

General Fund Departments

Administration

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	2,127,692	2,638,690	2,641,790	3,100	0%
Policy/Legislative Oper.	668,206	836,745	827,027	(9,718)	(1%)
Cultural Arts	236,824	318,114	316,806	(1,308)	(0%)
Department Totals	3,032,723	3,793,549	3,785,623	(7,926)	(0%)

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	1,488,953	1,837,636	1,820,098	(17,538)	(1%)
Other supplies, services and charges	644,274	964,887	804,067	(160,820)	(17%)
Repairs and maintenance	62,026	77,786	87,659	9,874	13%
Miscellaneous	41,786	118,045	110,000	(8,045)	(7%)
Interest	2,082	0	0	0	
Interdepartment charges	743,602	723,971	908,799	184,828	26%
Transfers out	50,000	71,225	55,000	(16,225)	(23%)
Department Totals	3,032,723	3,793,549	3,785,623	(7,926)	(0%)

Administration

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Budget	FY26 Request	Difference FY25
Assistant City Manager	E2	2.35	2.35	2.35	0.00
City Clerk	OS5	1.00	1.00	1.00	0.00
City Councilmember (headcount)	-	8.00	8.00	8.00	0.00
City Manager	-	1.00	1.00	1.00	0.00
Cultural Arts Manager	MS1	1.00	1.00	1.00	0.00
Cultural Arts Specialist	PN1	1.00	1.00	1.00	0.00
Deputy City Clerk	AS4	1.00	0.00	0.00	0.00
Executive Assistant	AS5	2.00	3.00	3.00	0.00
Facility and Events Manager^	MS2	0.00	1.00	1.00	0.00
Graduate Fellow	PN5	0.50	1.00	1.00	0.00
LSVB Executive Director*	-	0.00	1.00	1.00	0.00
Mayor (headcount)	-	1.00	1.00	1.00	0.00
Performance Management Analyst	PN5	1.00	1.00	1.00	0.00
Totals		19.85	22.35	22.35	0.00

*Budget Amendment No. 2 - LSBV Executive Director

^Budget Amendment No. 8 - Facility and Events Manager

Creative Services

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Community Relations	580,513	879,036	839,162	(39,874)	(5%)
Department Totals	580,513	879,036	839,162	(39,874)	(5%)

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Resale Goods	293	4,000	4,000	0	0%
Personnel services	540,152	714,654	769,875	55,221	8%
Other supplies, services and charges	21,102	136,474	33,199	(103,275)	(76%)
Repairs and maintenance	10,340	12,436	21,602	9,166	74%
Interdepartment charges	6,126	11,472	10,486	(986)	(9%)
Transfers out	2,500	0	0	0	
Department Totals	580,513	879,036	839,162	(39,874)	(5%)

Creative Services

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Budget	FY25 Budget	FY26 Request	Difference FY25
AV Production Specialist	T1	0.28	0.89	0.89	0.00
Communications & Marketing Manager	MS1	1.00	1.00	1.00	0.00
Communications Strategist	PN5	1.00	1.00	1.00	0.00
Director of Creative Services	E1	1.00	1.00	1.00	0.00
Marketing Specialist	PN2	2.00	2.00	2.00	0.00
Media Services Supervisor	OS5	1.00	1.00	1.00	0.00
Totals		6.28	6.89	6.89	0.00

Human Resources

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
HR Administration	772,774	1,021,773	1,109,009	87,236	9%
Employee Services	482,598	561,095	550,155	(10,940)	(2%)
Safety & Risk Management	100,300	154,474	133,896	(20,578)	(13%)
Department Totals	1,355,673	1,737,342	1,793,061	55,718	3%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	953,651	1,185,141	1,274,034	88,892	8%
Supplies for resale	48	0	0	0	
Other supplies, services and charges	322,932	485,258	469,214	(16,044)	(3%)
Repairs and maintenance	24,323	20,228	0	(20,228)	(100%)
Construction	10,311	0	0	0	
Interdepartment charges	41,807	46,715	49,813	3,098	7%
Transfers out	2,600	0	0	0	
Department Totals	1,355,673	1,737,342	1,793,061	55,718	3%

Human Resources

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Amended	FY26 Request	Difference FY25
Assistant Director Human Resources	AD3	1.00	1.00	1.00	0.00
Benefits Specialist	PN3	1.00	1.00	1.00	0.00
Compensation and Classification Specialist/ Senior Compensation and Classification Analyst	PN4/PN5	1.00	1.00	1.00	0.00
Director of Human Resources	E1	1.00	1.00	1.00	0.00
Human Resources Generalist	PN2	1.00	1.00	1.00	0.00
Human Resources Coordinator	AS3	1.00	1.00	1.00	0.00
Learning & Development Specialist*	PN4	0.00	1.00	1.00	0.00
Recruitment Specialist	PN2	1.00	1.00	1.00	0.00
Safety & Wellness Specialist	PN4	1.00	1.00	1.00	0.00
Totals		8.00	9.00	9.00	0.00

*Budget Amendment No. 5 - add Learning & Development Specialist

Public Works Total

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	4,542,393	4,267,114	4,889,978	622,864	15%
Stormwater Management	121,998	126,672	133,480	6,808	5%
Support To Development	80,219	83,189	97,243	14,054	17%
Support to Water Eng & Const	22,008	24,099	31,711	7,612	32%
Customer Service	353,421	463,833	489,136	25,303	5%
Support to Solid Waste Mgmt	8,542	8,730	9,232	502	6%
Traffic Engineering	2,211,160	2,405,951	2,585,758	179,807	7%
Infrastructure Improvemts	(447,147)	142,717	(19,435)	(162,151)	(114%)
Support to Airport	56,725	52,379	55,391	3,013	6%
Stormwater Control	896,897	1,003,633	1,060,588	56,955	6%
Solid Waste Administration	175,915	165,171	167,773	2,602	2%
Street Management	903,727	1,040,585	1,042,342	1,757	0%
Pot Hole Patching	196,190	235,666	239,110	3,444	1%
Snow Removal	656,550	940,328	1,013,586	73,258	8%
Street Sweeping	122,711	111,558	123,246	11,688	10%
Traffic Control	1,451	3,327	0	(3,327)	(100%)
Right of Way Maintenance	1,172,034	1,582,729	1,406,917	(175,811)	(11%)
Sidewalk maintenance	345,602	287,309	287,798	489	0%
Bridge Maintenance	49,982	68,989	66,697	(2,292)	(3%)
PW Ops Capital Proj	56,353	0	0	0	
Department Totals	11,526,732	13,013,979	13,680,553	666,574	5%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	5,484,550	6,628,555	7,214,352	585,797	9%
Other supplies, services and charges	2,197,830	2,618,703	2,266,738	(351,965)	(13%)
Repairs and maintenance	549,173	629,315	634,389	5,074	1%
Utilities	1,253,488	1,330,858	1,487,721	156,863	12%
Fuel and lubricants	140,214	149,399	163,777	14,378	10%
Miscellaneous	174	0	0	0	
Capital outlay	0	0	0	0	
Construction	55,608	0	0	0	
Interdepartment charges	1,287,800	1,614,849	1,603,161	(11,688)	(1%)
Transfers out	557,895	42,300	310,415	268,115	634%
Department Totals	11,526,732	13,013,979	13,680,553	666,574	5%

Public Works					
Full Time Equivalents (FTE)					
Job Titles	PCP	FY24 Budget	FY25 Amended	FY26 Request	Difference FY26
Engineering					
Administrative Assistant	AS2	1.00	1.00	1.00	0.00
Applications Analyst	AT3	1.00	1.00	1.00	0.00
Assistant Director of Public Works Administration	AD3	1.00	1.00	1.00	0.00
CIP Inspections Manager	MS2	1.00	1.00	1.00	0.00
CIP Resident Inspector	ST2	8.00	8.00	8.00	0.00
City Traffic Engineer	MS4	1.00	1.00	1.00	0.00
Construction Manager	MS4	1.00	1.00	1.00	0.00
Construction Project Manager	AT2	4.00	4.00	4.00	0.00
Contract/Records Specialist	AS4	1.00	2.00	2.00	0.00
Deputy Director of Public Works Operations	AD5	1.00	1.00	1.00	0.00
Deputy Director of Public Works City Engineer	AD5	1.00	1.00	1.00	0.00
Director of Public Works	E1	1.00	1.00	1.00	0.00
Engineering Manager	MS4	1.00	1.00	1.00	0.00
Engineering Technician/Senior Engineering Technician	T3/AT1	2.00	2.00	2.00	0.00
Environmental Specialist	PN4	1.00	1.00	1.00	0.00
Lead Engineering Technician	OS6	1.00	1.00	1.00	0.00
Lead Traffic Operations Technichian	OS6	1.00	1.00	1.00	0.00
Office Coordinator	AS3	1.00	1.00	1.00	0.00
Project Manager - Public Works	AT2	1.00	1.00	1.00	0.00
Right of Way Inspector	ST1	2.00	3.00	3.00	0.00
Right of Way Supervisor	OS5	1.00	1.00	1.00	0.00
Senior Right-of-Way Agent	AT3	1.00	1.00	1.00	0.00
Service Representative I	AS1	1.00	1.00	1.00	0.00
Staff Engineer/ Senior Staff Engineer	PN4/PN7	8.00	8.00	8.00	0.00
Traffic Operations Technician/Senior Traffic Operations Technician	ST1/AT1	5.00	5.00	5.00	0.00
Operations					
Apprentice Operator / Operator / Skilled Operator/ Senior Operator	M3A/M5/M7/M8	30.00	32.00	34.00	2.00
Asst. Dir. of Public Works Oper.	AD4	1.00	1.00	1.00	0.00
Office Coordinator	AS3	1.00	1.00	1.00	0.00
Public Works Operations Manager	MS3	1.00	1.00	1.00	0.00
PW Operations Supervisor	OS6	3.00	3.00	3.00	0.00
PW Ops Contract Specialist	ST3	1.00	1.00	1.00	0.00
Seasonal Appretice Operator		1.12	1.12	1.12	0.00
Solid Waste Superintendent	PN7	1.00	1.00	1.00	0.00
Totals		87.12	91.12	93.12	2.00
IAM positions in Public Works-Operations: Apprentice Operator > Operator > Skilled Operator > Senior Operator					
%Expansion - add two (2) Operator positions					

Law Enforcement

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	7,790,248	8,716,986	8,957,893	240,906	3%
Support Services	3,899,733	4,122,276	4,587,103	464,827	11%
Special Operations	60	0	0	0	
Operations Division	10,391,979	10,908,148	11,158,596	250,448	2%
Criminal Investigate Div	3,622,758	3,877,334	3,929,646	52,311	1%
Animal Control	900,059	1,178,798	1,241,136	62,338	5%
Department Totals	26,604,836	28,803,543	29,874,373	1,070,830	4%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	21,354,355	22,773,028	23,681,746	908,718	4%
Other supplies, services and charges	1,771,290	1,947,536	2,133,566	186,030	10%
Repairs and maintenance	1,044,199	1,234,529	1,344,528	109,999	9%
Utilities	331,109	343,500	422,167	78,667	23%
Fuel and lubricants	286,625	287,063	287,063	0	0%
Miscellaneous	67,051	10,800	10,500	(300)	(3%)
Interest	12,091	0	0	0	
Capital outlay	(293)	0	0	0	
Interdepartment charges	1,523,398	1,992,075	1,713,146	(278,929)	(14%)
Transfers out	215,012	215,012	281,658	66,646	31%
Department Totals	26,604,836	28,803,543	29,874,373	1,070,830	4%

PSST - Police

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Bond Proceeds/Premiums	786,848	0	0		
Department Totals	786,848	0	0	0	

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
PSST Police Dept Admin	1,550,735	1,966,346	2,327,134	360,788	18%
PSST Police Support Services	1,384,845	1,455,978	1,363,937	(92,041)	(6%)
PSST Police Ops Division	894,939	3,310,390	2,874,792	(435,598)	(13%)
PSST Criminal Investigate Div	571,911	747,139	843,296	96,158	13%
PSST Animal Control	7,974	72,319	89,565	17,246	24%
Department Totals	4,410,403	7,552,171	7,498,724	(53,447)	(1%)

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	1,986,651	5,524,911	6,204,959	680,048	12%
Other supplies, services and charges	870,892	1,394,929	656,999	(737,930)	(53%)
Repairs and maintenance	67,394	347,501	210,605	(136,896)	(39%)
Miscellaneous	175,000	(67,030)	0	0	(100%)
Capital outlay	820,998	67,030	0	(67,030)	(100%)
Interdepartment charges	142,574	196,515	426,161	229,646	117%
Transfers out	346,894	88,315	0	(88,315)	(100%)
Department Totals	4,410,403	7,552,171	7,498,724	(53,447)	(1%)

Law Enforcement General Fund					
Full Time Equivalents (FTE)					
Job Titles	PCP	FY24 Amended	FY25 Budget	FY26 Request	Difference FY25
Administrative Assistant	AS2	3.50	1.50	1.50	0.00
Animal Control Field Supvr.	PS4	1.00	1.00	1.00	0.00
Animal Control Manager	PS6	1.00	1.00	1.00	0.00
Animal Control Officer	PS2	5.00	5.00	5.00	0.00
Animal Shelter Supervisor	PS4	1.00	1.00	1.00	0.00
Communications Call Taker	PS2	4.00	4.00	4.00	0.00
Communications Specialist-Pol	PS3	14.00	14.00	14.00	0.00
Communications Supvr-Police	PS5	1.00	1.00	1.00	0.00
Deputy Police Chief	PS9	1.00	1.00	1.00	0.00
Detention Officer	PS3	8.00	8.00	8.00	0.00
Evidence & Property Tech. I /Evidence & Property Tech. II-PSST	AS2/AS3	1.00	1.00	1.00	0.00
Facility Technician%	T3	1.00	1.00	0.00	-1.00
Lead Comm Specialist-Police	PS4	4.00	4.00	4.00	0.00
Lead Detention Officer	PS4	4.00	4.00	4.00	0.00
Asst. Dir. of Police Administrative Services	AD3	1.00	1.00	1.00	0.00
Parking Control Officer	AS2	1.00	1.00	1.00	0.00
Police Administrative Supervisor	OS5	1.00	1.00	1.00	0.00
Police Captain	PS7	7.00	7.00	7.00	0.00
Police Chief	E2	1.00	1.00	1.00	0.00
Police Major%	PS8	3.00	3.00	4.00	1.00
Police Recruit/Officer%	POL	118.00	116.00	114.00	-2.00
Police Recruitment Specialist	PN1	0.00	1.00	1.00	0.00
Police Records Clerk/Senior Police Records Clerk	AS1/AS3	3.50	3.50	3.50	0.00
Police Sergeant	SGT	22.00	23.00	23.00	0.00
Police Services Officer	AS2	3.00	3.00	3.00	0.00
Public Safety Technology Manager	MS3	0.00	1.00	1.00	0.00
Purchasing and Supply Officer	AS3	1.00	1.00	1.00	0.00
Radio System Specialist	PS5	1.00	1.00	1.00	0.00
Shelter Attendant	AS2	3.50	4.50	4.50	0.00
Totals		215.50	215.50	213.50	-2.00
%add one (1) Police Major, move two (2) Police Officers to PSST, transfer Facility Technician to CBS					

Law Enforcement-PSST					
Full Time Equivalents (FTE)					
Job Titles	PCP	FY24 Budget	FY25 Budget	FY26 Request	Difference FY25
Animal Control Officer-PSST	PS2	1.00	1.00	1.00	0.00
Applications Administrator Public Safety	AT4	0.00	0.50	0.50	0.00
Communications Specialist-Pol-PSST	PS3	4.00	4.00	4.00	0.00
Crime Analyst/Senior Crime Analyst-PSST	AS4/PN1	1.00	2.00	2.00	0.00
Detention Officer-PSST	PS3	2.00	2.00	2.00	0.00
Evidence & Property Tech. I /Evidence & Property Tech. II-PSST	AS2/AS3	1.00	1.00	1.00	0.00
Police Custodian of Records Supervisor-PSST	OS4	1.00	2.00	2.00	0.00
Police Recruit/Officer-PSST%	POL	11.00	20.00	22.00	2.00
Radio System Specialist	PS5	0.00	1.00	1.00	0.00
Totals		21.00	33.50	35.50	2.00
%Move two (2) Police Officer positions to PSST for Police Major in General Fund					

Finance

FY26 Budget Summary

Programs and Services	Expenses By Programs and Services				
	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	923,893	1,530,496	1,035,002	(495,494)	(32%)
Accounting & Payroll Services	907,004	1,273,945	1,342,242	68,297	5%
Debt & Cash Management	588,342	862,492	769,297	(93,196)	(11%)
Support To Development	205,836	195,094	282,059	86,965	45%
Procurement & Contract Svcs.	283,943	440,966	469,012	28,046	6%
Municipal Billing	257,084	247,350	288,362	41,012	17%
Department Totals	3,166,102	4,550,343	4,185,974	(364,369)	(8%)

Expense Category	Expenses by Type				
	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	2,166,677	2,886,554	2,997,639	111,085	4%
Other supplies, services and charges	455,278	667,083	557,054	(110,029)	(16%)
Repairs and maintenance	4,175	0	0	0	0%
Miscellaneous	0	0	5,000	5,000	100%
Interdepartment charges	532,472	716,630	626,281	(90,349)	(13%)
Transfers out	7,500	280,075	0	(280,075)	(100%)
Department Totals	3,166,102	4,550,343	4,185,974	(364,369)	(8%)

Finance

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Amended	FY26 Request	Difference FY25
Accountant/Senior Accountant	PN2/PN4	3.00	3.00	3.00	0.00
Accounting Clerk	AS3	3.00	3.00	3.00	0.00
Accounts Payable Supervisor	OS3	1.00	1.00	1.00	0.00
Deputy Dir./Assistant Finance Director - Cash & Debt	AD5/AD3	1.00	1.00	1.00	0.00
Deputy Dir./Asst. Dir. of Finance - Controller	AD5/AD3	1.00	1.00	1.00	0.00
Budget Manager	PN7	2.00	2.00	2.00	0.00
Cash Management Officer	OS5	1.00	1.00	1.00	0.00
EMS Billing Specialist	AS3	1.00	1.00	1.00	0.00
Finance Director	E1	1.00	1.00	1.00	0.00
Financial Analyst	PN4	2.00	2.00	2.00	0.00
Grant Manager	PN4	1.00	1.00	1.00	0.00
Lead Treasury Cashier	AS4	1.00	1.00	1.00	0.00
Payroll Supervisor	OS3	1.00	1.00	1.00	0.00
Payroll Specialist	AS4	1.00	1.00	1.00	0.00
Procurement & Contract Svc Mgr	MS1	1.00	1.00	1.00	0.00
Procurement Officer I/Procurement Officer II	AS2/PN2	2.00	2.00	2.00	0.00
Senior Procurement Officer	PN3	1.00	1.00	1.00	0.00
Treasury Cashier#	AS3	2.00	2.00	2.00	0.00
Totals		26.00	26.00	26.00	0.00

Legal Services

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	817,187	921,932	914,007	(7,925)	(1%)
Safety & Risk Management	183,459	189,206	198,612	9,406	5%
Code Enforcement/Prosecut	494,602	548,850	580,465	31,615	6%
Support To Development	332,320	449,170	444,182	(4,988)	(1%)
Legal Compliance	397,748	461,115	474,108	12,993	3%
Department Totals	2,225,317	2,570,273	2,611,374	41,101	2%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	1,760,990	1,965,158	2,111,685	146,528	7%
Other supplies, services and charges	386,469	537,407	428,030	(109,377)	(20%)
Repairs and maintenance	1,236	1,704	2,004	300	18%
Capital outlay	17,022	0	0	0	
Interdepartment charges	59,600	66,004	69,655	3,651	6%
Department Totals	2,225,317	2,570,273	2,611,374	41,101	2%

Legal Services

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Budget	FY25 Budget	FY26 Request	Difference FY25
Assistant Prosecuting Attorney PTR	PN7	0.75	0.75	0.75	0.00
Chief Counsel of Economic Development & Planning	PN9	1.00	1.00	1.00	0.00
Chief Counsel of Infrastructure and Recreation	PN9	1.00	1.00	1.00	0.00
Chief Counsel of Management & Operations	PN9	1.00	1.00	1.00	0.00
Chief Counsel of Public Safety - Civil Rights Specialist	PN9	1.00	1.00	1.00	0.00
Chief of Litigation	PN9	1.00	1.00	1.00	0.00
Chief Prosecuting Attorney	-	1.00	1.00	1.00	0.00
City Attorney	-	1.00	1.00	1.00	0.00
Contract Compliance Coord/Para	PN1	1.00	1.00	1.00	0.00
Executive Assistant PTR	AS5	0.88	0.88	0.88	0.00
Legal Assistant	AS4	1.00	1.00	1.00	0.00
Office Manager/Paralegal	PN3	1.00	1.00	1.00	0.00
Research Assistant/Paralegal	PN3	1.00	1.00	1.00	0.00
Staff Attorney	PN7	1.00	1.00	1.00	0.00
Totals		13.63	13.63	13.63	0.00

Development Services

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Building Inspections	637,930	717,037	767,761	50,724	7%
Engineering Inspections	657,523	712,566	752,951	40,385	6%
Neighborhood Services	423,664	504,154	531,288	27,134	5%
Development Engineering	451,497	607,592	517,718	(89,873)	(15%)
Planning	377,781	449,267	562,840	113,574	25%
Codes Administration	471,756	546,558	528,256	(18,302)	(3%)
Long Range Planning	104,432	148,666	152,896	4,229	3%
Department Administration	1,049,985	1,368,954	1,346,927	(22,027)	(2%)
Grant Administration	135,948	124,271	138,204	13,933	11%
Project Management	396,099	287,169	503,728	216,560	75%
Licensing	100,278	111,581	33,566	(78,015)	(70%)
Department Totals	4,806,893	5,577,816	5,836,135	258,320	5%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	4,154,507	4,432,675	5,073,288	640,614	14%
Other supplies, services and charges	233,041	339,852	273,181	(66,671)	(20%)
Repairs and maintenance	123,953	119,457	123,777	4,320	4%
Fuel and lubricants	33,286	30,000	30,000	0	0%
Miscellaneous	95	0	0	0	
Interdepartment charges	246,811	312,833	335,890	23,057	7%
Transfers out	15,200	343,000	0	(343,000)	(100%)
Department Totals	4,806,893	5,577,816	5,836,135	258,320	5%

Development Services

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Amended	FY26 Request	Difference FY25
Asst. City Mgr., Dev Svcs/Comm	-	0.50	0.50	0.50	0.00
Assistant Director of Field Services	AD3	1.00	1.00	1.00	0.00
Assistant Director of Grants and Administration	AD2	1.00	1.00	1.00	0.00
Customer Service Representative*	AS3	0.00	3.00	3.00	0.00
Customer Service Supervisor%	OS3	0.00	1.00	1.00	0.00
Deputy Director / Assistant Director of Plan Services	AD5/AD3	1.00	1.00	1.00	0.00
Building Inspections Manager	MS2	1.00	1.00	1.00	0.00
Building Inspector	ST2	6.00	6.00	6.00	0.00
Business Services Rep - Dev Ctr*	AS3	1.00	0.00	0.00	0.00
CDBG Administrator Grant Specialist%	PN2	1.00	1.00	1.00	0.00
Codes Administration Manager	MS2	1.00	1.00	1.00	0.00
Development Technician%	T3	3.00	2.00	2.00	0.00
Director of Development Services	E1	0.90	0.90	0.90	0.00
Engineering Inspections Manager	MS2	1.00	1.00	1.00	0.00
Engineering Manager	MS4	1.00	1.00	1.00	0.00
Field Engineering Inspector	ST2	6.00	6.00	6.00	0.00
Neighborhood Services Officer	T3	4.00	4.00	4.00	0.00
Neighborhood Services Manager	MS2	1.00	1.00	1.00	0.00
Office Coordinator*	AS3	2.00	0.00	0.00	0.00
Planner/Senior Planner	PN3/PN5	4.00	4.00	4.00	0.00
Planning Manager	MS2	1.00	1.00	1.00	0.00
Plans Examiner	AT2	1.00	1.00	1.00	0.00
Project Manager - Dev. Ctr.	PN5	4.00	4.00	4.00	0.00
Staff Engineer/Senior Staff Engineer	PN4/PN7	2.00	2.00	2.00	0.00
Totals		44.40	44.40	44.40	0.00

*Budget Amendment No. 1 - Position title name change - Business Services Rep & Office Coordinator to Customer Service Representative

%Budget Amendment No. 5 - Change one Development Technician to Customer Service Supervisor, title Change CDBG Administrator to Grant Specialist

Citywide

FY26 Budget Summary

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25	
				Budget	
				\$	%
Citywide Expense	19,967,170	25,452,168	10,690,843	(14,761,325)	(58%)
Department Totals	19,967,170	25,452,168	10,690,843	(14,761,325)	-58%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25	
				Budget	
				\$	%
Personnel services	0	0	0	0	0%
Other supplies, services and charges	4,729,844	5,497,000	3,832,580	(1,664,420)	(30%)
Repairs and maintenance	0	0	0	0	0%
Miscellaneous	440,134	375,000	500,000	125,000	33%
Interdepartment charges	3,916,661	4,229,130	5,103,711	874,581	21%
Transfers out	10,880,531	15,351,038	1,254,552	(14,096,486)	(92%)
Department Totals	19,967,170	25,452,168	10,690,843	(14,761,325)	(58%)

Parks
And
Recreation
Funds

Parks and Recreation

FY26 Budget Summary

Revenues	Revenues				
	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25	
				\$	%
Parks	11,223,481	13,761,287	11,188,898	(2,572,389)	(19%)
Gamber Community Center	537,342	504,985	501,982	(3,003)	(1%)
Lovell Community Center	1,859,904	2,136,732	2,293,021	156,289	7%
Aquatics Center	1,123,063	1,321,371	1,362,124	40,753	3%
Longview Community College	1,199,520	1,395,526	1,485,989	90,463	6%
Harris Park	1,621,835	1,779,934	1,934,964	155,030	9%
Park Development Fund	10,325,086	9,675,000	8,300,000	(1,375,000)	(14%)
Cemetery Trust Fund	143,529	91,866	67,730	(24,136)	(26%)
Department Totals	28,033,760	30,666,701	27,134,708	-3,531,993	(12%)

Cost Center	Expenses By Cost Center				
	FY24 Actuals	FY25 Budget	FY26 Requested	Budget	
				\$	%
Parks	14,384,807	16,494,825	15,308,920	(1,185,905)	(7%)
Gamber Community Center	622,466	509,438	570,749	61,311	12%
Lovell Community Center	2,002,794	2,117,417	2,383,828	266,411	13%
Aquatics Center	1,034,285	1,303,511	1,347,644	44,133	3%
Longview Community College	1,268,449	1,420,126	1,484,121	63,995	5%
Harris Park	1,732,905	1,749,803	1,900,422	150,619	9%
Park Development Fund	1,021,957	4,110,000	8,945,000	4,835,000	118%
Cemetery Trust Fund	169,835	211,706	207,211	(4,495)	(2%)
Department Totals	22,237,498	27,916,826	32,147,895	4,231,069	15%

Expense Category	Expenses by Category				
	FY24 Actuals	FY25 Budget	FY26 Requested	Budget	
				\$	%
Personnel services	5,956,489	6,967,534	7,356,940	389,406	6%
Other supplies, services and charges	2,786,494	2,729,358	2,777,914	48,556	2%
Repairs and maintenance	874,895	762,519	820,845	58,326	8%
Utilities	832,596	770,597	816,042	45,445	6%
Fuel and lubricants	46,510	46,692	36,550	(10,142)	(22%)
Depreciation	22,461	16,733	18,000	1,267	8%
Miscellaneous	16,972	57,080	56,331	(749)	(1%)
Interest	25,720	14,500	25,000	10,500	72%
Capital outlay	584,747	2,365,060	2,524,539	159,479	7%
Construction	818,156	1,321,998	8,945,000	7,623,002	577%
Interdepartmental charges	469,902	561,004	558,363	(2,641)	(0%)
Transfers out	9,802,556	12,303,751	8,212,371	(4,091,380)	(33%)
Department Totals	22,237,498	27,916,826	32,147,895	4,231,069	15%

Parks				
Full Time Equivalents (FTE)				
	FY24	FY25	FY26	Difference
Job Titles	Budget	Budget	Requested	FY25
Administration Analyst	1.00	1.00	1.00	0.00
Administrative Services Asst.	0.36	0.36	0.36	0.00
Administrative Services Coordinator	1.00	1.00	1.00	0.00
Administrator of Parks & Rec	1.00	1.00	1.00	0.00
Asst. Supt. of Park Constr.	1.00	1.00	1.00	0.00
Lead Park Maintenance Worker	0.57	0.57	0.57	0.00
Maintenance Supervisor - Parks	1.00	1.00	1.00	0.00
Maintenance Worker - P&R	0.92	0.92	0.92	0.00
Management Analyst	1.00	1.00	1.00	0.00
Marketing & Communications Statgist	1.00	1.00	1.00	0.00
Marketing & Communications Specialist	1.00	1.00	1.00	0.00
Master Park Specialist	4.00	4.00	4.00	0.00
Asst. Supt. of Park Operations	0.90	0.90	0.90	0.00
Park Specialist	4.40	4.40	4.40	0.00
Recreation Intern	0.46	0.46	0.46	0.00
Senior Park Specialist	3.00	3.00	3.00	0.00
Skilled Park Specialist	1.00	1.00	1.00	0.00
Superintendent of Admininistration	0.00	0.00	0.00	0.00
Superintendent of Admininistration II	1.00	1.00	1.00	0.00
Supt. of Park Operations	0.95	0.95	0.95	0.00
Supt. Of Park Planning & Construction	1.00	1.00	1.00	0.00
Totals	26.56	26.56	26.56	0.00

Gamber Community Center

Full Time Equivalents (FTE)

	FY24	FY25	FY26	Difference
Job Titles	Budget	Budget	Requested	FY25
Assistant Superintendent of Recreation	0.05	0.05	0.05	0.00
Custodian - Parks	1.01	1.01	1.01	0.00
Dance Instructor	0.03	0.03	0.03	0.00
Facility Maintenance Manager	0.05	0.05	0.05	0.00
Facility Maint. Specialist	0.50	0.50	0.50	0.00
Facility Supervisor	2.08	2.08	2.08	0.00
Fitness Instructor	0.68	0.68	0.68	0.00
Floor Trainer	0.01	0.01	0.01	0.00
Gamber Community Ctr. Mgr.	1.00	1.00	1.00	0.00
Personal Trainer - Parks	0.01	0.01	0.01	0.00
Recreation Supervisor	0.05	0.05	0.05	0.00
Superintendent of Recreation	0.00	0.00	0.00	0.00
Superintendent of Recreation II	0.05	0.05	0.05	0.00
Totals	5.52	5.52	5.52	0.00

Lovell Community Center				
Full Time Equivalents (FTE)				
Job Titles	FY24 Budget	FY25 Budget	FY26 Requested	Difference FY25
Aquatic Supervisor	0.55	0.55	0.55	0.00
Aquatics Manager	0.20	0.20	0.20	0.00
Assistant Aquatic Facility Manager	0.52	0.52	0.52	0.00
Assistant Superintendent of Recreation	0.00	0.00	0.00	0.00
Child Care Attendant	1.86	1.86	1.86	0.00
Custodian - Parks	1.87	1.87	1.87	0.00
Event Staff - LCC	0.04	0.04	0.04	0.00
Facility Maintenance Manager	0.20	0.20	0.20	0.00
Facility Maint. Specialist	1.00	1.00	1.00	0.00
Facility Maintenance Supervisor	0.95	0.95	0.95	0.00
Facility Supervisor	1.96	1.96	1.96	0.00
Fitness Instructor	2.50	2.50	2.50	0.00
Floor Trainer	0.06	0.06	0.06	0.00
Gym/Weight Room Attendant	4.28	4.28	4.28	0.00
Head Lifeguard	1.75	1.75	1.75	0.00
HEED Instructor	0.02	0.02	0.02	0.00
Legacy Park Community Ctr. Asst. Mgr.	0.00	0.00	0.00	0.00
Lovell Community Ctr. Mgr.	1.00	1.00	1.00	0.00
Lifeguard	5.14	5.14	5.14	0.00
Massage Therapist	0.16	0.16	0.16	0.00
Personal Trainer - Parks	0.51	0.51	0.51	0.00
Private Swim Instructor	0.17	0.17	0.17	0.00
Recreation Supervisor I	1.75	1.75	1.75	0.00
RevUp Exercise Specialist	0.19	0.19	0.19	0.00
Service Rep - Parks	4.28	4.28	4.28	0.00
Service Representative	2.00	2.00	2.00	0.00
Superintendent of Recreation	0.35	0.35	0.35	0.00
Swim Instructor	0.46	0.46	0.46	0.00
Swim Lesson Coordinator	0.09	0.09	0.09	0.00
Totals	33.86	33.86	33.86	0.00

Aquatics Center				
Full Time Equivalents (FTE)				
	FY24	FY25	FY26	Difference
Job Titles	Budget	Budget	Requested	FY25
Aquatic Supervisor	0.45	0.45	0.45	0.00
Aquatics Manager	0.45	0.45	0.45	0.00
Assistant Facility Manager	0.45	0.45	0.45	0.00
Assistant Superintendent of Recreation	0.00	0.00	0.00	0.00
Concession Attendant	2.74	2.74	2.74	0.00
Deck Attendant	0.93	0.93	0.93	0.00
Facility Maintenance Manager	0.20	0.20	0.20	0.00
Facility Maintenance Specialist	0.20	0.20	0.20	0.00
Head Lifeguard	0.87	0.87	0.87	0.00
Lifeguard	10.12	10.12	10.12	0.00
Service Rep - Parks	1.34	1.34	1.34	0.00
Superintendent of Recreation	0.30	0.30	0.30	0.00
Swim Instructor	0.97	0.97	0.97	0.00
Swim Lesson Coordinator	0.09	0.09	0.09	0.00
Welcome Desk/Concessions Mgr	0.42	0.42	0.42	0.00
Totals	19.53	19.53	19.53	0.00

Cemetery Trust Fund				
Full Time Equivalents (FTE)				
Job Titles	FY24 Budget	FY25 Budget	FY26 Requested	Difference FY25
Asst. Superintendent Parks Operations	0.10	0.10	0.10	0.00
Park Specialist	0.60	0.60	0.60	0.00
Supt. Of Park Operations	0.05	0.05	0.05	0.00
Totals	0.75	0.75	0.75	0.00

Longview Community Center

Full Time Equivalents (FTE)

Job Titles	FY24	FY25	FY26	Difference
	Requested	Budget	Requested	FY25
Aquatics Manager	0.35	0.35	0.35	0.00
Assistant Superintendent of Recreation	0.00	0.00	0.00	0.00
Community Center Manager	1.00	1.00	1.00	0.00
Facility Attendant	3.30	3.30	3.30	0.00
Facility Maintenance Manager	0.45	0.45	0.45	0.00
Facility Maint. Specialist	1.00	1.00	1.00	0.00
Facility Maintenance Supervisor	0.00	0.00	0.00	0.00
Facility Supervisor - Parks	1.67	1.67	1.67	0.00
Fitness Instructor	1.76	1.76	1.76	0.00
Floor Trainer	0.01	0.01	0.01	0.00
Head Lifeguard	0.96	0.96	0.96	0.00
Lifeguard	3.07	3.07	3.07	0.00
Massage Therapist	0.06	0.06	0.06	0.00
Personal Trainer - Parks	0.36	0.36	0.36	0.00
Private Swim Instructor	0.13	0.13	0.13	0.00
Recreation Supervisor I	0.10	0.10	0.10	0.00
RevUp Exercise Specialist	0.09	0.09	0.09	0.00
Service Rep - Parks	3.39	3.39	3.39	0.00
Service Representative	1.00	1.00	1.00	0.00
Superintendent of Recreation	0.35	0.35	0.35	0.00
Swim Instructor	0.49	0.49	0.49	0.00
Swim Lesson Coordinator	0.03	0.03	0.03	0.00
Totals	19.57	19.57	19.57	0.00

Harris Park Community Center

Full Time Equivalents (FTE)

	FY24	FY25	FY26	Difference
Job Titles	Budget	Budget	Requested	FY25
Assistant Facility Manager	0.40	0.40	0.40	0.00
Assistant Superintendent of Recreation	0.95	0.95	0.95	0.00
Basketball Referee IV	0.21	0.21	0.21	0.00
Camp Assistant Manager	0.50	0.50	0.50	0.00
Camp Counselor	11.08	11.08	11.08	0.00
Camp Manager	0.50	0.50	0.50	0.00
Camp Nurse	0.20	0.20	0.20	0.00
Camp Service Rep	0.31	0.31	0.31	0.00
Custodian - Parks	0.30	0.30	0.30	0.00
E Gaming Tournament Director	0.00	0.00	0.00	0.00
Event Staff	0.10	0.10	0.10	0.00
Facility Maintenance Manager	0.10	0.10	0.10	0.00
Facility Maintenance Specialist	1.30	1.30	1.30	0.00
Facility Maintenance Supervisor	0.05	0.05	0.05	0.00
Facility Supervisor - Parks	0.98	0.98	0.98	0.00
Facility Supervisor - LMN	0.91	0.91	0.91	0.00
Harris Park Community Ctr Mgr	0.00	0.00	0.00	0.00
Instructor-Itty Bitty	0.17	0.17	0.17	0.00
Kickball Official	0.01	0.01	0.01	0.00
Recreation Supervisor I	2.10	2.10	2.10	0.00
Rink Operations Specialist	0.18	0.18	0.18	0.00
School Break Camp Counselor	0.31	0.31	0.31	0.00
Scorekeeper	0.14	0.14	0.14	0.00
Service Representative-LMN	0.28	0.28	0.28	0.00
Service Rep	0.48	0.48	0.48	0.00
Site Supervisor	0.25	0.25	0.25	0.00
Site Supvr. Itty Bitty-Parks	0.12	0.12	0.12	0.00
Skate Monitor	0.48	0.48	0.48	0.00
Superintendent of Recreation	0.00	0.00	0.00	0.00
Superintendent of Recreation II	0.95	0.95	0.95	0.00
Supt. of Legal Services & Human Resources	0.00	0.00	0.00	0.00
Volleyball Official	0.11	0.11	0.11	0.00
Volleyball Official II	0.33	0.33	0.33	0.00
Youth Instructor	0.00	0.00	0.00	0.00
Totals	23.80	23.80	23.80	0.00

Enterprise Funds

Water/Sewer Fund

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Fines and forfeitures	347,977	323,455	323,275	(180)	0%
Intergovernmental	17,433,198	0	0		
Charges for services	49,136,944	48,665,871	52,366,693	3,700,821	8%
Material and fuel sales	374,588	282,831	298,268	15,437	5%
Investment earnings	687,522	197,500	197,500		0%
Other	454,284	165,297	170,750	5,453	3%
Transfers in	32,924,376	0	0		
Department Totals	101,358,890	49,634,954	53,356,485	3,721,531	7%

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	3,431,787	3,429,083	3,382,664	(46,418)	(1%)
Water Distribution	2,479,739	2,554,871	2,795,443	240,571	9%
Water Facilities O & M	1,176,985	1,230,737	1,335,023	104,286	8%
Wastewater Collection	1,380,292	1,663,358	1,942,715	279,357	17%
Wastewater Facilities O&M	1,005,740	1,107,463	1,323,018	215,555	19%
Revenue	160,202	0	0	0	
Debt & Cash Management	24,586,154	25,371,293	29,895,125	4,523,832	18%
Municipal Billing	21,815,112	24,487,963	26,383,332	1,895,368	8%
Department Totals	56,036,011	59,844,767	67,057,319	7,212,552	12%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Resale Goods	18,933,294	20,620,644	22,233,125	1,612,481	8%
Personnel services	6,228,387	7,513,567	8,149,423	635,856	8%
Other supplies, services and charges	2,897,588	3,561,085	3,712,407	151,322	4%
Repairs and maintenance	1,034,095	849,818	1,107,947	258,129	30%
Utilities	647,351	647,256	666,533	19,277	3%
Fuel and lubricants	110,162	109,650	112,704	3,054	3%
Depreciation	5,860,145	5,628,700	6,139,662	510,962	9%
Miscellaneous	17,760	19,100	1,100	(18,000)	(94%)
Interdepartment charges	933,590	1,258,176	1,336,648	78,472	6%

Transfers out	19,373,639	19,636,771	23,597,771	3,961,000	20%
Department Totals	56,036,011	59,844,767	67,057,319	7,212,552	12%

Water/ Sewer Fund

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Budget	FY26 Requested	Difference FY25
Administrative Assistant	AS2	2.00	2.00	2.00	0.00
Applications Analyst	AT3	1.00	1.00	1.00	0.00
Asset Management Supervisor	OS6	1.00	1.00	1.00	0.00
Assistant Utility Manager	MS2	1.00	1.00	1.00	0.00
Assistant Director of Business Services	AD4	1.00	1.00	1.00	0.00
Assistant Director of Customer Care	AD3	1.00	1.00	1.00	0.00
Assistant Director of Water Operations	AD4	1.00	1.00	1.00	0.00
Community Relations Specialist	PN3	1.00	1.00	1.00	0.00
Contract/Records Specialist	AS4	1.00	1.00	1.00	0.00
Control System Supervisor	OS7	1.00	1.00	1.00	0.00
Customer Service Representative	AS3	3.00	4.00	4.00	0.00
Customer Service Supervisor	OS3	1.00	1.00	1.00	0.00
Deputy Director of Water Utilities	AD5	1.00	1.00	1.00	0.00
Director of Water Utilities	E1	1.00	1.00	1.00	0.00
Engineering Manager	MS4	1.00	1.00	1.00	0.00
Equipment Technician	AT2	2.00	2.00	2.00	0.00
Facilities Technician	T3	1.00	1.00	1.00	0.00
Financial Services Manager	MS2	1.00	1.00	1.00	0.00
Instrumentation & Controls Technician	AT2	2.00	2.00	2.00	0.00
Inventory Maintenance Technician	T3	1.00	1.00	1.00	0.00
Lead Customer Service Representative	AS4	1.00	1.00	1.00	0.00
Meter Technician I/ Meter Technician II/ Meter Specialist	M2,M16,	8.00	9.00	9.00	0.00
	M4				
Metered Services Supervisor	OS6	1.00	1.00	1.00	0.00
Operations & Maintenance Manager	MS3	1.00	1.00	1.00	0.00
Operations Technician	AT2	3.00	3.00	3.00	0.00
Seasonal Laborer		0.92	0.92	0.92	0.00
Staff Engineer/Senior Staff Engineer	PN4/PN7	3.00	3.00	3.00	0.00
Utility Billing Specialist	AS4	1.00	1.00	1.00	0.00
Utility Management Analyst	ST2	3.00	3.00	3.00	0.00
Utility System Supervisor	OS6	3.00	3.00	3.00	0.00
Utility Technician	T3	1.00	1.00	1.00	0.00
Apprentice Utility Worker / Utility Worker/ Utility Specialist/Utility Specialist II/Utility Foreman		22.00	24.00	24.00	0.00
Totals		72.92	76.92	76.92	0.00

IAM Positions in Operations Division: Apprentice Utility Worker > Utility Worker > Utility Specialist I > Utility Specialist II > Utility Foreman
IAM Positions in Business Services Division: Meter Technician I > Meter Technician II > Meter Specialist

Airport Fund

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Fines and forfeitures	2,090	1,582	1,582		0%
Intergovernmental	(141,524)	0	0		
Charges for services	1,140,704	1,191,924	1,454,488	262,564	22%
Material and fuel sales	2,865,472	2,905,515	2,793,315	(112,200)	(4%)
Investment earnings	51,528	92,008	92,008		0%
Other	131,289	51,501	61,201	9,700	19%
Sale of property	(26,930)	1,000	1,000		0%
Transfers in	126,423	0	0		
Department Totals	4,149,052	4,243,530	4,403,594	160,064	4%

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	345,846	410,384	512,521	102,137	25%
Debt & Cash Management	1,362,771	1,332,118	1,332,118	0	0%
Airport Bldg & Grnd Maint	294,655	348,004	386,090	38,087	11%
Runway & Taxiway Maint	196,431	202,843	252,798	49,955	25%
Pilot Supplies & Fuel	2,919,285	2,910,279	2,917,642	7,363	0%
Environment Montrg & Comp	42,759	67,508	59,861	(7,647)	(11%)
Infrastructure Improvemts	18,971	18,574	20,866	2,292	12%
Revenue	(7,766)	0	0	0	
Department Totals	5,172,951	5,289,711	5,481,897	192,186	4%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Resale Goods	1,732,453	1,712,595	1,552,816	(159,779)	(9%)
Personnel services	848,559	881,157	998,598	117,441	13%
Other supplies, services and charges	338,070	425,092	593,168	168,077	40%
Repairs and maintenance	99,402	93,933	98,450	4,517	5%
Utilities	74,670	78,790	106,290	27,500	35%
Fuel and lubricants	18,042	16,990	18,210	1,220	7%
Depreciation	1,336,186	1,332,118	1,332,118	0	0%
Miscellaneous	566,379	544,734	566,400	21,666	4%
Capital outlay	3,200	38,473	0	(38,473)	(100%)

Interdepartment charges	129,405	163,629	215,846	52,217	32%
Transfers out	26,585	2,200	0	(2,200)	(100%)
Department Totals	5,172,951	5,289,711	5,481,897	192,186	4%

Airport Fund

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Budget	FY25 Budget	FY26 Requested	Difference FY25
Airport Attendant%	T2	4.40	4.90	5.40	0.50
Airfield Operations Supervisor*	OS3	1.00	1.00	1.00	0.00
Airport Manager	AD2	1.00	1.00	1.00	0.00
Airport Service Attendant	AS2	0.70	0.70	0.70	0.00
Assistant Airport Manager	MS1	1.00	1.00	1.00	0.00
Airport Maintenance Worker	T3	2.00	2.00	2.00	0.00
Lead Airport Attendant I/II	OS3	1.00	1.00	1.00	0.00
Office Coordinator	AS3	1.00	1.00	1.00	0.00
Totals		12.10	12.60	13.10	0.50

%Additional 0.5 FTE of hours for Airport Attendant

*position not funded in FY26 Budget

Solid Waste Management

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Sale of property	(2,671)	0	0		
Department Totals	(2,671)	0	0	0	

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Department Administration	0	0	0	0	
Debt & Cash Management	30,010	30,039	30,039	0	0%
Environment Montrg & Comp	(379,518)	0	0	0	
Revenue	(188)	0	0	0	
Capital Projects	0	0	0	0	
Department Totals	(349,696)	30,039	30,039	0	0%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Other supplies, services and charges	(374,944)	0	0	0	
Depreciation	30,010	30,039	30,039	0	0%
Construction	(4,762)	0	0	0	
Department Totals	(349,696)	30,039	30,039	0	0%

Internal Service Funds

Central Building Services

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Intergovernmental	5,238	0	0		
Charges for services	68,404	70,000	60,000	(10,000)	(14%)
Investment earnings	78,238	0	0		
Other	931	0	0		
Sale of property	(45,300)	0	0		
Interdepartment revenues	2,059,413	2,495,159	2,846,532	351,373	14%
Transfers in	7,500	0	38,703		#Error
Department Totals	2,174,423	2,565,159	2,945,235	380,076	13%

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Facility Services	871,144	1,036,864	1,100,750	63,886	6%
Custodial Services	335,716	446,530	546,371	99,841	22%
Project Management	10,418	120,826	128,155	7,329	6%
Utilities/General Servcs	436,755	513,368	537,463	24,095	5%
BERP-City Hall	183,805	653,865	580,000	(73,865)	(11%)
BERP-Police	109,363	0	0	0	
BERP-Fire	49,115	0	0	0	
BERP-PW Ops	12,500	0	0	0	
BERP-Airport	20,000	20,000	20,000	0	0%
Department Totals	2,028,816	2,791,453	2,912,739	121,287	4%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	674,844	802,756	827,619	24,863	3%
Other supplies, services and charges	415,502	608,679	700,906	92,227	15%
Repairs and maintenance	425,932	211,183	231,441	20,258	10%
Utilities	274,255	307,000	307,000	0	0%
Fuel and lubricants	3,089	2,500	2,500	0	0%
Depreciation	161,995	155,743	155,743	0	0%
Miscellaneous	540	2,000	2,000	0	0%
Capital outlay	57,865	600,000	600,000	0	0%
Construction	(45,365)	0	0	0	

Interdepartment charges	60,159	101,592	85,530	(16,062)	(16%)
Department Totals	2,028,816	2,791,453	2,912,739	121,287	4%

Central Building Services

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Amended	FY26 Request	Difference FY25
Custodian%	M1	1.00	1.00	0.00	-1.00
Director of Development Services	-	0.10	0.10	0.10	0.00
Facilities Maintenance Worker I/Facilities Maintenance Worker II%	T1/T2	1.00	2.00	3.00	1.00
Facilities Manager	AD2	1.00	1.00	1.00	0.00
Facilities Maintenance Superintendent/Facilities Operations and Maintenance Manager*	OS6 MS3	1.00	1.00	1.00	0.00
Facility Technician (CBS)	T3	2.00	2.00	3.00	1.00
Project Manager - CBS	PN5	1.00	1.00	1.00	0.00
Totals		7.10	8.10	9.10	1.00

*Budget Amendment No. 5 - Reclassificaiton of Facilities Maintenance Superintendent to Facilities Operations and Maintenance Manager

%Remove Custodian and add one (1) Facilities Maintenance Worker I, transfer one (1) Facility Technician from Police to CBS

Fleet Operations

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Investment earnings	169,724	24,000	18,000	(6,000)	(25%)
Other	5,770	1,550	1,950	400	26%
Sale of property	86,843	588,843	558,748	(30,095)	(5%)
Interdepartment revenues	3,422,518	4,351,274	3,959,257	(392,017)	(9%)
Transfers in	1,957,715	2,775,531	310,415	(2,465,116)	(89%)
Department Totals	5,642,570	7,741,198	4,848,370	-2,892,828	(60%)

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Fleet Management Support	1,131,373	1,378,522	1,504,709	126,187	9%
CVM Expansion-PWE	3,012	36,675	0	(36,675)	(100%)
CVM Expansion-Police	186,001	208,000	0	(208,000)	(100%)
CVM Expansion-Fire	213,311	229,192	0	(229,192)	(100%)
CVM Expansion-Planning	68,175	0	0	0	
CVM Expansion-PW Ops	467,578	17,354	310,415	293,061	1689%
CVM Expansion-CBS	24,225	36,566	0	(36,566)	(100%)
CVM Expansion-Water Quality	669,040	39,000	0	(39,000)	(100%)
CVM Expansion-PSST	0	85,000	0	(85,000)	(100%)
Vehicle Equip and Replacement	(830,192)	2,114,031	2,276,128	162,098	8%
VERP-PWE	0	0	347,732	0	
VERP-Police	651,548	1,665,301	1,211,403	(453,898)	(27%)
VERP-Fire	314,288	1,117,565	188,699	(928,866)	(83%)
VERP-Planning & Development	181,307	106,269	38,822	(67,447)	(63%)
VERP-PW Ops	382,886	2,135,253	682,597	(1,452,656)	(68%)
VERP-CBS	46,066	73,674	0	(73,674)	(100%)
VERP-Water Quality	223,897	710,480	869,961	159,481	22%
VERP-Parks	131,725	101,001	330,822	229,821	228%
VERP-Airport	0	35,276	27,301	(7,975)	(23%)
VERP-Solid Waste	0	43,215	0	(43,215)	(100%)
VERP-Cemetery	0	0	22,885	0	
VERP-Parks Grounds Maintenance	85,678	60,542	0	(60,542)	(100%)
VERP-Water Customer Service	48,450	113,545	38,220	(75,325)	(66%)
Department Totals	3,998,369	10,306,460	7,849,694	(2,456,766)	(24%)

Expenses by Type

Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	758,197	943,092	989,967	46,875	5%
Other supplies, services and charges	159,334	181,199	207,955	26,756	15%
Repairs and maintenance	37,646	41,742	54,983	13,241	32%
Utilities	63,295	71,200	102,200	31,000	44%
Fuel and lubricants	7,785	4,865	4,865	0	0%
Depreciation	2,771,322	2,125,634	2,288,601	162,966	8%
Interest	87	0	0	0	
Capital outlay	3,739,187	6,813,908	4,068,857	(2,745,051)	(40%)
Construction	(3,642,763)	0	0	0	
Interdepartment charges	91,734	124,820	132,267	7,447	6%
Transfers out	12,545	0	0	0	
Department Totals	3,998,369	10,306,460	7,849,694	(2,456,766)	(24%)

Fleet Operations					
Full Time Equivalents (FTE)					
Job Titles	PCP	FY24 Budget	FY25 Budget	FY26 Request	Difference FY25
Fleet Manager	AD2	1.00	1.00	1.00	0.00
Maintenance Shop Supervisor	OS5	1.00	1.00	1.00	0.00
Fleet Inventory/ Mechanic I/ Mechanic II/ Mechanic III	M6,M9,M10,M11	7.00	7.00	7.00	0.00
Fleet Maintenance Tech	M17	0.00	1.00	1.00	0.00
Office Coordinator	AS3	1.00	1.00	1.00	0.00
Totals		10.00	11.00	11.00	0.00
IAM Positions in Fleet Operations Division: Fleet Inventory Tech > Mechanic Tech I > Mechanic Tech II > Mechaic Tech III, Fleet Maintenance Tech					

ITS Services

FY26 Budget Summary

Revenues					
Revenues	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Charges for services	24	0	0		
Investment earnings	174,457	0	0		
Other	3,271	0	0		
Sale of property	(674)	0	0		
Interdepartment revenues	5,479,920	6,260,210	7,767,275	1,507,065	24%
Transfers in	1,347,772	752,004	959,849	207,845	28%
Department Totals	7,004,770	7,012,214	8,727,124	1,714,910	20%

Expenses By Programs and Services					
Programs and Services	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Information Servs-MIS	4,773,845	7,058,192	6,891,992	(166,199)	(2%)
MERP-Equip-Departmental	233,848	428,911	428,911	0	0%
MERP-Equip-Citywide	668,727	545,133	739,049	193,916	36%
SLERP-Departmental	9,500	0	0	0	
SLERP-Citywide	7,188	20,450	20,450	0	0%
Capital Project Activity	93,776	0	0	0	
Department Totals	5,786,884	8,052,686	8,080,403	27,717	0%

Expenses by Type					
Expense Category	FY24 Actuals	FY25 Budget	FY26 Requested	Difference FY25 Budget	
				\$	%
Personnel services	3,343,333	4,060,805	4,021,917	(38,887)	(1%)
Other supplies, services and charges	1,564,544	1,710,725	1,768,192	57,467	3%
Repairs and maintenance	716,779	833,462	2,197,255	1,363,793	164%
Fuel and lubricants	94	400	400	0	0%
Depreciation	45	50	50	0	0%
Interest	84,589	0	0	0	
Capital outlay	0	712,054	0	(712,054)	(100%)
Construction	0	650,000	0	(650,000)	(100%)
Interdepartment charges	77,499	85,190	92,588	7,398	9%
Department Totals	5,786,884	8,052,686	8,080,403	27,717	0%

ITS Services

Full Time Equivalents (FTE)

Job Titles	PCP	FY24 Amended	FY25 Amended	FY26 Request	Difference FY25
Applications Administrator%	AT4	5.00	5.00	6.00	1.00
Applications Analyst	AT3	3.00	3.00	3.00	0.00
Asst. City Manager	-	0.15	0.15	0.15	0.00
Assistant Director of Application Management Services*	AD4	1.00	0.00	0.00	0.00
Audiovisual Support Speicalist*	ST3	1.00	1.00	1.00	0.00
IT Cyber Security Manager	AT6	0.00	1.00	1.00	0.00
Database Administrator	AT4	1.00	1.00	1.00	0.00
Director of ITS	E1	1.00	1.00	1.00	0.00
GIS Coordinator	AT4	1.00	1.00	1.00	0.00
GIS Technician/Senior GIS Technition	ST1/ST2	3.15	3.00	3.00	0.00
Help Desk Support Specialist	ST1	2.00	2.00	2.00	0.00
Inventory & Records Specialist	AS4	1.00	1.00	1.00	0.00
IT Operations Manager	MS3	1.00	3.00	3.00	0.00
ITS Project Manager	PN5	1.50	1.50	1.50	0.00
IT Support Services Manager	MS2	1.00	0.00	0.00	0.00
Manager, Entprs. Tech. Svcs.	MS4	1.00	1.00	1.00	0.00
Network Administrator/Senior	AT3/AT5	2.00	2.00	2.00	0.00
Network Administrator					
System Support Analyst	ST1	2.00	2.00	2.00	0.00
System Support Specialist	ST3	2.00	2.00	2.00	0.00
Systems Administrator	AT3	2.00	2.00	2.00	0.00
Systems Analyst	AT5	1.00	1.00	1.00	0.00
Web Administrator	AT3	1.00	1.00	1.00	0.00
Totals		33.80	34.65	35.65	1.00

*Budget Amendment No 5 - Reclassify Assitant Director and IT Support Services Manager to IT Operations Manager positions

%Expansion add one (1) Applications Administrator (funded by Water Utilities)

Other
Funds

BUSINESS AND INDUSTRY FUND

FISCAL YEAR JULY 1 TO JUNE 30

	FY 2020 <u>ACTUAL</u>	FY 2021 <u>ACTUAL</u>	FY 2022 <u>ACTUAL</u>	FY 2023 <u>ACTUAL</u>	FY 2024 <u>ACTUAL</u>	FY 2025 <u>BUDGET</u>	FY 2026 <u>BUDGET</u>	FY 2027 <u>BUDGET</u>
REVENUES:								
Business & Industry Tax (Hotel)	440,202	428,047	614,993	642,456	669,363	610,000	690,000	760,000
Penalty/Interest		0	925					
Transfers		0	0					
Contributions								
Interest	4,501	(1,990)	(8,728)	7,726	53,903	10,000	10,000	10,000
Total Revenues	444,703	426,057	607,191	650,182	723,266	620,000	700,000	770,000
EXPENDITURES:								
Administrative Fees	8,804	8,561	12,300	32,123	33,468	30,000	34,000	38,000
Payment Discount	8,981	8,633	11,181	13,395	13,085	12,000	15,000	15,200
Interest Expense								
General Government								
Other supplies, services and charges								
Transfer								
Shop Lee's Summit Advertising Campaign								
Contributions								
Downtown Mainstreet Inc (DLSMS)	60,000	44,669	60,000	60,000	60,000	120,000	140,000	180,000
Downtown Mainstreet Inc: Downtown Masterplan								
LS Economic Development Council	275,000	204,732	200,000	17,778		200,000	250,000	300,000
LS Chamber of Commerce	51,043	38,000	0					
LS Chamber Marketing PSA	157,500	117,256	0					
Arts Council								
Historic Preservation Grant								
Community Branding								
Velocity Lee's Summit, Inc.	70,000	52,114						
Marketing Fund (Pre-DMO/CV8)			4,446	18,354	52,447	70,000		
DMO/CV8 Future			42,000	10,000		395,000	450,000	475,000
Total Expenditures	631,328	473,965	329,927	151,650	159,001	827,000	889,000	1,008,200
Excess of Revenues Over (Under)								
Expenditures	(186,625)	(47,908)	277,264	498,532	564,265	(207,000)	(189,000)	(238,200)
Fund Balance, Beginning of Year	399,322	212,697	164,789	442,053	940,585	1,504,850	1,297,850	1,108,850
Fund Balance	212,697	164,789	442,053	940,585	1,504,850	1,297,850	1,108,850	870,650
Fund Balance Ending (% of Revenues)								
	48%	39%	73%	145%	208%	209%	158%	113%
Fund Balance Ending (% of Expenditures)								
	34%	35%	134%	620%	946%	157%	125%	86%

SHORT-TERM DISABILITY FUND

FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

	<u>FY2020</u> <u>ACTUAL</u>	<u>FY2021</u> <u>ACTUAL</u>	<u>FY2022</u> <u>ACTUAL</u>	<u>FY2023</u> <u>ACTUAL</u>	<u>FY2024</u> <u>ACTUAL</u>	<u>FY2025</u> <u>PROJECTED</u>	<u>FY2026</u> <u>BUDGET</u>
REVENUES:							
Charges for services	32,317	31,819	32,222	33,497	36,447	36,200	44,000
Transfers							
Interest	5,391	858	(3,916)	1,779	9,580	6,000	0
Total Revenues	\$ 37,708	\$ 32,677	\$ 28,306	\$ 35,276	\$ 46,027	\$ 42,200	\$ 44,000
EXPENDITURES:							
Claims	13,911	23,618	41,002	19,300	24,565	41,000	42,000
Other							
Total Expenditures	\$ 13,911	\$ 23,618	\$ 41,002	\$ 19,300	\$ 24,565	\$ 41,000	\$ 42,000
Excess of Revenues Over (Under)							
Expenditures	23,797	9,059	(12,696)	15,976	21,462	1,200	2,000
Fund Balance, Beginning of Year	\$ 179,027	\$ 202,824	\$ 211,883	\$ 199,187	\$ 215,163	\$ 236,625	\$ 237,825
Fund Balance, End of Year	\$ 202,824	\$ 211,883	\$ 199,187	\$ 215,163	\$ 236,625	\$ 237,825	\$ 239,825

This fund was established to provide compensation to full-time City employees who are incapacitated and who have exhausted all paid time, but are not yet eligible for long-term disability benefits. Beginning July 1, 2009 the short-term disability policy was updated stating all earned time, including vacation and personal, must be exhausted before short-term disability is available.

UNEMPLOYMENT TRUST FUND

FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u> <u>ACTUAL</u>	<u>FY 2024</u> <u>ACTUAL</u>	<u>FY 2025</u> <u>PROJECTED</u>	<u>FY2026</u> <u>BUDGET</u>
Revenues:							
Premiums	44,041	47,790	48,659	49,921	55,215	54,000	54,000
Special Assessment							
Interest	5,740	312	(5,480)	2,192	13,225	2,000	0
Total Revenues	\$ 49,781	\$ 48,102	\$ 43,179	\$ 52,113	\$ 68,440	\$ 56,000	\$ 54,000
Expenditures:							
Claims paid	67,188	(15,049)	12,008	3,835	7,414	40,000	40,000
Third Party Administrator Expense	1,080	0	0	0	0	0	
Total Expenditures	\$ 68,268	\$ (15,049)	\$ 12,008	\$ 3,835	\$ 7,414	\$ 40,000	\$ 40,000
Excess of revenues over (under) expenditures	(18,487)	63,151	31,171	48,278	61,026	16,000	14,000
Fund balance, beginning of year	\$ 153,403	\$ 134,916	\$ 198,067	\$ 229,238	\$ 277,516	\$ 338,542	\$ 354,542
Fund balance, end of year	\$ 134,916	\$ 198,067	\$ 229,238	\$ 277,516	\$ 338,542	\$ 354,542	\$ 368,542

This fund was established to provide a self-insurance mechanism to fund liabilities related to unemployment claims filed by former City employees.

CLAIMS AND DAMAGES RESERVE TRUST FUND

FISCAL YEAR July 1, 2025 to June 30, 2026

	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u> <u>ACTUAL</u>	<u>FY 2024</u> <u>ACTUAL</u>	<u>FY 2025</u> <u>PROJECTED</u>	<u>FY2026</u> <u>BUDGET</u>
Revenues:							
Refunds							
Premiums	1,031,232	1,055,104	1,202,496	1,442,033	1,758,980	1,786,600	1,786,632
Insurance Claims Contributions	63,516	64,840	14,317	48,829	23,569	14,000	-
Transfer in: Other Funds				5,450,000	-	-	
Interest Income	31,727	1,765	8,435	19,309	306,169	220,000	85,000
Miscellaneous							
Total Revenues	\$ 1,126,475	\$ 1,121,709	\$ 1,225,248	\$ 6,960,171	\$ 2,088,718	\$ 2,020,600	\$ 1,871,632
Expenditures:							
Transfers Out							
Special Assessments							
Transfer Out							
Personal Services							
Claims and Damages							
Insurance Premiums							
Claims and Professional expenses	772,621	997,851	2,535,845	1,095,824	1,069,988	1,700,000	1,650,000
Professional Fees							
Enterprise Resource Planning (ERP)							
Total Expenditures	\$ 772,621	\$ 997,851	\$ 2,535,845	\$ 1,095,824	\$ 1,069,988	\$ 1,700,000	\$ 1,650,000
Excess of Revenues Over (Under)							
Expenditures	353,854	123,858	(1,310,597)	5,864,347	1,018,730	320,600	221,632
Fund Balance, Beginning of Year	\$ 710,877	\$ 1,064,731	\$ 1,188,589	\$ (122,008)	\$ 5,742,339	\$ 6,761,069	\$ 7,081,669
Fund Balance, End of Year	\$ 1,064,731	\$ 1,188,589	\$ (122,008)	\$ 5,742,339	\$ 6,761,069	\$ 7,081,669	\$ 7,303,301

The Claims and Damages Reserve Fund accounts for expenses associated with property insurance premiums, liability insurance premiums, broker fees, and insurance claims.

WORKERS COMPENSATION SELF-INSURANCE

FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u> <u>ACTUAL</u>	<u>FY 2024</u> <u>ACTUAL</u>	<u>FY 2025</u> <u>PROJECTED</u>	<u>FY2026</u> <u>BUDGET</u>
REVENUES:							
Other Revenue/Refunds	-	78,282	8,454	18,256	60,305	3,000	-
Premiums	921,758	1,008,429	898,284	1,405,418	829,343	1,142,190	1,288,369
Interest	95,966	10,187	(87,997)	30,202	222,750	160,000	60,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	\$ 1,017,724	\$ 1,096,898	\$ 818,741	\$ 1,453,876	\$ 1,112,398	\$ 1,305,190	\$ 1,348,369
EXPENDITURES:							
Claims and Expenses	629,723	846,296	705,649	494,656	939,719	750,000	800,000
Prior Year Claim Settlements	-	603,979	57,770	12,653	-	-	-
Professional Fees and Administrative Costs	-	120,763	46,161	99,144	75,264	60,000	100,000
Insurance (Excess and State Fees)	-	1,750	-	-	-	-	-
Prior Period Adjustment	-	-	(146,238)	1,318,260	33,785	-	-
Total Expenditures	\$ 629,723	\$ 1,572,788	\$ 663,342	\$ 1,924,713	\$ 1,048,768	\$ 810,000	\$ 900,000
Excess of Revenues Over (Under)							
Expenditures	388,001	(475,890)	155,399	(470,837)	63,630	495,190	448,369
Fund balances, Beginning of Year	\$ 2,323,630	\$ 2,711,631	\$ 2,235,741	\$ 2,391,140	\$ 1,920,303	\$ 1,983,933	\$ 2,479,123
Fund balances, End of Year	\$ 2,711,631	\$ 2,235,741	\$ 2,391,140	\$ 1,920,303	\$ 1,983,933	\$ 2,479,123	\$ 2,927,492

This fund was established to account for the monies necessary to self-insure the City's Workers Compensation claims.

The continuing efforts to reduce frequency of claims and contain claim costs through negotiated discounts on medical expenses and using modified duty return to work resulted in lower overall damages and claims expense. Professional Fees and Administrative Costs include state-required third party administrative fees and expenses for the discounted medical health provider network. The Insurance expense line includes the state required Self-Insurer Bond, Excess Insurance coverage Premium, Worker's Comp Tax and the 2nd Injury Fund Surcharge.