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<b>Total Entity: Total Entity 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
305 Investment in General Fixed Assets	18,463	20,000	40,000	20,000
430 Local Taxes	575,142,391	574,288,407	593,102,407	589,415,482
435 State Taxes	84,760,855	80,325,000	83,317,760	85,187,725
440 Licenses and Permits	17,060,247	27,791,000	22,191,000	22,191,000
445 Fines and Forfeitures	10,247,184	11,507,000	10,915,265	11,007,000
450 Charges for Services	47,733,245	55,002,911	55,387,694	54,586,153
455 Use of Money and Property	20,475,462	15,555,000	17,055,000	15,555,000
460 Federal Grants	8,767,955	7,428,000	5,900,730	4,478,000
470 Intergovernmental Revenues	5,860,542	6,158,005	6,158,005	6,158,005
475 Other Revenues	16,803,382	2,404,074	4,834,910	2,364,009
480 Transfers In	111,859,377	107,318,000	115,218,000	106,712,000
<b>Total Revenues</b>	<b>\$898,729,104</b>	<b>\$887,797,396</b>	<b>\$914,120,771</b>	<b>\$897,674,374</b>

Total Entity: Total Entity 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Ad Valorem Tax - Current	328,942,782	333,200,000	352,000,000	349,849,075
Ad Valorem Tax Prior	9,186,427	7,000,000	11,000,000	8,500,000
Special Assessment Tax	809,107	710,000	750,000	710,000
Property Taxes Interest & Penalty	6,774,890	6,500,000	6,500,000	6,500,000
PILOT's	4,715,667	5,000,000	4,500,000	5,000,000
State Apportionment TVA	7,934,827	7,800,000	7,800,000	7,143,000
Local Sales Tax	158,694,111	156,600,000	156,600,000	156,600,000
Tourism Dev Zone Local Sales	74,058	0	0	35,000
Beer Sales Tax_040311	11,584,546	13,500,000	11,000,000	11,500,000
Alcoholic Beverage Inspection Fee	7,579,636	8,000,000	8,000,000	8,000,000
Mixed Drink Tax_040710	10,316,740	10,000,000	10,000,000	10,000,000
Cigarette Tax - One Cent	36,693	0	0	0
Gross Rec Business Tax	16,793,450	13,000,000	13,000,000	14,000,000
Excise Tax	2,254,651	2,500,000	2,500,000	2,500,000
Franchise Tax - Telephone	493,564	770,000	600,000	770,000
Cable TV Franchise Fees	2,721,874	4,200,000	2,800,000	2,800,000
Fiber Optic Franchise Fees	1,963,072	2,542,407	2,542,407	2,542,407
Misc Franchise Tax	1,574,107	756,000	1,300,000	756,000
Interest, Penalties & Commission	372,486	200,000	200,000	200,000
Business Tax Fees	1,664,086	1,500,000	1,500,000	1,500,000
Misc Tax Recoveries	376,019	240,000	240,000	240,000
MLGW Pipeline	279,599	270,000	270,000	270,000
<b>430 Local Taxes</b>	<b>575,142,391</b>	<b>574,288,407</b>	<b>593,102,407</b>	<b>589,415,482</b>
Sports Betting	1,391,585	1,000,000	1,277,760	1,185,530
Local Occupancy Tax	151,706	150,000	150,000	150,000
State Sales Tax	80,169,302	76,000,000	79,000,000	81,006,255
Telecommunication Sales Tax	1,151,918	1,100,000	1,100,000	1,188,530
State Income Tax	13,387	15,000	15,000	15,000
State Shared Beer Tax	268,050	300,000	300,000	219,000
Alcoholic Beverage Tax	451,780	475,000	475,000	414,595
Spec Petroleum Product Tax	1,163,128	1,285,000	1,000,000	1,008,815
<b>435 State Taxes</b>	<b>84,760,855</b>	<b>80,325,000</b>	<b>83,317,760</b>	<b>85,187,725</b>
Auto Registration Fee	15,976,813	26,600,000	21,000,000	21,000,000
Dog License	229,679	245,000	245,000	245,000
County Dog License Fee	114,075	130,000	130,000	130,000
Liquor By Ounce License	240,428	275,000	275,000	275,000
Taxi Drivers License	10,132	9,000	9,000	9,000
Gaming Pub Amus Permit Fee	9,535	12,000	12,000	12,000
Wrecker Permit Fee	16,985	17,000	17,000	17,000
Misc Permits	280,610	275,000	275,000	275,000
Beer Application	43,322	48,000	48,000	48,000
Beer Permit Privilege Tax	131,662	145,000	145,000	145,000
Sidewalk Permit Fees	7,006	35,000	35,000	35,000
<b>440 Licenses and Permits</b>	<b>17,060,247</b>	<b>27,791,000</b>	<b>22,191,000</b>	<b>22,191,000</b>

Total Entity: Total Entity 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
Court Fees	3,850,595	3,700,000	3,700,000	3,700,000
Court Costs	3,602,226	3,250,000	3,250,000	3,250,000
Fines & Forfeitures	2,356,639	4,030,000	3,438,090	3,530,000
Seizures	8,910	5,000	5,175	5,000
Beer Board Fines	79,835	70,000	70,000	70,000
Arrest Fees	109,160	100,000	100,000	100,000
DUI BAC Fees	0	2,000	2,000	2,000
Sex Offender Registry Fees	84,601	70,000	70,000	70,000
Library Fines & Fees	125,019	130,000	130,000	130,000
Vacant Property Registration Fee	30,200	150,000	150,000	150,000
<b>445 Fines and Forfeitures</b>	<b>10,247,184</b>	<b>11,507,000</b>	<b>10,915,265</b>	<b>11,007,000</b>
Subdivision Plan Inspection Fee	462,033	550,000	550,000	550,000
Subdivision Development Fees	20,094	0	4,159	0
MLGW Fees	217,151	2,000,000	2,000,000	2,000,000
Parking	1,096,041	675,554	881,358	675,554
Senior Citizen's Meals	92,261	90,000	83,395	90,000
Concessions	540,305	699,115	617,188	624,500
Golf Car Fees	1,614,827	2,123,099	1,974,609	2,053,002
Pro Shop Sales	314,680	390,000	402,821	402,200
Green Fees	3,183,050	3,408,928	3,442,862	3,310,700
Softball	7,539	50,000	49,369	50,000
Basketball	-9	0	0	0
Ball field Permit	87,316	75,000	88,134	100,000
Class Fees	50,793	40,000	50,779	41,000
Driving Range Fees	214,268	330,000	389,790	387,501
Day Camp Fees	0	0	143,000	167,625
Parking Meters	347,665	500,000	279,752	500,000
Ambulance Service	34,446,587	36,500,000	36,500,000	36,500,000
Rental Fees	920,766	1,222,750	1,327,264	1,197,500
MLG&W Rent	2,602	2,400	2,400	2,400
Rent Of Land	173,189	207,792	208,166	207,792
Easements & Encroachments	32,547	75,000	32,547	75,000
Tax Sales Attorney Fees	601,282	595,000	595,000	595,000
Street Cut Inspection Fee	133,308	500,000	500,000	500,000
Traffic Signals	194,973	200,000	200,000	200,000
Signs-Loading Zones	812,242	500,000	500,000	500,000
Arc Lights	26,107	4,000	4,000	4,000
911 Emergency Services	485	0	0	0
Shelter Fees	171,877	350,000	350,000	350,000
Police Special Events	349,585	500,000	475,327	500,000
Banquet Hall Rental Fees	0	25,000	29,617	30,000
Outside Revenue	89,925	789,273	35,000	372,379
Smart Fiber Initiative	1,528,842	2,600,000	3,671,158	2,600,000
Credit Card Fees	916	0	0	0
<b>450 Charges for Services</b>	<b>47,733,245</b>	<b>55,002,911</b>	<b>55,387,694</b>	<b>54,586,153</b>

Total Entity: Total Entity 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
Interest on Investments	17,706,827	13,500,000	15,000,000	13,500,000
Net Income/Investors	2,716,995	2,000,000	2,000,000	2,000,000
State Litigation Tax Commission	51,640	55,000	55,000	55,000
<b>455 Use of Money and Property</b>	<b>20,475,462</b>	<b>15,555,000</b>	<b>17,055,000</b>	<b>15,555,000</b>
Federal Grants - Others	253,597	228,000	228,000	228,000
FEMA Reimbursement	8,514,359	7,200,000	5,672,730	4,250,000
<b>460 Federal Grants</b>	<b>8,767,955</b>	<b>7,428,000</b>	<b>5,900,730</b>	<b>4,478,000</b>
International Airport	5,860,542	6,158,005	6,158,005	6,158,005
<b>470 Intergovernmental Revenues</b>	<b>5,860,542</b>	<b>6,158,005</b>	<b>6,158,005</b>	<b>6,158,005</b>
Miscellaneous Auctions	233,150	250,000	250,000	250,000
Sale Of Capital Assets	37,049	0	4,520	0
Local Shared Revenue	696,689	555,041	639,742	555,041
Property Insurance Recoveries	0	100,000	0	0
Peachtree Recovery Services	34,296	150,000	150,000	150,000
Rezoning Ordinance Publication Fees	4,075	5,000	5,000	5,000
Sale Of Reports	186,143	100,000	265,727	100,000
Center City Commission_048208	47,725	0	0	0
Utility Warranty Program	239,930	155,000	155,000	155,000
Miscellaneous Income	-160,151	338,801	589,101	398,461
Subdivision Sidewalk Fees	33,156	100,000	100,000	100,000
Sewer Fund Cost Allocation	1,075,000	0	0	0
Court Reimbursement	1	0	0	0
Unclaimed Property	708,704	0	86,605	0
Fire - Misc Collections	14,650	30,000	30,000	30,000
Cash Overage/Shortage	7,949	0	-1,696	0
Donated Revenue	182,535	24,500	208,500	24,500
Coca - Cola Sponsorship	24,000	24,857	39,025	24,857
Insurance Refund	1,134	0	0	0
Vendor Rebates	76,967	20,000	20,000	20,000
FNMA Service Fees	133	875	875	150
Subrogation Claims	227,227	25,000	1,085,845	25,000
Commissions	60	0	0	0
Miscellaneous Revenue	849,481	525,000	645,687	526,000
Misc. Library Revenue	39,345	0	0	0
Recovery Of Prior Year Expense	8,801,912	0	560,980	0
Capital Lease - Revenue	3,442,222	0	0	0
<b>475 Other Revenues</b>	<b>16,803,382</b>	<b>2,404,074</b>	<b>4,834,910</b>	<b>2,364,009</b>
oper Tfr In - Capital Projects Fund	6,500,000	6,500,000	6,500,000	6,500,000
In Lieu Of Taxes-MLGW	59,855,953	60,000,000	64,000,000	68,000,000
In Lieu Of Taxes-Sewer	13,235,424	10,000,000	13,000,000	14,300,000
Oper Tfr In - Solid Waste Fund	750,000	750,000	750,000	750,000

<b>Total Entity: Total Entity 0111: General Fund</b>				
<b>Account</b>	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
Oper Tfr In - Sewer Operating/CIP	1,737,000	1,737,000	1,737,000	1,737,000
Oper Tfr In - Metro Alarm	1,625,000	1,325,000	1,325,000	1,925,000
Oper Tfr In - Storm Water	106,000	106,000	106,000	0
OperTfr in - Sales Tax Referendum 2019	26,900,000	26,900,000	26,900,000	13,500,000
Oper Tfr In Affordable Housing	950,000	0	0	0
Oper Tfr In - ARPA Fund	200,000	0	900,000	0
<b>480 Transfers In</b>	<b>111,859,377</b>	<b>107,318,000</b>	<b>115,218,000</b>	<b>106,712,000</b>
Donations	18,463	20,000	40,000	20,000
<b>305 Investment in General Fixed Assets</b>	<b>18,463</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>
<b>Total Revenues</b>	<b>898,729,104</b>	<b>887,797,396</b>	<b>914,120,771</b>	<b>897,674,374</b>

<b>Total Entity: Total Entity 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	642,879,027	639,242,861	634,820,524	652,255,708
505 Materials and Supplies	179,012,299	177,861,167	205,969,827	169,554,233
510 Capital Outlay	1,124,656	988,301	1,047,607	463,486
515 Grants and Subsidies	79,481,206	71,118,474	78,832,481	76,869,179
520 Inventory	765,841	752,500	747,950	752,500
525 Expense Recovery	(20,930,209)	(21,035,300)	(21,035,300)	(19,549,821)
526 Investment Fees	183,243	149,652	149,652	149,652
550 Service Charges	3,361,981	8,311,205	8,307,758	9,286,437
555 Transfers Out	9,096,000	5,746,000	9,607,000	7,893,000
598 Misc Expense	2,269,758	0	(7,859,428)	0
599 Contributed to Fund Balance	0	4,662,536	0	0
<b>Total Expenditures</b>	<b>\$897,243,803</b>	<b>\$887,797,397</b>	<b>\$910,588,071</b>	<b>\$897,674,373</b>

Total Entity: Total Entity 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	358,442,551	490,198,670	362,839,312	479,531,679
051102: Holiday Salary Full Time	7,059,145	0	5,674,661	0
051103: Vacation Leave	32,883,400	0	36,315,953	0
051104: Bonus Leave	24,064	0	55,952	0
051105: Sick Leave	25,419,229	0	25,859,847	0
051116: Vacation Day Paid	1,026,464	0	1,060,408	0
051137: Potential Raises	0	99,754	0	11,977,030
051222: MPD Retention Bonus Program	22,582	0	13,684	0
051224: MPD Sign on Bonus Pay	1,386,700	0	1,320,479	0
051225: MPD Sign On Bonus Pay OT	54,690	0	65,551	0
051226: MFD Sign On BonusPay	18,500	0	0	0
051227: MFD Sign On Bonus Pay OT	8,205	0	0	0
051228: Fire Extended Duty Bonus	993,966	0	1,459,475	0
051229: Extended Duty Bonus Pay	163,240	100,000	45,870	75,000
051232: General Retention Bonus Program	200,450	147,000	130,500	147,000
051202: Overtime	65,580,467	50,885,130	61,103,657	50,016,929
051204: Holiday Fire/Police	14,613,683	12,085,070	15,056,035	12,085,070
051206: Out of Rank Pay	3,819,420	3,078,709	4,282,757	3,078,709
051208: Hazardous Duty Pay	439,121	363,168	442,626	363,168
051210: College Incentive Pay	8,670,879	8,189,373	9,552,096	8,269,879
051212: Longevity Pay	2,311,609	2,253,254	2,501,465	2,263,966
051214: Shift Differential	48,192	105,082	70,088	105,082
051216: Bonus Days	79,432	379,100	103,200	0
051218: PTO Final Pay	8,379,727	6,854,919	8,643,962	6,854,919
051219: Job Incentive	1,186,353	1,020,600	1,448,975	1,020,600
051220: Required Special License Pay	8,125	6,000	7,600	6,000
051221: Cert Pay Testing	104,191	150,000	102,420	150,000
051302: Pension	24,799,256	25,872,521	26,093,600	25,760,107
051303: Supplemental Pension	159,573	143,646	98,443	133,858
051304: Social Security	1,361,947	297,608	1,127,018	297,608
051307: Pension ADC Funding	43,129,549	45,889,691	45,172,796	50,928,893
051308: Group Life Insurance	579,994	690,193	632,684	689,224
051310: Unemployment	438,960	447,680	531,950	436,000
051311: Pension 401a Match	60,709	60,705	44,335	60,705
051312: Prucare Insurance	40	0	0	0
051314: Medicare	7,622,958	6,336,262	7,726,910	6,288,707
051315: Long Term Disability	1,581,086	1,707,527	1,673,383	1,690,292
051322: Health Insurance - Choice Plan	7,090,142	7,011,816	7,297,342	8,459,268
051327: Health Insurance - Select Plan	50,607,238	47,472,072	50,525,640	55,649,748
051402: Salaries - Part Time/Temporary	15,597,967	13,544,972	16,556,545	13,993,411
051507: Tuition Reimb Supplemental	3,235	0	1,050	0
051501: On the Job Injury	12,033,054	5,092,113	7,767,110	5,092,113
051502: Tuition Reimbursement - Old	0	0	6,625	0
051504: Tuition Reimbursement - New	348,496	276,500	276,500	276,500
051505: Book Reimbursement - New	0	6,500	6,500	6,500
051506: Student Loan Repayment	301,685	285,000	285,600	285,000
051188: CIT	495,676	640	532,362	640

Total Entity: Total Entity 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
051189: CIT OT	123,184	37	119,704	37
051190: CIT Adj	9,427	0	11,643	0
051326: Benefits Adjustments	0	8,858,106	0	11,470,067
051601: Payroll Reserve	0	100	0	100
051602: Proposed ISL	0	710,000	0	0
051901: Attrition	0	-36,657,324	0	-33,925,015
051902: Bonus Pay	1,943,755	0	1,143,700	0
051903: Referral Bonus Pay	107,500	0	38,316	0
051904: Sign On Bonus Pay	772,345	2,377,500	164,750	0
051905: Spot Bonus Pay	15,250	6,750	11,592	0
051906: Sign On Bonus Pay OT	23,064	2,000	2,000	2,000
056193: MPD Pension ADC Expense Recovery	-7,167,347	-9,159,550	-9,159,550	-7,847,564
056194: MFD Pension ADC Expense Recovery	-4,831,690	-6,273,771	-6,273,771	-5,752,625
056195: MPD Salary Sales Tax Ref Recovery	-17,255,700	-18,118,485	-18,118,485	-19,749,149
056196: MFD Salary Sales Tax Ref Recovery	-13,456,800	-14,129,640	-14,129,640	-15,401,308
056197: MPD Retention Bonus Recovery	-26,700	0	0	0
056199: Expense Recovery - Personnel	-16,533,211	-19,424,139	-23,502,701	-22,534,439
<b>500 Personnel Services</b>	<b>642,879,027</b>	<b>639,242,861</b>	<b>634,820,524</b>	<b>652,255,708</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	200,462	123,395	140,197	116,097
052106: City Hall Postage	0	6,000	2,000	1,000
052108: Document Reproduction - City	2,249	6,500	4,000	2,500
052112: City Storeroom Supplies	55,433	12,945	13,696	7,805
052114: Facility Repair & Carpentry	350,957	227,220	251,739	226,220
052116: City Shop Charges	15,843,839	15,961,577	18,232,717	20,145,400
052122: Info Sys Phone/Communication	949	9,000	3,000	2,200
052124: City Shop Fuel	6,346,764	8,292,912	7,009,794	7,599,611
052202: Outside Computer Services	2,347,687	4,266,164	3,140,122	2,231,650
052204: City Computer Svc Equipment	602,272	908,776	880,424	823,308
052206: Data/Word Processing Equipment	40,352	257,046	50,416	257,046
052208: Data/Word Process Software	570,197	1,047,231	929,498	1,047,231
052209: Pers Computer Software	14,006,096	14,438,450	16,432,677	14,362,466
052210: City Telephone/Communications	-920	4,452	4,452	2,452
052302: Printing - Outside	217,925	264,935	253,240	272,115
052304: Supplies - Outside	1,958,580	1,718,978	2,592,484	1,574,137
052305: Food Expense	107,195	161,025	187,425	0
052306: Word/Processing/Duplicate	0	0	2,000	0
052308: Hand Tools	117,590	96,906	114,085	91,406
052309: Document Reproduction - Outside	750	10,500	7,500	4,500
052310: Clothing	2,884,829	2,167,344	3,112,487	1,428,879
052312: Household Supplies	761,710	665,750	757,880	705,500
052314: Ammunition & Explosives	524,919	500,500	665,063	500,500
052316: Safety Equipment	1,988,998	1,288,500	1,414,199	433,532
052318: Drafting/Photo Supplies	14,791	27,950	21,569	26,750
052320: Medical Supplies	4,015,231	3,296,352	3,667,009	3,396,352
052322: Athletic/Recreational Supplies	414,881	330,000	334,904	310,000

Total Entity: Total Entity 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052324: Outside Postage	769,791	667,624	676,662	639,649
052326: Asphalt Products	4,749,689	4,831,250	5,663,507	4,372,848
052328: Lumber & Wood Products	41,702	20,500	18,860	20,500
052330: Paints Oils & Glass	142,898	434,700	516,480	369,700
052332: Steel & Iron Products	47,462	174,000	237,621	119,000
052336: Pipe Fittings & Castings	102,559	117,000	117,000	117,000
052338: Lime Cement & Gravel	65,559	63,643	63,304	63,643
052340: Chemicals	432,910	521,641	545,331	481,641
052342: Materials and Supplies	5,129,521	4,805,058	5,183,179	4,501,167
052343: Miscellaneous Expense	101,601	63,012	81,356	113,012
052345: Penalization	0	0	284	0
052346: Library Books	907,277	665,473	1,177,537	365,473
052349: Audio Visuals	0	0	527	0
052366: Operation Police Canine	42,733	60,000	29,647	60,000
052367: Operation Police DUI Unit	26,970	78,000	104,591	78,000
052368: Operation Police Traffic Unit	48,166	90,000	41,588	90,000
052369: Operation Police Mounted	79,660	68,000	101,008	68,000
052370: Operation Police TACT	178,230	250,078	196,004	250,078
052402: Maintenance Traffic Signal System	147,805	262,347	362,347	198,347
052406: Operation Police Aircraft	242,969	375,000	238,784	375,000
052408: Outside Vehicle Repair	286,830	325,490	587,039	325,140
052410: Outside Equipment Repair/Maintenance	2,155,521	2,439,292	2,459,153	2,009,246
052412: Facilities Structure Repair - Outside	2,361,896	533,654	543,729	393,654
052415: Horticulture	14,692	10,000	7,083	10,000
052498: Internal Repairs and Maintenance	324,509	350,825	494,655	300,825
052502: Special Investigations	0	50,000	0	1,787
052504: Legal Services/Court Cost	7,396,080	5,905,000	8,485,272	5,905,000
052506: Medical/Dental/Veterinary	818,375	590,500	896,862	518,000
052509: Legal Contingency	157,453	150,000	336,834	150,000
052510: Accounting/Auditing/Cons	419,299	389,299	389,299	389,299
052512: Advertising/Publication	1,468,228	1,658,984	1,810,336	1,208,484
052514: Outside Phone/Communications	4,549,888	4,631,712	4,742,470	2,365,995
052518: Janitorial Services	3,783,181	3,214,751	4,909,520	2,262,726
052520: Security	4,695,497	3,705,491	4,653,811	3,311,991
052524: Weed Control/Chemical Service	8,735	278,300	312,779	278,300
052526: Seminars/Training/Education	599,236	1,010,734	1,192,047	858,418
052527: Fixed Charges	0	1,100	0	1,100
052528: Misc Professional Services	49,557,752	42,788,993	52,721,316	39,358,984
052529: Technical Services	77	0	0	0
052530: Employee Activities	17,553	4,000	10,000	4,000
052531: Rewards and Recognition	40,542	77,283	77,283	52,283
052532: Staff Development	0	1,000	1,000	1,000
052534: Textbooks	130,535	88,000	131,393	88,000
052538: Blight Zero Initiatives	0	0	0	1,000,000
052610: Travel Expense	715,138	843,523	1,019,392	799,524
052611: Unreported Travel	0	1,350	2,212	350
052615: Relocation Expense	434,571	1,003,200	1,039,200	0
052710: Auto Allowance	0	2,300	2,300	0

## Total Entity: Total Entity 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
052720: Outside Fuel	4,330	40,500	38,573	40,500
052730: Mileage	283,024	277,853	277,403	176,842
052810: Utilities	12,004,796	11,723,384	13,271,649	13,356,384
052821: Sewer Fees	1,323,116	1,836,000	1,772,593	1,736,000
052351: Tower Lease Expense - Library	19,858	25,285	25,285	21,285
052357: WYPL Arkansas Tower Expense - Library	40,198	30,000	30,000	25,000
052620: Compliance Monitoring	306,206	600,000	187,615	600,000
052901: Hazardous Materials Clean-up	-21,068	0	0	0
052911: Demolitions	1,616,151	1,441,031	1,566,191	1,441,031
052920: Insurance	5,662,369	7,592,720	6,103,656	8,086,833
052921: Claims	1,855,302	2,470,100	3,528,371	2,470,100
052923: Lawsuits	3,393,269	6,925,000	6,925,000	6,925,000
052928: Hospitality	2,813	4,000	10,000	4,000
052930: Dues/Memberships/Periodicals	358,723	527,384	617,018	490,648
052932: Rent	-782,038	2,567,476	3,009,422	2,593,101
052933: Radio Trunking Lease	0	2,000	2,000	0
052950: Misc Services and Charges	6,206,952	3,660,458	7,584,671	2,936,669
052953: Urban Art Maintenance	17,928	35,000	70,000	25,000
052990: Minor Equipment	31,458	67,438	43,550	67,438
053206: Equipment Rental	2,243,417	2,235,366	2,326,060	2,205,366
057454: Catering	105,503	103,656	113,156	18,213
057455: Special Events	0	0	40,000	80,000
056297: Expense Recovery - Telephones	-846,746	-805,000	-805,000	0
056299: Expense Recovery - M & S	-1,380,084	-3,190,998	-3,172,566	-3,190,998
<b>505 Materials and Supplies</b>	<b>179,012,299</b>	<b>177,861,167</b>	<b>205,969,827</b>	<b>169,554,233</b>
053102: Furniture/Furnishings	106,942	273,416	337,699	0
053106: Prod/Constr/Maint Equipment	16,850	44,000	44,000	24,000
053108: Equipment	1,000,864	670,886	665,908	439,486
<b>510 Capital Outlay</b>	<b>1,124,656</b>	<b>988,301</b>	<b>1,047,607</b>	<b>463,486</b>
059600: Payment To Sub grantees	907,902	825,000	925,000	714,800
061002: Aging Commission of the Mid-South	144,000	144,000	144,000	144,000
061003: LeMoyne-Owen College	0	400,000	400,000	0
061004: Elections	45,447	0	0	0
061014: MIFA General Assistance	715,685	669,218	669,218	669,218
061024: Shelby County Assessor	0	2,601,617	2,601,617	0
061026: Community Initiatives Grants for Non-Profits	2,697,375	2,750,000	2,760,200	2,750,000
061027: Community Development Grants	363,499	423,422	467,582	358,422
061036: Economic Development	0	0	17,440	0
061039: Blight Authority of Memphis	400,000	400,000	400,000	400,000
061045: Memphis & Shelby County Film and Television Commission	225,000	225,000	225,000	225,000
061046: Homeless Initiative	232,500	282,500	294,138	282,500
061053: Pensioners Insurance	21,140,680	15,073,569	21,820,106	21,000,000
061055: Down Payment Assistance / City	274,101	280,000	280,000	235,000
061074: Planning & Development	122,236	1,500,000	2,205,519	1,500,000

Total Entity: Total Entity 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
061078: Death Benefits	117,890	0	0	0
061132: Memphis Area Transit Authority	35,670,000	30,670,000	30,670,000	32,670,000
061152: MLGW Citizen's Assistance - Grants	1,436,954	1,000,000	1,000,000	1,000,000
061159: Family Safety Center of Memphis and Shelby County	450,000	0	0	0
061165: RBC Training/Certification Program	0	4,650	4,650	4,650
061203: Social Services Administration	143,927	153,418	117,780	88,418
061204: Tax Receivable Sale Vendor	0	825,000	825,000	0
061227: MHA/HCD Community Development Projects	50,000	50,000	50,000	0
061316: Urban Art	0	150,000	150,000	150,000
064051: Middle Income Housing	687,689	683,125	690,685	683,125
064085: Contr Assist Prog/Bonding	0	4,650	4,650	4,650
064175: Black Business Association	300,000	300,000	300,000	300,000
064503: Convention Center	996,345	1,320,850	1,320,850	1,991,653
065114: Professional Services	1,121,568	237,500	248,625	268,875
066104: Ambassador's Fellowship Pay	2,364,582	2,401,620	2,449,416	3,401,620
066109: Innovate Memphis	300,000	300,000	300,000	300,000
066113: Kindred Place	110,000	110,000	110,000	110,000
066119: Shelby County School Mixed Drink Proceeds	5,158,370	5,000,000	5,000,000	5,000,000
066121: 2015 Shelby County School Settlement	1,333,334	1,333,335	1,333,335	1,333,335
066131: Public Safety Initiatives	1,972,123	1,000,000	1,047,671	1,283,913
<b>515 Grants and Subsidies</b>	<b>79,481,206</b>	<b>71,118,474</b>	<b>78,832,481</b>	<b>76,869,179</b>
057440: Inventory Purchases	341,932	304,000	307,795	304,000
057441: Food Inventory	423,909	448,500	440,154	448,500
<b>520 Inventory</b>	<b>765,841</b>	<b>752,500</b>	<b>747,950</b>	<b>752,500</b>
056499: Expense Recovery - State Street Aid	-20,930,209	-21,035,300	-21,035,300	-19,549,821
<b>525 Expense Recovery</b>	<b>-20,930,209</b>	<b>-21,035,300</b>	<b>-21,035,300</b>	<b>-19,549,821</b>
061716: Investment Fee	183,243	149,652	149,652	149,652
<b>526 Investment Fees</b>	<b>183,243</b>	<b>149,652</b>	<b>149,652</b>	<b>149,652</b>
052949: Credit Card Fees - Expense	262,981	333,618	330,171	333,618
053209: Overton Park Conservancy Management Fee	0	135,000	135,000	150,000
053211: Tennis Memphis Management Fee	0	315,000	315,000	350,000
053210: Memphis Botanic Garden Management Fee	0	153,737	153,737	170,819
053212: Memphis Brooks Museum Management Fee	0	630,000	630,000	750,000
053213: Memphis Museums Inc Management Fee	0	2,729,700	2,729,700	3,033,000
053214: Memphis Zoological Society Management Fee	0	1,200,000	1,200,000	1,200,000
053215: Goodwill Homes Management Fee	0	180,000	180,000	200,000

## Total Entity: Total Entity 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
061117: Memphis River Parks Development	3,099,000	2,634,150	2,634,150	3,099,000
<b>550 Service Charges</b>	<b>3,361,981</b>	<b>8,311,205</b>	<b>8,307,758</b>	<b>9,286,437</b>
080225: Oper Tfr Out - New Memphis Arena Fund	1,975,000	1,975,000	1,975,000	2,650,000
080270: Oper Tfr Out- Affordable Housing Fund	3,600,000	2,650,000	2,650,000	3,000,000
080275: Oper Tfr Out - HUB Community Impact Fund	550,000	650,000	650,000	650,000
080400: Oper Tfr Out - Capital Projects Fund	2,500,000	0	0	0
080852: Tfr Out Library Retirement Fund	471,000	471,000	1,832,000	1,593,000
080235: Oper Tfr Out-M.E.M.P.H.I.S. Fund	0	0	2,500,000	0
<b>555 Transfers Out</b>	<b>9,096,000</b>	<b>5,746,000</b>	<b>9,607,000</b>	<b>7,893,000</b>
059900: Prior Year Expense	2,269,758	0	-7,859,428	0
<b>598 Misc Expense</b>	<b>2,269,758</b>	<b>0</b>	<b>-7,859,428</b>	<b>0</b>
089999: Contribution To Unassigned Fund Balance/RE	0	4,662,536	0	0
<b>599 Contributed to Fund Balance</b>	<b>0</b>	<b>4,662,536</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>897,243,803</b>	<b>887,797,397</b>	<b>910,588,071</b>	<b>897,674,373</b>

## Expenditure By Division

	FY25 Actual	FY26 Adopted Budget	FY26 Forecast Proposed	FY27 Proposed Budget
Division - City Attorney	\$21,653,949	\$31,636,450	\$32,873,795	\$32,813,115
Division - Legislative Council	\$3,433,899	\$3,620,382	\$4,281,890	\$3,878,218
Division - Court Clerk	\$6,974,062	\$8,002,930	\$7,971,440	\$7,429,856
Division - Judicial City Courts	\$980,627	\$966,641	\$966,641	\$978,876
Division - City Engineer	\$13,463,695	\$11,790,295	\$16,369,748	\$11,257,185
Division - Executive	\$24,418,559	\$24,287,296	\$24,695,506	\$28,421,047
Division - Finance & Administration	\$10,561,545	\$16,125,955	\$17,138,976	\$12,697,881
Division - Fire Services	\$237,272,262	\$239,770,803	\$243,649,017	\$247,212,134
Division - General Services	\$33,152,180	\$28,036,262	\$29,471,071	\$27,752,047
Division - Grants & Subsidies	\$75,668,270	\$62,153,371	\$71,521,612	\$71,859,575
Division - Housing & Community Development	\$5,462,851	\$6,293,120	\$6,435,581	\$5,670,407
Division - Human Resources	\$9,710,842	\$10,043,563	\$10,094,469	\$9,670,689
Division - Information Technology	\$25,970,072	\$27,627,786	\$28,747,890	\$27,953,168
Division - Library Services	\$25,695,651	\$26,144,616	\$27,303,904	\$26,011,736
Division - Community Enhancement	\$70,898	\$15,962,329	\$15,962,329	\$14,023,944
Division - Memphis Parks	\$48,024,251	\$51,602,943	\$52,784,740	\$52,599,920
Division - Police Services	\$320,644,895	\$305,071,077	\$306,131,643	\$304,048,209
Division - Public Works	\$29,345,203	\$13,999,043	\$14,188,226	\$13,396,366
Unallocated	\$4,740,094	\$4,662,536	\$0	\$0
<b>Total Expenditures</b>	<b>\$897,243,803</b>	<b>\$887,797,397</b>	<b>\$910,588,071</b>	<b>\$897,674,373</b>

S240000: Division - City Attorney 0111: General Fund				
	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
475 Other Revenues	1,134	0	106,258	0
480 Transfers In	25,000	25,000	925,000	25,000
<b>Total Revenues</b>	<b>\$26,134</b>	<b>\$25,000</b>	<b>\$1,031,258</b>	<b>\$25,000</b>

<b>S240000: Division - City Attorney 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	6,385,062	6,762,862	7,025,934	7,389,077
505 Materials and Supplies	15,028,674	24,692,588	25,636,860	25,212,038
510 Capital Outlay	65,531	0	0	0
515 Grants and Subsidies	171,568	175,000	206,000	206,000
550 Service Charges	3,113	6,000	5,000	6,000
<b>Total Expenditures</b>	<b>\$21,653,949</b>	<b>\$31,636,450</b>	<b>\$32,873,795</b>	<b>\$32,813,115</b>

S240000: Division - City Attorney 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Insurance Refund	1,134	0	0	0
Recovery Of Prior Year Expense	0	0	106,258	0
<b>475 Other Revenues</b>	<b>1,134</b>	<b>0</b>	<b>106,258</b>	<b>0</b>
Oper Tfr In - Metro Alarm	25,000	25,000	25,000	25,000
Oper Tfr In - ARPA Fund	0	0	900,000	0
<b>480 Transfers In</b>	<b>25,000</b>	<b>25,000</b>	<b>925,000</b>	<b>25,000</b>
<b>Total Revenues</b>	<b>26,134</b>	<b>25,000</b>	<b>1,031,258</b>	<b>25,000</b>

S240000: Division - City Attorney 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	4,337,645	5,484,221		4,198,493	5,662,480
051102: Holiday Salary Full Time	255,629	0		545,974	0
051103: Vacation Leave	230,897	0		440,993	0
051105: Sick Leave	151,101	0		131,696	0
051116: Vacation Day Paid	13,704	0		22,996	0
051137: Potential Raises	0	0		0	132,715
051202: Overtime	425	0		200	0
051206: Out of Rank Pay	0	0		18,184	0
051218: PTO Final Pay	92,470	0		46,442	0
051302: Pension	277,602	327,997		327,981	340,380
051304: Social Security	1,302	0		1,341	0
051307: Pension ADC Funding	452,670	482,994		482,994	528,939
051308: Group Life Insurance	6,895	9,447		7,890	9,690
051310: Unemployment	4,240	4,480		4,480	4,560
051314: Medicare	70,126	78,719		78,603	81,691
051315: Long Term Disability	16,328	20,655		19,212	21,464
051322: Health Insurance - Choice Plan	167,426	173,700		205,205	210,288
051327: Health Insurance - Select Plan	341,149	361,800		436,496	431,964
051402: Salaries - Part Time/Temporary	20,993	22,393		21,623	22,393
051501: On the Job Injury	3,338	1,000		4,021	1,000
051326: Benefits Adjustments	0	1,514		0	1,514
051901: Attrition	0	-146,058		0	0
051902: Bonus Pay	0	0		92,752	0
051904: Sign On Bonus Pay	10,000	0		0	0
051905: Spot Bonus Pay	0	0		6,250	0
056199: Expense Recovery - Personnel	-68,876	-60,000		-67,892	-60,000
<b>500 Personnel Services</b>	<b>6,385,062</b>	<b>6,762,862</b>		<b>7,025,934</b>	<b>7,389,077</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	2,585	0		3,050	0
052116: City Shop Charges	1,111	1,110		154	1,222
052124: City Shop Fuel	1,500	1,500		593	1,725
052204: City Computer Svc Equipment	42,948	7,000		30,000	7,000
052209: Pers Computer Software	39,426	1,640		149,173	1,640
052304: Supplies - Outside	59,615	42,700		52,923	42,700
052324: Outside Postage	7,684	2,600		1,500	2,600
052342: Materials and Supplies	0	1,000		500	1,000
052504: Legal Services/Court Cost	7,396,080	5,900,000		8,480,272	5,900,000
052512: Advertising/Publication	509	900		500	900
052514: Outside Phone/Communications	15,750	15,200		16,700	15,200
052526: Seminars/Training/Education	9,130	16,875		20,375	16,875
052528: Misc Professional Services	1,463,365	1,628,234		1,699,174	1,628,234
052530: Employee Activities	17,542	4,000		10,000	4,000
052531: Rewards and Recognition	130	500		500	500
052610: Travel Expense	11,602	19,350		31,412	19,350
052730: Mileage	28	990		540	990
052620: Compliance Monitoring	306,206	600,000		187,615	600,000
052920: Insurance	5,588,397	7,567,720		6,078,657	8,086,833
052921: Claims	49,097	2,470,100		2,470,100	2,470,100
052923: Lawsuits	540,977	6,925,000		6,925,000	6,925,000
052928: Hospitality	2,813	4,000		10,000	4,000
052930: Dues/Memberships/Periodicals	30,846	27,500		24,800	27,500
052932: Rent	74,326	72,000		77,673	72,000
052950: Misc Services and Charges	0	240		340	240

S240000: Division - City Attorney 0111: General Fund				
Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
056299: Expense Recovery - M & S	-632,991	-617,571	-634,691	-617,571
<b>505 Materials and Supplies</b>	<b>15,028,674</b>	<b>24,692,588</b>	<b>25,636,860</b>	<b>25,212,038</b>
053102: Furniture/Furnishings	48,681	0	0	0
053106: Prod/Constr/Maint Equipment	16,850	0	0	0
<b>510 Capital Outlay</b>	<b>65,531</b>	<b>0</b>	<b>0</b>	<b>0</b>
065114: Professional Services	171,568	175,000	206,000	206,000
<b>515 Grants and Subsidies</b>	<b>171,568</b>	<b>175,000</b>	<b>206,000</b>	<b>206,000</b>
052949: Credit Card Fees - Expense	3,113	6,000	5,000	6,000
<b>550 Service Charges</b>	<b>3,113</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>
<b>Total Expenditures</b>	<b>21,653,949</b>	<b>31,636,450</b>	<b>32,873,795</b>	<b>32,813,115</b>

**S240100: Legal Level - City Attorney 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
475 Other Revenues	1,134	0	106,258	0
480 Transfers In	25,000	25,000	925,000	25,000
<b>Total Revenues</b>	<b>\$26,134</b>	<b>\$25,000</b>	<b>\$1,031,258</b>	<b>\$25,000</b>
500 Personnel Services	6,385,062	6,762,862	7,025,934	7,389,077
505 Materials and Supplies	15,028,674	24,692,588	25,636,860	25,212,038
510 Capital Outlay	65,531	0	0	0
515 Grants and Subsidies	171,568	175,000	206,000	206,000
550 Service Charges	3,113	6,000	5,000	6,000
<b>Total Expenditures</b>	<b>\$21,653,949</b>	<b>\$31,636,450</b>	<b>\$32,873,795</b>	<b>\$32,813,115</b>

<b>S810000: Division - Legislative Council 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	2,841,919	2,917,519	2,917,519	3,175,355
505 Materials and Supplies	591,980	702,863	1,364,371	702,863
<b>Total Expenditures</b>	<b>\$3,433,899</b>	<b>\$3,620,382</b>	<b>\$4,281,890</b>	<b>\$3,878,218</b>

S810000: Division - Legislative Council 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b><u>Expenditures:</u></b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	1,844,874	2,176,096		2,176,096	2,307,670
051102: Holiday Salary Full Time	109,261	0		0	0
051103: Vacation Leave	67,195	0		0	0
051105: Sick Leave	45,589	0		0	0
051116: Vacation Day Paid	14,579	0		0	0
051137: Potential Raises	0	0		0	45,685
051218: PTO Final Pay	13,751	15,000		15,000	15,000
051302: Pension	105,403	136,006		136,006	144,229
051304: Social Security	0	0		625	0
051307: Pension ADC Funding	197,813	210,151		210,151	228,876
051308: Group Life Insurance	2,537	3,204		3,204	3,897
051310: Unemployment	2,320	2,400		2,400	2,320
051314: Medicare	29,392	32,641		32,641	34,615
051315: Long Term Disability	7,509	8,567		8,567	8,393
051322: Health Insurance - Choice Plan	96,420	73,812		73,812	81,576
051327: Health Insurance - Select Plan	227,670	249,816		249,816	293,268
051402: Salaries - Part Time/Temporary	0	9,200		9,200	9,200
051501: On the Job Injury	9,107	0		0	0
051326: Benefits Adjustments	0	625		0	625
051902: Bonus Pay	68,500	0		0	0
<b>500 Personnel Services</b>	<b>2,841,919</b>	<b>2,917,519</b>		<b>2,917,519</b>	<b>3,175,355</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	9,256	0		0	0
052204: City Computer Svc Equipment	5,765	15,000		21,500	15,000
052209: Pers Computer Software	13,252	11,000		11,000	11,000
052304: Supplies - Outside	8,289	17,000		17,000	17,000
052324: Outside Postage	81	500		500	500
052342: Materials and Supplies	8,493	15,000		15,000	15,000
052509: Legal Contingency	157,453	150,000		336,834	150,000
052514: Outside Phone/Communications	12,100	20,000		20,000	20,000
052526: Seminars/Training/Education	17,087	17,500		17,500	17,500
052528: Misc Professional Services	239,286	360,000		828,174	360,000
052610: Travel Expense	87,913	68,150		68,150	68,150
052730: Mileage	1,852	2,000		2,000	2,000
052950: Misc Services and Charges	5,515	8,500		8,500	8,500
057454: Catering	25,638	18,213		18,213	18,213
<b>505 Materials and Supplies</b>	<b>591,980</b>	<b>702,863</b>		<b>1,364,371</b>	<b>702,863</b>
<b>Total Expenditures</b>	<b>3,433,899</b>	<b>3,620,382</b>		<b>4,281,890</b>	<b>3,878,218</b>

<b>S810100: Legal Level - Council 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	2,841,919	2,917,519	2,917,519	3,175,355
505 Materials and Supplies	591,980	702,863	1,364,371	702,863
<b>Total Expenditures</b>	<b>\$3,433,899</b>	<b>\$3,620,382</b>	<b>\$4,281,890</b>	<b>\$3,878,218</b>

S870000: Division - Court Clerk 0111: General Fund				
	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
445 Fines and Forfeitures	2,302,344	4,000,000	3,408,090	3,500,000
475 Other Revenues	60	0	0	0
<b>Total Revenues</b>	<b>\$2,302,404</b>	<b>\$4,000,000</b>	<b>\$3,408,090</b>	<b>\$3,500,000</b>

<b>S870000: Division - Court Clerk 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	3,904,584	4,375,815	4,358,123	4,216,119
505 Materials and Supplies	3,029,581	3,561,230	3,571,281	3,147,852
510 Capital Outlay	0	27,386	0	27,386
550 Service Charges	39,897	38,500	42,036	38,500
<b>Total Expenditures</b>	<b>\$6,974,062</b>	<b>\$8,002,930</b>	<b>\$7,971,440</b>	<b>\$7,429,856</b>

S870000: Division - Court Clerk 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b><u>Revenue:</u></b>				
Fines & Forfeitures	2,302,344	4,000,000	3,408,090	3,500,000
<b>445 Fines and Forfeitures</b>	<b>2,302,344</b>	<b>4,000,000</b>	<b>3,408,090</b>	<b>3,500,000</b>
Commissions	60	0	0	0
<b>475 Other Revenues</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>2,302,404</b>	<b>4,000,000</b>	<b>3,408,090</b>	<b>3,500,000</b>

S870000: Division - Court Clerk 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	2,015,335	3,140,324	3,101,788	2,831,368
051102: Holiday Salary Full Time	130,174	0	0	0
051103: Vacation Leave	167,808	0	0	0
051105: Sick Leave	167,535	0	0	0
051116: Vacation Day Paid	4,104	0	0	0
051137: Potential Raises	0	99,754	0	161,855
051202: Overtime	21,709	25,000	19,500	25,000
051206: Out of Rank Pay	14,212	16,382	19,500	16,382
051212: Longevity Pay	2,212	0	0	0
051218: PTO Final Pay	30,463	35,749	15,000	35,749
051302: Pension	148,754	163,494	163,494	154,021
051304: Social Security	7,406	2,346	17,658	2,346
051307: Pension ADC Funding	295,546	314,133	314,133	339,693
051308: Group Life Insurance	3,723	4,620	4,620	4,331
051310: Unemployment	3,920	4,080	4,080	3,920
051314: Medicare	39,455	39,238	39,239	36,965
051315: Long Term Disability	9,739	10,673	10,673	10,055
051322: Health Insurance - Choice Plan	17,076	13,416	13,416	16,152
051327: Health Insurance - Select Plan	442,849	458,472	458,472	530,148
051402: Salaries - Part Time/Temporary	119,470	169,050	169,050	169,050
051501: On the Job Injury	48,095	2,060	7,500	2,060
051326: Benefits Adjustments	0	15,313	0	15,313
051901: Attrition	0	-138,289	0	-138,289
051902: Bonus Pay	215,000	0	0	0
<b>500 Personnel Services</b>	<b>3,904,584</b>	<b>4,375,815</b>	<b>4,358,123</b>	<b>4,216,119</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	8,405	15,000	20,000	15,000
052116: City Shop Charges	756	500	250	831
052124: City Shop Fuel	358	358	358	412
052204: City Computer Svc Equipment	297	24,642	24,642	24,642
052206: Data/Word Processing Equipment	11,297	22,046	22,046	22,046
052208: Data/Word Process Software	10,429	22,046	22,046	22,046
052302: Printing - Outside	47,962	57,387	57,387	57,387
052304: Supplies - Outside	24,478	26,100	56,500	26,100
052305: Food Expense	3,979	2,500	2,500	0
052309: Document Reproduction - Outside	0	1,000	2,000	1,000
052312: Household Supplies	143	240	0	240
052324: Outside Postage	827	1,050	300	1,050
052342: Materials and Supplies	461	2,744	2,307	2,744
052343: Miscellaneous Expense	1,633	2,500	1,000	2,500
052410: Outside Equipment Repair/Maintenance	561	3,400	3,400	3,400
052412: Facilities Structure Repair - Outside	0	41,124	41,124	41,124
052514: Outside Phone/Communications	6,990	12,410	3,405	12,410
052520: Security	40,809	38,512	39,945	38,512
052526: Seminars/Training/Education	1,047	4,750	4,750	4,750
052528: Misc Professional Services	1,886,107	2,086,720	2,012,121	2,086,720
052610: Travel Expense	544	8,000	8,000	8,000
052615: Relocation Expense	0	0	36,000	0
052730: Mileage	0	1,000	1,000	1,000
052930: Dues/Memberships/Periodicals	2,319	3,500	3,500	3,500
052932: Rent	28,963	24,000	12,000	24,000
052950: Misc Services and Charges	951,216	1,159,700	1,194,700	748,437
<b>505 Materials and Supplies</b>	<b>3,029,581</b>	<b>3,561,230</b>	<b>3,571,281</b>	<b>3,147,852</b>

S870000: Division - Court Clerk 0111: General Fund				
Account	FY25		FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
053108: Equipment	0	27,386	0	27,386
<b>510 Capital Outlay</b>	<b>0</b>	<b>27,386</b>	<b>0</b>	<b>27,386</b>
052949: Credit Card Fees - Expense	39,897	38,500	42,036	38,500
<b>550 Service Charges</b>	<b>39,897</b>	<b>38,500</b>	<b>42,036</b>	<b>38,500</b>
<b>Total Expenditures</b>	<b>6,974,062</b>	<b>8,002,930</b>	<b>7,971,440</b>	<b>7,429,856</b>

**S870100: Legal Level - Court Clerk 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
475 Other Revenues	60	0	0	0
<b>Total Revenues</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	3,696,083	3,974,469	3,956,778	3,803,793
505 Materials and Supplies	222,237	781,305	677,506	779,190
550 Service Charges	39,897	38,500	42,036	38,500
<b>Total Expenditures</b>	<b>\$3,958,216</b>	<b>\$4,794,274</b>	<b>\$4,676,321</b>	<b>\$4,621,483</b>

<b>S870200: Legal Level - Automated Photo Enforcement Project 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
445 Fines and Forfeitures	2,302,344	4,000,000	3,408,090	3,500,000
<b>Total Revenues</b>	<b>\$2,302,344</b>	<b>\$4,000,000</b>	<b>\$3,408,090</b>	<b>\$3,500,000</b>
500 Personnel Services	208,501	401,346	401,345	412,326
505 Materials and Supplies	2,805,846	2,779,925	2,893,775	2,368,662
510 Capital Outlay	0	27,386	0	27,386
<b>Total Expenditures</b>	<b>\$3,014,347</b>	<b>\$3,208,656</b>	<b>\$3,295,120</b>	<b>\$2,808,373</b>

<b>S840000: Division - Judicial City Courts 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	937,129	903,427	903,427	915,662
505 Materials and Supplies	43,498	63,214	63,214	63,214
<b>Total Expenditures</b>	<b>\$980,627</b>	<b>\$966,641</b>	<b>\$966,641</b>	<b>\$978,876</b>

S840000: Division - Judicial City Courts 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b><u>Expenditures:</u></b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	656,722	690,955	690,955	690,955	703,210
051102: Holiday Salary Full Time	36,033	0	0	0	0
051103: Vacation Leave	3,632	0	0	0	0
051105: Sick Leave	4,118	0	0	0	0
051116: Vacation Day Paid	27,988	0	0	0	0
051137: Potential Raises	0	0	0	0	1,273
051218: PTO Final Pay	0	0	0	0	0
051302: Pension	43,076	43,185	43,185	43,185	38,908
051307: Pension ADC Funding	74,311	78,238	78,238	78,238	83,944
051308: Group Life Insurance	1,167	1,866	1,866	1,866	1,681
051310: Unemployment	400	400	400	400	320
051314: Medicare	10,004	10,364	10,364	10,364	9,338
051315: Long Term Disability	1,627	2,819	2,819	2,819	2,540
051322: Health Insurance - Choice Plan	19,680	19,368	19,368	19,368	23,496
051327: Health Insurance - Select Plan	56,592	56,232	56,232	56,232	50,952
051501: On the Job Injury	1,779	0	0	0	0
<b>500 Personnel Services</b>	<b>937,129</b>	<b>903,427</b>	<b>903,427</b>	<b>903,427</b>	<b>915,662</b>
<b>505 Materials &amp; Supplies</b>					
052204: City Computer Svc Equipment	0	1,000	1,000	1,000	1,000
052209: Pers Computer Software	0	600	600	600	600
052304: Supplies - Outside	390	7,500	7,500	7,500	7,500
052309: Document Reproduction - Outside	0	500	500	500	500
052310: Clothing	65	1,000	1,000	1,000	1,000
052324: Outside Postage	64	300	300	300	300
052342: Materials and Supplies	17,116	10,000	10,000	10,000	10,000
052343: Miscellaneous Expense	260	223	223	223	223
052514: Outside Phone/Communications	4,141	4,891	4,891	4,891	4,891
052526: Seminars/Training/Education	1,797	6,000	6,000	6,000	6,000
052528: Misc Professional Services	6,251	7,200	7,200	7,200	7,200
052610: Travel Expense	9,282	16,000	16,000	16,000	16,000
052930: Dues/Memberships/Periodicals	4,131	8,000	8,000	8,000	8,000
<b>505 Materials and Supplies</b>	<b>43,498</b>	<b>63,214</b>	<b>63,214</b>	<b>63,214</b>	<b>63,214</b>
<b>Total Expenditures</b>	<b>980,627</b>	<b>966,641</b>	<b>966,641</b>	<b>966,641</b>	<b>978,876</b>

<b>S840100: Legal Level - City Courts 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	937,129	903,427	903,427	915,662
505 Materials and Supplies	43,498	63,214	63,214	63,214
<b>Total Expenditures</b>	<b>\$980,627</b>	<b>\$966,641</b>	<b>\$966,641</b>	<b>\$978,876</b>

<b>S250000: Division - City Engineer 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	1,836,270	2,192,407	2,192,407	2,192,407
440 Licenses and Permits	7,006	35,000	35,000	35,000
450 Charges for Services	3,612,730	6,806,000	7,881,317	6,806,000
475 Other Revenues	39,055	119,000	119,000	119,000
480 Transfers In	5,500,000	5,500,000	5,500,000	0
<b>Total Revenues</b>	<b>\$10,995,061</b>	<b>\$14,652,407</b>	<b>\$15,727,724</b>	<b>\$9,152,407</b>

<b>S250000: Division - City Engineer 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	11,043,932	11,558,837	11,558,837	11,993,444
505 Materials and Supplies	6,765,431	5,329,507	9,886,554	4,184,959
510 Capital Outlay	215,976	281,000	303,408	74,000
525 Expense Recovery	(4,591,548)	(5,435,300)	(5,435,300)	(5,051,468)
550 Service Charges	29,904	56,250	56,250	56,250
<b>Total Expenditures</b>	<b>\$13,463,695</b>	<b>\$11,790,295</b>	<b>\$16,369,748</b>	<b>\$11,257,185</b>

S250000: Division - City Engineer 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Franchise Tax - Telephone	-3,323	0	0	0
Fiber Optic Franchise Fees	1,839,593	2,192,407	2,192,407	2,192,407
<b>430 Local Taxes</b>	<b>1,836,270</b>	<b>2,192,407</b>	<b>2,192,407</b>	<b>2,192,407</b>
Sidewalk Permit Fees	7,006	35,000	35,000	35,000
<b>440 Licenses and Permits</b>	<b>7,006</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Subdivision Plan Inspection Fee	462,033	550,000	550,000	550,000
Subdivision Development Fees	20,094	0	4,159	0
MLGW Fees	217,151	2,000,000	2,000,000	2,000,000
Rental Fees	215,381	450,000	450,000	450,000
MLG&W Rent	2,600	2,000	2,000	2,000
Street Cut Inspection Fee	133,308	500,000	500,000	500,000
Traffic Signals	194,973	200,000	200,000	200,000
Signs-Loading Zones	812,242	500,000	500,000	500,000
Arc Lights	26,107	4,000	4,000	4,000
Smart Fiber Initiative	1,528,842	2,600,000	3,671,158	2,600,000
<b>450 Charges for Services</b>	<b>3,612,730</b>	<b>6,806,000</b>	<b>7,881,317</b>	<b>6,806,000</b>
Sale Of Reports	5,898	19,000	19,000	19,000
Subdivision Sidewalk Fees	33,156	100,000	100,000	100,000
<b>475 Other Revenues</b>	<b>39,055</b>	<b>119,000</b>	<b>119,000</b>	<b>119,000</b>
OperTfr in - Sales Tax Referendum 2019	5,500,000	5,500,000	5,500,000	0
<b>480 Transfers In</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>0</b>
<b>Total Revenues</b>	<b>10,995,061</b>	<b>14,652,407</b>	<b>15,727,724</b>	<b>9,152,407</b>

S250000: Division - City Engineer 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b><u>Expenditures:</u></b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	6,178,582	9,191,577	9,495,559	9,458,388
051102: Holiday Salary Full Time	399,404	0	0	0
051103: Vacation Leave	541,771	0	0	0
051105: Sick Leave	526,744	0	0	0
051116: Vacation Day Paid	10,596	0	0	0
051137: Potential Raises	0	0	0	201,365
051232: General Retention Bonus Program	34,500	34,500	34,500	34,500
051202: Overtime	386,459	135,328	137,517	135,328
051206: Out of Rank Pay	17,867	35,757	35,757	35,757
051212: Longevity Pay	9,738	0	0	0
051214: Shift Differential	0	12,360	12,360	12,360
051218: PTO Final Pay	210,379	121,000	121,000	121,000
051219: Job Incentive	868	0	0	0
051302: Pension	407,105	484,192	484,192	505,770
051304: Social Security	13,706	0	24,047	0
051307: Pension ADC Funding	852,290	905,631	905,631	980,864
051308: Group Life Insurance	10,665	12,541	12,541	12,781
051310: Unemployment	9,360	9,120	9,120	9,280
051314: Medicare	117,867	117,480	117,480	121,385
051315: Long Term Disability	29,285	31,645	31,645	32,405
051322: Health Insurance - Choice Plan	143,461	121,992	121,992	171,516
051327: Health Insurance - Select Plan	855,012	835,512	835,512	1,028,544
051402: Salaries - Part Time/Temporary	222,012	288,548	291,733	288,548
051501: On the Job Injury	24,126	30,000	30,000	30,000
051326: Benefits Adjustments	0	24,047	0	24,047
051602: Proposed ISL	0	378,000	0	0
051901: Attrition	0	-68,642	0	-68,642
051902: Bonus Pay	43,000	0	0	0
056199: Expense Recovery - Personnel	-863	-1,141,750	-1,141,750	-1,141,750
<b>500 Personnel Services</b>	<b>11,043,932</b>	<b>11,558,837</b>	<b>11,558,837</b>	<b>11,993,444</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	4,693	0	0	0
052112: City Storeroom Supplies	0	5,140	5,140	0
052114: Facility Repair & Carpentry	0	1,500	1,500	500
052116: City Shop Charges	269,395	266,447	266,447	296,334
052124: City Shop Fuel	149,372	152,320	152,320	171,766
052204: City Computer Svc Equipment	37,022	59,706	59,794	35,238
052209: Pers Computer Software	61,094	107,454	114,063	32,545
052210: City Telephone/Communications	0	4,452	4,452	2,452
052302: Printing - Outside	0	820	820	0
052304: Supplies - Outside	12,318	39,458	39,458	20,134
052308: Hand Tools	8,871	11,000	11,000	10,500
052310: Clothing	29,313	29,833	29,833	25,833
052316: Safety Equipment	6,615	12,500	12,500	10,750
052324: Outside Postage	337	4,625	4,625	650
052330: Paints Oils & Glass	134,123	425,000	509,480	360,000
052332: Steel & Iron Products	42,064	172,000	235,621	117,000
052336: Pipe Fittings & Castings	6,862	7,000	7,000	7,000
052338: Lime Cement & Gravel	779	1,000	1,000	1,000
052342: Materials and Supplies	312,776	342,462	650,103	264,708
052402: Maintenance Traffic Signal System	147,805	262,347	362,347	198,347
052408: Outside Vehicle Repair	628	4,740	4,740	4,390
052410: Outside Equipment Repair/Maintenance	48,305	68,729	68,729	64,529

<b>S250000: Division - City Engineer 0111: General Fund</b>				
<b>Account</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
052498: Internal Repairs and Maintenance	45,082	147,825	277,825	97,825
052512: Advertising/Publication	0	1,000	1,000	500
052514: Outside Phone/Communications	57,927	38,016	38,016	32,016
052518: Janitorial Services	12,795	18,379	18,379	13,879
052526: Seminars/Training/Education	37,607	39,256	39,256	21,802
052528: Misc Professional Services	3,091,220	2,352,150	5,096,985	1,819,150
052610: Travel Expense	2,424	4,275	4,275	3,275
052611: Unreported Travel	0	1,350	1,350	350
052730: Mileage	209,951	206,913	206,913	108,403
052810: Utilities	276,140	196,208	196,208	196,208
052921: Claims	10,908	0	0	0
052923: Lawsuits	45,000	0	0	0
052930: Dues/Memberships/Periodicals	8,129	25,000	25,000	12,000
052933: Radio Trunking Lease	0	2,000	2,000	0
052950: Misc Services and Charges	1,813,316	594,603	1,679,374	541,876
052953: Urban Art Maintenance	17,928	35,000	70,000	25,000
056299: Expense Recovery - M & S	-135,364	-311,000	-311,000	-311,000
<b>505 Materials and Supplies</b>	<b>6,765,431</b>	<b>5,329,507</b>	<b>9,886,554</b>	<b>4,184,959</b>
053106: Prod/Constr/Maint Equipment	0	44,000	44,000	24,000
053108: Equipment	215,976	237,000	259,408	50,000
<b>510 Capital Outlay</b>	<b>215,976</b>	<b>281,000</b>	<b>303,408</b>	<b>74,000</b>
056499: Expense Recovery - State Street Aid	-4,591,548	-5,435,300	-5,435,300	-5,051,468
<b>525 Expense Recovery</b>	<b>-4,591,548</b>	<b>-5,435,300</b>	<b>-5,435,300</b>	<b>-5,051,468</b>
052949: Credit Card Fees - Expense	29,904	56,250	56,250	56,250
<b>550 Service Charges</b>	<b>29,904</b>	<b>56,250</b>	<b>56,250</b>	<b>56,250</b>
<b>Total Expenditures</b>	<b>13,463,695</b>	<b>11,790,295</b>	<b>16,369,748</b>	<b>11,257,185</b>

<b>S250100: Legal Level - City Engineer Planning Design &amp; Construction 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	1,836,270	2,192,407	2,192,407	2,192,407
440 Licenses and Permits	7,006	35,000	35,000	35,000
450 Charges for Services	2,083,738	4,206,000	4,210,159	4,206,000
475 Other Revenues	39,055	119,000	119,000	119,000
480 Transfers In	5,500,000	5,500,000	5,500,000	0
<b>Total Revenues</b>	<b>\$9,466,069</b>	<b>\$12,052,407</b>	<b>\$12,056,566</b>	<b>\$6,552,407</b>
500 Personnel Services	5,968,165	5,705,193	5,746,025	6,109,888
505 Materials and Supplies	4,251,563	2,575,385	3,485,238	1,645,927
510 Capital Outlay	215,976	237,000	259,408	50,000
525 Expense Recovery	(1,683,474)	(5,435,300)	(5,435,300)	(5,051,468)
550 Service Charges	29,904	56,250	56,250	56,250
<b>Total Expenditures</b>	<b>\$8,782,134</b>	<b>\$3,138,528</b>	<b>\$4,111,620</b>	<b>\$2,810,597</b>

<b>\$250200: Legal Level - City Engineer Signs &amp; Markings 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	2,277,483	2,386,332	2,386,332	2,421,246
505 Materials and Supplies	610,751	997,237	1,152,949	861,105
510 Capital Outlay	0	22,000	22,000	12,000
525 Expense Recovery	(1,381,554)	0	0	0
<b>Total Expenditures</b>	<b>\$1,506,680</b>	<b>\$3,405,568</b>	<b>\$3,561,281</b>	<b>\$3,294,351</b>

<b>S250300: Legal Level - City Engineer Signal Maint 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	150	0	0	0
<b>Total Revenues</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	2,604,051	2,664,927	2,664,927	2,889,496
505 Materials and Supplies	724,119	951,636	1,101,665	872,678
510 Capital Outlay	0	22,000	22,000	12,000
525 Expense Recovery	(1,526,520)	0	0	0
<b>Total Expenditures</b>	<b>\$1,801,650</b>	<b>\$3,638,562</b>	<b>\$3,788,592</b>	<b>\$3,774,173</b>

<b>\$250600: Legal Level - City Engineer Prevailing Wages 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	178,127	215,600	218,786	221,738
<b>Total Expenditures</b>	<b>\$178,127</b>	<b>\$215,600</b>	<b>\$218,786</b>	<b>\$221,738</b>

<b>\$250700: Legal Level - City Engineer Smart Fiber Initiative 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	1,528,842	2,600,000	3,671,158	2,600,000
<b>Total Revenues</b>	<b>\$1,528,842</b>	<b>\$2,600,000</b>	<b>\$3,671,158</b>	<b>\$2,600,000</b>
500 Personnel Services	16,106	586,785	542,767	351,076
505 Materials and Supplies	1,178,998	805,250	4,146,702	805,250
<b>Total Expenditures</b>	<b>\$1,195,104</b>	<b>\$1,392,035</b>	<b>\$4,689,468</b>	<b>\$1,156,326</b>

<b>S260000: Division - Community Enhancement 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	0	550,000	550,000	550,000
445 Fines and Forfeitures	0	150,000	150,000	150,000
480 Transfers In	0	106,000	106,000	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$806,000</b>	<b>\$806,000</b>	<b>\$700,000</b>

S260000: Division - Community Enhancement 0111: General Fund				
	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	70,898	13,197,907	13,197,908	12,436,806
505 Materials and Supplies	0	5,870,472	5,870,471	4,662,147
510 Capital Outlay	0	180,000	180,000	(24,400)
515 Grants and Subsidies	0	42,625	42,625	43,000
525 Expense Recovery	0	(3,328,675)	(3,328,675)	(3,093,609)
<b>Total Expenditures</b>	<b>\$70,898</b>	<b>\$15,962,329</b>	<b>\$15,962,329</b>	<b>\$14,023,944</b>

S260000: Division - Community Enhancement 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Special Assessment Tax	0	550,000	550,000	550,000
<b>430 Local Taxes</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
Vacant Property Registration Fee	0	150,000	150,000	150,000
<b>445 Fines and Forfeitures</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
Oper Tfr In - Storm Water	0	106,000	106,000	0
<b>480 Transfers In</b>	<b>0</b>	<b>106,000</b>	<b>106,000</b>	<b>0</b>
<b>Total Revenues</b>	<b>0</b>	<b>806,000</b>	<b>806,000</b>	<b>700,000</b>

S260000: Division - Community Enhancement 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted	Budget	Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	70,898	11,590,101		10,509,705	10,204,442
051137: Potential Raises	0	0		0	211,144
051202: Overtime	0	41,640		41,640	41,640
051206: Out of Rank Pay	0	13,400		13,400	13,400
051218: PTO Final Pay	0	15,000		15,000	15,000
051302: Pension	0	452,520		452,520	475,760
051303: Supplemental Pension	0	16,755		16,755	15,745
051304: Social Security	0	4,828		98,659	4,828
051307: Pension ADC Funding	0	833,622		833,622	929,519
051308: Group Life Insurance	0	11,894		11,894	13,024
051310: Unemployment	0	10,720		10,720	10,880
051311: Pension 401a Match	0	512		512	512
051314: Medicare	0	119,300		119,300	124,232
051315: Long Term Disability	0	32,229		32,229	33,571
051322: Health Insurance - Choice Plan	0	79,560		79,560	144,564
051327: Health Insurance - Select Plan	0	1,021,248		1,021,248	1,243,968
051402: Salaries - Part Time/Temporary	0	1,258,241		1,258,241	1,258,241
051501: On the Job Injury	0	27,250		27,250	27,250
051326: Benefits Adjustments	0	93,831		0	93,831
051901: Attrition	0	-1,080,397		0	-1,080,397
056199: Expense Recovery - Personnel	0	-1,344,348		-1,344,348	-1,344,348
<b>500 Personnel Services</b>	<b>70,898</b>	<b>13,197,907</b>		<b>13,197,908</b>	<b>12,436,806</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	0	0		3,799	13,702
052116: City Shop Charges	0	361,542		361,542	338,877
052124: City Shop Fuel	0	254,256		254,256	50,270
052202: Outside Computer Services	0	55,584		53,452	55,584
052204: City Computer Svc Equipment	0	1,500		6,395	1,500
052209: Pers Computer Software	0	0		74,400	0
052302: Printing - Outside	0	8,014		8,014	8,014
052310: Clothing	0	88,067		95,067	88,065
052324: Outside Postage	0	24,400		24,400	24,400
052342: Materials and Supplies	0	546,289		535,490	546,289
052343: Miscellaneous Expense	0	5,954		5,954	5,954
052410: Outside Equipment Repair/Maintenance	0	4,000		4,000	4,000
052512: Advertising/Publication	0	11,250		11,250	11,250
052514: Outside Phone/Communications	0	144,160		144,160	144,160
052520: Security	0	1,500		1,500	1,500
052524: Weed Control/Chemical Service	0	250,000		250,000	250,000
052526: Seminars/Training/Education	0	41,500		41,500	41,500
052528: Misc Professional Services	0	2,408,841		2,406,077	1,412,468
052610: Travel Expense	0	9,250		9,250	9,249
052810: Utilities	0	58,333		58,333	58,333
052911: Demolitions	0	1,441,031		1,441,031	1,441,031
052930: Dues/Memberships/Periodicals	0	5,000		5,000	5,000
052950: Misc Services and Charges	0	150,000		75,600	151,000
<b>505 Materials and Supplies</b>	<b>0</b>	<b>5,870,472</b>		<b>5,870,471</b>	<b>4,662,147</b>
053102: Furniture/Furnishings	0	160,000		160,000	0
053108: Equipment	0	20,000		20,000	-24,400
<b>510 Capital Outlay</b>	<b>0</b>	<b>180,000</b>		<b>180,000</b>	<b>-24,400</b>
065114: Professional Services	0	42,625		42,625	43,000

S260000: Division - Community Enhancement 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>515 Grants and Subsidies</b>	<b>0</b>	<b>42,625</b>	<b>42,625</b>	<b>43,000</b>
056499: Expense Recovery - State Street Aid	0	-3,328,675	-3,328,675	-3,093,609
<b>525 Expense Recovery</b>	<b>0</b>	<b>-3,328,675</b>	<b>-3,328,675</b>	<b>-3,093,609</b>
<b>Total Expenditures</b>	<b>70,898</b>	<b>15,962,329</b>	<b>15,962,329</b>	<b>14,023,944</b>

<b>\$260100: Legal Level - Community Enhancement 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	0	550,000	550,000	550,000
445 Fines and Forfeitures	0	150,000	150,000	150,000
480 Transfers In	0	106,000	106,000	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$806,000</b>	<b>\$806,000</b>	<b>\$700,000</b>
500 Personnel Services	70,898	13,197,907	13,197,908	12,436,806
505 Materials and Supplies	0	5,870,472	5,870,471	4,662,147
510 Capital Outlay	0	180,000	180,000	(24,400)
515 Grants and Subsidies	0	42,625	42,625	43,000
525 Expense Recovery	0	(3,328,675)	(3,328,675)	(3,093,609)
<b>Total Expenditures</b>	<b>\$70,898</b>	<b>\$15,962,329</b>	<b>\$15,962,329</b>	<b>\$14,023,944</b>

<b>S100000: Division - Executive 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
305 Investment in General Fixed Assets	18,463	20,000	40,000	20,000
440 Licenses and Permits	343,754	375,000	375,000	375,000
450 Charges for Services	171,877	365,000	365,000	365,000
475 Other Revenues	182,485	20,000	204,000	20,000
480 Transfers In	200,000	0	0	0
<b>Total Revenues</b>	<b>\$916,580</b>	<b>\$780,000</b>	<b>\$984,000</b>	<b>\$780,000</b>

<b>S100000: Division - Executive 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	14,060,446	14,684,347	13,869,629	16,606,812
505 Materials and Supplies	7,276,990	5,882,110	7,057,243	5,493,745
515 Grants and Subsidies	3,081,123	3,720,838	3,768,634	6,170,838
526 Investment Fees	0	0	0	149,652
550 Service Charges	0	0	0	0
<b>Total Expenditures</b>	<b>\$24,418,559</b>	<b>\$24,287,296</b>	<b>\$24,695,506</b>	<b>\$28,421,047</b>

S100000: Division - Executive 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Dog License	229,679	245,000	245,000	245,000
County Dog License Fee	114,075	130,000	130,000	130,000
<b>440 Licenses and Permits</b>	<b>343,754</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
Shelter Fees	171,877	350,000	350,000	350,000
Outside Revenue	0	15,000	15,000	15,000
<b>450 Charges for Services</b>	<b>171,877</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>
Donated Revenue	182,485	20,000	204,000	20,000
<b>475 Other Revenues</b>	<b>182,485</b>	<b>20,000</b>	<b>204,000</b>	<b>20,000</b>
Oper Tfr In - ARPA Fund	200,000	0	0	0
<b>480 Transfers In</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Donations	18,463	20,000	40,000	20,000
<b>305 Investment in General Fixed Assets</b>	<b>18,463</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>
<b>Total Revenues</b>	<b>916,580</b>	<b>780,000</b>	<b>984,000</b>	<b>780,000</b>

S100000: Division - Executive 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget	Budget	Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	7,026,251	10,160,621		7,585,283	11,336,393
051102: Holiday Salary Full Time	422,533	0		427,227	0
051103: Vacation Leave	366,732	0		369,332	0
051104: Bonus Leave	0	0		17,967	0
051105: Sick Leave	245,280	0		230,616	0
051116: Vacation Day Paid	38,403	0		5,100	0
051137: Potential Raises	0	0		0	216,764
051202: Overtime	570,142	225,000		409,000	225,000
051206: Out of Rank Pay	27,376	3,000		14,100	3,000
051208: Hazardous Duty Pay	69,906	60,000		68,000	60,000
051210: College Incentive Pay	1,972	1,484		4,484	1,648
051212: Longevity Pay	0	0		200	0
051214: Shift Differential	0	3,000		3,000	3,000
051218: PTO Final Pay	200,303	46,680		81,339	46,680
051220: Required Special License Pay	625	1,000		1,000	1,000
051302: Pension	426,830	497,167		506,167	593,158
051304: Social Security	122,272	0		120,082	0
051307: Pension ADC Funding	982,073	1,014,582		1,014,582	1,191,015
051308: Group Life Insurance	-111	12,314		12,814	15,505
051310: Unemployment	8,800	8,400		8,400	9,680
051314: Medicare	151,365	122,101		142,251	141,908
051315: Long Term Disability	4,626	30,202		30,562	35,578
051322: Health Insurance - Choice Plan	193,465	167,568		169,568	217,476
051327: Health Insurance - Select Plan	714,380	710,136		727,836	964,332
051402: Salaries - Part Time/Temporary	2,460,222	1,666,571		1,922,289	1,733,200
051501: On the Job Injury	44,659	80,000		83,430	80,000
051326: Benefits Adjustments	0	90,382		0	90,382
051602: Proposed ISL	0	107,000		0	0
051901: Attrition	0	-237,862		0	-268,907
051902: Bonus Pay	4,010	0		0	0
051904: Sign On Bonus Pay	2,037	0		0	0
051905: Spot Bonus Pay	0	5,000		5,000	0
056199: Expense Recovery - Personnel	-23,707	-90,000		-90,000	-90,000
<b>500 Personnel Services</b>	<b>14,060,446</b>	<b>14,684,347</b>		<b>13,869,629</b>	<b>16,606,812</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	18,580	6,000		23,266	6,000
052106: City Hall Postage	0	500		500	500
052116: City Shop Charges	139,563	125,057		127,657	104,283
052122: Info Sys Phone/Communication	586	1,000		1,000	1,000
052124: City Shop Fuel	43,578	62,671		67,971	50,873
052202: Outside Computer Services	6,580	6,580		6,580	6,580
052204: City Computer Svc Equipment	40,992	136,250		151,203	122,750
052209: Pers Computer Software	10,682	20,306		19,806	18,731
052302: Printing - Outside	45,637	60,044		32,044	73,244
052304: Supplies - Outside	52,372	58,368		62,030	59,068
052308: Hand Tools	386	500		2,500	500
052310: Clothing	35,586	28,250		26,250	28,250
052312: Household Supplies	66,005	55,000		55,000	55,000
052316: Safety Equipment	0	1,000		4,000	1,000
052318: Drafting/Photo Supplies	0	0		0	250
052320: Medical Supplies	409,653	260,000		262,625	260,000
052324: Outside Postage	18,756	5,000		15,050	7,000
052342: Materials and Supplies	303,590	259,519		237,019	251,519

## S100000: Division - Executive 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052343: Miscellaneous Expense	30,841	33,995	37,995	33,995
052410: Outside Equipment Repair/Maintenance	10,857	5,500	5,500	5,500
052506: Medical/Dental/Veterinary	439,326	100,000	430,000	100,000
052510: Accounting/Auditing/Cons	419,299	389,299	389,299	389,299
052512: Advertising/Publication	542,666	528,045	528,045	478,545
052514: Outside Phone/Communications	85,508	85,609	84,662	87,109
052518: Janitorial Services	95,587	90,400	102,400	90,400
052520: Security	20,500	14,517	52,922	14,517
052526: Seminars/Training/Education	31,147	61,036	58,870	64,036
052528: Misc Professional Services	3,749,114	2,991,628	3,621,909	2,707,560
052531: Rewards and Recognition	500	23,500	23,500	23,500
052532: Staff Development	0	1,000	1,000	1,000
052610: Travel Expense	33,694	64,202	73,202	67,902
052730: Mileage	8,641	11,090	11,090	11,090
052810: Utilities	232,779	183,434	193,434	183,434
052921: Claims	2,970	0	0	0
052923: Lawsuits	235,951	0	0	0
052930: Dues/Memberships/Periodicals	205,303	286,810	378,348	289,310
052950: Misc Services and Charges	101,953	50,000	85,066	50,000
057454: Catering	25,503	26,000	35,500	0
056299: Expense Recovery - M & S	-187,695	-150,000	-150,000	-150,000
<b>505 Materials and Supplies</b>	<b>7,276,990</b>	<b>5,882,110</b>	<b>7,057,243</b>	<b>5,493,745</b>
059600: Payment To Sub grantees	856	650,000	650,000	600,000
061014: MIFA General Assistance	715,685	669,218	669,218	669,218
061074: Planning & Development	0	0	0	1,500,000
066104: Ambassador's Fellowship Pay	2,364,582	2,401,620	2,449,416	3,401,620
<b>515 Grants and Subsidies</b>	<b>3,081,123</b>	<b>3,720,838</b>	<b>3,768,634</b>	<b>6,170,838</b>
061716: Investment Fee	0	0	0	149,652
<b>526 Investment Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,652</b>
052949: Credit Card Fees - Expense	0	0	0	0
<b>550 Service Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>24,418,559</b>	<b>24,287,296</b>	<b>24,695,506</b>	<b>28,421,047</b>

<b>S100100: Legal Level - Mayor 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	1,177,865	1,244,584	1,279,584	1,657,460
505 Materials and Supplies	446,308	785,370	729,868	778,611
515 Grants and Subsidies	0	650,000	650,000	600,000
<b>Total Expenditures</b>	<b>\$1,624,173</b>	<b>\$2,679,954</b>	<b>\$2,659,452</b>	<b>\$3,036,072</b>

<b>\$100300: Legal Level - Chief Administrative Office 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	906,646	1,018,338	1,018,338	1,032,758
505 Materials and Supplies	450,627	391,813	394,919	326,229
<b>Total Expenditures</b>	<b>\$1,357,273</b>	<b>\$1,410,151</b>	<b>\$1,413,257</b>	<b>\$1,358,987</b>

<b>\$100400: Legal Level - Auditing 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	636,835	706,985	706,986	728,372
505 Materials and Supplies	464,746	438,985	440,187	438,852
<b>Total Expenditures</b>	<b>\$1,101,581</b>	<b>\$1,145,970</b>	<b>\$1,147,173</b>	<b>\$1,167,224</b>

<b>S100600: Legal Level - 311 Call Center 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	450,608	567,588	567,587	595,201
505 Materials and Supplies	93,818	27,111	27,782	27,111
<b>Total Expenditures</b>	<b>\$544,426</b>	<b>\$594,699</b>	<b>\$595,369</b>	<b>\$622,312</b>

<b>S100800: Legal Level - Office of Youth Services and Community Affairs 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	40,124	20,000	20,000	20,000
480 Transfers In	200,000	0	0	0
<b>Total Revenues</b>	<b>\$240,124</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
500 Personnel Services	1,764,635	1,898,186	1,789,890	1,922,682
505 Materials and Supplies	489,205	380,226	462,299	371,132
515 Grants and Subsidies	2,365,438	2,401,620	2,449,416	3,401,620
<b>Total Expenditures</b>	<b>\$4,619,278</b>	<b>\$4,680,031</b>	<b>\$4,701,604</b>	<b>\$5,695,434</b>

<b>\$101100: Legal Level - Intergovernmental Affairs 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	540,323	601,223	544,683	820,012
505 Materials and Supplies	354,321	384,633	441,171	342,133
<b>Total Expenditures</b>	<b>\$894,644</b>	<b>\$985,856</b>	<b>\$985,854</b>	<b>\$1,162,145</b>

<b>\$101200: Legal Level - Ethics Office 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	238,627	254,474	254,473	258,248
505 Materials and Supplies	23,180	16,700	16,700	16,700
<b>Total Expenditures</b>	<b>\$261,807</b>	<b>\$271,174</b>	<b>\$271,173</b>	<b>\$274,948</b>

**S101300: Legal Level - Animal Shelter 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
305 Investment in General Fixed Assets	18,463	20,000	40,000	20,000
440 Licenses and Permits	343,754	375,000	375,000	375,000
450 Charges for Services	171,877	350,000	350,000	350,000
475 Other Revenues	142,361	0	184,000	0
<b>Total Revenues</b>	<b>\$676,456</b>	<b>\$745,000</b>	<b>\$949,000</b>	<b>\$745,000</b>
500 Personnel Services	4,241,444	5,048,360	4,138,359	5,164,273
505 Materials and Supplies	2,205,666	1,117,254	2,230,043	1,096,573
550 Service Charges	0	0	0	0
<b>Total Expenditures</b>	<b>\$6,447,110</b>	<b>\$6,165,613</b>	<b>\$6,368,402</b>	<b>\$6,260,846</b>

<b>S101400: Legal Level -Community Affairs 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	925,775	960,558	1,085,676	981,800
505 Materials and Supplies	483,680	422,379	317,251	360,379
515 Grants and Subsidies	715,685	669,218	669,218	669,218
<b>Total Expenditures</b>	<b>\$2,125,140</b>	<b>\$2,052,155</b>	<b>\$2,072,145</b>	<b>\$2,011,397</b>

**S101500: Legal Level - Communications 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
450 Charges for Services	0	15,000	15,000	15,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
500 Personnel Services	1,434,421	1,580,060	1,520,060	1,621,676
505 Materials and Supplies	877,425	847,650	907,650	792,075
<b>Total Expenditures</b>	<b>\$2,311,846</b>	<b>\$2,427,710</b>	<b>\$2,427,710</b>	<b>\$2,413,751</b>

<b>S101600: Legal Level - Office of Performance Mgmt 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	233,016	435,990	435,990	349,688
505 Materials and Supplies	344,261	282,735	399,510	207,735
<b>Total Expenditures</b>	<b>\$577,277</b>	<b>\$718,725</b>	<b>\$835,500</b>	<b>\$557,423</b>

<b>\$101700: Legal Level Memphis Public Service Corp 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	908,382	0	0	0
505 Materials and Supplies	145,163	0	0	0
<b>Total Expenditures</b>	<b>\$1,053,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>\$101800: Legal Level - Group Violence Intervention Program - GVIP 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	601,868	368,002	528,002	341,460
505 Materials and Supplies	898,568	787,255	689,864	695,005
<b>Total Expenditures</b>	<b>\$1,500,436</b>	<b>\$1,155,257</b>	<b>\$1,217,866</b>	<b>\$1,036,465</b>

<b>S101900: Legal Level - Office of Comprehensive Planning 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	0	0	0	1,133,183
505 Materials and Supplies	0	0	0	41,210
515 Grants and Subsidies	0	0	0	1,500,000
526 Investment Fees	0	0	0	149,652
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,824,045</b>

<b>S110000: Division - Finance &amp; Administration 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	74,058	0	0	35,000
475 Other Revenues	239,965	255,000	255,000	255,000
<b>Total Revenues</b>	<b>\$314,023</b>	<b>\$255,000</b>	<b>\$255,000</b>	<b>\$290,000</b>

<b>S110000: Division - Finance &amp; Administration 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	8,975,413	10,835,249	10,861,770	9,822,977
505 Materials and Supplies	1,296,203	2,796,754	3,077,735	2,855,604
510 Capital Outlay	6,857	10,000	10,000	10,000
515 Grants and Subsidies	122,236	2,334,300	3,039,819	9,300
526 Investment Fees	160,836	149,652	149,652	0
<b>Total Expenditures</b>	<b>\$10,561,545</b>	<b>\$16,125,955</b>	<b>\$17,138,976</b>	<b>\$12,697,881</b>

S110000: Division - Finance & Administration 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Tourism Dev Zone Local Sales	74,058	0	0	35,000
<b>430 Local Taxes</b>	<b>74,058</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
Miscellaneous Auctions	233,150	250,000	250,000	250,000
Rezoning Ordinance Publication Fees	4,075	5,000	5,000	5,000
Miscellaneous Income	2,740	0	0	0
<b>475 Other Revenues</b>	<b>239,965</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Total Revenues</b>	<b>314,023</b>	<b>255,000</b>	<b>255,000</b>	<b>290,000</b>

S110000: Division - Finance &amp; Administration 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	6,273,713	9,134,843	8,288,314	7,953,425
051102: Holiday Salary Full Time	393,534	0	320,067	0
051103: Vacation Leave	407,372	0	296,750	0
051105: Sick Leave	369,888	0	221,593	0
051116: Vacation Day Paid	22,911	0	0	0
051137: Potential Raises	0	0	0	201,376
051202: Overtime	16,203	5,000	5,000	5,000
051206: Out of Rank Pay	35,479	0	0	0
051218: PTO Final Pay	117,100	15,000	15,000	15,000
051302: Pension	401,491	484,098	484,098	421,103
051304: Social Security	21,689	0	14,963	0
051307: Pension ADC Funding	857,269	908,141	908,141	889,354
051308: Group Life Insurance	10,413	13,774	13,774	11,641
051310: Unemployment	7,680	7,840	7,840	6,640
051314: Medicare	109,790	115,410	115,410	100,291
051315: Long Term Disability	26,826	31,216	31,216	27,104
051322: Health Insurance - Choice Plan	113,461	121,524	121,524	88,248
051327: Health Insurance - Select Plan	659,813	678,936	678,936	714,192
051402: Salaries - Part Time/Temporary	385,728	317,924	317,924	582,016
051507: Tuition Reimb Supplemental	985	0	0	0
051501: On the Job Injury	6,023	4,260	4,260	4,260
051326: Benefits Adjustments	0	20,776	0	20,776
051602: Proposed ISL	0	225,000	0	0
051901: Attrition	0	-265,454	0	-234,409
051902: Bonus Pay	11,000	0	0	0
051905: Spot Bonus Pay	500	0	0	0
056199: Expense Recovery - Personnel	-1,273,455	-983,040	-983,040	-983,040
<b>500 Personnel Services</b>	<b>8,975,413</b>	<b>10,835,249</b>	<b>10,861,770</b>	<b>9,822,977</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	20,310	6,947	6,947	16,947
052116: City Shop Charges	106,314	20,000	20,000	22,000
052124: City Shop Fuel	479	294	294	338
052202: Outside Computer Services	0	1,000	1,000	1,000
052204: City Computer Svc Equipment	15,745	31,588	31,676	31,588
052209: Pers Computer Software	4,365	16,281	16,281	16,281
052302: Printing - Outside	36,085	69,200	69,200	66,000
052304: Supplies - Outside	87,395	156,743	161,903	141,223
052305: Food Expense	1,185	1,025	1,025	0
052309: Document Reproduction - Outside	0	2,000	2,000	2,000
052318: Drafting/Photo Supplies	0	250	250	0
052324: Outside Postage	215,105	162,240	162,240	209,240
052342: Materials and Supplies	4,987	42,422	42,422	42,422
052343: Miscellaneous Expense	57,427	9,697	9,697	59,698
052498: Internal Repairs and Maintenance	488	1,000	1,000	1,000
052504: Legal Services/Court Cost	0	5,000	5,000	5,000
052512: Advertising/Publication	71,016	126,587	126,587	126,087
052514: Outside Phone/Communications	39,994	20,789	20,789	19,289
052520: Security	66,056	33,500	33,500	40,000
052526: Seminars/Training/Education	52,345	62,000	62,000	30,500
052528: Misc Professional Services	411,833	1,805,058	2,080,215	1,805,058
052610: Travel Expense	48,923	57,000	57,000	53,300
052730: Mileage	228	1,500	1,500	1,500
052810: Utilities	5,425	10,000	10,575	10,000

<b>S110000: Division - Finance &amp; Administration 0111: General Fund</b>				
<b>Account</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
052923: Lawsuits	7,475	0	0	0
052930: Dues/Memberships/Periodicals	11,773	20,933	20,933	20,433
052932: Rent	14,302	169,000	175,000	169,000
052950: Misc Services and Charges	16,947	64,700	58,700	65,700
056299: Expense Recovery - M & S	0	-100,000	-100,000	-100,000
<b>505 Materials and Supplies</b>	<b>1,296,203</b>	<b>2,796,754</b>	<b>3,077,735</b>	<b>2,855,604</b>
053108: Equipment	6,857	10,000	10,000	10,000
<b>510 Capital Outlay</b>	<b>6,857</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
061074: Planning & Development	122,236	1,500,000	2,205,519	0
061165: RBC Training/Certification Program	0	4,650	4,650	4,650
061204: Tax Receivable Sale Vendor	0	825,000	825,000	0
064085: Contr Assist Prog/Bonding	0	4,650	4,650	4,650
<b>515 Grants and Subsidies</b>	<b>122,236</b>	<b>2,334,300</b>	<b>3,039,819</b>	<b>9,300</b>
061716: Investment Fee	160,836	149,652	149,652	0
<b>526 Investment Fees</b>	<b>160,836</b>	<b>149,652</b>	<b>149,652</b>	<b>0</b>
<b>Total Expenditures</b>	<b>10,561,545</b>	<b>16,125,955</b>	<b>17,138,976</b>	<b>12,697,881</b>

<b>S110100: Legal Level - Finance Administration 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	579,947	708,305	718,304	913,044
505 Materials and Supplies	41,495	630,817	630,817	380,817
510 Capital Outlay	0	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>\$621,442</b>	<b>\$1,349,122</b>	<b>\$1,359,121</b>	<b>\$1,303,861</b>

<b>S110200: Legal Level - Financial Accounting 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	5,175	5,000	5,000	5,000
<b>Total Revenues</b>	<b>\$5,175</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
500 Personnel Services	2,963,849	3,458,430	3,460,766	3,769,926
505 Materials and Supplies	289,067	256,933	257,021	431,489
510 Capital Outlay	6,857	0	0	0
<b>Total Expenditures</b>	<b>\$3,259,774</b>	<b>\$3,715,363</b>	<b>\$3,717,787</b>	<b>\$4,201,415</b>

<b>S110300: Legal Level - Purchasing 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
475 Other Revenues	233,150	250,000	250,000	250,000
<b>Total Revenues</b>	<b>\$233,150</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
500 Personnel Services	1,147,476	1,276,330	1,286,328	1,963,728
505 Materials and Supplies	411,215	294,317	301,820	681,188
515 Grants and Subsidies	0	0	0	9,300
<b>Total Expenditures</b>	<b>\$1,558,691</b>	<b>\$1,570,647</b>	<b>\$1,588,148</b>	<b>\$2,654,216</b>

<b>S110400: Legal Level - Budget Office 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	506,631	499,795	499,795	478,363
505 Materials and Supplies	77,470	176,861	176,861	176,861
<b>Total Expenditures</b>	<b>\$584,101</b>	<b>\$676,656</b>	<b>\$676,656</b>	<b>\$655,224</b>

<b>S110500: Legal Level - Debt Management 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	139,122	430,326	430,325	457,218
505 Materials and Supplies	21,077	31,254	31,254	31,254
<b>Total Expenditures</b>	<b>\$160,200</b>	<b>\$461,579</b>	<b>\$461,579</b>	<b>\$488,471</b>

<b>\$110600: Legal Level - Operations/Collections/Investment Treasury 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	74,058	0	0	35,000
<b>Total Revenues</b>	<b>\$74,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
500 Personnel Services	1,522,767	1,441,729	1,435,917	1,934,131
505 Materials and Supplies	413,295	558,093	558,093	1,073,372
515 Grants and Subsidies	0	825,000	825,000	0
<b>Total Expenditures</b>	<b>\$1,936,062</b>	<b>\$2,824,822</b>	<b>\$2,819,010</b>	<b>\$3,007,503</b>

<b>S110700: Legal Level - Financial &amp; Strategic Planning Office 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	206,519	465,301	465,301	306,568
505 Materials and Supplies	48,340	80,623	80,623	80,623
<b>Total Expenditures</b>	<b>\$254,859</b>	<b>\$545,924</b>	<b>\$545,924</b>	<b>\$387,191</b>

<b>\$110900: Legal Level - Equal Business Opportunity &amp; Development Programs 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	1,120,788	1,425,475	1,425,475	0
505 Materials and Supplies	(49,799)	726,647	987,222	0
515 Grants and Subsidies	0	9,300	9,300	0
<b>Total Expenditures</b>	<b>\$1,070,989</b>	<b>\$2,161,422</b>	<b>\$2,421,997</b>	<b>\$0</b>

<b>S111100: Legal Level - Office of Comprehensive Planning 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	1,640	0	0	0
<b>Total Revenues</b>	<b>\$1,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	788,314	1,129,557	1,139,558	0
505 Materials and Supplies	43,976	41,210	54,024	0
515 Grants and Subsidies	122,236	1,500,000	2,205,519	0
526 Investment Fees	160,836	149,652	149,652	0
<b>Total Expenditures</b>	<b>\$1,115,361</b>	<b>\$2,820,420</b>	<b>\$3,548,753</b>	<b>\$0</b>

<b>S130000: Division - Fire Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
440 Licenses and Permits	157,080	175,000	175,000	175,000
450 Charges for Services	34,446,587	36,500,000	36,500,000	36,500,000
460 Federal Grants	8,514,359	7,200,000	5,672,730	4,250,000
470 Intergovernmental Revenues	5,860,542	6,158,005	6,158,005	6,158,005
475 Other Revenues	195,473	30,000	30,000	30,000
480 Transfers In	7,071,318	6,919,000	6,919,000	7,164,095
<b>Total Revenues</b>	<b>\$56,245,358</b>	<b>\$56,982,005</b>	<b>\$55,454,735</b>	<b>\$54,277,100</b>

<b>S130000: Division - Fire Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	206,000,489	212,444,808	213,378,671	219,307,637
505 Materials and Supplies	31,159,878	27,228,995	32,422,088	27,874,497
510 Capital Outlay	77,504	97,000	97,000	30,000
515 Grants and Subsidies	14,294	0	0	0
598 Misc Expense	20,097	0	(2,248,741)	0
<b>Total Expenditures</b>	<b>\$237,272,262</b>	<b>\$239,770,803</b>	<b>\$243,649,017</b>	<b>\$247,212,134</b>

S130000: Division - Fire Services 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Misc Permits	157,080	175,000	175,000	175,000
<b>440 Licenses and Permits</b>	<b>157,080</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
Ambulance Service	34,446,587	36,500,000	36,500,000	36,500,000
<b>450 Charges for Services</b>	<b>34,446,587</b>	<b>36,500,000</b>	<b>36,500,000</b>	<b>36,500,000</b>
FEMA Reimbursement	8,514,359	7,200,000	5,672,730	4,250,000
<b>460 Federal Grants</b>	<b>8,514,359</b>	<b>7,200,000</b>	<b>5,672,730</b>	<b>4,250,000</b>
International Airport	5,860,542	6,158,005	6,158,005	6,158,005
<b>470 Intergovernmental Revenues</b>	<b>5,860,542</b>	<b>6,158,005</b>	<b>6,158,005</b>	<b>6,158,005</b>
Local Shared Revenue	39,988	0	0	0
Fire - Misc Collections	14,650	30,000	30,000	30,000
Recovery Of Prior Year Expense	140,834	0	0	0
<b>475 Other Revenues</b>	<b>195,473</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Oper Tfr In - Metro Alarm	321,318	169,000	169,000	414,095
OperTfr in - Sales Tax Referendum 2019	6,750,000	6,750,000	6,750,000	6,750,000
<b>480 Transfers In</b>	<b>7,071,318</b>	<b>6,919,000</b>	<b>6,919,000</b>	<b>7,164,095</b>
<b>Total Revenues</b>	<b>56,245,358</b>	<b>56,982,005</b>	<b>55,454,735</b>	<b>54,277,100</b>

S130000: Division - Fire Services 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	111,163,308	154,104,306	111,754,965	152,743,400
051102: Holiday Salary Full Time	773,162	0	914,456	0
051103: Vacation Leave	13,641,196	0	17,611,841	0
051104: Bonus Leave	24,064	0	36,135	0
051105: Sick Leave	10,107,529	0	11,465,603	0
051116: Vacation Day Paid	781,086	0	927,497	0
051137: Potential Raises	0	0	0	3,907,309
051226: MFD Sign On BonusPay	18,500	0	0	0
051227: MFD Sign On Bonus Pay OT	8,205	0	0	0
051228: Fire Extended Duty Bonus	993,966	0	1,459,475	0
051232: General Retention Bonus Program	1,500	1,500	1,500	1,500
051202: Overtime	22,789,523	15,747,356	21,675,690	15,924,162
051204: Holiday Fire/Police	6,339,551	5,585,070	6,471,721	5,585,070
051206: Out of Rank Pay	2,621,627	2,062,500	3,201,766	2,062,500
051208: Hazardous Duty Pay	116,317	144,200	116,142	144,200
051210: College Incentive Pay	3,087,979	3,243,294	3,512,028	3,355,326
051212: Longevity Pay	724,382	727,920	852,751	717,120
051214: Shift Differential	37,249	44,900	38,044	44,900
051216: Bonus Days	79,432	379,100	103,200	0
051218: PTO Final Pay	2,604,795	3,286,941	2,598,785	3,286,941
051219: Job Incentive	1,166,368	1,020,600	1,428,816	1,020,600
051302: Pension	8,307,879	8,136,443	8,955,797	8,163,405
051303: Supplemental Pension	1,893	2,021	3,157	3,031
051304: Social Security	5,745	14,161	9,204	14,161
051307: Pension ADC Funding	12,997,970	13,882,429	13,882,432	15,579,447
051308: Group Life Insurance	200,360	228,271	226,389	227,924
051310: Unemployment	122,480	127,600	127,600	124,800
051311: Pension 401a Match	282	1,833	445	1,833
051312: Prucare Insurance	40	0	0	0
051314: Medicare	2,450,132	1,952,739	2,585,515	1,957,805
051315: Long Term Disability	511,202	531,064	578,197	532,117
051322: Health Insurance - Choice Plan	1,620,960	1,545,132	1,767,833	1,882,680
051327: Health Insurance - Select Plan	16,786,290	15,885,096	17,924,059	18,636,156
051402: Salaries - Part Time/Temporary	8,037	140,741	137,427	100,000
051507: Tuition Reimb Supplemental	1,500	0	1,050	0
051501: On the Job Injury	4,188,514	2,392,396	3,569,415	2,392,396
051502: Tuition Reimbursement - Old	0	0	1,217	0
051326: Benefits Adjustments	0	2,847,406	0	3,389,586
051901: Attrition	0	-1,033,798	0	-1,033,798
051902: Bonus Pay	20,000	0	0	0
051904: Sign On Bonus Pay	149,379	150,000	150,000	0
056194: MFD Pension ADC Expense Recovery	-4,831,690	-6,273,771	-6,273,771	-5,752,625
056196: MFD Salary Sales Tax Ref Recovery	-13,456,800	-14,129,640	-14,129,640	-15,401,308
056199: Expense Recovery - Personnel	-163,423	-303,000	-308,070	-303,000
<b>500 Personnel Services</b>	<b>206,000,489</b>	<b>212,444,808</b>	<b>213,378,671</b>	<b>219,307,637</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	9,858	0	3,772	0
052112: City Storeroom Supplies	506	0	0	0
052114: Facility Repair & Carpentry	15,041	15,000	15,000	15,000
052116: City Shop Charges	6,590,159	6,249,175	9,515,632	9,800,000
052124: City Shop Fuel	1,893,534	2,082,887	1,950,340	2,177,564
052204: City Computer Svc Equipment	99,747	125,500	138,863	125,500
052209: Pers Computer Software	628,745	481,600	504,452	481,600

## S130000: Division - Fire Services 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052210: City Telephone/Communications	0	0	0	0
052302: Printing - Outside	476	500	500	500
052304: Supplies - Outside	853,399	272,000	273,715	272,000
052308: Hand Tools	23,252	23,500	23,500	23,500
052310: Clothing	975,864	743,330	895,865	788,330
052312: Household Supplies	565,677	502,600	585,589	552,600
052314: Ammunition & Explosives	497	500	500	500
052316: Safety Equipment	300,808	286,000	329,920	286,000
052318: Drafting/Photo Supplies	8,418	8,500	8,500	8,500
052320: Medical Supplies	3,553,018	3,020,166	3,404,384	3,120,166
052322: Athletic/Recreational Supplies	359	1,000	1,000	1,000
052324: Outside Postage	2,574	1,600	2,380	3,600
052328: Lumber & Wood Products	10,144	13,000	13,000	13,000
052330: Paints Oils & Glass	8,776	7,000	7,000	7,000
052332: Steel & Iron Products	5,399	2,000	2,000	2,000
052336: Pipe Fittings & Castings	64,939	70,000	70,000	70,000
052338: Lime Cement & Gravel	550	6,000	6,000	6,000
052342: Materials and Supplies	124,989	134,425	134,425	134,425
052349: Audio Visuals	0	0	527	0
052408: Outside Vehicle Repair	100,418	140,000	382,109	140,000
052410: Outside Equipment Repair/Maintenance	1,309,124	1,352,450	1,428,870	1,026,450
052498: Internal Repairs and Maintenance	278,939	202,000	215,831	202,000
052506: Medical/Dental/Veterinary	7,022	10,000	10,000	10,000
052512: Advertising/Publication	377,466	375,000	375,000	0
052514: Outside Phone/Communications	212,154	225,000	373,497	225,000
052518: Janitorial Services	30,000	30,000	30,000	30,000
052520: Security	165	600	600	600
052526: Seminars/Training/Education	53,654	200,940	206,600	202,140
052528: Misc Professional Services	9,527,957	6,879,631	7,691,376	5,380,631
052534: Textbooks	130,535	88,000	131,393	88,000
052610: Travel Expense	40,634	137,050	137,050	142,050
052615: Relocation Expense	434,571	1,003,200	1,003,200	0
052720: Outside Fuel	4,289	39,200	38,573	39,200
052730: Mileage	53,215	38,250	38,250	38,250
052810: Utilities	1,997,850	2,222,771	2,234,256	2,222,771
052901: Hazardous Materials Clean-up	-21,068	0	0	0
052921: Claims	334,249	0	0	0
052923: Lawsuits	749,579	0	0	0
052930: Dues/Memberships/Periodicals	29,760	41,920	41,920	41,920
052932: Rent	-302,400	100,800	100,800	100,800
052950: Misc Services and Charges	44,501	60,400	60,400	60,400
052990: Minor Equipment	30,537	35,500	35,500	35,500
<b>505 Materials and Supplies</b>	<b>31,159,878</b>	<b>27,228,995</b>	<b>32,422,088</b>	<b>27,874,497</b>
053102: Furniture/Furnishings	56,830	67,000	67,000	0
053108: Equipment	20,674	30,000	30,000	30,000
<b>510 Capital Outlay</b>	<b>77,504</b>	<b>97,000</b>	<b>97,000</b>	<b>30,000</b>
061078: Death Benefits	14,294	0	0	0
<b>515 Grants and Subsidies</b>	<b>14,294</b>	<b>0</b>	<b>0</b>	<b>0</b>
059900: Prior Year Expense	20,097	0	-2,248,741	0

S130000: Division - Fire Services 0111: General Fund				
Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
598 Misc Expense	20,097	0	-2,248,741	0
<b>Total Expenditures</b>	<b>237,272,262</b>	<b>239,770,803</b>	<b>243,649,017</b>	<b>247,212,134</b>

<b>S130100: Legal Level - Fire Services Admin 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	4,085,315	4,308,408	4,327,989	4,345,441
505 Materials and Supplies	4,721,733	3,455,800	3,526,242	2,031,800
515 Grants and Subsidies	8,120	0	0	0
<b>Total Expenditures</b>	<b>\$8,815,168</b>	<b>\$7,764,208</b>	<b>\$7,854,231</b>	<b>\$6,377,241</b>

<b>S130200: Legal Level - Fire Apparatus Maintenance 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
505 Materials and Supplies	9,100,595	8,907,612	12,048,862	12,553,114
<b>Total Expenditures</b>	<b>\$9,100,595</b>	<b>\$8,907,612</b>	<b>\$12,048,862</b>	<b>\$12,553,114</b>

<b>\$130300: Legal Level - Fire Logistical Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	2,076,215	2,407,057	2,297,110	2,404,691
505 Materials and Supplies	989,887	1,470,300	1,639,169	1,220,300
510 Capital Outlay	50,000	50,000	50,000	0
<b>Total Expenditures</b>	<b>\$3,116,102</b>	<b>\$3,927,357</b>	<b>\$3,986,279</b>	<b>\$3,624,991</b>

<b>S130400: Legal Level - Fire Training 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	3,596,637	3,408,296	3,713,521	3,512,781
505 Materials and Supplies	493,506	693,980	777,576	693,980
510 Capital Outlay	0	3,000	3,000	0
<b>Total Expenditures</b>	<b>\$4,090,142</b>	<b>\$4,105,276</b>	<b>\$4,494,097</b>	<b>\$4,206,761</b>

<b>\$130500: Legal Level - Fire Communication 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
475 Other Revenues	103,810	0	0	0
<b>Total Revenues</b>	<b>\$103,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	8,792,754	8,838,440	8,588,721	9,195,637
505 Materials and Supplies	2,414,884	2,179,650	2,395,385	1,853,650
<b>Total Expenditures</b>	<b>\$11,207,638</b>	<b>\$11,018,090</b>	<b>\$10,984,106</b>	<b>\$11,049,287</b>

<b>\$130600: Legal Level - Fire Prevention 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
440 Licenses and Permits	157,080	175,000	175,000	175,000
<b>Total Revenues</b>	<b>\$157,080</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
500 Personnel Services	6,584,291	6,775,976	6,884,217	6,967,127
505 Materials and Supplies	167,485	226,985	226,985	226,985
<b>Total Expenditures</b>	<b>\$6,751,776</b>	<b>\$7,002,961</b>	<b>\$7,111,202</b>	<b>\$7,194,112</b>

**S130700: Legal Level - Firefighting 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
460 Federal Grants	5,994,748	2,600,000	4,182,356	3,000,000
475 Other Revenues	77,013	0	0	0
480 Transfers In	7,071,318	6,919,000	6,919,000	7,164,095
<b>Total Revenues</b>	<b>\$13,143,079</b>	<b>\$9,519,000</b>	<b>\$11,101,356</b>	<b>\$10,164,095</b>
500 Personnel Services	125,418,258	122,373,679	128,107,433	126,416,402
505 Materials and Supplies	5,038,922	2,810,121	3,398,390	2,810,121
515 Grants and Subsidies	6,173	0	0	0
598 Misc Expense	20,097	0	(2,248,741)	0
<b>Total Expenditures</b>	<b>\$130,483,451</b>	<b>\$125,183,800</b>	<b>\$129,257,082</b>	<b>\$129,226,523</b>

<b>S130800: Legal Level - Emergency Medical Svc 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	34,446,587	36,500,000	36,500,000	36,500,000
460 Federal Grants	2,519,611	4,600,000	1,490,374	1,250,000
475 Other Revenues	14,650	30,000	30,000	30,000
<b>Total Revenues</b>	<b>\$36,980,848</b>	<b>\$41,130,000</b>	<b>\$38,020,374</b>	<b>\$37,780,000</b>
500 Personnel Services	50,562,885	58,980,645	53,849,401	60,955,301
505 Materials and Supplies	7,378,740	6,708,850	7,633,782	5,708,850
510 Capital Outlay	6,830	14,000	14,000	0
<b>Total Expenditures</b>	<b>\$57,948,455</b>	<b>\$65,703,495</b>	<b>\$61,497,183</b>	<b>\$66,664,151</b>

<b>S131000: Legal Level - Airport 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
470 Intergovernmental Revenues	5,860,542	6,158,005	6,158,005	6,158,005
<b>Total Revenues</b>	<b>\$5,860,542</b>	<b>\$6,158,005</b>	<b>\$6,158,005</b>	<b>\$6,158,005</b>
500 Personnel Services	4,884,135	5,352,308	5,610,279	5,510,258
505 Materials and Supplies	854,127	775,697	775,697	775,697
510 Capital Outlay	20,674	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>\$5,758,936</b>	<b>\$6,158,005</b>	<b>\$6,415,976</b>	<b>\$6,315,955</b>

<b>S200000: Division - General Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	123,479	350,000	350,000	350,000
450 Charges for Services	376,850	376,238	338,584	376,238
475 Other Revenues	3,140,416	0	924,629	0
<b>Total Revenues</b>	<b>\$3,640,745</b>	<b>\$726,238</b>	<b>\$1,613,213</b>	<b>\$726,238</b>

<b>S200000: Division - General Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	19,667,886	18,114,599	16,055,175	17,880,068
505 Materials and Supplies	13,477,594	9,921,663	13,415,896	9,871,979
515 Grants and Subsidies	6,701	0	0	0
<b>Total Expenditures</b>	<b>\$33,152,180</b>	<b>\$28,036,262</b>	<b>\$29,471,071</b>	<b>\$27,752,047</b>

S200000: Division - General Services 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Fiber Optic Franchise Fees	123,479	350,000	350,000	350,000
<b>430 Local Taxes</b>	<b>123,479</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
Rental Fees	261,615	250,000	250,000	250,000
Rent Of Land	82,689	51,238	56,037	51,238
Easements & Encroachments	32,547	75,000	32,547	75,000
<b>450 Charges for Services</b>	<b>376,850</b>	<b>376,238</b>	<b>338,584</b>	<b>376,238</b>
Sale Of Capital Assets	36,649	0	4,520	0
Subrogation Claims	0	0	920,109	0
Recovery Of Prior Year Expense	11,695	0	0	0
Capital Lease - Revenue	3,092,071	0	0	0
<b>475 Other Revenues</b>	<b>3,140,416</b>	<b>0</b>	<b>924,629</b>	<b>0</b>
<b>Total Revenues</b>	<b>3,640,745</b>	<b>726,238</b>	<b>1,613,213</b>	<b>726,238</b>

S200000: Division - General Services 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	15,344,288	20,969,038		13,883,344	19,963,107
051102: Holiday Salary Full Time	988,948	0		846,316	0
051103: Vacation Leave	1,307,363	0		1,296,388	0
051105: Sick Leave	1,131,621	0		1,202,648	0
051116: Vacation Day Paid	5,577	0		0	0
051137: Potential Raises	0	0		0	485,968
051232: General Retention Bonus Program	123,194	94,500		94,500	94,500
051202: Overtime	2,274,813	2,100,094		2,506,448	2,834,772
051206: Out of Rank Pay	6,032	2,144		15,091	2,144
051208: Hazardous Duty Pay	106,396	0		116,348	0
051212: Longevity Pay	22,224	0		21,488	0
051214: Shift Differential	0	10,662		10,662	10,662
051218: PTO Final Pay	112,793	152,747		199,487	152,747
051221: Cert Pay Testing	100,417	150,000		100,860	150,000
051302: Pension	1,064,173	1,153,252		1,174,832	1,120,709
051303: Supplemental Pension	17,600	12,866		12,939	12,914
051304: Social Security	87,848	2,102		206,632	2,102
051307: Pension ADC Funding	1,862,591	1,978,761		1,978,761	2,190,268
051308: Group Life Insurance	25,661	30,865		30,865	30,939
051310: Unemployment	21,680	21,840		21,840	21,360
051311: Pension 401a Match	8,659	8,252		8,712	8,252
051314: Medicare	308,067	284,993		350,104	277,889
051315: Long Term Disability	72,893	77,518		77,518	75,586
051322: Health Insurance - Choice Plan	443,283	454,308		459,652	470,508
051327: Health Insurance - Select Plan	2,073,911	2,039,136		2,043,676	2,416,920
051402: Salaries - Part Time/Temporary	686,684	555,552		826,528	555,552
051501: On the Job Injury	1,448,814	138,704		140,347	138,704
051502: Tuition Reimbursement - Old	0	0		5,408	0
051188: CIT	0	640		640	640
051189: CIT OT	0	37		37	37
051901: Attrition	0	-546,514		0	-546,514
051902: Bonus Pay	110,000	0		0	0
051904: Sign On Bonus Pay	0	12,500		12,500	0
051905: Spot Bonus Pay	250	0		0	0
051906: Sign On Bonus Pay OT	0	2,000		2,000	2,000
056199: Expense Recovery - Personnel	-10,087,893	-11,591,397		-11,591,397	-12,591,697
<b>500 Personnel Services</b>	<b>19,667,886</b>	<b>18,114,599</b>		<b>16,055,175</b>	<b>17,880,068</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	59,490	75,508		50,508	50,508
052112: City Storeroom Supplies	6,189	7,805		7,805	7,805
052116: City Shop Charges	508,506	714,795		694,913	559,357
052124: City Shop Fuel	115,184	336,465		336,809	132,463
052204: City Computer Svc Equipment	1,886	16,179		9,837	12,179
052208: Data/Word Process Software	0	500		500	500
052209: Pers Computer Software	56,345	40,000		40,000	40,000
052304: Supplies - Outside	55,891	70,928		55,658	62,678
052306: Word/Processing/Duplicate	0	0		2,000	0
052308: Hand Tools	52,349	44,406		44,406	39,406
052310: Clothing	65,715	62,500		65,680	60,000
052312: Household Supplies	38,272	47,000		59,268	36,750
052316: Safety Equipment	1,151	11,000		17,656	11,000
052324: Outside Postage	443,514	443,559		443,559	368,559
052326: Asphalt Products	5,963	25,000		25,000	10,000

<b>S200000: Division - General Services 0111: General Fund</b>				
<b>Account</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
052338: Lime Cement & Gravel	2,806	1,000	1,000	1,000
052340: Chemicals	0	20,000	10,000	5,000
052342: Materials and Supplies	1,989,921	1,814,410	2,361,698	1,753,910
052343: Miscellaneous Expense	532	0	0	0
052345: Penalization	0	0	284	0
052408: Outside Vehicle Repair	0	5,000	7,000	5,000
052410: Outside Equipment Repair/Maintenance	216,588	243,303	241,850	226,361
052412: Facilities Structure Repair - Outside	2,155,262	250,487	260,562	250,487
052512: Advertising/Publication	0	6,000	6,000	6,000
052514: Outside Phone/Communications	96,457	70,500	99,000	70,500
052518: Janitorial Services	1,098,878	995,251	1,014,059	897,726
052520: Security	1,137,394	1,128,999	1,254,000	1,068,999
052526: Seminars/Training/Education	19,813	68,000	68,000	41,000
052528: Misc Professional Services	2,405,994	1,362,468	2,042,875	1,293,291
052610: Travel Expense	1,095	6,000	6,000	1,500
052810: Utilities	1,994,632	1,475,800	2,397,327	2,400,000
052921: Claims	142,026	0	1,018,354	0
052930: Dues/Memberships/Periodicals	2,078	6,000	6,000	6,000
052932: Rent	35,269	40,000	143,542	40,000
052950: Misc Services and Charges	110,951	216,800	216,800	128,000
053206: Equipment Rental	917,146	616,000	672,946	586,000
056299: Expense Recovery - M & S	-259,703	-300,000	-265,000	-300,000
<b>505 Materials and Supplies</b>	<b>13,477,594</b>	<b>9,921,663</b>	<b>13,415,896</b>	<b>9,871,979</b>
061078: Death Benefits	6,701	0	0	0
<b>515 Grants and Subsidies</b>	<b>6,701</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>33,152,180</b>	<b>28,036,262</b>	<b>29,471,071</b>	<b>27,752,047</b>

<b>S200100: Legal Level - Gen Svcs Admin 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	1,862,187	2,302,561	1,856,243	1,590,333
505 Materials and Supplies	236,132	365,298	365,334	225,072
<b>Total Expenditures</b>	<b>\$2,098,318</b>	<b>\$2,667,859</b>	<b>\$2,221,577</b>	<b>\$1,815,405</b>

<b>S200200: Legal Level - Gen Svcs Property Maint 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	261,615	250,000	250,000	250,000
475 Other Revenues	2,926,325	0	920,109	0
<b>Total Revenues</b>	<b>\$3,187,940</b>	<b>\$250,000</b>	<b>\$1,170,109</b>	<b>\$250,000</b>
500 Personnel Services	12,137,695	12,960,935	12,117,096	13,295,180
505 Materials and Supplies	13,157,080	9,410,138	12,885,152	9,534,712
515 Grants and Subsidies	6,701	0	0	0
<b>Total Expenditures</b>	<b>\$25,301,476</b>	<b>\$22,371,073</b>	<b>\$25,002,249</b>	<b>\$22,829,892</b>

<b>S200300: Legal Level - Gen Svcs Real Estate 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	123,479	350,000	350,000	350,000
450 Charges for Services	115,235	126,238	88,584	126,238
475 Other Revenues	214,091	0	4,520	0
<b>Total Revenues</b>	<b>\$452,805</b>	<b>\$476,238</b>	<b>\$443,104</b>	<b>\$476,238</b>
500 Personnel Services	488,458	500,011	447,136	503,748
505 Materials and Supplies	83,542	146,227	161,719	112,195
<b>Total Expenditures</b>	<b>\$572,000</b>	<b>\$646,238</b>	<b>\$608,855</b>	<b>\$615,943</b>

<b>\$200400: Legal Level - Gen Svcs Ops City Hall 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
505 Materials and Supplies	840	0	3,691	0
<b>Total Expenditures</b>	<b>\$840</b>	<b>\$0</b>	<b>\$3,691</b>	<b>\$0</b>

<b>S203000: Legal Level - Fleet Management 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	5,179,546	2,351,092	1,634,700	2,490,808
<b>Total Expenditures</b>	<b>\$5,179,546</b>	<b>\$2,351,092</b>	<b>\$1,634,700</b>	<b>\$2,490,808</b>

<b>S230000: Division - Grants &amp; Subsidies 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
430 Local Taxes	5,158,370	5,000,000	5,000,000	5,000,000
<b>Total Revenues</b>	<b>\$5,158,370</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

S230000: Division - Grants & Subsidies 0111: General Fund
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	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
505 Materials and Supplies	1,287,091	1,000,000	963,833	3,325,000
515 Grants and Subsidies	73,083,053	62,628,371	69,532,779	68,507,901
525 Expense Recovery	(7,925,874)	(6,750,000)	(6,750,000)	(6,273,326)
550 Service Charges	3,099,000	0	0	0
555 Transfers Out	6,125,000	5,275,000	7,775,000	6,300,000
<b>Total Expenditures</b>	<b>\$75,668,270</b>	<b>\$62,153,371</b>	<b>\$71,521,612</b>	<b>\$71,859,575</b>

S230000: Division - Grants & Subsidies 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Mixed Drink Tax_040710	5,158,370	5,000,000	5,000,000	5,000,000
<b>430 Local Taxes</b>	<b>5,158,370</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>Total Revenues</b>	<b>5,158,370</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>

S230000: Division - Grants &amp; Subsidies 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
<b>505 Materials &amp; Supplies</b>				
052528: Misc Professional Services	1,287,091	1,000,000	962,971	2,325,000
052538: Blight Zero Initiatives	0	0	0	1,000,000
052611: Unreported Travel	0	0	862	0
<b>505 Materials and Supplies</b>	<b>1,287,091</b>	<b>1,000,000</b>	<b>963,833</b>	<b>3,325,000</b>
059600: Payment To Sub grantees	810,000	0	100,000	0
061002: Aging Commission of the Mid-South	144,000	144,000	144,000	144,000
061003: LeMoyne-Owen College	0	400,000	400,000	0
061004: Elections	45,447	0	0	0
061024: Shelby County Assessor	0	2,601,617	2,601,617	0
061026: Community Initiatives Grants for Non-Profits	2,590,800	2,600,000	2,610,200	2,600,000
061039: Blight Authority of Memphis	400,000	400,000	400,000	400,000
061045: Memphis & Shelby County Film and Television Commission	225,000	225,000	225,000	225,000
061053: Pensioners Insurance	21,140,680	15,073,569	21,820,106	21,000,000
061132: Memphis Area Transit Authority	35,670,000	30,670,000	30,670,000	32,670,000
061152: MLGW Citizen's Assistance - Grants	1,436,954	1,000,000	1,000,000	1,000,000
061159: Family Safety Center of Memphis and Shelby County	450,000	0	0	0
061316: Urban Art	0	150,000	150,000	150,000
064175: Black Business Association	300,000	300,000	300,000	300,000
064503: Convention Center	996,345	1,320,850	1,320,850	1,991,653
066109: Innovate Memphis	300,000	300,000	300,000	300,000
066113: Kindred Place	110,000	110,000	110,000	110,000
066119: Shelby County School Mixed Drink Proceeds	5,158,370	5,000,000	5,000,000	5,000,000
066121: 2015 Shelby County School Settlement	1,333,334	1,333,335	1,333,335	1,333,335
066131: Public Safety Initiatives	1,972,123	1,000,000	1,047,671	1,283,913
<b>515 Grants and Subsidies</b>	<b>73,083,053</b>	<b>62,628,371</b>	<b>69,532,779</b>	<b>68,507,901</b>
056499: Expense Recovery - State Street Aid	-7,925,874	-6,750,000	-6,750,000	-6,273,326
<b>525 Expense Recovery</b>	<b>-7,925,874</b>	<b>-6,750,000</b>	<b>-6,750,000</b>	<b>-6,273,326</b>
061117: Memphis River Parks Development	3,099,000	0	0	0
<b>550 Service Charges</b>	<b>3,099,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
080225: Oper Tfr Out - New Memphis Arena Fund	1,975,000	1,975,000	1,975,000	2,650,000
080270: Oper Tfr Out- Affordable Housing Fund	3,600,000	2,650,000	2,650,000	3,000,000
080275: Oper Tfr Out - HUB Community Impact Fund	550,000	650,000	650,000	650,000
080235: Oper Tfr Out-M.E.M.P.H.I.S. Fund	0	0	2,500,000	0
<b>555 Transfers Out</b>	<b>6,125,000</b>	<b>5,275,000</b>	<b>7,775,000</b>	<b>6,300,000</b>
<b>Total Expenditures</b>	<b>75,668,270</b>	<b>62,153,371</b>	<b>71,521,612</b>	<b>71,859,575</b>

**S230100: Legal Level - Plan & Develop Grants & Subsidies 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
430 Local Taxes	5,158,370	5,000,000	5,000,000	5,000,000
<b>Total Revenues</b>	<b>\$5,158,370</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
505 Materials and Supplies	1,287,091	1,000,000	963,833	3,325,000
515 Grants and Subsidies	73,083,053	62,628,371	69,532,779	68,507,901
525 Expense Recovery	(7,925,874)	(6,750,000)	(6,750,000)	(6,273,326)
550 Service Charges	3,099,000	0	0	0
555 Transfers Out	4,150,000	3,300,000	5,800,000	3,650,000
<b>Total Expenditures</b>	<b>\$73,693,270</b>	<b>\$60,178,371</b>	<b>\$69,546,612</b>	<b>\$69,209,575</b>

<b>\$230300: Legal Level - House Community Dev New Memphis Arena 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
555 Transfers Out	1,975,000	1,975,000	1,975,000	2,650,000
<b>Total Expenditures</b>	<b>\$1,975,000</b>	<b>\$1,975,000</b>	<b>\$1,975,000</b>	<b>\$2,650,000</b>

<b>S210000: Division - Housing &amp; Community Development 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	181,906	120,876	145,876	165,151
<b>Total Revenues</b>	<b>\$181,906</b>	<b>\$120,876</b>	<b>\$145,876</b>	<b>\$165,151</b>

S210000: Division - Housing & Community Development 0111: General Fund				
	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
500 Personnel Services	3,246,918	3,808,408	3,808,408	3,477,816
505 Materials and Supplies	365,782	437,247	534,549	430,326
515 Grants and Subsidies	1,848,761	2,047,465	2,092,624	1,762,265
598 Misc Expense	1,390	0	0	0
<b>Total Expenditures</b>	<b>\$5,462,851</b>	<b>\$6,293,120</b>	<b>\$6,435,581</b>	<b>\$5,670,407</b>

S210000: Division - Housing & Community Development 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b><u>Revenue:</u></b>				
Miscellaneous Income	180,913	120,001	145,001	165,001
FNMA Service Fees	133	875	875	150
Recovery Of Prior Year Expense	860	0	0	0
<b>475 Other Revenues</b>	<b>181,906</b>	<b>120,876</b>	<b>145,876</b>	<b>165,151</b>
<b>Total Revenues</b>	<b>181,906</b>	<b>120,876</b>	<b>145,876</b>	<b>165,151</b>

S210000: Division - Housing &amp; Community Development 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	3,245,179	5,084,870		4,046,520	4,561,543
051102: Holiday Salary Full Time	206,638	0		212,837	0
051103: Vacation Leave	285,445	0		294,008	0
051105: Sick Leave	251,012	0		258,543	0
051116: Vacation Day Paid	5,823	0		0	0
051137: Potential Raises	0	0		0	102,453
051202: Overtime	488	0		50	0
051206: Out of Rank Pay	8,199	0		1,500	0
051212: Longevity Pay	160	0		80	0
051218: PTO Final Pay	33,974	0		28,163	0
051302: Pension	245,567	254,573		254,573	252,139
051304: Social Security	3,586	0		3,686	0
051307: Pension ADC Funding	392,486	420,553		420,553	462,664
051308: Group Life Insurance	5,594	6,568		6,568	6,877
051310: Unemployment	4,080	4,240		4,240	4,240
051314: Medicare	56,695	61,097		61,097	59,663
051315: Long Term Disability	14,690	16,121		16,121	15,962
051322: Health Insurance - Choice Plan	49,438	53,196		53,196	47,868
051327: Health Insurance - Select Plan	372,864	360,264		360,264	417,480
051402: Salaries - Part Time/Temporary	57,837	40,688		63,808	40,688
051501: On the Job Injury	5,160	0		0	0
051504: Tuition Reimbursement - New	0	8,000		8,000	8,000
051326: Benefits Adjustments	0	3,686		0	3,686
051901: Attrition	0	-220,048		0	-220,048
051902: Bonus Pay	10,000	0		0	0
056199: Expense Recovery - Personnel	-2,007,997	-2,285,399		-2,285,399	-2,285,399
<b>500 Personnel Services</b>	<b>3,246,918</b>	<b>3,808,408</b>		<b>3,808,408</b>	<b>3,477,816</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	3,465	5,500		4,000	1,500
052106: City Hall Postage	0	5,500		1,500	500
052108: Document Reproduction - City	2,249	6,500		4,000	2,500
052116: City Shop Charges	10,450	4,655		11,155	11,495
052122: Info Sys Phone/Communication	363	8,000		2,000	1,200
052124: City Shop Fuel	8,625	3,880		20,380	9,919
052204: City Computer Svc Equipment	14,720	29,125		40,341	26,625
052209: Pers Computer Software	2,649	7,000		7,000	9,500
052302: Printing - Outside	0	2,500		2,500	500
052304: Supplies - Outside	21,749	39,126		39,500	39,126
052309: Document Reproduction - Outside	750	7,000		3,000	1,000
052318: Drafting/Photo Supplies	0	1,200		0	0
052324: Outside Postage	1,563	1,000		2,000	1,000
052512: Advertising/Publication	4,698	3,877		5,077	3,877
052514: Outside Phone/Communications	3,228	2,500		1,500	0
052526: Seminars/Training/Education	4,150	23,514		15,175	13,453
052528: Misc Professional Services	160,377	161,598		207,311	161,598
052610: Travel Expense	16,293	12,000		15,000	7,000
052710: Auto Allowance	0	2,300		2,300	0
052730: Mileage	106	1,260		1,260	1,260
052810: Utilities	17,840	6,200		6,539	0
052920: Insurance	20,928	25,000		24,999	0
052930: Dues/Memberships/Periodicals	1,690	4,239		4,239	5,500
052950: Misc Services and Charges	69,889	73,773		73,773	52,773
057455: Special Events	0	0		40,000	80,000

## S210000: Division - Housing &amp; Community Development 0111: General Fund

<b>Account</b>	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>505 Materials and Supplies</b>	<b>365,782</b>	<b>437,247</b>	<b>534,549</b>	<b>430,326</b>
059600: Payment To Sub grantees	97,046	175,000	175,000	114,800
061027: Community Development Grants	363,499	423,422	467,582	358,422
061036: Economic Development	0	0	17,440	0
061046: Homeless Initiative	232,500	282,500	294,138	282,500
061055: Down Payment Assistance / City	274,101	280,000	280,000	235,000
061203: Social Services Administration	143,927	153,418	117,780	88,418
061227: MHA/HCD Community Development Projects	50,000	50,000	50,000	0
064051: Middle Income Housing	687,689	683,125	690,685	683,125
<b>515 Grants and Subsidies</b>	<b>1,848,761</b>	<b>2,047,465</b>	<b>2,092,624</b>	<b>1,762,265</b>
059900: Prior Year Expense	1,390	0	0	0
<b>598 Misc Expense</b>	<b>1,390</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>5,462,851</b>	<b>6,293,120</b>	<b>6,435,581</b>	<b>5,670,407</b>

<b>S210100: Legal Level - Housing Community Dev Code Enforcement 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	860	0	0	20,000
<b>Total Revenues</b>	<b>\$860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
500 Personnel Services	1,850,760	2,143,246	2,143,246	1,707,516
505 Materials and Supplies	344,684	411,687	468,990	409,766
515 Grants and Subsidies	5,142	90,418	90,418	263,840
598 Misc Expense	1,390	0	0	0
<b>Total Expenditures</b>	<b>\$2,201,975</b>	<b>\$2,645,351</b>	<b>\$2,702,653</b>	<b>\$2,381,122</b>

<b>\$210200: Legal Level - Housing Community Dev Housing 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	118,641	100,875	125,875	125,150
<b>Total Revenues</b>	<b>\$118,641</b>	<b>\$100,875</b>	<b>\$125,875</b>	<b>\$125,150</b>
500 Personnel Services	377,771	440,376	440,376	428,860
505 Materials and Supplies	106	350	350	350
515 Grants and Subsidies	970,846	993,125	1,018,560	923,125
<b>Total Expenditures</b>	<b>\$1,348,722</b>	<b>\$1,433,851</b>	<b>\$1,459,286</b>	<b>\$1,352,335</b>

<b>S210300: Legal Level - Housing Community Dev Economic Dev 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	276,018	418,911	418,912	512,927
515 Grants and Subsidies	91,652	158,000	162,487	122,800
<b>Total Expenditures</b>	<b>\$367,670</b>	<b>\$576,911</b>	<b>\$581,399</b>	<b>\$635,727</b>

<b>\$210400: Legal Level - Housing Community Dev Community Initiatives 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	62,405	20,001	20,001	20,001
<b>Total Revenues</b>	<b>\$62,405</b>	<b>\$20,001</b>	<b>\$20,001</b>	<b>\$20,001</b>
500 Personnel Services	742,369	805,875	805,874	828,512
505 Materials and Supplies	20,928	25,210	65,209	20,210
515 Grants and Subsidies	781,122	805,922	821,160	452,500
<b>Total Expenditures</b>	<b>\$1,544,418</b>	<b>\$1,637,007</b>	<b>\$1,692,243</b>	<b>\$1,301,222</b>

<b>S180000: Division - Human Resources 0111: General Fund</b>				
	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
460 Federal Grants	10,000	0	0	0
<b>Total Revenues</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>S180000: Division - Human Resources 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	6,172,447	6,157,065	6,192,109	6,335,683
505 Materials and Supplies	3,536,965	3,870,499	3,886,360	3,335,006
510 Capital Outlay	1,430	16,000	16,000	0
<b>Total Expenditures</b>	<b>\$9,710,842</b>	<b>\$10,043,563</b>	<b>\$10,094,469</b>	<b>\$9,670,689</b>

S180000: Division - Human Resources 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b><u>Revenue:</u></b>				
Federal Grants - Others	10,000	0	0	0
<b>460 Federal Grants</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

S180000: Division - Human Resources 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	3,522,990	4,265,065	3,673,706	4,338,918
051102: Holiday Salary Full Time	213,464	0	176,945	0
051103: Vacation Leave	209,287	0	260,647	0
051104: Bonus Leave	0	0	1,850	0
051105: Sick Leave	115,612	0	101,522	0
051116: Vacation Day Paid	18,283	0	0	0
051137: Potential Raises	0	0	0	104,762
051202: Overtime	777	0	115	0
051206: Out of Rank Pay	16,016	18,372	18,372	18,372
051218: PTO Final Pay	10,967	0	0	0
051219: Job Incentive	0	0	497	0
051302: Pension	226,052	261,788	274,747	252,706
051304: Social Security	28,780	0	30,379	0
051307: Pension ADC Funding	407,824	432,416	427,775	467,623
051308: Group Life Insurance	5,740	7,501	7,543	7,964
051310: Unemployment	3,600	3,680	3,680	3,680
051314: Medicare	62,384	61,855	64,302	59,675
051315: Long Term Disability	14,289	16,760	16,695	16,497
051322: Health Insurance - Choice Plan	57,744	46,488	49,365	40,380
051327: Health Insurance - Select Plan	310,534	317,616	319,629	409,584
051402: Salaries - Part Time/Temporary	434,539	491,407	478,345	491,407
051501: On the Job Injury	5,037	600	600	600
051504: Tuition Reimbursement - New	348,496	268,500	268,500	268,500
051505: Book Reimbursement - New	0	6,500	6,500	6,500
051506: Student Loan Repayment	301,685	285,000	285,600	285,000
051326: Benefits Adjustments	0	-51,279	0	-51,279
051902: Bonus Pay	-6,955	0	0	0
051905: Spot Bonus Pay	750	0	0	0
056199: Expense Recovery - Personnel	-135,447	-275,205	-275,205	-385,205
<b>500 Personnel Services</b>	<b>6,172,447</b>	<b>6,157,065</b>	<b>6,192,109</b>	<b>6,335,683</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	10,625	8,840	8,840	8,840
052116: City Shop Charges	2,917	1,889	1,889	3,209
052124: City Shop Fuel	2,544	2,798	2,798	2,925
052202: Outside Computer Services	0	3,000	3,000	500
052204: City Computer Svc Equipment	16,328	51,806	53,465	20,806
052208: Data/Word Process Software	0	289	289	289
052209: Pers Computer Software	0	4,000	4,000	2,000
052304: Supplies - Outside	15,695	34,916	34,964	34,916
052324: Outside Postage	356	750	750	750
052342: Materials and Supplies	32,237	45,200	46,011	45,200
052343: Miscellaneous Expense	2,077	2,605	2,605	2,605
052506: Medical/Dental/Veterinary	364,173	442,500	442,500	370,000
052512: Advertising/Publication	24,584	58,575	58,575	33,575
052514: Outside Phone/Communications	50,138	50,305	50,305	50,305
052526: Seminars/Training/Education	52,097	81,794	81,794	30,793
052528: Misc Professional Services	3,015,971	2,762,496	2,775,839	2,538,496
052531: Rewards and Recognition	38,728	50,783	50,783	25,783
052610: Travel Expense	41,914	56,675	56,675	31,676
052730: Mileage	27	2,850	2,850	349
052930: Dues/Memberships/Periodicals	9,406	27,267	27,267	10,270
052932: Rent	-168,738	124,300	124,300	124,300
052950: Misc Services and Charges	4,016	7,419	7,419	7,419

S180000: Division - Human Resources 0111: General Fund				
Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
057454: Catering	54,361	59,443	59,443	0
056299: Expense Recovery - M & S	-32,489	-10,000	-10,000	-10,000
<b>505 Materials and Supplies</b>	<b>3,536,965</b>	<b>3,870,499</b>	<b>3,886,360</b>	<b>3,335,006</b>
053102: Furniture/Furnishings	1,430	16,000	16,000	0
<b>510 Capital Outlay</b>	<b>1,430</b>	<b>16,000</b>	<b>16,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>9,710,842</b>	<b>10,043,563</b>	<b>10,094,469</b>	<b>9,670,689</b>

<b>S180100: Legal Level - HR Administration Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	303,500	338,554	338,553	449,959
505 Materials and Supplies	72,084	98,695	102,840	64,078
510 Capital Outlay	1,430	8,000	8,000	0
<b>Total Expenditures</b>	<b>\$377,014</b>	<b>\$445,249</b>	<b>\$449,393</b>	<b>\$514,037</b>

<b>\$180300: Legal Level - Talent Management 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
460 Federal Grants	10,000	0	0	0
<b>Total Revenues</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	2,036,608	2,231,130	2,242,032	2,304,076
505 Materials and Supplies	1,881,954	2,146,820	2,135,189	1,724,290
510 Capital Outlay	0	8,000	8,000	0
<b>Total Expenditures</b>	<b>\$3,918,562</b>	<b>\$4,385,950</b>	<b>\$4,385,221</b>	<b>\$4,028,366</b>

<b>\$180400: Legal Level - Compensation 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	1,525,760	1,564,692	1,565,290	1,517,650
505 Materials and Supplies	1,080,823	1,135,854	1,176,154	1,115,723
<b>Total Expenditures</b>	<b>\$2,606,584</b>	<b>\$2,700,546</b>	<b>\$2,741,444</b>	<b>\$2,633,373</b>

<b>\$180500: Legal Level - Equity, Diversity, and Inclusion 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	1,103,518	1,155,606	1,156,169	1,192,064
505 Materials and Supplies	419,326	378,138	381,479	341,342
<b>Total Expenditures</b>	<b>\$1,522,844</b>	<b>\$1,533,745</b>	<b>\$1,537,647</b>	<b>\$1,533,406</b>

<b>\$181100: Legal Level - HR Operations 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	391,213	386,930	386,929	412,690
505 Materials and Supplies	5,474	13,000	12,674	7,742
<b>Total Expenditures</b>	<b>\$396,687</b>	<b>\$399,930</b>	<b>\$399,602</b>	<b>\$420,432</b>

<b>S181200: Legal Level - HR Analytics and Performance 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	811,848	480,152	503,136	459,244
505 Materials and Supplies	77,303	97,991	78,025	81,831
<b>Total Expenditures</b>	<b>\$889,151</b>	<b>\$578,143</b>	<b>\$581,161</b>	<b>\$541,075</b>

<b>S270000: Division - Information Technology 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	6,763,044	7,557,617	7,095,533	7,850,904
505 Materials and Supplies	19,194,445	20,068,653	21,650,841	20,102,265
510 Capital Outlay	0	1,516	1,516	0
515 Grants and Subsidies	12,583	0	0	0
<b>Total Expenditures</b>	<b>\$25,970,072</b>	<b>\$27,627,786</b>	<b>\$28,747,890</b>	<b>\$27,953,168</b>

S270000: Division - Information Technology 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	4,676,688	6,171,488	4,716,626	6,167,056
051102: Holiday Salary Full Time	278,929	0	245,116	0
051103: Vacation Leave	217,655	0	249,576	0
051105: Sick Leave	121,404	0	123,608	0
051116: Vacation Day Paid	8,090	0	0	0
051137: Potential Raises	0	0	0	134,598
051206: Out of Rank Pay	1,200	0	4,000	0
051218: PTO Final Pay	-17,610	92,000	92,000	92,000
051302: Pension	251,270	342,684	342,684	341,003
051304: Social Security	685	0	2,545	0
051307: Pension ADC Funding	574,939	609,189	609,189	661,425
051308: Group Life Insurance	7,017	8,932	8,932	8,850
051310: Unemployment	5,200	5,520	5,520	5,200
051314: Medicare	73,340	83,511	83,511	81,841
051315: Long Term Disability	19,158	22,715	22,715	22,261
051322: Health Insurance - Choice Plan	25,344	39,780	39,780	55,356
051327: Health Insurance - Select Plan	508,693	511,224	511,224	610,740
051402: Salaries - Part Time/Temporary	11,043	41,052	38,507	41,052
051901: Attrition	0	-370,478	0	-370,478
<b>500 Personnel Services</b>	<b>6,763,044</b>	<b>7,557,617</b>	<b>7,095,533</b>	<b>7,850,904</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	16	100	100	100
052116: City Shop Charges	9,071	1,951	1,951	9,978
052124: City Shop Fuel	3,084	3,586	3,586	3,547
052204: City Computer Svc Equipment	191,219	197,850	210,373	197,850
052209: Pers Computer Software	12,567,066	12,995,682	14,823,183	12,995,681
052210: City Telephone/Communications	-920	0	0	0
052304: Supplies - Outside	1,907	10,000	10,000	10,000
052324: Outside Postage	67	500	500	500
052512: Advertising/Publication	0	750	750	750
052514: Outside Phone/Communications	2,225,176	2,332,905	1,581,072	1,527,905
052526: Seminars/Training/Education	34,114	35,970	30,942	35,970
052528: Misc Professional Services	4,504,329	4,799,517	5,252,979	4,799,517
052531: Rewards and Recognition	1,184	2,500	2,500	2,500
052610: Travel Expense	25,926	10,000	23,703	10,000
052930: Dues/Memberships/Periodicals	786	1,030	1,060	1,030
052932: Rent	379,986	364,375	394,724	390,000
052950: Misc Services and Charges	98,182	116,937	118,419	116,937
056297: Expense Recovery - Telephones	-846,746	-805,000	-805,000	0
<b>505 Materials and Supplies</b>	<b>19,194,445</b>	<b>20,068,653</b>	<b>21,650,841</b>	<b>20,102,265</b>
053102: Furniture/Furnishings	0	1,516	1,516	0
<b>510 Capital Outlay</b>	<b>0</b>	<b>1,516</b>	<b>1,516</b>	<b>0</b>
061078: Death Benefits	12,583	0	0	0
<b>515 Grants and Subsidies</b>	<b>12,583</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>25,970,072</b>	<b>27,627,786</b>	<b>28,747,890</b>	<b>27,953,168</b>

S270000: Division - Information Technology 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed

<b>\$270100: Legal Level - Information Technology Admin 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	2,154,060	2,462,851	2,275,784	2,663,666
505 Materials and Supplies	15,048,346	15,655,222	16,591,878	15,688,834
510 Capital Outlay	0	1,516	1,516	0
515 Grants and Subsidies	12,583	0	0	0
<b>Total Expenditures</b>	<b>\$17,214,988</b>	<b>\$18,119,588</b>	<b>\$18,869,178</b>	<b>\$18,352,499</b>

<b>\$270200: Legal Level Info Technology Operations 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	4,608,984	5,094,767	4,819,749	5,187,238
505 Materials and Supplies	4,146,099	4,413,431	5,058,963	4,413,431
<b>Total Expenditures</b>	<b>\$8,755,083</b>	<b>\$9,508,197</b>	<b>\$9,878,712</b>	<b>\$9,600,669</b>

<b>S360000: Division - Library Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
445 Fines and Forfeitures	125,019	130,000	130,000	130,000
475 Other Revenues	716,506	555,000	639,742	555,000
<b>Total Revenues</b>	<b>\$841,525</b>	<b>\$685,000</b>	<b>\$769,742</b>	<b>\$685,000</b>

<b>S360000: Division - Library Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	18,098,350	19,238,067	17,768,213	18,995,280
505 Materials and Supplies	7,118,948	6,423,050	7,691,191	5,410,956
550 Service Charges	7,353	12,500	12,500	12,500
555 Transfers Out	471,000	471,000	1,832,000	1,593,000
<b>Total Expenditures</b>	<b>\$25,695,651</b>	<b>\$26,144,616</b>	<b>\$27,303,904</b>	<b>\$26,011,736</b>

S360000: Division - Library Services 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Library Fines & Fees	125,019	130,000	130,000	130,000
<b>445 Fines and Forfeitures</b>	<b>125,019</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
Local Shared Revenue	639,742	555,000	639,742	555,000
Misc. Library Revenue	39,345	0	0	0
Recovery Of Prior Year Expense	37,419	0	0	0
<b>475 Other Revenues</b>	<b>716,506</b>	<b>555,000</b>	<b>639,742</b>	<b>555,000</b>
<b>Total Revenues</b>	<b>841,525</b>	<b>685,000</b>	<b>769,742</b>	<b>685,000</b>

S360000: Division - Library Services 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	10,736,354	14,309,936		10,385,461	13,321,013
051102: Holiday Salary Full Time	671,030	0		671,030	0
051103: Vacation Leave	775,388	0		775,388	0
051105: Sick Leave	547,129	0		547,129	0
051116: Vacation Day Paid	15,804	0		0	0
051137: Potential Raises	0	0		0	337,215
051202: Overtime	3,170	0		0	0
051206: Out of Rank Pay	16,801	0		20,000	0
051218: PTO Final Pay	148,074	150,000		150,000	150,000
051302: Pension	656,769	829,476		829,476	840,812
051304: Social Security	49,996	27,694		85,366	27,694
051307: Pension ADC Funding	1,448,618	1,528,162		1,528,162	1,655,105
051308: Group Life Insurance	14,190	18,339		18,339	18,112
051310: Unemployment	20,880	21,280		21,280	20,400
051314: Medicare	186,540	197,797		197,797	200,460
051315: Long Term Disability	48,392	54,148		54,148	54,714
051322: Health Insurance - Choice Plan	357,273	397,692		397,692	455,484
051327: Health Insurance - Select Plan	1,486,898	1,495,944		1,495,944	1,706,676
051402: Salaries - Part Time/Temporary	822,498	489,974		546,000	489,974
051501: On the Job Injury	92,546	15,000		45,000	15,000
051326: Benefits Adjustments	0	57,673		0	57,673
051901: Attrition	0	-355,049		0	-355,049
<b>500 Personnel Services</b>	<b>18,098,350</b>	<b>19,238,067</b>		<b>17,768,213</b>	<b>18,995,280</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	5,699	0		6,000	0
052116: City Shop Charges	42,127	58,273		58,273	46,340
052124: City Shop Fuel	17,688	29,285		29,285	20,341
052204: City Computer Svc Equipment	3,621	4,900		4,900	4,900
052209: Pers Computer Software	525,872	614,129		614,129	614,129
052302: Printing - Outside	607	2,270		2,270	2,270
052304: Supplies - Outside	168,182	201,500		201,500	101,500
052312: Household Supplies	35,962	42,410		42,410	42,410
052324: Outside Postage	3,020	15,000		15,000	15,000
052342: Materials and Supplies	24,398	50,000		50,000	50,000
052346: Library Books	907,277	665,473		1,177,537	365,473
052410: Outside Equipment Repair/Maintenance	70,948	72,828		72,828	32,828
052412: Facilities Structure Repair - Outside	206,635	242,043		242,043	102,043
052514: Outside Phone/Communications	21,931	15,000		15,000	12,783
052518: Janitorial Services	1,556,929	1,478,422		1,584,926	1,228,422
052520: Security	2,123,334	1,653,366		2,100,000	1,653,366
052526: Seminars/Training/Education	125	2,500		2,500	2,500
052528: Misc Professional Services	74,054	108,237		108,237	58,237
052610: Travel Expense	2,452	5,000		5,000	5,000
052730: Mileage	8,922	12,000		12,000	12,000
052810: Utilities	1,236,629	1,053,060		1,250,000	978,060
052351: Tower Lease Expense - Library	19,858	25,285		25,285	21,285
052357: WYPL Arkansas Tower Expense - Library	40,198	30,000		30,000	25,000
052930: Dues/Memberships/Periodicals	15,051	25,000		25,000	15,000
052950: Misc Services and Charges	7,430	17,069		17,069	2,069
<b>505 Materials and Supplies</b>	<b>7,118,948</b>	<b>6,423,050</b>		<b>7,691,191</b>	<b>5,410,956</b>

S360000: Division - Library Services 0111: General Fund				
Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052949: Credit Card Fees - Expense	7,353	12,500	12,500	12,500
<b>550 Service Charges</b>	<b>7,353</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
080852: Tfr Out Library Retirement Fund	471,000	471,000	1,832,000	1,593,000
<b>555 Transfers Out</b>	<b>471,000</b>	<b>471,000</b>	<b>1,832,000</b>	<b>1,593,000</b>
<b>Total Expenditures</b>	<b>25,695,651</b>	<b>26,144,616</b>	<b>27,303,904</b>	<b>26,011,736</b>

**S360100: Legal Level - Libraries 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
445 Fines and Forfeitures	125,019	130,000	130,000	130,000
475 Other Revenues	716,506	555,000	639,742	555,000
<b>Total Revenues</b>	<b>\$841,525</b>	<b>\$685,000</b>	<b>\$769,742</b>	<b>\$685,000</b>
500 Personnel Services	18,098,350	19,238,067	17,768,213	18,995,280
505 Materials and Supplies	7,118,948	6,423,050	7,691,191	5,410,956
550 Service Charges	7,353	12,500	12,500	12,500
555 Transfers Out	471,000	471,000	1,832,000	1,593,000
<b>Total Expenditures</b>	<b>\$25,695,651</b>	<b>\$26,144,616</b>	<b>\$27,303,904</b>	<b>\$26,011,736</b>

<b>S150000: Division - Memphis Parks 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	7,825,266	9,360,273	8,952,314	8,943,515
475 Other Revenues	610,913	43,698	92,918	59,358
<b>Total Revenues</b>	<b>\$8,436,179</b>	<b>\$9,403,971</b>	<b>\$9,045,233</b>	<b>\$9,002,873</b>

<b>S150000: Division - Memphis Parks 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	25,098,363	24,121,818	24,103,353	24,864,785
505 Materials and Supplies	21,939,658	18,530,670	19,760,050	17,809,448
515 Grants and Subsidies	56,984	0	0	0
520 Inventory	765,841	752,500	747,950	752,500
550 Service Charges	163,403	8,197,955	8,173,388	9,173,187
<b>Total Expenditures</b>	<b>\$48,024,251</b>	<b>\$51,602,943</b>	<b>\$52,784,740</b>	<b>\$52,599,920</b>

## S150000: Division - Memphis Parks 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Parking	1,096,041	675,554	881,358	675,554
Senior Citizen's Meals	92,261	90,000	83,395	90,000
Concessions	540,305	699,115	617,188	624,500
Golf Car Fees	1,614,827	2,123,099	1,974,609	2,053,002
Pro Shop Sales	314,680	390,000	402,821	402,200
Green Fees	3,183,050	3,408,928	3,442,862	3,310,700
Softball	7,539	50,000	49,369	50,000
Basketball	-9	0	0	0
Ball field Permit	87,316	75,000	88,134	100,000
Class Fees	50,793	40,000	50,779	41,000
Driving Range Fees	214,268	330,000	389,790	387,501
Day Camp Fees	0	0	143,000	167,625
Rental Fees	443,770	522,750	627,264	497,500
Rent Of Land	90,500	156,554	152,129	156,554
Banquet Hall Rental Fees	0	25,000	29,617	30,000
Outside Revenue	89,925	774,273	20,000	357,379
<b>450 Charges for Services</b>	<b>7,825,266</b>	<b>9,360,273</b>	<b>8,952,314</b>	<b>8,943,515</b>
Local Shared Revenue	16,959	41	0	41
Miscellaneous Income	203,626	18,800	44,100	33,460
Cash Overage/Shortage	7,772	0	-1,696	0
Coca - Cola Sponsorship	24,000	24,857	39,025	24,857
Miscellaneous Revenue	8,405	0	6,120	1,000
Recovery Of Prior Year Expense	0	0	5,370	0
Capital Lease - Revenue	350,151	0	0	0
<b>475 Other Revenues</b>	<b>610,913</b>	<b>43,698</b>	<b>92,918</b>	<b>59,358</b>
<b>Total Revenues</b>	<b>8,436,179</b>	<b>9,403,971</b>	<b>9,045,233</b>	<b>9,002,873</b>

S150000: Division - Memphis Parks 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	11,173,092	14,350,332		14,629,086	13,700,737
051102: Holiday Salary Full Time	672,593	0		149,349	0
051103: Vacation Leave	669,001	0		213,482	0
051105: Sick Leave	399,579	0		186,012	0
051116: Vacation Day Paid	9,020	0		0	0
051137: Potential Raises	0	0		0	331,457
051202: Overtime	108,778	96,651		124,596	544,185
051206: Out of Rank Pay	12,339	2,375		9,441	2,375
051208: Hazardous Duty Pay	7,924	8,000		10,733	8,000
051212: Longevity Pay	2,774	0		2,581	0
051218: PTO Final Pay	211,267	18,500		38,385	18,500
051302: Pension	541,508	631,067		194,890	620,793
051303: Supplemental Pension	65,427	65,003		21,573	65,111
051304: Social Security	605,085	71,543		219,033	71,543
051307: Pension ADC Funding	1,084,624	1,168,116		455,859	1,286,990
051308: Group Life Insurance	15,701	18,848		5,426	19,436
051310: Unemployment	17,360	18,400		18,400	17,520
051311: Pension 401a Match	22,727	26,509		8,383	26,509
051314: Medicare	284,736	233,637		101,762	228,660
051315: Long Term Disability	46,568	51,180		16,971	49,813
051322: Health Insurance - Choice Plan	219,368	246,372		85,593	300,228
051327: Health Insurance - Select Plan	1,518,358	1,473,336		499,568	1,772,520
051402: Salaries - Part Time/Temporary	7,017,370	5,583,196		7,080,115	5,741,655
051501: On the Job Injury	151,814	23,500		32,114	23,500
051326: Benefits Adjustments	0	468,670		0	468,670
051601: Payroll Reserve	0	0		0	0
051901: Attrition	0	-433,417		0	-433,417
051902: Bonus Pay	306,000	0		0	0
051905: Spot Bonus Pay	3,500	0		0	0
056199: Expense Recovery - Personnel	-68,150	0		0	0
<b>500 Personnel Services</b>	<b>25,098,363</b>	<b>24,121,818</b>		<b>24,103,353</b>	<b>24,864,785</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	694	3,000		647	1,000
052114: Facility Repair & Carpentry	28,348	0		0	0
052116: City Shop Charges	753,269	1,020,408		851,007	859,608
052124: City Shop Fuel	353,037	442,032		434,319	405,993
052204: City Computer Svc Equipment	84,157	56,500		57,946	46,500
052209: Pers Computer Software	37,530	38,999		21,886	38,999
052302: Printing - Outside	10,771	15,000		14,457	15,000
052304: Supplies - Outside	131,073	123,100		108,929	120,654
052305: Food Expense	102,031	157,500		167,262	0
052308: Hand Tools	32,732	17,500		32,819	17,500
052310: Clothing	70,994	118,900		125,970	107,700
052312: Household Supplies	55,652	18,500		15,614	18,500
052316: Safety Equipment	20,289	115,000		172,533	32,000
052318: Drafting/Photo Supplies	120	0		0	0
052320: Medical Supplies	52,560	0		0	0
052322: Athletic/Recreational Supplies	414,522	329,000		333,904	309,000
052324: Outside Postage	158	0		394	0
052328: Lumber & Wood Products	31,118	5,000		5,860	5,000
052338: Lime Cement & Gravel	4,097	5,000		4,661	5,000
052340: Chemicals	422,944	490,700		506,637	465,700
052342: Materials and Supplies	564,471	513,500		464,894	505,863

S150000: Division - Memphis Parks 0111: General Fund				
Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052343: Miscellaneous Expense	900	0	0	0
052408: Outside Vehicle Repair	16,334	17,250	16,008	17,250
052410: Outside Equipment Repair/Maintenance	379,808	497,823	589,082	474,919
052415: Horticulture	14,692	10,000	7,083	10,000
052512: Advertising/Publication	57,118	22,000	7,552	22,000
052514: Outside Phone/Communications	135,211	119,628	87,119	119,628
052520: Security	883,526	514,497	677,639	494,497
052526: Seminars/Training/Education	104,856	85,250	64,936	65,750
052528: Misc Professional Services	8,579,648	5,238,241	6,488,490	5,220,546
052610: Travel Expense	53,723	13,500	12,354	0
052730: Mileage	55	0	0	0
052810: Utilities	4,497,632	5,105,514	5,058,347	5,105,514
052821: Sewer Fees	1,323,116	1,836,000	1,772,593	1,736,000
052920: Insurance	53,044	0	0	0
052921: Claims	22,881	0	0	0
052923: Lawsuits	32,437	0	0	0
052930: Dues/Memberships/Periodicals	21,460	26,935	27,701	26,935
052932: Rent	39,903	0	0	0
052950: Misc Services and Charges	1,312,555	28,427	56,695	16,427
052990: Minor Equipment	921	13,600	8,050	13,600
053206: Equipment Rental	1,326,271	1,619,366	1,653,114	1,619,366
056299: Expense Recovery - M & S	-87,000	-87,000	-86,448	-87,000
<b>505 Materials and Supplies</b>	<b>21,939,658</b>	<b>18,530,670</b>	<b>19,760,050</b>	<b>17,809,448</b>
061078: Death Benefits	56,984	0	0	0
<b>515 Grants and Subsidies</b>	<b>56,984</b>	<b>0</b>	<b>0</b>	<b>0</b>
057440: Inventory Purchases	341,932	304,000	307,795	304,000
057441: Food Inventory	423,909	448,500	440,154	448,500
<b>520 Inventory</b>	<b>765,841</b>	<b>752,500</b>	<b>747,950</b>	<b>752,500</b>
052949: Credit Card Fees - Expense	163,403	220,368	195,800	220,368
053209: Overton Park Conservancy Management Fee	0	135,000	135,000	150,000
053211: Tennis Memphis Management Fee	0	315,000	315,000	350,000
053210: Memphis Botanic Garden Management Fee	0	153,737	153,737	170,819
053212: Memphis Brooks Museum Management Fee	0	630,000	630,000	750,000
053213: Memphis Museums Inc Management Fee	0	2,729,700	2,729,700	3,033,000
053214: Memphis Zoological Society Management Fee	0	1,200,000	1,200,000	1,200,000
053215: Goodwill Homes Management Fee	0	180,000	180,000	200,000
061117: Memphis River Parks Development	0	2,634,150	2,634,150	3,099,000
<b>550 Service Charges</b>	<b>163,403</b>	<b>8,197,955</b>	<b>8,173,388</b>	<b>9,173,187</b>
<b>Total Expenditures</b>	<b>48,024,251</b>	<b>51,602,943</b>	<b>52,784,740</b>	<b>52,599,920</b>

<b>S150100: Legal Level - Parks and Neighborhoods 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	22,065	74,992	91,075	74,992
475 Other Revenues	94,956	0	0	0
<b>Total Revenues</b>	<b>\$117,021</b>	<b>\$74,992</b>	<b>\$91,075</b>	<b>\$74,992</b>
500 Personnel Services	1,751,003	2,381,600	2,224,182	1,875,503
505 Materials and Supplies	1,103,307	951,774	1,079,257	868,255
515 Grants and Subsidies	54,984	0	0	0
550 Service Charges	130	720	120	720
<b>Total Expenditures</b>	<b>\$2,909,424</b>	<b>\$3,334,094</b>	<b>\$3,303,559</b>	<b>\$2,744,477</b>

<b>\$150200: Legal Level - Planning &amp; Development 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	577,244	582,098	542,898	570,715
505 Materials and Supplies	53,836	28,349	31,676	28,422
<b>Total Expenditures</b>	<b>\$631,081</b>	<b>\$610,447</b>	<b>\$574,574</b>	<b>\$599,137</b>

<b>\$150400: Legal Level - Parks Operations 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	136,400	131,562	125,000	131,562
475 Other Revenues	920	0	128	0
<b>Total Revenues</b>	<b>\$137,320</b>	<b>\$131,562</b>	<b>\$125,128</b>	<b>\$131,562</b>
500 Personnel Services	6,044,858	5,762,934	6,381,020	6,247,478
505 Materials and Supplies	2,578,638	2,964,112	3,301,810	2,664,723
<b>Total Expenditures</b>	<b>\$8,623,496</b>	<b>\$8,727,046</b>	<b>\$9,682,829</b>	<b>\$8,912,201</b>

<b>\$150500: Legal Level - Parks Facilities 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	237,163	73,114	66,724	73,114
505 Materials and Supplies	2,972,472	203,893	216,849	194,938
<b>Total Expenditures</b>	<b>\$3,209,635</b>	<b>\$277,007</b>	<b>\$283,573</b>	<b>\$268,052</b>

<b>S150600: Legal Level - Parks Zoo_S150600 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
505 Materials and Supplies	3,502,971	3,402,852	3,681,063	3,220,075
<b>Total Expenditures</b>	<b>\$3,502,971</b>	<b>\$3,402,852</b>	<b>\$3,681,063</b>	<b>\$3,220,075</b>

<b>\$150700: Legal Level - Brooks Museum 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
505 Materials and Supplies	630,765	0	40,000	0
<b>Total Expenditures</b>	<b>\$630,765</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>

<b>\$150800: Legal Level - Parks Botanic Gardens 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	165,042	90,331	30,994	16,779
505 Materials and Supplies	406,690	450,547	468,872	444,861
<b>Total Expenditures</b>	<b>\$571,732</b>	<b>\$540,878</b>	<b>\$499,866</b>	<b>\$461,640</b>

**S150900: Legal Level - Parks Sports Centers 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
450 Charges for Services	1,457,841	1,780,192	1,280,446	1,289,183
475 Other Revenues	34,059	24,898	39,030	24,898
<b>Total Revenues</b>	<b>\$1,491,901</b>	<b>\$1,805,090</b>	<b>\$1,319,476</b>	<b>\$1,314,081</b>
505 Materials and Supplies	1,739,622	1,666,207	1,750,877	1,875,956
<b>Total Expenditures</b>	<b>\$1,739,622</b>	<b>\$1,666,207</b>	<b>\$1,750,877</b>	<b>\$1,875,956</b>

<b>\$151000: Legal Level - Parks Recreation Centers 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
450 Charges for Services	244,883	216,500	371,597	394,875
475 Other Revenues	21,249	15,000	11,276	15,000
<b>Total Revenues</b>	<b>\$266,132</b>	<b>\$231,500</b>	<b>\$382,873</b>	<b>\$409,875</b>
500 Personnel Services	10,156,766	9,081,654	8,976,213	9,601,814
505 Materials and Supplies	3,572,884	3,272,694	3,463,334	3,060,410
515 Grants and Subsidies	2,000	0	0	0
<b>Total Expenditures</b>	<b>\$13,731,649</b>	<b>\$12,354,348</b>	<b>\$12,439,547</b>	<b>\$12,662,224</b>

**S151500: Legal Level - Sports Services - Golf 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
450 Charges for Services	5,835,070	7,007,027	6,919,620	6,877,903
475 Other Revenues	161,716	3,800	36,277	19,460
<b>Total Revenues</b>	<b>\$5,996,786</b>	<b>\$7,010,827</b>	<b>\$6,955,897</b>	<b>\$6,897,363</b>
500 Personnel Services	3,819,880	3,669,638	3,665,215	3,848,257
505 Materials and Supplies	2,975,587	3,562,933	3,437,911	3,556,246
520 Inventory	765,841	752,500	747,950	752,500
550 Service Charges	163,273	219,648	195,680	219,648
<b>Total Expenditures</b>	<b>\$7,724,581</b>	<b>\$8,204,719</b>	<b>\$8,046,757</b>	<b>\$8,376,651</b>

**\$151600: Sports Services -Other 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
450 Charges for Services	129,007	150,000	164,577	175,000
475 Other Revenues	2,708	0	6,208	0
<b>Total Revenues</b>	<b>\$131,715</b>	<b>\$150,000</b>	<b>\$170,785</b>	<b>\$175,000</b>
500 Personnel Services	2,346,409	2,480,449	2,216,106	2,631,125
505 Materials and Supplies	2,402,886	2,027,309	2,288,403	1,895,564
<b>Total Expenditures</b>	<b>\$4,749,295</b>	<b>\$4,507,758</b>	<b>\$4,504,509</b>	<b>\$4,526,689</b>

<b>\$154000: Legal Level- Manged Properties 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
550 Service Charges	0	7,977,587	7,977,587	8,952,819
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$7,977,587</b>	<b>\$7,977,587</b>	<b>\$8,952,819</b>

<b>S140000: Division - Police Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
445 Fines and Forfeitures	101,045	78,500	78,675	78,500
450 Charges for Services	350,986	500,000	475,327	500,000
460 Federal Grants	243,597	228,000	228,000	228,000
475 Other Revenues	853,609	110,500	390,793	110,500
480 Transfers In	8,028,682	7,881,000	7,881,000	8,235,905
<b>Total Revenues</b>	<b>\$9,577,919</b>	<b>\$8,798,000</b>	<b>\$9,053,795</b>	<b>\$9,152,905</b>

<b>S140000: Division - Police Services 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	288,959,964	274,010,563	273,952,306	278,694,483
505 Materials and Supplies	30,741,804	30,535,114	37,246,040	24,857,227
510 Capital Outlay	757,357	375,400	375,400	346,500
515 Grants and Subsidies	133,904	150,000	150,000	150,000
550 Service Charges	19,312	0	18,585	0
598 Misc Expense	32,554	0	(5,610,687)	0
<b>Total Expenditures</b>	<b>\$320,644,895</b>	<b>\$305,071,077</b>	<b>\$306,131,643</b>	<b>\$304,048,209</b>

## S140000: Division - Police Services 0111: General Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Fines & Forfeitures	7,534	0	0	0
Seizures	8,910	5,000	5,175	5,000
Beer Board Fines	0	1,500	1,500	1,500
DUI BAC Fees	0	2,000	2,000	2,000
Sex Offender Registry Fees	84,601	70,000	70,000	70,000
<b>445 Fines and Forfeitures</b>	<b>101,045</b>	<b>78,500</b>	<b>78,675</b>	<b>78,500</b>
911 Emergency Services	485	0	0	0
Police Special Events	349,585	500,000	475,327	500,000
Credit Card Fees	916	0	0	0
<b>450 Charges for Services</b>	<b>350,986</b>	<b>500,000</b>	<b>475,327</b>	<b>500,000</b>
Federal Grants - Others	243,597	228,000	228,000	228,000
<b>460 Federal Grants</b>	<b>243,597</b>	<b>228,000</b>	<b>228,000</b>	<b>228,000</b>
Sale Of Reports	180,245	81,000	246,727	81,000
Donated Revenue	0	4,500	4,500	4,500
Miscellaneous Revenue	275,096	25,000	139,567	25,000
Recovery Of Prior Year Expense	398,268	0	0	0
<b>475 Other Revenues</b>	<b>853,609</b>	<b>110,500</b>	<b>390,793</b>	<b>110,500</b>
Oper Tfr In - Metro Alarm	1,278,682	1,131,000	1,131,000	1,485,905
OperTfr in - Sales Tax Referendum 2019	6,750,000	6,750,000	6,750,000	6,750,000
<b>480 Transfers In</b>	<b>8,028,682</b>	<b>7,881,000</b>	<b>7,881,000</b>	<b>8,235,905</b>
<b>Total Revenues</b>	<b>9,577,919</b>	<b>8,798,000</b>	<b>9,053,795</b>	<b>9,152,905</b>

S140000: Division - Police Services 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101: Full-Time Salaries	158,926,649	212,891,674	149,786,399	208,275,042
051102: Holiday Salary Full Time	779,949	0	1,002,974	0
051103: Vacation Leave	13,088,973	0	14,240,048	0
051105: Sick Leave	10,355,044	0	10,983,004	0
051116: Vacation Day Paid	46,034	0	104,815	0
051137: Potential Raises	0	0	0	5,256,660
051222: MPD Retention Bonus Program	22,582	0	13,684	0
051224: MPD Sign on Bonus Pay	1,386,700	0	1,320,479	0
051225: MPD Sign On Bonus Pay OT	54,690	0	65,551	0
051232: General Retention Bonus Program	41,256	16,500	0	16,500
051202: Overtime	38,820,654	32,000,000	35,874,573	29,826,387
051204: Holiday Fire/Police	8,274,132	6,500,000	8,584,314	6,500,000
051206: Out of Rank Pay	1,021,224	905,779	892,995	905,779
051208: Hazardous Duty Pay	137,238	149,768	131,403	149,768
051210: College Incentive Pay	5,580,928	4,944,596	6,035,584	4,912,905
051212: Longevity Pay	1,544,675	1,525,334	1,622,636	1,546,846
051214: Shift Differential	10,943	24,313	6,021	24,313
051218: PTO Final Pay	4,359,928	2,859,502	5,205,931	2,859,502
051219: Job Incentive	19,117	0	19,662	0
051221: Cert Pay Testing	3,774	0	1,560	0
051302: Pension	11,009,643	11,455,235	11,237,862	11,252,732
051303: Supplemental Pension	1,057	0	-61	1,259
051304: Social Security	127,106	4,603	139,008	4,603
051307: Pension ADC Funding	19,281,237	20,465,818	20,465,818	22,742,478
051308: Group Life Insurance	251,425	291,564	251,615	287,152
051310: Unemployment	187,440	190,080	260,110	184,000
051314: Medicare	3,438,907	2,742,735	3,538,244	2,691,243
051315: Long Term Disability	703,522	748,041	702,303	730,694
051322: Health Insurance - Choice Plan	3,337,313	3,355,260	3,537,138	4,120,176
051327: Health Insurance - Select Plan	22,443,483	20,307,528	22,203,964	23,636,856
051402: Salaries - Part Time/Temporary	2,051,378	2,111,497	2,861,497	2,111,497
051507: Tuition Reimb Supplemental	750	0	0	0
051501: On the Job Injury	5,821,804	2,358,343	3,804,173	2,358,343
051188: CIT	495,676	0	531,723	0
051189: CIT OT	123,184	0	119,667	0
051190: CIT Adj	9,427	0	11,643	0
051326: Benefits Adjustments	0	5,253,400	0	7,323,181
051601: Payroll Reserve	0	100	0	100
051901: Attrition	0	-30,663,072	0	-28,076,821
051902: Bonus Pay	456,800	0	1,050,948	0
051903: Referral Bonus Pay	107,500	0	38,316	0
051904: Sign On Bonus Pay	577,002	2,200,000	0	0
051905: Spot Bonus Pay	250	0	342	0
051906: Sign On Bonus Pay OT	21,341	0	0	0
056193: MPD Pension ADC Expense Recovery	-7,167,347	-9,159,550	-9,159,550	-7,847,564
056195: MPD Salary Sales Tax Ref Recovery	-17,255,700	-18,118,485	-18,118,485	-19,749,149
056197: MPD Retention Bonus Recovery	-26,700	0	0	0
056199: Expense Recovery - Personnel	-1,511,020	-1,350,000	-5,415,600	-3,350,000
<b>500 Personnel Services</b>	<b>288,959,964</b>	<b>274,010,563</b>	<b>273,952,306</b>	<b>278,694,483</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	31,975	0	6,419	0
052112: City Storeroom Supplies	48,738	0	751	0
052114: Facility Repair & Carpentry	123,648	134,000	188,519	134,000

## S140000: Division - Police Services 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052116: City Shop Charges	6,425,959	6,352,832	6,055,249	7,293,554
052124: City Shop Fuel	3,305,650	4,477,207	3,517,926	4,101,500
052202: Outside Computer Services	2,324,274	4,200,000	3,076,090	2,167,986
052204: City Computer Svc Equipment	34,476	125,000	18,258	125,000
052206: Data/Word Processing Equipment	29,055	235,000	28,369	235,000
052208: Data/Word Process Software	559,769	1,024,396	906,663	1,024,396
052209: Pers Computer Software	0	36,168	3,000	36,168
052302: Printing - Outside	70,516	49,200	66,048	49,200
052304: Supplies - Outside	465,778	619,539	1,470,905	619,539
052305: Food Expense	0	0	16,638	0
052308: Hand Tools	0	0	-140	0
052310: Clothing	1,617,285	1,077,499	1,854,279	311,736
052314: Ammunition & Explosives	524,422	500,000	664,563	500,000
052316: Safety Equipment	1,638,338	840,000	840,372	69,782
052318: Drafting/Photo Supplies	6,254	18,000	12,819	18,000
052320: Medical Supplies	0	16,186	0	16,186
052324: Outside Postage	24,894	3,900	3,064	3,900
052342: Materials and Supplies	973,215	575,117	373,837	575,117
052343: Miscellaneous Expense	0	8,038	23,882	8,038
052366: Operation Police Canine	42,733	60,000	29,647	60,000
052367: Operation Police DUI Unit	26,970	78,000	104,591	78,000
052368: Operation Police Traffic Unit	48,166	90,000	41,588	90,000
052369: Operation Police Mounted	79,660	68,000	101,008	68,000
052370: Operation Police TACT	178,230	250,078	196,004	250,078
052406: Operation Police Aircraft	242,969	375,000	238,784	375,000
052408: Outside Vehicle Repair	64,953	53,500	45,123	53,500
052410: Outside Equipment Repair/Maintenance	689	28,000	0	28,000
052502: Special Investigations	0	50,000	0	1,787
052506: Medical/Dental/Veterinary	7,855	38,000	14,362	38,000
052512: Advertising/Publication	390,172	525,000	690,000	525,000
052514: Outside Phone/Communications	1,212,642	1,457,800	2,180,877	7,800
052518: Janitorial Services	988,992	602,299	2,159,756	2,299
052520: Security	422,562	320,000	494,113	0
052524: Weed Control/Chemical Service	3,650	12,300	61,229	12,300
052526: Seminars/Training/Education	150,804	220,349	446,349	220,349
052527: Fixed Charges	0	1,100	0	1,100
052528: Misc Professional Services	3,501,476	3,390,956	4,930,420	2,459,261
052610: Travel Expense	329,980	356,322	496,322	356,322
052720: Outside Fuel	41	1,300	0	1,300
052810: Utilities	1,463,508	1,087,064	1,565,091	1,887,064
052921: Claims	1,249,940	0	39,917	0
052923: Lawsuits	1,470,004	0	0	0
052930: Dues/Memberships/Periodicals	13,488	12,500	12,500	12,500
052932: Rent	-883,650	1,673,001	1,981,382	1,673,001
052950: Misc Services and Charges	1,576,567	1,107,891	3,904,894	982,891
056299: Expense Recovery - M & S	-44,842	-1,615,427	-1,615,427	-1,615,427
<b>505 Materials and Supplies</b>	<b>30,741,804</b>	<b>30,535,114</b>	<b>37,246,040</b>	<b>24,857,227</b>
053102: Furniture/Furnishings	0	28,900	28,900	0
053108: Equipment	757,357	346,500	346,500	346,500
<b>510 Capital Outlay</b>	<b>757,357</b>	<b>375,400</b>	<b>375,400</b>	<b>346,500</b>
061026: Community Initiatives Grants for Non-Profits	106,575	150,000	150,000	150,000
061078: Death Benefits	27,329	0	0	0
<b>515 Grants and Subsidies</b>	<b>133,904</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

S140000: Division - Police Services 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
052949: Credit Card Fees - Expense	19,312	0	18,585	0
<b>550 Service Charges</b>	<b>19,312</b>	<b>0</b>	<b>18,585</b>	<b>0</b>
059900: Prior Year Expense	32,554	0	-5,610,687	0
<b>598 Misc Expense</b>	<b>32,554</b>	<b>0</b>	<b>-5,610,687</b>	<b>0</b>
<b>Total Expenditures</b>	<b>320,644,895</b>	<b>305,071,077</b>	<b>306,131,643</b>	<b>304,048,209</b>

**S140100: Legal Level - Police Services Admin 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
445 Fines and Forfeitures	7,534	0	0	0
460 Federal Grants	243,597	228,000	228,000	228,000
475 Other Revenues	285,105	25,000	139,567	25,000
<b>Total Revenues</b>	<b>\$536,236</b>	<b>\$253,000</b>	<b>\$367,567</b>	<b>\$253,000</b>
500 Personnel Services	30,218,552	27,536,147	29,316,493	28,027,133
505 Materials and Supplies	11,634,309	7,669,313	9,749,514	5,750,194
550 Service Charges	0	0	38	0
598 Misc Expense	9,973	0	(1,202,015)	0
<b>Total Expenditures</b>	<b>\$41,862,834</b>	<b>\$35,205,459</b>	<b>\$37,864,029</b>	<b>\$33,777,327</b>

**S140200: Legal Level - Police Support Services 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
450 Charges for Services	1,401	0	0	0
475 Other Revenues	263,856	81,000	246,727	81,000
<b>Total Revenues</b>	<b>\$265,257</b>	<b>\$81,000</b>	<b>\$246,727</b>	<b>\$81,000</b>
500 Personnel Services	31,240,709	33,770,973	30,446,369	34,293,595
505 Materials and Supplies	8,481,464	11,554,611	15,257,991	7,744,982
510 Capital Outlay	721,345	321,400	321,400	292,500
515 Grants and Subsidies	5,000	0	0	0
550 Service Charges	19,312	0	18,547	0
598 Misc Expense	2,942	0	(113,837)	0
<b>Total Expenditures</b>	<b>\$40,470,773</b>	<b>\$45,646,984</b>	<b>\$45,930,470</b>	<b>\$42,331,077</b>

**S140300: Legal Level - Police Precincts 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
445 Fines and Forfeitures	0	(20,000)	(20,000)	(20,000)
450 Charges for Services	349,585	500,000	475,327	500,000
475 Other Revenues	175,993	4,500	4,500	4,500
480 Transfers In	8,028,682	7,881,000	7,881,000	8,235,905
<b>Total Revenues</b>	<b>\$8,554,261</b>	<b>\$8,365,500</b>	<b>\$8,340,827</b>	<b>\$8,720,405</b>
500 Personnel Services	175,966,213	158,220,716	165,917,241	161,205,919
505 Materials and Supplies	7,590,558	8,021,384	8,512,058	7,777,017
510 Capital Outlay	36,012	54,000	54,000	54,000
515 Grants and Subsidies	128,904	150,000	150,000	150,000
598 Misc Expense	12,628	0	(4,301,016)	0
<b>Total Expenditures</b>	<b>\$183,734,315</b>	<b>\$166,446,101</b>	<b>\$170,332,283</b>	<b>\$169,186,936</b>

**S140400: Legal Level - Police Crimes 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
445 Fines and Forfeitures	93,511	96,500	96,675	96,500
475 Other Revenues	60,071	0	0	0
<b>Total Revenues</b>	<b>\$153,582</b>	<b>\$96,500</b>	<b>\$96,675</b>	<b>\$96,500</b>
500 Personnel Services	33,224,222	33,713,410	33,122,710	34,229,266
505 Materials and Supplies	822,108	926,611	1,340,224	901,745
598 Misc Expense	0	0	1,154	0
<b>Total Expenditures</b>	<b>\$34,046,330</b>	<b>\$34,640,021</b>	<b>\$34,464,088</b>	<b>\$35,131,011</b>

**S140500: Legal Level - Police Operations 0111: General Fund**

	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
445 Fines and Forfeitures	0	2,000	2,000	2,000
475 Other Revenues	46,087	0	0	0
<b>Total Revenues</b>	<b>\$46,087</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
500 Personnel Services	18,271,282	20,769,317	15,149,493	20,938,570
505 Materials and Supplies	2,213,273	2,363,195	2,386,253	2,683,289
598 Misc Expense	7,011	0	5,026	0
<b>Total Expenditures</b>	<b>\$20,491,566</b>	<b>\$23,132,512</b>	<b>\$17,540,772</b>	<b>\$23,621,859</b>

<b>S170000: Division - Public Works 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	503,393	0	0	0
445 Fines and Forfeitures	30,200	0	0	0
475 Other Revenues	274,226	305,000	305,000	305,000
480 Transfers In	15,456,000	14,400,000	14,400,000	6,500,000
<b>Total Revenues</b>	<b>\$16,263,818</b>	<b>\$14,705,000</b>	<b>\$14,705,000</b>	<b>\$6,805,000</b>

<b>S170000: Division - Public Works 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
500 Personnel Services	20,658,147	8,553,954	7,773,610	8,292,801
505 Materials and Supplies	16,149,844	10,946,539	11,871,658	10,215,109
510 Capital Outlay	0	0	64,283	0
515 Grants and Subsidies	950,000	19,875	0	19,875
525 Expense Recovery	(8,412,787)	(5,521,325)	(5,521,325)	(5,131,418)
<b>Total Expenditures</b>	<b>\$29,345,203</b>	<b>\$13,999,043</b>	<b>\$14,188,226</b>	<b>\$13,396,366</b>

S170000: Division - Public Works 0111: General Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
Special Assessment Tax	503,393	0	0	0
<b>430 Local Taxes</b>	<b>503,393</b>	<b>0</b>	<b>0</b>	<b>0</b>
Vacant Property Registration Fee	30,200	0	0	0
<b>445 Fines and Forfeitures</b>	<b>30,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
Peachtree Recovery Services	34,296	150,000	150,000	150,000
Utility Warranty Program	239,930	155,000	155,000	155,000
<b>475 Other Revenues</b>	<b>274,226</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
oper Tfr In - Capital Projects Fund	6,500,000	6,500,000	6,500,000	6,500,000
Oper Tfr In - Storm Water	106,000	0	0	0
OperTfr in - Sales Tax Referendum 2019	7,900,000	7,900,000	7,900,000	0
Oper Tfr In Affordable Housing	950,000	0	0	0
<b>480 Transfers In</b>	<b>15,456,000</b>	<b>14,400,000</b>	<b>14,400,000</b>	<b>6,500,000</b>
<b>Total Revenues</b>	<b>16,263,818</b>	<b>14,705,000</b>	<b>14,705,000</b>	<b>6,805,000</b>

S170000: Division - Public Works 0111: General Fund

Account	FY25		FY26	FY26	FY27
	Actual	Adopted Budget		Forecast	Proposed
<b>Expenditures:</b>					
<b>500 Personnel Services</b>					
051101: Full-Time Salaries	11,249,981	6,483,222		3,917,011	6,003,487
051102: Holiday Salary Full Time	727,862	0		162,370	0
051103: Vacation Leave	903,686	0		267,501	0
051105: Sick Leave	880,043	0		407,873	0
051116: Vacation Day Paid	4,461	0		0	0
051137: Potential Raises	0	0		0	144,431
051229: Extended Duty Bonus Pay	163,240	100,000		45,870	75,000
051202: Overtime	593,288	509,062		309,329	455,455
051206: Out of Rank Pay	21,049	19,000		18,650	19,000
051208: Hazardous Duty Pay	1,340	1,200		0	1,200
051212: Longevity Pay	5,444	0		1,729	0
051214: Shift Differential	0	9,847		0	9,847
051218: PTO Final Pay	251,076	46,800		22,429	46,800
051220: Required Special License Pay	7,500	5,000		6,600	5,000
051302: Pension	686,134	219,343		231,095	242,481
051303: Supplemental Pension	73,597	47,002		44,080	35,798
051304: Social Security	286,741	170,332		153,789	170,332
051307: Pension ADC Funding	1,367,288	656,755		656,755	710,689
051308: Group Life Insurance	19,016	9,644		8,404	9,420
051310: Unemployment	19,520	7,600		21,840	7,200
051311: Pension 401a Match	29,041	23,599		26,283	23,599
051314: Medicare	234,157	82,644		89,289	81,045
051315: Long Term Disability	54,433	21,976		21,792	21,541
051322: Health Insurance - Choice Plan	228,433	102,648		102,648	133,272
051327: Health Insurance - Select Plan	1,808,746	709,776		702,765	785,448
051402: Salaries - Part Time/Temporary	1,300,157	358,938		534,258	358,938
051501: On the Job Injury	182,240	19,000		19,000	19,000
051326: Benefits Adjustments	0	32,063		0	32,063
051901: Attrition	0	-1,098,246		0	-1,098,246
051902: Bonus Pay	706,400	0		0	0
051904: Sign On Bonus Pay	33,927	15,000		2,250	0
051905: Spot Bonus Pay	10,000	1,750		0	0
051906: Sign On Bonus Pay OT	1,724	0		0	0
056199: Expense Recovery - Personnel	-1,192,378	0		0	0
<b>500 Personnel Services</b>	<b>20,658,147</b>	<b>8,553,954</b>		<b>7,773,610</b>	<b>8,292,801</b>
<b>505 Materials &amp; Supplies</b>					
052102: City Hall Printing	14,811	2,500		2,850	2,500
052114: Facility Repair & Carpentry	183,920	76,720		46,720	76,720
052116: City Shop Charges	984,242	782,943		266,599	798,313
052124: City Shop Fuel	452,129	443,372		238,559	469,975
052202: Outside Computer Services	16,833	0		0	0
052204: City Computer Svc Equipment	13,349	25,230		20,230	25,230
052209: Pers Computer Software	59,070	63,591		29,704	63,591
052302: Printing - Outside	5,870	0		0	0
052304: Supplies - Outside	50	0		0	0
052310: Clothing	90,008	17,965		18,544	17,965
052316: Safety Equipment	21,797	23,000		37,218	23,000
052324: Outside Postage	50,791	600		100	600
052326: Asphalt Products	4,743,726	4,806,250		5,638,507	4,362,848
052328: Lumber & Wood Products	440	2,500		0	2,500
052330: Paints Oils & Glass	0	2,700		0	2,700
052336: Pipe Fittings & Castings	30,758	40,000		40,000	40,000
052338: Lime Cement & Gravel	57,327	50,643		50,643	50,643

## S170000: Division - Public Works 0111: General Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052340: Chemicals	9,966	10,941	28,694	10,941
052342: Materials and Supplies	772,868	452,969	259,472	302,969
052408: Outside Vehicle Repair	104,498	105,000	132,060	105,000
052410: Outside Equipment Repair/Maintenance	118,641	163,259	44,894	143,259
052514: Outside Phone/Communications	370,541	17,000	21,479	17,000
052520: Security	1,152	0	0	0
052524: Weed Control/Chemical Service	5,085	16,000	1,550	16,000
052526: Seminars/Training/Education	29,463	43,500	25,500	43,500
052528: Misc Professional Services	5,653,678	3,446,017	4,508,963	3,296,017
052529: Technical Services	77	0	0	0
052530: Employee Activities	11	0	0	0
052610: Travel Expense	8,738	750	0	750
052810: Utilities	282,361	325,000	301,539	315,000
052911: Demolitions	1,616,151	0	125,160	0
052921: Claims	43,231	0	0	0
052923: Lawsuits	311,845	0	0	0
052930: Dues/Memberships/Periodicals	2,502	5,750	5,750	5,750
052950: Misc Services and Charges	93,915	4,000	26,923	4,000
052990: Minor Equipment	0	18,338	0	18,338
<b>505 Materials and Supplies</b>	<b>16,149,844</b>	<b>10,946,539</b>	<b>11,871,658</b>	<b>10,215,109</b>
053102: Furniture/Furnishings	0	0	64,283	0
<b>510 Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>64,283</b>	<b>0</b>
065114: Professional Services	950,000	19,875	0	19,875
<b>515 Grants and Subsidies</b>	<b>950,000</b>	<b>19,875</b>	<b>0</b>	<b>19,875</b>
056499: Expense Recovery - State Street Aid	-8,412,787	-5,521,325	-5,521,325	-5,131,418
<b>525 Expense Recovery</b>	<b>-8,412,787</b>	<b>-5,521,325</b>	<b>-5,521,325</b>	<b>-5,131,418</b>
<b>Total Expenditures</b>	<b>29,345,203</b>	<b>13,999,043</b>	<b>14,188,226</b>	<b>13,396,366</b>

<b>\$170100: Legal Level - Public Works Admin 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
475 Other Revenues	274,226	305,000	305,000	305,000
<b>Total Revenues</b>	<b>\$274,226</b>	<b>\$305,000</b>	<b>\$305,000</b>	<b>\$305,000</b>
500 Personnel Services	313,506	726,375	726,375	227,370
505 Materials and Supplies	427,130	206,784	212,943	157,104
<b>Total Expenditures</b>	<b>\$740,636</b>	<b>\$933,159</b>	<b>\$939,318</b>	<b>\$384,473</b>

<b>S170200: Legal Level - Public Works Street Maintenance 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
480 Transfers In	15,350,000	14,400,000	14,400,000	6,500,000
<b>Total Revenues</b>	<b>\$15,350,000</b>	<b>\$14,400,000</b>	<b>\$14,400,000</b>	<b>\$6,500,000</b>
500 Personnel Services	8,400,156	7,827,579	7,047,235	8,065,431
505 Materials and Supplies	9,452,905	10,739,755	11,484,727	10,058,005
515 Grants and Subsidies	950,000	19,875	0	19,875
525 Expense Recovery	(6,060,338)	(5,521,325)	(5,521,325)	(5,131,418)
<b>Total Expenditures</b>	<b>\$12,742,723</b>	<b>\$13,065,883</b>	<b>\$13,010,637</b>	<b>\$13,011,893</b>

<b>S171700: Legal Level - Neighborhood Improvement 0111: General Fund</b>				
	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
430 Local Taxes	503,393	0	0	0
445 Fines and Forfeitures	30,200	0	0	0
480 Transfers In	106,000	0	0	0
<b>Total Revenues</b>	<b>\$639,593</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
500 Personnel Services	11,944,484	0	0	0
505 Materials and Supplies	6,269,495	0	173,988	0
510 Capital Outlay	0	0	64,283	0
525 Expense Recovery	(2,352,449)	0	0	0
<b>Total Expenditures</b>	<b>\$15,861,530</b>	<b>\$0</b>	<b>\$238,271</b>	<b>\$0</b>

## Total Entity: Total Entity 0301: Debt Service Fund

	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenues</b>				
430 Local Taxes	138,388,203	138,801,839	140,488,453	138,801,839
435 State Taxes	17,897,301	18,000,000	14,056,900	18,000,000
455 Use of Money and Property	10,175,646	8,420,000	6,805,000	8,420,000
460 Federal Grants	2,252,118	1,463,887	1,463,887	1,463,887
475 Other Revenues	1,245,323	1,720,000	1,719,999	1,720,000
480 Transfers In	12,451,403	10,811,615	10,811,615	10,811,615
486 Proceeds from Refunded Debt	93,363,556	0	0	0
487 Proceeds from Bond Issue	151,167,089	0	0	0
490 Dividend and Interest on Investment	1,308,395	167,000	1,620,000	167,000
301 Contributed from Fund Balance	0	20,468,939	23,137,773	20,468,939
<b>Total Revenues</b>	<b>\$428,249,035</b>	<b>\$199,853,279</b>	<b>\$200,103,627</b>	<b>\$199,853,279</b>
<b>Expenditures</b>				
505 Materials and Supplies	1,023,396	1,265,000	1,265,000	1,265,000
526 Investment Fees	0	4,000	4,000	4,000
535 Bond Issue Costs	1,748,524	0	250	0
540 Redemption of Serial Bonds and Notes	119,356,921	130,500,391	130,500,391	130,500,391
545 Interest	65,988,121	68,028,963	68,272,883	68,028,963
550 Service Charges	44,082	54,925	61,105	54,925
555 Transfers Out	3,323,234	0	0	0
567 Retirement of Refunded Debt	242,776,345	0	0	0
598 Misc Expense	543,148	0	0	0
<b>Total Expenditures</b>	<b>\$434,803,771</b>	<b>\$199,853,279</b>	<b>\$200,103,629</b>	<b>\$199,853,279</b>
<b>Net Change</b>	<b>(6,554,736)</b>	<b>\$0</b>	<b>(1)</b>	<b>\$0</b>

**Total Entity: Total Entity 0301: Debt Service Fund**

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
<b>505 Materials &amp; Supplies</b>				
052343: Miscellaneous Expense	6,010	20,000	20,000	20,000
052528: Misc Professional Services	589,540	645,000	645,000	645,000
061150: Bank Charges	427,846	600,000	600,000	600,000
<b>505 Materials and Supplies</b>	<b>1,023,396</b>	<b>1,265,000</b>	<b>1,265,000</b>	<b>1,265,000</b>
061701: Investment Fee - 1ST TN	0	4,000	4,000	4,000
<b>526 Investment Fees</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
061147: Bond Sale Expense_061147	1,748,524	0	250	0
<b>535 Bond Issue Costs</b>	<b>1,748,524</b>	<b>0</b>	<b>250</b>	<b>0</b>
055201: July Payments Principal	4,170,000	4,315,000	4,315,000	4,315,000
055202: August Payments Principal	839,462	0	0	0
055204: October Payments Principal	0	13,155,000	13,155,000	13,155,000
055205: November Payments Principal	18,250,000	11,820,000	11,820,000	11,820,000
055206: December Payments Principal	3,920,000	4,586,013	4,586,013	4,586,013
055207: January Payments Principal	831,600	0	0	0
055208: February Payments Principal	1,765,000	1,910,000	1,910,000	1,910,000
055210: April Payments Principal	67,327,500	71,407,500	71,407,500	71,407,500
055211: May Payments Principal	13,790,000	14,430,000	14,430,000	14,430,000
055212: June Payments Principal	8,463,359	8,876,878	8,876,878	8,876,878
<b>540 Redemption of Serial Bonds and Notes</b>	<b>119,356,921</b>	<b>130,500,391</b>	<b>130,500,391</b>	<b>130,500,391</b>
055301: July Interest	1,579,813	1,875,594	1,458,927	1,875,594
055302: August Interest	254,826	618,293	598,612	618,293
055303: September Interest	1,637,952	416,667	378,082	416,667
055304: October Interest	10,698,928	14,576,551	15,206,743	14,576,551
055305: November Interest	10,411,858	9,881,843	9,145,808	9,881,843
055306: December Interest	6,987,568	7,357,912	8,182,608	7,357,912
055307: January Interest	1,474,395	1,970,529	1,970,529	1,970,529
055308: February Interest	273,666	826,626	826,626	826,626
055309: March Interest	0	625,000	625,000	625,000
055310: April Interest	15,346,347	13,846,612	13,846,612	13,846,612
055311: May Interest	10,972,198	9,169,676	9,169,676	9,169,676
055312: June Interest	6,350,571	6,863,660	6,863,660	6,863,660
<b>545 Interest</b>	<b>65,988,121</b>	<b>68,028,963</b>	<b>68,272,883</b>	<b>68,028,963</b>
061139: Arbitrage Expense	17,000	25,000	28,100	25,000
061148: Paying Agent Fees	27,082	29,925	33,005	29,925
<b>550 Service Charges</b>	<b>44,082</b>	<b>54,925</b>	<b>61,105</b>	<b>54,925</b>
080400: Oper Tfr Out - Capital Projects Fund	998,880	0	0	0

Total Entity: Total Entity 0301: Debt Service Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
080601: Oper Tfr Out - Sewer Fund	2,324,354	0	0	0
<b>555 Transfers Out</b>	<b>3,323,234</b>	<b>0</b>	<b>0</b>	<b>0</b>
055501: Retirement Of Refunded Debt	242,776,345	0	0	0
<b>567 Retirement of Refunded Debt</b>	<b>242,776,345</b>	<b>0</b>	<b>0</b>	<b>0</b>
059900: Prior Year Expense	543,148	0	0	0
<b>598 Misc Expense</b>	<b>543,148</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>434,803,771</b>	<b>199,853,279</b>	<b>200,103,629</b>	<b>199,853,279</b>
<b>Revenue:</b>				
040110: Ad Valorem Tax - Current	118,007,273	119,000,000	123,000,000	119,000,000
040120: Ad Valorem Tax Prior	4,222,748	3,100,000	3,100,000	3,100,000
040130: PILOT's	1,728,834	2,201,839	2,201,839	2,201,839
040210: Local Sales Tax	11,944,718	12,000,000	11,700,000	12,000,000
040211: Tourism Dev Zone Local Sales	2,484,631	2,500,000	486,614	2,500,000
<b>430 Local Taxes</b>	<b>138,388,203</b>	<b>138,801,839</b>	<b>140,488,453</b>	<b>138,801,839</b>
041201: Tourism Development Zone State Sales	17,897,301	18,000,000	14,056,900	18,000,000
<b>435 State Taxes</b>	<b>17,897,301</b>	<b>18,000,000</b>	<b>14,056,900</b>	<b>18,000,000</b>
045100: Interest on Investments	8,676,755	6,000,000	6,000,000	6,000,000
045102: Net Income/Investors	1,490,454	800,000	800,000	800,000
045112: Interest on Bank Account	8,437	1,620,000	5,000	1,620,000
<b>455 Use of Money and Property</b>	<b>10,175,646</b>	<b>8,420,000</b>	<b>6,805,000</b>	<b>8,420,000</b>
046592: Fed Grants - Build America Bonds_046592	2,252,118	1,463,887	1,463,887	1,463,887
<b>460 Federal Grants</b>	<b>2,252,118</b>	<b>1,463,887</b>	<b>1,463,887</b>	<b>1,463,887</b>
049901: Lease Payments	600,000	300,000	300,000	300,000
049902: CCRF Revenue Assignments	645,323	1,420,000	1,420,000	1,420,000
<b>475 Other Revenues</b>	<b>1,245,323</b>	<b>1,720,000</b>	<b>1,719,999</b>	<b>1,720,000</b>
070201: Oper Tfr In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
070204: Oper Tfr In - Solid Waste Fund	3,857,982	2,218,519	2,218,519	2,218,519
070205: Oper Tfr In - Misc Grants Fund	192,071	191,746	191,746	191,746
070223: Oper Tfr In - Hotel/Motel Fund	6,633,050	6,633,050	6,633,050	6,633,050
<b>480 Transfers In</b>	<b>12,451,403</b>	<b>10,811,615</b>	<b>10,811,615</b>	<b>10,811,615</b>

Total Entity: Total Entity 0301: Debt Service Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
072005: Proceeds Of Refunded Bonds	93,363,556	0	0	0
<b>486 Proceeds from Refunded Debt</b>	<b>93,363,556</b>	<b>0</b>	<b>0</b>	<b>0</b>
049600: Bond Sale Proceeds	151,167,089	0	0	0
<b>487 Proceeds from Bond Issue</b>	<b>151,167,089</b>	<b>0</b>	<b>0</b>	<b>0</b>
045120: Interest Income - Cash Equivalent	1,308,395	167,000	1,620,000	167,000
<b>490 Dividend and Interest on Investment</b>	<b>1,308,395</b>	<b>167,000</b>	<b>1,620,000</b>	<b>167,000</b>
049999: Contributed From Unassigned Fund Balance	0	19,193,939	20,641,118	19,193,939
049996: Contribution From Restricted Fund Balance	0	1,275,000	2,496,655	1,275,000
<b>301 Contributed from Fund Balance</b>	<b>0</b>	<b>20,468,939</b>	<b>23,137,773</b>	<b>20,468,939</b>
<b>Total Revenues</b>	<b>428,249,035</b>	<b>199,853,279</b>	<b>200,103,627</b>	<b>199,853,279</b>

<b>Total Entity: Total Entity 0204: Solid Waste Management Fund</b>				
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	<b>FY25 Actual</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>Revenues</b>				
430 Local Taxes	25,226	100,000	100,000	100,000
440 Licenses and Permits	1,440	0	0	0
450 Charges for Services	102,259,379	104,413,569	104,413,569	104,413,569
455 Use of Money and Property	30	53,000	0	53,000
475 Other Revenues	119,035	25,084	25,084	25,084
490 Dividend and Interest on Investment	106,216	0	0	0
301 Contributed from Fund Balance	0	323,957	323,957	0
<b>Total Revenues</b>	<b>\$102,511,327</b>	<b>\$104,915,610</b>	<b>\$104,862,610</b>	<b>\$104,591,653</b>
<b>Expenditures</b>				
500 Personnel Services	38,840,178	44,027,933	44,027,933	45,860,374
505 Materials and Supplies	14,648,688	20,403,010	20,136,361	19,425,554
510 Capital Outlay	2,942,632	2,981,149	3,163,198	3,694,130
515 Grants and Subsidies	5,619	0	0	0
550 Service Charges	33,489,879	34,534,998	35,327,778	37,141,126
555 Transfers Out	4,607,982	2,968,519	2,968,519	2,968,720
<b>Total Expenditures</b>	<b>\$94,534,978</b>	<b>\$104,915,610</b>	<b>\$105,623,790</b>	<b>\$109,089,904</b>
<b>Net Change</b>	<b>\$7,976,349</b>	<b>\$0</b>	<b>(761,180)</b>	<b>(4,498,251)</b>

**Total Entity: Total Entity 0204: Solid Waste Management Fund**

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101 Full-Time Salaries	19,843,991	32,609,263	27,937,729	32,438,439
051102: Holiday Salary Full Time	1,251,044	23,535	1,092,385	23,535
051103: Vacation Leave	1,747,992	27,232	1,485,232	27,232
051105: Sick Leave	1,670,210	28,665	1,427,866	28,665
051116: Vacation Day Paid	8,624	0	8,900	0
051137: Potential Raises	0	0	0	704,284
051202: Overtime	2,776,923	2,988,310	3,062,010	2,988,310
051206: Out of Rank Pay	90,666	116,510	130,510	116,510
051208: Hazardous Duty Pay	10,085	17,000	18,390	17,000
051212: Longevity Pay	24,032	0	24,220	0
051214: Shift Differential	2	6,600	6,600	6,600
051218: PTO Final Pay	242,220	218,421	218,974	218,421
051220: Required Special License Pay	18,381	26,251	26,251	26,251
051302: Pension	261,429	295,860	295,860	312,730
051303: Supplemental Pension	496,352	486,880	486,880	536,168
051304: Social Security	1,536,831	1,285,902	1,399,735	1,285,902
051307: Pension ADC Funding	47,505	33,506	33,506	33,506
051308: Group Life Insurance	29,361	36,339	36,339	40,409
051310: Unemployment	37,920	36,880	36,880	40,720
051311: Pension 401a Match	277,248	217,850	220,200	217,850
051314: Medicare	426,984	383,994	384,064	422,441
051315: Long Term Disability	93,954	104,173	104,173	114,338
051322: Health Insurance - Choice Plan	270,066	240,264	241,894	351,924
051327: Health Insurance - Select Plan	3,304,777	3,271,848	3,271,848	4,336,488
051402: Salaries - Part Time/Temporary	1,595,520	1,160,798	1,160,798	1,160,798
051501: On the Job Injury	841,061	263,119	361,689	263,119
051326: Benefits Adjustments	0	68,734	0	68,734
051902: Bonus Pay	1,935,000	80,000	555,000	80,000
051905: Spot Bonus Pay	2,000	0	0	0
<b>500 Personnel Services</b>	<b>38,840,178</b>	<b>44,027,933</b>	<b>44,027,933</b>	<b>45,860,374</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	3,046	23,000	22,327	19,890
052106: City Hall Postage	0	3,000	210	2,790
052108: Document Reproduction - City	2,679	10,000	0	0
052114: Facility Repair & Carpentry	154,848	1,672,391	1,634,242	1,637,688
052116: City Shop Charges	7,307,894	8,574,183	8,578,371	8,038,684
052124: City Shop Fuel	2,409,581	3,326,020	3,326,188	2,771,018
052202: Outside Computer Services	936,158	1,091,000	1,150,695	1,091,000
052204: City Computer Svc Equipment	2,113	70,000	42,803	39,700
052208: Data/Word Process Software	4,147	55,654	0	49,016
052302: Printing - Outside	0	5,000	5,000	0
052304: Supplies - Outside	12,590	26,000	26,000	19,860
052308: Hand Tools	7,982	22,000	22,186	22,000
052310: Clothing	228,430	343,099	347,659	343,099

## Total Entity: Total Entity 0204: Solid Waste Management Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052312: Household Supplies	1,826	7,000	7,000	7,000
052316: Safety Equipment	6,256	22,000	25,118	32,156
052324: Outside Postage	3,586	10,000	0	10,000
052342: Materials and Supplies	132,437	135,568	137,655	158,941
052408: Outside Vehicle Repair	0	0	812	0
052410: Outside Equipment Repair/Maintenance	121,368	411,277	599,125	594,767
052414: Maintenance Of Grounds	25,285	86,000	86,000	86,000
052498: Internal Repairs and Maintenance	0	25,000	14,378	25,000
052514: Outside Phone/Communications	138,745	166,345	166,751	166,345
052518: Janitorial Services	258,263	359,107	365,607	359,107
052520: Security	1,003,360	900,000	900,000	950,000
052526: Seminars/Training/Education	9,830	75,000	14,829	75,000
052528: Misc Professional Services	376,586	1,066,183	1,000,924	1,057,060
052610: Travel Expense	9,455	18,500	13,505	18,500
052730: Mileage	227	1,000	0	1,000
052810: Utilities	266,615	221,000	221,700	221,000
052910: Contribution to Education Program	86,500	285,000	184,495	285,000
052920: Insurance	0	70,183	70,183	70,183
052921: Claims	412,988	300,000	300,000	450,000
052923: Lawsuits	708,089	750,000	750,000	750,000
052930: Dues/Memberships/Periodicals	1,020	7,500	1,500	7,500
052950: Misc Services and Charges	16,785	265,000	121,100	66,250
<b>505 Materials and Supplies</b>	<b>14,648,688</b>	<b>20,403,010</b>	<b>20,136,361</b>	<b>19,425,554</b>
053103: Vehicles	1,209,087	0	401,382	0
053108: Equipment	1,733,545	2,981,149	2,761,816	3,694,130
<b>510 Capital Outlay</b>	<b>2,942,632</b>	<b>2,981,149</b>	<b>3,163,198</b>	<b>3,694,130</b>
061078: Death Benefits	5,619	0	0	0
<b>515 Grants and Subsidies</b>	<b>5,619</b>	<b>0</b>	<b>0</b>	<b>0</b>
061137: Private Apartment Collect	3,803,555	3,963,731	4,224,438	4,092,830
061138: Contract Disposal	12,997,486	12,166,887	12,501,891	12,648,209
061140: Contract Collections	15,845,304	17,664,380	17,692,483	18,116,076
061149: Professional Fees	843,533	740,000	908,965	2,284,011
<b>550 Service Charges</b>	<b>33,489,879</b>	<b>34,534,998</b>	<b>35,327,778</b>	<b>37,141,126</b>
080111: Oper Tfr Out - General Fund	750,000	750,000	750,000	750,000
080301: Oper Tfr Out - Debt Service Fund	3,857,982	2,218,519	2,218,519	2,218,720
<b>555 Transfers Out</b>	<b>4,607,982</b>	<b>2,968,519</b>	<b>2,968,519</b>	<b>2,968,720</b>
<b>Total Expenditures</b>	<b>94,534,978</b>	<b>104,915,610</b>	<b>105,623,790</b>	<b>109,089,904</b>

Total Entity: Total Entity 0204: Solid Waste Management Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
040160: Special Assessment Tax	17,711	85,000	85,000	85,000
040510: Interest, Penalties & Commission	7,515	15,000	15,000	15,000
<b>430 Local Taxes</b>	<b>25,226</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
042116: Misc Permits	1,440	0	0	0
<b>440 Licenses and Permits</b>	<b>1,440</b>	<b>0</b>	<b>0</b>	<b>0</b>
043312: Solid Waste Disposal Fee	101,439,980	103,764,691	103,764,691	103,764,691
043314: Sanitation Inspection Fee	819,399	648,878	648,878	648,878
<b>450 Charges for Services</b>	<b>102,259,379</b>	<b>104,413,569</b>	<b>104,413,569</b>	<b>104,413,569</b>
045100: Interest on Investments	0	50,000	0	50,000
045102: Net Income/Investors	0	3,000	0	3,000
045112: Interest on Bank Account	30	0	0	0
<b>455 Use of Money and Property</b>	<b>30</b>	<b>53,000</b>	<b>0</b>	<b>53,000</b>
049100: Miscellaneous Income	15,046	742	742	742
049151: Recycling Proceeds	27,677	24,000	24,000	24,000
049900: Recovery Of Prior Year Expense	76,312	342	342	342
<b>475 Other Revenues</b>	<b>119,035</b>	<b>25,084</b>	<b>25,084</b>	<b>25,084</b>
045120: Interest Income - Cash Equivalent	106,216	0	0	0
<b>490 Dividend and Interest on Investment</b>	<b>106,216</b>	<b>0</b>	<b>0</b>	<b>0</b>
049999: Contributed From Unassigned Fund Balance	0	323,957	323,957	0
<b>301 Contributed from Fund Balance</b>	<b>0</b>	<b>323,957</b>	<b>323,957</b>	<b>0</b>
<b>Total Revenues</b>	<b>102,511,327</b>	<b>104,915,610</b>	<b>104,862,610</b>	<b>104,591,653</b>

<b>Total Entity: Total Entity 0601: Sewer Treatment &amp; Collection - Operating Fund</b>				
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	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Forecast</b>	<b>Proposed</b>
<b><u>Revenues</u></b>				
445 Fines and Forfeitures	587,400	1,376,769	1,376,769	700,000
450 Charges for Services	144,217,358	161,481,998	161,481,998	170,572,568
455 Use of Money and Property	4,811	600,000	600,000	0
465 State Grants	3,862,240	0	0	0
475 Other Revenues	2,236,596	68,000	68,000	68,000
480 Transfers In	2,324,354	0	0	0
490 Dividend and Interest on Investment	1,341,218	0	0	0
585 Gain (Loss) on Investments	(56,475)	0	0	0
596 Gain (Loss) on Sale of Assets	3	0	0	0
301 Contributed from Fund Balance	0	8,853,456	8,853,456	0
300 Capital Contributions	353,375	0	0	0
<b>Total Revenues</b>	<b>\$154,870,880</b>	<b>\$172,380,223</b>	<b>\$172,380,223</b>	<b>\$171,340,568</b>
<b><u>Expenditures</u></b>				
500 Personnel Services	28,503,687	33,193,926	33,193,926	34,269,676
505 Materials and Supplies	72,665,440	85,488,370	92,233,153	82,707,768
510 Capital Outlay	504,800	11,862,000	14,273,317	14,140,000
515 Grants and Subsidies	30,979	0	0	0
526 Investment Fees	3,985	0	0	0
530 Project Costs	0	0	13,825,205	0
535 Bond Issue Costs	1,010,602	0	0	0
545 Interest	6,862,245	13,668,469	13,668,469	13,401,859
550 Service Charges	5,480	0	0	0
555 Transfers Out	14,972,424	12,927,258	12,927,258	16,661,962
590 Depreciation on Own Funds	17,168,272	15,240,200	15,240,200	15,238,200
598 Misc Expense	1,086,151	0	0	0
<b>Total Expenditures</b>	<b>\$142,814,065</b>	<b>\$172,380,223</b>	<b>\$195,361,528</b>	<b>\$176,419,466</b>
<b>Net Change</b>	<b>\$12,056,815</b>	<b>\$0</b>	<b>(22,981,305)</b>	<b>(5,078,898)</b>

## Total Entity: Total Entity 0601: Sewer Treatment &amp; Collection - Operating Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101 Full-Time Salaries	15,930,009	23,695,995	24,666,882	23,932,190
051102: Holiday Salary Full Time	926,785	0	0	0
051103: Vacation Leave	1,155,570	0	0	0
051105: Sick Leave	943,588	0	0	0
051106: Compensated Absence	295,347	0	0	0
051137: Potential Raises	0	0	0	509,370
051202: Overtime	2,747,689	2,510,000	2,510,000	2,935,000
051206: Out of Rank Pay	35,484	44,300	44,300	44,300
051208: Hazardous Duty Pay	255,370	236,500	236,500	236,500
051210: College Incentive Pay	6,682	2,678	2,678	4,927
051212: Longevity Pay	2,428	0	0	0
051214: Shift Differential	8,632	31,700	31,700	31,700
051218: PTO Final Pay	310,512	270,000	270,000	270,000
051220: Required Special License Pay	29,754	23,200	23,200	23,200
051229: Extended Duty Bonus Pay	1,169,525	972,000	972,000	1,207,000
051232: General Retention Bonus Program	13,500	13,500	13,500	13,500
051302: Pension	1,021,172	1,053,495	1,053,495	1,126,674
051303: Supplemental Pension	44,941	46,606	46,606	45,133
051304: Social Security	135,064	35,112	45,784	35,112
051307: Pension ADC Funding	33,861	33,861	33,861	33,861
051308: Group Life Insurance	23,028	27,666	27,666	29,105
051310: Unemployment	23,200	23,520	23,520	24,720
051311: Pension 401a Match	16,188	18,173	18,173	18,173
051314: Medicare	315,538	282,389	282,389	296,402
051315: Long Term Disability	68,168	77,162	77,162	80,973
051322: Health Insurance - Choice Plan	205,597	249,288	249,288	340,896
051327: Health Insurance - Select Plan	2,256,571	2,167,200	2,167,200	2,658,528
051402: Salaries - Part Time/Temporary	93,227	170,740	170,740	170,740
051507: Tuition Reimb Supplemental	750	0	0	0
051501: On the Job Injury	162,542	167,000	167,000	167,000
051326: Benefits Adjustments	0	10,672	0	10,672
051602: Proposed ISL	0	970,887	0	0
051902: Bonus Pay	190,000	0	0	0
051903: Referral Bonus Pay	2,000	0	0	0
051904: Sign On Bonus Pay	59,176	72,000	72,000	0
051905: Spot Bonus Pay	17,500	18,500	18,500	24,000
051906: Sign On Bonus Pay OT	4,293	0	0	0
056199: Expense Recovery - Personnel	0	-30,218	-30,218	0
<b>500 Personnel Services</b>	<b>28,503,687</b>	<b>33,193,926</b>	<b>33,193,926</b>	<b>34,269,676</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	5,572	3,250	3,250	3,250
052106: City Hall Postage	0	1,700	1,700	750
052108: Document Reproduction - City	1,679	3,950	3,950	2,900
052112: City Storeroom Supplies	31	0	0	0

## Total Entity: Total Entity 0601: Sewer Treatment &amp; Collection - Operating Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052116: City Shop Charges	14,133	30,000	30,000	15,547
052124: City Shop Fuel	855,133	1,053,000	1,053,000	983,403
052204: City Computer Svc Equipment	48,571	193,000	235,654	124,000
052208: Data/Word Process Software	0	2,000	2,000	2,000
052209: Pers Computer Software	23,978	33,250	39,859	24,250
052302: Printing - Outside	0	6,000	6,000	3,000
052304: Supplies - Outside	25,940	48,300	54,264	46,800
052308: Hand Tools	0	50	50	50
052310: Clothing	17,425	26,500	27,443	26,000
052316: Safety Equipment	93,873	228,885	236,469	203,000
052324: Outside Postage	4,137	11,950	11,950	10,250
052328: Lumber & Wood Products	0	25,000	25,000	20,000
052330: Paints Oils & Glass	16,949	54,000	54,000	46,500
052332: Steel & Iron Products	29,383	79,000	79,000	68,000
052334: Brick & Clay Products	3,395	5,000	5,000	5,000
052336: Pipe Fittings & Castings	54,458	574,000	574,049	669,000
052338: Lime Cement & Gravel	990,396	1,000,000	1,169,527	1,000,000
052340: Chemicals	25,050,314	26,097,572	28,110,879	22,525,000
052342: Materials and Supplies	3,715,027	2,789,000	3,098,606	3,751,500
052408: Outside Vehicle Repair	2,141,998	1,795,500	1,899,754	1,845,500
052410: Outside Equipment Repair/Maintenance	1,538,843	1,721,200	1,926,715	2,160,750
052512: Advertising/Publication	0	500	500	2,000
052514: Outside Phone/Communications	102,097	107,000	114,123	110,000
052518: Janitorial Services	441,533	155,000	246,939	275,500
052520: Security	285,461	680,000	692,266	680,000
052526: Seminars/Training/Education	38,859	86,500	101,500	81,500
052528: Misc Professional Services	20,932,790	23,841,315	26,685,549	25,511,315
052530: Employee Activities	44	0	0	5,000
052531: Rewards and Recognition	55	0	0	0
052532: Staff Development	11	0	0	2,000
052610: Travel Expense	15,604	32,000	32,000	28,500
052720: Outside Fuel	31,991	80,000	30,001	80,000
052730: Mileage	38,060	38,000	38,000	38,000
052810: Utilities	10,959,924	12,786,000	12,786,000	10,622,000
052920: Insurance	0	631,648	631,648	753,704
052921: Claims	372,284	150,000	157,469	150,000
052923: Lawsuits	1,747	375,000	375,000	375,000
052929: Cost Allocation - General Fund	1,075,000	1,075,000	1,075,000	1,075,000
052930: Dues/Memberships/Periodicals	79,668	80,800	80,800	84,300
052932: Rent	-255,000	85,000	85,000	85,000
052950: Misc Services and Charges	3,675,437	9,050,000	9,984,618	9,050,000
053206: Equipment Rental	186,638	452,500	468,621	162,500
061150: Bank Charges	52,000	0	0	0
<b>505 Materials and Supplies</b>	<b>72,665,440</b>	<b>85,488,370</b>	<b>92,233,153</b>	<b>82,707,768</b>
053102: Furniture/Furnishings	0	2,000	2,000	0

Total Entity: Total Entity 0601: Sewer Treatment & Collection - Operating Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
053103: Vehicles	1,117,320	2,680,000	3,611,714	2,720,000
053106: Prod/Constr/Maint Equipment	3,413,277	4,900,000	5,202,080	6,250,000
053107: Educ/Scientific Equipment	0	20,000	20,000	10,000
053108: Equipment	451,424	4,260,000	5,437,523	5,160,000
053110: Transfer To Fixed Assets Capital	-4,477,221	0	0	0
<b>510 Capital Outlay</b>	<b>504,800</b>	<b>11,862,000</b>	<b>14,273,317</b>	<b>14,140,000</b>
061078: Death Benefits	30,979	0	0	0
<b>515 Grants and Subsidies</b>	<b>30,979</b>	<b>0</b>	<b>0</b>	<b>0</b>
061720: Investment Fee - Cook Mayer Taylor Management	3,985	0	0	0
<b>526 Investment Fees</b>	<b>3,985</b>	<b>0</b>	<b>0</b>	<b>0</b>
059500: Project Costs	0	0	13,825,205	0
<b>530 Project Costs</b>	<b>0</b>	<b>0</b>	<b>13,825,205</b>	<b>0</b>
061147: Bond Sale Expense_061147	1,010,602	0	0	0
<b>535 Bond Issue Costs</b>	<b>1,010,602</b>	<b>0</b>	<b>0</b>	<b>0</b>
055313: Senior Lien Interest Series 2019	538,416	0	0	0
055320: Senior Lien Interest	9,122,610	12,196,865	12,196,865	11,785,142
055350: Amortization of bond premium	-4,231,077	0	0	0
055416: State Loan Interest	1,432,296	1,471,604	1,471,604	1,616,717
<b>545 Interest</b>	<b>6,862,245</b>	<b>13,668,469</b>	<b>13,668,469</b>	<b>13,401,859</b>
061139: Arbitrage Expense	2,400	0	0	0
061148: Paying Agent Fees	3,080	0	0	0
<b>550 Service Charges</b>	<b>5,480</b>	<b>0</b>	<b>0</b>	<b>0</b>
061082: In Lieu Of Tax Payment - General	13,235,424	11,190,258	11,190,258	14,924,962
080111: Oper Tfr Out - General Fund	1,737,000	1,737,000	1,737,000	1,737,000
<b>555 Transfers Out</b>	<b>14,972,424</b>	<b>12,927,258</b>	<b>12,927,258</b>	<b>16,661,962</b>
052940: Depreciation - Purchased	17,168,272	15,240,200	15,240,200	15,238,200
<b>590 Depreciation on Own Funds</b>	<b>17,168,272</b>	<b>15,240,200</b>	<b>15,240,200</b>	<b>15,238,200</b>
059900: Prior Year Expense	13,943	0	0	0
061400: Loss On Disposal Of Assets	1,072,208	0	0	0
<b>598 Misc Expense</b>	<b>1,086,151</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>142,814,065</b>	<b>172,380,223</b>	<b>195,361,528</b>	<b>176,419,466</b>

## Total Entity: Total Entity 0601: Sewer Treatment &amp; Collection - Operating Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenue:</b>				
042221: Fines & Forfeitures	587,400	1,376,769	1,376,769	700,000
<b>445 Fines and Forfeitures</b>	<b>587,400</b>	<b>1,376,769</b>	<b>1,376,769</b>	<b>700,000</b>
043111: Subdivision Plan Inspection Fee	13,300	0	0	0
043612: Subdivision Development Fees	1,727,766	750,000	750,000	500,000
043690: Rents	45,105	45,498	45,498	46,068
043213: Parking Meters	113	0	0	0
043601: Sewer Connections	25	10,000	10,000	10,000
043611: Sewer Fees_043611	142,429,875	160,650,000	160,650,000	170,000,000
043613: Special Sewer Connections	25	0	0	0
043615: Sewer Pipe Contributed by Developer	353,375	0	0	0
043616: Biogas Revenue	0	20,000	20,000	10,000
043619: Sewer Insp/Locate Fees	1,150	4,500	4,500	4,500
043620: Sewer Availability Fees	0	2,000	2,000	2,000
<b>450 Charges for Services</b>	<b>144,217,358</b>	<b>161,481,998</b>	<b>161,481,998</b>	<b>170,572,568</b>
045100: Interest on Investments	0	500,000	500,000	0
045102: Net Income/Investors	0	100,000	100,000	0
045112: Interest on Bank Account	4,811	0	0	0
<b>455 Use of Money and Property</b>	<b>4,811</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>
047029: State Reimbursements	3,862,240	0	0	0
<b>465 State Grants</b>	<b>3,862,240</b>	<b>0</b>	<b>0</b>	<b>0</b>
049100: Miscellaneous Income	150	1,000	1,000	1,000
049139: Insurance Refund	48,482	0	0	0
049623: Miscellaneous Revenue	53,090	67,000	67,000	67,000
049900: Recovery Of Prior Year Expense	2,134,874	0	0	0
<b>475 Other Revenues</b>	<b>2,236,596</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>
070301: Oper Tfr In - Debt Service Fund	2,324,354	0	0	0
<b>480 Transfers In</b>	<b>2,324,354</b>	<b>0</b>	<b>0</b>	<b>0</b>
045120: Interest Income - Cash Equivalent	417,288	0	0	0
045122: Interest Income - US Government	923,929	0	0	0
<b>490 Dividend and Interest on Investment</b>	<b>1,341,218</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total Entity: Total Entity 0601: Sewer Treatment & Collection - Operating Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
049513: Unrealized Gain/Loss on Pension Investment	-56,475	0	0	0
<b>585 Gain (Loss) on Investments</b>	<b>-56,475</b>	<b>0</b>	<b>0</b>	<b>0</b>
049510: Realized Gains	3	0	0	0
<b>596 Gain (Loss) on Sale of Assets</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
049999: Contributed From Unassigned Fund Balance	0	8,853,456	8,853,456	0
<b>301 Contributed from Fund Balance</b>	<b>0</b>	<b>8,853,456</b>	<b>8,853,456</b>	<b>0</b>
<b>Total Revenues</b>	<b>154,870,880</b>	<b>172,380,223</b>	<b>172,380,223</b>	<b>171,340,568</b>

## Total Entity: Total Entity 0671: Storm Water Fund

	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Revenues</b>				
445 Fines and Forfeitures	30,315	35,000	35,000	15,000
450 Charges for Services	36,839,560	37,100,000	37,100,000	37,100,000
490 Dividend and Interest on Investment	390,948	0	0	0
585 Gain (Loss) on Investments	(44,345)	0	0	0
596 Gain (Loss) on Sale of Assets	98,898	0	0	0
<b>Total Revenues</b>	<b>\$37,315,376</b>	<b>\$37,135,000</b>	<b>\$37,135,000</b>	<b>\$37,115,000</b>
<b>Expenditures</b>				
500 Personnel Services	13,321,096	14,506,205	14,510,205	15,046,763
505 Materials and Supplies	6,888,076	12,943,338	14,116,903	13,236,699
510 Capital Outlay	187	3,281,748	5,466,979	3,181,748
515 Grants and Subsidies	131,896	430,000	430,000	430,000
526 Investment Fees	3,668	0	0	0
530 Project Costs	0	0	16,143,561	0
545 Interest	716,659	1,882,751	1,882,751	4,047,750
550 Service Charges	1,247,212	140,000	140,000	140,000
555 Transfers Out	106,000	106,000	106,000	0
590 Depreciation on Own Funds	3,112,413	2,416,340	2,416,340	2,416,340
598 Misc Expense	30,942	0	0	0
599 Contributed to Fund Balance	0	1,428,618	1,428,618	0
<b>Total Expenditures</b>	<b>\$25,558,149</b>	<b>\$37,135,000</b>	<b>\$56,641,356</b>	<b>\$38,499,300</b>
<b>Net Change</b>	<b>\$11,757,227</b>	<b>\$0</b>	<b>(19,506,356)</b>	<b>(1,384,300)</b>

## Total Entity: Total Entity 0671: Storm Water Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>Expenditures:</b>				
<b>500 Personnel Services</b>				
051101 Full-Time Salaries	8,073,509	11,720,991	11,720,991	11,826,396
051102: Holiday Salary Full Time	504,655	0	0	0
051103: Vacation Leave	679,971	0	0	0
051105: Sick Leave	746,546	0	0	0
051106: Compensated Absence	149,949	0	0	0
051137: Potential Raises	0	0	0	252,935
051202: Overtime	230,331	208,056	210,064	244,056
051206: Out of Rank Pay	11,286	35,050	39,050	35,050
051208: Hazardous Duty Pay	57,908	57,450	57,450	57,450
051212: Longevity Pay	4,119	0	0	0
051214: Shift Differential	0	6,175	6,175	6,175
051218: PTO Final Pay	107,845	150,000	147,992	150,000
051220: Required Special License Pay	8,948	21,200	21,200	21,200
051221: Cert Pay Testing	0	1,500	1,500	1,500
051229: Extended Duty Bonus Pay	44,523	40,300	40,300	46,300
051232: General Retention Bonus Program	6,000	6,000	6,000	6,000
051302: Pension	480,492	500,069	500,069	472,820
051303: Supplemental Pension	54,166	51,766	51,766	48,576
051304: Social Security	153,255	135,209	151,633	135,209
051307: Pension ADC Funding	9,662	9,662	9,662	9,662
051308: Group Life Insurance	12,556	15,888	15,888	14,624
051310: Unemployment	13,040	13,600	13,600	13,200
051311: Pension 401a Match	20,088	19,514	19,514	19,514
051314: Medicare	145,753	153,058	153,058	148,405
051315: Long Term Disability	37,606	41,632	41,632	40,366
051322: Health Insurance - Choice Plan	100,410	119,364	119,364	144,276
051327: Health Insurance - Select Plan	1,420,580	1,415,784	1,415,784	1,574,112
051402: Salaries - Part Time/Temporary	261,117	285,980	285,980	285,980
051501: On the Job Injury	67,335	74,300	74,300	74,300
051326: Benefits Adjustments	0	17,924	1,500	17,924
051902: Bonus Pay	235,000	0	0	0
051903: Referral Bonus Pay	12	0	0	0
051904: Sign On Bonus Pay	6,250	33,500	33,500	28,500
051905: Spot Bonus Pay	10,500	9,000	9,000	9,000
051906: Sign On Bonus Pay OT	10	50	50	50
056199: Expense Recovery - Personnel	-332,324	-636,817	-636,817	-636,817
<b>500 Personnel Services</b>	<b>13,321,096</b>	<b>14,506,205</b>	<b>14,510,205</b>	<b>15,046,763</b>
<b>505 Materials &amp; Supplies</b>				
052102: City Hall Printing	5,958	6,431	6,431	6,431
052106: City Hall Postage	0	1,119	1,119	1,119
052108: Document Reproduction - City	2,189	6,291	6,291	6,291
052112: City Storeroom Supplies	41	0	0	0
052114: Facility Repair & Carpentry	0	88,601	88,601	98,601
052116: City Shop Charges	41,053	47,041	47,041	45,158

Total Entity: Total Entity 0671: Storm Water Fund

Account	FY25	FY26	FY26	FY27
	Actual	Adopted Budget	Forecast	Proposed
052124: City Shop Fuel	749,177	754,792	754,792	861,554
052202: Outside Computer Services	0	17,016	17,016	17,016
052204: City Computer Svc Equipment	8,754	206,405	206,405	173,405
052209: Pers Computer Software	57,191	186,144	286,144	187,644
052302: Printing - Outside	0	3,560	3,560	3,560
052304: Supplies - Outside	7,987	14,000	15,736	14,000
052308: Hand Tools	21,656	43,000	43,000	43,000
052310: Clothing	46,863	65,945	67,108	65,945
052316: Safety Equipment	49,918	146,354	171,656	143,354
052324: Outside Postage	2,344	2,360	2,360	2,360
052328: Lumber & Wood Products	0	9,025	9,025	9,025
052330: Paints Oils & Glass	7,668	11,000	11,000	11,000
052332: Steel & Iron Products	3,026	18,500	18,500	18,500
052334: Brick & Clay Products	0	10,000	10,000	10,000
052336: Pipe Fittings & Castings	182,868	188,916	188,916	188,916
052338: Lime Cement & Gravel	28,133	393,100	554,877	393,100
052340: Chemicals	0	593	593	593
052342: Materials and Supplies	438,170	489,385	519,630	489,385
052343: Miscellaneous Expense	2,742	3,000	3,000	3,000
052408: Outside Vehicle Repair	1,166,834	1,830,660	2,035,289	1,830,660
052410: Outside Equipment Repair/Maintenance	487,114	1,515,100	1,454,178	1,515,100
052512: Advertising/Publication	90,903	125,000	174,164	125,000
052514: Outside Phone/Communications	68,633	76,920	77,445	78,002
052518: Janitorial Services	78,000	51,000	51,000	53,500
052520: Security	188,605	291,273	300,277	291,273
052524: Weed Control/Chemical Service	0	5,000	5,000	6,000
052526: Seminars/Training/Education	27,182	79,777	86,505	79,777
052528: Misc Professional Services	3,483,643	5,325,022	5,969,236	5,613,522
052610: Travel Expense	8,565	43,495	43,495	43,495
052730: Mileage	39,664	22,000	22,000	22,000
052810: Utilities	316,169	635,400	635,400	635,400
052920: Insurance	0	220,466	220,466	140,366
052921: Claims	29,485	150,000	150,000	150,000
052923: Lawsuits	0	375,000	375,000	375,000
052930: Dues/Memberships/Periodicals	13,775	28,147	28,147	28,147
052933: Radio Trunking Lease	0	1,500	1,500	1,500
052990: Minor Equipment	0	5,000	5,000	5,000
056299: Expense Recovery - M & S	-766,234	-550,000	-550,000	-550,000
<b>505 Materials and Supplies</b>	<b>6,888,076</b>	<b>12,943,338</b>	<b>14,116,903</b>	<b>13,236,699</b>
053102: Furniture/Furnishings	86,264	152,040	190,776	152,040
053103: Vehicles	380,952	2,385,508	4,532,003	2,145,508
053106: Prod/Constr/Maint Equipment	80	0	0	0
053108: Equipment	585,290	638,200	638,200	778,200
053110: Transfer To Fixed Assets Capital	-1,052,400	106,000	106,000	106,000
<b>510 Capital Outlay</b>	<b>187</b>	<b>3,281,748</b>	<b>5,466,979</b>	<b>3,181,748</b>

## Total Entity: Total Entity 0671: Storm Water Fund

Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
061078: Death Benefits	31,896	0	0	0
065114: Professional Services	100,000	430,000	430,000	430,000
<b>515 Grants and Subsidies</b>	<b>131,896</b>	<b>430,000</b>	<b>430,000</b>	<b>430,000</b>
061720: Investment Fee - Cook Mayer Taylor Management	3,668	0	0	0
<b>526 Investment Fees</b>	<b>3,668</b>	<b>0</b>	<b>0</b>	<b>0</b>
059500: Project Costs	0	0	16,143,561	0
<b>530 Project Costs</b>	<b>0</b>	<b>0</b>	<b>16,143,561</b>	<b>0</b>
055313: Senior Lien Interest Series 2019	1,609,941	1,882,751	1,882,751	4,047,750
055350: Amortization of bond premium	-893,282	0	0	0
<b>545 Interest</b>	<b>716,659</b>	<b>1,882,751</b>	<b>1,882,751</b>	<b>4,047,750</b>
061138: Contract Disposal	0	140,000	140,000	140,000
061139: Arbitrage Expense	1,247,212	0	0	0
<b>550 Service Charges</b>	<b>1,247,212</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
080111: Oper Tfr Out - General Fund	106,000	106,000	106,000	0
<b>555 Transfers Out</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>0</b>
052940: Depreciation - Purchased	3,112,413	2,416,340	2,416,340	2,416,340
<b>590 Depreciation on Own Funds</b>	<b>3,112,413</b>	<b>2,416,340</b>	<b>2,416,340</b>	<b>2,416,340</b>
059900: Prior Year Expense	30,942	0	0	0
<b>598 Misc Expense</b>	<b>30,942</b>	<b>0</b>	<b>0</b>	<b>0</b>
089999: Contribution To Unassigned Fund Balance/RE	0	1,428,618	1,428,618	0
<b>599 Contributed to Fund Balance</b>	<b>0</b>	<b>1,428,618</b>	<b>1,428,618</b>	<b>0</b>
<b>Total Expenditures</b>	<b>25,558,149</b>	<b>37,135,000</b>	<b>56,641,356</b>	<b>38,499,300</b>
<b>Revenue:</b>				
042221: Fines & Forfeitures	30,315	35,000	35,000	15,000
<b>445 Fines and Forfeitures</b>	<b>30,315</b>	<b>35,000</b>	<b>35,000</b>	<b>15,000</b>
043610: Storm Water Fees	36,839,560	37,100,000	37,100,000	37,100,000
<b>450 Charges for Services</b>	<b>36,839,560</b>	<b>37,100,000</b>	<b>37,100,000</b>	<b>37,100,000</b>
045120: Interest Income - Cash Equivalent	47,269	0	0	0
045122: Interest Income - US Government	343,678	0	0	0

Total Entity: Total Entity 0671: Storm Water Fund				
Account	FY25 Actual	FY26 Adopted Budget	FY26 Forecast	FY27 Proposed
<b>490 Dividend and Interest on Investment</b>	<b>390,948</b>	<b>0</b>	<b>0</b>	<b>0</b>
049513: Unrealized Gain/Loss on Pension Investment	-44,345	0	0	0
<b>585 Gain (Loss) on Investments</b>	<b>-44,345</b>	<b>0</b>	<b>0</b>	<b>0</b>
049510: Realized Gains	98,898	0	0	0
<b>596 Gain (Loss) on Sale of Assets</b>	<b>98,898</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>37,315,376</b>	<b>37,135,000</b>	<b>37,135,000</b>	<b>37,115,000</b>

FY2027-31 Proposed CIP Budget								
Division	Project Number	Project Name	FY2027	FY2028	FY2029	FY2030	FY2031	Total
City Engineering	EN-TBD	HSIP	150,000	150,000	150,000	150,000	150,000	750,000
City Engineering	EN-TBD	Percent-for-Art Program	400,000	400,000	400,000	400,000	400,000	2,000,000
City Engineering	EN-TBD	Traffic Safety Development	250,000	250,000	250,000	250,000	250,000	1,250,000
City Engineering	EN-TBD	Traffic Calming Devices	1,000,000	1,700,000	1,700,000	1,700,000	1,700,000	7,800,000
City Engineering	EN-TBD	Traffic Signal Improvements (Union at Lauderdale)	710,000					710,000
City Engineering	EN-TBD	Traffic Signals FF&E (FY27)	550,000					550,000
City Engineering	EN-TBD	Neighborhood Safety	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Executive	GA01036	Capital Reserve Animal Shelter	300,000	300,000	300,000	300,000	300,000	1,500,000
Executive	GA-TBD	Facility Additions	-	2,700,000				2,700,000
Fire Services	FS02032	EMA Sirens	173,800	170,000	170,000	170,000	170,000	853,800
Fire Services	FS02033	Drill Tower Improvements		3,000,000	3,000,000			6,000,000
Fire Services	FS04012	Personal Protective Equipment	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
Fire Services	FS25001	New Fire Station 28		6,000,000	2,125,000			8,125,000
Fire Services	FS25002	Gender Separation	260,000	3,860,000	3,860,000	3,860,000	3,860,000	15,700,000
Fire Services	FS25004	BRIC Grant - Project 52	1,000,000					1,000,000
General Services	GS-TBD	FY27 CAQ Police	6,295,000	4,500,000	4,000,000	4,000,000	4,000,000	22,795,000
General Services	GS-TBD	FY27 CAQ Fire	3,070,253	5,000,000	5,000,000	5,000,000	5,000,000	23,070,253
General Services	GS-TBD	FY27 CAQ Public Works - Street Maintenance	1,257,487	-	-	250,000	500,000	2,007,487
General Services	GS-TBD	FY27 CAQ Public Works - ROW Maintenance	263,477	-				263,477
General Services	GS-TBD	FY27 CAQ Community Enhancement - Grounds Services	86,708	-	75,000	75,000	75,000	311,708
General Services	GS-TBD	FY27 CAQ Engineering	45,000	-	100,000	100,000	100,000	345,000
General Services	GS-TBD	FY27 CAQ Memphis Animal Shelter	95,000					95,000
General Services	GS-TBD	FY27 CAQ PARKS	50,000	-	100,000	300,000	300,000	750,000
General Services	GS-TBD	FY27 CAQ GS - Prop Maint	191,284					191,284
General Services	GS-TBD	FY27 CAQ GS - Grounds Maintenance	49,000	-	50,000	50,000	35,000	184,000
General Services	GS-TBD	FY27 CAQ GS - Fleet Management	329,010	-	200,000	200,000	200,000	929,010
General Services	GS-TBD	FY27 CAQ GS - City Hall Ops	120,000	-	50,000			170,000
General Services	GS-TBD	FY27 CAQ Community Enhancement - Public Service Corps	52,000	-	60,000	60,000	60,000	232,000
General Services	GS-TBD	FY27 CAQ Library	58,985	-	80,000	100,000	100,000	338,985
General Services	GS24101	Roofing CIP Major Modification Projects	-	1,000,000				1,000,000
General Services	GS24102	Electrical CIP Major Modification Projects	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	13,000,000
General Services	GS23103	Plumbing CIP Major Modification Project	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
General Services	GS24104	HVAC CIP Major Modification Projects	700,000	1,400,000	1,400,000	1,400,000	1,400,000	6,300,000
General Services	GS24105	Carpentry CIP Major Modification Project	600,000	800,000	800,000	800,000	800,000	3,800,000
General Services	GS22202	Operation City Hall	1,500,000	3,000,000	4,000,000	3,000,000	500,000	12,000,000
General Services	GS01049	Coke: City of Memphis Municipal Complex 2	-	2,500,000	1,000,000	1,000,000	1,000,000	5,500,000
General Services	GS20170	Public Safety Building: 170 N Main	1,000,000	700,000	500,000	500,000	500,000	3,200,000
General Services	GS24107	Emergency Contingency: Break/Fix	650,000	500,000	500,000	500,000	500,000	2,650,000
Housing and Community Development	CD01103	Hospitality Hub North	-	1,500,000				1,500,000
Housing and Community Development	CD01104	Southwest Twin	13,672,960	11,000,000				24,672,960
Housing and Community Development	CD01105	Raleigh Springs Project	-	6,500,000	6,500,000			13,000,000
Housing and Community Development	CD01106	Liberty Park Project	-	-	1,400,000			1,400,000
Housing and Community Development	CD01107	Fairgrounds Redevelopment Project	-	-	1,000,000			1,000,000
Housing and Community Development	CD-TBD	Middle Income Housing Infrastructure	1,000,000	6,000,000	6,000,000	6,000,000	5,000,000	24,000,000
Housing and Community Development	CD-TBD	South City Museum	500,000	2,000,000	2,000,000			4,500,000
Information Technology	IT01001	Desktop & App Infrastruc/Optim	400,000	660,000	500,000	500,000	500,000	2,560,000
Information Technology	IT01002	Cyber Security Infrastructure Upgrades	480,000	500,000	500,000	500,000	500,000	2,480,000
Information Technology	IT01003	Operational Infra Enhancements	650,000					650,000
Information Technology	IT01004	Implementation Modernization	4,000,000	2,250,000	250,000	250,000	250,000	7,000,000
Information Technology	IT01006	IT Improvement Coverline	300,000	300,000	300,000	300,000	300,000	1,500,000
Information Technology	IT01009	Smart City Project	-	3,183,250	3,183,250	3,183,250	3,183,250	12,733,000
Library Services	LI01035	New Parkway Village Library	1,250,000	6,500,000				7,750,000

Library Services	LI01036	Library Improvement Def Maint.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
MATA	GA03001	MATA-Service Vehicles	-	250,000	200,000	200,000	200,000	850,000
MATA	GA03022	MATA-Adv Public Transp System	-	200,000	200,000	200,000	200,000	800,000
MATA	GA03023	MATA-Operations/Maint Facility	-	1,890,893	1,871,429			3,762,322
MATA	GA03029	Transit Amenities	-	20,000	20,000	20,000	20,000	80,000
MATA	GA03030	Fixed Route Vehicles	-	3,030,000	2,175,000	2,175,000	2,175,000	9,555,000
MATA	GA03031	Paratransit Vehicles	-	287,500	287,500	287,500	287,500	1,150,000
MATA	GA03032	Bus Facility	-	275,000	275,000	275,000	275,000	1,100,000
Memphis Parks	PK24107	Audubon Golf Clubhouse	4,000,000	-	-	-	-	4,000,000
Memphis Parks	PK-TBD	Jesse Turner Park Improvements	3,100,000	400,000	-	-	-	3,500,000
Memphis Parks	PK-TBD	North Frayser Community Center Improvements	250,000	3,500,000				3,750,000
Memphis Parks	PK-TBD	American Way Park Improvements	-		1,100,000			1,100,000
Memphis Parks	PK-TBD	Lester Pool Assessment & Design	-	300,000				300,000
Memphis Parks	PK-TBD	Pine Hill Golf Course Netting	150,000					150,000
Memphis Parks	PK-TBD	Community Center Security	-	600,000				600,000
Memphis Parks	PK-TBD	Raleigh CC Design & Renovation	250,000	1,100,000	1,100,000	-	-	2,450,000
Memphis Parks	PK-TBD	Indoor Aquatic Facility Glenview	200,000	8,500,000	8,500,000	-	-	17,200,000
Memphis Parks	PK03004	Tennis Major Maintenance	-	200,000	200,000	200,000	200,000	800,000
Memphis Parks	PK07127	Wolf River Greenway Phase 5C/13	500,000	150,000				650,000
Memphis Parks	PK09002	Zoo Major Maintenance	250,000	250,000	250,000	250,000	250,000	1,250,000
Memphis Parks	PK-TBD	Com Center Replacement- Douglass	-		2,000,000	9,500,000	9,500,000	21,000,000
Memphis Parks	PK-TBD	Replacement Football Field at Tobey	-			600,000	3,500,000	4,100,000
Memphis Parks	GA07002	MRPP Coverline	250,000	250,000	250,000	250,000	250,000	1,250,000
Memphis Parks	PK12015	Parks Critical Needs Cont.	500,000	500,000	500,000	500,000	500,000	2,500,000
Memphis Parks	PK-TBD	Gooch Park-Multi-use Sportsfield & Track	3,389,000	-				3,389,000
Memphis Parks	GS01050	Levitt Shell Improvements	750,000	-	-	-	-	750,000
Police Services	PD04031	Axon Enterprise Solution	11,000,000	11,000,000	11,000,000			33,000,000
Police Services	PD04026	Helicopter Maintenance	510,000					510,000
Police Services	PD-TBD	New Request Helicopter Replacement (5-YR Lease Purchase est.)		2,250,000	2,250,000	1,500,000	1,500,000	7,500,000
Police Services	PD04033	New Request Safety Equipment Purchase/Replacement	1,400,000	2,672,762	1,400,000	1,400,000		6,872,762
Public Works	PW01025	Winchester/Perkins	4,000,000					4,000,000
Public Works	PW01056	Holmes-Millbranch to East		3,000,000	5,000,000	5,000,000		13,000,000
Public Works	PW01087	Holmes Rd/S 3rd/Horn Lake		3,000,000	5,000,000	5,000,000		13,000,000
Public Works	PW01179	Holmes Road East Malone-Lamar		2,500,000	25,000,000			27,500,000
Public Works	PW01255	Chelsea Avenue Greenline	1,500,000					1,500,000
Public Works	PW01256	Overton Park Trail	200,000	-				200,000
Public Works	PW01284	Shelby - Paul Lowery to Weaver	500,000	5,000,000	10,000,000	15,000,000	15,000,000	45,500,000
Public Works	PW02015	Holmes St. Br over CSX RR	16,044					16,044
Public Works	PW-TBD	STBG Resurfacing	-	500,000	500,000	500,000	500,000	2,000,000
Public Works	PW17301	American Way Bridge Repairs	-	2,000,000				2,000,000
Public Works	PW17302	Fire S&L Bldg - Seismic Repair	-		4,500,000			4,500,000
Public Works	PW18401	Wolf River Greenway Phase 15	900,000					900,000
Public Works	PW-TBD	Asphalt Paving Neighborhood (Expense Recovery)	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	32,500,000
Public Works	PW-TBD	Asphalt Paving Streets Group 1	6,750,000	8,250,000	9,250,000	11,750,000	11,750,000	47,750,000
Public Works	PW-TBD	Asphalt Paving Streets Group 2	6,750,000	8,250,000	9,250,000	11,750,000	11,750,000	47,750,000
Public Works	PW-TBD	NEW PW-TBD Sidewalks	-	500,000	500,000	500,000	500,000	2,000,000
Public Works	PW-TBD	Grant Assistance Sidewalk/Cost Share	-	500,000	-	-	-	500,000
Public Works	PW-TBD	ADA Curb Ramp	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Public Works	PW-TBD	Bridge Repairs	-	1,600,000	800,000	800,000	800,000	4,000,000
Public Works	PW-TBD	Asphalt Plant Rehabilitation	3,000,000	-	-	-	-	3,000,000
Public Works	PW-TBD	Street Maintenance Security	300,000	-	-	-	-	300,000
Public Works	PW-TBD	Street Maintenance Wash Bay	500,000	-	-	-	-	500,000
Public Works	PW-TBD	Street Maintenance Master Plan	200,000	-	-	-	-	200,000
Memphis Parks	PK-TBD	Ridgeway Community Center Improvements	-	500,000	1,250,000	6,500,000	-	8,250,000
<b>CAPITAL PROJECTS FUND</b>			<b>106,375,008</b>	<b>166,849,405</b>	<b>171,432,179</b>	<b>124,355,750</b>	<b>106,090,750</b>	<b>675,103,092</b>

Division	Project Number	Project Name	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Public Works Sewer	SW04009	Stiles Plant Modification	-	-	-	-	5,000,000	5,000,000
Public Works Sewer	SW04011	Stiles WWTF Biosolids Upgrades	10,000,000	-	-	30,000,000	-	40,000,000
Public Works Sewer	SW05001	Sewer Assessment and Rehab	-	-	20,000,000	-	-	20,000,000
Public Works Sewer	SW05005	TDEC ARP Sewer	5,000,000	-	-	-	-	5,000,000
Public Works Sewer	SW24204	Sewer Annual CIPP 2025	2,200,000	2,200,000	-	-	-	4,400,000
Public Works Sewer	SW-TBD	559 North Front St. - Sewer	490,000	-	-	-	-	490,000
Public Works Sewer	SW-TBD	Cane Creek CIPP	5,250,000	-	-	-	-	5,250,000
Public Works Sewer	SW-TBD	54" Loos. Sewer Relocation	1,875,000	-	-	-	-	1,875,000
Public Works Sewer	SW-TBD	TE Maxson Raw Sewage Pumps	1,000,000	-	-	-	-	1,000,000
Public Works Sewer	SW-TBD	Gayoso PS Electrical Upgrades - Sewer	500,000	-	-	-	-	500,000
Public Works Sewer	SW-TBD	Berryhill Road Unsewered Area	1,000,000	-	-	-	-	1,000,000
Public Works Storm Water	ST02001	Design-ST Coverline	1,000,000	-	1,000,000	-	1,000,000	3,000,000
Public Works Storm Water	ST02013	Stormwater Program Mgr	7,000,000	-	-	-	-	7,000,000
Public Works Storm Water	ST02029	Frisco Ave Detention	6,000,000	-	-	-	-	6,000,000
Public Works Storm Water	ST02037	Ash/Omar Robinson Drop Structure	1,000,000	-	-	-	-	1,000,000
Public Works Storm Water	ST03205	Drainage - ST Coverline	-	-	-	-	-	-
Public Works Storm Water	ST03216	ST Bridge Repair Coverline	500,000	500,000	500,000	500,000	500,000	2,500,000
Public Works Storm Water	ST03231	Citywide ST Rehab FY24-26	1,500,000	-	-	-	-	1,500,000
Public Works Storm Water	ST-TBD	Curb and Gutter	500,000	-	-	-	-	500,000
Public Works Storm Water	ST03239	Storm Water CIP 2025	550,000	-	-	-	-	550,000
Public Works Storm Water	ST03244	Whitehaven Gardens CCL	3,000,000	-	-	-	-	3,000,000
Public Works Storm Water	ST-TBD	Rain Gauge Network	100,000	-	-	-	-	100,000
Public Works Storm Water	ST02035	QA/QC Drainage MP Study	100,000	-	-	-	-	100,000
Public Works Storm Water	ST-TBD	DMP - Point Church	500,000	-	-	-	-	500,000
Public Works Storm Water	ST02033	DMP Madison Heights-Lick Creek	500,000	-	-	-	-	500,000
Public Works Storm Water	ST02034	DMP Ten-Mile	500,000	-	-	-	-	500,000
Public Works Storm Water	ST-TBD	Trash Wheel @ Nonconnah	120,000	-	-	-	-	120,000
Public Works Storm Water	ST-TBD	Trash Wheel @ Wolf River	120,000	-	-	-	-	120,000
Public Works Storm Water	ST-TBD	Southwest Twin - Stormwater Detention	235,000	-	-	-	-	235,000
Public Works Storm Water	ST-TBD	Harrison CCL R&R	5,500,000	-	-	-	-	5,500,000
Public Works Storm Water	ST03246	Chickamauga Drain Improvements	1,220,000	-	-	-	-	1,220,000
Public Works Storm Water	ST03241	2700 Summer Viaduct	650,000	-	-	-	-	650,000
Public Works Storm Water	ST-TBD	Peach/Evergreen Drain Improvements	6,500,000	-	-	-	-	6,500,000
Public Works Storm Water	ST-TBD	Evergreen Drain Re-Route	4,500,000	-	-	-	-	4,500,000
Public Works Storm Water	ST-TBD	Tchulahoma/Bluebonnet Drain Improvements	150,000	-	-	-	-	150,000
Public Works Storm Water	ST-TBD	University Circle Drain Improvements	800,000	-	-	-	-	800,000
Public Works Storm Water	ST-TBD	Wanda St. Drain Improvements	600,000	-	-	-	-	600,000
Public Works Storm Water	ST-TBD	MSQ2 Project Easements	300,000	-	-	-	-	300,000
Public Works Storm Water	ST-TBD	559 North Front St. - Storm Water	490,000	-	-	-	-	490,000
Public Works Storm Water	ST03242	Gayoso PS Electrical Upgrades - Storm Water	6,000,000	-	-	-	-	6,000,000
<b>ENTERPRISE FUND</b>			<b>77,250,000</b>	<b>2,700,000</b>	<b>21,500,000</b>	<b>30,500,000</b>	<b>6,500,000</b>	<b>138,450,000</b>
<b>TOTAL PROPOSED CIP (FY27-FY31)</b>			<b>183,625,008</b>	<b>169,549,405</b>	<b>192,932,179</b>	<b>154,855,750</b>	<b>112,590,750</b>	<b>813,553,092</b>