



Fiscal Year 2026





David S. Cassetti, Mayor

www.cityofansonia.com

City of Ansonia Board of Aldermen Approved Financial Guidelines January 12, 2021

1) Fund Balance Guideline

The City of Ansonia will strive to maintain an "Overall Fund Balance: (OFB) in the General Fund of 12% of budgeted appropriations. Until such time that the City of Ansonia is able to attain 12%:

- OFB falling below 8% will require the Chief Fiscal Officer and Board of Apportionment & Taxation
 ("BoAT"), with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to
 the minimum level over a period not to exceed 3 years;
- At the time the OFB reaches 10%, balances falling below 9% will require the Chief Fiscal Officer and BoAT, with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to the minimum level over a period not to exceed 3 years.
- Once the OFB reaches 12%, balances falling below 10% will require the Chief Fiscal Officer and BoAT, with acceptance from the Board of Aldermen, to adopt a plan to replenish the OFB to the minimum level over a period not to exceed 3 years.
- This designation of OFB funds will be the total of unassigned general fund balance, assigned fund balance in financial statements, and balances in the debt service and internal service funds.

2) Debt Service Goal

The Government Finance Officers' Association (GFOA) of the United States recommends governments define specific debt limits or acceptable ranges for debt. As such, the City of Ansonia will strive to reach and then maintain a per budget debt ratio of no more than 6%. All debt that is issued should be in accordance with the City's established Debt Policy and Procedures document.

3) OPEB Trust Fund Policy

The City will establish an OPEB Trust Fund to help address its outstanding liabilities. By July 31st each fiscal year, the City shall make annual appropriations within the General fund of no less than \$50,000 plus up to 25% of prior year audited surplus. No withdrawals shall be made until at least \$5 million is accrued in the trust corpus. Any distribution shall require the approval of the Mayor, Chief Fiscal Officer and a majority vote of the Board of Aldermen.

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Debt Policy and Guidelines Approved by the Board of Aldermen January 12, 2021

Debt Policy

Introduction

The purpose of a debt policy is to establish parameters and guidance for the government of Ansonia in making decisions on capital spending and the issuance of debt as a means of financing them. In addition to the general parameters, this policy provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt financing, methods of sale that may be used, and structural features that may be incorporated.

Finally, this debt policy represents the Board of Aldermen's ("Board") recognition of a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. The policy helps to ensure that the Board maintains a sound debt position and that credit quality is protected.

INTEGRATION OF CAPITAL-PLANNING AND DEBT FINANCING ACTIVITIES

Multi Year Capital Plan. The City prepares a multi-year Capital Improvement Program for consideration and adoption by the Board of Aldermen as part of the City's budget process. Annually, the capital budget identifies revenue sources and expenditures for the current year and the next succeeding four fiscal years, as required by the Connecticut General Statutes Sec. 8-24. As part of the capital project planning process, the Board will evaluate the financial impact of each proposed project. The plan is updated annually.

Funding of the Capital Improvement Program. Whenever possible, the Board will first attempt to fund capital projects with Local Capital Improvement Program (LoCIP) grants as part of its broader capital improvement plan. If these grants are not available, the Board will use general revenues (pay-as-you go), excess surplus, bond financing, or a combination thereof.

Infrastructure Maintenance, Replacement and Renewal. The Board intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping the City's capital facilities and infrastructure systems in good repair and to maximize a capital asset's useful life. It is the Board's policy to encourage plans for scheduling this maintenance.

DEBT AUTHORIZATION

PURPOSES FOR WHICH DEBT MAY BE ISSUED

- The Board will only consider financing major capital improvements with a total cost exceeding \$100,000, excluding machinery, equipment and vehicles. Such costs may include any planning, design and land acquisition costs, and ancillary costs of issuing debt, in calculating that amount.
- The Board may consider issuing debt to finance those projects that have been included in the Five-Year Capital Improvement Program.
- The Board will not directly fund current operating expenditures through the issuance of debt.

REFUNDING OF EXISTING DEBT

A refunding is a bond financing procedure in which issuers refinance an outstanding bond issue by issuing new bonds. Most refunding is performed to take advantage of current interest rates that are lower than those rates on outstanding bonds resulting in material savings for the City. Refunding transactions for savings should be considered: 1) to reduce interest cost, 2) when the present-value of debt service savings exceeds two percent (2%) of the debt service amount of the refunded bonds, or 3) to eliminate old bond covenants that may have become restrictive.

Far less frequent are occasions where a refunding transaction may be undertaken that will not generate net savings but may nevertheless be determined to be in the City's long-term interest, such as a refunding to restructure outstand debt. Such transactions will only be considered as part of a broader fiscal strategy to ensure solvency and stability when circumstances dictate. Refunding transactions must not be used to mask structural deficits in the City's operations. refunding for three primary reasons:

OBJECTIVES OF ISSUING DEBT

- The Board will finance capital projects through the issuance of debt for the shortest period practical, subject to the amortization and arbitrage regulations contained in the Internal Revenue Code.
- The Board will evaluate debt-funding scenarios as part of its annual Five-Year Capital Improvement Program process in order to prioritize future financing needs.
- The City will attempt to minimize its reliance on long term debt.

LEGAL LIMITATIONS

Connecticut General Statutes limit the amount of indebtedness the City may have outstanding to seven times the total annual tax collections including interest and lien fees plus the reimbursement for revenue loss on tax relief programs.

TYPES OF DEBT PERMITTED TO BE ISSUED AND CRITERIA FOR ISSUANCE TYPES

- Bond Anticipation Notes (B.A.N.'s)
- Tax Anticipation Notes (T.A.N.'s)
- Revenue Anticipation Notes (R.A.N's)
- General Obligation (G.O.) Bonds
- Revenue Bonds or Special Assessment Bonds
- Lease Purchase Financing

CRITERIA

Short Term Debt

- Bond Anticipation Notes: The City may choose to issue Bond Anticipation Notes as a source of interim construction financing when deemed prudent. Before issuing such notes, the Chief Fiscal Officer will contact the City's Financial Advisor and Underwriter, for consultation. Bond Anticipation Notes may be sold in either a competitive or negotiated sale.
- 2. Tax or Revenue Anticipation Notes: The City may choose to issue Tax and/or Revenue Anticipation Notes to fund internal working capital cashflow needs. Before issuing such notes, cashflow projections will be prepared by the appropriate City Departments and reviewed by the Chief Fiscal Officer. Tax and Revenue Anticipation Notes may be sold in either a competitive or negotiated sale, subject to authorization and approval by the Board of Aldermen.
- 3. Leasing: Leasing is appropriate for procuring assets that are too expensive to fund with current receipts in any one year, but with useful lives too short (less than ten years) to finance with long-term debt. Leasing will be considered for assets that will be needed for only short periods of time, or which are subject to rapid technological obsolescence.

Long Term Debt

- General Obligation (G.O.) Bonds: General obligation bonds are general obligations of the City payable from general (ad valorem) taxes, subject to certain constitutional and statutory limitations. Bonding should be used to finance or refinance only capital improvements and long-term assets, or other costs directly associated with financing of a project, which has been determined to be beneficial to a significant proportion of the citizens of the City, and for which repayment sources have been identified. Bonding should be used only after considering alternative funding sources, such as project revenues, Federal and State grants, and special assessments.
- 2. **Revenue Bonds:** Whenever possible, the City will use revenue, self-supporting, or special assessment bonds instead of G.O. bonds. To enhance security, when issuing revenue bonds, the City will issue "double-barreled" bonds, which are secured both by a

dedicated revenue stream as well as by the general taxing powers the City. The City will strictly adhere to all provisions of the bond resolution or trust indenture including but not limited to covenants, additional bond tests, and operation and maintenance requirements.

Credit Enhancement: The Board shall seek to use credit enhancement (letters of credit, bond insurance, surety bonds etc.) when such credit enhancement improves marketability and cost-effectiveness.

RESTRICTION/LIMITATIONS ON DEBT ISSUANCE

Policy prohibits issuing G.O. debt for: current operations, enterprise activities, enterprise funds, vehicles/rolling stock, leased or lease/purchased items. Policy prohibits the issuance of derivative securities.

STRUCTURAL FEATURES OF DEBT

Overview: The Administration plans long-term and short-term debt issuances to finance the City's capital program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. At the time of establishing the structure of a bond issue, the mill rate impact in the early years will be evaluated so as to minimize the tax impact of new debt.

Debt Repayment: Generally, borrowings by the City should be of a duration that does not exceed the economic life of the improvement that it finances and where feasible should be shorter than the projected economic life. Moreover, to the extent possible, the City will design the repayment of the debt so as to recapture rapidly its credit capacity for future use. The City will endeavor to repay, at a minimum, 50% of the City's overall outstanding debt in the first ten years when structuring new bond issues.

METHOD OF SALE

Competitive Sale: The Board may seek to issue its debt obligations in a competitive sale unless it is determined by the Administration that such a sale method will not produce the best results for the City. In such instances where the City in a competitive bidding for its debt securities (whether general obligation or non-general obligation debt) deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Administration, enter into negotiation for sale of the securities.

Negotiated Sale: When determined appropriate by the Administration, the City may elect to sell its debt obligations through a negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. Selection of the underwriting team shall be made pursuant to selection procedures set forth in this debt policy under "Selection of Consultants and Service Providers".

Private Placement: When determined appropriate by the Administration, the City may elect to sell its debt obligations through a private placement of limited public offering. Selection of a

placement agent shall be made pursuant to selection procedures developed by the Chief Fiscal Officer.

DISCLOSURE/ARBITRAGE COMPLIANCE

Rating Agencies: Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. A credit rating will be sought from Moody's, Standard & Poor's and others as recommended by the Chief Fiscal Officer in conjunction with the City's financial advisor.

Arbitrage: The Chief Fiscal Officer shall establish a system of record keeping and reporting to meet the arbitrage rebate compliance requirement of the federal tax code. This effort shall include tracking investment earning on bond proceeds, calculating rebate payments in compliance with tax law, and emitting any rebateable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are complied with.

Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the Provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.

SELECTION OF CONSULTANTS AND SERVICE PROVIDERS

Solicitation: The City's Chief Fiscal Officer shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the City's debt program. Goals of the solicitation and selection process shall include encouraging participation from qualified service providers, both local and national, and securing services at competitive prices.

Financing Team: The City employs outside financial specialists to assist it in developing a bond issuance strategy preparing bond documents and marketing bonds to investors. The key players in the City's financing transactions include its financial representatives (the Mayor, Chief Fiscal Officer and staff, among others), Bond Counsel, a Financial Advisor and Underwriter. Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, auditing, or printing services, are retained as required.

Debt Service

															Newtown Sa	vings Bank	K State	
	2016	Bonds	2018 Ser	ies A Bonds	2018 Series	B Bonds	2019	Bonds	2021	Bonds	JC	l Project 1	JC	l Project 2	Riverw	alk Loan	DPW 1	rucks
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 250,000	\$ 90,575	\$ 280,000	\$ 154,625	\$ 210,000	\$ 95,445	\$ 250,000	\$ 243,509	\$ -	\$ -								
2022	\$ 250,000	\$ 83,075	\$ 280,000	\$ 143,425	\$ 210,000	\$ 87,045	\$ 250,000	\$ 152,188	\$ -	\$ 310,026	\$ 167,157	\$ 46,303			\$ 25,051	\$ 116		
2023	\$ 250,000	\$ 75,575	\$ 280,000	\$ 132,225	\$ 210,000	\$ 78,645	\$ 250,000	\$ 139,688	\$ -	\$ 312,631	\$ 142,114	\$ 72,994	\$ 57,541	\$ 13,750	\$ 99,583	\$ 1,085		
2024	\$ 250,000	\$ 68,075	\$ 280,000	\$ 122,425	\$ 210,000	\$ 70,245	\$ 250,000	\$ 127,188	\$ 245,000	\$ 312,632	\$ 147,108	\$ 69,746	\$ 44,857	\$ 26,436	\$ 100,037	\$ 631	\$ 64,598	\$ 7,602
2025	\$ 250,000	\$ 63,075	\$ 280,000	\$ 116,125	\$ 210,000	\$ 63,945	\$ 250,000	\$ 114,688	\$ 255,000	\$ 302,831	\$ 169,188	\$ 66,383	\$ 46,175	\$ 25,117	\$ 75,329	\$ 172	\$ 65,444	\$ 6,755
2026	\$ 250,000	\$ 58,075	\$ 280,000	\$ 109,125	\$ 210,000	\$ 57,435	\$ 250,000	\$ 102,188	\$ 265,000	\$ 292,631	\$ 175,622	\$ 62,515	\$ 47,531	\$ 23,761			\$ 69,429	\$ 2,770
2027	\$ 250,000	\$ 53,075	\$ 280,000	\$ 101,425	\$ 210,000	\$ 50,715	\$ 250,000	\$ 89,688	\$ 275,000	\$ 282,031	\$ 182,308	\$ 58,500	\$ 48,928	\$ 22,364				
2028	\$ 250,000	\$ 48,075	\$ 280,000	\$ 93,025	\$ 210,000	\$ 43,785	\$ 250,000	\$ 77,188	\$ 285,000	\$ 271,031	\$ 189,253	\$ 54,333	\$ 50,365	\$ 20,927				
2029	\$ 250,000	\$ 43,075	\$ 280,000	\$ 84,625	\$ 210,000	\$ 36,750	\$ 250,000	\$ 64,688	\$ 295,000	\$ 259,631	\$ 196,465	\$ 50,006	\$ 51,845	\$ 19,447				
2030	\$ 250,000	\$ 38,075	\$ 280,000	\$ 76,225	\$ 210,000	\$ 29,610	\$ 250,000	\$ 55,938	\$ 310,000	\$ 247,831	\$ 203,955	\$ 45,515	\$ 53,368	\$ 17,924				
2031	\$ 245,000	\$ 33,075	\$ 280,000	\$ 67,825	\$ 210,000	\$ 22,365	\$ 250,000	\$ 50,938	\$ 320,000	\$ 235,431	\$ 211,732	\$ 40,853	\$ 54,936	\$ 16,356				
2032	\$ 245,000	\$ 28,175	\$ 280,000	\$ 59,425	\$ 210,000	\$ 15,015	\$ 250,000	\$ 45,938	\$ 335,000	\$ 222,631	\$ 202,293	\$ 36,013	\$ 56,550	\$ 14,742				
2033	\$ 245,000	\$ 23,030	\$ 280,000	\$ 51,025	\$ 210,000	\$ 7,560	\$ 250,000	\$ 40,938	\$ 345,000	\$ 209,231	\$ 210,273	\$ 31,388	\$ 58,212	\$ 13,080				
2034	\$ 245,000	\$ 17,640	\$ 275,000	\$ 42,625			\$ 250,000	\$ 35,938	\$ 360,000	\$ 195,431	\$ 218,561	\$ 26,581	\$ 59,922	\$ 11,370				
2035	\$ 245,000	\$ 12,005	\$ 275,000	\$ 34,375			\$ 250,000	\$ 30,781	\$ 375,000	\$ 181,031	\$ 227,167	\$ 21,585	\$ 61,682	\$ 9,609				
2036	\$ 245,000	\$ 6,125	\$ 275,000	\$ 26,125			\$ 250,000	\$ 25,469	\$ 390,000	\$ 166,031	\$ 236,103	\$ 16,392	\$ 63,495	\$ 7,797				
2037			\$ 275,000	\$ 17,531			\$ 250,000	\$ 20,000	\$ 400,000	\$ 154,331	\$ 152,060	\$ 10,995	\$ 65,360	\$ 5,932				
2038			\$ 275,000	\$ 8,938			\$ 250,000	\$ 14,375	\$ 415,000	\$ 142,331	\$ 160,210	\$ 7,519	\$ 67,280	\$ 4,011				
2039							\$ 250,000	\$ 8,750	\$ 420,000	\$ 134,031	\$ 168,687	\$ 3,856	\$ 69,257	\$ 2,035				
2040							\$ 250,000	\$ 2,969	\$ 430,000	\$ 125,631								
2041									\$ 440,000	\$ 117,031								
2042									\$ 450,000	\$ 108,231								
2043									\$ 460,000	\$ 98,669								
2044									\$ 465,000	\$ 88,894								
2045									\$ 475,000	\$ 79,013								
2046									\$ 485,000	\$ 68,919								
2047									\$ 500,000	\$ 58,613								
2048									\$ 510,000	\$ 47,363								
2049									\$ 520,000	\$ 35,888								
2050									\$ 530,000	\$ 24,188								
2051									\$ 545,000	\$ 12,263								
2052																		
Total	\$ 3,970,000	\$ 740,800	\$ 5,015,000	\$ 1,441,119	\$ 2,730,000	\$ 658,560	\$ 5,000,000	\$ 1,443,047	\$ 11,100,000	\$ 5,096,457	\$ 3,360,255	\$ 721,476	\$ 957,304	\$ 254,657	\$ 300,000	\$ 2,004	\$ 199,471	\$ 17,127

Budget Summary

	Actu	al Budget	App	roved Budget	ı	Mayor's Budget		BoAT Budget		BoA Budget		2nd Referendum	3rc	l Referendum		Adopted
	FY 20	23 - 2024	FY	2024-2025		FY 2025 - 2026		FY 2025 - 2026		FY 2025 - 2026		FY 2025 - 2026	FY	2025 - 2026	FY	2025 - 2026
CITY REVENUES																
Taxes	\$	1,727,111	\$	1,455,500	\$	1,470,000	\$	1,470,000	\$	1,470,000	\$	1,470,000	\$	1,470,000	\$	1,470,000
Permits and Fees	\$	363,756	\$	309,000	\$	357,000	\$	357,000	\$	357,000	\$	357,000	\$	357,000	\$	357,000
Educational Cost Share	\$	15,031,668	\$	15,031,668	\$	15,031,668	\$	15,031,668	\$	15,031,668	\$	15,031,668	\$	15,031,668	\$	15,031,668
State Grants	\$	2,464,331	\$	1,883,840	\$	1,144,463	\$	1,144,463	\$	1,144,463	\$	1,144,463	\$	1,144,463	\$	1,144,463
Current Charges	\$	2,470,496	\$	1,941,250	\$	2,085,000	\$	2,085,000	\$	2,085,000	\$	2,085,000	\$	2,085,000	\$	2,085,000
Fees	\$	503,404	\$	410,000	\$	420,000	\$	420,000	\$	420,000	\$	420,000	\$	420,000	\$	420,000
Rental	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000
Other	\$	805,103	\$	648,598	\$	2,314,624	\$	2,314,624	\$	2,314,624	\$	2,314,624	\$	2,314,624	\$	2,314,624
Interest and Reimbursements	\$	3,109,601	\$	7,510,888	\$	5,475,000	\$	5,475,000	\$	5,475,000	\$	5,475,000	\$	5,472,000	\$	5,472,000
Property Taxes- at 37.80/32.46 Mills on Net Grand																
List of \$1,055,990,847 at 98% Collection Rate																
Property Taxes- at 26.24/32.46 Mills on Net Grand																
List of \$1,427,280,364 at 98% Collection Rate	\$	37,625,252														
Property Taxes- at 26.49/32.46 Mills on Net Grand																
List of \$1,426,511,130 at 98% Collection Rate			\$	37,864,585												
Property Taxes- at 28.55 Mills on Net Grand																
List of \$1,422,426,644 at 98% Collection Rate					\$	41,289,085	\$	41,289,085	\$	41,289,085	\$	41,115,496	\$	40,485,579	\$	39,796,451
TOTAL CITY REVENUES	\$	64,127,724	\$	67,082,329	\$	69,613,840	\$	69,613,840	\$	69,613,840	\$	69,440,251	\$	68,807,334	\$	68,118,206
CITY EXPENDITURES																
City Government Expenses	\$	3,342,429	Ś	3,198,458	Ś	3,302,841	Ś	3,302,841	Ś	3,302,841	Ś	3,267,601	\$	3,264,600	\$	3,264,601
City Community Service	\$	704,291		765,921		828,881				828,881		828,881	_		_	769,601
City Public Works	\$	5,078,819		5,364,910	_	5,121,179	_	5,121,179	_	5,121,179	_	5,048,948	\$	4,938,366	\$	4,938,365
City Utilities	\$	1,337,842		1,361,050		1,331,565		1,331,565		1,331,565		1,331,565	_	1,331,565	\$	1,331,565
City Information Technology	\$	421,950		493,500		493,500		493,500		493,500		493,500	_	493,500	\$	493,500
City Public Safety	\$	7,784,854		8,221,413	<u> </u>	8,551,320	_	8,551,320	_	8,551,320	·		\$	8,551,320	\$	8,551,320
City Employee Benefits	\$	5,985,467		6,136,127		6,672,602		6,672,602		6,672,602			\$	6,548,188	\$	6,404,385
City Insurances	\$	777,961		914,089		820,208		820,208		820,208		821,756	\$	821,756	\$	821,756
Capital and Grants	\$	323,803	\$	482,011	_	481,497	\$	481,497	_	481,497	\$	481,497	\$	481,497	\$	481,497
Contingency	\$	200,154	\$	202,631	\$	193,445	_	193,445	_	193,445	_	193,445	\$		\$	193,445
Debt Service	\$	2,396,597	\$	2,366,007	\$	2,256,082	\$	2,256,082	\$	2,256,082	\$	2,256,082	\$	2,256,082	\$	2,256,082
Board of Education	\$	35,773,558	\$	37,576,212		39,560,719	\$	39,560,719	\$	39,560,719	\$	39,560,719	\$	39,157,414	\$	38,612,089
TOTAL CITY EXPENDITURES	\$	64,127,724	\$	67,082,329	\$	69,613,839	\$	69,613,839	\$	69,613,839	\$	69,440,251	\$	68,807,334	\$	68,118,206

Property Tax Calculation

	Budget Fiscal	Budget Fiscal	Budget FY	Budget FY
	Year 2022-2023	Year 2023-2024	2024-2025	2025-2026
Gross Grand List				
Motor Vehicles	\$ 140,834,390	\$ 153,075,795	144,386,975	135,432,750
Personal Property	\$ 86,593,403	\$ 95,288,313	97,785,710	109,529,404
Real Estate	\$ 984,727,010	\$ 1,335,339,230	1,338,138,690	1,336,129,110
Total	\$ 1,212,154,803	\$ 1,583,703,338	\$ 1,580,311,375	\$ 1,581,091,264
Less : Exemptions				
Motor Vehicles	\$ (1,644,810)	\$ (1,745,030)	2,167,310	2,579,080
Personal Property	\$ (11,491,966)	\$ (10,840,624)	10,776,785	11,455,320
Real Estate	\$ (143,027,180)	\$ (143,837,320)	140,856,150	144,630,220
Total	\$ (156,163,956)	\$ (156,422,974)	\$ 153,800,245	\$ 158,664,620
Net Grand List (Taxable Basis)				
Motor Vehicles	\$ 139,189,580	\$ 151,330,765	\$ 142,219,665	\$ 132,853,670
Personal Property	\$ 75,101,437	\$ 84,447,689	\$ 87,008,925	\$ 98,074,084
Real Estate	\$ 841,699,830	\$ 1,191,501,910	<u>\$ 1,197,282,540</u>	<u>\$ 1,191,498,890</u>
Total Net Grand List	\$ 1,055,990,847	\$ 1,427,280,364	\$ 1,426,511,130	\$ 1,422,426,644
Callagation Data	98.00%	98.00%	00.000/	00.000/
Collection Rate	96.00%	96.00%	98.00%	98.00%
Net Collectible After Bad Debt Allowance	d 126 105 700	d 440 304 450		
Motor Vehicles	\$ 136,405,788	\$ 148,304,150	\$ 139,375,272	\$ 130,196,597
Personal Property	\$ 73,599,408	\$ 82,758,735	\$ 85,268,747	\$ 96,112,602
Real Estate	\$ 824,865,833	\$ 1,167,671,872	\$ 1,173,336,889	\$ 1,167,668,912
Total Net Collectible After Bad Debt Allowance	\$ 1,034,871,030	\$ 1,398,734,757	\$ 1,397,980,907	\$ 1,393,978,111
Real Estate and Personal Property Mill Rate	37.80	26.24	26.49	28.55
· · ·				
Tax Revenue	\$ 33,961,986	\$ 32,811,299	\$ 33,340,463	\$ 36,080,962
Motor Vehicle Mill Rate	32.46	32.46	32.46	28.55
Tax Revenue	\$ 4,427,732	\$ 4,813,953	\$ 4,524,121	\$ 3,717,113
Rounding				\$ (1,624)
Total Tax Revenue	\$ 38,389,718	\$ 37,625,252	\$ 37,864,585	\$ 39,796,451

Revenue FY23 FY24 FY25 APPROVED ACTUALS ACTUALS FY 2025-2026 FY 2025-2026 FY 2025-2026 FY 2025-2026 FY 2025-2026 FY 2025-2026 DEPT NUM DEPT DESC ACCCOUNT NUMBER DESCRIPTION Mayor BOAT BOA 2nd Referendum 3rd Referendum Adopted 41 roperty Tax 1005.41.4135.000000.41000.00001 TAXES 38,015,075 37,348,364 \$ 37,753,607 41,289,085 41,289,085 41,289,085 \$ 41,115,496 40,485,579 39,796,451 Total 38 015 079 37.348.364 37.753.607 41.289.085 S 41 289 085 41.289.085 S 41.115.496 40.485.579 39.796.451 41 Taxes 1005.41.4135.000000.41000.00003 PRIOR YEAR TAXES COLLECTED 393,029 640.330 S 415,500 425,000 \$ 425,000 425,000 425,000 425,000 425,000 41 Taxes 1005 41 4135 000000 41000 00005 MOTOR VEHICLE SUPPLEMENT 551 413 478 795 \$ 605 000 605 000 | \$ 605 000 605 000 | \$ 605 000 | \$ 605 000 605 000 41 1005.41.4135.000000.41000.00007 LIENS, INTEREST & WARRANT INCOME 331,329 522,531 \$ 350,000 350,000 \$ 350,000 350,000 \$ 350,000 350,000 350,000 Taxes 41 Taxes 1005.41.4135.000000.41000.00009 TAXSERV FEES 48,813 85,454 \$ 35,000 40,000 \$ 40,000 40,000 \$ 40,000 40,000 40,000 41 Taxes 1005.41.4135.000000.41000.00010 TAX OVER- PAYMENTS 50,000 50,000 \$ 50,000 50,000 \$ 50,000 50,000 50,000 41 Total 1,470,000 1,324,584 1,727,111 \$ 1,455,500 1,470,000 1,470,000 1,470,000 1,470,000 1,470,000 42 Permits and Fees 1005.42.4151.000000.42130.00090 EXCAVATION PERMITS 2,600 2,775 2,000 2,000 2,000 2,000 2,000 2,000 2,000 42 Permits and Fee 1005.42.4151.000000.42201.00000 BUILDING DEPARTMENT FEES 320.953 326.384 \$ 253.500 315.000 315.000 315.000 315.000 315.000 315.000 42 11.523 \$ Permits and Fees 1005.42.4151.000000.42201.00500 PLANNING & ZONING 12.970 21.000 15.000 15.000 15.000 15.000 15.000 15.000 42 Permits and Fees 1005.42.4151.000000.42201.00505 ZONING ENFORCEMENT FEES 34.239 22.915 \$ 32,500 25,000 \$ 25,000 25,000 25,000 25,000 25,000 42 Permits and Fees 1005.42.4151.000000.42201.00510 INLAND WETLAND FEE 1.220 160 S 42 1005.42.4201.000000.42130.00092 FINGERPRINT PERMITS ermits and Fees 42 Total 371.982 363,756 \$ 309.000 357.000 357.000 357.000 357,000 357.000 357.000 43 1005.43.4199.000000.43300.00110 FDUCATION FOUALIZER 14.936.230 14.975.139 15.031.668 15.031.668 15.031.668 15.031.668 15.031.668 15.031.668 15.031.668 Total 15,031,668 14,936,230 15,031,668 15,031,668 15,031,668 15,031,668 15,031,668 15,031,668 15,031,668 43 State Grants 1005.43.4199.000000.43300.00105 ADULT FOUCATION TUITION 119.782 120.823 120.823 113,261 113,261 113.261 113.261 113.261 113.261 43 State Grants 1005.43.4199.000000.43300.00200 TELECOMMUNICATION PROPERTY TAX 23,944 35,362 35,000 35,000 35,000 35,000 35,000 35,000 35,000 43 State Grants .005.43.4199.000000.43300.00205 PA SPEC VET EXEMPTION 11,683 6,808 18,000 18,000 18,000 18,000 18,000 18,000 18,000 43 State Grants 1005.43.4199.000000.43300.00210 DISABLED EXEMPTIONS 43 113.045 113.045 113.045 S 113.045 113.045 State Grants 1005.43.4199.000000.43300.00215 MASHANTUCKET FUND 113.045 S 113.045 113.045 113.045 43 1005.43.4199.000000.43300.00220 DISTRESSED MUNICIPALITIES 69.006 State Grants 43 1005.43.4199.000000.43300.00225 TOWN ROAD AID 316,008 315,218 \$ 315,218 315,218 \$ 315,218 315,218 \$ 315,218 315,218 315,218 State Grants 43 49 132 5 271 901 \$ State Grants 1005 43 4199 000000 43300 00230 LOCAL CAPITAL INFRA PROGRAM 167 981 272 415 271 901 \$ 271 901 271 901 \$ 271 901 271 901 43 1005.43.4199.000000.43300.00235 MUNICIPAL PROJECTS 85,419 85,419 \$ 85,419 85,419 \$ 85,419 85,419 \$ 85,419 85,419 85,419 State Grants 43 State Grants 1005.43.4199.000000.43300.00300 YOUTH SERVICE BUREAU 34,073 32,492 \$ 16,162 17,500 \$ 17,500 17,500 \$ 17,500 17,500 17,500 43 State Grants 1005.43.4199.000000.43600.00000 PILOT STATE PROPERTY TAX 217,977 231,055 \$ 137,758 140,119 140,119 140,119 140,119 43 PILOT-AHA 47.952 1005.43.4199.000000.43900.00000 64.071 \$ 20,000 35,000 \$ 35,000 35,000 \$ 35.000 35.000 35,000 State Grants 43 State Grants 1005.43.4199.000000.43300.00238 MUNICIPAL REVENUE SHARING ACCOUNT 429,678 555,160 \$ 43 State Grants 1005.43.4199.000000.43300.00240 MUNICIPAL TRANSITIION GRANT 636,501 855,746 \$ 750,000 43 1005.43.4199.000000.43300.00220 DISTRESSED MUNICIPALITIES State Grants 69.006 43 Total 2,342,053 2,464,331 1,883,840 1,144,463 1,144,463 1,144,463 1,144,463 1.144.463 1,144,463 44 Current Charges 1005.44.4109.000000.44709.00715 BOXING PROGRAM 6.996 5.828 5.000 5.000 5.000 5.000 5.000 5.000 44 8.800 5.000 9.000 9.000 9.000 \$ 9.000 9.000 Current Charges 1005.44.4109.000000.44709.00720 SUMMER CAMP FEES 9.000 44 407,468 \$ **Current Charges** 1005.44.4147.000000.44010.00400 TOWN & CITY CLERK REVENUE 427.725 450.000 450,000 S 450.000 450.000 S 450.000 450.000 450.000 44 **Current Charges** 1005.44.4147.000000.44102.00000 VACANT PROPERTY REGISTRATION 540 540 S 2.000 2.000 S 2.000 2.000 \$ 2.000 S 2.000 2.000 44 1005.44.4199.000000.44010.00410 72,000 84,000 \$ 84,000 urrent Charges WPCA ADMIN ALLOCATION 44 1005.44.4201.000000.44104.00000 17,513 \$ urrent Charges POLICE MISCELLANEOUS 18,185 12,000 13,000 13,000 13,000 13,000 13,000 13,000 44 1005.44.4201.000000.44201.00600 526,523 773,178 \$ 300,000 405,000 \$ 405,000 405,000 405,000 405,000 405,000 urrent Charges PRIVATE DUTY FEES 44 urrent Charges POLICE OVERTIME REVENUE 13,878 \$ 10,000 20,000 20,000 1005.44.4201.000000.44201.00605 18,432 20,000 20,000 20.000 20,000 44 1005.44.4203.000000.44202.00000 FIRE WATCH DUTY FEES 1,000 1,000 1,000 1,000 1,000 1,000 1,000 Current Charges 44 1005.44.4207.000000.44867.00000 813,469 1,020,532 \$ 895,000 915,000 \$ 915,000 915,000 \$ Current Charges AMBULANCE COLLECTION 915,000 915,000 915,000 44 Current Charges 1005.44.4219.000000.44502.00000 FIRE MARSHALL FEES 1.215 760 S 2.000 2,000 2.000 2.000 2.000 2.000 2.000 44 1005.44.4399.000000.44403.00000 47,408 57.873 S 60.000 60.000 60.000 60.000 60.000 60.000 urrent Charges REFUSE DUMPING FEES 60.000 44 Current Charges 1005.44.4209.000000.44010.00000 ARMS Outside Training 20,000 20,000 20,000 20,000 20,000 20,000 20,000 44 1005.44.4503.000000.44709.00700 CULTURAL COMM REVENUE 17,045 12,418 \$ 15,000 18,000 18,000 18,000 18,000 18,000 18,000 urrent Charges 44 urrent Charges 11.070 8.625 S 11.000 10.000 S 10.000 10.000 \$ 10.000 1005.44.4503.000000.44709.00705 REG BASKETBALL 10.000 10.000 44 1005.44.4503.000000.44709.00710 RECREATION- ONGOING PROGRAMS 1,850 10,250 10,000 \$ 10,000 10,000 \$ 10,000 10,000 10,000 Current Charges SENIOR CENTER TRIPS 10,000 \$ 10,000 10,000 \$ 10,000 10,000 10,000 49 542 \$ 125 000 \$ 125 000 125,000 \$ 125 000 | \$ 1005 44 4503 000000 44709 00706 SENIOR CENTER FEES 46 500 125 000 125 000 44 1005.44.4505.000000.44710.00000 NATURE CENTER PROGRAM FEES 18.342 17.500 15.000 15.000 15.000 15.000 15.000 15.000 urrent Charges 18.137 44 Total 1,989,399 2,470,496 \$ 1,941,250 2,085,000 2,085,000 2,085,000 2,085,000 2,085,000 45 494.534 \$ 400.000 410.000 410.000 410.000 410.000 410.000 1005.45.4199.000000.45102.00800 BUGHT FEES 131.062 410.000 45 1005.45.4201.000000.45102.00810 POLICE FINES 20.716 8.870 S 10,000 10.000 10.000 10.000 10.000 10.000 10.000 Fees 45 Total 151,778 503,404 \$ 410,000 420,000 \$ 420,000 420,000 \$ 420,000 \$ 420,000 420,000

Revenue FY23 FY24 FY25 APPROVED ACTUALS BUDGET FY 2025-2026 ACTUALS FY 2025-2026 FY 2025-2026 FY 2025-2026 FY 2025-2026 FY 2025-2026 DEPT NUM BOAT BOA 2nd Referendum 3rd Referendum Adopted DEPT DESC ACCCOUNT NUMBER DESCRIPTION Mayor 47 Rental 1005 47 4199 000000 47901 01000 PROBATE COLIRT RENTAL 21.450 19.800 S 19.800 19.800 S 19.800 19.800 S 19.800 S 19.800 19.800 47 Rental 1005.47.4199.000000.47901.01001 RENTAL INCOME-ATP BLDG 47 Rental 1005.47.4199.000000.47901.01002 RENTAL INCOME-WORKPLACE BUILDING 7,200 7,200 \$ 7,200 7,200 \$ 7,200 \$ 7,200 \$ 7,200 7,200 7,200 47 Rental 1005 47 4199 000000 47901 01003 RENTAL INCOME-RED WING HOUSE 47 Total 28,650 27,000 \$ 27,000 27,000 \$ 27,000 \$ 27,000 \$ 27,000 \$ 27,000 27,000 48 1005.48.4101.000000.48990.01201 OTHER DEPARTMENT REVENUE 64,353 22,505 \$ 25,000 25,000 \$ 25,000 25,000 \$ 25,000 25,000 25,000 48 AMEX CREDIT CARD REDEMPTION POINT REVENUE Other 1005.48.4101.000000.48990.01202 1,000 1,000 \$ 1,000 1,000 \$ 1,000 1,000 1.000 48 Other 1005.48.4199.000000.48400.01102 VETS CHRISTMAS FUND 500 500 500 500 \$ 500 500 500 48 Other 1005.48.4199.000000.48400.01103 DONATIONS REVENUE 17,670 24,750 \$ 48 Other 1005.48.4199.000000.48990.01200 POSTAGE REIM FROM PROBATE 5,073 6.230 | \$ 5,000 5.000 \$ 5.000 5.000 \$ 5,000 5,000 5.000 48 12,000 \$ Other 1005.48.4199.000000.48990.01300 PROCEEDS FROM MUN PARKING AUTH 48 Other 1005.48.4201.000000.48400.01100 CAT POUND/ANIMAL SHELTER RENOVATIONS 48 Other 1005.48.4201.000000.48400.01101 ANIMAL FUND (PREV DOG FUND) 13.148 16.939 S 6,000 7,500 \$ 7.500 S 7,500 \$ 7,500 \$ 7,500 7,500 48 Other 1005.48.4201.000000.48990.01204 SPECIAL OPERATIONS PD SEIZED ITEMS 48 Other 1005.48.4201.000000.48990.01207 POLICE PROMOTIONAL TESTING 12,000 12,000 \$ 12,000 12,000 \$ 12,000 12,000 12,000 48 Other 1005.48.4399.000000.48990.01203 METAL RECYCLING CREDIT (CALAMARI) 53.947 55.967 S 53.575 51.250 S 51.250 51.250 S 51.250 S 51.250 51.250 48 1005.48.4899.000000.46101.00900 EARNED INTEREST --S T I F 16,945 24,818 15,000 9,500 \$ 9,500 9,500 \$ 9,500 9,500 9,500 Other 48 EARNED INTEREST-WEBSTER BANK 325,306 \$ 312,000 475,000 \$ 475,000 475,000 \$ 475,000 \$ 475,000 Other 1005.48.4899.000000.46101.00905 275,368 475,000 48 1005.48.4899.000000.48990.01205 INSURANCE REFUNDS & DIVIDENDS 308,801 1,008 Other 48 1005.48.4899.000000.48990.01206 314,051 \$ 100,000 150,000 \$ 150,000 150,000 150,000 150.000 Other MISCELLANEOUS INCOME 325,625 150,000 92,150 \$ 92,150 92,150 \$ 92,150 92,150 Solar Array Revenue 92,150 Solar Car Port Revenue 118,525 118,525 118,525 118,525 118,525 118,525 48 Other 1005.50.4199.000000.48990.00000 JCI Project Z Recs 1,530 \$ 118,523 102,964 \$ 102,964 102,964 \$ 102,964 102,964 102,964 48 1005.48.5000.000000.48990.00000 1.264.235 S 1.264.235 1.264.235 \$ 1,264,235 1.264.235 1.264.235 Fuel Cell Revenue Projection Other 48 Total 1,080,928 805,103 \$ 648,598 2,314,624 \$ 2,314,624 2,314,624 \$ 2,314,624 \$ 2,314,624 2,314,624 49 1005 49 4101 000000 49010 00000 147 000 225.000 \$ 225.000 S 225.000 \$ 225.000 S 222.000 222.000 Interest and Reimbursement FUND BALANCE AS INCOME İŝ 49 Interest and Reimbursement 1005.49.4101.000000.49010.00001 FUND BALANCE AS INCOME BOND PREM 11.1 ١ŝ 45,500 49 nterest and Reimbursement 1005.49.4101.000000.49010.00002 FUND BALANCE AS INCOME BOND PREM 5.0 5,250,000 49 nterest and Reimbursement Use of Future Revenue 3,109,601 \$ 7,318,388 5,250,000 \$ 5,250,000 \$ 5,250,000 \$ 5,250,000 5,250,000 49 Total 3,109,601 \$ 7,510,888 5,475,000 \$ 5,475,000 5,475,000 \$ 5,472,000 5,472,000 5.475.000 **Grand Tota** 60,240,675 63,850,836 \$ 66,971,351 69,613,840 \$ 69,613,840 \$ 69,613,840 \$ 69,440,251 \$ 68,807,334 \$ 68,118,206

					Expenses								
Dt				FY23	FY24	FY25 APPROVED		FY26 MAYOR	FY26	FY26	FY26	FY26	FY26
Dept Number	Dept Description	Account	Description	ACTUALS	ACTUALS	BUDGET	FY26 DEPT REQUEST	BUDGET	BoAT	BoA	2nd Ref	3rd Ref	Adopted
201	City Government	1005.41.4199.419906.51900.00000	SUPERINTENDANT/VET GRAVES/FLAGS	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
201	City Government	1005.41.4199.419910.51900.00000	BOARD OF ALDERMAN SECRETARY	\$5,293	\$5,143	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
201	City Government	1005.41.4199.419912.51900.00000	INLAND-WETLAND SECRETARY	\$4,200	\$2,650	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
201	City Government	1005.41.4199.419914.51900.00000	BOARD OF ZONING APPEALS SECRETARY	\$825	\$435	\$1,500	\$1,000	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
201	City Government City Government	1005.41.4199.419916.51900.00000 1005.41.4199.419918.53010.00000	ZONING SECRETARY BOARD OF TAX REVIEW	\$4,660 \$900	\$3,990 \$1,200	\$6,000 \$1,200	\$5,000 \$1,000	\$5,000 \$1,000	\$5,000 \$1,000	\$5,000 \$1,000	\$5,000 \$1,000	\$5,000 \$1,000	\$5,000 \$1,000
201	City Government	1005.41.4199.419918.53010.00000	PROBATE COURT-CITY SHARE	\$8,124	\$7,923	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$1,000
201	City Government	1005.41.4199.419948.58250.00000	VALLEY COUN OF GOVTS	\$13,519	\$12,863	\$13,250	\$16,436	\$16,436	\$16,436	\$16,436	\$16,436	\$16,436	\$16,436
201	City Government	1005.41.4199.419952.58250.00000	CONN CONFERENCE OF MUNCIP	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591
201	City Government	1005.41.4199.419964.55301.00000	POSTAGE ALL CITY OFFICES	\$18,300	\$24,144	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
201	City Government	1005.41.4199.419966.58900.00000	CULTURAL COMM EXPENSES	\$51,697	\$64,681	\$66,216	\$78,248		\$30,198		\$0	\$0	\$0
201	City Government	1005.41.4199.419967.58900.00000	HISTORIC DISTRICT COMMISSION	\$0	\$0	\$725	\$725	\$725	\$725	\$725	\$725	\$725	\$725
201	City Government	1005.41.4199.419968.56010.00000	SUPPLIES ALL CITY OFFICES	\$17,677	\$12,525	\$15,000	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
201	City Government	1005.41.4199.419970.55400.00000	LEGAL NOTICES	\$13,872	\$24,555	\$25,000	\$25,000	\$25,000	\$25,000		\$25,000	\$25,000	\$25,000
201	City Government	1005.41.4199.419972.58900.00000	MEMORIAL DAY ASSOC	\$7,102 \$130,991	\$8,342 \$141,112	\$10,000	\$10,000 \$145,250	\$10,000	\$10,000	\$10,000 \$145,250	\$10,000 \$145,250	\$10,000 \$145,250	\$10,000
201	City Government City Government	1005.41.4199.419976.58250.00000 1005.41.4199.419978.58250.00000	VALLEY HEALTH DISTRICT REGIONAL MENTAL HEALTH	\$130,991	\$141,112	\$143,815 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250	\$145,250 \$1,250
201	any dovernment	1003.41.4133.413370.30230.00000	Tot		\$322,655	\$345,647	\$360,600		\$309,550		\$1,250	\$279,352	\$1,250
			-	7-00,000	7022,000	7.51.5/51.1	,,,,,,,,,	,,,,,,,,,	7000,000	, , , , , , , , , , , , , , , , , , ,	72.0,002	, 2.10,002	72.10,002
203	City Contributions	1005.41.4199.419942.58250.00000	TEAM	\$5,000	\$5,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
203	City Contributions	1005.41.4199.419944.58250.00000	BOYS & GIRLS CLUB OF LNV	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
203	City Contributions	1005.41.4199.419946.58250.00000	VALLEY TRANSIT DISTRICT	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000			\$11,000	\$11,000
203	City Contributions	1005.41.4199.419950.58250.00000	DERBY HISTORICAL SOCIETY	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
203	City Contributions	1005.41.4199.419954.58250.00000	SOUTHWEST CONSERVATION DISTRICT BOY SCOUTS OF AMERICA	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500 \$2,000	\$1,500
203	City Contributions City Contributions	1005.41.4199.419958.58250.00000 1005.41.4199.419959.58250.00000	VALLEY UNITED WAY	\$0 \$0	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000	\$2,000 \$2,000
203	City Contributions City Contributions	1005.41.4199.419962.58900.00000	VETS CHRISTMAS FUND	\$0	\$2,000	\$2,000	\$500		\$2,000			\$500	\$2,000
203	City Contributions	1005.41.4199.419963.58900.00000	RALPH VILLAR'S SCHOLARSHIP	\$0	\$0	\$500	\$500	\$500	\$500			\$500	\$500
203	City Contributions	1005.41.4199.419965.58900.00000	MASTER'S TABLE	\$1,800	\$1,800	\$1,800	\$2,500		\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
			Tot		\$31,300	\$34,300	\$55,000		\$34,300		\$34,300	\$34,300	\$34,300
202	Elections	1005.41.4149.414900.51900.00000	ELECTIONS WAGES	\$39,995	\$44,787	\$39,995	\$39,994		\$39,994		\$39,994	\$39,994	\$39,994
202	Elections	1005.41.4149.414900.53400.00000	ELECTION WORKERS	\$15,331	\$15,119	\$35,327	\$40,783	\$40,783	\$40,783	\$40,783	\$40,783	\$40,783	\$40,783
202	Elections	1005.41.4149.414902.53200.00000	MANDATED TRAINING	\$1,474	\$3,400	\$5,760	\$5,356		\$5,356		\$5,356	\$5,356	\$5,356
202	Elections	1005.41.4149.414904.53200.00000	MANDATORY STATE MEETINGS	\$1,099	\$1,738	\$3,280	\$3,280	\$3,280	\$3,280	\$3,280	\$3,280	\$3,280	\$3,280
202	Elections Elections	1005.41.4149.414906.55990.00000	CANVASSING-MAIL SUPPLIES	\$0 \$577	\$100 \$571	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000	\$550 \$3,000
202	Elections	1005.41.4149.414910.58900.00000	UNANTICIPATED PRIMARIES	\$13,811	\$16,095	\$26,867	\$30,353	\$26,867	\$26,867	\$26,867	\$26,867	\$26,867	\$26,867
202	Elections	1005.41.4149.414912.54300.00000	VOTING MACHINE STATE/NAT'L	\$6,019	\$6,363	\$6,900	\$6,400		\$6,400		\$6,400	\$6,400	\$6,400
202	Elections	1005.41.4149.414914.54400.00000	RENT POLLING STATIONS	\$300	\$300	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
202	Elections	1005.41.4149.414916.56300.00000	MEALS/POLLING STATIONS	\$1,031	\$1,269	\$1,660	\$1,660	\$1,660	\$1,660	\$1,660	\$1,660	\$1,660	\$1,660
			Tot	al \$79,637	\$89,742	\$123,839	\$131,876	\$128,390	\$128,390	\$128,390	\$128,390	\$128,390	\$128,390
		T		1									
211	Engineering	1005.43.4305.430500.51900.00000	ENGINEERING WAGES	\$19,694	\$19,694	\$20,000	\$20,000		\$20,000		\$20,000	\$20,000	\$20,000
211	Engineering	1005.43.4305.430502.55010.00000	CALL BEFORE YOU DIG	\$0 \$0	\$0 \$0	\$1,200	\$0		\$0 \$0		\$0	\$0 \$0	\$0
211 211	Engineering Engineering	1005.43.4305.430504.55010.00000 1005.43.4305.430506.55010.00000	FOUNTAIN LAKE DAM INSPECTION EXCAVATION PERMITS	\$0	\$0 \$0	\$5,000 \$1,500	\$0 \$0		\$0 \$0			\$0 \$0	\$0 \$0
211	Engineering	1005.43.4305.430508.55010.00000	STORM WATER DISCHARGE PERMIT	\$0	\$0		\$24,000		\$18,950			\$18,950	\$18,950
211	Engineering	1005.43.4305.430510.56100.00000	EXPENSE ACCOUNT	\$0	\$0	\$250	\$24,000		\$18,550		\$18,550	\$10,550	\$10,550
			Tot		\$19,694	\$38,950	\$44,000		\$38,950	\$38,950	\$38,950	\$38,950	\$38,950
212	Land Use	1005.41.4151.415100.51610.00000	LAND USE WAGES	\$209,358	\$209,481	\$219,301	\$227,224	\$227,224	\$227,224		\$227,224	\$227,224	\$227,224
212	Land Use	1005.41.4151.415102.53200.00000	MANDATED CEU	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
212	Land Use Land Use	1005.41.4151.415104.53200.00000	EDUCATION BLIGHT OFFICE	\$1,464	\$310	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100
		1005.41.4151.415106.53200.00000	STATE EDUCATIONAL FEE REIMB AUTO STIPEND	\$9,000	\$6,000	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
212		1005 41 4151 415100 55000 00000		\$2,542	\$1,250	\$2,250	\$2,250	\$2,250 \$1,500	\$2,250 \$1,500	\$2,250 \$1,500	\$2,250 \$1,500	\$2,250	\$2,250 \$1,500
212	Land Use	1005.41.4151.415108.55800.00000		6500	érne.								
212 212	Land Use Land Use	1005.41.4151.415110.53020.00000	SHERIFF FEES ETC	\$500 \$2.835	\$596 \$6.262	\$1,500 \$4,000	\$1,500					\$1,500 \$4,000	
212 212 212	Land Use Land Use Land Use	1005.41.4151.415110.53020.00000 1005.41.4151.415114.56100.00000		\$2,835	\$6,262	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
212 212	Land Use Land Use	1005.41.4151.415110.53020.00000	SHERIFF FEES ETC OFFICE EQUIPMENT					\$4,000 \$18,556		\$4,000 \$18,556			
212 212 212 212	Land Use Land Use Land Use Land Use	1005.41.4151.415110.53020.00000 1005.41.4151.415114.56100.00000 1005.41.4151.415116.56500.00000	SHERIFF FEES ETC OFFICE EQUIPMENT COMPUTER SOFTWARE	\$2,835 \$12,000	\$6,262 \$13,000	\$4,000 \$10,000	\$4,000 \$18,556	\$4,000 \$18,556	\$4,000 \$18,556	\$4,000 \$18,556	\$4,000 \$18,556	\$4,000 \$18,556	\$4,000 \$18,556
212 212 212 212 212 212	Land Use Land Use Land Use Land Use Land Use Land Use	1005.41.4151.415110.53020.00000 1005.41.4151.415114.56100.00000 1005.41.4151.415116.56500.00000 1005.41.4151.415118.58100.00000	SHERIFF FEES ETC OFFICE EQUIPMENT COMPUTER SOFTWARE DUES & SUBSCRIPTIONS	\$2,835 \$12,000 \$765	\$6,262 \$13,000 \$298	\$4,000 \$10,000 \$900	\$4,000 \$18,556 \$900	\$4,000 \$18,556 \$900 \$700 \$14,000	\$4,000 \$18,556 \$900	\$4,000 \$18,556 \$900	\$4,000 \$18,556 \$900	\$4,000 \$18,556 \$900	\$4,000 \$18,556 \$900

					Expenses							1	
Dept				FY23	FY24	FY25 APPROVED		FY26 MAYOR	FY26	FY26	FY26	FY26	FY26
Number	Dept Description	Account	Description	ACTUALS	ACTUALS	BUDGET	FY26 DEPT REQUEST	BUDGET	BoAT	BoA	2nd Ref	3rd Ref	Adopted
214	Nature Center	1005.45.4505.450500.51610.00000	NATURE CENTER WAGES	\$221,763	\$242,541	\$235,674	\$253,519	\$253,519	\$253,519	\$253,519	\$248,477	\$248,477	\$248,477
214	Nature Center	1005.45.4505.450502.55800.00000	AUTO EXPENSE	\$1,357	\$1,294	\$850	\$1,000	\$850	\$850	\$850	\$850	\$850	\$850
214	Nature Center	1005.45.4505.450504.56100.00000	OFFICE EQUIPMENT NATURE CENTER	\$1,443	\$505	\$1,500	\$3,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
214	Nature Center	1005.45.4505.450506.55301.00000	POSTAGE	\$0	\$0	\$500	\$350	\$350	\$350	\$350	\$350	\$350	\$350
214	Nature Center	1005.45.4505.450508.56010.00000	OFFICE SUPPLIES	\$1,387	\$1,413	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
214	Nature Center	1005.45.4505.450510.55500.00000	PRINTING EXPENSE	\$565	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
214	Nature Center	1005.45.4505.450512.54300.00000	BUILDING PROJECTS	\$6,954	\$5,398	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350
214	Nature Center	1005.45.4505.450514.56900.00000	ANIMAL CARE AND PROGRAMS	\$4,789	\$6,691	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200
			Tot	\$238,257	\$257,842	\$253,574	\$272,919	\$271,269	\$271,269	\$271,269	\$266,227	\$266,227	\$266,227
			_										
216	Mayor's Office	1005.41.4109.410901.51610.00000	MAYOR SALARY	\$80,052	\$82,743		\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
216	Mayor's Office	1005.41.4109.410903.51610.00000	MAYOR'S ADMINISTRATIVE AIDE	\$33,437	\$34,115	\$35,138	\$36,016	\$36,016	\$36,016	\$36,016	\$36,016	\$36,016	\$36,016
216	Mayor's Office	1005.41.4109.410906.51620.00000	DIRECTOR OF CONSTITUENT SERVICES	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410908.53010.00000	EVENTS COORDINATOR	\$6,000	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410910.51620.00000	SUMMER EMPLOYMENT	\$18,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410912.56900.00000	SUMMER PROGRAM	\$4,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410914.51900.00000	OFFICE TEMPORARIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410916.58100.00000	REGISTRATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410918.53200.00000	DIVERSITY TRAINING	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410920.56900.00000	BOXING PROGRAM	\$6,996	\$5,828	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
216	Mayor's Office	1005.41.4109.410922.58900.00000	MISC EXPENSE	\$24,364	\$22,977	\$20,000	\$25,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
216	Mayor's Office	1005.41.4109.410924.54420.00000	VEHICLE LEASES	\$10,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410926.55800.00000	TRAVEL	\$0	\$496	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
			Tot	\$184,060	\$152,158	\$141,638	\$160,016	\$144,016	\$144,016	\$144,016	\$144,016	\$144,016	\$144,016
217	Legal	1005.41.4199.419904.51900.00000	CORPORATION COUNSEL										
217	Legal	1005.41.4198.419924.53020.00000	LEGAL	\$248,897	\$251,185	\$250,000	\$250,000	\$225,000	\$225,000	\$225,000	\$225,000	\$222,000	\$222,000
217	Legal	1005.41.4198.419928.58200.00000	CLAIMS	\$76,711	\$29,946	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
217	Legal	1005.41.4198.419926.54900.00000	BLIGHT REMEDIATION	\$22,583	\$266,426	\$30,000	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
			Tot	\$348,191	\$547,557	\$365,000	\$385,000	\$340,000	\$340,000	\$340,000	\$340,000	\$337,000	\$337,000
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402	Finance	1005.41.4123.412300.51610.00000	FINANCE WAGES	\$553,463	\$498,017	\$422,635	\$424,195	\$424,195	\$424,195	\$424,195	\$424,195	\$424,195	\$424,195
402	Finance	1005.41.4123.412302.51900.00000	CITY TREASURER SALARY	\$24,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
402	Finance	1005.41.4123.412304.51630.00000	OVERTIME	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
402	Finance	1005.41.4123.412306.53410.00000	GASB 43/45	\$5,907	\$18,000	\$5,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
402	Finance	1005.41.4123.412308.55800.00000	AUTO EXPENSE	\$3,988	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
402	Finance	1005.41.4123.412310.53410.00000	ANNUAL AUDIT	\$47,500	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
402	Finance	1005.41.4123.412312.53410.00000	PENSION AUDIT	\$14,863	\$14,160	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
402	Finance	1005.41.4123.412314.53410.00000	PAYROLL SERVICE FEE	\$51,039	\$56,066		\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
402	Finance	1005.41.4123.412316.56430.00000	PUBLICATIONS	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
402	Finance	1005.41.4123.412318.53200.00000	IVISIONS TRAINING	\$0	\$1,360		\$5,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
			Tot		\$636,603		\$579,695	\$576,195	\$576,195	\$576,195	\$576,195	\$576,195	\$576,195
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405	EDC	1005.41.4173.417302.51610.00000	ECONOMIC DEV WAGES	\$101,849	\$104,012	\$179,531	\$184,681	\$184,681	\$184,681	\$184,681	\$184,681	\$184,681	\$184,681
405	EDC	1005.41.4173.417304.53200.00000	EDUCATION AND TRAINING	\$0	\$0		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
405	EDC	1005.41.4173.417306.53300.00000	PROFESSIONAL SERVICES	\$24,302	\$21,000		\$25,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
405	EDC	1005.41.4173.417313.55400.00000	MARKETING COMMUNICATIONS	\$0	\$3,750		\$0	\$0	\$0	\$0	\$0	\$0	\$0
405	EDC	1005.41.4173.417314.58100.00000	DUES AND MEMBERSHIPS	\$0	\$3,750			\$0	\$0	\$0	\$0	\$0	\$0
405	EDC	1005.41.4173.417314.58100.00000	GRANT COST SHARE	\$126,000	\$90,654			\$0	\$0	\$0	\$0	\$0	\$0
.03	-50	310.30300.00300	Tot		\$219,416		\$310,681	\$205,681	\$205,681	\$205,681	\$205,681	\$205,681	\$205,681
			100	Y232,231	7225,410	Ų200,331	7310,001	7203,001	Q200,001	Q203,301	Q203,001	<i>\$203,031</i>	\$205,001
420	Tax Collector	1005.41.4135.413502.51610.00000	TAX WAGES	\$148,964	\$148,671	\$157,738	\$239,290	\$239,290	\$239,290	\$239,290	\$239,290	\$239,290	\$239,290
420	Tax Collector	1005.41.4135.413504.53200.00000	FDUCATION	\$30	\$1,415			\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
420	Tax Collector	1005.41.4135.413504.53200.00000	TAX OFFICE TRAVEL	\$30	\$682		\$1,500	\$2,000	\$1,500	\$1,500	\$2,000	\$1,500	\$1,500
420	Tax Collector	1005.41.4135.413506.55800.00000	OFFICE SUPPLIES	\$466	\$1,182		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
420	Tax Collector	1005.41.4135.413510.56010.00000	TAX BILLS PRINTING	\$52,681	\$1,182		\$1,194	\$1,194	\$1,194	\$1,194	\$1,194	\$1,194	\$1,194
420	Tax Collector	1005.41.4135.413512.53500.00000	DUES, FEES, AND MEETINGS	\$1,091	\$1,272		\$81,000	\$1,437	\$1,000	\$1,437	\$1,437	\$1,437	\$1,437
420	Tax Collector	1003.41.4133.413314.38100.00000	DUES, FEES, AND MEETINGS		\$1,272		7-7:0:	\$1,437	\$326,421	\$1,437	\$1,437	\$326,421	\$326,421
			Tot	\$205,232	\$221,221	\$241,013	\$320,421	\$320,421	\$320,421	\$320,421	\$320,421	\$320,421	\$320,421
450	Tay Assessor	1005.41.4131.413100.51610.00000	ASSESSOR WAGES	\$154,872	\$157,998	\$162,116	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126
450	Tax Assesor Tax Assesor	1005.41.4131.413100.51610.00000	EDUCATION MEETINGS AND CONFERENCES	\$154,872	\$157,998	\$162,116	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126	\$1,950
450	Tax Assesor Tax Assesor	1005.41.4131.413102.53200.00000	AUTO EXPENSE	\$1,681	\$1,852			\$1,950	\$1,950	\$1,950		\$1,950	
450	I dx Assesor	1003.41.4131.413104.55800.00000	AUTO EXPENSE	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0

					Expenses								
Dept				FY23	FY24	FY25 APPROVED		FY26 MAYOR	FY26	FY26	FY26	FY26	FY26
Number	Dept Description	Account	Description	ACTUALS	ACTUALS	BUDGET	FY26 DEPT REQUEST	BUDGET	BoAT	BoA	2nd Ref	3rd Ref	Adopted
450	Tax Assesor	1005.41.4131.413106.53300.00000	PROFESSIONAL SERVICES	\$0	\$0		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
450	Tax Assesor	1005.41.4131.413108.54300.00000	MAINTENANCE CONTRACTS	\$28,629	\$57,431	\$62,174	\$64,500	\$64,500	\$64,500	\$64,500	\$64,500	\$64,500	\$64,500
450	Tax Assesor	1005.41.4131.413109.53010.00000	CONTRACTED SERVICES	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
450	Tax Assesor	1005.41.4131.413110.56010.00000	OFFICE SUPPLIES	\$612 \$185,794	\$593 \$217,874		\$600 \$236,226	\$600 \$235,676	\$600 \$235,676	\$600 \$235,676	\$600 \$235,676	\$600 \$235,676	\$600 \$235,676
			Total	\$185,794	\$217,874	\$228,640	\$236,226	\$235,676	\$235,676	\$235,676	\$235,676	\$235,676	\$235,676
802	Town & City Clerk	1005.41.4147.414700.51610.00000	TOWN & CITY CLERK WAGES	\$206,979	\$210,649	\$215,640	\$221,862	\$221,862	\$221,862	\$221,862	\$221,862	\$221,862	\$221,862
802	Town & City Clerk	1005.41.4147.414700.51610.00000	EDUCATION EXPENSES	\$206,979	\$210,649	\$215,640	\$221,862	\$1,200	\$1,200	\$1,200	\$1,200	\$221,862	\$1,200
802	Town & City Clerk	1005.41.4147.414704.54300.00000	OFFICE EQUIPMENT/MAINT.	\$441	\$533		\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
802	Town & City Clerk	1005.41.4147.414706.54300.00000	COPIER MAINTENANCE	\$0	\$0		\$900	\$900	\$900	\$900	\$900	\$900	\$900
802	Town & City Clerk	1005.41.4147.414708.59010.00000	EXAM. GRANTOR GRANTS INDEX	\$1,934	\$2,554	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
802	Town & City Clerk	1005.41.4147.414710.55010.00000	COTT INDEX SYSTEM	\$9,001	\$11,951	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
802	Town & City Clerk	1005.41.4147.414712.58100.00000	VITAL STATISTICS REPORTS	\$0	\$0		\$300	\$300	\$300	\$300	\$300	\$300	\$300
802	Town & City Clerk	1005.41.4147.414714.58100.00000	VITAL STATISTICS OTHER TOWNS	\$230	\$0		\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
802	Town & City Clerk	1005.41.4147.414716.55500.00000	CHARTER AND CODE PRINTING	\$1,317	\$1,444	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
802	Town & City Clerk	1005.41.4147.414718.59010.00000	ANNUAL REPORTS	\$0	\$0		\$500	\$500	\$500	\$500	\$500	\$500	\$500
802	Town & City Clerk	1005.41.4147.414720.55500.00000	MICROFILMING LAND RECORDS	\$1,595	\$1,637	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600
802	Town & City Clerk	1005.41.4147.414722.59010.00000	CITY DIRECTORIES	\$0	\$0		\$200	\$200	\$200	\$200	\$200	\$200	\$200
802	Town & City Clerk	1005.41.4147.414724.58100.00000	TOWN CLERK EXPENSES	\$142,568	\$123,314	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000
802	Town & City Clerk	1005.41.4147.414726.56010.00000	COPIER SUPPLIES	\$790	\$1,933	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
802	Town & City Clerk	1005.41.4147.414727.56010.00000	SB410 LOCIP Expenses-Town Clerk	\$0	\$2,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
802	Town & City Clerk	1005.41.4147.414728.56010.00000	BINDERS	\$740	\$447	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
802	Town & City Clerk	1005.41.4147.414730.55500.00000	ABSENTEE BALLOT PRINTING	\$4,483	\$7,463	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
802	Town & City Clerk	1005.41.4147.414732.55301.00000	POSTAGE LEASE	\$4,683	\$4,171	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
			Total	\$375,700	\$369,456	\$406,940	\$413,162	\$413,162	\$413,162	\$413,162	\$413,162	\$413,162	\$413,162
	City Government		Total	\$3,157,386	\$3,342,429	\$3,198,458	\$3,554,827	\$3,302,841	\$3,302,841	\$3,302,841	\$3,267,601	\$3,264,600	\$3,264,601
302	Senior Center	1005.45.4599.459900.51610.00000	REGULAR WAGES	\$127,265	\$76,862	\$110,094	\$154,036	\$154,036	\$154,036	\$154,036	\$154,036	\$154,036	\$154,036
302	Senior Center	1005.45.4599.449908.55010.00000	TRANSPORTATION	\$0	\$0	\$9,200	\$9,200	\$9,200	\$9,200	\$9,200	\$9,200	\$9,200	\$9,200
302	Senior Center	1005.45.4599.449910.56300.00000	FOOD SUPPLIES	\$9,452	\$25,496	\$56,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
302	Senior Center	1005.45.4599.459902.54300.00000	EQUIPMENT MAINTENANCE	\$0	\$4,106	\$3,270	\$3,270	\$3,270	\$3,270	\$3,270	\$3,270	\$3,270	\$3,270
302	Senior Center	1005.45.4599.459904.56010.00000	OFFICE SUPPLIES	\$562	\$10,374	\$6,600	\$8,200	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
302	Senior Center	1005.45.4599.459906.55010.00000	INSTRUCTORS				\$40,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
			FOOD SERVICE				\$56,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
			TRIPS				\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
302	Senior Center	1005.45.4599.459906.55010.00000	OTHER PROGRAMS	\$14,925	\$46,979	\$55,000	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
			Total	\$152,204	\$163,817	\$240,164	\$344,706	\$268,006	\$268,006	\$268,006	\$268,006	\$268,006	\$268,006
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601	Library	1005.45.4501.450100.51610.00000	LIBRARY WAGES	\$340,134	\$314,609	\$294,080	\$306,671	\$306,671	\$306,671	\$306,671	\$306,671	\$247,391	\$247,391
601	Library	1005.45.4501.450102.51630.00000	OVERTIME/SHIFT DIFFERENTIAL	\$1,165	\$543	\$2,268	\$2,268	\$2,268	\$2,268	\$2,268	\$2,268	\$2,268	\$2,268
601 601	Library	1005.45.4501.450104.54300.00000 1005.45.4501.450106.54301.00000	HVAC MAINTENANCE/REPAIR BUILDING	\$4,581 \$3,742	\$8,626 \$5,101	\$10,660	\$11,650 \$18,210	\$11,650 \$6,958	\$11,650 \$6,958	\$11,650	\$11,650 \$6,958	\$11,650 \$6,958	\$11,650 \$6,958
601	Library	1005.45.4501.450106.54301.00000	MAINTENANCE	\$3,742		\$5,958		\$5,880	\$5,880	\$6,958 \$5,880	\$5,880	\$5,880	\$5,880
601	Library Library	1005.45.4501.450108.54300.00000	BIBLIOMATION	\$36,239	\$1,359 \$35,332	\$5,380 \$37,538	\$6,380 \$35,408	\$5,880	\$5,880	\$35,408	\$35,408	\$35,408	\$5,880
601	Library	1005.45.4501.450110.54320.00000	LAN SUPPORT PROGRAMS	\$1,228	\$5,194	\$10,640	\$35,408	\$18,751	\$18,751	\$18,751	\$18,751	\$18,751	\$18,751
601	Library	1005.45.4501.450114.56100.00000	FIXED CHARGES	\$9,412	\$8,038	\$8,566	\$9,486	\$9,486	\$9,486	\$9,486	\$9,486	\$9,486	\$9,486
601	Library	1005.45.4501.450116.56010.00000	LIBRARY SUPPLIES	\$4,061	\$5,430	\$5,500	\$7,300	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
601	Library	1005.45.4501.450118.58100.00000	ASSOCIATION FEES	\$755	\$1,929	\$1,105	\$3,155	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555	\$1,555
601	Library	1005.45.4501.450120.56420.00000	BOOKS	\$3,356	\$3,348	\$3,500	\$19,800	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
601	Library	1005.45.4501.450122.56430.00000	PERIODICALS & RECORDS	\$3,216	\$3,044	\$3,300	\$6,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
601	Library	1005.45.4501.450124.56500.00000	AUDIO-VISUAL MATERIALS	\$403	\$2,648	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
601	Library	1005.45.4501.450126.55010.00000	NEW PROGRAMS	\$11,482	\$19,052	\$21,250	\$31,490	\$31,490	\$31,490	\$31,490	\$31,490	\$31,490	\$31,490
601	Library		Outreach Mobil	7-1,102	7-2,032	Ţ,E50	\$95,708	\$0	\$0	\$0	\$0	\$0	\$0
			Total	\$420,598	\$414,252	\$414,745	\$584,297	\$447,417	\$447,417	\$447,417	\$447,417	\$388,137	\$388,137
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701	Recreation	1005.45.4503.450301.51610.00000	DIRECTOR	\$37,247	\$82,050	\$84,512	\$86,958	\$86,958	\$86,958	\$86,958	\$86,958	\$86,958	\$86,958
701	Recreation	1005.45.4503.450303.55800.00000	TRAVEL	\$1,560	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
701	Recreation	1005.45.4503.450305.56900.00000	BASKETBALL	\$11,070	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
701	Recreation	1005.45.4503.450307.56900.00000	A.Y.FOOTBALL	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
701	Recreation	1005.45.4503.450309.56900.00000	LITTLE LEAGUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
701	Recreation	1005.45.4503.450311.56900.00000	SOCCER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
701	Recreation	1005.45.4503.450313.56900.00000	GIRLS SOFTBALL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
701	Recreation	1005.45.4503.450315.56900.00000	RECREATION-PROGRAMS	\$41,381	\$42,672	\$25,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

					Expenses								
Dept				FY23	FY24	FY25 APPROVED		FY26 MAYOR	FY26	FY26	FY26	FY26	FY26
Number	Dept Description	Account	Description	ACTUALS	ACTUALS	BUDGET	FY26 DEPT REQUEST	BUDGET	BoAT	BoA	2nd Ref	3rd Ref	Adopted
701	Recreation	1005.45.4503.450317.56900.00000	AY CHEERLEADING	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
			Total	\$91,258	\$126,222		\$148,458	\$113,458	\$113,458		\$113,458	\$113,458	\$113,458
	Community Services		Total	\$664,060	\$704,291	\$765,921	\$1,077,461	\$828,881	\$828,881	\$828,881	\$828,881	\$769,601	\$769,601
555	Public Works	1005.43.4399.439901.51610.00000	WAGES	\$1,622,623	\$1,280,818	\$1,272,836	\$1,222,319	\$1,222,319	\$1,222,319	\$1,222,319	\$1,150,088	\$1,061,805	\$1,061,805
555	Public Works	1005.43.4399.439903.51620.00000	WAGES-SEASONAL HELP	\$11,069	\$11,330		\$0	\$0	\$0		\$0	\$0	\$0
555	Public Works	1005.43.4399.439905.51630.00000	OVERTIME	\$79,492	\$39,184		\$45,000	\$45,000	\$45,000		\$45,000	\$45,000	\$45,000
555	Public Works	1005.43.4399.439906.51630.00000	OVERTME SNOW REMOVAL	\$17,079	\$47,647	\$85,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
555 555	Public Works Public Works	1005.43.4399.439911.53400.00000 1005.43.4399.439921.54300.00000	EXAMS EQUIPMENT REPAIRS	\$4,305 \$64,412	\$1,864 \$62,672	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000	\$5,000 \$75,000
555	Public Works	1005.43.4399.439923.54300.00000	PARKS & STREETS REPAIRS	\$146,274	\$64,028		\$75,000	\$30,000	\$30,000		\$30,000	\$30,000	\$30,000
555	Public Works	1005.43.4399.439925.54300.00000	WALKS/CURBS/GUTTERS	\$7,215	\$9,215	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
555	Public Works	1005.43.4399.439929.54300.00000	EQUIPMENT MAINT.	\$29,028	\$20,992	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
555	Public Works	1005.43.4399.439931.54300.00000	PARKS & STREETS MAINT.	\$64,002	\$66,425		\$75,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
555 555	Public Works Public Works	1005.43.4399.439933.56260.00000 1005.43.4399.439935.54103.00000	GASOLINE & MOTOR OIL SAND/SALT SUPPLIES	\$213,140 \$43,000	\$196,735 \$42,928	\$155,000 \$35,000	\$155,000 \$50,000	\$155,000 \$35,000	\$155,000 \$35,000	\$155,000 \$35,000	\$155,000 \$35,000	\$155,000 \$35,000	\$155,000 \$35,000
555	Public Works	1005.43.4399.439939.56290.00000	PARK & STREET SUPPLIES	\$28,826	\$42,328	\$20,000	\$35,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
555	Public Works	1005.43.4399.439941.56100.00000	GENERAL SUPPLIES	\$5,141	\$1,878		\$10,000	\$10,000	\$10,000		\$10,000	\$10,000	\$10,000
555	Public Works	1005.43.4399.439943.54900.00000	LAND FILL	\$35,000	\$51,532	\$30,000	\$45,000	\$35,000	\$35,000		\$35,000	\$35,000	\$35,000
555	Public Works	1005.43.4399.439945.54300.00000	CONTRACTUAL SERVICES	\$53,359	\$96,398		\$92,500	\$92,500	\$92,500		\$92,500	\$92,500	\$92,500
555 555	Public Works Public Works	1005.43.4399.439947.56300.00000 1005.43.4399.439949.54303.00000	MEAL ALLOWANCE DURING STORMS TREE CUTTING & PRUNING	\$4,800 \$19,125	\$5,200 \$2,075	\$5,300 \$10,000	\$5,300 \$20,000	\$5,000 \$10,000	\$5,000 \$10,000	\$5,000 \$10,000	\$5,000 \$10,000	\$5,000 \$10,000	\$5,000 \$10,000
555	Public Works	1005.43.4399.439949.54303.00000	BOOT ALLOWANCE	\$19,125	\$5,724		\$5,750	\$5,100	\$10,000	\$5,100	\$10,000	\$10,000	\$5,100
555	Public Works	1005.43.4399.439952.54303.00000	VEGETATION CONTROL	\$0	\$0		\$9,000	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
			Total	\$2,447,891	\$2,036,021	\$1,957,411	\$2,014,869	\$1,918,419	\$1,918,419	\$1,918,419	\$1,846,188	\$1,757,905	\$1,757,905
		T											
557	Waste Collection	1005.43.4398.439808.51610.00000	TRANSFER STATION WAGES	\$0	\$189,501		\$198,611	\$198,611	\$198,611		\$198,611	\$198,611	\$198,611
557 557	Waste Collection Waste Collection	1005.43.4398.439809.51630.00000 1005.43.4398.439813.54101.00000	TRANSFER STATION OVERTIME CURB SIDE REFUSE PICKUP	\$0 \$638,166	\$36,279 \$640,912		\$44,600 \$0	\$44,600 \$250,000	\$44,600 \$250,000	\$44,600 \$250,000	\$44,600 \$250,000	\$22,300 \$250,000	\$22,300 \$250,000
557	Waste Collection	1005.43.4398.439817.54101.00000	HAUL-AWAY REFUSE	\$1,100,173	\$1,153,200		\$33	\$1,460,977	\$1,460,977	\$1,460,977	\$1,460,977	\$1,460,977	\$1,460,977
557	Waste Collection	1005.43.4398.439815.54101.00000	RECYCLING PROGRAM	\$439,062	\$469,247	\$575,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
			Total	\$2,177,401	\$2,489,140	\$2,763,031	\$743,243	\$2,454,187	\$2,454,187	\$2,454,187	\$2,454,187	\$2,431,888	\$2,431,887
559	City Buildings	1005.43.4397.439710.51610.00000	BUILDINGS WAGES	\$0	\$368,242	\$449,468	\$493,573	\$493,573	\$493,573	\$493,573	\$493,573	\$493,573	\$493,573
559	City Buildings	1005.43.4397.439710.51610.00000	BUILDINGS WAGES BUILDINGS OVERTIME	\$0	\$12,805		\$493,573	\$15,000	\$15,000	\$493,573	\$493,573 \$15,000	\$15,000	\$15,000
559	City Buildings	1005.43.4397.439719.54300.00000	BUILDING REPAIRS	\$73,908	\$49,955	\$90,000	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
559	City Buildings	1005.43.4397.439727.54301.00000	BUILDING MAINT.	\$66,368	\$61,936	\$60,000	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
559	City Buildings	1005.43.4397.439737.56290.00000	BUILDING SUPPLIES	\$39,872	\$60,721	\$30,000	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Public Works		Total	\$180,148 \$4,805,440	\$553,659 \$5,078,819		\$818,573 \$3,576,685	\$748,573 \$5,121,179	\$748,573 \$5,121,179		\$748,573 \$5,048,948	\$748,573 \$4,938,366	\$748,573 \$4,938,365
	Public Works			\$4,805,440	\$5,078,819	\$5,564,910	\$3,570,085	\$5,121,179	\$5,121,179	\$5,121,179	\$5,048,948	\$4,938,300	\$4,938,305
558	Street Lights	1005.41.4197.419731.56220.00000	STREET LIGHTING	\$263,164	\$308,067	\$297,150	\$281,665	\$281,665	\$281,665	\$281,665	\$281,665	\$281,665	\$281,665
560	Building Utilities	1005.41.4197.419730.56220.00000	ELECTRICITY	\$322,003	\$413,572	\$434,900	\$460,476	\$434,900	\$434,900		\$434,900	\$434,900	\$434,900
560	Building Utilities	1005.41.4197.419732.54411.00000	WATER	\$50,577	\$84,150	\$84,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
560 560	Building Utilities Building Utilities	1005.41.4197.419738.54411.00000 1005.41.4197.419734.56210.00000	HYDRANTS GAS	\$396,620 \$140,277	\$407,281 \$99,612	\$405,000 \$95,000	\$410,000 \$90,000	\$410,000 \$90,000	\$410,000 \$90,000	\$410,000 \$90,000	\$410,000 \$90,000	\$410,000 \$90,000	\$410,000 \$90,000
560	Building Utilities	1005.41.4197.419734.56240.00000	OIL	\$46,700	\$25,160		\$40,000	\$40,000	\$40,000		\$40,000	\$40,000	\$40,000
	3		Total		\$1,337,842		\$1,357,141	\$1,331,565	\$1,331,565		\$1,331,565	\$1,331,565	\$1,331,565
	Utilities			\$1,219,341	\$1,337,842	\$1,361,050	\$1,357,141	\$1,331,565	\$1,331,565	\$1,331,565	\$1,331,565	\$1,331,565	\$1,331,565
400		1005 44 44 42 44 42 22 54 52 2	TAMAN CEN	450 5	452 :	Acc	AccI	Acc	Acr	Acc	Acc	Acr	455
403 403	Information Technology Information Technology	1005.41.4143.414302.51620.00000 1005.41.4143.414304.51900.00000	IT MANAGER SOCIAL MEDIA COORDINATOR	\$50,586 \$6,633	\$52,183 \$6,200	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0	\$65,000 \$0
403	Information Technology	1005.41.4143.414304.51900.00000	EDUCATION - DATA PROCESSING	\$953	\$647	\$1,000	\$1,000	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
403	Information Technology	1005.41.4143.414308.55300.00000	INTERDEPT COMMUNICATIONS	\$34,451	\$35,247	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
403	Information Technology	1005.41.4143.414310.55300.00000	TELEPHONES/CITY HALL	\$99,498	\$144,259		\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000
403	Information Technology	1005.41.4143.414312.54300.00000	MAINTENANCE CONTRACTS	\$45,000	\$40,926	 	\$45,000	\$45,000	\$45,000	1	\$45,000	\$45,000	\$45,000
403 403	Information Technology Information Technology	1005.41.4143.414314.54320.00000 1005.41.4143.414316.54320.00000	COMPUTER SYSTEM COMPUTER SERVICE	\$29,689 \$31,137	\$30,000 \$31,320	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000	\$35,000 \$32,000
403	Information Technology	1005.41.4143.414318.57350.00000	NEW FIN SOFTWARE/SERVERS	\$19,018	\$11,320	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
403	Information Technology	1005.41.4143.414320.55300.00000	VEHICLE GPS	\$0	\$7,213		\$7,500	\$7,500	\$7,500		\$7,500	\$7,500	\$7,500
403	Information Technology	1005.41.4143.414322.54300.00000	CITYWIDE COPIERS & PRINTERS	\$0	\$53,987	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
			Total		\$421,950		\$493,500	\$493,500	\$493,500		\$493,500	\$493,500	\$493,500
	Information Technology			\$316,965	\$421,950	\$493,500	\$493,500	\$493,500	\$493,500	\$493,500	\$493,500	\$493,500	\$493,500

					Expenses								
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 2nd Ref	FY26 3rd Ref	FY26 Adopted
Number	Dept Description	Account	Description	ACTUALS	ACTUALS	BODGET	1120 DELT I REQUEST	DODGET	DOAT	BOA	Ziid Kei	Sid Kei	Adopted
301	Police	1005.42.4201.420100.51610.00000	CIVILIAN EMPLOYEES	\$649,023	\$574,279	\$686,543	\$703,580	\$703,580	\$703,580	\$703,580	\$703,580	\$703,580	\$703,580
301	Police	1005.42.4201.420102.51610.00000	CHIEF OF POLICE SALARY	\$143,553	\$146,581	\$151,553	\$158,221	\$158,221	\$158,221	\$158,221	\$158,221	\$158,221	\$158,221
301	Police	1005.42.4201.420104.51610.00000	LIEUTENANT SALARY	\$239,717	\$256,808	\$395,781	\$410,894	\$410,894	\$410,894	\$410,894	\$410,894	\$410,894	\$410,894
301	Police	1005.42.4201.420106.51610.00000	DETECTIVES/SERGEANTS SALARY	\$942,543	\$1,237,432	\$1,291,100	\$1,442,814	\$1,442,814	\$1,442,814	\$1,442,814	\$1,442,814	\$1,442,814	\$1,442,814
301	Police	1005.42.4201.420108.51610.00000	REGULAR PATROLMEN SALARY	\$2,459,918	\$2,158,637	\$2,708,377	\$2,747,233	\$2,747,233	\$2,747,233	\$2,747,233	\$2,747,233	\$2,747,233	\$2,747,233
301	Police	1005.42.4201.420110.51630.00000	OVERTIME POLICE	\$695,993	\$680,684	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000		\$350,000	\$350,000
301	Police	1005.42.4201.420112.51900.00000	CLERK/BOARD OF POLICE COMMISSION	\$2,678	\$2,678	\$2,884	\$2,884	\$2,884	\$2,884	\$2,884		\$2,884	\$2,884
301	Police	1005.42.4201.420114.51630.00000	PRIVATE DUTY EXPENSE	\$424,000	\$543,996	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000		\$250,000	\$250,000
301	Police	1005.42.4201.420120.53200.00000	POLICE SCHOOLS	\$5,317	\$13,442	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		\$20,000	\$20,000
301	Police	1005.42.4201.420122.53200.00000	TRAINING	\$29,907	\$27,085	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
301 301	Police Police	1005.42.4201.420124.52900.00000 1005.42.4201.420126.52900.00000	COLLEGE CREDITS CLOTHING/REG.,DET.,SGTS.	\$27,100	\$25,200 \$64,489	\$31,550 \$74,300	\$35,800 \$75,550	\$35,800 \$75,550	\$35,800 \$75,550	\$35,800	\$35,800 \$75,550	\$35,800 \$75,550	\$35,800 \$75,550
301	Police	1005.42.4201.420126.52900.00000	MEDIATION AWARD	\$59,394 \$400	\$04,489	\$1,000	\$1,000	\$1,000	\$1,000	\$75,550 \$1,000		\$1,000	\$1,000
301	Police	1005.42.4201.420132.53070.00000	DEPT PROMOTIONAL TEST	\$15,980	\$26,518	\$24,620	\$26,620	\$26,620	\$26,620	\$26,620		\$26,620	\$26,620
301	Police	1005.42.4201.420134.53400.00000	POLICE PHYSICALS	\$7,735	\$20,510	\$24,020	\$20,020	\$20,020	\$20,020			\$0,020	\$20,020
301	Police	1005.42.4201.420136.54300.00000	CONTRACT SERVICES	\$156,076	\$92,873	\$196,660		\$195,737	\$195,737		\$195,737	\$195,737	\$195,737
301	Police	1005.42.4201.420138.54300.00000	VEHICLE ACCIDENT ACCOUNT	\$0	\$1,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
301	Police	1005.42.4201.420140.54300.00000	RADAR REPAIR	\$1,658	\$1,496	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
301	Police	1005.42.4201.420142.54300.00000	POLICE CAR REPAIRS	\$45,896	\$51,100	\$57,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000
301	Police	1005.42.4201.420144.56500.00000	PORTABLE RADIOS	\$2,472	\$2,018	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
301	Police	1005.42.4201.420146.54300.00000	TIRES:POLICE	\$8,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301	Police	1005.42.4201.420148.54300.00000	TRAFFIC CONTROL MAINT.	\$3,410	\$22,243	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
301	Police	1005.42.4201.420150.54320.00000	COMPUTER MAINT	\$9,212	\$9,993	\$10,000	\$10,000	\$10,000	\$10,000			\$10,000	\$10,000
301	Police	1005.42.4201.420152.56100.00000	SIGNS & PAINTS	\$3,388	\$0	\$0	\$0	\$0	\$0			\$0	\$0
301	Police	1005.42.4201.420154.56500.00000	TV CAMERA/PRISON CELL	\$295	\$0			\$2,600	\$2,600			\$2,600	\$2,600
301	Police	1005.42.4201.420156.56010.00000	FURNITURE	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
301	Police	1005.42.4201.420158.53010.00000	POLICE ACCREDITATION	\$0	\$8,237	\$0		\$15,000	\$15,000	\$15,000		\$15,000	\$15,000
301 301	Police	1005.42.4201.420160.56100.00000 1005.42.4201.420262.56100.00000	DETECTIVE BUREAU SUPPLIES POLICE PHOTOGRAPHY	\$4,364 \$1,955	\$6,752 \$0	\$7,000 \$0	\$7,000 \$0	\$7,000 \$0	\$7,000 \$0	\$7,000		\$7,000 \$0	\$7,000 \$0
301	Police Police	1005.42.4201.420262.56100.00000	WEAPONS/TRAINING/AMMUNITION	\$1,955	\$23,194	\$25,500		\$25,500	\$25,500			\$25,500	\$25,500
301	Police	1005.42.4201.420264.53200.00000	PROTECTIVE EQUIPMENT	\$8,095	\$23,194 \$0	\$25,500		\$25,500	\$25,500			\$25,500	\$25,500 \$0
301	Police	1005.42.4201.420268.56010.00000	POLICE SUPPLIES	\$29,223	\$29,613	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
301	Police	1005.42.4201.420270.56100.00000	SPECIAL OPERATIONS	\$3,000	\$4,334	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
301	Police	1005.42.4201.420271.56100.00000	COURT FORFEITURE EXPENSES	\$0	\$18,914	\$c	\$0	\$0	\$0			\$0	\$0
301	Police	1005.42.4201.420272.56100.00000	ANIMAL FUND EXPENSE (PREV DOG FUND)	\$27,148	\$46,809	\$20,000		\$20,000	\$20,000			\$20,000	\$20,000
301	Police	1005.42.4201.420276.58100.00000	DUES & SUBSCRIPITIONS	\$4,000	\$3,745	\$8,000		\$8,250	\$8,250	\$8,250		\$8,250	\$8,250
301	Police	1005.42.4201.420278.56100.00000	POLICE COMMRS EXPENSE ACCOUNT	\$525	\$125	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
301	Police	1005.42.4201.420280.56100.00000	PETTY CASH	\$2,363	\$2,665	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
			Total	\$6,027,554	\$6,083,142	\$6,417,568	\$6,670,783	\$6,670,783	\$6,670,783	\$6,670,783	\$6,670,783	\$6,670,783	\$6,670,783
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401	Fire	1005.42.4203.420300.51900.00000	FIRE DEPT WAGES	\$21,659	\$25,109	\$30,059	\$37,000	\$30,000	\$30,000	\$30,000		\$30,000	\$30,000
401	Fire	1005.42.4203.420302.51900.00000	SECRETARY TO CHIEF	\$1,000	\$0	\$0		\$0	\$0			\$0	\$0
401	Fire	1005.42.4203.420304.53200.00000	AFD TRAINING	\$2,800	\$2,800	\$0		\$0	\$0			\$0	\$0
401 401	Fire Fire	1005.42.4203.420306.53200.00000 1005.42.4203.420308.56100.00000	FIRE TRAINING PROTECTIVE CLOTHING	\$20,388 \$29,914	\$24,587 \$28,479	\$25,000 \$28,000	\$30,000 \$34,000	\$25,000 \$28,000	\$25,000 \$28,000	\$25,000 \$28,000		\$25,000 \$28,000	\$25,000 \$28,000
401	Fire	1005.42.4203.420308.56100.00000	AUTO STIPEND	\$29,914	\$28,479 \$4,550	\$28,000	\$34,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
401	Fire	1005.42.4203.420310.55800.00000	DRIVERS LICENSES & NATIONAL	\$3,300	\$4,550 \$0	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600		\$3,600	\$3,600
401	Fire	1005.42.4203.420312.58100.00000	FIREMEN PHYSICALS	\$15,183	\$17,904	\$33,210		\$28,000	\$28,000	\$28,000		\$28,000	\$28,000
401	Fire	1005.42.4203.420316.53010.00000	SNOW DUTY (Change Name to Cancer Relief)	\$13,183	\$17,564	\$03,210		\$360	\$360	\$360		\$360	\$360
401	Fire	1005.42.4203.420318.53010.00000	FIRE WATCH DUTY	\$0	\$0			\$1,000	\$1,000	\$1,000		\$1,000	\$1,000
401	Fire	1005.42.4203.420320.53070.00000	LADDER TESTING	\$1,755	\$1,226	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
401	Fire	1005.42.4203.420322.53070.00000	HOSE TESTING	\$7,743	\$7,757	\$9,200		\$9,200	\$9,200	\$9,200		\$9,200	\$9,200
401	Fire	1005.42.4203.420324.54302.00000	TOWER CERTIFICATION	\$2,975	\$3,534	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900
401	Fire	1005.42.4203.420326.53070.00000	PUMP TESTING	\$5,760	\$3,603	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
401	Fire	1005.42.4203.420328.53070.00000	METER TESTING	\$5,000	\$6,106	\$8,100	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
401	Fire	1005.42.4203.420330.54302.00000	FIRE ALARM SYSTEM	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
401	Fire	1005.42.4203.420332.54302.00000	CARE OF APPARATUS	\$6,500	\$8,811	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500		\$6,500	\$6,500
401	Fire	1005.42.4203.420334.54301.00000	CARE OF FIREHOUSES	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		\$5,500	\$5,500
401	Fire	1005.42.4203.420336.54302.00000	PREVENTIVE MAINTENANCE	\$18,477	\$13,880	\$12,000	\$14,000	\$12,000	\$12,000	\$12,000		\$12,000	\$12,000
401	Fire	1005.42.4203.420338.54302.00000	RADIO MAINT. & REPAIR	\$6,481	\$3,672	\$4,000	\$5,125	\$5,125	\$5,125	\$5,125	\$5,125	\$5,125	\$5,125
401	Fire	1005.42.4203.420340.54302.00000	REPAIR/MAINT. SCOTT AIR PACK	\$10,020	\$13,797	\$12,560	\$20,000	\$12,560	\$12,560	\$12,560	\$12,560	\$12,560	\$12,560
401	Fire	1005.42.4203.420342.54302.00000	REPAIR TO APPARATUS	\$61,137	\$58,974	\$80,000	\$90,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000

					Expenses								
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 2nd Ref	FY26 3rd Ref	FY26 Adopted
401	Fire	1005.42.4203.420344.56100.00000	FIRE POLICE EQUIPMENT	\$1,000	\$957	\$1,000	\$3,200	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
401	Fire	1005.42.4203.420344.56100.00000	NEW FOUIPMENT	\$35,344	\$40,975	\$35,000	\$90,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
401	Fire	1005.42.4203.420348.56100.00000	HAZARDOUS MATERIAL EQUIPT	\$4,989	\$2,820	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
401	Fire	1005.42.4203.420350.56500.00000	PAGERS	\$2,745	\$405	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
401	Fire	1005.42.4203.420352.56010.00000	FIRE DEPT OFFICE SUPPLIES	\$1,078	\$862	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
401	Fire	1005.42.4203.420354.56100.00000	GENERAL FIRE HOUSES	\$4,021	\$3,887	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
401	Fire	1005.42.4203.420356.56100.00000	FIRE MUSEUM EXPENSES	\$1,863	\$2,653	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
401	Fire	1005.42.4203.420358.54320.00000	COMPUTER SYSTEM	\$27,914	\$31,485	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500
401	Fire	1005.42.4203.420360.56100.00000	RESCUE MAINT & SUPPLY	\$18,884	\$17,680	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
401	Fire	1005.42.4203.420362.53010.00000	EMERGENCY FIRE SERVICE	\$1,000	\$1,968	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
401	Fire	1005.42.4203.420364.56100.00000	JUNIOR FIREFIGHTERS	\$1,470	\$980	\$1,500	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
401	Fire	1005.42.4203.420366.54300.00000	TIRES	\$0	\$14,928	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
401	Fire	1005.42.4203.420368.53400.00000	GEAR CLEANING	\$0	\$7,500	\$13,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
			Total	\$325,901	\$357,388	\$408,079	\$526,335	\$431,695	\$431,695	\$431,695	\$431,695	\$431,695	\$431,695
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801	ARMS	1005.42.4207.420703.51610.00000	WAGES-ARMS	\$859,942	\$902,638	\$875,284	\$940,640	\$940,640		\$940,640	\$940,640	\$940,640	\$940,640
801	ARMS	1005.42.4207.420705.52900.00000	UNIFORMS	\$5,116	\$6,374	\$11,160	\$11,160	\$11,160		\$11,160	\$11,160	\$11,160	\$11,160
801	ARMS	1005.42.4207.420707.56100.00000	CHIEFS EXPENSE ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801	ARMS	1005.42.4207.420709.53200.00000	EMS TRAINING	\$668	\$375	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600
801	ARMS	1005.42.4207.420711.56100.00000	PERSONNEL/MEMBER MANAGEMENT	\$9,799	\$11,791	\$15,790	\$13,540	\$13,540	\$13,540	\$13,540	\$13,540	\$13,540	\$13,540
801 801	ARMS ARMS	1005.42.4207.420713.54300.00000	VEHICLE MAINTENANCE EQUIP MAINTENANCE/TESTING	\$28,064 \$19,479	\$25,897 \$18,100	\$27,000 \$20,346	\$29,300 \$19,846	\$29,300 \$19,846	\$29,300 \$19,846	\$29,300 \$19,846	\$29,300 \$19,846	\$29,300 \$19,846	\$29,300
801	ARMS	1005.42.4207.420715.54300.00000	EMS SUPPLIES	\$19,479 \$13,139	\$18,100	\$20,346	\$19,846 \$24,500	\$19,846	\$19,846	\$19,846	\$19,846	\$19,846	\$19,846 \$24,500
801	ARMS	1005.42.4207.420717.56100.00000	OFFICE EQUIP DUPLICATOR	\$5,261	\$15,110	\$5,869	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
801	ARMS	1005.42.4207.420719.56010.00000	GENERAL EQUIPMENT	\$1,646	\$3,389	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$3,100	\$7,500
801	ARMS	1005.42.4207.420723.56100.00000	EPCR EQUIPMENT	\$1,040	\$3,369	\$1,500	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825
801	ARMS	1005.42.4207.420725.56100.00000	EMS EQUIPMENT	\$43	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
801	ARMS	1005.42.4207.420727.56500.00000	COMMUNICATIONS EQUIPMENT	\$224	\$0	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$5,100
801	ARMS	1005.42.4207.420729.53510.00000	COLLECTION FEES	\$58,908	\$64,441	\$58,175	\$58,175	\$58,175	\$58,175	\$58,175	\$58,175	\$58,175	\$58,175
801	ARMS	1005.42.4207.420730.53510.00000	VEMS-BUNDLED BILLING(COLLECTIONS PORTION)	\$36,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801	ARMS	1005.42.4207.420731.58250.00000	VEMS - ANNUAL CONTRACT	\$32,000	\$35,000	\$35,000	\$45,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
801	ARMS	1005.42.4207.420733.53010.00000	VEMS - BUNDLED BILLING	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801	ARMS	1005.42.4207.420734.53200.00000	TRAINING-NON ARMS	\$0	\$0	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
			Total	\$1,102,140	\$1,084,683	\$1,108,324	\$1,183,286	\$1,168,286	\$1,168,286	\$1,168,286	\$1,168,286	\$1,168,286	\$1,168,286
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220	Emergency Operations	1005.42.4299.429902.53200.00000	EOC-CERTIFICATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	Emergency Operations	1005.42.4299.429904.53300.00000	EOC-CONTRACTED SERVICES	\$16,760	\$17,095	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
220	Emergency Operations	1005.42.4299.429906.53300.00000	CODE RED	\$10,750	\$11,632	\$11,632	\$11,632	\$11,632	\$11,632	\$11,632	\$11,632	\$11,632	\$11,632
220	Emergency Operations	1005.42.4299.429908.56100.00000	EOC SUPPLIES	\$3,916	\$915	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
220	Emergency Operations	1005.42.4299.429910.56100.00000	EOC EQUIPMENT	\$8,805	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
220	Emergency Operations	1005.41.4199.419974.58250.00000	C-MED SERVICES	\$133,486	\$133,486	\$140,200	\$134,576	\$134,576	\$134,576	\$134,576	\$134,576	\$134,576	\$134,576
			Total	\$173,717	\$179,128	\$196,832	\$191,208	\$191,208	\$191,208	\$191,208	\$191,208	\$191,208	\$191,208
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400	Fire Marshall	1005.42.4219.421900.51610.00000	FIRE MARSHALL WAGES	\$68,582	\$73,354	\$78,583	\$78,583	\$78,583	\$78,583	\$78,583	\$78,583	\$78,583	\$78,583
400	Fire Marshall	1005.42.4219.421902.53200.00000	FIRE MARSHALL EDUCATION	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
400	Fire Marshall	1005.42.4219.421904.56100.00000	FIRE PREVENTION	\$0	\$1,976	\$2,370	\$2,370	\$2,370	\$2,370	\$2,370	\$2,370	\$2,370	\$2,370
400	Fire Marshall Fire Marshall	1005.42.4219.421906.52900.00000 1005.42.4219.421908.54300.00000	FIRE MARSHALL CLOTHING FIRE MARSHALL AUTO	\$192 \$1,339	\$241 \$1,194	\$980 \$985	\$500 \$985	\$500 \$985	\$500 \$985	\$500 \$985	\$500 \$985	\$500 \$985	\$500 \$985
400	Fire Marshall	1005.42.4219.421908.54300.00000	FIRE MARSHALL SUPPLIES	\$1,339	\$1,194	\$985 \$1.674	\$1,682	\$1,682	\$1,682	\$1,682	\$1,682	\$1,682	\$1,682
400	Fire Marshall	1005.42.4219.421910.56010.00000	PHOTOGRAPHY SUPPLIES PHOTOGRAPHY SUPPLIES	\$1,497	\$1,473	\$1,674	\$1,682	\$1,682	\$1,682 \$100	\$1,682	\$1,682	\$1,682	\$1,682
400	Fire Marshall	1005.42.4219.421912.56100.00000	COMPUTER SYSTEM	\$533	\$448	\$650	\$650	\$100	\$650	\$650	\$650	\$650	\$650
400	Fire Marshall	1005.42.4219.421916.58100.00000	DUES & SUBSCRIPTIONS	\$1,897	\$1,828	\$1,928	\$1,978	\$1,978	\$1,978	\$1,978	\$1,978	\$1,978	\$1,978
	THE HUISION		Total	\$74,040	\$80,514	\$90,610	\$89,348	\$89,348		\$89,348	\$89,348	\$89,348	\$89,348
	Public Safety		Total	\$7,703,353	\$7,784,854	\$8,221,413	\$8,660,960	\$8,551,320		\$8,551,320	\$8,551,320	\$8,551,320	\$8,551,320
902	Accruals	1005.48.4897.489705.52900.00000	SICK/VACATION TIME ACCRUAL	\$0	\$0	\$35,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
902	Accruals	1005.48.4897.489707.52900.00000	CITY SICK TIME BUY BACK	\$29,338	\$39,999	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
902	Accruals	1005.48.4897.489709.52900.00000	DPW SICK TIME BUY BACK	\$29,614	\$34,327	\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
902	Accruals	1005.48.4897.489728.52900.00000	POLICE BUY BACK-SICK PAY/LONGEVITY	\$97,466	\$83,010	\$95,306	\$105,760	\$105,760	\$105,760	\$105,760	\$105,760	\$105,760	\$105,760
			Total	\$156,418	\$157,337	\$205,306	\$200,760	\$175,760	\$175,760	\$175,760	\$175,760	\$175,760	\$175,760
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903	Emloyee Insurance	1005.48.4898.489801.52800.00000	EMPLOYEE MEDICAL	\$2,057,321	\$2,110,155	\$2,132,563	\$2,360,085	\$2,360,085	\$2,360,085	\$2,360,085	\$2,313,493	\$2,307,378	\$2,163,575
903	Emloyee Insurance	1005.48.4898.489802.52800.00000	RETIREE MEDICAL	\$633,804	\$456,275	\$484,089	\$615,086	\$615,086	\$615,086	\$615,086	\$615,086	\$615,086	\$615,086

						Expenses								
Dept Number	Dept Description	Account	Description		FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 2nd Ref	FY26 3rd Ref	FY26 Adopted
903	Emloyee Insurance	1005.48.4898.489803.52900.00000	EMPLOYEE OPT-OUT		\$63,667	\$135,167	\$130,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000
903	Emloyee Insurance	1005.48.4898.489807.52800.00000	MEDICAL COSTS ACCRUAL		\$0	\$133,187	\$40,000	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
903	Emloyee Insurance	1005.48.4898.489811.52850.00000	DENTAL PLAN		\$64,292	\$55,162	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
903	Emloyee Insurance	1005.48.4898.489813.52100.00000	LIFE INSURANCE		\$14,131	\$14,449	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
903	Emloyee Insurance	1005.48.4898.489815.52800.00002	INSURANCE BROKERAGE FEES		\$36,960	\$34,440	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
				Total	\$2,870,175	\$2,805,648	\$2,899,152	\$3,259,670	\$3,254,670	\$3,254,670	\$3,254,670	\$3,208,078	\$3,201,963	\$3,058,160
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904	Social Security Social Security	1005.48.4896.489617.52200.00000	SOCIAL SECURITY MEDICARE		\$521,144	\$537,666	\$548,072	\$400,734 \$171,428	\$400,734 \$171,428	\$400,734 \$171,428	\$400,734 \$171,428	\$395,943 \$170,308	\$386,795 \$167,936	\$386,795 \$167,936
904	Social Security		MEDICARE	Total	\$521,144	\$537,666	\$548,072	\$1/1,428 \$572,162	\$171,428	\$171,428	\$171,428 \$572,162	\$170,308	\$554,730	\$167,936
				Total	\$321,144	\$337,000	3340,072	3372,102	3372,102	3372,102	3372,102	\$500,251	\$334,730	Ş334,730
905	Retirement	1005.48.4895.489520.52300.00000	MERF - DPW & CITY EMPLOYEES		\$796,850	\$732,054	\$777,780	\$854,680	\$854,680	\$854,680	\$854,680	\$839,519	\$800,405	\$800,405
905	Retirement	1005.48.4895.489518.52300.00000	MERF - POLICE		\$1,193,528	\$1,229,738	\$1,360,817	\$1,432,504	\$1,432,504	\$1,432,504	\$1,432,504	\$1,432,504	\$1,432,504	\$1,432,504
905	Retirement	1005.48.4895.489516.52300.00000	PENSION-OLD POLICE		\$294,243	\$381,225	\$300,000	\$324,075	\$324,075	\$324,075	\$324,075	\$324,075	\$324,075	\$324,075
905	Retirement	1005.48.4895.489522.52300.00000	PENSION-OLD CITY		\$111,296	\$100,000	\$0	\$0	\$0	\$0	\$0			
905	Retirement	1005.48.4895.489524.52300.00000	457 MATCH	- ·	\$0	\$41,800	\$45,000	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750
	Employee Benefits			Total Total	\$2,395,917 \$5,943,653	\$2,484,817 \$5,985,467	\$2,483,597 \$6,136,127	\$2,670,009 \$6,702,602	\$2,670,009 \$6,672,602	\$2,670,009 \$6,672,602	\$2,670,009 \$6,672,602	\$2,654,848 \$6,604,937	\$2,615,734 \$6,548,188	\$2,615,734 \$6,404,385
	Employee belients			TOtal	- Scotonec	, 00+,coc,cç	90,130,127	90,702,00 2	90,072,002	90,072,002	20,072,002	90,004,937	Ç0;340,±08	Ç0,404,303
906	City Insurances	1005.48.4899.489915.52700.00000	WORKMEN'S COMPENSATION		\$800,734	\$258,790	\$300,000	\$350,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
906	City Insurances	1005.48.4899.489919.52600.00000	UNEMPLOYMENT COMPENSATION		\$27,981	\$9,929	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$16,548	\$16,548	\$16,548
906	City Insurances	1005.48.4899.489921.55200.00000	COMMERCIAL BUSINESS PACKAGE		\$461,964	\$381,736	\$465,039	\$377,885	\$377,885	\$377,885	\$377,885	\$377,885	\$377,885	\$377,885
906	City Insurances	1005.48.4899.489922.55200.00000	FIRE DEPARTMENT/ARMS		\$94,150	\$101,215	\$96,600	\$101,033	\$101,033	\$101,033	\$101,033	\$101,033	\$101,033	\$101,033
906	City Insurances	1005.48.4899.489923.55200.00000	CYBER LIABILITY		\$29,991	\$26,290	\$37,450	\$26,290	\$26,290	\$26,290	\$26,290	\$26,290	\$26,290	\$26,290
	Ci. I			Total	\$1,414,820	\$777,961	\$914,089	\$870,208	\$820,208	\$820,208	\$820,208	\$821,756	\$821,756	\$821,756
	City Insurances			Total	\$1,414,820	\$777,961	\$914,089	\$870,208	\$820,208	\$820,208	\$820,208	\$821,756	\$821,756	\$821,756
850	Municipal Grants	1005.50.5000.500001.53010.00000	Y.S.B. 50/50 EXPENDITURES	П	\$49,990	\$48,513	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
850	Municipal Grants	1005.50.5000.500005.57500.00000	TOWN ROAD AID		\$49,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
850	Municipal Grants	1005.50.5000.500007.57500.00000	MUNICIPAL GRANTS IN AID		\$45,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
850	Municipal Grants	1005.50.5000.500009.57500.00000	LOCIP		\$167,981	\$49,132	\$272,415	\$271,901	\$271,901	\$271,901	\$271,901	\$271,901	\$271,901	\$271,901
				Total	\$313,898	\$97,645	\$307,415	\$306,901	\$306,901	\$306,901	\$306,901	\$306,901	\$306,901	\$306,901
			T											
875 875	Capital Expenditures	1005.49.4900.490083.57320.03016 1005.49.4900.490082.57320.03016	TWO POLICE VEHICLES FIRE MARSHALL VEHICLE		\$82,000 \$15,367	\$133,050 \$0	\$140,000	\$140,000 \$0	\$140,000 \$0	\$140,000 \$0	\$140,000 \$0	\$140,000	\$140,000 \$0	\$140,000
875	Capital Expenditures Capital Expenditures	1005.49.4900.490082.57320.03016	ANNUAL DPW SMALL TRUCK REPLACEMENT		\$42,878	\$0	\$0 \$0	\$50,000	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
875	Capital Expenditures	1005.49.4900.490082.57390.03016	FY CAPITAL PLAN		\$108,870	\$58,520	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
875	Capital Expenditures	1005.49.4900.490086.57320.03016	REVALUATION FUND		\$105,019	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0	\$0	\$0
875	Capital Expenditures	1005.49.4900.490081.57320.00000	MAYOR'S FLEET REPLACEMENT		\$0	\$19,588	\$19,596	\$14,000	\$19,596	\$19,596	\$19,596	\$19,596	\$19,596	\$19,596
875	Capital Expenditures	1005.49.4900.490085.57320.03016	REOCCURING FLEET REPLACEMENT		\$28,153	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
				Total	\$382,288	\$211,158	\$159,596	\$347,000	\$159,596	\$159,596	\$159,596	\$159,596	\$159,596	\$159,596
004		4005 44 4453 445304 53040 00000	To anything congruence		445.000	445.000	445.000	445.000	445.000	445.000	A45 000	445.000	445.000	445.000
901	Municipal Planning Municipal Planning	1005.41.4153.415301.53010.00000 1005.41.4153.415303.59010.00000	PLANNING CONSULTANT CODE UPDATE		\$15,000 \$0									
301	Widilicipal Flamilling	1005.41.4155.415505.55010.00000	CODE OF DATE	Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Capital and Grants				\$711,185	\$323,803	\$482,011	\$668,901	\$481,497	\$481,497	\$481,497	\$481,497	\$481,497	\$481,497
200	BoAT	1005.41.4101.410102.53100.00000	BUDGET CONSULTANT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	BoAT	1005.41.4101.410104.51900.00000	BOAT SECRETARY		\$5,382	\$5,382	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
200	BoAT	1005.41.4101.410105.51900.00000	CITY TREASURER SALARY	-	\$0	\$26,017	\$27,131	\$27,945	\$27,945	\$27,945	\$27,945	\$27,945	\$27,945	\$27,945
200	BoAT	1005.41.4101.410106.56900.00000	SPORTS CONTINGENCY		\$14,829	\$13,500	\$20,000 \$0	\$20,000 \$0	\$10,000 \$0	\$10,000	\$10,000 \$0	\$10,000 \$0	\$10,000	\$10,000 \$0
200	BoAT BoAT	1005.41.4101.410106.59140.00000 1005.41.4101.410108.59140.00000	SETTLEMENT CONTINGENCY BOAT CONTINGENCY	-+	\$0 \$0	\$14,726 \$0	\$50,000	\$50,000	\$50,000	\$0 \$50,000	\$50,000	\$50,000	\$0 \$50,000	\$50,000
200	BoAT	1005.41.4101.410109.59140.00000	TAX ABATEMENTS		\$1,230	\$22,745	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
200	BoAT	1005.41.4101.410110.57010.00000	OTHER DEPARTMENT EXPENSES		\$23,394	\$62,628	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
200	BoAT	1005.41.4101.410112.58900.00000	PANDEMIC EXPENSES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	BoAT	1005.41.4101.410114.53010.00000	FD STORM STANDBY COVERAGE		\$1,575	\$4,725	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
200	BoAT	1005.41.4101.410116.59010.00000	TAX REFUNDS		\$38,610	\$50,431	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
				Total	\$85,020	\$200,154	\$202,631	\$203,445	\$193,445	\$193,445	\$193,445	\$193,445	\$193,445	\$193,445
	Total Contingency			Total	\$85,020	\$200,154	\$202,631	\$203,445	\$193,445	\$193,445	\$193,445	\$193,445	\$193,445	\$193,445
215	Debt Service	1005.48.4899.489935.58330.00000	2016 BOND ISSUE-PRINCIPAL(13-14REF)	Т	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
213	Dent Service	1005.48.4899.489935.58330.00000	2018 BOND ISSUE(2016 REF)	-+	\$250,000	\$250,000	\$250,000	\$250,000	\$280,000	\$250,000	\$250,000	\$250,000	\$280,000	\$250,000
			DOING ISSUELED TO INCI /		\$200,000	7200,000	7200,000	\$200,000	\$200,000	7200,000	7200,000	7200,000	\$200,000	¥200,000

					Expenses								
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 2nd Ref	FY26 3rd Ref	FY26 Adopted
		1005.48.4899.489939.58330.00000	2018 BOND ISSUE (RDEMO)	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,00
		1005.48.4899.489941.58330.00000	2019 BOND ISSUE-PRIN(PD)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,00
		1005.48.4899.489943.58330.00000	2021 BOND ISSUE-PRIN (PD)	\$0	\$245,000	\$255,000	\$265,000	\$265,000	\$265,000	\$265,000	\$265,000	\$265,000	\$265,00
		1005.48.4899.489946.58330.00000	JCI PROJECT	\$142,114	\$147,108	\$169,188	\$175,622	\$175,622	\$175,622	\$175,622	\$175,622	\$175,622	\$175,62
		1005.48.4899.489950.58330.00000	JCI PROJECT 2-PRIN	\$57,541	\$44,857	\$46,175	\$47,531	\$47,531	\$47,531	\$47,531	\$47,531	\$47,531	\$47,53
		1005.48.4899.489952.58300.00000	NEWTOWN SAVINGS - RIVERWALK-PRIN	\$99,583	\$100,038	\$75,329							
		1005.48.4899.489953.58300.00000	KANSAS STATE BANK-DPW TRUCKS-PRIN	\$0	\$62,560	\$72,220	\$69,429	\$69,429	\$69,429	\$69,429	\$69,429	\$69,429	\$69,42
			Carrying Cost of Ref Debt Service				\$150,000	\$0	\$0	\$0	\$0	\$0	\$
			1	otal \$1,289,238	\$1,589,562	\$1,607,912	\$1,697,582	\$1,547,582	\$1,547,582	\$1,547,582	\$1,547,582	\$1,547,582	\$1,547,58
215	Debt Service	1005.48.4899.489925.57300.00000	STREET SWEEPER & FT PUMPER	\$78,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
		1005.48.4899.489960.58320.00000	2016 BOND ISSUE-INTEREST(13-14 REF)	\$75,575	\$68,075	\$63,075	\$58,075	\$58,075	\$58,075	\$58,075	\$58,075	\$58,075	\$58,07
		1005.48.4899.489961.58320.00000	2018 BOND ISSUE-INTEREST(2016 REF)	\$132,225		\$116,125	\$109,125	\$109,125	\$109,125	\$109,125	\$109,125	\$109,125	\$109,12
		1005.48.4899.489962.58320.00000	2018 BOND ISSUE-INTEREST(RDEMO)	\$78,645	\$70,245	\$63,945	\$57,435	\$57,435	\$57,435	\$57,435	\$57,435	\$57,435	\$57,43
		1005.48.4899.489963.58320.00000	2019 BOND ISSUE-INTEREST(PD)	\$139,688	\$127,188	\$114,689	\$102,188	\$102,188	\$102,188	\$102,188	\$102,188	\$102,188	\$102,18
		1005.48.4899.489964.58320.00000	2021 BOND ISSUE-INTEREST(PD)	\$312,631	\$312,631	\$302,831	\$292,631	\$292,631	\$292,631	\$292,631	\$292,631	\$292,631	\$292,63
		1005.48.4899.489970.58320.00000	JCI PROJECT 1-INTEREST	\$72,994		\$66,383	\$62,515	\$62,515	\$62,515	\$62,515	\$62,515	\$62,515	\$62,51
		1005.48.4899.489972.58320.00000	JCI PROJECT 2-INTEREST	\$13,750	\$26,435	\$25,117	\$23,761	\$23,761	\$23,761	\$23,761	\$23,761	\$23,761	\$23,76
			Fuel Cell Project				\$0		\$0	\$0	\$0	\$0	\$
		1005.48.4899.489976.58320.00000	NEWTOWN SAVINGS - RIVERWALK-INT	\$1,085		\$172			\$0	\$0	\$0	\$0	\$
		1005.48.4899.489978.58320.00000	KANSAS STATE BANK-DPW TRUCKS-INT	\$0	1.7	\$5,758		\$2,770	\$2,770	\$2,770	\$2,770	\$2,770	\$2,77
			1	otal \$905,458		\$758,095	\$708,500	\$708,500	\$708,500	\$708,500	\$708,500	\$708,500	\$708,50
	Total Debit Service			\$2,194,696	\$2,396,597	\$2,366,007	\$2,406,082	\$2,256,082	\$2,256,082	\$2,256,082	\$2,256,082	\$2,256,082	\$2,256,08
	Total City Expenses			\$28,215,921	\$28,354,166	\$29,506,117	\$29,571,812	\$30,053,120	\$30,053,120	\$30,053,120	\$29,879,532	\$29,649,920	\$29,506,11
702	Board of Education	1005.47.4700.470000.59140.00000	EDUCATIONAL EXPENSES	\$33,910,272	2 \$35,773,558	\$37,576,212	\$39,560,719	\$39,560,719	\$39,560,719	\$39,560,719	\$39,560,719	\$39,157,414	\$38,612,08
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
	Total Expenses			\$62,126,193	\$64,127,724	\$67,082,329	\$69,132,531	\$69,613,839	\$69,613,839	\$69,613,839	\$69,440,251	\$68,807,334	\$68,118,20

Glossary

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing a municipal budget.

<u>Accounts Payable –</u> A short term liability account reflecting amounts owed to individuals or organizations for goods and services received by a government.

<u>Accounts Receivable -</u> An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including due from other funds or other governments)

Adopted Budget - The annual operating budget for the fiscal year approved by the Board of Aldermen.

<u>Amortization -</u> The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

<u>Appropriation -</u> A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. All General Fun appropriations lapse at the end of the fiscal year.

<u>Arbitration -</u> A technique for the resolution of disputes outside the courts, where a third party reviews the evidence in the case and imposes a decision that is legally binding on both sides and enforceable in the courts.

<u>Assessment/Assessed Value -</u> A valuation set upon real estate or other property by a government as a basis for levying taxes.

<u>Audit -</u> A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements. It is also a procedure for evaluating whether management has efficiently and effectively carried out its responsibilities. The auditor obtains the evidential matter through observation, inspection, inquiries and confirmations with third parties.

<u>Balanced Budget - A</u> budget wherein the revenues equal the expenditures for any given year.

<u>BANS (Bond Anticipation Notes)</u> - Bond anticipation notes are short-term, interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date.

Bond Refunding - The payoff and re-issue of bonds to obtain better interest rates and/or bond conditions.

<u>Basis of Accounting -</u> The procedures that record, classify and report on the finances and operations of a business government or other entity.

<u>Board of Education -</u> An elected body responsible for developing educational policy for the City of Ansonia School System. It is a seven-member body with some member elected every two years. The Board hires a Superintendent to administer the school system.

<u>Bond -</u> A debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies, municipalities, states and U.S. and foreign governments to finance a variety of projects and activities. Bonds are commonly referred to as fixed-income securities.

<u>Budget -</u> The financial operating plan for one year embodying estimated expenditures for providing service and the proposed means of financing them. A balance budget limits expenditures to available resources.

<u>Budget Document -</u> The instrument used by the budget making authority to present a comprehensive financial program to the Board of Aldermen.

<u>Budget Message -</u> A general discussion of the proposed and adopted budgets as presented in writing by the Mayor to the Board of Aldermen and the residents of Ansonia.

<u>Capital Expenditure -</u> Funds used by a company to acquire or upgrade physical assets such as property, equipment or other infrastructure. It is often used to undertake new projects or investments by the municipality.

<u>Capital Improvement Plan -</u> The Capital Improvement Plan is a comprehensive multi-year plan that identifies and prioritizes expected needs of the city which are proposed for the city within the next five years. The first year of the program is called the Capital Budget and is adopted annually.

<u>Capital Project -</u> A project or piece of equipment costing more than \$10,000 and having a life expectancy of more than eight years.

<u>Collective Bargaining Agreement -</u> A consent between the City of Ansonia and the various employee bargaining groups (Unions), which defines working conditions, salary and benefits and job categories.

<u>Contingency - Monies set aside in the annual operating budget to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.</u>

<u>Credit Rating -</u> A rating set by an independent agency, which reflects a municipality's ability to repay debt resulting from the sale of bonds. Moody's Investor Service, Standard and Poor's Corporation and Fitch Investor Services are the three major rating agencies in the United States.

<u>Debt Management Policy</u> - The primary policy objectives are to establish conditions and target benchmark ratios for the use of debt, minimize the City's net debt service and issuance costs, achieve the highest practical credit rating and provide timely and accurate financial disclosure.

<u>Debt Ratios</u> - Comparative statistics illustrating the relation between the City's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit ratings of an issue, especially with general obligation bonds.

<u>Delinquent Taxes -</u> Taxes remaining unpaid on and after the date to which a penalty for non-payment is attached.

<u>Depreciation -</u> A noncash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. Most assets lose their value over time (in other words, they depreciate), and must be replaced once the end of their useful life is reached.

<u>Educational Reference Groups (ERGs)</u> - A classification system used in the State of Connecticut in which towns/cities that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorized Connecticut communities into ERGs.

<u>Encumbrances - Purchase orders, contracts or salary commitments that must be covered by an appropriation.</u>

Expenditure - Cost of goods received or services rendered, whether cash payments have been made or not.

<u>Exempt Properties - Properties of religious, educational, governmental or charitable organizations not subject to taxation.</u>

<u>Equalized Mill Rate</u> - The Equalized Mill Rate, or the Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. Dollars of tax per \$1,000 market value; can be calculated by multiplying the mill rate by the assessment ratio.

<u>Fiscal Year -</u> The 12-month period at the end of which a government determines its financial condition and the results of operations and closes its books. For the City of Ansonia, the fiscal year begins on July 1st and ends on June 30th.

<u>Fixed Assets</u> - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and significant/permanent improvements other than building and land.

Fund Balance - The difference between assets and liabilities reported in governmental funds

<u>Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting.</u>

<u>GASB (Governmental Accounting Standards Board) -</u> The authoritative accounting and financial reporting standard setting body for government entities.

<u>General Obligation Bonds</u> - Bonds for which payment is backed by the full faith and credit of the government and is considered payable form taxes and other general revenues.

<u>Government Finance Officers Association (GFOA)</u> - A national association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. Its goal is to provide practical guidance to accounting and auditing professionals.

<u>Grand List -</u> The Grand List is the compilation, by value, of all taxable and tax-exempt property within the municipality.

Indirect Revenue - Any revenue received by the City other than from property tax (tax revenue).

<u>Intergovernmental Revenues -</u> Revenues from other governments in the form of grants, entitlements, shared revenues or payment in lieu of taxes.

<u>Lease/Purchase Agreements -</u> Contractual agreements that are termed leases but that in substance are purchase contracts.

<u>Liabilities</u> - Probable future sacrifices of economic benefits, arising from present obligation of a particular entirety to transfer assets or provide service to other entities in the future as a result of past transactions or events.

<u>Line Item -</u> Also called an account. A specific expenditure or revenue category with in a department budget, e.g., postage, electric, travel or fuel.

<u>LoCIP - Local Capital Improvements Program is a State grant awarded for the purpose of assisting a municipality with the cost of State approved capital projects such as roads and sidewalk repairs, sewer and water projects, public park improvements and renovations to public buildings.</u>

<u>Long Term Debt -</u> This includes long-term liabilities associated with governmental activities. Items included under the long-term debt category are bonds and notes, for which the municipality has pledged its full faith and credit, and capital lease obligations.

<u>Mill Rate</u> - The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mail rate times the assessed value of property.

<u>Other Post Employment Benefits (OPEB) -</u> Other post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or arrangement separate from a retirement plan. OPEB may include health care benefits, life insurance and other assistance programs.

<u>Operating Budget -</u> A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

<u>Operating Result -</u> The amount by which actual revenues varied from budget revenues and actual expenditures varied from budgeted expenditures, aggregated in total, during the fiscal year.

<u>Operating Transfer -</u> The legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

<u>Other Financing Sources -</u> An increase in the General Fund's resources not classified as revenues. GAAP limits the use of this category to certain specified situations.

<u>Performance Measurement -</u> An indication of what a program or service is accomplishing and whether results are being achieved.

<u>PILOT -</u> An acronym for "payment in lieu of taxes". These payments represent a partial reimbursement for foregone property tax revenue from State owned property and hospitals, tax relief for the elderly and tax exemptions for veterans.

<u>Property Tax -</u> A tax levied on the value of real property set annually by the City to fund general government expenditures. The property tax is expressed as a dollar value per \$1,000 of assessed value.

<u>Program -</u> Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Recurring Costs - Expenditures occurring on an annual basis.

<u>Refunding Bonds -</u> Bonds issued at a lower interest rate to retire higher interest rate bonds already outstanding.

<u>Reserve -</u> An account which indicates that a portion of a fund's balance is legally restricted for a specific purpose and is not available for general expenditure.

<u>Resolution -</u> A special temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statue.

<u>Revaluation -</u> The reappraisal of all real estate in the City to achieve uniformity in property valuations and ensure all property owners are paying their proportionate share of taxes. Connecticut state statutes mandate a revaluation every 5 years.

Revenue - All amounts of money received by a government entity, net of refunds and other correcting transactions, other than from the issuance of debt or the liquidation of investments.

<u>Risk Management -</u> All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

<u>Self-Insurance</u> - The retention of a risk of loss arising out of the ownership of property or from some other case, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

<u>Short-Term Debt</u> - Debt with a maturity of one year or less after the date of issuance.

<u>Special Revenue Fund -</u> Special revenue funds are used to account for the proceeds of specific revenue source that are legally restricted to expenditures for specific purposes.

<u>Statute</u> - A written law enacted by a duly organized and constituted legislative body.

<u>Superintendent of Schools -</u> The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the City of Ansonia Public School System.

<u>Surplus -</u> This term refers to the Unappropriated General Fund balance. These funds are usually excess revenue received above those budgeted and unexpended from the City and School budgets. The rating agencies of Standard and Poor's and Moody's Investor Services regard about 10% fund balance as adequate to meet the unforeseen needs of the community.

<u>Tax Appeal -</u> Taxpayers who disagree with the assessed value of their property can appeal their assessment to the Board of Assessment Appeals for relief. Taxpayers may take their appeals to court if their efforts at the Board of Assessment Appeals are unsuccessful.

<u>Tax Collection Rate</u> - The amount of taxes collected compared to the total taxes levied in a given fiscal year.

<u>Tax Levy -</u> The total amount of taxes imposed by a government to finance services performed for the common benefit.

<u>Tax Revenue - Moneys received from the assessment of real estate, personal property and motor vehicles within the City of Ansonia.</u>

<u>Transfer - Movement of funds from one distinct accounting entity to another.</u>

<u>Unencumbered Balance</u> - The amount of funds which is neither expended nor reserved, but is still available for future purchases.

<u>Unassigned Fund Balance</u> - Available expendable financial resources in a governmental fund that are not the object of tentative management plans.

<u>Water Pollution Control Authority (WPCA) -</u> The Water Pollution Control Authority is the oversight Commission for the City's sewer operations.