

CITY OF WEST HAVEN

ADOPTED BUDGET

FISCAL YEAR 2025-2026

Dorinda Borer, Mayor



ADOPTED BUDGET FY25-26

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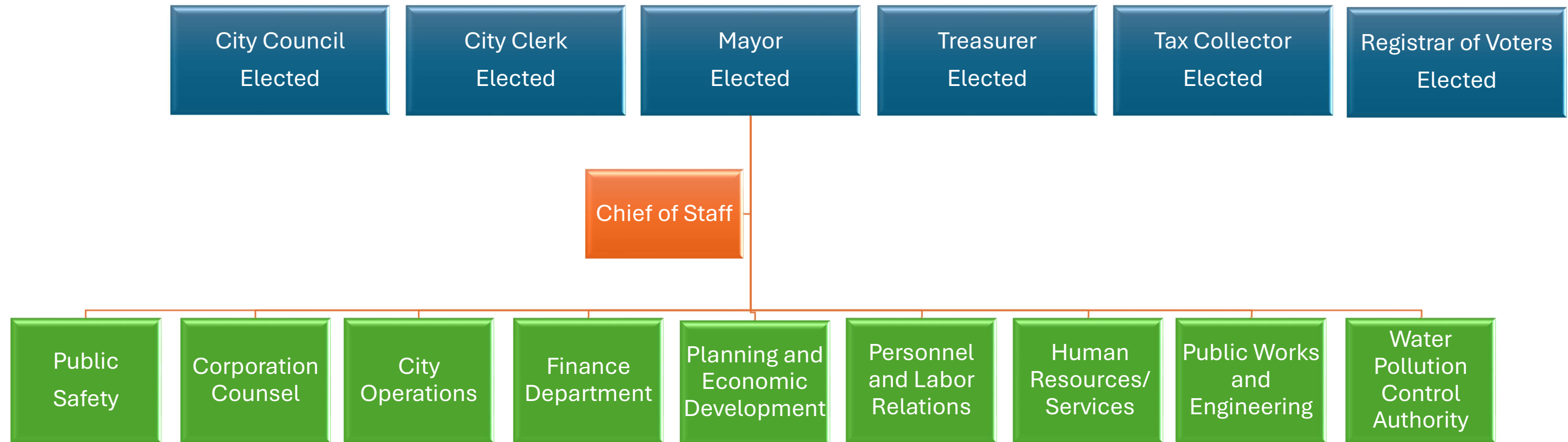
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CITY OF WEST HAVEN

ANNUAL BUDGET

FY 25-26



CITY OF WEST HAVEN

SUMMARY OF GENERAL FUND REVENUES

FY 25-26



SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

1. Property Taxes

- Property taxes, comprised of real estate taxes, personal property taxes (on business equipment) and motor vehicle taxes, account for \$113,986,398 or 61.5% of the General Fund Budget Revenue. The property tax revenues are identified under three categories shown below with each category explained.

Current Property Tax Levy

- The current property tax for real estate and personal property is levied on July 1 of each fiscal year and due in four installments on July 1, October 1, January 1, and April 1.
- The current motor vehicle tax is levied on July 1 of each fiscal year and due in two installments on July 1 and January 1.
- These taxes on real estate, personal property and motor vehicles are calculated to support the tax revenue required to balance the current year budget over its 12-month fiscal year.
- The FY25-26 budget for real estate, personal property and motor vehicle taxes is based on the City's October 1, 2024, Net Grand List of \$4,608,000,133 which is the total assessed value of each of these components of property as of October 1, which represents 70% of their respective market values.
- West Haven ranks in the top 20 cities in Connecticut for cities with non-taxable properties such as the University of New Haven, the Veterans Hospital, and Yale University. These properties are excluded from the Net Grand List when the taxes are calculated.
- In computing the amount of budgeted current taxes to be collected in the FY25-26 fiscal year, the City is using a collection rate of 86.5% for Motor Vehicles, 98.7% for Real Estate, and 97.0% for Personal Property of and a mill rate of 25.58 for motor vehicles, real estate and personal property. In accordance with State Statute, municipalities have a cap imposed on the motor vehicle tax. Since the mill rate is less than the cap, the same mill rates are applied to each category.

SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

Non-Current Taxes

- This category is comprised of various types of tax revenue collected that is not part of the current property tax levy.
- Motor Vehicle Supplement P.A 76-338 are budgeted separately from the regular July 1 tax levy in accordance with State Statute and the timing of this tax obligation. These taxes are levied on January 1 for motor vehicles acquired after the October 1 assessment date. The assessed value is prorated based on 70% of market value as of the previous October 1.
- Pursuant to State Statutes, property taxes are subject to a fifteen-year statute of limitations. All taxes collected for the previous 15 Grand Lists are budgeted in Tax Levy-Prior Years. Collection of these taxes is enforced through liens, foreclosures, alias tax warrants, tax sales, sale of tax liens and other legal procedures established by State Statute. The amount of taxes to be collected is based on collection trends of prior fiscal years with consideration given to individual accounts and projected receivables at the start of the fiscal year.
- Taxes that are deemed to be uncollectable are required by State Statute to be segregated into a separate classification as “suspense.” In accordance with State Statute a tax so transferred shall not be included as an asset of such municipality. However, a suspended tax is still vigorously pursued for collection and continues to incur a delinquent interest charge.

Interest and Lien Fees

- State Statute allows municipalities the legal authority to charge delinquent tax accounts an interest charge of 1 ½% per month/18.0% per year. Interest continues to accrue on all delinquent taxes and are categorized as such in the budget presentation. A lien fee of \$24.00 is also applied to real estate properties that are delinquent after April 1.

SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

2. Licenses and Permits

- This revenue category encompasses a broad range of user charges that are established through City Ordinances, Resolutions or Connecticut General Statutes and are intended to provide regulatory oversight and control over identified functions while also recovering user fee revenue as reimbursement for a portion of staff time associated with the specific function.
- This revenue category represents about 1.4% of the General Fund revenue and comprises charges for compliance with regulations, licenses and permits that control certain activities.
- Budgeted amounts are determined by prior year trends and projected levels of activity for each of these items.

3. Fines, Forfeits and Penalties

- This category consists of four items – parking tag violations, tax fines, Building Code and Blight penalties. Parking tag violations represent the revenue generated from the enforcement of the City's various parking laws and the charges associated with their respective violations. Tax Fines are primarily the charges paid by the taxpayer on each delinquent motor vehicle tax that is referred to the State Department of Motor Vehicles in accordance with State Statute. Fees for violations of the city's Building Code and Blight Ordinance account for the rest of this category.

4. Use of Money/Property

- This category consists of two categories: the first is investments from the General Fund, which is the interest earned from the investment of the City's available cash; the second is the rental income the City derives from organizations using City facilities that have a charge associated with their use.

SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

5. From Other Agencies

- This category consists of several grants received from the State which account for approximately \$58.6M of the City's General Fund revenue or 31.1%. This is the City's second largest revenue source after property tax revenue. These grants are primarily based on statutory formulas and cover four major areas: education aid, various property tax relief programs, road repair and construction, and direct state aid to support West Haven's state-mandated five-year fiscal recovery plan.
- Approximately \$45.2M of the funds in this category are received from the State's Education Cost Sharing (ECS) program which provides education aid to municipalities and is primarily based on the municipality's wealth, a state foundation level, pupils in need who are below a certain poverty level, and mastery test scores. The actual estimated amount for West Haven in FY25 is \$59.0M. The balance above the City budgeted amount of approximately \$14.8M goes directly to the Board of Education (BOE).
- West Haven has been designated as an Alliance District and, as such, the BOE receives the balance of this ECS funding above City amount that is capped, and other grants which are not reflected in this General Fund budget.
- The majority of the balance of this category is devoted to grants designated for tax relief, or Payments in Lieu of Taxes (PILOT). State Statutes have various programs that are designed to provide some form of tax relief for specific categories of qualifying residents (i.e., veterans, elderly and disabled) which supplements similar tax relief provided by the City.
- PILOT payments are provided by the State to reimburse municipalities for some of the City's tax loss associated with State Statutes that exempt various Religious, Education, Non-Profits, Hospitals, Government, and Manufacturing companies from some portion or all their property tax obligation. However, these state revenues never equal the amount of the tax loss that the State has exempted and the revenue that the City is foregoing.

SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

- For example, the State exempts property taxes on colleges and hospitals that meet State exemption guidelines. Under this statutory provision, West Haven and all qualifying municipalities should be reimbursed 77.0% of their real estate tax loss associated with colleges and hospitals within City limits and 45.0% of the real estate tax loss on state-owned property. This tax loss represents approximately \$14.1M annually. However, since the State has capped its appropriation on funds designated for this program, West Haven is estimated to receive approximately \$9.9M of the tax loss, which is approximately \$4.2M less than the statutory entitlement.
- Finally, there are few items in this category for general revenue relief and town roads aid for construction and reconstruction of City streets.

6. Charges – Current Services

- This revenue category encompasses a broad range of user charges that are established through Town Ordinances, Resolutions, Connecticut Statutes, or Administrator's recommendations. It comprises about 1.0% of the General Fund budget and encompasses the following departments: City Clerk, Police, Public Works, Parks and Recreation, and Miscellaneous Fees received by other departments.

SUMMARY OF GENERAL FUND REVENUES 2025-2026 ADOPTED BUDGET

7. Other Revenues

- This category accounts for approximately \$3.6M in General Fund revenue or 1.5% of total revenues. It comprises about 16 items which are not otherwise categorized but many of which provide significant and reliable General Fund revenue support, some of which are especially noteworthy to mention.
- The largest item in this category is the \$960,000 the City receives as a transfer from the Fire Districts' share of Emergency Reporting Services for the City's three Fire Districts (separate taxing authorities). The second largest revenue item in this category is the \$550,000 that Yale University voluntarily contributes to the City in lieu of the tax loss associated with their tax-exempt properties; and the \$310,000 payment made by the South-Central Connecticut Regional Water Authority is a tax payment made in lieu of their tax exemption and governed by State Statute.

8. Other Financial Sources

- This category comprises \$478,875 or 0.3% of the General Fund revenue. The "residual equity transfers in" represent the administrative funds collected as part of the management and collection of the vendor payments associated with the extra duty services provided by City police. It also includes the funds paid by these vendors to have a police vehicle at events.
- The Transfer from the Sewer Operating Fund is a reimbursement to the General Fund for the cost of current year debt service paid by the City on behalf of the Sewer Department.

SUMMARY OF GENERAL FUND REVENUES

		FY24	FY25	FY26	
<u>DESCRIPTION</u>		<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>% Change</u>
		<u>REVENUE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>FY26 vs FY25</u>
<u>CURRENT PROPERTY TAX LEVY</u>					
10124041-41100	Tax Levy - Current Year - MV	\$ 11,091,033	\$ 10,788,209	\$ 7,993,777	-25.90%
10124041-41100	Tax Levy - Current Year - R/E, PP	\$ 94,537,854	\$ 101,582,565	\$ 105,992,621	4.34%
	Subtotal	\$ 105,628,887	\$ 112,370,774	\$ 113,986,398	1.44%
<u>NON CURRENT TAXES</u>					
10124041-41101	Motor Vehicle Supplement	\$ 1,201,792	\$ 1,300,000	\$ 1,200,000	-7.69%
10124041-41110	Out of State License Plates	\$ -	\$ 90,000	\$ 60,000	-33.33%
10124041-41200	Tax Levy - Prior Years	\$ 993,194	\$ 600,000	\$ 650,000	8.33%
10124041-41300	Tax Levy - Suspense	\$ 235,996	\$ 150,000	\$ 200,000	33.33%
	Subtotal	\$ 2,430,983	\$ 2,140,000	\$ 2,110,000	-1.40%
<u>INTEREST & LIEN FEES</u>					
10124041-41610	Tax Interest - Current Year	\$ 540,284	\$ 500,000	\$ 500,000	0.00%
10124041-41620	Tax Interest - Prior Years	\$ 310,165	\$ 308,000	\$ 358,000	16.23%
10124041-41630	Tax Interest - Suspense	\$ 232,789	\$ 150,000	\$ 200,000	33.33%
	Subtotal	\$ 1,083,238	\$ 958,000	\$ 1,058,000	10.44%

SUMMARY OF GENERAL FUND REVENUES

		FY24	FY25	FY26	
<u>DESCRIPTION</u>		<u>ACTUAL</u> <u>REVENUE</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>% Change</u> <u>FY26 vs FY25</u>
<u>LICENSES & PERMITS</u>					
10112542-42150	Animal Licenses	\$ 9,093	\$ 6,000	\$ 5,000	-16.67%
10112542-42160	Marriage Licenses	\$ 17,266	\$ 10,000	\$ 8,000	-20.00%
10112542-42170	Sporting Licenses	\$ (165)	\$ 250	\$ 250	0.00%
10119042-42210	Building Permits	\$ 1,605,483	\$ 1,900,000	\$ 1,400,000	-26.32%
10119042-42220	Electrical Permits	\$ 312,013	\$ 350,000	\$ 400,000	14.29%
10119042-42230	Excavation Permits	\$ 15,205	\$ 10,000	\$ 10,000	0.00%
10119042-42240	Plumbing & Heating Permits	\$ 125,109	\$ 100,000	\$ 175,000	75.00%
10119042-42250	Zoning Permits	\$ 100,387	\$ 103,000	\$ 100,000	-2.91%
10131042-42110	Alcoholic Beverage License	\$ 1,270	\$ 1,000	\$ 1,000	0.00%
10131042-42130	Police & Protection Licenses	\$ 20,830	\$ 27,000	\$ 24,000	-11.11%
10132042-42910	City Clerk Fees	\$ 4,952	\$ 6,000	\$ 5,000	-16.67%
10132042-42920	Dog Pound Releases	\$ 3,568	\$ 3,000	\$ 3,000	0.00%
10153042-42120	Health Licenses	\$ 114,950	\$ 110,000	\$ 110,000	0.00%
	Subtotal	\$ 2,329,961	\$ 2,626,250	\$ 2,241,250	-14.66%
<u>FINES, FORFEITS & PENALTIES</u>					
10131043-43100	Parking Tags	\$ 103,579	\$ 50,000	\$ 100,000	100.00%
10124043-43200	Tax Fines	\$ 85,551	\$ 72,606	\$ 75,000	3.30%
10124043-43250	Bldg Code Violations	\$ 1,352	\$ 2,318	\$ 3,000	29.42%
10124043-43251	Non-Resident Landlord Registration	\$ -	\$ 60,000	\$ 40,000	-33.33%
10124043-43253	Blight Liens	\$ 5,640	\$ 65,000	\$ 15,000	-76.92%
	Subtotal	\$ 196,122	\$ 249,924	\$ 233,000	-6.77%

- In the previous budget, the projected overall permit revenue from the Building Department was largely included under the "Building Permits" line item. This year, ancillary budgeting revenues have been distributed across other permit categories, such as electrical and plumbing.

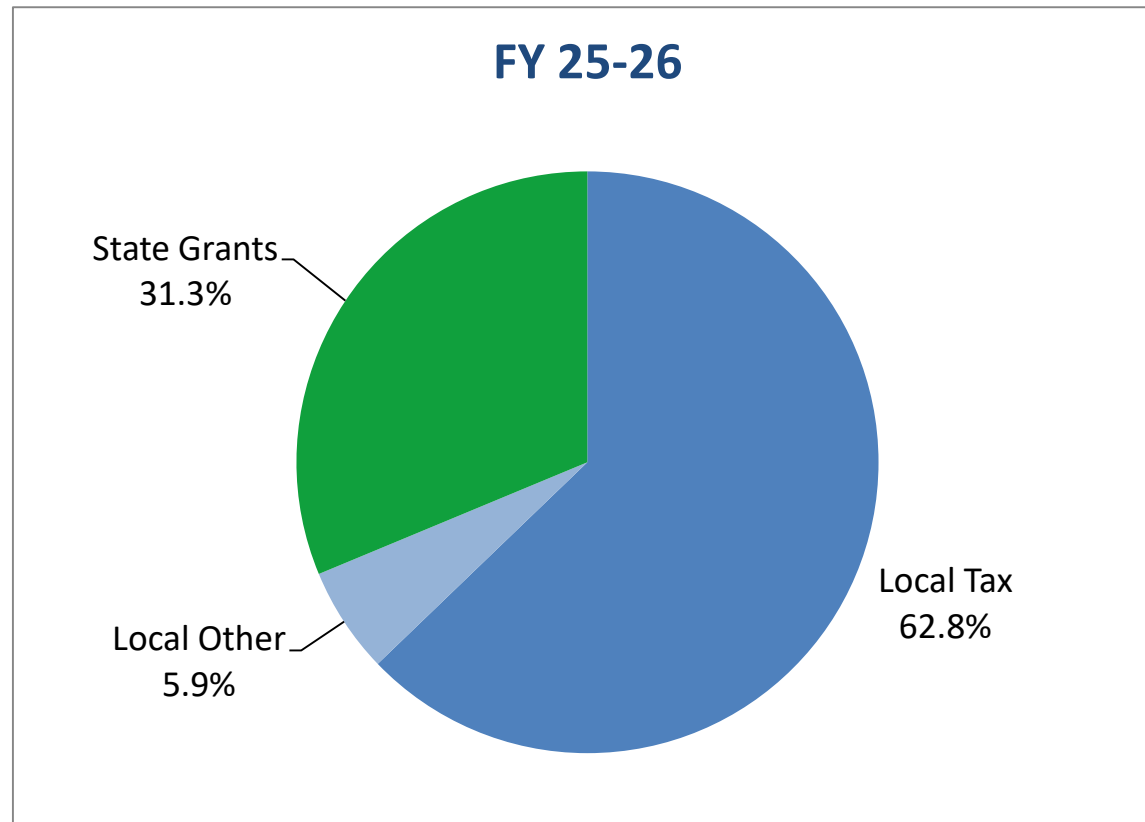
SUMMARY OF GENERAL FUND REVENUES

<u>DESCRIPTION</u>		<u>FY24 ACTUAL REVENUE</u>	<u>FY25 ADOPTED BUDGET</u>	<u>FY26 ADOPTED BUDGET</u>	<u>% Change FY26 vs FY25</u>
<u>USE OF MONEY/PROPERTY</u>					
10120044-44100	Investment Income	\$ 2,806,112	\$ 2,291,000	\$ 2,400,000	4.76%
10120044-44210	City Facility Rental	\$ 17,500	\$ 28,000	\$ 28,000	0.00%
	Subtotal	\$ 2,823,612	\$ 2,319,000	\$ 2,428,000	4.70%
<u>FROM OTHER AGENCIES</u>					
10120045-45211	Educational Cost Sharing	\$ 44,253,756	\$ 45,150,487	\$ 45,150,487	0.00%
10120045-45219	Health Services	\$ 46,291	\$ 73,000	\$ 46,224	-36.68%
10120045-45231	Pilot-Colleges & Hospitals	\$ 8,974,220	\$ 8,974,220	\$ 9,862,688	9.90%
10120045-45233	Muni Rev Shr (Mfg Pr Tax Reli)	\$ 1,552,735	\$ 147,516	\$ 147,516	0.00%
10120045-45249	Motor Vehicle Tax Reimbursement	\$ 672,795	\$ 672,795	\$ 1,730,247	157.17%
10120045-45235	Mashantucket Pequot Grant	\$ 807,097	\$ 807,097	\$ 807,097	0.00%
10120045-45236	Prop Tax Relief-Totally Disabl	\$ 3,779	\$ 4,600	\$ 4,600	0.00%
10120045-45238	Property Tax Relief-Veterans	\$ 100,509	\$ 110,000	\$ 100,000	-9.09%
10120045-45248	Town Aid Road	\$ 618,802	\$ 621,029	\$ 618,802	-0.36%
10120045-45290	Misc.State/Fed Grants (ERS)	\$ 149,674	\$ 149,674	\$ 150,000	0.22%
	Subtotal	\$ 57,179,657	\$ 56,710,418	\$ 58,617,661	3.36%
<u>CHARGES - CURRENT SERVICES</u>					
10112546-46940	Record Legal Instrument Fees	\$ 1,302,751	\$ 1,555,000	\$ 1,500,000	-3.54%
10131046-46710	Police Charges	\$ 12,675	\$ 12,900	\$ 20,000	55.04%
10120046-46952	Miscellaneous - General Gov't	\$ 127,094	\$ 125,000	\$ 30,000	-76.00%
10120046-46956	Misc. - Parks & Recreation	\$ 341,602	\$ 150,000	\$ 375,000	150.00%
10140046-46953	All Other-Public Works	\$ 17,665	\$ 13,000	\$ 13,000	0.00%
	Subtotal	\$ 1,801,788	\$ 1,855,900	\$ 1,938,000	4.42%

SUMMARY OF GENERAL FUND REVENUES

		FY24		FY25		FY26		
<u>DESCRIPTION</u>		<u>ACTUAL</u> <u>REVENUE</u>		<u>ADOPTED</u> <u>BUDGET</u>		<u>ADOPTED</u> <u>BUDGET</u>		<u>% Change</u> <u>FY26 vs FY25</u>
<u>OTHER REVENUES</u>								
10120045-45310	Telephone Access Grant	\$	113,438	\$	79,000	\$	90,970	15.15%
10120045-45340	SCCRWA-Pilot Grant	\$	288,755	\$	290,000	\$	310,000	6.90%
10120047-43300	Parking Meter Revenue	\$	252,815	\$	330,000	\$	280,000	-15.15%
10120047-47200	Sale of Property	\$	15,000	\$	300,000	\$	700,000	133.33%
10120047-47350	Pilot - Housing Authority	\$	170,643	\$	171,000	\$	183,000	7.02%
10120047-47360	Sewer Fee Collection Expenses	\$	55,166	\$	55,200	\$	175,000	217.03%
10120047-47365	Fire Service Administrative Fee	\$	-	\$	-	\$	100,000	100.00%
10120047-47800	Yale Contribution	\$	526,523	\$	550,000	\$	550,000	0.00%
10120047-47900	Miscellaneous	\$	201,498	\$	65,001	\$	65,000	0.00%
10120047-47904	Quigley/Yale Parking	\$	43,603	\$	43,603	\$	43,603	0.00%
10120047-47907	Lease Payments Greenskies	\$	-	\$	-	\$	67,900	100.00%
10120047-47908	Lease Payments VCP/Malloy	\$	-	\$	-	\$	26,160	100.00%
10120047-44210	City Rental Fees	\$	-	\$	-	\$	25,000	100.00%
10130047-47310	Fire Dept Share Of ERS	\$	908,202	\$	860,000	\$	960,000	11.63%
10145047-47340	Organic Recycling Compost	\$	11,315	\$	20,000	\$	11,000	-45.00%
	Subtotal	\$	2,586,958	\$	2,763,804	\$	3,587,633	29.81%
<u>OTHER FINANCIAL SOURCES</u>								
10121054-54390	Operating Transfers Out	\$	(990,000)	\$	-	\$	-	
10120048-48300	Residual Equity Transfers In	\$	-	\$	200,000	\$	200,000	0.00%
10120048-48500	Transfer From Sewer Oper Fund	\$	309,425	\$	403,850	\$	278,875	-30.95%
	Subtotal	\$	(680,575)	\$	603,850	\$	478,875	-20.70%
	Grand Total	\$	175,380,628	\$	182,597,920	\$	186,678,817	2.23%

SOURCE OF REVENUES



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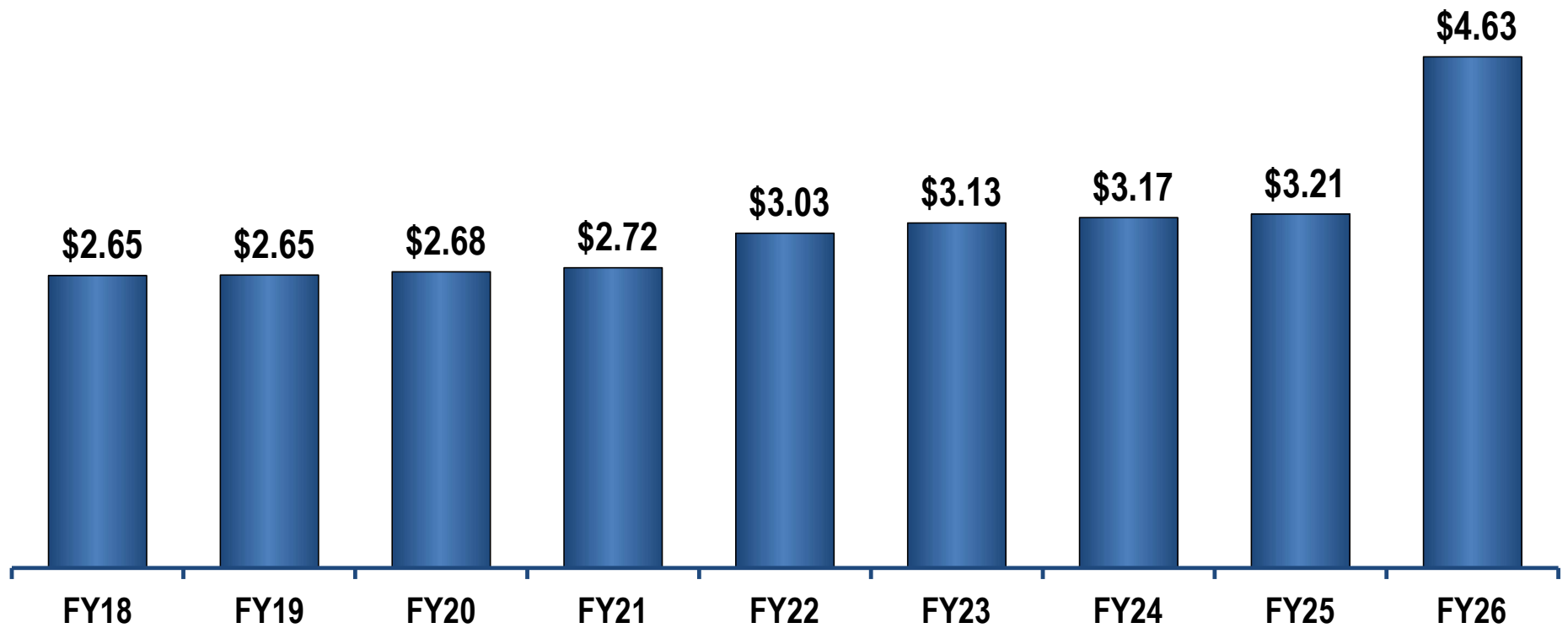
NET TAXABLE GRAND LIST COMPARISON

	GL21 FY23	GL22 FY24	GL23 FY25	GL24 FY26
DISTRICT				
FIRST DISTRICT	\$1,416,583,061	\$1,429,641,370	\$1,419,790,386	\$2,101,643,705
WEST SHORE	\$1,057,305,318	\$1,075,066,725	\$1,109,988,952	\$1,561,846,052
ALLINGTOWN	\$651,738,034	\$669,207,981	\$675,575,672	\$944,510,376
TOTAL	\$3,125,626,413	\$3,173,916,076	\$3,205,355,010	\$4,608,000,133
TYPE OF PROPERTY				
REAL ESTATE	\$2,579,943,883	\$2,587,964,414	\$2,592,529,171	\$4,030,157,783
MOTOR VEHICLE	\$367,793,440	\$398,182,510	\$373,547,775	\$363,690,800
PERSONAL PROPERTY	\$177,889,090	\$187,769,152	\$239,278,064	\$235,631,260
TOTAL	\$3,125,626,413	\$3,173,916,076	\$3,205,355,010	\$4,629,479,843
	\$93,996,750	\$48,289,663	\$31,438,934	\$1,424,124,833
	3.10%	1.54%	0.99%	44.43%

Changes to the Grand List are driven by:

- **Real Estate increased due to state mandated revaluation.**
- **Motor Vehicles decreased due to state legislation regarding assessment depreciation schedule.**

NET TAXABLE GRAND LIST - BILLIONS (year over year growth)



CITY OF WEST HAVEN

SUMMARY OF GENERAL FUND EXPENDITURES

FY 25-26



SUMMARY OF GENERAL FUND EXPENDITURES

	FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	% Change FY26 vs FY25
<u>GENERAL GOVERNMENT</u>				
City Council	\$ 110,478	\$ 63,700	\$ 67,246	5.57%
Mayor's Office	\$ 317,579	\$ 409,178	\$ 441,612	7.93%
City Operations Department	\$ -	\$ -	\$ 1,626,868	
Corporation Counsel	\$ 778,809	\$ 686,426	\$ 675,864	-1.54%
Personnel & Labor Relations	\$ 356,302	\$ 404,854	\$ 428,062	5.73%
Telephone - City	\$ 338,996	\$ 358,000	\$ -	-100.00%
City Clerk	\$ 437,049	\$ 435,942	\$ 448,656	2.92%
Registrar Of Voters	\$ 172,511	\$ 234,633	\$ 243,720	3.87%
Probate Court	\$ 5,830	\$ 12,558	\$ 12,558	0.00%
Subtotal	\$ 2,517,553	\$ 2,605,291	\$ 3,944,586	51.41%
<u>PLANNING & DEVELOPMENT</u>				
Planning & Development	\$ 355,875	\$ 781,086	\$ 832,571	6.59%
Grants Administration	\$ 167,200	\$ 308,968	\$ 162,841	-47.30%
Building Department	\$ 513,265	\$ 572,304	\$ 593,912	3.78%
Subtotal	\$ 1,036,340	\$ 1,662,358	\$ 1,589,324	-4.39%
<u>FINANCE</u>				
Treasurer	\$ 7,600	\$ 7,600	\$ 9,000	18.42%
Comptroller	\$ 1,632,996	\$ 1,446,694	\$ 1,443,174	-0.24%
Purchasing	\$ 273,786	\$ 317,826	\$ 245,896	-22.63%
Information Technology	\$ 704,768	\$ 862,690	\$ -	-100.00%
Central Services	\$ 172,907	\$ 163,900	\$ 204,000	24.47%
Central Utility Services	\$ -	\$ -	\$ 2,446,692	
Tax Assessment	\$ 504,353	\$ 544,907	\$ 559,362	2.65%
Board Of Assessment Appeals	\$ 3,540	\$ 3,600	\$ 3,600	0.00%
Tax Collector	\$ 474,138	\$ 532,526	\$ 542,294	1.83%
Subtotal	\$ 3,774,088	\$ 3,879,743	\$ 5,454,018	40.58%

- City telephone expenses have been moved from a standalone budget line item to Central Utilities under the Finance Department.
- The decrease in expenditures within the Grants Administration line is due to the elimination of the Grants Director position.
- Information Technology has been removed from the Finance Department and now rests within the City Operations Department

SUMMARY OF GENERAL FUND EXPENDITURES

	FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	% Change FY26 vs FY25
<u>PUBLIC SAFETY</u>				
Emergency Reporting System (ERS)	\$ 2,179,859	\$ 2,235,662	\$ 2,363,815	5.73%
Public Safety Administration	\$ 1,187,349	\$ 1,349,616	\$ 1,165,676	-13.63%
Public Safety Operations	\$ 13,933,065	\$ 15,162,037	\$ 15,088,198	-0.49%
Public Safety Support	\$ 1,334,375	\$ 1,274,701	\$ 1,280,793	0.48%
Animal Control	\$ 311,183	\$ 359,039	\$ 434,745	21.09%
Emergency Management	\$ 51,147	\$ 84,525	\$ 93,775	10.94%
Subtotal	\$ 18,996,976	\$ 20,465,580	\$ 20,427,002	-0.19%
<u>PUBLIC WORKS</u>				
Administration	\$ 662,968	\$ 949,874	\$ 1,369,000	44.12%
Engineering	\$ 425,518	\$ 504,632	\$ 502,132	-0.50%
Central Garage	\$ 1,209,281	\$ 1,479,222	\$ 1,298,041	-12.25%
Compost Site	\$ 88,916	\$ 47,200	\$ 70,000	48.31%
Disposal Of Solid Waste	\$ 4,158,605	\$ 4,446,072	\$ 4,809,024	8.16%
Grounds & Building Maintenance	\$ 1,438,230	\$ 1,728,221	\$ 999,805	-42.15%
Highway & Parks Maintenance	\$ 4,307,633	\$ 5,009,568	\$ 3,980,863	-20.53%
Subtotal	\$ 12,291,151	\$ 14,164,788	\$ 13,028,865	-8.02%
<u>HUMAN RESOURCES</u>				
Human Resources	\$ 400,436	\$ 663,237	\$ 450,488	-32.08%
Elderly Services	\$ 401,627	\$ 472,936	\$ 515,119	8.92%
Youth and Family	\$ -	\$ -	\$ 232,474	
Parks & Recreation	\$ 1,053,876	\$ 1,212,294	\$ 1,236,753	2.02%
Health Department	\$ 498,413	\$ 673,051	\$ 679,312	0.93%
Subtotal	\$ 2,354,352	\$ 3,021,518	\$ 3,114,146	3.07%
<u>LIBRARY</u>				
	\$ 1,625,000	\$ 1,833,089	\$ 2,004,340	9.34%
Subtotal	\$ 1,625,000	\$ 1,833,089	\$ 2,004,340	9.34%

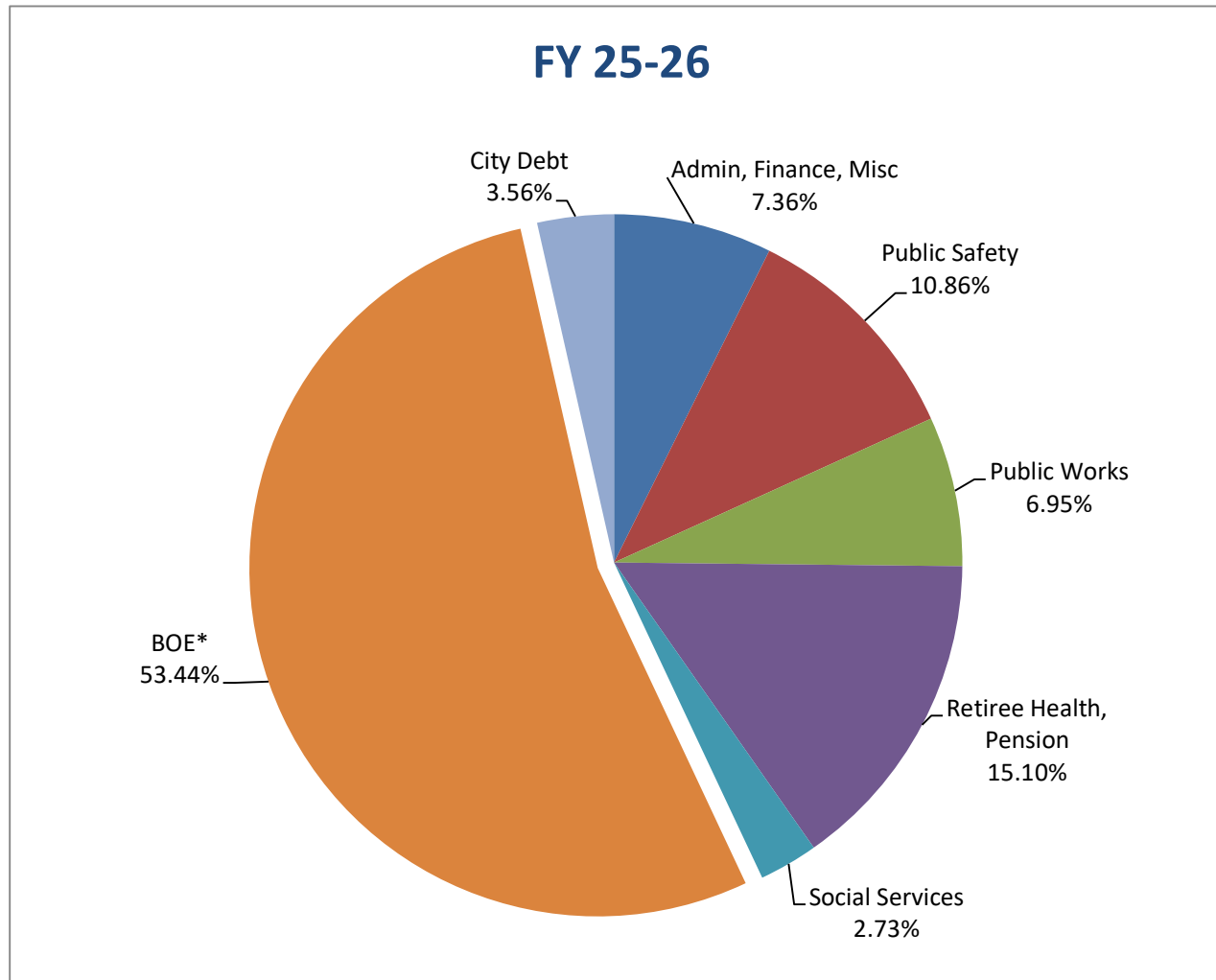
- Reductions in overall expenditure budgets for Public Safety Administration and Public Works are due to the centralization of utilities under the Finance Department.
- The reduction in Human Resources expenditures is due to the establishment of a standalone Youth and Family Services Department.

SUMMARY OF GENERAL FUND EXPENDITURES

	FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	% Change FY26 vs FY25
<u>BOARD OF EDUCATION</u>				
Board of Education Total	\$ 52,476,912	\$ 91,960,421	\$ 93,560,421	1.74%
<u>OPERATING CHARGES</u>				
City Insurance	\$ 1,571,062	\$ 2,199,781	\$ 1,840,000	-16.36%
Pensions & Hospitalizations	\$ 21,295,164	\$ 23,504,440	\$ 26,060,005	10.87%
Med Com. Program	\$ 40,909	\$ 44,013	\$ 44,013	0.00%
Subtotal	\$ 22,907,135	\$ 25,748,234	\$ 27,944,018	8.53%
<u>DEBT SERVICE</u>				
Indebtedness	\$ 12,349,639	\$ 14,888,446	\$ 13,102,366	-12.00%
Subtotal	\$ 12,349,639	\$ 14,888,446	\$ 13,102,366	-12.00%
<u>CONTINGENCY / OTHER</u>				
Contingent Fund	\$ 1,120,583	\$ 2,368,453	\$ 2,509,731	5.96%
Subtotal	\$ 1,120,583	\$ 2,368,453	\$ 2,509,731	5.96%
Grand Total	\$ 131,449,731	\$ 182,597,922	\$ 186,678,817	2.23%
CITY TOTAL	\$ 78,972,819	\$ 90,637,501	\$ 93,118,396	2.74%
BOARD OF EDUCATION TOTAL	\$ 89,960,421	\$ 91,960,421	\$ 93,560,421	1.74%
GRAND TOTAL	\$ 168,933,240	\$ 182,597,922	\$ 186,678,817	2.23%

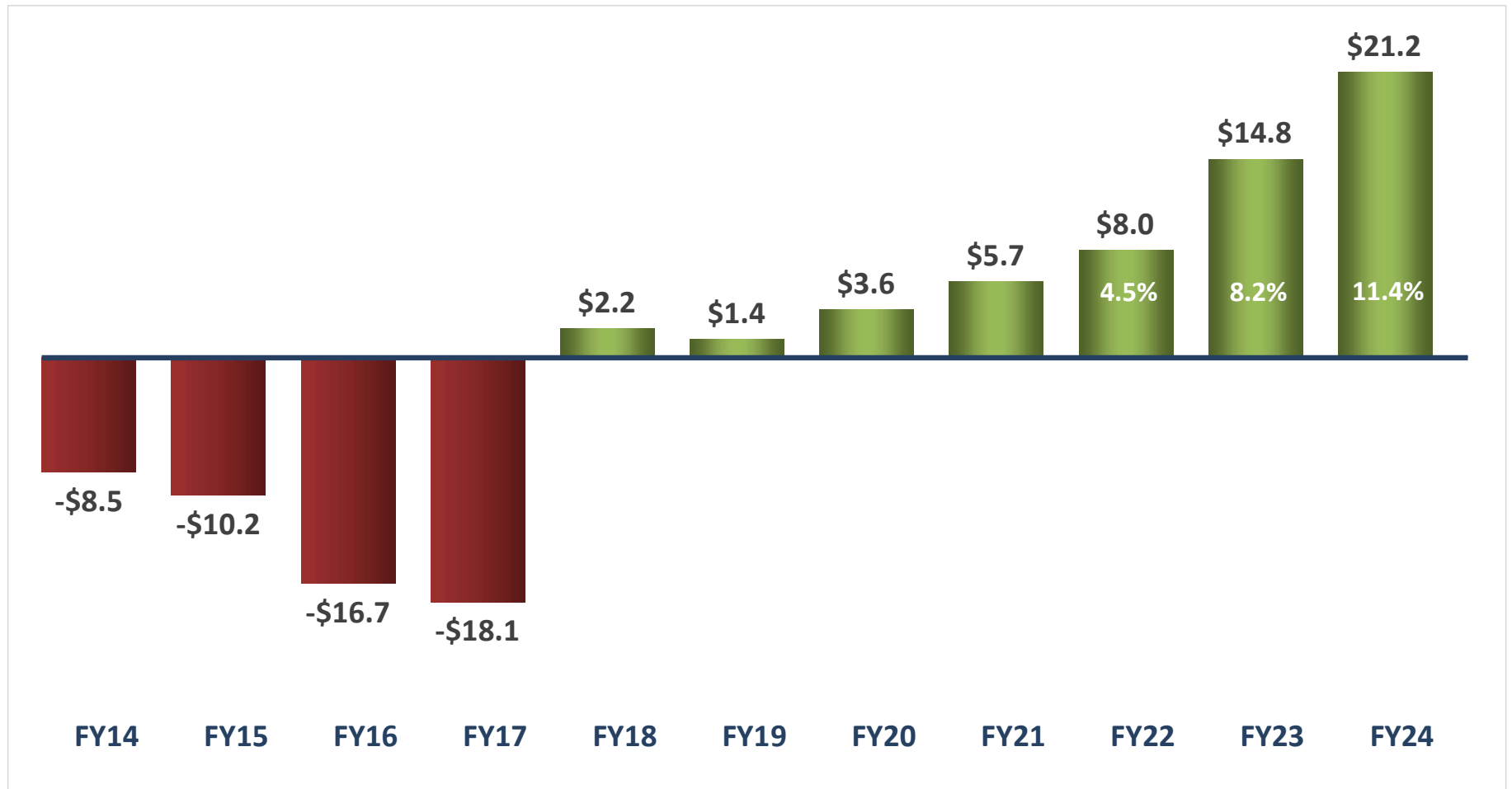
- **BOE slated to receive an additional excess cost grant of \$500K and additional Alliance funding of \$400K from the State of CT**
- **Health insurance increase trending lower than anticipated per the State Partnership Plan by \$250K.**
- **Opportunity for Utility Savings of \$200K.**
- **Other opportunities for Savings of \$363K**
- **Operating Charges increase due to increased funding of the Internal Service Funds, OPEB, and Pension.**

ALLOCATION OF EXPENDITURES



* BOE INCLUDES DEBT SVC

AUDITED GENERAL FUND BALANCE (Millions)
With % of Expenses



Balanced Budget
Healthy General Fund Balance

CITY OF WEST HAVEN DEPARTMENT TOTALS FOR FULL TIME PERSONNEL COUNT

CITY AGENCY	FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		FY 2026 ADOPTED BUDGET		NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	FT #	AMOUNT	FT #	AMOUNT	FT #	AMOUNT	Amount	PCT %
GENERAL GOVERNMENT								
CITY COUNCIL	1	\$ 40,989	0	\$ -	0	\$ -	\$ -	0.00%
MAYOR'S OFFICE	4	\$ 258,806	4	\$ 312,693	4	\$ 342,452	\$ 29,759	9.52%
CITY OPERATIONS	0	\$ -	0	\$ -	6	\$ 560,562	\$ 560,562	100.00%
CORPORATION COUNSEL	7	\$ 405,626	7	\$ 411,926	7	\$ 415,864	\$ 3,938	0.96%
PERSONNEL	6	\$ 435,862	5	\$ 378,083	5	\$ 407,062	\$ 28,979	7.66%
CITY CLERK	4	\$ 225,075	4	\$ 230,561	4	\$ 236,091	\$ 5,530	2.40%
REGISTRAR	2	\$ 52,424	2	\$ 62,000	1	\$ 62,000	\$ -	0.00%
TOTAL GENERAL GOVERNMENT	24	\$ 1,418,782	22	\$ 1,395,263	27	\$ 2,024,031	\$ 628,768	45.06%
PLANNING AND DEVELOPMENT								
ADMINISTRATION	4	\$ 270,625	7	\$ 627,836	7	\$ 633,321	\$ 5,485	0.87%
GRANTS	4	\$ 271,234	4	\$ 302,968	2	\$ 146,841	\$ (156,127)	-51.53%
BUILDING	7	\$ 537,216	7	\$ 540,904	7	\$ 544,212	\$ 3,308	0.61%
TOTAL PLANNING & DEVELOPMENT	15	\$ 1,079,075	18	\$ 1,471,708	16	\$ 1,324,374	\$ (147,334)	-10.01%
FINANCE								
COMPTROLLER	11	\$ 868,622	13	\$ 1,091,994	13	\$ 1,098,674	\$ 6,680	0.61%
PURCHASING	3	\$ 201,454	3	\$ 211,444	2	\$ 159,496	\$ (51,948)	-24.57%
INFORMATION TECHNOLOGY	4	\$ 308,392	4	\$ 350,595	0	\$ -	\$ (350,595)	-100.00%
ASSESSOR	7	\$ 470,185	7	\$ 519,083	7	\$ 535,662	\$ 16,579	3.19%
TAX	7	\$ 406,531	7	\$ 448,706	7	\$ 456,994	\$ 8,288	1.85%
TOTAL FINANCE	32	\$ 2,255,184	34	\$ 2,621,822	29	\$ 2,250,826	\$ (370,996)	-14.15%

CITY OF WEST HAVEN DEPARTMENT TOTALS FOR FULL TIME PERSONNEL COUNT

CITY AGENCY	FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		FY 2026 ADOPTED BUDGET		NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	FT #	AMOUNT	FT #	AMOUNT	FT #	AMOUNT	Amount	PCT %
<u>PUBLIC SAFETY</u>								
EMERGENCY REPORTING SERVICES	16	\$ 974,232	16	\$ 984,888	16	\$ 1,061,178	\$ 76,290	7.75%
POLICE DEPARTMENT	134	\$ 10,201,409	134	\$ 11,658,769	134	\$ 11,670,372	\$ 11,604	0.10%
ANIMAL CONTROL	4	\$ 193,800	4	\$ 239,644	5	\$ 239,644	\$ -	0.00%
EMERGENCY MANAGEMENT	0	\$ -	0	\$ -	0	\$ -	\$ -	0.00%
TOTAL PUBLIC SAFETY	154	\$ 11,369,441	154	\$ 12,883,301	155	\$ 12,971,194	\$ 87,894	0.68%
<u>PUBLIC WORKS</u>								
ADMINISTRATION	8	\$ 506,697	7	\$ 533,045	7	\$ 562,948	\$ 29,903	5.61%
ENGINEERING	2	\$ 231,849	2	\$ 241,132	2	\$ 241,132	\$ -	0.00%
VEHICLE MAINTENANCE	7	\$ 448,191	7	\$ 473,694	7	\$ 515,641	\$ 41,947	8.86%
GROUND AND BUILDING	8	\$ 453,855	9	\$ 577,048	9	\$ 591,405	\$ 14,357	2.49%
HIGHWAY AND PARKS	44	\$ 2,563,580	45	\$ 2,770,588	45	\$ 2,844,371	\$ 73,783	2.66%
TOTAL PUBLIC WORKS	69	\$ 4,204,172	70	\$ 4,595,507	70	\$ 4,755,497	\$ 159,990	3.48%
<u>HUMAN RESOURCES</u>								
HUMAN RESOURCES	5	\$ 377,052	5	\$ 419,687	3	\$ 257,170	\$ (162,517)	-38.72%
ELDERLY SERVICES	3	\$ 181,436	4	\$ 260,936	4	\$ 268,619	\$ 7,683	2.94%
PARKS AND RECREATION	6	\$ 388,175	6	\$ 412,937	6	\$ 415,915	\$ 2,978	0.72%
HEALTH DEPARTMENT	8	\$ 572,666	9	\$ 660,551	9	\$ 669,312	\$ 8,761	1.33%
YOUTH AND FAMILY SERVICES	0	\$ -	0	\$ -	2	\$ 167,474	\$ 167,474	100.00%
TOTAL HUMAN RESOURCES	22	\$ 1,519,329	24	\$ 1,754,111	24	\$ 1,778,490	\$ 24,379	1.39%
TOTAL FULL-TIME EMPLOYEES	316	\$ 21,845,983	322	\$ 24,721,712	321	\$ 25,104,412	\$ 382,701	1.55%

BUDGET SUMMARY AND CITY MILL RATE CALCULATION

	FY24 ACTUAL	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET
GENERAL FUND			
TOTAL EXPENDITURES	\$ 168,933,240	\$ 182,597,922	\$ 186,678,817
Revenues			
OPERATIONAL REVENUE	\$ 10,141,102	\$ 11,376,728	\$ 11,089,758
FEDERAL & STATE GRANTS	\$ 57,179,657	\$ 56,710,418	\$ 58,617,661
NON CURRENT TAXES	\$ 2,430,983	\$ 2,140,000	\$ 1,980,000
CURRENT PROPERTY TAX LEVY	\$ 105,628,887	\$ 112,370,776	\$ 114,991,398
TOTAL REVENUES	\$ 175,380,628	\$ 182,597,922	\$ 186,678,817
Current Tax Calculation			
NET TAXABLE GL - REAL ESTATE	\$ 2,587,964,414	\$ 2,592,529,171	\$ 4,030,157,783
LESS: ELDERLY CREDITS AND VALUE LOSS	\$ -	\$ -	\$ (44,000,000)
NET VALUE GL - REAL ESTATE	\$ 2,587,964,414	\$ 2,592,529,171	\$ 3,986,157,783
NET TAXABLE GL - PERSONAL PROPERTY	\$ 187,769,152	\$ 239,278,064	\$ 235,631,260
LESS: VALUE LOSS	\$ -	\$ -	\$ (1,000,000)
NET VALUE GL - PERSONAL PROPERTY	\$ 187,769,152	\$ 239,278,064	\$ 234,631,260
NET TAXABLE GL - MOTOR VEHICLE	\$ 398,182,510	\$ 373,547,775	\$ 363,690,800
LESS: VALUE LOSS	\$ -	\$ -	\$ (1,000,000)
NET VALUE GL - MOTOR VEHICLE	\$ 398,182,510	\$ 373,547,775	\$ 362,690,800
NET GRAND LIST	\$ 3,173,916,076	\$ 3,205,355,010	\$ 4,583,479,843
GENERAL FUND MILL RATE - RE, PP	34.00	36.46	25.48
GENERAL FUND MILL RATE - MV	29.46	29.35	25.48
NET TAX LEVY - RE, PP	\$ 96,625,556	\$ 103,234,316	\$ 107,545,704
NET TAX LEVY - MV	\$ 11,730,457	\$ 10,963,627	\$ 9,241,361
NET TAX LEVY	\$ 108,356,013	\$ 114,197,943	\$ 116,787,065
COLLECTION RATE RE	98.40%	98.40%	98.70%
COLLECTION RATE PP	98.40%	98.40%	97.00%
COLLECTION RATE MV	98.40%	98.40%	86.50%
CURRENT TAX - RE	\$ 88,142,682	\$ 92,999,184	\$ 100,193,570
CURRENT TAX - PP	\$ 6,395,172	\$ 8,583,381	\$ 5,799,051
CURRENT TAX - MV	\$ 11,091,033	\$ 10,788,209	\$ 7,993,777
TOTAL CURRENT TAX	\$ 105,628,887	\$ 112,370,774	\$ 113,986,398
CAPITAL & NON-RECURRING			
CAPITAL & NON-RECURRING		\$ 360,200	\$ 451,000
CAPITAL & NON-RECURRING MILL RATE		0.11	0.10
MILL RATE CALCULATION			
GENERAL FUND MILL RATE - MV		29.35	25.48
GENERAL FUND MILL RATE - RE, PP		36.46	25.48
CAPITAL & NON-RECUR. MILL RATE		0.11	0.10
TOTAL MILL RATE - MV		29.46	25.58
TOTAL MILL RATE - RE, PP		36.57	25.58
TAX REVENUE GENERATED PER 1 MILL	\$	3,154,069	\$ 4,475,658

- FY26 MARB approved Planned Mill Rate: 37.39 (0.82 mill increase).

BUDGET SUMMARY AND CITY MILL RATE CALCULATION

	FY24 ACTUAL	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET
RE, PP MILL RATE BY DISTRICT			
CENTER FIRE DISTRICT			
DISTRICT MILL RATE		11.95	8.95
TOTAL MILL RATE		48.52	34.71
WEST SHORE FIRE DISTRICT			
DISTRICT MILL RATE		10.29	7.29
TOTAL MILL RATE		46.86	33.05
ALLINGTOWN FIRE DISTRICT			
DISTRICT MILL RATE		11.32	8.43
TOTAL MILL RATE		47.89	34.01

- **FY26 Planned AFD Mill rate: 11.75 vs 8.43**
- **Center and West Shore Fire Budgets are decided separately through public votes.**

SEWER USE FEE CALCULATION

	FY24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 26 PERCENT CHANGE
TOTAL EXPENDITURES	\$ 13,833,110	\$ 13,402,604	\$ 14,273,940	6.50%
PRIOR YEAR SEWER LEVY	\$ 49,578	\$ 18,000	\$ 18,000	0.00%
INTEREST & LIENS - CURRENT	\$ 80,929	\$ 20,000	\$ 20,000	0.00%
INTEREST & LIENS - PRIOR YR	\$ 32,019	\$ 15,000	\$ 15,000	0.00%
NITROGEN CREDITS	\$ 6,921	\$ -	\$ 3,000	100.00%
FEES	\$ -	\$ -	\$ 77,000	
ORANGE SHARE	\$ 519,375	\$ 606,000	\$ 807,769	33.30%
OPERATING TRANSFERS	\$ 990,000	\$ -		
TOTAL NON-TAX REVENUES	\$ 1,678,822	\$ 659,000	\$ 940,769	42.76%
AMOUNT TO BE RAISED				
BY SEWER USE FEE		\$ 12,743,604	\$ 13,333,171	4.63%
COLLECTION RATE		98.50%	98.50%	0.00%
GROSS SEWER USE LEVY		\$ 12,937,669	\$ 13,536,215	4.63%
ESTIMATED # OF UNITS		26,500	26,500	0.00%
SEWER USE RATE		\$ 488.00	\$ 511.00	4.71%

- Upgrades to the Sewer Plant were neglected for several years leaving investments to infrastructure now at a critical juncture. It is imperative that we invest in the necessary upgrades for the purpose of our sewer, our clean water, our regulatory requirements and the health of our residents.
- The modest increase of \$33 per household is in line with the 5-year plan approved in FY25.

CITY OF WEST HAVEN

DETAIL OF GENERAL FUND EXPENDITURES

FY 25-26



Note: Unless otherwise indicated, salary increases to the Budget reflect contractual increases.

CITY COUNCIL
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET				FY 2025 ADOPTED BUDGET				FY 2026 ADOPTED BUDGET				NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED		
	#	FTE	AMOUNT		#	FTE	AMOUNT		#	FTE	AMOUNT		Amount	PCT %	
CLERK OF THE COUNCIL	1	PT	\$	10,300	1	PT	\$	15,300	1	PT	\$	18,000	\$	2,700	17.65%
ADMINISTRATIVE ASSISTANT-COUNCIL	1	FT	\$	40,989	0	FT	\$	-	0	FT	\$	-	\$	-	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
CITY COUNCIL						
11000010	51000	REGULAR WAGES	\$ 42,408	\$ -	\$ -	
11000010	51010	CLERK OF THE COUNCIL	\$ 10,275	\$ 15,300	\$ 18,000	17.6%
11000010	51350	PART TIME - ELECTED	\$ 28,912	\$ 32,700	\$ 32,646	-0.2%
11000010	51500	OVERTIME	\$ 2,026	\$ 100	\$ -	-100.0%
11000010	52250	ADVERTISING	\$ 6,520	\$ 5,000	\$ 6,000	20.0%
11000010	52510	MAINT. SERVICE AGREEMENT	\$ 5,521	\$ 4,000	\$ 4,000	0.0%
11000010	52770	OTHER CONTRACTUAL SERVICES	\$ 13,976	\$ 6,000	\$ 6,000	0.0%
11000010	54331	MISC. EXP.	\$ 840	\$ 600	\$ 600	0.0%
		TOTAL	<u>\$ 110,478</u>	<u>\$ 63,700</u>	<u>\$ 67,246</u>	<u>5.6%</u>

MAYOR'S OFFICE PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
MAYOR	1	FT	\$ 100,828	1	FT	\$ 109,145	1	FT	\$ 116,230	\$ 7,085	6.49%
EXECUTIVE ASST. MAYOR	1	FT	\$ 68,217	1	FT	\$ 113,786	0	FT	\$ -	\$ (113,786)	-100.00%
CHIEF OF STAFF	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 113,786	\$ 113,786	100.00%
EXECUTIVE SECRETARY	1	FT	\$ 45,325	1	FT	\$ 45,325	1	FT	\$ 68,000	\$ 22,675	50.03%
ADMINISTRATIVE SECRETARY	1	FT	\$ 44,436	1	FT	\$ 44,436	1	FT	\$ 44,436	\$ -	0.00%

Per City Charter, increases for elected officials could not occur in FY 2025 or FY 2027.
Therefore, this is not a onetime increase, but a cost-of-living adjustment spread over two fiscal years.

The Executive Secretary increase is funded by the elimination of the Purchasing Administrative Assistant.

DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	4	\$	258,806	4	\$	312,693	4	\$	342,452	\$	29,759 9.52%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	0	\$	-	\$	0.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
MAYOR'S OFFICE						
11050010	51000	REGULAR WAGES	\$ 206,271	\$ 312,693	\$ 342,452	9.5%
11050010	51300	PART TIME WAGES	\$ 35,289	\$ 20,000	\$ 20,000	0.0%
11050010	52220	OUTSIDE PRINTING SERVICES	\$ -	\$ 1,000	\$ 1,000	0.0%
11050010	52320	SUBSCRIPTIONS	\$ 120	\$ 175	\$ 500	185.7%
11050010	52330	TRAINING & EDUCATION	\$ -	\$ 300	\$ -	-100.0%
11050010	52350	TRAVEL EXPENSE	\$ -	\$ 1,000	\$ 2,000	100.0%
11050010	52360	BUSINESS EXPENSE	\$ 8,283	\$ 4,750	\$ 6,000	26.3%
11050010	52370	COUNCIL OF GOVERNMENTS	\$ 23,200	\$ 24,000	\$ 24,000	0.0%
11050010	52390	CT. CONFERENCE MUNICIPAL	\$ 36,160	\$ 36,160	\$ 36,160	0.0%
11050010	52397	U.S. CONFERENCE MAYORS	\$ 5,269	\$ 7,000	\$ 7,000	0.0%
11050010	53110	OFFICE SUPPLIES	\$ 3	\$ -	\$ -	
11050010	53490	OTHER OPERATING SUPPLIES	\$ 2,984	\$ 2,100	\$ 2,500	19.0%
TOTAL			\$ 317,579	\$ 409,178	\$ 441,612	7.9%

CITY OPERATIONS DEPARTMENT
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
CHIEF OPERATING OFFICER	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 120,000	\$ 120,000	100.00%
RISK MANAGER	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 76,905	\$ 76,905	100.00%
IT MANAGER	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 106,743	\$ 106,743	100.00%
IT DIRECTOR	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
IT INFRASTRUCTURE SUPERVISOR	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 95,443	\$ 95,443	100.00%
IT NETWORK, SECURITY ENGINEER	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 93,129	\$ 93,129	100.00%
IT HELPDESK TECHNICIAN	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 68,342	\$ 68,342	100.00%
JUNIOR HELP DESK ANALYST	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
PT NETWORK SECURITY ENGINEER	0	FT	\$ -	0	FT	\$ -	1	PT	\$ 47,000	\$ 47,000	100.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	0	\$	-	0	\$	-	6	\$	560,562	\$ 560,562	100.00%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	1	\$	47,000	\$ 47,000	100.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
CITY OPERATIONS DEPARTMENT						
11070010	51000	REGULAR WAGES	\$ -	\$ -	\$ 560,562	100.0%
11070010	51300	PART TIME WAGES	\$ -	\$ -	\$ 47,000	100.0%
11070010	51500	OVERTIME	\$ -	\$ -	\$ 20,000	100.0%
11070010	52310	CONVENTIONS & DUES	\$ -	\$ -	\$ 20,000	100.0%
11070010	52330	TRAINING AND EDUCATION	\$ -	\$ -	\$ 20,275	100.0%
11070010	52460	OUTSIDE DATA PROCESSING	\$ -	\$ -	\$ 15,000	100.0%
11070010	52510	MAINTENANCE SERVICE AGREEMENT	\$ -	\$ -	\$ 783,031	100.0%
11070010	52570	OTHER REPAIRS & MAINT/UPGRD	\$ -	\$ -	\$ 50,000	100.0%
11070010	52660	SOFTWARE LICENSES	\$ -	\$ -	\$ 25,000	100.0%
11070010	53120	DATA PROCESSING SUPPLIES	\$ -	\$ -	\$ 4,000	100.0%
11070010	55170	OTHER DATA PROCESSING EQUIP	\$ -	\$ -	\$ 7,000	100.0%
11070010	53445	SAFETY PROGRAMS	\$ -	\$ -	\$ 65,000	100.0%
11070010	53446	SAFETY SUPPLIES AND EQUIP.	\$ -	\$ -	\$ 10,000	100.0%
		TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,626,868</u>	<u>100.0%</u>

- A Chief Operating Officer (COO) plays a crucial role in ensuring the efficient and effective management of a municipality's daily operations. As a key executive, the COO oversees essential services, streamlines processes, and enhances interdepartmental coordination to improve service

CORPORATION COUNSEL PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
CORPORATION COUNSEL	1	FT	\$ 93,975	1	FT	\$ 93,975	1	FT	\$ 93,975	\$ -	0.00%
DEPUTY CORPORATION COUNSEL	1	FT	\$ 57,222	2	FT	\$ 130,000	2	FT	\$ 130,000	\$ -	0.00%
ASSISTANT CORP. COUNSEL TAX	1	FT	\$ 30,600	1	FT	\$ 30,600	1	FT	\$ 30,600	\$ -	0.00%
PARALEGAL	1	FT	\$ 60,259	1	FT	\$ 32,209	1	FT	\$ 33,015	\$ 806	2.50%
EXECUTIVE SECRETARY	1	FT	\$ 58,532	1	FT	\$ 62,571	1	FT	\$ 64,137	\$ 1,566	2.50%
ADMINISTRATIVE ASSISTANT-COUNCIL	0	FT	\$ -	1	FT	\$ 62,571	1	FT	\$ 64,137	\$ 1,566	2.50%
RISK MANAGER	1	FT	\$ 74,438	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
ASSISTANT CORP. COUNSEL BACK TAX	1	FT	\$ 30,600	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	7	\$	405,626	7	\$	411,926	7	\$	415,864	\$ 3,938	0.96%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	0	\$	-	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
CORPORATION COUNSEL						
11100010	51000	REGULAR WAGES	\$ 293,507	\$ 411,926	\$ 415,864	1.0%
11100010	51300	PART TIME WAGES	\$ 7,150	\$ -	\$ -	
11100010	51500	OVERTIME	\$ 161	\$ -	\$ 1,000	100.0%
11100010	52310	CONVENTIONS & DUES	\$ 823	\$ 1,000	\$ -	-100.0%
11100010	52430	LEGAL SERVICES	\$ 385,444	\$ 200,000	\$ 200,000	0.0%
11100010	52480	OTHER PROFESSIONAL SERVICES	\$ 28,078	\$ 20,000	\$ 40,000	100.0%
11100010	52490	TAX FORECLOSURE EXPENSE	\$ 36,020	\$ 35,000	\$ -	-100.0%
11100010	52495	ETHICS BOARD EXPENSES	\$ -	\$ 10,000	\$ 5,000	-50.0%
11100010	52496	FAIR RENT COMMISSION EXPENSES	\$ -	\$ -	\$ 5,000	100.0%
11100010	53110	OFFICE SUPPLIES	\$ 3,457	\$ 2,500	\$ 3,000	20.0%
11100010	53140	LIBRARY SUPPLIES	\$ 21,837	\$ 6,000	\$ 6,000	0.0%
11100010	55180	COMPUTER SOFTWARE	\$ 2,332	\$ -	\$ -	
		TOTAL	\$ 778,809	\$ 686,426	\$ 675,864	-1.5%

PERSONNEL DEPARTMENT
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
PERSONNEL DIRECTOR	1	FT	\$ 102,366	1	FT	\$ 102,366	1	FT	\$ 120,000	\$ 17,634	17.23%
PERSONNEL GENERALIST	1	FT	\$ 70,000	1	FT	\$ 76,130	1	FT	\$ 80,256	\$ 4,126	5.42%
HRIS/BENEFITS COORDINATOR	1	FT	\$ 75,000	1	FT	\$ 76,130	1	FT	\$ 80,256	\$ 4,126	5.42%
ADMINISTRATIVE FLOATER	1	FT	\$ 41,602	1	FT	\$ 51,948	1	FT	\$ 53,253	\$ 1,305	2.51%
PERSONNEL OFFICE ASST	1	FT	\$ 66,894	1	FT	\$ 71,509	1	FT	\$ 73,297	\$ 1,788	2.50%
ORGANIZATIONAL DEVEL. SPECIALIST	1	FT	\$ 80,000	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	6		\$ 435,862	5		\$ 378,083	5		\$ 407,062	\$ 28,979	7.66%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	0		\$ -	\$ -	0.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
PERSONNEL DEPARTMENT						
11150010	51000	REGULAR WAGES	\$ 307,809	\$ 372,654	\$ 407,062	9.2%
11150010	51500	OVERTIME	\$ 2,648	\$ 6,000	\$ 3,000	-50.0%
11150010	52250	ADVERTISING	\$ -	\$ 3,000	\$ 3,000	0.0%
11150010	52260	OTHER PRINTING SERVICES	\$ -	\$ 500	\$ -	-100.0%
11150010	52310	CONVENTIONS & DUES	\$ 1,500	\$ 500	\$ -	-100.0%
11150010	52330	TRAINING & EDUCATION	\$ 6,247	\$ 3,000	\$ -	-100.0%
11150010	52480	OTHER PROFESSIONAL SERVICES	\$ 26,396	\$ 10,000	\$ 5,000	-50.0%
11150010	52830	OTHER EXAMINATIONS	\$ 11,702	\$ 9,200	\$ 10,000	8.7%
TOTAL			<u>\$ 356,302</u>	<u>\$ 404,854</u>	<u>\$ 428,062</u>	<u>5.7%</u>

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			<u>FY24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY26 vs FY25</u>
			<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>% CHANGE</u>
			<u>EXPENSES</u>	<u>BUDGET</u>	<u>BUDGET</u>	
TELEPHONE ADMINISTRATION						
11209910	52150	TELEPHONE	\$ 338,996	\$ 358,000	\$ -	-100.0%
		TOTAL	<u>\$ 338,996</u>	<u>\$ 358,000</u>	<u>\$ -</u>	<u>-100.0%</u>

CITY CLERK
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
CITY CLERK	1	FT	\$ 63,695	1	FT	\$ 63,695	1	FT	\$ 67,295	\$ 3,600	5.65%
ASSISTANT CITY CLERK	1	FT	\$ 58,415	1	FT	\$ 58,415	1	FT	\$ 58,415	\$ -	0.00%
RECORDS CLERK	1	FT	\$ 57,084	1	FT	\$ 62,570	1	FT	\$ 64,500	\$ 1,930	3.08%
ASSISTANT REGISTRAR VITAL STATS	1	FT	\$ 45,881	1	FT	\$ 45,881	1	FT	\$ 45,881	\$ -	0.00%
PART TIME ADMINISTRATIVE ASSISTANT	1	PT	\$ 30,000	1	PT	\$ 30,750	1	PT	\$ 31,365	\$ 615	2.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
CITY CLERK						
11250010	51000	REGULAR WAGES	\$ 260,045	\$ 261,311	\$ 236,091	-9.7%
11250010	51300	PART TIME WAGES	\$ -	\$ -	\$ 31,365	100.0%
11250010	51500	OVERTIME	\$ 1,958	\$ 1,297	\$ 1,300	0.2%
11250010	52250	ADVERTISING	\$ 1,581	\$ 1,134	\$ 1,500	32.3%
11250010	52290	ELECTION DAY EXPENSE	\$ 19,947	\$ 20,000	\$ 25,000	25.0%
11250010	52310	CONVENTIONS & DUES	\$ 275	\$ 1,300	\$ 1,300	0.0%
11250010	52330	TRAINING & EDUCATION	\$ 180	\$ 1,000	\$ 2,000	100.0%
11250010	52425	ARCHIVING SERVICES	\$ 51,470	\$ 52,000	\$ 52,000	0.0%
11250010	52480	OTHER PROFESSIONAL SERVICES	\$ 55,525	\$ 20,000	\$ 20,000	0.0%
11250010	52520	OFFICE EQUIPMENT REPAIRS	\$ 753	\$ 1,000	\$ 1,000	0.0%
11250010	52750	FEES AND CHARGES	\$ -	\$ 800	\$ 1,000	25.0%
11250010	52770	OTHER CONTRACTUAL SERVICES	\$ 45,228	\$ 76,000	\$ 76,000	0.0%
11250010	53590	DOG LICENSES	\$ 85	\$ 100	\$ 100	0.0%
		TOTAL	\$ 437,049	\$ 435,942	\$ 448,656	2.9%

REGISTRAR OF VOTERS PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
DEMOCRATIC REGISTRAR	1	PT	\$ 16,500	1	PT	\$ 21,500	1	PT	\$ 21,500	\$ -	0.00%
REPUBLICAN REGISTRAR	1	PT	\$ 16,500	1	PT	\$ 21,500	1	PT	\$ 21,500	\$ -	0.00%
DEPUTY REGISTRAR (D)	1	PT	\$ 5,600	1	PT	\$ 9,000	1	PT	\$ 9,000	\$ -	0.00%
DEPUTY REGISTRAR (R)	1	PT	\$ 5,600	1	PT	\$ 9,000	1	PT	\$ 9,000	\$ -	0.00%
ADMINISTRATIVE ASSISTANT	2	FT	\$ 52,424	2	FT	\$ 62,000	2	FT	\$ 62,000	\$ -	0.00%
OFFICE MANAGER	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
ASSISTANT REGISTRAR *	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%

* Title of Assistant Register changed to Administrative Assistant on 6/23/2025 by City Council pending further action by City Council.

DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	2	\$	52,424	2	\$	62,000	2	\$	62,000	\$ -	0.00%
TOTAL PART-TIME EMPLOYEES	4	\$	44,200	4	\$	61,000	4	\$	61,000	\$ -	0.00%

			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
REGISTRAR OF VOTERS						
11300010	51000	REGULAR WAGES	\$ 56,269	\$ 62,000	\$ 62,000	0.0%
11300010	51020	DEPUTY REGISTRARS	\$ 10,200	\$ 18,000	\$ 18,000	0.0%
11300010	51350	PART TIME - ELECTED	\$ 33,425	\$ 43,000	\$ 43,000	0.0%
11300010	51400	TEMPORARY PAYROLL	\$ 44,176	\$ 54,650	\$ 45,000	-17.7%
11300010	51500	OVERTIME	\$ -	\$ 6,118	\$ 3,000	-51.0%
11300010	52010	POSTAGE	\$ 12,013	\$ 24,000	\$ 15,000	-37.5%
11300010	52310	CONVENTIONS & DUES	\$ 1,386	\$ 1,800	\$ 2,000	11.1%
11300010	52330	TRAINING & EDUCATION	\$ 1,140	\$ 800	\$ 720	-10.0%
11300010	52580	EQUIPMENT MAINT./REPAIR	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
11300010	53130	OTHER SUPPLIES	\$ 980	\$ 1,000	\$ 700	-30.0%
11300010	52532	BUILDING SECURITY AND POLLS	\$ -	\$ -	\$ 3,000	100.0%
11300010	52620	RENTAL OF BUILDINGS	\$ -	\$ -	\$ 1,000	100.0%
11300010	55600	VOTING MACHINES	\$ 6,421	\$ 16,765	\$ 10,000	-40.4%
		ADMINISTRATIVE TOTAL	\$ 172,511	\$ 234,633	\$ 209,920	\$0
REGISTRAR OF VOTERS EARLY VOTING						
11300012	51400	TEMPORARY PAYROLL	\$ -	\$ -	\$ 25,000	100.0%
11300012	53480	FOOD	\$ -	\$ -	\$ 800	100.0%
11300012	53130	OTHER SUPPLIES	\$ -	\$ -	\$ 3,000	100.0%
11300012	52532	BUILDING SECURITY	\$ -	\$ -	\$ 5,000	100.0%
		EARLY VOTING TOTAL	\$ -	\$ -	\$ 33,800	100.0%
		GRAND TOTAL	\$ 172,511	\$ 234,633	\$ 243,720	3.9%

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			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
PROBATE COURT						
11650010	52640	OFFICE EQUIPMENT RENTAL	\$ 3,681	\$ 6,300	\$ 6,300	0.0%
11650010	53110	OFFICE SUPPLIES	\$ -	\$ 4,000	\$ 4,000	0.0%
11650010	55190	OTHER OFFICE EQUIPMENT	\$ 2,149	\$ 2,258	\$ 2,258	0.0%
		TOTAL	<u>\$ 5,830</u>	<u>\$ 12,558</u>	<u>\$ 12,558</u>	<u>0.0%</u>

PLANNING AND DEVELOPMENT PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
COMMUNITY, PLANNING AND DEVELOPMENT ECONOMIC DEVELOPMENT DIRECTOR	1	FT	\$ 60,990	1	FT	\$ 120,000	1	FT	\$ 120,000	\$ -	0.00%
ASSISTANT PLANNER	0	FT	\$ -	1	FT	\$ 120,000	1	FT	\$ 120,000	\$ -	0.00%
PROJECT MANAGER	1	FT	\$ 92,838	1	FT	\$ 95,820	1	FT	\$ 100,000	\$ 4,180	4.36%
PROPERTY MAINTENANCE/ZONING OFFICER	0	FT	\$ -	1	FT	\$ 98,000	1	FT	\$ 98,000	\$ -	0.00%
ZONING ENFORCEMENT/WETLANDS OFFICER	1	FT	\$ 68,195	1	FT	\$ 71,034	1	FT	\$ 71,034	\$ -	0.00%
SECRETARY	0	FT	\$ -	1	FT	\$ 71,034	1	FT	\$ 71,034	\$ -	0.00%
TOTAL PLANNING ADMIN	1	FT	\$ 48,601	1	FT	\$ 51,948	1	FT	\$ 53,253	\$ 1,305	2.51%
	4		\$ 270,625	7		\$ 627,836	7		\$ 633,321	\$ 5,485	0.87%
GRANTS DIRECTOR	0	FT	\$ -	1	FT	\$ 90,000	0	FT	\$ -	\$ (90,000)	-100.00%
GRANT COORDINATOR	1	FT	\$ 70,361	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
GRANT WRITER	1	FT	\$ 70,361	1	FT	\$ 72,698	1	FT	\$ 76,698	\$ 4,000	5.50%
ASSISTANT GRANT WRITER	1	FT	\$ 66,048	1	FT	\$ 70,135	1	FT	\$ 70,143	\$ 8	0.01%
GRANTS ACCOUNTANT	1	FT	\$ 64,464	1	FT	\$ 70,135	0	FT	\$ -	\$ (70,135)	-100.00%
TOTAL GRANTS ADMIN	4		\$ 271,234	4		\$ 302,968	2		\$ 146,841	\$ (156,127)	-51.53%
BUILDING OFFICIAL	1	FT	\$ 92,492	1	FT	\$ 96,106	1	FT	\$ 96,106	\$ -	0.00%
ASSISTANT BUILDING OFFICIAL	5	FT	\$ 377,832	4	FT	\$ 311,828	4	FT	\$ 311,828	\$ -	0.00%
PROPERTY MAINTENANCE BUILDING INSPECTOR	0	FT	\$ -	1	FT	\$ 70,399	1	FT	\$ 72,159	\$ 1,760	2.50%
BUILDING SECRETARY	1	FT	\$ 66,892	1	FT	\$ 62,570	1	FT	\$ 64,119	\$ 1,549	2.48%
ASSISTANT BUILDING OFFICIAL PT	0	PT	\$ -	0	PT	\$ -	1	PT	\$ 20,000	\$ 20,000	100.00%
TOTAL BUILDING ADMIN	7		\$ 537,216	7		\$ 540,904	8		\$ 564,212	\$ 23,309	4.31%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	15		\$ 1,079,075	18		\$ 1,471,707	16		\$ 1,324,374	\$ (147,333)	-10.01%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	1		\$ 20,000	\$ 20,000	100.00%

			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
PLANNING & DEVEL. ADMINISTRATION						
11900010	51000	REGULAR WAGES	\$ 242,168	\$ 627,836	\$ 633,321	0.9%
11900010	51500	OVERTIME	\$ 4,152	\$ 5,000	\$ 2,000	-60.0%
11900010	52210	PRINTING	\$ 100	\$ 5,000	\$ 1,000	-80.0%
11900010	52250	ADVERTISING	\$ 30,323	\$ 55,000	\$ 55,000	0.0%
11900010	52280	MAP PRINTING	\$ 300	\$ 1,000	\$ 1,000	0.0%
11900010	52310	CONVENTIONS & DUES	\$ 927	\$ 4,000	\$ -	-100.0%
11900010	52382	ENG COST PLAN & DEV'T	\$ -	\$ 20,000	\$ 20,000	0.0%
11900010	52385	ECONOMIC DEV'T CONSULTANT	\$ 34,412	\$ -	\$ -	
11900010	52395	DUES REG ECON GTH, SW CONSV DIST	\$ 19,669	\$ 18,000	\$ -	-100.0%
11900010	52425	ARCHIVING SERVICES	\$ 7,691	\$ 10,000	\$ 10,000	0.0%
11900010	52475	PUBLIC HEARING SECRETARY	\$ 4,350	\$ 10,000	\$ 10,000	0.0%
11900010	52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 75,000	100.0%
11900010	52520	OFFICE EQUIPMENT REPAIRS	\$ -	\$ 250	\$ 250	0.0%
11900010	56400	PROPERTY MANAGEMENT	\$ 11,783	\$ 25,000	\$ 25,000	0.0%
		TOTAL	\$ 355,875	\$ 781,086	\$ 832,571	6.6%
GRANTS ADMINISTRATION						
11900012	51000	REGULAR WAGES	\$ 159,478	\$ 302,968	\$ 146,841	-51.5%
11900012	51500	OVERTIME	\$ 401	\$ 5,000	\$ 5,000	0.0%
11900012	53420	GRANT DEVELOPMENT COSTS	\$ -	\$ 1,000	\$ 1,000	0.0%
11900012	56210	CONSULTANT	\$ 7,321	\$ -	\$ 10,000	100.0%
		TOTAL	\$ 167,200	\$ 308,968	\$ 162,841	-47.3%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
BUILDING DEPARTMENT						
11900013	51000	REGULAR WAGES	\$ 469,173	\$ 540,904	\$ 544,212	0.6%
11900013	51300	PART TIME WAGES	\$ 7,315	\$ -	\$ 20,000	100.0%
11900013	51500	OVERTIME	\$ 27,777	\$ 7,500	\$ 8,500	13.3%
11900013	52210	PRINTING	\$ 185	\$ -	\$ 2,000	100.0%
11900013	52310	CONVENTIONS & DUES	\$ 1,728	\$ 6,000	\$ -	-100.0%
11900013	52360	BUSINESS EXPENSE	\$ 5,781	\$ 2,000	\$ 1,000	-50.0%
11900013	52425	ARCHIVING SERVICES	\$ 1,201	\$ 5,000	\$ 7,300	46.0%
11900013	52440	ENGINEERING SERVICES	\$ -	\$ 900	\$ 900	0.0%
11900013	52520	OFFICE EQUIPMENT REPAIRS	\$ -	\$ 500	\$ 500	0.0%
11900013	52590	DEMOLITION OF BUILDINGS	\$ -	\$ 9,000	\$ 6,000	-33.3%
11900013	53460	CLOTHING & UNIFORMS	\$ -	\$ -	\$ 3,000	100.0%
11900013	55190	OTHER OFFICE EQUIPMENT	\$ 105	\$ 500	\$ 500	0.0%
TOTAL			<u>\$ 513,265</u>	<u>\$ 572,304</u>	<u>\$ 593,912</u>	<u>3.8%</u>

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TREASURER
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
TREASURER-ELECTED	1	PT	\$ 7,600	1	PT	\$ 7,600	1	PT	\$ 9,000	\$ 1,400	18.42%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
TREASURER						
12000010	51350	PART TIME - ELECTED	\$ 7,600	\$ 7,600	\$ 9,000	18.4%
		TOTAL	<u>\$ 7,600</u>	<u>\$ 7,600</u>	<u>\$ 9,000</u>	<u>18.4%</u>

COMPTROLLER PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
FINANCE DIRECTOR	1	FT	\$ 153,000	1	FT	\$ 153,000	1	FT	\$ 153,000	\$ -	0.00%
ASSISTANT FINANCE DIRECTOR	1	FT	\$ 127,964	1	FT	\$ 130,476	1	FT	\$ 130,476	\$ -	0.00%
FINANCE MANAGER	1	FT	\$ 92,000	1	FT	\$ 101,301	1	FT	\$ 101,301	\$ -	0.00%
PAYROLL MANAGER	0	FT	\$ -	1	FT	\$ 95,000	1	FT	\$ 95,000	\$ -	0.00%
RISK MANAGER	0	FT	\$ -	1	FT	\$ 76,905	0	FT	\$ -	\$ (76,905)	-100.00%
INTERNAL AUDITOR	0	FT	\$ -	1	FT	\$ 70,000	1	FT	\$ 70,000	\$ -	0.00%
SENIOR ACCOUNTANT	0	FT	\$ -	1	FT	\$ 75,478	1	FT	\$ 77,365	\$ 1,887	2.50%
ACCOUNT CLERK V FIN ACCTS PAY	1	FT	\$ 58,536	1	FT	\$ 64,866	0	FT	\$ -	\$ (64,866)	-100.00%
JUNIOR FINANCIAL ANALYST	1	FT	\$ 55,631	1	FT	\$ 62,571	1	FT	\$ 64,119	\$ 1,548	2.47%
JUNIOR ACCOUNTANT	1	FT	\$ 52,450	1	FT	\$ 59,976	1	FT	\$ 61,475	\$ 1,499	2.50%
ADMINISTRATIVE CLERK	1	FT	\$ 48,601	1	FT	\$ 51,948	0	FT	\$ -	\$ (51,948)	-100.00%
BUDGET COORDINATOR	1	FT	\$ 82,220	1	FT	\$ 87,902	1	FT	\$ 90,108	\$ 2,206	2.51%
PAYROLL ASSISTANT FINANCE	2	FT	\$ 116,000	1	FT	\$ 62,571	1	FT	\$ 64,137	\$ 1,566	2.50%
ACCOUNTS PAYABLE ANALYST	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 66,558	\$ 66,558	100.00%
GRANTS FINANCIAL ANALYST	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 71,888	\$ 71,888	100.00%
ADMINISTRATIVE ASSISTANT-FINANCE	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 53,247	\$ 53,247	100.00%
CHIEF ACCOUNTANT / INTERNAL AUDITOR	1	FT	\$ 82,220	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	11		\$ 868,622	13		\$ 1,091,994	13		\$ 1,098,674	\$ 6,680	0.61%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	0		\$ -	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
COMPTROLLER						
12100010	51000	REGULAR WAGES	\$ 728,499	\$ 1,091,994	\$ 1,098,674	0.6%
12100010	51500	OVERTIME	\$ 72,805	\$ 4,500	\$ 4,500	0.0%
12100010	52310	CONVENTIONS & DUES	\$ -	\$ 200	\$ -	-100.0%
12100010	52420	FINANCIAL SERVICES	\$ 830,082	\$ 340,000	\$ 340,000	0.0%
12100010	53445	SAFETY PROGRAMS	\$ -	\$ 10,000	\$ -	-100.0%
TOTAL			<u>\$ 1,632,996</u>	<u>\$ 1,446,694</u>	<u>\$ 1,443,174</u>	<u>-0.2%</u>

PURCHASING PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
PROCUREMENT DIRECTOR	1	FT	\$ 107,100	1	FT	\$ 85,000	0	FT	\$ -	\$ (85,000)	-100.00%
SENIOR BUYER/PROCUREMENT ANALYST	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 85,000	\$ 85,000	100.00%
BUYER/ANALYST	1	FT	\$ 70,054	1	FT	\$ 74,496	0	FT	\$ -	\$ (74,496)	-100.00%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 24,300	1	FT	\$ 51,948	0	FT	\$ -	\$ (51,948)	-100.00%
PROCUREMENT SPECIALIST	1	FT	\$ -	1	FT	\$ -	1	FT	\$ 74,496	\$ 74,496	100.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
PURCHASING						
12100020	51000	REGULAR WAGES	\$ 111,819	\$ 211,444	\$ 159,496	-24.6%
12100020	51500	OVERTIME	\$ 1,538	\$ 1,000	\$ 1,000	0.0%
12100020	52130	WATER	\$ 815	\$ -	\$ -	
12100020	52210	PRINTING	\$ 365	\$ 200	\$ 200	0.0%
12100020	52250	ADVERTISING	\$ 16,285	\$ 18,000	\$ 20,000	11.1%
12100020	53110	OFFICE SUPPLIES	\$ 97,127	\$ 60,000	\$ 65,000	8.3%
12100020	53115	OFFICE SUPPLIES - POLICE	\$ 30,854	\$ 27,000	\$ -	-100.0%
12100020	55190	OTHER OFFICE EQUIPMENT	\$ 14,983	\$ 182	\$ 200	9.9%
TOTAL			<u>\$ 273,786</u>	<u>\$ 317,826</u>	<u>\$ 245,896</u>	<u>-22.6%</u>

INFORMATION TECHNOLOGY
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
IT MANAGER	1	FT	\$ 100,573	1	FT	\$ 100,573	0	FT	\$ -	\$ (100,573)	-100.00%
IT INFRASTRUCTURE SUPERVISOR	1	FT	\$ 91,874	1	FT	\$ 95,443	0	FT	\$ -	\$ (95,443)	-100.00%
IT NETWORK, SECURITY ENGINEER	1	FT	\$ 85,970	1	FT	\$ 93,129	0	FT	\$ -	\$ (93,129)	-100.00%
IT HELPDESK TECHNICIAN	1	FT	\$ 29,975	1	FT	\$ 61,450	0	FT	\$ -	\$ (61,450)	-100.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
INFORMATION TECHNOLOGY						
12200022	51000	REGULAR WAGES	\$ 248,541	\$ 350,595	\$ -	-100.0%
12200022	51500	OVERTIME	\$ 19,903	\$ 20,000	\$ -	-100.0%
12200022	52330	TRAINING AND EDUCATION	\$ 12,014	\$ 10,000	\$ -	-100.0%
12200022	52460	OUTSIDE DATA PROCESSING	\$ -	\$ 6,000	\$ -	-100.0%
12200022	52510	MAINTENANCE SERVICE AGREEMENT	\$ 323,291	\$ 411,095	\$ -	-100.0%
12200022	52570	OTHER REPAIRS & MAINT/UPGRD	\$ 58,980	\$ 50,000	\$ -	-100.0%
12200022	52660	SOFTWARE LICENSES	\$ 22,349	\$ 4,000	\$ -	-100.0%
12200022	53120	DATA PROCESSING SUPPLIES	\$ 850	\$ 4,000	\$ -	-100.0%
12200022	55170	OTHER DATA PROCESSING EQUIP	\$ 18,840	\$ 7,000	\$ -	-100.0%
		TOTAL	\$ 704,768	\$ 862,690	\$ -	-100.0%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
CENTRAL SERVICES						
12200023	52010	POSTAGE	\$ 59,837	\$ 55,000	\$ 58,000	5.5%
12200023	52570	OTHER REPAIRS & MAINT/UPGRD	\$ -	\$ 2,100	\$ 1,000	-52.4%
12200023	52670	COPIER RENTAL	\$ 88,821	\$ 60,000	\$ 100,000	66.7%
12200023	53490	OTHER OPERATING SUPPLIES	\$ 4,494	\$ 10,000	\$ 10,000	0.0%
12200023	53495	COFFEE & WATER	\$ 5,776	\$ 5,000	\$ 5,000	0.0%
12200023	55190	OTHER OFFICE EQUIPMENT	\$ 13,978	\$ 30,000	\$ 30,000	0.0%
12200023	55640	SAFETY EQUIPMENT	\$ -	\$ 1,800	\$ -	-100.0%
		TOTAL	\$ 172,907	\$ 163,900	\$ 204,000	24.5%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
CENTRAL UTILITY SERVICES						
ELECTRICITY						
12503100	52110	ELECTRICITY-POLICE	\$ -	\$ -	\$ 51,000	100.0%
12503200	52110	ELECTRICITY-ANIMAL CONTROL	\$ -	\$ -	\$ 27,295	100.0%
12504400	52110	ELECTRICITY-CENTRAL GARAGE	\$ -	\$ -	\$ 18,973	100.0%
12504600	52110	ELECTRICITY-BUILDING MAINTENANCE	\$ -	\$ -	\$ 642,186	100.0%
12504700	52110	ELECTRICITY-PARKS	\$ -	\$ -	\$ 112,988	100.0%
		SUB-TOTAL ELECTRICITY	\$ -	\$ -	\$ 852,442	100.0%
STREETLIGHTS						
12504700	52160	STREET LIGHTING PUBLIC WORKS	\$ -	\$ -	\$ 800,000	100.0%
		SUB-TOTAL STREET LIGHTING	\$ -	\$ -	\$ 800,000	100.0%
GAS/NATURAL GAS						
12504400	52100	NATURAL GAS PUBLIC WORKS	\$ -	\$ -	\$ 35,000	100.0%
12504600	52100	NATURAL GAS-BUILDING MAINTENANCE	\$ -	\$ -	\$ 82,400	100.0%
		SUB-TOTAL GAS/NATURAL GAS	\$ -	\$ -	\$ 117,400	100.0%
WATER						
12504400	52130	WATER CHARGES VEHICLE MAINTENANCE	\$ -	\$ -	\$ 2,500	100.0%
12504600	52130	WATER BUILDING MAINTENANCE	\$ -	\$ -	\$ 20,600	100.0%
12504700	52130	WATER PARKS	\$ -	\$ -	\$ 30,900	100.0%
		SUB-TOTAL WATER	\$ -	\$ -	\$ 54,000	100.0%
INTERNET SERVICES						
12504400	52140	DATA PROCESSING CITYWIDE	\$ -	\$ -	\$ 220,000	100.0%
12504600	52140	POLICE SERVICES	\$ -	\$ -	\$ 26,000	100.0%
12504700	52140	PARKS	\$ -	\$ -	\$ -	
		SUB-TOTAL INTERNET SERVICES	\$ -	\$ -	\$ 246,000	100.0%
TELEPHONE SERVICES						
12504400	52150	DATA PROCESSING CITYWIDE	\$ -	\$ -	\$ 130,000	100.0%
12504700	52150	POLICE SERVICES	\$ -	\$ -	\$ 115,200	100.0%
12503300	52150	CIVIL PREPARDNESS	\$ -	\$ -	\$ 750	100.0%
		SUB-TOTAL TELEPHONE SERVICES	\$ -	\$ -	\$ 245,950	100.0%
CELL PHONE SERVICES						
12504400	52152	DATA PROCESSING CITYWIDE	\$ -	\$ -	\$ 60,000	100.0%
12504600	52152	POLICE SERVICES	\$ -	\$ -	\$ 70,900	100.0%
		SUB-TOTAL CELL PHONE SERVICES	\$ -	\$ -	\$ 130,900	100.0%
		TOTAL CENTRAL UTILITIES	\$ -	\$ -	\$ 2,446,692	100.0%

TAX ASSESSMENT PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
ASSESSOR	1	FT	\$ 91,401	1	FT	\$ 93,448	1	FT	\$ 104,000	\$ 10,552	11.29%
DEPUTY ASSESSOR	1	FT	\$ 89,471	1	FT	\$ 92,741	1	FT	\$ 92,747	\$ 6	0.01%
ASSISTANT TO THE ASSESSOR	1	FT	\$ 61,521	1	FT	\$ 65,761	1	FT	\$ 67,413	\$ 1,652	2.51%
ASSESSMENT AUDITOR	1	FT	\$ 89,471	1	FT	\$ 92,741	1	FT	\$ 92,747	\$ 6	0.01%
ASSESSMENT DATA ENTRY SPECIALIST	2	FT	\$ 117,064	2	FT	\$ 125,142	2	FT	\$ 128,274	\$ 3,132	2.50%
ASSESSMENT TECHNICIAN	1	FT	\$ 21,257	1	FT	\$ 49,250	1	FT	\$ 50,481	\$ 1,231	2.50%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	7		\$ 470,185	7		\$ 519,083	7		\$ 535,662	\$ 16,579	3.19%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	0		\$ -	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
TAX ASSESSMENT						
12300010	51000	REGULAR WAGES	\$ 484,071	\$ 515,282	\$ 535,662	4.0%
12300010	51500	OVERTIME	\$ 4,078	\$ 7,000	\$ 7,000	0.0%
12300010	52210	PRINTING	\$ 6,067	\$ 8,100	\$ 8,100	0.0%
12300010	52250	ADVERTISING	\$ -	\$ -	\$ 200	100.0%
12300010	52280	MAP PRINTING	\$ 5,894	\$ 4,000	\$ 6,700	67.5%
12300010	52310	CONVENTIONS & DUES	\$ 600	\$ 600	\$ -	-100.0%
12300010	52330	TRAINING AND EDUCATION	\$ 2,509	\$ 4,275	\$ -	-100.0%
12300010	52480	OTHER PROFESSIONAL SERVICES	\$ 1,134	\$ 5,650	\$ 1,700	-69.9%
		TOTAL	\$ 504,353	\$ 544,907	\$ 559,362	2.7%
BOARD OF ASSESSMENT APPEALS						
12300025	51500	OVERTIME	\$ 540	\$ 600	\$ 600	0.0%
12300025	52760	STIPENDS	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
		TOTAL	\$ 3,540	\$ 3,600	\$ 3,600	0.0%

TAX COLLECTOR PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
TAX COLLECTOR-ELECTED	1	PT	\$ 7,600	1	PT	\$ 7,600	1	PT	\$ 9,000	\$ 1,400	18.42%
TAX MANAGER	1	FT	\$ 98,550	1	FT	\$ 116,844	1	FT	\$ 116,844	\$ -	0.00%
REVENUE COLLECTIONS ANALYST I	1	FT	\$ 61,521	1	FT	\$ 65,761	1	FT	\$ 67,405	\$ 1,644	2.50%
REVENUE COLLECTIONS ANALYST II	2	FT	\$ 100,657	2	FT	\$ 110,257	2	FT	\$ 112,986	\$ 2,729	2.48%
SENIOR REVENUE COLLECTOR	3	FT	\$ 145,803	3	FT	\$ 155,844	3	FT	\$ 159,759	\$ 3,915	2.51%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
TAX COLLECTOR						
12400010	51000	REGULAR WAGES	\$ 403,376	\$ 456,306	\$ 456,994	0.2%
12400010	51300	PART TIME ELECTED	\$ -	\$ -	\$ 9,000	100.0%
12400010	51500	OVERTIME	\$ 1,516	\$ 1,600	\$ 1,600	0.0%
12400010	52020	PROC & MAIL TAX BILLS	\$ 45,508	\$ 45,000	\$ 50,000	11.1%
12400010	52210	PRINTING	\$ 11,816	\$ 14,500	\$ 15,000	3.4%
12400010	52250	ADVERTISING	\$ 2,032	\$ 2,200	\$ 2,200	0.0%
12400010	52310	CONVENTIONS & DUES	\$ 698	\$ 1,050	\$ -	-100.0%
12400010	52330	TRAINING AND EDUCATION	\$ 600	\$ 600	\$ -	-100.0%
12400010	52420	CASH TRANSPORT	\$ 8,046	\$ 9,000	\$ 5,250	-41.7%
12400010	52520	OFFICE EQUIPMENT REPAIRS	\$ 97	\$ 220	\$ 200	-9.1%
12400010	54260	OVER/UNDER BAD CHECKS	\$ -	\$ 50	\$ 50	0.0%
12400010	56995	DMV	\$ 450	\$ 500	\$ 500	0.0%
12400010	55190	OTHER OFFICE EQUIPMENT	\$ -	\$ 1,500	\$ 1,500	0.0%
TOTAL			\$ 474,138	\$ 532,526	\$ 542,294	1.8%

EMERGENCY REPORTING SYSTEM (ERS) PERSONNEL DETAIL

JOB TITLE(S)	#	FTE	FY 2024 ADOPTED BUDGET AMOUNT	#	FTE	FY 2025 ADOPTED BUDGET AMOUNT	#	FTE	FY 2026 ADOPTED BUDGET AMOUNT	NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED Amount	PCT %
DIRECTOR OF ERS	1	FT	\$87,108	1	FT	\$87,108	1	FT	\$87,108	\$-	0.00%
DISPATCHER	15	FT	\$887,124	15	FT	\$897,780	15	FT	\$974,070	\$76,290	8.50%
DISPATCHER PART TIME	1	PT	\$23,645	1	PT	\$24,903	1	PT	\$24,903	\$-	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES		16	\$974,232		16	\$984,888		16	\$1,061,178	\$76,290	7.75%
TOTAL PART-TIME EMPLOYEES		1	\$23,645		1	\$24,903		1	\$24,903	\$-	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
EMERGENCY REPORTING SYSTEM						
13000010	51000	REGULAR WAGES	\$ 973,633	\$ 1,128,505	\$ 1,061,178	-6.0%
13000010	51300	PART TIME WAGES	\$ -	\$ -	\$ 24,903	100.0%
13000010	51500	OVERTIME	\$ 500,664	\$ 238,668	\$ 275,000	15.2%
13000010	51560	HOLIDAY PAY	\$ -	\$ -	\$ 118,000	100.0%
13000010	51700	LONGEVITY PAY	\$ 6,030	\$ 5,930	\$ 5,730	-3.4%
13000010	51800	SEPARATION PAY	\$ -	\$ 32,351	\$ 32,585	0.7%
13000010	52150	TELEPHONE EXPENSE ERS	\$ 18,254	\$ 26,000	\$ 20,000	-23.1%
13000010	52510	MAINTENANCE SERVICE AGREEMENT	\$ 224,416	\$ 254,851	\$ 268,221	5.2%
13000010	53110	OFFICE SUPPLIES	\$ 2,656	\$ 6,000	\$ 12,700	111.7%
13000010	54110	HEALTH INSURANCE PREMIUMS	\$ 242,386	\$ 301,338	\$ 337,498	12.0%
13000010	54130	FICA-CITY'S SHARE	\$ 110,343	\$ 102,525	\$ 101,000	-1.5%
13000010	54140	PENSION - CITY'S SHARE	\$ 89,366	\$ 110,094	\$ 75,000	-31.9%
13000010	55180	COMPUTER SOFTWARE	\$ 7,267	\$ 15,000	\$ -	-100.0%
13000010	55190	OTHER OFFICE EQUIPMENT	\$ 4,842	\$ 14,400	\$ 32,000	122.2%
		TOTAL	\$ 2,179,859	\$ 2,235,662	\$ 2,363,815	5.7%

POLICE DEPARTMENT PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
CHIEF OF POLICE	1	FT	\$ 140,798	1	FT	\$ 154,568	1	FT	\$ 154,568	\$ -	0.00%
DEPUTY CHIEF	1	FT	\$ 128,178	1	FT	\$ 141,633	1	FT	\$ 141,633	\$ -	0.00%
CONSTABLES	0	PT	\$ -	0	PT	\$ -	2	PT	\$ 30,400	\$ 30,400	100.00%
TOTAL ADMINISTRATION	2		\$ 268,976	2		\$ 296,201	4		\$ 326,601	\$ 30,400	10.26%
CAPTAIN	4	FT	\$ 393,274	4	FT	\$ 445,830	4	FT	\$ 445,828	\$ (2)	0.00%
LIEUTENANT	5	FT	\$ 456,835	5	FT	\$ 519,514	5	FT	\$ 519,515	\$ 1	0.00%
SERGEANT	18	FT	\$ 1,521,018	18	FT	\$ 1,743,552	18	FT	\$ 1,743,552	\$ -	0.00%
DETECTIVE SERGEANT	3	FT	\$ 262,945	3	FT	\$ 300,269	3	FT	\$ 300,270	\$ 1	0.00%
DETECTIVE	16	FT	\$ 1,280,754	16	FT	\$ 1,476,779	16	FT	\$ 1,476,784	\$ 5	0.00%
PATROL	77	FT	\$ 5,503,700	77	FT	\$ 6,293,743	77	FT	\$ 6,293,749	\$ 6	0.00%
TOTAL OPERATIONS	123		\$ 9,418,526	123		\$ 10,779,687	123		\$ 10,779,698	\$ 12	0.00%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 66,899	1	FT	\$ 71,509	1	FT	\$ 73,297	\$ 1,788	2.50%
ADMINISTRATIVE PAYROLL ASSISTANT	1	FT	\$ 66,899	1	FT	\$ 71,509	1	FT	\$ 73,297	\$ 1,788	2.50%
COMPENSATION MANAGER	0	FT	\$ -	1	FT	\$ 71,509	1	FT	\$ 73,297	\$ 1,788	2.50%
RECORD ROOM FRONT WINDOW OPERATOR	0	FT	\$ -	1	FT	\$ 59,369	1	FT	\$ 59,363	\$ (6)	-0.01%
CRIME ANALYST SUPPORT	1	FT	\$ 53,956	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
LOBBY WINDOW CLERK	1	FT	\$ 54,122	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
ARREST REC CLERK	1	FT	\$ 54,122	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
POLICE DEPT FRONT WINDOW OPERATOR	1	FT	\$ 54,122	1	FT	\$ 59,369	1	FT	\$ 59,363	\$ (6)	-0.01%
PROFESSIONAL STANDARDS ASSISTANT	0	FT	\$ -	1	FT	\$ 71,509	1	FT	\$ 73,297	\$ 1,788	2.50%
RECORDS CLERK ARREST	1	FT	\$ 54,122	1	FT	\$ 59,369	1	FT	\$ 60,853	\$ 1,484	2.50%
RECORDS CLERK TRAFFIC	1	FT	\$ 54,122	1	FT	\$ 59,369	1	FT	\$ 60,853	\$ 1,484	2.50%
BACKUP RECORD ROOM FRONT WINDOW OPER	1	FT	\$ 55,543	1	FT	\$ 59,369	1	FT	\$ 60,853	\$ 1,484	2.50%
PART TIME WAGES CROSSING GUARDS	1	PT	\$ 250,820	1	PT	\$ 250,820	1	PT	\$ 250,820	\$ -	0.00%
TOTAL SUPPORT	5		\$ 468,729	10		\$ 833,701	10		\$ 845,293	\$ 11,592	1.39%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	134		\$ 10,201,409	134		\$ 11,658,769	134		\$ 11,670,372	\$ 11,604	0.10%
TOTAL PART-TIME EMPLOYEES	1		\$ 250,820	1		\$ 250,820	3		\$ 281,220	\$ 30,400	12.12%

			FY24 ACTUAL EXPENSES		FY 25 ADOPTED BUDGET		FY 26 ADOPTED BUDGET		FY26 vs FY25 % CHANGE
POLICE DEPT. ADMIN.									
13100010	51000	REGULAR WAGES	\$	270,840	\$	296,201	\$	296,201	0.0%
13100010	51300	PART TIME WAGES	\$	-	\$	-	\$	30,400	100.0%
13100010	51530	VACATION BUY BACK	\$	31,149	\$	35,875	\$	35,875	0.0%
13100010	51700	LONGEVITY PAY	\$	36,621	\$	28,000	\$	28,000	0.0%
13100010	52110	ELECTRICITY	\$	41,112	\$	76,000	\$	-	-100.0%
13100010	52150	TELEPHONE EXPENSE	\$	165,855	\$	230,000	\$	-	-100.0%
13100010	52220	OUTSIDE PRINTING SERVICES	\$	2,670	\$	3,000	\$	3,000	0.0%
13100010	52255	MINORITY RECRUITMENT	\$	7,702	\$	-	\$	-	
13100010	52260	OTHER PRINTING SERVICES	\$	3,910	\$	500	\$	-	-100.0%
13100010	52310	CONVENTIONS & DUES	\$	1,675	\$	2,200	\$	2,200	0.0%
13100010	52450	MEDICAL SERVICES	\$	30,180	\$	27,500	\$	27,500	0.0%
13100010	52630	RENTAL OF VEHICLE	\$	32,744	\$	24,000	\$	24,000	0.0%
13100010	52640	RENTAL OF OFFICE	\$	46,478	\$	50,000	\$	50,000	0.0%
13100010	52650	OTHER RENTAL	\$	27,134	\$	24,000	\$	24,000	0.0%
13100010	52660	SOFTWARE LICENSES	\$	-	\$	37,840	\$	100,000	164.3%
13100010	52730	BOARDING PRISONERS (PRISONER MEALS)	\$	5,239	\$	3,000	\$	3,000	0.0%
13100010	52770	OTHER CONTRACTUAL SERVICES	\$	194,679	\$	200,000	\$	210,000	5.0%
13100010	52780	UNIFORM ALLOW. - FULL TIME	\$	6,242	\$	3,500	\$	3,500	0.0%
13100010	52820	PSYCHOLOGICAL TESTING	\$	16,077	\$	17,000	\$	17,000	0.0%
13100010	52830	OTHER EXAMINATIONS	\$	6,632	\$	7,000	\$	7,000	0.0%
13100010	53110	OFFICE SUPPLIES	\$	1,107	\$	-	\$	-	
13100010	53130	OFFICE SUPPLIES	\$	12,559	\$	14,000	\$	44,000	214.3%
13100010	53210	AUTOMOTIVE FUEL & FLUIDS	\$	223,047	\$	200,000	\$	200,000	0.0%
13100010	54320	PAYMENTS TO OUTSIDE AGENCIES	\$	-	\$	12,000	\$	-	-100.0%
13100010	55650	SWAT EQUIPMENT (SRT)	\$	12,700	\$	35,000	\$	45,000	28.6%
13100010	56180	EDUCATIONAL REIMBURSEMENT	\$	10,999	\$	23,000	\$	15,000	-34.8%
TOTAL			\$	1,187,349	\$	1,349,616	\$	1,165,676	-13.6%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
POLICE DEPT. OPERATIONS						
13100030	51000	REGULAR WAGES	\$ 9,053,868	\$ 10,779,687	\$ 10,779,698	0.0%
13100030	51500	OVERTIME	\$ 960,143	\$ 450,000	\$ 600,000	33.3%
13100030	51520	POLICE MANPOWER OVERTIME	\$ 1,936,838	\$ 1,750,000	\$ 1,750,000	0.0%
13100030	51530	VACATION BUY BACK	\$ 432,467	\$ 430,500	\$ 430,500	0.0%
13100030	51540	INTERCITY POLICE EXTRA DUTY	\$ 368,355	\$ 403,850	\$ 300,000	-25.7%
13100030	51610	SHIFT DIFFERENTIAL - UNIFORM	\$ 72,762	\$ 115,000	\$ 100,000	-13.0%
13100030	51700	LONGEVITY PAY	\$ 541,745	\$ 520,000	\$ 550,000	5.8%
13100030	51800	SEPARATION PAY	\$ 121,735	\$ 250,000	\$ 175,000	-30.0%
13100030	51801	WORKERS' COMP. PAY	\$ 65,651	\$ 250,000	\$ 250,000	0.0%
13100030	52360	BUSINESS EXPENSE	\$ 21,080	\$ 8,000	\$ 8,000	0.0%
13100030	52780	UNIFORM ALLOWANCE - FULL TIME	\$ 318,244	\$ 180,000	\$ 120,000	-33.3%
13100030	53520	POLICE CONSUMABLES	\$ 40,175	\$ 25,000	\$ 25,000	0.0%
		TOTAL	\$ 13,933,065	\$ 15,162,037	\$ 15,088,198	-0.5%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
POLICE DEPT. SUPPORT						
13100031	51000	REGULAR WAGES	\$ 543,078	\$ 582,881	\$ 594,473	2.0%
13100031	51300	PART TIME WAGES	\$ 284,032	\$ 250,820	\$ 250,820	0.0%
13100031	51500	OVERTIME	\$ -	\$ -	\$ 3,000	100.0%
13100031	51510	POLICE TRAINING OVERTIME	\$ 185,504	\$ 150,000	\$ 110,000	-26.7%
13100031	51801	WORKERS' COMP. PAY	\$ 794	\$ -	\$ -	
13100031	52330	TRAINING AND EDUCATION	\$ 105,911	\$ 80,000	\$ 80,000	0.0%
13100031	52350	TRAVEL EXPENSES	\$ 1,937	\$ 6,000	\$ 6,000	0.0%
13100031	52480	OTHER PROFESSIONAL SERVICES	\$ 41,336	\$ 22,000	\$ 22,000	0.0%
13100031	52570	OTHER REPAIRS & MAINT/UPGRD	\$ 110,934	\$ 75,000	\$ 75,000	0.0%
13100031	52790	UNIFORM ALLOWANCE - PART TIME	\$ 4,307	\$ 3,000	\$ 3,000	0.0%
13100031	53260	TRAFFIC RELATED SUPPLIES	\$ 13,666	\$ 17,500	\$ 19,000	8.6%
13100031	53450	LABORATORY SUPPLIES	\$ 4,897	\$ 7,500	\$ 7,500	0.0%
13100031	53510	FIREARM SUPPLIES	\$ 37,980	\$ 80,000	\$ 110,000	37.5%
		TOTAL	\$ 1,334,375	\$ 1,274,701	\$ 1,280,793	0.5%

ANIMAL CONTROL PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
HUMANE OFFICER	4	FT	\$ 193,800	4	FT	\$ 239,644	5	FT	\$ 239,644	\$ -	0.00%
PT RECEPTIONIST	0	PT	\$ -	0	PT	\$ -	1	PT	\$ 45,000	\$ 45,000	100.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
ANIMAL CONTROL						
13202010	51000	REGULAR WAGES	\$ 203,102	\$ 239,644	\$ 299,555	25.0%
13202010	51300	PART TIME WAGES	\$ 5,132	\$ 20,300	\$ 45,000	121.7%
13202010	51500	OVERTIME	\$ 23,232	\$ 26,000	\$ 26,000	0.0%
13202010	51530	VACATION BUY BACK	\$ 3,598	\$ 3,500	\$ 4,000	14.3%
13202010	51700	LONGEVITY PAY	\$ 6,596	\$ 5,100	\$ 2,300	-54.9%
13202010	51801	WORKERS' COMP. PAY	\$ 10,409	\$ 2,500	\$ 10,190	307.6%
13202010	52110	ELECTRICITY	\$ 17,983	\$ 27,295	\$ -	-100.0%
13202010	52250	ADVERTISING	\$ 113	\$ 500	\$ 500	0.0%
13202010	52455	VETERINARY SERVICES	\$ 25,714	\$ 20,000	\$ 30,000	50.0%
13202010	52780	UNIFORM ALLOWANCE - FULL TIME	\$ 8,512	\$ 6,200	\$ 6,200	0.0%
13202010	53485	DOG FOOD	\$ 363	\$ 2,000	\$ 3,000	50.0%
13202010	55370	OTHER EQUIPMENT	\$ 6,430	\$ 6,000	\$ 8,000	33.3%
TOTAL			\$ 311,183	\$ 359,039	\$ 434,745	21.1%

EMERGENCY MANAGEMENT
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
EMERGENCY MGMT DIRECTOR PART TIME	1	PT	\$ 51,250	1	PT	\$ 52,275	1	PT	\$ 52,275	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
EMERGENCY MANAGEMENT						
13300010	51300	PART TIME WAGES	\$ 50,659	\$ 52,275	\$ 52,275	0.0%
13300010	52150	TELEPHONE EXPENSE	\$ -	\$ 750	\$ -	-100.0%
13300010	53130	OTHER SUPPLIES	\$ 488	\$ 31,000	\$ 41,000	32.3%
13300010	54090	OTHER CHARGES	\$ -	\$ 500	\$ 500	0.0%
TOTAL			<u>\$ 51,147</u>	<u>\$ 84,525</u>	<u>\$ 93,775</u>	<u>10.9%</u>

PUBLIC WORKS ADMINISTRATION
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
COMMISSIONER OF PUBLIC WORKS	1	FT	\$ 99,826	1	FT	\$ 120,000	1	FT	\$ 140,000	\$ 20,000	16.67%
ASSISTANT TO COMMISSION OF PUBLIC WORKS	1	FT	\$ 82,410	1	FT	\$ 82,410	1	FT	\$ 85,134	\$ 2,724	3.31%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 58,532	1	FT	\$ 62,571	1	FT	\$ 64,119	\$ 1,548	2.47%
SECRETARY COMPUTER OPERATOR	1	FT	\$ 48,601	1	FT	\$ 53,471	1	FT	\$ 54,808	\$ 1,337	2.50%
SUPERINTENDENT OF OPERATIONS	1	FT	\$ 69,500	1	FT	\$ 76,710	1	FT	\$ 79,456	\$ 2,746	3.58%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 58,532	1	FT	\$ 62,571	1	FT	\$ 64,119	\$ 1,548	2.47%
PROPERTY MAINTENANCE & ZONING ENFORCEMENT	1	FT	\$ 72,900	1	FT	\$ 75,312	1	FT	\$ 75,312	\$ -	0.00%
BLIGHT ASSISTANT	0	PT	\$ -	1	PT	\$ 28,439	1	PT	\$ 29,150	\$ 711	2.50%
PART TIME BUDGETED PERSON(S)	1	PT	\$ 12,000	1	PT	\$ 12,000	1	PT	\$ 12,000	\$ -	0.00%
SPECIAL PROJECTS	0	PT	\$ -	0	PT	\$ -	1	PT	\$ 46,000	\$ 46,000	100.00%
ADMINISTRATIVE ASSISTANT PW 10 HRS.	1	FT	\$ 16,396	0	PT	\$ -	0	PT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	8		\$ 506,697	7		\$ 533,045	7		\$ 562,948	\$ 29,903	5.61%
TOTAL PART-TIME EMPLOYEES	1		\$ 12,000	2		\$ 40,439	3		\$ 87,150	\$ 46,711	115.51%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
PUBLIC WORKS ADMINISTRATION						
14000010	51000	REGULAR WAGES	\$ 403,163	\$ 558,774	\$ 562,948	0.7%
14000010	51300	PART TIME WAGES	\$ 6,090	\$ 12,000	\$ 87,150	626.3%
14000010	51500	OVERTIME	\$ 29,760	\$ 5,000	\$ 3,000	-40.0%
14000010	52310	CONVENTIONS & DUES	\$ -	\$ 2,000	\$ -	-100.0%
14000010	52532	BUILDING SECURITY	\$ -	\$ 80,000	\$ 80,000	0.0%
14000010	52680	TOWN AID ROAD	\$ 197,705	\$ 275,000	\$ 618,802	125.0%
14000010	53460	CLOTHING & UNIFORMS	\$ 26,250	\$ 17,100	\$ 17,100	0.0%
TOTAL			\$ 662,968	\$ 949,874	\$ 1,369,000	44.1%

ENGINEERING
PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
CITY ENGINEER	1	FT	\$ 121,849	1	FT	\$ 126,132	1	FT	\$ 126,132	\$ -	0.00%
ASSISTANT ENGINEER	1	FT	\$ 110,000	1	FT	\$ 115,000	1	FT	\$ 115,000	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
ENGINEERING						
14100010	51000	REGULAR WAGES	\$ 126,819	\$ 241,132	\$ 241,132	0.0%
14100010	52310	CONVENTIONS & DUES	\$ 285	\$ 2,500	\$ -	-100.0%
14100010	52335	PROFESSIONAL LICENSE FEES	\$ 659	\$ 1,000	\$ 1,000	0.0%
14100010	52480	PROFESSIONAL SERVICES	\$ 79,604	\$ 10,000	\$ 10,000	0.0%
14100010	56110	DEP STIPLUATED/SEWER/MS4 MANDATE	\$ 218,151	\$ 250,000	\$ 250,000	0.0%
TOTAL			<u>\$ 425,518</u>	<u>\$ 504,632</u>	<u>\$ 502,132</u>	<u>-0.5%</u>

VEHICLE MAINTENANCE PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
VEHICLE MAINTENANCE SUPERINTENDENT	1	FT	\$ 79,414	1	FT	\$ 79,414	1	FT	\$ 83,616	\$ 4,202	5.29%
CONTROL GARAGE COORDINATOR	1	FT	\$ 61,081	1	FT	\$ 65,306	1	FT	\$ 66,939	\$ 1,633	2.50%
WELDER/MECHANIC	1	FT	\$ 62,142	1	FT	\$ 66,439	1	FT	\$ 72,586	\$ 6,147	9.25%
LEAD MECHANIC	1	FT	\$ 61,081	1	FT	\$ 66,617	1	FT	\$ 75,000	\$ 8,383	12.58%
MECHANIC	3	FT	\$ 184,473	3	FT	\$ 195,918	3	FT	\$ 217,500	\$ 21,582	11.02%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES		7	\$ 448,191		7	\$ 473,694		7	\$ 515,641	\$ 41,947	8.86%
TOTAL PART-TIME EMPLOYEES		0	\$ -		0	\$ -		0	\$ -	\$ -	0.00%

			FY24 ACTUAL EXPENSES		FY 25 ADOPTED BUDGET		FY 26 ADOPTED BUDGET		FY26 vs FY25 % CHANGE
VEHICLE MAINTENANCE									
14404072	51000	REGULAR WAGES	\$	409,716	\$	473,694	\$	515,641	8.9%
14404072	51500	OVERTIME	\$	127,183	\$	49,000	\$	72,000	46.9%
14404072	52100	GAS HEATING	\$	22,340	\$	35,000	\$	-	-100.0%
14404072	52110	ELECTRICITY	\$	17,577	\$	18,973	\$	-	-100.0%
14404072	52130	WATER	\$	3,292	\$	2,500	\$	-	-100.0%
14404072	52310	CONVENTIONS & DUES	\$	549	\$	3,500	\$	-	-100.0%
14404072	52320	SUBSCRIPTIONS & PERIODICALS	\$	8,003	\$	12,500	\$	8,000	-36.0%
14404072	52540	MOTOR VEHICLE MAINT/REPAIR	\$	62,656	\$	110,000	\$	80,000	-27.3%
14404072	52545	SPECIAL EQUIPMENT REPAIR	\$	43,498	\$	46,000	\$	35,000	-23.9%
14404072	52550	GROUPS MAINTENANCE	\$	6,646	\$	7,200	\$	6,000	-16.7%
14404072	52585	TIRE REPAIR & SERVICE	\$	4,971	\$	8,000	\$	8,000	0.0%
14404072	52630	RENTAL OF VEHICLES	\$	-	\$	500	\$	500	0.0%
14404072	52940	HAZARDOUS WASTE DISPOSAL	\$	958	\$	2,500	\$	2,500	0.0%
14404072	53110	OFFICE SUPPLIES	\$	19	\$	-	\$	-	
14404072	53210	AUTOMOTIVE FUEL & FLUIDS	\$	186,419	\$	300,000	\$	225,000	-25.0%
14404072	53220	MOTOR VEHICLE PARTS	\$	217,242	\$	250,000	\$	200,000	-20.0%
14404072	53240	TIRES, TUBES & BATTERIES	\$	38,763	\$	55,855	\$	55,000	-1.5%
14404072	53250	TOOLS & MISCELLANEOUS EQUIP.	\$	10,227	\$	18,600	\$	10,000	-46.2%
14404072	53430	JANITORIAL SUPPLIES	\$	631	\$	1,400	\$	1,400	0.0%
14404072	53445	SAFETY SUPPLIES	\$	2,476	\$	4,000	\$	4,000	0.0%
14404072	53530	SNOW REMOVAL EQUIPMENT	\$	30,380	\$	45,000	\$	45,000	0.0%
14404072	53560	BROOMS & SWEEPERS	\$	15,734	\$	35,000	\$	30,000	-14.3%
		TOTAL	\$	1,209,281	\$	1,479,222	\$	1,298,041	-12.2%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
COMPOST SITE						
14505071	52740	SECURITY SYSTEM	\$ -	\$ 2,200	\$ -	-100.0%
14505071	52930	COMPOST SITE	\$ 73,911	\$ -	\$ 25,000	100.0%
14505071	52940	HAZARDOUS WASTE DISPOSAL	\$ 15,005	\$ 45,000	\$ 45,000	0.0%
		TOTAL	\$ 88,916	\$ 47,200	\$ 70,000	48.3%
SOLID WASTE						
14509971	52900	SPECIAL TRASH PICKUP	\$ 318,594	\$ 332,000	\$ 343,257	3.4%
14509971	52910	TRASH PICKUP	\$ 1,502,677	\$ 1,505,000	\$ 1,725,875	14.7%
14509971	52915	TRASH PICKUP-CITY BUILDINGS	\$ 116,484	\$ 140,000	\$ 147,000	5.0%
14509971	52920	TIPPING FEES	\$ 1,458,191	\$ 1,649,072	\$ 1,772,072	7.5%
14509971	52931	YARD WASTE BAG PICKUP	\$ 148,000	\$ 180,000	\$ 60,000	-66.7%
14509971	52941	HAZARDOUS WASTE - CITY	\$ 1,675	\$ 5,000	\$ 5,000	0.0%
14509971	52950	RECYCLING PICKUP	\$ 586,067	\$ 595,000	\$ 725,820	22.0%
14509971	52955	PORTABLE RESTROOMS	\$ 26,917	\$ 40,000	\$ 30,000	-25.0%
		TOTAL	\$ 4,158,605	\$ 4,446,072	\$ 4,809,024	8.2%

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GROUNDS AND BUILDING MAINTENANCE PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
FACILITY MANAGER	0	FT	\$ -	1	FT	\$ 90,272	1	FT	\$ 94,016	\$ 3,744	4.15%
UTILITY PERSON	5	FT	\$ 266,050	5	FT	\$ 285,990	5	FT	\$ 291,615	\$ 5,625	1.97%
DRIVER MAINTENANCE	2	FT	\$ 109,348	2	FT	\$ 116,914	2	FT	\$ 119,808	\$ 2,894	2.48%
ELECTRICIAN-MAINTENANCE	1	FT	\$ 78,457	1	FT	\$ 83,872	1	FT	\$ 85,966	\$ 2,094	2.50%
UTILITY PERSON (TEMP)	1	PT	\$ 27,220	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	8	\$	453,855	9	\$	577,048	9	\$	591,405	\$ 14,357	2.49%
TOTAL PART-TIME EMPLOYEES	1	\$	27,220	0	\$	-	0	\$	-	\$ -	0.00%

			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
GROUNDS MAINTENANCE						
14606074	52510	MAINTENANCE SERVICE AGREEMENT	\$ 2,210	\$ 3,500	\$ 3,500	0.0%
14606074	52580	EQUIPMENT MAINTENANCE/REPAIR	\$ 902	\$ 2,000	\$ 2,000	0.0%
14606074	53265	STREET MARKING PAINT	\$ 3,900	\$ 5,000	\$ 5,000	0.0%
14606074	53490	OTHER OPERATING SUPPLIES	\$ 3,278	\$ 5,000	\$ 5,000	0.0%
14606074	53555	LIGHT POLES	\$ 8,073	\$ 15,000	\$ 15,000	0.0%
		TOTAL	\$ 18,363	\$ 30,500	\$ 30,500	0.0%
BUILDING MAINTENANCE						
14606075	51000	REGULAR WAGES	\$ 502,469	\$ 564,735	\$ 591,405	4.7%
14606075	51500	OVERTIME	\$ 98,594	\$ 80,000	\$ 80,000	0.0%
14606075	52100	GAS HEATING	\$ 72,927	\$ 82,400	\$ -	-100.0%
14606075	52110	ELECTRICITY	\$ 494,548	\$ 642,186	\$ -	-100.0%
14606075	52130	WATER	\$ 19,411	\$ 20,600	\$ -	-100.0%
14606075	52500	HVAC MAINTENANCE	\$ 88,446	\$ 110,000	\$ 110,000	0.0%
14606075	52510	MAINTENANCE SERVICE AGREEMENT	\$ 42,981	\$ 70,000	\$ 74,100	5.9%
14606075	52530	BUILDING MAINTENANCE/REPAIR	\$ 61,117	\$ 82,800	\$ 82,800	0.0%
14606075	52740	SECURITY SYSTEM	\$ 12,137	\$ 16,000	\$ 16,000	0.0%
14606075	52780	UNIFORM ALLOWANCE - FULL TIME	\$ 2,100	\$ -	\$ -	
14606075	53430	JANITORIAL SUPPLIES	\$ 21,822	\$ 24,000	\$ 10,000	-58.3%
14606075	53445	SAFETY SUPPLIES	\$ 2,525	\$ 4,000	\$ 4,000	0.0%
14606075	53495	COFFEE & WATER	\$ 790	\$ 1,000	\$ 1,000	0.0%
		TOTAL	\$ 1,419,867	\$ 1,697,721	\$ 969,305	-42.9%

HIGHWAY AND PARK MAINTENANCE PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
HIGHWAY DRIVER	17	FT	\$ 977,415	17	FT	\$ 1,040,213	16	FT	\$ 1,008,048	\$ (32,165)	-3.09%
HIGHWAY LABORER	7	FT	\$ 377,922	7	FT	\$ 402,752	7	FT	\$ 408,261	\$ 5,509	1.37%
EQUIPMENT OPERATOR	6	FT	\$ 373,866	6	FT	\$ 399,636	6	FT	\$ 409,716	\$ 10,080	2.52%
PARK MAINTENANCE LABORER	3	FT	\$ 159,630	4	FT	\$ 227,512	4	FT	\$ 233,292	\$ 5,780	2.54%
PARK MAINTENANCE MOWER OPERATOR	4	FT	\$ 222,172	5	FT	\$ 294,355	5	FT	\$ 304,305	\$ 9,950	3.38%
PARK MAINTENANCE DRIVER	3	FT	\$ 172,485	3	FT	\$ 184,377	4	FT	\$ 252,012	\$ 67,635	36.68%
HIGHWAY SUPERINTENDENT	1	FT	\$ 80,870	1	FT	\$ 80,870	1	FT	\$ 83,616	\$ 2,746	3.40%
PARK MAINTENANCE SUPERINTENDENT	1	FT	\$ 79,414	1	FT	\$ 79,414	1	FT	\$ 82,118	\$ 2,704	3.40%
OPERATOR DRIVER	1	FT	\$ 62,311	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
RADIO DISPATCHER	1	FT	\$ 57,495	1	FT	\$ 61,459	1	FT	\$ 63,003	\$ 1,544	2.51%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	44		\$ 2,563,580	45		\$ 2,770,588	45		\$ 2,844,371	\$ 73,783	2.66%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	0		\$ -	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
HIGHWAYS & PARKS ADMIN						
14704010	51000	REGULAR WAGES	\$ 2,339,452	\$ 2,770,588	\$ 2,844,371	2.7%
14704010	51400	TEMPORARY PAYROLL	\$ 87,778	\$ 110,000	\$ 110,000	0.0%
14704010	51500	OVERTIME	\$ 432,313	\$ 280,000	\$ 360,000	28.6%
14704010	51550	SNOW REMOVAL	\$ -	\$ 80,000	\$ -	-100.0%
14704010	52160	STREET LIGHTING	\$ 785,144	\$ 950,000	\$ -	-100.0%
14704010	52550	GROUNDS MAINTENANCE	\$ 36,901	\$ 41,800	\$ 41,800	0.0%
14704010	52610	RENTAL OF LAND	\$ -	\$ 900	\$ -	-100.0%
14704010	53380	MISC. CONSTRUCTION SUPPLIES	\$ 55,034	\$ 74,380	\$ 74,380	0.0%
14704010	53445	SAFETY SUPPLIES	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
14704010	56990	SPECIAL PROJECTS	\$ 44,912	\$ 55,000	\$ 55,000	0.0%
		TOTAL	\$ 3,790,534	\$ 4,371,668	\$ 3,494,551	-20.1%

			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
PARKS MAINTENANCE						
14706076	52110	ELECTRICITY	\$ 97,521	\$ 112,988	\$ -	-100.0%
14706076	52130	WATER	\$ 20,415	\$ 30,900	\$ -	-100.0%
14706076	52530	BUILDING MAINTENANCE/REPAIR	\$ 9,584	\$ 14,000	\$ 14,000	0.0%
14706076	52550	GROUNDS MAINTENANCE	\$ 66,928	\$ 77,312	\$ 77,312	0.0%
14706076	52740	SECURITY SYSTEM	\$ 3,003	\$ 2,700	\$ -	-100.0%
		TOTAL	\$ 197,450	\$ 237,900	\$ 91,312	-61.6%
OUTSIDE CONTRACTORS						
14706077	52570	OTHER REPAIRS & MAINT/UPGRD	\$ 10,280	\$ 25,000	\$ 20,000	-20.0%
14706077	53380	MISC. CONSTRUCTION SUPPLIES	\$ 22,449	\$ 35,000	\$ 35,000	0.0%
14706077	54095	STORM/EMERGENCY LOSSES	\$ 13,500	\$ 25,000	\$ 25,000	0.0%
14706077	54360	EVICION STORAGE	\$ 56,305	\$ 69,000	\$ 69,000	0.0%
		TOTAL	\$ 102,535	\$ 154,000	\$ 149,000	-3.2%
TREE DEPARTMENT						
14706078	52555	TREE MAINTENANCE	\$ 215,484	\$ 225,000	\$ 225,000	0.0%
14706078	53490	OTHER OPERATING SUPPLIES	\$ 75	\$ 1,000	\$ 1,000	0.0%
14706078	53570	TREES & SHRUBS	\$ 1,555	\$ 20,000	\$ 20,000	0.0%
		TOTAL	\$ 217,114	\$ 246,000	\$ 246,000	0.0%

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HUMAN RESOURCES PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
COMMISSIONER OF HUMAN SERVICES	1	FT	\$ 111,848	1	FT	\$ 111,848	1	FT	\$ 111,848	\$ -	0.00%
YOUTH FAMILY SERVICE DIRECTOR	1	FT	\$ 81,885	1	FT	\$ 87,524	0	FT	\$ -	\$ (87,524)	-100.00%
PUBLIC RELATIONS INFO COORDINATOR	1	FT	\$ 64,737	1	FT	\$ 79,205	1	FT	\$ 81,185	\$ 1,980	2.50%
MARKETING CONTENT SPECIALIST	0	FT	\$ -	1	PT	\$ 24,700	1	PT	\$ 25,318	\$ 618	2.50%
HUMAN RESOURCES ASSISTANT	1	FT	\$ 66,894	1	FT	\$ 63,110	1	FT	\$ 64,137	\$ 1,027	1.63%
YOUTH SERVICES COORDINATOR	0	FT	\$ -	1	FT	\$ 78,000	0	FT	\$ -	\$ (78,000)	-100.00%
ADMINISTRATIVE SECRETARY / ENERGY ASSIST	1	FT	\$ 51,688	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	5	\$	377,052	5	\$	419,687	3	\$	257,170	\$ (162,517)	-38.72%
TOTAL PART-TIME EMPLOYEES	0	\$	-	1	\$	24,700	1	\$	25,318	\$ 618	2.50%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
HUMAN RESOURCES						
15000010	51000	REGULAR WAGES	\$ 298,330	\$ 444,387	\$ 257,170	-42.1%
15000010	51300	PART TIME WAGES	\$ 7,432	\$ -	\$ 25,318	100.0%
15000010	51400	TEMPORARY PAYROLL	\$ 11,230	\$ 13,000	\$ -	-100.0%
15000010	51500	OVERTIME	\$ 18,182	\$ 15,000	\$ 11,000	-26.7%
15000010	52220	OUTSIDE PRINTING SERVICES	\$ -	\$ -	\$ 500	100.0%
15000010	52230	BEACH STICKERS	\$ (310)	\$ -	\$ -	
15000010	52252	MARKETING/SOCIALMEDIA	\$ -	\$ 50,000	\$ 48,000	-4.0%
15000010	52425	ARCHIVING SERVICES	\$ 25,799	\$ 27,000	\$ 25,000	-7.4%
15000010	52805	VETERANS OUTREACH	\$ -	\$ 20,000	\$ 20,000	0.0%
15000010	52810	VETERANS MEMORIAL DAY SERVICE	\$ 1,951	\$ 4,000	\$ 6,000	50.0%
15000010	52840	BAND CONCERTS	\$ 8,000	\$ 19,850	\$ 20,000	0.8%
15000010	52850	HOLIDAY FESTIVITIES	\$ 16,273	\$ 14,000	\$ 17,000	21.4%
15000010	53570	TREES & SHRUBS	\$ 2,197	\$ -	\$ 2,500	100.0%
15000010	54470	CLIENT ASSISTANCE	\$ 2,715	\$ 18,000	\$ 18,000	0.0%
15000010	56990	AT RISK YOUTH	\$ 8,636	\$ 38,000	\$ -	-100.0%
		TOTAL	\$ 400,436	\$ 663,237	\$ 450,488	-32.1%

ELDERLY SERVICES PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
DIRECTOR OF ELDERLY SERVICES	1	FT	\$ 72,108	1	FT	\$ 74,266	1	FT	\$ 78,005	\$ 3,739	5.03%
PROGRAM COORDINATOR	1	FT	\$ 61,971	1	FT	\$ 64,355	1	FT	\$ 66,994	\$ 2,639	4.10%
OFFICE COORDINATOR	1	FT	\$ 47,357	1	FT	\$ 51,948	1	FT	\$ 53,253	\$ 1,305	2.51%
SENIOR SERVICES RECREATIONAL PROGRAM	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
OUTREACH & ACTIVITY COORDINATOR	0	FT	\$ -	1	FT	\$ 70,367	1	FT	\$ 70,367	\$ -	0.00%
SENIOR SERVICES SOCIAL WORKER	0	FT	\$ -	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
SR SVCS RECREATIONAL ACTIVITY ASST.	0	PT	\$ -	0	PT	\$ -	0	PT	\$ -	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	3	\$	181,436	4	\$	260,936	4	\$	268,619	\$ 7,683	2.94%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	0	\$	-	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
ELDERLY SERVICES						
15100010	51000	REGULAR WAGES	\$ 178,834	\$ 260,936	\$ 268,619	2.9%
15100010	52310	CONVENTIONS & DUES	\$ -	\$ 500	\$ -	-100.0%
15100010	52410	INSTRUCTORS	\$ 11,025	\$ 15,000	\$ 30,000	100.0%
15100010	52700	TRANSPORTATION CONTRACT	\$ 205,799	\$ 165,000	\$ 190,000	15.2%
15100010	52710	ELDERLY NUTRITION	\$ 4,970	\$ 18,000	\$ 15,000	-16.7%
15100010	53000	SUPPLIES & MATERIALS	\$ 99	\$ -	\$ -	
15100010	53490	OTHER OPERATING SUPPLIES	\$ 901	\$ 9,000	\$ 10,000	11.1%
15100010	52660	SOFTWARE LICENSES	\$ -	\$ 4,500	\$ 1,500	-66.7%
TOTAL			<u>\$ 401,627</u>	<u>\$ 472,936</u>	<u>\$ 515,119</u>	<u>8.9%</u>

YOUTH AND FAMILY SERVICES PERSONNEL DETAIL

JOB TITLE(S)	#	FTE	FY 2024 ADOPTED BUDGET AMOUNT	#	FTE	FY 2025 ADOPTED BUDGET AMOUNT	#	FTE	FY 2026 ADOPTED BUDGET AMOUNT	NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED Amount	PCT %
YOUTH FAMILY SERVICE DIRECTOR	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 87,524	\$ 87,524	100.00%
YOUTH SERVICES COORDINATOR	0	FT	\$ -	0	FT	\$ -	1	FT	\$ 79,950	\$ 79,950	100.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES		0	\$ -		0	\$ -		2	\$ 167,474	\$ 167,474	100.00%
TOTAL PART-TIME EMPLOYEES		0	\$ -		0	\$ -		0	\$ -	\$ -	0.00%

			<u>FY24</u> <u>ACTUAL</u> <u>EXPENSES</u>	<u>FY 25</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY 26</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>FY26 vs FY25</u> <u>% CHANGE</u>
YOUTH AND FAMILY SERVICES						
15400010	51000	REGULAR WAGES	\$ -	\$ -	\$ 167,474	100.0%
15400010	51400	TEMPORARY PAYROLL	\$ -	\$ -	\$ 21,000	100.0%
15400010	51500	OVERTIME	\$ -	\$ -	\$ 4,000	100.0%
15400010	56990	AT RISK YOUTH	\$ -	\$ -	\$ 40,000	100.0%
		TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,474</u>	<u>100.0%</u>

PARKS AND RECREATION PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
PARK & RECREATION DIRECTOR	1	FT	\$ 84,302	1	FT	\$ 87,597	1	FT	\$ 87,597	\$ -	0.00%
POOL/WATERFRONT SUPERVISOR	1	FT	\$ 68,123	1	FT	\$ 70,198	1	FT	\$ 70,198	\$ -	0.00%
PROGRAM ACCOUNT CLERK	1	FT	\$ 58,532	1	FT	\$ 62,571	1	FT	\$ 64,119	\$ 1,548	2.47%
RECREATIONAL PROGRAM COORDINATOR	2	FT	\$ 131,245	2	FT	\$ 135,409	2	FT	\$ 135,410	\$ 1	0.00%
ADMINISTRATIVE SECRETARY	1	FT	\$ 45,973	1	FT	\$ 57,162	1	FT	\$ 58,591	\$ 1,429	2.50%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
RECREATIONAL SERVICES						
15202050	51000	REGULAR WAGES	\$ 390,110	\$ 412,937	\$ 415,915	0.7%
15202050	51080	RECREATION AIDES	\$ 65,399	\$ 51,810	\$ 54,090	4.4%
15202050	51130	BEACH CONSTABLES	\$ 58,874	\$ 55,552	\$ 58,359	5.1%
15202050	51160	SPECIAL ACTIVITY INSTRUCTORS	\$ 27,602	\$ 27,420	\$ 28,360	3.4%
15202050	51170	SUPERVISORS & INSTRUCTORS	\$ 62,811	\$ 95,144	\$ 100,012	5.1%
15202050	51180	LIFE GUARDS	\$ 80,829	\$ 84,112	\$ 87,680	4.2%
15202050	51500	OVERTIME	\$ 11,215	\$ 10,882	\$ 11,210	3.0%
15202050	52310	CONVENTIONS & DUES	\$ 1,990	\$ 2,700	\$ -	-100.0%
15202050	52530	BUILDING MAINTENANCE/REPAIR	\$ 9,767	\$ 13,824	\$ 14,126	2.2%
15202050	52750	FEES AND CHARGES	\$ 1,992	\$ 4,000	\$ 4,000	0.0%
15202050	52840	BAND CONCERTS	\$ -	\$ 19,000	\$ 19,000	0.0%
15202050	53250	TOOLS & MISCELLANEOUS EQUIP.	\$ 2,978	\$ 3,200	\$ 3,200	0.0%
15202050	53440	MEDICAL SUPPLIES	\$ 5,468	\$ 5,510	\$ 5,760	4.5%
15202050	53540	RECREATION SUPPLIES	\$ 10,152	\$ 17,486	\$ 18,486	5.7%
15202050	54320	PAYMENTS TO OUTSIDE AGENCIES	\$ 11,200	\$ 11,200	\$ 11,200	0.0%
15202050	55520	OTHER RECREATION EQUIPMENT	\$ 5,100	\$ 5,500	\$ 5,500	0.0%
		TOTAL	\$ 745,485	\$ 820,277	\$ 836,898	2.0%

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			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
DAY CAMP PROGRAM						
15202051	51080	RECREATION AIDES	\$ 7,244	\$ -	\$ -	
15202051	51400	TEMPORARY PAYROLL	\$ 148,651	\$ 175,400	\$ 182,748	4.2%
15202051	52700	TRANSPORTATION CONTRACT	\$ 17,973	\$ 18,000	\$ 18,000	0.0%
15202051	52750	FEES AND CHARGES	\$ 5,876	\$ 6,500	\$ 6,500	0.0%
		TOTAL	\$ 179,743	\$ 199,900	\$ 207,248	3.7%
BENNETT RINK PROGRAMS						
15202552	52620	BUILDING RENTAL	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
		TOTAL	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
AQUATIC PROGRAMS						
15202553	51040	AQUATIC PROGRAM INSTRUCTORS	\$ 13,852	\$ 22,560	\$ 23,523	4.3%
15202553	51070	SWIMMING POOL STAFF	\$ 63,508	\$ 91,975	\$ 89,584	-2.6%
15202553	51300	PART TIME WAGES	\$ 7,590	\$ 22,000	\$ 22,000	0.0%
15202553	52770	OTHER CONTRACTUAL SERVICES	\$ 12,044	\$ 20,900	\$ 20,900	0.0%
15202553	53540	RECREATION SUPPLIES	\$ 2,792	\$ 3,350	\$ 3,600	7.5%
15202553	53545	SPECIAL ACTIVITY SUPPLIES	\$ 3,862	\$ 6,332	\$ 8,000	26.3%
		TOTAL	\$ 103,648	\$ 167,117	\$ 167,607	0.3%

HEALTH DEPARTMENT PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
HEALTH DIRECTOR	1	FT	\$ 98,298	1	FT	\$ 100,486	1	FT	\$ 100,482	\$ (4)	0.00%
CHIEF SANITARIAN	1	FT	\$ 77,732	1	FT	\$ 80,692	1	FT	\$ 80,699	\$ 7	0.01%
PUBLIC HEALTH NURSE LPN	1	FT	\$ 78,296	1	FT	\$ 57,668	1	FT	\$ 59,241	\$ 1,573	2.73%
SANITARIAN I	2	FT	\$ 129,548	2	FT	\$ 134,304	2	FT	\$ 134,316	\$ 12	0.01%
HEALTH SECRETARY	1	FT	\$ 45,937	1	FT	\$ 51,648	1	FT	\$ 56,493	\$ 4,845	9.38%
REGISTERED SANITARIAN I	1	FT	\$ 72,855	1	FT	\$ 74,312	1	FT	\$ 76,640	\$ 2,328	3.13%
SOCIAL WORKER	1	FT	\$ 70,000	1	FT	\$ 82,154	1	FT	\$ 82,154	\$ -	0.00%
COMMUNITY HEALTH COORDINATOR	0	FT	\$ -	1	FT	\$ 79,287	1	FT	\$ 79,287	\$ -	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	8	\$	572,666	9	\$	660,551	9	\$	669,312	\$ 8,761	1.33%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	0	\$	-	\$ -	0.00%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
HEALTH DEPARTMENT						
15300010	51000	REGULAR WAGES	\$ 487,511	\$ 660,551	\$ 669,312	1.3%
15300010	51500	OVERTIME	\$ 1,342	\$ 3,000	\$ 3,000	0.0%
15300010	52310	CONVENTIONS & DUES	\$ 1,200	\$ 1,000	\$ -	-100.0%
15300010	52450	MEDICAL SERVICES	\$ 229	\$ 500	\$ -	-100.0%
15300010	52535	PEST CONTROL	\$ -	\$ 1,000	\$ -	-100.0%
15300010	52780	UNIFORM ALLOWANCE - F/T	\$ 1,222	\$ 1,500	\$ 1,500	0.0%
15300010	53440	MEDICAL SUPPLIES	\$ 3,623	\$ 3,000	\$ 3,000	0.0%
15300010	53490	OTHER OPERATING SUPPLIES	\$ 3,287	\$ 2,500	\$ 2,500	0.0%
		TOTAL	\$ 498,413	\$ 673,051	\$ 679,312	0.9%

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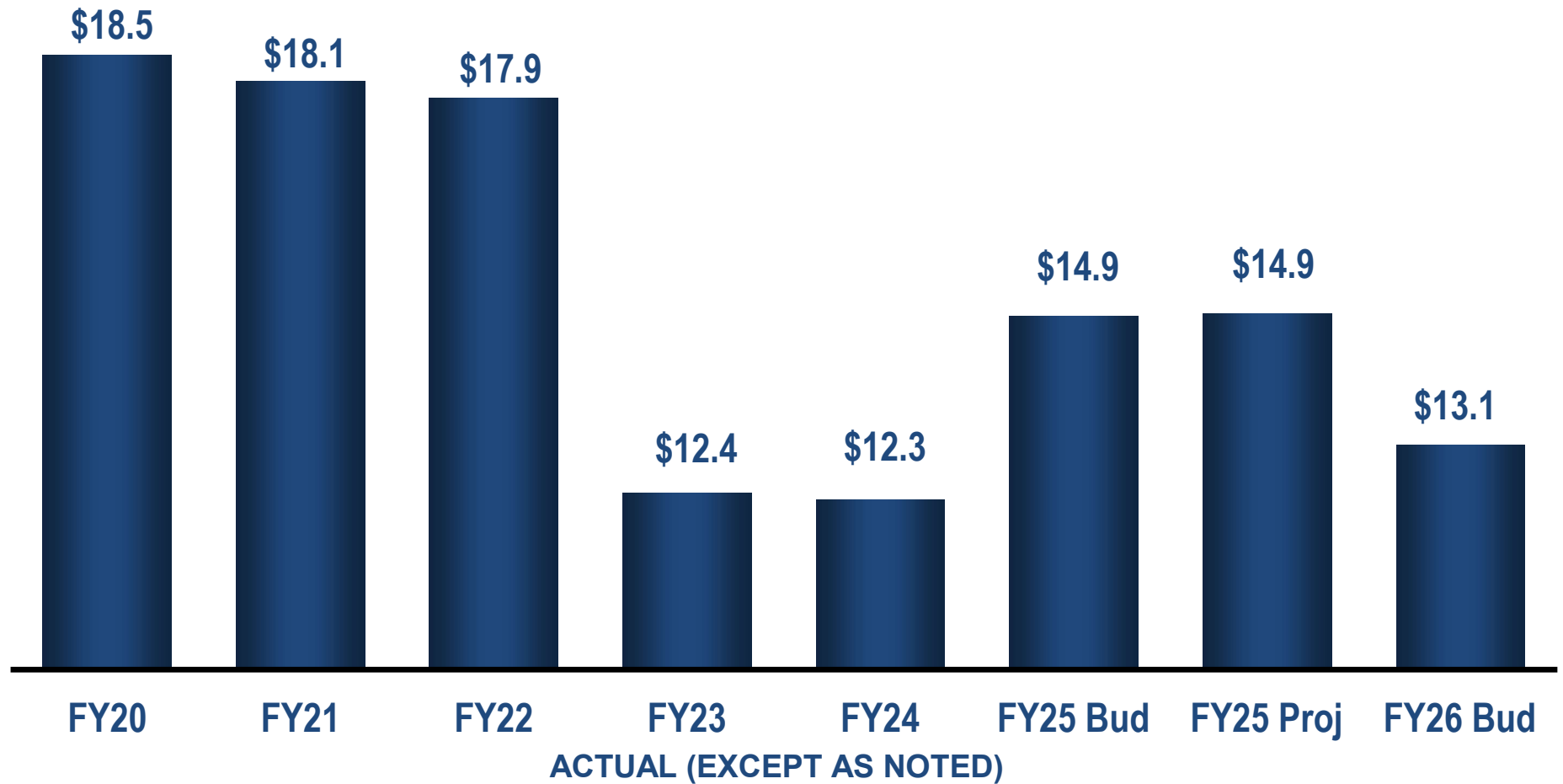
			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
LIBRARY						
16001060	54001	OPERATIONS	\$ 1,625,000	\$ 1,833,089	\$ 2,004,340	9.3%
		TOTAL	<u>\$ 1,625,000</u>	<u>\$ 1,833,089</u>	<u>\$ 2,004,340</u>	<u>9.3%</u>

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
CITY INSURANCE PREMIUMS						
18009980	54030	GEN'L LIABILITY	\$ 670,387	\$ 1,339,781	\$ 950,000	-29.1%
		TOTAL	<u>\$ 670,387</u>	<u>\$ 1,339,781</u>	<u>\$ 950,000</u>	<u>-29.1%</u>
CITY INSURANCE - RETENTION						
18009981	54210	PHYSICAL AUTO DAMAGE	\$ 167,806	\$ 220,000	\$ 250,000	13.6%
18009981	54230	GENERAL LIABILITY LOSSES	\$ 706,282	\$ 600,000	\$ 600,000	0.0%
18009981	54250	OTHER LOSSES	\$ 26,586	\$ 40,000	\$ 40,000	0.0%
		TOTAL	<u>\$ 900,674</u>	<u>\$ 860,000</u>	<u>\$ 890,000</u>	<u>3.5%</u>

			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
EMPLOYEE BENEFITS						
18109982	51530	VACATION BUY BACK	\$ 126,751	\$ 114,444	\$ 125,000	9.2%
18109982	51700	LONGEVITY PAY	\$ 49,041	\$ 81,600	\$ 81,600	0.0%
18109982	51800	SEPARATION PAY	\$ -	\$ 91,800	\$ 91,800	0.0%
18109982	54110	HEALTH INSUR. - CT PARTNER.	\$ 6,325,022	\$ 6,955,716	\$ 8,215,000	18.1%
18109982	54110	HEALTH INSURANCE - RETIREES	\$ 4,594,107	\$ 5,418,967	\$ 5,952,000	9.8%
18109982	54120	LIFE INSURANCE PREMIUMS	\$ 174,068	\$ 173,224	\$ 180,000	3.9%
18109982	54130	FICA-CITY'S SHARE	\$ 1,548,998	\$ 1,662,545	\$ 1,902,000	14.4%
18109982	54140	PENSION - CITY'S SHARE	\$ 1,263,406	\$ 1,364,372	\$ 1,446,000	6.0%
18109982	54141	PENSION POLICE	\$ 3,962,009	\$ 5,000,000	\$ 5,087,000	1.7%
18109982	54170	LONG TERM DISABILITY PREMIUM	\$ 104,244	\$ 100,172	\$ 115,000	14.8%
18109982	56180	EDUCATIONAL REIMBURSEMENT	\$ 21,877	\$ 15,345	\$ 15,345	0.0%
		TOTAL	\$ 18,169,523	\$ 20,978,185	\$ 23,210,745	10.6%
STATE MANDATED BENEFITS						
18109983	54160	CT UNEMPLOYMENT COMPENSATION	\$ 31,328	\$ 78,260	\$ 78,260	0.0%
18109983	54180	HEART & HYPERTENSION	\$ 70,968	\$ 43,945	\$ 71,000	61.6%
18109983	54190	WORKERS COMPENSATION PREM.	\$ 3,023,346	\$ 2,404,050	\$ 2,700,000	12.3%
		TOTAL	\$ 3,125,642	\$ 2,526,255	\$ 2,849,260	12.8%
MED COM						
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	\$ 40,909	\$ 44,013	\$ 44,013	0.0%
		TOTAL	\$ 40,909	\$ 44,013	\$ 44,013	0.0%

			<u>FY24 ACTUAL EXPENSES</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
DEBT SERVICE PAYMENTS						
18209984	54510	CITY - G/P BONDS PRINCIPAL	\$ 4,252,740	\$ 5,075,056	\$ 3,829,000	-24.6%
18209984	54520	CITY - G/P BONDS INTEREST	\$ 727,264	\$ 858,671	\$ 750,689	-12.6%
		DEBT SERVICE - CITY	\$ 4,980,004	\$ 5,933,727	\$ 4,579,689	-22.8%
18209984	54510	CITY - DEFICIT BOND PRINCIPAL	\$ 1,615,000	\$ 1,615,000	\$ 1,610,000	-0.3%
18209984	54520	CITY - DEFICIT BOND INTEREST	\$ 362,625	\$ 281,875	\$ 201,250	-28.6%
		DEBT SERVICE - DEFICIT BOND	\$ 1,977,625	\$ 1,896,875	\$ 1,811,250	-4.5%
18209984	54510	BOE - G/P BONDS PRINCIPAL	\$ 3,611,260	\$ 4,403,944	\$ 4,027,900	-8.5%
18209984	54520	BOE - G/P BONDS INTEREST	\$ 1,471,325	\$ 2,358,901	\$ 2,404,652	1.9%
		DEBT SERVICE - BOE	\$ 5,082,585	\$ 6,762,845	\$ 6,432,552	-4.9%
18209984	54510	WPCA - G/P BONDS PRINCIPAL	\$ 191,000	\$ 186,000	\$ 179,000	-3.8%
18209984	54520	WPCA - G/P BONDS INTEREST	\$ 118,425	\$ 109,000	\$ 99,875	-8.4%
		DEBT SERVICE - WPCA	\$ 309,425	\$ 295,000	\$ 278,875	-5.5%
		TOTAL	\$ 12,349,639	\$ 14,888,446	\$ 13,102,366	-12.0%

DEBT SERVICE (Millions)



			FY24 ACTUAL EXPENSES	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
CONTINGENCY EXPENSES						
19009990	56010	UNALLOCATED CONTINGENCY	\$ -	\$ 960,000	\$ 1,260,000	31.3%
19009990	52340	MILEAGE ALLOWANCE (city wide)	\$ 936	\$ 524	\$ 524	0.0%
19009990	56140	PRIMARY EXPENSE	\$ 76,248	\$ 50,000	\$ -	-100.0%
19009990	56305	ELECTION EXPENSE	\$ 13,004	\$ 36,629	\$ -	-100.0%
19009990	56320	COVID 19 EXP-STATE SUBSIDIZED	\$ 46,257	\$ -	\$ -	
19009990	56360	BANK FEES	\$ 16,929	\$ 50,000	\$ 50,000	0.0%
19009990	56370	DOG REPORT	\$ 6,747	\$ 9,207	\$ 9,207	0.0%
19009990	56990	MISCELLANEOUS	\$ 34,548	\$ 2,093	\$ -	-100.0%
19009990	56210	MARB EXPENSES	\$ 281,979	\$ 450,000	\$ -	-100.0%
19009990	56000	HR/PAY. OUTSOURCING	\$ 143,935	\$ 160,000	\$ -	-100.0%
19009990	56175	ADVANCE FUNDING OPEB TRUST	\$ 500,000	\$ 650,000	\$ 1,190,000	83.1%
		TOTAL	\$ 1,120,583	\$ 2,368,453	\$ 2,509,731	6.0%
		CITY (EXCLUDING DEBT)	\$ 66,623,180	\$ 75,749,055	\$ 80,016,030	5.6%
		DEBT SERVICE	\$ 12,349,639	\$ 14,888,446	\$ 13,102,366	-12.0%
		BOARD OF EDUCATION	\$ 89,960,421	\$ 91,960,421	\$ 93,560,421	1.7%
		TOTAL EXPENSES	\$ 168,933,240	\$ 182,597,922	\$ 186,678,817	2.2%

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CITY OF WEST HAVEN

BOARD OF EDUCATION

FY 25-26



	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
TUITION	\$8,737,214	\$9,037,214	\$9,940,935	\$903,721	10%
STUDENT TRANSPORTATION	\$5,626,656	\$6,133,055	\$6,996,361	\$863,306	14%
SALARIES	\$50,232,258	\$50,961,353	\$51,435,370	\$474,017	1%
OPERATION OF PLANT	\$3,847,829	\$3,672,829	\$3,372,829	(\$300,000)	-8%
BENEFITS & FIXED CHARGES	\$18,935,805	\$19,575,311	\$21,146,771	\$1,571,460	8%
PURCHASED SERVICES	\$1,161,159	\$1,161,159	\$1,161,159	\$0	0%
INSTRUCTION	\$1,419,500	\$1,419,500	\$1,419,500	\$0	0%
MAYORS BUDGET ADJUSTMENTS		\$0	-\$1,912,504		
TOTAL BOARD OF EDUCATION	\$89,960,421	\$91,960,421	\$93,560,421	\$1,600,000	2%

- BOE slated to receive an additional excess cost grant of \$500K and additional Alliance funding of \$400K from the State of CT
- Health insurance increase trending lower than anticipated per the State Partnership Plan by \$250K.
- Opportunity for Utility Savings of \$200K.
- Other opportunities for Savings of \$363K

		FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
TUITION						
A01	TUITION	\$8,737,214	\$9,037,214	\$9,940,935	\$903,721	10%
	TOTAL	\$8,737,214	\$9,037,214	\$9,940,935	\$903,721	10%
STUDENT TRANSPORTATION						
B04	CONTRACTED BUS SERVICE - PUBLIC	\$3,172,579	\$3,458,112	\$3,769,342	\$311,230	9%
B06	BUS SERVICE: NON-PUBLIC SCHOOLS	\$284,108	\$309,677	\$337,548	\$27,871	9%
B08	TRANSPORTATION: REGIONAL VOC-TECH	\$243,627	\$265,553	\$289,453	\$23,900	9%
B10	TRANSPORTATION: REGIONAL VOC-AG	\$76,871	\$83,790	\$91,331	\$7,541	9%
B12	TRANSPORTATION: PHYS. HANDICAPPED	\$1,737,560	\$1,893,940	\$2,375,726	\$481,786	25%
B16	TRANSPORTATION - STUDENT ACTIVITIES	\$111,911	\$121,983	\$132,961	\$10,978	9%
	TOTAL	\$5,626,656	\$6,133,055	\$6,996,361	\$863,306	14%

	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
SALARIES					
C04 SALARY - SUPERINTENDENT	\$190,759	\$203,359	\$203,359	\$0	0%
C06 SALARY - ASST. SUPERINTENDENTS	\$160,000	\$169,744	\$169,744	\$0	0%
C07 SALARY - CLERICAL: CENTRAL OFFICE	\$956,176	\$1,000,390	\$1,034,028	\$33,638	3%
C10 SALARY - PRINCIPALS	\$1,246,610	\$1,312,884	\$1,411,251	\$98,367	7%
C12 SALARY - ASST. PRINCIPALS	\$951,794	\$1,018,068	\$1,116,435	\$98,367	10%
C14 SALARY - COORDINATORS/DIRECTORS	\$1,381,409	\$1,447,683	\$1,544,050	\$96,367	7%
C16 SALARY - CLASSROOM TEACHERS	\$24,729,029	\$24,970,071	\$24,970,071	\$0	0%
C18 SALARY - SPECIAL EDUCATION TEACHERS	\$5,738,604	\$5,738,604	\$5,738,604	\$0	0%
C20 SALARY - ADULT EDUCATION	\$150,000	\$150,000	\$150,000	\$0	0%
C22 SALARY - HOMEBOUND	\$125,000	\$125,000	\$125,000	\$0	0%
C24 SALARY - SPECIAL AREA TEACHERS	\$3,269,796	\$3,269,796	\$3,269,796	\$0	0%
C26 SALARY - PUPIL SERVICES	\$1,483,856	\$1,483,856	\$1,483,856	\$0	0%
C28 SALARY - CLERICAL:SECONDARY SCHOOLS	\$546,054	\$568,257	\$568,257	\$0	0%
C30 SALARY - CLERICAL:ELEM. SCHOOLS	\$270,874	\$293,077	\$293,077	\$0	0%
C32 SALARY - SUBSTITUTE CLERKS	\$30,000	\$30,000	\$30,000	\$0	0%
C34 SALARY - LUNCH AIDES	\$300,000	\$300,000	\$300,000	\$0	0%
C36 SALARY - TEACHER AIDES	\$3,199,671	\$3,310,870	\$3,390,870	\$80,000	2%
C38 SALARY - PARA SUBS-INSTRUCTIONAL AIDES	\$105,000	\$105,000	\$105,000	\$0	0%
C40 SALARY - DETACHED WORKER	\$98,261	\$98,261	\$98,261	\$0	0%
C42 SALARY - SUBSTITUTE TEACHERS/INTERNS	\$689,815	\$689,815	\$689,815	\$0	0%
C44 SALARY - SEVERANCE PAY	\$300,000	\$300,000	\$300,000	\$0	0%
C46 SALARY - SCHOOL NURSES - PUBLIC	\$837,668	\$860,330	\$860,330	\$0	0%
C48 SALARY - SCHOOL NURSES - NON-PUBLIC	\$150,480	\$150,480	\$150,480	\$0	0%
C50 SALARY - SCHOOL PHYSICIAN	\$0	\$0	\$0	\$0	
C54 SALARY - BUS AIDES	\$0	\$0	\$0	\$0	
C58 SALARY - CUSTODIANS	\$1,923,892	\$1,946,095	\$1,979,433	\$33,338	2%
C60 SALARY - SUBSTITUTE CUSTODIANS	\$105,000	\$105,000	\$105,000	\$0	0%
C62 SALARY - OVERTIME : CUSTODIANS	\$79,638	\$79,638	\$79,638	\$0	0%
C64 SALARY - MAINTENANCE	\$861,073	\$883,276	\$917,216	\$33,940	4%
C66 SALARY- OVERTIME : MAINTENANCE	\$60,799	\$60,799	\$60,799	\$0	0%
C68 SALARY - STUDENT ACTIVITY ADVISORS	\$100,000	\$100,000	\$100,000	\$0	0%
C70 SALARY - ATHLETIC COACHES	\$175,000	\$175,000	\$175,000	\$0	0%
C72 SALARY - COMMUNITY SERVICE: CUSTODIAL	\$16,000	\$16,000	\$16,000	\$0	0%
TOTAL	\$50,232,258	\$50,961,353	\$51,435,370	\$474,017	1%

	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
OPERATION OF PLANT					
D02 RECYCLING	\$0	\$0	\$0	\$0	
D04 ELECTRICITY	\$1,208,733	\$1,208,733	\$1,208,733	\$0	0%
D06 NATURAL GAS	\$0	\$0	\$0	\$0	
D08 WATER	\$103,919	\$103,919	\$103,919	\$0	0%
D10 TELEPHONE & COMMUNICATIONS	\$364,178	\$189,178	\$189,178	\$0	0%
D12 RUBBISH REMOVAL	\$220,833	\$220,833	\$220,833	\$0	0%
D14 CUSTODIAL SUPPLIES	\$0	\$0	\$0	\$0	
D16 HEAT FOR BUILDINGS	\$464,487	\$464,487	\$464,487	\$0	0%
D18 EQUIPMENT: OPERATION OF PLANT	\$0	\$0	\$0	\$0	
D20 REPAIR TO BUILDINGS	\$846,939	\$846,939	\$696,939	(\$150,000)	-18%
D22 UPKEEP OF GROUNDS SUPPLIES	\$0	\$0	\$0	\$0	
D24 BUILDING SECURITY	\$388,740	\$388,740	\$238,740	(\$150,000)	-39%
D26 GAS, OIL & GREASE	\$0	\$0	\$0	\$0	
D28 REPAIR TO EQUIPMENT: MTCE	\$0	\$0	\$0	\$0	
D30 OTHER EXPENSES: MAINTENANCE	\$0	\$0	\$0	\$0	
D32 EQUIPMENT: MAINTENANCE OF PLANT	\$0	\$0	\$0	\$0	
D34 IMPROVEMENT TO SITES	\$250,000	\$250,000	\$250,000	\$0	0%
TOTAL	\$3,847,829	\$3,672,829	\$3,372,829	(\$300,000)	-8%
BENEFITS & FIXED CHARGES					
E02 CENTRAL OFFICE - TRAVEL	\$77,200	\$77,200	\$77,200	\$0	0%
E04 CENTRAL OFFICE - DUES & CONF.	\$0	\$0	\$0	\$0	
E06 TRAVEL, CONV. & DUES: TCHRS/ADMIN.	\$0	\$0	\$0	\$0	
E08 PROFESSIONAL CERTIFICATION REIMB..	\$46,500	\$46,500	\$46,500	\$0	0%
E10 TRAVEL - MAINTENANCE	\$0	\$0	\$0	\$0	
E12 PROPERTY & LIABILITY INSURANCE	\$525,000	\$525,000	\$525,000	\$0	0%
E14 HEALTH INSURANCE: CERTIFIED	\$9,847,344	\$10,292,277	\$11,321,505	\$1,029,228	10%
E16 LIFE INSURANCE: CERTIFIED	\$187,913	\$187,913	\$187,913	\$0	0%
E18 SOCIAL SECURITY	\$764,786	\$764,786	\$764,786	\$0	0%
E20 RETIREMENT CONTRIBUTIONS	\$477,406	\$477,406	\$477,406	\$0	0%
E22 MEDICARE ONLY - TAXES	\$881,908	\$881,908	\$881,908	\$0	0%
E24 UNEMPLOYMENT COMPENSATION	\$100,000	\$100,000	\$100,000	\$0	0%
E26 HEALTH INSURANCE: NON-CERT.	\$4,977,748	\$5,422,321	\$5,964,553	\$542,232	10%
E28 LIFE INSURANCE: NON-CERT.	\$0	\$0	\$0	\$0	
E30 WORKER'S COMPENSATION	\$1,050,000	\$800,000	\$800,000	\$0	0%
TOTAL	\$18,935,805	\$19,575,311	\$21,146,771	\$1,571,460	8%

	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
PURCHASED SERVICES					
F01 FOOD SERVICE	\$0	\$0	\$0	\$0	
F02 POSTAGE	\$60,000	\$60,000	\$60,000	\$0	0%
F04 PRINTING AND PUBLISHING	\$0	\$0	\$0	\$0	
F06 PHOTOCOPY SERVICES	\$383,309	\$383,309	\$383,309	\$0	0%
F08 BOARD OF ED. - MISC. EXPENSES	\$0	\$0	\$0	\$0	
F10 DATA PROCESSING SERVICES	\$0	\$0	\$0	\$0	
F12 CONSULTANT SERVICES	\$260,000	\$260,000	\$260,000	\$0	0%
F14 SERVICE CONTRACTS	\$265,000	\$265,000	\$265,000	\$0	0%
F18 BOARD OF ED. - OFFICE SUPPLIES	\$3,150	\$3,150	\$3,150	\$0	0%
F20 CENTRAL OFFICE - SUPPLIES	\$26,000	\$26,000	\$26,000	\$0	0%
F22 CENTRAL OFFICE - MISC. EXPENSE	\$0	\$0	\$0	\$0	
F26 POLICE AND FIRE	\$75,000	\$75,000	\$75,000	\$0	0%
F28 BOARD OF ED. - DUES & CONFERENCES	\$25,200	\$25,200	\$25,200	\$0	0%
F30 SUBSCRIPTIONS	\$3,500	\$3,500	\$3,500	\$0	0%
F32 EDWARD BENNETT RINK	\$0	\$0	\$0	\$0	
F34 FRANK FITZGERALD SPORTS COMPLEX	\$60,000	\$60,000	\$60,000	\$0	0%
TOTAL	\$1,161,159	\$1,161,159	\$1,161,159	\$0	0%

	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 2026 vs FY 2025 \$ CHANGE	FY 2026 vs FY 2025 % CHANGE
INSTRUCTION					
G02 SUB FINDER/ANSWERING SERVICE	\$10,850	\$10,850	\$10,850	\$0	0%
G04 REPAIR TO EQUIPMENT: INSTRUCTION	\$25,000	\$25,000	\$25,000	\$0	0%
G06 MISCELLANEOUS EXPENSES	\$0	\$0	\$0	\$0	
G08 ELEMENTARY READING DEVELOPMENT	\$12,000	\$12,000	\$12,000	\$0	0%
G10 TEACHING SUPPLIES	\$504,400	\$504,400	\$504,400	\$0	0%
G12 TEXTBOOKS	\$225,000	\$225,000	\$225,000	\$0	0%
G14 PERIODICALS	\$13,500	\$13,500	\$13,500	\$0	0%
G16 EDUCATIONAL MEDIA SUPPLIES	\$0	\$0	\$0	\$0	
G18 STANDARDIZED TESTING PROGRAM	\$54,750	\$54,750	\$54,750	\$0	0%
G20 CURRICULUM DEVELOPMENT & STAFF DEV.	\$45,000	\$45,000	\$45,000	\$0	0%
G22 LIBRARY BOOKS	\$42,500	\$42,500	\$42,500	\$0	0%
G24 OTHER LIBRARY EXPENSE	\$0	\$0	\$0	\$0	
G26 EQUIPMENT: NON-INSTRUCTIONAL	\$20,000	\$20,000	\$20,000	\$0	0%
G28 EQUIPMENT: INSTRUCTIONAL	\$0	\$0	\$0	\$0	
G29 TECHNOLOGY	\$320,000	\$320,000	\$320,000	\$0	0%
G30 PSYCHIATRIC SERVICES	\$0	\$0	\$0	\$0	
G32 MEDICAL SERVICES: SUPPLIES	\$36,500	\$36,500	\$36,500	\$0	0%
G34 MEDICAL SERVICES: MISC. EXPENSE	\$0	\$0	\$0	\$0	
G36 EQUIPMENT: MEDICAL SERVICES	\$10,000	\$10,000	\$10,000	\$0	0%
G38 EQUIPMENT AND SUPPLIES: ACTIVITIES	\$100,000	\$100,000	\$100,000	\$0	0%
LEASING PROGRAM FOR TECHNOLOGY	\$0	\$0	\$0	\$0	
TOTAL	\$1,419,500	\$1,419,500	\$1,419,500	\$0	0%

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SEWER - WPCA PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
WPC SUPERINTENDANT	1	FT	\$ 121,950	1	FT	\$ 140,000	1	FT	\$ 140,000	\$ -	0.00%
TOTAL ADMINISTRATION	1	FT	\$ 121,950	1	FT	\$ 140,000	1	FT	\$ 140,000	\$ -	0.00%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 69,843	1	FT	\$ 70,013	1	FT	\$ 71,763	\$ 1,750	2.50%
ASST SEWER INSPECTOR	1	FT	\$ 54,347	1	FT	\$ 54,475	1	FT	\$ 55,837	\$ 1,362	2.50%
COLLECTION OPERATOR 1	1	FT	\$ 64,678	1	FT	\$ 70,034	0	FT	\$ -	\$ (70,034)	-100.00%
COLLECTION OPERATOR 2	1	FT	\$ 64,678	1	FT	\$ 77,771	2	FT	\$ 151,500	\$ 73,729	94.80%
COMPLIANCE INSPECTOR	1	FT	\$ 62,499	1	FT	\$ 80,829	1	FT	\$ 82,850	\$ 2,021	2.50%
ELECTRICIAN	1	FT	\$ 86,641	1	FT	\$ 87,298	1	FT	\$ 89,480	\$ 2,182	2.50%
LEAD COLLECTION	1	FT	\$ 69,843	1	FT	\$ 87,298	1	FT	\$ 89,480	\$ 2,182	2.50%
LEAD MECHANIC	1	FT	\$ 86,641	1	FT	\$ 87,298	1	FT	\$ 89,480	\$ 2,182	2.50%
LEAD OPERATOR	1	FT	\$ 86,641	1	FT	\$ 87,298	1	FT	\$ 89,480	\$ 2,182	2.50%
MAINTENANCE CLERK	1	FT	\$ 54,347	1	FT	\$ 54,454	1	FT	\$ 55,815	\$ 1,361	2.50%
MECHANIC 1	3	FT	\$ 209,735	4	FT	\$ 280,134	4	FT	\$ 287,140	\$ 7,006	2.50%
MECHANIC 2	1	FT	\$ 62,499	1	FT	\$ 77,771	1	FT	\$ 79,715	\$ 1,944	2.50%
MECHANIC 3	2	FT	\$ 162,974	2	FT	\$ 171,184	2	FT	\$ 175,464	\$ 4,280	2.50%
OPERATOR 1	7	FT	\$ 453,732	6	FT	\$ 420,202	6	FT	\$ 430,710	\$ 10,508	2.50%
OPERATOR 2	2	FT	\$ 155,182	3	FT	\$ 233,314	3	FT	\$ 239,145	\$ 5,831	2.50%
OPERATOR 4	1	FT	\$ 77,591	1	FT	\$ 85,592	1	FT	\$ 87,732	\$ 2,140	2.50%
OPERATOR IN TRAINING	1	FT	\$ 69,843	1	FT	\$ 54,475	1	FT	\$ 55,837	\$ 1,362	2.50%
SEWER INSPECTOR	1	FT	\$ 72,403	1	FT	\$ 80,829	1	FT	\$ 82,850	\$ 2,021	2.50%
TOTAL OPERATIONS	28	FT	\$ 1,964,120	29	FT	\$ 2,160,267	29	FT	\$ 2,214,278	\$ 54,011	2.50%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	29	\$	2,086,070	30	\$	2,300,267	30	\$	2,354,278	\$ 54,011	2.35%
TOTAL PART-TIME EMPLOYEES	0	\$	-	0	\$	-	0	\$	-	\$ -	0.00%

SEWER USE OPERATING FUND

<u>ACCOUNT #</u>			<u>FY24 ACTUAL</u>	<u>FY 25 ADOPTED BUDGET</u>	<u>FY 26 ADOPTED BUDGET</u>	<u>FY26 vs FY25 % CHANGE</u>
	<u>REVENUE</u>					
24048046	46610	SEWER USE FEES-CURRENT	\$12,181,028	\$12,743,604	\$13,333,171	4.6%
24048046	46620	SEWER USE FEES - PRIOR YEARS	\$49,578	\$18,000	\$18,000	0.0%
24048046	46630	SEWER INTEREST & LIENS-CURRENT	\$80,929	\$20,000	\$20,000	0.0%
24048046	46640	SEWER INTEREST & LIENS - PY	\$32,019	\$15,000	\$15,000	0.0%
24048046	46670	ORANGE SHARE SERVICE CHARGE	\$301,166	\$390,000	\$300,000	-23.1%
24048046	46680	BUILDING SEWER PERMIT FEE	\$0	\$0	\$60,000	100.0%
24048046	46690	BUILDING SEWER APPLICATION FEE	\$0	\$0	\$14,000	100.0%
24048046	46691	GREASE TRAP (FOG) FEE	\$0	\$0	\$3,000	100.0%
24048046	47675	ORANGE SHARE CWF DEBT	\$218,210	\$216,000	\$507,769	135.1%
24048046	47680	NITROGEN CREDIT	\$6,921	\$0	\$3,000	100.0%
24048048	48100	OPERATING TRANSFERS	\$990,000	\$0	\$0	
		TOTAL REVENUE	\$13,859,850	\$13,402,604	\$14,273,940	6.5%

SEWER USE OPERATING FUND

ACCOUNT #			FY24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
<u>SEWER OPERATIONS ADMIN</u>						
24048037	51000	REGULAR WAGES	\$525	\$140,000	\$140,000	0.0%
24048037	51050	SECRETARY/CLERK	\$225	\$4,200	\$3,500	-16.7%
24048037	51500	OVERTIME	\$4,589	\$3,000	\$3,000	0.0%
24048037	51530	VACATION BUY BACK	\$0	\$2,000	\$2,000	0.0%
24048037	52360	BUSINESS EXPENSE	\$13,718	\$20,000	\$12,000	-40.0%
24048037	52420	FINANCIAL SERVICES	\$55,166	\$55,200	\$175,000	217.0%
24048037	52440	ENGINEERING SERVICES	\$323,356	\$400,000	\$350,000	-12.5%
24048037	52580	EQUIPMENT MAINTENANCE/REPAIR	\$608,771	\$432,500	\$400,000	-7.5%
24048037	52750	FEES AND CHARGES	\$3,333	\$7,000	\$7,000	0.0%
24048037	54100	FRINGE BENEFITS	\$0	\$15,000	\$15,000	0.0%
24048037	54130	FICA-CITY'S SHARE	\$392	\$9,000	\$10,000	11.1%
24048037	54140	PENSION-CITY'S SHARE	\$657	\$9,000	\$9,000	0.0%
24048037	54640	CLEAN WATER(P&I)	\$309,425	\$410,000	\$0	-100.0%
24048037	55710	CAPITAL IMPROV.-SEWER PLANT	\$626,192	\$600,000	\$600,000	0.0%
24048037	55720	CAPITAL IMP - COLLECTION SYSTEM	\$693,405	\$600,000	\$550,000	-8.3%
24048037	55749	CLEAN WATER FUND (P&I)	\$2,134,506	\$1,797,987	\$3,164,331	76.0%
24048037	56010	UNALLOCATED CONTINGENCY	\$0	\$300,000	\$300,000	0.0%
24048037	56990	MISCELLANEOUS	\$0	\$335,000	\$318,875	-4.8%
TOTAL			\$4,774,262	\$5,139,887	\$6,059,706	17.9%

SEWER USE OPERATING FUND

ACCOUNT #			FY24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
<u>IN-HOUSE SEWER OPERATIONS</u>						
24048040	51000	REGULAR WAGES	\$1,879,686	\$2,160,267	\$2,214,278	2.5%
24048040	51500	OVERTIME	\$1,002,452	\$600,000	\$600,000	0.0%
24048040	51530	VACATION BUY-BACK	\$27,954	\$17,000	\$17,000	0.0%
24048040	51800	SEPARATION PAY	\$0	\$50,000	\$50,000	0.0%
24048040	52100	GAS HEATING	\$45,480	\$84,000	\$84,000	0.0%
24048040	52105	GASES (PROPANE, ETC)	\$2,211	\$5,000	\$5,000	0.0%
24048040	52110	ELECTRICITY	\$1,429,281	\$1,100,000	\$1,000,000	-9.1%
24048040	52130	WATER	\$190,200	\$190,000	\$200,000	5.3%
24048040	52150	TELEPHONE EXPENSE	\$9,320	\$12,000	\$15,000	25.0%
24048040	52510	MAINTENANCE SERVICE AGREEMENT	\$75,296	\$80,000	\$80,000	0.0%
24048040	52540	MOTOR VEHICLE MAINT/REPAIR	\$60,057	\$40,000	\$35,000	-12.5%
24048040	52650	OTHER RENTAL	\$30,140	\$5,000	\$12,000	140.0%
24048040	52770	OTHER CONTRACTUAL SERVICES	\$162,179	\$200,000	\$200,000	0.0%
24048040	52910	TRASH PICKUP	\$53,535	\$16,000	\$30,000	87.5%
24048040	53000	SUPPLIES & MATERIALS	\$239,903	\$250,000	\$200,000	-20.0%
24048040	53204	SEWER SLUDGE HAULING - REMOVAL	\$0	\$0	\$1,500,000	100.0%
24048040	53200	HEATING OIL	\$1,711,227	\$1,300,000	\$30,000	-97.7%
24048040	53210	AUTOMOTIVE FUEL & FLUIDS	\$32,356	\$30,000	\$36,000	20.0%
24048040	53250	TOOLS & MISCELLANEOUS EQUIPMNT	\$33,547	\$50,000	\$40,000	-20.0%
24048040	53430	JANITORIAL SUPPLIES	\$23,185	\$18,000	\$15,000	-16.7%
24048040	53435	CHEMICALS	\$313,918	\$210,000	\$220,000	4.8%
24048040	53445	SAFETY SUPPLIES	\$12,313	\$8,000	\$8,000	0.0%
24048040	53450	LABORATORY SUPPLIES	\$94,583	\$80,000	\$80,000	0.0%
24048040	53460	CLOTHING & UNIFORMS	\$37,344	\$44,000	\$44,000	0.0%
24048040	54100	FRINGE BENEFITS	\$395,872	\$474,000	\$474,000	0.0%
24048040	54130	FICA-CITY'S SHARE	\$213,406	\$189,450	\$224,956	18.7%

SEWER USE OPERATING FUND

ACCOUNT #			FY24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY26 vs FY25 % CHANGE
24048040	54140	PENSION-CITY'S SHARE	\$167,531	\$200,000	\$200,000	0.0%
24048040	54232	LAP CLAIMS-SEWER	\$143,817	\$250,000	\$200,000	-20.0%
24048040	54390	OPERATING TRANSFER	\$3,771	\$0	\$0	
24048040	54735	SEWER CLAIMS-WORKERS COMP	\$516,951	\$400,000	\$200,000	-50.0%
24048040	56215	OUTSIDE SERVICES	\$151,332	\$200,000	\$200,000	0.0%
TOTAL			\$9,058,847	\$8,262,717	\$8,214,234	-0.6%
TOTAL EXPENSE			\$13,833,110	\$13,402,604	\$14,273,940	6.5%

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ALLINGTOWN FIRE DEPARTMENT PERSONNEL DETAIL

JOB TITLE(S)	FY 2024 ADOPTED BUDGET			FY 2025 ADOPTED BUDGET			FY 2026 ADOPTED BUDGET			NET CHANGE FY 26 ADOPTED VS FY 25 ADOPTED	
	#	FTE	AMOUNT	#	FTE	AMOUNT	#	FTE	AMOUNT	Amount	PCT %
FIRE CHIEF	1	FT	\$ 120,540	1	FT	\$ 122,951	1	FT	\$ 129,099	\$ 6,148	5.00%
DEPUTY CHIEF	1	FT	\$ 112,694	1	FT	\$ 114,948	1	FT	\$ 106,500	\$ (8,448)	-7.35%
FIRE MARSHAL	0	FT	\$ -	1	FT	\$ 88,291	1	FT	\$ 88,291	\$ 1	0.00%
ADMINISTRATIVE ASSISTANT	1	FT	\$ 56,100	1	FT	\$ 57,222	1	FT	\$ 59,510	\$ 2,288	4.00%
	3	FT	\$ 289,334	4	FT	\$ 383,412	4	FT	\$ 383,400	\$ (12)	0.00%
CAPTAIN	4	FT	\$ 347,036	4	FT	\$ 355,712	4	FT	\$ 355,712	\$ -	0.00%
FIREFIGHTER	19	FT	\$ 1,389,771	20	FT	\$ 1,446,673	20	FT	\$ 1,446,680	\$ 8	0.00%
MECHANIC SUPPORT	1	FT	\$ 78,624	0	FT	\$ -	0	FT	\$ -	\$ -	0.00%
	24	FT	\$ 1,815,431	24	FT	\$ 1,802,385	24	FT	\$ 1,802,392	\$ 8	0.00%
DEPARTMENT TOTAL											
TOTAL FULL-TIME EMPLOYEES	27		\$ 2,104,765	28		\$ 2,185,796	28		\$ 2,185,792	\$ (4)	0.00%
TOTAL PART-TIME EMPLOYEES	0		\$ -	0		\$ -	0		\$ -	\$ -	0.00%

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #		DESCRIPTION	FY 24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 26 vs FY25 % CHANGE
19524041	41100	TAX LEVY - CURRENT YEAR	\$6,941,110	\$6,817,660	\$7,381,311	8.3%
		NON CURRENT TAXES				
19524041	41200	TAX LEVY - PRIOR YEARS	\$83,608	\$66,000	\$66,000	0.0%
19524041	41300	TAX LEVY - SUSPENSE	\$27,242	\$6,000	\$6,000	0.0%
		SUBTOTAL	\$110,850	\$72,000	\$72,000	0.0%
		INTEREST & LIEN FEES				
19524041	41610	TAX INTEREST - CURRENT YEAR	\$34,649	\$22,000	\$22,000	0.0%
19524041	41620	TAX INTEREST - PRIOR YEARS	\$20,288	\$15,000	\$15,000	0.0%
19524041	41630	TAX INTEREST - SUSPENSE	\$28,475	\$7,000	\$7,000	0.0%
		SUBTOTAL	\$83,412	\$44,000	\$44,000	0.0%
19520047	42900	MISCELLANEOUS FEES	\$130,585	\$60,000	\$60,000	0.0%
19520047	45130	FEMA GRANTS	\$0	\$66,000	\$0	-100.0%
19520045	45231	PILOT-COLLEGES & HOSPITALS	\$733,961	\$770,501	\$721,465	-6.4%
19520045	45249	MRSA - MOTOR VEHICLE/MV CAP	\$1,302,849	\$960,525	\$1,105,591	15.1%
19520045	45290	STATE MISCELLANEOUS GRANTS	\$21,715	\$21,515	\$21,515	0.0%
19520045	45340	SCCRWA-PILOT GRANT	\$49,117	\$49,166	\$49,166	0.0%
19520047	46720	POLICE/FD EXTRA DUTY	\$11,935	\$4,000	\$4,000	0.0%
19520047	47050	FD BUNDLE BILLING EMS	\$9,656	\$4,000	\$14,000	250.0%
19520047	47060	FD TRANSPORT INCOME	\$57,401	\$36,000	\$68,000	88.9%
19520047	47200	SALE OF PROPERTY	\$0	\$0	\$0	
19520047	47380	INSURANCE REIMBURSEMENT	\$15,360	\$0	\$0	
19520047	47600	DONATIONS	\$100,000	\$100,000	\$100,000	0.0%
19520047	47900	MISCELLANEOUS	\$195	0	49,000	
		NON TAX INCOME	2,432,775	2,071,707	2,192,737	5.8%
		TOTAL INCOME	\$9,568,147	\$9,005,367	\$9,690,048	7.6%

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 26 vs FY25 % CHANGE
19500010 51000	REGULAR WAGES	\$285,697	\$359,076	\$383,400	6.8%
19500010 52100	GAS HEATING	\$10,143	\$12,000	\$12,000	0.0%
19500010 52110	ELECTRICITY	\$15,597	\$17,000	\$17,000	0.0%
19500010 52130	WATER	\$206,208	\$198,000	\$198,000	0.0%
19500010 52150	TELEPHONE EXPENSE	\$22,415	\$17,000	\$20,000	17.6%
19500010 52330	TRAINING AND EDUCATION	\$43,004	\$31,000	\$30,000	-3.2%
19500010 52360	BUSINESS EXPENSE	\$22,105	\$17,000	\$17,000	0.0%
19500010 52420	FINANCIAL SERVICES	\$0	\$15,000	\$115,000	666.7%
19500010 52530	BUILDING MAINTENANCE/REPAIR	\$12,008	\$12,000	\$12,000	0.0%
19500010 52580	EQUIPMENT MAINTENANCE	\$127,292	\$65,000	\$55,000	-15.4%
19500010 52820	PSYCHOLOGICAL TESTING	\$19,155	\$24,000	\$0	-100.0%
19500010 53,825	ANNUAL PHYSICALS AND TESTING	\$0	\$0	\$27,000	
19500010 53110	OFFICE SUPPLIES	\$5,091	\$6,000	\$6,000	0.0%
19500010 53210	AUTOMOTIVE FUEL & FLUIDS	\$20,389	\$18,000	\$19,000	5.6%
19500010 54032	LAP PREM-ALLINGTN	\$60,063	\$65,000	\$65,000	0.0%
19500010 54110	HEALTH INSURANCE PREMIUMS	\$1,725,561	\$1,841,821	\$2,000,000	8.6%
19500010 54120	LIFE INSURANCE PREMIUMS	\$26,387	\$35,000	\$35,000	0.0%
19500010 54130	FICA-CITY'S SHARE	\$14,112	\$18,000	\$28,000	55.6%
19500010 54140	PENSION AND UNFUND. LIABILITY	\$3,749,993	\$2,700,000	\$2,850,000	5.6%
19500010 54180	HEART & HYPERTENSION	\$35,000	\$23,000	\$23,000	0.0%
19500010 54192	WORKERS COMP PREMIUM	\$125,000	\$63,000	\$63,000	0.0%
19500010 55160	PERSONAL COMPUTERS	\$39,242	\$48,500	\$54,000	11.3%
19500010 55630	RADIO EQUIPMENT	\$3,641	\$10,000	\$10,000	0.0%
19500010 56010	UNALLOCATED CONTINGENCY	\$0	\$160,000	\$160,000	0.0%
19500010 56990	MISCELLANEOUS	\$3,134	\$16,000	\$16,000	0.0%
19500010 56175	ADVANCE FUNDING OPEB TRUST	\$117,500	100,000	250,000	150.0%
	TOTAL ADMINISTRATION	6,688,734	5,871,396	6,465,400	10.1%

CITY OF WEST HAVEN FIRE DEPARTMENT ALLINGTOWN

ACCOUNT #	DESCRIPTION	FY 24 ACTUAL	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 26 vs FY25 % CHANGE
19500030 51000	REGULAR WAGES	\$1,527,366	\$1,826,720	\$1,838,448	0.6%
19500030 51500	OVERTIME	\$605,549	\$480,000	\$485,000	1.0%
19500030 51800	SEPARATION PAY	\$0	\$40,000	\$35,000	-12.5%
19500030 51801	WORKERS' COMP. PAY	\$3,356	\$0	\$0	
19500030 52150	TELEPHONE EXPENSE	\$219,187	\$310,000	\$381,000	22.9%
19500030 52780	UNIFORM ALLOWANCE	\$26,287	\$26,500	\$26,500	0.0%
19500030 53250	TOOLS & MISC. EQUIPMENT	\$49,833	\$60,000	\$60,000	0.0%
19500030 53440	MEDICAL SUPPLIES	\$25,140	\$40,000	\$40,000	0.0%
19500030 54130	FICA-CITY'S SHARE	\$74,656	\$70,000	\$86,000	22.9%
19500030 54140	PENSION - CITY'S SHARE	\$64,149	\$92,000	\$92,000	0.0%
19500030 55220	TRUCKS	\$143,937	\$40,000	\$20,000	-50.0%
19500030 56180	EDUCATIONAL REIMBURSEMENT	\$90,225	\$148,750	\$160,700	8.0%
	TOTAL OPERATIONS	\$2,829,685	\$3,133,970	\$3,224,648	2.9%
	TOTAL EXPENSES	\$9,518,418	\$9,005,367	\$9,690,048	7.6%
	ADMINISTRATION	\$6,688,734	\$5,871,396	\$6,465,400	10.1%
	OPERATIONS	\$2,829,685	\$3,133,970	\$3,224,648	2.9%
	TOTAL EXPENSES	\$9,518,418	\$9,005,367	\$9,690,048	7.6%
CURRENT TAX CALCULATION					
	Net GL - Motor Vehicle		\$86,443,890	\$73,705,957	-14.7%
	Net GL - Real Estate/Personal Property		\$589,131,782	\$870,804,419	47.8%
	Net Grand List		\$675,575,672	\$944,510,376	39.8%
	Mill Rate - MV		3.0	3.0	0.0%
	Mill Rate - R/E, PP		11.32	8.43	-25.5%
	Gross Tax Levy - MV		\$259,332	\$221,118	-14.7%
	Gross Tax Levy - R/E, PP		\$6,669,184	\$7,340,164	10.1%
	Gross Tax Levy		\$6,928,516	\$7,561,282	9.1%
	Collection Rate - MV		98.4%	85.0%	-13.6%
	Collection Rate - R/E, PP		98.4%	98.0%	-0.4%
	Tax Levy - Current Year		\$6,817,660	\$7,381,311	8.3%

CITY OF WEST HAVEN

CAPITAL AND NON-RECURRING FUND

FY 25-26



CAPITAL NON RECURRING

			FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
<u>GENERAL GOVERNMENT</u>					
35599900	55670-00202	PROPERTY REVALUATION	\$ -	\$ 50,000	\$ 100,000
		TOTAL GENERAL GOVERNMENT	\$ -	\$ 50,000	\$ 100,000
<u>PUBLIC SAFETY</u>					
35531000	55180-50502	TELESTAFF SOFTWARE (END OF LIFE)	\$ -	\$ -	\$ -
35531000	55160-50637	COMPUTER HARDWARE	\$ -	\$ -	\$ 50,000
		TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ 50,000
<u>PUBLIC WORKS</u>					
35540002	55670-50523	HWY.SMALL EQUIP.	\$ -	\$ 10,000	\$ -
35542000	55670-50597	SAFETY IMPROVEMENTS	\$ -	\$ 10,000	\$ -
35547099	55670-50524	BUILD.MAINT.EQUIP.	\$ -	\$ 10,000	\$ -
35547099	55900	FILE CABINETS FOR FLEET OFFICES	\$ -	\$ 5,000	\$ -
		TOTAL PUBLIC WORKS	\$ -	\$ 35,000	\$ -
<u>WATER POLLUTION CONTROL AUTHORITY</u>					
NEW		WPCA Safety Equipment	\$ -	\$ -	\$ -
		TOTAL WATER POLLUTION CONTROL AUTHORITY	\$ -	\$ -	\$ -
<u>INFORMATION & TECHNOLOGY</u>					
35570001	55900-50629	IP PHONE	\$ -	\$ -	\$ 90,000
35570001	55900-50630	APC SMART UPS	\$ -	\$ 10,000	\$ 20,000
35570001	55900-50631	SECURITY MAGLOCK SYSTEM	\$ -	\$ 25,000	\$ -
35570001	55180	NUTANIX - AOS PRO SOFTWARE LICENSE	\$ -	\$ 52,000	\$ -
35570001	55170-50638	HOT COMPUTING DISASTER RECOVERY	\$ -	\$ -	\$ 150,000
35570001	55180	MITCHEL HUMPHREY SOFTWARE UPGRADE	\$ -	\$ 166,000	\$ 41,000
35570001	55170	EOC INTERACTIVE SCREEN AND CART	\$ -	\$ 10,000	\$ -
35570001	55170	EOC CELL AMPLIFIER	\$ -	\$ 5,000	\$ -
35570001	55170	EOC 6 ALL IN ONE DESKTOP COMPUTERS	\$ -	\$ 7,200	\$ -
		TOTAL INFORMATION AND TECHNOLOGY	\$ -	\$ 275,200	\$ 301,000
		GRAND TOTAL CAPITAL & NON-RECURRING	\$ -	\$ 360,200	\$ 451,000

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Board of Education								
Bailey Middle School								
Code Compliant Fire Doors	Upgrade doors to meet fire code compliance	10	Bonding	\$100,000	\$100,000	\$100,000	\$0	\$0
Fire Alarm System	Replace the fire alarm system, which will be beyond its recommended life in 2030	10	Bonding	\$0	\$0	\$0	\$0	\$150,000
Bennet Rink								
Flooring	Floor replacement with piping	10	Bonding	\$700,000	\$0	\$0	\$0	\$0
Carrigan Intermediate School								
Electrical System upgrade and repairs	Replacement of electrical panels, breakers, light fixtures, devices, and circuits that fail testing.	10	Bonding	\$0	\$0	\$0	\$0	\$400,000
Mackrille Elementary School								
Roof Replacement (City Share)	City Share for roof replacement	15	Bonding	\$468,000	\$0	\$0	\$0	\$0
Pagels Elementary School								
Roof Replacement (City Share)	City Share for roof replacement	15	Bonding	\$460,000	\$0	\$0	\$0	\$0
Seth Haley Elementary School								
Roof Replacement (City Share)	City Share for roof replacement	15	Bonding	\$0	\$550,000	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
District-Wide								
Asbestos abatement and removal	Remove and abate asbestos as repair/renovation projects occur	10	Bonding	\$200,000	\$0	\$200,000	\$0	\$100,000
Technology upgrades/Infrastructure Upgrades	Ongoing upgrade and replacement of IT equipment and other teaching tools	5	Bonding	\$1,200,000	\$1,068,000	\$1,000,000	\$1,000,000	\$1,400,000
Accessibility improvements	Hardscape work, including ramps, sidewalks and curb cuts. Furnish and install grab bars, ADA hardware as needed.	10	Bonding	\$0	\$0	\$250,000	\$0	\$100,000
Code compliance- Emergency Lighting- Fire Panels- Sprinklers	Backup lighting, fire panels and sprinklers are functional and meet fire safety regulations	10	Bonding	\$0	\$0	\$150,000	\$0	\$0
Electrical System upgrades	Electrical infrastructure upgrades to support new technology projects	10	Bonding	\$108,000	\$0	\$108,000	\$0	\$0
Security upgrades / communications	Maintaining and upgrading surveillance cameras, metal detectors and other safety measures	15	Bonding	\$0	\$0	\$0	\$0	\$100,000
Exterior masonry repair	Repointing of brick facades and replacement of lintels to eliminate leaks.	10	Bonding	\$0	\$0	\$100,000	\$0	\$0
Floor Cleaning Equipment Replacement	To replace outdated floor cleaning equipment	10	Bonding	\$30,000	\$0	\$30,000	\$0	\$0
Hardscape	Paving, drainage and sidewalk work (any playground equipment?)	20	Bonding	\$0	\$250,000	\$250,000	\$50,000	\$0
HVAC improvements	Upgrade and replace outdated HVAC equipment at various schools	10	Bonding	\$0	\$0	\$0	\$1,000,000	\$0
Vehicle - Light Duty								
Purchase of New Vehicle for Maintenance or other BOE Department	Update and replace trucks for BOE fleet	10	Bonding	\$80,000	\$80,000	\$80,000	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Public Works								
Paving, Sidewalks, and Stormwater								
Street Paving	Ongoing needs, general maintenance and up keep	20	Bonding	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Handicap Curb Cuts	Ongoing needs, general maintenance and up keep	20	Bonding	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Curbs	Repair or replacement of curbing throughout the city	20	LOCIP	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Road Patch/Pave	Ongoing needs, general maintenance and up keep	20	LOCIP	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sidewalks	Ongoing needs, general maintenance and up keep	10	LOCIP	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Storm Sewers	Ongoing needs, general maintenance and up keep	20	LOCIP	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Citywide Facility Improvements								
Butler Buildings (2)	Building for storage of Bldg. Maint. Dept and add electricity etc. because we are removing the rented storage containers currently used that are not weather resistant	20	LOCIP	\$80,000	\$0	\$0	\$0	\$0
Compost/Bulter Building	Repairs and/or renovations to the compost/bulter building	20	LOCIP	\$40,000	\$0	\$0	\$0	\$0
City Hall Chiller	Replacement of 15 year old City Hall Chiller (HVAC System). The current system is at the end of life.	20	Bonding	\$500,000	\$0	\$0	\$0	\$0
Parks & Rec Facility and Equipment Improvement	Renovations and repairs for the Park and Recreation facility including but not limited to HVAC System, boilers, and other necessary upgrades.	20	Bonding	\$125,000	\$0	\$0	\$0	\$0
City Hall Bathrooms	Restoration of City Hall Bathrooms. This includes but not limited to piping, electrical, contamination clean up and other repairs as necessary.	20	Bonding	\$175,000	\$0	\$0	\$0	\$0
General PD Facility Upgrades	Replacement of 20YR carpet, new alarm system & window repair/replacement	20	Bonding	\$200,000	\$0	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General City Facility Upgrades	General facility purchases, upgrades or repairs to City facilities including but not limited to asbestos, environmental assessments & remediation, HVAC, Ceilings, Lighting, Work Stations, Electrical, plumbing, and any other necessary improvements.	20	Bonding	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Collis Street Butler Building	Building to house DPW Vehicles and offices for DPW Supervisors	20	Bonding	\$850,000	\$0	\$0	\$0	\$0
Demolition of 28 and 32 Collis St	Old buildings being replaced by Butler Building. Buildings are in disrepair and need to be demolished	20	Bonding	\$0	\$225,000	\$0	\$0	\$0
Vehicle Purchases and Repairs								
DPW Passenger and Light Duty Vehicles	Purchase of new/used vehicles for City of West Haven	10	Bonding	\$185,000	\$265,000	\$185,000	\$625,000	\$0
DPW Vehicle Heavy Duty	Purchase of new/used vehicles for City of West Haven	10	Bonding	\$1,540,000	\$2,280,000	\$700,000	\$200,000	\$0
Equipment								
DPW Equipment	General equipment for Public Works including but not limited to utility trailers, excavators, payloaders, UTV, Surf Rake, and other equipment as needed	10	Bonding	\$1,145,000	\$490,000	\$582,500	\$464,500	\$375,000

Parks and Recreation

Coastline and Beaches								
Beach Sand Management	Ongoing needs, general maintenance and up keep	5	Bonding	\$500,000	\$400,000	\$400,000	\$400,000	\$400,000
Coastal Resiliency	Protection of wetlands and property from flooding and sea level rise	10	Bonding	\$2,000,000	\$0	\$1,000,000	\$0	\$1,000,000

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Police Department								
Technology								
Traffic control signal boxes	Replacement and maintenance of approximately six intersections per year	5	Bonding	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Body Cameras	122 Body Camera's, tasers, and other equipment as required by the state.	5	Bonding	\$0	\$260,000	\$270,400	\$281,216	\$292,465
Computer Equipment Upgrade	Computer and other equipment end of life replacements	5	Bonding	\$80,000	\$82,000	\$84,080	\$86,243	\$88,492
Software Purchase	Purchase of software (incl. necessary hardware) including but not limited to PD Card reader upgrade, cyber security, Telestaff	5	Bonding	\$200,000	\$50,000	\$50,000	\$50,000	\$50,000
Server Infrastructure	Public Safety Network upgrade of end of life servers for PD and camera system	5	Bonding	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Interview Room Recording Replacement	Axon System for 3 interview rooms	5	Bonding	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Computer Intel Room/ Crime Lab	City wide camera monitoring, Rekor, Speed Camera		Capital Non-Recurring	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Facilities								
Butler Building	Butler Building for storage at Police Department	20	Bonding	\$400,000	\$0	\$0	\$0	\$0
Vehicle Purchases and Repairs								
Police Vehicle Replacements	Continue the ongoing replacement plan of Police Department fleet. FY 2026 includes a replacement of six police patrol vehicles and two detective vehicles	5	Bonding	\$536,780	\$553,943	\$571,502	\$589,467	\$614,642

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Emergency Reporting System								
Technology								
UPS Upgrade	Need to replace/upgrade UPS system at PD	5	Bonding	\$30,000	\$0	\$0	\$0	\$6,000
Computer Replacement	Replace/Upgrade all computers/monitors	5	Bonding	\$61,600	\$0	\$0	\$61,600	\$0
UPS Battery Replacement	Replace batteries at radio sites	5	Bonding	\$36,800	\$0	\$0	\$0	\$36,800
Fire Department Radio Upgrade	Upgrade the FD radio system to Digital	5	Bonding	\$250,000	\$0	\$0	\$0	\$0
Furniture replacement								
Equipment, Fixtures, and Furniture	Replace & upgrade dispatch console furniture	5	Bonding	\$200,000	\$0	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Water Pollution Control Authority								
Plant Treatment and Sewer Rehab								
Treatment Plant Incinerator	This is to begin rebuilding the WPCA incinerator. This will help reduce cost for the WPCA plant as costs keep increasing due to shipping sludge to other facilities.	30	Bonding	\$4,500,000	\$16,000,000	\$16,000,000	\$0	\$0
Outfall Reconstruction	End of Useful Life and Danger of Breaks, need replacement	15	Bonding	\$1,250,000	\$9,000,000	\$7,750,000	\$0	\$0
Outfall Reconstruction	End of Useful Life and Danger of Breaks, need replacement	15	FEMA Grant	\$3,750,000	\$28,250,000	\$22,000,000	\$0	\$0
Plant Hardening	Protection from 100 Year Storms, need protection	20	Bonding	\$3,733,471	\$0	\$0	\$0	\$0
Plant Hardening	Protection from 100 Year Storms, need protection	20	FEMA Grant	\$9,266,529	\$0	\$0	\$0	\$0
Consent Decree Order - EPA	Mandated Sewer Rehabilitation, Consent Decree	20	Clean Water Fund Loan	\$9,280,000	\$2,560,000	\$0	\$0	\$0
Consent Decree Order - EPA	Mandated Sewer Rehabilitation, Consent Decree	20	Clean Water Fund Grant	\$2,320,000	\$640,000	\$0	\$0	\$0
Sewer Rehabilitation	Ongoing Pump Station Upgrades, Consent Decree	20	Clean Water Fund Loan	\$22,400,000	\$7,200,000	\$3,640,000	\$11,200,000	\$0
Sewer Rehabilitation	Ongoing Pump Station Upgrades, Consent Decree	20	Clean Water Fund Grant	\$5,600,000	\$1,800,000	\$660,000	\$0	\$0
Odor control at Water Pollution Control Plant	Rehab odor control system which is non functional	15	Bonding	\$1,000,000	\$0	\$0	\$0	\$0
Aeration control upgrade	Need to replace existing controls and valves that are not functional	20	Bonding	\$2,000,000	\$0	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Vehicle Purchases and Repairs								
WPCA Passenger and Light Duty Vehicles	Purchase/replacement of administrative pool vehicle and Utility Truck	10	Bonding	\$0	\$170,000	\$0	\$0	\$0
WPCA Vehicle Heavy Duty	Replace 2002 E450 CCTV Truck Replace 190WN Volvo Loader L50H 2013 F350 Flatbed F550 utility Crane F450 DUMP	10	Bonding	\$675,000	\$150,000	\$115,000	\$0	\$0
Equipment								
Mowers and Other Equipment	Replace 'Ex Mark Zero Turn Mower 60 Inch, Skid Steer/W 2 Attachments Sweeper, or other equipment as necessary	10	Bonding	\$0	\$25,000	\$100,000	\$0	\$0
Safety Equipment	Upgrades to safety equipment at Pump Stations and Plants	10	Bonding	\$125,000	\$0	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Allingtown Fire Department								
Facilities								
Station Consolidation	New station, consolidating 2 aging stations into 1 to meet ADA, NFPA, and other code requirements.	20	Bonding	\$0	\$1,500,000	\$1,500,000	\$0	\$0
Vehicle Purchases and Repairs								
Vehicles Replacement	Extend useful service life of 20 y/o pumper through refurbish	10	Bonding	\$400,000	\$0	\$0	\$0	\$0
Technology								
Technology Equipment and Services	Fixed Network Equipment for Digital conversion-AFD Share of WHFD conversion to digital	5	Bonding	\$100,000	\$0	\$0	\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
City Operations								
Digitization								
Digitization	Digitization of City files for archiving and storage	5	Bonding	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Digitization	Digitization of City Engineering files for archiving and storage	5	Bonding	\$100,000	\$100,000	\$0	\$0	\$0
Facilities								
Capital Safety Equipment	City Hall safety equipment including but not limited to Handrails, Ladder/Railings, Gates, Floor Tiles and Other Improvements. This will ensure facilities are ADA/OSHA compliant	10	Bonding	\$38,000	\$0	\$0	\$0	\$0
Technology								
Computers	Ongoing replacement of City equipment including but not limited to desktops, laptops, printers, and other equipment as needed	5	Bonding	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
Core Network Switches	The city Network Switches will be at end of life. Fortinet will no longer support us if we experience a switch failure. We will need to update all network work switches.		Capital Non-Recurring	\$0	\$0	\$90,000	\$0	\$0
Wireless Access Points	Ongoing purchase and replacement of wireless access points in City facilities.		Capital Non-Recurring	\$0	\$0	\$35,000	\$0	\$0
APC/UPS	Many of the city APC/UPS is located inside our data center and IT closets thought-out city buildings. All APC/UPS now have failing batteries and are no longer supported. In order to continue to provide shared IT operations during a power outage, we ask to have each unit replaced with a network monitored APC/UPS.		Capital Non-Recurring	\$20,000	\$0		\$0	\$0

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Firewall's	The city firewalls are at end of life/support. In order to continue protecting our computers, servers, and data. We need to update the firewalls to manage our network traffic. We need to be able to block all unsolicited and unwanted incoming network traffic to help prevent any sort of ransomware attacks.		Capital Non-Recurring	\$0	\$0	\$135,000	\$0	\$0
VoIP server firmware and 2008/server	The city VoIP server firmware and 2008/server are outdated and will be updated in the year 2022. Many of the City IP desk phones are unsupported and experience defect issues daily. Due to no manufacturer warranty, we ask that we replace all Mitel IP phones.		Capital Non-Recurring	\$90,000	\$0	\$0	\$0	\$0
Nutanix - AOS Pro Software Licensing	The city Hypervisor server farm software will expires every 3 years and will need renewal		Capital Non-Recurring	\$0	\$0	\$65,000	\$0	\$0
Hot Computing Disaster Recovery Site Build	The city will need hot disaster recovery site in an event our main site fails/Nutanix Cluster Upgrade		Capital Non-Recurring	\$150,000	\$0	\$0	\$0	\$0
Mitchel Humphrey Software upgrade	ongoing upgrade to Mitchell Humphrey software. This will improve the functionality for of the City building permitting system. The City will also begin integration into other departments (i.e. health department)		Capital Non-Recurring	\$41,000	\$41,000	\$30,000	\$31,000	\$0
Security Cameras	On-going City-wide camera replacement project to replace outdated camera's. This project will improve performance, scalability, and system integration.	5	Bonding	\$0	\$25,000	\$25,000	\$0	\$0

FINANCE

Revaluation								
Revaluation	Annual accrual to prepare for Assessment Costs		Capital Non-Recurring	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
			<u>Capital Source</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
			LOCIP	\$620,000	\$600,000	\$600,000	\$600,000	\$600,000
			Bonding	\$29,377,651	\$36,708,943	\$34,686,482	\$7,893,026	\$8,198,399
			Clean Water Fund Loan	\$31,680,000	\$9,760,000	\$3,640,000	\$11,200,000	\$0
			Clean Water Fund Grant	\$7,920,000	\$2,440,000	\$660,000	\$0	\$0
			FEMA Grant	\$13,016,529	\$28,250,000	\$22,000,000	\$0	\$0
			Town of Orange	\$0	\$0	\$0	\$0	\$0
			Capital Non-Recurring	\$451,000	\$191,000	\$505,000	\$181,000	\$150,000
				\$83,065,180	\$77,949,943	\$62,091,482	\$19,874,026	\$8,948,399
			<u>Total Departments</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
			Board of Education	\$3,346,000	\$2,048,000	\$2,268,000	\$2,050,000	\$2,250,000
			Public Works	\$7,840,000	\$6,360,000	\$4,567,500	\$4,389,500	\$3,475,000
			Parks and Recreation	\$2,500,000	\$400,000	\$1,400,000	\$400,000	\$1,400,000
			Police Department	\$1,651,780	\$1,380,943	\$1,410,982	\$1,441,926	\$1,480,599
			ERS	\$578,400	\$0	\$0	\$61,600	\$42,800
			WPCA	\$65,900,000	\$65,795,000	\$50,265,000	\$11,200,000	\$0
			AFD	\$500,000	\$1,500,000	\$1,500,000	\$0	\$0
			Operations	\$549,000	\$266,000	\$580,000	\$231,000	\$200,000
			FINANCE	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
				\$82,965,180	\$77,849,943	\$62,091,482	\$19,874,026	\$8,948,399

FIVE YEAR CAPITAL BUDGET

Project Name	Project Description	Life	Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
			<u>Total Bonding Dept.</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
			Board of Education	\$3,346,000	\$2,048,000	\$2,268,000	\$2,050,000	\$2,250,000
			Public Works	\$7,220,000	\$5,760,000	\$3,967,500	\$3,789,500	\$2,875,000
			Parks and Recreation	\$2,500,000	\$400,000	\$1,400,000	\$400,000	\$1,400,000
			Police Department	\$1,601,780	\$1,330,943	\$1,360,982	\$1,391,926	\$1,430,599
			ERS	\$578,400	\$0	\$0	\$61,600	\$42,800
			WPCA	\$13,283,471	\$25,345,000	\$23,965,000	\$0	\$0
			AFD	\$500,000	\$1,500,000	\$1,500,000	\$0	\$0
			Operations	\$248,000	\$225,000	\$225,000	\$200,000	\$200,000
			Finance	\$0	\$0	\$0	\$0	\$0
				\$29,277,651	\$36,608,943	\$34,686,482	\$7,893,026	\$8,198,399