

# City of Ansonia Annual Budget



## Fiscal Year 2026



**ANSONIA**  
**RECHARGED**

**David S. Cassetti, Mayor**

[www.cityofansoniam.com](http://www.cityofansoniam.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 31<sup>st</sup> 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.

# 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 outstanding 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

1. **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

1. **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/registrars, trustee, credit enhancement, auditing, or printing services, are retained as required.

## Property Tax Calculation

	Budget Fiscal Year 2022-2023	Budget Fiscal Year 2023-2024	Budget FY 2024-2025	Budget FY 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	<u>\$ 984,727,010</u>	<u>\$ 1,335,339,230</u>	1,338,138,690	1,336,129,110
Total	<u>\$ 1,212,154,803</u>	<u>\$ 1,583,703,338</u>	\$ 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	<u>\$ (143,027,180)</u>	<u>\$ (143,837,320)</u>	140,856,150	144,630,220
Total	<u>\$ (156,163,956)</u>	<u>\$ (156,422,974)</u>	\$ 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	<u>\$ 841,699,830</u>	<u>\$ 1,191,501,910</u>	<u>\$ 1,197,282,540</u>	<u>\$ 1,191,498,890</u>
Total Net Grand List	<u>\$ 1,055,990,847</u>	<u>\$ 1,427,280,364</u>	\$ 1,426,511,130	\$ 1,422,426,644
Collection Rate	98.00%	98.00%	98.00%	98.00%
Net Collectible After Bad Debt Allowance				
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	<u>\$ 824,865,833</u>	<u>\$ 1,167,671,872</u>	<u>\$ 1,173,336,889</u>	<u>\$ 1,167,668,912</u>
Total Net Collectible After Bad Debt Allowance	<u>\$ 1,034,871,030</u>	<u>\$ 1,398,734,757</u>	\$ 1,397,980,907	\$ 1,393,978,111
Real Estate and Personal Property Mill Rate	37.80	26.24	26.49	29.62
Tax Revenue	\$ 33,961,986	\$ 32,811,299	\$ 33,340,463	\$ 37,433,208
Motor Vehicle Mill Rate	32.46	32.46	32.46	29.62
Tax Revenue	\$ 4,427,732	\$ 4,813,953	\$ 4,524,121	\$ 3,856,423
Rounding				\$ (547)
Total Tax Revenue	<u>\$ 38,389,718</u>	<u>\$ 37,625,252</u>	\$ 37,864,585	\$ 41,289,085

# Budget Summary

	Actual Budget FY 2023 - 2024	Approved Budget FY 2024-2025	Mayor's Budget FY 2025 - 2026	BoAT Budget FY 2025 - 2026	BoA Budget FY 2025 - 2026
<b><u>CITY REVENUES</u></b>					
Taxes	\$ 1,727,111	\$ 1,455,500	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000
Permits and Fees	\$ 363,756	\$ 309,000	\$ 357,000	\$ 357,000	\$ 357,000
Educational Cost Share	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668
State Grants	\$ 2,464,331	\$ 1,883,840	\$ 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
Fees	\$ 503,404	\$ 410,000	\$ 420,000	\$ 420,000	\$ 420,000
Rental	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
Other	\$ 805,103	\$ 648,598	\$ 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
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 ?? Mills on Net Grand List of \$1,422,426,644 at 98% Collection Rate			\$ 41,289,085	\$ 41,289,085	\$ 41,289,085
<b>TOTAL CITY REVENUES</b>	<b>\$ 64,127,724</b>	<b>\$ 67,082,329</b>	<b>\$ 69,613,840</b>	<b>\$ 69,613,840</b>	<b>\$ 69,613,840</b>

<b><u>CITY EXPENDITURES</u></b>					
City Government Expenses	\$ 3,342,429	\$ 3,198,458	\$ 3,302,841	\$ 3,302,841	\$ 3,302,841
City Community Service	\$ 704,291	\$ 765,921	\$ 828,881	\$ 828,881	\$ 828,881
City Public Works	\$ 5,078,819	\$ 5,364,910	\$ 5,121,179	\$ 5,121,179	\$ 5,121,179
City Utilities	\$ 1,337,842	\$ 1,361,050	\$ 1,331,565	\$ 1,331,565	\$ 1,331,565
City Information Technology	\$ 421,950	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500
City Public Safety	\$ 7,784,854	\$ 8,221,413	\$ 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
City Insurances	\$ 777,961	\$ 914,089	\$ 820,208	\$ 820,208	\$ 820,208
Capital and Grants	\$ 323,803	\$ 482,011	\$ 481,497	\$ 481,497	\$ 481,497
Contingency	\$ 200,154	\$ 202,631	\$ 193,445	\$ 193,445	\$ 193,445
Debt Service	\$ 2,396,597	\$ 2,366,007	\$ 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
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 64,127,724</b>	<b>\$ 67,082,329</b>	<b>\$ 69,613,839</b>	<b>\$ 69,613,839</b>	<b>\$ 69,613,839</b>

Revenue										
DEPT NUM	DEPT DESC	ACCOUNT NUMBER	DESCRIPTION	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY 2025-2026	FY 2024-2025	FY 2024-2025
								Mayor	BOAT	BOA
41	Property Tax	1005.41.4135.000000.41000.00001	T A X E S	\$ 38,015,075	\$ 37,348,364	\$ 37,753,607	\$ 37,509,497	\$ 41,289,085	\$ 41,289,085	\$ 41,289,085
Total				\$ 38,015,075	\$ 37,348,364	\$ 37,753,607	\$ 37,509,497	\$ 41,289,085	\$ 41,289,085	\$ 41,289,085
41	Taxes	1005.41.4135.000000.41000.00003	PRIOR YEAR TAXES COLLECTED	\$ 393,029	\$ 640,330	\$ 415,500		\$ 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
41	Taxes	1005.41.4135.000000.41000.00007	LIENS, INTEREST & WARRANT INCOME	\$ 331,329	\$ 522,531	\$ 350,000		\$ 350,000	\$ 350,000	\$ 350,000
41	Taxes	1005.41.4135.000000.41000.00009	TAXSERV FEES	\$ 48,813	\$ 85,454	\$ 35,000		\$ 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
41 Total				\$ 1,324,584	\$ 1,727,111	\$ 1,455,500	\$ -	\$ 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	\$ 1,325	\$ 2,000	\$ 2,000	\$ 2,000
42	Permits and Fees	1005.42.4151.000000.42201.00000	BUILDING DEPARTMENT FEES	\$ 320,953	\$ 326,384	\$ 253,500	\$ 202,929	\$ 315,000	\$ 315,000	\$ 315,000
42	Permits and Fees	1005.42.4151.000000.42201.00500	PLANNING & ZONING	\$ 12,970	\$ 11,523	\$ 21,000	\$ 9,460	\$ 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	\$ 9,650	\$ 25,000	\$ 25,000	\$ 25,000
42	Permits and Fees	1005.42.4151.000000.42201.00510	INLAND WETLAND FEE	\$ 1,220	\$ 160	\$ -	\$ 640			
42	Permits and Fees	1005.42.4201.000000.42130.00092	FINGERPRINT PERMITS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
42 Total				\$ 371,982	\$ 363,756	\$ 309,000	\$ 224,004	\$ 357,000	\$ 357,000	\$ 357,000
43	ECS	1005.43.4199.000000.43300.00110	EDUCATION EQUALIZER	\$ 14,936,230	\$ 14,975,139	\$ 15,031,668	\$ 7,515,834	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668
Total				\$ 14,936,230	\$ 15,031,668	\$ 15,031,668	\$ 7,515,834	\$ 15,031,668	\$ 15,031,668	\$ 15,031,668
43	State Grants	1005.43.4199.000000.43300.00105	ADULT EDUCATION TUITION	\$ 119,782	\$ 120,823	\$ 120,823	\$ 80,045	\$ 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
43	State Grants	1005.43.4199.000000.43300.00205	PA SPEC VET EXEMPTION	\$ 11,683	\$ 6,808	\$ 18,000	\$ 5,903	\$ 18,000	\$ 18,000	\$ 18,000
43	State Grants	1005.43.4199.000000.43300.00210	DISABLED EXEMPTIONS	\$ -			\$ 1,558			
43	State Grants	1005.43.4199.000000.43300.00215	MASHANTUCKET FUND	\$ 113,045	\$ 113,045	\$ 113,045	\$ 37,681	\$ 113,045	\$ 113,045	\$ 113,045
43	State Grants	1005.43.4199.000000.43300.00220	DISTRESSED MUNICIPALITIES	\$ 69,006	\$ -	\$ -				
43	State Grants	1005.43.4199.000000.43300.00225	TOWN ROAD AID	\$ 316,008	\$ 315,218	\$ 315,218	\$ 315,218	\$ 315,218	\$ 315,218	\$ 315,218
43	State Grants	1005.43.4199.000000.43300.00230	LOCAL CAPITAL INFRA PROGRAM	\$ 167,981	\$ 49,132	\$ 272,415	\$ 48,782	\$ 271,901	\$ 271,901	\$ 271,901
43	State Grants	1005.43.4199.000000.43300.00235	MUNICIPAL PROJECTS	\$ 85,419	\$ 85,419	\$ 85,419		\$ 85,419	\$ 85,419	\$ 85,419
43	State Grants	1005.43.4199.000000.43300.00300	YOUTH SERVICE BUREAU	\$ 34,073	\$ 32,492	\$ 16,162	\$ 24,369	\$ 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	\$ 137,757	\$ 140,119	\$ 140,119	\$ 140,119
43	State Grants	1005.43.4199.000000.43900.00000	PILOT-AHA	\$ 47,952	\$ 64,071	\$ 20,000	\$ 37,808	\$ 35,000	\$ 35,000	\$ 35,000
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 TRANSITION GRANT	\$ 636,501	\$ 855,746	\$ 750,000	\$ 750,000			
43	State Grants	1005.43.4199.000000.43300.00220	DISTRESSED MUNICIPALITIES	\$ 69,006	\$ -	\$ -				
43 Total				\$ 2,342,053	\$ 2,464,331	\$ 1,883,840	\$ 1,439,121	\$ 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
44	Current Charges	1005.44.4109.000000.44709.00720	SUMMER CAMP FEES	\$ 8,800	\$ -	\$ 5,000		\$ 9,000	\$ 9,000	\$ 9,000
44	Current Charges	1005.44.4147.000000.44010.00400	TOWN & CITY CLERK REVENUE	\$ 427,725	\$ 407,468	\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000
44	Current Charges	1005.44.4147.000000.44102.00000	VACANT PROPERTY REGISTRATION	\$ 540	\$ 540	\$ 2,000		\$ 2,000	\$ 2,000	\$ 2,000
44	Current Charges	1005.44.4199.000000.44010.00410	WPCA ADMIN ALLOCATION	\$ 72,000	\$ 84,000	\$ 84,000		\$ -	\$ -	\$ -
44	Current Charges	1005.44.4201.000000.44104.00000	POLICE MISCELLANEOUS	\$ 18,185	\$ 17,513	\$ 12,000	\$ 6,520	\$ 13,000	\$ 13,000	\$ 13,000
44	Current Charges	1005.44.4201.000000.44201.00600	PRIVATE DUTY FEES	\$ 526,523	\$ 773,178	\$ 300,000	\$ 780,108	\$ 405,000	\$ 405,000	\$ 405,000
44	Current Charges	1005.44.4201.000000.44201.00605	POLICE OVERTIME REVENUE	\$ 18,432	\$ 13,878	\$ 10,000	\$ 16,564	\$ 20,000	\$ 20,000	\$ 20,000
44	Current Charges	1005.44.4203.000000.44202.00000	FIRE WATCH DUTY FEES	\$ -	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000
44	Current Charges	1005.44.4207.000000.44867.00000	AMBULANCE COLLECTION	\$ 813,469	\$ 1,020,532	\$ 895,000	\$ 490,168	\$ 915,000	\$ 915,000	\$ 915,000
44	Current Charges	1005.44.4219.000000.44502.00000	FIRE MARSHALL FEES	\$ 1,215	\$ 760	\$ 2,000	\$ 205	\$ 2,000	\$ 2,000	\$ 2,000
44	Current Charges	1005.44.4399.000000.44403.00000	REFUSE DUMPING FEES	\$ 47,408	\$ 57,873	\$ 60,000	\$ 27,954	\$ 60,000	\$ 60,000	\$ 60,000
44	Current Charges	1005.44.4209.000000.44010.00000	ARMS Outside Training	\$ -	\$ -	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000
44	Current Charges	1005.44.4503.000000.44709.00700	CULTURAL COMM REVENUE	\$ 17,045	\$ 12,418	\$ 15,000	\$ 16,310	\$ 18,000	\$ 18,000	\$ 18,000
44	Current Charges	1005.44.4503.000000.44709.00705	REG BASKETBALL	\$ 11,070	\$ 8,625	\$ 11,000	\$ 1,055	\$ 10,000	\$ 10,000	\$ 10,000
44	Current Charges	1005.44.4503.000000.44709.00710	RECREATION- ONGOING PROGRAMS	\$ 1,850		\$ 10,250	\$ 2,350	\$ 10,000	\$ 10,000	\$ 10,000
			SENIOR CENTER TRIPS					\$ 10,000	\$ 10,000	\$ 10,000

		1005.44.4503.000000.44709.00706	SENIOR CENTER FEES	\$ -	\$ 49,542	\$ 46,500	\$ 60,382	\$ 125,000	\$ 125,000	\$ 125,000
44	Current Charges	1005.44.4505.000000.44710.00000	NATURE CENTER PROGRAM FEES	\$ 18,137	\$ 18,342	\$ 17,500	\$ 4,515	\$ 15,000	\$ 15,000	\$ 15,000
44 Total				\$ 1,989,395	\$ 2,470,496	\$ 1,941,250	\$ 1,406,131	\$ 2,085,000	\$ 2,085,000	\$ 2,085,000
45	Fees	1005.45.4199.000000.45102.00800	BLIGHT FEES	\$ 131,062	\$ 494,534	\$ 400,000	\$ 268,986	\$ 410,000	\$ 410,000	\$ 410,000
45	Fees	1005.45.4201.000000.45102.00810	POLICE FINES	\$ 20,716	\$ 8,870	\$ 10,000	\$ 3,640	\$ 10,000	\$ 10,000	\$ 10,000
45 Total				\$ 151,778	\$ 503,404	\$ 410,000	\$ 272,626	\$ 420,000	\$ 420,000	\$ 420,000
47	Rental	1005.47.4199.000000.47901.01000	PROBATE COURT RENTAL	\$ 21,450	\$ 19,800	\$ 19,800	\$ 11,550	\$ 19,800	\$ 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	\$ 4,800	\$ 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	\$ 16,350	\$ 27,000	\$ 27,000	\$ 27,000
48	Other	1005.48.4101.000000.48990.01201	OTHER DEPARTMENT REVENUE	\$ 64,353	\$ 22,505	\$ 25,000	\$ 19,615	\$ 25,000	\$ 25,000	\$ 25,000
48	Other	1005.48.4101.000000.48990.01202	AMEX CREDIT CARD REDEMPTION POINT REVENUE	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
48	Other	1005.48.4199.000000.48400.01102	VETS CHRISTMAS FUND	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
48	Other	1005.48.4199.000000.48400.01103	DONATIONS REVENUE	\$ 17,670	\$ 24,750	\$ -	\$ 48,005	\$ -	\$ -	\$ -
48	Other	1005.48.4199.000000.48990.01200	POSTAGE REIM FROM PROBATE	\$ 5,073	\$ 6,230	\$ 5,000	\$ 3,120	\$ 5,000	\$ 5,000	\$ 5,000
48	Other	1005.48.4199.000000.48990.01300	PROCEEDS FROM MUN PARKING AUTH	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 6,000	\$ 6,027	\$ 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
48	Other	1005.48.4399.000000.48990.01203	METAL RECYCLING CREDIT (CALAMARI)	\$ 53,947	\$ 55,967	\$ 53,575	\$ 30,045	\$ 51,250	\$ 51,250	\$ 51,250
48	Other	1005.48.4899.000000.46101.00900	EARNED INTEREST--S T I F	\$ 16,945	\$ 24,818	\$ 15,000	\$ 3,830	\$ 9,500	\$ 9,500	\$ 9,500
48	Other	1005.48.4899.000000.46101.00905	EARNED INTEREST-WEBSTER BANK	\$ 275,368	\$ 325,306	\$ 312,000	\$ 171,329	\$ 475,000	\$ 475,000	\$ 475,000
48	Other	1005.48.4899.000000.48990.01205	INSURANCE REFUNDS & DIVIDENDS	\$ 308,801	\$ 1,008	\$ -	\$ 522	\$ -	\$ -	\$ -
48	Other	1005.48.4899.000000.48990.01206	MISCELLANEOUS INCOME	\$ 325,625	\$ 314,051	\$ 100,000	\$ 215,033	\$ 150,000	\$ 150,000	\$ 150,000
			Solar Array Revenue	\$ -	\$ -	\$ -	\$ -	\$ 92,150	\$ 92,150	\$ 92,150
			Solar Car Port Revenue	\$ -	\$ -	\$ -	\$ -	\$ 118,525	\$ 118,525	\$ 118,525
48	Other	1005.50.4199.000000.48990.00000	JCI Project Z Recs	\$ -	\$ 1,530	\$ 118,523	\$ 97,500	\$ 102,964	\$ 102,964	\$ 102,964
48	Other	1005.48.5000.000000.48990.00000	Fuel Cell Revenue Projection	\$ -	\$ -	\$ -	\$ -	\$ 1,264,235	\$ 1,264,235	\$ 1,264,235
48 Total				\$ 1,080,928	\$ 805,103	\$ 648,598	\$ 595,026	\$ 2,314,624	\$ 2,314,624	\$ 2,314,624
49	Interest and Reimbursement	1005.49.4101.000000.49010.00000	FUND BALANCE AS INCOME	\$ -	\$ -	\$ 147,000	\$ -	\$ 225,000	\$ 225,000	\$ 225,000
49	Interest and Reimbursement	1005.49.4101.000000.49010.00001	FUND BALANCE AS INCOME BOND PREM 11.1	\$ -	\$ -	\$ 45,500	\$ -	\$ -	\$ -	\$ -
49	Interest and Reimbursement	1005.49.4101.000000.49010.00002	FUND BALANCE AS INCOME BOND PREM 5.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Interest and Reimbursement		Use of Future Revenue	\$ -	\$ 3,109,601	\$ 7,318,388	\$ -	\$ 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
<b>Grand Total</b>				\$ 60,240,675	\$ 63,850,836	\$ 66,971,351	\$ 48,978,589	\$ 69,613,840	\$ 69,613,840	\$ 69,613,840

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoA	FY26 BoA	FY26 APPROVED
201	City Government	1005.41.4199.419906.51900.00000	SUPERINTENDANT/VET GRAVES/FLAGS	\$500	\$500	\$500	\$0	\$500	\$500	\$500	\$500	\$0
201	City Government	1005.41.4199.419910.51900.00000	BOARD OF ALDERMAN SECRETARY	\$5,293	\$5,143	\$5,200	\$3,428	\$5,200	\$5,200	\$5,200	\$5,200	\$0
201	City Government	1005.41.4199.419912.51900.00000	INLAND-WETLAND SECRETARY	\$4,200	\$2,650	\$2,400	\$2,450	\$2,400	\$2,400	\$2,400	\$2,400	\$0
201	City Government	1005.41.4199.419914.51900.00000	BOARD OF ZONING APPEALS SECRETARY	\$825	\$435	\$1,500	\$375	\$1,000	\$1,000	\$1,000	\$1,000	\$0
201	City Government	1005.41.4199.419916.51900.00000	ZONING SECRETARY	\$4,660	\$3,990	\$6,000	\$3,135	\$5,000	\$5,000	\$5,000	\$5,000	\$0
201	City Government	1005.41.4199.419918.53010.00000	BOARD OF TAX REVIEW	\$900	\$1,200	\$1,200	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
201	City Government	1005.41.4199.419940.58250.00000	PROBATE COURT-CITY SHARE	\$8,124	\$7,923	\$9,000	\$7,932	\$9,000	\$9,000	\$9,000	\$9,000	\$0
201	City Government	1005.41.4199.419948.58250.00000	VALLEY COUN OF GOVTS	\$13,519	\$12,863	\$13,250	\$13,176	\$16,436	\$16,436	\$16,436	\$16,436	\$0
201	City Government	1005.41.4199.419952.58250.00000	CONN CONFERENCE OF MUNCIPI	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$12,591	\$0
201	City Government	1005.41.4199.419964.55301.00000	POSTAGE ALL CITY OFFICES	\$18,300	\$24,144	\$32,000	\$26,111	\$32,000	\$32,000	\$32,000	\$32,000	\$0
201	City Government	1005.41.4199.419966.58900.00000	CULTURAL COMM EXPENSES	\$51,697	\$64,681	\$66,216	\$66,555	\$78,248	\$30,198	\$30,198	\$30,198	\$0
201	City Government	1005.41.4199.419967.58900.00000	HISTORIC DISTRICT COMMISSION	\$0	\$0	\$725	\$0	\$725	\$725	\$725	\$725	\$0
201	City Government	1005.41.4199.419968.56010.00000	SUPPLIES ALL CITY OFFICES	\$17,677	\$12,525	\$15,000	\$6,659	\$15,000	\$12,000	\$12,000	\$12,000	\$0
201	City Government	1005.41.4199.419970.55400.00000	LEGAL NOTICES	\$13,872	\$24,555	\$25,000	\$23,097	\$25,000	\$25,000	\$25,000	\$25,000	\$0
201	City Government	1005.41.4199.419972.58900.00000	MEMORIAL DAY ASSOC	\$7,102	\$8,342	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$0
201	City Government	1005.41.4199.419976.58250.00000	VALLEY HEALTH DISTRICT	\$130,991	\$141,112	\$143,815	\$107,861	\$145,250	\$145,250	\$145,250	\$145,250	\$0
201	City Government	1005.41.4199.419978.58250.00000	REGIONAL MENTAL HEALTH	\$0	\$0	\$1,250	\$0	\$1,250	\$1,250	\$1,250	\$1,250	\$0
			Total	\$290,252	\$322,655	\$345,647	\$273,370	\$360,600	\$309,550	\$309,550	\$309,550	\$0
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	\$0
203	City Contributions	1005.41.4199.419944.58250.00000	BOYS & GIRLS CLUB OF LNV	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$5,000	\$5,000	\$5,000	\$0
203	City Contributions	1005.41.4199.419946.58250.00000	VALLEY TRANSIT DISTRICT	\$11,000	\$11,000	\$11,000	\$0	\$11,000	\$11,000	\$11,000	\$11,000	\$0
203	City Contributions	1005.41.4199.419950.58250.00000	DERBY HISTORICAL SOCIETY	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0
203	City Contributions	1005.41.4199.419954.58250.00000	SOUTHWEST CONSERVATION DISTRICT	\$0	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0
203	City Contributions	1005.41.4199.419958.58250.00000	BOY SCOUTS OF AMERICA	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0
203	City Contributions	1005.41.4199.419959.58250.00000	VALLEY UNITED WAY	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0
203	City Contributions	1005.41.4199.419962.58900.00000	VETS CHRISTMAS FUND	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$0
203	City Contributions	1005.41.4199.419963.58900.00000	RALPH VILLAR'S SCHOLARSHIP	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$0
203	City Contributions	1005.41.4199.419965.58900.00000	MASTER'S TABLE	\$1,800	\$1,800	\$1,800	\$1,800	\$2,500	\$1,800	\$1,800	\$1,800	\$0
			Total	\$25,800	\$31,300	\$34,300	\$15,800	\$55,000	\$34,300	\$34,300	\$34,300	\$0
202	Elections	1005.41.4149.414900.51900.00000	ELECTIONS WAGES	\$39,995	\$44,787	\$39,995	\$27,913	\$39,994	\$39,994	\$39,994	\$39,994	\$0
202	Elections	1005.41.4149.414900.53400.00000	ELECTION WORKERS	\$15,331	\$15,119	\$35,327	\$14,241	\$40,783	\$40,783	\$40,783	\$40,783	\$0
202	Elections	1005.41.4149.414902.53200.00000	MANDATED TRAINING	\$1,474	\$3,400	\$5,760	\$5,760	\$5,356	\$5,356	\$5,356	\$5,356	\$0
202	Elections	1005.41.4149.414904.53200.00000	MANDATORY STATE MEETINGS	\$1,099	\$1,738	\$3,280	\$847	\$3,280	\$3,280	\$3,280	\$3,280	\$0
202	Elections	1005.41.4149.414906.55990.00000	CANVASSING-MAIL	\$0	\$100	\$550	\$0	\$550	\$550	\$550	\$550	\$0
202	Elections	1005.41.4149.414908.56010.00000	SUPPLIES	\$577	\$571	\$3,000	\$777	\$3,000	\$3,000	\$3,000	\$3,000	\$0
202	Elections	1005.41.4149.414910.58900.00000	UNANTICIPATED PRIMARIES	\$13,811	\$16,095	\$26,867	\$12,816	\$30,353	\$26,867	\$26,867	\$26,867	\$0
202	Elections	1005.41.4149.414912.54300.00000	VOTING MACHINE STATE/NATL	\$6,019	\$6,363	\$6,900	\$4,525	\$6,400	\$6,400	\$6,400	\$6,400	\$0
202	Elections	1005.41.4149.414914.54400.00000	RENT POLLING STATIONS	\$300	\$300	\$500	\$0	\$500	\$500	\$500	\$500	\$0
202	Elections	1005.41.4149.414916.56300.00000	MEALS/POLLING STATIONS	\$1,031	\$1,269	\$1,660	\$1,809	\$1,660	\$1,660	\$1,660	\$1,660	\$0
			Total	\$79,637	\$89,742	\$123,839	\$68,689	\$131,876	\$128,390	\$128,390	\$128,390	\$0
211	Engineering	1005.43.4305.430500.51900.00000	ENGINEERING WAGES	\$19,694	\$19,694	\$20,000	\$13,129	\$20,000	\$20,000	\$20,000	\$20,000	\$0
211	Engineering	1005.43.4305.430502.55010.00000	CALL BEFORE YOU DIG	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0
211	Engineering	1005.43.4305.430504.55010.00000	FOUNTAIN LAKE DAM INSPECTION	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
211	Engineering	1005.43.4305.430506.55010.00000	EXCAVATION PERMITS	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
211	Engineering	1005.43.4305.430508.55010.00000	STORM WATER DISCHARGE PERMIT	\$0	\$0	\$11,000	\$24,750	\$24,000	\$18,950	\$18,950	\$18,950	\$0
211	Engineering	1005.43.4305.430510.56100.00000	EXPENSE ACCOUNT	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0
			Total	\$19,694	\$19,694	\$38,950	\$37,879	\$44,000	\$38,950	\$38,950	\$38,950	\$0
212	Land Use	1005.41.4151.415100.51610.00000	LAND USE WAGES	\$209,358	\$209,481	\$219,301	\$145,908	\$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	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
212	Land Use	1005.41.4151.415104.53200.00000	EDUCATION BLIGHT OFFICE	\$1,464	\$310	\$5,100	\$400	\$5,100	\$5,100	\$5,100	\$5,100	\$0
212	Land Use	1005.41.4151.415106.53200.00000	STATE EDUCATIONAL FEE REIMB	\$9,000	\$6,000	\$3,500	\$2,651	\$4,000	\$4,000	\$4,000	\$4,000	\$0
212	Land Use	1005.41.4151.415108.55800.00000	AUTO STIPEND	\$2,542	\$1,250	\$2,250	\$833	\$2,250	\$2,250	\$2,250	\$2,250	\$0
212	Land Use	1005.41.4151.415110.53020.00000	SHERIFF FEES ETC	\$500	\$596	\$1,500	\$749	\$1,500	\$1,500	\$1,500	\$1,500	\$0
212	Land Use	1005.41.4151.415114.56100.00000	OFFICE EQUIPMENT	\$2,835	\$6,262	\$4,000	\$1,414	\$4,000	\$4,000	\$4,000	\$4,000	\$0
212	Land Use	1005.41.4151.415116.56500.00000	COMPUTER SOFTWARE	\$12,000	\$13,000	\$10,000	\$8,686	\$18,556	\$18,556	\$18,556	\$18,556	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 APPROVED
212	Land Use	1005.41.4151.415118.58100.00000	DUES & SUBSCRIPTIONS	\$765	\$298	\$900	\$129	\$900	\$900	\$900	\$900	\$0
212	Land Use	1005.41.4151.415120.56100.00000	SMALL TOOL EQUIPMENT	\$529	\$657	\$700	\$0	\$700	\$700	\$700	\$700	\$0
212	Land Use	1005.41.4151.415122.58100.00000	DEP FEES-PA 92-235	\$13,000	\$12,056	\$14,000	\$10,672	\$14,000	\$14,000	\$14,000	\$14,000	\$0
			Total	\$252,993	\$250,910	\$262,251	\$171,442	\$279,230	\$279,230	\$279,230	\$279,230	\$227,224
214	Nature Center	1005.45.4505.450500.51610.00000	NATURE CENTER WAGES	\$221,763	\$242,541	\$235,674	\$174,797	\$253,519	\$253,519	\$253,519	\$253,519	\$253,519
214	Nature Center	1005.45.4505.450502.55800.00000	AUTO EXPENSE	\$1,357	\$1,294	\$850	\$484	\$1,000	\$850	\$850	\$850	\$0
214	Nature Center	1005.45.4505.450504.56100.00000	OFFICE EQUIPMENT NATURE CENTER	\$1,443	\$505	\$1,500	\$350	\$3,000	\$1,500	\$1,500	\$1,500	\$0
214	Nature Center	1005.45.4505.450506.55301.00000	POSTAGE	\$0	\$0	\$500	\$0	\$350	\$350	\$350	\$350	\$0
214	Nature Center	1005.45.4505.450508.56010.00000	OFFICE SUPPLIES	\$1,387	\$1,413	\$1,500	\$74	\$1,500	\$1,500	\$1,500	\$1,500	\$0
214	Nature Center	1005.45.4505.450510.55500.00000	PRINTING EXPENSE	\$565	\$0	\$1,000	\$435	\$1,000	\$1,000	\$1,000	\$1,000	\$0
214	Nature Center	1005.45.4505.450512.54300.00000	BUILDING PROJECTS	\$6,954	\$5,398	\$6,350	\$965	\$6,350	\$6,350	\$6,350	\$6,350	\$0
214	Nature Center	1005.45.4505.450514.56900.00000	ANIMAL CARE AND PROGRAMS	\$4,789	\$6,691	\$6,200	\$4,532	\$6,200	\$6,200	\$6,200	\$6,200	\$0
			Total	\$238,257	\$257,842	\$253,574	\$181,637	\$272,919	\$271,269	\$271,269	\$271,269	\$253,519
216	Mayor's Office	1005.41.4109.410901.51610.00000	MAYOR SALARY	\$80,052	\$82,743	\$84,000	\$58,961	\$87,000	\$87,000	\$87,000	\$87,000	\$0
216	Mayor's Office	1005.41.4109.410903.51610.00000	MAYOR'S ADMINISTRATIVE AIDE	\$33,437	\$34,115	\$35,138	\$24,326	\$36,016	\$36,016	\$36,016	\$36,016	\$0
216	Mayor's Office	1005.41.4109.410906.51620.00000	DIRECTOR OF CONSTITUENT SERVICES	\$185	\$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	\$6,000	\$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
216	Mayor's Office	1005.41.4109.410912.56900.00000	SUMMER PROGRAM	\$4,277	\$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
216	Mayor's Office	1005.41.4109.410916.58100.00000	REGISTRATIONS	\$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
216	Mayor's Office	1005.41.4109.410920.56900.00000	BOXING PROGRAM	\$6,996	\$5,828	\$0	\$5,569	\$5,000	\$5,000	\$5,000	\$5,000	\$0
216	Mayor's Office	1005.41.4109.410922.58900.00000	MISC EXPENSE	\$24,364	\$22,977	\$20,000	\$18,480	\$25,000	\$15,000	\$15,000	\$15,000	\$0
216	Mayor's Office	1005.41.4109.410924.54420.00000	VEHICLE LEASES	\$10,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Mayor's Office	1005.41.4109.410926.55800.00000	TRAVEL	\$0	\$496	\$2,000	\$633	\$1,000	\$1,000	\$1,000	\$1,000	\$0
			Total	\$184,060	\$152,158	\$141,638	\$113,969	\$160,016	\$144,016	\$144,016	\$144,016	\$0
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	\$113,742	\$250,000	\$225,000	\$225,000	\$225,000	\$0
217	Legal	1005.41.4198.419928.58200.00000	CLAIMS	\$76,711	\$29,946	\$85,000	\$102,890	\$85,000	\$85,000	\$85,000	\$85,000	\$0
217	Legal	1005.41.4198.419926.54900.00000	BLIGHT REMEDIATION	\$22,583	\$266,426	\$30,000	\$7,285	\$50,000	\$30,000	\$30,000	\$30,000	\$0
			Total	\$348,191	\$547,557	\$365,000	\$223,917	\$385,000	\$340,000	\$340,000	\$340,000	\$0
402	Finance	1005.41.4123.412300.51610.00000	FINANCE WAGES	\$553,463	\$498,017	\$422,635	\$277,988	\$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
402	Finance	1005.41.4123.412304.51630.00000	OVERTIME	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
402	Finance	1005.41.4123.412306.53410.00000	GASB 43/45	\$5,907	\$18,000	\$5,000	\$1,500	\$19,000	\$19,000	\$19,000	\$19,000	\$0
402	Finance	1005.41.4123.412308.55800.00000	AUTO EXPENSE	\$3,988	\$0	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0
402	Finance	1005.41.4123.412310.53410.00000	ANNUAL AUDIT	\$47,500	\$49,000	\$49,000	\$39,301	\$49,000	\$49,000	\$49,000	\$49,000	\$0
402	Finance	1005.41.4123.412312.53410.00000	PENSION AUDIT	\$14,863	\$14,160	\$15,000	\$9,651	\$16,000	\$16,000	\$16,000	\$16,000	\$0
402	Finance	1005.41.4123.412314.53410.00000	PAYROLL SERVICE FEE	\$51,039	\$56,066	\$56,000	\$44,167	\$63,000	\$63,000	\$63,000	\$63,000	\$0
402	Finance	1005.41.4123.412316.56430.00000	PUBLICATIONS	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
402	Finance	1005.41.4123.412318.53200.00000	IVISIONS TRAINING	\$0	\$1,360	\$0	\$1,500	\$5,000	\$1,500	\$1,500	\$1,500	\$0
			Total	\$701,623	\$636,603	\$556,135	\$374,107	\$579,695	\$576,195	\$576,195	\$576,195	\$424,195
405	EDC	1005.41.4173.417302.51610.00000	ECONOMIC DEV WAGES	\$101,849	\$104,012	\$179,531	\$127,040	\$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	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
405	EDC	1005.41.4173.417306.53300.00000	PROFESSIONAL SERVICES	\$24,302	\$21,000	\$20,000	\$15,231	\$25,000	\$20,000	\$20,000	\$20,000	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405	EDC	1005.41.4173.417316.58300.00000	GRANT COST SHARE	\$126,000	\$90,654	\$0	\$251,106	\$100,000	\$0	\$0	\$0	\$0
			Total	\$252,151	\$219,416	\$200,531	\$393,377	\$310,681	\$205,681	\$205,681	\$205,681	\$184,681
420	Tax Collector	1005.41.4135.413502.51610.00000	TAX WAGES	\$148,964	\$148,671	\$157,738	\$100,273	\$239,290	\$239,290	\$239,290	\$239,290	\$239,290
420	Tax Collector	1005.41.4135.413504.53200.00000	EDUCATION	\$30	\$1,415	\$2,000	\$171	\$2,000	\$2,000	\$2,000	\$2,000	\$0
420	Tax Collector	1005.41.4135.413506.55800.00000	TAX OFFICE TRAVEL	\$0	\$682	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 APPROVED
420	Tax Collector	1005.41.4135.413510.56010.00000	OFFICE SUPPLIES	\$466	\$1,182	\$1,194	\$1,048	\$1,194	\$1,194	\$1,194	\$1,194	\$0
420	Tax Collector	1005.41.4135.413512.55500.00000	TAX BILLS PRINTING	\$52,681	\$74,000	\$77,250	\$44,516	\$81,000	\$81,000	\$81,000	\$81,000	\$0
420	Tax Collector	1005.41.4135.413514.58100.00000	DUES, FEES, AND MEETINGS	\$1,091	\$1,272	\$1,331	\$590	\$1,437	\$1,437	\$1,437	\$1,437	\$0
			Total	\$203,232	\$227,221	\$241,013	\$146,598	\$326,421	\$326,421	\$326,421	\$326,421	\$239,290
450	Tax Assesor	1005.41.4131.413100.51610.00000	ASSESSOR WAGES	\$154,872	\$157,998	\$162,116	\$110,240	\$167,126	\$167,126	\$167,126	\$167,126	\$167,126
450	Tax Assesor	1005.41.4131.413102.53200.00000	EDUCATION MEETINGS AND CONFERENCES	\$1,681	\$1,852	\$1,950	\$170	\$2,500	\$1,950	\$1,950	\$1,950	\$0
450	Tax Assesor	1005.41.4131.413104.55800.00000	AUTO EXPENSE	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
450	Tax Assesor	1005.41.4131.413106.53300.00000	PROFESSIONAL SERVICES	\$0	\$0	\$1,500	\$1,495	\$1,500	\$1,500	\$1,500	\$1,500	\$0
450	Tax Assesor	1005.41.4131.413108.54300.00000	MAINTENANCE CONTRACTS	\$28,629	\$57,431	\$62,174	\$26,285	\$64,500	\$64,500	\$64,500	\$64,500	\$0
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	\$593	\$600	\$0	\$600	\$600	\$600	\$600	\$0
			Total	\$185,794	\$217,874	\$228,640	\$138,190	\$236,226	\$235,676	\$235,676	\$235,676	\$167,126
802	Town & City Clerk	1005.41.4147.414700.51610.00000	TOWN & CITY CLERK WAGES	\$206,979	\$210,649	\$215,640	\$148,496	\$221,862	\$221,862	\$221,862	\$221,862	\$221,862
802	Town & City Clerk	1005.41.4147.414702.53200.00000	EDUCATION EXPENSES	\$938	\$370	\$1,200	\$330	\$1,200	\$1,200	\$1,200	\$1,200	\$0
802	Town & City Clerk	1005.41.4147.414704.54300.00000	OFFICE EQUIPMENT/MAINT.	\$441	\$533	\$900	\$0	\$900	\$900	\$900	\$900	\$0
802	Town & City Clerk	1005.41.4147.414706.54300.00000	COPIER MAINTENANCE	\$0	\$0	\$900	\$0	\$900	\$900	\$900	\$900	\$0
802	Town & City Clerk	1005.41.4147.414708.59010.00000	EXAM. GRANTOR GRANTS INDEX	\$1,934	\$2,554	\$3,000	\$1,356	\$3,000	\$3,000	\$3,000	\$3,000	\$0
802	Town & City Clerk	1005.41.4147.414710.55010.00000	COTT INDEX SYSTEM	\$9,001	\$11,951	\$12,000	\$7,880	\$12,000	\$12,000	\$12,000	\$12,000	\$0
802	Town & City Clerk	1005.41.4147.414712.58100.00000	VITAL STATISTICS REPORTS	\$0	\$0	\$300	\$0	\$300	\$300	\$300	\$300	\$0
802	Town & City Clerk	1005.41.4147.414714.58100.00000	VITAL STATISTICS OTHER TOWNS	\$230	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$1,200	\$0
802	Town & City Clerk	1005.41.4147.414716.55500.00000	CHARTER AND CODE PRINTING	\$1,317	\$1,444	\$5,000	\$1,450	\$5,000	\$5,000	\$5,000	\$5,000	\$0
802	Town & City Clerk	1005.41.4147.414718.59010.00000	ANNUAL REPORTS	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$0
802	Town & City Clerk	1005.41.4147.414720.55500.00000	MICROFILMING LAND RECORDS	\$1,595	\$1,637	\$2,600	\$551	\$2,600	\$2,600	\$2,600	\$2,600	\$0
802	Town & City Clerk	1005.41.4147.414722.59010.00000	CITY DIRECTORIES	\$0	\$0	\$200	\$0	\$200	\$200	\$200	\$200	\$0
802	Town & City Clerk	1005.41.4147.414724.58100.00000	TOWN CLERK EXPENSES	\$142,568	\$123,314	\$145,000	\$91,975	\$145,000	\$145,000	\$145,000	\$145,000	\$0
802	Town & City Clerk	1005.41.4147.414726.56010.00000	COPIER SUPPLIES	\$790	\$1,933	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0
802	Town & City Clerk	1005.41.4147.414727.56010.00000	SB410 LOCIIP Expenses-Town Clerk	\$0	\$2,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0
802	Town & City Clerk	1005.41.4147.414728.56010.00000	BINDERS	\$740	\$447	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
802	Town & City Clerk	1005.41.4147.414730.55500.00000	ABSENTEE BALLOT PRINTING	\$4,483	\$7,463	\$7,500	\$7,294	\$7,500	\$7,500	\$7,500	\$7,500	\$0
802	Town & City Clerk	1005.41.4147.414732.55301.00000	POSTAGE LEASE	\$4,683	\$4,171	\$5,000	\$2,553	\$5,000	\$5,000	\$5,000	\$5,000	\$0
			Total	\$375,700	\$369,456	\$406,940	\$261,885	\$413,162	\$413,162	\$413,162	\$413,162	\$221,862
	City Government		Total	\$3,157,386	\$3,342,429	\$3,198,458	\$2,400,860	\$3,554,827	\$3,302,841	\$3,302,841	\$3,302,841	\$1,717,898
302	Senior Center	1005.45.4599.459900.51610.00000	REGULAR WAGES	\$127,265	\$76,862	\$110,094	\$75,314	\$154,036	\$154,036	\$154,036	\$154,036	\$154,036
302	Senior Center	1005.45.4599.449908.55010.00000	TRANSPORTATION	\$0	\$0	\$9,200	\$0	\$9,200	\$9,200	\$9,200	\$9,200	\$0
302	Senior Center	1005.45.4599.449910.56300.00000	FOOD SUPPLIES	\$9,452	\$25,496	\$56,000	\$15,541	\$4,000	\$4,000	\$4,000	\$4,000	\$0
302	Senior Center	1005.45.4599.459902.54300.00000	EQUIPMENT MAINTENANCE	\$0	\$4,106	\$3,270	\$470	\$3,270	\$3,270	\$3,270	\$3,270	\$0
302	Senior Center	1005.45.4599.459904.56010.00000	OFFICE SUPPLIES	\$562	\$10,374	\$6,600	\$4,214	\$8,200	\$7,500	\$7,500	\$7,500	\$0
302	Senior Center	1005.45.4599.459906.55010.00000	INSTRUCTORS					\$40,000	\$20,000	\$20,000	\$20,000	
			FOOD SERVICE					\$56,000	\$35,000	\$35,000	\$35,000	
			TRIPS					\$50,000	\$10,000	\$10,000	\$10,000	
302	Senior Center	1005.45.4599.459906.55010.00000	OTHER PROGRAMS	\$14,925	\$46,979	\$55,000	\$64,264	\$20,000	\$25,000	\$25,000	\$25,000	\$0
			Total	\$152,204	\$163,817	\$240,164	\$159,803	\$344,706	\$268,006	\$268,006	\$268,006	\$154,036
601	Library	1005.45.4501.450100.51610.00000	LIBRARY WAGES	\$340,134	\$314,609	\$294,080	\$221,767	\$306,671	\$306,671	\$306,671	\$306,671	\$306,671
601	Library	1005.45.4501.450102.51630.00000	OVERTIME/SHIFT DIFFERENTIAL	\$1,165	\$543	\$2,268	\$370	\$2,268	\$2,268	\$2,268	\$2,268	\$0
601	Library	1005.45.4501.450104.54300.00000	HVAC MAINTENANCE/REPAIR	\$4,581	\$8,626	\$10,660	\$10,660	\$11,650	\$11,650	\$11,650	\$11,650	\$0
601	Library	1005.45.4501.450106.54301.00000	BUILDING	\$3,742	\$5,101	\$5,958	\$3,711	\$18,210	\$6,958	\$6,958	\$6,958	\$0
601	Library	1005.45.4501.450108.54300.00000	MAINTENANCE	\$826	\$1,359	\$5,380	\$3,789	\$6,380	\$5,880	\$5,880	\$5,880	\$0
601	Library	1005.45.4501.450110.54320.00000	BIBLIOMATION	\$36,239	\$35,332	\$37,538	\$35,241	\$35,408	\$35,408	\$35,408	\$35,408	\$0
601	Library	1005.45.4501.450112.54320.00000	LAN SUPPORT PROGRAMS	\$1,228	\$5,194	\$10,640	\$10,000	\$25,471	\$18,751	\$18,751	\$18,751	\$0
601	Library	1005.45.4501.450114.56100.00000	FIXED CHARGES	\$9,412	\$8,038	\$8,566	\$5,083	\$9,486	\$9,486	\$9,486	\$9,486	\$0
601	Library	1005.45.4501.450116.56010.00000	LIBRARY SUPPLIES	\$4,061	\$5,430	\$5,500	\$3,139	\$7,300	\$5,500	\$5,500	\$5,500	\$0
601	Library	1005.45.4501.450118.58100.00000	ASSOCIATION FEES	\$755	\$1,929	\$1,105	\$991	\$3,155	\$1,555	\$1,555	\$1,555	\$0
601	Library	1005.45.4501.450120.56420.00000	BOOKS	\$3,356	\$3,348	\$3,500	\$2,995	\$19,800	\$3,500	\$3,500	\$3,500	\$0
601	Library	1005.45.4501.450122.56430.00000	PERIODICALS & RECORDS	\$3,216	\$3,044	\$3,300	\$1,769	\$6,300	\$3,300	\$3,300	\$3,300	\$0
601	Library	1005.45.4501.450124.56500.00000	AUDIO-VISUAL MATERIALS	\$403	\$2,648	\$5,000	\$1,433	\$5,000	\$5,000	\$5,000	\$5,000	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoA	FY26 BoA	FY26 APPROVED
601	Library	1005.45.4501.450126.55010.00000	NEW PROGRAMS	\$11,482	\$19,052	\$21,250	\$12,253	\$31,490	\$31,490	\$31,490	\$31,490	\$0
601	Library		Outreach Mobil					\$95,708	\$0	\$0	\$0	\$0
			<b>Total</b>	<b>\$420,598</b>	<b>\$414,252</b>	<b>\$414,745</b>	<b>\$313,201</b>	<b>\$584,297</b>	<b>\$447,417</b>	<b>\$447,417</b>	<b>\$447,417</b>	<b>\$306,671</b>
701	Recreation	1005.45.4503.450301.51610.00000	DIRECTOR	\$37,247	\$82,050	\$84,512	\$56,803	\$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	\$810	\$1,500	\$1,500	\$1,500	\$1,500	\$0
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
701	Recreation	1005.45.4503.450311.56900.00000	SOCCER	\$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
701	Recreation	1005.45.4503.450315.56900.00000	RECREATION-PROGRAMS	\$41,381	\$42,672	\$25,000	\$60,415	\$60,000	\$25,000	\$25,000	\$25,000	\$0
701	Recreation	1005.45.4503.450317.56900.00000	AY CHEERLEADING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			<b>Total</b>	<b>\$91,258</b>	<b>\$126,222</b>	<b>\$111,012</b>	<b>\$118,028</b>	<b>\$148,458</b>	<b>\$113,458</b>	<b>\$113,458</b>	<b>\$113,458</b>	<b>\$86,958</b>
	<b>Community Services</b>		<b>Total</b>	<b>\$664,060</b>	<b>\$704,291</b>	<b>\$765,921</b>	<b>\$591,032</b>	<b>\$1,077,461</b>	<b>\$828,881</b>	<b>\$828,881</b>	<b>\$828,881</b>	<b>\$547,665</b>
555	Public Works	1005.43.4399.439901.51610.00000	WAGES	\$1,622,623	\$1,280,818	\$1,272,836	\$933,657	\$1,222,319	\$1,222,319	\$1,222,319	\$1,222,319	\$1,222,319
555	Public Works	1005.43.4399.439903.51620.00000	WAGES-SEASONAL HELP	\$11,069	\$11,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	Public Works	1005.43.4399.439905.51630.00000	OVERTIME	\$79,492	\$39,184	\$30,000	\$37,947	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
555	Public Works	1005.43.4399.439906.51630.00000	OVERTIME SNOW REMOVAL	\$17,079	\$47,647	\$85,000	\$90,945	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
555	Public Works	1005.43.4399.439911.53400.00000	EXAMS	\$4,305	\$1,864	\$5,000	\$1,994	\$5,000	\$5,000	\$5,000	\$5,000	\$0
555	Public Works	1005.43.4399.439921.54300.00000	EQUIPMENT REPAIRS	\$64,412	\$62,672	\$75,000	\$71,165	\$75,000	\$75,000	\$75,000	\$75,000	\$0
555	Public Works	1005.43.4399.439923.54300.00000	PARKS & STREETS REPAIRS	\$146,274	\$64,028	\$20,000	\$7,864	\$75,000	\$30,000	\$30,000	\$30,000	\$0
555	Public Works	1005.43.4399.439925.54300.00000	WALKS/CURBS/GUTTERS	\$7,215	\$9,215	\$10,000	\$7,840	\$10,000	\$10,000	\$10,000	\$10,000	\$0
555	Public Works	1005.43.4399.439929.54300.00000	EQUIPMENT MAINT.	\$29,028	\$20,992	\$20,000	\$13,874	\$20,000	\$20,000	\$20,000	\$20,000	\$0
555	Public Works	1005.43.4399.439931.54300.00000	PARKS & STREETS MAINT.	\$64,028	\$66,425	\$70,000	\$21,564	\$75,000	\$70,000	\$70,000	\$70,000	\$0
555	Public Works	1005.43.4399.439933.56260.00000	GASOLINE & MOTOR OIL	\$213,140	\$196,735	\$155,000	\$128,314	\$155,000	\$155,000	\$155,000	\$155,000	\$0
555	Public Works	1005.43.4399.439935.54103.00000	SAND/SALT SUPPLIES	\$43,000	\$42,928	\$35,000	\$59,390	\$50,000	\$35,000	\$35,000	\$35,000	\$0
555	Public Works	1005.43.4399.439939.56290.00000	PARK & STREET SUPPLIES	\$28,826	\$29,377	\$20,000	\$23,990	\$35,000	\$25,000	\$25,000	\$25,000	\$0
555	Public Works	1005.43.4399.439941.56100.00000	GENERAL SUPPLIES	\$5,141	\$1,878	\$7,500	\$6,802	\$10,000	\$10,000	\$10,000	\$10,000	\$0
555	Public Works	1005.43.4399.439943.54900.00000	LAND FILL	\$35,000	\$51,532	\$30,000	\$36,170	\$45,000	\$35,000	\$35,000	\$35,000	\$0
555	Public Works	1005.43.4399.439945.54300.00000	CONTRACTUAL SERVICES	\$53,359	\$96,398	\$92,500	\$67,086	\$92,500	\$92,500	\$92,500	\$92,500	\$0
555	Public Works	1005.43.4399.439947.56300.00000	MEAL ALLOWANCE DURING STORMS	\$4,800	\$5,200	\$5,300	\$4,400	\$5,300	\$5,000	\$5,000	\$5,000	\$0
555	Public Works	1005.43.4399.439949.54303.00000	TREE CUTTING & PRUNING	\$19,125	\$2,075	\$10,000	\$9,600	\$20,000	\$10,000	\$10,000	\$10,000	\$0
555	Public Works	1005.43.4399.439951.52900.00000	BOOT ALLOWANCE	\$0	\$5,724	\$5,750	\$5,048	\$5,750	\$5,100	\$5,100	\$5,100	\$0
555	Public Works	1005.43.4399.439952.54303.00000	VEGETATION CONTROL	\$0	\$0	\$8,525	\$0	\$9,000	\$8,500	\$8,500	\$8,500	\$0
			<b>Total</b>	<b>\$2,447,891</b>	<b>\$2,036,021</b>	<b>\$1,957,411</b>	<b>\$1,527,650</b>	<b>\$2,014,869</b>	<b>\$1,918,419</b>	<b>\$1,918,419</b>	<b>\$1,918,419</b>	<b>\$1,327,319</b>
557	Waste Collection	1005.43.4398.439808.51610.00000	TRANSFER STATION WAGES	\$0	\$189,501	\$193,031	\$132,524	\$198,611	\$198,611	\$198,611	\$198,611	\$198,611
557	Waste Collection	1005.43.4398.439809.51630.00000	TRANSFER STATION OVERTIME	\$0	\$36,279	\$45,000	\$24,218	\$44,600	\$44,600	\$44,600	\$44,600	\$44,600
557	Waste Collection	1005.43.4398.439813.54101.00000	CURB SIDE REFUSE PICKUP	\$638,166	\$640,912	\$1,000,000	\$774,172	\$0	\$250,000	\$250,000	\$250,000	\$0
557	Waste Collection	1005.43.4398.439817.54101.00000	HAUL-AWAY REFUSE	\$1,100,173	\$1,153,200	\$950,000	\$468,121	\$1,460,977	\$1,460,977	\$1,460,977	\$1,460,977	\$0
557	Waste Collection	1005.43.4398.439815.54101.00000	RECYCLING PROGRAM	\$439,062	\$469,247	\$575,000	\$288,133	\$500,000	\$500,000	\$500,000	\$500,000	\$0
			<b>Total</b>	<b>\$2,177,401</b>	<b>\$2,489,140</b>	<b>\$2,763,031</b>	<b>\$1,687,168</b>	<b>\$2,204,187</b>	<b>\$2,454,187</b>	<b>\$2,454,187</b>	<b>\$2,454,187</b>	<b>\$243,211</b>
559	City Buildings	1005.43.4397.439710.51610.00000	BUILDINGS WAGES	\$0	\$368,242	\$449,468	\$228,489	\$493,573	\$493,573	\$493,573	\$493,573	\$493,573
559	City Buildings	1005.43.4397.439711.51630.00000	BUILDINGS OVERTIME	\$0	\$12,805	\$15,000	\$9,684	\$25,000	\$15,000	\$15,000	\$15,000	\$0
559	City Buildings	1005.43.4397.439719.54300.00000	BUILDING REPAIRS	\$73,908	\$49,955	\$90,000	\$84,463	\$125,000	\$100,000	\$100,000	\$100,000	\$0
559	City Buildings	1005.43.4397.439727.54301.00000	BUILDING MAINT.	\$66,368	\$61,936	\$60,000	\$26,196	\$125,000	\$100,000	\$100,000	\$100,000	\$0
559	City Buildings	1005.43.4397.439737.56290.00000	BUILDING SUPPLIES	\$39,872	\$60,721	\$30,000	\$36,472	\$50,000	\$40,000	\$40,000	\$40,000	\$0
			<b>Total</b>	<b>\$180,148</b>	<b>\$553,659</b>	<b>\$644,468</b>	<b>\$385,304</b>	<b>\$818,573</b>	<b>\$748,573</b>	<b>\$748,573</b>	<b>\$748,573</b>	<b>\$493,573</b>
	<b>Public Works</b>		<b>Total</b>	<b>\$4,805,440</b>	<b>\$5,078,819</b>	<b>\$5,364,910</b>	<b>\$3,600,122</b>	<b>\$5,037,629</b>	<b>\$5,121,179</b>	<b>\$5,121,179</b>	<b>\$5,121,179</b>	<b>\$2,064,102</b>
558	Street Lights	1005.41.4197.419731.56220.00000	STREET LIGHTING	\$263,164	\$308,067	\$297,150	\$164,599	\$281,665	\$281,665	\$281,665	\$281,665	\$0
560	Building Utilities	1005.41.4197.419730.56220.00000	ELECTRICITY	\$322,003	\$413,572	\$434,900	\$321,957	\$460,476	\$434,900	\$434,900	\$434,900	\$0
560	Building Utilities	1005.41.4197.419732.54411.00000	WATER	\$50,577	\$84,150	\$84,000	\$48,300	\$75,000	\$75,000	\$75,000	\$75,000	\$0
560	Building Utilities	1005.41.4197.419738.54411.00000	HYDRANTS	\$396,620	\$407,281	\$405,000	\$203,360	\$410,000	\$410,000	\$410,000	\$410,000	\$0
560	Building Utilities	1005.41.4197.419734.56210.00000	GAS	\$140,277	\$99,612	\$95,000	\$64,231	\$90,000	\$90,000	\$90,000	\$90,000	\$0
560	Building Utilities	1005.41.4197.419736.56240.00000	OIL	\$46,700	\$25,160	\$45,000	\$22,919	\$40,000	\$40,000	\$40,000	\$40,000	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoA	FY26 BoA	FY26 APPROVED
			Total	\$1,219,341	\$1,337,842	\$1,361,050	\$825,366	\$1,357,141	\$1,331,565	\$1,331,565	\$1,331,565	\$0
	Utilities			\$1,219,341	\$1,337,842	\$1,361,050	\$825,366	\$1,357,141	\$1,331,565	\$1,331,565	\$1,331,565	\$0

403	Information Technology	1005.41.4143.414302.51620.00000	IT MANAGER	\$50,586	\$52,183	\$65,000	\$34,497	\$65,000	\$65,000	\$65,000	\$65,000	\$0
403	Information Technology	1005.41.4143.414304.51900.00000	SOCIAL MEDIA COORDINATOR	\$6,633	\$6,200	\$0	\$4,599	\$0	\$0	\$0	\$0	\$0
403	Information Technology	1005.41.4143.414306.53200.00000	EDUCATION - DATA PROCESSING	\$953	\$647	\$1,000	\$372	\$1,000	\$1,000	\$1,000	\$1,000	\$0
403	Information Technology	1005.41.4143.414308.55300.00000	INTERDEPT COMMUNICATIONS	\$34,451	\$35,247	\$40,000	\$20,086	\$40,000	\$40,000	\$40,000	\$40,000	\$0
403	Information Technology	1005.41.4143.414310.55300.00000	TELEPHONES/CITY HALL	\$99,498	\$144,259	\$160,000	\$88,378	\$160,000	\$160,000	\$160,000	\$160,000	\$0
403	Information Technology	1005.41.4143.414312.54300.00000	MAINTENANCE CONTRACTS	\$45,000	\$40,926	\$45,000	\$30,934	\$45,000	\$45,000	\$45,000	\$45,000	\$0
403	Information Technology	1005.41.4143.414314.54320.00000	COMPUTER SYSTEM	\$29,689	\$30,000	\$35,000	\$4,024	\$35,000	\$35,000	\$35,000	\$35,000	\$0
403	Information Technology	1005.41.4143.414316.54320.00000	COMPUTER SERVICE	\$31,137	\$31,320	\$32,000	\$1,602	\$32,000	\$32,000	\$32,000	\$32,000	\$0
403	Information Technology	1005.41.4143.414318.57350.00000	NEW FIN SOFTWARE/SERVERS	\$19,018	\$19,969	\$58,000	\$20,967	\$58,000	\$58,000	\$58,000	\$58,000	\$0
403	Information Technology	1005.41.4143.414320.55300.00000	VEHICLE GPS	\$0	\$7,213	\$7,500	\$4,804	\$7,500	\$7,500	\$7,500	\$7,500	\$0
403	Information Technology	1005.41.4143.414322.54300.00000	CITYWIDE COPIERS & PRINTERS	\$0	\$53,987	\$50,000	\$38,975	\$50,000	\$50,000	\$50,000	\$50,000	\$0
			Total	\$316,965	\$421,950	\$493,500	\$249,238	\$493,500	\$493,500	\$493,500	\$493,500	\$0
	Information Technology			\$316,965	\$421,950	\$493,500	\$249,238	\$493,500	\$493,500	\$493,500	\$493,500	\$0

301	Police	1005.42.4201.420100.51610.00000	CIVILIAN EMPLOYEES	\$649,023	\$574,279	\$686,543	\$420,608	\$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	\$104,522	\$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	\$185,785	\$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	\$897,765	\$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	\$1,561,445	\$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	\$497,397	\$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	\$1,854	\$2,884	\$2,884	\$2,884	\$2,884	\$0
301	Police	1005.42.4201.420114.51630.00000	PRIVATE DUTY EXPENSE	\$424,000	\$543,996	\$250,000	\$636,799	\$250,000	\$250,000	\$250,000	\$250,000	\$0
301	Police	1005.42.4201.420120.53200.00000	POLICE SCHOOLS	\$5,317	\$13,442	\$20,000	\$10,818	\$20,000	\$20,000	\$20,000	\$20,000	\$0
301	Police	1005.42.4201.420122.53200.00000	TRAINING	\$29,907	\$27,085	\$35,000	\$28,341	\$35,000	\$35,000	\$35,000	\$35,000	\$0
301	Police	1005.42.4201.420124.52900.00000	COLLEGE CREDITS	\$27,100	\$25,200	\$31,550	\$0	\$35,800	\$35,800	\$35,800	\$35,800	\$0
301	Police	1005.42.4201.420126.52900.00000	CLOTHING/REG.,DET.,SGTS.	\$59,394	\$64,489	\$74,300	\$57,085	\$75,550	\$75,550	\$75,550	\$75,550	\$0
301	Police	1005.42.4201.420130.52900.00000	MEDIATION AWARD	\$400	\$200	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
301	Police	1005.42.4201.420132.53070.00000	DEPT PROMOTIONAL TEST	\$15,980	\$26,518	\$24,620	\$17,257	\$26,620	\$26,620	\$26,620	\$26,620	\$0
301	Police	1005.42.4201.420134.53400.00000	POLICE PHYSICALS	\$7,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301	Police	1005.42.4201.420136.54300.00000	CONTRACT SERVICES	\$156,076	\$92,873	\$196,660	\$130,072	\$195,737	\$195,737	\$195,737	\$195,737	\$0
301	Police	1005.42.4201.420138.54300.00000	VEHICLE ACCIDENT ACCOUNT	\$0	\$1,000	\$4,000	\$1,645	\$4,000	\$4,000	\$4,000	\$4,000	\$0
301	Police	1005.42.4201.420140.54300.00000	RADAR REPAIR	\$1,658	\$1,496	\$2,000	\$490	\$2,000	\$2,000	\$2,000	\$2,000	\$0
301	Police	1005.42.4201.420142.54300.00000	POLICE CAR REPAIRS	\$45,896	\$51,100	\$57,000	\$32,516	\$59,000	\$59,000	\$59,000	\$59,000	\$0
301	Police	1005.42.4201.420144.56500.00000	PORTABLE RADIOS	\$2,472	\$2,018	\$2,500	\$745	\$2,500	\$2,500	\$2,500	\$2,500	\$0
301	Police	1005.42.4201.420146.54300.00000	TIRES-POLICE	\$8,216	\$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	\$12,691	\$15,000	\$15,000	\$15,000	\$15,000	\$0
301	Police	1005.42.4201.420150.54320.00000	COMPUTER MAINT	\$9,212	\$9,993	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$0
301	Police	1005.42.4201.420152.56100.00000	SIGNS & PAINTS	\$3,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301	Police	1005.42.4201.420154.56500.00000	TV CAMERA/PRISON CELL	\$295	\$0	\$2,600	\$0	\$2,600	\$2,600	\$2,600	\$2,600	\$0
301	Police	1005.42.4201.420156.56010.00000	FURNITURE	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
301	Police	1005.42.4201.420158.53010.00000	POLICE ACCREDITATION	\$0	\$8,237	\$0	\$4,456	\$15,000	\$15,000	\$15,000	\$15,000	\$0
301	Police	1005.42.4201.420160.56100.00000	DETECTIVE BUREAU SUPPLIES	\$4,364	\$6,752	\$7,000	\$129	\$7,000	\$7,000	\$7,000	\$7,000	\$0
301	Police	1005.42.4201.420262.56100.00000	POLICE PHOTOGRAPHY	\$1,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301	Police	1005.42.4201.420264.53200.00000	WEAPONS/TRAINING/AMMUNITION	\$12,000	\$23,194	\$25,500	\$16,917	\$25,500	\$25,500	\$25,500	\$25,500	\$0
301	Police	1005.42.4201.420266.56100.00000	PROTECTIVE EQUIPMENT	\$8,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301	Police	1005.42.4201.420268.56010.00000	POLICE SUPPLIES	\$29,223	\$29,613	\$35,000	\$18,695	\$35,000	\$35,000	\$35,000	\$35,000	\$0
301	Police	1005.42.4201.420270.56100.00000	SPECIAL OPERATIONS	\$3,000	\$4,334	\$5,000	\$2,284	\$5,000	\$5,000	\$5,000	\$5,000	\$0
301	Police	1005.42.4201.420271.56100.00000	COURT FORFEITURE EXPENSES	\$0	\$18,914	\$0	\$0	\$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	\$29,637	\$20,000	\$20,000	\$20,000	\$20,000	\$0
301	Police	1005.42.4201.420276.58100.00000	DUES & SUBSCRIPTIONS	\$4,000	\$3,745	\$8,000	\$3,470	\$8,250	\$8,250	\$8,250	\$8,250	\$0
301	Police	1005.42.4201.420278.56100.00000	POLICE COMMRS EXPENSE ACCOUNT	\$525	\$125	\$600	\$125	\$600	\$600	\$600	\$600	\$0
301	Police	1005.42.4201.420280.56100.00000	PETTY CASH	\$2,363	\$2,665	\$3,000	\$1,610	\$3,000	\$3,000	\$3,000	\$3,000	\$0
			Total	\$6,027,554	\$6,083,142	\$6,417,568	\$4,675,159	\$6,670,783	\$6,670,783	\$6,670,783	\$6,670,783	\$5,812,742

401	Fire	1005.42.4203.420300.51900.00000	FIRE DEPT WAGES	\$21,659	\$25,109	\$30,059	\$18,438	\$37,000	\$30,000	\$30,000	\$30,000	\$0
401	Fire	1005.42.4203.420302.51900.00000	SECRETARY TO CHIEF	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 APPROVED
401	Fire	1005.42.4203.420304.53200.00000	AFD TRAINING	\$2,800	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401	Fire	1005.42.4203.420306.53200.00000	FIRE TRAINING	\$20,388	\$24,587	\$25,000	\$11,575	\$30,000	\$25,000	\$25,000	\$25,000	\$0
401	Fire	1005.42.4203.420308.56100.00000	PROTECTIVE CLOTHING	\$29,914	\$28,479	\$28,000	\$27,947	\$34,000	\$28,000	\$28,000	\$28,000	\$0
401	Fire	1005.42.4203.420310.55800.00000	AUTO STIPEND	\$3,300	\$4,550	\$3,600	\$2,500	\$3,600	\$3,600	\$3,600	\$3,600	\$0
401	Fire	1005.42.4203.420312.58100.00000	DRIVERS LICENSES & NATIONAL	\$0	\$0	\$400	\$0	\$400	\$400	\$400	\$400	\$0
401	Fire	1005.42.4203.420314.53400.00000	FIREMEN PHYSICALS	\$15,183	\$17,904	\$33,210	\$15,139	\$28,000	\$28,000	\$28,000	\$28,000	\$0
401	Fire	1005.42.4203.420316.53010.00000	SNOW DUTY (Change Name to Cancer Relief)	\$0	\$0	\$0	\$0	\$360	\$360	\$360	\$360	\$0
401	Fire	1005.42.4203.420318.53010.00000	FIRE WATCH DUTY	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
401	Fire	1005.42.4203.420320.53070.00000	LADDER TESTING	\$1,755	\$1,226	\$2,200	\$250	\$2,200	\$2,200	\$2,200	\$2,200	\$0
401	Fire	1005.42.4203.420322.53070.00000	HOSE TESTING	\$7,743	\$7,757	\$9,200	\$0	\$9,200	\$9,200	\$9,200	\$9,200	\$0
401	Fire	1005.42.4203.420324.54302.00000	TOWER CERTIFICATION	\$2,975	\$3,534	\$3,900	\$0	\$3,900	\$3,900	\$3,900	\$3,900	\$0
401	Fire	1005.42.4203.420326.53070.00000	PUMP TESTING	\$5,760	\$3,603	\$2,100	\$2,075	\$2,100	\$2,100	\$2,100	\$2,100	\$0
401	Fire	1005.42.4203.420328.53070.00000	METER TESTING	\$5,000	\$6,106	\$8,100	\$2,852	\$8,000	\$8,000	\$8,000	\$8,000	\$0
401	Fire	1005.42.4203.420330.54302.00000	FIRE ALARM SYSTEM	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0
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	\$0
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	\$0
401	Fire	1005.42.4203.420336.54302.00000	PREVENTIVE MAINTENANCE	\$18,477	\$13,880	\$12,000	\$11,305	\$14,000	\$12,000	\$12,000	\$12,000	\$0
401	Fire	1005.42.4203.420338.54302.00000	RADIO MAINT. & REPAIR	\$6,481	\$3,672	\$4,000	\$1,170	\$5,125	\$5,125	\$5,125	\$5,125	\$0
401	Fire	1005.42.4203.420340.54302.00000	REPAIR/MAINT. SCOTT AIR PACK	\$10,020	\$13,797	\$12,560	\$9,484	\$20,000	\$12,560	\$12,560	\$12,560	\$0
401	Fire	1005.42.4203.420342.54302.00000	REPAIR TO APPARATUS	\$61,137	\$58,974	\$80,000	\$59,471	\$90,000	\$85,000	\$85,000	\$85,000	\$0
401	Fire	1005.42.4203.420344.56100.00000	FIRE POLICE EQUIPMENT	\$1,000	\$957	\$1,000	\$938	\$3,200	\$1,000	\$1,000	\$1,000	\$0
401	Fire	1005.42.4203.420346.56100.00000	NEW EQUIPMENT	\$35,344	\$40,975	\$35,000	\$33,033	\$90,000	\$45,000	\$45,000	\$45,000	\$0
401	Fire	1005.42.4203.420348.56100.00000	HAZARDOUS MATERIAL EQUIPT	\$4,989	\$2,820	\$4,000	\$827	\$4,000	\$4,000	\$4,000	\$4,000	\$0
401	Fire	1005.42.4203.420350.56500.00000	PAGERS	\$2,745	\$405	\$3,250	\$766	\$3,250	\$3,250	\$3,250	\$3,250	\$0
401	Fire	1005.42.4203.420352.56010.00000	FIRE DEPT OFFICE SUPPLIES	\$1,078	\$862	\$1,500	\$11	\$1,500	\$1,500	\$1,500	\$1,500	\$0
401	Fire	1005.42.4203.420354.56100.00000	GENERAL FIRE HOUSES	\$4,021	\$3,887	\$4,000	\$2,310	\$4,000	\$4,000	\$4,000	\$4,000	\$0
401	Fire	1005.42.4203.420356.56100.00000	FIRE MUSEUM EXPENSES	\$1,863	\$2,653	\$3,000	\$473	\$3,000	\$3,000	\$3,000	\$3,000	\$0
401	Fire	1005.42.4203.420358.54320.00000	COMPUTER SYSTEM	\$27,914	\$31,485	\$34,500	\$14,428	\$34,500	\$34,500	\$34,500	\$34,500	\$0
401	Fire	1005.42.4203.420360.56100.00000	RESCUE MAINT & SUPPLY	\$18,884	\$17,680	\$35,000	\$17,202	\$35,000	\$35,000	\$35,000	\$35,000	\$0
401	Fire	1005.42.4203.420362.53010.00000	EMERGENCY FIRE SERVICE	\$1,000	\$1,968	\$1,500	\$1,606	\$1,500	\$1,500	\$1,500	\$1,500	\$0
401	Fire	1005.42.4203.420364.56100.00000	JUNIOR FIREFIGHTERS	\$1,470	\$980	\$1,500	\$1,166	\$25,000	\$10,000	\$10,000	\$10,000	\$0
401	Fire	1005.42.4203.420366.54300.00000	TIRES	\$0	\$14,928	\$3,000	\$2,606	\$3,000	\$3,000	\$3,000	\$3,000	\$0
401	Fire	1005.42.4203.420368.53400.00000	GEAR CLEANING	\$0	\$7,500	\$13,500	\$5,507	\$15,000	\$15,000	\$15,000	\$15,000	\$0
			Total	\$325,901	\$357,388	\$408,079	\$255,080	\$526,335	\$431,695	\$431,695	\$431,695	\$0

801	ARMS	1005.42.4207.420703.51610.00000	WAGES-ARMS	\$859,942	\$902,638	\$875,284	\$642,186	\$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	\$2,775	\$11,160	\$11,160	\$11,160	\$11,160	\$0
801	ARMS	1005.42.4207.420707.56100.00000	CHIEFS EXPENSE ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801	ARMS	1005.42.4207.420709.53200.00000	EMS TRAINING	\$668	\$375	\$2,600	\$0	\$2,600	\$2,600	\$2,600	\$2,600	\$0
801	ARMS	1005.42.4207.420711.56100.00000	PERSONNEL/MEMBER MANAGEMENT	\$9,799	\$11,791	\$15,790	\$8,252	\$13,540	\$13,540	\$13,540	\$13,540	\$0
801	ARMS	1005.42.4207.420713.54300.00000	VEHICLE MAINTENANCE	\$28,064	\$25,897	\$27,000	\$7,222	\$29,300	\$29,300	\$29,300	\$29,300	\$0
801	ARMS	1005.42.4207.420715.54300.00000	EQUIP MAINTENANCE/TESTING	\$19,479	\$18,100	\$20,346	\$853	\$19,846	\$19,846	\$19,846	\$19,846	\$0
801	ARMS	1005.42.4207.420717.56100.00000	EMS SUPPLIES	\$13,139	\$15,110	\$25,000	\$9,689	\$24,500	\$24,500	\$24,500	\$24,500	\$0
801	ARMS	1005.42.4207.420719.56010.00000	OFFICE EQUIP DUPLICATOR	\$5,261	\$1,548	\$5,869	\$269	\$3,100	\$3,100	\$3,100	\$3,100	\$0
801	ARMS	1005.42.4207.420721.56100.00000	GENERAL EQUIPMENT	\$1,646	\$3,389	\$7,500	\$2,662	\$7,500	\$7,500	\$7,500	\$7,500	\$0
801	ARMS	1005.42.4207.420723.56100.00000	EPCR EQUIPMENT	\$0	\$19	\$1,500	\$0	\$4,825	\$4,825	\$4,825	\$4,825	\$0
801	ARMS	1005.42.4207.420725.56100.00000	EMS EQUIPMENT	\$43	\$0	\$8,000	\$792	\$8,000	\$8,000	\$8,000	\$8,000	\$0
801	ARMS	1005.42.4207.420727.56500.00000	COMMUNICATIONS EQUIPMENT	\$224	\$0	\$5,100	\$0	\$5,100	\$5,100	\$5,100	\$5,100	\$0
801	ARMS	1005.42.4207.420729.53510.00000	COLLECTION FEES	\$58,908	\$64,441	\$58,175	\$34,075	\$58,175	\$58,175	\$58,175	\$58,175	\$0
801	ARMS	1005.42.4207.420730.53510.00000	VEMS-BUNDLED BILLING(COLLECTIONS PORTION)	\$36,852	\$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	\$35,000	\$45,000	\$35,000	\$35,000	\$35,000	\$0
801	ARMS	1005.42.4207.420733.53010.00000	VEMS - BUNDLED BILLING	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801	ARMS	1005.42.4207.420734.53200.00000	TRAINING-NON ARMS	\$0	\$0	\$10,000	\$0	\$10,000	\$5,000	\$5,000	\$5,000	\$0
			Total	\$1,102,140	\$1,084,683	\$1,108,324	\$743,775	\$1,183,286	\$1,168,286	\$1,168,286	\$1,168,286	\$940,640

220	Emergency Operations	1005.42.4299.429902.53200.00000	EOC-CERTIFICATION	\$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	\$18,437	\$22,500	\$22,500	\$22,500	\$22,500	\$0
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	\$0
220	Emergency Operations	1005.42.4299.429908.56100.00000	EOC SUPPLIES	\$3,916	\$915	\$6,500	\$0	\$6,500	\$6,500	\$6,500	\$6,500	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 APPROVED
220	Emergency Operations	1005.42.4299.429910.56100.00000	EOC EQUIPMENT	\$8,805	\$16,000	\$16,000	\$110	\$16,000	\$16,000	\$16,000	\$16,000	\$0
220	Emergency Operations	1005.41.4199.419974.58250.00000	C-MED SERVICES	\$133,486	\$133,486	\$140,200	\$133,486	\$134,576	\$134,576	\$134,576	\$134,576	\$0
			Total	\$173,717	\$179,128	\$196,832	\$163,665	\$191,208	\$191,208	\$191,208	\$191,208	\$0
400	Fire Marshall	1005.42.4219.421900.51610.00000	FIRE MARSHALL WAGES	\$68,582	\$73,354	\$78,583	\$54,015	\$78,583	\$78,583	\$78,583	\$78,583	\$0
400	Fire Marshall	1005.42.4219.421902.53200.00000	FIRE MARSHALL EDUCATION	\$0	\$0	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0
400	Fire Marshall	1005.42.4219.421904.56100.00000	FIRE PREVENTION	\$0	\$1,976	\$2,370	\$567	\$2,370	\$2,370	\$2,370	\$2,370	\$0
400	Fire Marshall	1005.42.4219.421906.52900.00000	FIRE MARSHALL CLOTHING	\$192	\$241	\$980	\$0	\$500	\$500	\$500	\$500	\$0
400	Fire Marshall	1005.42.4219.421908.54300.00000	FIRE MARSHALL AUTO	\$1,339	\$1,194	\$985	\$882	\$985	\$985	\$985	\$985	\$0
400	Fire Marshall	1005.42.4219.421910.56010.00000	FIRE MARSHALL SUPPLIES	\$1,497	\$1,473	\$1,674	\$1,101	\$1,682	\$1,682	\$1,682	\$1,682	\$0
400	Fire Marshall	1005.42.4219.421912.56100.00000	PHOTOGRAPHY SUPPLIES	\$0	\$0	\$940	\$890	\$100	\$100	\$100	\$100	\$0
400	Fire Marshall	1005.42.4219.421914.54320.00000	COMPUTER SYSTEM	\$533	\$448	\$650	\$0	\$650	\$650	\$650	\$650	\$0
400	Fire Marshall	1005.42.4219.421916.58100.00000	DUES & SUBSCRIPTIONS	\$1,897	\$1,828	\$1,928	\$0	\$1,978	\$1,978	\$1,978	\$1,978	\$0
			Total	\$74,040	\$80,514	\$90,610	\$57,455	\$89,348	\$89,348	\$89,348	\$89,348	\$0
	Public Safety		Total	\$7,703,353	\$7,784,854	\$8,221,413	\$5,895,133	\$8,660,960	\$8,551,320	\$8,551,320	\$8,551,320	\$6,753,382
902	Accruals	1005.48.4897.489705.52900.00000	SICK/VACATION TIME ACCRUAL	\$0	\$0	\$35,000	\$0	\$25,000	\$0	\$0	\$0	\$0
902	Accruals	1005.48.4897.489707.52900.00000	CITY SICK TIME BUY BACK	\$29,338	\$39,999	\$40,000	\$20,751	\$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	\$486	\$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	\$89,210	\$105,760	\$105,760	\$105,760	\$105,760	\$105,760
			Total	\$156,418	\$157,337	\$205,306	\$110,447	\$200,760	\$175,760	\$175,760	\$175,760	\$175,760
903	Employee Insurance	1005.48.4898.489801.52800.00000	EMPLOYEE MEDICAL	\$2,057,321	\$2,110,155	\$2,132,563	\$1,525,713	\$2,360,085	\$2,360,085	\$2,360,085	\$2,360,085	\$2,360,085
903	Employee Insurance	1005.48.4898.489802.52800.00000	RETIREE MEDICAL	\$633,804	\$456,275	\$484,089	\$351,109	\$615,086	\$615,086	\$615,086	\$615,086	\$615,086
903	Employee Insurance	1005.48.4898.489803.52900.00000	EMPLOYEE OPT-OUT	\$63,667	\$135,167	\$130,000	\$74,667	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000
903	Employee Insurance	1005.48.4898.489807.52800.00000	MEDICAL COSTS ACCRUAL	\$0	\$0	\$40,000	\$0	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000
903	Employee Insurance	1005.48.4898.489811.52850.00000	DENTAL PLAN	\$64,292	\$55,162	\$55,000	\$44,423	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
903	Employee Insurance	1005.48.4898.489813.52100.00000	LIFE INSURANCE	\$14,131	\$14,449	\$17,500	\$12,767	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
903	Employee Insurance	1005.48.4898.489815.52800.00002	INSURANCE BROKERAGE FEES	\$36,960	\$34,440	\$40,000	\$31,860	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
			Total	\$2,870,175	\$2,805,648	\$2,899,152	\$2,040,539	\$3,259,670	\$3,254,670	\$3,254,670	\$3,254,670	\$3,254,670
904	Social Security	1005.48.4896.489617.52200.00000	SOCIAL SECURITY	\$521,144	\$537,666	\$548,072	\$384,517	\$400,734	\$400,734	\$400,734	\$400,734	\$400,734
904	Social Security		MEDICARE					\$171,428	\$171,428	\$171,428	\$171,428	\$171,428
			Total	\$521,144	\$537,666	\$548,072	\$384,517	\$572,162	\$572,162	\$572,162	\$572,162	\$572,162
905	Retirement	1005.48.4895.489520.52300.00000	MERF - DPW & CITY EMPLOYEES	\$796,850	\$732,054	\$777,780	\$485,195	\$854,680	\$854,680	\$854,680	\$854,680	\$854,680
905	Retirement	1005.48.4895.489518.52300.00000	MERF - POLICE	\$1,193,528	\$1,229,738	\$1,360,817	\$889,609	\$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	\$300,000	\$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	\$0	\$0
905	Retirement	1005.48.4895.489524.52300.00000	457 MATCH	\$0	\$41,800	\$45,000	\$37,192	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750
			Total	\$2,395,917	\$2,484,817	\$2,483,597	\$1,711,996	\$2,670,009	\$2,670,009	\$2,670,009	\$2,670,009	\$2,670,009
	Employee Benefits		Total	\$5,943,653	\$5,985,467	\$6,136,127	\$4,247,499	\$6,702,602	\$6,672,602	\$6,672,602	\$6,672,602	\$6,672,602
906	City Insurances	1005.48.4899.489915.52700.00000	WORKMEN'S COMPENSATION	\$800,734	\$258,790	\$300,000	\$535,258	\$350,000	\$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	\$225	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
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
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
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
			Total	\$1,414,820	\$777,961	\$914,089	\$1,040,691	\$870,208	\$820,208	\$820,208	\$820,208	\$820,208
	City Insurances		Total	\$1,414,820	\$777,961	\$914,089	\$1,040,691	\$870,208	\$820,208	\$820,208	\$820,208	\$820,208
850	Municipal Grants	1005.50.5000.500001.53010.00000	Y.S.B. 50/50 EXPENDITURES	\$49,990	\$48,513	\$35,000	\$22,104	\$35,000	\$35,000	\$35,000	\$35,000	\$0
850	Municipal Grants	1005.50.5000.500005.57500.00000	TOWN ROAD AID	\$49,992	\$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
850	Municipal Grants	1005.50.5000.500009.57500.00000	LOCIP	\$167,981	\$49,132	\$272,415	\$77,817	\$271,901	\$271,901	\$271,901	\$271,901	\$0
			Total	\$313,898	\$97,645	\$307,415	\$99,921	\$306,901	\$306,901	\$306,901	\$306,901	\$0
875	Capital Expenditures	1005.49.4900.490083.57320.03016	TWO POLICE VEHICLES	\$82,000	\$133,050	\$140,000	\$149,122	\$140,000	\$140,000	\$140,000	\$140,000	\$0
875	Capital Expenditures	1005.49.4900.490082.57320.03016	FIRE MARSHALL VEHICLE	\$15,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Expenses												
Dept Number	Dept Description	Account	Description	FY23 ACTUALS	FY24 ACTUALS	FY25 APPROVED BUDGET	FY25 YTD 03/16/2025	FY26 DEPT REQUEST	FY26 MAYOR BUDGET	FY26 BoAT	FY26 BoA	FY26 APPROVED
875	Capital Expenditures	1005.49.4900.490084.57320.03016	ANNUAL DPW SMALL TRUCK REPLACEMENT	\$42,878	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
875	Capital Expenditures	1005.49.4900.490082.57390.03016	FY CAPITAL PLAN	\$108,870	\$58,520	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
875	Capital Expenditures	1005.49.4900.490086.57320.03016	REVALUATION FUND	\$105,019	\$0	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0
875	Capital Expenditures	1005.49.4900.490081.57320.00000	MAYOR'S FLEET REPLACEMENT	\$0	\$19,588	\$19,596	\$14,690	\$14,000	\$19,596	\$19,596	\$19,596	\$19,596
875	Capital Expenditures	1005.49.4900.490085.57320.03016	REOCCURRING FLEET REPLACEMENT	\$28,153	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
			Total	\$382,288	\$211,158	\$159,596	\$163,812	\$347,000	\$159,596	\$159,596	\$159,596	\$0
901	Municipal Planning	1005.41.4153.415301.59010.00000	PLANNING CONSULTANT	\$15,000	\$15,000	\$15,000	\$4,875	\$15,000	\$15,000	\$15,000	\$15,000	\$0
901	Municipal Planning	1005.41.4153.415303.59010.00000	CODE UPDATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			Total	\$15,000	\$15,000	\$15,000	\$4,875	\$15,000	\$15,000	\$15,000	\$15,000	\$0
	Capital and Grants			\$711,185	\$323,803	\$482,011	\$268,608	\$668,901	\$481,497	\$481,497	\$481,497	\$0
200	BoAT	1005.41.4101.410102.53100.00000	BUDGET CONSULTANT	\$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	\$3,587	\$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	\$18,448	\$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	\$7,500	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
200	BoAT	1005.41.4101.410106.59140.00000	SETTLEMENT CONTINGENCY	\$0	\$14,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	BoAT	1005.41.4101.410108.59140.00000	BOAT CONTINGENCY	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
200	BoAT	1005.41.4101.410109.59140.00000	TAX ABATEMENTS	\$1,230	\$22,745	\$25,000	\$0	\$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	\$7,099	\$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
200	BoAT	1005.41.4101.410114.53010.00000	FD STORM STANDBY COVERAGE	\$1,575	\$4,725	\$5,000	\$11,812	\$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	\$33,937	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
			Total	\$85,020	\$200,154	\$202,631	\$82,383	\$203,445	\$193,445	\$193,445	\$193,445	\$0
	Total Contingency		Total	\$85,020	\$200,154	\$202,631	\$82,383	\$203,445	\$193,445	\$193,445	\$193,445	\$0
215	Debt Service	1005.48.4899.489935.58330.00000	2016 BOND ISSUE-PRINCIPAL(13-14REF)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
		1005.48.4899.489937.58330.00000	2018 BOND ISSUE(2016 REF)	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000
		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
		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
		1005.48.4899.489943.58330.00000	2021 BOND ISSUE-PRIN (PD)	\$0	\$245,000	\$255,000	\$255,000	\$265,000	\$265,000	\$265,000	\$265,000	\$265,000
		1005.48.4899.489946.58330.00000	JCI PROJECT	\$142,114	\$147,108	\$169,188	\$169,188	\$175,622	\$175,622	\$175,622	\$175,622	\$175,622
		1005.48.4899.489950.58330.00000	JCI PROJECT 2-PRIN	\$57,541	\$44,857	\$46,175	\$46,175	\$47,531	\$47,531	\$47,531	\$47,531	\$47,531
		1005.48.4899.489952.58300.00000	NEWTOWN SAVINGS - RIVERWALK-PRIN	\$99,583	\$100,038	\$75,329	\$75,316					
		1005.48.4899.489953.58300.00000	KANSAS STATE BANK-DPW TRUCKS-PRIN	\$0	\$62,560	\$72,220	\$67,491	\$69,429	\$69,429	\$69,429	\$69,429	\$69,429
			Carrying Cost of Ref Debt Service					\$150,000	\$0	\$0	\$0	\$0
			Total	\$1,289,238	\$1,589,562	\$1,607,912	\$1,603,170	\$1,697,582	\$1,547,582	\$1,547,582	\$1,547,582	\$1,547,582
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	\$63,075	\$58,075	\$58,075	\$58,075	\$58,075	\$58,075
		1005.48.4899.489961.58320.00000	2018 BOND ISSUE-INTEREST(2016 REF)	\$132,225	\$122,425	\$116,125	\$116,125	\$109,125	\$109,125	\$109,125	\$109,125	\$109,125
		1005.48.4899.489962.58320.00000	2018 BOND ISSUE-INTEREST(RDEMO)	\$78,645	\$70,245	\$63,945	\$63,945	\$57,435	\$57,435	\$57,435	\$57,435	\$57,435
		1005.48.4899.489963.58320.00000	2019 BOND ISSUE-INTEREST(PD)	\$139,688	\$127,188	\$114,689	\$114,689	\$102,188	\$102,188	\$102,188	\$102,188	\$102,188
		1005.48.4899.489964.58320.00000	2021 BOND ISSUE-INTEREST(PD)	\$312,631	\$312,631	\$302,831	\$302,831	\$292,631	\$292,631	\$292,631	\$292,631	\$292,631
		1005.48.4899.489970.58320.00000	JCI PROJECT 1-INTEREST	\$72,994	\$69,746	\$66,383	\$66,383	\$62,515	\$62,515	\$62,515	\$62,515	\$62,515
		1005.48.4899.489972.58320.00000	JCI PROJECT 2-INTEREST	\$13,750	\$26,435	\$25,117	\$25,117	\$23,761	\$23,761	\$23,761	\$23,761	\$23,761
			Fuel Cell Project					\$0	\$0	\$0	\$0	\$0
		1005.48.4899.489976.58320.00000	NEWTOWN SAVINGS - RIVERWALK-INT	\$1,085	\$630	\$172	\$170	\$0	\$0	\$0	\$0	\$0
		1005.48.4899.489978.58320.00000	KANSAS STATE BANK-DPW TRUCKS-INT	\$0	\$9,660	\$5,758	\$4,728	\$2,770	\$2,770	\$2,770	\$2,770	\$2,770
			Total	\$905,458	\$807,035	\$758,095	\$757,063	\$708,500	\$708,500	\$708,500	\$708,500	\$708,500
	Total Debt Service			\$2,194,696	\$2,396,597	\$2,366,007	\$2,360,233	\$2,406,082	\$2,256,082	\$2,256,082	\$2,256,082	\$2,256,082
	Total City Expenses			\$28,215,921	\$28,354,166	\$29,506,117	\$21,561,166	\$31,032,756	\$30,053,120	\$30,053,120	\$30,053,120	\$20,831,939
702	Board of Education	1005.47.4700.470000.59140.00000	EDUCATIONAL EXPENSES	\$33,910,272	\$35,773,558	\$37,576,212	\$22,961,191	\$39,560,719	\$39,560,719	\$39,560,719	\$39,560,719	\$0
	Total Expenses			\$62,126,193	\$64,127,724	\$67,082,329	\$44,522,357	\$70,593,475	\$69,613,839	\$69,613,839	\$69,613,839	\$20,831,939

## 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.

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

**Accounts Receivable** - 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.

**Amortization** - The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

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

**Arbitration** - 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.

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

**Audit** - 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.

**Balanced Budget** - A budget wherein the revenues equal the expenditures for any given year.

**BANS (Bond Anticipation Notes)** - 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.

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

**Board of Education** - 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.

**Bond** - 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.

**Budget** - 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.

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

**Budget Message** - 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.

**Capital Expenditure** - 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.

**Capital Improvement Plan** - 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.

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

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

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

**Credit Rating** - 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.

**Debt Management Policy** - 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.

**Debt Ratios** - 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.

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

**Depreciation** - 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.

**Educational Reference Groups (ERGs)** - 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.

**Encumbrances** - Purchase orders, contracts or salary commitments that must be covered by an appropriation.

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

**Exempt Properties** - Properties of religious, educational, governmental or charitable organizations not subject to taxation.

**Equalized Mill Rate** - 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.

**Fiscal Year** - 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 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**Fixed Assets** - 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

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting.

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

**General Obligation Bonds** - Bonds for which payment is backed by the full faith and credit of the government and is considered payable from taxes and other general revenues.

**Government Finance Officers Association (GFOA)** - 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.

**Grand List** - 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).

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

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

**Liabilities** - 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.

**Line Item** - Also called an account. A specific expenditure or revenue category within a department budget, e.g., postage, electric, travel or fuel.

**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.

**Long Term Debt** - 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.

**Mill Rate** - 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 mill rate times the assessed value of property.

**Other Post Employment Benefits (OPEB)** - 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.

**Operating Budget** - 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.

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

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

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

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

**PILOT** - 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.

**Property Tax** - 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.

**Program** - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Recurring Costs** - Expenditures occurring on an annual basis.

**Refunding Bonds** - Bonds issued at a lower interest rate to retire higher interest rate bonds already outstanding.

**Reserve** - 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.

**Resolution** - A special temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Revaluation** - 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.

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

**Self-Insurance** - 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.

**Short-Term Debt** - Debt with a maturity of one year or less after the date of issuance.

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

**Statute** - A written law enacted by a duly organized and constituted legislative body.

**Superintendent of Schools** - 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.

**Surplus** - 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.

**Tax Appeal** - 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.

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

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

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

**Transfer** - Movement of funds from one distinct accounting entity to another.

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

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

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