,427      | 42,124      | 31,085                       | 48,270                    | 49,000      | 730                          | 2%               | 50,500      | 1,500                        | 3%               | 99,500           |
| 001                   | 001-110-000-511-60 | 50000492 | GG-LGSL-ADMIN TRAINING                   | 2,955       | 5,130       | 1,868                        | 10,419                    | 10,419      | -                            | 0%               | 10,419      | -                            | 0%               | 20,838           |
| 001                   | 001-110-000-511-30 | 50000411 | GG-LGSL-PUBLICA ADVERTISING              | 1,401       | 409         | 118                          | 817                       | 817         | -                            | 0%               | 817         | -                            | 0%               | 1,634            |
| 001                   | 001-110-000-511-70 | 50000410 | GG-LGSL-LOBBYING PROFESSIONAL SERVICES   | 45,000      | 45,000      | 18,750                       | 45,000                    | 45,000      | -                            | 0%               | 45,000      | -                            | 0%               | 90,000           |
| 001                   | 001-110-000-514-40 | 50000495 | GG-ELEC CSTS INTRGOV PROF SVCS           | -           | 17,324      | -                            | -                         | 44,000      | 44,000                       | -                | -           | (44,000)                     | -100%            | 44,000           |
| 001                   | 001-110-000-514-90 | 50000495 | GG-VOTR REG COSTS INTRGOV PROF SVCS      | 51,279      | 46,961      | -                            | 45,000                    | 48,500      | 3,500                        | 8%               | 52,000      | 3,500                        | 7%               | 100,500          |
| 001                   | 001-110-000-518-81 | 50000410 | GG-CS-INFO SRVS PROFESSIONAL SERVICES    | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-110-000-518-81 | 50000492 | GG-CS-INFO SRVS TRAINING                 | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL LEGISLATIVE     |                    |          |                                          | 273,147     | 313,141     | 128,858                      | 322,519                   | 372,646     | 50,127                       | 16%              | 335,029     | (37,617)                     | -10%             | 707,675          |
| 001                   | 001-120-000-512-51 | 50000110 | JD-MUNI CT SALARIES                      | 346,533     | 418,828     | 215,032                      | 451,791                   | 480,739     | 28,948                       | 6%               | 501,898     | 21,159                       | 4%               | 982,637          |
| 001                   | 001-120-000-512-51 | 50000120 | JD-MUNI CT OVERTIME                      | -           | -           | -                            | 250                       | 250         | -                            | 0%               | 250         | -                            | 0%               | 500              |
| 001                   | 001-120-000-512-51 | 50000130 | JD-MUNI CT CASUAL LABOR                  | 8,288       | 17,000      | 2,300                        | 5,987                     | 5,987       | -                            | 0%               | 5,987       | -                            | 0%               | 11,974           |
| 001                   | 001-120-000-512-51 | 50000210 | JD-MUNI CT BENEFITS                      | 124,799     | 149,614     | 73,377                       | 167,198                   | 177,193     | 9,995                        | 6%               | 190,930     | 13,737                       | 8%               | 368,123          |
| 001                   | 001-120-000-512-51 | 50000215 | JD-MUNI CT BENEFITS/CAS LAB & OT         | 1,409       | 2,890       | 391                          | 1,060                     | 1,060       | -                            | 0%               | 1,060       | -                            | 0%               | 2,120            |
| 001                   | 001-120-000-512-51 | 50000310 | JD-MUNI CT OFFICE & OPERATING SUPPLY     | 3,330       | 4,992       | 1,488                        | 7,200                     | 7,200       | -                            | 0%               | 7,200       | -                            | 0%               | 14,400           |
| 001                   | 001-120-000-512-51 | 50000350 | JD-MUNI CT SMALL TOOLS & MINOR EQUIP     | -           | 5,992       | 1,474                        | 235                       | 235         | -                            | 0%               | 235         | -                            | 0%               | 470              |
| 001                   | 001-120-000-512-51 | 50000410 | JD-MUNI CT PROFESSIONAL SERVICES         | 25,234      | 27,924      | 16,187                       | 45,885                    | 45,885      | -                            | 0%               | 45,885      | -                            | 0%               | 91,770           |
| 001                   | 001-120-000-512-51 | 50000420 | JD-MUNI CT COMMUNICATION                 | 333         | 1,081       | 391                          | -                         | 1,000       | 1,000                        | -                | 1,000       | -                            | 0%               | 2,000            |
| 001                   | 001-120-000-512-51 | 50000421 | JD-MUNI CT POSTAGE                       | 1,749       | 2,826       | 1,679                        | 1,000                     | 1,310       | 310                          | 31%              | 1,310       | -                            | 0%               | 2,620            |
| 001                   | 001-120-000-512-51 | 50000430 | JD-MUNI CT TRAVEL                        | 1,575       | 3,224       | 715                          | 2,600                     | 2,600       | -                            | 0%               | 2,600       | -                            | 0%               | 5,200            |
| 001                   | 001-120-000-512-51 | 50000439 | JD-MUNI CT TRAVEL-TAXABLE                | -           | -           | -                            | 1,700                     | 1,700       | -                            | 0%               | 1,700       | -                            | 0%               | 3,400            |
| 001                   | 001-120-000-512-51 | 50000480 | JD-MUNI CT REPAIRS & MAINTENANCE         | 445         | 687         | 404                          | 900                       | 900         | -                            | 0%               | 900         | -                            | 0%               | 1,800            |
| 001                   | 001-120-000-512-51 | 50000490 | JD-MUNI CT MISCELLANEOUS                 | 89          | 212         | 4                            | 726                       | 726         | -                            | 0%               | 726         | -                            | 0%               | 1,452            |
| 001                   | 001-120-000-512-51 | 50000491 | JD-MUNI CT DUES & SUBSCRIPTIONS          | 2,290       | 1,992       | 1,491                        | 700                       | 266,700     | 266,000                      | 38000%           | 47,000      | (219,700)                    | -82%             | 313,700          |
| 001                   | 001-120-000-512-51 | 50000492 | JD-MUNI CT TRAINING                      | 495         | 1,175       | 425                          | 3,837                     | 3,837       | -                            | 0%               | 3,837       | -                            | 0%               | 7,674            |
| TOTAL MUNICIPAL COURT |                    |          |                                          | 516,569     | 638,437     | 315,357                      | 691,069                   | 997,322     | 306,253                      | 44%              | 812,518     | (184,804)                    | -19%             | 1,809,840        |
| 001                   | 001-130-000-513-10 | 50000110 | GG-EXEC OFFICE SALARIES                  | 122,415     | 338,503     | 25,000                       | 50,000                    | 52,000      | 2,000                        | 4%               | 54,080      | 2,080                        | 4%               | 106,080          |
| 001                   | 001-130-000-513-10 | 50000117 | GG-EXEC OFFICE INDIRECT SALARIES         | 913         | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-130-000-513-10 | 50000210 | GG-EXEC OFFICE BENEFITS                  | 42,753      | 95,723      | 2,336                        | 7,003                     | 7,384       | 381                          | 5%               | 7,721       | 337                          | 5%               | 15,105           |
| 001                   | 001-130-000-513-10 | 50000217 | GG-EXEC OFFICE INDIRECT BENEFITS         | 1,295       | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-130-000-513-10 | 50000229 | GG-EXEC OFFICE UNIFORMS TAXABLE          | -           | -           | -                            | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                   | 001-130-000-513-10 | 50000310 | GG-EXEC OFFICE OFFICE & OPERATING SUPPLY | -           | 171         | 270                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                   | 001-130-000-513-10 | 50000350 | GG-EXEC OFFICE SMALL TOOLS & MINOR EQUIP | -           | -           | 881                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-130-000-513-10 | 50000410 | GG-EXEC OFFICE PROFESSIONAL SERVICES     | -           | 7,282       | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-130-000-513-10 | 50000411 | GG-EXEC OFFICE ADVERTISING               | -           | -           | 100                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                   | 001-130-000-513-10 | 50000420 | GG-EXEC OFFICE COMMUNICATION             | -           | 697         | 206                          | 870                       | 660         | (210)                        | -24%             | 660         | -                            | 0%               | 1,320            |
| 001                   | 001-130-000-513-10 | 50000421 | GG-EXEC OFFICE POSTAGE                   | 1           | 4           | 30                           | (110)                     | 100         | 210                          | -191%            | 100         | -                            | 0%               | 200              |
| 001                   | 001-130-000-513-10 | 50000430 | GG-EXEC OFFICE TRAVEL                    | 394         | 4,074       | 3,069                        | 9,100                     | 9,100       | -                            | 0%               | 9,100       | -                            | 0%               | 18,200           |
| 001                   | 001-130-000-513-10 | 50000439 | GG-EXEC OFFICE TRAVEL-TAXABLE            | 6,000       | 6,000       | 3,000                        | 6,000                     | 6,000       | -                            | 0%               | 6,000       | -                            | 0%               | 12,000           |
| 001                   | 001-130-000-513-10 | 50000490 | GG-EXEC OFFICE MISCELLANEOUS             | 2,631       | 8,465       | 1,181                        | 3,000                     | 4,204       | 1,204                        | 40%              | 4,204       | -                            | 0%               | 8,408            |
| 001                   | 001-130-000-513-10 | 50000491 | GG-EXEC OFFICE DUES & SUBSCRIPTIONS      | 1,065       | 1,090       | 2,215                        | 2,720                     | 2,720       | -                            | 0%               | 2,720       | -                            | 0%               | 5,440            |
| 001                   | 001-130-000-513-10 | 50000492 | GG-EXEC OFFICE TRAINING                  | 888         | 1,633       | 2,107                        | 1,500                     | 1,500       | -                            | 0%               | 1,500       | -                            | 0%               | 3,000            |
| 001                   | 001-130-000-513-10 | 50000497 | GG-EXEC OFFICE INDRECT MISCELLANEOUS     | 6,043       | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL EXECUTIVE       |                    |          |                                          | 184,397     | 463,642     | 40,394                       | 81,083                    | 84,668      | 3,585                        | 4%               | 87,085      | 2,417                        | 3%               | 171,753          |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                         | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                              |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                          | 001-135-000-513-10 | 50000110 | GG-CITY ADMINISTRATOR SALARIES           | -           | -           | 110,271                      | 221,077                   | 236,821     | 15,744                       | 7%               | 253,677     | 16,856                       | 7%               | 490,498          |
| 001                          | 001-135-000-513-10 | 50000130 | GG-CITY ADMINISTRATOR CASUAL LABOR       | -           | -           | 3,373                        | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-135-000-513-10 | 50000210 | GG-CITY ADMINISTRATOR BENEFITS           | -           | -           | 26,399                       | 54,222                    | 57,618      | 3,396                        | 6%               | 62,516      | 4,898                        | 9%               | 120,134          |
| 001                          | 001-135-000-513-10 | 50000215 | GG-CITY ADMINISTRATOR BENEFITS/CAS LAB & | -           | -           | 573                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-135-000-513-10 | 50000229 | GG-CITY ADMINISTRATOR UNIFORMS TAXABLE   | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-135-000-513-10 | 50000310 | GG-CITY ADMINISTRATOR OFFICE & OPERATING | -           | -           | -                            | 300                       | 300         | -                            | 0%               | 300         | -                            | 0%               | 600              |
| 001                          | 001-135-000-513-10 | 50000350 | GG-CITY ADMINISTRATOR SMALL TOOLS & MINO | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-135-000-513-10 | 50000410 | GG-CITY ADMINISTRATOR PROFESSIONAL SERVI | -           | -           | 6,381                        | 25,000                    | 25,000      | -                            | 0%               | 25,000      | -                            | 0%               | 50,000           |
| 001                          | 001-135-000-513-10 | 50000411 | GG-CITY ADMINISTRATOR ADVERTISING        | -           | -           | -                            | 1,000                     | 1,000       | -                            | 0%               | 1,000       | -                            | 0%               | 2,000            |
| 001                          | 001-135-000-513-10 | 50000420 | GG-CITY ADMINISTRATOR COMMUNICATION      | -           | -           | 206                          | 660                       | 660         | -                            | 0%               | 660         | -                            | 0%               | 1,320            |
| 001                          | 001-135-000-513-10 | 50000421 | GG-CITY ADMINISTRATOR POSTAGE            | -           | -           | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| 001                          | 001-135-000-513-10 | 50000430 | GG-CITY ADMINISTRATOR TRAVEL             | -           | -           | 86                           | 3,700                     | 3,700       | -                            | 0%               | 3,700       | -                            | 0%               | 7,400            |
| 001                          | 001-135-000-513-10 | 50000439 | GG-CITY ADMINISTRATOR TRAVEL-TAXABLE     | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-135-000-513-10 | 50000490 | GG-CITY ADMINISTRATOR MISCELLANEOUS      | -           | -           | 299                          | 2,000                     | 2,500       | 500                          | 25%              | 2,500       | -                            | 0%               | 5,000            |
| 001                          | 001-135-000-513-10 | 50000491 | GG-CITY ADMINISTRATOR DUES & SUBSCRIPTIO | -           | -           | 1,600                        | 1,500                     | 1,750       | 250                          | 17%              | 1,750       | -                            | 0%               | 3,500            |
| 001                          | 001-135-000-513-10 | 50000492 | GG-CITY ADMINISTRATOR TRAINING           | -           | -           | 50                           | 2,100                     | 2,418       | 318                          | 15%              | 2,418       | -                            | 0%               | 4,836            |
| TOTAL CITY ADMINISTRATOR     |                    |          |                                          | -           | -           | 149,238                      | 311,659                   | 331,867     | 20,208                       | 6%               | 353,621     | 21,754                       | 7%               | 685,488          |
| 001                          | 001-142-000-514-20 | 50000110 | GG-FINANCE SALARIES                      | 828,450     | 919,613     | 461,749                      | 976,603                   | 1,037,677   | 61,074                       | 6%               | 1,093,258   | 55,581                       | 5%               | 2,130,935        |
| 001                          | 001-142-000-514-20 | 50000120 | GG-FINANCE OVERTIME                      | 1,097       | 3,348       | 3,877                        | 2,300                     | 4,000       | 1,700                        | 74%              | 4,000       | -                            | 0%               | 8,000            |
| 001                          | 001-142-000-514-20 | 50000130 | GG-FINANCE CASUAL LABOR                  | -           | 176         | 1,976                        | -                         | 1,500       | 1,500                        | 0%               | 1,500       | -                            | 0%               | 3,000            |
| 001                          | 001-142-000-514-20 | 50000210 | GG-FINANCE BENEFITS                      | 344,913     | 364,894     | 180,307                      | 383,206                   | 405,509     | 22,303                       | 6%               | 439,498     | 33,989                       | 8%               | 845,007          |
| 001                          | 001-142-000-514-20 | 50000215 | GG-FINANCE BENEFITS/CAS LAB & OT         | 203         | 599         | 995                          | 391                       | 935         | 544                          | 139%             | 935         | -                            | 0%               | 1,870            |
| 001                          | 001-142-000-514-20 | 50000310 | GG-FINANCE OFFICE & OPERATING SUPPLY     | 1,708       | 2,564       | 526                          | 6,252                     | 4,800       | (1,452)                      | -23%             | 4,800       | -                            | 0%               | 9,600            |
| 001                          | 001-142-000-514-20 | 50000350 | GG-FINANCE SMALL TOOLS & MINOR EQUIP     | -           | 1,647       | -                            | 2,500                     | 2,050       | (450)                        | -18%             | 2,050       | -                            | 0%               | 4,100            |
| 001                          | 001-142-000-514-20 | 50000410 | GG-FINANCE PROFESSIONAL SERVICES         | 15,368      | 20,250      | 8,542                        | 23,000                    | 23,513      | 513                          | 2%               | 24,038      | 525                          | 2%               | 47,551           |
| 001                          | 001-142-000-514-20 | 50000421 | GG-FINANCE POSTAGE                       | 2,772       | 2,722       | 1,208                        | 2,300                     | 2,850       | 550                          | 24%              | 2,850       | -                            | 0%               | 5,700            |
| 001                          | 001-142-000-514-20 | 50000430 | GG-FINANCE TRAVEL                        | 4,923       | 7,290       | 2,258                        | 9,250                     | 9,000       | (250)                        | -3%              | 9,000       | -                            | 0%               | 18,000           |
| 001                          | 001-142-000-514-20 | 50000480 | GG-FINANCE REPAIRS & MAINTENANCE         | 874         | -           | 295                          | 1,200                     | 600         | (600)                        | -50%             | 600         | -                            | 0%               | 1,200            |
| 001                          | 001-142-000-514-20 | 50000490 | GG-FINANCE MISCELLANEOUS                 | 567         | 587         | 171                          | 1,100                     | 700         | (400)                        | -36%             | 700         | -                            | 0%               | 1,400            |
| 001                          | 001-142-000-514-20 | 50000491 | GG-FINANCE DUES & SUBSCRIPTIONS          | 14,130      | 1,929       | 1,330                        | 1,900                     | 2,150       | 250                          | 13%              | 2,150       | -                            | 0%               | 4,300            |
| 001                          | 001-142-000-514-20 | 50000492 | GG-FINANCE TRAINING                      | 4,800       | 4,307       | 1,944                        | 6,300                     | 6,000       | (300)                        | -5%              | 6,000       | -                            | 0%               | 12,000           |
| 001                          | 001-142-000-514-20 | 50000493 | GG-FINANCE PRINTING & DUPLICATION        | 186         | 714         | 1,550                        | 100                       | 813         | 713                          | 713%             | 813         | -                            | 0%               | 1,626            |
| TOTAL FINANCE                |                    |          |                                          | 1,219,990   | 1,330,639   | 666,727                      | 1,416,402                 | 1,502,097   | 85,695                       | 6%               | 1,592,192   | 90,095                       | 6%               | 3,094,289        |
| 001                          | 001-142-000-514-23 | 50000410 | GG-AUDITING PROFESSIONAL SERVICES        | 81,990      | 91,484      | 51,002                       | 99,750                    | 99,750      | -                            | 0%               | 99,750      | -                            | 0%               | 199,500          |
| TOTAL AUDITING               |                    |          |                                          | 81,990      | 91,484      | 51,002                       | 99,750                    | 99,750      | -                            | 0%               | 99,750      | -                            | 0%               | 199,500          |
| 001                          | 001-142-000-515-41 | 50000412 | GG-EXT LGL-CNSL GEN LEGAL SRVS           | 136,538     | 144,089     | 25,668                       | 150,000                   | 160,000     | 10,000                       | 7%               | 160,000     | -                            | 0%               | 320,000          |
| 001                          | 001-142-000-515-45 | 50000412 | GG-EXT LGL-LITG GEN LEGAL SRVS           | 3,252       | 352         | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-142-000-515-45 | 50000413 | GG-EXT LGL-LITG CITY PROSECUTOR          | 135,812     | 166,694     | 85,693                       | 186,317                   | 194,701     | 8,384                        | 4%               | 203,463     | 8,762                        | 4%               | 398,164          |
| 001                          | 001-142-000-515-91 | 50000414 | GG-INDIGENT DFNS CITY PUBLIC DEFENDER    | 152,018     | 177,834     | 93,918                       | 180,849                   | 188,987     | 8,138                        | 4%               | 197,492     | 8,504                        | 5%               | 386,479          |
| TOTAL LEGAL                  |                    |          |                                          | 427,619     | 488,970     | 205,279                      | 517,166                   | 543,688     | 26,522                       | 5%               | 560,954     | 17,266                       | 3%               | 1,104,643        |
| 001                          | 001-142-000-518-50 | 50000020 | GG-CS-CNTRL STR BAD DEBT EXPENSE         | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-142-000-518-50 | 50000310 | GG-CS-CNTRL STR OFFICE & OPERATING SUPPL | 2,225       | 2,887       | 1,439                        | 2,800                     | 2,800       | -                            | 0%               | 2,800       | -                            | 0%               | 5,600            |
| 001                          | 001-142-000-518-50 | 50000350 | GG-CS-CNTRL STR SMALL TOOLS & MINOR EQUI | 430         | 202         | 6,342                        | 5,300                     | 6,066       | 766                          | 14%              | 6,066       | -                            | 0%               | 12,132           |
| 001                          | 001-142-000-518-50 | 50000410 | GG-CS-CNTRL STR PROFESSIONAL SERVICES    | 5,672       | 5,733       | 1,998                        | 6,210                     | 6,210       | -                            | 0%               | 6,210       | -                            | 0%               | 12,420           |
| 001                          | 001-142-000-518-50 | 50000411 | GG-CS-CNTRL STR ADVERTISING              | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-142-000-518-50 | 50000420 | GG-CS-CNTRL STR COMMUNICATION            | 47,954      | 51,074      | 21,428                       | 39,025                    | 39,025      | -                            | 0%               | 39,025      | -                            | 0%               | 78,050           |
| 001                          | 001-142-000-518-50 | 50000440 | GG-CS-CNTRL STR TAXES & OPERATING ASSMNT | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-142-000-518-50 | 50000450 | GG-CS-CNTRL STR OPERATING RENTAL & LEASE | 268         | 268         | 1,576                        | 3,480                     | 3,480       | -                            | 0%               | 3,480       | -                            | 0%               | 6,960            |
| 001                          | 001-142-000-518-50 | 50000470 | GG-CS-CNTRL STR UTILITY SRVS - CITY      | 11,187      | 12,249      | 6,060                        | 13,000                    | 15,500      | 2,500                        | 19%              | 15,500      | -                            | 0%               | 31,000           |
| 001                          | 001-142-000-518-50 | 50000471 | GG-CS-CNTRL STR UTILITY SERVICES         | 72,781      | 82,518      | 56,869                       | 93,000                    | 98,000      | 5,000                        | 5%               | 98,000      | -                            | 0%               | 196,000          |
| 001                          | 001-142-000-518-50 | 50000480 | GG-CS-CNTRL STR REPAIRS & MAINTENANCE    | -           | -           | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                          | 001-142-000-518-50 | 50000490 | GG-CS-CNTRL STR MISCELLANEOUS            | 1,568       | 2,915       | 1,039                        | 2,300                     | 2,300       | -                            | 0%               | 2,300       | -                            | 0%               | 4,600            |
| 001                          | 001-142-000-518-50 | 50000495 | GG-CS-CNTRL STR INTRGOV PROF SVCS        | 51          | 46          | 54                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                          | 001-142-000-518-50 | 50000740 | GG-CS-CNTRL STR LEASE PRINCIPAL          | 2,467       | 2,558       | -                            | 2,100                     | 2,600       | 500                          | 24%              | 2,600       | -                            | 0%               | 5,200            |
| 001                          | 001-142-000-518-50 | 50000850 | GG-CS-CNTRL STR LEASE INTEREST           | 418         | 326         | -                            | 120                       | 350         | 230                          | 192%             | 350         | -                            | 0%               | 700              |
| TOTAL CENTRAL SERVICES ADMIN |                    |          |                                          | 145,020     | 160,776     | 96,806                       | 167,535                   | 176,531     | 8,996                        | 5%               | 176,531     | -                            | 0%               | 353,062          |
| 001                          | 001-142-000-518-70 | 50000310 | GG-CS-PRNTG OFFICE & OPERATING SUPPLY    | -           | -           | -                            | 750                       | 750         | -                            | 0%               | 750         | -                            | 0%               | 1,500            |
| 001                          | 001-142-000-518-70 | 50000480 | GG-CS-PRNTG REPAIRS & MAINTENANCE        | 3,653       | 3,483       | 1,501                        | 5,000                     | 5,000       | -                            | 0%               | 5,000       | -                            | 0%               | 10,000           |
| TOTAL PRINTING               |                    |          |                                          | 3,653       | 3,483       | 1,501                        | 5,750                     | 5,750       | -                            | 0%               | 5,750       | -                            | 0%               | 11,500           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026             |                  |                              | 2026 BUDGET as of 06/30/2026 | 2027 Budget      | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget      | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget  |
|------|--------------------|----------|------------------------------------------|------------------|------------------|------------------------------|------------------------------|------------------|------------------------------|------------------|------------------|------------------------------|------------------|-------------------|
|      |                    |          |                                          | 2024 ACTUAL      | 2025 ACTUAL      | EXPENDITURES as of 6/30/2026 |                              |                  |                              |                  |                  |                              |                  |                   |
| 001  | 001-142-000-518-81 | 50000310 | GG-CS-INFO SRVS OFFICE & OPERATING SUPPL | 1,408            | 1,452            | 1,417                        | 3,000                        | 3,000            | -                            | 0%               | 3,000            | -                            | 0%               | 6,000             |
| 001  | 001-142-000-518-81 | 50000350 | GG-CS-INFO SRVS SMALL TOOLS & MINOR EQUI | 251              | 1,745            | -                            | 1,000                        | 1,275            | 275                          | 28%              | 1,275            | -                            | 0%               | 2,550             |
| 001  | 001-142-000-518-81 | 50000410 | GG-CS-INFO SRVS PROFESSIONAL SERVICES    | 39,244           | 141,093          | 95,014                       | 109,318                      | 49,686           | (59,632)                     | -55%             | 54,181           | 4,495                        | 9%               | 103,867           |
| 001  | 001-142-000-518-81 | 50000420 | GG-CS-INFO SRVS COMMUNICATION            | 64               | 161              | 52                           | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-142-000-518-81 | 50000480 | GG-CS-INFO SRVS REPAIRS & MAINTENANCE    | 12,019           | 96,082           | 59,940                       | 136,225                      | 257,679          | 121,454                      | 89%              | 280,217          | 22,538                       | 9%               | 537,896           |
| 001  | 001-142-000-518-81 | 50000490 | GG-CS-INFO SRVS MISCELLANEOUS            | -                | -                | -                            | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-142-000-518-81 | 50000491 | GG-CS-INFO SRVS DUES & SUBSCRIPTIONS     | 53,982           | 178,085          | 50,522                       | 286,179                      | 293,455          | 7,276                        | 3%               | 317,855          | 24,400                       | 8%               | 611,310           |
|      |                    |          | <b>TOTAL FINANCE INFO SERVICES</b>       | <b>106,967</b>   | <b>418,618</b>   | <b>206,945</b>               | <b>535,722</b>               | <b>605,095</b>   | <b>69,373</b>                | <b>13%</b>       | <b>656,528</b>   | <b>51,433</b>                | <b>8%</b>        | <b>1,261,623</b>  |
| 001  | 001-142-000-519-60 | 50000460 | GG-RISK MGMT INSURANCE                   | 796,202          | 1,026,490        | 1,090,500                    | 1,084,708                    | 1,268,472        | 183,764                      | 17%              | 1,395,319        | 126,847                      | 10%              | 2,663,791         |
|      |                    |          | <b>TOTAL INSURANCE</b>                   | <b>796,202</b>   | <b>1,026,490</b> | <b>1,090,500</b>             | <b>1,084,708</b>             | <b>1,268,472</b> | <b>183,764</b>               | <b>17%</b>       | <b>1,395,319</b> | <b>126,847</b>               | <b>10%</b>       | <b>2,663,791</b>  |
| 001  | 001-142-000-528-60 | 50000495 | SPP-COMM(CENCOM) INTRGOV PROF SVCS       | 100,820          | 95,869           | 62,495                       | 117,000                      | 140,564          | 23,564                       | 20%              | 147,592          | 7,028                        | 5%               | 288,156           |
|      |                    |          | <b>TOTAL CENCOM</b>                      | <b>100,820</b>   | <b>95,869</b>    | <b>62,495</b>                | <b>117,000</b>               | <b>140,564</b>   | <b>23,564</b>                | <b>20%</b>       | <b>147,592</b>   | <b>7,028</b>                 | <b>5%</b>        | <b>288,156</b>    |
| 001  | 001-142-000-553-70 | 50000495 | EE-POLLUTION CNTRL INTRGOV PROF SVCS     | 9,923            | 10,963           | 11,591                       | 11,591                       | 12,170           | 580                          | 5%               | 12,779           | 609                          | 5%               | 24,949            |
|      |                    |          | <b>TOTAL POLLUTION CONTROL</b>           | <b>9,923</b>     | <b>10,963</b>    | <b>11,591</b>                | <b>11,591</b>                | <b>12,170</b>    | <b>580</b>                   | <b>5%</b>        | <b>12,779</b>    | <b>609</b>                   | <b>5%</b>        | <b>24,949</b>     |
| 001  | 001-142-000-562-00 | 50000495 | SS-PUBLIC HEALTH INTRGOV PROF SVCS       | 39,167           | 41,657           | 41,957                       | 42,363                       | 44,481           | 2,118                        | 5%               | 46,705           | 2,224                        | 5%               | 91,186            |
|      |                    |          | <b>TOTAL PUBLIC HEALTH</b>               | <b>39,167</b>    | <b>41,657</b>    | <b>41,957</b>                | <b>42,363</b>                | <b>44,481</b>    | <b>2,118</b>                 | <b>5%</b>        | <b>46,705</b>    | <b>2,224</b>                 | <b>5%</b>        | <b>91,186</b>     |
| 001  | 001-142-000-585-00 | 50000021 | EXTRAORDINARY ITEMS OPERATIONAL LOSS     | -                | -                | -                            | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-142-000-588-10 | 50000088 | PRIOR PERIOD ADJST PRIOR PERIOD          | -                | -                | -                            | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-142-000-597-00 | 50000090 | TFR OUT TRANSFER OUT                     | 2,355,434        | 6,124,453        | 1,181,038                    | 2,784,431                    | 3,346,342        | 561,911                      | 20%              | 3,336,427        | (9,915)                      | 0%               | 6,682,769         |
|      |                    |          | <b>TOTAL TRANSFERS</b>                   | <b>2,355,434</b> | <b>6,124,453</b> | <b>1,181,038</b>             | <b>2,784,431</b>             | <b>3,346,342</b> | <b>561,911</b>               | <b>20%</b>       | <b>3,336,427</b> | <b>(9,915)</b>               | <b>0%</b>        | <b>6,682,769</b>  |
|      |                    |          | <b>TOTAL FINANCE</b>                     | <b>5,286,786</b> | <b>9,793,401</b> | <b>3,615,841</b>             | <b>6,782,417</b>             | <b>7,744,941</b> | <b>962,523</b>               | <b>14%</b>       | <b>8,030,528</b> | <b>285,587</b>               | <b>4%</b>        | <b>15,775,468</b> |
| 001  | 001-143-000-514-21 | 50000110 | GG-CLERKS SALARIES                       | 292,488          | 328,827          | 168,325                      | 351,788                      | 370,078          | 18,290                       | 5%               | 392,835          | 22,757                       | 6%               | 762,913           |
| 001  | 001-143-000-514-21 | 50000120 | GG-CLERKS OVERTIME                       | 691              | 575              | 413                          | 1,050                        | 1,050            | -                            | 0%               | 1,050            | -                            | 0%               | 2,100             |
| 001  | 001-143-000-514-21 | 50000130 | GG-CLERKS CASUAL LABOR                   | -                | 8,100            | 10,800                       | 3,255                        | 3,255            | -                            | 0%               | 3,255            | -                            | 0%               | 6,510             |
| 001  | 001-143-000-514-21 | 50000210 | GG-CLERKS BENEFITS                       | 122,815          | 129,567          | 63,683                       | 135,165                      | 142,575          | 7,410                        | 5%               | 154,918          | 12,343                       | 9%               | 297,493           |
| 001  | 001-143-000-514-21 | 50000215 | GG-CLERKS BENEFITS/CAS LAB & OT          | 101              | 1,475            | 1,906                        | 732                          | 732              | -                            | 0%               | 732              | -                            | 0%               | 1,464             |
| 001  | 001-143-000-514-21 | 50000310 | GG-CLERKS OFFICE & OPERATING SUPPLY      | 590              | 279              | 258                          | 945                          | 945              | -                            | 0%               | 945              | -                            | 0%               | 1,890             |
| 001  | 001-143-000-514-21 | 50000350 | GG-CLERKS SMALL TOOLS & MINOR EQUIP      | 1,242            | 375              | -                            | 473                          | 473              | -                            | 0%               | 473              | -                            | 0%               | 946               |
| 001  | 001-143-000-514-21 | 50000410 | GG-CLERKS PROFESSIONAL SERVICES          | 8,478            | 7,934            | 3,734                        | 7,929                        | 7,929            | -                            | 0%               | 7,929            | -                            | 0%               | 15,858            |
| 001  | 001-143-000-514-21 | 50000420 | GG-CLERKS COMMUNICATION                  | 524              | 684              | 208                          | 315                          | 660              | 345                          | 110%             | 315              | (345)                        | -52%             | 975               |
| 001  | 001-143-000-514-21 | 50000421 | GG-CLERKS POSTAGE                        | 875              | 890              | 558                          | 525                          | 525              | -                            | 0%               | 525              | -                            | 0%               | 1,050             |
| 001  | 001-143-000-514-21 | 50000430 | GG-CLERKS TRAVEL                         | 1,943            | 2,000            | 1,050                        | 7,035                        | 7,035            | -                            | 0%               | 7,035            | -                            | 0%               | 14,070            |
| 001  | 001-143-000-514-21 | 50000439 | GG-CLERKS TRAVEL-TAXABLE                 | -                | -                | -                            | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-143-000-514-21 | 50000480 | GG-CLERKS REPAIRS & MAINTENANCE          | -                | -                | -                            | 89                           | 100              | 11                           | 12%              | 100              | -                            | 0%               | 200               |
| 001  | 001-143-000-514-21 | 50000490 | GG-CLERKS MISCELLANEOUS                  | 43               | 283              | 0                            | 210                          | 1,455            | 1,245                        | 593%             | 1,811            | 356                          | 24%              | 3,266             |
| 001  | 001-143-000-514-21 | 50000491 | GG-CLERKS DUES & SUBSCRIPTIONS           | 1,353            | 1,114            | 1,015                        | 3,045                        | 3,045            | -                            | 0%               | 3,045            | -                            | 0%               | 6,090             |
| 001  | 001-143-000-514-21 | 50000492 | GG-CLERKS TRAINING                       | 3,687            | 2,053            | 1,373                        | 5,740                        | 5,740            | -                            | 0%               | 5,740            | -                            | 0%               | 11,480            |
|      |                    |          | <b>TOTAL CLERKS ADMINISTRATIVE</b>       | <b>434,829</b>   | <b>484,156</b>   | <b>253,324</b>               | <b>518,296</b>               | <b>545,597</b>   | <b>27,301</b>                | <b>5%</b>        | <b>580,708</b>   | <b>35,111</b>                | <b>6%</b>        | <b>1,126,305</b>  |
| 001  | 001-143-000-514-30 | 50000490 | GG-RECORDING MISCELLANEOUS               | 371              | (63)             | 309                          | 478                          | 478              | -                            | 0%               | 478              | -                            | 0%               | 956               |
| 001  | 001-143-000-514-81 | 50000110 | GG-LICENSING SALARIES                    | 39,803           | 43,541           | 21,460                       | 46,025                       | 49,312           | 3,287                        | 7%               | 52,629           | 3,317                        | 7%               | 101,941           |
| 001  | 001-143-000-514-81 | 50000120 | GG-LICENSING OVERTIME                    | 691              | 575              | 413                          | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-143-000-514-81 | 50000210 | GG-LICENSING BENEFITS                    | 17,824           | 18,029           | 8,829                        | 18,814                       | 19,958           | 1,144                        | 6%               | 21,732           | 1,774                        | 9%               | 41,690            |
| 001  | 001-143-000-514-81 | 50000215 | GG-LICENSING BENEFITS/CAS LAB & OT       | 118              | 98               | 70                           | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-143-000-514-81 | 50000310 | GG-LICENSING OFFICE & OPERATING SUPPLY   | 17               | -                | -                            | -                            | -                | -                            | 0%               | -                | -                            | 0%               | -                 |
| 001  | 001-143-000-514-81 | 50000410 | GG-LICENSING PROFESSIONAL SERVICES       | -                | -                | -                            | 200                          | 200              | -                            | 0%               | 200              | -                            | 0%               | 400               |
|      |                    |          | <b>TOTAL CLERKS - RECORDS MANAGEMENT</b> | <b>58,824</b>    | <b>62,180</b>    | <b>31,081</b>                | <b>65,517</b>                | <b>69,948</b>    | <b>4,431</b>                 | <b>7%</b>        | <b>75,039</b>    | <b>5,091</b>                 | <b>7%</b>        | <b>144,987</b>    |
|      |                    |          | <b>TOTAL CLERKS DEPARTMENT</b>           | <b>493,653</b>   | <b>546,336</b>   | <b>284,405</b>               | <b>583,813</b>               | <b>615,545</b>   | <b>31,732</b>                | <b>5%</b>        | <b>655,747</b>   | <b>40,202</b>                | <b>7%</b>        | <b>1,271,292</b>  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                               | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024    |             | EXPENDITURES<br>as of 6/30/2026 | 2026 BUDGET as<br>of 06/2026 | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2028 Variance | Percent Variance | 2027-2028<br>Budget |
|------------------------------------|--------------------|----------|------------------------------------------|---------|-------------|---------------------------------|------------------------------|-------------|---------------------------------|------------------|-------------|---------------------------------|------------------|---------------------|
|                                    |                    |          |                                          | ACTUAL  | 2025 ACTUAL |                                 |                              |             |                                 |                  |             |                                 |                  |                     |
| 001                                | 001-184-000-511-60 | 50000350 | GG-LGSL-ADMIN SMALL TOOLS & MINOR EQUIP  | 3,668   | 1,016       | 976                             | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-512-50 | 50000350 | JD-MUNI CT SMALL TOOLS & MINOR EQUIP     | -       | 723         | 3,152                           | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-512-50 | 50000450 | JD-MUNI CT OPERATING RENTAL & LEASES     | 267     | 255         | 1,092                           | 1,750                        | 1,750       | -                               | 0%               | 1,750       | -                               | 0%               | 3,500               |
| 001                                | 001-184-000-513-10 | 50000350 | GG-EXEC OFFICE SMALL TOOLS & MINOR EQUIP | -       | 1,959       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-514-20 | 50000350 | GG-FINANCE SMALL TOOLS & MINOR EQUIP     | 6,508   | 8,128       | -                               | 2,000                        | 2,000       | -                               | 0%               | 2,000       | -                               | 0%               | 4,000               |
| 001                                | 001-184-000-514-20 | 50000491 | GG-FINANCE DUES & SUBSCRIPTIONS          | -       | (84,314)    | -                               | 1,443                        | 1,443       | 0                               | 0%               | 1,443       | -                               | 0%               | 2,886               |
| 001                                | 001-184-000-514-21 | 50000350 | GG-CLERKS SMALL TOOLS & MINOR EQUIP      | 6,669   | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-10 | 50000350 | GG-PERSONNEL SMALL TOOLS & MINOR EQUIP   | 126     | 228         | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-10 | 50000491 | GG-PERSONNEL DUES & SUBSCRIPTIONS        | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-30 | 50000350 | GG-CNTRL BLDG SMALL TOOLS & MINOR EQUIP  | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-50 | 50000350 | GG-CS-CNTRL STORE SMALL TOOLS & MINOR EQ | -       | 3,260       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-80 | 50000350 | GG-DATA PROCESS SMALL TOOLS & MINOR EQUI | 1,720   | 320         | 862                             | 34,200                       | 39,000      | 4,800                           | 14%              | 39,000      | -                               | 0%               | 78,000              |
| 001                                | 001-184-000-518-80 | 50000450 | GG-DATA PROCESS OPERATING RENTAL & LEASE | 366     | 4,229       | 2,406                           | 3,400                        | 3,400       | -                               | 0%               | 3,400       | -                               | 0%               | 6,800               |
| 001                                | 001-184-000-518-80 | 50000480 | GG-DATA PROCESSS REPAIRS & MAINTENANCE   | -       | (9,750)     | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-518-80 | 50000491 | GG-DATA PROCESS DUES & SUBSCRIPTIONS     | -       | (19,961)    | 6,149                           | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-521-20 | 50000350 | SPP-POLICE SMALL TOOLS & MINOR EQUIP     | -       | -           | 1,280                           | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-521-20 | 50000450 | SPP-POLICE OPERATING RENTAL & LEASES     | 275     | 260         | -                               | 2,500                        | 2,500       | -                               | 0%               | 2,500       | -                               | 0%               | 5,000               |
| 001                                | 001-184-000-521-20 | 50000491 | SPP-POLICE DUES & SUBSCRIPTIONS          | -       | (19,905)    | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-543-10 | 50000350 | TR-MGMENT SMALL TOOLS & MINOR EQUIP      | 5,303   | 7,248       | 1,595                           | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-543-10 | 50000450 | TR-MGMENT OPERATING RENTAL & LEASES      | 291     | 282         | -                               | 3,450                        | 3,450       | -                               | 0%               | 3,450       | -                               | 0%               | 6,900               |
| 001                                | 001-184-000-558-50 | 50000340 | EE-BLDNG PRMT & PLN RVW SUPPLIES FOR RES | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-558-50 | 50000350 | EE-BLDNG PRMT & PLN RVW                  | -       | 4,903       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-558-60 | 50000350 | EE-PLANNING SMALL TOOLS & MINOR EQUIP    | 1,966   | 3,799       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-558-60 | 50000450 | EE-PLANNING OPERATING RENTAL & LEASES    | 291     | 282         | 1,595                           | 3,450                        | 3,450       | -                               | 0%               | 3,450       | -                               | 0%               | 6,900               |
| 001                                | 001-184-000-564-00 | 50000350 | SS-BEHAVIORAL HEALTH SMALL TOOLS & MINOR | -       | 1,767       | 472                             | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-571-20 | 50000350 | CR-RECRTN ACTVTS SMALL TOOLS & MINOR EQU | 4,035   | 2,420       | 320                             | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-571-20 | 50000450 | CR-RECRTN ACTVTS OPERATING RENTAL & LEAS | 275     | 260         | 1,280                           | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-571-20 | 50000491 | CR-RECRTN ACTVTS                         | -       | (1,653)     | -                               | 2,500                        | 2,500       | -                               | 0%               | 2,500       | -                               | 0%               | 5,000               |
| 001                                | 001-184-000-576-80 | 50000350 | CR-PARKS SMALL TOOLS & MINOR EQUIP       | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-12 | 50000740 | G-DBT-MUNI CT LEASE PRINCIPAL            | 2,314   | 2,327       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-12 | 50000750 | G-DBT-MUNI CT SUBSCRIPTION PRINCIPAL     | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-18 | 50000740 | G-DBT CNTRL SVC LEASE PRINCIPAL          | 3,016   | 3,023       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-18 | 50000750 | G-DBT CNTRL SVC SUBSCRIPTION PRINCIPAL   | 131,508 | 104,304     | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-21 | 50000740 | G-DBT LAW ENFORC LEASE PRINCIPAL         | 2,263   | 2,268       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-21 | 50000750 | G-DBT LAW ENFORC SUBSCRIPTION PRINCIPAL  | 11,756  | 19,201      | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-47 | 50000740 | G-DBT TRANSPORTATION LEASE PRINCIPAL     | 2,572   | 2,600       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-47 | 50000750 | G-DBT TRANSPORTATION SUBSCRIPTION PRINCI | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-58 | 50000740 | G-DBT PLANNING LEASE PRINCIPAL           | 2,572   | 2,600       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-58 | 50000750 | G-DBT PLANNING SUBSCRIPTION PRINCIPAL    | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-71 | 50000740 | G-DBT PARKS & REC LEASE PRINCIPAL        | 2,263   | 2,268       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-591-71 | 50000750 | G-DBT PARKS & REC SUBSCRIPTION PRINCIPAL | 1,653   | 1,549       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-12 | 50000850 | G-DBT INT MUNI CT LEASE INTEREST         | 23      | 10          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-12 | 50000860 | G-DBT INT MUNI CT SUBSCRIPTION INTEREST  | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-18 | 50000850 | G-DBT INT CNTRL SVC LEASE INTEREST       | 20      | 13          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-18 | 50000860 | G-DBT INT CNTRL SVC SUBSCRIPTION INTERES | 5,912   | 6,686       | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-21 | 50000850 | G-DBT INT LAW ENFORC LEASE INTEREST      | 15      | 10          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-21 | 50000860 | G-DBT INT LAW ENFORC SUBSCRIPTION INTERE | 780     | 704         | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-47 | 50000850 | G-DBT INT TRANSPORTATION LEASE INTEREST  | 110     | 81          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-47 | 50000860 | G-DBT INT TRANSPORTATION SUBSCRIPTION IN | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-58 | 50000850 | G-DBT INT PLANNING LEASE INTEREST        | 110     | 81          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-58 | 50000860 | G-DBT INT PLANNING SUBSCRIPTION INTEREST | -       | -           | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-71 | 50000850 | G-DBT INT PARKS & REC LEASE INTEREST     | 15      | 10          | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-000-592-71 | 50000860 | G-DBT INT PARKS & REC SUBSCRIPTION INTER | -       | 104         | -                               | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                                | 001-184-030-511-60 | 50000350 | GG-PEG FEES SMALL TOOLS & MINOR EQUIP    | -       | 13,931      | 2,388                           | 14,654                       | -           | (14,654)                        | -100%            | -           | -                               | 0%               | -                   |
| TOTAL CENTRAL SERVICES SMALL TOOLS |                    |          |                                          | 198,660 | 67,526      | 23,568                          | 69,347                       | 59,493      | (9,854)                         | -14%             | 59,493      | -                               | 0%               | 118,986             |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/30/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|------------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                     |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                              |             |                              |                  |             |                              |                  |                  |
| 001                                 | 001-185-000-564-00 | 50000110 | SS-BEHAVIORAL HEALTH SALARIES            | 269,966     | 287,624     | 135,385                      | 300,976                      | 178,055     | (122,921)                    | -41%             | 186,112     | 8,057                        | 5%               | 364,167          |
| 001                                 | 001-185-000-564-00 | 50000120 | SS-BEHAVIORAL HEALTH OVERTIME            | 3,509       | 54          | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000130 | SS-BEHAVIORAL HEALTH CASUAL LABOR        | 39,403      | 28,675      | 36,710                       | 100,000                      | -           | (100,000)                    | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000210 | SS-BEHAVIORAL HEALTH BENEFITS            | 107,053     | 111,712     | 43,292                       | 107,889                      | 51,271      | (56,618)                     | -52%             | 55,071      | 3,800                        | 7%               | 106,342          |
| 001                                 | 001-185-000-564-00 | 50000215 | SS-BEHAVIORAL HEALTH BENEFITS/CAS LAB &  | 7,295       | 4,884       | 6,241                        | 17,500                       | -           | (17,500)                     | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000220 | SS-BEHAVIORAL HEALTH UNIFORMS            | 370         | 647         | 199                          | 500                          | -           | (500)                        | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000229 | SS-BEHAVIORAL HEALTH UNIFORMS TAXABLE    | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000310 | SS-BEHAVIORAL HEALTH OFFICE & OPERATING  | 29,269      | 35,490      | 14,617                       | 27,000                       | -           | (27,000)                     | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000320 | SS-BEHAVIORAL HEALTH FUEL FOR VEHICLE    | 285         | 255         | 262                          | 1,200                        | 1,200       | -                            | 0%               | 1,200       | -                            | 0%               | 2,400            |
| 001                                 | 001-185-000-564-00 | 50000350 | SS-BEHAVIORAL HEALTH SMALL TOOLS & MINOR | 5,083       | 7,080       | -                            | 10,000                       | 500         | (9,500)                      | -95%             | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-185-000-564-00 | 50000410 | SS-BEHAVIORAL HEALTH PROFESSIONAL SERVIC | 100,000     | 145,638     | 1,775                        | -                            | 5,500       | 5,500                        | 0%               | 5,500       | -                            | 0%               | 11,000           |
| 001                                 | 001-185-000-564-00 | 50000411 | SS-BEHAVIORAL HEALTH ADVERTISING         | 1,858       | -           | 250                          | -                            | 500         | 500                          | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-185-000-564-00 | 50000412 | SS-BEHAVIORAL HEALTH GEN LEGAL SRVS      | 11,463      | 6,203       | 3,160                        | 5,000                        | 5,000       | -                            | 0%               | 5,000       | -                            | 0%               | 10,000           |
| 001                                 | 001-185-000-564-00 | 50000420 | SS-BEHAVIORAL HEALTH COMMUNICATION       | 3,481       | 5,699       | 825                          | 4,000                        | 2,000       | (2,000)                      | -50%             | 2,000       | -                            | 0%               | 4,000            |
| 001                                 | 001-185-000-564-00 | 50000421 | SS-BEHAVIORAL HEALTH POSTAGE             | 12          | 7           | 8                            | -                            | 200         | 200                          | 0%               | 200         | -                            | 0%               | 400              |
| 001                                 | 001-185-000-564-00 | 50000430 | SS-BEHAVIORAL HEALTH TRAVEL              | 5,895       | 4,442       | 4,673                        | 6,000                        | 4,000       | (2,000)                      | -33%             | 4,000       | -                            | 0%               | 8,000            |
| 001                                 | 001-185-000-564-00 | 50000450 | SS-BEHAVIORAL HEALTH OPERATING RENTAL &  | -           | (4,000)     | 2,078                        | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000460 | SS-BEHAVIORAL HEALTH INSURANCE           | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000471 | SS-BEHAVIORAL HEALTH UTILITY SERVICES    | 6,493       | 361         | 2,982                        | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-000-564-00 | 50000480 | SS-BEHAVIORAL HEALTH REPAIRS & MAINTENAN | -           | (82,066)    | 419                          | 2,000                        | 500         | (1,500)                      | -75%             | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-185-000-564-00 | 50000490 | SS-BEHAVIORAL HEALTH MISCELLANEOUS       | 9,072       | 16,638      | 4,383                        | 6,000                        | 200         | (5,800)                      | -97%             | 200         | -                            | 0%               | 400              |
| 001                                 | 001-185-000-564-00 | 50000491 | SS-BEHAVIORAL HEALTH DUES & SUBSCRIPTION | 18,037      | 31,730      | 4,041                        | 26,000                       | 27,980      | 1,980                        | 8%               | 27,980      | -                            | 0%               | 55,960           |
| 001                                 | 001-185-000-564-00 | 50000492 | SS-BEHAVIORAL HEALTH TRAINING            | 7,888       | 5,227       | 2,679                        | 6,000                        | 3,000       | (3,000)                      | -50%             | 3,000       | -                            | 0%               | 6,000            |
| 001                                 | 001-185-000-564-00 | 50000495 | SS-BEHAVIORAL HEALTH INTRGOV PROF SVCS   | 130,000     | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL H3 OPERATIONS                 |                    |          |                                          | 756,332     | 606,300     | 263,978                      | 620,065                      | 279,906     | (340,159)                    | -55%             | 291,763     | 11,857                       | 4%               | 571,669          |
| 001                                 | 001-185-095-564-00 | 50000110 | SS-RECOVERY SERVICES SALARIES            | -           | -           | -                            | -                            | 182,843     | 182,843                      | 0%               | 88,213      | (94,630)                     | -52%             | 271,056          |
| 001                                 | 001-185-095-564-00 | 50000120 | SS-RECOVERY SERVICES OVERTIME            | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000130 | SS-RECOVERY SERVICES CASUAL LABOR        | -           | -           | -                            | -                            | 6,800       | 6,800                        | 0%               | -           | (6,800)                      | -100%            | 6,800            |
| 001                                 | 001-185-095-564-00 | 50000210 | SS-RECOVERY SERVICES BENEFITS            | -           | -           | -                            | -                            | 81,487      | 81,487                       | 0%               | 41,151      | (40,336)                     | -49%             | 122,638          |
| 001                                 | 001-185-095-564-00 | 50000215 | SS-RECOVERY SERVICES BENEFITS/CAS LAB &  | -           | -           | -                            | -                            | 1,156       | 1,156                        | 0%               | -           | (1,156)                      | -100%            | 1,156            |
| 001                                 | 001-185-095-564-00 | 50000220 | SS-RECOVERY SERVICES UNIFORMS            | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000229 | SS-RECOVERY SERVICES UNIFORMS TAXABLE    | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000310 | SS-RECOVERY SERVICES OFFICE & OPERATING  | -           | -           | -                            | -                            | 36,000      | 36,000                       | 0%               | 45,000      | 9,000                        | 25%              | 81,000           |
| 001                                 | 001-185-095-564-00 | 50000320 | SS-RECOVERY SERVICES FUEL FOR VEHICLE    | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000350 | SS-RECOVERY SERVICES SMALL TOOLS & MINOR | -           | -           | -                            | -                            | 18,000      | 18,000                       | 0%               | 8,000       | (10,000)                     | -56%             | 26,000           |
| 001                                 | 001-185-095-564-00 | 50000410 | SS-RECOVERY SERVICES PROFESSIONAL SERVIC | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000471 | SS-RECOVERY SERVICES UTILITY SERVICES    | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000480 | SS-RECOVERY SERVICES REPAIRS & MAINTENAN | -           | -           | -                            | -                            | 8,000       | 8,000                        | 0%               | 8,000       | -                            | 0%               | 16,000           |
| 001                                 | 001-185-095-564-00 | 50000490 | SS-RECOVERY SERVICES MISCELLANEOUS       | -           | -           | -                            | -                            | 2,837       | 2,837                        | 0%               | 10,000      | 7,163                        | 252%             | 12,837           |
| 001                                 | 001-185-095-564-00 | 50000491 | SS-RECOVERY SERVICES DUES & SUBSCRIPTION | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-095-564-00 | 50000492 | SS-RECOVERY SERVICES TRAINING            | -           | -           | -                            | -                            | 5,000       | 5,000                        | 0%               | 5,000       | -                            | 0%               | 10,000           |
| 001                                 | 001-185-095-564-00 | 50000495 | SS-RECOVERY SERVICES INTRGOV PROF SVCS   | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL H3 RECOVERY SERVICES          |                    |          |                                          | -           | -           | -                            | -                            | 342,123     | 342,123                      | 0%               | 205,364     | (136,759)                    | -40%             | 547,487          |
| 001                                 | 001-185-035-566-00 | 50000410 | SS-CHEM DEP SVC PROFESSIONAL SERVICES    | -           | -           | -                            | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-185-035-566-00 | 50000495 | SS-CHEM DEP SVC INTRGOV PROF SVCS        | -           | -           | -                            | 15,000                       | -           | (15,000)                     | -100%            | -           | -                            | 0%               | -                |
| TOTAL H3 SUBSTANCE ABUSE            |                    |          |                                          | -           | -           | -                            | 15,000                       | -           | (15,000)                     | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-185-036-566-00 | 50000130 | CHEM DEP - OPIOID CASUAL LABOR           | -           | -           | -                            | -                            | 28,080      | 28,080                       | 0%               | 25,000      | (3,080)                      | -11%             | 53,080           |
| 001                                 | 001-185-036-566-00 | 50000210 | CHEM DEP - OPIOID BENEFITS               | -           | -           | -                            | -                            | 4,774       | 4,774                        | 0%               | 4,250       | (524)                        | -11%             | 9,024            |
| 001                                 | 001-185-036-566-00 | 50000410 | CHEM DEP - OPIOID PROFESSIONAL SERVICES  | 28,267      | -           | 12,690                       | 60,000                       | 26,585      | (33,415)                     | -56%             | -           | (26,585)                     | -100%            | 26,585           |
| TOTAL H3 CHEMICAL DEPENDENCY/OPIOID |                    |          |                                          | 28,267      | -           | 12,690                       | 60,000                       | 59,439      | (561)                        | -1%              | 29,250      | (30,189)                     | -51%             | 88,689           |
| TOTAL H3 DEPARTMENT                 |                    |          |                                          | 831,649     | 624,770     | 276,668                      | 695,065                      | 681,468     | (13,597)                     | -2%              | 526,377     | (155,091)                    | -23%             | 1,207,845        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                        | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-----------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                             |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                         | 001-186-000-518-10 | 50000110 | GG-CS-PERSONNEL SALARIES                 | 130,843     | 199,875     | 73,079                       | 147,638                   | 156,558     | 8,920                        | 6%               | 162,822     | 6,264                        | 4%               | 319,380          |
| 001                         | 001-186-000-518-10 | 50000130 | GG-CS-PERSONNEL CASUAL LABOR             | 760         | -           | -                            | 670                       | 670         | -                            | 0%               | 670         | -                            | 0%               | 1,340            |
| 001                         | 001-186-000-518-10 | 50000210 | GG-CS-PERSONNEL BENEFITS                 | 43,675      | 47,947      | 21,449                       | 44,671                    | 47,344      | 2,673                        | 6%               | 50,840      | 3,496                        | 7%               | 98,184           |
| 001                         | 001-186-000-518-10 | 50000215 | GG-CS-PERSONNEL BENEFITS/CAS LAB & OT    | 129         | -           | -                            | 170                       | 170         | -                            | 0%               | 170         | -                            | 0%               | 340              |
| 001                         | 001-186-000-518-10 | 50000310 | GG-CS-PERSONNEL OFFICE & OPERATING SUPPL | 131         | 217         | 49                           | 700                       | 500         | (200)                        | -29%             | 500         | -                            | 0%               | 1,000            |
| 001                         | 001-186-000-518-10 | 50000350 | GG-CS-PERSONNEL SMALL TOOLS & MINOR EQUI | -           | 362         | -                            | 500                       | 400         | (100)                        | -20%             | 400         | -                            | 0%               | 800              |
| 001                         | 001-186-000-518-10 | 50000410 | GG-CS-PERSONNEL PROFESSIONAL SERVICES    | 7,631       | 5,869       | 14,597                       | 15,100                    | 15,100      | -                            | 0%               | 15,100      | -                            | 0%               | 30,200           |
| 001                         | 001-186-000-518-10 | 50000411 | GG-CS-PERSONNEL ADVERTISING              | 2,227       | 350         | -                            | 1,500                     | 1,823       | 323                          | 22%              | 1,300       | (523)                        | -29%             | 3,123            |
| 001                         | 001-186-000-518-10 | 50000420 | GG-CS-PERSONNEL COMMUNICATION            | -           | 283         | 206                          | -                         | 620         | 620                          | 0%               | 620         | -                            | 0%               | 1,240            |
| 001                         | 001-186-000-518-10 | 50000421 | GG-CS-PERSONNEL POSTAGE                  | 15          | 412         | 5                            | 50                        | 50          | -                            | 0%               | 50          | -                            | 0%               | 100              |
| 001                         | 001-186-000-518-10 | 50000430 | GG-CS-PERSONNEL TRAVEL                   | 3,912       | -           | 1,568                        | 2,250                     | 2,750       | 500                          | 22%              | 2,250       | (500)                        | -18%             | 5,000            |
| 001                         | 001-186-000-518-10 | 50000490 | GG-CS-PERSONNEL MISCELLANEOUS            | 5,106       | 1,060       | 95                           | 2,456                     | 2,336       | (120)                        | -5%              | 2,336       | -                            | 0%               | 4,672            |
| 001                         | 001-186-000-518-10 | 50000491 | GG-CS-PERSONNEL DUES & SUBSCRIPTIONS     | 3,326       | 23,177      | 14,381                       | 15,936                    | 17,555      | 1,619                        | 10%              | 18,405      | 850                          | 5%               | 35,960           |
| 001                         | 001-186-000-518-10 | 50000492 | GG-CS-PERSONNEL TRAINING                 | 380         | 100         | 490                          | 1,025                     | 1,525       | 500                          | 49%              | 1,025       | (500)                        | -33%             | 2,550            |
| TOTAL PERSONNEL             |                    |          |                                          | 198,135     | 279,653     | 125,916                      | 232,666                   | 247,401     | 14,735                       | 6%               | 256,488     | 9,087                        | 4%               | 503,889          |
| 001                         | 001-188-000-518-81 | 50000110 | GG-CS-INFO SRVS SALARIES                 | 179,663     | 219,592     | 118,009                      | 237,292                   | 253,867     | 16,575                       | 7%               | 268,610     | 14,743                       | 6%               | 522,477          |
| 001                         | 001-188-000-518-81 | 50000130 | GG-CS-INFO SRVS CASUAL LABOR             | 27,312      | 330         | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-188-000-518-81 | 50000210 | GG-CS-INFO SRVS BENEFITS                 | 66,387      | 78,038      | 39,193                       | 81,433                    | 86,540      | 5,107                        | 6%               | 93,837      | 7,297                        | 8%               | 180,377          |
| 001                         | 001-188-000-518-81 | 50000215 | GG-CS-INFO SRVS BENEFITS/CAS LAB & OT    | 4,643       | 56          | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-188-000-518-81 | 50000310 | GG-CS-INFO SRVS OFFICE & OPERATING SUPPL | -           | 263         | 66                           | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                         | 001-188-000-518-81 | 50000350 | GG-CS-INFO SRVS SMALL TOOLS & MINOR EQUI | 6,843       | 1,698       | 293                          | 3,154                     | 3,154       | -                            | 0%               | 3,154       | -                            | 0%               | 6,308            |
| 001                         | 001-188-000-518-81 | 50000410 | GG-CS-INFO SRVS PROFESSIONAL SERVICES    | 5,990       | 332         | 5,600                        | 10,000                    | 8,000       | (2,000)                      | -20%             | 8,000       | -                            | 0%               | 16,000           |
| 001                         | 001-188-000-518-81 | 50000420 | GG-CS-INFO SRVS COMMUNICATION            | -           | 991         | 411                          | 1,284                     | 1,284       | -                            | 0%               | 1,284       | -                            | 0%               | 2,568            |
| 001                         | 001-188-000-518-81 | 50000421 | GG-CS-INFO SRVS POSTAGE                  | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-188-000-518-81 | 50000430 | GG-CS-INFO SRVS TRAVEL                   | -           | 1,301       | 858                          | 3,024                     | 3,024       | -                            | 0%               | 3,024       | -                            | 0%               | 6,048            |
| 001                         | 001-188-000-518-81 | 50000480 | GG-CS-INFO SRVS REPAIRS & MAINTENANCE    | -           | -           | -                            | 1,000                     | 500         | (500)                        | -50%             | 500         | -                            | 0%               | 1,000            |
| 001                         | 001-188-000-518-81 | 50000490 | GG-CS-INFO SRVS MISCELLANEOUS            | -           | -           | -                            | 1,000                     | 500         | (500)                        | -50%             | 500         | -                            | 0%               | 1,000            |
| 001                         | 001-188-000-518-81 | 50000491 | GG-CS-INFO SRVS DUES & SUBSCRIPTIONS     | 4,880       | 2,622       | 460                          | 3,000                     | 7,378       | 4,378                        | 146%             | 7,378       | -                            | 0%               | 14,756           |
| 001                         | 001-188-000-518-81 | 50000492 | GG-CS-INFO SRVS TRAINING                 | -           | 2,241       | 490                          | 4,599                     | 4,599       | -                            | 0%               | 4,599       | -                            | 0%               | 9,198            |
| TOTAL INFORMATION SERVICES  |                    |          |                                          | 295,717     | 307,463     | 165,380                      | 346,286                   | 369,346     | 23,060                       | 7%               | 391,386     | 22,040                       | 6%               | 760,732          |
| 001                         | 001-200-000-521-10 | 50000110 | SPP-ADMIN SALARIES                       | 714,432     | 747,578     | 381,097                      | 716,059                   | 727,797     | 11,738                       | 2%               | 764,997     | 37,200                       | 5%               | 1,492,794        |
| 001                         | 001-200-000-521-10 | 50000120 | SPP-ADMIN OVERTIME                       | 4,394       | 5,023       | 2,715                        | 5,000                     | 6,000       | 1,000                        | 20%              | 6,000       | -                            | 0%               | 12,000           |
| 001                         | 001-200-000-521-10 | 50000130 | SPP-ADMIN CASUAL LABOR                   | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000210 | SPP-ADMIN BENEFITS                       | 228,665     | 260,947     | 130,117                      | 246,086                   | 261,320     | 15,234                       | 6%               | 283,626     | 22,306                       | 9%               | 544,946          |
| 001                         | 001-200-000-521-10 | 50000215 | SPP-ADMIN BENEFITS/CAS LAB & OT          | 747         | 854         | 462                          | 850                       | 1,020       | 170                          | 20%              | 1,020       | -                            | 0%               | 2,040            |
| 001                         | 001-200-000-521-10 | 50000220 | SPP-ADMIN UNIFORMS                       | 4,254       | 2,405       | 538                          | 1,900                     | 3,000       | 1,100                        | 58%              | 3,000       | -                            | 0%               | 6,000            |
| 001                         | 001-200-000-521-10 | 50000229 | SPP-ADMIN UNIFORMS TAXABLE               | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000290 | SPP-ADMIN PENSION & DISABILITY           | 30,206      | 28,708      | 14,113                       | 25,000                    | 25,000      | -                            | 0%               | 25,000      | -                            | 0%               | 50,000           |
| 001                         | 001-200-000-521-10 | 50000310 | SPP-ADMIN OFFICE & OPERATING SUPPLY      | 988         | 610         | 1,020                        | 3,000                     | 3,000       | -                            | 0%               | 3,000       | -                            | 0%               | 6,000            |
| 001                         | 001-200-000-521-10 | 50000311 | SPP-ADMIN MAINTENANCE SUPPLIES           | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000320 | SPP-ADMIN FUEL FOR VEHICLE               | 3,130       | 2,540       | 1,278                        | 3,675                     | 5,000       | 1,325                        | 36%              | 5,000       | -                            | 0%               | 10,000           |
| 001                         | 001-200-000-521-10 | 50000350 | SPP-ADMIN SMALL TOOLS & MINOR EQUIP      | 1,930       | 260         | 200                          | 2,500                     | 2,500       | -                            | 0%               | 2,500       | -                            | 0%               | 5,000            |
| 001                         | 001-200-000-521-10 | 50000410 | SPP-ADMIN PROFESSIONAL SERVICES          | 4,209       | 480         | 2,871                        | 4,000                     | 4,000       | -                            | 0%               | 4,000       | -                            | 0%               | 8,000            |
| 001                         | 001-200-000-521-10 | 50000411 | SPP-ADMIN ADVERTISING                    | 45          | -           | -                            | 450                       | -           | (450)                        | -100%            | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000420 | SPP-ADMIN COMMUNICATION                  | 4,975       | 4,336       | 1,551                        | 4,000                     | 4,500       | 500                          | 13%              | 4,500       | -                            | 0%               | 9,000            |
| 001                         | 001-200-000-521-10 | 50000421 | SPP-ADMIN POSTAGE                        | 175         | 371         | 161                          | 100                       | 250         | 150                          | 150%             | 250         | -                            | 0%               | 500              |
| 001                         | 001-200-000-521-10 | 50000430 | SPP-ADMIN TRAVEL                         | 2,096       | 2,531       | 478                          | 2,600                     | 2,400       | (200)                        | -8%              | 2,400       | -                            | 0%               | 4,800            |
| 001                         | 001-200-000-521-10 | 50000439 | SPP-ADMIN TRAVEL-TAXABLE                 | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000470 | SPP-ADMIN UTILITY SRVS - CITY            | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000471 | SPP-ADMIN UTILITY SERVICES               | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                         | 001-200-000-521-10 | 50000480 | SPP-ADMIN REPAIRS & MAINTENANCE          | 2,401       | 1,800       | 225                          | 1,800                     | 3,000       | 1,200                        | 67%              | 3,000       | -                            | 0%               | 6,000            |
| 001                         | 001-200-000-521-10 | 50000490 | SPP-ADMIN MISCELLANEOUS                  | -           | 77          | 12                           | 1,800                     | 1,000       | (800)                        | -44%             | 1,000       | -                            | 0%               | 2,000            |
| 001                         | 001-200-000-521-10 | 50000491 | SPP-ADMIN DUES & SUBSCRIPTIONS           | 10,852      | 25,666      | 2,623                        | 20,000                    | 18,000      | (2,000)                      | -10%             | 18,000      | -                            | 0%               | 36,000           |
| 001                         | 001-200-000-521-10 | 50000492 | SPP-ADMIN TRAINING                       | 2,212       | 3,903       | 8,412                        | 4,000                     | 6,000       | 2,000                        | 50%              | 6,000       | -                            | 0%               | 12,000           |
| 001                         | 001-200-000-521-10 | 50000493 | SPP-ADMIN PRINTING & DUPLICATION         | -           | 314         | 751                          | 200                       | 1,000       | 800                          | 400%             | 1,000       | -                            | 0%               | 2,000            |
| TOTAL POLICE ADMINISTRATION |                    |          |                                          | 1,015,711   | 1,088,402   | 548,623                      | 1,043,020                 | 1,074,787   | 31,767                       | 3%               | 1,134,293   | 59,506                       | 6%               | 2,209,080        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                          | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 6/30/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|-----------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                               |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                             |             |                              |                  |             |                              |                  |                  |
| 001                           | 001-200-000-521-20 | 50000110 | SPP-OPERATNS SALARIES                    | 1,832,603   | 1,801,104   | 1,006,548                    | 2,084,418                   | 2,551,501   | 467,083                      | 22%              | 2,678,806   | 127,305                      | 5%               | 5,230,307        |
| 001                           | 001-200-000-521-20 | 50000120 | SPP-OPERATNS OVERTIME                    | 283,268     | 221,310     | 96,112                       | 226,000                     | 240,000     | 14,000                       | 6%               | 240,000     | -                            | 0%               | 480,000          |
| 001                           | 001-200-000-521-20 | 50000121 | SPP-OPERATNS OVERTIME-SHIFT ADJUSTMT     | 7,391       | 27,665      | 5,471                        | 7,000                       | 18,000      | 11,000                       | 157%             | 18,000      | -                            | 0%               | 36,000           |
| 001                           | 001-200-000-521-20 | 50000130 | SPP-OPERATNS CASUAL LABOR                | 9,647       | 820         | 280                          | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-20 | 50000210 | SPP-OPERATNS BENEFITS                    | 750,784     | 763,235     | 405,579                      | 887,551                     | 1,083,562   | 196,011                      | 22%              | 1,164,616   | 81,054                       | 7%               | 2,248,178        |
| 001                           | 001-200-000-521-20 | 50000215 | SPP-OPERATNS BENEFITS/CAS LAB & OT       | 51,052      | 42,465      | 17,317                       | 39,610                      | 43,860      | 4,250                        | 11%              | 43,860      | -                            | 0%               | 87,720           |
| 001                           | 001-200-000-521-20 | 50000220 | SPP-OPERATNS UNIFORMS                    | 32,375      | 14,927      | 2,223                        | 23,625                      | 22,200      | (1,425)                      | -6%              | 22,200      | -                            | 0%               | 44,400           |
| 001                           | 001-200-000-521-20 | 50000229 | SPP-OPERATNS UNIFORMS TAXABLE            | 2,000       | 1,600       | 1,600                        | 2,000                       | 1,600       | (400)                        | -20%             | 1,600       | -                            | 0%               | 3,200            |
| 001                           | 001-200-000-521-20 | 50000310 | SPP-OPERATNS OFFICE & OPERATING SUPPLY   | 28,594      | 30,062      | 22,982                       | 24,500                      | 30,000      | 5,500                        | 22%              | 30,000      | -                            | 0%               | 60,000           |
| 001                           | 001-200-000-521-20 | 50000320 | SPP-OPERATNS FUEL FOR VEHICLE            | 61,283      | 65,848      | 33,265                       | 50,400                      | 69,000      | 18,600                       | 37%              | 69,000      | -                            | 0%               | 138,000          |
| 001                           | 001-200-000-521-20 | 50000350 | SPP-OPERATNS SMALL TOOLS & MINOR EQUIP   | 21,529      | 15,520      | 5,756                        | 21,814                      | 16,000      | (5,814)                      | -27%             | 16,000      | -                            | 0%               | 32,000           |
| 001                           | 001-200-000-521-20 | 50000410 | SPP-OPERATNS PROFESSIONAL SERVICES       | 22,605      | 6,353       | 7,334                        | 15,435                      | 15,000      | (435)                        | -3%              | 15,000      | -                            | 0%               | 30,000           |
| 001                           | 001-200-000-521-20 | 50000420 | SPP-OPERATNS COMMUNICATION               | 11,411      | 10,691      | 3,584                        | 11,000                      | 12,000      | 1,000                        | 9%               | 12,000      | -                            | 0%               | 24,000           |
| 001                           | 001-200-000-521-20 | 50000421 | SPP-OPERATNS POSTAGE                     | 71          | 99          | 19                           | 100                         | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| 001                           | 001-200-000-521-20 | 50000430 | SPP-OPERATNS TRAVEL                      | 19,452      | 4,723       | 5,009                        | 14,500                      | 14,000      | (500)                        | -3%              | 14,000      | -                            | 0%               | 28,000           |
| 001                           | 001-200-000-521-20 | 50000439 | SPP-OPERATNS TRAVEL-TAXABLE              | -           | 146         | -                            | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-20 | 50000470 | SPP-OPERATNS UTILITY SRVS - CITY         | 449         | 153         | -                            | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-20 | 50000471 | SPP-OPERATNS UTILITY SERVICES            | 894         | 451         | -                            | 1,600                       | -           | (1,600)                      | -100%            | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-20 | 50000480 | SPP-OPERATNS REPAIRS & MAINTENANCE       | 43,089      | 43,232      | 11,191                       | 12,500                      | 25,000      | 12,500                       | 100%             | 25,000      | -                            | 0%               | 50,000           |
| 001                           | 001-200-000-521-20 | 50000490 | SPP-OPERATNS MISCELLANEOUS               | 1,374       | 511         | 81                           | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-20 | 50000491 | SPP-OPERATNS DUES & SUBSCRIPTIONS        | 3,677       | (5,707)     | 10,223                       | 36,000                      | 30,000      | (6,000)                      | -17%             | 30,000      | -                            | 0%               | 60,000           |
| 001                           | 001-200-000-521-20 | 50000492 | SPP-OPERATNS TRAINING                    | 9,876       | 21,569      | 8,718                        | 22,000                      | 24,000      | 2,000                        | 9%               | 24,000      | -                            | 0%               | 48,000           |
| 001                           | 001-200-000-521-20 | 50000493 | SPP-OPERATNS PRINTING & DUPLICATION      | -           | 199         | 391                          | -                           | 1,200       | 1,200                        | 0%               | 1,200       | -                            | 0%               | 2,400            |
| TOTAL POLICE OPERATIONS       |                    |          |                                          | 3,193,423   | 3,066,976   | 1,643,681                    | 3,480,053                   | 4,197,023   | 716,970                      | 21%              | 4,405,382   | 208,359                      | 5%               | 8,602,405        |
| 001                           | 001-200-000-521-30 | 50000110 | SPP-CRIME PRVNTN SALARIES                | 43,572      | 103,292     | 51,380                       | 112,069                     | 114,989     | 2,920                        | 3%               | 122,664     | 7,675                        | 7%               | 237,653          |
| 001                           | 001-200-000-521-30 | 50000120 | SPP-CRIME PRVNTN OVERTIME                | 3,202       | 13,248      | 4,591                        | 6,000                       | 8,000       | 2,000                        | 33%              | 8,000       | -                            | 0%               | 16,000           |
| 001                           | 001-200-000-521-30 | 50000121 | SPP-CRIME PRVNTN OVERTIME-SHIFT ADJUSTMT | -           | 489         | 166                          | -                           | 1,550       | 1,550                        | 0%               | 1,550       | -                            | 0%               | 3,100            |
| 001                           | 001-200-000-521-30 | 50000210 | SPP-CRIME PRVNTN BENEFITS                | 16,907      | 46,005      | 23,579                       | 51,300                      | 52,478      | 1,178                        | 2%               | 57,521      | 5,043                        | 10%              | 109,999          |
| 001                           | 001-200-000-521-30 | 50000215 | SPP-CRIME PRVNTN BENEFITS/CAS LAB & OT   | 544         | 2,335       | 809                          | 1,020                       | 1,624       | 604                          | 59%              | 1,624       | -                            | 0%               | 3,247            |
| 001                           | 001-200-000-521-30 | 50000220 | SPP-CRIME PRVNTN UNIFORMS                | -           | -           | 545                          | 450                         | 300         | (150)                        | -33%             | 300         | -                            | 0%               | 600              |
| 001                           | 001-200-000-521-30 | 50000229 | SPP-CRIME PRVNTN UNIFORMS TAXABLE        | 400         | -           | -                            | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-30 | 50000310 | SPP-CRIME PRVNTN OFFICE & OPERATING SUPP | -           | -           | -                            | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-30 | 50000320 | SPP-CRIME PRVNTN FUEL FOR VEHICLE        | 166         | 3,293       | 1,423                        | 2,900                       | 4,000       | 1,100                        | 38%              | 4,000       | -                            | 0%               | 8,000            |
| 001                           | 001-200-000-521-30 | 50000350 | SPP-CRIME PRVNTN SMALL TOOLS & MINOR EQU | -           | -           | -                            | 315                         | 250         | (65)                         | -21%             | 250         | -                            | 0%               | 500              |
| 001                           | 001-200-000-521-30 | 50000410 | SPP-CRIME PRVNTN PROFESSIONAL SERVICES   | -           | 24          | 105                          | 210                         | -           | (210)                        | -100%            | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-30 | 50000420 | SPP-CRIME PRVNTN COMMUNICATION           | 108         | 632         | 185                          | 600                         | 600         | -                            | 0%               | 600         | -                            | 0%               | 1,200            |
| 001                           | 001-200-000-521-30 | 50000430 | SPP-CRIME PRVNTN TRAVEL                  | -           | -           | -                            | 525                         | 500         | (25)                         | -5%              | 500         | -                            | 0%               | 1,000            |
| 001                           | 001-200-000-521-30 | 50000480 | SPP-CRIME PRVNTN REPAIRS & MAINTENANCE   | -           | 43          | 104                          | 1,575                       | 1,200       | (375)                        | -24%             | 1,200       | -                            | 0%               | 2,400            |
| 001                           | 001-200-000-521-30 | 50000490 | SPP-CRIME PRVNTN MISCELLANEOUS           | -           | -           | -                            | -                           | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-200-000-521-30 | 50000491 | SPP-CRIME PRVNTN DUES & SUBSCRIPTIONS    | 41          | -           | -                            | 100                         | 50          | (50)                         | -50%             | 50          | -                            | 0%               | 100              |
| 001                           | 001-200-000-521-30 | 50000492 | SPP-CRIME PRVNTN TRAINING                | -           | -           | -                            | 750                         | 1,000       | 250                          | 33%              | 1,000       | -                            | 0%               | 2,000            |
| TOTAL POLICE CRIME PREVENTION |                    |          |                                          | 64,940      | 169,361     | 82,886                       | 177,814                     | 186,541     | 8,727                        | 5%               | 199,259     | 12,718                       | 7%               | 385,799          |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                       | ORGANIZATION       | ACCOUNT  | TITLE                                      | 2024<br>ACTUAL | 2025 ACTUAL    | 2026<br>EXPENDITURES<br>as of 6/30/2026 | 2026 BUDGET as<br>of 06/2026 | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to<br>2028 Variance | Percent Variance | 2027-2028<br>Budget |
|--------------------------------------------|--------------------|----------|--------------------------------------------|----------------|----------------|-----------------------------------------|------------------------------|----------------|---------------------------------|------------------|----------------|---------------------------------|------------------|---------------------|
| 001                                        | 001-200-000-521-70 | 50000110 | SPP-TRAFFIC SALARIES                       | 114,238        | 233,308        | 101,679                                 | 241,241                      | -              | (241,241)                       | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000120 | SPP-TRAFFIC OVERTIME                       | 25,276         | 36,802         | 23,626                                  | 10,000                       | -              | (10,000)                        | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000121 | SPP-TRAFFIC OVERTIME-SHIFT ADJUSTMT        | 711            | 1,588          | 491                                     | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000210 | SPP-TRAFFIC BENEFITS                       | 44,439         | 92,425         | 45,595                                  | 104,888                      | -              | (104,888)                       | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000215 | SPP-TRAFFIC BENEFITS/CAS LAB & OT          | 4,418          | 6,526          | 4,100                                   | 1,700                        | -              | (1,700)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000220 | SPP-TRAFFIC UNIFORMS                       | -              | -              | 660                                     | 500                          | -              | (500)                           | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000310 | SPP-TRAFFIC OFFICE & OPERATING SUPPLY      | 482            | 142            | 2,500                                   | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000320 | SPP-TRAFFIC FUEL FOR VEHICLE               | 3,915          | 7,471          | 4,302                                   | 8,200                        | -              | (8,200)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000350 | SPP-TRAFFIC SMALL TOOLS & MINOR EQUIP      | -              | 8,396          | 6,247                                   | 400                          | -              | (400)                           | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000410 | SPP-TRAFFIC PROFESSIONAL SERVICES          | 30             | 338            | 223                                     | 500                          | -              | (500)                           | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000420 | SPP-TRAFFIC COMMUNICATION                  | 701            | 1,262          | 391                                     | 1,100                        | -              | (1,100)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000430 | SPP-TRAFFIC TRAVEL                         | -              | 1,284          | 679                                     | 2,000                        | -              | (2,000)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000480 | SPP-TRAFFIC REPAIRS & MAINTENANCE          | 413            | 647            | 3,606                                   | 1,050                        | -              | (1,050)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000490 | SPP-TRAFFIC MISCELLANEOUS                  | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000492 | SPP-TRAFFIC TRAINING                       | 300            | -              | 1,040                                   | 2,500                        | -              | (2,500)                         | -100%            | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-70 | 50000495 | SPP-TRAFFIC INTRGOV PROF SVCS              | 2,500          | 3,702          | 108                                     | 2,500                        | 2,500          | -                               | 0%               | 2,500          | -                               | 0%               | 5,000               |
| <b>TOTAL POLICE TRAFFIC</b>                |                    |          |                                            | <b>197,423</b> | <b>393,893</b> | <b>195,249</b>                          | <b>376,579</b>               | <b>2,500</b>   | <b>(374,079)</b>                | <b>-99%</b>      | <b>2,500</b>   | <b>-</b>                        | <b>0%</b>        | <b>5,000</b>        |
| 001                                        | 001-200-000-521-80 | 50000110 | SPP-PROPTY RM SALARIES                     | 31,051         | 33,833         | 17,589                                  | 35,152                       | 38,388         | 3,236                           | 9%               | 40,756         | 2,368                           | 6%               | 79,144              |
| 001                                        | 001-200-000-521-80 | 50000120 | SPP-PROPTY RM OVERTIME                     | 1,333          | 1,419          | 685                                     | 2,000                        | 2,000          | -                               | 0%               | 2,000          | -                               | 0%               | 4,000               |
| 001                                        | 001-200-000-521-80 | 50000130 | SPP-PROPTY RM CASUAL LABOR                 | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-80 | 50000210 | SPP-PROPTY RM BENEFITS                     | 16,333         | 16,572         | 8,288                                   | 17,346                       | 18,471         | 1,125                           | 6%               | 20,114         | 1,643                           | 9%               | 38,585              |
| 001                                        | 001-200-000-521-80 | 50000215 | SPP-PROPTY RM BENEFITS/CAS LAB & OT        | 227            | 241            | 117                                     | 340                          | 340            | -                               | 0%               | 340            | -                               | 0%               | 680                 |
| 001                                        | 001-200-000-521-80 | 50000220 | SPP-PROPTY RM UNIFORMS                     | 44             | 545            | -                                       | -                            | 325            | 325                             | 0%               | 325            | -                               | 0%               | 650                 |
| 001                                        | 001-200-000-521-80 | 50000310 | SPP-PROPTY RM OFFICE & OPERATING SUPPLY    | 1,622          | 1,845          | 631                                     | 1,200                        | 1,500          | 300                             | 25%              | 1,500          | -                               | 0%               | 3,000               |
| 001                                        | 001-200-000-521-80 | 50000350 | SPP-PROPTY RM SMALL TOOLS & MINOR EQUIP    | 606            | -              | -                                       | 500                          | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000               |
| 001                                        | 001-200-000-521-80 | 50000410 | SPP-PROPTY RM PROFESSIONAL SERVICES        | 807            | 823            | 589                                     | 900                          | 1,000          | 100                             | 11%              | 1,000          | -                               | 0%               | 2,000               |
| 001                                        | 001-200-000-521-80 | 50000420 | SPP-PROPTY RM COMMUNICATION                | 323            | 319            | 103                                     | 300                          | 300            | -                               | 0%               | 300            | -                               | 0%               | 600                 |
| 001                                        | 001-200-000-521-80 | 50000421 | SPP-PROPTY RM POSTAGE                      | 657            | 809            | 1,077                                   | 250                          | 1,400          | 1,150                           | 460%             | 1,400          | -                               | 0%               | 2,800               |
| 001                                        | 001-200-000-521-80 | 50000430 | SPP-PROPTY RM TRAVEL                       | 1,354          | -              | -                                       | 420                          | 450            | 30                              | 7%               | 450            | -                               | 0%               | 900                 |
| 001                                        | 001-200-000-521-80 | 50000439 | SPP-PROPTY RM TRAVEL-TAXABLE               | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-80 | 50000480 | SPP-PROPTY RM REPAIRS & MAINTENANCE        | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-80 | 50000490 | SPP-PROPTY RM MISCELLANEOUS                | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-521-80 | 50000491 | SPP-PROPTY RM DUES & SUBSCRIPTIONS         | 22,835         | 50,050         | 32,926                                  | 61,000                       | 88,335         | 27,335                          | 45%              | 85,850         | (2,485)                         | -3%              | 174,185             |
| 001                                        | 001-200-000-521-80 | 50000492 | SPP-PROPTY RM TRAINING                     | 850            | 650            | 735                                     | 525                          | 1,000          | 475                             | 90%              | 1,000          | -                               | 0%               | 2,000               |
| <b>TOTAL POLICE PROPERTY ROOM</b>          |                    |          |                                            | <b>78,041</b>  | <b>107,107</b> | <b>62,740</b>                           | <b>119,933</b>               | <b>154,009</b> | <b>34,076</b>                   | <b>28%</b>       | <b>155,535</b> | <b>1,526</b>                    | <b>1%</b>        | <b>309,544</b>      |
| 001                                        | 001-200-000-523-60 | 50000495 | SPP-CARE&CUST OF PRISNORS INTRGOV PROF S   | 174,457        | 223,334        | 125,672                                 | 205,000                      | 213,200        | 8,200                           | 4%               | 221,728        | 8,528                           | 4%               | 434,928             |
| <b>TOTAL CARE OF PRISINORS</b>             |                    |          |                                            | <b>174,457</b> | <b>223,334</b> | <b>125,672</b>                          | <b>205,000</b>               | <b>213,200</b> | <b>8,200</b>                    | <b>4%</b>        | <b>221,728</b> | <b>8,528</b>                    | <b>4%</b>        | <b>434,928</b>      |
| 001                                        | 001-200-000-525-60 | 50000310 | SPP-DISASTER PREPARED OFFICE & OPERATING   | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-525-60 | 50000350 | SPP-DISASTER PREPARED SMALL TOOLS & MINO   | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-525-60 | 50000495 | SPP-DISASTER PREPARED INTRGOV PROF SVCS    | 14,078         | 14,078         | 14,078                                  | 29,000                       | 30,160         | 1,160                           | 4%               | 31,366         | 1,206                           | 4%               | 61,526              |
| <b>TOTAL DISASTER PREPAREDNESS</b>         |                    |          |                                            | <b>14,078</b>  | <b>14,078</b>  | <b>14,078</b>                           | <b>29,000</b>                | <b>30,160</b>  | <b>1,160</b>                    | <b>4%</b>        | <b>31,366</b>  | <b>1,206</b>                    | <b>4%</b>        | <b>61,526</b>       |
| 001                                        | 001-200-000-554-30 | 50000495 | EE-ANIML CNTRL INTRGOV PROF SVCS           | 37,618         | 39,048         | 20,149                                  | 44,242                       | 46,012         | 1,770                           | 4%               | 47,852         | 1,840                           | 4%               | 93,864              |
| <b>TOTAL ANIMAL CONTROL</b>                |                    |          |                                            | <b>37,618</b>  | <b>39,048</b>  | <b>20,149</b>                           | <b>44,242</b>                | <b>46,012</b>  | <b>1,770</b>                    | <b>4%</b>        | <b>47,852</b>  | <b>1,840</b>                    | <b>4%</b>        | <b>93,864</b>       |
| 001                                        | 001-200-000-564-00 | 50000110 | SS-MENTAL HEALTH SERVICES SALARIES         | 92,044         | 95,262         | 48,214                                  | 97,739                       | 101,644        | 3,905                           | 4%               | 107,417        | 5,773                           | 6%               | 209,061             |
| 001                                        | 001-200-000-564-00 | 50000120 | SS-MENTAL HEALTH SERVICES OVERTIME         | 3,237          | 1,778          | 772                                     | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-564-00 | 50000130 | SS-MENTAL HEALTH SERVICES CASUAL LABOR     | -              | -              | -                                       | -                            | 1,500          | 1,500                           | 0%               | 1,500          | -                               | 0%               | 3,000               |
| 001                                        | 001-200-000-564-00 | 50000210 | SS-MENTAL HEALTH SERVICES BENEFITS         | 40,723         | 40,378         | 19,498                                  | 42,588                       | 43,936         | 1,348                           | 3%               | 47,885         | 3,949                           | 9%               | 91,821              |
| 001                                        | 001-200-000-564-00 | 50000215 | SS-MENTAL HEALTH SERVICES BENEFITS/CAS L   | 550            | 302            | 131                                     | -                            | 255            | 255                             | 0%               | 255            | -                               | 0%               | 510                 |
| 001                                        | 001-200-000-564-00 | 50000220 | SS-MENTAL HEALTH SERVICES UNIFORMS         | -              | -              | 365                                     | 200                          | 350            | 150                             | 75%              | 350            | -                               | 0%               | 700                 |
| 001                                        | 001-200-000-564-00 | 50000229 | SS-MENTAL HEALTH SERVICES UNIFORMS TAXAB   | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-564-00 | 50000310 | SS-MENTAL HEALTH SERVICES OFFICE & OPERA   | 46             | -              | 188                                     | 200                          | 300            | 100                             | 50%              | 300            | -                               | 0%               | 600                 |
| 001                                        | 001-200-000-564-00 | 50000320 | SS-MENTAL HEALTH SERVICES FUEL FOR VEHICLE | -              | 166            | -                                       | -                            | 150            | 150                             | 0%               | 150            | -                               | 0%               | 300                 |
| 001                                        | 001-200-000-564-00 | 50000350 | SS-MENTAL HEALTH SERVICES SMALL TOOLS &    | -              | 197            | -                                       | -                            | 150            | 150                             | 0%               | 150            | -                               | 0%               | 300                 |
| 001                                        | 001-200-000-564-00 | 50000410 | SS-MENTAL HEALTH SERVICES PROFESSIONAL S   | -              | 6              | 55                                      | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-564-00 | 50000420 | SS-MENTAL HEALTH SERVICES COMMUNICATION    | 648            | 637            | 206                                     | 600                          | 600            | -                               | 0%               | 600            | -                               | 0%               | 1,200               |
| 001                                        | 001-200-000-564-00 | 50000430 | SS-MENTAL HEALTH SERVICES TRAVEL           | 1,562          | 2,183          | -                                       | 300                          | 400            | 100                             | 33%              | 400            | -                               | 0%               | 800                 |
| 001                                        | 001-200-000-564-00 | 50000490 | SS-MENTAL HEALTH SERVICES MISCELLANEOUS    | 357            | -              | 15                                      | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-564-00 | 50000491 | SS-MENTAL HEALTH SERVICES DUES & SUBSCRI   | -              | -              | -                                       | -                            | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 001                                        | 001-200-000-564-00 | 50000492 | SS-MENTAL HEALTH SERVICES TRAINING         | 350            | 700            | -                                       | 600                          | 750            | 150                             | 25%              | 750            | -                               | 0%               | 1,500               |
| <b>TOTAL POLICE MENTAL HEALTH SERVICES</b> |                    |          |                                            | <b>139,517</b> | <b>141,609</b> | <b>69,444</b>                           | <b>142,227</b>               | <b>150,035</b> | <b>7,808</b>                    | <b>5%</b>        | <b>159,757</b> | <b>9,722</b>                    | <b>6%</b>        | <b>309,792</b>      |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                | ORGANIZATION       | ACCOUNT  | TITLE                                     | 2026          |                |                              | 2026 BUDGET as of 06/2026 | 2027 Budget    | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------------|--------------------|----------|-------------------------------------------|---------------|----------------|------------------------------|---------------------------|----------------|------------------------------|------------------|----------------|------------------------------|------------------|------------------|
|                                     |                    |          |                                           | 2024 ACTUAL   | 2025 ACTUAL    | EXPENDITURES as of 6/30/2026 |                           |                |                              |                  |                |                              |                  |                  |
| 001                                 | 001-200-020-521-23 | 50000220 | SPP-RESRVES UNIFORMS                      | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-020-521-23 | 50000310 | SPP-RESRVES OFFICE & OPERATING SUPPLY     | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-020-521-23 | 50000320 | SPP-RESRVES FUEL FOR VEHICLE              | 980           | 672            | 86                           | 450                       | 250            | (200)                        | -44%             | 250            | -                            | 0%               | 500              |
| 001                                 | 001-200-020-521-23 | 50000350 | SPP-RESRVES SMALL TOOLS & MINOR EQUIP     | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-020-521-23 | 50000420 | SPP-RESRVES COMMUNICATION                 | 593           | 637            | 206                          | 550                       | 500            | (50)                         | -9%              | 500            | -                            | 0%               | 1,000            |
| 001                                 | 001-200-020-521-23 | 50000480 | SPP-RESRVES REPAIRS & MAINTENANCE         | 63            | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-020-521-23 | 50000491 | SPP-RESRVES DUES & SUBSCRIPTIONS          | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-020-521-23 | 50000492 | SPP-RESRVES TRAINING                      | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| <b>TOTAL POLICE RESERVES</b>        |                    |          |                                           | <b>1,636</b>  | <b>1,309</b>   | <b>291</b>                   | <b>1,000</b>              | <b>750</b>     | <b>(250)</b>                 | <b>-25%</b>      | <b>750</b>     | <b>-</b>                     | <b>0%</b>        | <b>1,500</b>     |
| 001                                 | 001-200-021-521-23 | 50000110 | SPP-MARINE SAFTY SALARIES                 | 3,745         | 9,704          | 1,430                        | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000120 | SPP-MARINE SAFTY OVERTIME                 | -             | 73             | -                            | 2,000                     | 3,000          | 1,000                        | 50%              | 3,000          | -                            | 0%               | 6,000            |
| 001                                 | 001-200-021-521-23 | 50000210 | SPP-MARINE SAFTY BENEFITS                 | 1,361         | 3,930          | 536                          | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000215 | SPP-MARINE SAFTY BENEFITS/CAS LAB & OT    | -             | 12             | -                            | 340                       | 510            | 170                          | 50%              | 510            | -                            | 0%               | 1,020            |
| 001                                 | 001-200-021-521-23 | 50000310 | SPP-MARINE SAFTY OFFICE & OPERATING SUPP  | -             | 569            | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000320 | SPP-MARINE SAFTY FUEL FOR VEHICLE         | -             | 170            | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000350 | SPP-MARINE SAFTY SMALL TOOLS & MINOR EQU  | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000410 | SPP-MARINE SAFTY PROFESSIONAL SERVICES    | -             | 23,560         | -                            | 50,000                    | -              | (50,000)                     | -100%            | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000421 | SPP-MARINE SAFTY POSTAGE                  | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000430 | SPP-MARINE SAFTY TRAVEL                   | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000480 | SPP-MARINE SAFTY REPAIRS & MAINTENANCE    | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-021-521-23 | 50000492 | SPP-MARINE SAFTY TRAINING                 | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| <b>TOTAL POLICE MARINE SAFETY</b>   |                    |          |                                           | <b>5,106</b>  | <b>38,019</b>  | <b>1,966</b>                 | <b>52,340</b>             | <b>3,510</b>   | <b>(48,830)</b>              | <b>-93%</b>      | <b>3,510</b>   | <b>-</b>                     | <b>0%</b>        | <b>7,020</b>     |
| 001                                 | 001-200-027-521-23 | 50000350 | SPP-SUQ MIT SMALL TOOLS & MINOR EQUIP     | 14,876        | -              | -                            | 20,000                    | 20,000         | -                            | 0%               | -              | (20,000)                     | -100%            | 20,000           |
| 001                                 | 001-200-027-521-23 | 50000492 | SPP-SUQ MIT TRAINING                      | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| <b>TOTAL SUQUAMISH MITIGATION</b>   |                    |          |                                           | <b>14,876</b> | <b>-</b>       | <b>-</b>                     | <b>20,000</b>             | <b>20,000</b>  | <b>-</b>                     | <b>0%</b>        | <b>-</b>       | <b>(20,000)</b>              | <b>-100%</b>     | <b>20,000</b>    |
| 001                                 | 001-200-029-521-23 | 50000110 | SPP-K9 UNIT SALARIES                      | -             | 114,695        | -                            | 114,565                   | -              | (114,565)                    | -100%            | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000120 | SPP-K9 UNIT OVERTIME                      | -             | 5,135          | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000121 | SPP-K9 UNIT OVERTIME-SHIFT ADJUSTMT       | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000210 | SPP-K9 UNIT BENEFITS                      | -             | 33,284         | -                            | 51,633                    | -              | (51,633)                     | -100%            | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000215 | SPP-K9 UNIT BENEFITS/CAS LAB & OT         | -             | 873            | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000310 | SPP-K9 UNIT OFFICE & OPERATING SUPPLY     | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000320 | SPP-K9 UNIT FUEL FOR VEHICLE              | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000350 | SPP-K9 UNIT SMALL TOOLS & MINOR EQUIP     | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000410 | SPP-K9 UNIT PROFESSIONAL SERVICES         | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000420 | SPP-K9 UNIT COMMUNICATION                 | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000430 | SPP-K9 UNIT TRAVEL                        | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000480 | SPP-K9 UNIT REPAIRS & MAINTENANCE         | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000490 | SPP-K9 UNIT MISCELLANEOUS                 | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000491 | SPP-K9 UNIT DUES & SUBSCRIPTIONS          | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-029-521-23 | 50000492 | SPP-K9 UNIT TRAINING                      | -             | -              | -                            | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| <b>TOTAL POLICE K9 UNIT</b>         |                    |          |                                           | <b>-</b>      | <b>153,987</b> | <b>-</b>                     | <b>166,198</b>            | <b>-</b>       | <b>(166,198)</b>             | <b>-100%</b>     | <b>-</b>       | <b>-</b>                     | <b>0%</b>        | <b>-</b>         |
| 001                                 | 001-200-038-521-70 | 50000110 | SPP-TRAFFIC CAMERAS SALARIES              | -             | -              | 15,735                       | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-038-521-70 | 50000120 | SPP-TRAFFIC CAMERAS OVERTIME              | -             | -              | 1,562                        | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-038-521-70 | 50000121 | SPP-TRAFFIC CAMERAS OVERTIME SHIFT ADJUST | -             | -              | 128                          | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-038-521-70 | 50000210 | SPP-TRAFFIC CAMERAS BENEFITS              | -             | -              | 6,990                        | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-038-521-70 | 50000215 | SPP-TRAFFIC CAMERAS BENEFITS/CAS LAB & O  | -             | -              | 287                          | -                         | -              | -                            | 0%               | -              | -                            | 0%               | -                |
| 001                                 | 001-200-038-521-70 | 50000450 | SPP-TRAFFIC CAMERAS OPERATING RENTAL & L  | 4,365         | 4,425          | 74,819                       | 171,000                   | 190,000        | 19,000                       | 11%              | 190,000        | -                            | 0%               | 380,000          |
| <b>TOTAL POLICE TRAFFIC CAMERAS</b> |                    |          |                                           | <b>4,365</b>  | <b>4,425</b>   | <b>99,522</b>                | <b>171,000</b>            | <b>190,000</b> | <b>19,000</b>                | <b>11%</b>       | <b>190,000</b> | <b>-</b>                     | <b>0%</b>        | <b>380,000</b>   |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                             | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|----------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                  |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                              | 001-200-040-521-70 | 50000110 | SPP-TRFFC PARKNG SALARIES                | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-200-040-521-70 | 50000130 | SPP-TRFFC PARKNG CASUAL LABOR            | -           | -           | 475                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-200-040-521-70 | 50000210 | SPP-TRFFC PARKNG BENEFITS                | -           | -           | (34)                         | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-200-040-521-70 | 50000215 | SPP-TRFFC PARKNG BENEFITS/CAS LAB & OT   | -           | -           | 81                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-200-040-521-70 | 50000310 | SPP-TRFFC PARKNG OFFICE & OPERATING SUPP | -           | 19,409      | 1,226                        | 5,591                     | -           | (5,591)                      | -100%            | -           | -                            | 0%               | -                |
| 001                              | 001-200-040-521-70 | 50000410 | SPP-TRFFC PARKNG PROFESSIONAL SERVICES   | -           | 87,973      | 111,272                      | 363,000                   | 377,520     | 14,520                       | 4%               | 392,621     | 15,101                       | 4%               | 770,141          |
| TOTAL POLICE PARKING ENFORCEMENT |                    |          |                                          | -           | 107,382     | 113,019                      | 368,591                   | 377,520     | 8,929                        | 2%               | 392,621     | 15,101                       | 4%               | 770,141          |
| TOTAL POLICE DEPARTMENT          |                    |          |                                          | 4,975,536   | 5,680,822   | 2,977,320                    | 6,396,997                 | 6,646,047   | 249,050                      | 4%               | 6,944,553   | 298,506                      | 4%               | 13,590,599       |
| 001                              | 001-300-000-518-30 | 50000110 | GG-CS-JANITRL SALARIES                   | 199,672     | 214,647     | 103,985                      | 246,982                   | 275,261     | 28,279                       | 11%              | 321,815     | 46,554                       | 17%              | 597,076          |
| 001                              | 001-300-000-518-30 | 50000120 | GG-CS-JANITRL OVERTIME                   | 5,158       | 2,839       | 1,481                        | 6,000                     | 5,000       | (1,000)                      | -17%             | 5,000       | -                            | 0%               | 10,000           |
| 001                              | 001-300-000-518-30 | 50000130 | GG-CS-JANITRL CASUAL LABOR               | -           | 504         | -                            | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                              | 001-300-000-518-30 | 50000210 | GG-CS-JANITRL BENEFITS                   | 109,286     | 109,911     | 51,245                       | 131,379                   | 139,756     | 8,377                        | 6%               | 166,538     | 26,782                       | 19%              | 306,294          |
| 001                              | 001-300-000-518-30 | 50000215 | GG-CS-JANITRL BENEFITS/CAS LAB & OT      | 887         | 568         | 252                          | 1,105                     | 935         | (170)                        | -15%             | 935         | -                            | 0%               | 1,870            |
| 001                              | 001-300-000-518-30 | 50000220 | GG-CS-JANITRL UNIFORMS                   | 675         | 514         | 693                          | 1,860                     | 2,100       | 240                          | 13%              | 2,100       | -                            | 0%               | 4,200            |
| 001                              | 001-300-000-518-30 | 50000229 | GG-CS-JANITRL UNIFORMS TAXABLE           | -           | 241         | -                            | 250                       | 432         | 182                          | 73%              | 432         | -                            | 0%               | 864              |
| 001                              | 001-300-000-518-30 | 50000310 | GG-CS-JANITRL OFFICE & OPERATING SUPPLY  | 9,929       | 10,545      | 6,953                        | 12,360                    | 15,716      | 3,356                        | 27%              | 15,716      | -                            | 0%               | 31,432           |
| 001                              | 001-300-000-518-30 | 50000311 | GG-CS-JANITRL MAINTENANCE SUPPLIES       | 36,223      | 18,349      | 10,070                       | 40,003                    | 30,000      | (10,003)                     | -25%             | 30,000      | -                            | 0%               | 60,000           |
| 001                              | 001-300-000-518-30 | 50000320 | GG-CS-JANITRL FUEL FOR VEHICLE           | 2,413       | 1,501       | 623                          | 2,060                     | 1,800       | (260)                        | -13%             | 1,800       | -                            | 0%               | 3,600            |
| 001                              | 001-300-000-518-30 | 50000350 | GG-CS-JANITRL SMALL TOOLS & MINOR EQUIP  | 7,158       | 2,152       | 1,966                        | 6,000                     | 9,640       | 3,640                        | 61%              | 9,640       | -                            | 0%               | 19,280           |
| 001                              | 001-300-000-518-30 | 50000410 | GG-CS-JANITRL PROFESSIONAL SERVICES      | 22,766      | 31,262      | 19,141                       | 34,982                    | 43,011      | 8,029                        | 23%              | 43,011      | -                            | 0%               | 86,022           |
| 001                              | 001-300-000-518-30 | 50000420 | GG-CS-JANITRL COMMUNICATION              | 572         | 623         | 185                          | 618                       | 565         | (53)                         | -9%              | 565         | -                            | 0%               | 1,130            |
| 001                              | 001-300-000-518-30 | 50000430 | GG-CS-JANITRL TRAVEL                     | -           | 5           | 568                          | 50                        | 600         | 550                          | 1100%            | 600         | -                            | 0%               | 1,200            |
| 001                              | 001-300-000-518-30 | 50000450 | GG-CS-JANITRL OPERATING RENTAL & LEASES  | 669         | 231         | -                            | 225                       | 225         | -                            | 0%               | 225         | -                            | 0%               | 450              |
| 001                              | 001-300-000-518-30 | 50000471 | GG-CS-JANITRL UTILITY SERVICES           | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-300-000-518-30 | 50000480 | GG-CS-JANITRL REPAIRS & MAINTENANCE      | 56,354      | 9,258       | 17,596                       | 36,050                    | 38,000      | 1,950                        | 5%               | 38,000      | -                            | 0%               | 76,000           |
| 001                              | 001-300-000-518-30 | 50000490 | GG-CS-JANITRL MISCELLANEOUS              | 382         | 215         | 10                           | 150                       | 200         | 50                           | 33%              | 200         | -                            | 0%               | 400              |
| 001                              | 001-300-000-518-30 | 50000491 | GG-CS-JANITRL DUES & SUBSCRIPTIONS       | 643         | 684         | 85                           | -                         | 700         | 700                          | 0%               | 700         | -                            | 0%               | 1,400            |
| 001                              | 001-300-000-518-30 | 50000492 | GG-CS-JANITRL TRAINING                   | -           | 64          | 306                          | 2,000                     | 2,000       | -                            | 0%               | 2,000       | -                            | 0%               | 4,000            |
| TOTAL PUBLIC WORKS JANITORIAL    |                    |          |                                          | 452,787     | 404,112     | 215,158                      | 522,574                   | 566,441     | 43,867                       | 8%               | 639,777     | 73,336                       | 13%              | 1,206,218        |
| 001                              | 001-300-000-518-90 | 50000490 | *GG-ADA RQMNT MISCELLANEOUS              | -           | -           | -                            | 250                       | 250         | -                            | 0%               | 250         | -                            | 0%               | 500              |
| TOTAL PUBLIC WORKS - ADA         |                    |          |                                          | -           | -           | -                            | 250                       | 250         | -                            | 0%               | 250         | -                            | 0%               | 500              |
| 001                              | 001-300-000-536-20 | 50000110 | UE-CEMETERY SRVS SALARIES                | 7,202       | 7,675       | 3,737                        | 7,713                     | 8,099       | 386                          | 5%               | 8,391       | 292                          | 4%               | 16,490           |
| 001                              | 001-300-000-536-20 | 50000120 | UE-CEMETERY SRVS OVERTIME                | -           | 167         | 35                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-300-000-536-20 | 50000130 | UE-CEMETERY SRVS CASUAL LABOR            | -           | -           | -                            | 1,800                     | 1,000       | (800)                        | -44%             | 1,000       | -                            | 0%               | 2,000            |
| 001                              | 001-300-000-536-20 | 50000210 | UE-CEMETERY SRVS BENEFITS                | 3,578       | 3,634       | 1,788                        | 3,978                     | 4,110       | 132                          | 3%               | 4,465       | 355                          | 9%               | 8,575            |
| 001                              | 001-300-000-536-20 | 50000215 | UE-CEMETERY SRVS BENEFITS/CAS LAB & OT   | -           | 28          | 6                            | 255                       | 170         | (85)                         | -33%             | 170         | -                            | 0%               | 340              |
| 001                              | 001-300-000-536-20 | 50000310 | UE-CEMETERY SRVS OFFICE & OPERATING SUPP | 376         | 366         | -                            | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                              | 001-300-000-536-20 | 50000311 | UE-CEMETERY SRVS MAINTENANCE SUPPLIES    | -           | -           | -                            | 1,000                     | 500         | (500)                        | -50%             | 500         | -                            | 0%               | 1,000            |
| 001                              | 001-300-000-536-20 | 50000350 | UE-CEMETERY SRVS SMALL TOOLS & MINOR EQU | 58          | 159         | -                            | 514                       | 600         | 86                           | 17%              | 600         | -                            | 0%               | 1,200            |
| 001                              | 001-300-000-536-20 | 50000410 | UE-CEMETERY SRVS PROFESSIONAL SERVICES   | -           | -           | -                            | 800                       | 1,911       | 1,111                        | 139%             | 1,911       | -                            | 0%               | 3,822            |
| 001                              | 001-300-000-536-20 | 50000430 | UE-CEMETERY SRVS TRAVEL                  | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-300-000-536-20 | 50000440 | UE-CEMETERY SRVS TAXES & OPERATING ASSMN | 42          | 90          | 55                           | 122                       | 150         | 28                           | 23%              | 150         | -                            | 0%               | 300              |
| 001                              | 001-300-000-536-20 | 50000470 | UE-CEMETERY SRVS UTILITY SRVS - CITY     | 222         | 263         | 175                          | 300                       | 500         | 200                          | 67%              | 500         | -                            | 0%               | 1,000            |
| 001                              | 001-300-000-536-20 | 50000471 | UE-CEMETERY SRVS UTILITY SERVICES        | 167         | 195         | 105                          | 200                       | 387         | 187                          | 94%              | 387         | -                            | 0%               | 774              |
| 001                              | 001-300-000-536-20 | 50000480 | UE-CEMETERY SRVS REPAIRS & MAINTENANCE   | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-300-000-536-20 | 50000490 | UE-CEMETERY SRVS MISCELLANEOUS           | 63          | 95          | 23                           | 50                        | 100         | 50                           | 100%             | 100         | -                            | 0%               | 200              |
| 001                              | 001-300-000-536-20 | 50000495 | UE-CEMETERY SRVS INTRGOV PROF SVCS       | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                              | 001-300-000-536-20 | 50000530 | UE-CEMETERY SRVS INTRGOV EXTRNL TAXES    | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL PUBLIC WORKS - CEMETERY    |                    |          |                                          | 11,708      | 12,673      | 5,923                        | 17,232                    | 18,027      | 795                          | 5%               | 18,674      | 647                          | 4%               | 36,701           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                   | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|----------------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                        |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                                    | 001-300-000-538-10 | 50000110 | UTIL-PW ADMIN SALARIES                   | 506,237     | 503,781     | 202,884                      | 433,339                   | 409,805     | (23,534)                     | -5%              | 387,908     | (21,897)                     | -5%              | 797,713          |
| 001                                    | 001-300-000-538-10 | 50000117 | UTIL-PW ADMIN INDIRECT SALARIES          | (506,599)   | (504,579)   | (101,702)                    | (368,587)                 | (410,305)   | (41,718)                     | 11%              | (388,408)   | 21,897                       | -5%              | (798,713)        |
| 001                                    | 001-300-000-538-10 | 50000120 | UTIL-PW ADMIN OVERTIME                   | 362         | 797         | 1,351                        | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                    | 001-300-000-538-10 | 50000130 | UTIL-PW ADMIN CASUAL LABOR               | -           | -           | -                            | 500                       | -           | (500)                        | -100%            | -           | -                            | 0%               | -                |
| 001                                    | 001-300-000-538-10 | 50000210 | UTIL-PW ADMIN BENEFITS                   | 191,515     | 172,974     | 70,495                       | 152,316                   | 139,271     | (13,045)                     | -9%              | 129,132     | (10,139)                     | -7%              | 268,403          |
| 001                                    | 001-300-000-538-10 | 50000215 | UTIL-PW ADMIN BENEFITS/CAS LAB & OT      | 51          | 136         | 230                          | 170                       | 85          | (85)                         | -50%             | 85          | -                            | 0%               | 170              |
| 001                                    | 001-300-000-538-10 | 50000217 | UTIL-PW ADMIN INDIRECT BENEFITS          | (191,766)   | (173,598)   | (35,318)                     | (218,238)                 | (140,006)   | 78,232                       | -36%             | (129,867)   | 10,139                       | -7%              | (269,873)        |
| 001                                    | 001-300-000-538-10 | 50000220 | UTIL-PW ADMIN UNIFORMS                   | 200         | 489         | 639                          | 500                       | 650         | 150                          | 30%              | 650         | -                            | 0%               | 1,300            |
| 001                                    | 001-300-000-538-10 | 50000229 | UTIL-PW ADMIN UNIFORMS TAXABLE           | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                    | 001-300-000-538-10 | 50000310 | UTIL-PW ADMIN OFFICE & OPERATING SUPPLY  | 3,211       | 3,609       | 2,636                        | 4,000                     | 4,000       | -                            | 0%               | 4,000       | -                            | 0%               | 8,000            |
| 001                                    | 001-300-000-538-10 | 50000311 | UTIL-PW ADMIN MAINTENANCE SUPPLIES       | 4,461       | 3,478       | 2,616                        | 4,000                     | 4,000       | -                            | 0%               | 4,000       | -                            | 0%               | 8,000            |
| 001                                    | 001-300-000-538-10 | 50000317 | UTIL-PW ADMIN INDIRECT SUPPLIES          | (12,687)    | (9,633)     | (5,640)                      | (8,500)                   | (12,500)    | (4,000)                      | 47%              | (12,500)    | -                            | 0%               | (25,000)         |
| 001                                    | 001-300-000-538-10 | 50000320 | UTIL-PW ADMIN FUEL FOR VEHICLE           | 3,940       | 1,628       | 991                          | 3,090                     | 2,500       | (590)                        | -19%             | 2,500       | -                            | 0%               | 5,000            |
| 001                                    | 001-300-000-538-10 | 50000350 | UTIL-PW ADMIN SMALL TOOLS & MINOR EQUIP  | 1,189       | 918         | 1,584                        | 2,000                     | 2,000       | -                            | 0%               | 2,000       | -                            | 0%               | 4,000            |
| 001                                    | 001-300-000-538-10 | 50000410 | UTIL-PW ADMIN PROFESSIONAL SERVICES      | 5,881       | 8,050       | 6,455                        | 6,700                     | 6,700       | -                            | 0%               | 6,700       | -                            | 0%               | 13,400           |
| 001                                    | 001-300-000-538-10 | 50000420 | UTIL-PW ADMIN COMMUNICATION              | 3,821       | 3,945       | 1,145                        | 3,915                     | 3,400       | (515)                        | -13%             | 3,400       | -                            | 0%               | 6,800            |
| 001                                    | 001-300-000-538-10 | 50000421 | UTIL-PW ADMIN POSTAGE                    | 918         | 1,034       | 552                          | 930                       | 930         | -                            | 0%               | 930         | -                            | 0%               | 1,860            |
| 001                                    | 001-300-000-538-10 | 50000430 | UTIL-PW ADMIN TRAVEL                     | 2,097       | 1,088       | 30                           | 2,835                     | 1,000       | (1,835)                      | -65%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                    | 001-300-000-538-10 | 50000450 | UTIL-PW ADMIN OPERATING RENTAL & LEASES  | 220         | 208         | 1,262                        | 2,060                     | 2,060       | -                            | 0%               | 2,060       | -                            | 0%               | 4,120            |
| 001                                    | 001-300-000-538-10 | 50000470 | UTIL-PW ADMIN UTILITY SRVS - CITY        | 14,914      | 15,347      | 7,896                        | 19,755                    | 16,000      | (3,755)                      | -19%             | 16,000      | -                            | 0%               | 32,000           |
| 001                                    | 001-300-000-538-10 | 50000471 | UTIL-PW ADMIN UTILITY SERVICES           | 24,405      | 24,596      | 2,710                        | 30,900                    | 42,680      | 11,780                       | 38%              | 43,534      | 854                          | 2%               | 86,214           |
| 001                                    | 001-300-000-538-10 | 50000472 | UTIL-PW ADMIN RECYCLING CHARGES          | 1,307       | 1,209       | 660                          | 1,545                     | 1,545       | -                            | 0%               | 1,545       | -                            | 0%               | 3,090            |
| 001                                    | 001-300-000-538-10 | 50000480 | UTIL-PW ADMIN REPAIRS & MAINTENANCE      | 554         | 1,946       | 738                          | 800                       | 800         | -                            | 0%               | 800         | -                            | 0%               | 1,600            |
| 001                                    | 001-300-000-538-10 | 50000490 | UTIL-PW ADMIN MISCELLANEOUS              | 448         | 286         | 600                          | 665                       | 650         | (15)                         | -2%              | 650         | -                            | 0%               | 1,300            |
| 001                                    | 001-300-000-538-10 | 50000491 | UTIL-PW ADMIN DUES & SUBSCRIPTIONS       | 881         | 950         | 349                          | 1,235                     | 1,000       | (235)                        | -19%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                    | 001-300-000-538-10 | 50000492 | UTIL-PW ADMIN TRAINING                   | 675         | 2,239       | 1,694                        | 3,000                     | 3,000       | -                            | 0%               | 3,000       | -                            | 0%               | 6,000            |
| 001                                    | 001-300-000-538-10 | 50000497 | UTIL-PW ADMIN INDIRECT MISCELLANEOUS     | (57,943)    | (62,723)    | (14,686)                     | (79,430)                  | (79,765)    | (335)                        | 0%               | (80,619)    | (854)                        | 1%               | (160,384)        |
| TOTAL PUBLIC WORKS - ADMINISTRATION    |                    |          |                                          | (1,709)     | (1,822)     | 150,172                      | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                    | 001-300-000-548-30 | 50000220 | TR - MECH. SHOP. UNIFORMS                | 71          | 156         | 145                          | 150                       | 300         | 150                          | 100%             | 300         | -                            | 0%               | 600              |
| 001                                    | 001-300-000-548-30 | 50000229 | TR - MECH. SHOP. UNIFORMS TAXABLE        | -           | 202         | -                            | 250                       | 550         | 300                          | 120%             | 550         | -                            | 0%               | 1,100            |
| 001                                    | 001-300-000-548-30 | 50000310 | TR - MECH. SHOP. OFFICE & OPERATING SUPP | 1,019       | 849         | 2,339                        | 2,000                     | 2,612       | 612                          | 31%              | 2,612       | -                            | 0%               | 5,224            |
| 001                                    | 001-300-000-548-30 | 50000311 | TR - MECH. SHOP. MAINTENANCE SUPPLIES    | 634         | 582         | 369                          | 500                       | 700         | 200                          | 40%              | 700         | -                            | 0%               | 1,400            |
| 001                                    | 001-300-000-548-30 | 50000320 | TR - MECH. SHOP. FUEL FOR VEHICLE        | 2,489       | 2,372       | 1,057                        | 2,575                     | 2,100       | (475)                        | -18%             | 2,100       | -                            | 0%               | 4,200            |
| 001                                    | 001-300-000-548-30 | 50000350 | TR - MECH. SHOP. SMALL TOOLS & MINOR EQU | 3,087       | 2,852       | 2,639                        | 1,400                     | 1,656       | 256                          | 18%              | 1,656       | -                            | 0%               | 3,312            |
| 001                                    | 001-300-000-548-30 | 50000410 | TR - MECH. SHOP. PROFESSIONAL SERVICES   | 1,564       | 1,748       | 1,297                        | 2,426                     | 2,550       | 124                          | 5%               | 2,550       | -                            | 0%               | 5,100            |
| 001                                    | 001-300-000-548-30 | 50000420 | TR - MECH. SHOP. COMMUNICATION           | 586         | 623         | 185                          | 618                       | 555         | (63)                         | -10%             | 555         | -                            | 0%               | 1,110            |
| 001                                    | 001-300-000-548-30 | 50000430 | TR - MECH. SHOP. TRAVEL                  | -           | 5           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                    | 001-300-000-548-30 | 50000480 | TR - MECH. SHOP. REPAIRS & MAINTENANCE   | -           | 1,057       | -                            | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                    | 001-300-000-548-30 | 50000491 | TR - MECH. SHOP. DUES & SUBSCRIPTIONS    | 819         | 819         | 409                          | 1,262                     | 820         | (442)                        | -35%             | 820         | -                            | 0%               | 1,640            |
| 001                                    | 001-300-000-548-30 | 50000492 | TR - MECH. SHOP. TRAINING                | -           | 8           | 202                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| TOTAL PUBLIC WORKS - MECHANIC SHOP     |                    |          |                                          | 10,268      | 11,312      | 8,642                        | 12,231                    | 12,843      | 612                          | 5%               | 12,843      | -                            | 0%               | 25,686           |
| 001                                    | 001-300-000-576-80 | 50000110 | CR-PARKS MAINT SALARIES                  | 191,894     | 171,097     | 106,246                      | 216,148                   | 250,999     | 34,851                       | 16%              | 286,596     | 35,597                       | 14%              | 537,595          |
| 001                                    | 001-300-000-576-80 | 50000120 | CR-PARKS MAINT OVERTIME                  | 33,295      | 34,043      | 11,040                       | 47,825                    | 45,000      | (2,825)                      | -6%              | 45,000      | -                            | 0%               | 90,000           |
| 001                                    | 001-300-000-576-80 | 50000130 | CR-PARKS MAINT CASUAL LABOR              | 47,962      | 37,219      | 5,920                        | 46,091                    | 50,000      | 3,909                        | 8%               | 50,000      | -                            | 0%               | 100,000          |
| 001                                    | 001-300-000-576-80 | 50000210 | CR-PARKS MAINT BENEFITS                  | 111,958     | 100,334     | 56,565                       | 120,838                   | 135,364     | 14,526                       | 12%              | 156,066     | 20,702                       | 15%              | 291,430          |
| 001                                    | 001-300-000-576-80 | 50000215 | CR-PARKS MAINT BENEFITS/CAS LAB & OT     | 13,814      | 12,115      | 2,883                        | 15,966                    | 16,150      | 184                          | 1%               | 16,150      | -                            | 0%               | 32,300           |
| 001                                    | 001-300-000-576-80 | 50000220 | CR-PARKS MAINT UNIFORMS                  | 1,583       | 1,515       | 982                          | 1,850                     | 2,100       | 250                          | 14%              | 2,100       | -                            | 0%               | 4,200            |
| 001                                    | 001-300-000-576-80 | 50000229 | CR-PARKS MAINT UNIFORMS TAXABLE          | 662         | 405         | 37                           | 750                       | 979         | 229                          | 31%              | 979         | -                            | 0%               | 1,958            |
| 001                                    | 001-300-000-576-80 | 50000310 | CR-PARKS MAINT OFFICE & OPERATING SUPPLY | 18,814      | 15,161      | 8,212                        | 26,345                    | 22,067      | (4,278)                      | -16%             | 22,067      | -                            | 0%               | 44,134           |
| 001                                    | 001-300-000-576-80 | 50000311 | CR-PARKS MAINT MAINTENANCE SUPPLIES      | 21,472      | 53,665      | 11,994                       | 26,350                    | 34,911      | 8,561                        | 32%              | 34,911      | -                            | 0%               | 69,822           |
| 001                                    | 001-300-000-576-80 | 50000320 | CR-PARKS MAINT FUEL FOR VEHICLE          | 7,640       | 5,211       | 3,534                        | 9,270                     | 8,000       | (1,270)                      | -14%             | 8,000       | -                            | 0%               | 16,000           |
| 001                                    | 001-300-000-576-80 | 50000350 | CR-PARKS MAINT SMALL TOOLS & MINOR EQUIP | 3,105       | 4,406       | 2,111                        | 6,500                     | 6,500       | -                            | 0%               | 6,500       | -                            | 0%               | 13,000           |
| 001                                    | 001-300-000-576-80 | 50000410 | CR-PARKS MAINT PROFESSIONAL SERVICES     | 13,970      | 33,080      | 2,456                        | 11,910                    | 12,000      | 90                           | 1%               | 12,000      | -                            | 0%               | 24,000           |
| 001                                    | 001-300-000-576-80 | 50000420 | CR-PARKS MAINT COMMUNICATION             | 961         | 1,482       | 474                          | 1,035                     | 1,100       | 65                           | 6%               | 1,100       | -                            | 0%               | 2,200            |
| 001                                    | 001-300-000-576-80 | 50000430 | CR-PARKS MAINT TRAVEL                    | 47          | 867         | 96                           | 100                       | 200         | 100                          | 100%             | 200         | -                            | 0%               | 400              |
| 001                                    | 001-300-000-576-80 | 50000440 | CR-PARKS MAINT TAXES & OPERATING ASSMNTS | 674         | -           | 655                          | 1,720                     | 1,000       | (720)                        | -42%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                    | 001-300-000-576-80 | 50000450 | CR-PARKS MAINT OPERATING RENTAL & LEASES | 331         | -           | -                            | 1,011                     | 500         | (511)                        | -51%             | 500         | -                            | 0%               | 1,000            |
| 001                                    | 001-300-000-576-80 | 50000470 | CR-PARKS MAINT UTILITY SRVS - CITY       | 47,606      | 52,798      | 20,730                       | 49,440                    | 54,000      | 4,560                        | 9%               | 54,000      | -                            | 0%               | 108,000          |
| 001                                    | 001-300-000-576-80 | 50000471 | CR-PARKS MAINT UTILITY SERVICES          | 13,287      | 15,738      | 11,162                       | 17,200                    | 22,500      | 5,300                        | 31%              | 22,500      | -                            | 0%               | 45,000           |
| 001                                    | 001-300-000-576-80 | 50000480 | CR-PARKS MAINT REPAIRS & MAINTENANCE     | 21,344      | 21,534      | 12,831                       | 43,374                    | 29,984      | (13,390)                     | -31%             | 29,984      | -                            | 0%               | 59,968           |
| 001                                    | 001-300-000-576-80 | 50000480 | CR-PARKS MAINT REPAIRS & MAINT. PERC     | 21,344      | 21,534      | 12,831                       | -                         | 250,000     | 250,000                      | 0%               | 500,000     | -                            | 0%               | 750,000          |
| 001                                    | 001-300-000-576-80 | 50000490 | CR-PARKS MAINT MISCELLANEOUS             | 1,085       | 910         | (141)                        | 675                       | 650         | (25)                         | -4%              | 650         | -                            | 0%               | 1,300            |
| 001                                    | 001-300-000-576-80 | 50000491 | CR-PARKS MAINT DUES & SUBSCRIPTIONS      | 3,273       | 944         | 1,561                        | 6,745                     | 3,500       | (3,245)                      | -48%             | 3,500       | -                            | 0%               | 7,000            |
| 001                                    | 001-300-000-576-80 | 50000492 | CR-PARKS MAINT TRAINING                  | 1,751       | 915         | 860                          | 3,000                     | 3,000       | -                            | 0%               | 3,000       | -                            | 0%               | 6,000            |
| 001                                    | 001-300-000-576-80 | 50000495 | CR-PARKS MAINT INTRGOV PROF SVCS         | 540         | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL PUBLIC WORKS - PARKS MAINTENANCE |                    |          |                                          | 578,410     | 584,973     | 273,042                      | 654,143                   | 950,504     | 296,361                      | 45%              | 1,256,803   | 56,299                       | 32%              | 2,207,307        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                       | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/30/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|----------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|------------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                            |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                              |             |                              |                  |             |                              |                  |                  |
| 001                        | 001-301-000-511-60 | 50000117 | GG-LGSL-ADMIN INDIRECT INDIRECT SALARIES | (15,949)    | (22,707)    | (10,823)                     | (21,647)                     | (21,985)    | (338)                        | 2%               | (22,425)    | (440)                        | 2%               | (44,410)         |
| 001                        | 001-301-000-513-10 | 50000117 | GG-EXEC OFFICE INDIRECT INDIRECT SALARIE | (36,305)    | (95,021)    | (19,476)                     | (38,953)                     | (82,301)    | (43,348)                     | 111%             | (83,947)    | (1,646)                      | 2%               | (166,248)        |
| 001                        | 001-301-000-514-20 | 50000117 | GG-FINANCE INDIRECT INDIRECT SALARIES    | (364,376)   | (378,554)   | (170,331)                    | (340,661)                    | (421,714)   | (81,053)                     | 24%              | (430,148)   | (8,434)                      | 2%               | (851,862)        |
| 001                        | 001-301-000-514-21 | 50000117 | GG-CLERKS INDIRECT INDIRECT SALARIES     | (65,592)    | (73,062)    | (34,164)                     | (68,327)                     | (80,293)    | (11,966)                     | 18%              | (81,899)    | (1,606)                      | 2%               | (162,192)        |
| 001                        | 001-301-000-518-10 | 50000117 | GG-CS-PERSONNEL INDIRECT INDIRECT SALARI | (41,702)    | (58,301)    | (19,563)                     | (39,127)                     | (45,027)    | (5,900)                      | 15%              | (45,928)    | (901)                        | 2%               | (90,955)         |
| 001                        | 001-301-000-518-30 | 50000117 | GG-CS-JANITRL INDIRECT INDIRECT SALARIES | 34,365      | 36,325      | (752)                        | 22,337                       | 28,014      | 5,677                        | 25%              | 28,574      | 560                          | 2%               | 56,588           |
| 001                        | 001-301-000-518-81 | 50000117 | GG-CS-INFO SRVS INDIRECT INDIRECT SALARI | (54,008)    | (56,057)    | (29,185)                     | (58,370)                     | (60,654)    | (2,284)                      | 4%               | (61,867)    | (1,213)                      | 2%               | (122,521)        |
| 001                        | 001-301-000-525-61 | 50000117 | SS - EMERGENCY MANAGEMENT SAL            |             |             |                              |                              | (12,766)    |                              |                  | (13,021)    |                              |                  |                  |
| 001                        | 001-301-000-536-20 | 50000117 | UE - CEMETERY SRVS INDIRE INDIRECT SALAR | 17,290      | 17,221      | 5,339                        | 25,133                       | 32,864      | 7,731                        | 31%              | 33,521      | 657                          | 2%               | 66,385           |
| 001                        | 001-301-000-543-10 | 50000117 | TR-MGMENT INDIRECT INDIRECT SALARIES     | (211,589)   | (159,670)   | (105,673)                    | (211,345)                    | (134,796)   | 76,549                       | -36%             | (137,492)   | (2,696)                      | 2%               | (272,288)        |
| 001                        | 001-301-000-548-30 | 50000117 | TR - MECH. SHOP. INDIRECT INDIRECT SALAR | 25,128      | 25,028      | 2,543                        | 12,566                       | 10,270      | (2,296)                      | -18%             | 10,475      | 205                          | 2%               | 20,745           |
| 001                        | 001-301-000-558-50 | 50000117 | EE-PERMIT & PLAN REV INDIRECT SALARIES   | (5,231)     | (5,122)     | (2,553)                      | (5,106)                      | (8,511)     | (3,405)                      | 67%              | (8,681)     | (170)                        | 2%               | (17,192)         |
| 001                        | 001-301-000-558-60 | 50000117 | EE-PLANNING INDIRECT INDIRECT SALARIES   | (10,954)    | (10,907)    | (5,976)                      | (11,952)                     | (14,877)    | (2,925)                      | 24%              | (15,175)    | (298)                        | 2%               | (30,052)         |
| 001                        | 001-301-000-576-80 | 50000117 | CR-PARKS INDIRECT INDIRECT SALARIES      | 45,473      | 45,292      | 6,356                        | 32,114                       | 36,972      | 4,858                        | 15%              | 37,711      | 739                          | 2%               | 74,683           |
| 001                        | 001-301-000-511-60 | 50000217 | GG-LGSL-ADMIN INDIRECT INDIRECT BENEFITS | (1,341)     | (1,909)     | (910)                        | (1,820)                      | (2,004)     | (184)                        | 10%              | (2,044)     | (40)                         | 2%               | (4,048)          |
| 001                        | 001-301-000-513-10 | 50000217 | GG-EXEC OFFICE INDIRECT INDIRECT BENEFIT | (14,024)    | (34,176)    | (7,005)                      | (14,010)                     | (18,588)    | (4,578)                      | 33%              | (18,960)    | (372)                        | 2%               | (37,548)         |
| 001                        | 001-301-000-514-20 | 50000217 | GG-FINANCE INDIRECT INDIRECT BENEFITS    | (160,847)   | (167,105)   | (75,189)                     | (150,378)                    | (165,255)   | (14,877)                     | 10%              | (168,560)   | (3,305)                      | 2%               | (333,815)        |
| 001                        | 001-301-000-514-21 | 50000217 | GG-CLERKS INDIRECT INDIRECT BENEFITS     | (28,760)    | (32,035)    | (14,980)                     | (29,960)                     | (30,856)    | (896)                        | 3%               | (31,473)    | (617)                        | 2%               | (62,329)         |
| 001                        | 001-301-000-518-10 | 50000217 | GG-CS-PERSONNEL INDIRECT INDIRECT BENEFI | (14,784)    | (20,669)    | (6,936)                      | (13,871)                     | (13,614)    | 257                          | -2%              | (13,886)    | (272)                        | 2%               | (27,500)         |
| 001                        | 001-301-000-518-30 | 50000217 | GG-CS-JANITRL INDIRECT INDIRECT BENEFITS | 9,919       | 9,230       | (1,955)                      | 7,374                        | 6,417       | (957)                        | -13%             | 6,545       | 128                          | 2%               | 12,962           |
| 001                        | 001-301-000-518-81 | 50000217 | GG-CS-INFO SRVS INDIRECT INDIRECT BENEFI | (20,894)    | (21,687)    | (11,291)                     | (22,582)                     | (20,815)    | 1,767                        | -8%              | (21,231)    | (416)                        | 2%               | (42,046)         |
| 001                        | 001-301-000-525-61 | 50000217 | SS - EMERGENCY MANAGEMENT SAL            |             |             |                              |                              | (1,226)     |                              |                  | (1,251)     |                              |                  |                  |
| 001                        | 001-301-000-536-20 | 50000217 | UE - CEMETERY SRVS INDIRE INDIRECT BENEF | 6,545       | 5,925       | 1,854                        | 10,659                       | 11,195      | 536                          | 5%               | 11,419      | 224                          | 2%               | 22,614           |
| 001                        | 001-301-000-543-10 | 50000217 | TR-MGMENT INDIRECT INDIRECT BENEFITS     | (83,020)    | (62,649)    | (41,462)                     | (82,924)                     | (50,518)    | 32,406                       | -39%             | (51,528)    | (1,010)                      | 2%               | (102,046)        |
| 001                        | 001-301-000-548-30 | 50000217 | TR - MECH. SHOP. INDIRECT INDIRECT BENEF | 9,512       | 8,611       | 883                          | 5,330                        | 3,499       | (1,831)                      | -34%             | 3,569       | 70                           | 2%               | 7,068            |
| 001                        | 001-301-000-558-50 | 50000217 | EE-PERMIT & PLAN REV INDIRECT BENEFITS   | (2,414)     | (2,363)     | (1,178)                      | (2,356)                      | (3,279)     | (923)                        | 39%              | (3,345)     | (66)                         | 2%               | (6,624)          |
| 001                        | 001-301-000-558-60 | 50000217 | EE-PLANNING INDIRECT INDIRECT BENEFITS   | (3,912)     | (3,896)     | (2,134)                      | (4,269)                      | (5,316)     | (1,047)                      | 25%              | (5,422)     | (106)                        | 2%               | (10,738)         |
| 001                        | 001-301-000-576-80 | 50000217 | CR-PARKS INDIRECT INDIRECT BENEFITS      | 17,213      | 15,582      | 2,207                        | 13,620                       | 12,595      | (1,025)                      | -8%              | 12,847      | 252                          | 2%               | 25,442           |
| 001                        | 001-301-000-518-30 | 50000317 | GG-CS-JANITRL INDIRECT INDIRECT SUPPLIES | 1,313       | 997         | 423                          | 916                          | 1,440       | 524                          | 57%              | 1,469       | 29                           | 2%               | 2,909            |
| 001                        | 001-301-000-536-20 | 50000317 | UE - CEMETERY SRVS INDIRE INDIRECT SUPPL | 433         | 329         | 296                          | 589                          | 1,047       | 458                          | 78%              | 1,068       | 21                           | 2%               | 2,115            |
| 001                        | 001-301-000-548-30 | 50000317 | TR - MECH. SHOP. INDIRECT INDIRECT SUPPL | 629         | 478         | 141                          | 295                          | 327         | 32                           | 11%              | 334         | 7                            | 2%               | 661              |
| 001                        | 001-301-000-576-80 | 50000317 | CR-PARKS INDIRECT INDIRECT SUPPLIES      | 1,139       | 865         | 353                          | 753                          | 1,178       | 425                          | 56%              | 1,202       | 24                           | 2%               | 2,380            |
| 001                        | 001-301-000-511-60 | 50000497 | GG-LGSL-ADMIN INDIRECT INDIRECT MISCELLA | (33,364)    | (47,500)    | (22,641)                     | (45,283)                     | (48,734)    | (3,451)                      | 8%               | (49,709)    | (975)                        | 2%               | (98,443)         |
| 001                        | 001-301-000-513-10 | 50000497 | GG-EXEC OFFICE INDIRECT INDIRECT MISCELL | (15,063)    | (24,218)    | (4,964)                      | (9,928)                      | (18,259)    | (8,331)                      | 84%              | (18,624)    | (365)                        | 2%               | (36,883)         |
| 001                        | 001-301-000-514-20 | 50000497 | GG-FINANCE INDIRECT INDIRECT MISCELLANEO | (23,520)    | (24,436)    | (10,995)                     | (21,990)                     | (23,221)    | (1,231)                      | 6%               | (23,685)    | (464)                        | 2%               | (46,906)         |
| 001                        | 001-301-000-514-21 | 50000497 | GG-CLERKS INDIRECT INDIRECT MISCELLANEOU | (5,424)     | (6,042)     | (2,825)                      | (5,650)                      | (5,718)     | (68)                         | 1%               | (5,832)     | (114)                        | 2%               | (11,550)         |
| 001                        | 001-301-000-514-23 | 50000497 | GG-AUDITING INDIRECT INDIRECT MISCELLANE | (31,780)    | (44,914)    | (21,224)                     | (42,447)                     | (58,774)    | (16,327)                     | 38%              | (59,949)    | (1,175)                      | 2%               | (118,723)        |
| 001                        | 001-301-000-515-41 | 50000497 | GG-EXT LGL-CNSL INDIRECT INDIRECT MISCEL | (54,184)    | (63,018)    | (33,497)                     | (66,994)                     | (80,341)    | (13,347)                     | 20%              | (81,948)    | (1,607)                      | 2%               | (162,289)        |
| 001                        | 001-301-000-517-90 | 50000497 | GG-EMP BENEFIT PRGM INDIR INDIRECT MISCE | (1,826)     | (1,888)     | (933)                        | (1,865)                      | (2,110)     | (245)                        | 13%              | (2,152)     | (42)                         | 2%               | (4,262)          |
| 001                        | 001-301-000-518-10 | 50000497 | GG-CS-PERSONNEL INDIRECT INDIRECT MISCEL | (9,478)     | (13,250)    | (4,446)                      | (8,892)                      | (11,998)    | (3,106)                      | 35%              | (12,238)    | (240)                        | 2%               | (24,236)         |
| 001                        | 001-301-000-518-30 | 50000497 | GG-CS-JANITRL INDIRECT INDIRECT MISCELLA | (1,212)     | 148         | (2,240)                      | (1,479)                      | (1,078)     | 401                          | -27%             | (1,100)     | (22)                         | 2%               | (2,178)          |
| 001                        | 001-301-000-518-50 | 50000497 | GG-CS-CNTRL STR INDIRECT INDIRECT MISCEL | (11,318)    | (12,333)    | (5,070)                      | (10,140)                     | (11,351)    | (1,211)                      | 12%              | (11,578)    | (227)                        | 2%               | (22,929)         |
| 001                        | 001-301-000-518-70 | 50000497 | GG-CS-PRNTG INDIRECT INDIRECT MISCELLANE | (1,416)     | (1,710)     | (1,270)                      | (2,670)                      | (3,388)     | (718)                        | 27%              | (3,456)     | (68)                         | 2%               | (6,844)          |
| 001                        | 001-301-000-518-81 | 50000497 | GG-CS-INFO SRVS INDIRECT INDIRECT MISCEL | (74,464)    | (123,952)   | (42,364)                     | (84,726)                     | (153,591)   | (68,865)                     | 81%              | (156,663)   | (3,072)                      | 2%               | (310,254)        |
| 001                        | 001-301-000-518-90 | 50000497 | *GG-ADA RQMNT INDIRECT INDIRECT MISCELLA | -           | -           | (65)                         | -                            | (147)       | (147)                        | 0%               | (150)       | (3)                          | 2%               | (297)            |
| 001                        | 001-301-000-525-61 | 50000497 | SS - EMERGENCY MANAGEMENT SAL            |             |             |                              |                              | (17,230)    |                              |                  | (17,575)    |                              |                  |                  |
| 001                        | 001-301-000-536-20 | 50000497 | UE - CEMETERY SRVS INDIRE INDIRECT MISCE | 1,978       | 2,141       | 771                          | 3,345                        | 5,947       | 2,602                        | 78%              | 6,066       | 119                          | 2%               | 12,013           |
| 001                        | 001-301-000-543-10 | 50000497 | TR-MGMENT INDIRECT INDIRECT MISCELLANEOU | (168,734)   | (127,331)   | (84,270)                     | (168,722)                    | (17,395)    | 151,327                      | -90%             | (17,743)    | (348)                        | 2%               | (35,138)         |
| 001                        | 001-301-000-548-30 | 50000497 | TR - MECH. SHOP. INDIRECT INDIRECT MISCE | 2,874       | 3,111       | 367                          | 1,673                        | 1,859       | 186                          | 11%              | 1,896       | 37                           | 2%               | 3,755            |
| 001                        | 001-301-000-558-50 | 50000497 | EE-PERMIT & PLAN REV INDIRECT MISCELLANE | (251)       | (246)       | (122)                        | (245)                        | (802)       | (557)                        | 227%             | (818)       | (16)                         | 2%               | (1,620)          |
| 001                        | 001-301-000-558-60 | 50000497 | EE-PLANNING INDIRECT INDIRECT MISCELLANE | (3,489)     | (3,475)     | (1,904)                      | (3,807)                      | (2,326)     | 1,481                        | -39%             | (2,373)     | (47)                         | 2%               | (4,699)          |
| 001                        | 001-301-000-576-80 | 50000497 | CR-PARKS INDIRECT INDIRECT MISCELLANEOUS | 5,201       | 5,630       | 918                          | 4,275                        | 6,691       | 2,416                        | 57%              | 6,825       | 134                          | 2%               | 13,516           |
| TOTAL INDIRECT ALLOCATION  |                    |          |                                          | (1,392,212) | (1,523,291) | (777,916)                    | (1,451,517)                  | (1,490,543) | (7,804)                      | 3%               | (1,520,354) | (29,186)                     | 2%               | (2,947,828)      |
| 001                        | 001-525-000-525-60 | 50000110 | SPP - EMGNCY MGMNT SALARIES              | 3,852       | 39,366      | 21,170                       | 42,049                       | 43,744      | 1,695                        | 4%               | 46,550      | 2,806                        | 6%               | 90,294           |
| 001                        | 001-525-000-525-60 | 50000210 | SPP - EMGNCY MGMNT BENEFITS              | 335         | 3,417       | 1,828                        | 4,039                        | 4,284       | 245                          | 6%               | 4,562       | 278                          | 6%               | 8,846            |
| 001                        | 001-525-000-525-60 | 50000310 | SPP - EMGNCY MGMNT OFFICE & OPERATING SU | -           | -           | 1,005                        | -                            | 275         | 275                          | 0%               | -           | -                            | 0%               | 550              |
| 001                        | 001-525-000-525-60 | 50000350 | SPP - EMGNCY MGMNT SMALL TOOLS & MINOR E | 1,617       | 69          | 1,187                        | 3,000                        | 3,000       | -                            | 0%               | 3,000       | -                            | 0%               | 6,000            |
| 001                        | 001-525-000-525-60 | 50000420 | SPP - EMGNCY MGMNT COMMUNICATION         | 16          | 676         | 185                          | -                            | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                        | 001-525-000-525-60 | 50000490 | SPP - EMGNCY MGMNT MISCELLANEOUS         | 310         | 19          | 4,121                        | 53,750                       | 2,500       | (51,250)                     | -95%             | 2,500       | -                            | 0%               | 5,000            |
| TOTAL EMERGENCY MANAGEMENT |                    |          |                                          | 6,131       | 43,547      | 29,495                       | 102,838                      | 53,803      | (49,035)                     | -48%             | 56,887      | 3,084                        | 6%               | 110,690          |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                              | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-----------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                   |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                               | 001-540-000-543-10 | 50000110 | TR-MGMENT SALARIES                       | 708,014     | 673,046     | 331,655                      | 1,076,766                 | 1,282,063   | 205,297                      | 19%              | 1,286,477   | 4,414                        | 0%               | 2,568,540        |
| 001                               | 001-540-000-543-10 | 50000117 | TR-MGMENT INDIRECT SALARIES              | -           | -           | -                            | (289,742)                 | (397,175)   | (107,433)                    | 37%              | (386,916)   | 10,259                       | -3%              | (784,091)        |
| 001                               | 001-540-000-543-10 | 50000120 | TR-MGMENT OVERTIME                       | 1,687       | 13,137      | 3,435                        | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                               | 001-540-000-543-10 | 50000130 | TR-MGMENT CASUAL LABOR                   | 10,511      | 4,260       | 1,137                        | 7,000                     | 7,000       | -                            | 0%               | 7,000       | -                            | 0%               | 14,000           |
| 001                               | 001-540-000-543-10 | 50000210 | TR-MGMENT BENEFITS                       | 268,450     | 247,692     | 119,092                      | 406,192                   | 463,148     | 56,956                       | 14%              | 483,094     | 19,946                       | 4%               | 946,242          |
| 001                               | 001-540-000-543-10 | 50000215 | TR-MGMENT BENEFITS/CAS LAB & OT          | 2,074       | 2,957       | 777                          | 1,190                     | 1,190       | -                            | 0%               | 1,190       | -                            | 0%               | 2,380            |
| 001                               | 001-540-000-543-10 | 50000217 | TR-MGMENT INDIRECT BENEFITS              | -           | -           | -                            | (126,280)                 | (148,057)   | (21,777)                     | 17%              | (150,390)   | (2,333)                      | 2%               | (298,447)        |
| 001                               | 001-540-000-543-10 | 50000220 | TR-MGMENT UNIFORMS                       | 210         | 26          | 620                          | 350                       | 500         | 150                          | 43%              | 500         | -                            | 0%               | 1,000            |
| 001                               | 001-540-000-543-10 | 50000229 | TR-MGMENT UNIFORMS TAXABLE               | 250         | 1,020       | -                            | 500                       | 550         | 50                           | 10%              | 550         | -                            | 0%               | 1,100            |
| 001                               | 001-540-000-543-10 | 50000310 | TR-MGMENT OFFICE & OPERATING SUPPLY      | 2,239       | 4,189       | 662                          | 4,508                     | 4,500       | (8)                          | 0%               | 4,500       | -                            | 0%               | 9,000            |
| 001                               | 001-540-000-543-10 | 50000311 | TR-MGMENT MAINTENANCE SUPPLIES           | 14          | 2,977       | 899                          | 1,000                     | 1,000       | -                            | 0%               | 1,000       | -                            | 0%               | 2,000            |
| 001                               | 001-540-000-543-10 | 50000320 | TR-MGMENT FUEL FOR VEHICLE               | 2,340       | 3,866       | 2,087                        | 2,500                     | 3,500       | 1,000                        | 40%              | 3,500       | -                            | 0%               | 7,000            |
| 001                               | 001-540-000-543-10 | 50000350 | TR-MGMENT SMALL TOOLS & MINOR EQUIP      | 2,140       | 717         | 2,466                        | 4,000                     | 4,500       | 500                          | 13%              | 500         | (4,000)                      | -89%             | 5,000            |
| 001                               | 001-540-000-543-10 | 50000410 | TR-MGMENT PROFESSIONAL SERVICES          | 169,039     | 435         | 880                          | 46,895                    | 29,800      | (17,095)                     | -36%             | 5,500       | (24,300)                     | -82%             | 35,300           |
| 001                               | 001-540-000-543-10 | 50000411 | TR-MGMENT ADVERTISING                    | -           | 30          | 32                           | -                         | 100         | 100                          | 0%               | 100         | -                            | 0%               | 200              |
| 001                               | 001-540-000-543-10 | 50000415 | TR-MGMENT PROFESSIONAL SRVS- ESCROW      | 10,771      | 41,747      | 4,919                        | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                               | 001-540-000-543-10 | 50000420 | TR-MGMENT COMMUNICATION                  | 1,645       | 2,261       | 921                          | 1,900                     | 2,500       | 600                          | 32%              | 2,500       | -                            | 0%               | 5,000            |
| 001                               | 001-540-000-543-10 | 50000421 | TR-MGMENT POSTAGE                        | 488         | 567         | 254                          | 600                       | 600         | -                            | 0%               | 600         | -                            | 0%               | 1,200            |
| 001                               | 001-540-000-543-10 | 50000430 | TR-MGMENT TRAVEL                         | 5,846       | 2,416       | 1,328                        | 2,329                     | 2,500       | 171                          | 7%               | 2,500       | -                            | 0%               | 5,000            |
| 001                               | 001-540-000-543-10 | 50000480 | TR-MGMENT REPAIRS & MAINTENANCE          | 876         | 1,478       | 146                          | 2,000                     | 2,000       | -                            | 0%               | 2,000       | -                            | 0%               | 4,000            |
| 001                               | 001-540-000-543-10 | 50000490 | TR-MGMENT MISCELLANEOUS                  | 512         | 420         | 42                           | 2,000                     | 2,000       | -                            | 0%               | 2,000       | -                            | 0%               | 4,000            |
| 001                               | 001-540-000-543-10 | 50000491 | TR-MGMENT DUES & SUBSCRIPTIONS           | 5,484       | 5,240       | 811                          | 25,300                    | 25,300      | -                            | 0%               | 25,300      | -                            | 0%               | 50,600           |
| 001                               | 001-540-000-543-10 | 50000492 | TR-MGMENT TRAINING                       | 3,448       | 4,088       | 1,678                        | 9,000                     | 9,000       | -                            | 0%               | 9,000       | -                            | 0%               | 18,000           |
| 001                               | 001-540-000-543-10 | 50000493 | TR-MGMENT PRINTING & DUPLICATION         | 843         | 774         | 243                          | 500                       | 596         | 96                           | 19%              | 596         | -                            | 0%               | 1,192            |
| 001                               | 001-540-000-543-10 | 50000495 | TR-MGMENT INTRGOV PROF SVCS              | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL ENGINEERING - TR MANAGEMENT |                    |          |                                          | 1,196,880   | 1,013,342   | 474,081                      | 1,178,508                 | 1,297,115   | 118,607                      | 10%              | 1,301,101   | 3,986                        | 0%               | 2,598,216        |
| 001                               | 001-540-000-558-50 | 50000110 | EE-PERMIT & PLAN REV SALARIES            | 260,588     | 244,586     | 138,652                      | 407,217                   | 335,124     | (72,093)                     | -18%             | 359,281     | 24,157                       | 7%               | 694,405          |
| 001                               | 001-540-000-558-50 | 50000120 | EE-PERMIT & PLAN REV OVERTIME            | -           | 354         | 2,786                        | 5,000                     | 5,000       | -                            | 0%               | 5,000       | -                            | 0%               | 10,000           |
| 001                               | 001-540-000-558-50 | 50000130 | EE-PERMIT & PLAN REV CASUAL LABOR        | 1,853       | 7,784       | 358                          | 5,000                     | 5,000       | -                            | 0%               | 5,000       | -                            | 0%               | 10,000           |
| 001                               | 001-540-000-558-50 | 50000210 | EE-PERMIT & PLAN REV BENEFITS            | 115,537     | 105,124     | 56,514                       | 159,033                   | 131,486     | (27,547)                     | -17%             | 143,752     | 12,266                       | 9%               | 275,238          |
| 001                               | 001-540-000-558-50 | 50000215 | EE-PERMIT & PLAN REV BENEFITS/CAS LAB &  | 315         | 1,383       | 534                          | 1,700                     | 1,700       | -                            | 0%               | 1,700       | -                            | 0%               | 3,400            |
| 001                               | 001-540-000-558-50 | 50000220 | EE-PERMIT & PLAN REV UNIFORMS            | -           | -           | -                            | 150                       | 150         | -                            | 0%               | 150         | -                            | 0%               | 300              |
| 001                               | 001-540-000-558-50 | 50000229 | EE-PERMIT & PLAN REV UNIFORMS TAXABLE    | 250         | 254         | -                            | 250                       | 275         | 25                           | 10%              | 275         | -                            | 0%               | 550              |
| 001                               | 001-540-000-558-50 | 50000310 | EE-PERMIT & PLAN REV OFFICE & OPERATING  | 1,279       | 1,815       | 897                          | 2,000                     | 2,000       | -                            | 0%               | 2,000       | -                            | 0%               | 4,000            |
| 001                               | 001-540-000-558-50 | 50000311 | EE-PERMIT & PLAN REV MAINTENANCE SUPPLIE | 33          | 128         | -                            | 100                       | 200         | 100                          | 100%             | 200         | -                            | 0%               | 400              |
| 001                               | 001-540-000-558-50 | 50000320 | EE-PERMIT & PLAN REV FUEL FOR VEHICLE    | 1,165       | 1,095       | 490                          | 1,068                     | 1,300       | 232                          | 22%              | 1,300       | -                            | 0%               | 2,600            |
| 001                               | 001-540-000-558-50 | 50000350 | EE-PERMIT & PLAN REV SMALL TOOLS & MINOR | 393         | 2,271       | 1,929                        | 4,615                     | 1,095       | (3,520)                      | -76%             | 1,095       | -                            | 0%               | 2,190            |
| 001                               | 001-540-000-558-50 | 50000410 | EE-PERMIT & PLAN REV PROFESSIONAL SERVIC | -           | 11,326      | -                            | 20,000                    | 20,000      | -                            | 0%               | 20,000      | -                            | 0%               | 40,000           |
| 001                               | 001-540-000-558-50 | 50000415 | EE-PERMIT & PLAN REV PROFESSIONAL SRVS-  | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                               | 001-540-000-558-50 | 50000420 | EE-PERMIT & PLAN REV COMMUNICATION       | 1,233       | 1,128       | 530                          | 1,275                     | 1,275       | -                            | 0%               | 1,275       | -                            | 0%               | 2,550            |
| 001                               | 001-540-000-558-50 | 50000430 | EE-PERMIT & PLAN REV TRAVEL              | 72          | 67          | 226                          | 1,400                     | 1,400       | -                            | 0%               | 1,400       | -                            | 0%               | 2,800            |
| 001                               | 001-540-000-558-50 | 50000439 | EE-PERMIT & PLAN REV TRAVEL-TAXABLE      | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                               | 001-540-000-558-50 | 50000440 | EE-PERMIT & PLAN REV TAXES & OPERATING A | 1,017       | 763         | 670                          | 600                       | 600         | -                            | 0%               | 600         | -                            | 0%               | 1,200            |
| 001                               | 001-540-000-558-50 | 50000480 | EE-PERMIT & PLAN REV REPAIRS & MAINTENAN | 242         | 589         | 87                           | 1,000                     | 1,000       | -                            | 0%               | 1,000       | -                            | 0%               | 2,000            |
| 001                               | 001-540-000-558-50 | 50000490 | EE-PERMIT & PLAN REV MISCELLANEOUS       | 42          | 55          | 24                           | 75                        | 75          | -                            | 0%               | 75          | -                            | 0%               | 150              |
| 001                               | 001-540-000-558-50 | 50000491 | EE-PERMIT & PLAN REV DUES & SUBSCRIPTION | 931         | 1,664       | -                            | 400                       | 500         | 100                          | 25%              | 500         | -                            | 0%               | 1,000            |
| 001                               | 001-540-000-558-50 | 50000492 | EE-PERMIT & PLAN REV TRAINING            | 469         | 620         | 2,084                        | 6,000                     | 6,000       | -                            | 0%               | 2,000       | (4,000)                      | -67%             | 8,000            |
| 001                               | 001-540-000-558-50 | 50000493 | EE-PERMIT & PLAN REV PRINTING & DUPLICAT | 773         | 706         | 243                          | 400                       | 400         | -                            | 0%               | 400         | -                            | 0%               | 800              |
| TOTAL BUILDING DEPARTMENT         |                    |          |                                          | 386,192     | 381,713     | 206,025                      | 617,283                   | 514,580     | (102,703)                    | -17%             | 547,003     | 32,423                       | 6%               | 1,061,583        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                | ORGANIZATION       | ACCOUNT  | TITLE                                        | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------------|--------------------|----------|----------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                     |                    |          |                                              | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                                 | 001-580-000-558-60 | 50000110 | EE-PLANNING SALARIES                         | 517,814     | 537,158     | 292,198                      | 688,622                   | 745,818     | 57,196                       | 8%               | 787,972     | 42,154                       | 6%               | 1,533,790        |
| 001                                 | 001-580-000-558-60 | 50000120 | EE-PLANNING OVERTIME                         | 6,468       | 647         | -                            | 3,428                     | 1,000       | (2,428)                      | -71%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                 | 001-580-000-558-60 | 50000130 | EE-PLANNING CASUAL LABOR                     | 31,697      | 21,808      | 3,357                        | 35,000                    | 3,080       | (31,920)                     | -91%             | 3,080       | -                            | 0%               | 6,160            |
| 001                                 | 001-580-000-558-60 | 50000210 | EE-PLANNING BENEFITS                         | 198,106     | 194,854     | 98,314                       | 253,244                   | 257,995     | 4,751                        | 2%               | 281,908     | 23,913                       | 9%               | 539,903          |
| 001                                 | 001-580-000-558-60 | 50000215 | EE-PLANNING BENEFITS/CAS LAB & OT            | 6,482       | 3,817       | 571                          | 6,533                     | 694         | (5,839)                      | -89%             | 694         | -                            | 0%               | 1,387            |
| 001                                 | 001-580-000-558-60 | 50000220 | EE-PLANNING UNIFORMS                         | -           | -           | 114                          | 105                       | 105         | -                            | 0%               | 105         | -                            | 0%               | 210              |
| 001                                 | 001-580-000-558-60 | 50000310 | EE-PLANNING OFFICE & OPERATING SUPPLY        | 1,510       | 1,678       | 557                          | 5,250                     | 5,250       | -                            | 0%               | 5,250       | -                            | 0%               | 10,500           |
| 001                                 | 001-580-000-558-60 | 50000311 | EE-PLANNING MAINTENANCE SUPPLIES             | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-580-000-558-60 | 50000320 | EE-PLANNING FUEL FOR VEHICLE                 | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-580-000-558-60 | 50000350 | EE-PLANNING SMALL TOOLS & MINOR EQUIP        | -           | -           | -                            | 1,541                     | 1,541       | -                            | 0%               | 1,541       | -                            | 0%               | 3,082            |
| 001                                 | 001-580-000-558-60 | 50000410 | EE-PLANNING PROFESSIONAL SERVICES            | 72,759      | 54,145      | 2,633                        | 84,414                    | 19,963      | (64,451)                     | -76%             | 19,963      | -                            | 0%               | 39,926           |
| 001                                 | 001-580-000-558-60 | 50000411 | EE-PLANNING ADVERTISING                      | 1,400       | 287         | 96                           | 1,381                     | 1,381       | -                            | 0%               | 1,381       | -                            | 0%               | 2,762            |
| 001                                 | 001-580-000-558-60 | 50000415 | EE-PLANNING PROFESSIONAL SRVS- ESCROW        | 43,812      | 44,240      | 12,744                       | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-580-000-558-60 | 50000420 | EE-PLANNING COMMUNICATION                    | 573         | 766         | 396                          | 1,350                     | 1,350       | -                            | 0%               | 1,350       | -                            | 0%               | 2,700            |
| 001                                 | 001-580-000-558-60 | 50000421 | EE-PLANNING POSTAGE                          | 229         | 227         | (167)                        | 707                       | 707         | -                            | 0%               | 707         | -                            | 0%               | 1,414            |
| 001                                 | 001-580-000-558-60 | 50000430 | EE-PLANNING TRAVEL                           | 3,740       | 3,538       | 1,891                        | 4,611                     | 4,611       | -                            | 0%               | 5,225       | 614                          | 13%              | 9,836            |
| 001                                 | 001-580-000-558-60 | 50000439 | EE-PLANNING TRAVEL-TAXABLE                   | -           | -           | -                            | 158                       | 158         | -                            | 0%               | 158         | -                            | 0%               | 316              |
| 001                                 | 001-580-000-558-60 | 50000480 | EE-PLANNING REPAIRS & MAINTENANCE            | 242         | 191         | 87                           | 1,875                     | 1,875       | -                            | 0%               | 1,875       | -                            | 0%               | 3,750            |
| 001                                 | 001-580-000-558-60 | 50000490 | EE-PLANNING MISCELLANEOUS                    | 335         | 695         | 129                          | 1,509                     | 1,509       | -                            | 0%               | 1,509       | -                            | 0%               | 3,018            |
| 001                                 | 001-580-000-558-60 | 50000491 | EE-PLANNING DUES & SUBSCRIPTIONS             | 3,285       | 4,092       | 1,315                        | 4,176                     | 6,176       | 2,000                        | 48%              | 4,176       | (2,000)                      | -32%             | 10,352           |
| 001                                 | 001-580-000-558-60 | 50000492 | EE-PLANNING TRAINING                         | 3,585       | 4,461       | 1,045                        | 5,250                     | 5,864       | 614                          | 12%              | 7,250       | 1,386                        | 24%              | 13,114           |
| 001                                 | 001-580-000-558-60 | 50000493 | EE-PLANNING PRINTING & DUPLICATION           | 843         | 774         | 243                          | 1,365                     | 1,365       | -                            | 0%               | 1,365       | -                            | 0%               | 2,730            |
| TOTAL PLANNING DEPARTMENT           |                    |          |                                              | 892,880     | 873,377     | 415,523                      | 1,100,519                 | 1,060,442   | (40,077)                     | -4%              | 1,126,509   | 66,067                       | 6%               | 2,186,950        |
| 001                                 | 001-740-000-517-90 | 50000430 | GG-EMP BENEFIT PRGM TRAVEL                   | -           | -           | 72                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-517-90 | 50000490 | GG-EMP BENEFIT PRGM MISCELLANEOUS            | 5,659       | 5,730       | 1,020                        | 6,950                     | 6,950       | -                            | 0%               | 6,950       | -                            | 0%               | 13,900           |
| TOTAL EMPLOYEE WELLNESS PROGRAM     |                    |          |                                              | 5,659       | 5,730       | 1,093                        | 6,950                     | 6,950       | -                            | 0%               | 6,950       | -                            | 0%               | 13,900           |
| 001                                 | 001-740-000-553-10 | 50000110 | EE-SOIL & WTR CONSRV SALARIES                | 2,592       | 2,491       | 839                          | 2,000                     | 2,800       | 800                          | 40%              | 2,800       | -                            | 0%               | 5,600            |
| 001                                 | 001-740-000-553-10 | 50000130 | EE-SOIL & WTR CONSRV CASUAL LABOR            | 396         | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-553-10 | 50000210 | EE-SOIL & WTR CONSRV BENEFITS                | 1,395       | 1,215       | 377                          | 700                       | 1,400       | 700                          | 100%             | 1,400       | -                            | 0%               | 2,800            |
| 001                                 | 001-740-000-553-10 | 50000310 | EE-SOIL & WTR CONSRV OFFICE & OPERATING      | 2,286       | 3,169       | -                            | 2,000                     | 2,200       | 200                          | 10%              | 2,200       | -                            | 0%               | 4,400            |
| 001                                 | 001-740-000-553-10 | 50000350 | EE-SOIL & WTR CONSRV SMALL TOOLS & MINOR     | 195         | 435         | -                            | 1,000                     | 200         | (800)                        | -80%             | 200         | -                            | 0%               | 400              |
| 001                                 | 001-740-000-553-10 | 50000410 | EE-SOIL & WTR CONSRV PROFESSIONAL SERVIC     | 7,829       | 7,284       | 2,760                        | 7,800                     | 7,400       | (400)                        | -5%              | 7,400       | -                            | 0%               | 14,800           |
| 001                                 | 001-740-000-553-10 | 50000421 | EE-SOIL & WTR CONSRV POSTAGE                 | -           | 10          | 21                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-553-10 | 50000450 | EE-SOIL & WTR CONSRV OPERATING RENTAL & LEAS | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-553-10 | 50000480 | EE-SOIL & WTR CONSRV REPAIRS & MAINTENAN     | -           | -           | -                            | 500                       | -           | (500)                        | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-553-10 | 50000490 | EE-SOIL & WTR CONSRV MISCELLANEOUS           | -           | -           | 56                           | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| TOTAL P&R SOIL & WATER CONSERVATION |                    |          |                                              | 14,692      | 14,604      | 4,053                        | 14,000                    | 14,000      | -                            | 0%               | 14,000      | -                            | 0%               | 28,000           |
| 001                                 | 001-740-000-571-20 | 50000110 | CR-RECRTN ACTVTS SALARIES                    | 417,968     | 480,321     | 263,579                      | 565,441                   | 606,626     | 41,185                       | 7%               | 646,926     | 40,300                       | 7%               | 1,253,552        |
| 001                                 | 001-740-000-571-20 | 50000120 | CR-RECRTN ACTVTS OVERTIME                    | 332         | 1,285       | 1,844                        | 2,950                     | 4,500       | 1,550                        | 53%              | 5,500       | 1,000                        | 22%              | 10,000           |
| 001                                 | 001-740-000-571-20 | 50000130 | CR-RECRTN ACTVTS CASUAL LABOR                | 15,858      | 17,078      | 12,720                       | 17,000                    | 27,500      | 10,500                       | 62%              | 29,000      | 1,500                        | 5%               | 56,500           |
| 001                                 | 001-740-000-571-20 | 50000210 | CR-RECRTN ACTVTS BENEFITS                    | 165,338     | 191,674     | 96,598                       | 212,878                   | 224,794     | 11,916                       | 6%               | 244,753     | 19,959                       | 9%               | 469,547          |
| 001                                 | 001-740-000-571-20 | 50000215 | CR-RECRTN ACTVTS BENEFITS/CAS LAB & OT       | 2,478       | 3,122       | 2,476                        | 3,392                     | 5,440       | 2,048                        | 60%              | 5,865       | 425                          | 8%               | 11,305           |
| 001                                 | 001-740-000-571-20 | 50000220 | CR-RECRTN ACTVTS UNIFORMS                    | 1,629       | 3,240       | -                            | 1,200                     | 1,000       | (200)                        | -17%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                 | 001-740-000-571-20 | 50000310 | CR-RECRTN ACTVTS OFFICE & OPERATING SUPP     | 3,319       | 3,526       | 2,093                        | 3,500                     | 3,500       | -                            | 0%               | 3,700       | 200                          | 6%               | 7,200            |
| 001                                 | 001-740-000-571-20 | 50000311 | CR-RECRTN ACTVTS MAINTENANCE SUPPLIES        | 1,285       | 83          | 122                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-000-571-20 | 50000320 | CR-RECRTN ACTVTS FUEL FOR VEHICLE            | -           | 192         | -                            | 400                       | 400         | -                            | 0%               | 500         | 100                          | 25%              | 900              |
| 001                                 | 001-740-000-571-20 | 50000350 | CR-RECRTN ACTVTS SMALL TOOLS & MINOR EQU     | 8,378       | 5,536       | 1,525                        | 500                       | 2,500       | 2,000                        | 400%             | 2,700       | 200                          | 8%               | 5,200            |
| 001                                 | 001-740-000-571-20 | 50000410 | CR-RECRTN ACTVTS PROFESSIONAL SERVICES       | 5,038       | 6,131       | -                            | 5,000                     | 6,500       | 1,500                        | 30%              | 8,500       | 2,000                        | 31%              | 15,000           |
| 001                                 | 001-740-000-571-20 | 50000411 | CR-RECRTN ACTVTS ADVERTISING                 | 3,818       | 319         | 7                            | 250                       | 350         | 100                          | 40%              | 350         | -                            | 0%               | 700              |
| 001                                 | 001-740-000-571-20 | 50000420 | CR-RECRTN ACTVTS COMMUNICATION               | 2,467       | 4,402       | 1,885                        | 5,700                     | 5,900       | 200                          | 4%               | 6,200       | 300                          | 5%               | 12,100           |
| 001                                 | 001-740-000-571-20 | 50000421 | CR-RECRTN ACTVTS POSTAGE                     | 307         | 174         | 125                          | 350                       | 350         | -                            | 0%               | 350         | -                            | 0%               | 700              |
| 001                                 | 001-740-000-571-20 | 50000430 | CR-RECRTN ACTVTS TRAVEL                      | 2,403       | 2,761       | 1,111                        | 4,950                     | 4,500       | (450)                        | -9%              | 4,500       | -                            | 0%               | 9,000            |
| 001                                 | 001-740-000-571-20 | 50000439 | CR-RECRTN ACTVTS TRAVEL-TAXABLE              | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-571-20 | 50000440 | CR-RECRTN ACTVTS TAXES & OPERATING ASSMN     | 11,175      | 12,602      | 6,549                        | 12,000                    | 13,500      | 1,500                        | 13%              | 14,500      | 1,000                        | 7%               | 28,000           |
| 001                                 | 001-740-000-571-20 | 50000450 | CR-RECRTN ACTVTS OPERATING RENTAL & LEAS     | 260         | 260         | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-000-571-20 | 50000470 | CR-RECRTN ACTVTS UTILITY SRVS - CITY         | 4,731       | 5,249       | 2,627                        | 4,800                     | 6,000       | 1,200                        | 25%              | 6,500       | 500                          | 8%               | 12,500           |
| 001                                 | 001-740-000-571-20 | 50000471 | CR-RECRTN ACTVTS UTILITY SERVICES            | 16,777      | 17,841      | 8,981                        | 20,000                    | 21,000      | 1,000                        | 5%               | 23,000      | 2,000                        | 10%              | 44,000           |
| 001                                 | 001-740-000-571-20 | 50000480 | CR-RECRTN ACTVTS REPAIRS & MAINTENANCE       | 1,183       | 1,034       | 1,318                        | 1,000                     | 1,600       | 600                          | 60%              | 1,600       | -                            | 0%               | 3,200            |
| 001                                 | 001-740-000-571-20 | 50000490 | CR-RECRTN ACTVTS MISCELLANEOUS               | 35,189      | 48,571      | 10,427                       | 26,000                    | 26,000      | -                            | 0%               | 28,000      | 2,000                        | 8%               | 54,000           |
| 001                                 | 001-740-000-571-20 | 50000491 | CR-RECRTN ACTVTS DUES & SUBSCRIPTIONS        | 16,621      | 18,896      | 9,154                        | 23,000                    | 23,000      | -                            | 0%               | 23,000      | -                            | 0%               | 46,000           |
| 001                                 | 001-740-000-571-20 | 50000492 | CR-RECRTN ACTVTS TRAINING                    | 2,933       | 1,805       | 2,521                        | 12,500                    | 12,500      | -                            | 0%               | 13,500      | 1,000                        | 8%               | 26,000           |
| 001                                 | 001-740-000-571-20 | 50000493 | CR-RECRTN ACTVTS PRINTING & DUPLICATION      | 1,976       | 2,326       | 616                          | 2,500                     | 2,750       | 250                          | 10%              | 2,950       | 200                          | 7%               | 5,700            |
| TOTAL P&R - RECREATION ACTIVITIES   |                    |          |                                              | 721,462     | 828,429     | 426,277                      | 925,811                   | 1,000,710   | 74,899                       | 8%               | 1,073,394   | 72,684                       | 7%               | 2,074,104        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                          | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                               |                    |          |                                          | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                           | 001-740-000-573-90 | 50000130 | CR-OTHR CUL & COMM EVENTS CASUAL LABOR   | 986         | 3,775       | 1,801                        | 1,400                     | 7,000       | 5,600                        | 400%             | 7,000       | -                            | 0%               | 14,000           |
| 001                           | 001-740-000-573-90 | 50000210 | CR-OTHR CUL & COMM EVENTS BENEFITS       | 174         | 690         | 279                          | 238                       | 1,190       | 952                          | 400%             | 1,190       | -                            | 0%               | 2,380            |
| 001                           | 001-740-000-573-90 | 50000310 | CR-OTHR CUL & COMM EVENTS OFFICE & OPERA | 9,390       | 7,414       | 5,609                        | 6,850                     | 6,850       | -                            | 0%               | 6,850       | -                            | 0%               | 13,700           |
| 001                           | 001-740-000-573-90 | 50000350 | CR-OTHR CUL & COMM EVENTS SMALL TOOLS &  | 677         | 312         | -                            | 2,360                     | 2,360       | -                            | 0%               | 2,360       | -                            | 0%               | 4,720            |
| 001                           | 001-740-000-573-90 | 50000410 | CR-OTHR CUL & COMM EVENTS PROFESSIONAL S | 14,752      | 17,362      | 4,897                        | 32,360                    | 32,360      | -                            | 0%               | 36,000      | 3,640                        | 11%              | 68,360           |
| 001                           | 001-740-000-573-90 | 50000411 | CR-OTHR CUL & COMM EVENTS ADVERTISING    | 2,317       | 2,583       | 2,956                        | 6,300                     | 6,200       | (100)                        | -2%              | 6,300       | 100                          | 2%               | 12,500           |
| 001                           | 001-740-000-573-90 | 50000421 | CR-OTHR CUL & COMM EVENTS POSTAGE        | 55          | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-573-90 | 50000430 | CR-OTHR CUL & COMM EVENTS TRAVEL         | -           | -           | -                            | 150                       | 150         | -                            | 0%               | 150         | -                            | 0%               | 300              |
| 001                           | 001-740-000-573-90 | 50000450 | CR-OTHR CUL & COMM EVENTS OPERATING RENT | 280         | -           | 565                          | 500                       | 600         | 100                          | 20%              | 625         | 25                           | 4%               | 1,225            |
| 001                           | 001-740-000-573-90 | 50000490 | CR-OTHR CUL & COMM EVENTS MISCELLANEOUS  | 114         | 214         | 167                          | 300                       | 300         | -                            | 0%               | 300         | -                            | 0%               | 600              |
| TOTAL P&R CULTURE & COMMUNITY |                    |          |                                          | 28,745      | 32,349      | 16,274                       | 50,458                    | 57,010      | 6,552                        | 13%              | 60,775      | 3,765                        | 7%               | 117,785          |
| 001                           | 001-740-000-576-80 | 50000110 | CR-PARKS ADMIN SALARIES                  | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000120 | CR-PARKS ADMIN OVERTIME                  | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000130 | CR-PARKS ADMIN CASUAL LABOR              | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000210 | CR-PARKS ADMIN BENEFITS                  | -           | 0           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000310 | CR-PARKS ADMIN OFFICE & OPERATING SUPPLY | 11,241      | 8,215       | 113                          | 4,000                     | 8800        | 4,800                        | 120%             | 8800        | -                            | 0%               | 17,600           |
| 001                           | 001-740-000-576-80 | 50000350 | CR-PARKS ADMIN SMALL TOOLS & MINOR EQUIP | 14,960      | 13,639      | 110                          | 300                       | 600         | 300                          | 100%             | 600         | -                            | 0%               | 1,200            |
| 001                           | 001-740-000-576-80 | 50000410 | CR-PARKS ADMIN PROFESSIONAL SERVICES     | 24,774      | 7,242       | 265                          | 5,000                     | 0           | (5,000)                      | -100%            | 0           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000411 | CR-PARKS ADMIN ADVERTISING               | 285         | -           | 263                          | 400                       | 400         | -                            | 0%               | 400         | -                            | 0%               | 800              |
| 001                           | 001-740-000-576-80 | 50000421 | CR-PARKS ADMIN POSTAGE                   | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-000-576-80 | 50000450 | CR-PARKS ADMIN OPERATING RENTAL & LEASES | 1,730       | 730         | -                            | 1,760                     | 1660        | (100)                        | -6%              | 1660        | -                            | 0%               | 3,320            |
| 001                           | 001-740-000-576-80 | 50000490 | CR-PARKS ADMIN MISCELLANEOUS             | 454         | 908         | 528                          | 800                       | 800         | -                            | 0%               | 800         | -                            | 0%               | 1,600            |
| 001                           | 001-740-000-576-80 | 50000491 | CR-PARKS ADMIN DUES & SUBSCRIPTIONS      | -           | 1,640       | 1,748                        | 4,240                     | 4240        | -                            | 0%               | 4240        | -                            | 0%               | 8,480            |
| 001                           | 001-740-000-576-80 | 50000492 | CR-PARKS ADMIN TRAINING                  | -           | 955         | 1,400                        | 1,500                     | 1800        | 300                          | 20%              | 1800        | -                            | 0%               | 3,600            |
| 001                           | 001-740-000-576-80 | 50000493 | CR-PARKS ADMIN PRINTING & DUPLICATION    | -           | 313         | 125                          | -                         | 600         | 600                          | 0%               | 600         | -                            | 0%               | 1,200            |
| TOTAL P&R - ADMINISTRATIVE    |                    |          |                                          | 53,445      | 33,641      | 4,552                        | 18,000                    | 18,900      | 900                          | 5%               | 18,900      | -                            | 0%               | 37,800           |
| 001                           | 001-740-001-571-20 | 50000130 | CR-ARTS&CRAFTS CASUAL LABOR              | 6,570       | 10,489      | 6,640                        | 8,200                     | 12,500      | 4,300                        | 52%              | 13,000      | 500                          | 4%               | 25,500           |
| 001                           | 001-740-001-571-20 | 50000210 | CR-ARTS&CRAFTS BENEFITS                  | 1,034       | 1,550       | 914                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-001-571-20 | 50000215 | CR-ARTS&CRAFTS BENEFITS/CAS LAB & OT     | -           | -           | -                            | 1,404                     | 2,125       | 721                          | 51%              | 2,210       | 85                           | 4%               | 4,335            |
| 001                           | 001-740-001-571-20 | 50000310 | CR-ARTS&CRAFTS OFFICE & OPERATING SUPPLY | 247         | 407         | 35                           | 200                       | 300         | 100                          | 50%              | 300         | -                            | 0%               | 600              |
| 001                           | 001-740-001-571-20 | 50000350 | CR-ARTS&CRAFTS SMALL TOOLS & MINOR EQUIP | -           | -           | -                            | 150                       | 150         | -                            | 0%               | 150         | -                            | 0%               | 300              |
| 001                           | 001-740-001-571-20 | 50000410 | CR-ARTS&CRAFTS PROFESSIONAL SERVICES     | 4,094       | 15,559      | 33                           | 14,000                    | 18,000      | 4,000                        | 29%              | 19,500      | 1,500                        | 8%               | 37,500           |
| 001                           | 001-740-001-571-20 | 50000411 | CR-ARTS&CRAFTS ADVERTISING               | -           | -           | -                            | 75                        | 75          | -                            | 0%               | 75          | -                            | 0%               | 150              |
| 001                           | 001-740-001-571-20 | 50000490 | CR-ARTS&CRAFTS MISCELLANEOUS             | -           | -           | -                            | 150                       | 150         | -                            | 0%               | 150         | -                            | 0%               | 300              |
| TOTAL P&R - ARTS & CRAFTS     |                    |          |                                          | 11,944      | 28,005      | 7,622                        | 24,179                    | 33,300      | 9,121                        | 38%              | 35,385      | 2,085                        | 6%               | 68,685           |
| 001                           | 001-740-003-571-20 | 50000130 | CR-ADULT PRGM CASUAL LABOR               | 3,170       | 1,543       | 1,070                        | 800                       | 1,800       | 1,000                        | 125%             | 1,900       | 100                          | 6%               | 3,700            |
| 001                           | 001-740-003-571-20 | 50000210 | CR-ADULT PRGM BENEFITS                   | 326         | 151         | 104                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-003-571-20 | 50000215 | CR-ADULT PRGM BENEFITS/CAS LAB & OT      | -           | -           | -                            | 131                       | 306         | 175                          | 134%             | 323         | 17                           | 6%               | 629              |
| 001                           | 001-740-003-571-20 | 50000310 | CR-ADULT PRGM OFFICE & OPERATING SUPPLY  | 345         | 638         | 105                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                           | 001-740-003-571-20 | 50000350 | CR-ADULT PRGM SMALL TOOLS & MINOR EQUIP  | -           | 275         | -                            | 300                       | 150         | (150)                        | -50%             | 150         | -                            | 0%               | 300              |
| 001                           | 001-740-003-571-20 | 50000410 | CR-ADULT PRGM PROFESSIONAL SERVICES      | 1,012       | 1,533       | -                            | 800                       | 2,500       | 1,700                        | 213%             | 3,000       | 500                          | 20%              | 5,500            |
| 001                           | 001-740-003-571-20 | 50000411 | CR-ADULT PRGM ADVERTISING                | -           | -           | -                            | 300                       | 100         | (200)                        | -67%             | 100         | -                            | 0%               | 200              |
| 001                           | 001-740-003-571-20 | 50000450 | CR-ADULT PRGM OPERATING RENTAL & LEASES  | 111         | 463         | 250                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                           | 001-740-003-571-20 | 50000480 | CR-ADULT PRGM REPAIRS & MAINTENANCE      | 11          | 552         | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| 001                           | 001-740-003-571-20 | 50000490 | CR-ADULT PRGM MISCELLANEOUS              | -           | -           | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| TOTAL P&R ADULT PROGRAM       |                    |          |                                          | 4,974       | 5,155       | 1,529                        | 3,531                     | 6,056       | 2,525                        | 72%              | 6,673       | 617                          | 10%              | 12,729           |
| 001                           | 001-740-005-571-20 | 50000130 | CR-BODY&MIND CASUAL LABOR                | 2,860       | 12,787      | 7,263                        | 16,800                    | 17,300      | 500                          | 3%               | 18,600      | 1,300                        | 8%               | 35,900           |
| 001                           | 001-740-005-571-20 | 50000210 | CR-BODY&MIND BENEFITS                    | 485         | 2,209       | 1,118                        | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                           | 001-740-005-571-20 | 50000215 | CR-BODY&MIND BENEFITS/CAS LAB & OT       | -           | -           | -                            | 2,346                     | 2,941       | 595                          | 25%              | 3,162       | 221                          | 8%               | 6,103            |
| 001                           | 001-740-005-571-20 | 50000310 | CR-BODY&MIND OFFICE & OPERATING SUPPLY   | -           | 502         | 818                          | 1,415                     | 1,400       | (15)                         | -1%              | 1,500       | 100                          | 7%               | 2,900            |
| 001                           | 001-740-005-571-20 | 50000350 | CR-BODY&MIND SMALL TOOLS & MINOR EQUIP   | -           | 1,507       | -                            | 250                       | 250         | -                            | 0%               | 250         | -                            | 0%               | 500              |
| 001                           | 001-740-005-571-20 | 50000410 | CR-BODY&MIND PROFESSIONAL SERVICES       | -           | -           | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                           | 001-740-005-571-20 | 50000411 | CR-BODY&MIND ADVERTISING                 | -           | 99          | -                            | 700                       | 500         | (200)                        | -29%             | 500         | -                            | 0%               | 1,000            |
| 001                           | 001-740-005-571-20 | 50000450 | CR-BODY&MIND OPERATING RENTAL & LEASES   | -           | -           | -                            | 500                       | -           | (500)                        | -100%            | -           | -                            | 0%               | -                |
| 001                           | 001-740-005-571-20 | 50000490 | CR-BODY&MIND MISCELLANEOUS               | -           | -           | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                           | 001-740-005-571-20 | 50000491 | CR-BODY&MIND DUES & SUBSCRIPTIONS        | -           | -           | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| 001                           | 001-740-005-571-20 | 50000492 | CR-BODY&MIND TRAINING                    | -           | -           | 60                           | 800                       | 400         | (400)                        | -50%             | 400         | -                            | 0%               | 800              |
| TOTAL P&R - BODY & MIND       |                    |          |                                          | 3,345       | 17,105      | 9,259                        | 23,311                    | 23,291      | (20)                         | 0%               | 24,912      | 1,621                        | 7%               | 48,203           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                | ORGANIZATION       | ACCOUNT  | TITLE                                     | 2026        |             |                              | 2026 BUDGET as of 06/2026 | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2028 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------------|--------------------|----------|-------------------------------------------|-------------|-------------|------------------------------|---------------------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|
|                                     |                    |          |                                           | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 |                           |             |                              |                  |             |                              |                  |                  |
| 001                                 | 001-740-006-571-20 | 50000120 | CR-DANCE PRGM OVERTIME                    | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-006-571-20 | 50000130 | CR-DANCE PRGM CASUAL LABOR                | 2,250       | 1,283       | 1,304                        | 1,500                     | 1,500       | -                            | 0%               | 1,500       | -                            | 0%               | 3,000            |
| 001                                 | 001-740-006-571-20 | 50000210 | CR-DANCE PRGM BENEFITS                    | 353         | 207         | 185                          | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-006-571-20 | 50000215 | CR-DANCE PRGM BENEFITS/CAS LAB & OT       | -           | -           | -                            | 241                       | 241         | -                            | 0%               | 241         | -                            | 0%               | 482              |
| 001                                 | 001-740-006-571-20 | 50000310 | CR-DANCE PRGM OFFICE & OPERATING SUPPLY   | -           | 72          | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                                 | 001-740-006-571-20 | 50000410 | CR-DANCE PRGM PROFESSIONAL SERVICES       | 10,726      | 8,120       | -                            | 7,400                     | 7,400       | -                            | 0%               | 7,400       | -                            | 0%               | 14,800           |
| 001                                 | 001-740-006-571-20 | 50000411 | CR-DANCE PRGM ADVERTISING                 | -           | 100         | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                                 | 001-740-006-571-20 | 50000430 | CR-DANCE PRGM TRAVEL                      | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-006-571-20 | 50000450 | CR-DANCE PRGM OPERATING RENTAL & LEASES   | 880         | 1,158       | 500                          | 1,200                     | 500         | (700)                        | -58%             | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-006-571-20 | 50000490 | CR-DANCE PRGM MISCELLANEOUS               | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-006-571-20 | 50000492 | CR-DANCE PRGM TRAINING                    | -           | -           | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| TOTAL P&R - DANCE                   |                    |          |                                           | 14,209      | 10,940      | 1,989                        | 10,841                    | 10,141      | (700)                        | -6%              | 10,141      | -                            | 0%               | 20,282           |
| 001                                 | 001-740-007-571-20 | 50000130 | CR-MUSIC PRGM CASUAL LABOR                | 32,497      | 29,997      | 8,913                        | 27,700                    | 16,000      | (11,700)                     | -42%             | 16,000      | -                            | 0%               | 32,000           |
| 001                                 | 001-740-007-571-20 | 50000210 | CR-MUSIC PRGM BENEFITS                    | 3,239       | 3,462       | 1,187                        | 5,300                     | 2,720       | (2,580)                      | -49%             | 2,720       | -                            | 0%               | 5,440            |
| 001                                 | 001-740-007-571-20 | 50000215 | CR-MUSIC PRGM BENEFITS/CAS LAB & OT       | -           | -           | -                            | (595)                     | -           | 595                          | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-740-007-571-20 | 50000310 | CR-MUSIC PRGM OFFICE & OPERATING SUPPLY   | 147         | 270         | -                            | 300                       | 250         | (50)                         | -17%             | 250         | -                            | 0%               | 500              |
| 001                                 | 001-740-007-571-20 | 50000410 | CR-MUSIC PRGM PROFESSIONAL SERVICES       | 27,512      | 27,441      | -                            | 26,200                    | 26,500      | 300                          | 1%               | 27,000      | 500                          | 2%               | 53,500           |
| 001                                 | 001-740-007-571-20 | 50000411 | CR-MUSIC PRGM ADVERTISING                 | -           | 99          | -                            | 200                       | 1,200       | 1,000                        | 500%             | 1,200       | -                            | 0%               | 2,400            |
| 001                                 | 001-740-007-571-20 | 50000430 | CR-MUSIC PRGM TRAVEL                      | -           | -           | -                            | 50                        | -           | (50)                         | -100%            | -           | -                            | 0%               | -                |
| 001                                 | 001-740-007-571-20 | 50000450 | CR-MUSIC PRGM OPERATING RENTAL & LEASES   | 115         | 1,000       | -                            | 200                       | 900         | 700                          | 350%             | 900         | -                            | 0%               | 1,800            |
| 001                                 | 001-740-007-571-20 | 50000490 | CR-MUSIC PRGM MISCELLANEOUS               | -           | -           | -                            | 100                       | 100         | -                            | 0%               | 100         | -                            | 0%               | 200              |
| TOTAL P&R - MUSIC PROGRAM           |                    |          |                                           | 63,511      | 62,270      | 10,099                       | 59,455                    | 47,670      | (11,785)                     | -20%             | 48,170      | 500                          | 1%               | 95,840           |
| 001                                 | 001-740-008-571-20 | 50000110 | CR-SPORT&FITNESS SALARIES                 | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-008-571-20 | 50000130 | CR-SPORT&FITNESS CASUAL LABOR             | 115,625     | 122,990     | 59,765                       | 106,620                   | 121,000     | 14,380                       | 13%              | 123,000     | 2,000                        | 2%               | 244,000          |
| 001                                 | 001-740-008-571-20 | 50000210 | CR-SPORT&FITNESS BENEFITS                 | 18,229      | 20,697      | 8,702                        | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-008-571-20 | 50000215 | CR-SPORT&FITNESS BENEFITS/CAS LAB & OT    | -           | -           | -                            | 17,895                    | 20,570      | 2,675                        | 15%              | 20,910      | 340                          | 2%               | 41,480           |
| 001                                 | 001-740-008-571-20 | 50000310 | CR-SPORT&FITNESS OFFICE & OPERATING SUPPL | 9,480       | 13,915      | 2,773                        | 20,500                    | 10,000      | (10,500)                     | -51%             | 12,000      | 2,000                        | 20%              | 22,000           |
| 001                                 | 001-740-008-571-20 | 50000320 | CR-SPORT&FITNESS FUEL FOR VEHICLE         | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-008-571-20 | 50000350 | CR-SPORT&FITNESS SMALL TOOLS & MINOR EQUI | 5,496       | 5,512       | 233                          | 7,750                     | 5,000       | (2,750)                      | -35%             | 5,000       | -                            | 0%               | 10,000           |
| 001                                 | 001-740-008-571-20 | 50000410 | CR-SPORT&FITNESS PROFESSIONAL SERVICES    | 36,926      | 31,217      | 13,892                       | 39,000                    | 39,000      | -                            | 0%               | 39,000      | -                            | 0%               | 78,000           |
| 001                                 | 001-740-008-571-20 | 50000411 | CR-SPORT&FITNESS ADVERTISING              | 982         | 1,500       | 450                          | 3,100                     | 1,750       | (1,350)                      | -44%             | 2,000       | 250                          | 14%              | 3,750            |
| 001                                 | 001-740-008-571-20 | 50000430 | CR-SPORT&FITNESS TRAVEL                   | 368         | 300         | 298                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-008-571-20 | 50000450 | CR-SPORT&FITNESS OPERATING RENTAL & LEASE | 25,187      | 18,684      | 10,835                       | 22,500                    | 22,500      | -                            | 0%               | 22,500      | -                            | 0%               | 45,000           |
| 001                                 | 001-740-008-571-20 | 50000480 | CR-SPORT&FITNESS REPAIRS & MAINTENANCE    | 5           | -           | -                            | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-008-571-20 | 50000490 | CR-SPORT&FITNESS MISCELLANEOUS            | 179         | 362         | 471                          | 1,800                     | 800         | (1,000)                      | -56%             | 800         | -                            | 0%               | 1,600            |
| 001                                 | 001-740-008-571-20 | 50000491 | CR-SPORT&FITNESS DUES & SUBSCRIPTIONS     | 51          | 34          | -                            | 350                       | 350         | -                            | 0%               | 350         | -                            | 0%               | 700              |
| 001                                 | 001-740-008-571-20 | 50000492 | CR-SPORT&FITNESS TRAINING                 | 180         | 95          | 10                           | 600                       | 600         | -                            | 0%               | 600         | -                            | 0%               | 1,200            |
| TOTAL P&R - SPORTS & FITNESS        |                    |          |                                           | 212,708     | 215,305     | 97,429                       | 221,115                   | 222,570     | 1,455                        | 1%               | 227,160     | 4,590                        | 2%               | 449,730          |
| 001                                 | 001-740-009-571-20 | 50000110 | CR-SENIOR PRGM SALARIES                   | 756         | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-009-571-20 | 50000130 | CR-SENIOR PRGM CASUAL LABOR               | 6,695       | -           | 940                          | 3,700                     | 6,650       | 2,950                        | 80%              | 6,650       | -                            | 0%               | 13,300           |
| 001                                 | 001-740-009-571-20 | 50000210 | CR-SENIOR PRGM BENEFITS                   | 985         | -           | 147                          | 628                       | 1,263       | 635                          | 101%             | 1,263       | -                            | 0%               | 2,525            |
| 001                                 | 001-740-009-571-20 | 50000310 | CR-SENIOR PRGM OFFICE & OPERATING SUPPLY  | -           | 53          | 164                          | -                         | 500         | 500                          | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-009-571-20 | 50000320 | CR-SENIOR PRGM FUEL FOR VEHICLE           | 124         | 57          | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-009-571-20 | 50000350 | CR-SENIOR PRGM SMALL TOOLS & MINOR EQUIP  | 159         | 935         | 3,489                        | 4,065                     | 500         | (3,565)                      | -88%             | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-009-571-20 | 50000410 | CR-SENIOR PRGM PROFESSIONAL SERVICES      | 15,621      | -           | -                            | -                         | 300         | 300                          | 0%               | 300         | -                            | 0%               | 600              |
| 001                                 | 001-740-009-571-20 | 50000411 | CR-SENIOR PRGM ADVERTISING                | 164         | -           | -                            | -                         | 1,000       | 1,000                        | 0%               | 1,000       | -                            | 0%               | 2,000            |
| 001                                 | 001-740-009-571-20 | 50000421 | CR-SENIOR PRGM POSTAGE                    | -           | -           | -                            | -                         | 1,440       | 1,440                        | 0%               | 1,440       | -                            | 0%               | 2,880            |
| 001                                 | 001-740-009-571-20 | 50000490 | CR-SENIOR PRGM MISCELLANEOUS              | -           | -           | -                            | 7,500                     | 250         | (7,250)                      | -97%             | 250         | -                            | 0%               | 500              |
| 001                                 | 001-740-009-571-20 | 50000492 | CR-SENIOR PRGM TRAINING                   | -           | -           | -                            | -                         | 500         | 500                          | 0%               | 500         | -                            | 0%               | 1,000            |
| TOTAL P&R SENIOR PROGRAM            |                    |          |                                           | 24,503      | 1,046       | 4,741                        | 15,893                    | 12,403      | (3,491)                      | -22%             | 12,403      | -                            | 0%               | 24,805           |
| 001                                 | 001-740-010-571-20 | 50000130 | CR-YOUTH PRGM CASUAL LABOR                | 5,928       | 12,283      | 515                          | 12,000                    | 11,000      | (1,000)                      | -8%              | 11,500      | 500                          | 5%               | 22,500           |
| 001                                 | 001-740-010-571-20 | 50000210 | CR-YOUTH PRGM BENEFITS                    | 926         | 2,213       | 79                           | 1,020                     | 1,870       | 850                          | 83%              | 1,955       | 85                           | 5%               | 3,825            |
| 001                                 | 001-740-010-571-20 | 50000215 | CR-YOUTH PRGM BENEFITS/CAS LAB & OT       | -           | -           | -                            | -                         | -           | -                            | 0%               | -           | -                            | 0%               | -                |
| 001                                 | 001-740-010-571-20 | 50000310 | CR-YOUTH PRGM OFFICE & OPERATING SUPPLY   | 289         | 3,167       | 173                          | 1,000                     | 750         | (250)                        | -25%             | 1,000       | 250                          | 33%              | 1,750            |
| 001                                 | 001-740-010-571-20 | 50000350 | CR-YOUTH PRGM SMALL TOOLS & MINOR EQUIP   | -           | 394         | 378                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-010-571-20 | 50000410 | CR-YOUTH PRGM PROFESSIONAL SERVICES       | 53,159      | 41,900      | 1,598                        | 44,000                    | 47,750      | 3,750                        | 9%               | 48,250      | 500                          | 1%               | 96,000           |
| 001                                 | 001-740-010-571-20 | 50000411 | CR-YOUTH PRGM ADVERTISING                 | 275         | 200         | 120                          | 500                       | 500         | -                            | 0%               | 500         | -                            | 0%               | 1,000            |
| 001                                 | 001-740-010-571-20 | 50000430 | CR-YOUTH PRGM TRAVEL                      | -           | -           | -                            | 50                        | 50          | -                            | 0%               | 50          | -                            | 0%               | 100              |
| 001                                 | 001-740-010-571-20 | 50000450 | CR-YOUTH PRGM OPERATING RENTAL & LEASES   | 500         | 1,855       | -                            | 1,500                     | 1,000       | (500)                        | -33%             | 1,000       | -                            | 0%               | 2,000            |
| 001                                 | 001-740-010-571-20 | 50000490 | CR-YOUTH PRGM MISCELLANEOUS               | -           | 13          | -                            | 200                       | 200         | -                            | 0%               | 200         | -                            | 0%               | 400              |
| 001                                 | 001-740-010-571-20 | 50000492 | CR-YOUTH PRGM TRAINING                    | -           | 435         | -                            | 600                       | 600         | -                            | 0%               | 600         | -                            | 0%               | 1,200            |
| TOTAL P&R - YOUTH PROGRAM           |                    |          |                                           | 61,076      | 62,460      | 2,864                        | 61,370                    | 64,220      | 2,850                        | 5%               | 65,555      | 1,335                        | 2%               | 129,775          |
| TOTAL PARKS & RECREATION DEPARTMENT |                    |          |                                           | 1,220,356   | 1,317,038   | 587,779                      | 1,434,914                 | 1,517,221   | 82,307                       | 6%               | 1,604,418   | 87,197                       | 6%               | 3,121,638        |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                    | ORGANIZATION       | ACCOUNT  | TITLE                       | 2024<br>ACTUAL | 2025 ACTUAL | 2026<br>EXPENDITURES<br>as of 6/30/2026 | 2026 BUDGET as<br>of 06/2026 | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2028 Variance | Percent Variance | 2027-2028<br>Budget |
|-------------------------|--------------------|----------|-----------------------------|----------------|-------------|-----------------------------------------|------------------------------|-------------|---------------------------------|------------------|-------------|---------------------------------|------------------|---------------------|
| TOTAL GENERAL FUND USES |                    |          |                             | 16,653,463     | 21,842,414  | 9,690,870                               | 20,701,896                   | 22,651,425  | 1,980,751                       | 9%               | 23,496,734  | 87,197                          | 4%               | 46,211,228          |
| 001                     | 001-142-000-399-99 | 30836000 | BB BEG BAL-RSTRC PEG FEES   | 131,431        | 141,249     | 144,251                                 | 141,595                      | 78,595      | (63,000)                        | -44%             | 65,595      | (13,000)                        | -17%             | -                   |
| 001                     | 001-142-000-399-99 | 30837000 | BB BEG BAL-RSTRC SRSTNC ABS | 122            | 7,320       | 8,724                                   | (3,965)                      | (304)       | 3,661                           | -92%             | 3,430       | 3,734                           | -1227%           | -                   |
| 001                     | 001-142-000-399-99 | 30838000 | BB BEG -BAL REST (TREAS)    | 196,878        | -           | -                                       | -                            | -           | -                               | 0%               | -           | -                               | 0%               | -                   |
| 001                     | 001-142-000-399-99 |          | FUND BAL REST Parking       | -              | -           | -                                       | -                            | 422,480     | 422,480                         | 0%               | 829,859     | 407,379                         | 96%              | -                   |
| 001                     | 001-142-000-399-99 | 30839000 | BB BEG BAL-RSTRC OPIOID     | 83,992         | 105,508     | 94,272                                  | 45,509                       | (930)       | (46,439)                        | -102%            | (17,180)    | (16,250)                        | 1747%            | -                   |
| 001                     | 001-142-000-399-99 | 30851000 | BB BEG BAL-ASSGN-REV STBLZ  | 8,142,463      | 9,494,150   | 9,494,150                               | 7,314,400                    | 6,163,058   | (1,151,342)                     | -16%             | 6,163,058   | -                               | 0%               | -                   |
| 001                     | 001-142-000-399-99 | 30852000 | BB BEG BAL-ASSGN-LEGAL RESV | 225,000        | 225,000     | 225,000                                 | 225,000                      | 225,000     | -                               | 0%               | 225,000     | -                               | 0%               | -                   |
| 001                     | 001-142-000-399-99 | 30853000 | BB BB-LV CSHOUT             | 150,000        | 150,000     | 90,000                                  | 90,000                       | 90,000      | -                               | 0%               | 90,000      | -                               | 0%               | -                   |
| 001                     | 001-142-000-399-99 | 30854000 | BB BEG BAL-ASSGN-ENG TECH   | -              | 23,526      | 23,526                                  | 23,526                       | 45,526      | 22,000                          | 94%              | 65,526      | 20,000                          | 44%              | -                   |
| 001                     | 001-142-000-399-99 | 30890000 | BB BEG BAL-UNASSIGNED       | 1,149,641      | (2,256,139) | (2,576,182)                             | (2,151,342)                  | (1,990,328) | 161,014                         | -7%              | (4,417,461) | (2,427,133)                     | 122%             | -                   |
| TOTAL FUND BALANCE      |                    |          |                             | 10,079,527     | 7,885,471   | 7,503,741                               | 5,684,723                    | 5,033,097   | (651,626)                       | -11%             | 3,007,827   | (2,025,270)                     | -40%             | -                   |

# **Special Revenue Funds (100s)**

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                  | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL   | 2025 ACTUAL      | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET      | 2027 Budget      | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget      | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget    |
|---------------------------------------|--------------------|----------|------------------------------------------|------------------|------------------|--------------------------------|------------------|------------------|---------------------------------|------------------|------------------|---------------------------------|------------------|---------------------|
| <b>CITY STREET FUND</b>               |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| <b>CITY STREET FUND - RESOURCES</b>   |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                   | 101-300-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 374,594          | 580,663          | 584,607                        | 584,607          | 414,408          | (170,199)                       | -29%             | 248,578          | (165,830)                       | -40%             | 414,408.00          |
| 101                                   | 101-300-000-350-12 | 31321000 | PBLC TRNS SYS SALE & USE PBLC TRNS SYS S | 332,209          | 341,251          | 107,567                        | 307,577          | 350,000          | 42,423                          | 14%              | 367,500          | 17,500                          | 5%               | 717,500.00          |
| 101                                   | 101-300-000-350-20 | 32191000 | FRANCHISE FEES AND ROYALTIES             | -                | -                | -                              | -                | 93,000           | 93,000                          | 0%               | 186,000          | 93,000                          | 100%             | 279,000.00          |
| 101                                   | 101-300-000-350-20 | 32240000 | TRANS-CFS STREET& CURB PERMITS           | 20,550           | 35,670           | 11,995                         | 25,600           | 24,000           | (1,600)                         | -6%              | 24,000           | -                               | 0%               | 48,000.00           |
| 101                                   | 101-300-000-350-30 | 33292100 | TRANS-OG FED-CARES                       | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-350-30 | 33397036 | TRANS-OG FED DISASTER PUBLIC ASSIS       | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-540-000-350-30 | 33403800 | TRANS-OG ST-TIB GRANT                    | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-350-30 | 33600710 | TRANS-OG MULTIMODAL TRANSPORTN           | 15,897           | 16,455           | 8,202                          | 16,750           | 16,752           | 2                               | 0%               | 17,205           | 453                             | 3%               | 33,957.00           |
| 101                                   | 101-300-000-350-30 | 33600870 | TRANS-OG MV FUEL TAX-CITY ST             | 219,968          | 225,604          | 77,748                         | 241,672          | 231,697          | (9,975)                         | -4%              | 237,952          | 6,255                           | 3%               | 469,649.00          |
| 101                                   | 101-300-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 8,871            | 8,735            | 4,331                          | 2,000            | 4,000            | 2,000                           | 100%             | 4,000            | -                               | 0%               | 8,000.00            |
| 101                                   | 101-300-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | -                | 875              | (875)                          | 225              | 500              | 275                             | 122%             | 500              | -                               | 0%               | 1,000.00            |
| 101                                   | 101-300-000-350-40 | 36700000 | TRANS-OG CONTRIB & DONATIONS             | 10,128           | -                | -                              | 5,500            | -                | (5,500)                         | -100%            | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-350-30 | 36700000 | TRANS-OG CONTRIB & DONATIONS             | -                | -                | -                              | 16,500           | -                | (16,500)                        | -100%            | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-350-20 | 36910000 | TRANS-CFS SALES OF SURPLUS               | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-350-20 | 36940000 | TRANS-CFS JDGMENTS & STTLMENTS           | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-305-18 | 39700000 | TFR IN TRANSFERS IN                      | 896,000          | 689,500          | 360,750                        | 721,500          | 1,083,018        | 361,518                         | 50%              | 1,106,009        | 22,991                          | 2%               | 2,189,027.00        |
| 101                                   | 101-300-000-350-30 | 39850000 | TRANS-OG INSURANCE REC - NON CAP         | -                | -                | 235                            | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| <b>TOTAL RESOURCES</b>                |                    |          |                                          | <b>1,878,217</b> | <b>1,898,753</b> | <b>1,154,560</b>               | <b>1,921,931</b> | <b>2,217,375</b> | <b>295,444</b>                  | <b>15%</b>       | <b>2,191,744</b> | <b>(25,631)</b>                 | <b>-1%</b>       | <b>4,160,541.00</b> |
| <b>ROADWAY MAINTENANCE - USES</b>     |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                   | 101-300-000-542-30 | 50000110 | TR-RDWAY MAINT SALARIES                  | 215,984          | 205,648          | 98,277                         | 254,371          | 331,920          | 77,549                          | 30%              | 412,972          | 81,052                          | 24%              | 744,892.00          |
| 101                                   | 101-300-000-542-30 | 50000120 | TR-RDWAY MAINT OVERTIME                  | 9,007            | 5,898            | 3,550                          | 16,000           | 10,000           | (6,000)                         | -38%             | 10,000           | -                               | 0%               | 20,000.00           |
| 101                                   | 101-300-000-542-30 | 50000130 | TR-RDWAY MAINT CASUAL LABOR              | 32,147           | 35,175           | 3,339                          | 34,800           | 40,000           | 5,200                           | 15%              | 40,000           | -                               | 0%               | 80,000.00           |
| 101                                   | 101-300-000-542-30 | 50000210 | TR-RDWAY MAINT BENEFITS                  | 105,521          | 102,659          | 43,977                         | 121,735          | 154,294          | 32,559                          | 27%              | 196,721          | 42,427                          | 27%              | 351,015.00          |
| 101                                   | 101-300-000-542-30 | 50000215 | TR-RDWAY MAINT BENEFITS/CAS LAB & OT     | 6,996            | 6,982            | 1,171                          | 8,636            | 8,500            | (136)                           | -2%              | 8,500            | -                               | 0%               | 17,000.00           |
| 101                                   | 101-300-000-542-30 | 50000220 | TR-RDWAY MAINT UNIFORMS                  | 934              | 1,158            | 1,012                          | 2,250            | 2,800            | 550                             | 24%              | 2,800            | -                               | 0%               | 5,600.00            |
| 101                                   | 101-300-000-542-30 | 50000229 | TR-RDWAY MAINT UNIFORMS TAXABLE          | 773              | 989              | 320                            | 910              | 1,115            | 205                             | 23%              | 1,115            | -                               | 0%               | 2,230.00            |
| 101                                   | 101-300-000-542-30 | 50000310 | TR-RDWAY MAINT OFFICE & OPERATING SUPPLY | 7,936            | 8,345            | 6,955                          | 14,000           | 14,000           | -                               | 0%               | 14,000           | -                               | 0%               | 28,000.00           |
| 101                                   | 101-300-000-542-30 | 50000311 | TR-RDWAY MAINT MAINTENANCE SUPPLIES      | 32,488           | 24,328           | 15,688                         | 30,000           | 38,000           | 8,000                           | 27%              | 39,140           | 1,140                           | 3%               | 77,140.00           |
| 101                                   | 101-300-000-542-30 | 50000320 | TR-RDWAY MAINT FUEL FOR VEHICLE          | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-30 | 50000350 | TR-RDWAY MAINT SMALL TOOLS & MINOR EQUIP | 8,606            | 7,774            | 3,508                          | 13,000           | 10,000           | (3,000)                         | -23%             | 10,000           | -                               | 0%               | 20,000.00           |
| 101                                   | 101-300-000-542-30 | 50000410 | TR-RDWAY MAINT PROFESSIONAL SERVICES     | 4,457            | 3,326            | 2,444                          | 5,000            | 5,000            | -                               | 0%               | 5,000            | -                               | 0%               | 10,000.00           |
| 101                                   | 101-300-000-542-30 | 50000430 | TR-RDWAY MAINT TRAVEL                    | 806              | 880              | 135                            | 500              | 900              | 400                             | 80%              | 900              | -                               | 0%               | 1,800.00            |
| 101                                   | 101-300-000-542-30 | 50000439 | TR-RDWAY MAINT TRAVEL-TAXABLE            | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-30 | 50000450 | TR-RDWAY MAINT OPERATING RENTAL & LEASES | 80               | -                | -                              | 200              | 200              | -                               | 0%               | 200              | -                               | 0%               | 400.00              |
| 101                                   | 101-300-000-542-30 | 50000470 | TR-RDWAY MAINT UTILITY SRVS - CITY       | 9,976            | 10,048           | 200                            | 14,000           | 7,562            | (6,438)                         | -46%             | 7,562            | -                               | 0%               | 15,124.00           |
| 101                                   | 101-300-000-542-30 | 50000471 | TR-RDWAY MAINT UTILITY SERVICES          | 15               | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-30 | 50000480 | TR-RDWAY MAINT REPAIRS & MAINTENANCE     | 7,335            | 5,595            | 15,503                         | 2,500            | 25,000           | 22,500                          | 900%             | 25,000           | -                               | 0%               | 50,000.00           |
| 101                                   | 101-300-000-542-30 | 50000490 | TR-RDWAY MAINT MISCELLANEOUS             | 615              | 678              | 267                            | 500              | 600              | 100                             | 20%              | 600              | -                               | 0%               | 1,200.00            |
| 101                                   | 101-300-000-542-30 | 50000491 | TR-RDWAY MAINT DUES & SUBSCRIPTIONS      | 4,636            | 2,588            | 2,113                          | 4,400            | 4,400            | -                               | 0%               | 4,400            | -                               | 0%               | 8,800.00            |
| 101                                   | 101-300-000-542-30 | 50000492 | TR-RDWAY MAINT TRAINING                  | 2,287            | 1,502            | 1,477                          | 6,000            | 6,000            | -                               | 0%               | 6,000            | -                               | 0%               | 12,000.00           |
| 101                                   | 101-300-000-542-30 | 50000495 | TR-RDWAY MAINT INTRGOV PROF SVCS         | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| <b>TOTAL ROADWAY MAINTENANCE USES</b> |                    |          |                                          | <b>450,601</b>   | <b>423,572</b>   | <b>199,936</b>                 | <b>528,802</b>   | <b>660,291</b>   | <b>131,489</b>                  | <b>25%</b>       | <b>784,910</b>   | <b>124,619</b>                  | <b>19%</b>       | <b>1,445,201.00</b> |
| <b>SIDEWALKS - USES</b>               |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                   | 101-300-000-542-61 | 50000310 | TR-SIDEWALKS OFFICE & OPERATING SUPPLY   | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-61 | 50000311 | TR-SIDEWALKS MAINTENANCE SUPPLIES        | 2,056            | 3,725            | 3,353                          | -                | 5,000            | 5,000                           | 0%               | 5,000            | -                               | 0%               | 10,000.00           |
| 101                                   | 101-300-000-542-61 | 50000350 | TR-SIDEWALKS SMALL TOOLS & MINOR EQUIP   | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-61 | 50000410 | TR-SIDEWALKS PROFESSIONAL SERVICES       | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-61 | 50000450 | TR-SIDEWALKS OPERATING RENTAL & LEASES   | 74               | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-61 | 50000480 | TR-SIDEWALKS REPAIRS & MAINTENANCE       | -                | 19,870           | 630                            | 25,500           | 20,000           | (5,500)                         | -22%             | 20,000           | -                               | 0%               | 40,000.00           |
| <b>TOTAL SIDEWALK USES</b>            |                    |          |                                          | <b>2,130</b>     | <b>23,595</b>    | <b>3,983</b>                   | <b>25,500</b>    | <b>25,000</b>    | <b>(500)</b>                    | <b>-2%</b>       | <b>25,000</b>    | <b>-</b>                        | <b>0%</b>        | <b>50,000.00</b>    |
| <b>STREET LIGHTS - USES</b>           |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                   | 101-300-000-542-63 | 50000110 | TR-STREET LIGHTING SALARIES              | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-63 | 50000210 | TR-STREET LIGHTING BENEFITS              | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-63 | 50000311 | TR-STREET LIGHTING MAINTENANCE SUPPLIES  | 94               | 359              | 463                            | 33,500           | -                | (33,500)                        | -100%            | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-63 | 50000410 | TR-STREET LIGHTING PROFESSIONAL SERVICES | 7,378            | -                | -                              | 16,500           | -                | (16,500)                        | -100%            | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-63 | 50000471 | TR-STREET LIGHTING UTILITY SERVICES      | 178,515          | 206,767          | 109,558                        | 200,281          | 226,000          | 25,719                          | 13%              | 232,780          | 6,780                           | 3%               | 458,780.00          |
| 101                                   | 101-300-000-542-63 | 50000480 | TR-STREET LIGHTING REPAIRS & MAINTENANCE | -                | 3,974            | -                              | 2,000            | 2,000            | -                               | 0%               | 2,000            | -                               | 0%               | 4,000.00            |
| <b>TOTAL STREET LIGHT USES</b>        |                    |          |                                          | <b>185,987</b>   | <b>211,100</b>   | <b>110,021</b>                 | <b>252,281</b>   | <b>228,000</b>   | <b>(24,281)</b>                 | <b>-10%</b>      | <b>234,780</b>   | <b>6,780</b>                    | <b>3%</b>        | <b>462,780.00</b>   |
| <b>TRAFFIC CONTROL - USES</b>         |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                   | 101-300-000-542-64 | 50000110 | TR-TRAFFIC CNTRL DEVICES SALARIES        | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-64 | 50000130 | TR-TRAFFIC CNTRL DEVICES CASUAL LABOR    | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-64 | 50000210 | TR-TRAFFIC CNTRL DEVICES BENEFITS        | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                   | 101-300-000-542-64 | 50000310 | TR-TRAFFIC CNTRL DEVICES OFFICE & OPERAT | 203              | 1,949            | 2,053                          | 5,000            | 4,200            | (800)                           | -16%             | 4,200            | -                               | 0%               | 8,400.00            |
| 101                                   | 101-300-000-542-64 | 50000311 | TR-TRAFFIC CNTRL DEVICES MAINTENANCE SUP | 30,518           | 27,470           | 13,487                         | 36,000           | 36,000           | -                               | 0%               | 36,000           | -                               | 0%               | 72,000.00           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                   | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL | 2025 ACTUAL    | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET    | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget  |
|----------------------------------------|--------------------|----------|------------------------------------------|----------------|----------------|--------------------------------|----------------|----------------|---------------------------------|------------------|----------------|---------------------------------|------------------|-------------------|
| 101                                    | 101-300-000-542-64 | 50000350 | TR-TRAFFIC CNTRL DEVICES SMALL TOOLS & M | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-64 | 50000410 | TR-TRAFFIC CNTRL DEVICES PROFESSIONAL SE | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-64 | 50000480 | TR-TRAFFIC CNTRL DEVICES REPAIRS & MAINT | 53,367         | 51,635         | -                              | 66,950         | 66,950         | -                               | 0%               | 66,950         | -                               | 0%               | 133,900.00        |
| 101                                    | 101-300-000-542-64 | 50000495 | TR-TRAFFIC CNTRL DEVICES INTRGOV PROF SV | 45,896         | 46,054         | 12,568                         | 53,560         | 53,560         | -                               | 0%               | 53,560         | -                               | 0%               | 107,120.00        |
| <b>TOTAL TRAFFIC CONTROL USES</b>      |                    |          |                                          | <b>129,984</b> | <b>127,108</b> | <b>28,108</b>                  | <b>161,510</b> | <b>160,710</b> | <b>(800)</b>                    | <b>0%</b>        | <b>160,710</b> | <b>-</b>                        | <b>0%</b>        | <b>321,420.00</b> |
| <b>PARKING - USES</b>                  |                    |          |                                          |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 101                                    | 101-300-000-542-65 | 50000470 | TR-PARKING FACILITIES UTILITY SRVS - CIT | 4,439          | 4,611          | 2,364                          | 4,635          | 4,800          | 165                             | 4%               | 4,800          | -                               | 0%               | 9,600.00          |
| <b>TOTAL PARKING USES</b>              |                    |          |                                          | <b>4,439</b>   | <b>4,611</b>   | <b>2,364</b>                   | <b>4,635</b>   | <b>4,800</b>   | <b>165</b>                      | <b>4%</b>        | <b>4,800</b>   | <b>-</b>                        | <b>0%</b>        | <b>9,600.00</b>   |
| 101                                    | 101-300-000-542-66 | 50000110 | TR-SNOW & ICE CNTRL SALARIES             | 214            | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000120 | TR-SNOW & ICE CNTRL OVERTIME             | 51             | 3,505          | -                              | 2,564          | 3,000          | 436                             | 17%              | 1,000          | (2,000)                         | -67%             | 4,000.00          |
| 101                                    | 101-300-000-542-66 | 50000130 | TR-SNOW & ICE CNTRL CASUAL LABOR         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000210 | TR-SNOW & ICE CNTRL BENEFITS             | 104            | 1,019          | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000215 | TR-SNOW & ICE CNTRL BENEFITS/CAS LAB &   | 9              | 596            | -                              | 436            | 510            | 74                              | 17%              | 170            | (340)                           | -67%             | 680.00            |
| 101                                    | 101-300-000-542-66 | 50000310 | TR-SNOW & ICE CNTRL OFFICE & OPERATING   | 4,878          | 5,103          | -                              | 10,000         | 6,000          | (4,000)                         | -40%             | 8,000          | 2,000                           | 33%              | 14,000.00         |
| 101                                    | 101-300-000-542-66 | 50000311 | TR-SNOW & ICE CNTRL MAINTENANCE SUPPLIE  | -              | 3,492          | 1,325                          | 2,000          | 5,490          | 3,490                           | 175%             | 5,830          | 340                             | 6%               | 11,320.00         |
| 101                                    | 101-300-000-542-66 | 50000320 | TR-SNOW & ICE CNTRL FUEL FOR VEHICLE     | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000350 | TR-SNOW & ICE CNTRL SMALL TOOLS & MINOR  | -              | 3,032          | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000480 | TR-SNOW & ICE CNTRL REPAIRS & MAINTENAN  | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-66 | 50000495 | TR-SNOW & ICE CNTRL INTRGOV PROF SVCS    | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| <b>TOTAL SNOW &amp; ICE USES</b>       |                    |          |                                          | <b>5,257</b>   | <b>16,746</b>  | <b>1,325</b>                   | <b>15,000</b>  | <b>15,000</b>  | <b>-</b>                        | <b>0%</b>        | <b>15,000</b>  | <b>-</b>                        | <b>0%</b>        | <b>30,000.00</b>  |
| <b>STREET CLEANING - USES</b>          |                    |          |                                          |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 101                                    | 101-300-000-542-67 | 50000110 | TR-STREET CLEANING SALARIES              | 74,543         | 80,561         | 28,125                         | 78,262         | 70,455         | (7,807)                         | -10%             | 72,992         | 2,537                           | 4%               | 143,447.00        |
| 101                                    | 101-300-000-542-67 | 50000120 | TR-STREET CLEANING OVERTIME              | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-67 | 50000210 | TR-STREET CLEANING BENEFITS              | 31,269         | 31,944         | 10,712                         | 35,542         | 32,157         | (3,385)                         | -10%             | 34,872         | 2,715                           | 8%               | 67,029.00         |
| 101                                    | 101-300-000-542-67 | 50000310 | TR-STREET CLEANING OFFICE & OPERATING SU | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-67 | 50000311 | TR-STREET CLEANING MAINTENANCE SUPPLIES  | 671            | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-67 | 50000410 | TR-STREET CLEANING PROFESSIONAL SERVICES | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-67 | 50000480 | TR-STREET CLEANING REPAIRS & MAINTENANCE | 386            | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-67 | 50000495 | TR-STREET CLEANING INTRGOV PROF SVCS     | 17,085         | 20,453         | 6,233                          | 30,000         | 20,000         | (10,000)                        | -33%             | 20,000         | -                               | 0%               | 40,000.00         |
| <b>TOTAL STREET CLEANING USES</b>      |                    |          |                                          | <b>123,954</b> | <b>132,958</b> | <b>45,070</b>                  | <b>143,804</b> | <b>122,612</b> | <b>(21,192)</b>                 | <b>-15%</b>      | <b>127,864</b> | <b>5,252</b>                    | <b>4%</b>        | <b>250,476.00</b> |
| <b>ROADSIDE MAINTENANCE - USES</b>     |                    |          |                                          |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 101                                    | 101-300-000-542-70 | 50000110 | TR-ROADSIDE MAINT SALARIES               | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000120 | TR-ROADSIDE MAINT OVERTIME               | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000130 | TR-ROADSIDE MAINT CASUAL LABOR           | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000210 | TR-ROADSIDE MAINT BENEFITS               | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000310 | TR-ROADSIDE MAINT OFFICE & OPERATING SUP | 15             | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000311 | TR-ROADSIDE MAINT MAINTENANCE SUPPLIES   | 2,396          | -              | 164                            | 4,000          | 4,035          | 35                              | 1%               | 4,035          | -                               | 0%               | 8,070.00          |
| 101                                    | 101-300-000-542-70 | 50000350 | TR-ROADSIDE MAINT SMALL TOOLS & MINOR EQ | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000410 | TR-ROADSIDE MAINT PROFESSIONAL SERVICES  | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-70 | 50000480 | TR-ROADSIDE MAINT REPAIRS & MAINTENANCE  | 18,198         | 27,708         | -                              | 40,035         | 40,000         | (35)                            | 0%               | 40,000         | -                               | 0%               | 80,000.00         |
| <b>TOTAL ROADSIDE MAINTENANCE USES</b> |                    |          |                                          | <b>20,610</b>  | <b>27,708</b>  | <b>164</b>                     | <b>44,035</b>  | <b>44,035</b>  | <b>-</b>                        | <b>0%</b>        | <b>44,035</b>  | <b>-</b>                        | <b>0%</b>        | <b>88,070.00</b>  |
| <b>ANCILLARY OPERATIONS - USES</b>     |                    |          |                                          |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 101                                    | 101-300-000-542-80 | 50000110 | TR-ANCILLARY OPERATIONS SALARIES         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000120 | TR-ANCILLARY OPERATIONS OVERTIME         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000210 | TR-ANCILLARY OPERATIONS BENEFITS         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000310 | TR-ANCILLARY OPERATIONS OFFICE & OPERATI | 259            | 32             | 623                            | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 101                                    | 101-300-000-542-80 | 50000311 | TR-ANCILLARY OPERATIONS MAINTENANCE SUPP | 498            | 1,780          | 1,661                          | 500            | 3,000          | 2,500                           | 500%             | 3,000          | -                               | 0%               | 6,000.00          |
| 101                                    | 101-300-000-542-80 | 50000350 | TR-ANCILLARY OPERATIONS SMALL TOOLS & MI | -              | -              | -                              | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 101                                    | 101-300-000-542-80 | 50000410 | TR-ANCILLARY OPERATIONS PROFESSIONAL SER | 4,824          | -              | -                              | 7,000          | 4,500          | (2,500)                         | -36%             | 4,500          | -                               | 0%               | 9,000.00          |
| 101                                    | 101-300-000-542-80 | 50000411 | TR-ANCILLARY OPERATIONS ADVERTISING      | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000421 | TR-ANCILLARY OPERATIONS POSTAGE          | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000450 | TR-ANCILLARY OPERATIONS OPERATING RENTAL | 2,142          | 2,416          | 1,115                          | 4,000          | 4,000          | -                               | 0%               | 4,000          | -                               | 0%               | 8,000.00          |
| 101                                    | 101-300-000-542-80 | 50000490 | TR-ANCILLARY OPERATIONS MISCELLANEOUS    | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 101                                    | 101-300-000-542-80 | 50000493 | TR-ANCILLARY OPERATIONS PRINTING & DUPLI | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| <b>TOTAL ANCILLARY USES</b>            |                    |          |                                          | <b>7,725</b>   | <b>4,227</b>   | <b>3,398</b>                   | <b>12,500</b>  | <b>12,500</b>  | <b>-</b>                        | <b>0%</b>        | <b>12,500</b>  | <b>-</b>                        | <b>0%</b>        | <b>25,000.00</b>  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                         | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL   | 2025 ACTUAL      | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET      | 2027 Budget      | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget      | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget    |
|----------------------------------------------|--------------------|----------|------------------------------------------|------------------|------------------|--------------------------------|------------------|------------------|---------------------------------|------------------|------------------|---------------------------------|------------------|---------------------|
| <b>MAINTENANCE &amp; OVERHEAD - USES</b>     |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                          | 101-300-000-542-90 | 50000117 | TR-MAINT ADMIN & OVERHEAD INDIRECT SALAR | 146,907          | 114,610          | 25,795                         | 100,456          | 306,990          | 206,534                         | 206%             | 322,340          | 15,350                          | 5%               | 629,329.50          |
| 101                                          | 101-300-000-542-90 | 50000217 | TR-MAINT ADMIN & OVERHEAD INDIRECT BENEF | 59,024           | 43,796           | 9,953                          | 41,547           | 108,156          | 66,609                          | 160%             | 113,564          | 5,408                           | 5%               | 221,719.80          |
| 101                                          | 101-300-000-542-90 | 50000310 | TR-MAINT ADMIN & OVERHEAD OFFICE & OPERA | -                | -                | -                              | -                | 3,796            | 3,796                           | 0%               | 3,796            | -                               | 0%               | 7,592.00            |
| 101                                          | 101-300-000-542-90 | 50000317 | TR-MAINT ADMIN & OVERHEAD INDIRECT SUPPL | 1,106            | 839              | 522                            | 818              | 2,356            | 1,538                           | 188%             | 2,474            | 118                             | 5%               | 4,829.80            |
| 101                                          | 101-300-000-542-90 | 50000320 | TR-MAINT ADMIN & OVERHEAD FUEL FOR VEHIC | 31,013           | 28,101           | 8,353                          | 27,600           | 28,000           | 400                             | 1%               | 28,000           | -                               | 0%               | 56,000.00           |
| 101                                          | 101-300-000-542-90 | 50000350 | TR-MAINT ADMIN & OVERHEAD SMALL TOOLS &  | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                          | 101-300-000-542-90 | 50000410 | TR-MAINT ADMIN & OVERHEAD PROFESSIONAL S | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                          | 101-300-000-542-90 | 50000420 | TR-MAINT ADMIN & OVERHEAD COMMUNICATION  | 1,270            | 1,636            | 358                            | 1,236            | 1,236            | -                               | 0%               | 1,236            | -                               | 0%               | 2,472.00            |
| 101                                          | 101-300-000-542-90 | 50000471 | TR-MAINT ADMIN & OVERHEAD UTILITY SERVIC | 1,912            | 1,341            | 1,165                          | 2,800            | 2,400            | (400)                           | -14%             | 2,400            | -                               | 0%               | 4,800.00            |
| 101                                          | 101-300-000-542-90 | 50000490 | TR-MAINT ADMIN & OVERHEAD MISCELLANEOUS  | 1                | 1                | -                              | 50               | 50               | -                               | 0%               | 50               | -                               | 0%               | 100.00              |
| 101                                          | 101-300-000-542-90 | 50000491 | TR-MAINT ADMIN & OVERHEAD DUES & SUBSCRI | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                          | 101-300-000-542-90 | 50000497 | TR-MAINT ADMIN & OVERHEAD INDIRECT MISCE | 61,069           | 45,870           | 11,040                         | 43,386           | 133,682          | 90,296                          | 208%             | 140,366          | 6,684                           | 5%               | 274,048.10          |
| <b>TOTAL MAINTENANCE &amp; OVERHEAD USES</b> |                    |          |                                          | <b>302,301</b>   | <b>236,193</b>   | <b>57,185</b>                  | <b>217,893</b>   | <b>586,666</b>   | <b>368,773</b>                  | <b>169%</b>      | <b>614,225</b>   | <b>27,559</b>                   | <b>5%</b>        | <b>1,200,891.20</b> |
| <b>GENERAL SERVICES - USES</b>               |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 101                                          | 101-300-000-543-30 | 50000460 | TR-GENL SRVS INSURANCE                   | 81,065           | 89,831           | 96,242                         | 101,563          | 109,183          | 7,620                           | 8%               | 148,000          | 38,817                          | 36%              | 257,183.00          |
| 101                                          | 101-300-000-543-30 | 50000990 | TR-GENL SRVS *INTERFUND SVS & CHGS       | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 101                                          | 101-300-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| <b>TOTAL GENERAL SERVICES USES</b>           |                    |          |                                          | <b>81,065</b>    | <b>89,831</b>    | <b>96,242</b>                  | <b>101,563</b>   | <b>109,183</b>   | <b>7,620</b>                    | <b>8%</b>        | <b>148,000</b>   | <b>38,817</b>                   | <b>36%</b>       | <b>257,183.00</b>   |
| <b>TOTAL CITY STREET FUND USES</b>           |                    |          |                                          | <b>1,314,052</b> | <b>1,297,648</b> | <b>547,797</b>                 | <b>1,507,523</b> | <b>1,968,797</b> | <b>460,774</b>                  | <b>31%</b>       | <b>2,171,825</b> | <b>203,028</b>                  | <b>10%</b>       | <b>4,140,621.70</b> |
| <b>FUND BALANCE</b>                          |                    |          |                                          | <b>564,165</b>   | <b>601,105</b>   | <b>606,763</b>                 | <b>414,408</b>   | <b>248,578</b>   | <b>(165,330)</b>                | <b>-40%</b>      | <b>19,919</b>    | <b>(228,659)</b>                | <b>-92%</b>      | <b>19,919.30</b>    |
| <b>NEIGHBORHOOD STREET FUND</b>              |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| <b>NEIGHBORHOOD STREET FUND - RESOURCES</b>  |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 110                                          | 110-540-093-399-99 | 30830000 | BEG BAL - TBD SALES TX BEG BAL-RESTRICTE | 244,766          | 1,207,933        | 1,381,765                      | 1,381,765        | 826,765          | (555,000)                       | -40%             | 396,765          | (430,000)                       | -52%             | 826,765.00          |
| 110                                          | 110-300-000-350-12 | 31321000 | TBD - SALES TAX PBLC TRNS SYS SALE & USE | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-350-12 | 31321000 | TBD - SALES TAX PBLC TRNS SYS SALE & USE | 332,209          | 341,251          | 107,567                        | 300,000          | 325,000          | 25,000                          | 8%               | 325,000          | -                               | 0%               | 650,000.00          |
| 110                                          | 110-300-093-350-14 | 31321000 | TBD - LIC TABS- NBR STR PBLC TRNS SYS SA | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-300-14 | 31760000 | TBD - CAR TAB FEES TRNSP BNFT DST EXCISE | 221,852          | 204,254          | 98,790                         | 160,000          | 200,000          | 40,000                          | 25%              | 200,000          | -                               | 0%               | 400,000.00          |
| 110                                          | 110-300-000-300-16 | 36100000 | TBD - INV INC INTEREST & OTHER EARNINGS  | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-000-300-16 | 36110000 | TBD - INV INC INVESTMENT INTEREST        | 4,070            | 30,705           | 16,598                         | -                | 5,000            | 5,000                           | 0%               | 5,000            | -                               | 0%               | 10,000.00           |
| 110                                          | 110-300-000-300-16 | 36130000 | TBD - INV INC GAIN(LOSSES) ON INVESTMNT  | (136)            | 5,666            | (5,336)                        | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-305-18 | 39700000 | TFR IN TRANSFERS IN                      | 410,870          | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| <b>TOTAL RESOURCES</b>                       |                    |          |                                          | <b>1,213,631</b> | <b>1,789,809</b> | <b>1,599,384</b>               | <b>1,841,765</b> | <b>1,356,765</b> | <b>(485,000)</b>                | <b>-26%</b>      | <b>926,765</b>   | <b>(430,000)</b>                | <b>-32%</b>      | <b>1,886,765.00</b> |
| <b>NEIGHBORHOOD STREET FUND - USES</b>       |                    |          |                                          |                  |                  |                                |                  |                  |                                 |                  |                  |                                 |                  |                     |
| 110                                          | 110-300-093-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | -                | 80,000           | -                              | -                | 500,000          | 500,000                         | 0%               | -                | (500,000)                       | -100%            | 500,000.00          |
| 110                                          | 110-300-093-542-80 | 50000110 | NBR STRS SALARIES                        | -                | 3,778            | 588                            | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000120 | NBR STRS OVERTIME                        | -                | 332              | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000130 | NBR STRS CASUAL LABOR                    | -                | 3,025            | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000210 | NBR STRS BENEFITS                        | -                | 1,349            | 200                            | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000215 | NBR STRS BENEFITS/CAS LAB & OT           | -                | 571              | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000310 | NBR STRS OFFICE & OPERATING SUPPLY       | 2,656            | 4,022            | 1,693                          | -                | 5,000            | 5,000                           | 0%               | 5,000            | -                               | 0%               | 10,000.00           |
| 110                                          | 110-300-093-542-80 | 50000311 | NBR STRS MAINTENANCE SUPPLIES            | -                | 19,967           | 410                            | -                | 5,000            | 5,000                           | 0%               | 5,000            | -                               | 0%               | 10,000.00           |
| 110                                          | 110-300-093-542-80 | 50000350 | NBR STRS SMALL TOOLS & MINOR EQUIP       | -                | -                | -                              | -                | 2,000            | 2,000                           | 0%               | 2,000            | -                               | 0%               | 4,000.00            |
| 110                                          | 110-300-093-542-80 | 50000410 | NBR STRS PROFESSIONAL SERVICES           | -                | 840              | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| 110                                          | 110-300-093-542-80 | 50000480 | NBR STRS REPAIRS & MAINTENANCE           | 3,043            | 284,743          | 964                            | 1,015,000        | 435,850          | (579,150)                       | -57%             | 435,850          | -                               | 0%               | 871,700.00          |
| 110                                          | 110-300-093-542-80 | 50000490 | NBR STRS MISCELLANEOUS                   | -                | 110              | -                              | -                | 150              | 150                             | 0%               | 150              | -                               | 0%               | 300.00              |
| 110                                          | 110-300-093-542-80 | 50000491 | NBR STRS DUES & SUBSCRIPTIONS            | -                | 8,610            | 7,214                          | -                | 9,000            | 9,000                           | 0%               | 9,000            | -                               | 0%               | 18,000.00           |
| 110                                          | 110-300-093-542-80 | 50000492 | NBR STRS TRAINING                        | -                | 700              | -                              | -                | 3,000            | 3,000                           | 0%               | 3,000            | -                               | 0%               | 6,000.00            |
| 110                                          | 110-300-093-542-80 | 50000650 | NBR STRS CONSTRUCTION CAPITAL ASST       | -                | -                | -                              | -                | -                | -                               | 0%               | -                | -                               | 0%               | -                   |
| <b>TOTAL CITY STREET FUND USES</b>           |                    |          |                                          | <b>5,699</b>     | <b>408,045</b>   | <b>11,070</b>                  | <b>1,015,000</b> | <b>960,000</b>   | <b>(55,000)</b>                 | <b>-5%</b>       | <b>460,000</b>   | <b>(500,000)</b>                | <b>-52%</b>      | <b>1,420,000.00</b> |
| <b>FUND BALANCE</b>                          |                    |          |                                          | <b>1,207,932</b> | <b>1,381,764</b> | <b>1,588,314</b>               | <b>826,765</b>   | <b>396,765</b>   | <b>(430,000)</b>                | <b>-52%</b>      | <b>466,765</b>   | <b>70,000</b>                   | <b>18%</b>       | <b>466,765.00</b>   |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                           | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL | 2025 ACTUAL | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget |
|----------------------------------------------------------------|--------------------|----------|------------------------------------------|----------------|-------------|--------------------------------|-------------|-------------|---------------------------------|------------------|-------------|---------------------------------|------------------|------------------|
| 121                                                            | 121-142-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 2,950,599      | 2,735,570   | 3,391,502                      | 3,391,502   | 2,594,502   | (797,000)                       | -23%             | 2,559,752   | (34,750)                        | -1%              | 2,594,502.00     |
| 121                                                            | 121-142-000-300-14 | 31834000 | GR-ET REET 1-1ST QTR %                   | 589,485        | 528,917     | 210,860                        | 350,000     | 400,000     | 50,000                          | 14%              | 350,000     | (50,000)                        | -13%             | 750,000.00       |
| 121                                                            | 121-142-000-300-14 | 31835000 | GR-ET REET 2-2ND QTR %                   | 589,485        | 528,917     | 210,860                        | 350,000     | 400,000     | 50,000                          | 14%              | 350,000     | (50,000)                        | -13%             | 750,000.00       |
| 121                                                            | 121-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | -              | 81,563      | 42,518                         | 6,000       | -           | (6,000)                         | -100%            | -           | -                               | 0%               | -                |
| 121                                                            | 121-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | 73,448         | 16,536      | (20,547)                       | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 121                                                            | 121-142-000-300-18 | 38810000 | TRF IN PRIOR PERIOD ADJUSTMENT           | 12,553         | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 121                                                            | 121-142-000-300-18 | 39700000 | TRF IN TRANSFERS IN                      | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL CAPITAL IMPROVEMENT FUND RESOURCES                       |                    |          |                                          | 4,215,570      | 3,891,503   | 3,835,193                      | 4,097,502   | 3,394,502   | (703,000)                       | -17%             | 3,259,752   | (134,750)                       | -4%              | 4,094,502.00     |
| 121                                                            | 121-142-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | 1,480,000      | 500,000     | 381,181                        | 1,603,000   | 834,750     | (768,250)                       | -48%             | 838,250     | 3,500                           | 0%               | 1,673,000.00     |
| TOTAL CAPITAL IMPROVEMENT FUND USES                            |                    |          |                                          | 1,480,000      | 500,000     | 381,181                        | 1,603,000   | 834,750     | (768,250)                       | -48%             | 838,250     | 3,500                           | 0%               | 1,673,000.00     |
| FUND BALANCE                                                   |                    |          |                                          | 2,735,570      | 3,391,503   | 3,454,012                      | 2,494,502   | 2,559,752   | 65,250                          | 3%               | 2,421,502   | (138,250)                       | -5%              | 2,421,502.00     |
| TRANSPORTATION DEVELOPMENT (IMPACT FEES) FUND                  |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| TRANSPORTATION DEVELOPMENT FUND - RESOURCES                    |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 123                                                            | 123-142-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                    | 1,443,238      | 1,935,913   | 1,800,917                      | 1,800,917   | 1,193,926   | (606,991)                       | -34%             | 1,129,426   | (64,500)                        | -5%              | 1,193,926.00     |
| 123                                                            | 123-142-000-350-40 | 34584000 | TRANS-CG LOCAL TRANS ACT IMPCT FEE       | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 123                                                            | 123-142-000-350-40 | 34585000 | TRANS-CG GROWTH MGT ACT IMPCT FEE        | 250,392        | 752,305     | 523,373                        | 1,011,121   | 500,000     | (511,121)                       | -51%             | 650,000     | 150,000                         | 30%              | 1,150,000.00     |
| 123                                                            | 123-142-000-350-40 | 34586000 | TRANS-CG SEPA RELATED MITIGATN FEE       | 4,698          | -           | 14,239                         | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 123                                                            | 123-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 28,636         | 46,746      | 22,906                         | 7,000       | 7,500       | 500                             | 7%               | 7,500       | -                               | 0%               | 15,000.00        |
| 123                                                            | 123-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | 8,948          | 15,953      | (12,647)                       | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL TRANSPORTATION DEVELOPMENT FUND RESOURCES                |                    |          |                                          | 1,735,912      | 2,750,917   | 2,348,788                      | 2,819,038   | 1,701,426   | (1,117,612)                     | -40%             | 1,786,926   | 85,500                          | 5%               | 2,358,926.00     |
| TRANSPORTATION DEVELOPMENT FUND - USES                         |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 123                                                            | 123-142-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | -              | 950,000     | -                              | 1,375,112   | 572,000     | (803,112)                       | -58%             | 1,780,000   | 1,208,000                       | 211%             | 2,352,000.00     |
| TOTAL TRANSPORTATION DEVELOPMENT USES                          |                    |          |                                          | -              | 950,000     | -                              | 1,375,112   | 572,000     | (803,112)                       | -58%             | 1,780,000   | 1,208,000                       | 211%             | 2,352,000.00     |
| FUND BALANCE                                                   |                    |          |                                          | 1,735,912      | 1,800,917   | 2,348,788                      | 1,443,926   | 1,129,426   | (314,500)                       | -22%             | 6,926       | (1,122,500)                     | -99%             | 6,926.00         |
| PARK DEVELOPMENT (IMPACT FEES) FUND                            |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| PARK DEVELOPMENT FUND - RESOURCES                              |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 124                                                            | 124-740-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                    | 733,069        | 720,331     | 954,031                        | 954,031     | 1,056,031   | 102,000                         | 11%              | 1,141,031   | 85,000                          | 8%               | 1,056,031.00     |
| 124                                                            | 124-740-000-380-40 | 34585000 | CR-CG GROWTH MGT ACT IMPCT FEE           | 125,051        | 211,929     | 199,424                        | 100,000     | 100,000     | -                               | 0%               | 100,000     | -                               | 0%               | 200,000.00       |
| 124                                                            | 124-740-000-380-40 | 34586000 | CR-CG SEPA RELATED MITIGATN FEE          | 500            | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 124                                                            | 124-740-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 22,325         | 21,656      | 11,291                         | 2,000       | 5,000       | 3,000                           | 150%             | 5,000       | -                               | 0%               | 10,000.00        |
| 124                                                            | 124-740-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | (614)          | 114         | (1,322)                        | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL PARK DEVELOPMENT FUND RESOURCES                          |                    |          |                                          | 880,331        | 954,030     | 1,163,424                      | 1,056,031   | 1,161,031   | 105,000                         | 10%              | 1,246,031   | 85,000                          | 7%               | 1,266,031.00     |
| PARK DEVELOPMENT FUND - USES                                   |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 124                                                            | 124-740-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | 160,000        | -           | -                              | -           | 20,000      | 20,000                          | 0%               | 130,000     | 110,000                         | 550%             | 150,000.00       |
| TOTAL PARK DEVELOPMENT FUND USES                               |                    |          |                                          | 160,000        | -           | -                              | -           | 20,000      | 20,000                          | 0%               | 130,000     | 110,000                         | 550%             | 150,000.00       |
| FUND BALANCE                                                   |                    |          |                                          | 720,331        | 954,030     | 1,163,424                      | 1,056,031   | 1,141,031   | 85,000                          | 8%               | 1,116,031   | (25,000)                        | -2%              | 1,116,031.00     |
| AFFORDABLE HOUSING FUND                                        |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| AFFORDABLE HOUSING FUND - NORDIC COTTAGES - RESOURCES          |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 125                                                            | 125-142-037-399-99 | 30830000 | BEG BALANCE - RESTRICTED BEG BAL-RESTRIC | -              | -           | (6,151)                        | (6,151)     | 50,632      | 56,783                          | -923%            | 143,632     | 93,000                          | 184%             | 50,632.00        |
| 125                                                            | 125-142-037-370-20 | 36200000 | NORDIC COTTAGES - CFS RENTS LEASES & CON | -              | 4,188       | 24,014                         | 151,991     | 175,000     | 23,009                          | 15%              | 175,000     | -                               | 0%               | 350,000.00       |
| 125                                                            | 125-142-037-370-20 | 36991000 | NORDIC COTTAGES - CFS OTHR MISC REVENUE  | -              | 654         | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 125                                                            | 125-142-037-370-06 | 39700000 | TRF IN TRANSFERS IN                      | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL AFFORDABLE HOUSING - NORDIC COTTAGES RESOURCES (FINANCE) |                    |          |                                          | -              | 4,842       | 17,863                         | 145,840     | 225,632     | 79,792                          | 55%              | 318,632     | 93,000                          | 41%              | 400,632.00       |
| 125                                                            | 125-185-000-399-99 | 30830000 | BEG BAL-RESTRICTED BEG BAL-RESTRICTED    | 119,548        | 156,218     | 193,193                        | 193,193     | 228,193     | 35,000                          | 18%              | 263,193     | 35,000                          | 15%              | 228,193.00       |
| 125                                                            | 125-185-000-300-12 | 31327000 | GR-ST HB 1406 AFF HOUS SALES & USE TAX   | 36,670         | 36,949      | 535                            | 35,000      | 35,000      | -                               | 0%               | 35,000      | -                               | 0%               | 70,000.00        |
| 125                                                            | 125-185-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 28,650         | 40,272      | 15,519                         | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 125                                                            | 125-185-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | 5,433          | (4,662)     | (5,685)                        | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL AFFORDABLE HOUSING - HB1406 - RESOURCES                  |                    |          |                                          | 190,301        | 228,777     | 203,562                        | 228,193     | 263,193     | 35,000                          | 15%              | 298,193     | 35,000                          | 13%              | 298,193.00       |
| 125                                                            | 125-185-037-399-99 | 30830000 | BEG BAL HOUSIG SALES TX BEG BAL-RESTRIC  | 1,131,457      | 1,044,384   | 1,397,502                      | 1,397,502   | 1,504,749   | 107,247                         | 8%               | 2,189,749   | 685,000                         | 46%              | 1,504,749.28     |
| 125                                                            | 125-185-037-300-12 | 31325000 | GR-ST 1% SALES TX HOUS REL SALES & USE T | 666,387        | 683,354     | 215,569                        | 640,000     | 685,000     | 45,000                          | 7%               | 685,000     | -                               | 0%               | 1,370,000.00     |
| 125                                                            | 125-185-037-370-20 | 36200000 | MNTL HLTH-CFS RENTS LEASE RENTS LEASES & | -              | 7,500       | 600                            | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL AFFORDABLE HOUSING - 0.1% SALES TAX - RESOURCES          |                    |          |                                          | 1,797,844      | 1,735,238   | 1,613,671                      | 2,037,502   | 2,189,749   | 152,247                         | 7%               | 2,874,749   | 685,000                         | 31%              | 2,874,749.28     |
| TOTAL AFFORDABLE HOUSING RESOURCES                             |                    |          |                                          | 1,988,145      | 1,968,857   | 1,835,096                      | 2,411,535   | 2,678,574   | 267,039                         | 11%              | 3,491,574   | 813,000                         | 30%              | 3,573,574.28     |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                                          | ORGANIZATION       | ACCOUNT  | TITLE                                                                     | 2024<br>ACTUAL   | 2025 ACTUAL      | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET       | 2027 Budget       | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget       | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget    |
|-------------------------------------------------------------------------------|--------------------|----------|---------------------------------------------------------------------------|------------------|------------------|--------------------------------|-------------------|-------------------|---------------------------------|------------------|-------------------|---------------------------------|------------------|---------------------|
| <b>AFFORDABLE HOUSING FUND - NORDIC COTTAGES - USES</b>                       |                    |          |                                                                           |                  |                  |                                |                   |                   |                                 |                  |                   |                                 |                  |                     |
| 125                                                                           | 125-142-037-551-00 | 50000310 | NORDIC COTTAGES OFFICE & OPERATING SUPPL                                  | -                | 935              | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-142-037-551-00 | 50000410 | NORDIC COTTAGES PROFESSIONAL SERVICES                                     | -                | 2,233            | -                              | 69,628            | 55,000            | (14,628)                        | -21%             | 57,750            | 2,750                           | 5%               | 112,750.00          |
| 125                                                                           | 125-142-037-551-00 | 50000412 | NORDIC COTTAGES GEN LEGAL SRVS                                            | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-142-037-551-00 | 50000450 | NORDIC COTTAGES OPERATING RENTAL & LEASE                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-142-037-551-00 | 50000470 | NORDIC COTTAGES UTILITY SRVS - CITY                                       | -                | 1,510            | -                              | 12,680            | 20,000            | 7,320                           | 58%              | 22,000            | 2,000                           | 10%              | 42,000.00           |
| 125                                                                           | 125-142-037-551-00 | 50000471 | NORDIC COTTAGES UTILITY SERVICES                                          | -                | 775              | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-142-037-551-00 | 50000480 | NORDIC COTTAGES REPAIRS & MAINTENANCE                                     | -                | 878              | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-142-037-551-00 | 50000490 | NORDIC COTTAGES MISCELLANEOUS                                             | -                | 4,662            | -                              | 12,900            | 7,000             | (5,900)                         | -46%             | 7,000             | -                               | 0%               | 14,000.00           |
| 125                                                                           | 125-142-037-551-00 | 50000495 | NORDIC COTTAGES INTRGOV PROF SVCS                                         | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL USES - NORDIC COTTAGES</b>                                       | -                | <b>10,992</b>    | -                              | <b>95,208</b>     | <b>82,000</b>     | <b>(13,208)</b>                 | <b>-14%</b>      | <b>86,750</b>     | <b>4,750</b>                    | <b>6%</b>        | <b>168,750.00</b>   |
| 125                                                                           | 125-142-037-597-00 | 50000090 | TRANSFER OUT TRANSFER OUT                                                 | -                | -                | 82,000                         | -                 | 178,250           | 178,250                         | 0%               | 179,750           | 1,500                           | 1%               | 358,000.00          |
|                                                                               |                    |          | <b>TOTAL TRANSFERS OUT - NORDIC COTTAGES</b>                              | -                | -                | <b>82,000</b>                  | -                 | <b>178,250</b>    | <b>178,250</b>                  | <b>0%</b>        | <b>179,750</b>    | <b>1,500</b>                    | <b>1%</b>        | <b>358,000.00</b>   |
| <b>AFFORDABLE HOUSING FUND - HB 1406 - USES</b>                               |                    |          |                                                                           |                  |                  |                                |                   |                   |                                 |                  |                   |                                 |                  |                     |
| 125                                                                           | 125-185-000-551-00 | 50000110 | NE-PUB HOUSE SVCS HB 1406 SALARIES                                        | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-000-551-00 | 50000210 | NE-PUB HOUSE SVCS HB 1406 BENEFITS                                        | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-000-551-00 | 50000410 | NE-PUB HOUSE SVCS HB 1406 PROFESSIONAL S                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL USES - HB 1406</b>                                               | -                | -                | -                              | -                 | -                 | -                               | <b>0%</b>        | -                 | -                               | <b>0%</b>        | -                   |
| <b>AFFORDABLE HOUSING FUND - 60% 0.01% SALES TAX - USES</b>                   |                    |          |                                                                           |                  |                  |                                |                   |                   |                                 |                  |                   |                                 |                  |                     |
| 125                                                                           | 125-185-037-551-00 | 50000110 | NE AFF HSNB SVCS-1% S TX SALARIES                                         | 29,555           | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000120 | NE AFF HSNB SVCS-1% S TX OVERTIME                                         | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000130 | NE AFF HSNB SVCS-1% S TX CASUAL LABOR                                     | 9,949            | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000210 | NE AFF HSNB SVCS-1% S TX BENEFITS                                         | 9,448            | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000215 | NE AFF HSNB SVCS-1% S TX BENEFITS/CAS LA                                  | 1,691            | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000310 | NE AFF HSNB SVCS-1% S TX OFFICE & OPERAT                                  | 43               | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000410 | NE AFF HSNB SVCS-1% S TX PROFESSIONAL SE                                  | 2,650            | 41,997           | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000412 | NE AFF HSNB SVCS-1% S TX GEN LEGAL SRVS                                   | 1,888            | 928              | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000450 | NE AFF HSNB SVCS-1% S TX OPERATING RENTA                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000480 | NE AFF HSNB SVCS-1% S TX REPAIRS & MAINT                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000490 | NE AFF HSNB SVCS-1% S TX MISCELLANEOUS                                    | 18,135           | 1,218            | -                              | 71,000            | -                 | (71,000)                        | -100%            | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-551-00 | 50000495 | NE AFF HSNB SVCS-1% S TX INTRGOV PROF SV                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL AFFORDABLE HOUSING - 60% 0.01% SALES TAX</b>                     | <b>73,359</b>    | <b>44,142</b>    | -                              | <b>71,000</b>     | -                 | <b>(71,000)</b>                 | <b>-100%</b>     | -                 | -                               | <b>0%</b>        | -                   |
| <b>AFFORDABLE HOUSING FUND - 40% 0.01% SALES TAX - USES</b>                   |                    |          |                                                                           |                  |                  |                                |                   |                   |                                 |                  |                   |                                 |                  |                     |
| 125                                                                           | 125-185-037-566-00 | 50000110 | AFF HOUSING CHEM DEPEND SALARIES                                          | -                | 169,441          | 68,143                         | 135,156           | -                 | (135,156)                       | -100%            | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000120 | AFF HOUSING CHEM DEPEND OVERTIME                                          | -                | 250              | 257                            | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000130 | AFF HOUSING CHEM DEPEND CASUAL LABOR                                      | -                | 17,850           | 2,095                          | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000210 | AFF HOUSING CHEM DEPEND BENEFITS                                          | -                | 69,569           | 29,803                         | 59,197            | -                 | (59,197)                        | -100%            | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000215 | AFF HOUSING CHEM DEPEND BENEFITS/CAS LAB                                  | -                | 3,077            | 400                            | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000310 | AFF HOUSING CHEM DEPEND OFFICE & OPERATI                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000350 | AFF HOUSING CHEM DEPEND SMALL TOOLS & MI                                  | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000410 | AFF HOUSING CHEM DEPEND PROFESSIONAL SER                                  | -                | -                | 420                            | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000450 | AFF HOUSING CHEM DEPEND OPERATING RENTAL                                  | -                | 51,935           | 37,866                         | 75,400            | -                 | (75,400)                        | -100%            | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000471 | AFF HOUSING CHEM DEPEND UTILITY SERVICES                                  | -                | 9,852            | 2,336                          | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-037-566-00 | 50000490 | AFF HOUSING CHEM DEPEND MISCELLANEOUS                                     | -                | 7,203            | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL AFFORDABLE HOUSING FOR BEHAVIOURAL HEALTH -40% .1% SALES TAX</b> | -                | <b>329,177</b>   | <b>141,319</b>                 | <b>269,753</b>    | -                 | <b>(269,753)</b>                | <b>-100%</b>     | -                 | -                               | <b>0%</b>        | -                   |
| <b>AFFORDABLE HOUSING FUND - 40% 0.01% SALES TAX - USES RECOVERY SERVICES</b> |                    |          |                                                                           |                  |                  |                                |                   |                   |                                 |                  |                   |                                 |                  |                     |
| 125                                                                           | 125-185-095-566-00 | 50000110 | AFF HOUSING RECOVERY SERVICES SALARIES                                    | -                | -                | -                              | 98,679.00         | 98,679.00         | -                               | 0%               | 210,621.00        | 111,942.00                      | 113%             | 309,300.00          |
| 125                                                                           | 125-185-095-566-00 | 50000130 | AFF HOUSING RECOVERY SERVICES CASUAL LABOR                                | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-095-566-00 | 50000210 | AFF HOUSING RECOVERY SERVICES BENEFITS                                    | -                | -                | -                              | 39,955.00         | 39,955.00         | -                               | 0%               | 91,097.00         | 51,142.00                       | 128%             | 131,052.00          |
| 125                                                                           | 125-185-095-566-00 | 50000410 | AFF HOUSING RECOVERY SERVICES PROFESSIONAL SER                            | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
| 125                                                                           | 125-185-095-566-00 | 50000450 | AFF HOUSING RECOVERY SERVICES OPERATING RENTAL                            | -                | -                | -                              | 75,400.00         | 75,400.00         | -                               | 0%               | 75,400.00         | -                               | 0%               | 150,800.00          |
| 125                                                                           | 125-185-095-566-00 | 50000471 | AFF HOUSING RECOVERY SERVICES UTILITY SERVICES                            | -                | -                | -                              | 14,000.00         | 14,000.00         | -                               | 0%               | 14,000.00         | -                               | 0%               | 28,000.00           |
| 125                                                                           | 125-185-095-566-00 | 50000490 | AFF HOUSING RECOVERY SERVICES MISCELLANEOUS                               | -                | -                | -                              | -                 | -                 | -                               | 0%               | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL AFFORDABLE HOUSING FOR RECOVERY SERVICES -40% .1% SALES TAX</b>  | -                | -                | -                              | <b>228,034.00</b> | <b>228,034.00</b> | -                               | -                | <b>391,118.00</b> | <b>163,084.00</b>               | <b>72%</b>       | <b>619,152.00</b>   |
| 125                                                                           | 125-185-037-597-00 | 50000090 | TRF OUT - 1% S TX TRANSFER OUT                                            | 714,184          | -                | -                              | 192,000           | -                 | (192,000)                       | -100%            | -                 | -                               | 0%               | -                   |
|                                                                               |                    |          | <b>TOTAL TRANSFER OUT</b>                                                 | <b>714,184</b>   | -                | -                              | <b>192,000</b>    | -                 | <b>(192,000)</b>                | <b>-100%</b>     | -                 | -                               | <b>0%</b>        | -                   |
|                                                                               |                    |          | <b>TOTAL AFFORDABLE HOUSING USES</b>                                      | <b>787,543</b>   | <b>381,144</b>   | <b>223,319</b>                 | <b>627,961</b>    | <b>488,284</b>    | <b>(139,677)</b>                | <b>-22%</b>      | <b>657,618</b>    | <b>169,334</b>                  | <b>35%</b>       | <b>1,145,902.00</b> |
|                                                                               |                    |          | <b>FUND BALANCE</b>                                                       | <b>1,200,602</b> | <b>1,587,713</b> | <b>1,611,777</b>               | <b>1,783,574</b>  | <b>2,190,290</b>  | <b>406,716</b>                  | <b>23%</b>       | <b>2,833,956</b>  | <b>643,666</b>                  | <b>29%</b>       | <b>5,024,246.56</b> |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                         | ORGANIZATION       | ACCOUNT  | TITLE                                        | 2024<br>ACTUAL | 2025 ACTUAL    | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET    | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget  |
|----------------------------------------------|--------------------|----------|----------------------------------------------|----------------|----------------|--------------------------------|----------------|----------------|---------------------------------|------------------|----------------|---------------------------------|------------------|-------------------|
| <b>HISTORIC DOWNTOWN POULSBO ASSOCIATION</b> |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| <b>HDPA - RESOURCES</b>                      |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 131                                          | 131-142-094-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS (KVAM FLOWER FUND) | -              | -              | 50,000                         | -              | 37,075         | 37,075                          | 0%               | 37,075         | -                               | 0%               | 74,150.00         |
| 131                                          | 131-142-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                        | 97,782         | 85,621         | 73,846                         | 73,846         | 43,446         | (30,400)                        | -41%             | 80,621         | 37,175                          | 86%              | 43,446.00         |
| 131                                          | 131-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                    | 1,306          | 1,106          | 458                            | 1,000          | 1,000          | -                               | 0%               | 1,000          | -                               | 0%               | 2,000.00          |
| 131                                          | 131-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT              | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-000-300-16 | 36140000 | GR-IE INTEREST ON RECEIVABLES                | 336            | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-000-380-30 | 36140000 | CR-OG INTEREST ON RECEIVABLES                | 193            | 994            | 331                            | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-000-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS                    | 28,728         | 36,815         | 5,250                          | 34,500         | 34,500         | -                               | 0%               | 34,500         | -                               | 0%               | 69,000.00         |
| 131                                          | 131-142-000-380-30 | 36850000 | CR-OG SPEC ASSMNTS - SERVICE                 | 47,544         | 48,735         | 37,627                         | 48,000         | 48,000         | -                               | 0%               | 48,000         | -                               | 0%               | 96,000.00         |
| <b>TOTAL HDPA RESOURCES</b>                  |                    |          |                                              | <b>175,889</b> | <b>173,271</b> | <b>167,512</b>                 | <b>157,346</b> | <b>164,021</b> | <b>6,675</b>                    | <b>4%</b>        | <b>201,196</b> | <b>37,175</b>                   | <b>23%</b>       | <b>284,596.00</b> |
| <b>HDPA - USES</b>                           |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 131                                          | 131-142-000-573-90 | 50000020 | CR HDPA-GEN ADMIN BAD DEBT EXPENSE           | -              | -              | -                              | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 131                                          | 131-142-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD             | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-000-573-90 | 50000310 | CR HDPA-GEN ADMIN OFFICE & OPERATING SUP     | 1,529          | 3,720          | 1,800                          | 2,500          | 1,000          | (1,500)                         | -60%             | 1,000          | -                               | 0%               | 2,000.00          |
| 131                                          | 131-142-000-573-90 | 50000350 | CR HDPA-GEN ADMIN SMALL TOOLS & MINOR EQ     | -              | 683            | -                              | 200            | 200            | -                               | 0%               | 200            | -                               | 0%               | 400.00            |
| 131                                          | 131-142-000-573-90 | 50000410 | CR HDPA-GEN ADMIN PROFESSIONAL SERVICES      | 17,322         | 57,276         | 5,070                          | 44,000         | 36,500         | (7,500)                         | -17%             | 36,500         | -                               | 0%               | 73,000.00         |
| 131                                          | 131-142-000-573-90 | 50000411 | CR HDPA-GEN ADMIN ADVERTISING                | 30,861         | 10,144         | 17,944                         | 19,200         | 22,000         | 2,800                           | 15%              | 22,000         | -                               | 0%               | 44,000.00         |
| 131                                          | 131-142-000-573-90 | 50000420 | CR HDPA-GEN ADMIN COMMUNICATION              | 472            | -              | 219                            | 1,000          | 1,000          | -                               | 0%               | 1,000          | -                               | 0%               | 2,000.00          |
| 131                                          | 131-142-000-573-90 | 50000421 | CR HDPA-GEN ADMIN POSTAGE                    | 219            | 101            | -                              | 300            | 300            | -                               | 0%               | 300            | -                               | 0%               | 600.00            |
| 131                                          | 131-142-000-573-90 | 50000450 | CR HDPA-GEN ADMIN OPERATING RENTAL & LEASES  | -              | 1,800          | -                              | 2,400          | 2,400          | -                               | 0%               | 2,400          | -                               | 0%               | 4,800.00          |
| 131                                          | 131-142-000-573-90 | 50000460 | CR HDPA-GEN ADMIN INSURANCE                  | 2,059          | 3,658          | -                              | 2,500          | 2,000          | (500)                           | -20%             | 2,000          | -                               | 0%               | 4,000.00          |
| 131                                          | 131-142-000-573-90 | 50000480 | CR HDPA-GEN ADMIN REPAIRS & MAINTENANCE      | 28,021         | 14,000         | -                              | 33,700         | 5,000          | (28,700)                        | -85%             | 5,000          | -                               | 0%               | 10,000.00         |
| 131                                          | 131-142-000-573-90 | 50000490 | CR HDPA-GEN ADMIN MISCELLANEOUS              | 9,729          | 7,828          | 785                            | 10,000         | 10,000         | -                               | 0%               | 10,000         | -                               | 0%               | 20,000.00         |
| 131                                          | 131-142-000-573-90 | 50000493 | CR HDPA-GEN ADMIN PRINTING & DUPLICATION     | 56             | 214            | 2,224                          | -              | 2,500          | 2,500                           | 0%               | 2,500          | -                               | 0%               | 5,000.00          |
| 131                                          | 131-142-000-573-90 | 50000910 | CR HDPA-GEN ADMIN INTERFUND PROF SERVICE     | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-094-573-90 | 50000310 | CR HDPA-KVAM FLOWER FUND SUPPLIES            | -              | -              | 12,925                         | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-094-573-90 | 50000410 | CR HDPA-KVAM FLOWER FUND SERVICES            | -              | -              | 7,724                          | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 131                                          | 131-142-094-573-90 | 50000490 | CR HDPA-KVAM FLOWER FUND MISCELLANEOUS       | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| <b>TOTAL HDPA USES</b>                       |                    |          |                                              | <b>90,268</b>  | <b>99,424</b>  | <b>48,691</b>                  | <b>113,900</b> | <b>83,400</b>  | <b>(30,500)</b>                 | <b>-27%</b>      | <b>83,400</b>  | <b>-</b>                        | <b>0%</b>        | <b>166,800.00</b> |
| <b>FUND BALANCE</b>                          |                    |          |                                              | <b>85,621</b>  | <b>73,847</b>  | <b>118,821</b>                 | <b>43,446</b>  | <b>80,621</b>  | <b>37,175</b>                   | <b>86%</b>       | <b>117,796</b> | <b>37,175</b>                   | <b>46%</b>       | <b>117,796.00</b> |
| <b>PATHS &amp; TRAILS FUND</b>               |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| <b>PATHS &amp; TRAILS FUND RESOURCES</b>     |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 161                                          | 161-300-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                        | 25,262         | 27,089         | 28,835                         | 28,835         | 29,976         | 1,141                           | 4%               | 31,061         | 1,085                           | 4%               | 29,976.00         |
| 161                                          | 161-300-000-350-30 | 33320205 | TRANS-OG FED-HWY PLAN & CONSTRC              | -              | -              | -                              | 500,000        | 500,000        | -                               | 0%               | -              | (500,000)                       | -100%            | 500,000.00        |
| 161                                          | 161-300-000-350-30 | 33600870 | TRANS-OG MV FUEL TAX-CITY ST                 | 1,105          | 1,134          | 391                            | 1,141          | 1,085          | (56)                            | -5%              | 1,114          | 29                              | 3%               | 2,199.00          |
| 161                                          | 161-300-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                    | 722            | 612            | 253                            | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 161                                          | 161-300-000-305-18 | 39700000 | TFR IN TRANSFERS IN                          | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| <b>TOTAL PATHS &amp; TRAILS RESOURCES</b>    |                    |          |                                              | <b>27,089</b>  | <b>28,835</b>  | <b>29,479</b>                  | <b>529,976</b> | <b>531,061</b> | <b>1,085</b>                    | <b>0%</b>        | <b>32,175</b>  | <b>(498,886)</b>                | <b>-94%</b>      | <b>532,175.00</b> |
| <b>PATHS &amp; TRAILS FUND USES</b>          |                    |          |                                              |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 161                                          | 161-300-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 161                                          | 161-300-000-542-62 | 50000410 | TR-SP PATHS PROFESSIONAL SERVICES            | -              | -              | -                              | 500,000        | 500,000        | -                               | 0%               | -              | (500,000)                       | -100%            | 500,000.00        |
| <b>TOTAL PATHS &amp; TRAILS USES</b>         |                    |          |                                              | <b>-</b>       | <b>-</b>       | <b>-</b>                       | <b>500,000</b> | <b>500,000</b> | <b>-</b>                        | <b>0%</b>        | <b>-</b>       | <b>(500,000)</b>                | <b>-100%</b>     | <b>500,000.00</b> |
| <b>FUND BALANCE</b>                          |                    |          |                                              | <b>27,089</b>  | <b>28,835</b>  | <b>29,479</b>                  | <b>29,976</b>  | <b>31,061</b>  | <b>1,085</b>                    | <b>4%</b>        | <b>32,175</b>  | <b>1,114</b>                    | <b>4%</b>        | <b>32,175.00</b>  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                  | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL | 2025 ACTUAL | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget |
|---------------------------------------|--------------------|----------|------------------------------------------|----------------|-------------|--------------------------------|-------------|-------------|---------------------------------|------------------|-------------|---------------------------------|------------------|------------------|
| DRUG ENFORCEMENT FUND                 |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| DRUG ENFORCEMENT FUND RESOURCES       |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 171                                   | 171-200-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                    | 44,027         | 30,860      | 28,670                         | 28,670      | 29,380      | 710                             | 2%               | 15,180      | (14,200)                        | -48%             | 29,380.00        |
| 171                                   | 171-200-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 1,311          | 1,005       | 408                            | 500         | 700         | 200                             | 40%              | 700         | -                               | 0%               | 1,400.00         |
| 171                                   | 171-200-029-330-30 | 36700000 | SPP-OG - K9 CONTRIB & DONATIONS          | 906            | 309         | 302                            | 250         | 250         | -                               | 0%               | 250         | -                               | 0%               | 500.00           |
| 171                                   | 171-200-000-330-30 | 36930000 | SPP-OG CONFISC FORFEIT PROPERTY          | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL DRUG ENFORCEMENT FUND RESOURCES |                    |          |                                          | 46,244         | 32,174      | 29,380                         | 29,420      | 30,330      | 910                             | 3%               | 16,130      | (14,200)                        | -47%             | 31,280.00        |
| DRUG ENFORCEMENT FUND USES            |                    |          |                                          |                |             |                                |             |             |                                 |                  |             |                                 |                  |                  |
| 171                                   | 171-200-000-521-23 | 50000220 | SPP- SPECL UNIT UNIFORMS                 | -              | -           | -                              | 1,000       | 750         | (250)                           | -25%             | 750         | -                               | 0%               | 1,500.00         |
| 171                                   | 171-200-000-521-23 | 50000229 | SPP- SPECL UNIT UNIFORMS TAXABLE         | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-000-521-23 | 50000310 | SPP- SPECL UNIT OFFICE & OPERATING SUPPL | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-000-521-23 | 50000320 | SPP- SPECL UNIT FUEL FOR VEHICLE         | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-000-521-23 | 50000350 | SPP- SPECL UNIT SMALL TOOLS & MINOR EQUI | -              | -           | -                              | 1,000       | 750         | (250)                           | -25%             | 750         | -                               | 0%               | 1,500.00         |
| 171                                   | 171-200-000-521-23 | 50000420 | SPP- SPECL UNIT COMMUNICATION            | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-000-521-23 | 50000430 | SPP- SPECL UNIT TRAVEL                   | 500            | -           | -                              | 500         | 750         | 250                             | 50%              | 750         | -                               | 0%               | 1,500.00         |
| 171                                   | 171-200-000-521-23 | 50000490 | SPP- SPECL UNIT MISCELLANEOUS            | -              | 1,808       | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-000-521-23 | 50000492 | SPP- SPECL UNIT TRAINING                 | -              | -           | -                              | 500         | 750         | 250                             | 50%              | 750         | -                               | 0%               | 1,500.00         |
| 171                                   | 171-200-000-521-23 | 50000495 | SPP- SPECL UNIT INTRGOV PROF SVCS        | -              | -           | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| TOTAL SPECIAL UNIT USES               |                    |          |                                          | 500            | 1,808       | -                              | 3,000       | 3,000       | -                               | 0%               | 3,000       | -                               | 0%               | 6,000.00         |
| 171                                   | 171-200-029-521-23 | 50000120 | SPP-K9 UNIT OVERTIME                     | -              | -           | -                              | -           | 1,500       | 1,500                           | 0%               | 1,500       | -                               | 0%               | 3,000.00         |
| 171                                   | 171-200-029-521-23 | 50000210 | SPP-K9 UNIT BENEFITS                     | -              | -           | -                              | -           | 250         | 250                             | 0%               | 250         | -                               | 0%               | 500.00           |
| 171                                   | 171-200-029-521-23 | 50000310 | SPP-K9 UNIT OFFICE & OPERATING SUPPLY    | 1,960          | 708         | -                              | -           | -           | -                               | 0%               | -           | -                               | 0%               | -                |
| 171                                   | 171-200-029-521-23 | 50000320 | SPP-K9 UNIT FUEL FOR VEHICLE             | -              | -           | -                              | 3,675       | 4,000       | 325                             | 9%               | 4,000       | -                               | 0%               | 8,000.00         |
| 171                                   | 171-200-029-521-23 | 50000350 | SPP-K9 UNIT SMALL TOOLS & MINOR EQUIP    | 14             | -           | -                              | -           | 2,000       | 2,000                           | 0%               | 2,000       | -                               | 0%               | 4,000.00         |
| 171                                   | 171-200-029-521-23 | 50000410 | SPP-K9 UNIT PROFESSIONAL SERVICES        | 249            | 218         | -                              | 600         | 500         | (100)                           | -17%             | 500         | -                               | 0%               | 1,000.00         |
| 171                                   | 171-200-029-521-23 | 50000420 | SPP-K9 UNIT COMMUNICATION                | -              | 530         | -                              | 200         | 600         | 400                             | 200%             | 600         | -                               | 0%               | 1,200.00         |
| 171                                   | 171-200-029-521-23 | 50000430 | SPP-K9 UNIT TRAVEL                       | 2,008          | 240         | -                              | -           | 400         | 400                             | 0%               | 400         | -                               | 0%               | 800.00           |
| 171                                   | 171-200-029-521-23 | 50000480 | SPP-K9 UNIT REPAIRS & MAINTENANCE        | -              | -           | -                              | 1,575       | 1,500       | (75)                            | -5%              | 1,500       | -                               | 0%               | 3,000.00         |
| 171                                   | 171-200-029-521-23 | 50000490 | SPP-K9 UNIT MISCELLANEOUS                | 8,500          | -           | -                              | 6,000       | 300         | (5,700)                         | -95%             | 300         | -                               | 0%               | 600.00           |
| 171                                   | 171-200-029-521-23 | 50000491 | SPP-K9 UNIT DUES & SUBSCRIPTIONS         | 153            | -           | -                              | 100         | 100         | -                               | 0%               | 100         | -                               | 0%               | 200.00           |
| 171                                   | 171-200-029-521-23 | 50000492 | SPP-K9 UNIT TRAINING                     | 2,000          | -           | -                              | -           | 1,000       | 1,000                           | 0%               | 1,000       | -                               | 0%               | 2,000.00         |
| TOTAL K9 UNIT USES                    |                    |          |                                          | 14,884         | 1,696       | -                              | 12,150      | 12,150      | -                               | 0%               | 12,150      | -                               | 0%               | 24,300.00        |
| TOTAL DRUG ENFORCEMENT USES           |                    |          |                                          | 15,384         | 3,504       | -                              | 15,150      | 15,150      | -                               | 0%               | 15,150      | -                               | 0%               | 30,300.00        |
| FUND BALANCE                          |                    |          |                                          | 30,860         | 28,670      | 29,380                         | 14,270      | 15,180      | 910                             | 6%               | 980         | (14,200)                        | -94%             | 980.00           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                         | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024<br>ACTUAL | 2025 ACTUAL      | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET    | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget    |
|--------------------------------------------------------------|--------------------|----------|------------------------------------------|----------------|------------------|--------------------------------|----------------|----------------|---------------------------------|------------------|----------------|---------------------------------|------------------|---------------------|
| <b>TRANSIENT OCCUPATION TAX FUND</b>                         |                    |          |                                          |                |                  |                                |                |                |                                 |                  |                |                                 |                  |                     |
| <b>TRANSIENT OCCUPATION TAX FUND - LODGING TAX RESOURCES</b> |                    |          |                                          |                |                  |                                |                |                |                                 |                  |                |                                 |                  |                     |
| 181                                                          | 181-740-000-399-99 | 30830000 | BEG BAL-RESTRICTED BEG BAL-RESTRICTED    | 519,899        | 652,448          | 439,596                        | 439,596        | 442,029        | 2,433                           | 1%               | 348,429        | (93,600)                        | -21%             | 442,029.00          |
| 181                                                          | 181-740-000-300-13 | 31331000 | GR-ST HOTL/MOTL SALES & USE TX           | 379,034        | 369,823          | 176,935                        | 365,000        | 365,000        | -                               | 0%               | 365,000        | -                               | 0%               | 730,000.00          |
| 181                                                          | 181-740-000-300-16 | 36111000 | GR-IE INVESTMENT INTEREST                | 13,748         | 17,039           | 4,941                          | 3,000          | 8,000          | 5,000                           | 167%             | 8,000          | -                               | 0%               | 16,000.00           |
| 181                                                          | 181-740-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | (763)          | 516              | (17)                           | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-305-18 | 39700000 | TRF IN TRANSFERS IN                      | 10,000         | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| <b>TOTAL LODGING TAX RESOURCES</b>                           |                    |          |                                          | <b>921,918</b> | <b>1,039,826</b> | <b>621,455</b>                 | <b>807,596</b> | <b>815,029</b> | <b>7,433</b>                    | <b>1%</b>        | <b>721,429</b> | <b>(93,600)</b>                 | <b>-11%</b>      | <b>1,188,029.00</b> |
| <b>TRANSIENT OCCUPATION TAX FUND - LODGING TAX USES</b>      |                    |          |                                          |                |                  |                                |                |                |                                 |                  |                |                                 |                  |                     |
| 181                                                          | 181-740-000-557-30 | 50000110 | EE-TOURISM SALARIES                      | 58,646         | 43,220           | 23,780                         | 65,714         | 68,367         | 2,653                           | 4%               | 72,941         | 4,574                           | 7%               | 141,308.00          |
| 181                                                          | 181-740-000-557-30 | 50000120 | EE-TOURISM OVERTIME                      | 1,280          | 1,542            | 290                            | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000130 | EE-TOURISM CASUAL LABOR                  | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000210 | EE-TOURISM BENEFITS                      | 35,008         | 25,259           | 11,487                         | 38,219         | 39,360         | 1,141                           | 3%               | 43,143         | 3,783                           | 10%              | 82,503.00           |
| 181                                                          | 181-740-000-557-30 | 50000215 | EE-TOURISM BENEFITS/CAS LAB & OT         | 218            | 262              | 49                             | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000310 | EE-TOURISM OFFICE & OPERATING SUPPLIES   | -              | -                | -                              | -              | 500            | -                               | 0%               | 500            | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000311 | EE-TOURISM MAINTENANCE SUPPLIES          | 5,195          | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000350 | EE-TOURISM SMALL TOOLS & MINOR EQUIP     | 100            | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000410 | EE-TOURISM PROFESSIONAL SERVICES         | 1,219          | 35,521           | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000411 | EE-TOURISM ADVERTISING                   | 161,402        | 355,551          | 10,000                         | -              | 800            | 800                             | 0%               | 800            | -                               | 0%               | 1,600.00            |
| 181                                                          | 181-740-000-557-30 | 50000420 | EE-TOURISM COMMUNICATION                 | -              | -                | -                              | -              | 650            | 3,400                           | 0%               | 650            | (3,400)                         | -100%            | 3,400.00            |
| 181                                                          | 181-740-000-557-30 | 50000430 | EE-TOURISM TRAVEL                        | 660            | 352              | 606                            | -              | 3,400          | 3,400                           | 0%               | 3,400          | -                               | 0%               | 6,800.00            |
| 181                                                          | 181-740-000-557-30 | 50000460 | EE-TOURISM INSURANCE                     | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 181                                                          | 181-740-000-557-30 | 50000490 | EE-TOURISM MISCELLANEOUS                 | 649            | 95               | 50                             | 261,634        | 245,973        | (15,661)                        | -6%              | 237,616        | (8,357)                         | -3%              | 483,589.00          |
| 181                                                          | 181-740-000-557-30 | 50000491 | EE-TOURISM DUES & SUBSCRIPTIONS          | 2,983          | 23,307           | 23,827                         | -              | 25,350         | 25,350                          | 0%               | 3,750          | (21,600)                        | -85%             | 29,100.00           |
| 181                                                          | 181-740-000-557-30 | 50000492 | EE-TOURISM TRAINING                      | 1,211          | 623              | 11,223                         | -              | 2,200          | 2,200                           | 0%               | 2,200          | -                               | 0%               | 4,400.00            |
| 181                                                          | 181-740-000-597-00 | 50000090 | EE-TOURISM TRANSFER OUT                  | -              | 114,500          | -                              | -              | 80,000         | 80,000                          | 0%               | -              | (80,000)                        | -100%            | 80,000.00           |
| <b>TOTAL LODGING TAX USES</b>                                |                    |          |                                          | <b>268,571</b> | <b>600,232</b>   | <b>81,312</b>                  | <b>365,567</b> | <b>466,600</b> | <b>103,283</b>                  | <b>28%</b>       | <b>365,000</b> | <b>(105,000)</b>                | <b>-22%</b>      | <b>832,700.00</b>   |
| <b>FUND BALANCE</b>                                          |                    |          |                                          | <b>653,347</b> | <b>439,594</b>   | <b>540,143</b>                 | <b>442,029</b> | <b>348,429</b> | <b>(95,850)</b>                 | <b>-21%</b>      | <b>356,429</b> | <b>8,000</b>                    | <b>2%</b>        | <b>355,329.00</b>   |
| <b>POLICE RESTRICTED FUND</b>                                |                    |          |                                          |                |                  |                                |                |                |                                 |                  |                |                                 |                  |                     |
| <b>POLICE RESTRICTED FUND RESOURCES</b>                      |                    |          |                                          |                |                  |                                |                |                |                                 |                  |                |                                 |                  |                     |
| 191                                                          | 191-200-021-399-99 | 30830000 | BB-VESSEL PROG BEG BAL-RESTRICTED        | 65,760         | 66,870           | 62,676                         | 62,676         | 65,086         | 2,410                           | 4%               | 60,496         | (4,590)                         | -7%              | 65,086.00           |
| 191                                                          | 191-200-022-399-99 | 30830000 | BB-CRIM JUST BEG BAL-RESTRICTED          | 102,952        | 117,586          | 133,146                        | 133,146        | 148,646        | 15,500                          | 12%              | 166,222        | 17,576                          | 12%              | 148,646.00          |
| 191                                                          | 191-200-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 30,853         | 36,443           | 42,941                         | 42,941         | 42,191         | (750)                           | -2%              | 42,191         | -                               | 0%               | 42,191.00           |
| 191                                                          | 191-200-000-330-30 | 33116607 | SPP-OG FED -US DEPT OF JUSTICE           | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-021-330-30 | 33397012 | SPP-OG FED-BOATING SAFETY                | -              | 19,452           | -                              | 7,500          | -              | (7,500)                         | -100%            | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-021-330-30 | 33600840 | SPP-OG VESSEL REGIS FEES                 | 6,225          | 6,674            | -                              | 7,500          | 7,000          | (500)                           | -7%              | 7,000          | -                               | 0%               | 14,000.00           |
| 191                                                          | 191-200-022-330-30 | 33606260 | SPP-OG CRIM JUST CRIMINAL JUSTICE SPEC P | 17,073         | 18,617           | 4,722                          | 19,000         | 21,076         | 2,076                           | 11%              | 21,645         | 569                             | 3%               | 42,721.00           |
| 191                                                          | 191-200-022-330-30 | 35690000 | SPP-OG CRIM JUST OTHER CRIM NON-TRFC FIN | 731            | 113              | 57                             | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 5,777          | 5,130            | 2,257                          | 750            | 1,500          | 750                             | 100%             | 1,500          | -                               | 0%               | 3,000.00            |
| 191                                                          | 191-200-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | (187)          | 103              | (379)                          | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-000-330-30 | 36700000 | SPP-OG CONTRIB & DONATIONS               | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-000-330-20 | 36930000 | SPP CFS CONFISC FORFEIT PROPERTY         | -              | 1,265            | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-000-306-06 | 39530000 | SPP-MARINE SAFETY PROCEEDS FROM SALE - C | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| 191                                                          | 191-200-000-305-18 | 39700000 | TRF IN - GEN TRANSFERS IN                | -              | -                | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                   |
| <b>TOTAL POLICE RESTRICTED FUND RESOURCES</b>                |                    |          |                                          | <b>229,184</b> | <b>272,253</b>   | <b>245,420</b>                 | <b>273,513</b> | <b>285,499</b> | <b>11,986</b>                   | <b>4%</b>        | <b>299,054</b> | <b>13,555</b>                   | <b>5%</b>        | <b>315,644.00</b>   |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                  | ORGANIZATION       | ACCOUNT  | TITLE                                           | 2024<br>ACTUAL | 2025 ACTUAL    | 2026 ACTUAL as of<br>6/30/2026 | 2026 BUDGET    | 2027 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget    | Budget 2027 to<br>2026 Variance | Percent Variance | 2027-2028 Budget  |
|-------------------------------------------------------|--------------------|----------|-------------------------------------------------|----------------|----------------|--------------------------------|----------------|----------------|---------------------------------|------------------|----------------|---------------------------------|------------------|-------------------|
| <b>POLICE RESTRICTED FUND USES</b>                    |                    |          |                                                 |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 191                                                   | 191-200-000-521-20 | 50000310 | SPP-POLICE OFFICE & OPERATING SUPPLY            | -              | -              | -                              | 500            | -              | (500)                           | -100%            | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-000-521-20 | 50000350 | SPP-POLICE SMALL TOOLS & MINOR EQUIP            | -              | -              | -                              | -              | 500            | 500                             | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 191                                                   | 191-200-000-521-20 | 50000490 | SPP-POLICE MISCELLANEOUS                        | -              | -              | -                              | 1,000          | 1,000          | -                               | 0%               | 1,000          | -                               | 0%               | 2,000.00          |
|                                                       |                    |          |                                                 | -              | -              | -                              | 1,500          | 1,500          | -                               | 0%               | 1,500          | -                               | 0%               | 3,000.00          |
| <b>POLICE RESTRICTED FUND - MARINE SAFETY USES</b>    |                    |          |                                                 |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 191                                                   | 191-200-021-521-23 | 50000110 | SPP-MARINE SAFETY SALARIES                      | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000120 | SPP-MARINE SAFETY OVERTIME                      | 1,423          | 10,786         | 1,411                          | 4,350          | 4,350          | -                               | 0%               | 4,350          | -                               | 0%               | 8,700.00          |
| 191                                                   | 191-200-021-521-23 | 50000210 | SPP-MARINE SAFETY BENEFITS                      | 182            | 2,177          | 311                            | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000215 | SPP-MARINE SAFETY BENEFITS/CAS LAB & OT         | 242            | 1,834          | 240                            | 740            | 740            | -                               | 0%               | 740            | -                               | 0%               | 1,480.00          |
| 191                                                   | 191-200-021-521-23 | 50000220 | SPP-MARINE SAFETY UNIFORMS                      | -              | 622            | -                              | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 191                                                   | 191-200-021-521-23 | 50000310 | SPP-MARINE SAFETY OFFICE & OPERATING SUPP       | -              | 279            | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000320 | SPP-MARINE SAFETY FUEL FOR VEHICLE              | -              | 275            | -                              | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 191                                                   | 191-200-021-521-23 | 50000350 | SPP-MARINE SAFETY SMALL TOOLS & MINOR EQU       | -              | 4,096          | -                              | 500            | 500            | -                               | 0%               | 500            | -                               | 0%               | 1,000.00          |
| 191                                                   | 191-200-021-521-23 | 50000430 | SPP-MARINE SAFETY TRAVEL                        | 921            | 2,685          | -                              | 1,000          | -              | (1,000)                         | -100%            | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000480 | SPP-MARINE SAFETY REPAIRS & MAINTENANCE         | 2,347          | 7,556          | -                              | 5,000          | 5,000          | -                               | 0%               | 5,000          | -                               | 0%               | 10,000.00         |
| 191                                                   | 191-200-021-521-23 | 50000490 | SPP-MARINE SAFETY MISCELLANEOUS                 | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000491 | SPP-MARINE SAFETY DUES & SUBSCRIPTIONS          | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-021-521-23 | 50000492 | SPP-MARINE SAFETY TRAINING                      | -              | 11             | 3,072                          | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
|                                                       |                    |          | <b>TOTAL RESTRICTED FUND - MARINE SAFETY</b>    | <b>5,115</b>   | <b>30,321</b>  | <b>5,033</b>                   | <b>12,590</b>  | <b>11,590</b>  | <b>(1,000)</b>                  | <b>-8%</b>       | <b>11,590</b>  | <b>-</b>                        | <b>0%</b>        | <b>23,180.00</b>  |
| <b>POLICE RESTRICTED FUND - CRIMINAL JUSTICE USES</b> |                    |          |                                                 |                |                |                                |                |                |                                 |                  |                |                                 |                  |                   |
| 191                                                   | 191-200-022-521-23 | 50000350 | SPP-CRIMINL JUSTICE SMALL TOOLS & MINOR         | -              | -              | -                              | 300            | 300            | -                               | 0%               | 300            | -                               | 0%               | 600.00            |
| 191                                                   | 191-200-022-521-23 | 50000410 | SPP-CRIMINL JUSTICE PROFESSIONAL SERVICE        | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-022-521-23 | 50000440 | SPP-CRIMINL JUSTICE TAXES & OPERATING AS        | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-022-521-23 | 50000490 | SPP-CRIMINL JUSTICE MISCELLANEOUS               | 3,170          | 3,170          | 792                            | 3,200          | 3,200          | -                               | 0%               | 3,200          | -                               | 0%               | 6,400.00          |
| 191                                                   | 191-200-022-521-23 | 50000491 | SPP-CRIMINL JUSTICE DUES & SUBSCRIPTIONS        | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-022-521-23 | 50000492 | SPP-CRIMINL JUSTICE TRAINING                    | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
|                                                       |                    |          | <b>TOTAL RESTRICTED FUND - CRIMINAL JUSTICE</b> | <b>3,170</b>   | <b>3,170</b>   | <b>792</b>                     | <b>3,500</b>   | <b>3,500</b>   | <b>-</b>                        | <b>0%</b>        | <b>3,500</b>   | <b>-</b>                        | <b>0%</b>        | <b>7,000.00</b>   |
| 191                                                   | 191-200-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                            | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
| 191                                                   | 191-200-000-521-20 | 50000090 | SPP-POLICE TRANSFER OUT                         | -              | -              | -                              | -              | -              | -                               | 0%               | -              | -                               | 0%               | -                 |
|                                                       |                    |          | <b>TOTAL RESTRICTED FUND - TRANSFERS</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>                       | <b>-</b>       | <b>-</b>       | <b>-</b>                        | <b>0%</b>        | <b>-</b>       | <b>-</b>                        | <b>0%</b>        | <b>-</b>          |
| <b>TOTAL POLICE RESTRICTED USES</b>                   |                    |          |                                                 | <b>8,285</b>   | <b>33,491</b>  | <b>5,825</b>                   | <b>17,590</b>  | <b>16,590</b>  | <b>(1,000)</b>                  | <b>-6%</b>       | <b>16,590</b>  | <b>-</b>                        | <b>0%</b>        | <b>33,180.00</b>  |
| <b>FUND BALANCE</b>                                   |                    |          |                                                 | <b>220,899</b> | <b>238,762</b> | <b>239,595</b>                 | <b>255,923</b> | <b>268,909</b> | <b>12,986</b>                   | <b>5%</b>        | <b>282,464</b> | <b>13,555</b>                   | <b>5%</b>        | <b>282,464.00</b> |

# **Debt Service Funds (200s)**

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                 | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL        | 2025 ACTUAL      | 2026 ACTUAL as<br>of 6/30/2026 | 2026 BUDGET         | 2027 Budget         | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget         | Budget 2027 to<br>2028 Variance | Percent Variance | 2027-2028 Budget    |
|--------------------------------------|--------------------|----------|------------------------------------------|--------------------|------------------|--------------------------------|---------------------|---------------------|---------------------------------|------------------|---------------------|---------------------------------|------------------|---------------------|
| <b>DEBT SERVICE FUND</b>             |                    |          |                                          |                    |                  |                                |                     |                     |                                 |                  |                     |                                 |                  |                     |
| <b>DEBT SERVICE FUND - RESOURCES</b> |                    |          |                                          |                    |                  |                                |                     |                     |                                 |                  |                     |                                 |                  |                     |
| 204                                  | 204-142-000-399-99 | 30830000 | BB BEG BAL-RESTRICTED                    | 7,637              | 10,101           | 9,886                          | 9,886.00            | 688,664.00          | 678,778.00                      | 6866%            | 913,763.00          | 225,099.00                      | 33%              | 688,664.00          |
| 204                                  | 204-142-000-305-18 | 33700000 | TRF IN INTRLOC GRNT NTITL IMPCT          | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-370-40 | 33700000 | DEBT SVC - CULT & REC INTRLOC GRNT NTITL | -                  | -                | 126,707                        | 570,000.00          | 709,250.00          | 139,250.00                      | 24%              | 710,250.00          | 1,000.00                        | 0%               | 1,419,500.00        |
| 204                                  | 204-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 159                | 135              | 49                             | 150.00              | 100.00              | (50.00)                         | -33%             | 100.00              | -                               | 0%               | 200.00              |
| 204                                  | 204-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-305-18 | 38900000 | TRF IN OTHER NON-REVENUES                | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-306-06 | 38900000 | GO DBT RECON OTHER NON-REVENUES          | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-306-06 | 39110000 | GO DBT RECON G O BOND PROCEEDS           | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-306-06 | 39200000 | GO DBT RECON PREM ON BONDS SOLD          | -                  | -                | 257,714                        | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-306-06 | 39300000 | GO DBT RECON PROC REFUNDING LT DEBT      | -                  | -                | 2,410,000                      | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-305-18 | 39700000 | TRF IN TRANSFERS IN                      | 1,183,239          | 1,175,063        | 890,608                        | 1,813,706.00        | 2,175,429.00        | 361,723.00                      | 20%              | 2,183,403.00        | 7,974.00                        | 0%               | 4,358,832.00        |
| <b>TOTAL RESOURCES</b>               |                    |          |                                          | <b>1,191,035</b>   | <b>1,185,299</b> | <b>3,694,964</b>               | <b>2,393,742.00</b> | <b>3,573,443.00</b> | <b>1,179,701.00</b>             | <b>49%</b>       | <b>3,807,516.00</b> | <b>234,073.00</b>               | <b>7%</b>        | <b>6,467,196.00</b> |
| <b>DEBT SERVICE FUND - USES</b>      |                    |          |                                          |                    |                  |                                |                     |                     |                                 |                  |                     |                                 |                  |                     |
| 204                                  | 204-142-000-591-18 | 50000710 | LTDGT-CTRL SVC PRINCIPAL GO BONDS        | 704,405            | 723,335          | -                              | 401,110.00          | 373,885.00          | (27,225.00)                     | -7%              | 391,450.00          | 17,565.00                       | 5%               | 765,335.00          |
| 204                                  | 204-142-000-591-21 | 50000710 | LTDGT-LAW ENF PRINCIPAL GO BONDS         | 110,646            | 116,247          | 62,539                         | 122,132.00          | -                   | (122,132.00)                    | -100%            | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-591-24 | 50000710 | LTDG-ENG INSPECT PRINCIPAL GO BONDS      | 9,234              | 9,696            | 10,181                         | 10,181.00           | -                   | (10,181.00)                     | -100%            | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-591-48 | 50000710 | LTDGT-PW CTRL FAC PRINCIPAL GO BONDS     | 60,641             | 61,321           | -                              | 62,051.00           | 62,857.00           | 806.00                          | 1%               | 63,738.00           | 881.00                          | 1%               | 126,595.00          |
| 204                                  | 204-142-000-591-51 | 50000710 | LTDG GO BONDS PUB HOUSNG PRINCIPAL GO BO | -                  | -                | -                              | 192,000.00          | 70,000.00           | (122,000.00)                    | -64%             | 75,000.00           | 5,000.00                        | 7%               | 145,000.00          |
| 204                                  | 204-142-000-591-58 | 50000710 | LTDGT-COMM DEV PRINCIPAL GO BONDS        | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-591-75 | 50000710 | LTDGT-REC FACILTS PRINCIPAL GO BONDS     | -                  | -                | -                              | 410,000.00          | 440,000.00          | 30,000.00                       | 7%               | 465,000.00          | 25,000.00                       | 6%               | 905,000.00          |
| 204                                  | 204-142-000-591-76 | 50000710 | LTDGT-PARK FACILITES PRINCIPAL GO BONDS  | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-591-95 | 50000710 | LTDGT-ROADS PRINCIPAL GO BONDS           | 68,393             | 69,159           | -                              | 344,983.00          | 140,892.00          | (204,091.00)                    | -59%             | 146,885.00          | 5,993.00                        | 4%               | 287,777.00          |
| 204                                  | 204-142-000-592-18 | 50000830 | DIGT-CTRL SVC INTEREST LONG TERM DEBT    | 1,660,640          | 141,626          | 39,680                         | 115,878.00          | 116,568.00          | 690.00                          | 1%               | 101,974.00          | (14,594.00)                     | -13%             | 218,542.00          |
| 204                                  | 204-142-000-592-18 | 50000840 | DIGT-CTRL SVC DEBT ISSUE COSTS           | -                  | -                | 24,609                         | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-18 | 50000890 | DIGT-CTRL SVC DEBT SERVICE COSTS         | 350                | 350              | -                              | 1,000.00            | 1,000.00            | -                               | 0%               | 1,000.00            | -                               | 0%               | 2,000.00            |
| 204                                  | 204-142-000-592-21 | 50000830 | DIGT-LAW ENF INTEREST LONG TERM DEBT     | 16,033             | 10,430           | 3,053                          | 4,544.00            | -                   | (4,544.00)                      | -100%            | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-21 | 50000890 | DIGT-LAW ENF DEBT SERVICE COSTS          | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-24 | 50000830 | DIGT-ENG INSPECT INTEREST LONG TERM DEBT | 1,225              | 751              | 255                            | 255.00              | -                   | (255.00)                        | -100%            | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-48 | 50000830 | DIGT-PW CTRL FAC INTEREST LONG TERM DEBT | 20,651             | 19,972           | 9,621                          | -                   | 18,436.00           | 18,436.00                       | 0%               | 17,556.00           | (880.00)                        | -5%              | 35,992.00           |
| 204                                  | 204-142-000-592-48 | 50000890 | DIGT-PW CTRL FAC DEBT SERVICE COSTS      | -                  | -                | -                              | 19,242.00           | -                   | (19,242.00)                     | -100%            | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-51 | 50000840 | DIGT - INTERS PUB HOUSING INTEREST LONG  | -                  | -                | 31,974                         | -                   | 108,250.00          | 108,250.00                      | 0%               | 104,750.00          | (3,500.00)                      | -3%              | 213,000.00          |
| 204                                  | 204-142-000-592-51 | 50000840 | DIGT - INTERS PUB HOUSING DEBT ISSUE COS | -                  | -                | 23,047                         | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-58 | 50000830 | DIGT-COMM DEV INTEREST LONG TERM DEBT    | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-58 | 50000890 | DIGT-COMM DEV DEBT SERVICE COSTS         | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-75 | 50000830 | DIGT-REC FACILTS INTEREST LONG TERM DEBT | -                  | -                | 199,467                        | -                   | 675,750.00          | 675,750.00                      | 0%               | 653,750.00          | (22,000.00)                     | -3%              | 1,329,500.00        |
| 204                                  | 204-142-000-592-75 | 50000890 | DIGT-REC FACILTS DEBT SERVICE COSTS      | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-76 | 50000830 | DIGT-PARK FACILTS INTEREST LONG TERM DEB | -                  | -                | -                              | -                   | 523,000.00          | 523,000.00                      | 0%               | 523,000.00          | -                               | 0%               | 1,046,000.00        |
| 204                                  | 204-142-000-592-76 | 50000840 | DIGT-PARK FACILTS DEBT ISSUE COSTS       | -                  | -                | 143,775                        | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-95 | 50000830 | DIGT-ROADS INTEREST LONG TERM DEBT       | 23,291             | 22,525           | 42,839                         | 21,702.00           | 129,042.00          | 107,340.00                      | 495%             | 124,550.00          | (4,492.00)                      | -3%              | 253,592.00          |
| 204                                  | 204-142-000-592-95 | 50000840 | DIGT-ROADS DEBT ISSUE COSTS              | -                  | -                | 23,057                         | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-592-95 | 50000890 | DIGT-ROADS DEBT SERVICE COSTS            | -                  | -                | -                              | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| 204                                  | 204-142-000-599-18 | 50000710 | ME - PYMTS REF DBT GS PRINCIPAL GO BONDS | -                  | -                | 2,642,998                      | -                   | -                   | -                               | 0%               | -                   | -                               | 0%               | -                   |
| <b>TOTAL USES</b>                    |                    |          |                                          | <b>2,675,509</b>   | <b>1,175,412</b> | <b>3,257,095</b>               | <b>1,705,078.00</b> | <b>2,659,680.00</b> | <b>954,602.00</b>               | <b>56%</b>       | <b>2,668,653.00</b> | <b>8,973.00</b>                 | <b>0%</b>        | <b>5,328,333.00</b> |
| <b>FUND BALANCE</b>                  |                    |          |                                          | <b>(1,484,474)</b> | <b>9,887</b>     | <b>437,869</b>                 | <b>688,664.00</b>   | <b>913,763.00</b>   | <b>225,099.00</b>               | <b>33%</b>       | <b>1,138,863.00</b> | <b>225,100.00</b>               | <b>25%</b>       | <b>1,138,863.00</b> |

# **Capital Project Funds (300s)**

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                  | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL      | 2025 ACTUAL      | 2026 ACTUAL as of 6/30/2026 | 2026 BUDGET as of 6/30/2026 | 2027 Budget      | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget      | Budget 2028 to 2027 Variance | Percent Variance | 2027-2028 Budget |
|-------------------------------------------------------|--------------------|----------|------------------------------------------|------------------|------------------|-----------------------------|-----------------------------|------------------|------------------------------|------------------|------------------|------------------------------|------------------|------------------|
| <b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>             |                    |          |                                          |                  |                  |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| <b>CAPITAL EQUIPMENT REPLACEMENT FUND - RESOURCES</b> |                    |          |                                          |                  |                  |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 301                                                   | 301-142-000-399-99 | 30850000 | BB-CAP REPLACE BEG BAL-ASSIGNED          | 470,368          | 352,514          | 759,391                     | 559,391                     | 333,491          | (225,900)                    | -40%             | 367,441          | 33,950                       | 10%              | 333,491          |
| 301                                                   | 301-142-060-399-99 | 30850000 | BB-CAP NEW PROG BEG BAL-ASSIGNED         | -                | 17,890           | 26,835                      | 26,835                      | 35,780           | 8,945                        | 33%              | 44,725           | 8,945                        | 25%              | 35,780           |
| 301                                                   | 301-142-060-399-99 | 30850000 | BB-CAP NEW PROG BEG BAL-SOFTWARE         | -                | -                | -                           | 200,000                     | 400,000          | 200,000                      | 100%             | 400,000          | -                            | 0%               | 400,000          |
| 301                                                   | 301-142-000-370-40 | 33393959 | MNTL HLTH - CG FED-PREV & TRTMT SUB AB   | 4,096            | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-370-40 | 33400110 | MNTL HLTH - CG ST-CRIML JUST TRAING COMM | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-370-40 | 33406900 | MNTL HLTH - CG ST-WSHCA                  | 20,729           | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-027-330-30 | 33705000 | SP-CG SUQMT SUQUAMISH TRIBE              | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 9,487            | 3,691            | 6,358                       | 3,500                       | 4,000            | 500                          | 14%              | 3,500            | (500)                        | -13%             | 7,500            |
| 301                                                   | 301-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | (1,807)          | (363)            | (188)                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-330-40 | 36700000 | CAP REP SPP CG CONTRIB & DONATIONS       | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-306-06 | 39150000 | CAP REPL RECON PROC CAP LSE INST PURCH   | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-306-06 | 39170000 | CAP REPL RECON OTHER NOTE PROCEEDS       | 237,562          | 494,775          | -                           | -                           | 815,000          | 815,000                      | 0%               | -                | (815,000)                    | -100%            | 815,000          |
| 301                                                   | 301-142-000-306-06 | 39171000 | CAP REPL RECON OTR FIN SOURCE SUBSCRIPTI | 248,631          | 24,001           | -                           | -                           | 200,000          | 200,000                      | 0%               | 1,702,000        | 1,502,000                    | 751%             | 1,902,000        |
| 301                                                   | 301-142-000-306-06 | 39190000 | CAP REPL RECON PROC OF OTHER L/T DEBT    | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-306-06 | 39200000 | CAP REPL RECON PREM ON BONDS SOLD        | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-305-18 | 39700000 | TFR IN TRANSFERS IN                      | 377,195          | 616,395          | 223,725                     | 573,810                     | 574,950          | 1,140                        | 0%               | 533,070          | (41,880)                     | -7%              | 1,108,020        |
| 301                                                   | 301-142-060-305-18 | 39700000 | TRF IN CAP NW PRGM TRANSFERS IN          | -                | -                | 4,473                       | 8,945                       | 8,945            | -                            | 0%               | 8,945            | -                            | 0%               | 17,890           |
| <b>TOTAL RESOURCES</b>                                |                    |          |                                          | <b>1,366,261</b> | <b>1,508,903</b> | <b>1,020,594</b>            | <b>1,372,481</b>            | <b>2,372,166</b> | <b>999,685</b>               | <b>73%</b>       | <b>3,059,681</b> | <b>687,515</b>               | <b>29%</b>       | <b>4,619,681</b> |
| <b>CAPITAL EQPMENT REPLACEMENT FUND - USES</b>        |                    |          |                                          |                  |                  |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 301                                                   | 301-142-000-592-21 | 50000840 | DEBT SRV COST - LAW ENFC DEBT ISSUE COST | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-592-24 | 50000840 | DBT SVC CST-INSPEC DEBT ISSUE COSTS      | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-592-58 | 50000840 | DEBT SRV COST - COMM PLNN DEBT ISSUE COS | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-12 | 50000640 | CAGT-COURTS MACHINERY & EQUIPMENT        | -                | -                | -                           | 265,600                     | -                | (265,600)                    | -100%            | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-12 | 50000690 | CAGT-COURTS LEASE CAPITAL OUTLAY         | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-18 | 50000640 | CAGT-CENTRL SVC MACHINERY & EQUIPMENT    | 44,170           | -                | 90,270                      | 92,820                      | 275,000          | 182,180                      | 196%             | 225,000          | (50,000)                     | -18%             | 500,000          |
| 301                                                   | 301-142-000-594-18 | 50000660 | CAGT-CENTRL SVC SUBSCRIPTION CAPIT OUTLA | 235,704          | -                | -                           | -                           | 200,000          | 200,000                      | 0%               | 1,702,000        | 1,502,000                    | 751%             | 1,902,000        |
| 301                                                   | 301-142-000-594-18 | 50000690 | CAGT-CENTRL SVC LEASE CAPITAL OUTLAY     | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-21 | 50000640 | CAGT-LAW ENFORCE MACHINERY & EQUIPMENT   | 194,728          | 201,660          | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-21 | 50000660 | CAGT-LAW ENFORCE SUBSCRIPTION CAPIT OUTL | 8,124            | 24,001           | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-21 | 50000690 | CAGT-LAW ENFORCE LEASE CAPITAL OUTLAY    | 237,562          | 494,775          | -                           | -                           | 815,000          | 815,000                      | 0%               | -                | (815,000)                    | -100%            | 815,000          |
| 301                                                   | 301-142-000-594-43 | 50000640 | CAGT-ENG MACHINERY & EQUIPMENT           | -                | -                | -                           | -                           | 45,000           | 45,000                       | 0%               | -                | (45,000)                     | -100%            | 45,000           |
| 301                                                   | 301-142-000-594-44 | 50000640 | CAGT-STREETS MACHINERY & EQUIPMENT       | 241,382          | 2,241            | -                           | 100,000                     | 225,000          | 125,000                      | 125%             | 50,000           | (175,000)                    | -78%             | 275,000          |
| 301                                                   | 301-142-000-594-47 | 50000690 | CAGT-TRANSPORTATION LEASE CAPITAL OUTLAY | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-48 | 50000640 | CAGT-PW MACHINERY & EQUIPMENT            | 6,817            | -                | 33,738                      | 95,000                      | -                | (95,000)                     | -100%            | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-48 | 50000690 | CAGT-PW LEASE CAPITAL OUTLAY             | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-57 | 50000640 | CAGT-COMMUNITY SVCS MACHINERY & EQUIPMEN | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-58 | 50000640 | CAGT-PLANNING MACHINERY & EQUIPMENT      | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-58 | 50000690 | CAGT-PLANNING LEASE CAPITAL OUTLAY       | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-66 | 50000640 | CAGT-MENTAL HEALTH MACHINERY & EQUIPMENT | 22,568           | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-71 | 50000660 | CAGT-PARKS & RECREATION SUBSCRIPTION CAP | 4,803            | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-71 | 50000690 | CAGT-PARKS & RECREATION LEASE CAPITAL OU | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-73 | 50000640 | CAGT-P&R MACHINERY & EQUIPMENT           | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-000-594-76 | 50000640 | CAGT-PARKS MACHINERY & EQUIPMENT         | -                | -                | -                           | 49,790                      | -                | (49,790)                     | -100%            | 50,000           | 50,000                       | 0%               | 50,000           |
| 301                                                   | 301-142-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-060-594-18 | 50000640 | CAGT-CENT SVC NEW PRG MACHINERY & EQUIPM | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 301                                                   | 301-142-060-594-21 | 50000640 | CAGT-POLICE NEW PGRM MACHINERY & EQUIPME | -                | -                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| <b>TOTAL CAPITAL EQUIPMENT USES</b>                   |                    |          |                                          | <b>995,857</b>   | <b>722,676</b>   | <b>124,008</b>              | <b>603,210</b>              | <b>1,560,000</b> | <b>956,790</b>               | <b>159%</b>      | <b>2,027,000</b> | <b>467,000</b>               | <b>30%</b>       | <b>3,587,000</b> |
| <b>FUND BALANCE</b>                                   |                    |          |                                          | <b>370,404</b>   | <b>786,227</b>   | <b>896,586</b>              | <b>769,271</b>              | <b>812,166</b>   | <b>42,895</b>                | <b>6%</b>        | <b>1,032,681</b> | <b>220,515</b>               | <b>27%</b>       | <b>1,032,681</b> |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                                 | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL       | 2025 ACTUAL       | 2026 ACTUAL as of 6/30/2026 | 2026 BUDGET as of 6/30/2026 | 2027 Budget      | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget      | Budget 2028 to 2027 Variance | Percent Variance | 2027-2028 Budget |
|------------------------------------------------------|--------------------|----------|------------------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|------------------|------------------------------|------------------|------------------|------------------------------|------------------|------------------|
| <b>PARK RESERVE CAPITAL FUND - RESOURCES</b>         |                    |          |                                          |                   |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 302                                                  | 302-740-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 370,633           | 370,633           | 158,282                     | 625,661                     | 345,423          | (280,238)                    | -45%             | 39,823           | (305,600)                    | -88%             | 345,423          |
| 302                                                  | 302-740-000-399-99 | 30850000 | BB BEG BAL-Park Acquisition              | -                 | -                 | 200,000                     | 200,000                     | 400,000          | 200,000                      | 100%             | 600,000          | 200,000                      | 50%              | 400,000          |
| 302                                                  | 302-740-000-380-40 | 33315916 | CR-CG IAC- OUTDOOR REC (ADP)             | 280,278           | 89,131            | 49,918                      | -                           | 258,000          | 258,000                      | 0%               | 500,000          | 242,000                      | 94%              | 758,000          |
| 302                                                  | 302-740-000-380-40 | 33402300 | CR-CG ALEA/DEPT OF NATURL RESRC          | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 33402700 | CR-CG ST-RCO (IAC) GRANT                 | 245,849           | 76,183            | 32,464                      | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 33402703 | CR-CG ST-RCO (IAC)-ALEA GRANT            | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 33404200 | CR-CG ST-DEPT OF COMMERCE                | 117,125           | 28,375            | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 33404600 | CR-CG ST-DEPT SOCIAL HLTH SVCS           | -                 | 141,590           | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-30 | 33700000 | CR-OG INTRLOC GRNT NTITL IMPCT           | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 33705000 | CR-CG SUQUAMISH TRIBE                    | -                 | 2,000             | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 12,940            | 10,781            | 5,410                       | 5,000                       | -                | (5,000)                      | -100%            | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT          | -                 | (432)             | 432                         | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 36700000 | CR-CG CONTRIB & DONATIONS                | 737               | 135,089           | 219                         | -                           | -                | -                            | 0%               | 10,000           | 10,000                       | 0%               | 10,000           |
| 302                                                  | 302-740-000-380-30 | 36700000 | CR-OG CONTRIB & DONATIONS                | 101,560           | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-380-40 | 36991000 | CR-CG OTHR MISC REVENUE                  | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-306-06 | 39100000 | RECONCILIATION PROC LT DEBT GOVT FUNDS   | -                 | -                 | -                           | -                           | -                | -                            | 0%               | 1,840,000        | 1,840,000                    | 0%               | 1,840,000        |
| 302                                                  | 302-740-000-305-18 | 39700000 | TFR IN TRANSFERS IN                      | 622,000           | 454,500           | 172,400                     | 606,800                     | 446,000          | (160,800)                    | -26%             | 479,000          | 33,000                       | 7%               | 925,000          |
| <b>TOTAL PARK RESERVE RESOURCES</b>                  |                    |          |                                          | <b>1,751,122</b>  | <b>1,307,850</b>  | <b>619,125</b>              | <b>1,437,461</b>            | <b>1,449,423</b> | <b>11,962</b>                | <b>1%</b>        | <b>3,468,823</b> | <b>2,019,400</b>             | <b>139%</b>      | <b>4,278,423</b> |
| <b>PARK RESERVE CAPITAL FUND - USES</b>              |                    |          |                                          |                   |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 302                                                  | 302-740-000-588-10 | 50000088 | PRIOR PERIOD ADIST PRIOR PERIOD          | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000110 | CAGT-PARK FACILITIES SALARIES            | 50,369            | 67,690            | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000120 | CAGT-PARK FACILITIES OVERTIME            | 1,101             | 808               | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000130 | CAGT-PARK FACILITIES CASUAL LABOR        | -                 | 3,430             | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000210 | CAGT-PARK FACILITIES BENEFITS            | 19,784            | 27,930            | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000215 | CAGT-PARK FACILITIES BENEFITS/CAS LAB &  | 187               | 137               | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000410 | CAGT-PARK FACILITIES PROFESSIONAL SERVIC | -                 | -                 | -                           | 12,000                      | -                | (12,000)                     | -100%            | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000610 | CAGT-PARK FACILITIES LAND AND LAND IMPRO | 287               | 7,475             | -                           | 330,000                     | -                | (330,000)                    | -100%            | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000640 | CAGT-PARK FACILITIES MACHINERY & EQUIPME | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 302                                                  | 302-740-000-594-76 | 50000650 | CAGT-PARK FACILITIES CONSTRUCTION CAPITA | 1,022,909         | 842,097           | 27,906                      | 597,538                     | 809,600          | 212,062                      | 35%              | 2,410,000        | 1,600,400                    | 198%             | 3,219,600        |
| 302                                                  | 302-740-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                     | 18,474            | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| <b>TOTAL PARK RESERVE USES</b>                       |                    |          |                                          | <b>1,113,112</b>  | <b>949,568</b>    | <b>27,906</b>               | <b>939,538</b>              | <b>809,600</b>   | <b>(129,938)</b>             | <b>-14%</b>      | <b>2,410,000</b> | <b>1,600,400</b>             | <b>198%</b>      | <b>3,219,600</b> |
| <b>FUND BALANCE - Park Acquisition</b>               |                    |          |                                          |                   | <b>200,000.00</b> |                             | <b>400,000</b>              | <b>600,000</b>   | <b>(160,800)</b>             | <b>50%</b>       | <b>800,000</b>   | <b>33,000</b>                | <b>33%</b>       | <b>925,000</b>   |
| <b>Fund Balance</b>                                  |                    |          |                                          |                   |                   |                             | <b>497,923</b>              | <b>639,823</b>   |                              |                  | <b>1,058,823</b> |                              |                  |                  |
| <b>FUND BALANCE</b>                                  |                    |          |                                          | <b>638,010.13</b> | <b>158,281.98</b> | <b>591,218.98</b>           | <b>97,923</b>               | <b>39,823</b>    | <b>141,900</b>               | <b>-59%</b>      | <b>258,823</b>   | <b>419,000</b>               | <b>550%</b>      | <b>1,058,823</b> |
| <b>NEIGHBORHOOD STREETS CAPITAL FUND</b>             |                    |          |                                          |                   |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| <b>NEIGHBORHOOD STREETS CAPITAL FUND - RESOURCES</b> |                    |          |                                          |                   |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 310                                                  | 310-300-093-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 200               | -                 | -                           | 3,427                       | 3,427            | -                            | 0%               | 3,427            | -                            | 0%               | 3,427            |
| 310                                                  | 310-540-093-399-99 | 30850000 | NEGHBORHOOD STS CAPITAL BEG BAL-ASSIGNED | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-093-300-12 | 31760000 | GR-ET TRNSP BNFT DST EXCISE TX           | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 39700000 | CAGT-NBR STRTS TRANSFERS IN              | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-305-18 | 39700000 | NEIGHBORHOOD STS CAPITAL TRANSFERS IN    | -                 | 80,000            | -                           | -                           | 500,000          | 500,000                      | 0%               | -                | (500,000)                    | -100%            | 500,000          |
| <b>TOTAL NEIGHBORHOOD STREETS RESOURCES</b>          |                    |          |                                          | <b>200</b>        | <b>80,000</b>     | <b>-</b>                    | <b>3,427</b>                | <b>503,427</b>   | <b>500,000</b>               | <b>14590%</b>    | <b>3,427</b>     | <b>(500,000)</b>             | <b>-99%</b>      | <b>503,427</b>   |
| <b>NEIGHBORHOOD STREETS CAPITAL FUND - USES</b>      |                    |          |                                          |                   |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 310                                                  | 310-300-090-595-30 | 50000090 | CAGT-NBR STRTS TRANSFER OUT              | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 50000110 | CAGT-NBR STRTS SALARIES                  | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 50000120 | CAGT-NBR STRTS OVERTIME                  | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 50000210 | CAGT-NBR STRTS BENEFITS                  | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 50000640 | CAGT-NBR STRTS MACHINERY & EQUIPMENT     | -                 | 76,773            | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-300-090-595-30 | 50000650 | CAGT-NBR STRTS CONSTRUCTION CAPITAL ASST | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000090 | NEIGHBORHOOD STS CAPITAL TRANSFER OUT    | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000110 | NEIGHBORHOOD STS CAPITAL SALARIES        | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000120 | NEIGHBORHOOD STS CAPITAL OVERTIME        | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000210 | NEIGHBORHOOD STS CAPITAL BENEFITS        | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000640 | NEIGHBORHOOD STS CAPITAL MACHINERY & EQU | -                 | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 310                                                  | 310-540-093-595-30 | 50000650 | NEIGHBORHOOD STS CAPITAL CONSTRUCTION CA | -                 | -                 | -                           | -                           | 500,000          | 500,000                      | 0%               | -                | (500,000)                    | -100%            | 500,000          |
| <b>TOTAL NEIGHBORHOOD STREETS USES</b>               |                    |          |                                          | <b>-</b>          | <b>76,773</b>     | <b>-</b>                    | <b>-</b>                    | <b>500,000</b>   | <b>500,000</b>               | <b>0%</b>        | <b>-</b>         | <b>(500,000)</b>             | <b>-100%</b>     | <b>500,000</b>   |
| <b>FUND BALANCE</b>                                  |                    |          |                                          | <b>200</b>        | <b>3,227.00</b>   | <b>-</b>                    | <b>3,427</b>                | <b>3,427</b>     | <b>-</b>                     | <b>0%</b>        | <b>3,427</b>     | <b>-</b>                     | <b>0%</b>        | <b>3,427</b>     |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                           | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL      | 2025 ACTUAL       | 2026 ACTUAL as of 6/30/2026 | 2026 BUDGET as of 6/30/2026 | 2027 Budget      | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget      | Budget 2028 to 2027 Variance | Percent Variance | 2027-2028 Budget |
|------------------------------------------------|--------------------|----------|------------------------------------------|------------------|-------------------|-----------------------------|-----------------------------|------------------|------------------------------|------------------|------------------|------------------------------|------------------|------------------|
| <b>STREET RESERVE CAPITAL FUND</b>             |                    |          |                                          |                  |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| <b>STREET RESERVE CAPITAL FUND - RESOURCES</b> |                    |          |                                          |                  |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 311                                            | 311-540-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                      | 35,138           | 823,591           | 710,080                     | 710,080                     | 1,058,168        | 348,088                      | 49%              | 1,204,168        | 146,000                      | 14%              | 1,058,168        |
| 311                                            | 311-540-000-350-40 | 33320200 | TRANS-CG FED HWY DOT GRANT               | -                | -                 | -                           | -                           | 2,062,000        | 2,062,000                    | 0%               | 682,500          | (1,379,500)                  | -67%             | 2,744,500        |
| 311                                            | 311-300-000-350-40 | 33320205 | TRANS-CG FED-HWY PLAN & CONSTR           | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-350-40 | 33320205 | TRANS-CG FED-HWY PLAN & CONSTR           | 333,562          | 3,849,954         | 272,928                     | 1,578,672                   | -                | (1,578,672)                  | -100%            | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-350-40 | 33403600 | TRANS-CG ST DOT GRANT                    | -                | 875,000           | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-350-40 | 33403800 | TRANS-CG ST-TIB GRANT                    | 901,875          | 843,018           | 431,432                     | 1,641,190                   | 1,750,000        | 108,810                      | 7%               | 1,630,000        | (120,000)                    | -7%              | 3,380,000        |
| 311                                            | 311-540-000-350-40 | 33709000 | TRANS-CG KITSAP CO - PW                  | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                | 22,077           | 26,768            | 5,352                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-300-16 | 36111000 | GR-IE INVESTMENT INTEREST                | -                | -                 | 31,517                      | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVTMNT            | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-300-000-350-40 | 36810000 | TRANS-CG SPEC ASSMNTS-CAPITAL            | 2,911            | 488               | (3,259)                     | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-300-000-350-40 | 37900000 | TRANS-CG CAPITAL CONTRIBUTIONS           | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-306-06 | 38810000 | STR RSV RECONCIL PRIOR PERIOD ADJUSTMENT | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-306-06 | 39110000 | STR RSV RECONCIL G O BOND PROCEEDS       | -                | -                 | 2,258,000                   | 2,500,000                   | -                | (2,500,000)                  | -100%            | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-306-06 | 39200000 | STR RSV RECONCIL PREM ON BONDS SOLD      | -                | -                 | 266,776                     | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-305-18 | 39700000 | TRF IN TRANSFERS IN                      | 882,000          | 1,340,000         | 72,400                      | 2,204,912                   | 718,000          | (1,486,912)                  | -67%             | 1,929,000        | 1,211,000                    | 169%             | 2,647,000        |
| <b>TOTAL STREET RESERVE RESOURCES</b>          |                    |          |                                          | <b>2,177,563</b> | <b>7,758,819</b>  | <b>4,045,226</b>            | <b>8,634,854</b>            | <b>5,588,168</b> | <b>(3,046,686)</b>           | <b>-35%</b>      | <b>5,445,668</b> | <b>(142,500)</b>             | <b>-3%</b>       | <b>9,829,668</b> |
| <b>STREET RESERVE CAPITAL FUND - USES</b>      |                    |          |                                          |                  |                   |                             |                             |                  |                              |                  |                  |                              |                  |                  |
| 311                                            | 311-540-000-588-10 | 50000088 | PRIOR PERIOD ADIST PRIOR PERIOD          | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-20 | 50000110 | CAGT-RGT WAY SALARIES                    | 12,816           | 1,670             | 4,992                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-20 | 50000120 | CAGT-RGT WAY OVERTIME                    | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-20 | 50000210 | CAGT-RGT WAY BENEFITS                    | 4,938            | 611               | 1,621                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-20 | 50000610 | CAGT-RGT WAY LAND AND LAND IMPROVEMENT   | 417,378          | 48,987            | 67,193                      | 674,650                     | -                | (674,650)                    | -100%            | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000110 | CAGT-RDWAY SALARIES                      | 52,356           | 182,826           | 97,670                      | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000120 | CAGT-RDWAY OVERTIME                      | 93               | 14,345            | 7,783                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000130 | CAGT-RDWAY CASUAL LABOR                  | 3,005            | 352               | 22                          | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000210 | CAGT-RDWAY BENEFITS                      | 21,100           | 64,568            | 35,652                      | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000215 | CAGT-RDWAY BENEFITS/CAS LAB & OT         | 527              | 2,499             | 1,327                       | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000310 | CAGT-RDWAY OFFICE & OPERATING SUPPLY     | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-30 | 50000630 | CAGT-RDWAY OTHER IMPROVEMENTS            | 207,539          | 6,245,801         | 2,146,600                   | 6,566,336                   | 4,384,000        | (2,182,336)                  | -33%             | 3,410,000        | (974,000)                    | -22%             | 7,794,000        |
| 311                                            | 311-540-000-595-30 | 50000650 | CAGT-RDWAY CONSTRUCTION CAPITAL ASST     | -                | -                 | -                           | 335,700                     | -                | (335,700)                    | -100%            | 500,000          | 500,000                      | 0%               | 500,000          |
| 311                                            | 311-540-000-595-30 | 50000890 | CAGT-RDWAY DEBT SERVICE COSTS            | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-50 | 50000640 | CAGT-TUNNEL MACHINERY & EQUIPMENT        | 29,513           | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000110 | CAGT-SIDEWLKS SALARIES                   | 6,648            | 19,280            | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000120 | CAGT-SIDEWLKS OVERTIME                   | -                | 4,421             | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000210 | CAGT-SIDEWLKS BENEFITS                   | 3,015            | 8,370             | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000215 | CAGT-SIDEWLKS BENEFITS/CAS LAB & OT      | -                | 752               | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000630 | CAGT-SIDEWLKS OTHER IMPROVEMENTS         | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-61 | 50000650 | CAGT-SIDEWLKS CONSTRUCTION CAPITAL ASST  | 147,766          | 454,233           | -                           | -                           | -                | -                            | 0%               | 250,000          | 250,000                      | 0%               | 250,000          |
| 311                                            | 311-540-000-595-62 | 50000110 | CAGT-PATHS SALARIES                      | 90               | 19                | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-62 | 50000130 | CAGT-PATHS CASUAL LABOR                  | 380              | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-62 | 50000210 | CAGT-PATHS BENEFITS                      | 50               | 6                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-62 | 50000215 | CAGT-PATHS BENEFITS/CAS LAB & OT         | 65               | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-62 | 50000630 | CAGT-PATHS OTHER IMPROVEMENTS            | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-63 | 50000630 | CAGT-LIGHTING OTHER IMPROVEMENTS         | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-63 | 50000650 | CAGT-LIGHTING CONSTRUCTION CAPITAL ASST  | 35,824           | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-64 | 50000630 | CAGT-TRAFFIC DEVICES OTHER IMPROVEMENTS  | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-65 | 50000630 | CAGT-PRKNG OTHER IMPROVEMENTS            | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-000-595-70 | 50000630 | CAGT-RDSIDE DEVELP OTHER IMPROVEMENTS    | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-093-597-00 | 50000090 | TRF OUT-NBR STRTS TRANSFER OUT           | 410,870          | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| 311                                            | 311-540-093-595-30 | 50000088 | CAGT-NBR STRTS PRIOR PERIOD              | -                | -                 | -                           | -                           | -                | -                            | 0%               | -                | -                            | 0%               | -                |
| <b>TOTAL STREET RESERVE USES</b>               |                    |          |                                          | <b>1,353,972</b> | <b>7,048,741</b>  | <b>2,362,860</b>            | <b>7,576,686</b>            | <b>4,384,000</b> | <b>(3,192,686)</b>           | <b>-42%</b>      | <b>4,160,000</b> | <b>(224,000)</b>             | <b>-5%</b>       | <b>8,544,000</b> |
| <b>FUND BALANCE</b>                            |                    |          |                                          | <b>823,591</b>   | <b>710,078.47</b> | <b>1,682,366</b>            | <b>1,058,168</b>            | <b>1,204,168</b> | <b>146,000.00</b>            | <b>14%</b>       | <b>1,285,668</b> | <b>81,500</b>                | <b>7%</b>        | <b>1,285,668</b> |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                     | ORGANIZATION       | ACCOUNT  | TITLE                                   | 2024 ACTUAL   | 2025 ACTUAL      | 2026 ACTUAL as<br>of 6/30/2026 | 2026 BUDGET as<br>of 6/30/2026 | 2027 Budget   | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2028 Budget   | Budget 2028 to<br>2027 Variance | Percent<br>Variance | 2027-2028<br>Budget |
|------------------------------------------|--------------------|----------|-----------------------------------------|---------------|------------------|--------------------------------|--------------------------------|---------------|---------------------------------|---------------------|---------------|---------------------------------|---------------------|---------------------|
| <b>CEMETARY CAPITAL FUND</b>             |                    |          |                                         |               |                  |                                |                                |               |                                 |                     |               |                                 |                     |                     |
| <b>CEMETARY CAPITAL FUND - RESOURCES</b> |                    |          |                                         |               |                  |                                |                                |               |                                 |                     |               |                                 |                     |                     |
| 314                                      | 314-300-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                     | 51,739        | 55,116           | 60,943                         | 60,943                         | 63,143        | 2,200                           | 4%                  | 67,143        | 4,000                           | 6%                  | 63,143              |
| 314                                      | 314-300-000-340-40 | 33406901 | UE-CG ST-DEPT ARCH.                     | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-340-20 | 34360000 | UE-CFS CEMETERY SERVICES                | 2,400         | 5,000            | 2,600                          | 2,000                          | 3,600         | 1,600                           | 80%                 | 3,600         | -                               | 0%                  | 7,200               |
| 314                                      | 314-300-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST               | 976           | 827              | 343                            | 200                            | 400           | 200                             | 100%                | 400           | -                               | 0%                  | 800                 |
| 314                                      | 314-300-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT         | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-340-40 | 36700000 | UE-CG CONTRIB & DONATIONS               | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-340-20 | 36940000 | UE-CFS JDGMENTS & STTLMENTS             | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-300-16 | 38810000 | GR-IE PRIOR PERIOD ADJUSTMENT           | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-305-18 | 39700000 | TRF IN TRANSFERS IN                     | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| <b>TOTAL CEMETARY FUND RESOURCES</b>     |                    |          |                                         | <b>55,115</b> | <b>60,943</b>    | <b>63,886</b>                  | <b>63,143</b>                  | <b>67,143</b> | <b>4,000</b>                    | <b>6%</b>           | <b>71,143</b> | <b>4,000</b>                    | <b>6%</b>           | <b>71,143</b>       |
| <b>CEMETARY CAPITAL FUND - USES</b>      |                    |          |                                         |               |                  |                                |                                |               |                                 |                     |               |                                 |                     |                     |
| 314                                      | 314-300-000-594-36 | 50000110 | CAGT-CEMETARY SALARIES                  | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-594-36 | 50000120 | CAGT-CEMETARY OVERTIME                  | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-594-36 | 50000130 | CAGT-CEMETARY CASUAL LABOR              | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-594-36 | 50000210 | CAGT-CEMETARY BENEFITS                  | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-594-36 | 50000215 | CAGT-CEMETARY BENEFITS/CAS LAB & OT     | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-594-36 | 50000650 | CAGT-CEMETARY CONSTRUCTION CAPITAL ASST | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| 314                                      | 314-300-000-597-00 | 50000990 | TRF OUT-CEMETERY *INTERFUND SVS & CHGS  | -             | -                | -                              | -                              | -             | -                               | 0%                  | -             | -                               | 0%                  | -                   |
| <b>TOTAL CEMETARY FUND USES</b>          |                    |          |                                         | <b>-</b>      | <b>-</b>         | <b>-</b>                       | <b>-</b>                       | <b>-</b>      | <b>-</b>                        | <b>0%</b>           | <b>-</b>      | <b>-</b>                        | <b>0%</b>           | <b>-</b>            |
| <b>FUND BALANCE</b>                      |                    |          |                                         | <b>55,115</b> | <b>60,943.00</b> | <b>63,886</b>                  | <b>63,143</b>                  | <b>67,143</b> | <b>4,000</b>                    | <b>6%</b>           | <b>71,143</b> | <b>4,000</b>                    | <b>6%</b>           | <b>71,143</b>       |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                       | ORGANIZATION       | ACCOUNT  | TITLE                                     | 2024 ACTUAL      | 2025 ACTUAL         | 2026 ACTUAL as of 6/30/2026 | 2026 BUDGET as of 6/30/2026 | 2027 Budget       | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget      | Budget 2028 to 2027 Variance | Percent Variance | 2027-2028 Budget  |
|--------------------------------------------|--------------------|----------|-------------------------------------------|------------------|---------------------|-----------------------------|-----------------------------|-------------------|------------------------------|------------------|------------------|------------------------------|------------------|-------------------|
| <b>FACILITIES CAPITAL FUND</b>             |                    |          |                                           |                  |                     |                             |                             |                   |                              |                  |                  |                              |                  |                   |
| <b>FACILITIES CAPITAL FUND - RESOURCES</b> |                    |          |                                           |                  |                     |                             |                             |                   |                              |                  |                  |                              |                  |                   |
| 331                                        | 331-142-000-399-99 | 30850000 | BB BEG BAL-ASSIGNED                       | 1,835,269        | 2,116,288           | 2,587,922                   | 2,587,922                   | 4,685,820         | 2,097,898                    | 81%              | 4,755,820        | 70,000                       | 1%               | 4,685,820         |
| 331                                        | 331-142-000-360-40 | 33314000 | EE-CG FED ID - HUD                        | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-360-40 | 33314239 | EE-CG FED HOME INVEST PTNR PRGM           | -                | 400,000             | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-360-40 | 33321027 | EE-CG FED-ARPA COVID-19                   | 276,501          | 37,117              | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-380-40 | 33402700 | CR-CG ST-RCO (IAC) GRANT                  | -                | -                   | -                           | 291,357                     | -                 | (291,357)                    | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-360-40 | 33404200 | EE-CG ST-DEPT OF COMMERCE                 | 144,535          | 399,640             | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-360-40 | 33406900 | EE-CG ST-WSHCA                            | -                | 42,168              | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-380-40 | 33714000 | CR-CG KITSAP CO PFD                       | 127,340          | 458,945             | 520,760                     | 762,112                     | -                 | (762,112)                    | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-300-16 | 36110000 | GR-IE INVESTMENT INTEREST                 | 51,312           | 43,425              | 17,203                      | 15,000                      | 45,000            | 30,000                       | 200%             | 30,000           | (15,000)                     | -33%             | 75,000            |
| 331                                        | 331-142-000-300-16 | 36111000 | GR-IE INVESTMENT INTEREST                 | 4,999            | -                   | 182,797                     | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-300-16 | 36130000 | GR-IE GAIN(LOSSES) ON INVESTMNT           | -                | 1,876               | (1,944)                     | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-380-40 | 36700000 | CR-CG CONTRIB & DONATIONS                 | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-370-40 | 36700000 | MNTL HLTH-CG CONTRIB & DONATIONS          | -                | 17,556              | 2,315                       | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-380-40 | 36910000 | CR-CG SALES OF SURPLUS                    | 290              | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-306-06 | 39110000 | RECONCILIATION G O BOND PROCEEDS          | -                | -                   | 16,337,000                  | 18,100,000                  | 6,800,000         | (11,300,000)                 | -62%             | -                | (6,800,000)                  | -100%            | 6,800,000         |
| 331                                        | 331-142-000-306-06 | 39170000 | RECONCILIATION OTHER NOTE PROCEEDS        | 33,199           | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-306-06 | 39200000 | RECONCILIATION PREM ON BONDS SOLD         | -                | -                   | 1,931,790                   | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-310-20 | 39530000 | GG-CFS PROCEEDS FROM SALE - CAP           | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-306-06 | 39530000 | RECONCILIATION PROCEEDS FROM SALE - CAP   | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-305-18 | 39700000 | TRF IN TRANSFERS IN                       | 739,184          | 3,413,496           | 12,500                      | 70,500                      | 25,000            | (45,500)                     | -65%             | 25,000           | -                            | 0%               | 50,000            |
| <b>TOTAL FACILITIES FUND RESOURCES</b>     |                    |          |                                           | <b>3,212,629</b> | <b>6,930,511</b>    | <b>21,590,343</b>           | <b>21,826,891</b>           | <b>11,555,820</b> | <b>(10,271,071)</b>          | <b>-47%</b>      | <b>4,810,820</b> | <b>(6,745,000)</b>           | <b>-58%</b>      | <b>11,610,820</b> |
| <b>FACILITIES CAPITAL FUND - USES</b>      |                    |          |                                           |                  |                     |                             |                             |                   |                              |                  |                  |                              |                  |                   |
| 331                                        | 331-142-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD          | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-592-47 | 50000890 | G - DBT INT TRANSPRTN DEBT SERVICE COSTS  | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-592-48 | 50000890 | G - DBT INT PW FAC DEBT SERVICE COSTS     | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-18 | 50000620 | CAGT-GG BUILDING & STRUCTURES             | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-18 | 50000650 | CAGT-GG CONSTRUCTION CAPITAL ASST         | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-21 | 50000120 | CAGT-LAW ENFORCEMENT OVERTIME             | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-25 | 50000110 | CAGT-EMERGENCY OPS CENTER SALARIES        | -                | -                   | 12,545                      | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-25 | 50000210 | CAGT-EMERGENCY OPS CENTER BENEFITS        | -                | -                   | 5,519                       | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-25 | 50000640 | CAGT-EMERGENCY OPS CENTER MACHINERY & EQ  | -                | -                   | 3,434                       | 25,500                      | -                 | (25,500)                     | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-25 | 50000650 | CAGT-EMERGENCY OPS CENTER CONSTRUCTION C  | -                | -                   | 23,423                      | 20,000                      | -                 | (20,000)                     | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-48 | 50000120 | CAGT-PW FACILITY OVERTIME                 | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-48 | 50000210 | CAGT-PW FACILITY BENEFITS                 | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-48 | 50000610 | CAGT-PW FACILITY LAND AND LAND IMPROVEME  | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-48 | 50000620 | CAGT-PW FACILITY BUILDING & STRUCTURES    | 37,106           | (41,436)            | -                           | 239,707                     | 6,800,000         | 6,560,293                    | 2737%            | -                | (6,800,000)                  | -100%            | 6,800,000         |
| 331                                        | 331-142-000-594-51 | 50000110 | CAGT-PUBLIC HOUSING SALARIES              | 24,262           | 23,521              | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-51 | 50000120 | CAGT-PUBLIC HOUSING OVERTIME              | 1,279            | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-51 | 50000210 | CAGT-PUBLIC HOUSING BENEFITS              | 9,673            | 8,383               | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-51 | 50000215 | CAGT-PUBLIC HOUSING BENEFITS/CAS LAB & O  | 217              | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-51 | 50000620 | CAGT-PUBLIC HOUSING BUILDING & STRUCTURE  | 830,396          | 2,764,113           | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-51 | 50000640 | CAGT-PUBLIC HOUSING MACHINERY & EQUIPMEN  | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-64 | 50000690 | CAGT - BEHAVIORAL HEALTH LEASE CAPITAL O  | 33,199           | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-65 | 50000650 | CAGT - BEHAVIORAL HEALTH CONSTRUCTION CAP | -                | 87,569              | 2,315                       | 3,000                       | -                 | (3,000)                      | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-71 | 50000620 | CAGT-EDUCAT BUILDING & STRUCTURES         | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-72 | 50000620 | CAGT-LIBRARY BUILDING & STRUCTURES        | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000110 | CAGT-REC FACILTS SALARIES                 | 7,307            | 20,702              | 47,056                      | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000120 | CAGT-REC FACILTS OVERTIME                 | -                | -                   | 2,770                       | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000130 | CAGT-REC FACILTS CASUAL LABOR             | 14,381           | 2,438               | 271                         | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000210 | CAGT-REC FACILTS BENEFITS                 | 2,613            | 6,126               | 15,487                      | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000215 | CAGT-REC FACILTS BENEFITS/CAS LAB & OT    | 2,451            | 414                 | 517                         | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000610 | CAGT-REC FACILTS LAND AND LAND IMPROVEME  | -                | 858,441             | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000620 | CAGT-REC FACILTS BUILDING & STRUCTURES    | 128,386          | 612,318             | 1,160,646                   | 15,600,000                  | -                 | (15,600,000)                 | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-75 | 50000650 | CAGT-REC FACILTS CONSTRUCTION CAPITAL AS  | -                | -                   | -                           | 902,864                     | -                 | (902,864)                    | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-76 | 50000110 | CAGT-PARK FAC SALARIES                    | -                | -                   | 9,966                       | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-76 | 50000120 | CAGT-PARK FAC OVERTIME                    | -                | -                   | 271                         | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-76 | 50000210 | CAGT-PARK FAC BENEFITS                    | -                | -                   | 4,539                       | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-76 | 50000215 | CAGT-PARK FAC BENEFITS/CAS LAB & OT       | -                | -                   | 46                          | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-594-76 | 50000620 | CAGT-PARK FAC BUILDING & STRUCTURES       | 5,071            | -                   | 36,184                      | 350,000                     | -                 | (350,000)                    | -100%            | -                | -                            | 0%               | -                 |
| 331                                        | 331-142-000-597-00 | 50000090 | TRF OUT TRANSFER OUT                      | -                | -                   | -                           | -                           | -                 | -                            | 0%               | -                | -                            | 0%               | -                 |
| <b>TOTAL FACILITIES FUND USES</b>          |                    |          |                                           | <b>1,096,342</b> | <b>4,342,588</b>    | <b>1,324,989</b>            | <b>17,141,071</b>           | <b>6,800,000</b>  | <b>(10,341,071)</b>          | <b>-60%</b>      | <b>-</b>         | <b>(6,800,000)</b>           | <b>-100%</b>     | <b>6,800,000</b>  |
| <b>FUND BALANCE</b>                        |                    |          |                                           | <b>2,116,287</b> | <b>2,587,923.12</b> | <b>20,265,354</b>           | <b>4,685,820</b>            | <b>4,755,820</b>  | <b>70,000</b>                | <b>1%</b>        | <b>4,810,820</b> | <b>55,000</b>                | <b>1%</b>        | <b>4,810,820</b>  |

# **Proprietary Funds**

Enterprise Funds (400s)

# Mayor's Proposed Preliminary Budget 2027-2028

|                            |                    |          |                                        | 2026        |             |                                 |              |             | Budget 2027 to |                  |             |                                 | 2027-2028           |                     |
|----------------------------|--------------------|----------|----------------------------------------|-------------|-------------|---------------------------------|--------------|-------------|----------------|------------------|-------------|---------------------------------|---------------------|---------------------|
| FUND                       | ORGANIZATION       | ACCOUNT  | TITLE                                  | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as<br>of 6/30/2026 | 2026 BUDGET  | 2027 Budget | 2026 Variance  | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2027-2028<br>Budget |
| WATER FUND                 |                    |          |                                        |             |             |                                 |              |             |                |                  |             |                                 |                     |                     |
| WATER FUND - RESOURCES     |                    |          |                                        |             |             |                                 |              |             |                |                  |             |                                 |                     |                     |
| 401                        | 401-300-000-391-99 | 30810000 | WTR BB BEG BAL RESERVED (PROP)         | 7,061,625   | 8,107,130   | 9,150,968.00                    | 9,150,968    | 7,727,378   | (1,423,590)    | -16%             | 5,439,029   | (2,288,349.00)                  | -30%                | 7,727,378           |
| 401                        | 401-300-000-391-99 | 30830000 | WTR BB BEG BAL-RESTRICTED              | 41,826      | 41,826      | 41,826.00                       | 41,826       | 41,826      | -              | 0%               | 41,826      | -                               | 0%                  | 41,826              |
| 401                        | 401-300-000-391-99 | 30880000 | WTR BB BEG BALANCE UNRESERVED          | 480,000     | 500,000     | 550,000.00                      | 550,000      | 550,000     | -              | 0%               | 550,000     | -                               | 0%                  | 550,000             |
| 401                        | 401-300-000-391-40 | 33366468 | WTR-CG FED-ENVNRMNTL PRT DNK WTR       | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-30 | 33397036 | WTR OG FED DISASTER PUBLIC ASSIS       | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 34340000 | WTR-CFS WATER SALES                    | 2,690,702   | 2,985,771   | 1,341,001.00                    | 2,708,051    | 3,380,000   | 671,949        | 25%              | 3,750,000   | 370,000.00                      | 11%                 | 7,130,000           |
| 401                        | 401-300-000-391-20 | 34583000 | WTR-CFS PLAN CHECKING                  | 2,772       | 3,960       | 2,124.00                        | 4,000        | 4,000       | -              | 0%               | 4,000       | -                               | 0%                  | 8,000               |
| 401                        | 401-300-000-391-20 | 35900000 | WTR-CFS NON-COURT FINES FORF PEN       | 29,015      | 29,305      | 14,490.00                       | 28,600       | 29,000      | 400            | 1%               | 29,000      | -                               | 0%                  | 58,000              |
| 401                        | 401-300-000-391-16 | 36110000 | WTR INV EARN INVESTMENT INTEREST       | 222,480     | 272,673     | 120,305.00                      | 100,000      | 150,000     | 50,000         | 50%              | 150,000     | -                               | 0%                  | 300,000             |
| 401                        | 401-300-000-391-16 | 36130000 | WTR INV EARN GAIN(LOSSES) ON INVESTMNT | 15,583      | 8,865       | (20,340.00)                     | 5,000        | -           | (5,000)        | -100%            | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36140000 | WTR-CFS INTEREST ON RECEIVABLES        | -           | 86          | 72.00                           | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36141000 | WTR-CFS INTEREST ON REC LEASES         | (357)       | 16,682      | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36200000 | WTR-CFS RENTS LEASES & CONCESSION      | 74,395      | 82,930      | 78,240.00                       | 95,000       | 120,000     | 25,000         | 26%              | 120,000     | -                               | 0%                  | 240,000             |
| 401                        | 401-300-000-391-16 | 36810000 | WTR INV EARN SPEC ASSMNTS-CAPITAL      | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36910000 | WTR-CFS SALES OF SURPLUS               | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36940000 | WTR-CFS JDGMENTS & STTLMENTS           | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-20 | 36992000 | WTR-CFS OTHR MISC REV-PROP             | 2,460       | 5,732       | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-06 | 37300000 | WTR RECON OTHER GAINS (LOSSES)         | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-40 | 37900000 | WTR-CG CAPITAL CONTRIBUTIONS           | 573,456     | 704,361     | 828,992.00                      | 575,000      | 575,000     | -              | 0%               | 575,000     | -                               | 0%                  | 1,150,000           |
| 401                        | 401-300-000-391-06 | 38810000 | WTR RECON PRIOR PERIOD ADJUSTMENT      | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-391-06 | 39110000 | WTR RECON G O BOND PROCEEDS            | -           | -           | -                               | -            | 3,718,757   | 3,718,757      | 0%               | -           | (3,718,757.00)                  | -100%               | 3,718,757           |
| 401                        | 401-300-000-391-20 | 39540000 | WTR-CFS COMP FOR LOSS - CAPITAL        | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL WATER FUND RESOURCES |                    |          |                                        | 11,193,957  | 12,759,321  | 12,107,678.00                   | 13,258,445   | 16,295,961  | 3,037,516      | 23%              | 10,658,855  | (5,637,106.00)                  | -35%                | 20,923,961          |
|                            |                    |          |                                        |             |             |                                 |              |             |                |                  |             |                                 |                     |                     |
| 401                        | 401-300-000-501-34 | 50000010 | DEPRECIATION DEPRECIATION              | 816,864     | 839,811     | -                               | 801,000      | 801,000     | -              | 0%               | 801,000     | -                               | 0%                  | 1,602,000           |
| 401                        | 401-300-000-501-34 | 50000012 | DEPRECIATION SUBSCRIPTION AMORTIZATION | 2,391       | 2,539       | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000020 | B-WATER UTIL BAD DEBT EXPENSE          | 83          | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000110 | B-WATER UTIL SALARIES                  | 471,274     | 504,489     | 227,273                         | 557,986      | 583,460     | 25,474         | 5%               | 632,877     | 49,417.00                       | 8%                  | 1,216,337           |
| 401                        | 401-300-000-534-00 | 50000117 | B-WATER UTIL INDIRECT SALARIES         | 227,865     | 211,695     | 80,182                          | 202,601      | 305,711     | 103,110        | 51%              | 311,825     | 6,114.22                        | 2%                  | 617,536             |
| 401                        | 401-300-000-534-00 | 50000119 | B-WATER UTIL COMPENSATED ABSENCES      | 25,492      | (24,674)    | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000120 | B-WATER UTIL OVERTIME                  | 30,325      | 38,456      | 19,940                          | 28,000       | 45,000      | 17,000         | 61%              | 45,000      | -                               | 0%                  | 90,000              |
| 401                        | 401-300-000-534-00 | 50000130 | B-WATER UTIL CASUAL LABOR              | -           | -           | 5,355                           | 19,953       | 10,000      | (9,953)        | -50%             | 10,000      | -                               | 0%                  | 20,000              |
| 401                        | 401-300-000-534-00 | 50000210 | B-WATER UTIL BENEFITS                  | 226,058     | 224,368     | 97,054                          | 255,301      | 258,089     | 2,788          | 1%               | 286,063     | 27,974.00                       | 11%                 | 544,152             |
| 401                        | 401-300-000-534-00 | 50000215 | B-WATER UTIL BENEFITS/CAS LAB & OT     | 5,155       | 6,538       | 4,300                           | 8,500        | 9,350       | 850            | 10%              | 9,350       | -                               | 0%                  | 18,700              |
| 401                        | 401-300-000-534-00 | 50000217 | B-WATER UTIL INDIRECT BENEFITS         | 91,445      | 81,547      | 31,817                          | 83,829       | 107,701     | 23,872         | 28%              | 109,855     | 2,154.02                        | 2%                  | 217,556             |
| 401                        | 401-300-000-534-00 | 50000220 | B-WATER UTIL UNIFORMS                  | 1,803       | 1,256       | 1,291                           | 3,360        | 4,200       | 840            | 25%              | 4,200       | -                               | 0%                  | 8,400               |
| 401                        | 401-300-000-534-00 | 50000229 | B-WATER UTIL UNIFORMS TAXABLE          | 581         | 3,083       | -                               | 1,250        | 1,375       | 125            | 10%              | 1,375       | -                               | 0%                  | 2,750               |
| 401                        | 401-300-000-534-00 | 50000290 | B-WATER UTIL PENSION & DISABILITY      | (55,285)    | (40,738)    | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000310 | B-WATER UTIL OFFICE & OPERATING SUPPLY | 40,528      | 109,314     | 26,687                          | 62,900       | 65,000      | 2,100          | 3%               | 65,000      | -                               | 0%                  | 130,000             |
| 401                        | 401-300-000-534-00 | 50000311 | B-WATER UTIL MAINTENANCE SUPPLIES      | 47,767      | 67,389      | 25,547                          | 50,000       | 60,000      | 10,000         | 20%              | 60,000      | -                               | 0%                  | 120,000             |
| 401                        | 401-300-000-534-00 | 50000317 | B-WATER UTIL INDIRECT SUPPLIES         | 1,777       | 1,349       | 818                             | 1,702        | 2,356       | 654            | 38%              | 2,403       | 47.12                           | 2%                  | 4,759               |
| 401                        | 401-300-000-534-00 | 50000320 | B-WATER UTIL FUEL FOR VEHICLE          | 15,983      | 14,790      | 7,880                           | 15,454       | 16,000      | 546            | 4%               | 16,000      | -                               | 0%                  | 32,000              |
| 401                        | 401-300-000-534-00 | 50000330 | B-WATER UTIL WATER PURCHASED FR RESALE | -           | -           | -                               | 250          | 250         | -              | 0%               | 250         | -                               | 0%                  | 500                 |
| 401                        | 401-300-000-534-00 | 50000350 | B-WATER UTIL SMALL TOOLS & MINOR EQUIP | 10,833      | 25,110      | 1,950                           | 10,600       | 10,600      | -              | 0%               | 10,600      | -                               | 0%                  | 21,200              |
| 401                        | 401-300-000-534-00 | 50000410 | B-WATER UTIL PROFESSIONAL SERVICES     | 80,346      | 82,768      | 14,990                          | 193,982      | 124,897     | (69,085)       | -36%             | 124,897     | -                               | 0%                  | 249,794             |
| 401                        | 401-300-000-534-00 | 50000420 | B-WATER UTIL COMMUNICATION             | 4,567       | 5,941       | 1,853                           | 4,035        | 5,000       | 965            | 24%              | 5,000       | -                               | 0%                  | 10,000              |
| 401                        | 401-300-000-534-00 | 50000421 | B-WATER UTIL POSTAGE                   | -           | 13          | 28                              | 25           | 25          | -              | 0%               | 25          | -                               | 0%                  | 50                  |
| 401                        | 401-300-000-534-00 | 50000430 | B-WATER UTIL TRAVEL                    | 87          | 1,553       | 475                             | 1,100        | 4,000       | 2,900          | 264%             | 4,000       | -                               | 0%                  | 8,000               |
| 401                        | 401-300-000-534-00 | 50000439 | B-WATER UTIL TRAVEL-TAXABLE            | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000440 | B-WATER UTIL TAXES & OPERATING ASSMNTS | 448,902     | 499,602     | 225,248                         | 472,765      | 536,324     | 63,559         | 13%              | 572,070     | 35,746.00                       | 7%                  | 1,108,394           |
| 401                        | 401-300-000-534-00 | 50000450 | B-WATER UTIL OPERATING RENTAL & LEASES | 1,547       | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000460 | B-WATER UTIL INSURANCE                 | 163,498     | 177,940     | 188,282                         | 200,122      | 190,576     | (9,546)        | -5%              | 190,576     | -                               | 0%                  | 381,152             |
| 401                        | 401-300-000-534-00 | 50000471 | B-WATER UTIL UTILITY SERVICES          | 143,012     | 165,585     | 92,510                          | 164,115      | 164,115     | -              | 0%               | 164,115     | -                               | 0%                  | 328,230             |
| 401                        | 401-300-000-534-00 | 50000480 | B-WATER UTIL REPAIRS & MAINTENANCE     | 2,073       | 8,674       | 1,241                           | 10,300       | 10,300      | -              | 0%               | 10,300      | -                               | 0%                  | 20,600              |
| 401                        | 401-300-000-534-00 | 50000490 | B-WATER UTIL MISCELLANEOUS             | 25,925      | 28,532      | 9,013                           | 30,890       | 30,000      | (890)          | -3%              | 30,000      | -                               | 0%                  | 60,000              |
| 401                        | 401-300-000-534-00 | 50000491 | B-WATER UTIL DUES & SUBSCRIPTIONS      | 18,962      | 12,168      | 18,600                          | 47,267       | 47,267      | -              | 0%               | 47,267      | -                               | 0%                  | 94,534              |
| 401                        | 401-300-000-534-00 | 50000492 | B-WATER UTIL TRAINING                  | 7,553       | 530         | 2,450                           | 6,000        | 8,000       | 2,000          | 33%              | 8,000       | -                               | 0%                  | 16,000              |
| 401                        | 401-300-000-534-00 | 50000493 | B-WATER UTIL PRINTING & DUPLICATION    | -           | 105         | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000495 | B-WATER UTIL INTRGOV PROF SVCS         | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| 401                        | 401-300-000-534-00 | 50000497 | B-WATER UTIL INDIRECT MISCELLANEOUS    | 92,050      | 89,450      | 40,787                          | 87,009       | 133,022     | 46,013         | 53%              | 135,682     | 2,660.44                        | 2%                  | 268,704             |
| 401                        | 401-300-000-534-00 | 50000990 | B-WATER UTIL *INTERFUND SVS & CHGS     | -           | -           | -                               | -            | -           | -              | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL WATER OPERATIONS     |                    |          |                                        | 2,949,463   | 3,139,186   | 1,125,571.00                    | 3,320,296.00 | 3,533,618   | 213,322        | 6%               | 3,657,731   | 124,113                         | 4%                  | 7,191,349           |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                           | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL | 2025 ACTUAL | 2026<br>EXPENDITURES as<br>of 6/30/2026 | 2026 BUDGET  | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2027-2028<br>Budget |
|--------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|-----------------------------------------|--------------|-------------|---------------------------------|------------------|-------------|---------------------------------|---------------------|---------------------|
|                                |                    |          |                                          |             |             |                                         |              |             |                                 |                  |             |                                 |                     |                     |
| 401                            | 401-300-000-591-34 | 50000720 | B-LTD WTR PRINCIPAL REVENUE BONDS        | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-591-34 | 50000780 | B-LTD WTR INTERGOVERNMENTAL LOANS        | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-591-48 | 50000710 | B-DBT PW FAC PRINCIPAL GO BONDS          | 22,342      | 22,592      | -                                       | 22,861       | 23,158      | 297                             | 1%               | 169,940     | 146,782.00                      | 634%                | 193,098             |
| 401                            | 401-300-000-592-34 | 50000830 | B-DBT INT INTEREST LONG TERM DEBT        | 180         | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-592-34 | 50000860 | B-DBT INT SUBSCRIPTION INTEREST          | -           | 134         | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-592-34 | 50000890 | B-DBT INT DEBT SERVICE COSTS             | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-592-48 | 50000830 | B-DBT INT PW FAC INTEREST LONG TERM DEBT | 7,587       | 7,336       | 3,545                                   | 7,089        | 198,330     | 191,241                         | 2698%            | 198,015     | (315.00)                        | 0%                  | 396,345             |
| 401                            | 401-300-000-592-48 | 50000890 | B-DBT INT PW FAC DEBT SERVICE COSTS      | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL WATER LONG-TERM DEBT     |                    |          |                                          | 30,108      | 30,062      | 3,545.00                                | 29,950.00    | 221,488     | 191,538                         | 640%             | 367,955     | 146,467.00                      | 66%                 | 589,443             |
| 401                            | 401-300-000-594-34 | 50000110 | B-CPTL SALARIES                          | 3,286       | 10,849      | 13,951                                  | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000120 | B-CPTL OVERTIME                          | 44          | 536         | 344                                     | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000130 | B-CPTL CASUAL LABOR                      | 132         | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000210 | B-CPTL BENEFITS                          | 1,334       | 3,824       | 4,727                                   | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000215 | B-CPTL BENEFITS/CAS LAB & OT             | 30          | 91          | 58                                      | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000610 | B-CPTL LAND AND LAND IMPROVEMENT         | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000620 | B-CPTL BUILDING & STRUCTURES             | 13,671      | (11,093)    | -                                       | 51,243       | -           | (51,243)                        | -100%            | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000640 | B-CPTL MACHINERY & EQUIPMENT             | 207,454     | 90,385      | 41,567                                  | 88,932       | -           | (88,932)                        | -100%            | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-594-34 | 50000650 | B-CPTL CONSTRUCTION CAPITAL ASST         | 52,721      | 563,340     | 341,824                                 | 5,807,765    | 6,510,000   | 702,235                         | 12%              | 800,000     | (5,710,000.00)                  | -88%                | 7,310,000           |
| TOTAL WATER CAPITAL            |                    |          |                                          | 278,670     | 657,932     | 402,471.00                              | 5,947,940.00 | 6,510,000   | 562,060                         | 9%               | 800,000     | (5,710,000.00)                  | -88%                | 7,310,000           |
| -26068                         |                    |          |                                          |             |             |                                         |              |             |                                 |                  |             |                                 |                     |                     |
| 401                            | 401-300-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD         | 4,050       | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 401                            | 401-300-000-597-00 | 50000090 | TRF OUT-WTR TRANSFER OUT                 | -           | -           | -                                       | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL WATER FUND USES          |                    |          |                                          | 3,262,292   | 3,827,179   | 1,531,587                               | 9,298,186    | 10,265,106  | 966,920                         | 10%              | 4,825,686   | (5,439,420)                     | -53%                | 15,090,792          |
| FUND BALANCE - OPERATIONS      |                    |          |                                          | 7,409,839   | 8,390,316   | 9,984,265                               | 3,368,433    | 5,439,029   | 2,070,596                       | 61%              | 6,093,651   | 654,622.00                      | 12%                 | 11,532,680          |
| FUND BALANCE - DEBT            |                    |          |                                          | 41,826      | 41,826      | 41,826                                  | 41,826       | 41,826      | -                               | 0%               | 41,826      | -                               | 0%                  | 83,652              |
| FUND BALANCE - CAPITAL RESERVE |                    |          |                                          | 480,000     | 500,000     | 550,000                                 | 550,000      | 550,000     | -                               | 0%               | 550,000     | -                               | 0%                  | 1,100,000           |
| TOTAL WATER FUND BALANCE       |                    |          |                                          | 7,931,665   | 8,932,142   | 10,576,091.00                           | 3,960,259.00 | 6,030,855   | 2,070,596                       | 52%              | 6,685,477   | 654,622.00                      | 11%                 | 12,716,332          |

# Mayor's Proposed Preliminary Budget 2027-2028

|                            |                    |          |                                        | 2026        |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |  |  |
|----------------------------|--------------------|----------|----------------------------------------|-------------|-------------|---------------------------------|--------------|-------------|---------------------------------|------------------|-------------|---------------------------------|---------------------|---------------------|--|--|
| FUND                       | ORGANIZATION       | ACCOUNT  | TITLE                                  | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as<br>of 6/30/2026 | 2026 BUDGET  | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2027-2028<br>Budget |  |  |
| SEWER FUND                 |                    |          |                                        |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |  |  |
| SEWER FUND - RESOURCES     |                    |          |                                        |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |  |  |
| 403                        | 403-300-000-393-99 | 30810000 | SWR BB BEG BAL RESERVED (PROP)         | 15,415,811  | 14,312,226  | 13,681,073                      | 13,681,073   | 23,430,177  | 9,749,104                       | 71%              | 15,873,794  | (7,556,383.00)                  | -32%                | 23,430,177          |  |  |
| 403                        | 403-300-000-393-99 | 30830000 | SWR BB BEG BAL-RESTRICTED              | 768,501     | 767,301     | 1,505,701                       | 1,505,701    | 1,505,701   | -                               | 0%               | 1,505,701   | -                               | 0%                  | 1,505,701           |  |  |
| 403                        | 403-300-000-393-99 | 30880000 | SWR BB BEG BALANCE UNRESERVED          | 740,000     | 770,000     | 860,000                         | 860,000      | 860,000     | -                               | 0%               | 860,000     | -                               | 0%                  | 860,000             |  |  |
| 403                        | 403-300-000-393-40 | 33292100 | SEW CG FED-CARES                       | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-30 | 33397036 | SEW OG FED DISASTER PUBLIC ASSIS       | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-20 | 34350000 | SEW CFS SEWER SERVICES                 | 5,603,027   | 5,937,381   | 3,042,787                       | 6,105,692    | 6,680,000   | 574,308                         | 9%               | 7,400,000   | 720,000.00                      | 11%                 | 14,080,000          |  |  |
| 403                        | 403-300-000-393-20 | 34583000 | SEW CFS PLAN CHECKING                  | 3,132       | 3,564       | 1,980                           | 3,300        | 3,500       | 200                             | 6%               | 3,500       | -                               | 0%                  | 7,000               |  |  |
| 403                        | 403-300-000-393-20 | 35900000 | SEW CFS NON-COURT FINES FORF PEN       | 28,760      | 28,750      | 14,555                          | 28,000       | 28,000      | -                               | 0%               | 28,000      | -                               | 0%                  | 56,000              |  |  |
| 403                        | 403-300-000-393-16 | 36110000 | SEW INV EARN INVESTMENT INTEREST       | 498,385     | 526,743     | 210,107                         | 300,000      | 250,000     | (50,000)                        | -17%             | 250,000     | -                               | 0%                  | 500,000             |  |  |
| 403                        | 403-300-000-393-16 | 36130000 | SEW INV EARN GAIN(LOSSES) ON INVTMNT   | 22,006      | 41,314      | (49,452)                        | 20,000       | -           | (20,000)                        | -100%            | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-16 | 36140000 | SEW INV EARN INTEREST ON RECEIVABLES   | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-20 | 36200000 | SEW CFS RENTS LEASES & CONCESSION      | 3,185       | 3,185       | 1,408                           | 3,500        | 3,000       | (500)                           | -14%             | 3,000       | -                               | 0%                  | 6,000               |  |  |
| 403                        | 403-300-000-393-20 | 36910000 | SEW CFS SALES OF SURPLUS               | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-20 | 36992000 | SEW CFS OTHR MISC REV-PROP             | -           | 1,736       | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-20 | 37200000 | SEW CFS INSURANCE RECOVERIES           | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-06 | 37300000 | SWR RECON OTHER GAINS (LOSSES)         | -           | (27,883)    | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-40 | 37900000 | SEW CG CAPITAL CONTRIBUTIONS           | 1,566,958   | 2,332,063   | 2,176,675                       | 1,560,000    | 1,560,000   | -                               | 0%               | 1,560,000   | -                               | 0%                  | 3,120,000           |  |  |
| 403                        | 403-300-000-393-06 | 38810000 | SWR RECON PRIOR PERIOD ADJUSTMENT      | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-06 | 39110000 | SWR RECON G O BOND PROCEEDS            | -           | -           | -                               | 12,084,720   | 11,219,757  | (864,963)                       | -7%              | 2,500,000   | (8,719,757.00)                  | -78%                | 13,719,757          |  |  |
| 403                        | 403-300-000-393-06 | 39120000 | SWR RECON REVENUE BOND PROCEEDS        | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-06 | 39200000 | SWR RECON PREM ON BONDS SOLD           | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-393-20 | 39530000 | SEW CFS PROCEEDS FROM SALE - CAP       | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| TOTAL SEWER FUND RESOURCES |                    |          |                                        | 24,649,765  | 24,696,380  | 21,444,834                      | 36,151,986   | 45,540,135  | 9,388,149                       | 26%              | 29,983,995  | (15,556,140)                    | -34%                | 57,284,635          |  |  |
| SEWER FUND                 |                    |          |                                        |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |  |  |
| SEWER FUND - USES          |                    |          |                                        |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |  |  |
| 403                        | 403-300-000-501-35 | 50000010 | DEPRECIATION DEPRECIATION              | 1,427,561   | 1,608,966   | -                               | 1,396,160    | 1,396,160   | -                               | 0%               | 1,396,160   | -                               | 0%                  | 2,792,320           |  |  |
| 403                        | 403-300-000-501-35 | 50000012 | DEPRECIATION SUBSCRIPTION AMORTIZATION | 3,094       | 3,985       | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000020 | B-SEWER UTIL BAD DEBT EXPENSE          | 240         | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000110 | B-SEWER UTIL SALARIES                  | 315,134     | 341,843     | 146,052                         | 516,959      | 694,218     | 177,259                         | 34%              | 655,031     | (39,187.00)                     | -6%                 | 1,349,249           |  |  |
| 403                        | 403-300-000-535-00 | 50000117 | B-SEWER UTIL INDIRECT SALARIES         | 236,489     | 214,484     | 79,745                          | 202,601      | 304,896     | 102,295                         | 50%              | 310,994     | 6,097.92                        | 2%                  | 615,890             |  |  |
| 403                        | 403-300-000-535-00 | 50000119 | B-SEWER UTIL COMPENSATED ABSENCES      | 17,093      | (37,937)    | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000120 | B-SEWER UTIL OVERTIME                  | 22,697      | 21,128      | 11,480                          | 23,252       | 24,000      | 748                             | 3%               | 24,000      | -                               | 0%                  | 48,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000130 | B-SEWER UTIL CASUAL LABOR              | 7,230       | 5,832       | 6,400                           | 22,000       | 15,000      | (7,000)                         | -32%             | 15,000      | -                               | 0%                  | 30,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000210 | B-SEWER UTIL BENEFITS                  | 148,415     | 147,989     | 63,401                          | 241,046      | 317,191     | 76,145                          | 32%              | 304,672     | (12,519.00)                     | -4%                 | 621,863             |  |  |
| 403                        | 403-300-000-535-00 | 50000215 | B-SEWER UTIL BENEFITS/CAS LAB & OT     | 5,088       | 4,583       | 3,040                           | 7,440        | 6,630       | (810)                           | -11%             | 6,630       | -                               | 0%                  | 13,260              |  |  |
| 403                        | 403-300-000-535-00 | 50000217 | B-SEWER UTIL INDIRECT BENEFITS         | 94,909      | 82,448      | 31,639                          | 83,829       | 107,411     | 23,582                          | 28%              | 109,559     | 2,148.22                        | 2%                  | 216,970             |  |  |
| 403                        | 403-300-000-535-00 | 50000220 | B-SEWER UTIL UNIFORMS                  | 570         | 464         | 817                             | 2,591        | 2,600       | 9                               | 0%               | 2,600       | -                               | 0%                  | 5,200               |  |  |
| 403                        | 403-300-000-535-00 | 50000229 | B-SEWER UTIL UNIFORMS TAXABLE          | 101         | 200         | -                               | 1,250        | 1,513       | 263                             | 21%              | 1,513       | -                               | 0%                  | 3,026               |  |  |
| 403                        | 403-300-000-535-00 | 50000290 | B-SEWER UTIL PENSION & DISABILITY      | (40,429)    | (25,960)    | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000310 | B-SEWER UTIL OFFICE & OPERATING SUPPLY | 5,755       | 5,523       | 3,385                           | 4,500        | 4,500       | -                               | 0%               | 4,500       | -                               | 0%                  | 9,000               |  |  |
| 403                        | 403-300-000-535-00 | 50000311 | B-SEWER UTIL MAINTENANCE SUPPLIES      | 20,270      | 10,419      | 31,736                          | 12,000       | 15,000      | 3,000                           | 25%              | 15,000      | -                               | 0%                  | 30,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000317 | B-SEWER UTIL INDIRECT SUPPLIES         | 1,871       | 1,420       | 818                             | 1,702        | 2,356       | 654                             | 38%              | 2,403       | 47.12                           | 2%                  | 4,759               |  |  |
| 403                        | 403-300-000-535-00 | 50000320 | B-SEWER UTIL FUEL FOR VEHICLE          | 8,051       | 7,214       | 2,732                           | 9,888        | 8,000       | (1,888)                         | -19%             | 8,000       | -                               | 0%                  | 16,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000350 | B-SEWER UTIL SMALL TOOLS & MINOR EQUIP | 5,251       | 9,695       | 1,843                           | 8,500        | 4,500       | (4,000)                         | -47%             | 4,500       | -                               | 0%                  | 9,000               |  |  |
| 403                        | 403-300-000-535-00 | 50000410 | B-SEWER UTIL PROFESSIONAL SERVICES     | 20,678      | 25,881      | 7,467                           | 61,128       | 15,000      | (46,128)                        | -75%             | 15,000      | -                               | 0%                  | 30,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000420 | B-SEWER UTIL COMMUNICATION             | 2,367       | 2,161       | 665                             | 3,450        | 4,000       | 550                             | 16%              | 4,000       | -                               | 0%                  | 8,000               |  |  |
| 403                        | 403-300-000-535-00 | 50000421 | B-SEWER UTIL POSTAGE                   | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000430 | B-SEWER UTIL TRAVEL                    | 68          | 16          | 77                              | 500          | 1,000       | 500                             | 100%             | 1,000       | -                               | 0%                  | 2,000               |  |  |
| 403                        | 403-300-000-535-00 | 50000440 | B-SEWER UTIL TAXES & OPERATING ASSMNTS | 856,154     | 900,693     | 469,614                         | 935,529      | 1,056,005   | 120,476                         | 13%              | 1,136,600   | 80,595.00                       | 8%                  | 2,192,605           |  |  |
| 403                        | 403-300-000-535-00 | 50000450 | B-SEWER UTIL OPERATING RENTAL & LEASES | 148         | -           | 554                             | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000460 | B-SEWER UTIL INSURANCE                 | 95,273      | 99,770      | 106,773                         | 117,206      | 162,919     | 45,713                          | 39%              | 162,919     | -                               | 0%                  | 325,838             |  |  |
| 403                        | 403-300-000-535-00 | 50000470 | B-SEWER UTIL UTILITY SRVS - CITY       | 2,797       | 4,492       | 2,811                           | 3,450        | 5,600       | 2,150                           | 62%              | 5,600       | -                               | 0%                  | 11,200              |  |  |
| 403                        | 403-300-000-535-00 | 50000471 | B-SEWER UTIL UTILITY SERVICES          | 46,957      | 53,200      | 34,929                          | 58,120       | 64,000      | 5,880                           | 10%              | 64,000      | -                               | 0%                  | 128,000             |  |  |
| 403                        | 403-300-000-535-00 | 50000480 | B-SEWER UTIL REPAIRS & MAINTENANCE     | 6,308       | 7,730       | 3,198                           | 5,000        | 6,000       | 1,000                           | 20%              | 6,000       | -                               | 0%                  | 12,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000490 | B-SEWER UTIL MISCELLANEOUS             | 23,779      | 26,497      | 7,942                           | 30,810       | 30,000      | (810)                           | -3%              | 30,000      | -                               | 0%                  | 60,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000491 | B-SEWER UTIL DUES & SUBSCRIPTIONS      | 10,091      | 3,424       | 3,155                           | 16,967       | 15,000      | (1,967)                         | -12%             | 15,000      | -                               | 0%                  | 30,000              |  |  |
| 403                        | 403-300-000-535-00 | 50000492 | B-SEWER UTIL TRAINING                  | 2,081       | 68          | 1,325                           | 3,500        | 3,500       | -                               | 0%               | 3,500       | -                               | 0%                  | 7,000               |  |  |
| 403                        | 403-300-000-535-00 | 50000493 | B-SEWER UTIL PRINTING & DUPLICATION    | 104         | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| 403                        | 403-300-000-535-00 | 50000495 | B-SEWER UTIL INTRGOV PROF SVCS         | 1,637,520   | 1,572,775   | 457,284                         | 1,161,050    | 1,161,050   | -                               | 0%               | 1,161,050   | -                               | 0%                  | 2,322,100           |  |  |
| 403                        | 403-300-000-535-00 | 50000497 | B-SEWER UTIL INDIRECT MISCELLANEOUS    | 97,673      | 89,375      | 40,529                          | 86,492       | 132,601     | 46,109                          | 53%              | 135,253     | 2,652.02                        | 2%                  | 267,854             |  |  |
| 403                        | 403-300-000-581-10 | 50000080 | B-INTRFND LOAN SWR INTRFD LOANS        | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |  |  |
| TOTAL SEWER OPERATIONS     |                    |          |                                        | 5,081,285   | 5,188,483   | 1,519,411.00                    | 5,016,920.00 | 5,560,650   | 543,730                         | 11%              | 5,600,484   | 39,834.28                       | 1%                  | 11,161,134          |  |  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL | 2025 ACTUAL | 2026<br>EXPENDITURES as<br>of 6/30/2026 | 2026 BUDGET   | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2027-2028<br>Budget |
|-------------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|-----------------------------------------|---------------|-------------|---------------------------------|------------------|-------------|---------------------------------|---------------------|---------------------|
|                                     |                    |          |                                          |             |             |                                         |               |             |                                 |                  |             |                                 |                     |                     |
| 403                                 | 403-300-000-591-35 | 50000720 | B-LTD SWR PRINCIPAL REVENUE BONDS        | 280,000     | 290,000     | -                                       | 300,000       | 310,000     | 10,000                          | 3%               | 325,000     | 15,000.00                       | 5%                  | 635,000             |
| 403                                 | 403-300-000-591-35 | 50000760 | B-LTD SWR ANTICIPATN NOTES/WARRANTS      | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-591-35 | 50000780 | B-LTD SWR INTERGOVERNMENTAL LOANS        | -           | -           | -                                       | 465,000       | 310,000     | (155,000)                       | -33%             | 413,000     | 103,000.00                      | 33%                 | 723,000             |
| 403                                 | 403-300-000-591-35 | 50000860 | B-LTD SWR SUBSCRIPTION INTEREST          | -           | 120         | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-591-48 | 50000710 | B-DBT PW FAC PRINCIPAL GO BONDS          | 22,342      | 22,592      | -                                       | 22,861        | 23,158      | 297                             | 1%               | 169,345     | 146,187.00                      | 631%                | 192,503             |
| 403                                 | 403-300-000-592-35 | 50000830 | B-DBT INT INTEREST LONG TERM DEBT        | 231,827     | 220,383     | 104,875                                 | 544,750       | -           | (544,750)                       | -100%            | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-592-35 | 50000890 | B-DBT INT DEBT SERVICE COSTS             | (28,428)    | (28,428)    | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-592-48 | 50000830 | B-DBT INT PW FAC INTEREST LONG TERM DEBT | 7,587       | 7,336       | 3,545                                   | 7,089         | 348,339     | 341,250                         | 4814%            | 398,609     | 50,270.00                       | 14%                 | 746,948             |
| 403                                 | 403-300-000-592-48 | 50000890 | B-DBT INT PW FAC DEBT SERVICE COSTS      | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SEWER LONG-TERM DEBT          |                    |          |                                          | 513,328     | 512,003     | 108,420.00                              | 1,339,700.00  | 991,497     | (348,203)                       | -26%             | 1,305,954   | 314,457.00                      | 32%                 | 2,297,451           |
| 403                                 | 403-300-000-594-35 | 50000110 | B-CPTL SALARIES                          | 10,506      | 14,816      | 15,947                                  | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000120 | B-CPTL OVERTIME                          | 1,439       | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000130 | B-CPTL CASUAL LABOR                      | 132         | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000210 | B-CPTL BENEFITS                          | 4,453       | 4,803       | 5,200                                   | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000215 | B-CPTL BENEFITS/CAS LAB & OT             | 267         | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000610 | B-CPTL LAND AND LAND IMPROVEMENT         | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000620 | B-CPTL BUILDING & STRUCTURES             | 13,671      | (11,093)    | -                                       | 51,243        | 51,243      | -                               | 0%               | -           | (51,243.00)                     | -100%               | 51,243              |
| 403                                 | 403-300-000-594-35 | 50000630 | B-CPTL OTHER IMPROVEMENTS                | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-594-35 | 50000640 | B-CPTL MACHINERY & EQUIPMENT             | 371,006     | 30,574      | 128,530                                 | 181,250       | 181,250     | -                               | 0%               | -           | (181,250.00)                    | -100%               | 181,250             |
| 403                                 | 403-300-000-594-35 | 50000650 | B-CPTL CONSTRUCTION CAPITAL ASST         | 4,158,939   | 4,492,401   | 200,444                                 | 24,210,270    | 20,336,000  | (3,874,270)                     | -16%             | 8,000,000   | (12,336,000.00)                 | -61%                | 28,336,000          |
| TOTAL SEWER CAPIAL                  |                    |          |                                          | 4,560,412   | 4,531,500   | 350,121.00                              | 24,442,763.00 | 20,568,493  | (3,874,270)                     | -16%             | 8,000,000   | (12,568,493.00)                 | -61%                | 28,568,493          |
| 403                                 | 403-300-301-535-00 | 50000110 | B-SEW-I&I SALARIES                       | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000130 | B-SEW-I&I CASUAL LABOR                   | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000210 | B-SEW-I&I BENEFITS                       | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000310 | B-SEW-I&I OFFICE & OPERATING SUPPLY      | 253         | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000311 | B-SEW-I&I MAINTENANCE SUPPLIES           | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000350 | B-SEW-I&I SMALL TOOLS & MINOR EQUIP      | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000410 | B-SEW-I&I PROFESSIONAL SERVICES          | (1,337)     | -           | -                                       | 180,000       | 180,000     | -                               | 0%               | 180,000     | -                               | 0%                  | 360,000             |
| 403                                 | 403-300-301-535-00 | 50000420 | B-SEW-I&I COMMUNICATION                  | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000480 | B-SEW-I&I REPAIRS & MAINTENANCE          | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000490 | B-SEW-I&I MISCELLANEOUS                  | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-535-00 | 50000491 | B-SEW-I&I DUES & SUBSCRIPTIONS           | 93          | 345         | 1,696                                   | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-301-594-35 | 50000640 | B-CPTL I&I MACHINERY & EQUIPMENT         | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SEWER I&I                     |                    |          |                                          | (991)       | 345         | 1,696.00                                | 180,000.00    | 180,000     | -                               | 0%               | 180,000     | -                               | 0%                  | 360,000             |
| 403                                 | 403-300-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD         | 4,138       | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 403                                 | 403-300-000-597-00 | 50000090 | TRF OUT-SWR TRANSFER OUT                 | -           | -           | -                                       | -             | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SEWER FUND USES               |                    |          |                                          | 10,158,172  | 10,232,332  | 1,979,648                               | 30,979,383    | 27,300,640  | (3,678,743)                     | -12%             | 15,086,438  | (12,214,201.72)                 | -45%                | 42,387,078          |
| FUND BALANCE - SEWER OPERATIONS     |                    |          |                                          | 12,983,092  | 12,926,747  | 17,099,485                              | 2,806,902     | 15,873,794  | 13,066,892                      | 466%             | 12,531,856  | (3,341,938.28)                  | -21%                | 12,531,856          |
| FUND BALANCE - SEWER LONG-TERM DEBT |                    |          |                                          | 768,501     | 767,301     | 1,505,701                               | 1,505,701     | 1,505,701   | -                               | 0%               | 1,505,701   | -                               | 0%                  | 1,505,701           |
| FUND BALANCE - SEWER CAPITAL        |                    |          |                                          | 740,000     | 770,000     | 860,000                                 | 860,000       | 860,000     | -                               | 0%               | 860,000     | -                               | 0%                  | 860,000             |
| TOTAL SEWER FUND BALANCE            |                    |          |                                          | 14,491,593  | 14,464,048  | 19,465,186.00                           | 5,172,603.00  | 18,239,495  | 13,066,892                      | 253%             | 14,897,557  | (3,341,938.28)                  | -18%                | 14,897,557          |

# Mayor's Proposed Preliminary Budget 2027-2028

| 2026                                       |                    |          |                                          |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |
|--------------------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|---------------------------------|--------------|-------------|---------------------------------|------------------|-------------|---------------------------------|---------------------|---------------------|
| FUND                                       | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as<br>of 6/30/2026 | 2026 BUDGET  | 2027 Budget | Budget 2027 to<br>2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to<br>2026 Variance | Percent<br>Variance | 2027-2028<br>Budget |
| SOLID WASTE FUND                           |                    |          |                                          |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |
| SOLID WASTE - RESOURCES                    |                    |          |                                          |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |
| 404                                        | 404-300-000-394-99 | 30810000 | SW BB BEG BAL RESERVED (PROP)            | 1,141,621   | 1,088,076   | 1,077,997.00                    | 1,077,997    | 1,039,643   | (38,354)                        | -4%              | 2,773,513   | 1,733,870.00                    | 167%                | 1,039,643           |
| 404                                        | 404-300-000-394-99 | 30880000 | SW BB BEG BALANCE UNRESERVED             | 650,000     | 720,000     | 750,000.00                      | 750,000      | 750,000     | -                               | 0%               | 750,000     | -                               | 0%                  | 750,000             |
| 404                                        | 404-300-000-394-20 | 34370000 | SW CFS SOLID WASTE SERVICES              | 3,725,360   | 3,959,360   | 2,283,308.00                    | 4,497,294    | 4,608,000   | 110,706                         | 2%               | -           | (4,608,000.00)                  | -100%               | 4,608,000           |
| 404                                        | 404-300-000-394-20 | 35900000 | SW CFS NON-COURT FINES FORF PEN          | 28,340      | 28,730      | 14,740.00                       | 27,340       | 27,000      | (340)                           | -1%              | -           | (27,000.00)                     | -100%               | 27,000              |
| 404                                        | 404-300-000-394-16 | 36110000 | SW INV EARN INVESTMENT INTEREST          | 49,524      | 48,204      | 19,837.00                       | 42,788       | 40,000      | (2,788)                         | -7%              | -           | (40,000.00)                     | -100%               | 40,000              |
| 404                                        | 404-300-000-394-16 | 36130000 | SW INV EARN GAIN(LOSSES) ON INVTMNT      | 5,260       | 112         | (3,169.00)                      | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-394-20 | 36140000 | SW CFS INTEREST ON RECEIVABLES           | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-394-20 | 36200000 | SW CFS RENTS LEASES & CONCESSION         | 3,421       | 3,421       | 1,488.00                        | 3,700        | 3,000       | (700)                           | -19%             | -           | (3,000.00)                      | -100%               | 3,000               |
| 404                                        | 404-300-000-394-20 | 36992000 | SW CFS OTHR MISC REV-PROP                | (28)        | 4,500       | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SOLID WASTE FUND RESOURCES           |                    |          |                                          | 5,603,498   | 5,852,403   | 4,144,201.00                    | 6,399,119.00 | 6,467,643   | 68,524                          | 1%               | 3,523,513   | (2,944,130.00)                  | -46%                | 6,467,643           |
| SOLID WASTE - USES                         |                    |          |                                          |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |
| 404                                        | 404-300-000-501-37 | 50000010 | DEPRECIATION DEPRECIATION                | 158,958     | 147,327     | -                               | 181,172      | 181,172     | -                               | 0%               | -           | (181,172.00)                    | -100%               | 181,172             |
| 404                                        | 404-300-000-537-00 | 50000020 | B-SOLID WASTE BAD DEBT EXPENSE           | 108         | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000110 | B-SOLID WASTE SALARIES                   | 477,921     | 524,701     | 259,979                         | 565,102      | 280,361     | (284,741)                       | -50%             | -           | (280,361.00)                    | -100%               | 280,361             |
| 404                                        | 404-300-000-537-00 | 50000117 | B-SOLID WASTE INDIRECT SALARIES          | 358,949     | 491,156     | 203,854                         | 552,712      | -           | (552,712)                       | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000119 | B-SOLID WASTE COMPENSATED ABSENCES       | 18,454      | (23,592)    | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000120 | B-SOLID WASTE OVERTIME                   | 22,232      | 20,226      | 12,162                          | 17,000       | 17,000      | -                               | 0%               | -           | (17,000.00)                     | -100%               | 17,000              |
| 404                                        | 404-300-000-537-00 | 50000130 | B-SOLID WASTE CASUAL LABOR               | 2,580       | 176         | -                               | 11,000       | -           | (11,000)                        | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000210 | B-SOLID WASTE BENEFITS                   | 233,713     | 238,176     | 114,266                         | 260,312      | 129,520     | (130,792)                       | -50%             | -           | (129,520.00)                    | -100%               | 129,520             |
| 404                                        | 404-300-000-537-00 | 50000215 | B-SOLID WASTE BENEFITS/CAS LAB & OT      | 4,218       | 3,468       | 2,067                           | 4,760        | 2,890       | (1,870)                         | -39%             | -           | (2,890.00)                      | -100%               | 2,890               |
| 404                                        | 404-300-000-537-00 | 50000217 | B-SOLID WASTE INDIRECT BENEFITS          | 144,086     | 192,674     | 81,593                          | 228,672      | -           | (228,672)                       | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000220 | B-SOLID WASTE UNIFORMS                   | 1,510       | 1,130       | 1,372                           | 3,100        | 3,100       | -                               | 0%               | -           | (3,100.00)                      | -100%               | 3,100               |
| 404                                        | 404-300-000-537-00 | 50000229 | B-SOLID WASTE UNIFORMS TAXABLE           | 1,007       | 3,342       | 239                             | 1,500        | 1,500       | -                               | 0%               | -           | (1,500.00)                      | -100%               | 1,500               |
| 404                                        | 404-300-000-537-00 | 50000310 | B-SOLID WASTE OFFICE & OPERATING SUPPLY  | 18,574      | 22,614      | 9,614                           | 14,000       | 14,000      | -                               | 0%               | -           | (14,000.00)                     | -100%               | 14,000              |
| 404                                        | 404-300-000-537-00 | 50000311 | B-SOLID WASTE MAINTENANCE SUPPLIES       | 86,459      | 41,128      | 39,235                          | 37,751       | 37,751      | -                               | 0%               | -           | (37,751.00)                     | -100%               | 37,751              |
| 404                                        | 404-300-000-537-00 | 50000317 | B-SOLID WASTE INDIRECT SUPPLIES          | 2,708       | 2,056       | 1,438                           | 4,614        | -           | (4,614)                         | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000320 | B-SOLID WASTE FUEL FOR VEHICLE           | 71,816      | 89,868      | 47,526                          | 77,000       | 77,000      | -                               | 0%               | -           | (77,000.00)                     | -100%               | 77,000              |
| 404                                        | 404-300-000-537-00 | 50000350 | B-SOLID WASTE SMALL TOOLS & MINOR EQUIP  | 5,390       | 33,860      | 9,648                           | 10,000       | 10,000      | -                               | 0%               | -           | (10,000.00)                     | -100%               | 10,000              |
| 404                                        | 404-300-000-537-00 | 50000410 | B-SOLID WASTE PROFESSIONAL SERVICES      | 18,668      | 36,261      | 28,283                          | 53,540       | 53,540      | -                               | 0%               | -           | (53,540.00)                     | -100%               | 53,540              |
| 404                                        | 404-300-000-537-00 | 50000420 | B-SOLID WASTE COMMUNICATION              | 1,066       | 663         | 185                             | 900          | 900         | -                               | 0%               | -           | (900.00)                        | -100%               | 900                 |
| 404                                        | 404-300-000-537-00 | 50000421 | B-SOLID WASTE POSTAGE                    | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-537-00 | 50000430 | B-SOLID WASTE TRAVEL                     | 275         | 23          | 159                             | 50           | 50          | -                               | 0%               | -           | (50.00)                         | -100%               | 50                  |
| 404                                        | 404-300-000-537-00 | 50000440 | B-SOLID WASTE TAXES & OPERATING ASSMNTS  | 366,061     | 406,639     | 223,524                         | 317,550      | 240,606     | (76,944)                        | -24%             | -           | (240,606.00)                    | -100%               | 240,606             |
| 404                                        | 404-300-000-537-00 | 50000460 | B-SOLID WASTE INSURANCE                  | 127,154     | 146,071     | 156,170                         | 160,277      | 103,338     | (56,939)                        | -36%             | -           | (103,338.00)                    | -100%               | 103,338             |
| 404                                        | 404-300-000-537-00 | 50000470 | B-SOLID WASTE UTILITY SRVS - CITY        | 7,688       | 7,576       | 3,184                           | 7,725        | 7,725       | -                               | 0%               | -           | (7,725.00)                      | -100%               | 7,725               |
| 404                                        | 404-300-000-537-00 | 50000472 | B-SOLID WASTE RECYCLING CHARGES          | 684,699     | 703,372     | 366,562                         | 763,668      | 763,668     | -                               | 0%               | -           | (763,668.00)                    | -100%               | 763,668             |
| 404                                        | 404-300-000-537-00 | 50000480 | B-SOLID WASTE REPAIRS & MAINTENANCE      | 11,209      | 17,756      | 4,958                           | 15,000       | 15,000      | -                               | 0%               | -           | (15,000.00)                     | -100%               | 15,000              |
| 404                                        | 404-300-000-537-00 | 50000490 | B-SOLID WASTE MISCELLANEOUS              | 24,691      | 27,627      | 8,316                           | 20,085       | 20,085      | -                               | 0%               | -           | (20,085.00)                     | -100%               | 20,085              |
| 404                                        | 404-300-000-537-00 | 50000491 | B-SOLID WASTE DUES & SUBSCRIPTIONS       | 8,266       | 2,904       | 2,952                           | 8,500        | 8,500       | -                               | 0%               | -           | (8,500.00)                      | -100%               | 8,500               |
| 404                                        | 404-300-000-537-00 | 50000492 | B-SOLID WASTE TRAINING                   | 756         | 87          | 1,351                           | 1,000        | 1,000       | -                               | 0%               | -           | (1,000.00)                      | -100%               | 1,000               |
| 404                                        | 404-300-000-537-00 | 50000495 | B-SOLID WASTE INTRGOV PROF SVCS          | 810,774     | 844,412     | 355,847                         | 928,360      | 928,360     | -                               | 0%               | -           | (928,360.00)                    | -100%               | 928,360             |
| 404                                        | 404-300-000-537-00 | 50000497 | B-SOLID WASTE INDIRECT MISCELLANEOUS     | 140,701     | 232,720     | 108,856                         | 236,506      | -           | (236,506)                       | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD         | 4,797       | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SOLID WASTE OPERATIONS               |                    |          |                                          | 3,761,509   | 4,170,975   | 2,043,340.00                    | 4,481,856.00 | 2,897,066   | (1,584,790)                     | -35%             | -           | (2,897,066.00)                  | -100%               | 2,897,066           |
| 404                                        | 404-300-000-591-48 | 50000710 | B-DBT PW FAC PRINCIPAL GO BONDS          | 35,108      | 35,502      | -                               | 35,924       | 36,391      | 467                             | 1%               | 36,901      | 510.00                          | 1%                  | 73,292              |
| 404                                        | 404-300-000-591-48 | 50000860 | B-DBT PW FAC SUBSCRIPTION INTEREST       | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-592-37 | 50000890 | B-DBT INT DEBT SERVICE COSTS             | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-592-48 | 50000830 | B-DBT INT PW FAC INTEREST LONG TERM DEBT | 11,923      | 11,528      | 5,570                           | 11,140       | 10,673      | (467)                           | -4%              | 10,164      | (509.00)                        | -5%                 | 20,837              |
| 404                                        | 404-300-000-592-48 | 50000890 | B-DBT INT PW FAC DEBT SERVICE COSTS      | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SOLID WASTE LONG-TERM DEBT           |                    |          |                                          | 47,031      | 47,029      | 5,570.00                        | 47,064.00    | 47,064      | -                               | 0%               | 47,065      | 1.00                            | 0%                  | 94,129              |
| 404                                        | 404-300-000-594-37 | 50000610 | B-CPTL LAND AND LAND IMPROVEMENT         | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-594-37 | 50000620 | B-CPTL BUILDING & STRUCTURES             | 21,483      | (17,432)    | -                               | 80,556       | -           | (80,556)                        | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-594-37 | 50000640 | B-CPTL MACHINERY & EQUIPMENT             | 4,650       | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-594-37 | 50000650 | B-CPTL CONSTRUCTION CAPITAL ASST         | -           | (6,557)     | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SOLID WASTE CAPITAL                  |                    |          |                                          | 26,133      | (23,989)    | -                               | 80,556.00    | -           | (80,556)                        | -100%            | -           | -                               | 0%                  | -                   |
| 404                                        | 404-300-000-597-00 | 50000090 | TRF OUT-SOL WST TRANSFER OUT             | -           | -           | -                               | -            | -           | -                               | 0%               | -           | -                               | 0%                  | -                   |
| TOTAL SOLID WASTE USES                     |                    |          |                                          | 3,834,673   | 4,194,014   | 2,048,910                       | 4,609,476    | 2,944,130   | (1,665,346)                     | -36%             | 47,065      | (2,897,065.00)                  | -98%                | 2,991,195           |
| FUND BALANCE - SOLID WASTE OPERATIONS      |                    |          |                                          |             |             |                                 |              |             |                                 |                  |             |                                 |                     |                     |
| FUND BALANCE - SOLID WASTE LONG-TERM DEBT  |                    |          |                                          | 1,071,794   | 891,360     | 1,339,721.00                    | 992,579      | 2,726,449   | 1,733,870                       | 175%             | 2,679,383   | (47,066.00)                     | -2%                 | 2,632,319           |
| FUND BALANCE - SOLID WASTE CAPITAL RESERVE |                    |          |                                          | 47,031      | 47,029      | 5,570.00                        | 47,064       | 47,064      | -                               | 0%               | 47,065      | 1.00                            | 0%                  | 94,129              |
| TOTAL SOLID WASTE FUND BALANCE             |                    |          |                                          | 650,000     | 720,000     | 750,000.00                      | 750,000      | 750,000     | -                               | 0%               | 750,000     | -                               | 0%                  | 750,000             |
| TOTAL SOLID WASTE FUND BALANCE             |                    |          |                                          | 1,768,825   | 1,658,389   | 2,095,291.00                    | 1,789,643    | 3,523,513   | 1,733,870                       | 97%              | 3,476,448   | (47,065.00)                     | -1%                 | 3,476,448           |

# Mayor's Proposed Preliminary Budget 2027-2028

|                              |                    |          |                                          | 2026        |             |                              |              |             |                              |                  |             |                              |                  |                  |  |  |
|------------------------------|--------------------|----------|------------------------------------------|-------------|-------------|------------------------------|--------------|-------------|------------------------------|------------------|-------------|------------------------------|------------------|------------------|--|--|
| FUND                         | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2024 ACTUAL | 2025 ACTUAL | EXPENDITURES as of 6/30/2026 | 2026 BUDGET  | 2027 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2028 Budget | Budget 2027 to 2026 Variance | Percent Variance | 2027-2028 Budget |  |  |
| STORM DRAIN WASTE FUND       |                    |          |                                          |             |             |                              |              |             |                              |                  |             |                              |                  |                  |  |  |
| STORM DRAIN - RESOURCES      |                    |          |                                          |             |             |                              |              |             |                              |                  |             |                              |                  |                  |  |  |
| 410                          | 410-300-000-390-99 | 30810000 | SD BB BEG BAL RESERVED (PROP)            | 3,093,126   | 3,698,541   | 4,604,393.00                 | 4,604,393    | 3,963,023   | (641,370)                    | -14%             | 2,693,491   | (1,269,532.00)               | -32%             | 3,963,023        |  |  |
| 410                          | 410-300-000-390-99 | 30880000 | SD BB BEG BALANCE UNRESERVED             | 400,000     | 400,000     | 420,000.00                   | 420,000      | 420,000     | -                            | 0%               | 420,000     | -                            | 0%               | 420,000          |  |  |
| 410                          | 410-300-000-390-30 | 33292100 | SD OG FED-CARES                          | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-40 | 33320205 | SD CG FED-HWY PLAN & CONSTRC             | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-40 | 33366123 | SD CG FED-ENVRNMTL PRTL PS ACTN          | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-30 | 33397036 | SD OG FED DISASTER PUBLIC ASSIS          | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-40 | 33402500 | SD CG ST-DEPT FISH & WILDLIFE            | -           | 142,360     | -                            | 93,640       | -           | (93,640)                     | -100%            | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-30 | 33402500 | SD OG ST-DEPT FISH & WILDLIFE            | -           | -           | 35,129.00                    | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-40 | 33403100 | SD CG ST-DEPT OF ECOLOGY GRNT            | 88,703      | 694,271     | -                            | 1,313,250    | 340,000     | (973,250)                    | -74%             | 1,228,000   | 888,000.00                   | 261%             | 1,568,000        |  |  |
| 410                          | 410-300-000-390-30 | 33403100 | SD OG ST-DEPT OF ECOLOGY GRNT            | 44,031      | 35,303      | 26,961.00                    | 120,000      | -           | (120,000)                    | -100%            | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-20 | 34310000 | SD CFS STORM DRAINAGE SERVICES           | 2,333,866   | 2,466,886   | 1,291,052.00                 | 2,489,193    | 2,650,000   | 160,807                      | 6%               | 2,780,000   | 130,000.00                   | 5%               | 5,430,000        |  |  |
| 410                          | 410-300-000-390-20 | 35900000 | SD CFS NON-COURT FINES FORF PEN          | 27,665      | 28,110      | 14,330.00                    | 15,000       | 15,000      | -                            | 0%               | 15,000      | -                            | 0%               | 30,000           |  |  |
| 410                          | 410-300-000-390-16 | 36110000 | SD INV EARN INVESTMENT INTEREST          | 102,584     | 114,608     | 60,409.00                    | 45,000       | 45,000      | -                            | 0%               | 45,000      | -                            | 0%               | 90,000           |  |  |
| 410                          | 410-300-000-390-16 | 36130000 | SD INV EARN GAIN(LOSSES) ON INVESTMNT    | (2,905)     | 16,988      | (14,794.00)                  | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-20 | 36200000 | SD CFS RENTS LEASES & CONCESSION         | 3,175       | 3,175       | 1,407.00                     | 3,000        | 1,500       | (1,500)                      | -50%             | 1,500       | -                            | 0%               | 3,000            |  |  |
| 410                          | 410-300-000-390-20 | 36940000 | SD CFS JDGMENTS & STTLMENTS              | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-20 | 36992000 | SD CFS OTHR MISC REV-PROP                | -           | 1,120       | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-20 | 37200000 | SD CFS INSURANCE RECOVERIES              | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-40 | 37900000 | SD CG CAPITAL CONTRIBUTIONS              | 157,806     | 217,974     | 189,425.00                   | 150,000      | 150,000     | -                            | 0%               | 150,000     | -                            | 0%               | 300,000          |  |  |
| 410                          | 410-300-000-390-06 | 38810000 | SD RECON PRIOR PERIOD ADJUSTMENT         | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-390-06 | 39110000 | SD RECON G O BOND PROCEEDS               | -           | -           | -                            | -            | 3,596,077   | 3,596,077                    | 0%               | -           | (3,596,077.00)               | -100%            | 3,596,077        |  |  |
| TOTAL STORM DRAIN RESOURCES  |                    |          |                                          | 6,248,051   | 7,819,336   | 6,628,312.00                 | 9,253,476.00 | 11,180,600  | 1,927,124                    | 21%              | 7,332,991   | (3,847,609.00)               | -34%             | 15,400,100       |  |  |
| STORM DRAIN - USES           |                    |          |                                          |             |             |                              |              |             |                              |                  |             |                              |                  |                  |  |  |
| 410                          | 410-300-000-501-31 | 50000010 | DEPRECIATION DEPRECIATION                | 613,457     | 669,233     | -                            | 584,260      | 584,260     | -                            | 0%               | 584,260     | -                            | 0%               | 1,168,520        |  |  |
| 410                          | 410-300-000-531-00 | 50000020 | B-STRM DRN UTIL BAD DEBT EXPENSE         | 86          | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-531-00 | 50000110 | B-STRM DRN UTIL SALARIES                 | 490,184     | 494,735     | 266,651                      | 572,169      | 653,078     | 80,909                       | 14%              | 687,164     | 34,086.00                    | 5%               | 1,340,242        |  |  |
| 410                          | 410-300-000-531-00 | 50000117 | B-STRM DRN UTIL INDIRECT SALARIES        | 218,925     | 208,169     | 79,999                       | 202,601      | 268,010     | 65,409                       | 32%              | 273,370     | 5,360.20                     | 2%               | 541,380          |  |  |
| 410                          | 410-300-000-531-00 | 50000119 | B-STRM DRN UTIL COMPENSATED ABSENCES     | 20,285      | (20,806)    | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-531-00 | 50000120 | B-STRM DRN UTIL OVERTIME                 | 2,566       | 2,720       | 1,056                        | 4,775        | 10,000      | 5,225                        | 109%             | 10,000      | -                            | 0%               | 20,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000130 | B-STRM DRN UTIL CASUAL LABOR             | 59,855      | 42,373      | 8,611                        | 95,250       | 61,000      | (34,250)                     | -36%             | 61,000      | -                            | 0%               | 122,000          |  |  |
| 410                          | 410-300-000-531-00 | 50000210 | B-STRM DRN UTIL BENEFITS                 | 225,475     | 220,497     | 111,264                      | 254,422      | 294,861     | 40,439                       | 16%              | 317,144     | 22,283.00                    | 8%               | 612,005          |  |  |
| 410                          | 410-300-000-531-00 | 50000215 | B-STRM DRN UTIL BENEFITS/CAS LAB & OT    | 10,612      | 7,666       | 1,643                        | 17,042       | 12,070      | (4,972)                      | -29%             | 12,070      | -                            | 0%               | 24,140           |  |  |
| 410                          | 410-300-000-531-00 | 50000217 | B-STRM DRN UTIL INDIRECT BENEFITS        | 87,815      | 80,276      | 31,727                       | 83,829       | 94,437      | 10,608                       | 13%              | 96,326      | 1,888.74                     | 2%               | 190,763          |  |  |
| 410                          | 410-300-000-531-00 | 50000220 | B-STRM DRN UTIL UNIFORMS                 | 1,215       | 1,493       | 1,126                        | 3,100        | 5,116       | 2,016                        | 65%              | 5,116       | -                            | 0%               | 10,232           |  |  |
| 410                          | 410-300-000-531-00 | 50000229 | B-STRM DRN UTIL UNIFORMS TAXABLE         | 617         | 2,827       | 103                          | 1,250        | 1,650       | 400                          | 32%              | 1,650       | -                            | 0%               | 3,300            |  |  |
| 410                          | 410-300-000-531-00 | 50000290 | B-STRM DRN UTIL PENSION & DISABILITY     | (57,567)    | (37,346)    | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-531-00 | 50000310 | B-STRM DRN UTIL OFFICE & OPERATING SUPPL | 7,923       | 21,913      | 2,163                        | 10,000       | 20,000      | 10,000                       | 100%             | 20,000      | -                            | 0%               | 40,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000311 | B-STRM DRN UTIL MAINTENANCE SUPPLIES     | 11,646      | 20,383      | 8,854                        | 8,000        | 20,000      | 12,000                       | 150%             | 20,000      | -                            | 0%               | 40,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000317 | B-STRM DRN UTIL INDIRECT SUPPLIES        | 1,712       | 1,300       | 832                          | 1,702        | 2,029       | 327                          | 19%              | 2,070       | 40.58                        | 2%               | 4,099            |  |  |
| 410                          | 410-300-000-531-00 | 50000320 | B-STRM DRN UTIL FUEL FOR VEHICLE         | 12,039      | 9,817       | 2,865                        | 12,000       | 12,000      | -                            | 0%               | 12,000      | -                            | 0%               | 24,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000350 | B-STRM DRN UTIL SMALL TOOLS & MINOR EQUI | 44,754      | 23,266      | 3,245                        | 13,500       | 30,000      | 16,500                       | 122%             | 30,000      | -                            | 0%               | 60,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000410 | B-STRM DRN UTIL PROFESSIONAL SERVICES    | 36,487      | 31,366      | 14,012                       | 69,301       | 20,000      | (49,301)                     | -71%             | 20,000      | -                            | 0%               | 40,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000420 | B-STRM DRN UTIL COMMUNICATION            | 960         | 781         | 200                          | 1,000        | 1,000       | -                            | 0%               | 1,000       | -                            | 0%               | 2,000            |  |  |
| 410                          | 410-300-000-531-00 | 50000421 | B-STRM DRN UTIL POSTAGE                  | 238         | 278         | 209                          | 360          | 600         | 240                          | 67%              | 600         | -                            | 0%               | 1,200            |  |  |
| 410                          | 410-300-000-531-00 | 50000430 | B-STRM DRN UTIL TRAVEL                   | 127         | 3,346       | 794                          | 6,000        | 8,000       | 2,000                        | 33%              | 8,000       | -                            | 0%               | 16,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000440 | B-STRM DRN UTIL TAXES & OPERATING ASSMNT | 313,743     | 332,809     | 173,110                      | 343,624      | 379,115     | 35,491                       | 10%              | 379,115     | -                            | 0%               | 758,230          |  |  |
| 410                          | 410-300-000-531-00 | 50000450 | B-STRM DRN UTIL OPERATING RENTAL & LEASE | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-531-00 | 50000460 | B-STRM DRN UTIL INSURANCE                | 103,516     | 122,314     | 130,772                      | 132,476      | 167,660     | 35,184                       | 27%              | 167,660     | -                            | 0%               | 335,320          |  |  |
| 410                          | 410-300-000-531-00 | 50000470 | B-STRM DRN UTIL UTILITY SRVS - CITY      | 1,248       | 1,332       | 681                          | 1,288        | 1,800       | 512                          | 40%              | 1,800       | -                            | 0%               | 3,600            |  |  |
| 410                          | 410-300-000-531-00 | 50000471 | B-STRM DRN UTIL UTILITY SERVICES         | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-531-00 | 50000480 | B-STRM DRN UTIL REPAIRS & MAINTENANCE    | 4,113       | 1,030       | 792                          | 4,000        | 8,000       | 4,000                        | 100%             | 8,000       | -                            | 0%               | 16,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000490 | B-STRM DRN UTIL MISCELLANEOUS            | 24,632      | 26,763      | 8,160                        | 27,730       | 27,660      | (70)                         | 0%               | 27,660      | -                            | 0%               | 55,320           |  |  |
| 410                          | 410-300-000-531-00 | 50000491 | B-STRM DRN UTIL DUES & SUBSCRIPTIONS     | 9,560       | 3,086       | 3,630                        | 17,167       | 17,000      | (167)                        | -1%              | 17,000      | -                            | 0%               | 34,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000492 | B-STRM DRN UTIL TRAINING                 | 2,287       | 2,027       | 8,739                        | 12,000       | 25,000      | 13,000                       | 108%             | 25,000      | -                            | 0%               | 50,000           |  |  |
| 410                          | 410-300-000-531-00 | 50000495 | B-STRM DRN UTIL INTRGOV PROF SVCS        | 55,512      | 54,948      | 14,375                       | 59,800       | 60,000      | 200                          | 0%               | 60,000      | -                            | 0%               | 120,000          |  |  |
| 410                          | 410-300-000-531-00 | 50000497 | B-STRM DRN UTIL INDIRECT MISCELLANEOUS   | 85,876      | 88,590      | 40,566                       | 86,492       | 117,003     | 30,511                       | 35%              | 119,343     | 2,340.06                     | 2%               | 236,346          |  |  |
| 410                          | 410-300-000-531-00 | 50000990 | B-STRM DRN UTIL *INTERFUND SVS & CHGS    | -           | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| 410                          | 410-300-000-588-10 | 50000088 | PRIOR PERIOD ADJUST PRIOR PERIOD         | 4,375       | -           | -                            | -            | -           | -                            | 0%               | -           | -                            | 0%               | -                |  |  |
| TOTAL STORM DRAIN OPERATIONS |                    |          |                                          | 2,394,275   | 2,417,185   | 916,179                      | 2,625,138    | 2,901,349   | 276,211                      | 11%              | 2,967,348   | 65,998.58                    | 2%               | 5,868,697        |  |  |

# Mayor's Proposed Preliminary Budget 2027-2028

| FUND                                    | ORGANIZATION       | ACCOUNT  | TITLE                                    | 2026             |                  |                              | 2026 BUDGET         | 2027 Budget      | Budget 2027 to   |                  | 2028 Budget      | Budget 2027 to        | Percent     | 2027-2028         |
|-----------------------------------------|--------------------|----------|------------------------------------------|------------------|------------------|------------------------------|---------------------|------------------|------------------|------------------|------------------|-----------------------|-------------|-------------------|
|                                         |                    |          |                                          | 2024 ACTUAL      | 2025 ACTUAL      | EXPENDITURES as of 6/30/2026 |                     |                  | 2026 Variance    | Percent Variance |                  | 2026 Variance         |             |                   |
| 410                                     | 410-300-000-591-31 | 50000860 | B-LTD SD SUBSCRIPTION INTEREST           | -                | -                | -                            | -                   | -                | -                | -                | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-591-48 | 50000710 | B-DBT PW FAC PRINCIPAL GO BONDS          | 19,150           | 19,365           | -                            | 19,595              | 19,850           | 255              | 1%               | 134,887          | 115,037.00            | 580%        | 154,737           |
| 410                                     | 410-300-000-592-48 | 50000830 | B-DBT INT PW FAC INTEREST LONG TERM DEBT | 6,504            | 6,288            | 3,038                        | 6,076               | 155,910          | 149,834          | 2466%            | 155,632          | (278.00)              | 0%          | 311,542           |
| 410                                     | 410-300-000-592-48 | 50000890 | B-DBT INT PW FAC DEBT SERVICE COSTS      | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| <b>TOTAL STORM DRAIN LONG-TERM DEBT</b> |                    |          |                                          | <b>25,653</b>    | <b>25,652</b>    | <b>3,038</b>                 | <b>25,671</b>       | <b>175,760</b>   | <b>150,089</b>   | <b>585%</b>      | <b>290,519</b>   | <b>114,759.00</b>     | <b>65%</b>  | <b>466,279</b>    |
| 410                                     | 410-300-000-594-31 | 50000110 | B-CPTL SALARIES                          | 10,079           | 29,796           | 9,974                        | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000120 | B-CPTL OVERTIME                          | 31               | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000130 | B-CPTL CASUAL LABOR                      | 1,663            | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000210 | B-CPTL BENEFITS                          | 4,170            | 11,671           | 3,450                        | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000215 | B-CPTL BENEFITS/CAS LAB & OT             | 288              | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000610 | B-CPTL LAND AND LAND IMPROVEMENT         | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000620 | B-CPTL BUILDING & STRUCTURES             | 11,718           | (9,509)          | -                            | 43,923              | -                | (43,923)         | -100%            | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000640 | B-CPTL MACHINERY & EQUIPMENT             | 207,454          | -                | 33,738                       | 81,250              | -                | (81,250)         | -100%            | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-000-594-31 | 50000650 | B-CPTL CONSTRUCTION CAPITAL ASST         | 42,486           | 944,270          | 89,319                       | 2,094,471           | 4,990,000        | 2,895,529        | 138%             | 1,465,000        | (3,525,000.00)        | -71%        | 6,455,000         |
| <b>TOTAL STORM DRAIN CAPITAL</b>        |                    |          |                                          | <b>277,889</b>   | <b>976,229</b>   | <b>136,481.00</b>            | <b>2,219,644.00</b> | <b>4,990,000</b> | <b>2,770,356</b> | <b>125%</b>      | <b>1,465,000</b> | <b>(3,525,000.00)</b> | <b>-71%</b> | <b>6,455,000</b>  |
| 410                                     | 410-300-101-531-00 | 50000110 | B-SD-NPDES-PEO SALARIES                  | 3,929            | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-101-531-00 | 50000210 | B-SD-NPDES-PEO BENEFITS                  | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-101-531-00 | 50000310 | B-SD-NPDES-PEO OFFICE & OPERATING SUPPLY | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-102-531-00 | 50000110 | B-SD-NPDES-PIP SALARIES                  | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-102-531-00 | 50000210 | B-SD-NPDES-PIP BENEFITS                  | 1,902            | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-103-531-00 | 50000110 | B-SD-NPDES-ID SALARIES                   | -                | 5,388            | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-103-531-00 | 50000210 | B-SD-NPDES-ID BENEFITS                   | -                | 2,376            | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-104-531-00 | 50000110 | B-SD-NPDES-RC SALARIES                   | 1,150            | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-104-531-00 | 50000210 | B-SD-NPDES-RC BENEFITS                   | 603              | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-106-531-00 | 50000110 | NPDES-TMDL SALARIES                      | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-106-531-00 | 50000210 | NPDES-TMDL BENEFITS                      | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-107-531-00 | 50000110 | NPDES-MG SALARIES                        | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| 410                                     | 410-300-107-531-00 | 50000210 | NPDES-MG BENEFITS                        | -                | -                | -                            | -                   | -                | -                | 0%               | -                | -                     | 0%          | -                 |
| <b>TOTAL STORM DRAIN NPDES</b>          |                    |          |                                          | <b>7,584</b>     | <b>7,764</b>     | <b>-</b>                     | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>0%</b>        | <b>-</b>         | <b>-</b>              | <b>0%</b>   | <b>-</b>          |
| <b>TOTAL STORM DRAIN USES</b>           |                    |          |                                          | <b>2,705,400</b> | <b>3,426,830</b> | <b>1,055,698.00</b>          | <b>4,870,453.00</b> | <b>8,067,109</b> | <b>3,196,656</b> | <b>66%</b>       | <b>4,722,867</b> | <b>-</b>              | <b>-41%</b> | <b>12,789,976</b> |
| FUND BALANCE STORM DRAIN OPERATIONS     |                    |          |                                          | 3,116,997        | 3,966,854        | 5,149,576                    | 3,937,352           | 2,517,731        | (1,419,621)      | -36%             | 1,899,605        | (618,125.58)          | -25%        | 4,417,336         |
| FUND BALANCE STORM DRAIN LONG-TERM DEBT |                    |          |                                          | 25,653           | 25,652           | 3,038                        | 25,671              | 175,760          | 150,089          | 585%             | 290,519          | 114,759.00            | 65%         | 466,279           |
| FUND BALANCE CAPITAL RESERVE            |                    |          |                                          | 400,000          | 400,000          | 400,000                      | 420,000             | 420,000          | 400,000          | 0%               | 420,000          | -                     | 0%          | 840,000           |
| <b>TOTAL STORM DRAIN FUND BALANCE</b>   |                    |          |                                          | <b>3,542,651</b> | <b>4,392,506</b> | <b>5,552,614</b>             | <b>4,383,023</b>    | <b>3,113,491</b> | <b>(869,532)</b> | <b>-29%</b>      | <b>2,610,124</b> | <b>(3,344,242.42)</b> | <b>-16%</b> | <b>5,723,615</b>  |