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Total Entity 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
305 Investment in General Fixed Assets	0	0	0	20,000
430 Local Taxes	506,086,974	570,694,485	570,916,925	567,688,407
435 State Taxes	82,251,107	79,260,000	83,390,323	80,325,000
440 Licenses and Permits	12,772,621	27,801,000	17,681,000	27,791,000
445 Fines and Forfeitures	11,146,482	12,287,000	12,125,733	11,507,000
450 Charges for Services	48,971,850	51,914,843	53,319,283	57,193,436
455 Use of Money and Property	20,808,341	9,175,000	17,027,258	15,555,000
460 Federal Grants	6,691,453	6,450,000	7,285,730	7,428,000
470 Intergovernmental Revenues	5,368,289	5,625,380	5,625,380	6,158,005
475 Other Revenues	33,352,727	5,791,570	4,788,464	2,404,074
480 Transfers In	96,549,026	91,617,999	100,567,999	107,318,000
301 Contributed from Fund Balance	0	1,975,000	0	0
Total Revenues	\$823,998,871	\$862,592,277	\$872,728,096	\$883,387,922

Total Entity 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Ad Valorem Tax - Current	258,795,783	326,600,000	330,252,492	326,600,000
Ad Valorem Tax Prior	8,632,921	7,000,000	7,000,000	7,000,000
Special Assessment Tax	859,923	550,000	710,000	710,000
Property Taxes Interest & Penalty	6,239,323	6,500,000	6,500,000	6,500,000
Bankruptcy Interest & Penalty	0	50,000	0	0
PILOT's	4,134,222	5,000,000	5,000,000	5,000,000
State Apportionment TVA	7,955,730	7,800,000	7,800,000	7,800,000
Local Sales Tax	159,043,626	156,600,000	156,600,000	156,600,000
Tourism Development Zone Local Sales	1,138,393	0	0	0
Beer Sales Tax_040311	13,985,689	15,500,000	13,000,000	13,500,000
Alcoholic Beverage Inspection Fee	7,949,505	8,000,000	8,000,000	8,000,000
Mixed Drink Tax_040710	10,554,715	10,000,000	10,000,000	10,000,000
Gross Rec Business Tax	15,894,614	13,000,000	13,000,000	13,000,000
Excise Tax	2,505,828	2,500,000	2,500,000	2,500,000
Franchise Tax - Telephone	629,560	1,000,000	770,000	770,000
Cable TV Franchise Fees	3,147,913	4,200,000	4,200,000	4,200,000
Fiber Optic Franchise Fees	1,596,182	3,143,485	2,618,433	2,542,407
Misc Franchise Tax	873,246	756,000	756,000	756,000
Interest, Penalties & Commission	206,739	400,000	200,000	200,000
Business Tax Fees	1,617,466	1,500,000	1,500,000	1,500,000
Misc Tax Recoveries	275,956	325,000	240,000	240,000
MLGW Pipeline	49,639	270,000	270,000	270,000
430 Local Taxes	506,086,974	570,694,485	570,916,925	567,688,407
Sports Betting	1,177,352	800,000	1,141,302	1,000,000
Local Occupancy Tax	143,270	100,000	165,460	150,000
State Sales Tax	77,853,030	75,000,000	78,858,280	76,000,000
Telecommunication Sales Tax	1,160,877	1,300,000	1,150,186	1,100,000
State Income Tax	15,095	0	15,095	15,000
State Shared Beer Tax	279,033	300,000	300,000	300,000
Alcoholic Beverage Tax	461,029	475,000	475,000	475,000
Spec Petroleum Product Tax	1,161,422	1,285,000	1,285,000	1,285,000
435 State Taxes	82,251,107	79,260,000	83,390,323	80,325,000
Auto Registration Fee	11,684,858	26,600,000	16,500,000	26,600,000
Dog License	208,072	245,000	245,000	245,000
County Dog License Fee	58,971	130,000	130,000	130,000
Liquor By Ounce License	279,756	275,000	275,000	275,000
Taxi Drivers License	8,457	9,000	9,000	9,000
Gaming Pub Amus Permit Fee	9,574	12,000	12,000	12,000
Wrecker Permit Fee	22,433	17,000	17,000	17,000
Misc Permits	292,235	285,000	260,000	275,000
Beer Application	47,321	48,000	48,000	48,000
Beer Permit Privilege Tax	137,690	145,000	150,000	145,000
Sidewalk Permit Fees	23,255	35,000	35,000	35,000
440 Licenses and Permits	12,772,621	27,801,000	17,681,000	27,791,000

Total Entity 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
Court Fees	3,798,176	4,000,000	3,700,000	3,700,000
Court Costs	3,232,702	3,700,000	3,223,420	3,250,000
Fines & Forfeitures	3,707,115	4,000,000	4,670,914	4,030,000
Seizures	6,000	25,000	5,000	5,000
Beer Board Fines	85,441	70,000	74,400	70,000
Arrest Fees	100,360	100,000	100,000	100,000
DUI BAC Fees	0	2,000	2,000	2,000
Sex Offender Registry Fees	77,200	110,000	70,000	70,000
Library Fines & Fees	129,486	130,000	130,000	130,000
Vacant Property Registration Fee	10,000	150,000	150,000	150,000
445 Fines and Forfeitures	11,146,482	12,287,000	12,125,733	11,507,000
Subdivision Plan Inspection Fee	666,653	550,000	550,000	550,000
Subdivision Development Fees	5,048	0	0	0
MLGW Fees	2,509,075	2,000,000	2,000,000	2,000,000
Parking	613,397	675,000	514,074	675,554
Senior Citizen's Meals	114,404	85,000	90,473	90,000
Concessions	2,642,702	1,582,000	598,662	699,115
Golf Car Fees	1,441,515	2,065,000	1,734,181	2,123,099
Pro Shop Sales	294,038	348,500	347,349	390,000
Green Fees	2,196,504	3,212,742	3,232,676	3,408,928
Softball	31,690	50,000	48,039	50,000
Ball field Permit	56,449	60,000	62,323	75,000
Class Fees	41,760	28,500	42,476	40,000
Driving Range Fees	1,342	0	182,561	330,000
Parking Meters	477,218	575,000	500,000	500,000
Ambulance Service	31,217,241	31,000,000	34,000,000	36,500,000
Rental Fees	1,872,191	1,086,088	1,158,941	1,222,750
MLG&W Rent	2,538	2,400	2,400	2,400
Rent Of Land	218,194	207,792	219,054	207,792
Parking Lots	217,665	600,000	0	0
Easements & Encroachments	111,501	75,000	75,000	75,000
Tax Sales Attorney Fees	489,952	725,000	592,390	595,000
Street Cut Inspection Fee	168,280	500,000	500,000	500,000
Traffic Signals	204,644	200,000	200,000	200,000
Signs-Loading Zones	792,171	500,000	500,000	500,000
Arc Lights	3,907	4,000	4,000	4,000
Wrecker & Storage Charges	401,158	1,440,525	1,440,525	1,440,525
Shelter Fees	137,382	350,000	350,000	350,000
Police Special Events	477,381	500,000	500,000	500,000
Banquet Hall Rental Fees	0	0	0	25,000
Outside Revenue	631,141	142,296	524,159	789,273
Tow Fees	158,343	750,000	750,000	750,000
Smart Fiber Initiative	776,368	2,600,000	2,600,000	2,600,000
450 Charges for Services	48,971,850	51,914,843	53,319,283	57,193,436
Interest on Investments	18,494,463	9,000,000	14,678,348	13,500,000
Net Income/Investors	2,260,694	100,000	2,293,910	2,000,000
State Litigation Tax Commission	53,184	75,000	55,000	55,000

Total Entity 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
455 Use of Money and Property	20,808,341	9,175,000	17,027,258	15,555,000
Federal Grants_046000	0	1,000,000	0	0
Federal Grants - Others	698,646	250,000	250,000	228,000
FEMA Reimbursement	5,992,808	5,200,000	7,035,730	7,200,000
460 Federal Grants	6,691,453	6,450,000	7,285,730	7,428,000
International Airport	5,368,289	5,625,380	5,625,380	6,158,005
470 Intergovernmental Revenues	5,368,289	5,625,380	5,625,380	6,158,005
Miscellaneous Auctions	2,076,373	2,025,000	250,000	250,000
Sale Of Capital Assets	36,588	0	5,894	0
Local Shared Revenue	1,434,793	555,000	656,723	555,041
Property Insurance Recoveries	10,571	100,000	0	100,000
Peachtree Recovery Services	29,612	150,000	150,000	150,000
Rezoning Ordinance Publication Fees	2,075	5,000	5,000	5,000
Sale Of Reports	41,220	100,000	100,000	100,000
Center City Commission_048208	46,843	0	0	0
City of Bartlett	1,585,552	0	0	0
Utility Warranty Program	241,262	155,000	155,000	155,000
Miscellaneous Income	1,632,384	395,695	586,853	338,801
Subdivision Sidewalk Fees	39,450	100,000	100,000	100,000
Sewer Fund Cost Allocation	0	1,075,000	0	0
Court Reimbursement	92	0	0	0
Unclaimed Property	0	0	708,704	0
Fire - Misc Collections	43,968	30,000	30,000	30,000
Cash Overage/Shortage	14,352	0	1,026	0
Donated Revenue	186,789	0	4,550	24,500
Coca - Cola Sponsorship	797,836	0	14,500	24,857
Insurance Refund	0	0	1,134	0
Vendor Rebates	148,936	75,000	20,000	20,000
Grant Revenue - Library	46,486	0	0	0
FNMA Service Fees	277	875	875	875
Subrogation Claims	661,169	25,000	569,261	25,000
Miscellaneous Revenue	3,617,082	1,000,000	1,229,255	525,000
Recovery Of Prior Year Expense	20,657,166	0	199,690	0
Mow to Own - Program Fees	1,850	0	0	0
475 Other Revenues	33,352,727	5,791,570	4,788,464	2,404,074
oper Tfr In - Capital Projects Fund	1,500,000	0	6,500,000	6,500,000
In Lieu Of Taxes-MLGW	52,677,513	50,500,000	52,000,000	60,000,000
In Lieu Of Taxes-Sewer	10,253,513	10,000,000	10,000,000	10,000,000
Oper Tfr In - Solid Waste Fund	750,000	750,000	750,000	750,000
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	1,624,999	1,624,999	1,325,000
Oper Tfr In - Storm Water	106,000	106,000	106,000	106,000
OperTfr in - Sales Tax Referendum 2019	27,900,000	26,900,000	26,900,000	26,900,000

Total Entity 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
Oper Tfr In Affordable Housing	0	0	950,000	0
480 Transfers In	96,549,026	91,617,999	100,567,999	107,318,000
Contribution From Assigned Fund Balance	0	1,975,000	0	0
Contribution From Restricted Fund Balance	0	0	0	0
301 Contributed from Fund Balance	0	1,975,000	0	0
Donations	0	0	0	20,000
305 Investment in General Fixed Assets	0	0	0	20,000
Total Revenues	823,998,871	862,592,277	872,728,096	883,387,922

Total Entity 0111 General Fund				
	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	589,120,458	624,166,120	619,872,067	631,902,617
505 Materials and Supplies	164,036,459	167,930,809	197,196,685	176,519,536
510 Capital Outlay	739,513	988,301	1,721,707	988,301
515 Grants and Subsidies	98,896,000	72,666,351	81,876,644	73,802,624
520 Inventory	682,503	664,101	789,341	752,500
525 Expense Recovery	(20,434,873)	(21,035,300)	(21,035,300)	(21,035,300)
526 Investment Fees	149,567	149,652	149,652	149,652
550 Service Charges	197,491	296,566	310,911	5,677,055
555 Transfers Out	7,996,000	6,596,000	6,596,000	6,696,000
590 Depreciation on Own Funds	1,500	0	0	0
598 Misc Expense	1,330,995	0	22,471	0
599 Contributed to Fund Balance	0	10,169,677	0	7,934,936
Total expenditures	\$842,715,613	\$862,592,277	\$887,500,178	\$883,387,921

Total Entity 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	319,519,439	467,384,620	379,436,573	482,320,342
051102 Holiday Salary Full Time	6,436,406	0	4,941,991	0
051103 Vacation Leave	30,986,534	0	18,632,268	0
051104 Bonus Leave	37,875	0	48,138	0
051105 Sick Leave	24,101,036	0	13,953,634	0
051115 COVID-19 OJI	4,481	0	0	0
051116 Vacation Day Paid	472,850	0	807,655	0
051117 COVID PT Admin	802	0	0	0
051137 Potential Raises	0	1,137,797	0	99,754
051222 MPD Retention Bonus Program	-33,368	0	16,897	0
051223 MFD Retention Bonus Program	-25,311	0	0	0
051224 MPD Sign on Bonus Pay	0	0	472,500	0
051225 MPD Sign On Bonus Pay OT	0	0	6,472	0
051226 MFD Sign On BonusPay	0	0	165,969	0
051227 MFD Sign On Bonus Pay OT	0	0	10,114	0
051228 Fire Extended Duty Bonus	1,192,816	0	1,123,969	0
051229 Extended Duty Bonus Pay	141,680	100,000	191,090	100,000
051230 MPD Retention Bonus Program OT	3,366,907	0	0	0
051231 MFD Retention Bonus Program OT	2,984,468	0	0	0
051232 General Retention Bonus Program	0	147,000	157,500	147,000
051202 Overtime	69,947,537	54,424,595	60,971,390	50,885,130
051204 Holiday Fire/Police	13,242,246	12,085,070	14,741,621	12,085,070
051206 Out of Rank Pay	3,340,217	3,072,827	3,655,165	3,078,709
051208 Hazardous Duty Pay	428,541	360,168	442,225	363,168
051210 College Incentive Pay	8,239,757	8,000,162	8,446,131	8,056,695
051212 Longevity Pay	2,208,404	2,137,661	2,280,859	2,160,809
051214 Shift Differential	158,427	108,082	77,938	105,082
051216 Bonus Days	113,827	379,100	143,081	379,100
051218 PTO Final Pay	9,702,851	6,857,624	7,574,276	6,854,919
051219 Job Incentive	1,087,443	1,331,589	1,159,820	1,020,600
051220 Required Special License Pay	6,719	6,000	9,556	6,000
051221 Cert Pay Testing	110,948	70,000	99,248	150,000
051302 Pension	23,856,064	24,518,629	24,740,493	25,269,850
051303 Supplemental Pension	143,422	152,569	148,291	148,133
051304 Social Security	1,235,560	297,608	1,273,677	297,608
051307 Pension ADC Funding	28,691,600	43,129,549	43,120,322	45,889,691
051308 Group Life Insurance	542,908	1,154,173	697,155	1,208,591
051310 Unemployment	429,440	438,880	444,435	445,600
051311 Pension 401a Match	57,280	60,705	50,191	60,705
051314 Medicare	7,344,760	6,001,172	7,835,660	6,194,847
051315 Long Term Disability	1,531,052	1,189,557	1,523,804	1,227,481
051322 Health Insurance - Choice Plan	3,445,137	6,785,172	7,041,507	6,904,800
051327 Health Insurance - Select Plan	54,236,862	47,422,068	49,756,684	47,537,184
051402 Salaries - Part Time/Temporary	14,036,024	13,563,048	15,630,470	12,994,972
051507 Tuition Reimb Supplemental	1,261	0	1,500	0
051501 On the Job Injury	5,385,461	5,100,082	5,234,584	5,092,113
051504 Tuition Reimbursement - New	352,271	276,500	317,070	276,500
051505 Book Reimbursement - New	2,774	6,500	6,500	6,500
051506 Student Loan Repayment	288,073	285,000	267,082	285,000

Total Entity 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
051188 CIT	438,513	640	128,863	640
051189 CIT OT	140,525	37	47,848	37
051190 CIT Adj	3,132	0	1,408	0
051326 Benefits Adjustments	0	8,681,576	3,125	7,860,260
051601 Payroll Reserve	0	100	100	100
051602 Proposed ISL	0	4,251,304	0	332,000
051901 Attrition	0	-36,657,324	0	-36,657,324
051902 Bonus Pay	2,219,662	0	1,358,700	0
051903 Referral Bonus Pay	299,500	0	69,500	0
051904 Sign On Bonus Pay	224,068	2,377,500	1,816,882	2,377,500
051905 Spot Bonus Pay	34,300	21,750	15,214	6,750
051906 Sign On Bonus Pay OT	6,462	2,000	1,822	2,000
056193 MPD Pension ADC Expense Recovery	0	-7,167,347	-7,167,347	-7,167,347
056194 MFD Pension ADC Expense Recovery	0	-4,831,690	-4,831,690	-4,831,690
056195 MPD Salary Sales Tax Ref Recovery	-16,434,000	-17,255,700	-17,255,700	-18,118,485
056196 MFD Salary Sales Tax Ref Recovery	-12,816,000	-13,456,800	-13,456,800	-14,129,640
056197 MPD Retention Bonus Recovery	-3,349,439	0	0	0
056198 MFD Retention Bonus Recovery	-2,959,156	0	0	0
056199 Expense Recovery - Personnel	-18,040,587	-19,783,435	-18,515,363	-19,424,139
500 Personnel Services	589,120,458	624,166,120	619,872,067	631,902,617
505 Materials & Supplies				
052102 City Hall Printing	110,961	112,895	155,882	123,395
052106 City Hall Postage	0	8,500	6,000	6,000
052108 Document Reproduction - City	2,733	0	6,500	6,500
052112 City Storeroom Supplies	11,174	12,945	61,527	12,945
052114 Facility Repair & Carpentry	87,044	252,220	217,087	227,220
052116 City Shop Charges	15,186,073	15,676,518	15,608,459	15,961,577
052122 Info Sys Phone/Communication	3,699	16,824	8,001	9,000
052124 City Shop Fuel	7,806,324	7,568,072	7,513,997	8,292,912
052202 Outside Computer Services	2,533,699	4,266,164	4,514,254	4,266,164
052204 City Computer Svc Equipment	666,308	913,804	1,016,858	908,776
052206 Data/Word Processing Equipment	73,402	257,046	245,339	257,046
052208 Data/Word Process Software	633,493	1,047,342	1,008,236	1,047,231
052209 Pers Computer Software	11,808,407	14,451,263	15,263,139	14,438,450
052210 City Telephone/Communications	310	4,452	4,452	4,452
052302 Printing - Outside	221,427	243,626	229,039	264,935
052304 Supplies - Outside	1,632,143	1,713,177	1,701,481	1,718,978
052305 Food Expense	100,096	85,025	100,126	111,025
052308 Hand Tools	138,468	86,406	99,335	96,906
052309 Document Reproduction - Outside	2,875	13,500	10,500	10,500
052310 Clothing	1,941,092	2,172,844	3,360,098	2,167,344
052312 Household Supplies	798,752	676,750	702,530	665,750
052314 Ammunition & Explosives	1,049,093	500,500	514,150	500,500
052316 Safety Equipment	644,634	1,338,250	2,861,700	1,288,500
052318 Drafting/Photo Supplies	11,204	27,950	27,950	27,950
052320 Medical Supplies	2,846,258	3,299,852	3,841,817	3,296,352
052322 Athletic/Recreational Supplies	493,884	400,899	533,380	330,000
052324 Outside Postage	550,270	635,324	610,664	667,624
052326 Asphalt Products	4,500,935	4,831,250	5,093,032	4,831,250

Total Entity 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052328 Lumber & Wood Products	5,144	20,500	20,105	20,500
052330 Paints Oils & Glass	490,115	434,700	426,476	434,700
052332 Steel & Iron Products	216,550	174,000	174,199	174,000
052336 Pipe Fittings & Castings	147,252	117,000	132,923	117,000
052338 Lime Cement & Gravel	12,192	62,643	64,876	63,643
052340 Chemicals	519,146	474,548	445,097	521,641
052341 Material Processing	101	0	0	0
052342 Materials and Supplies	4,649,373	4,820,558	5,285,548	4,805,058
052343 Miscellaneous Expense	80,317	60,512	57,338	63,012
052346 Library Books	478,641	665,473	750,000	665,473
052366 Operation Police Canine	66,077	60,000	60,000	60,000
052367 Operation Police DUI Unit	25,213	78,000	116,020	78,000
052368 Operation Police Traffic Unit	42,190	90,000	90,000	90,000
052369 Operation Police Mounted	145,648	68,000	105,000	68,000
052370 Operation Police TACT	208,409	250,078	339,196	250,078
052402 Maintenance Traffic Signal System	236,990	262,347	275,357	262,347
052406 Operation Police Aircraft	306,702	375,000	447,943	375,000
052408 Outside Vehicle Repair	289,323	334,840	468,541	325,490
052410 Outside Equipment Repair/Maintenance	2,084,469	2,280,029	2,423,064	2,439,292
052412 Facilities Structure Repair - Outside	1,275,890	533,654	2,526,719	533,654
052414 Maintenance Of Grounds	152	0	0	0
052415 Horticulture	9,852	10,000	11,217	10,000
052416 Disaster/Storm Damage	2,534,680	0	0	0
052498 Internal Repairs and Maintenance	250,863	350,825	343,748	350,825
052502 Special Investigations	0	50,000	50,000	50,000
052504 Legal Services/Court Cost	6,395,806	5,905,000	6,853,216	5,905,000
052506 Medical/Dental/Veterinary	376,380	590,500	711,232	590,500
052509 Legal Contingency	34,740	150,000	344,287	150,000
052510 Accounting/Auditing/Cons	399,298	389,299	389,299	389,299
052512 Advertising/Publication	812,611	1,707,784	1,657,298	1,658,984
052514 Outside Phone/Communications	3,981,469	4,604,413	5,190,133	4,631,712
052518 Janitorial Services	1,712,737	3,185,901	3,573,199	3,214,751
052520 Security	4,204,849	3,802,981	4,610,518	3,705,491
052524 Weed Control/Chemical Service	278,799	278,300	293,273	278,300
052526 Seminars/Training/Education	671,031	1,009,554	963,979	1,010,734
052527 Fixed Charges	651,507	1,100	1,100	1,100
052528 Misc Professional Services	47,928,391	40,841,662	54,552,013	41,497,362
052530 Employee Activities	4,373	4,000	14,000	4,000
052531 Rewards and Recognition	46,439	77,950	70,680	77,283
052532 Staff Development	380	1,000	1,000	1,000
052534 Textbooks	26,818	88,000	107,517	88,000
052610 Travel Expense	613,165	871,582	897,838	843,523
052611 Unreported Travel	0	1,350	1,350	1,350
052615 Relocation Expense	23,307	1,003,200	1,006,175	1,003,200
052710 Auto Allowance	0	2,300	2,300	2,300
052720 Outside Fuel	5,515	40,500	40,500	40,500
052730 Mileage	267,573	277,853	281,640	277,853
052810 Utilities	12,976,738	12,584,960	11,631,018	11,723,384
052821 Sewer Fees	2,309,927	1,800,000	1,471,223	1,836,000
052351 Tower Lease Expense - Library	35,949	25,285	25,285	25,285

Total Entity 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052352 WYPL Supplies & Printing Expense - Library	173	0	0	0
052357 WYPL Arkansas Tower Expense - Library	12,060	30,000	40,000	30,000
052620 Compliance Monitoring	692,898	600,000	600,000	600,000
052901 Hazardous Materials Clean-up	-264	0	0	0
052911 Demolitions	1,689,538	1,441,031	1,679,161	1,441,031
052920 Insurance	5,832,515	7,587,720	6,801,972	7,592,720
052921 Claims	1,152,379	1,470,100	1,955,785	2,470,100
052923 Lawsuits	2,218,059	3,020,000	3,008,064	6,925,000
052928 Hospitality	3,689	4,000	4,000	4,000
052930 Dues/Memberships/Periodicals	266,735	483,231	425,234	527,384
052932 Rent	797,579	2,607,379	2,750,883	2,567,476
052933 Radio Trunking Lease	0	2,000	2,000	2,000
052950 Misc Services and Charges	4,388,254	5,799,080	6,539,830	3,660,458
052952 Donations Expense	0	0	4,500	0
052953 Urban Art Maintenance	28,945	35,000	67,570	35,000
052990 Minor Equipment	43,100	67,438	61,459	67,438
053206 Equipment Rental	2,191,320	2,214,093	2,478,900	2,235,366
057454 Catering	115,472	104,406	107,684	103,656
056297 Expense Recovery - Telephones	-884,678	-805,000	-748,904	-805,000
056299 Expense Recovery - M & S	-6,199,241	-8,160,248	-3,200,427	-3,190,998
061150 Bank Charges	80	0	0	0
505 Materials and Supplies	164,036,459	167,930,809	197,196,685	176,519,536
053102 Furniture/Furnishings	187,069	273,416	412,372	273,416
053106 Prod/Constr/Maint Equipment	0	44,000	60,850	44,000
053108 Equipment	552,444	670,886	1,248,485	670,886
510 Capital Outlay	739,513	988,301	1,721,707	988,301
059600 Payment To Sub grantees	1,414,433	175,000	830,488	825,000
061002 Aging Commission of the Mid-South	144,000	144,000	144,000	144,000
061004 Elections	1,620,209	0	0	0
061014 MIFA General Assistance	552,646	669,218	785,790	669,218
061024 Shelby County Assessor	0	0	0	2,601,617
061026 Community Initiatives Grants for Non-Profits	3,417,068	2,750,000	2,750,000	2,750,000
061027 Community Development Grants	305,652	422,862	465,877	423,422
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	282,500	282,500	304,506	282,500
061053 Pensioners Insurance	19,651,973	15,073,569	19,000,000	15,073,569
061055 Down Payment Assistance / City	198,139	280,000	280,000	280,000
061074 Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
061078 Death Benefits	2,500	0	11,286	0
061117 Memphis River Parks Development	3,099,000	3,099,000	3,099,000	2,634,150
061132 Memphis Area Transit Authority	50,670,000	30,670,000	35,670,000	30,670,000
061152 MLGW Citizen's Assistance - Grants	835,142	1,000,000	1,436,954	1,000,000
061159 Family Safety Center of Memphis and Shelby County	450,000	450,000	450,000	450,000
061165 RBC Training/Certification Program	0	4,650	4,650	4,650

Total Entity 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
061203 Social Services Administration	121,542	153,977	152,518	153,418
061204 Tax Receivable Sale Vendor	372,936	1,800,000	0	825,000
061227 MHA/HCD Community Development Projects	50,000	50,000	50,000	50,000
061316 Urban Art	0	150,000	0	150,000
064051 Middle Income Housing	502,514	683,125	683,125	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	1,585,349	996,345	996,345	1,320,850
065114 Professional Services	683,585	237,500	1,187,500	237,500
066104 Ambassador's Fellowship Pay	2,496,619	2,401,620	2,401,620	2,401,620
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	6,271,858	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	0	2,000,000	2,000,000	1,000,000
515 Grants and Subsidies	98,896,000	72,666,351	81,876,644	73,802,624
057440 Inventory Purchases	363,355	298,359	363,058	304,000
057441 Food Inventory	319,148	365,742	426,282	448,500
520 Inventory	682,503	664,101	789,341	752,500
056499 Expense Recovery - State Street Aid	-20,434,873	-21,035,300	-21,035,300	-21,035,300
525 Expense Recovery	-20,434,873	-21,035,300	-21,035,300	-21,035,300
061716 Investment Fee	149,567	149,652	149,652	149,652
526 Investment Fees	149,567	149,652	149,652	149,652
052949 Credit Card Fees - Expense	197,491	296,566	310,911	333,618
053209 Overton Park Conservancy Management Fee	0	0	0	135,000
053211 Tennis Memphis Management Fee	0	0	0	315,000
053210 Memphis Botanic Garden Management Fee	0	0	0	153,737
053212 Memphis Brooks Museum Management Fee	0	0	0	630,000
053213 Memphis Museums Inc Management Fee	0	0	0	2,729,700
053214 Memphis Zoological Society Management Fee	0	0	0	1,200,000
053215 Goodwill Homes Management Fee	0	0	0	180,000
550 Service Charges	197,491	296,566	310,911	5,677,055
080225 Oper Tfr Out - New Memphis Arena Fund	1,975,000	1,975,000	1,975,000	1,975,000
080270 Oper Tfr Out- Affordable Housing Fund	5,000,000	3,600,000	3,600,000	3,600,000
080275 Oper Tfr Out - HUB Community Impact Fund	550,000	550,000	550,000	650,000
080852 Tfr Out Library Retirement Fund	471,000	471,000	471,000	471,000

Total Entity 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
555 Transfers Out	7,996,000	6,596,000	6,596,000	6,696,000
052940 Depreciation - Purchased	1,500	0	0	0
590 Depreciation on Own Funds	1,500	0	0	0
059900 Prior Year Expense	1,330,995	0	22,471	0
598 Misc Expense	1,330,995	0	22,471	0
089999 Contribution To Unassigned Fund Balance/RE	0	10,169,677	0	7,934,936
089998 Contribution to Assigned Fund Balance	0	0	0	0
599 Contributed to Fund Balance	0	10,169,677	0	7,934,936
Total Expenditures	842,715,613	862,592,277	887,500,178	883,387,921

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed Budget
Division - City Attorney	\$19,087,203	\$21,986,377	\$22,221,566	\$31,391,242
Division - Legislative Council	\$3,368,889	\$3,410,101	\$3,785,721	\$3,571,781
Division - Court Clerk	\$5,729,746	\$7,830,119	\$7,588,780	\$7,830,119
Division - Judicial City Courts	\$790,113	\$955,684	\$895,684	\$952,744
Division - City Engineer	\$11,959,127	\$11,694,429	\$14,593,190	\$11,964,772
Division - Executive	\$22,389,292	\$23,781,701	\$24,518,042	\$23,781,701
Division - Finance & Administration	\$12,505,666	\$15,862,716	\$13,484,218	\$15,862,716
Division - Fire Services	\$212,366,586	\$239,639,049	\$243,894,789	\$241,277,243
Division - General Services	\$28,347,214	\$27,450,772	\$31,002,616	\$27,450,772
Division - Grants & Subsidies	\$82,919,441	\$63,226,249	\$74,139,634	\$63,153,371
Division - Housing & Community Development	\$4,407,206	\$6,165,685	\$6,235,015	\$6,120,876
Division - Human Resources	\$9,475,626	\$10,105,037	\$10,340,838	\$10,105,037
Division - Information Technology	\$23,250,229	\$27,743,642	\$27,655,085	\$27,451,335
Division - Library Services	\$22,504,072	\$24,977,210	\$25,081,750	\$25,668,617
Division - Neighborhood Improvement	0	0	0	\$14,721,814
Division - Memphis Parks	\$49,911,557	\$47,297,960	\$48,315,020	\$50,643,511
Division - Police Services	\$303,505,851	\$300,636,933	\$304,913,168	\$300,636,933
Division - Public Works	\$25,066,238	\$19,658,936	\$28,835,063	\$12,868,400
Unallocated	\$5,131,559	\$10,169,677	\$0	\$7,934,936
Total Expenditures	\$842,715,613	\$862,592,277	\$887,500,178	\$883,387,921

S240000 Division - City Attorney 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	944,444	0	1,134	0
480 Transfers In	25,000	25,000	25,000	25,000
Total Revenues	\$969,444	\$25,000	\$26,134	\$25,000

S240000 Division - City Attorney 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	4,980,875	6,412,888	6,370,365	6,517,654
505 Materials and Supplies	13,928,719	15,392,489	15,604,669	24,692,588
510 Capital Outlay	0	0	65,531	0
515 Grants and Subsidies	162,195	175,000	175,000	175,000
550 Service Charges	4,191	6,000	6,000	6,000
598 Misc Expense	11,223	0	0	0
Total expenditures	\$19,087,203	\$21,986,377	\$22,221,566	\$31,391,242

S240000 Division - City Attorney 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Property Insurance Recoveries	10,571	0	0	0
Insurance Refund	0	0	1,134	0
Miscellaneous Revenue	933,873	0	0	0
475 Other Revenues	944,444	0	1,134	0
Oper Tfr In - Metro Alarm	25,000	25,000	25,000	25,000
480 Transfers In	25,000	25,000	25,000	25,000
Total Revenues	969,444	25,000	26,134	25,000

S240000 Division - City Attorney 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	3,269,615	4,995,218	4,199,670	5,309,309
051102 Holiday Salary Full Time	205,291	0	317,550	0
051103 Vacation Leave	202,178	0	270,800	0
051105 Sick Leave	159,115	0	155,200	0
051116 Vacation Day Paid	0	0	13,704	0
051137 Potential Raises	0	219,003	0	0
051202 Overtime	171	0	30	0
051218 PTO Final Pay	16,583	0	83,211	0
051302 Pension	233,371	298,962	298,962	312,981
051304 Social Security	1,315	0	1,514	0
051307 Pension ADC Funding	294,600	452,670	452,670	482,994
051308 Group Life Insurance	5,612	16,970	16,970	16,160
051310 Unemployment	3,760	4,240	4,240	4,400
051314 Medicare	56,367	71,751	71,751	75,115
051315 Long Term Disability	13,291	13,825	13,825	14,498
051322 Health Insurance - Choice Plan	78,708	170,928	170,928	159,036
051327 Health Insurance - Select Plan	386,130	350,472	350,472	324,312
051402 Salaries - Part Time/Temporary	21,214	22,393	22,393	22,393
051501 On the Job Injury	174	1,000	1,000	1,000
051326 Benefits Adjustments	0	1,514	0	1,514
051901 Attrition	0	-146,058	0	-146,058
051902 Bonus Pay	98,087	0	0	0
051904 Sign On Bonus Pay	1,250	0	0	0
051905 Spot Bonus Pay	750	0	0	0
056199 Expense Recovery - Personnel	-66,707	-60,000	-74,524	-60,000
500 Personnel Services	4,980,875	6,412,888	6,370,365	6,517,654
505 Materials & Supplies				
052102 City Hall Printing	1,439	0	2,100	0
052116 City Shop Charges	0	1,111	1,111	1,110
052124 City Shop Fuel	161	1,500	1,500	1,500
052204 City Computer Svc Equipment	15,506	7,000	38,500	7,000
052209 Pers Computer Software	33,107	1,640	44,494	1,640
052304 Supplies - Outside	49,621	42,700	47,200	42,700
052324 Outside Postage	1,510	2,600	3,600	2,600
052342 Materials and Supplies	0	1,000	1,000	1,000
052504 Legal Services/Court Cost	6,395,806	5,900,000	6,848,216	5,900,000
052512 Advertising/Publication	586	900	1,150	900
052514 Outside Phone/Communications	11,663	15,200	15,200	15,200
052526 Seminars/Training/Education	6,393	16,875	17,875	16,875
052528 Misc Professional Services	1,549,042	1,628,234	1,562,884	1,628,234
052530 Employee Activities	4,386	4,000	14,000	4,000
052531 Rewards and Recognition	1,194	500	500	500
052610 Travel Expense	5,570	19,350	20,350	19,350
052730 Mileage	0	990	990	990
052620 Compliance Monitoring	692,898	600,000	600,000	600,000
052920 Insurance	5,813,544	7,567,720	6,781,072	7,567,720
052921 Claims	0	0	0	2,470,100
052923 Lawsuits	0	95,000	95,000	6,925,000
052928 Hospitality	3,689	4,000	4,000	4,000
052930 Dues/Memberships/Periodicals	18,009	27,500	27,500	27,500
052932 Rent	0	72,000	85,758	72,000
052950 Misc Services and Charges	0	240	240	240
056299 Expense Recovery - M & S	-675,404	-617,571	-609,571	-617,571
505 Materials and Supplies	13,928,719	15,392,489	15,604,669	24,692,588

S240000 Division - City Attorney 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
053102 Furniture/Furnishings	0	0	48,681	0
053106 Prod/Constr/Maint Equipment	0	0	16,850	0
510 Capital Outlay	0	0	65,531	0
065114 Professional Services	162,195	175,000	175,000	175,000
515 Grants and Subsidies	162,195	175,000	175,000	175,000
052949 Credit Card Fees - Expense	4,191	6,000	6,000	6,000
550 Service Charges	4,191	6,000	6,000	6,000
059900 Prior Year Expense	11,223	0	0	0
598 Misc Expense	11,223	0	0	0
Total Expenditures	19,087,203	21,986,377	22,221,566	31,391,242

S240100 Legal Level - City Attorney 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	944,444	0	1,134	0
480 Transfers In	25,000	25,000	25,000	25,000
Total Revenues	\$969,444	\$25,000	\$26,134	\$25,000
500 Personnel Services	4,980,875	6,412,888	6,370,365	6,517,654
505 Materials and Supplies	13,928,719	15,392,489	15,604,669	24,692,588
510 Capital Outlay	0	0	65,531	0
515 Grants and Subsidies	162,195	175,000	175,000	175,000
550 Service Charges	4,191	6,000	6,000	6,000
598 Misc Expense	11,223	0	0	0
Total expenditures	\$19,087,203	\$21,986,377	\$22,221,566	\$31,391,242

S810000 Division - Legislative Council 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	2,444,255	2,707,238	2,707,238	2,868,918
505 Materials and Supplies	924,634	702,863	1,078,484	702,863
Total expenditures	\$3,368,889	\$3,410,101	\$3,785,721	\$3,571,781

S810000 Division - Legislative Council 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	1,621,578	1,987,874	1,987,874	2,160,194
051102 Holiday Salary Full Time	97,505	0	0	0
051103 Vacation Leave	40,857	0	0	0
051105 Sick Leave	30,878	0	0	0
051218 PTO Final Pay	19,149	15,000	15,000	15,000
051302 Pension	93,156	124,242	124,242	124,712
051304 Social Security	2,658	0	625	0
051307 Pension ADC Funding	132,000	197,813	197,813	210,151
051308 Group Life Insurance	2,101	5,385	5,385	4,987
051310 Unemployment	2,080	2,320	2,320	2,400
051314 Medicare	26,370	29,818	29,818	32,403
051315 Long Term Disability	6,116	5,741	5,741	6,258
051322 Health Insurance - Choice Plan	53,210	115,908	115,908	80,052
051327 Health Insurance - Select Plan	239,228	213,312	213,312	222,936
051402 Salaries - Part Time/Temporary	0	9,200	9,200	9,200
051501 On the Job Injury	11,725	0	0	0
051326 Benefits Adjustments	0	625	0	625
051902 Bonus Pay	65,644	0	0	0
500 Personnel Services	2,444,255	2,707,238	2,707,238	2,868,918
505 Materials & Supplies				
052102 City Hall Printing	2,119	0	0	0
052204 City Computer Svc Equipment	33,789	15,000	15,000	15,000
052209 Pers Computer Software	7,240	11,000	11,000	11,000
052304 Supplies - Outside	15,696	17,000	17,000	17,000
052324 Outside Postage	494	500	500	500
052341 Material Processing	101	0	0	0
052342 Materials and Supplies	16,531	15,000	15,000	15,000
052509 Legal Contingency	34,740	150,000	344,287	150,000
052514 Outside Phone/Communications	17,097	20,000	21,604	20,000
052526 Seminars/Training/Education	13,863	17,500	17,500	17,500
052528 Misc Professional Services	678,526	360,000	539,730	360,000
052610 Travel Expense	67,815	68,150	68,150	68,150
052730 Mileage	364	2,000	2,000	2,000
052950 Misc Services and Charges	6,599	8,500	8,500	8,500
057454 Catering	29,660	18,213	18,213	18,213
505 Materials and Supplies	924,634	702,863	1,078,484	702,863
Total Expenditures	3,368,889	3,410,101	3,785,721	3,571,781

S810100 Legal Level - Council 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	2,444,255	2,707,238	2,707,238	2,868,918
505 Materials and Supplies	924,634	702,863	1,078,484	702,863
Total expenditures	\$3,368,889	\$3,410,101	\$3,785,721	\$3,571,781

S870000 Division - Court Clerk 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	3,637,524	4,000,000	4,642,914	4,000,000
475 Other Revenues	350	0	0	0
Total Revenues	\$3,637,874	\$4,000,000	\$4,642,914	\$4,000,000

S870000 Division - Court Clerk 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	3,434,583	4,339,726	4,119,886	4,203,004
505 Materials and Supplies	2,259,974	3,424,507	3,419,249	3,561,230
510 Capital Outlay	0	27,385	11,145	27,385
550 Service Charges	35,189	38,500	38,500	38,500
Total expenditures	\$5,729,746	\$7,830,119	\$7,588,780	\$7,830,119

S870000 Division - Court Clerk 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Fines & Forfeitures	3,637,524	4,000,000	4,642,914	4,000,000
445 Fines and Forfeitures	3,637,524	4,000,000	4,642,914	4,000,000
Sale Of Reports	350	0	0	0
475 Other Revenues	350	0	0	0
Total Revenues	3,637,874	4,000,000	4,642,914	4,000,000

S870000 Division - Court Clerk 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	1,816,764	2,940,777	2,192,251	2,961,577
051102 Holiday Salary Full Time	125,668	0	115,318	0
051103 Vacation Leave	138,853	0	166,904	0
051105 Sick Leave	192,613	0	189,580	0
051116 Vacation Day Paid	0	0	4,104	0
051137 Potential Raises	0	362,868	0	99,754
051202 Overtime	6,237	15,000	26,500	25,000
051206 Out of Rank Pay	7,219	10,000	16,382	16,382
051212 Longevity Pay	2,260	0	2,212	0
051214 Shift Differential	2	0	0	0
051218 PTO Final Pay	81,130	11,954	41,500	35,749
051302 Pension	125,965	151,550	170,855	157,754
051303 Supplemental Pension	37	0	0	0
051304 Social Security	13,527	2,346	9,500	2,346
051307 Pension ADC Funding	203,200	295,546	295,547	314,133
051308 Group Life Insurance	3,298	7,655	4,236	8,358
051310 Unemployment	4,160	3,920	4,400	4,160
051311 Pension 401a Match	13	0	0	0
051314 Medicare	36,786	36,372	44,899	37,861
051315 Long Term Disability	9,386	7,274	9,961	7,572
051322 Health Insurance - Choice Plan	9,792	20,736	20,736	13,416
051327 Health Insurance - Select Plan	430,467	420,876	446,352	470,808
051402 Salaries - Part Time/Temporary	218,173	169,050	141,662	169,050
051501 On the Job Injury	860	6,779	1,987	2,060
051326 Benefits Adjustments	0	15,313	0	15,313
051901 Attrition	0	-138,289	0	-138,289
051902 Bonus Pay	8,175	0	215,000	0
500 Personnel Services	3,434,583	4,339,726	4,119,886	4,203,004
505 Materials & Supplies				
052102 City Hall Printing	5,705	5,000	15,000	15,000
052116 City Shop Charges	0	0	500	500
052122 Info Sys Phone/Communication	0	824	0	0
052124 City Shop Fuel	213	358	358	358
052204 City Computer Svc Equipment	82,451	30,936	18,191	24,642
052206 Data/Word Processing Equipment	0	22,046	8,516	22,046
052208 Data/Word Process Software	0	22,046	13,003	22,046
052302 Printing - Outside	20,646	37,038	57,387	57,387
052304 Supplies - Outside	13,399	25,900	26,100	26,100
052305 Food Expense	0	5,000	1,795	2,500
052309 Document Reproduction - Outside	0	1,000	1,000	1,000
052312 Household Supplies	46	240	210	240
052324 Outside Postage	43	19,750	1,050	1,050
052342 Materials and Supplies	183	2,744	2,539	2,744
052343 Miscellaneous Expense	250	0	1,498	2,500
052410 Outside Equipment Repair/Maintenance	7,087	9,000	520	3,400
052412 Facilities Structure Repair - Outside	2,010	41,124	41,124	41,124
052514 Outside Phone/Communications	7,891	12,000	8,386	12,410
052520 Security	38,043	38,512	38,000	38,512
052526 Seminars/Training/Education	1,439	4,750	3,633	4,750
052528 Misc Professional Services	1,354,047	1,950,038	1,823,815	2,086,720
052610 Travel Expense	442	8,000	2,700	8,000
052730 Mileage	0	1,000	500	1,000
052923 Lawsuits	6,309	0	0	0
052930 Dues/Memberships/Periodicals	0	3,500	2,215	3,500
052932 Rent	299	24,000	26,000	24,000

S870000 Division - Court Clerk 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052950 Misc Services and Charges	719,471	1,159,700	1,325,209	1,159,700
505 Materials and Supplies	2,259,974	3,424,507	3,419,249	3,561,230
053108 Equipment	0	27,385	11,145	27,385
510 Capital Outlay	0	27,385	11,145	27,385
052949 Credit Card Fees - Expense	35,189	38,500	38,500	38,500
550 Service Charges	35,189	38,500	38,500	38,500
Total Expenditures	5,729,746	7,830,119	7,588,780	7,830,119

S870100 Legal Level - Court Clerk 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	350	0	0	0
Total Revenues	\$350	\$0	\$0	\$0
500 Personnel Services	3,225,165	3,923,027	3,725,860	3,809,905
505 Materials and Supplies	285,879	557,460	349,834	781,305
550 Service Charges	35,189	38,500	38,500	38,500
Total expenditures	\$3,546,233	\$4,518,986	\$4,114,194	\$4,629,710

S870200 Legal Level - Automated Photo Enforcement Project 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	3,637,524	4,000,000	4,642,914	4,000,000
Total Revenues	\$3,637,524	\$4,000,000	\$4,642,914	\$4,000,000
500 Personnel Services	209,418	416,700	394,026	393,099
505 Materials and Supplies	1,974,095	2,867,047	3,069,415	2,779,925
510 Capital Outlay	0	27,385	11,145	27,385
Total expenditures	\$2,183,513	\$3,311,132	\$3,474,586	\$3,200,409

S840000 Division - Judicial City Courts 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	750,438	892,470	832,470	889,531
505 Materials and Supplies	39,675	63,214	63,214	63,214
Total expenditures	\$790,113	\$955,684	\$895,684	\$952,744

S840000 Division - Judicial City Courts 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	545,794	627,491	598,791	687,491
051102 Holiday Salary Full Time	31,614	0	18,500	0
051103 Vacation Leave	2,515	0	4,200	0
051105 Sick Leave	2,861	0	6,000	0
051137 Potential Raises	0	60,000	0	0
051302 Pension	36,124	39,218	39,218	38,816
051307 Pension ADC Funding	54,000	74,311	74,311	78,238
051308 Group Life Insurance	976	2,811	2,811	3,018
051310 Unemployment	400	400	400	400
051314 Medicare	8,382	9,412	9,412	10,312
051315 Long Term Disability	1,459	1,882	1,882	2,062
051322 Health Insurance - Choice Plan	9,996	19,992	19,992	19,368
051327 Health Insurance - Select Plan	53,789	56,952	56,952	49,824
051902 Bonus Pay	2,528	0	0	0
500 Personnel Services	750,438	892,470	832,470	889,531
505 Materials & Supplies				
052102 City Hall Printing	478	0	0	0
052204 City Computer Svc Equipment	572	1,000	1,000	1,000
052209 Pers Computer Software	0	600	600	600
052304 Supplies - Outside	571	7,500	7,500	7,500
052309 Document Reproduction - Outside	0	500	500	500
052310 Clothing	487	1,000	1,000	1,000
052324 Outside Postage	175	300	300	300
052342 Materials and Supplies	9,676	10,000	10,000	10,000
052343 Miscellaneous Expense	2,984	223	223	223
052514 Outside Phone/Communications	5,313	4,891	4,891	4,891
052526 Seminars/Training/Education	2,273	6,000	6,000	6,000
052528 Misc Professional Services	6,672	7,200	7,200	7,200
052610 Travel Expense	6,928	16,000	16,000	16,000
052930 Dues/Memberships/Periodicals	3,545	8,000	8,000	8,000
505 Materials and Supplies	39,675	63,214	63,214	63,214
Total Expenditures	790,113	955,684	895,684	952,744

S840100 Legal Level - City Courts 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	750,438	892,470	832,470	889,531
505 Materials and Supplies	39,675	63,214	63,214	63,214
Total expenditures	\$790,113	\$955,684	\$895,684	\$952,744

S250000 Division - City Engineer 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	1,242,524	2,192,407	2,192,407	2,192,407
440 Licenses and Permits	23,255	35,000	35,000	35,000
450 Charges for Services	5,544,372	6,806,000	6,806,000	6,806,000
475 Other Revenues	47,194	119,000	119,000	119,000
480 Transfers In	5,500,000	5,500,000	5,500,000	5,500,000
301 Contributed from Fund Balance	0	0	0	0
Total Revenues	\$12,357,346	\$14,652,407	\$14,652,407	\$14,652,407

S250000 Division - City Engineer 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	9,930,034	10,984,973	11,245,658	11,355,315
505 Materials and Supplies	5,125,036	5,807,507	8,405,054	5,707,507
510 Capital Outlay	265,853	281,000	321,529	281,000
525 Expense Recovery	(4,498,883)	(5,435,300)	(5,435,300)	(5,435,300)
550 Service Charges	36,584	56,250	56,250	56,250
590 Depreciation on Own Funds	1,500	0	0	0
598 Misc Expense	1,099,002	0	0	0
Total expenditures	\$11,959,127	\$11,694,429	\$14,593,190	\$11,964,772

S250000 Division - City Engineer 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Fiber Optic Franchise Fees	1,242,524	2,192,407	2,192,407	2,192,407
430 Local Taxes	1,242,524	2,192,407	2,192,407	2,192,407
Sidewalk Permit Fees	23,255	35,000	35,000	35,000
440 Licenses and Permits	23,255	35,000	35,000	35,000
Subdivision Plan Inspection Fee	666,653	550,000	550,000	550,000
Subdivision Development Fees	5,048	0	0	0
MLGW Fees	2,509,075	2,000,000	2,000,000	2,000,000
Rental Fees	415,827	450,000	450,000	450,000
MLG&W Rent	2,400	2,000	2,000	2,000
Street Cut Inspection Fee	168,280	500,000	500,000	500,000
Traffic Signals	204,644	200,000	200,000	200,000
Signs-Loading Zones	792,171	500,000	500,000	500,000
Arc Lights	3,907	4,000	4,000	4,000
Smart Fiber Initiative	776,368	2,600,000	2,600,000	2,600,000
450 Charges for Services	5,544,372	6,806,000	6,806,000	6,806,000
Sale Of Reports	5,748	19,000	19,000	19,000
Subdivision Sidewalk Fees	39,450	100,000	100,000	100,000
Recovery Of Prior Year Expense	1,996	0	0	0
475 Other Revenues	47,194	119,000	119,000	119,000
OperTfr in - Sales Tax Referendum 2019	5,500,000	5,500,000	5,500,000	5,500,000
480 Transfers In	5,500,000	5,500,000	5,500,000	5,500,000
Contribution From Restricted Fund Balance	0	0	0	0
301 Contributed from Fund Balance	0	0	0	0
Total Revenues	12,357,346	14,652,407	14,652,407	14,652,407

S250000 Division - City Engineer 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	5,687,432	8,469,193	8,898,443	9,338,841
051102 Holiday Salary Full Time	377,631	0	0	0
051103 Vacation Leave	494,108	0	0	0
051105 Sick Leave	417,682	0	0	0
051232 General Retention Bonus Program	0	34,500	34,500	34,500
051202 Overtime	280,553	135,328	229,779	135,328
051206 Out of Rank Pay	17,978	35,757	35,757	35,757
051212 Longevity Pay	9,488	0	0	0
051214 Shift Differential	1,765	12,360	12,360	12,360
051218 PTO Final Pay	98,587	121,000	217,000	121,000
051219 Job Incentive	1,577	0	0	0
051220 Required Special License Pay	648	0	0	0
051302 Pension	400,499	480,458	480,458	473,598
051303 Supplemental Pension	118	0	0	0
051304 Social Security	11,809	0	21,922	0
051307 Pension ADC Funding	584,400	852,290	852,290	905,631
051308 Group Life Insurance	10,158	23,209	23,209	22,455
051310 Unemployment	9,200	9,360	9,360	9,200
051311 Pension 401a Match	25	0	0	0
051314 Medicare	110,693	115,310	115,310	113,664
051315 Long Term Disability	27,615	22,841	22,841	22,511
051322 Health Insurance - Choice Plan	80,232	161,928	161,928	129,948
051327 Health Insurance - Select Plan	947,307	891,216	891,216	868,320
051402 Salaries - Part Time/Temporary	191,607	288,548	347,909	288,548
051501 On the Job Injury	50,292	30,000	30,000	30,000
051326 Benefits Adjustments	0	24,047	3,125	24,047
051602 Proposed ISL	0	488,021	0	0
051901 Attrition	0	-68,642	0	-68,642
051902 Bonus Pay	202,363	0	0	0
056199 Expense Recovery - Personnel	-83,732	-1,141,750	-1,141,750	-1,141,750
500 Personnel Services	9,930,034	10,984,973	11,245,658	11,355,315
505 Materials & Supplies				
052102 City Hall Printing	2,812	0	75	0
052112 City Storeroom Supplies	0	5,140	5,140	5,140
052114 Facility Repair & Carpentry	0	1,500	1,500	1,500
052116 City Shop Charges	246,197	266,447	209,313	266,447
052124 City Shop Fuel	159,997	152,319	152,319	152,320
052204 City Computer Svc Equipment	16,185	59,706	66,915	59,706
052209 Pers Computer Software	69,508	107,454	106,605	107,454
052210 City Telephone/Communications	310	4,452	4,452	4,452
052302 Printing - Outside	433	820	820	820
052304 Supplies - Outside	18,911	39,458	39,458	39,458
052308 Hand Tools	8,834	11,000	11,000	11,000
052310 Clothing	26,708	29,833	30,683	29,833
052316 Safety Equipment	10,826	12,500	12,400	12,500
052324 Outside Postage	465	4,625	4,625	4,625
052330 Paints Oils & Glass	488,824	425,000	415,000	425,000
052332 Steel & Iron Products	214,190	172,000	171,999	172,000
052336 Pipe Fittings & Castings	6,263	7,000	7,000	7,000
052338 Lime Cement & Gravel	1,035	1,000	1,000	1,000
052342 Materials and Supplies	232,635	342,462	418,289	342,462
052402 Maintenance Traffic Signal System	236,990	262,347	275,357	262,347
052408 Outside Vehicle Repair	2,640	4,740	4,740	4,740
052410 Outside Equipment Repair/Maintenance	39,795	68,729	58,729	68,729
052498 Internal Repairs and Maintenance	181,722	147,825	120,000	147,825

S250000 Division - City Engineer 0111 General Fund

Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
052512 Advertising/Publication	0	1,000	1,000	1,000
052514 Outside Phone/Communications	57,805	38,016	29,090	38,016
052518 Janitorial Services	13,854	18,379	17,679	18,379
052526 Seminars/Training/Education	8,395	39,256	18,788	39,256
052528 Misc Professional Services	2,186,983	2,730,150	4,036,473	2,730,150
052610 Travel Expense	2,016	4,275	4,375	4,275
052611 Unreported Travel	0	1,350	1,350	1,350
052730 Mileage	213,352	206,913	206,913	206,913
052810 Utilities	189,974	196,208	196,208	196,208
052920 Insurance	6	0	0	0
052921 Claims	0	40,000	40,000	0
052923 Lawsuits	43,901	60,000	60,000	0
052930 Dues/Memberships/Periodicals	6,386	25,000	25,000	25,000
052933 Radio Trunking Lease	0	2,000	2,000	2,000
052950 Misc Services and Charges	462,110	594,603	1,892,189	594,603
052953 Urban Art Maintenance	28,945	35,000	67,570	35,000
056299 Expense Recovery - M & S	-53,971	-311,000	-311,000	-311,000
505 Materials and Supplies	5,125,036	5,807,507	8,405,054	5,707,507
053106 Prod/Constr/Maint Equipment	0	44,000	44,000	44,000
053108 Equipment	265,853	237,000	277,529	237,000
510 Capital Outlay	265,853	281,000	321,529	281,000
056499 Expense Recovery - State Street Aid	-4,498,883	-5,435,300	-5,435,300	-5,435,300
525 Expense Recovery	-4,498,883	-5,435,300	-5,435,300	-5,435,300
052949 Credit Card Fees - Expense	36,584	56,250	56,250	56,250
550 Service Charges	36,584	56,250	56,250	56,250
052940 Depreciation - Purchased	1,500	0	0	0
590 Depreciation on Own Funds	1,500	0	0	0
059900 Prior Year Expense	1,099,002	0	0	0
598 Misc Expense	1,099,002	0	0	0
Total Expenditures	11,959,127	11,694,429	14,593,190	11,964,772

S250100 Legal Level - City Engineer Planning Design & Construction 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	1,242,524	2,192,407	2,192,407	2,192,407
440 Licenses and Permits	23,255	35,000	35,000	35,000
450 Charges for Services	4,768,004	4,206,000	4,206,000	4,206,000
475 Other Revenues	47,194	119,000	119,000	119,000
480 Transfers In	5,500,000	5,500,000	5,500,000	5,500,000
301 Contributed from Fund Balance	0	0	0	0
Total Revenues	\$11,580,978	\$12,052,407	\$12,052,407	\$12,052,407
500 Personnel Services	5,339,059	5,564,852	5,560,085	6,077,627
505 Materials and Supplies	3,220,699	2,675,384	4,452,369	2,575,385
510 Capital Outlay	265,853	237,000	277,529	237,000
525 Expense Recovery	(1,288,525)	(5,435,300)	(5,435,300)	(5,435,300)
550 Service Charges	36,584	56,250	56,250	56,250
590 Depreciation on Own Funds	1,500	0	0	0
598 Misc Expense	1,099,002	0	0	0
Total expenditures	\$8,674,173	\$3,098,186	\$4,910,933	\$3,510,962

S250200 Legal Level - City Engineer Signs & Markings 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	1,911,417	2,305,812	2,401,812	2,283,832
505 Materials and Supplies	1,068,136	997,237	1,011,815	997,237
510 Capital Outlay	0	22,000	22,000	22,000
525 Expense Recovery	(1,515,187)	0	0	0
Total expenditures	\$1,464,366	\$3,325,048	\$3,435,627	\$3,303,069

S250300 Legal Level - City Engineer Signal Maint 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	2,517,424	2,615,519	2,709,970	2,584,016
505 Materials and Supplies	825,233	951,636	846,796	951,636
510 Capital Outlay	0	22,000	22,000	22,000
525 Expense Recovery	(1,695,171)	0	0	0
Total expenditures	\$1,647,486	\$3,589,155	\$3,578,766	\$3,557,651

S250600 Legal Level - City Engineer Prevailing Wages 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	162,134	182,040	182,040	211,649
Total expenditures	\$162,134	\$182,040	\$182,040	\$211,649

S250700 Legal Level - City Engineer Smart Fiber Initiative 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	776,368	2,600,000	2,600,000	2,600,000
Total Revenues	\$776,368	\$2,600,000	\$2,600,000	\$2,600,000
500 Personnel Services	0	316,750	391,750	198,191
505 Materials and Supplies	10,968	1,183,250	2,094,074	1,183,250
Total expenditures	\$10,968	\$1,500,000	\$2,485,824	\$1,381,441

S100000 Division - Executive 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
305 Investment in General Fixed Assets	0	0	0	20,000
440 Licenses and Permits	267,043	375,000	375,000	375,000
450 Charges for Services	137,382	365,000	365,000	365,000
475 Other Revenues	186,739	0	0	20,000
Total Revenues	\$591,164	\$740,000	\$740,000	\$780,000

S100000 Division - Executive 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	12,926,655	14,663,525	14,501,211	14,498,753
505 Materials and Supplies	6,432,771	6,047,338	6,828,564	5,562,110
515 Grants and Subsidies	3,050,728	3,070,838	3,188,266	3,720,838
550 Service Charges	(20,862)	0	0	0
Total expenditures	\$22,389,292	\$23,781,701	\$24,518,042	\$23,781,701

S100000 Division - Executive 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Dog License	208,072	245,000	245,000	245,000
County Dog License Fee	58,971	130,000	130,000	130,000
440 Licenses and Permits	267,043	375,000	375,000	375,000
Shelter Fees	137,382	350,000	350,000	350,000
Outside Revenue	0	15,000	15,000	15,000
450 Charges for Services	137,382	365,000	365,000	365,000
Donated Revenue	186,739	0	0	20,000
475 Other Revenues	186,739	0	0	20,000
Donations	0	0	0	20,000
305 Investment in General Fixed Assets	0	0	0	20,000
Total Revenues	591,164	740,000	740,000	780,000

S100000 Division - Executive 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	6,493,147	9,576,770	7,824,348	10,660,528
051102 Holiday Salary Full Time	411,010	0	350,305	0
051103 Vacation Leave	335,543	0	297,488	0
051105 Sick Leave	240,835	0	225,452	0
051116 Vacation Day Paid	0	0	38,403	0
051230 MPD Retention Bonus Program OT	1,810	0	0	0
051202 Overtime	322,573	225,000	451,484	225,000
051206 Out of Rank Pay	16,785	3,000	29,237	3,000
051208 Hazardous Duty Pay	62,563	60,000	60,000	60,000
051210 College Incentive Pay	2,109	1,441	1,441	1,441
051214 Shift Differential	461	3,000	3,000	3,000
051218 PTO Final Pay	492,762	46,680	127,350	46,680
051220 Required Special License Pay	671	1,000	1,000	1,000
051302 Pension	428,646	506,332	504,630	488,827
051304 Social Security	98,513	0	149,529	0
051307 Pension ADC Funding	676,500	982,073	982,073	1,014,582
051308 Group Life Insurance	9,121	21,290	22,580	21,896
051310 Unemployment	9,360	8,800	8,800	8,640
051314 Medicare	145,336	121,520	151,277	120,558
051315 Long Term Disability	26,938	22,028	38,258	21,767
051322 Health Insurance - Choice Plan	96,944	203,064	204,216	186,756
051327 Health Insurance - Select Plan	852,351	763,776	769,062	749,352
051402 Salaries - Part Time/Temporary	1,982,990	2,217,852	2,260,292	1,666,571
051501 On the Job Injury	67,179	88,250	88,250	80,000
051326 Benefits Adjustments	0	134,512	0	-644,984
051602 Proposed ISL	0	0	0	107,000
051901 Attrition	0	-237,862	0	-237,862
051902 Bonus Pay	151,318	0	6,500	0
051905 Spot Bonus Pay	3,000	5,000	5,000	5,000
056197 MPD Retention Bonus Recovery	-1,810	0	0	0
056199 Expense Recovery - Personnel	0	-90,000	-98,764	-90,000
500 Personnel Services	12,926,655	14,663,525	14,501,211	14,498,753
505 Materials & Supplies				
052102 City Hall Printing	-57,391	6,000	21,600	6,000
052106 City Hall Postage	0	500	500	500
052116 City Shop Charges	143,887	149,223	134,729	125,057
052122 Info Sys Phone/Communication	0	1,000	1	1,000
052124 City Shop Fuel	78,359	75,215	75,455	62,671
052202 Outside Computer Services	6,580	6,580	4,371	6,580
052204 City Computer Svc Equipment	105,414	137,750	81,910	136,250
052209 Pers Computer Software	13,403	20,306	19,483	20,306
052302 Printing - Outside	25,635	60,044	35,144	60,044
052304 Supplies - Outside	51,220	58,368	64,368	58,368
052308 Hand Tools	160	500	500	500
052310 Clothing	16,796	43,250	49,230	28,250
052312 Household Supplies	51,695	55,000	55,000	55,000
052316 Safety Equipment	840	1,000	1,000	1,000
052320 Medical Supplies	333,256	260,000	341,926	260,000
052324 Outside Postage	9,771	5,000	5,400	5,000
052342 Materials and Supplies	393,802	284,519	315,880	259,519
052343 Miscellaneous Expense	36,217	39,949	35,049	33,995
052410 Outside Equipment Repair/Maintenance	12,909	5,500	5,500	5,500
052506 Medical/Dental/Veterinary	217,165	100,000	280,135	100,000
052510 Accounting/Auditing/Cons	399,298	389,299	389,299	389,299
052512 Advertising/Publication	557,532	528,045	528,045	528,045

S100000 Division - Executive 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052514 Outside Phone/Communications	74,080	89,909	73,533	85,609
052518 Janitorial Services	89,816	90,400	101,400	90,400
052520 Security	446	14,517	29,518	14,517
052526 Seminars/Training/Education	27,930	61,000	29,620	61,036
052528 Misc Professional Services	3,534,402	3,134,628	3,581,949	2,671,628
052531 Rewards and Recognition	0	23,500	23,500	23,500
052532 Staff Development	380	1,000	1,000	1,000
052610 Travel Expense	33,423	48,702	54,102	64,202
052730 Mileage	4,366	11,090	12,990	11,090
052810 Utilities	159,905	150,534	271,534	183,434
052352 WYPL Supplies & Printing Expense - Library	54	0	0	0
052921 Claims	0	2,000	3,000	0
052923 Lawsuits	0	25,000	70,000	0
052930 Dues/Memberships/Periodicals	124,537	242,010	194,010	286,810
052950 Misc Services and Charges	41,874	50,000	59,883	50,000
057454 Catering	9,147	26,000	28,000	26,000
056299 Expense Recovery - M & S	-64,139	-150,000	-150,000	-150,000
505 Materials and Supplies	6,432,771	6,047,338	6,828,564	5,562,110
059600 Payment To Sub grantees	1,463	0	856	650,000
061014 MIFA General Assistance	552,646	669,218	785,790	669,218
066104 Ambassador's Fellowship Pay	2,496,619	2,401,620	2,401,620	2,401,620
515 Grants and Subsidies	3,050,728	3,070,838	3,188,266	3,720,838
052949 Credit Card Fees - Expense	-20,862	0	0	0
550 Service Charges	-20,862	0	0	0
Total Expenditures	22,389,292	23,781,701	24,518,042	23,781,701

S100100 Legal Level - Mayor 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	970,710	1,225,337	1,221,477	1,222,789
505 Materials and Supplies	178,693	329,854	332,153	465,370
515 Grants and Subsidies	0	0	0	650,000
Total expenditures	\$1,149,403	\$1,555,190	\$1,553,630	\$2,338,159

S100300 Legal Level - Chief Administrative Office 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	747,608	878,522	1,024,282	909,774
505 Materials and Supplies	288,232	414,871	422,415	391,813
Total expenditures	\$1,035,840	\$1,293,393	\$1,446,697	\$1,301,587

S100400 Legal Level - Auditing 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	638,229	671,404	669,325	693,163
505 Materials and Supplies	457,768	444,138	439,630	438,985
Total expenditures	\$1,095,997	\$1,115,542	\$1,108,955	\$1,132,148

S100600 Legal Level - 311 Call Center 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
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500 Personnel Services	510,422	533,863	538,759	546,086
505 Materials and Supplies	10,626	27,111	22,111	27,111
Total expenditures	\$521,048	\$560,974	\$560,870	\$573,197

S100800 Legal Level - Office of Youth Services and Community Affairs 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	17,160	0	0	20,000
Total Revenues	\$17,160	\$0	\$0	\$20,000
500 Personnel Services	1,689,570	1,789,857	1,786,829	1,907,233
505 Materials and Supplies	453,378	427,101	581,095	380,226
515 Grants and Subsidies	2,498,082	2,401,620	2,402,476	2,401,620
Total expenditures	\$4,641,030	\$4,618,578	\$4,770,400	\$4,689,079

S101100 Legal Level - Intergovernmental Affairs 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	93,494	500,682	478,681	574,182
505 Materials and Supplies	436,851	373,633	383,633	384,633
Total expenditures	\$530,345	\$874,314	\$862,314	\$958,815

S101200 Legal Level - Ethics Office 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	326,517	251,343	234,730	251,945
505 Materials and Supplies	34,806	16,700	35,018	16,700
Total expenditures	\$361,322	\$268,043	\$269,748	\$268,645

S101300 Legal Level - Animal Shelter 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
305 Investment in General Fixed Assets	0	0	0	20,000
440 Licenses and Permits	267,043	375,000	375,000	375,000
450 Charges for Services	137,382	350,000	350,000	350,000
475 Other Revenues	169,579	0	0	0
Total Revenues	\$574,004	\$725,000	\$725,000	\$745,000
500 Personnel Services	4,281,950	4,861,260	4,489,989	5,130,290
505 Materials and Supplies	1,287,363	1,060,739	1,811,075	1,117,254
550 Service Charges	(20,862)	0	0	0
Total expenditures	\$5,548,450	\$5,921,999	\$6,301,064	\$6,247,544

S101400 Legal Level -Community Affairs 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	767,531	910,893	912,624	940,443
505 Materials and Supplies	287,408	422,379	443,086	422,379
515 Grants and Subsidies	552,646	669,218	785,790	669,218
Total expenditures	\$1,607,585	\$2,002,490	\$2,141,500	\$2,032,040

S101500 Legal Level - Communications 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
450 Charges for Services	0	15,000	15,000	15,000
Total Revenues	\$0	\$15,000	\$15,000	\$15,000
500 Personnel Services	1,370,989	1,501,056	1,457,817	1,529,520
505 Materials and Supplies	995,390	872,650	948,196	847,650
Total expenditures	\$2,366,379	\$2,373,706	\$2,406,013	\$2,377,170

S101600 Legal Level - Office of Performance Mgmt 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	270,607	321,799	321,799	430,503
505 Materials and Supplies	238,706	309,735	395,342	282,735
Total expenditures	\$509,313	\$631,534	\$717,142	\$713,238

S101700 Legal Level Memphis Public Service Corp 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	914,821	856,055	754,446	0
505 Materials and Supplies	152,202	179,172	179,972	0
Total expenditures	\$1,067,024	\$1,035,228	\$934,418	\$0

S101800 Legal Level - Group Violence Intervention Program - GVIP 0111 General Fund
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	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
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500 Personnel Services	344,208	361,454	610,454	362,824
505 Materials and Supplies	1,611,216	1,169,255	834,837	787,255
Total expenditures	\$1,955,424	\$1,530,709	\$1,445,291	\$1,150,079

S109901 Executive Division 0111 General Fund
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	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
505 Materials and Supplies	132	0	0	0
Total expenditures	\$132	\$0	\$0	\$0

S110000 Division - Finance & Administration 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	1,138,393	0	0	0
475 Other Revenues	2,208,400	2,030,000	255,000	255,000
Total Revenues	\$3,346,793	\$2,030,000	\$255,000	\$255,000

S110000 Division - Finance & Administration 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	8,317,402	10,200,826	9,450,458	10,572,009
505 Materials and Supplies	2,089,061	2,192,938	2,323,880	2,796,754
510 Capital Outlay	76,935	10,000	50,928	10,000
515 Grants and Subsidies	1,872,936	3,309,300	1,509,300	2,334,300
526 Investment Fees	149,567	149,652	149,652	149,652
598 Misc Expense	(236)	0	0	0
Total expenditures	\$12,505,666	\$15,862,716	\$13,484,218	\$15,862,716

S110000 Division - Finance & Administration 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Tourism Development Zone Local Sales	1,138,393	0	0	0
430 Local Taxes	1,138,393	0	0	0
Miscellaneous Auctions	2,076,373	2,025,000	250,000	250,000
Rezoning Ordinance Publication Fees	2,075	5,000	5,000	5,000
Miscellaneous Income	20,623	0	0	0
Coca - Cola Sponsorship	1,000	0	0	0
Vendor Rebates	108,329	0	0	0
475 Other Revenues	2,208,400	2,030,000	255,000	255,000
Total Revenues	3,346,793	2,030,000	255,000	255,000

S110000 Division - Finance & Administration 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	5,881,371	8,837,102	6,458,796	8,907,006
051102 Holiday Salary Full Time	381,744	0	474,084	0
051103 Vacation Leave	381,717	0	430,639	0
051105 Sick Leave	287,353	0	359,278	0
051202 Overtime	11,735	5,000	5,000	5,000
051204 Holiday Fire/Police	901	0	0	0
051206 Out of Rank Pay	30,562	0	0	0
051218 PTO Final Pay	79,420	15,000	112,902	15,000
051302 Pension	383,143	449,820	449,819	477,735
051304 Social Security	19,551	0	20,776	0
051307 Pension ADC Funding	582,900	857,269	857,269	908,141
051308 Group Life Insurance	10,065	21,110	21,110	24,048
051310 Unemployment	7,600	7,680	7,680	7,920
051314 Medicare	107,092	107,266	107,266	113,905
051315 Long Term Disability	26,377	21,121	21,121	22,656
051322 Health Insurance - Choice Plan	61,575	115,824	115,824	93,444
051327 Health Insurance - Select Plan	715,832	669,168	669,168	677,688
051402 Salaries - Part Time/Temporary	352,362	317,924	318,505	317,924
051501 On the Job Injury	3,241	4,260	4,260	4,260
051326 Benefits Adjustments	0	20,776	0	20,776
051602 Proposed ISL	0	0	0	225,000
051901 Attrition	0	-265,454	0	-265,454
051902 Bonus Pay	165,633	0	0	0
051905 Spot Bonus Pay	2,250	0	0	0
056199 Expense Recovery - Personnel	-1,175,022	-983,040	-983,040	-983,040
500 Personnel Services	8,317,402	10,200,826	9,450,458	10,572,009
505 Materials & Supplies				
052102 City Hall Printing	14,405	6,947	6,947	6,947
052116 City Shop Charges	592	105,834	5,834	20,000
052124 City Shop Fuel	9,281	294	294	294
052202 Outside Computer Services	0	1,000	1,000	1,000
052204 City Computer Svc Equipment	15,879	31,588	39,916	31,588
052209 Pers Computer Software	4,618	16,281	16,281	16,281
052302 Printing - Outside	66,101	59,200	59,200	69,200
052304 Supplies - Outside	158,327	156,743	157,369	156,743
052305 Food Expense	1,794	1,025	1,025	1,025
052309 Document Reproduction - Outside	0	2,000	2,000	2,000
052310 Clothing	62	0	0	0
052318 Drafting/Photo Supplies	0	250	250	250
052324 Outside Postage	99,021	112,240	112,240	162,240
052342 Materials and Supplies	22,581	42,422	44,527	42,422
052343 Miscellaneous Expense	14,609	9,697	9,697	9,697
052498 Internal Repairs and Maintenance	0	1,000	1,000	1,000
052504 Legal Services/Court Cost	0	5,000	5,000	5,000
052512 Advertising/Publication	100,190	126,587	97,425	126,587
052514 Outside Phone/Communications	35,528	20,789	21,846	20,789
052520 Security	56,806	33,500	33,500	33,500
052526 Seminars/Training/Education	38,940	62,000	62,000	62,000
052528 Misc Professional Services	1,291,787	1,149,407	1,397,396	1,805,058
052610 Travel Expense	38,734	57,000	57,000	57,000
052730 Mileage	96	1,500	1,500	1,500
052810 Utilities	0	10,000	10,000	10,000
052921 Claims	110,320	1,000	1,000	0
052923 Lawsuits	0	25,000	25,000	0
052930 Dues/Memberships/Periodicals	5,485	20,933	20,933	20,933

S110000 Division - Finance & Administration 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052932 Rent	0	169,000	169,000	169,000
052950 Misc Services and Charges	3,964	64,700	64,700	64,700
056299 Expense Recovery - M & S	-60	-100,000	-100,000	-100,000
505 Materials and Supplies	2,089,061	2,192,938	2,323,880	2,796,754
053102 Furniture/Furnishings	72,821	0	35,508	0
053108 Equipment	4,114	10,000	15,420	10,000
510 Capital Outlay	76,935	10,000	50,928	10,000
061074 Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
061165 RBC Training/Certification Program	0	4,650	4,650	4,650
061204 Tax Receivable Sale Vendor	372,936	1,800,000	0	825,000
064085 Contr Assist Prog/Bonding	0	4,650	4,650	4,650
515 Grants and Subsidies	1,872,936	3,309,300	1,509,300	2,334,300
061716 Investment Fee	149,567	149,652	149,652	149,652
526 Investment Fees	149,567	149,652	149,652	149,652
059900 Prior Year Expense	-236	0	0	0
598 Misc Expense	-236	0	0	0
Total Expenditures	12,505,666	15,862,716	13,484,218	15,862,716

S110100 Legal Level - Finance Administration 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	511,080	628,077	585,675	684,163
505 Materials and Supplies	107,434	139,817	140,073	630,817
510 Capital Outlay	0	10,000	10,000	10,000
Total expenditures	\$618,514	\$777,894	\$735,748	\$1,324,980

S110200 Legal Level - Financial Accounting 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	2,075	5,000	5,000	5,000
Total Revenues	\$2,075	\$5,000	\$5,000	\$5,000
500 Personnel Services	2,797,665	3,205,709	3,141,569	3,372,226
505 Materials and Supplies	283,327	256,272	267,392	256,933
510 Capital Outlay	4,114	0	5,420	0
Total expenditures	\$3,085,106	\$3,461,981	\$3,414,381	\$3,629,159

S110300 Legal Level - Purchasing 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	2,184,702	2,025,000	250,000	250,000
Total Revenues	\$2,184,702	\$2,025,000	\$250,000	\$250,000
500 Personnel Services	1,095,422	1,361,854	1,279,548	1,230,036
505 Materials and Supplies	286,096	406,151	302,542	294,317
510 Capital Outlay	72,821	0	35,508	0
Total expenditures	\$1,454,339	\$1,768,005	\$1,617,598	\$1,524,353

S110400 Legal Level - Budget Office 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	409,896	520,669	498,448	510,592
505 Materials and Supplies	164,490	76,861	77,369	176,861
Total expenditures	\$574,386	\$597,530	\$575,817	\$687,453

S110500 Legal Level - Debt Management 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	84,574	320,807	254,056	411,923
505 Materials and Supplies	22,347	31,254	33,143	31,254
Total expenditures	\$106,921	\$352,061	\$287,199	\$443,176

S110600 Legal Level - Operations/Collections/Investment Treasury 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
430 Local Taxes	80,469	0	0	0
Total Revenues	\$80,469	\$0	\$0	\$0
500 Personnel Services	1,401,303	1,392,959	1,402,860	1,397,311
505 Materials and Supplies	411,714	434,103	459,360	558,093
515 Grants and Subsidies	372,936	1,800,000	0	825,000
Total expenditures	\$2,185,953	\$3,627,062	\$1,862,220	\$2,780,404

S110700 Legal Level - Financial & Strategic Planning Office 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	172,799	233,382	172,731	459,472
505 Materials and Supplies	64,722	80,623	113,038	80,623
598 Misc Expense	(236)	0	0	0
Total expenditures	\$237,285	\$314,005	\$285,769	\$540,095

S110900 Legal Level - Equal Business Opportunity & Development Programs 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	1,000	0	0	0
Total Revenues	\$1,000	\$0	\$0	\$0
500 Personnel Services	1,067,786	1,404,628	1,184,973	1,377,758
505 Materials and Supplies	618,898	726,647	889,752	726,647
515 Grants and Subsidies	0	9,300	9,300	9,300
Total expenditures	\$1,686,684	\$2,140,575	\$2,084,025	\$2,113,705

S111100 Legal Level - Office of Comprehensive Planning 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	20,623	0	0	0
Total Revenues	\$20,623	\$0	\$0	\$0
500 Personnel Services	776,876	1,132,742	930,597	1,128,529
505 Materials and Supplies	19,715	41,210	41,210	41,210
515 Grants and Subsidies	1,500,000	1,500,000	1,500,000	1,500,000
526 Investment Fees	149,567	149,652	149,652	149,652
Total expenditures	\$2,446,158	\$2,823,604	\$2,621,460	\$2,819,391

S119901 Finance & Administration Division 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
<hr/>				
505 Materials and Supplies	110,320	0	0	0
Total expenditures	\$110,320	\$0	\$0	\$0

S130000 Division - Fire Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
440 Licenses and Permits	191,515	170,000	175,000	175,000
450 Charges for Services	31,217,241	31,000,000	34,000,000	36,500,000
460 Federal Grants	6,429,546	5,200,000	7,035,730	7,200,000
470 Intergovernmental Revenues	5,368,289	5,625,380	5,625,380	6,158,005
475 Other Revenues	25,325	30,000	30,000	30,000
480 Transfers In	7,550,000	7,071,318	7,071,318	6,919,000
Total Revenues	\$50,781,916	\$49,096,698	\$53,937,428	\$56,982,005

S130000 Division - Fire Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	186,821,276	211,834,054	212,073,441	214,350,879
505 Materials and Supplies	25,482,730	27,707,995	31,724,348	26,829,364
510 Capital Outlay	62,580	97,000	97,000	97,000
Total expenditures	\$212,366,586	\$239,639,049	\$243,894,789	\$241,277,243

S130000 Division - Fire Services 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Misc Permits	191,515	170,000	175,000	175,000
440 Licenses and Permits	191,515	170,000	175,000	175,000
Ambulance Service	31,217,241	31,000,000	34,000,000	36,500,000
450 Charges for Services	31,217,241	31,000,000	34,000,000	36,500,000
Federal Grants - Others	436,739	0	0	0
FEMA Reimbursement	5,992,808	5,200,000	7,035,730	7,200,000
460 Federal Grants	6,429,546	5,200,000	7,035,730	7,200,000
International Airport	5,368,289	5,625,380	5,625,380	6,158,005
470 Intergovernmental Revenues	5,368,289	5,625,380	5,625,380	6,158,005
Local Shared Revenue	-18,533	0	0	0
Fire - Misc Collections	43,968	30,000	30,000	30,000
Recovery Of Prior Year Expense	-111	0	0	0
475 Other Revenues	25,325	30,000	30,000	30,000
Oper Tfr In - Metro Alarm	300,000	321,318	321,318	169,000
OperTfr in - Sales Tax Referendum 2019	7,250,000	6,750,000	6,750,000	6,750,000
480 Transfers In	7,550,000	7,071,318	7,071,318	6,919,000
Total Revenues	50,781,916	49,096,698	53,937,428	56,982,005

S130000 Division - Fire Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	98,315,023	146,627,897	114,833,375	154,849,714
051102 Holiday Salary Full Time	636,411	0	737,515	0
051103 Vacation Leave	13,077,486	0	14,136,896	0
051104 Bonus Leave	37,875	0	48,138	0
051105 Sick Leave	9,572,467	0	10,300,529	0
051116 Vacation Day Paid	472,850	0	672,342	0
051223 MFD Retention Bonus Program	-25,311	0	0	0
051226 MFD Sign On Bonus Pay	0	0	165,969	0
051227 MFD Sign On Bonus Pay OT	0	0	10,114	0
051228 Fire Extended Duty Bonus	1,192,816	0	1,123,969	0
051231 MFD Retention Bonus Program OT	2,984,468	0	0	0
051232 General Retention Bonus Program	0	1,500	1,500	1,500
051202 Overtime	21,121,358	19,747,356	25,405,168	15,747,356
051204 Holiday Fire/Police	5,644,366	5,585,070	6,302,550	5,585,070
051206 Out of Rank Pay	2,208,556	2,062,500	2,591,099	2,062,500
051208 Hazardous Duty Pay	123,496	144,200	128,538	144,200
051210 College Incentive Pay	2,862,723	3,067,571	3,061,150	3,257,325
051212 Longevity Pay	732,182	655,560	725,019	660,060
051214 Shift Differential	39,320	44,900	39,199	44,900
051216 Bonus Days	113,827	379,100	133,081	379,100
051218 PTO Final Pay	3,373,897	3,286,941	3,372,754	3,286,941
051219 Job Incentive	1,065,229	1,020,600	1,154,489	1,020,600
051302 Pension	7,976,259	7,575,759	8,330,678	8,141,266
051303 Supplemental Pension	2,699	1,962	1,799	1,962
051304 Social Security	11,488	14,161	5,217	14,161
051307 Pension ADC Funding	8,586,100	12,997,970	12,997,970	13,882,429
051308 Group Life Insurance	180,275	369,989	196,618	405,887
051310 Unemployment	116,960	122,480	122,480	126,080
051311 Pension 401a Match	482	1,833	1,833	1,833
051314 Medicare	2,332,494	1,815,041	2,621,004	1,954,353
051315 Long Term Disability	485,934	362,238	505,330	390,788
051322 Health Insurance - Choice Plan	726,574	1,407,672	1,578,387	1,471,344
051327 Health Insurance - Select Plan	17,665,061	15,841,896	16,724,138	15,820,248
051402 Salaries - Part Time/Temporary	72,352	140,741	55,227	140,741
051507 Tuition Reimb Supplemental	511	0	750	0
051501 On the Job Injury	2,046,333	2,392,396	2,430,107	2,392,396
051326 Benefits Adjustments	0	2,716,253	0	2,716,253
051602 Proposed ISL	0	2,925,757	0	0
051901 Attrition	0	-1,033,798	0	-1,033,798
051902 Bonus Pay	36,800	0	0	0
051903 Referral Bonus Pay	4,000	0	0	0
051904 Sign On Bonus Pay	90,055	150,000	150,000	150,000
051906 Sign On Bonus Pay OT	3,231	0	0	0
056194 MFD Pension ADC Expense Recovery	0	-4,831,690	-4,831,690	-4,831,690
056196 MFD Salary Sales Tax Ref Recovery	-12,816,000	-13,456,800	-13,456,800	-14,129,640
056198 MFD Retention Bonus Recovery	-2,959,156	0	0	0
056199 Expense Recovery - Personnel	-1,290,212	-303,000	-303,000	-303,000
500 Personnel Services	186,821,276	211,834,054	212,073,441	214,350,879
505 Materials & Supplies				
052102 City Hall Printing	4,063	0	4,269	0
052112 City Storeroom Supplies	0	0	506	0
052114 Facility Repair & Carpentry	9,884	15,000	15,000	15,000
052116 City Shop Charges	7,085,525	6,590,159	7,011,680	6,249,175
052124 City Shop Fuel	2,420,871	1,893,534	1,893,000	2,082,887
052204 City Computer Svc Equipment	63,424	125,500	130,592	125,500

S130000 Division - Fire Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052209 Pers Computer Software	294,455	481,600	628,992	481,600
052210 City Telephone/Communications	0	0	0	0
052302 Printing - Outside	0	500	500	500
052304 Supplies - Outside	267,568	272,000	284,151	272,000
052308 Hand Tools	77,431	23,500	28,325	23,500
052310 Clothing	707,583	743,330	785,330	743,330
052312 Household Supplies	603,679	502,600	502,600	502,600
052314 Ammunition & Explosives	460	500	500	500
052316 Safety Equipment	239,275	286,000	318,948	286,000
052318 Drafting/Photo Supplies	9,694	8,500	8,500	8,500
052320 Medical Supplies	2,513,002	3,020,166	3,480,205	3,020,166
052322 Athletic/Recreational Supplies	0	1,000	1,000	1,000
052324 Outside Postage	3,569	1,600	1,976	1,600
052328 Lumber & Wood Products	1,253	13,000	13,000	13,000
052330 Paints Oils & Glass	1,088	7,000	8,776	7,000
052332 Steel & Iron Products	2,360	2,000	2,200	2,000
052336 Pipe Fittings & Castings	75,989	70,000	70,000	70,000
052338 Lime Cement & Gravel	3,646	6,000	6,000	6,000
052342 Materials and Supplies	117,095	134,425	126,468	134,425
052408 Outside Vehicle Repair	113,836	140,000	175,598	140,000
052410 Outside Equipment Repair/Maintenance	1,284,141	1,352,450	1,383,800	1,352,450
052498 Internal Repairs and Maintenance	69,140	202,000	222,748	202,000
052506 Medical/Dental/Veterinary	5,296	10,000	10,000	10,000
052512 Advertising/Publication	0	375,000	375,000	375,000
052514 Outside Phone/Communications	186,433	225,000	246,192	225,000
052518 Janitorial Services	30,000	30,000	30,000	30,000
052520 Security	580	600	600	600
052526 Seminars/Training/Education	88,836	200,940	203,140	200,940
052528 Misc Professional Services	6,240,764	6,480,000	9,051,396	6,480,000
052530 Employee Activities	-13	0	0	0
052534 Textbooks	26,818	88,000	107,517	88,000
052610 Travel Expense	36,852	137,050	137,050	137,050
052615 Relocation Expense	23,307	1,003,200	1,006,175	1,003,200
052720 Outside Fuel	4,406	39,200	39,200	39,200
052730 Mileage	38,560	38,250	42,782	38,250
052810 Utilities	2,067,530	2,222,771	2,222,771	2,222,771
052901 Hazardous Materials Clean-up	-264	0	0	0
052920 Insurance	15	0	0	0
052921 Claims	170,491	177,000	178,560	0
052923 Lawsuits	411,915	550,000	688,459	0
052930 Dues/Memberships/Periodicals	29,955	41,920	41,920	41,920
052932 Rent	100,800	100,800	93,019	100,800
052950 Misc Services and Charges	23,774	60,400	110,400	60,400
052990 Minor Equipment	27,641	35,500	35,500	35,500
505 Materials and Supplies	25,482,730	27,707,995	31,724,348	26,829,364
053102 Furniture/Furnishings	44,014	67,000	67,000	67,000
053108 Equipment	18,566	30,000	30,000	30,000
510 Capital Outlay	62,580	97,000	97,000	97,000

S130000 Division - Fire Services 0111 General Fund				
Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
Total Expenditures	212,366,586	239,639,049	243,894,789	241,277,243

S130100 Legal Level - Fire Services Admin 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	3,202,642	7,013,519	4,208,682	4,251,329
505 Materials and Supplies	2,222,329	4,182,800	4,506,471	3,455,800
Total expenditures	\$5,424,971	\$11,196,319	\$8,715,153	\$7,707,129

S130200 Legal Level - Fire Apparatus Maintenance 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	11,417	0	0	0
505 Materials and Supplies	10,033,280	9,059,243	9,575,997	8,907,612
Total expenditures	\$10,044,696	\$9,059,243	\$9,575,997	\$8,907,612

S130300 Legal Level - Fire Logistical Services 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	1,771,554	2,098,567	2,074,618	2,392,353
505 Materials and Supplies	1,294,123	1,470,300	1,489,775	1,470,300
510 Capital Outlay	34,014	50,000	50,000	50,000
Total expenditures	\$3,099,691	\$3,618,867	\$3,614,393	\$3,912,653

S130400 Legal Level - Fire Training 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	21,600	0	0	0
Total Revenues	\$21,600	\$0	\$0	\$0
500 Personnel Services	2,951,810	3,032,057	3,520,810	3,422,472
505 Materials and Supplies	615,540	693,980	704,646	693,980
510 Capital Outlay	0	3,000	3,000	3,000
Total expenditures	\$3,567,351	\$3,729,037	\$4,228,456	\$4,119,452

S130500 Legal Level - Fire Communication 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	7,221,694	7,971,436	8,838,427	8,882,030
505 Materials and Supplies	1,971,957	2,179,650	2,592,455	2,179,650
Total expenditures	\$9,193,652	\$10,151,086	\$11,430,882	\$11,061,680

S130600 Legal Level - Fire Prevention 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
440 Licenses and Permits	191,515	170,000	175,000	175,000
Total Revenues	\$191,515	\$170,000	\$175,000	\$175,000
500 Personnel Services	6,324,539	6,602,285	6,776,230	6,779,916
505 Materials and Supplies	196,955	226,985	230,411	226,985
Total expenditures	\$6,521,494	\$6,829,270	\$7,006,640	\$7,006,901

S130700 Legal Level - Firefighting 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
460 Federal Grants	3,801,213	600,000	600,000	2,600,000
475 Other Revenues	(18,644)	0	0	0
480 Transfers In	7,550,000	7,071,318	7,071,318	6,919,000
Total Revenues	\$11,332,569	\$7,671,318	\$7,671,318	\$9,519,000
500 Personnel Services	118,972,405	124,789,099	130,738,755	124,111,684
505 Materials and Supplies	3,165,721	2,810,121	5,038,459	2,810,121
Total expenditures	\$122,138,127	\$127,599,220	\$135,777,214	\$126,921,805

S130800 Legal Level - Emergency Medical Svc 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	31,217,241	31,000,000	34,000,000	36,500,000
460 Federal Grants	2,628,333	4,600,000	6,435,730	4,600,000
475 Other Revenues	22,368	30,000	30,000	30,000
Total Revenues	\$33,867,943	\$35,630,000	\$40,465,730	\$41,130,000
500 Personnel Services	41,301,438	55,107,778	50,457,219	59,184,797
505 Materials and Supplies	5,787,267	6,708,850	7,205,842	6,708,850
510 Capital Outlay	10,000	14,000	14,000	14,000
Total expenditures	\$47,098,705	\$61,830,628	\$57,677,062	\$65,907,647

S131000 Legal Level - Airport 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
470 Intergovernmental Revenues	5,368,289	5,625,380	5,625,380	6,158,005
Total Revenues	\$5,368,289	\$5,625,380	\$5,625,380	\$6,158,005
500 Personnel Services	5,063,777	5,219,314	5,458,701	5,326,299
505 Materials and Supplies	195,557	376,066	380,291	376,066
510 Capital Outlay	18,566	30,000	30,000	30,000
Total expenditures	\$5,277,900	\$5,625,380	\$5,868,991	\$5,732,365

S200000 Division - General Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	353,658	350,000	426,026	350,000
450 Charges for Services	422,506	376,238	424,626	376,238
475 Other Revenues	558,128	0	436,773	0
Total Revenues	\$1,334,292	\$726,238	\$1,287,425	\$726,238

S200000 Division - General Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	16,727,863	17,529,109	17,076,592	17,529,109
505 Materials and Supplies	11,461,745	9,921,663	13,926,024	9,921,663
510 Capital Outlay	157,605	0	0	0
Total expenditures	\$28,347,214	\$27,450,772	\$31,002,616	\$27,450,772

S200000 Division - General Services 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Fiber Optic Franchise Fees	353,658	350,000	426,026	350,000
430 Local Taxes	353,658	350,000	426,026	350,000
Rental Fees	257,027	250,000	280,381	250,000
Rent Of Land	53,979	51,238	69,245	51,238
Easements & Encroachments	111,501	75,000	75,000	75,000
450 Charges for Services	422,506	376,238	424,626	376,238
Sale Of Capital Assets	36,588	0	5,894	0
Subrogation Claims	423,715	0	413,715	0
Recovery Of Prior Year Expense	95,975	0	17,164	0
Mow to Own - Program Fees	1,850	0	0	0
475 Other Revenues	558,128	0	436,773	0
Total Revenues	1,334,292	726,238	1,287,425	726,238

S200000 Division - General Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	13,252,680	20,303,284	15,622,680	20,338,832
051102 Holiday Salary Full Time	883,883	0	851,388	0
051103 Vacation Leave	1,135,091	0	1,186,877	0
051105 Sick Leave	1,034,170	0	1,080,194	0
051116 Vacation Day Paid	0	0	11,154	0
051232 General Retention Bonus Program	0	94,500	105,000	94,500
051202 Overtime	2,169,363	1,653,910	2,070,155	2,100,094
051206 Out of Rank Pay	7,040	2,144	1,762	2,144
051208 Hazardous Duty Pay	99,303	0	114,197	0
051212 Longevity Pay	21,650	0	28,028	0
051214 Shift Differential	4,155	10,662	10,662	10,662
051218 PTO Final Pay	99,852	152,747	250,373	152,747
051219 Job Incentive	0	310,989	0	0
051221 Cert Pay Testing	105,464	70,000	97,988	150,000
051302 Pension	971,785	1,090,523	1,122,689	1,131,397
051303 Supplemental Pension	14,154	16,652	24,893	18,708
051304 Social Security	72,753	2,102	105,723	2,102
051307 Pension ADC Funding	1,244,600	1,862,591	1,863,591	1,978,761
051308 Group Life Insurance	23,173	53,109	53,109	55,641
051310 Unemployment	19,600	21,680	21,680	22,640
051311 Pension 401a Match	8,916	8,252	9,521	8,252
051314 Medicare	282,420	272,355	340,349	283,476
051315 Long Term Disability	64,189	54,471	70,704	56,695
051322 Health Insurance - Choice Plan	224,039	427,008	598,583	461,016
051327 Health Insurance - Select Plan	2,135,965	2,050,608	2,071,686	2,089,920
051402 Salaries - Part Time/Temporary	614,519	555,552	599,902	555,552
051501 On the Job Injury	280,023	138,704	147,625	138,704
051188 CIT	0	640	640	640
051189 CIT OT	0	37	37	37
051901 Attrition	0	-546,514	0	-546,514
051902 Bonus Pay	416,069	0	110,000	0
051903 Referral Bonus Pay	2,000	0	0	0
051904 Sign On Bonus Pay	0	12,500	5,000	12,500
051905 Spot Bonus Pay	1,500	0	0	0
051906 Sign On Bonus Pay OT	0	2,000	402	2,000
056199 Expense Recovery - Personnel	-8,460,490	-11,091,397	-11,500,000	-11,591,397
500 Personnel Services	16,727,863	17,529,109	17,076,592	17,529,109
505 Materials & Supplies				
052102 City Hall Printing	93,797	75,508	76,576	75,508
052112 City Storeroom Supplies	10,800	7,805	7,805	7,805
052116 City Shop Charges	532,031	714,795	708,264	714,795
052124 City Shop Fuel	154,528	336,464	328,271	336,465
052202 Outside Computer Services	2,319	0	0	0
052204 City Computer Svc Equipment	13,649	16,179	16,179	16,179
052208 Data/Word Process Software	0	500	500	500
052209 Pers Computer Software	626	40,000	97,213	40,000
052304 Supplies - Outside	83,522	70,928	84,579	70,928
052308 Hand Tools	30,272	44,406	46,775	44,406
052310 Clothing	59,729	62,500	70,539	62,500
052312 Household Supplies	58,486	47,000	47,128	47,000
052316 Safety Equipment	9,490	11,000	11,578	11,000
052324 Outside Postage	397,375	443,559	443,559	443,559
052326 Asphalt Products	0	25,000	25,000	25,000
052338 Lime Cement & Gravel	963	1,000	1,000	1,000
052340 Chemicals	3,664	20,000	20,000	20,000

S200000 Division - General Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052342 Materials and Supplies	2,198,469	1,814,410	2,006,570	1,814,410
052343 Miscellaneous Expense	0	0	228	0
052408 Outside Vehicle Repair	250	5,000	11,688	5,000
052410 Outside Equipment Repair/Maintenance	183,692	243,303	236,441	243,303
052412 Facilities Structure Repair - Outside	1,066,885	250,487	2,242,865	250,487
052512 Advertising/Publication	3,491	6,000	0	6,000
052514 Outside Phone/Communications	96,773	70,500	86,647	70,500
052518 Janitorial Services	590,408	966,401	972,099	995,251
052520 Security	890,498	999,000	999,000	1,128,999
052526 Seminars/Training/Education	33,602	68,850	31,200	68,000
052528 Misc Professional Services	2,182,888	1,362,468	2,173,013	1,362,468
052610 Travel Expense	2,684	6,000	3,000	6,000
052810 Utilities	1,830,139	1,495,800	1,941,912	1,475,800
052352 WYPL Supplies & Printing Expense - Library	119	0	0	0
052921 Claims	6,704	20,000	473,715	0
052923 Lawsuits	0	50,000	25,000	0
052930 Dues/Memberships/Periodicals	1,125	6,000	6,000	6,000
052932 Rent	0	40,000	43,681	40,000
052950 Misc Services and Charges	161,323	284,800	121,000	216,800
053206 Equipment Rental	917,593	616,000	867,000	616,000
056299 Expense Recovery - M & S	-156,148	-300,000	-300,000	-300,000
505 Materials and Supplies	11,461,745	9,921,663	13,926,024	9,921,663
053108 Equipment	157,605	0	0	0
510 Capital Outlay	157,605	0	0	0

Total Expenditures	28,347,214	27,450,772	31,002,616	27,450,772
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S200100 Legal Level - Gen Svcs Admin 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	1,751,005	2,255,389	1,837,465	2,258,035
505 Materials and Supplies	287,269	504,148	290,348	365,298
Total expenditures	\$2,038,274	\$2,759,537	\$2,127,814	\$2,623,333

S200200 Legal Level - Gen Svcs Property Maint 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	257,027	250,000	280,381	250,000
475 Other Revenues	423,715	0	413,715	0
Total Revenues	\$680,742	\$250,000	\$694,096	\$250,000
500 Personnel Services	10,951,889	12,670,069	12,631,688	12,713,766
505 Materials and Supplies	11,087,442	9,256,074	13,538,545	9,410,138
510 Capital Outlay	157,605	0	0	0
Total expenditures	\$22,196,937	\$21,926,143	\$26,170,233	\$22,123,904

S200300 Legal Level - Gen Svcs Real Estate 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
430 Local Taxes	353,658	350,000	426,026	350,000
450 Charges for Services	165,479	126,238	144,245	126,238
475 Other Revenues	134,413	0	23,058	0
Total Revenues	\$653,550	\$476,238	\$593,329	\$476,238
500 Personnel Services	444,414	487,651	522,368	489,063
505 Materials and Supplies	70,813	146,457	97,168	146,227
Total expenditures	\$515,227	\$634,109	\$619,537	\$635,290

S200400 Legal Level - Gen Svcs Ops City Hall 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	773	0	0	0
505 Materials and Supplies	16,528	14,984	0	0
Total expenditures	\$17,302	\$14,984	\$0	\$0

S203000 Legal Level - Fleet Management 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	3,579,781	2,116,000	2,085,070	2,068,245
505 Materials and Supplies	101	0	0	0
Total expenditures	\$3,579,882	\$2,116,000	\$2,085,070	\$2,068,245

S201200 Legal Level - Motor Vehicle Inspections 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
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505 Materials and Supplies	(408)	0	(37)	0
Total expenditures	(408)	\$0	(37)	\$0

S230000 Division - Grants & Subsidies 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	5,277,357	5,000,000	5,000,000	5,000,000
475 Other Revenues	20,221,892	0	0	0
Total Revenues	\$25,499,250	\$5,000,000	\$5,000,000	\$5,000,000

S230000 Division - Grants & Subsidies 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
505 Materials and Supplies	0	0	1,000,000	1,000,000
515 Grants and Subsidies	91,653,315	63,851,249	73,764,634	62,678,371
525 Expense Recovery	(11,258,874)	(6,750,000)	(6,750,000)	(6,750,000)
555 Transfers Out	2,525,000	6,125,000	6,125,000	6,225,000
Total expenditures	\$82,919,441	\$63,226,249	\$74,139,634	\$63,153,371

S230000 Division - Grants & Subsidies 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Mixed Drink Tax_040710	5,277,357	5,000,000	5,000,000	5,000,000
430 Local Taxes	5,277,357	5,000,000	5,000,000	5,000,000
Recovery Of Prior Year Expense	20,221,892	0	0	0
475 Other Revenues	20,221,892	0	0	0
Total Revenues	25,499,250	5,000,000	5,000,000	5,000,000

S230000 Division - Grants & Subsidies 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
505 Materials & Supplies				
052528 Misc Professional Services	0	0	1,000,000	1,000,000
052610 Travel Expense	0	0	0	0
052611 Unreported Travel	0	0	0	0
505 Materials and Supplies	0	0	1,000,000	1,000,000
059600 Payment To Sub grantees	1,300,000	0	700,000	0
061002 Aging Commission of the Mid-South	144,000	144,000	144,000	144,000
061004 Elections	1,620,209	0	0	0
061024 Shelby County Assessor	0	0	0	2,601,617
061026 Community Initiatives Grants for Non-Profits	3,357,450	2,600,000	2,600,000	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	19,651,973	15,073,569	19,000,000	15,073,569
061117 Memphis River Parks Development	3,099,000	3,099,000	3,099,000	0
061132 Memphis Area Transit Authority	50,670,000	30,670,000	35,670,000	30,670,000
061152 MLGW Citizen's Assistance - Grants	835,142	1,000,000	1,436,954	1,000,000
061159 Family Safety Center of Memphis and Shelby County	450,000	450,000	450,000	450,000
061316 Urban Art	0	150,000	0	150,000
064175 Black Business Association	300,000	300,000	300,000	300,000
064503 Convention Center	1,585,349	996,345	996,345	1,320,850
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	6,271,858	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	0	2,000,000	2,000,000	1,000,000
515 Grants and Subsidies	91,653,315	63,851,249	73,764,634	62,678,371
056499 Expense Recovery - State Street Aid	-11,258,874	-6,750,000	-6,750,000	-6,750,000
525 Expense Recovery	-11,258,874	-6,750,000	-6,750,000	-6,750,000
080225 Oper Tfr Out - New Memphis Arena Fund	1,975,000	1,975,000	1,975,000	1,975,000
080270 Oper Tfr Out- Affordable Housing Fund	0	3,600,000	3,600,000	3,600,000
080275 Oper Tfr Out - HUB Community Impact Fund	550,000	550,000	550,000	650,000
555 Transfers Out	2,525,000	6,125,000	6,125,000	6,225,000
Total Expenditures	82,919,441	63,226,249	74,139,634	63,153,371

S230100 Legal Level - Plan & Develop Grants & Subsidies 0111 General Fu d

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	5,277,357	5,000,000	5,000,000	5,000,000
475 Other Revenues	20,221,892	0	0	0
Total Revenues	\$25,499,250	\$5,000,000	\$5,000,000	\$5,000,000
505 Materials and Supplies	0	0	1,000,000	1,000,000
515 Grants and Subsidies	91,653,315	63,851,249	73,764,634	62,678,371
525 Expense Recovery	(11,258,874)	(6,750,000)	(6,750,000)	(6,750,000)
555 Transfers Out	2,525,000	4,150,000	4,150,000	4,250,000
Total expenditures	\$82,919,441	\$61,251,249	\$72,164,634	\$61,178,371

S230300 Legal Level - House Community Dev New Memphis Arena 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
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555 Transfers Out	0	1,975,000	1,975,000	1,975,000
Total expenditures	\$0	\$1,975,000	\$1,975,000	\$1,975,000

S210000 Division - Housing & Community Development 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	175,022	120,876	149,707	120,876
Total Revenues	\$175,022	\$120,876	\$149,707	\$120,876

S210000 Division - Housing & Community Development 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	2,504,797	3,665,975	3,664,224	3,636,164
505 Materials and Supplies	329,091	452,246	505,132	437,247
515 Grants and Subsidies	1,573,317	2,047,464	2,065,658	2,047,465
Total expenditures	\$4,407,206	\$6,165,685	\$6,235,015	\$6,120,876

S210000 Division - Housing & Community Development 0111 General Fund

Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
<u>Revenue:</u>				
Miscellaneous Income	159,397	120,001	148,832	120,001
FNMA Service Fees	277	875	875	875
Recovery Of Prior Year Expense	15,349	0	0	0
475 Other Revenues	175,022	120,876	149,707	120,876
Total Revenues	175,022	120,876	149,707	120,876

S210000 Division - Housing & Community Development 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	2,692,853	4,505,473	3,993,635	4,913,983
051102 Holiday Salary Full Time	177,727	0	283,208	0
051103 Vacation Leave	226,507	0	218,993	0
051105 Sick Leave	145,930	0	257,765	0
051137 Potential Raises	0	305,442	0	0
051202 Overtime	223	0	0	0
051206 Out of Rank Pay	19,692	0	4,022	0
051212 Longevity Pay	107	0	0	0
051214 Shift Differential	13	0	0	0
051218 PTO Final Pay	7,505	0	5,743	0
051302 Pension	210,399	233,445	233,445	243,319
051304 Social Security	2,028	0	3,686	0
051307 Pension ADC Funding	263,600	392,486	392,486	420,553
051308 Group Life Insurance	4,784	11,609	11,609	11,626
051310 Unemployment	3,840	4,000	4,000	4,240
051314 Medicare	48,380	56,852	56,852	58,396
051315 Long Term Disability	12,623	10,665	10,665	11,324
051322 Health Insurance - Choice Plan	17,241	47,916	47,916	53,196
051327 Health Insurance - Select Plan	430,889	378,660	378,660	372,600
051402 Salaries - Part Time/Temporary	32,212	40,688	38,938	40,688
051501 On the Job Injury	1,669	0	0	0
051504 Tuition Reimbursement - New	0	8,000	8,000	8,000
051326 Benefits Adjustments	0	3,686	0	3,686
051602 Proposed ISL	0	172,500	0	0
051901 Attrition	0	-220,048	0	-220,048
051902 Bonus Pay	86,882	0	0	0
051903 Referral Bonus Pay	1,500	0	0	0
056199 Expense Recovery - Personnel	-1,881,807	-2,285,399	-2,285,399	-2,285,399
500 Personnel Services	2,504,797	3,665,975	3,664,224	3,636,164
505 Materials & Supplies				
052102 City Hall Printing	3,217	8,000	5,500	5,500
052106 City Hall Postage	0	8,000	5,500	5,500
052108 Document Reproduction - City	2,733	0	6,500	6,500
052116 City Shop Charges	4,699	4,655	4,655	4,655
052122 Info Sys Phone/Communication	3,699	15,000	8,000	8,000
052124 City Shop Fuel	3,395	3,880	3,880	3,880
052204 City Computer Svc Equipment	19,144	34,125	29,125	29,125
052209 Pers Computer Software	0	3,200	3,200	7,000
052302 Printing - Outside	0	2,500	2,500	2,500
052304 Supplies - Outside	25,577	39,126	39,126	39,126
052309 Document Reproduction - Outside	2,875	10,000	7,000	7,000
052318 Drafting/Photo Supplies	0	1,200	1,200	1,200
052320 Medical Supplies	0	3,500	3,500	0
052324 Outside Postage	768	0	1,000	1,000
052512 Advertising/Publication	4,254	3,877	3,877	3,877
052514 Outside Phone/Communications	1,842	0	2,000	2,500
052524 Weed Control/Chemical Service	0	0	0	0
052526 Seminars/Training/Education	9,938	23,514	23,514	23,514
052528 Misc Professional Services	104,910	161,598	213,585	161,598
052610 Travel Expense	17,432	12,000	12,000	12,000
052710 Auto Allowance	0	2,300	2,300	2,300
052730 Mileage	157	1,260	1,260	1,260
052810 Utilities	12,507	0	19,500	6,200
052920 Insurance	18,912	20,000	20,900	25,000
052923 Lawsuits	0	15,000	7,500	0

S210000 Division - Housing & Community Development 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052930 Dues/Memberships/Periodicals	2,993	5,738	4,238	4,239
052950 Misc Services and Charges	89,959	73,773	73,772	73,773
061150 Bank Charges	80	0	0	0
505 Materials and Supplies	329,091	452,246	505,132	437,247
059600 Payment To Sub grantees	112,970	175,000	129,632	175,000
061027 Community Development Grants	305,652	422,862	465,877	423,422
061046 Homeless Initiative	282,500	282,500	304,506	282,500
061055 Down Payment Assistance / City	198,139	280,000	280,000	280,000
061203 Social Services Administration	121,542	153,977	152,518	153,418
061227 MHA/HCD Community Development Projects	50,000	50,000	50,000	50,000
064051 Middle Income Housing	502,514	683,125	683,125	683,125
064085 Contr Assist Prog/Bonding	0	0	0	0
515 Grants and Subsidies	1,573,317	2,047,464	2,065,658	2,047,465
Total Expenditures	4,407,206	6,165,685	6,235,015	6,120,876

S210100 Legal Level - Housing Community Dev Code Enforcement 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	2,777	0	0	0
Total Revenues	\$2,777	\$0	\$0	\$0
500 Personnel Services	1,576,367	2,043,297	2,041,547	2,037,995
505 Materials and Supplies	292,778	431,686	483,673	411,687
515 Grants and Subsidies	0	0	8,000	90,418
Total expenditures	\$1,869,145	\$2,474,983	\$2,533,220	\$2,540,100

S210200 Legal Level - Housing Community Dev Housing 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	149,061	100,875	106,575	100,875
Total Revenues	\$149,061	\$100,875	\$106,575	\$100,875
500 Personnel Services	282,546	409,286	409,286	423,850
505 Materials and Supplies	228	350	350	350
515 Grants and Subsidies	712,233	981,125	993,125	993,125
Total expenditures	\$995,007	\$1,390,761	\$1,402,761	\$1,417,325

S210300 Legal Level - Housing Community Dev Economic Dev 0111 General Fund
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	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	1,402	0	0	0
Total Revenues	\$1,402	\$0	\$0	\$0
500 Personnel Services	140,850	421,459	421,459	396,210
515 Grants and Subsidies	101,390	150,000	109,632	158,000
Total expenditures	\$242,240	\$571,459	\$531,091	\$554,210

S210400 Legal Level - Housing Community Dev Community Initiatives 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
475 Other Revenues	21,783	20,001	43,132	20,001
Total Revenues	\$21,783	\$20,001	\$43,132	\$20,001
500 Personnel Services	505,223	791,932	791,932	778,109
505 Materials and Supplies	36,086	20,210	21,109	25,210
515 Grants and Subsidies	759,694	916,339	954,901	805,922
Total expenditures	\$1,301,002	\$1,728,482	\$1,767,942	\$1,609,241

S210500 Legal Level - Housing Community Dev Business Dev 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	(189)	0	0	0
505 Materials and Supplies	0	0	0	0
515 Grants and Subsidies	0	0	0	0
Total expenditures	(189)	\$0	\$0	\$0

S180000 Division - Human Resources 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
460 Federal Grants	25,000	22,000	22,000	0
475 Other Revenues	6,794	0	0	0
Total Revenues	\$31,794	\$22,000	\$22,000	\$0

S180000 Division - Human Resources 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	5,241,611	6,130,715	6,180,557	6,218,539
505 Materials and Supplies	4,219,983	3,958,322	4,152,281	3,870,499
510 Capital Outlay	14,031	16,000	8,000	16,000
Total expenditures	\$9,475,626	\$10,105,037	\$10,340,838	\$10,105,037

S180000 Division - Human Resources 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Federal Grants - Others	25,000	22,000	22,000	0
460 Federal Grants	25,000	22,000	22,000	0
Miscellaneous Income	6,794	0	0	0
Donated Revenue	0	0	0	0
475 Other Revenues	6,794	0	0	0
Total Revenues	31,794	22,000	22,000	0

S180000 Division - Human Resources 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	2,851,657	4,041,557	3,625,967	4,305,507
051102 Holiday Salary Full Time	179,904	0	162,904	0
051103 Vacation Leave	175,743	0	180,030	0
051105 Sick Leave	78,634	0	110,936	0
051116 Vacation Day Paid	0	0	20,355	0
051202 Overtime	2	0	47	0
051206 Out of Rank Pay	35,512	18,372	22,076	18,372
051218 PTO Final Pay	21,246	0	1,413	0
051219 Job Incentive	92	0	0	0
051302 Pension	190,434	233,466	232,954	257,776
051304 Social Security	21,980	0	38,242	0
051307 Pension ADC Funding	280,600	407,824	404,496	432,416
051308 Group Life Insurance	4,238	10,597	8,203	13,349
051310 Unemployment	3,360	3,600	3,600	3,760
051314 Medicare	54,974	56,032	57,473	60,921
051315 Long Term Disability	12,648	11,206	12,906	12,138
051322 Health Insurance - Choice Plan	31,518	69,948	69,948	46,488
051327 Health Insurance - Select Plan	295,762	293,988	291,423	342,288
051402 Salaries - Part Time/Temporary	381,557	510,356	467,369	491,407
051501 On the Job Injury	4,950	600	2,618	600
051504 Tuition Reimbursement - New	352,271	268,500	309,070	268,500
051505 Book Reimbursement - New	2,774	6,500	6,500	6,500
051506 Student Loan Repayment	288,073	285,000	267,082	285,000
051326 Benefits Adjustments	0	34,672	0	-51,279
051902 Bonus Pay	83,403	0	6,200	0
051905 Spot Bonus Pay	2,750	0	250	0
056199 Expense Recovery - Personnel	-112,471	-121,504	-121,505	-275,205
500 Personnel Services	5,241,611	6,130,715	6,180,557	6,218,539
505 Materials & Supplies				
052102 City Hall Printing	5,960	8,840	15,319	8,840
052116 City Shop Charges	826	1,717	3,367	1,889
052124 City Shop Fuel	1,100	2,544	2,544	2,798
052202 Outside Computer Services	0	3,000	1,500	3,000
052204 City Computer Svc Equipment	37,018	53,390	60,616	51,806
052208 Data/Word Process Software	241	400	337	289
052209 Pers Computer Software	0	4,000	4,000	4,000
052304 Supplies - Outside	31,223	36,815	38,197	34,916
052324 Outside Postage	529	750	885	750
052342 Materials and Supplies	40,033	45,200	56,092	45,200
052343 Miscellaneous Expense	2,252	2,605	2,605	2,605
052506 Medical/Dental/Veterinary	143,736	442,500	383,097	442,500
052512 Advertising/Publication	120,326	58,575	45,149	58,575
052514 Outside Phone/Communications	59,814	51,138	54,296	50,305
052526 Seminars/Training/Education	57,463	82,800	74,804	81,794
052528 Misc Professional Services	3,456,887	2,816,688	3,096,676	2,762,496
052531 Rewards and Recognition	43,953	51,450	46,680	50,783
052610 Travel Expense	47,304	58,008	58,865	56,675
052730 Mileage	178	2,850	650	2,850
052923 Lawsuits	0	25,000	15,000	0
052930 Dues/Memberships/Periodicals	8,093	27,600	25,100	27,267
052932 Rent	92,906	124,300	124,300	124,300
052950 Misc Services and Charges	6,324	7,960	8,160	7,419
057454 Catering	76,665	60,193	61,471	59,443
056299 Expense Recovery - M & S	-12,849	-10,000	-27,429	-10,000
505 Materials and Supplies	4,219,983	3,958,322	4,152,281	3,870,499

S180000 Division - Human Resources 0111 General Fund				
Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
053102 Furniture/Furnishings	14,031	16,000	8,000	16,000
510 Capital Outlay	14,031	16,000	8,000	16,000
Total Expenditures	9,475,626	10,105,037	10,340,838	10,105,037

S180100 Legal Level - HR Administration Services 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	267,733	291,089	289,786	313,713
505 Materials and Supplies	121,530	121,319	108,764	98,695
510 Capital Outlay	10,337	8,000	8,000	8,000
Total expenditures	\$399,600	\$420,408	\$406,550	\$420,408

S180300 Legal Level - Talent Management 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
460 Federal Grants	25,000	22,000	22,000	0
475 Other Revenues	6,794	0	0	0
Total Revenues	\$31,794	\$22,000	\$22,000	\$0
500 Personnel Services	1,903,424	2,172,331	2,170,740	2,182,343
505 Materials and Supplies	2,544,391	2,168,319	2,321,997	2,146,820
510 Capital Outlay	3,695	8,000	0	8,000
Total expenditures	\$4,451,509	\$4,348,650	\$4,492,737	\$4,337,163

S180400 Legal Level - Compensation 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	1,102,245	1,282,412	1,372,105	1,676,664
505 Materials and Supplies	1,110,273	1,163,600	1,164,301	1,135,854
Total expenditures	\$2,212,518	\$2,446,012	\$2,536,406	\$2,812,518

S180500 Legal Level - Equity, Diversity, and Inclusion 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	867,336	1,192,959	1,155,529	1,126,425
505 Materials and Supplies	365,583	380,088	435,367	378,138
Total expenditures	\$1,232,919	\$1,573,048	\$1,590,896	\$1,504,564

S181100 Legal Level - HR Operations 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	322,404	372,126	371,600	372,126
505 Materials and Supplies	2,473	13,000	13,525	13,000
Total expenditures	\$324,876	\$385,126	\$385,125	\$385,126

S181200 Legal Level - HR Analytics and Performance 0111 General Fund
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	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	778,469	819,797	820,797	547,267
505 Materials and Supplies	75,735	111,995	108,327	97,991
Total expenditures	\$854,203	\$931,792	\$929,124	\$645,258

S270000 Division - Information Technology 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	6,302,231	7,573,977	6,529,128	7,381,167
505 Materials and Supplies	16,946,482	20,168,149	21,125,957	20,068,653
510 Capital Outlay	1,516	1,516	0	1,516
Total expenditures	\$23,250,229	\$27,743,642	\$27,655,085	\$27,451,335

S270000 Division - Information Technology 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	4,229,146	6,096,485	4,519,612	5,996,589
051102 Holiday Salary Full Time	258,437	0	231,377	0
051103 Vacation Leave	201,223	0	204,830	0
051105 Sick Leave	122,268	0	102,580	0
051116 Vacation Day Paid	0	0	15,985	0
051137 Potential Raises	0	190,484	0	0
051206 Out of Rank Pay	1,901	0	0	0
051218 PTO Final Pay	131,946	92,000	-22,445	92,000
051302 Pension	237,777	314,011	242,334	343,141
051304 Social Security	35	0	240	0
051307 Pension ADC Funding	383,800	574,939	568,040	609,189
051308 Group Life Insurance	6,153	14,285	6,644	15,157
051310 Unemployment	5,600	5,200	10,275	5,600
051314 Medicare	72,706	75,363	71,066	82,354
051315 Long Term Disability	17,182	15,073	18,039	16,471
051322 Health Insurance - Choice Plan	13,248	20,736	20,487	20,124
051327 Health Insurance - Select Plan	494,049	504,828	499,600	529,968
051402 Salaries - Part Time/Temporary	560	41,052	40,465	41,052
051901 Attrition	0	-370,478	0	-370,478
051902 Bonus Pay	125,950	0	0	0
051905 Spot Bonus Pay	250	0	0	0
500 Personnel Services	6,302,231	7,573,977	6,529,128	7,381,167
505 Materials & Supplies				
052102 City Hall Printing	177	100	31	100
052116 City Shop Charges	1,284	1,773	1,677	1,951
052124 City Shop Fuel	3,389	3,260	2,707	3,586
052204 City Computer Svc Equipment	131,787	197,850	205,829	197,850
052209 Pers Computer Software	10,696,038	12,995,682	13,560,642	12,995,682
052304 Supplies - Outside	865	10,000	0	10,000
052324 Outside Postage	0	500	500	500
052512 Advertising/Publication	0	750	750	750
052514 Outside Phone/Communications	1,983,029	2,332,905	2,483,573	2,332,905
052526 Seminars/Training/Education	14,710	35,970	50,051	35,970
052528 Misc Professional Services	4,913,823	4,799,517	5,120,856	4,799,517
052531 Rewards and Recognition	1,291	2,500	0	2,500
052610 Travel Expense	12,185	10,000	19,194	10,000
052923 Lawsuits	0	100,000	0	0
052930 Dues/Memberships/Periodicals	985	1,030	900	1,030
052932 Rent	0	364,375	348,244	364,375
052950 Misc Services and Charges	71,596	116,937	79,907	116,937
056297 Expense Recovery - Telephones	-884,678	-805,000	-748,904	-805,000
505 Materials and Supplies	16,946,482	20,168,149	21,125,957	20,068,653
053102 Furniture/Furnishings	1,516	1,516	0	1,516
510 Capital Outlay	1,516	1,516	0	1,516

S270000 Division - Information Technology 0111 General Fund				
Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
Total Expenditures	23,250,229	27,743,642	27,655,085	27,451,335

S270100 Legal Level - Information Technology Admin 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	2,347,032	2,828,018	2,187,785	2,412,190
505 Materials and Supplies	12,712,071	15,754,719	16,460,004	15,655,222
510 Capital Outlay	1,516	1,516	0	1,516
Total expenditures	\$15,060,619	\$18,584,252	\$18,647,789	\$18,068,928

S270200 Legal Level Info Technology Operations 0111 General Fund
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	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	3,955,199	4,745,960	4,341,343	4,968,977
505 Materials and Supplies	4,234,410	4,413,431	4,665,953	4,413,431
Total expenditures	\$8,189,610	\$9,159,390	\$9,007,296	\$9,382,407

S360000 Division - Library Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	129,486	130,000	130,000	130,000
475 Other Revenues	2,283,027	555,000	639,742	555,000
Total Revenues	\$2,412,514	\$685,000	\$769,742	\$685,000

S360000 Division - Library Services 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	16,657,404	18,070,661	17,743,760	18,762,067
505 Materials and Supplies	5,368,394	6,423,050	6,854,490	6,423,050
515 Grants and Subsidies	2,500	0	0	0
550 Service Charges	4,774	12,500	12,500	12,500
555 Transfers Out	471,000	471,000	471,000	471,000
Total expenditures	\$22,504,072	\$24,977,210	\$25,081,750	\$25,668,617

S360000 Division - Library Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Library Fines & Fees	129,486	130,000	130,000	130,000
445 Fines and Forfeitures	129,486	130,000	130,000	130,000
Local Shared Revenue	639,742	555,000	639,742	555,000
City of Bartlett	1,585,552	0	0	0
Grant Revenue - Library	46,486	0	0	0
Recovery Of Prior Year Expense	11,247	0	0	0
475 Other Revenues	2,283,027	555,000	639,742	555,000
Total Revenues	2,412,514	685,000	769,742	685,000

S360000 Division - Library Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	9,654,808	13,355,457	10,422,294	13,926,360
051102 Holiday Salary Full Time	629,122	0	560,894	0
051103 Vacation Leave	707,994	0	710,494	0
051105 Sick Leave	479,773	0	508,866	0
051116 Vacation Day Paid	0	0	31,608	0
051202 Overtime	1,972	0	5,012	0
051206 Out of Rank Pay	9,278	0	16,740	0
051218 PTO Final Pay	311,513	150,000	150,000	150,000
051302 Pension	602,984	758,828	758,828	785,072
051303 Supplemental Pension	154	0	0	0
051304 Social Security	55,227	27,694	85,366	27,694
051307 Pension ADC Funding	1,014,300	1,448,618	1,448,618	1,528,162
051308 Group Life Insurance	13,115	28,834	28,834	30,124
051310 Unemployment	20,960	20,880	20,880	21,520
051314 Medicare	180,240	181,397	181,397	193,402
051315 Long Term Disability	45,283	36,527	36,527	38,928
051322 Health Insurance - Choice Plan	173,818	352,020	352,020	371,328
051327 Health Insurance - Select Plan	1,699,610	1,502,808	1,502,808	1,481,880
051402 Salaries - Part Time/Temporary	871,898	489,974	852,573	489,974
051501 On the Job Injury	34,252	15,000	70,000	15,000
051326 Benefits Adjustments	0	57,673	0	57,673
051901 Attrition	0	-355,049	0	-355,049
051902 Bonus Pay	269,048	0	0	0
051905 Spot Bonus Pay	250	0	0	0
056199 Expense Recovery - Personnel	-118,194	0	0	0
500 Personnel Services	16,657,404	18,070,661	17,743,760	18,762,067
505 Materials & Supplies				
052102 City Hall Printing	6,613	0	5,014	0
052116 City Shop Charges	29,082	58,273	18,259	58,273
052124 City Shop Fuel	17,936	29,285	14,285	29,285
052204 City Computer Svc Equipment	3,323	4,900	4,195	4,900
052209 Pers Computer Software	585,157	614,129	608,140	614,129
052302 Printing - Outside	4,056	2,270	2,270	2,270
052304 Supplies - Outside	187,004	201,500	133,194	201,500
052312 Household Supplies	63,292	42,410	42,410	42,410
052324 Outside Postage	1,096	15,000	5,000	15,000
052342 Materials and Supplies	40,774	50,000	32,377	50,000
052346 Library Books	478,641	665,473	750,000	665,473
052410 Outside Equipment Repair/Maintenance	36,341	72,828	72,828	72,828
052412 Facilities Structure Repair - Outside	206,996	242,043	242,730	242,043
052514 Outside Phone/Communications	16,381	15,000	11,478	15,000
052518 Janitorial Services	534,545	1,478,422	1,557,021	1,478,422
052520 Security	1,669,408	1,653,366	2,117,213	1,653,366
052526 Seminars/Training/Education	-723	2,500	753	2,500
052528 Misc Professional Services	151,269	108,237	64,023	108,237
052610 Travel Expense	10,263	5,000	5,000	5,000
052730 Mileage	10,302	12,000	12,000	12,000
052810 Utilities	1,241,599	1,053,060	1,053,060	1,053,060
052351 Tower Lease Expense - Library	35,949	25,285	25,285	25,285
052357 WYPL Arkansas Tower Expense - Library	12,060	30,000	40,000	30,000
052920 Insurance	39	0	0	0
052930 Dues/Memberships/Periodicals	15,247	25,000	25,000	25,000
052950 Misc Services and Charges	11,743	17,069	12,956	17,069
505 Materials and Supplies	5,368,394	6,423,050	6,854,490	6,423,050

S360000 Division - Library Services 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
061078 Death Benefits	2,500	0	0	0
515 Grants and Subsidies	2,500	0	0	0
052949 Credit Card Fees - Expense	4,774	12,500	12,500	12,500
550 Service Charges	4,774	12,500	12,500	12,500
080852 Tfr Out Library Retirement Fund	471,000	471,000	471,000	471,000
555 Transfers Out	471,000	471,000	471,000	471,000
Total Expenditures	22,504,072	24,977,210	25,081,750	25,668,617

S360100 Legal Level - Libraries 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	129,486	130,000	130,000	130,000
475 Other Revenues	2,283,027	555,000	639,742	555,000
Total Revenues	\$2,412,514	\$685,000	\$769,742	\$685,000
500 Personnel Services	16,657,404	18,070,661	17,743,760	18,762,067
505 Materials and Supplies	5,368,394	6,423,050	6,854,490	6,423,050
515 Grants and Subsidies	2,500	0	0	0
550 Service Charges	4,774	12,500	12,500	12,500
555 Transfers Out	471,000	471,000	471,000	471,000
Total expenditures	\$22,504,072	\$24,977,210	\$25,081,750	\$25,668,617

S150000 Division - Memphis Parks 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
450 Charges for Services	9,428,495	7,505,996	7,940,342	9,360,273
475 Other Revenues	1,147,239	203,800	191,685	43,698
Total Revenues	\$10,575,734	\$7,709,796	\$8,132,027	\$9,403,971

S150000 Division - Memphis Parks 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	21,016,586	24,089,500	23,870,388	23,212,386
505 Materials and Supplies	28,093,448	22,361,043	23,473,436	18,480,670
510 Capital Outlay	660	0	0	0
515 Grants and Subsidies	0	0	2,000	2,634,150
520 Inventory	682,503	664,101	789,341	752,500
550 Service Charges	118,359	183,316	179,855	5,563,805
Total expenditures	\$49,911,557	\$47,297,960	\$48,315,020	\$50,643,511

S150000 Division - Memphis Parks 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Parking	613,397	675,000	514,074	675,554
Senior Citizen's Meals	114,404	85,000	90,473	90,000
Concessions	2,642,702	582,000	598,662	699,115
Golf Car Fees	1,441,515	2,065,000	1,734,181	2,123,099
Pro Shop Sales	294,038	348,500	347,349	390,000
Green Fees	2,196,504	3,212,742	3,232,676	3,408,928
Softball	31,690	50,000	48,039	50,000
Ball field Permit	56,449	60,000	62,323	75,000
Class Fees	41,760	28,500	42,476	40,000
Driving Range Fees	1,342	0	182,561	330,000
Rental Fees	1,199,337	242,700	428,560	522,750
Rent Of Land	164,215	156,554	149,809	156,554
Banquet Hall Rental Fees	0	0	0	25,000
Outside Revenue	631,141	0	509,159	774,273
450 Charges for Services	9,428,495	7,505,996	7,940,342	9,360,273
Local Shared Revenue	30,582	0	16,981	41
Miscellaneous Income	315,459	203,800	155,023	18,800
Cash Overage/Shortage	-2,497	0	927	0
Coca - Cola Sponsorship	796,836	0	14,500	24,857
Miscellaneous Revenue	3,057	0	4,255	0
Recovery Of Prior Year Expense	3,802	0	0	0
475 Other Revenues	1,147,239	203,800	191,685	43,698
Total Revenues	10,575,734	7,709,796	8,132,027	9,403,971

S150000 Division - Memphis Parks 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	8,914,103	13,854,554	11,599,725	13,989,797
051102 Holiday Salary Full Time	578,226	0	524,860	0
051103 Vacation Leave	632,170	0	483,925	0
051105 Sick Leave	325,973	0	256,835	0
051117 COVID PT Admin	802	0	0	0
051202 Overtime	140,907	92,300	97,163	96,651
051206 Out of Rank Pay	7,378	2,875	4,671	2,375
051208 Hazardous Duty Pay	7,664	5,000	4,358	8,000
051212 Longevity Pay	2,351	0	2,774	0
051214 Shift Differential	570	3,000	0	0
051218 PTO Final Pay	179,162	45,000	193,515	18,500
051302 Pension	470,070	582,831	396,606	616,759
051303 Supplemental Pension	51,333	58,952	46,410	62,506
051304 Social Security	532,782	71,543	457,615	71,543
051307 Pension ADC Funding	664,000	1,084,624	1,084,624	1,168,116
051308 Group Life Insurance	13,687	30,671	11,498	33,787
051310 Unemployment	14,720	17,360	17,360	18,640
051311 Pension 401a Match	20,220	26,509	14,725	26,509
051314 Medicare	249,335	216,317	202,817	226,255
051315 Long Term Disability	40,718	34,568	31,452	36,440
051322 Health Insurance - Choice Plan	86,332	166,140	137,703	239,664
051327 Health Insurance - Select Plan	1,524,030	1,447,404	1,066,067	1,504,896
051402 Salaries - Part Time/Temporary	6,386,713	5,607,823	6,972,183	5,033,196
051501 On the Job Injury	28,791	26,750	18,352	23,500
051326 Benefits Adjustments	0	468,670	0	468,670
051601 Payroll Reserve	0	0	0	0
051602 Proposed ISL	0	665,026	0	0
051901 Attrition	0	-433,417	0	-433,417
051902 Bonus Pay	193,176	0	306,000	0
051904 Sign On Bonus Pay	7,763	0	0	0
051905 Spot Bonus Pay	13,300	15,000	6,750	0
051906 Sign On Bonus Pay OT	20	0	0	0
056199 Expense Recovery - Personnel	-69,710	0	-67,599	0
500 Personnel Services	21,016,586	24,089,500	23,870,388	23,212,386
505 Materials & Supplies				
052102 City Hall Printing	2,019	0	0	3,000
052114 Facility Repair & Carpentry	4,221	25,000	0	0
052116 City Shop Charges	642,640	1,020,407	885,720	1,020,408
052124 City Shop Fuel	368,662	442,032	391,237	442,032
052204 City Computer Svc Equipment	36,845	48,650	151,199	56,500
052209 Pers Computer Software	51,711	55,612	61,849	38,999
052302 Printing - Outside	35,268	24,040	14,004	15,000
052304 Supplies - Outside	156,757	115,600	143,701	123,100
052305 Food Expense	98,302	79,000	97,307	107,500
052308 Hand Tools	21,771	7,000	12,875	17,500
052310 Clothing	75,310	124,400	104,911	118,900
052312 Household Supplies	21,555	29,500	55,183	18,500
052316 Safety Equipment	37,287	164,750	125,457	115,000
052322 Athletic/Recreational Supplies	493,884	399,899	532,380	329,000
052324 Outside Postage	663	0	15	0
052328 Lumber & Wood Products	3,197	5,000	4,605	5,000
052338 Lime Cement & Gravel	6,548	4,000	6,233	5,000
052340 Chemicals	504,788	443,607	413,639	490,700
052342 Materials and Supplies	627,995	524,000	584,988	513,500
052343 Miscellaneous Expense	22,784	0	0	0

S150000 Division - Memphis Parks 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052408 Outside Vehicle Repair	12,129	26,600	31,094	17,250
052410 Outside Equipment Repair/Maintenance	369,403	332,960	397,349	497,823
052414 Maintenance Of Grounds	152	0	0	0
052415 Horticulture	9,852	10,000	11,217	10,000
052512 Advertising/Publication	22,706	70,800	57,842	22,000
052514 Outside Phone/Communications	101,428	94,405	121,348	119,628
052518 Janitorial Services	0	0	0	0
052520 Security	1,160,081	741,986	963,883	514,497
052526 Seminars/Training/Education	75,260	82,250	106,126	85,250
052528 Misc Professional Services	12,472,150	5,912,683	9,285,300	5,238,241
052610 Travel Expense	70,738	55,725	64,593	13,500
052730 Mileage	198	0	55	0
052810 Utilities	5,669,832	5,986,190	4,445,636	5,105,514
052821 Sewer Fees	2,309,927	1,800,000	1,471,223	1,836,000
052921 Claims	0	5,000	22,881	0
052923 Lawsuits	50,000	75,000	22,105	0
052930 Dues/Memberships/Periodicals	35,636	26,500	23,118	26,935
052932 Rent	0	39,903	20,122	0
052950 Misc Services and Charges	1,319,742	1,976,850	1,311,722	28,427
052990 Minor Equipment	15,279	13,600	7,621	13,600
053206 Equipment Rental	1,273,727	1,598,093	1,611,900	1,619,366
056299 Expense Recovery - M & S	-87,000	0	-87,000	-87,000
505 Materials and Supplies	28,093,448	22,361,043	23,473,436	18,480,670
053108 Equipment	660	0	0	0
510 Capital Outlay	660	0	0	0
061078 Death Benefits	0	0	2,000	0
061117 Memphis River Parks Development	0	0	0	2,634,150
515 Grants and Subsidies	0	0	2,000	2,634,150
057440 Inventory Purchases	363,355	298,359	363,058	304,000
057441 Food Inventory	319,148	365,742	426,282	448,500
520 Inventory	682,503	664,101	789,341	752,500
052949 Credit Card Fees - Expense	118,359	183,316	179,855	220,368
053209 Overton Park Conservancy Management Fee	0	0	0	135,000
053211 Tennis Memphis Management Fee	0	0	0	315,000
053210 Memphis Botanic Garden Management Fee	0	0	0	153,737
053212 Memphis Brooks Museum Management Fee	0	0	0	630,000
053213 Memphis Museums Inc Management Fee	0	0	0	2,729,700
053214 Memphis Zoological Society Management Fee	0	0	0	1,200,000
053215 Goodwill Homes Management Fee	0	0	0	180,000
550 Service Charges	118,359	183,316	179,855	5,563,805
Total Expenditures	49,911,557	47,297,960	48,315,020	50,643,511

S150100 Legal Level - Parks and Neighborhoods 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	82,532	69,992	95,385	74,992
475 Other Revenues	40,913	0	40,000	0
Total Revenues	\$123,445	\$69,992	\$135,385	\$74,992
500 Personnel Services	1,476,249	1,893,844	1,767,840	2,366,928
505 Materials and Supplies	1,291,069	1,050,284	994,843	951,774
550 Service Charges	60	0	320	720
Total expenditures	\$2,767,379	\$2,944,129	\$2,763,002	\$3,319,423

S150200 Legal Level - Planning & Development 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	430,341	561,389	517,901	568,225
505 Materials and Supplies	38,939	38,849	57,280	28,349
Total expenditures	\$469,281	\$600,238	\$575,181	\$596,574

S150400 Legal Level - Parks Operations 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
450 Charges for Services	139,091	131,562	125,000	131,562
475 Other Revenues	876	0	394	0
Total Revenues	\$139,967	\$131,562	\$125,394	\$131,562
500 Personnel Services	4,913,750	5,633,419	5,696,996	5,664,992
505 Materials and Supplies	3,110,551	3,114,702	3,136,433	2,964,112
Total expenditures	\$8,024,301	\$8,748,121	\$8,833,429	\$8,629,104

S150500 Legal Level - Parks Facilities 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	3,252	0	0	0
Total Revenues	\$3,252	\$0	\$0	\$0
500 Personnel Services	1,570,870	684,573	248,142	73,114
505 Materials and Supplies	1,947,148	2,536,864	3,034,800	203,893
Total expenditures	\$3,518,018	\$3,221,436	\$3,282,941	\$277,007

S150600 Legal Level - Parks Zoo_S150600 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
<hr/>				
505 Materials and Supplies	4,526,196	4,360,425	3,921,616	3,402,852
Total expenditures	\$4,526,196	\$4,360,425	\$3,921,616	\$3,402,852

S150700 Legal Level - Brooks Museum 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
505 Materials and Supplies	671,448	671,448	671,448	0
Total expenditures	\$671,448	\$671,448	\$671,448	\$0

S150800 Legal Level - Parks Botanic Gardens 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	122,827	132,748	146,754	88,443
505 Materials and Supplies	563,512	581,690	492,940	450,547
Total expenditures	\$686,339	\$714,438	\$639,694	\$538,990

S150900 Legal Level - Parks Sports Centers 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	4,467,464	675,000	1,260,946	1,780,192
475 Other Revenues	983,847	0	14,554	24,898
Total Revenues	\$5,451,311	\$675,000	\$1,275,500	\$1,805,090
505 Materials and Supplies	6,958,296	1,003,320	1,451,873	1,666,207
Total expenditures	\$6,958,296	\$1,003,320	\$1,451,873	\$1,666,207

S151000 Legal Level - Parks Recreation Centers 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	236,963	172,700	216,135	216,500
475 Other Revenues	31,309	0	20,987	15,000
Total Revenues	\$268,272	\$172,700	\$237,121	\$231,500
500 Personnel Services	7,778,820	9,096,679	9,366,751	8,374,535
505 Materials and Supplies	3,516,062	3,445,619	3,776,398	3,222,694
510 Capital Outlay	660	0	0	0
515 Grants and Subsidies	0	0	2,000	0
Total expenditures	\$11,295,542	\$12,542,298	\$13,145,149	\$11,597,228

S151500 Legal Level - Sports Services - Golf 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	4,394,147	6,328,242	6,094,495	7,007,027
475 Other Revenues	85,667	203,800	115,750	3,800
Total Revenues	\$4,479,815	\$6,532,042	\$6,210,245	\$7,010,827
500 Personnel Services	3,110,388	3,841,181	3,826,464	3,631,049
505 Materials and Supplies	2,918,588	3,454,881	3,385,953	3,562,933
520 Inventory	682,503	664,101	789,341	752,500
550 Service Charges	118,299	183,316	179,535	219,648
Total expenditures	\$6,829,778	\$8,143,479	\$8,181,293	\$8,166,130

S151600 Sports Services -Other 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
450 Charges for Services	108,297	128,500	148,382	150,000
475 Other Revenues	1,375	0	0	0
Total Revenues	\$109,672	\$128,500	\$148,382	\$150,000
500 Personnel Services	1,613,341	2,245,668	2,299,539	2,445,102
505 Materials and Supplies	2,551,245	2,102,961	2,549,853	2,027,309
Total expenditures	\$4,164,587	\$4,348,629	\$4,849,392	\$4,472,411

S154000 Legal Level- Manged Properties 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
515 Grants and Subsidies	0	0	0	2,634,150
550 Service Charges	0	0	0	5,343,437
Total expenditures	\$0	\$0	\$0	\$7,977,587

S159901 Division - Parks and Neighborhoods_ S159901 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
505 Materials and Supplies	393	0	0	0
Total expenditures	\$393	\$0	\$0	\$0

S260000 Division - Neighborhood Improvement 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	0	0	0	550,000
445 Fines and Forfeitures	0	0	0	150,000
480 Transfers In	0	0	0	106,000
Total Revenues	\$0	\$0	\$0	\$806,000

S260000 Division - Neighborhood Improvement 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	0	0	0	11,957,393
505 Materials and Supplies	0	0	0	5,870,472
510 Capital Outlay	0	0	0	180,000
515 Grants and Subsidies	0	0	0	42,625
525 Expense Recovery	0	0	0	(3,328,675)
Total expenditures	\$0	\$0	\$0	\$14,721,814

S260000 Division - Neighborhood Improvement 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Special Assessment Tax	0	0	0	550,000
430 Local Taxes	0	0	0	550,000
Vacant Property Registration Fee	0	0	0	150,000
445 Fines and Forfeitures	0	0	0	150,000
Oper Tfr In - Storm Water	0	0	0	106,000
480 Transfers In	0	0	0	106,000
Total Revenues	0	0	0	806,000

S260000 Division - Neighborhood Improvement 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	0	0	0	10,320,160
051202 Overtime	0	0	0	41,640
051206 Out of Rank Pay	0	0	0	13,400
051218 PTO Final Pay	0	0	0	15,000
051302 Pension	0	0	0	443,544
051303 Supplemental Pension	0	0	0	17,345
051304 Social Security	0	0	0	4,828
051307 Pension ADC Funding	0	0	0	833,622
051308 Group Life Insurance	0	0	0	21,048
051310 Unemployment	0	0	0	10,960
051311 Pension 401a Match	0	0	0	512
051314 Medicare	0	0	0	117,522
051315 Long Term Disability	0	0	0	23,209
051322 Health Insurance - Choice Plan	0	0	0	79,560
051327 Health Insurance - Select Plan	0	0	0	1,060,464
051402 Salaries - Part Time/Temporary	0	0	0	1,258,241
051501 On the Job Injury	0	0	0	27,250
051326 Benefits Adjustments	0	0	0	93,831
051901 Attrition	0	0	0	-1,080,397
056199 Expense Recovery - Personnel	0	0	0	-1,344,348
500 Personnel Services	0	0	0	11,957,393
505 Materials & Supplies				
052116 City Shop Charges	0	0	0	361,542
052124 City Shop Fuel	0	0	0	254,256
052202 Outside Computer Services	0	0	0	55,584
052204 City Computer Svc Equipment	0	0	0	1,500
052302 Printing - Outside	0	0	0	8,014
052310 Clothing	0	0	0	88,067
052324 Outside Postage	0	0	0	24,400
052342 Materials and Supplies	0	0	0	546,289
052343 Miscellaneous Expense	0	0	0	5,954
052410 Outside Equipment Repair/Maintenance	0	0	0	4,000
052512 Advertising/Publication	0	0	0	11,250
052514 Outside Phone/Communications	0	0	0	144,160
052520 Security	0	0	0	1,500
052524 Weed Control/Chemical Service	0	0	0	250,000
052526 Seminars/Training/Education	0	0	0	41,500
052528 Misc Professional Services	0	0	0	2,408,841
052610 Travel Expense	0	0	0	9,250
052810 Utilities	0	0	0	58,333
052911 Demolitions	0	0	0	1,441,031
052930 Dues/Memberships/Periodicals	0	0	0	5,000
052950 Misc Services and Charges	0	0	0	150,000
505 Materials and Supplies	0	0	0	5,870,472
053102 Furniture/Furnishings	0	0	0	160,000
053108 Equipment	0	0	0	20,000
510 Capital Outlay	0	0	0	180,000
065114 Professional Services	0	0	0	42,625
515 Grants and Subsidies	0	0	0	42,625
056499 Expense Recovery - State Street Aid	0	0	0	-3,328,675

S260000 Division - Neighborhood Improvement 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
525 Expense Recovery	0	0	0	-3,328,675
Total Expenditures	0	0	0	14,721,814

S260100 Legal Level - Neighborhood Improvement 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	0	0	0	550,000
445 Fines and Forfeitures	0	0	0	150,000
480 Transfers In	0	0	0	106,000
Total Revenues	\$0	\$0	\$0	\$806,000
500 Personnel Services	0	0	0	11,957,393
505 Materials and Supplies	0	0	0	5,870,472
510 Capital Outlay	0	0	0	180,000
515 Grants and Subsidies	0	0	0	42,625
525 Expense Recovery	0	0	0	(3,328,675)
Total expenditures	\$0	\$0	\$0	\$14,721,814

S140000 Division - Police Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	90,831	98,500	78,500	78,500
450 Charges for Services	1,036,881	2,690,525	2,690,525	2,690,525
460 Federal Grants	236,907	228,000	228,000	228,000
475 Other Revenues	2,349,981	106,000	110,500	110,500
480 Transfers In	8,550,000	8,028,681	8,028,681	7,881,000
Total Revenues	\$12,264,600	\$11,151,706	\$11,136,206	\$10,988,525

S140000 Division - Police Services 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	273,888,230	267,795,037	265,211,588	269,576,419
505 Materials and Supplies	29,368,834	32,316,496	38,578,790	30,535,114
510 Capital Outlay	80,467	375,400	923,226	375,400
515 Grants and Subsidies	59,618	150,000	159,286	150,000
550 Service Charges	19,256	0	17,807	0
598 Misc Expense	89,446	0	22,471	0
Total expenditures	\$303,505,851	\$300,636,933	\$304,913,168	\$300,636,933

S140000 Division - Police Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Fines & Forfeitures	7,631	0	0	0
Seizures	6,000	25,000	5,000	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	77,200	70,000	70,000	70,000
445 Fines and Forfeitures	90,831	98,500	78,500	78,500
Wrecker & Storage Charges	401,158	1,440,525	1,440,525	1,440,525
Police Special Events	477,381	500,000	500,000	500,000
Tow Fees	158,343	750,000	750,000	750,000
450 Charges for Services	1,036,881	2,690,525	2,690,525	2,690,525
Federal Grants - Others	236,907	228,000	228,000	228,000
460 Federal Grants	236,907	228,000	228,000	228,000
Local Shared Revenue	783,002	0	0	0
Sale Of Reports	35,122	81,000	81,000	81,000
Cash Overage/Shortage	16,706	0	0	0
Donated Revenue	0	0	4,500	4,500
Miscellaneous Revenue	189,367	25,000	25,000	25,000
Recovery Of Prior Year Expense	1,325,785	0	0	0
475 Other Revenues	2,349,981	106,000	110,500	110,500
Oper Tfr In - Metro Alarm	1,300,000	1,278,681	1,278,681	1,131,000
OperTfr in - Sales Tax Referendum 2019	7,250,000	6,750,000	6,750,000	6,750,000
480 Transfers In	8,550,000	8,028,681	8,028,681	7,881,000
Total Revenues	12,264,600	11,151,706	11,136,206	10,988,525

S140000 Division - Police Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	143,894,308	205,812,300	171,762,068	207,393,303
051102 Holiday Salary Full Time	763,656	0	0	0
051103 Vacation Leave	12,337,500	0	0	0
051105 Sick Leave	10,261,982	0	0	0
051115 COVID-19 QJI	4,481	0	0	0
051222 MPD Retention Bonus Program	-33,368	0	16,897	0
051224 MPD Sign on Bonus Pay	0	0	472,500	0
051225 MPD Sign On Bonus Pay OT	0	0	6,472	0
051230 MPD Retention Bonus Program OT	3,365,097	0	0	0
051232 General Retention Bonus Program	0	16,500	16,500	16,500
051202 Overtime	45,269,087	32,000,000	32,000,000	32,000,000
051204 Holiday Fire/Police	7,596,979	6,500,000	8,439,072	6,500,000
051206 Out of Rank Pay	969,112	905,779	902,913	905,779
051208 Hazardous Duty Pay	134,892	149,768	132,869	149,768
051210 College Incentive Pay	5,374,925	4,931,150	5,383,541	4,797,928
051212 Longevity Pay	1,435,563	1,482,101	1,517,382	1,500,749
051214 Shift Differential	110,638	24,313	2,870	24,313
051216 Bonus Days	0	0	10,000	0
051218 PTO Final Pay	4,730,516	2,859,502	2,872,090	2,859,502
051219 Job Incentive	20,546	0	5,331	0
051221 Cert Pay Testing	5,484	0	1,260	0
051302 Pension	10,893,601	10,992,860	10,668,448	11,010,172
051303 Supplemental Pension	9,989	1,002	1,188	0
051304 Social Security	140,174	4,603	116,799	4,603
051307 Pension ADC Funding	12,839,500	19,281,237	19,281,237	20,465,818
051308 Group Life Insurance	238,220	495,889	243,578	503,712
051310 Unemployment	188,560	187,440	187,440	186,960
051311 Pension 401a Match	2,170	0	0	0
051314 Medicare	3,421,143	2,624,413	3,563,016	2,629,795
051315 Long Term Disability	688,791	528,546	683,003	527,611
051322 Health Insurance - Choice Plan	1,667,326	3,247,860	3,189,439	3,377,412
051327 Health Insurance - Select Plan	24,470,734	20,179,188	21,968,852	20,229,384
051402 Salaries - Part Time/Temporary	1,790,090	2,111,497	2,302,558	2,111,497
051507 Tuition Reimb Supplemental	750	0	750	0
051501 On the Job Injury	2,351,093	2,358,343	2,361,385	2,358,343
051188 CIT	438,513	0	128,223	0
051189 CIT OT	140,525	0	47,811	0
051190 CIT Adj	3,132	0	1,408	0
051326 Benefits Adjustments	0	5,122,072	0	5,122,072
051601 Payroll Reserve	0	100	100	100
051901 Attrition	0	-30,663,072	0	-30,663,072
051902 Bonus Pay	175,794	0	440,000	0
051903 Referral Bonus Pay	292,000	0	69,500	0
051904 Sign On Bonus Pay	72,500	2,200,000	1,649,382	2,200,000
051905 Spot Bonus Pay	8,000	0	250	0
051906 Sign On Bonus Pay OT	1,630	0	0	0
056193 MPD Pension ADC Expense Recovery	0	-7,167,347	-7,167,347	-7,167,347
056195 MPD Salary Sales Tax Ref Recovery	-16,434,000	-17,255,700	-17,255,700	-18,118,485
056197 MPD Retention Bonus Recovery	-3,347,628	0	0	0
056199 Expense Recovery - Personnel	-2,405,774	-1,135,308	-811,495	-1,350,000
500 Personnel Services	273,888,230	267,795,037	265,211,588	269,576,419
505 Materials & Supplies				
052102 City Hall Printing	3,436	0	0	0
052112 City Storeroom Supplies	218	0	48,076	0
052114 Facility Repair & Carpentry	57,239	134,000	123,867	134,000

S140000 Division - Police Services 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052116 City Shop Charges	5,736,974	5,739,812	5,671,730	6,352,832
052124 City Shop Fuel	4,188,592	3,999,951	4,020,711	4,477,207
052202 Outside Computer Services	2,391,724	4,200,000	4,393,352	4,200,000
052204 City Computer Svc Equipment	67,670	125,000	128,969	125,000
052206 Data/Word Processing Equipment	73,402	235,000	236,823	235,000
052208 Data/Word Process Software	633,252	1,024,396	994,396	1,024,396
052209 Pers Computer Software	0	36,168	36,168	36,168
052302 Printing - Outside	63,856	49,200	49,200	49,200
052304 Supplies - Outside	571,881	619,539	619,539	619,539
052308 Hand Tools	0	0	-140	0
052310 Clothing	961,239	1,077,499	2,224,970	1,077,499
052314 Ammunition & Explosives	1,048,633	500,000	513,650	500,000
052316 Safety Equipment	328,381	840,000	2,362,568	840,000
052318 Drafting/Photo Supplies	1,510	18,000	18,000	18,000
052320 Medical Supplies	0	16,186	16,186	16,186
052324 Outside Postage	22,161	3,900	5,014	3,900
052342 Materials and Supplies	498,444	575,117	623,203	575,117
052343 Miscellaneous Expense	1,220	8,038	8,038	8,038
052366 Operation Police Canine	66,077	60,000	60,000	60,000
052367 Operation Police DUI Unit	25,213	78,000	116,020	78,000
052368 Operation Police Traffic Unit	42,190	90,000	90,000	90,000
052369 Operation Police Mounted	145,648	68,000	105,000	68,000
052370 Operation Police TACT	208,409	250,078	339,196	250,078
052406 Operation Police Aircraft	306,702	375,000	447,943	375,000
052408 Outside Vehicle Repair	93,598	53,500	116,068	53,500
052410 Outside Equipment Repair/Maintenance	9,636	28,000	28,984	28,000
052502 Special Investigations	0	50,000	50,000	50,000
052506 Medical/Dental/Veterinary	10,184	38,000	38,000	38,000
052512 Advertising/Publication	3,526	525,000	535,810	525,000
052514 Outside Phone/Communications	995,795	1,457,800	1,818,249	1,457,800
052518 Janitorial Services	454,114	602,299	895,000	602,299
052520 Security	388,988	320,000	426,000	320,000
052524 Weed Control/Chemical Service	0	12,300	25,100	12,300
052526 Seminars/Training/Education	193,033	220,349	237,574	220,349
052527 Fixed Charges	651,507	1,100	1,100	1,100
052528 Misc Professional Services	3,418,974	3,390,956	5,412,016	3,390,956
052610 Travel Expense	241,241	356,322	359,459	356,322
052720 Outside Fuel	1,109	1,300	1,300	1,300
052810 Utilities	1,390,497	1,087,064	1,087,064	1,087,064
052921 Claims	819,077	950,000	950,000	0
052923 Lawsuits	1,409,434	1,800,000	1,800,000	0
052930 Dues/Memberships/Periodicals	10,620	12,500	12,800	12,500
052932 Rent	603,575	1,673,001	1,840,758	1,673,001
052950 Misc Services and Charges	1,323,278	1,229,549	1,301,957	1,107,891
052952 Donations Expense	0	0	4,500	0
056299 Expense Recovery - M & S	-93,419	-1,615,427	-1,615,427	-1,615,427
505 Materials and Supplies	29,368,834	32,316,496	38,578,790	30,535,114
053102 Furniture/Furnishings	0	28,900	28,900	28,900
053108 Equipment	80,467	346,500	894,326	346,500
510 Capital Outlay	80,467	375,400	923,226	375,400
061026 Community Initiatives Grants for Non-Profits	59,618	150,000	150,000	150,000
061078 Death Benefits	0	0	9,286	0
515 Grants and Subsidies	59,618	150,000	159,286	150,000

S140000 Division - Police Services 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052949 Credit Card Fees - Expense	19,256	0	17,807	0
550 Service Charges	19,256	0	17,807	0
059900 Prior Year Expense	89,446	0	22,471	0
598 Misc Expense	89,446	0	22,471	0
Total Expenditures	303,505,851	300,636,933	304,913,168	300,636,933

S140100 Legal Level - Police Services Admin 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
445 Fines and Forfeitures	7,631	0	0	0
460 Federal Grants	236,907	228,000	228,000	228,000
475 Other Revenues	1,413,039	25,000	25,000	25,000
Total Revenues	\$1,657,577	\$253,000	\$253,000	\$253,000
500 Personnel Services	29,968,262	26,481,262	25,269,722	26,898,427
505 Materials and Supplies	9,870,488	10,030,366	13,785,913	7,669,313
598 Misc Expense	0	0	2,832	0
Total expenditures	\$39,838,750	\$36,511,628	\$39,058,467	\$34,567,740

S140200 Legal Level - Police Support Services 011' General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	818,123	81,000	81,000	81,000
Total Revenues	\$818,123	\$81,000	\$81,000	\$81,000
500 Personnel Services	28,472,533	32,581,321	32,092,040	33,059,367
505 Materials and Supplies	8,663,856	11,562,301	12,893,327	11,554,611
510 Capital Outlay	10,393	321,400	729,400	321,400
515 Grants and Subsidies	0	0	9,286	0
550 Service Charges	19,256	0	17,807	0
598 Misc Expense	5,566	0	0	0
Total expenditures	\$37,171,605	\$44,465,022	\$45,741,860	\$44,935,378

S140300 Legal Level - Police Precincts 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	0	0	0	(20,000)
450 Charges for Services	477,381	2,690,525	2,690,525	2,690,525
475 Other Revenues	576	0	3,500	4,500
480 Transfers In	8,550,000	8,028,681	8,028,681	7,881,000
Total Revenues	\$9,027,957	\$10,719,206	\$10,722,706	\$10,556,025
500 Personnel Services	161,990,989	156,181,021	155,394,454	156,107,923
505 Materials and Supplies	7,128,635	7,519,053	8,275,815	8,021,384
510 Capital Outlay	47,578	54,000	193,826	54,000
515 Grants and Subsidies	59,618	150,000	150,000	150,000
598 Misc Expense	36,295	0	12,628	0
Total expenditures	\$169,263,115	\$163,904,075	\$164,026,724	\$164,333,307

S140400 Legal Level - Police Crimes 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
445 Fines and Forfeitures	83,200	96,500	76,500	96,500
450 Charges for Services	559,500	0	0	0
475 Other Revenues	16,706	0	0	0
Total Revenues	\$659,406	\$96,500	\$76,500	\$96,500
500 Personnel Services	34,690,028	30,869,463	30,828,587	33,008,702
505 Materials and Supplies	1,622,401	1,010,307	1,121,184	926,611
598 Misc Expense	9,612	0	0	0
Total expenditures	\$36,322,041	\$31,879,770	\$31,949,770	\$33,935,313

S140500 Legal Level - Police Operations 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
445 Fines and Forfeitures	0	2,000	2,000	2,000
475 Other Revenues	101,537	0	1,000	0
Total Revenues	\$101,537	\$2,000	\$3,000	\$2,000
500 Personnel Services	18,766,418	21,681,970	21,626,785	20,502,000
505 Materials and Supplies	2,083,454	2,194,468	2,502,551	2,363,195
598 Misc Expense	37,973	0	7,011	0
Total expenditures	\$20,887,844	\$23,876,438	\$24,136,347	\$22,865,195

S149901 Police Services Division 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
510 Capital Outlay	22,496	0	0	0
Total expenditures	\$22,496	\$0	\$0	\$0

S170000 Division - Public Works 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	660,937	550,000	550,000	0
445 Fines and Forfeitures	10,000	150,000	150,000	0
475 Other Revenues	270,874	305,000	305,000	305,000
480 Transfers In	8,006,000	8,006,000	15,456,000	14,400,000
Total Revenues	\$8,947,811	\$9,011,000	\$16,461,000	\$14,705,000

S170000 Division - Public Works 0111 General Fund				
	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
500 Personnel Services	17,176,217	17,275,446	18,295,101	8,373,311
505 Materials and Supplies	11,965,882	10,990,990	18,133,114	9,996,539
510 Capital Outlay	79,865	180,000	244,348	0
515 Grants and Subsidies	521,390	62,500	1,012,500	19,875
525 Expense Recovery	(4,677,116)	(8,850,000)	(8,850,000)	(5,521,325)
Total expenditures	\$25,066,238	\$19,658,936	\$28,835,063	\$12,868,400

S170000 Division - Public Works 0111 General Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenue:</u>				
Special Assessment Tax	660,937	550,000	550,000	0
430 Local Taxes	660,937	550,000	550,000	0
Vacant Property Registration Fee	10,000	150,000	150,000	0
445 Fines and Forfeitures	10,000	150,000	150,000	0
Peachtree Recovery Services	29,612	150,000	150,000	150,000
Utility Warranty Program	241,262	155,000	155,000	155,000
475 Other Revenues	270,874	305,000	305,000	305,000
Oper Tfr In - Capital Projects Fund	0	0	6,500,000	6,500,000
Oper Tfr In - Storm Water	106,000	106,000	106,000	0
OperTfr in - Sales Tax Referendum 2019	7,900,000	7,900,000	7,900,000	7,900,000
Oper Tfr In Affordable Housing	0	0	950,000	0
480 Transfers In	8,006,000	8,006,000	15,456,000	14,400,000
Total Revenues	8,947,811	9,011,000	16,461,000	14,705,000

S170000 Division - Public Works 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	10,399,160	15,353,186	10,897,044	6,261,152
051102 Holiday Salary Full Time	698,578	0	314,087	0
051103 Vacation Leave	897,049	0	340,192	0
051105 Sick Leave	748,502	0	400,418	0
051229 Extended Duty Bonus Pay	141,680	100,000	191,090	100,000
051202 Overtime	623,356	550,702	681,051	509,062
051206 Out of Rank Pay	9,204	32,400	30,506	19,000
051208 Hazardous Duty Pay	624	1,200	2,263	1,200
051212 Longevity Pay	4,804	0	5,444	0
051214 Shift Differential	1,503	9,847	9,847	9,847
051218 PTO Final Pay	59,583	61,800	153,870	46,800
051220 Required Special License Pay	5,400	5,000	8,556	5,000
051302 Pension	601,853	686,327	686,327	222,981
051303 Supplemental Pension	64,939	74,002	74,002	47,612
051304 Social Security	251,720	175,160	256,924	170,332
051307 Pension ADC Funding	887,500	1,367,288	1,367,288	656,755
051308 Group Life Insurance	17,933	40,760	40,760	17,336
051310 Unemployment	19,280	19,520	19,520	8,080
051311 Pension 401a Match	25,453	24,111	24,111	23,599
051314 Medicare	212,042	211,953	211,953	84,554
051315 Long Term Disability	52,501	41,550	41,550	16,552
051322 Health Insurance - Choice Plan	114,585	237,492	237,492	102,648
051327 Health Insurance - Select Plan	1,895,660	1,856,916	1,856,916	742,296
051402 Salaries - Part Time/Temporary	1,119,778	1,040,398	1,201,294	358,938
051501 On the Job Injury	504,879	38,000	79,000	19,000
051326 Benefits Adjustments	0	81,764	0	32,063
051901 Attrition	0	-2,178,643	0	-1,098,246
051902 Bonus Pay	138,790	0	275,000	0
051904 Sign On Bonus Pay	52,500	15,000	12,500	15,000
051905 Spot Bonus Pay	2,250	1,750	2,964	1,750
051906 Sign On Bonus Pay OT	1,581	0	1,420	0
056199 Expense Recovery - Personnel	-2,376,468	-2,572,037	-1,128,287	0
500 Personnel Services	17,176,217	17,275,446	18,295,101	8,373,311
505 Materials & Supplies				
052102 City Hall Printing	22,112	2,500	3,452	2,500
052112 City Storeroom Supplies	156	0	0	0
052114 Facility Repair & Carpentry	15,700	76,720	76,720	76,720
052116 City Shop Charges	762,337	1,022,311	951,621	782,943
052124 City Shop Fuel	399,838	627,436	627,436	443,372
052202 Outside Computer Services	133,075	55,584	114,030	0
052204 City Computer Svc Equipment	23,652	25,230	28,722	25,230
052209 Pers Computer Software	52,543	63,591	64,472	63,591
052302 Printing - Outside	5,431	8,014	8,014	0
052310 Clothing	93,176	91,032	93,435	17,965
052316 Safety Equipment	18,534	23,000	29,749	23,000
052324 Outside Postage	12,629	25,000	25,000	600
052326 Asphalt Products	4,500,935	4,806,250	5,068,032	4,806,250
052328 Lumber & Wood Products	695	2,500	2,500	2,500
052330 Paints Oils & Glass	203	2,700	2,700	2,700
052336 Pipe Fittings & Castings	65,000	40,000	55,923	40,000
052338 Lime Cement & Gravel	0	50,643	50,643	50,643
052340 Chemicals	10,694	10,941	11,458	10,941
052342 Materials and Supplies	451,152	979,258	1,048,616	452,969
052408 Outside Vehicle Repair	66,871	105,000	129,353	105,000
052410 Outside Equipment Repair/Maintenance	141,465	167,259	238,913	163,259

S170000 Division - Public Works 0111 General Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052416 Disaster/Storm Damage	2,534,680	0	0	0
052512 Advertising/Publication	0	11,250	11,250	0
052514 Outside Phone/Communications	330,598	156,860	191,800	17,000
052520 Security	0	1,500	2,804	0
052524 Weed Control/Chemical Service	278,799	266,000	268,173	16,000
052526 Seminars/Training/Education	99,678	85,000	81,400	43,500
052528 Misc Professional Services	4,385,265	4,849,858	6,185,701	2,496,017
052610 Travel Expense	19,539	10,000	16,000	750
052810 Utilities	414,754	383,333	383,333	325,000
052911 Demolitions	1,689,538	1,441,031	1,679,161	0
052921 Claims	45,787	275,100	286,630	0
052923 Lawsuits	296,500	200,000	200,000	0
052930 Dues/Memberships/Periodicals	4,120	10,000	8,500	5,750
052950 Misc Services and Charges	146,497	154,000	169,236	4,000
052990 Minor Equipment	180	18,338	18,338	18,338
056299 Expense Recovery - M & S	-5,056,250	-5,056,250	0	0
505 Materials and Supplies	11,965,882	10,990,990	18,133,114	9,996,539
053102 Furniture/Furnishings	54,687	160,000	224,283	0
053108 Equipment	25,178	20,000	20,065	0
510 Capital Outlay	79,865	180,000	244,348	0
065114 Professional Services	521,390	62,500	1,012,500	19,875
515 Grants and Subsidies	521,390	62,500	1,012,500	19,875
056499 Expense Recovery - State Street Aid	-4,677,116	-8,850,000	-8,850,000	-5,521,325
525 Expense Recovery	-4,677,116	-8,850,000	-8,850,000	-5,521,325
Total Expenditures	25,066,238	19,658,936	28,835,063	12,868,400

S170100 Legal Level - Public Works Admin 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
475 Other Revenues	270,874	305,000	305,000	305,000
Total Revenues	\$270,874	\$305,000	\$305,000	\$305,000
500 Personnel Services	409,221	351,067	131,220	710,813
505 Materials and Supplies	2,757,055	630,449	630,449	206,784
Total expenditures	\$3,166,276	\$981,516	\$761,669	\$917,597

S170200 Legal Level - Public Works Street Maintenance 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
480 Transfers In	7,900,000	7,900,000	15,350,000	14,400,000
Total Revenues	\$7,900,000	\$7,900,000	\$15,350,000	\$14,400,000
500 Personnel Services	6,096,853	6,213,046	7,882,000	7,662,498
505 Materials and Supplies	3,638,261	4,662,036	11,055,813	9,789,755
515 Grants and Subsidies	500,000	19,875	969,875	19,875
525 Expense Recovery	(2,737,948)	(5,375,000)	(5,375,000)	(5,521,325)
Total expenditures	\$7,497,166	\$5,519,957	\$14,532,688	\$11,950,803

S171700 Legal Level - Neighborhood Improvement 0111 General Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
430 Local Taxes	660,937	550,000	550,000	0
445 Fines and Forfeitures	10,000	150,000	150,000	0
480 Transfers In	106,000	106,000	106,000	0
Total Revenues	\$776,937	\$806,000	\$806,000	\$0
500 Personnel Services	10,638,670	10,711,334	10,281,882	0
505 Materials and Supplies	5,570,566	5,698,504	6,446,851	0
510 Capital Outlay	79,865	180,000	244,348	0
515 Grants and Subsidies	21,390	42,625	42,625	0
525 Expense Recovery	(1,939,168)	(3,475,000)	(3,475,000)	0
Total expenditures	\$14,371,323	\$13,157,462	\$13,540,706	\$0

S179901 Public Works Division 0111 General Fund

	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
500 Personnel Services	31,473	0	0	0
Total expenditures	\$31,473	\$0	\$0	\$0

Total Entity 0301 Debt Service Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenues</u>				
430 Local Taxes	139,684,846	142,901,839	138,786,470	138,801,839
435 State Taxes	16,157,503	17,300,000	17,897,301	18,000,000
455 Use of Money and Property	8,664,758	4,420,100	9,120,952	8,420,000
460 Federal Grants	606,479	1,639,248	1,627,966	1,463,887
475 Other Revenues	1,628,979	1,967,832	1,711,997	1,720,000
480 Transfers In	11,237,894	10,356,324	10,541,172	10,811,615
486 Proceeds from Refunded Debt	0	0	93,363,556	0
487 Proceeds from Bond Issue	0	150,800,000	151,167,089	0
490 Dividend and Interest on Investment	1,176,304	0	168,284	167,000
301 Contributed from Fund Balance	0	8,407,156	3,330,138	1,275,000
Total Revenues	\$179,156,764	\$337,792,498	\$427,714,924	\$180,659,340
<u>Expenditures</u>				
505 Materials and Supplies	1,145,741	1,245,000	1,271,010	1,265,000
526 Investment Fees	0	4,000	4,000	4,000
535 Bond Issue Costs	103,639	800,000	1,748,024	0
540 Redemption of Serial Bonds and Notes	113,903,651	114,486,562	118,821,562	130,500,391
545 Interest	68,970,766	71,129,928	66,970,923	68,028,963
550 Service Charges	50,375	74,925	54,919	54,925
555 Transfers Out	0	0	2,324,354	0
567 Retirement of Refunded Debt	0	150,000,000	242,776,345	0
598 Misc Expense	157,592	0	0	0
599 Contributed to Fund Balance	0	52,083	0	0
Total expenditures	\$184,331,764	\$337,792,498	\$433,971,137	\$199,853,279
Net Change	(5,175,001)	\$0	(6,256,213)	(19,193,939)

Total Entity 0301 Debt Service Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
505 Materials & Supplies				
052343 Miscellaneous Expense	18,272	20,000	26,010	20,000
052528 Misc Professional Services	734,706	625,000	645,000	645,000
061150 Bank Charges	392,763	600,000	600,000	600,000
505 Materials and Supplies	1,145,741	1,245,000	1,271,010	1,265,000
061701 Investment Fee - 1ST TN	0	4,000	4,000	4,000
526 Investment Fees	0	4,000	4,000	4,000
061147 Bond Sale Expense_061147	103,639	800,000	1,748,024	0
535 Bond Issue Costs	103,639	800,000	1,748,024	0
055201 July Payments Principal	4,035,000	4,170,000	4,170,000	4,315,000
055202 August Payments Principal	821,513	839,462	839,462	0
055204 October Payments Principal	0	0	0	13,155,000
055205 November Payments Principal	35,760,000	18,250,000	18,250,000	11,820,000
055206 December Payments Principal	2,635,000	3,920,000	3,920,000	4,586,013
055207 January Payments Principal	1,067,200	831,600	831,600	0
055208 February Payments Principal	2,490,439	1,765,000	1,765,000	1,910,000
055210 April Payments Principal	20,657,500	60,587,500	67,327,500	71,407,500
055211 May Payments Principal	38,880,000	16,195,000	13,790,000	14,430,000
055212 June Payments Principal	7,557,000	7,928,000	7,928,000	8,876,878
540 Redemption of Serial Bonds and Notes	113,903,651	114,486,562	118,821,562	130,500,391
055301 July Interest	1,711,911	2,142,313	1,579,813	1,875,594
055302 August Interest	481,344	817,326	254,826	618,293
055303 September Interest	17,392	93,750	1,637,952	416,667
055304 October Interest	12,443,551	11,109,325	10,698,928	14,576,551
055305 November Interest	12,569,020	14,374,357	10,411,858	9,881,843
055306 December Interest	7,495,613	7,175,068	6,987,568	7,357,912
055307 January Interest	1,702,955	1,755,645	1,474,395	1,970,529
055308 February Interest	291,883	526,955	526,955	826,626
055309 March Interest	513,560	281,250	281,250	625,000
055310 April Interest	12,094,850	11,389,533	15,721,347	13,846,612
055311 May Interest	10,220,362	14,163,415	10,095,040	9,169,676
055312 June Interest	9,428,325	7,300,991	7,300,991	6,863,660
545 Interest	68,970,766	71,129,928	66,970,923	68,028,963

Total Entity 0301 Debt Service Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
061139 Arbitrage Expense	17,950	45,000	25,000	25,000
061148 Paying Agent Fees	32,425	29,925	29,919	29,925
550 Service Charges	50,375	74,925	54,919	54,925
080601 Oper Tfr Out - Sewer Fund	0	0	2,324,354	0
555 Transfers Out	0	0	2,324,354	0
055501 Retirement Of Refunded Debt	0	150,000,000	242,776,345	0
567 Retirement of Refunded Debt	0	150,000,000	242,776,345	0
059900 Prior Year Expense	157,592	0	0	0
598 Misc Expense	157,592	0	0	0
089997 Contribution to Committed Fund Balance	0	0	0	0
089996 Contribution to Restricted Fund Balance	0	52,083	0	0
599 Contributed to Fund Balance	0	52,083	0	0
Total Expenditures	184,331,764	337,792,498	433,971,137	199,853,279
Revenue:				
040110 Ad Valorem Tax - Current	118,985,592	122,600,000	119,000,000	119,000,000
040120 Ad Valorem Tax Prior	3,961,051	3,100,000	3,100,000	3,100,000
040130 PILOT's	1,898,115	2,201,839	2,201,839	2,201,839
040210 Local Sales Tax	11,971,026	12,000,000	12,000,000	12,000,000
040211 Tourism Development Zone Local Sales	2,869,063	3,000,000	2,484,631	2,500,000
430 Local Taxes	139,684,846	142,901,839	138,786,470	138,801,839
041201 Tourism Development Zone State Sales	16,157,503	17,300,000	17,897,301	18,000,000
435 State Taxes	16,157,503	17,300,000	17,897,301	18,000,000
045100 Interest on Investments	7,730,286	3,000,000	6,500,000	6,000,000
045102 Net Income/Investors	922,437	400,000	900,000	800,000
045112 Interest on Bank Account	12,034	1,020,100	1,720,952	1,620,000
455 Use of Money and Property	8,664,758	4,420,100	9,120,952	8,420,000
046592 Fed Grants - Build America Bonds_046592	606,479	1,639,248	1,627,966	1,463,887
460 Federal Grants	606,479	1,639,248	1,627,966	1,463,887

Total Entity 0301 Debt Service Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
049623 Miscellaneous Revenue	325	0	0	0
049901 Lease Payments	300,000	300,000	300,000	300,000
049902 CCRF Revenue Assignments	1,328,655	1,667,832	1,411,997	1,420,000
475 Other Revenues	1,628,979	1,967,832	1,711,997	1,720,000
070111 Oper Tfr In - General Fund	0	0	184,848	0
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	2,644,298	1,762,903	1,762,903	2,218,519
070205 Oper Tfr In - Misc Grants Fund	192,246	192,071	192,071	191,746
070223 Oper Tfr In - Hotel/Motel Fund	6,633,050	6,633,050	6,633,050	6,633,050
480 Transfers In	11,237,894	10,356,324	10,541,172	10,811,615
049600 Bond Sale Proceeds	0	150,800,000	151,167,089	0
487 Proceeds from Bond Issue	0	150,800,000	151,167,089	0
045120 Interest Income - Cash Equivalent	1,176,304	0	168,284	167,000
490 Dividend and Interest on Investment	1,176,304	0	168,284	167,000
049997 Contribution From Committed Fund Balance	0	6,627,012	0	0
049996 Contribution From Restricted Fund Balance	0	1,780,144	3,330,138	1,275,000
301 Contributed from Fund Balance	0	8,407,156	3,330,138	1,275,000
Total Revenues	179,156,764	337,792,498	427,714,924	180,659,340

Total Entity 0204 Solid Waste Management Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenues</u>				
430 Local Taxes	33,989	100,000	100,000	100,000
450 Charges for Services	77,728,437	109,432,643	109,432,643	109,432,643
455 Use of Money and Property	0	53,000	53,000	50,000
475 Other Revenues	14,448	25,084	25,084	25,084
489 Proceeds from Loan	(25)	0	0	0
570 Employee Contributions	(175)	0	0	0
Total Revenues	\$77,776,673	\$109,610,727	\$109,610,727	\$109,607,727
<u>Expenditures</u>				
500 Personnel Services	31,620,796	44,046,147	48,432,224	55,130,277
505 Materials and Supplies	13,608,861	16,841,033	15,050,354	20,403,010
510 Capital Outlay	1,334,417	2,153,495	2,153,495	2,981,149
550 Service Charges	30,142,900	31,148,948	34,025,068	34,534,998
555 Transfers Out	3,394,298	2,512,903	2,512,903	2,968,519
599 Contributed to Fund Balance	0	12,908,202	12,908,202	12,908,202
Total expenditures	\$80,101,272	\$109,610,727	\$115,082,246	\$128,926,155
Net Change	(2,324,599)	\$0	(5,471,519)	(19,318,428)

Total Entity 0204 Solid Waste Management Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	15,575,415	20,893,105	34,538,468	31,925,748
051102 Holiday Salary Full Time	1,065,108	0	0	23,535
051103 Vacation Leave	1,462,583	0	0	27,232
051105 Sick Leave	1,451,629	0	0	28,665
051115 COVID-19 OJI	341	0	0	0
051202 Overtime	2,945,944	3,022,733	3,022,733	2,988,310
051206 Out of Rank Pay	104,009	133,000	133,000	116,510
051208 Hazardous Duty Pay	9,629	17,000	17,000	17,000
051212 Longevity Pay	25,417	0	72,084	0
051214 Shift Differential	5,064	6,600	6,600	6,600
051218 PTO Final Pay	282,233	232,000	232,000	218,421
051220 Required Special License Pay	20,404	26,250	26,250	26,250
051302 Pension	261,583	295,682	295,682	287,284
051303 Supplemental Pension	368,293	437,928	437,928	470,467
051304 Social Security	1,224,330	1,311,850	1,386,851	1,285,902
051307 Pension ADC Funding	47,505	47,505	47,505	37,077
051308 Group Life Insurance	26,942	62,074	62,074	65,443
051310 Unemployment	36,160	37,920	37,920	36,400
051311 Pension 401a Match	245,056	221,687	221,687	217,850
051314 Medicare	355,073	349,531	349,531	368,979
051315 Long Term Disability	83,631	69,137	69,137	73,601
051322 Health Insurance - Choice Plan	132,585	285,876	285,876	278,040
051327 Health Insurance - Select Plan	3,417,098	3,357,648	3,357,648	3,293,280
051402 Salaries - Part Time/Temporary	1,876,180	1,200,000	1,600,000	1,287,367
051501 On the Job Injury	477,989	297,000	297,000	276,349
051326 Benefits Adjustments	0	75,000	-1	67,347
051602 Proposed ISL	0	11,666,620	0	11,666,620
051902 Bonus Pay	118,595	0	1,935,000	40,000
051905 Spot Bonus Pay	2,000	0	250	0
500 Personnel Services	31,620,796	44,046,147	48,432,224	55,130,277
505 Materials & Supplies				
052102 City Hall Printing	1,037	23,000	23,000	23,000
052106 City Hall Postage	0	3,000	3,000	3,000
052108 Document Reproduction - City	4,831	10,000	10,000	10,000
052114 Facility Repair & Carpentry	64,198	599,000	237,000	1,672,391
052116 City Shop Charges	6,939,406	7,787,808	6,847,932	8,574,183
052124 City Shop Fuel	2,441,479	3,023,375	2,473,375	3,326,020
052202 Outside Computer Services	543,892	548,000	939,037	1,091,000
052204 City Computer Svc Equipment	2,306	70,000	70,000	70,000
052208 Data/Word Process Software	7,476	55,654	5,653	55,654
052302 Printing - Outside	0	5,000	5,000	5,000
052304 Supplies - Outside	22,480	26,000	26,009	26,000
052308 Hand Tools	0	22,000	22,000	22,000
052310 Clothing	222,912	343,100	351,298	343,100
052312 Household Supplies	6,539	7,000	7,000	7,000
052316 Safety Equipment	16,553	22,000	22,000	22,000

Total Entity 0204 Solid Waste Management Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052324 Outside Postage	2,509	10,000	10,000	10,000
052342 Materials and Supplies	144,862	135,568	141,068	135,568
052408 Outside Vehicle Repair	45,110	0	0	0
052410 Outside Equipment Repair/Maintenance	73,274	264,000	282,816	411,277
052414 Maintenance Of Grounds	29,500	86,000	86,000	86,000
052498 Internal Repairs and Maintenance	0	25,000	25,000	25,000
052514 Outside Phone/Communications	130,048	166,346	169,398	166,346
052518 Janitorial Services	196,000	270,000	270,000	359,107
052520 Security	900,000	900,000	911,088	900,000
052526 Seminars/Training/Education	23,392	75,000	75,000	75,000
052528 Misc Professional Services	906,664	1,066,182	748,682	1,066,182
052610 Travel Expense	8,929	18,500	18,500	18,500
052730 Mileage	1,352	1,000	1,000	1,000
052810 Utilities	265,148	221,000	221,000	221,000
052910 Contribution to Education Program	50,000	285,000	235,000	285,000
052920 Insurance	9	0	0	70,183
052921 Claims	391,573	300,000	265,000	300,000
052923 Lawsuits	101,250	200,000	335,000	750,000
052930 Dues/Memberships/Periodicals	3,951	7,500	7,500	7,500
052950 Misc Services and Charges	62,182	265,000	206,000	265,000
505 Materials and Supplies	13,608,861	16,841,033	15,050,354	20,403,010
053108 Equipment	1,334,417	2,153,495	2,153,495	2,981,149
510 Capital Outlay	1,334,417	2,153,495	2,153,495	2,981,149
061137 Private Apartment Collect	3,673,858	3,963,731	4,664,695	3,963,731
061138 Contract Disposal	11,331,201	12,166,887	13,117,044	12,166,887
061140 Contract Collections	14,756,878	14,278,330	14,978,329	17,664,380
061149 Professional Fees	380,963	740,000	1,265,000	740,000
550 Service Charges	30,142,900	31,148,948	34,025,068	34,534,998
080111 Oper Tfr Out - General Fund	750,000	750,000	750,000	750,000
080301 Oper Tfr Out - Debt Service Fund	2,644,298	1,762,903	1,762,903	2,218,519
555 Transfers Out	3,394,298	2,512,903	2,512,903	2,968,519

Total Entity 0204 Solid Waste Management Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
089999 Contribution To Unassigned Fund Balance/RE	0	12,908,202	12,908,202	12,908,202
599 Contributed to Fund Balance	0	12,908,202	12,908,202	12,908,202
Total Expenditures	80,101,272	109,610,727	115,082,246	128,926,155
Revenue:				
040160 Special Assessment Tax	23,376	85,000	85,000	85,000
040510 Interest, Penalties & Commission	10,613	15,000	15,000	15,000
430 Local Taxes	33,989	100,000	100,000	100,000
043312 Solid Waste Disposal Fee	77,072,617	108,783,765	108,783,765	108,783,765
043314 Sanitation Inspection Fee	655,819	648,878	648,878	648,878
450 Charges for Services	77,728,437	109,432,643	109,432,643	109,432,643
045100 Interest on Investments	0	50,000	50,000	50,000
045102 Net Income/Investors	0	3,000	3,000	0
455 Use of Money and Property	0	53,000	53,000	50,000
049100 Miscellaneous Income	0	742	742	742
049151 Recycling Proceeds	14,448	24,000	24,000	24,000
049900 Recovery Of Prior Year Expense	0	342	342	342
475 Other Revenues	14,448	25,084	25,084	25,084
049602 Loan Proceeds	-25	0	0	0
489 Proceeds from Loan	-25	0	0	0
049720 Employee Contributed - General	-175	0	0	0
570 Employee Contributions	-175	0	0	0
Total Revenues	77,776,673	109,610,727	109,610,727	109,607,727

Total Entity 0601 Sewer Treatment & Collection - Operating Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenues</u>				
445 Fines and Forfeitures	1,887,472	1,001,000	1,001,000	1,376,769
450 Charges for Services	159,270,551	160,512,450	144,662,450	161,481,998
455 Use of Money and Property	0	600,000	600,000	600,000
460 Federal Grants	3,396,544	0	0	0
465 State Grants	2,399,248	0	0	0
475 Other Revenues	1,736,951	68,000	116,482	68,000
490 Dividend and Interest on Investment	2,051,486	0	0	0
585 Gain (Loss) on Investments	(174,773)	0	0	0
301 Contributed from Fund Balance	0	1,440,461	0	0
300 Capital Contributions	503,370	0	0	0
Total Revenues	\$171,070,848	\$163,621,911	\$146,379,932	\$163,526,767
<u>Expenditures</u>				
500 Personnel Services	24,760,625	29,582,365	30,151,957	32,547,813
505 Materials and Supplies	75,381,263	83,967,549	91,075,204	85,488,370
507 Pension Expense	916,002	0	0	0
510 Capital Outlay	1,364,482	12,000,000	10,707,512	11,862,000
526 Investment Fees	3,560	0	0	0
530 Project Costs	0	0	13,870,249	0
545 Interest	2,323,282	10,787,384	10,787,384	10,787,384
550 Service Charges	2,900	0	5,000	0
555 Transfers Out	11,990,513	12,033,813	12,033,813	12,927,258
590 Depreciation on Own Funds	16,292,552	15,250,800	15,237,776	15,240,200
598 Misc Expense	6,284,510	0	0	0
Total expenditures	\$139,319,689	\$163,621,911	\$183,868,896	\$168,853,025
Net Change	\$31,751,159	\$0	(37,488,964)	(5,326,258)

Total Entity 0601 Sewer Treatment & Collection - Operating Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	13,411,651	20,623,784	19,362,071	22,980,944
051102 Holiday Salary Full Time	871,779	0	542,212	0
051103 Vacation Leave	1,171,322	0	602,707	0
051105 Sick Leave	941,239	0	603,296	0
051106 Compensated Absence	36,393	0	0	0
051202 Overtime	2,100,537	2,170,000	2,591,765	2,510,000
051206 Out of Rank Pay	28,370	32,500	42,231	44,300
051208 Hazardous Duty Pay	240,322	236,500	246,000	236,500
051210 College Incentive Pay	8,330	6,551	7,000	6,682
051212 Longevity Pay	2,921	0	2,309	0
051214 Shift Differential	17,377	31,700	23,700	31,700
051218 PTO Final Pay	212,014	270,000	330,819	270,000
051220 Required Special License Pay	19,082	23,200	24,200	23,200
051302 Pension	953,803	993,144	1,012,376	1,034,095
051303 Supplemental Pension	36,062	40,855	41,983	40,972
051304 Social Security	106,066	35,112	51,682	35,112
051307 Pension ADC Funding	33,861	33,861	33,861	33,861
051308 Group Life Insurance	21,914	48,432	43,902	49,350
051310 Unemployment	22,640	23,200	23,200	23,920
051311 Pension 401a Match	14,701	18,173	16,312	18,173
051314 Medicare	284,334	262,432	270,400	274,466
051315 Long Term Disability	66,203	52,886	60,689	55,144
051322 Health Insurance - Choice Plan	97,515	191,340	193,077	235,872
051323 Other Post Employment Benefits	16,000	0	0	0
051327 Health Insurance - Select Plan	2,394,391	2,303,040	2,354,473	2,278,440
051402 Salaries - Part Time/Temporary	100,349	170,740	165,725	170,740
051501 On the Job Injury	436,394	183,000	127,473	167,000
051326 Benefits Adjustments	0	10,672	0	10,672
051602 Proposed ISL	0	1,062,962	0	970,887
051902 Bonus Pay	194,180	0	190,000	0
051903 Referral Bonus Pay	1,500	0	2,000	0
051904 Sign On Bonus Pay	74,250	74,500	74,450	72,000
051905 Spot Bonus Pay	12,750	18,500	15,490	18,500
051906 Sign On Bonus Pay OT	6,215	0	1,272	0
056199 Expense Recovery - Personnel	-5,000	-30,218	-30,218	-30,218
500 Personnel Services	24,760,625	29,582,365	30,151,957	32,547,813
505 Materials & Supplies				
052102 City Hall Printing	8,423	3,250	6,344	3,250
052106 City Hall Postage	0	1,700	1,700	1,700
052108 Document Reproduction - City	3,591	3,950	3,050	3,950
052112 City Storeroom Supplies	0	0	50	0
052116 City Shop Charges	3,644	10,018	9,243	30,000
052124 City Shop Fuel	705,920	1,000,081	691,446	1,053,000
052204 City Computer Svc Equipment	50,883	219,000	166,325	193,000
052208 Data/Word Process Software	0	2,000	2,000	2,000
052209 Pers Computer Software	209	33,250	30,250	33,250

Total Entity 0601 Sewer Treatment & Collection - Operating Fund

Account	FY24	FY25	FY25	FY26
	Actual	Adopted Budget	Forecast	Proposed
052302 Printing - Outside	0	6,000	6,000	6,000
052304 Supplies - Outside	42,369	48,300	42,924	48,300
052308 Hand Tools	31	50	50	50
052310 Clothing	19,815	27,500	22,200	26,500
052316 Safety Equipment	201,133	172,000	156,319	228,885
052324 Outside Postage	6,353	11,950	10,591	11,950
052328 Lumber & Wood Products	318	25,000	26,000	25,000
052330 Paints Oils & Glass	5,612	54,000	43,090	54,000
052332 Steel & Iron Products	62,991	63,000	60,000	79,000
052334 Brick & Clay Products	0	5,000	5,000	5,000
052336 Pipe Fittings & Castings	470,482	565,000	1,054,500	574,000
052338 Lime Cement & Gravel	1,172,315	1,000,000	1,100,000	1,000,000
052340 Chemicals	25,084,821	27,500,000	28,234,922	26,097,572
052342 Materials and Supplies	3,359,896	2,753,000	3,441,957	2,789,000
052343 Miscellaneous Expense	37	0	0	0
052408 Outside Vehicle Repair	1,429,223	1,255,500	1,534,426	1,795,500
052410 Outside Equipment Repair/Maintenance	1,064,104	1,321,200	1,940,001	1,721,200
052512 Advertising/Publication	0	2,000	2,000	500
052514 Outside Phone/Communications	95,799	110,000	99,167	107,000
052518 Janitorial Services	312,964	155,000	512,391	155,000
052520 Security	0	0	168,000	680,000
052526 Seminars/Training/Education	93,749	75,500	69,242	86,500
052528 Misc Professional Services	21,167,158	23,370,000	28,178,662	23,841,315
052610 Travel Expense	6,682	38,000	29,500	32,000
052720 Outside Fuel	31,581	80,000	85,175	80,000
052730 Mileage	38,673	38,000	38,000	38,000
052810 Utilities	11,750,876	12,965,000	12,788,258	12,786,000
052920 Insurance	0	0	0	631,648
052921 Claims	284,210	620,000	115,000	150,000
052923 Lawsuits	20,000	240,000	115,000	375,000
052929 Cost Allocation - General Fund	0	1,075,000	1,075,000	1,075,000
052930 Dues/Memberships/Periodicals	67,718	80,800	77,558	80,800
052932 Rent	0	85,000	85,000	85,000
052950 Misc Services and Charges	7,323,497	8,525,000	8,499,999	9,050,000
053206 Equipment Rental	496,185	427,500	548,864	452,500
505 Materials and Supplies	75,381,263	83,967,549	91,075,204	85,488,370
053102 Furniture/Furnishings	0	2,000	2,000	2,000
053103 Vehicles	1,743,602	2,546,000	2,825,207	2,680,000
053106 Prod/Constr/Maint Equipment	4,022,870	5,312,000	5,564,572	4,900,000
053107 Educ/Scientific Equipment	10,775	20,000	20,000	20,000
053108 Equipment	420,638	4,120,000	2,185,609	4,260,000
053110 Transfer To Fixed Assets Capital	-4,833,403	0	110,124	0
510 Capital Outlay	1,364,482	12,000,000	10,707,512	11,862,000

Total Entity 0601 Sewer Treatment & Collection - Operating Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
061720 Investment Fee - Cook Mayer Taylor Management	3,560	0	0	0
526 Investment Fees	3,560	0	0	0
059500 Project Costs	0	0	13,870,249	0
FSC530 530 Project Costs	0	0	13,870,249	0
055320 Senior Lien Interest	9,126,443	9,080,364	9,080,364	9,080,364
055350 Amortization of bond premium	-8,295,428	0	0	0
055416 State Loan Interest	1,492,266	1,707,020	1,707,020	1,707,020
545 Interest	2,323,282	10,787,384	10,787,384	10,787,384
061139 Arbitrage Expense	0	0	5,000	0
061148 Paying Agent Fees	2,900	0	0	0
550 Service Charges	2,900	0	5,000	0
061082 In Lieu Of Tax Payment - General	10,253,513	10,296,813	10,296,813	11,190,258
080111 Oper Tfr Out - General Fund	1,737,000	1,737,000	1,737,000	1,737,000
555 Transfers Out	11,990,513	12,033,813	12,033,813	12,927,258
052940 Depreciation - Purchased	16,292,552	15,250,800	15,237,776	15,240,200
590 Depreciation on Own Funds	16,292,552	15,250,800	15,237,776	15,240,200
059900 Prior Year Expense	6,213,981	0	0	0
061400 Loss On Disposal Of Assets	70,529	0	0	0
598 Misc Expense	6,284,510	0	0	0
Total Expenditures	139,319,689	163,621,911	183,868,896	168,853,025

Revenue:

042221 Fines & Forfeitures	1,887,472	1,001,000	1,001,000	1,376,769
445 Fines and Forfeitures	1,887,472	1,001,000	1,001,000	1,376,769
043111 Subdivision Plan Inspection Fee	8,650	0	0	0
043612 Subdivision Development Fees	2,259,539	1,250,000	1,250,000	750,000
043690 Rents	44,549	44,000	44,000	45,498
043601 Sewer Connections	36,987	10,000	10,000	10,000
043611 Sewer Fees_043611	156,900,285	159,150,000	143,300,000	160,650,000
043613 Special Sewer Connections	16,890	0	0	0

Total Entity 0601 Sewer Treatment & Collection - Operating Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
043616 Biogas Revenue	0	45,000	45,000	20,000
450 Charges for Services	159,270,551	160,512,450	144,662,450	161,481,998
045100 Interest on Investments	0	500,000	500,000	500,000
045102 Net Income/Investors	0	100,000	100,000	100,000
455 Use of Money and Property	0	600,000	600,000	600,000
046100 Federal Grants - CIP	3,396,544	0	0	0
460 Federal Grants	3,396,544	0	0	0
047000 State Grants_047000	755,712	0	0	0
047029 State Reimbursements	1,643,535	0	0	0
465 State Grants	2,399,248	0	0	0
049100 Miscellaneous Income	0	1,000	1,000	1,000
049139 Insurance Refund	0	0	48,482	0
049623 Miscellaneous Revenue	44,951	67,000	67,000	67,000
049900 Recovery Of Prior Year Expense	1,692,000	0	0	0
475 Other Revenues	1,736,951	68,000	116,482	68,000
045120 Interest Income - Cash Equivalent	174,143	0	0	0
045122 Interest Income - US Government	1,877,343	0	0	0
490 Dividend and Interest on Investment	2,051,486	0	0	0
049513 Unrealized Gain/Loss on Pension Investment	-174,773	0	0	0
585 Gain (Loss) on Investments	-174,773	0	0	0
049999 Contributed From Unassigned Fund Balance	0	1,440,461	0	0
301 Contributed from Fund Balance	0	1,440,461	0	0
Total Revenues	171,070,848	163,621,911	146,379,932	163,526,767

Total Entity 0671 Storm Water Fund

	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Revenues</u>				
445 Fines and Forfeitures	14,873	35,000	35,000	35,000
450 Charges for Services	37,083,651	37,000,000	37,000,000	37,100,000
475 Other Revenues	948,000	0	0	0
490 Dividend and Interest on Investment	1,170,837	0	0	0
585 Gain (Loss) on Investments	(81,714)	0	0	0
596 Gain (Loss) on Sale of Assets	167,411	0	0	0
Total Revenues	\$39,303,059	\$37,035,000	\$37,035,000	\$37,135,000
<u>Expenditures</u>				
500 Personnel Services	12,280,070	13,637,975	8,802,435	14,126,283
505 Materials and Supplies	7,356,078	12,480,829	13,609,763	12,943,338
507 Pension Expense	539,000	0	0	0
510 Capital Outlay	558,171	3,246,133	3,806,683	3,281,748
515 Grants and Subsidies	125,000	430,000	480,000	430,000
526 Investment Fees	6,590	0	0	0
530 Project Costs	0	0	7,436,718	0
535 Bond Issue Costs	0	0	137,500	0
545 Interest	514,789	1,748,757	1,748,757	1,748,757
550 Service Charges	0	0	0	140,000
555 Transfers Out	106,000	106,000	106,000	106,000
590 Depreciation on Own Funds	2,896,754	2,416,340	2,395,340	2,416,340
599 Contributed to Fund Balance	0	2,968,966	0	0
Total expenditures	\$24,382,452	\$37,035,000	\$38,523,195	\$35,192,466
Net Change	\$14,920,607	\$0	(1,488,195)	\$1,942,534

Total Entity 0671 Storm Water Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
<u>Expenditures:</u>				
500 Personnel Services				
051101 Full-Time Salaries	7,148,781	10,898,667	4,965,352	11,351,087
051102 Holiday Salary Full Time	490,845	0	222,033	0
051103 Vacation Leave	677,385	0	282,924	0
051105 Sick Leave	740,913	0	358,262	0
051106 Compensated Absence	-58,458	0	0	0
051202 Overtime	143,523	208,056	227,126	208,056
051206 Out of Rank Pay	6,486	35,050	35,700	35,050
051208 Hazardous Duty Pay	54,380	57,450	64,950	57,450
051212 Longevity Pay	3,543	0	4,000	0
051214 Shift Differential	419	6,175	5,675	6,175
051218 PTO Final Pay	107,778	150,000	135,000	150,000
051220 Required Special License Pay	13,333	21,200	22,400	21,200
051221 Cert Pay Testing	1,120	0	0	1,500
051302 Pension	442,600	459,206	459,206	489,954
051303 Supplemental Pension	44,002	47,955	47,955	48,217
051304 Social Security	123,550	135,209	146,543	135,209
051307 Pension ADC Funding	9,662	9,662	9,662	9,662
051308 Group Life Insurance	12,525	26,537	26,537	27,829
051310 Unemployment	13,360	13,040	13,040	13,520
051311 Pension 401a Match	19,766	19,514	19,514	19,514
051314 Medicare	136,370	141,765	141,765	148,366
051315 Long Term Disability	37,023	28,353	28,353	29,673
051322 Health Insurance - Choice Plan	59,046	102,828	102,828	126,072
051323 Other Post Employment Benefits	8,000	0	0	0
051327 Health Insurance - Select Plan	1,496,417	1,429,272	1,429,272	1,417,512
051402 Salaries - Part Time/Temporary	258,069	286,780	284,830	285,980
051501 On the Job Injury	460,953	64,300	66,800	74,300
051326 Benefits Adjustments	0	17,924	4,176	17,924
051902 Bonus Pay	97,672	0	225,000	0
051904 Sign On Bonus Pay	15,500	33,500	28,500	33,500
051905 Spot Bonus Pay	250	7,000	6,500	9,000
051906 Sign On Bonus Pay OT	145	50	50	50
056199 Expense Recovery - Personnel	-319,814	-636,817	-636,817	-636,817
500 Personnel Services	12,280,070	13,637,975	8,802,435	14,126,283
505 Materials & Supplies				
052102 City Hall Printing	2,256	4,931	7,831	6,431
052106 City Hall Postage	0	1,119	1,119	1,119
052108 Document Reproduction - City	4,656	3,291	4,791	6,291
052112 City Storeroom Supplies	0	0	41	0
052114 Facility Repair & Carpentry	625	83,601	83,601	88,601
052116 City Shop Charges	18,174	38,013	38,013	47,041
052124 City Shop Fuel	362,828	747,594	773,178	754,792
052202 Outside Computer Services	1,848	17,016	17,016	17,016
052204 City Computer Svc Equipment	128,517	306,405	268,341	206,405
052209 Pers Computer Software	241,260	86,644	85,326	186,144
052302 Printing - Outside	0	3,560	3,560	3,560

Total Entity 0671 Storm Water Fund

Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
052304 Supplies - Outside	8,559	14,000	13,907	14,000
052308 Hand Tools	4,198	53,000	53,035	43,000
052310 Clothing	54,177	64,445	65,310	65,945
052316 Safety Equipment	63,129	145,354	162,088	146,354
052324 Outside Postage	1,221	1,800	1,859	2,360
052328 Lumber & Wood Products	0	9,085	9,085	9,025
052330 Paints Oils & Glass	8,277	11,000	12,599	11,000
052332 Steel & Iron Products	1,065	18,500	17,300	18,500
052334 Brick & Clay Products	0	10,000	10,000	10,000
052336 Pipe Fittings & Castings	166,180	188,916	205,081	188,916
052338 Lime Cement & Gravel	149,412	393,100	474,410	393,100
052340 Chemicals	0	593	593	593
052342 Materials and Supplies	377,112	479,385	495,383	489,385
052343 Miscellaneous Expense	2,166	3,000	3,000	3,000
052408 Outside Vehicle Repair	950,462	1,995,475	2,133,389	1,830,660
052410 Outside Equipment Repair/Maintenance	369,144	1,525,100	1,600,684	1,515,100
052512 Advertising/Publication	54,134	100,000	164,314	125,000
052514 Outside Phone/Communications	62,204	73,920	74,836	76,920
052518 Janitorial Services	0	0	40,000	51,000
052520 Security	207,254	291,273	289,029	291,273
052524 Weed Control/Chemical Service	320	5,000	5,000	5,000
052526 Seminars/Training/Education	48,131	76,777	74,477	79,777
052528 Misc Professional Services	4,577,520	5,386,136	6,334,523	5,325,022
052610 Travel Expense	9,238	16,749	17,245	43,495
052730 Mileage	37,897	21,000	21,000	22,000
052810 Utilities	246,386	612,400	410,400	635,400
052920 Insurance	195	80,000	26,000	220,466
052921 Claims	16,168	100,000	100,000	150,000
052923 Lawsuits	0	30,000	30,000	375,000
052930 Dues/Memberships/Periodicals	14,850	26,147	25,897	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	-833,487	-550,000	-550,000	-550,000
505 Materials and Supplies	7,356,078	12,480,829	13,609,763	12,943,338
053102 Furniture/Furnishings	0	152,040	152,040	152,040
053103 Vehicles	642,207	2,095,508	2,651,634	2,385,508
053105 Computers	2,042	0	0	0
053106 Prod/Constr/Maint Equipment	60,807	0	80	0
053108 Equipment	817,092	892,585	843,185	638,200
053110 Transfer To Fixed Assets Capital	-963,978	106,000	159,744	106,000
510 Capital Outlay	558,171	3,246,133	3,806,683	3,281,748
065114 Professional Services	125,000	430,000	480,000	430,000
515 Grants and Subsidies	125,000	430,000	480,000	430,000

Total Entity 0671 Storm Water Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
061720 Investment Fee - Cook Mayer Taylor Management	6,590	0	0	0
526 Investment Fees	6,590	0	0	0
059500 Project Costs	0	0	7,436,718	0
FSC530 530 Project Costs	0	0	7,436,718	0
061147 Bond Sale Expense_061147	0	0	137,500	0
535 Bond Issue Costs	0	0	137,500	0
055313 Senior Lien Interest Series 2019	1,653,500	1,748,757	1,748,757	1,748,757
055350 Amortization of bond premium	-1,138,711	0	0	0
545 Interest	514,789	1,748,757	1,748,757	1,748,757
061138 Contract Disposal	0	0	0	140,000
550 Service Charges	0	0	0	140,000
080111 Oper Tfr Out - General Fund	106,000	106,000	106,000	106,000
555 Transfers Out	106,000	106,000	106,000	106,000
052940 Depreciation - Purchased	2,896,754	2,416,340	2,395,340	2,416,340
590 Depreciation on Own Funds	2,896,754	2,416,340	2,395,340	2,416,340
089999 Contribution To Unassigned Fund Balance/RE	0	2,968,966	0	0
599 Contributed to Fund Balance	0	2,968,966	0	0
Total Expenditures	24,382,452	37,035,000	38,523,195	35,192,466
Revenue:				
042221 Fines & Forfeitures	14,873	35,000	35,000	35,000
445 Fines and Forfeitures	14,873	35,000	35,000	35,000
043610 Storm Water Fees	37,083,651	37,000,000	37,000,000	37,100,000
450 Charges for Services	37,083,651	37,000,000	37,000,000	37,100,000

Total Entity 0671 Storm Water Fund				
Account	FY24 Actual	FY25 Adopted Budget	FY25 Forecast	FY26 Proposed
049900 Recovery Of Prior Year Expense	948,000	0	0	0
475 Other Revenues	948,000	0	0	0
045120 Interest Income - Cash Equivalent	79,450	0	0	0
045122 Interest Income - US Government	1,091,387	0	0	0
490 Dividend and Interest on Investment	1,170,837	0	0	0
049513 Unrealized Gain/Loss on Pension Investment	-81,714	0	0	0
585 Gain (Loss) on Investments	-81,714	0	0	0
049510 Realized Gains	167,411	0	0	0
596 Gain (Loss) on Sale of Assets	167,411	0	0	0
Total Revenues	39,303,059	37,035,000	37,035,000	37,135,000