

CITY OF NORTH TONAWANDA



Austin J. Tylec

Mayor's 2027 Budget Message

October 1st, 2026

MAYOR'S STATEMENT

In accordance with Section 5.021 of the North Tonawanda City Charter, I am pleased to present the proposed Fiscal Year 2027 budget for the General, Water, and Sewer Funds for review and final adoption by the Common Council. This budget continues the work of the past several years: rebuilding the City's financial foundation, maintaining core services, investing in infrastructure, and identifying new revenues so that growth and modernization do not fall entirely on taxpayers.

The financial position of North Tonawanda today is stronger than it was only a few years ago. The City's unappropriated reserves fell to approximately \$300,000 in 2021. Through conservative budgeting, new revenues, grant funding, and improved management of City assets, those reserves are now projected to exceed \$5.5 million by the end of 2026. Moody's has maintained the City's increased A2 credit rating, and while no future rating change is guaranteed, a stronger fund balance, realistic revenues, and responsible debt management move North Tonawanda closer to the financial metrics that can support another improvement in our credit profile.

The 2027 budget is also following a principle that has guided many of our decisions: City assets should work for the taxpayer. Deerwood Golf Course, Gateway Harbor and the marina, the City Market, City owned real estate, recreation facilities, and partnered developments are not meant to be a financial burden. When managed carefully, they can generate recurring revenue, support private investment, create jobs, improve neighborhoods, and reduce the pressure placed on our tax levy. An approach that is visible through this proposal and the direction of our city finances.

We are preparing to open a new aquatic facility in 2027 while Parks revenues are projected to grow faster than Parks expenditures. We bought out a long term waterfront concession agreement so the City could regain control of a valuable public asset and increase recurring marina and concession revenue projected around \$150,000+/annually. We are investing in Deerwood because the course is one of the City's strongest revenue generating operations. We acquired property adjacent to the City Market with the goal of creating rentable incubator space for entrepreneurs and year round market activity. We continue to pursue housing, commercial development, and major grant opportunities that expand the tax base, improve the community, and leverage private investment.

At the same time, 2027 presents real pressures with difficult increases in expenses. Contractual wages, minimum wage increases, retirement costs, health insurance, utilities, Social Security, debt service, equipment replacement, and the operating cost of facilities all affect the budget. The purpose of this message is to explain those pressures honestly while also showing where the City is generating new revenue, recovering costs, securing outside funding, and making investments intended to produce a long term return.

BUILDING ON SUCCESS

Department of Public Works

The Department of Public Works continues to be one of the clearest examples of how technology, grant funding, equipment planning, and in house work can improve services while stretching taxpayer dollars. During 2026, DPW is underway to pave approximately 18 miles of roadway and used Vitalytics road management data to track pavement conditions and prioritize work based on documented need rather than relying only on complaint driven maintenance.

Sidewalk work also expanded significantly. DPW estimated approximately 500 sidewalk blocks would be demolished and replaced through the City's regular program, while the new 50/50 Sidewalk Cost Sharing Program received more than 100 applications and helped replace approximately another 150 blocks. The success of the pilot demonstrated that residents are willing to partner with the City when a program is simple, transparent, and provides a meaningful public benefit.

Forestry remains another major responsibility, with approximately 13,000 City owned trees. In 2026, crews continued hazardous tree removals, stump removals, trimming, and work tied to street paving projects. The City

also pursued an Urban Forestry grant of \$126,000 for a modern tree inventory and software platform so future tree work can be prioritized using condition data.

DPW also completed a roughly \$1 million modernization of the City's fuel system fully funded through CHIPS, serving Police, Fire, DPW, City Hall, and the School District's bus fleet. The project brings the system into current environmental and safety standards and is expected to serve the City's fueling needs for decades. The department also added a garbage truck and plow truck to reduce downtime and strengthen sanitation and winter operations.

For 2027, DPW will continue road, sidewalk, sewer, traffic signal, sanitation, forestry, and fleet work while the City evaluates equipment replacement based on age, mileage, condition, maintenance history, and operational need.

North Tonawanda Fire Department

The North Tonawanda Fire Department continues to manage a significant emergency response workload while making strategic investments in staffing, equipment, and long term planning. Through August, the Department had responded to 2,605 incidents, including more than 2,000 medical calls. Emergency medical services now account for approximately 82% of the Department's nearly 4,000 annual calls for service.

Grant funding continues to play an important role in meeting these needs while reducing the burden on local taxpayers. In 2026, the Department was awarded **\$488,020 through FEMA's Assistance to Firefighters Grant** to send eight firefighters through an accredited Paramedic Certification Program. The grant requires a 10% local match over the two year period. This investment will significantly expand the Department's Advanced Life Support capabilities, increase the number of certified paramedics, and allow paramedic care to begin more quickly throughout the City and surrounding mutual aid areas.

The Department is also awaiting decisions on approximately **\$4.3 million in additional federal grant applications**, including **\$2.8 million for replacement of the City's aging ladder truck**, **\$1.49 million through the SAFER program to assist with hiring four additional firefighters**, and funding for fire prevention equipment. The Department also received **\$12,000 from the East Hill Foundation** for personal thermal imaging cameras.

We continue to look for practical savings as well. A lateral transfer hired in August filled an existing vacancy, reduced overtime pressure, and saved an estimated **\$10,000 in fire academy costs**. Because the firefighter was already certified as a paramedic, the City also avoided additional training expenses.

A major focus for 2027 will be the Department's aging apparatus and facilities. The City's ladder truck has exceeded its expected frontline service life and was out of service for 72 days in 2026, while the cost of comparable replacement apparatus has been increasing by approximately **\$350,000 per year**. Fire Headquarters also faces significant capital needs, including an apparatus bay floor estimated at approximately **\$1 million** to repair.

To better plan for these long term needs, the City is developing a **Fire Department Strategic Plan**, along with an engineering review of all fire facilities. These studies will help guide future decisions regarding staffing, apparatus, stations, and capital improvements while strengthening future grant applications. With the request for four additional firefighters, the City will use the results of these studies, together with the pending SAFER grant, to evaluate the safest and most financially responsible path forward.

North Tonawanda Police Department

The Police Department experienced an unusual overtime year in 2026, driven largely by staffing shortages, military leave, injuries, parental leave, retirements, training time for new officers, and the difficulty of maintaining minimum patrol and supervisory staffing. Although a significant amount of overtime had been expended around midyear, overall personal services spending remained under the percentage expected for that point in the fiscal year due to temporary vacancies.

Through the middle of July, the department attributed approximately 1,755 overtime hours, roughly \$122,850 to staffing shortages and another \$18,300 due to the vacant matron position, which forced sworn officers to perform prisoner watch duties that would ordinarily be handled by a lower cost civilian employee. As lateral hires complete field training and staffing stabilizes, the City believes we can return to more normal levels in 2027.

The department also expanded commercial vehicle enforcement and continued the Aggressive Driving Program. Through those efforts we are on pace for roughly \$700,000 by year end, while also addressing resident concerns involving overweight trucks, improper routes, traffic safety, and roadway wear. The primary purpose of these programs is enforcement and public safety, but the associated revenue is a legitimate factor in understanding their full budget impact.

We have also continued to strengthen our partnership with the North Tonawanda School District by expanding the School Resource Officer program to a total of five officers. Under the agreement, the City receives \$120,000 in reimbursement for each officer, helping offset personnel costs while maintaining a consistent police presence in our schools. During the summer months, these officers are also available to supplement regular patrol staffing, helping cover shift vacancies and reduce overtime needs within the Police Department. We also added an additional crossing guard at Meadow and Nash for student safety.

The 2027 budget also accounts for Auxiliary Police needs and continue to use grants, forfeiture funds, and other outside resources whenever available for specialized equipment and training. Lastly, we are nearing the end of negotiations for the Police bargaining agreement and based on tentative agreements, the proposed figures should not fluctuate substantially for 2027.

Youth, Parks and Recreation

The Youth, Parks and Recreation Department is entering one of the most significant operational years in recent memory. The 2027 budget projects approximately \$3.295 million in departmental expenditures, an increase of about \$504,792 from 2026. At the same time, departmental revenues are projected to grow from approximately \$1.965 million to \$2.501 million, an increase of \$535,100. As a result, the amount of General Fund support needed for the department is projected to fall by roughly \$30,000, from about \$824,424 in 2026 to approximately \$794,116 in 2027, even as the City prepares to operate a new aquatic facility and expand its golf, marina, parks, youth and senior services.

Parks & Recreation: 2027 Revised Working Budget Summary

Category	2026 Budget	2027 Budget	Change
Total Department Expenditures	\$2,790,124	\$3,294,916	+\$504,792
Total Estimated Revenues	\$1,965,700	\$2,500,800	+\$535,100
Net General Fund Support	\$824,424	\$794,116	-\$30,308
Park & Recreation Charges	\$120,000	\$416,000	+\$296,000
Marina Concession Revenue	\$46,000	\$149,000	+\$103,000
Golf Charges + Concessions	\$1,645,000	\$1,799,000	+\$154,000

The revised proposal also reflects additional work by the department to reduce the amount needed from general City support. During budget review, the department identified approximately \$36,258 in personnel reductions across Recreation Administration, Parks, the Youth Center and Gateway Harbor that can be managed without an anticipated significant reduction in programs or services. Updated revenue projections also increased expected 2027 collections, improving the department's net position by approximately \$170,000 compared with the initial 2027 draft.

Payne Park Aquatic Facility

The largest operational change in 2027 will be the opening of the new Payne Park Aquatic Facility. Swimming pool expenditures increase from approximately \$43,324 in 2026, when the City was operating only limited programming, to approximately \$290,596 in 2027 for full seasonal staffing, utilities, chemicals, maintenance, administration and concessions. The revised revenue structure reflects the significant new swimming activity along with updated program fees, increasing the broader Park & Recreation Charges line from \$120,000 in 2026 to \$416,000 in 2027. This allows the City to substantially expand aquatic services while offsetting a significant portion of the new operating cost through facility and program revenues.

Deerwood Golf Course

Deerwood Golf Course remains one of the department's strongest revenue producing assets. For 2027, golf charges and concessions are budgeted at approximately \$1.799 million combined, an increase of about \$154,000 over the 2026 budget. The proposed fee schedule includes modest adjustments to greens fees, season passes and cart fees to help offset increased operating and equipment costs. The City is also moving to GPS equipped golf carts, allowing staff to enable a "cart path only" setting during wet conditions rather than eliminating cart use entirely. On days when carts cannot operate, the City can lose approximately \$7,000 in revenue, making improved cart access an important operational and financial investment.

The City is also investing approximately \$50,000 to acquire property adjacent to Deerwood for expanded parking and has retained professional engineering and design assistance for connected cart paths and a long term improvement plan. These improvements are intended to improve access and circulation, reduce turf damage, keep carts operating during wet conditions and increase a revenue stream that helps support recreation services throughout the City.

Marina and 1000 River Road

The marina at 1000 River Road represents another major financial and operational change. In 2026, the City paid \$350,000 to terminate the remaining 15 years of a 25-year marina and restaurant concession agreement and regain full control of the waterfront facility. Under the previous arrangement, the City received approximately \$45,000 annually from a site in which it had invested roughly \$3 million while also being responsible for significant maintenance costs.

For 2027, marina concession revenue is now budgeted at approximately \$150,000, compared with \$46,000 in the 2026 budget. The revised fee schedule establishes seasonal boat slips at \$56 per foot based on length overall, with jet ski slips at \$700, or \$675 each for multiple slips, and also includes anticipated concession lease revenue. This represents more than \$100,000 in additional recurring revenue compared with the 2026 budget, even before we factor in revenue from a new concessionaire agreement. The one time buyout is therefore intended to provide the City with greater control of the property and a stronger long term return from an asset in which taxpayers have already made a substantial investment.

Additional Parks and Recreation Investments

Other recent accomplishments include completion of a Parks Master Plan at no cost to the City through the University at Buffalo Department of Urban and Regional Planning Graduate Planning Studio; purchasing new golf course maintenance equipment; receipt of a 15-passenger van with approximately half of its cost supported through public fundraising; conversion and resurfacing of the Wurlitzer Courts into four pickleball courts and a basketball area; completion of the Colonel Payne playground; installation of a new Gratwick Park boat launch; and in house work on the Gateway Harbor waterline to reduce outside contracting costs.

Overall, the 2027 Parks and Recreation budget reflects a substantial expansion of services while placing greater emphasis on revenue generation and cost recovery. The department will spend more because it will be operating more facilities and services, but projected revenue is growing faster than expenditures, reducing the amount of general City support needed while continuing to invest in recreation, waterfront assets and quality of life amenities for residents.

Building and Assessor Offices

One of the most important long term drivers of municipal stability is growth in the tax base. New homes, property renovations, commercial projects, adaptive reuse, and major developments generate permit revenue in the short term and can strengthen assessed value, sales tax activity, employment, and neighborhood investment over time.

In the past 12 months the Assessor's Office has recorded more than 450 home sales, while the Building Department projects over \$30 million dollars in construction value for 2027 along with more than \$400,000 dollars in revenue from permits and licenses. Looking ahead, several developments with values of 30 million dollars or more are expected to begin in 2027, further accelerating the City's growth.

The City continues to support several major private development partnerships that can convert underutilized properties into new housing, investment, and taxable value. These include the **\$30m+ 78 Bridge Street project**, supported by a **\$2.5 million Pro Housing infrastructure award**, and the **\$30m+ 235 River Road project**, supported by a **\$1 million Restore NY award**, both of which are anticipated to begin construction in 2027.

Significant progress is also being made on the redevelopment of the former **Lowry Middle School**, a proposed **\$35m+ housing rehabilitation project** that would give new life to a long vacant property and surrounding block. My office has been working closely with Councilmember Schulmeister, Land Bank representative Andrea Klyczek, Empire State Development, the New York State Historic Preservation Office, Community Development Director Laura Wilson, and two prominent developers to advance a workable redevelopment agreement. The City is supporting the effort with a **\$1.5 million Restore NY grant**, with additional details expected soon as negotiations and project planning continue.

City Market and Revenue Producing Property

The City Market continues to show how better management can directly benefit both residents and vendors. Prior to this administration, the Market was processing roughly \$10,000 annually in SNAP/EBT transactions. After restructuring the program, improving participation, and fully utilizing available benefits, that figure has grown to more than \$200,000; putting significantly more purchasing power into the hands of residents while directing those dollars to local farmers and Market vendors. We are also building on that momentum with the purchase of the former dental office next to the Market, which we plan to provide year round incubator and rental space for small businesses while creating a new revenue opportunity for the City.

TRANSFORMATIVE PROJECTS AND STRATEGIC GRANTS

North Tonawanda continues to use outside funding as one of the most important tools available to stretch local dollars. Grants allow the City to advance projects that would otherwise require substantially more borrowing or years of local appropriations. Just as importantly, many grants reimburse the City after projects are completed, so the City's outstanding debt should not be viewed in isolation. A large portion of that debt is associated with grant funded projects for which the City expects reimbursement, and those future reimbursements are an important part of understanding the City's true long term financial position.

North Tonawanda continues to advance a significant slate of infrastructure, recreation, housing and redevelopment projects with substantial support from state, federal and regional funding. The **\$2.3 million Erie Canal Bike Path Extension is now complete**, with the related repaving of Sweeney Street expected to be completed before October 16th. Construction is also well underway on the nearly **\$10 million Memorial Pool replacement at Payne Park**, which is fully funded through four state and federal grants and is expected to open for the 2027 swim season. Downtown, the **\$1.2 million Smart Growth 2.0 project** has been completed, while the **\$3.25 million Oliver Street streetscape, lighting and green infrastructure project** is out to bid with construction expected to begin months after approval. These projects build on the same grant focused strategy outlined in prior City budget documents.

Several major planning efforts are also moving toward implementation. The **\$500,000 Twin City Memorial Highway Study** is nearing completion and will position the City to pursue federal funding for a future reconstruction of this major corridor. The **\$100,000 Comprehensive Plan Update is complete**, the **\$130,000 Local Waterfront Revitalization Program update** is under review by New York State, and the **\$135,000 citywide Zoning Code Update** is underway. Our **\$1.65 million modernization of 19 traffic signals and intersections** is also nearing completion, improving aging infrastructure throughout the City.

Economic development and neighborhood reinvestment remain a major focus of the City's broader strategy. In addition to the major redevelopment projects at **78 Bridge Street and 235 River Road**, the City's **\$500,000 CDBG homeowner rehabilitation program** is already funding improvements to local homes, with an application underway for an additional **\$500,000** to expand assistance to more homeowners. The City is also awaiting grant decisions for the proposed **Island Street Overlook** and **Safe Routes to School** projects. Together, these efforts reflect a broader approach of combining public infrastructure investment, housing assistance, grant funding, and

private development to strengthen neighborhoods, expand housing opportunities, and return underutilized properties to productive use.

Altogether, the City has brought in approximately **\$40 million in grants and outside funding** in recent years through the combined efforts of our Community Development Department, City departments, elected partners and other funding agencies. Which has also helped leverage over \$150m in private investment. Much of that work has been coordinated by Community Development Director **Laura Wilson**, whose office continues to identify and manage funding opportunities across the City. As part of that broader effort, the City's full service grant firm alone has assisted with applications totaling more than **\$50 million** in the last four years, resulting in approximately **\$11.5 million in awards to date**, with several significant applications still pending, at a total professional service cost of approximately **\$79,000**. This coordinated approach continues to allow the City to move major projects forward while using outside funding to reduce the amount that must ultimately be supported by local taxpayers.

Project	Funding Source	Grant Amount	Status / Match
Memorial/Payne Aquatic Facility	NPS/LWCF	\$4,083,311	Project Underway
Memorial/Payne Aquatic Facility	NYS Parks/EPF	\$750,000	Project Underway
Memorial/Payne Aquatic Facility	DASNY/Gov. Hochul	\$1,100,000	Project Underway
Memorial/Payne Aquatic Facility	NY SWIMS / DASNY / Ass. Conrad	\$4,000,000	Project Underway
Smart Growth 2.0 (Webster Streetscape)	NYS DOS + Greenway	\$1,200,000	Closeout/reimbursement underway
Oliver Street Walkability	NYS DOS / National Grid / Greenway	\$3,250,000	Out to Bid, Due 10/6
78 Bridge Street Infrastructure	ESD Pro-Housing	\$2,500,000	Awarded / underway
235 River Road (\$30m+)	Restore NY	\$1,000,000	Awarded / underway
Citywide Zoning Code Update	NYS DOS	\$135,000	Underway; approx. \$15,000 local match
MS4 Mapping	NYS DEC	\$75,000	Underway; RFP in October
Water/Wastewater Cybersecurity	NYS DEC	\$150,000	Awarded
Farmers Market Resiliency	NYS Agriculture & Markets	\$50,000	Bid Approval Underway
Niagara Climbing Center	NYS OCR CDBG Economic Development	\$84,000	Loan disbursed; grant tied to employment requirements
Owner-Occupied Housing	HTFC/HCR CDBG	\$410,200	Awarded; implementation underway
Erie Canal Bike Path Extension	State/Federal partners	Approx. \$2.3 million	Completed/closeout and reimbursements underway
Twin City Memorial Highway Study	Outside planning funds	Approx. \$500,000	Study near completion
Comprehensive Plan Update	Outside planning funds	Approx. \$100,000	Completed
LWRP Update	Outside planning funds	Approx. \$130,000	Under State Review
Citywide Signal Modernization (19 int.)	State grant	Approx. \$1,650,000	Nearing Completion
Island Street Overlook	NYSDOS	\$147,682	Pending Award
Wastewater Digester	DEC WQIP	\$10,000,000	Pending Award
Owner-Occupied Housing - Next Round	NYS OCR	\$500,000	Application underway; \$25,000 local match
Safe Routes to School	NYSDOT TAP	\$2,716,000	Pending Award
Community Center	NY Forward / DRI / BRICKS / County / private	\$15m-\$18m Project Cost	Project subject to November 2026 bond referendum

**This list provides an update on some of the many active projects/grants in the City*

Payne Avenue Aquatic Facility

Construction of the Payne Avenue Aquatic Facility is one of the City's largest recreation investments in generations. The project is expected to open in summer 2027 and is funded with a package approaching \$10 million in state and federal assistance, including NYS Parks, DASNY/CREST, Governor Hochul, and NY SWIMS funding. The project replaces a failing outdoor pool system while creating a modern lap/diving pool, zero entry children's pool, aquatic play features, concession operations, locker/bathhouse improvements, lighting, and site work.

Because these grants are reimbursement based in whole or in part, the City's capital borrowing can temporarily appear higher while construction invoices are paid ahead of reimbursement. The project is expected to be completed and reimbursed by the 2027 swim season.

Community Center: 500 Wheatfield Street

As participation in youth, senior, and recreation programs continues to grow, the City is also facing the increasing cost and inefficiency of operating those services from separate locations. Today, the Youth Center and Senior Center operate from leased facilities while Recreation and other City offices are located at the City owned Norman Keller Building at 500 Wheatfield Street. The Senior Center alone is currently on a month to month lease, with a proposed rent increase of approximately \$50,000 per year beginning as early as 2027, in addition to utilities and building repairs. The proposed Community Center would consolidate these services into one permanent, centrally located facility while creating additional space for recreation, wellness, and community programming.

The current engineering estimate for the project is approximately \$15.5 million, while the proposed bond authorization allows for up to \$18 million to account for construction escalation, contingencies, and other potential infrastructure needs. The City is actively pursuing outside funding to reduce the amount ultimately borne by local taxpayers, including up to \$5 million through the NY BRICKS program, along with additional outside funding opportunities that become available. Because many of these grants are reimbursable, the City may initially need to finance project costs, with grant reimbursements later applied against the outstanding debt.

The Common Council has placed the project before voters through a citywide referendum this November. The proposition asks residents whether the City should be authorized to borrow up to \$18 million for the project. That figure is a maximum authorization, not a requirement that the full amount be borrowed; the final amount financed would depend on actual construction costs and the outside funding secured.

FISCAL PROGRESS AND NEW REVENUES

Sales Tax Growth

Sales tax remains one of the City's most important non property tax revenues and continues to reflect growing economic activity in North Tonawanda. The 2026 budget anticipated approximately \$11.525 million, while current collections are projected to exceed \$12 million by year end.

Based on historical trends and current collections, the 2027 budget projects approximately \$12.6 million in sales tax revenue, an increase of about 5% over the projected 2026 year end total and approximately 9.3% above the amount originally budgeted for 2026. This continued growth reflects a stronger business climate and North Tonawanda's increasing role as a destination for commerce, dining, recreation, and entertainment.

In Rem Foreclosure and Delinquent Tax Collections

The City's in rem foreclosure process continues to be an important tool for recovering delinquent property taxes and addressing distressed properties. The **December 2026 foreclosure proceedings are projected to involve more than \$1 million in unpaid property taxes**, while the 2027 budget conservatively projects approximately **\$800,000 in delinquent tax collections**. Beyond the immediate recovery of revenue, resolving these properties can help address blight, stabilize neighborhoods, return underutilized parcels to productive use, and restore future tax payments.

The City's progress is most visible in its reserve position. North Tonawanda entered the decade with reserves declining to a level that provided little flexibility for emergencies, cash-flow needs, or unexpected expenses. Since

then, the City has rebuilt its financial cushion without returning to the practice of routinely using fund balance to support recurring operations.

Unappropriated Reserve Trend

Budget	2020	2021	2022	2023	2024	2025	2026
Unappropriated Reserves	\$1,536,460	\$288,492	\$1,712,280	\$2,088,179	\$4,603,548	\$4,660,843	\$5,724,936 (Projection)
Diff. In Reserves From Prior Year	\$(140,715)	\$(1,247,968)	\$1,423,788	\$375,899	\$2,515,369	\$57,295	\$1,064,093
Council Approved Tax Increase	1.59%	3.75%	1.75%	5%	6.49%	3.54%	3.65%
*ARPA Funds Allocated			\$(1,051,021)	\$(707,000)	\$(400,000)	\$(422,000)	\$0
Total Budget Expenditures	\$37,875,377	\$38,625,982	\$39,988,962	\$41,198,534	\$44,082,156	\$45,295,218	\$48,348,702
Total Budget Revenues	\$37,875,377	\$38,745,043	\$40,093,402	\$41,521,628	\$43,247,289	\$45,352,513	\$48,443,071

After increasing our Moody's Rating (credit score) in 2025, North Tonawanda has maintained our A2 credit rating. The rating matters because stronger credit can reduce interest costs when the City borrows for long lived capital assets. With reserves now projected to exceed \$5.5 million, conservative revenue assumptions, and responsible debt planning, the City is moving in a direction that can support stronger future ratings. It is important to be clear that the rating agency, not the City, determines whether and when an upgrade occurs.

DEBT, BONDS, AND GRANT BACKED CAPITAL PROJECTS

A responsible budget must discuss debt honestly. North Tonawanda is undertaking more capital work than it did in recent history: including the aquatic facility, roads, signals, waterfront improvements, planning projects, water and wastewater upgrades, and other long lived assets. Borrowing allows the cost of those assets to be spread over the useful life of the improvements rather than forcing one year's taxpayers to pay the entire cost at once.

At the same time, the City's total outstanding debt does not always reflect its long term net obligation. Many capital projects are funded through reimbursement based grants, which require the City to pay project costs upfront, temporarily finance those expenses through Bond Anticipation Notes or other borrowing, and then apply the grant reimbursement once the work is completed and approved.

As of **September 30, 2026**, the City has approximately **\$15.55 million in serial debt**, including obligations dating back to 2016, and approximately **\$40.48 million in short term Bond Anticipation Notes** associated with active capital projects. Of that total, approximately **\$32 million is tied to projects supported by local, state, or federal grant funding**. As those projects are completed and reimbursement funds are received, much of that grant backed short term financing is expected to be reduced or retired, with many of those reimbursements anticipated by the end of 2027.

BUDGET ENVIRONMENT

The 2027 budget must absorb several cost increases that are difficult to avoid and largely outside the City's immediate control. The largest pressures include approximately **\$1.7 million in contractual wage increases**, minimum wage adjustments, approximately **\$628,000 in additional retirement costs**, **\$332,000 in higher health insurance costs**, **\$500,000 in increased utility expenses**, **\$59,000 in additional Social Security costs**, and approximately **\$635,000 in increased debt service** for capital projects. Equipment replacement and the operating costs associated with newly completed facilities also contribute to year over year growth in the General Fund.

State aid for 2027 is budgeted at \$5.8 million, an increase of \$1m. Although we saw an increase in State aid; wages, benefits, utilities, and other operating costs continue to rise above this increased aid, the City must rely more heavily on locally generated revenue to absorb these increases.

As the City's financial position has strengthened and available cash balances have grown, we have been able to make greater use of short term investments to generate additional revenue. Money market investments are projected to produce approximately **\$450,000 in interest income in 2026**, increasing to approximately **\$732,000 in 2027** based on available cash on hand and current projections. These earnings provide an important source of non property tax revenue that helps offset rising operating costs and reduces pressure on the property tax levy.

The City is also continuing to pursue administrative efficiencies. We're targeting a citywide move to electronic timesheets for 2027, building on systems already in use at the Department of Public Works. Combined with better fleet tracking, work-order management, and centralized data, this will help reduce manual processing, improve accountability, and give department heads more timely information as they prepare future budgets.

To properly maintain municipal services, meet our contractual and operating obligations, and continue strengthening the City's financial position, the proposed **2027 General Fund totals \$52,061,128**, an increase of **\$3,712,426** over 2026. At the same time, the City is projecting **\$50,509,648 in General Fund revenue**, an increase of approximately **\$2,066,577** from 2026. This leaves an initial budget gap of approximately **\$1,551,480**.

A significant portion of the 2027 increase is related to debt service, which is projected to rise by approximately **\$635,000** as the City temporarily finances several major grant funded capital projects. Because many of these projects are expected to be completed and reimbursed during 2027, I am proposing that **\$635,000 of the additional \$1 million in State funding received in 2026** be used to offset that temporary increase rather than placing the full amount on property taxpayers. This would reduce the remaining budget gap to approximately **\$932,525**.

To close that remaining gap, the proposed 2027 budget includes a **4.25% increase in the property tax levy**. The proposed tax rate would be approximately **\$17.33 per \$1,000 of assessed value**, compared with **\$16.94 in 2026**. That represents an increase of approximately **\$0.39 per \$1,000**, or about **\$39 per year for a property assessed at \$100,000**.

2027 WATER AND WASTEWATER BUDGET OVERVIEW

North Tonawanda's water and wastewater systems remain among the City's most capital intensive operations. Treatment, distribution, collection, regulatory compliance, aging infrastructure, utilities, chemicals, and large mechanical systems require continuous investment. The City's strategy for 2027 remains focused on planned modernization, accurate billing, in house improvements, energy efficiency, and aggressively pursuing outside funding before placing additional costs on ratepayers.

Metering, Billing and Water Accountability

The City's meter replacement program continues to fundamentally improve how we measure water use, identify leaks, bill accounts, and recover revenue that previously went uncollected. North Tonawanda has more than 11,000 residential water meters, with approximately 380 properties still outstanding for replacement. Legislation adopted in prior years requires compliance with the replacement program, and penalties associated with properties that have not yet converted have generated approximately \$57,000 per quarter. In total, the City has collected approximately \$250,000 in water and sewer penalties and fees over the past 12 months.

More importantly, improved metering and account review have uncovered well over \$1 million in previously unpaid water and sewer charges, significantly improving accountability within both funds. Citywide water use is now averaging approximately 170 million gallons per quarter, giving the City much more reliable information for billing, infrastructure planning, and future rate decisions.

The program has also expanded beyond the original residential installations. The City is now replacing one inch meters, and in 2027 the next phase will begin requiring commercial properties with lines larger than one inch to transition to automatic reading technology. This will move North Tonawanda closer to a fully automated system and provide a more complete picture of actual consumption throughout the City.

Critical Projects Underway

The Department continues to advance major projects at both treatment plants and throughout the distribution system.

- **Wastewater Treatment Plant:** In house work during 2026 included replacement of 16 sand filter effluent valves, installation of the DEC required main inlet sample pump, repair of leaking carbon piping, installation of a VFD compressor and air dryer system, and installation of a VFD on the storm pump.
- **Sludge Handling Project:** The project is moving toward construction, with bids opened on September 24, 2026. The work includes piping improvements, dry weather bar screening, belt press work, and related upgrades intended to modernize sludge processing and plant operations.
- **Water Treatment Plant Critical Needs:** Staff have continued rehabilitation and installation of low service and high service pumps and valves, together with upgraded radios and SCADA controls. These improvements are intended to improve reliability, efficiency, and the Department's ability to monitor plant operations.
- **Generator Phase 2:** The next phase of the Water Treatment Plant emergency generator project continues to advance toward full plant backup power for emergencies.
- **Erie Water Tower Rehabilitation:** The City is advancing rehabilitation of the Erie Water Tower with outside grant funding support.
- **Distribution and Lead Compliance:** Distribution crews completed the Toellner Tank transmission main break repair and chlorination while continuing the Lead and Copper Rule Revision inventory and implementation work. The meter program has also expanded to one inch services and will move into larger commercial services in 2027.

Grants and Outside Funding

Outside funding continues to play a major role in keeping necessary infrastructure costs from falling entirely on local ratepayers. The Department reports the following awards and pending applications:

- **\$3.5 million WIIA award** for Wastewater Treatment Plant improvements.
- **\$2.0 million federal award** for Wastewater Treatment Plant improvements.
- **\$5.0 million DEC award** for Wastewater Treatment Plant improvements.
- **\$1.4 million WIIA award** for Water Treatment Plant improvements.
- **\$50,000 SECURE award** for a wastewater cybersecurity assessment.
- **\$100,000 SECURE award** for cybersecurity implementation at the Water Treatment Plant.
- **\$10 million WQIP application** for wastewater improvements.
- **\$2.0 million WIIA application** for Lead and Copper Rule Revision inventory and implementation work.

These grants are especially important because the underlying infrastructure work is necessary regardless of whether outside assistance is received. Every grant dollar secured reduces the amount that ultimately must be financed through local water and sewer revenues.

Proactive Measures to Control Costs

The Department continues to identify operational savings wherever possible. One of the clearest examples in 2026 was the rebidding and regional coordination of chlorine purchasing. The price of chlorine was reduced from approximately \$1,728 per cylinder to \$1,340 per cylinder, producing an estimated annual savings of approximately \$77,600.

Energy and Future Opportunities

Utility costs remain one of the Department's largest concerns for 2027. As the sludge handling project advances, the Department is evaluating expanded use of the biogas generated through the digestion process. The gas is currently used during the winter to help heat portions of the wastewater facility, but future technology may allow the City to use that gas to generate electricity and further offset utility costs. The Department is also exploring whether available plant property could support solar generation. These opportunities are increasingly important

as electricity and other utility expenses continue to rise and the City looks for ways to make existing infrastructure work harder for ratepayers.

2027 Regulatory and Financial Outlook

The Department expects increased regulatory costs in 2027. Both the New York State Department of Health and Department of Environmental Conservation will require additional PFAS and PFOA testing at the Water and Wastewater Treatment Plants. Water sampling requirements are expected to approximately double, increasing laboratory and testing expenses. Following a recent DEC inspection at the Wastewater Treatment Plant, additional requirements may also be imposed on the City's sewer collection system.

Budgetary Figures	Proposed Amount / Rate
2026 Water Fund Revenue:	\$4,225,700
2026 Water Fund Expense:	\$4,184,177
2026 Water Rate:	\$3 per 1,000 gallons
2026 Sewer Fund Revenue:	\$5,470,276
2026 Sewer Fund Expense:	\$5,417,384
2026 Sewer Rate:	\$5 per 1,000 gallons
2027 Water Fund Revenue (Projected):	\$4,491,365 (with \$.35/1000 increase)
2027 Water Fund Expense:	\$4,467,164
2027 Water Rate (Proposed):	\$3.35 per 1,000 gallons (Additional \$445,665)
2027 Sewer Fund Revenue (Projected):	\$5,921,500 (with \$.25/1000 increase)
2027 Sewer Fund Expense:	\$5,844,536
2027 Sewer Rate (Proposed):	\$5.25 per 1000 gallons (Additional \$252,000)

In 2026, improved meter accuracy and stronger collections allowed the City to reduce the sewer rate from \$6 to \$5 per 1,000 gallons while maintaining balanced Water and Sewer Funds. For 2027, rising utility costs, materials, employee expenses, and new regulatory requirements are creating additional pressure. As such, our Water and Wastewater Superintendent has therefore recommended consideration of an adjustment to the water/sewer rate of \$8.60/1000 gallons for 2027

Rate Context and Regional Comparison

Any 2027 rate adjustment should first be based on the actual cost of operating and reinvesting in North Tonawanda's system, including utilities, employee costs, regulatory testing, maintenance, and long term capital needs. Regional comparisons can still provide useful context by showing where our current rates stand relative to other municipal systems.

Using an illustrative residential consumption level of 60,000 gallons per year, North Tonawanda's current 2026 combined water and sewer cost is approximately \$540 annually. Using the same annual consumption and the published 2026 residential rate structures of other municipal systems, the comparable estimates are approximately \$577 in Jamestown, \$695 in Grand Island, \$701 in Batavia, \$899 through the Niagara Falls Water Board, \$929 in Lockport, \$933 in Elmira, and \$678 in the Town of Tonawanda. Actual household bills may vary by meter size, minimum charges, service fees, and billing structure, so these figures are intended as a benchmark rather than an exact bill comparison.

This comparison shows that North Tonawanda enters the 2027 rate proposal from a comparatively low combined residential cost among others. It does not mean rates should be increased simply because other communities charge more. Instead, it provides useful context when weighing a potential adjustment against rising operating

costs, new testing requirements, infrastructure investment, and the need to keep the Water and Sewer Funds financially sustainable.

For 2027, the proposed water rate would increase from **\$3.00 to \$3.35 per 1,000 gallons**, while the sewer rate would increase from **\$5.00 to \$5.25 per 1,000 gallons**. Using an example household consuming **60,000 gallons per year**, the combined increase of **\$0.60 per 1,000 gallons** would result in an estimated additional cost of approximately **\$36 per year**, or about **\$9 per quarterly bill**.

Long Term Strategy

The goal remains to keep rates as stable as possible while ensuring reliable and financially sustainable systems. Accurate metering, stronger collections, grants, energy savings, competitive purchasing, and in house work all reduce the amount that must ultimately be recovered from ratepayers. The 2027 budget should continue investing before failures occur and use improved meter data to make rate decisions based on actual system performance.

AN OPTIMISTIC AND RESPONSIBLE 2027

The 2027 budget reflects a City that is no longer focused solely on recovering from financial instability. North Tonawanda is now in a position to make deliberate decisions about how stronger reserves, improved credit, growing revenues, outside grants, and public assets can be used to create long term value and greater financial stability.

The coming year should see the completion and opening of the Payne Park Aquatic Facility, continued advancement of the Oliver Street corridor, expanded housing rehabilitation, major water and wastewater investments, continued redevelopment efforts at 78 Bridge Street, 235 River Road and the former Lowry Middle School, improvements at Deerwood Golf Course, full operation of the City controlled marina model, expansion of City Market opportunities, and, subject to the voters, the next step in the proposed Community Center at 500 Wheatfield Street.

At a time when families, businesses, and governments across the country continue to face rising costs and economic uncertainty, local government must be increasingly deliberate about the things we can control. We cannot control every decision made at the County, State, or federal level, nor can we control inflation, interest rates, energy costs, or broader economic conditions. We can, however, control how we manage our own operations, how aggressively we pursue outside funding, how we use City assets, how we invest available cash, and how we develop sustainable sources of revenue that reduce reliance on the property tax levy.

That means applying long term financial discipline to local government. Investments should be evaluated not only by what they cost today, but by what they can save, generate, leverage, or prevent in the years ahead. Our marina, Deerwood Golf Course, City Market, short term investments, development projects, grant strategy, and other revenue producing assets all reflect an effort to strengthen the City's financial base while continuing to provide the services residents expect. The goal is not simply to balance one budget, but to build a structure that remains financially sustainable for future administrations and future generations of residents.

That approach still requires discipline. Revenue projections must remain realistic, reserves must continue to grow, and major investments should be weighed not only by their upfront cost, but by the long term public or financial value they create.

Ultimately, the Common Council has the authority to raise, lower, or modify the figures presented in the 2027 budget. I have worked closely with City Accountant Jeffrey Zellner and our department heads to develop a proposal that maintains essential services, recognizes unavoidable cost increases, uses realistic revenues, and continues the City's financial progress. As the Council reviews this proposal, each budget line should be considered not only by what it costs, but by what service it protects, what outside funding it leverages, what revenue it may generate, and what future expense it may help avoid.

North Tonawanda has rebuilt its reserves from a dangerously low level, maintained its A2 credit rating, secured millions of dollars in outside investment, developed new sources of recurring revenue, and continued moving major infrastructure and quality of life projects forward. The work is not finished, and circumstances beyond our borders will continue to change. Our responsibility is to make sure North Tonawanda is prepared for those changes. The strongest financial legacy we can leave is not simply a balanced budget for 2027, but a City positioned to remain stable, invest in itself, and withstand the challenges that future administrations and residents will inevitably face.

Respectfully,

Austin J. Tylec

Mayor, City of North Tonawanda

NORTH TONAWANDA
Dept. of Youth, Recreation, Parks & Seniors

500 Wheatfield Street
North Tonawanda, NY 14120
Phone: (716) 695-8520
Email: ntparksrec@northtonawanda.org



September 28, 2026

The Honorable Mayor Tylec and Common Council
216 Payne Avenue
North Tonawanda, New York 14120

Attached are the proposed fee schedules for recreational program and facility charges for the 2027 season. Items highlighted in yellow reflect price increases from the 2026 fee structure. These price increases are in correlation with the continued rise in product expenses and staffing costs (state minimum wage increases) that are required to provide programs and services for the public at the same level that our community has come to expect.

Please note that despite the fee increases, our research found that many of our price points continue to be a value compared to similar program/facility rates in the Town of Tonawanda, City of Tonawanda, Amherst, Buffalo, Lockport and Wheatfield. Furthermore, I would be remised should I not emphasize that our North Tonawanda Youth Board offers program tuition assistance with their "Everyone Plays Recreation Program Scholarship". This scholarship program is meant to ensure that program costs are not a barrier for a youth to participate, by providing financial assistance to cover the program cost for a youth participant in a low-income household. More information on our Everyone Plays Scholarship can be found at our website www.ntparksrec.com.

Lastly, note that the 2027 budget revenues were based off this program fee structure. Alterations to these revenues would result in a correlated impact to the 2027 expected revenues.

Respectfully Submitted,



Alex Domaradzki
Director
(716) 695-8520 x5500
adomaradzki@northtonawanda.gov

PROGRAM FEE SCHEDULE 2027

Youth Touch Football

Resident	\$85
Resident Sibling Rate	\$75
Non-Resident	\$120
NR Sibling Rate	\$110

Chg

\$10

\$10

\$10

\$10

Youth Golf

Resident	\$140
Resident Sibling Rate	\$130
Non-Resident	\$160
NR Sibling Rate	\$150

\$40

\$40

\$40

\$40

Summer Basketball

Resident	\$85
Resident Sibling Rate	\$75
Non-Resident	\$120
NR Sibling Rate	\$110

\$10

\$10

\$10

\$10

Winter Basketball

Resident	\$85
Resident Sibling Rate	\$75
Non-Resident	\$120
NR Sibling Rate	\$110

\$10

\$10

\$10

\$10

Exercise/Pickleball

Resident/NonResident	\$10/season
Exercise/Pickleball Res	\$5/class
Exercise/Pickleball NR	\$7/class

Youth Tennis

Resident	\$70
Resident Sibling Rate	\$60
Non-Resident	\$95
NR Sibling Rate	\$85

\$10

\$10

\$10

\$10

Swimm Lessons

Resident	\$85
Resident Sibling Rate	\$75
Non-Resident	\$105
NR Sibling Rate	\$95

\$10

\$10

\$10

\$10

Open Swim

Resident Daily	\$5 Youth / \$7 Adult
Non-Resident Daily	\$8 Youth / \$10 Adult
Resident Swim Pass	\$80 Youth / \$100 Adult
Family Pass	\$300
Non Resident Pass	\$130 Youth / \$160 Adult
Family Pass	\$480

MISC FEES

Forfeit Fee	\$40
Protest Fee	\$20
Trees	\$85

Field Rental

Game day prep (Weekday)	\$30	> dragged, lined/prepped day of the game
Game Day Prep (weekend)	\$150 1 field (\$50 each addional field)	> dragged, lined/prepped day of the game (added cost is to cover staff OT for weekend)
General Use (weekend)	\$30	> dragged, lined/prepped Friday, field left "as is" for weekend
Practice Permit	\$50	> Permit is PER League (NTNLL, NTABR, etc) One time permit gives season long access to all teams

Adult Kickball

Team Fee	\$200 (umpire fees not included)
----------	-------------------------------------

Chg

Adult Softball

Team Fee	\$350 (umpire fees <u>not</u> included)
----------	--

Adult Volleyball

Team Fee	\$250

Adult Flag Football

Team fee	\$250 (ref fees <u>not</u> included)
----------	---

Pavilion Rental

w. Kitchen	\$95 & \$105
w.out Kitchen	\$70 & \$80
Non-Res. w. kitchen	\$115 & \$125
Non-Res w.out kitchen	\$85 & \$95

Botanical Gazebo

Resident	\$20/hr
Non-Resident	\$40/hr

Band Shell

	\$50
--	------

Launch Permit

Season Permit	\$40
Non-Res Season Permit	\$55
Gratwick Kiosk	\$8/day

Gateway Docking Fees

2 hours or less	\$5
<u>Daily</u>	
25' & Under	\$20
26'-40'	\$25
41' & over	\$30
Commerical boats	\$40
<u>Overnight w. elec & h20</u>	
25' & Under	\$35
26'-40'	\$40
41' & over	\$45
Commerical boats	\$55
<u>Overnight no elec or h20</u>	
25' & Under	\$30
26'-40'	\$35
41' & over	\$40
Commerical boats	\$60

MARINA

Slip fee (per ft LOA)	\$56
Jet Ski seasonal slip	\$700 (\$675 for multiple)

Golf Course

Chg

Season Pass

Resident	\$670
Resident w. cart	\$1,230
Resident DAV	\$450
Youth	\$350
Senior	\$475
Senior w. cart	\$1,045
Family plan (1st adult)	\$670
Family plan (2nd adult)	\$570
Non-Resident	\$950
Non-Resident w. cart	\$1,510
Non-Resident DAV	\$830
Cart Pass	\$560
Private Cart Permit	\$490

\$35

\$105

-\$10

\$35

\$35

\$105

\$35

\$35

\$35

\$35

\$35

\$70

\$70

Resident Card

Adult	\$30/\$50
Senior	\$20/\$40
Youth	\$20

18 Hole Rate

Resident	\$20
Non-Resident	\$33
Seniors	\$15
Youth	\$15

\$1

\$1

\$1

\$1

9 Hole Rate

Resident	\$16
Non-Resident	\$21

\$1

\$1

Cart (per person)

9-hole	\$11
18-hole	\$17

\$2

\$2

Tournament Fees (Shotgun/Split/Standard)

18-hole	\$50/\$48/\$44
9-hole	\$32/\$30

\$3

\$3

League Fees

*Weekday (per golfer)	\$27
*one time fee	

\$1

Golf Cards

20 use (9-holes) R	\$295
20 use (9-holes) NR	\$395
20 use cart (9-holes)	\$200
10-rounder (10 w. cart)	\$350

\$20

\$20

\$40

\$30

Senior Center Membership

Seasonal Membership	\$5
---------------------	-----



RESIDENT BUDGET GUIDE

2027 proposed budget

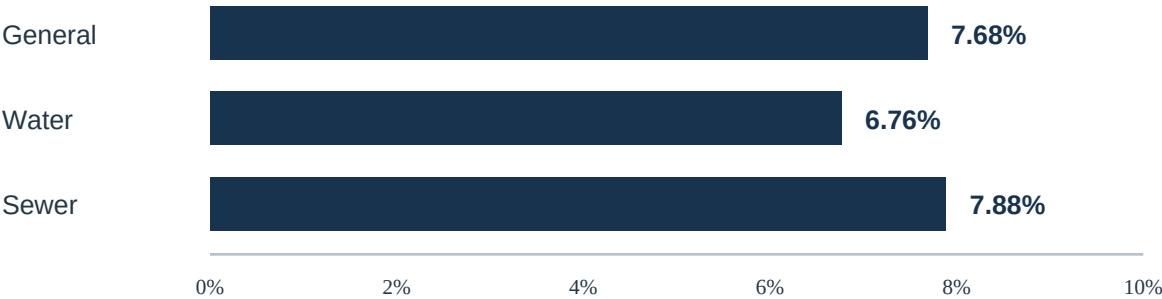
General, Water and Sewer funds

The Mayor's proposal increases spending in each of the three funds. The tables include 2025 budget amounts; dollar and percentage changes compare 2026 with 2027. The proposal is not presented as an adopted budget.

Fund	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
General	\$45,295,218	\$48,348,702	\$52,063,129	\$3,714,427	7.68%
Water	\$3,570,587	\$4,184,177	\$4,467,164	\$282,987	6.76%
Sewer	\$4,972,441	\$5,417,384	\$5,844,536	\$427,152	7.88%
Combined	\$53,838,245	\$57,950,263	\$62,374,828	\$4,424,565	7.64%

Combined spending is \$62.37 million, an increase of \$4.42 million (7.64%). Combined figures are the sum of these three funds before eliminating transfers between funds.

Spending increase by fund



Spending percentages do not measure the change in an individual property-tax bill or water or sewer bill.



COMMUNITY HISTORY AND PROFILE

The City of North Tonawanda

Location and community

North Tonawanda is located midway between Buffalo and Niagara Falls in Niagara County, New York. The supplied City profile describes it as the county's second-largest community and New York State's seventeenth-largest city. It reports a 2010 population of 31,501, attributed to the United States Census Bureau.

The City has 10.5 square miles of land and a total area of 6,830 acres. Its 13.5-mile perimeter includes 9.26 miles of waterfront. Two prominent waterways form municipal boundaries: the New York State Barge Canal to the south and the Niagara River to the west.

Origins and incorporation

The name Tonawanda means "swift running water" and is associated with the Iroquois peoples who occupied the land along Tonawanda Creek. The Tonawandas were originally part of the township of Buffalo. In 1836, the township of Tonawanda became a separate entity.

The present City of Tonawanda was incorporated as a village in 1854, with North Tonawanda initially forming a ward of that village. North Tonawanda separated and incorporated as a village in 1865, then received its City Charter in 1897.

An industrial waterfront

North Tonawanda has historically been an important regional manufacturing center. Its strategic location where the Erie Canal, later incorporated into the Barge Canal system, meets the Niagara River encouraged a strong industrial corridor along the waterfront and on Tonawanda Island, which is accessible by road.

Around the turn of the twentieth century, the City was known as the "Lumber Capital" of the world, reflecting its role in supplying oak for shipbuilding and other wood products.

Transportation and setting

The profile identifies CSX rail service, Niagara Frontier bus service, the Buffalo and Niagara Falls airports, the New York State Thruway, and major county and state highways as transportation connections. It lists an elevation of 566 feet above sea level, an average annual temperature of 47.7°F, and average annual rainfall of 39 inches.

Source note: adapted from the City history and profile supplied for this booklet. The profile's publication date was not provided. Population, rankings, infrastructure, climate and facility figures are reproduced as supplied and have not been independently updated for 2027.



COMMUNITY HISTORY AND PROFILE

Government and public services

City government

Subject to the New York State Constitution, the City operates under its Charter and other applicable laws. The supplied profile describes a full-time Mayor elected to a four-year term and a five-member Common Council. Two Aldermen are elected citywide to staggered four-year terms, and three are elected from their respective wards to concurrent two-year terms. A new Charter approved by voters took effect on January 1, 2002.

Infrastructure and utilities

The profile lists 118 miles of paved highways, 121 miles of water lines and sanitary sewers, and 60 miles of storm sewers. Electricity is supplied by National Grid, and natural gas by National Fuel Distribution Corporation.

The City maintains sanitary sewer collection, treatment and disposal facilities, with operating costs covered by sewer rents charged to users. It also maintains its own water purification, pumping and distribution system, with operating costs covered by water rents.

Parks and recreation

The supplied profile lists the following City-owned and maintained recreational facilities:

Pools and play areas. 1 swimming pool, 1 raindrop pool and 14 playgrounds.

Courts and athletic fields. 8 tennis courts, 8 softball diamonds, 6 hardball diamonds, 9 outdoor basketball courts and 1 lacrosse field.

Parks and outdoor recreation. 8 parks, 2 outdoor disc golf courses, 1 outdoor ice rink, botanical gardens and a 27-hole golf course.

Community facilities. A youth center and a senior citizens center.

Waterfront access. 3 boat launches, 3 kayak launches, a transient boat dock at Gateway and 2 accessible fishing docks.

Public safety

To support public safety and protect property, the profile identifies a central police headquarters, an emergency management office and five fire stations.

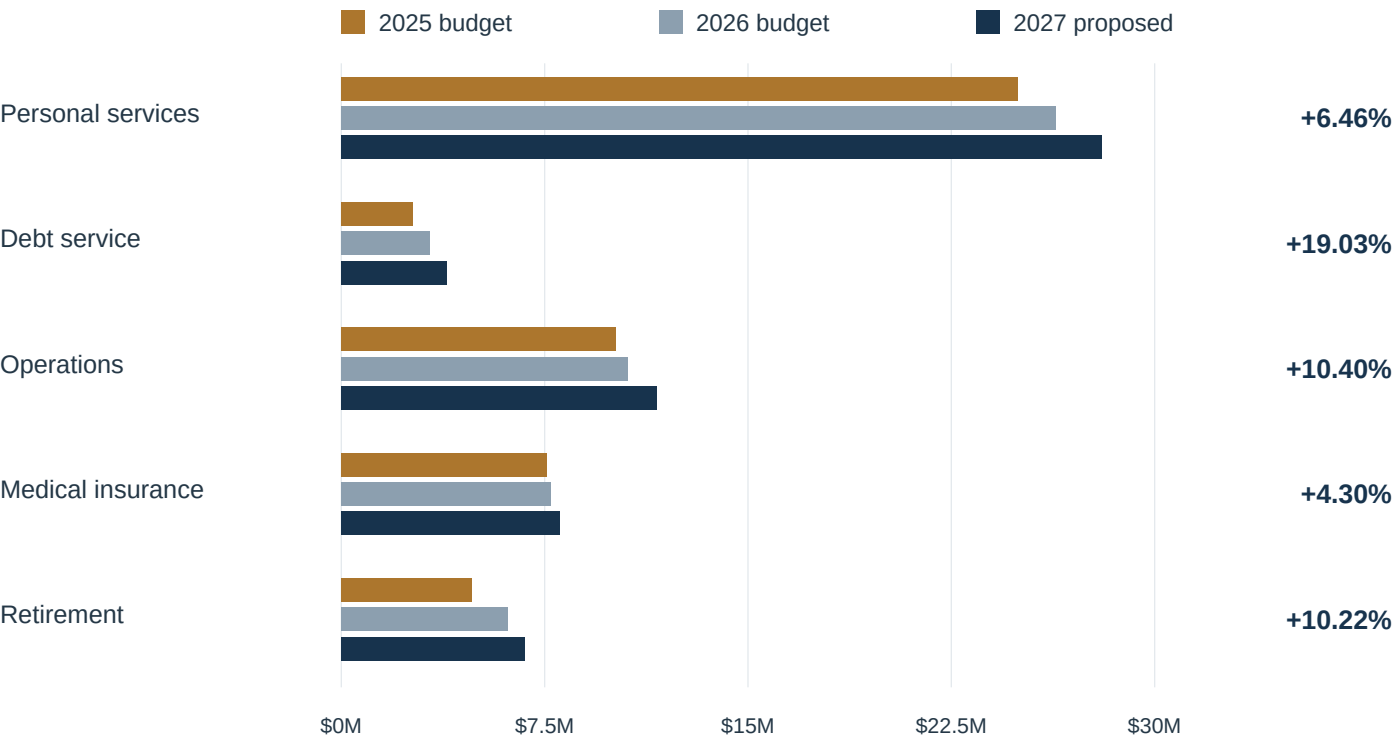
Source: City history and profile supplied for this booklet. The government structure, service descriptions and facility inventory above reflect that profile; no as-of date was supplied.



SPENDING BY ACCOUNT CATEGORY

All three funds

2025 and 2026 budgets and the Mayor’s 2027 proposal. Dollar and percentage changes compare 2026 with 2027.



Category	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
Personal services	\$24,952,018	\$26,337,711	\$28,037,896	\$1,700,185	+6.46%
Debt service	\$2,624,139	\$3,258,937	\$3,879,134	\$620,197	+19.03%
Operations	\$10,109,294	\$10,554,576	\$11,652,726	\$1,098,150	+10.40%
Medical insurance	\$7,566,658	\$7,734,075	\$8,066,970	\$332,895	+4.30%
Retirement	\$4,814,010	\$6,145,130	\$6,773,250	\$628,120	+10.22%

Category definitions: Personal services: 0100 accounts. Debt service: 0600, 0700 and 0701 principal and interest accounts, including bond anticipation notes and state-loan principal. Operations: all 04xx contractual accounts, including administration, repairs, utilities and operating costs. Medical insurance: 0807, 0808 and 0809, including retiree coverage. Retirement: 0801 and 0802, including police and fire retirement.

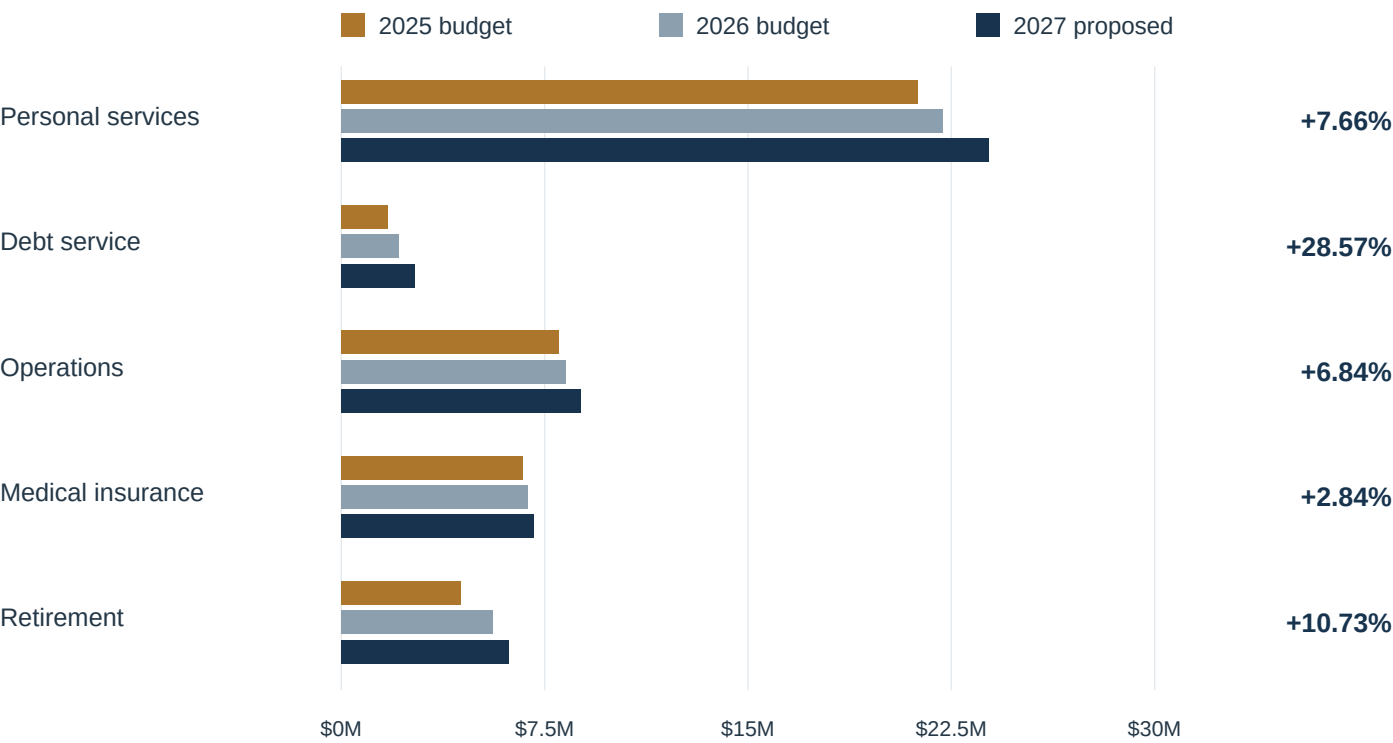
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



SPENDING BY ACCOUNT CATEGORY

General Fund

2025 and 2026 budgets and the Mayor’s 2027 proposal. Dollar and percentage changes compare 2026 with 2027.



Category	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
Personal services	\$21,265,803	\$22,191,916	\$23,890,718	\$1,698,802	+7.66%
Debt service	\$1,708,639	\$2,107,421	\$2,709,569	\$602,148	+28.57%
Operations	\$8,014,094	\$8,271,351	\$8,837,226	\$565,875	+6.84%
Medical insurance	\$6,689,046	\$6,897,086	\$7,093,249	\$196,163	+2.84%
Retirement	\$4,397,510	\$5,570,694	\$6,168,299	\$597,605	+10.73%

Category definitions: Personal services: 0100 accounts. Debt service: 0600, 0700 and 0701 principal and interest accounts, including bond anticipation notes and state-loan principal. Operations: all 04xx contractual accounts, including administration, repairs, utilities and operating costs. Medical insurance: 0807, 0808 and 0809, including retiree coverage. Retirement: 0801 and 0802, including police and fire retirement.

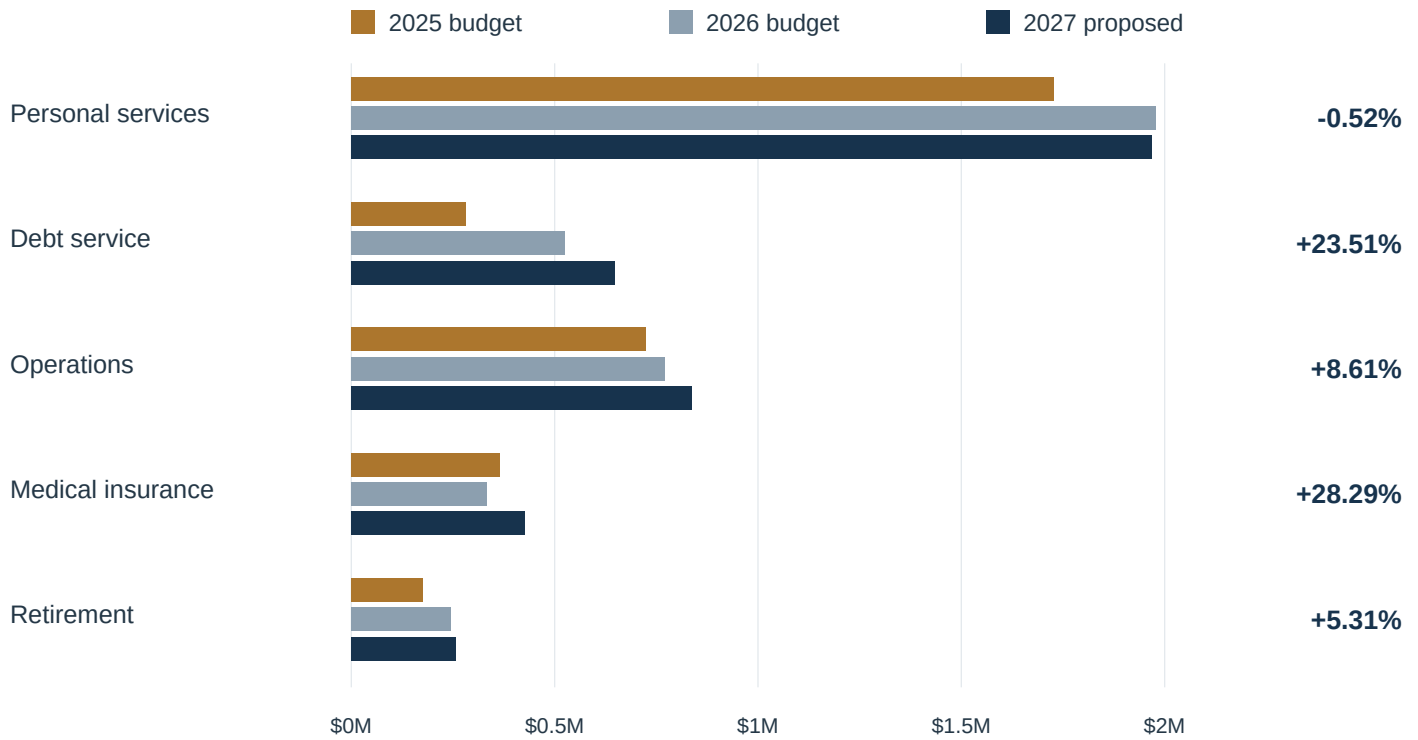
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



SPENDING BY ACCOUNT CATEGORY

Water Fund

2025 and 2026 budgets and the Mayor's 2027 proposal. Dollar and percentage changes compare 2026 with 2027.



Category	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
Personal services	\$1,726,687	\$1,978,302	\$1,968,108	(\$10,194)	-0.52%
Debt service	\$281,400	\$524,565	\$647,915	\$123,350	+23.51%
Operations	\$724,000	\$771,081	\$837,500	\$66,419	+8.61%
Medical insurance	\$364,000	\$333,100	\$427,337	\$94,237	+28.29%
Retirement	\$176,500	\$244,629	\$257,624	\$12,995	+5.31%

Category definitions: Personal services: 0100 accounts. Debt service: 0600, 0700 and 0701 principal and interest accounts, including bond anticipation notes and state-loan principal. Operations: all 04xx contractual accounts, including administration, repairs, utilities and operating costs. Medical insurance: 0807, 0808 and 0809, including retiree coverage. Retirement: 0801 and 0802, including police and fire retirement.

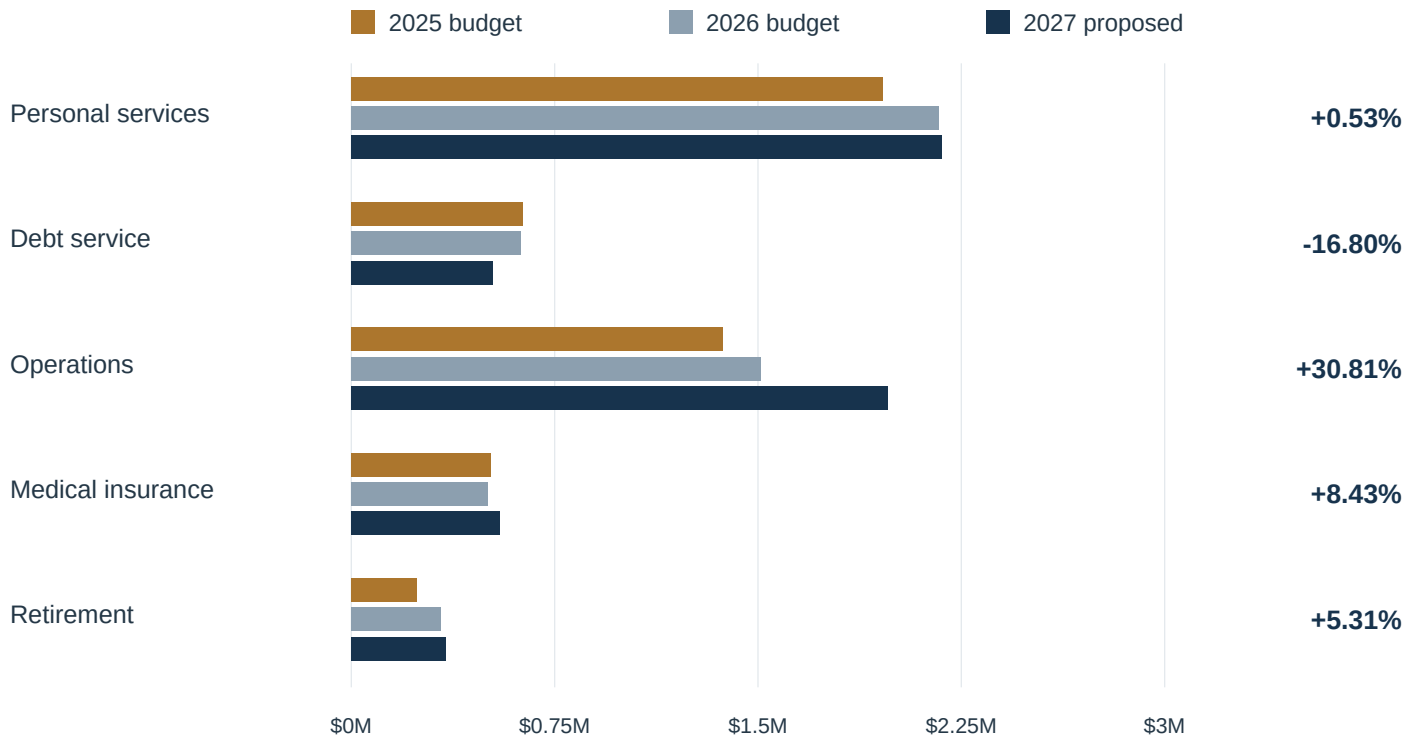
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



SPENDING BY ACCOUNT CATEGORY

Sewer Fund

2025 and 2026 budgets and the Mayor's 2027 proposal. Dollar and percentage changes compare 2026 with 2027.



Category	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
Personal services	\$1,959,529	\$2,167,493	\$2,179,071	\$11,578	+0.53%
Debt service	\$634,100	\$626,951	\$521,650	(\$105,301)	-16.80%
Operations	\$1,371,200	\$1,512,144	\$1,978,000	\$465,856	+30.81%
Medical insurance	\$513,612	\$503,889	\$546,384	\$42,495	+8.43%
Retirement	\$240,000	\$329,807	\$347,327	\$17,520	+5.31%

Category definitions: Personal services: 0100 accounts. Debt service: 0600, 0700 and 0701 principal and interest accounts, including bond anticipation notes and state-loan principal. Operations: all 04xx contractual accounts, including administration, repairs, utilities and operating costs. Medical insurance: 0807, 0808 and 0809, including retiree coverage. Retirement: 0801 and 0802, including police and fire retirement.

Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



FUND OVERVIEW

General Fund

Supports services such as police and fire protection, street maintenance, parks and recreation, and city administration.

7.68% spending increase - \$3,714,427 above the 2026 budget.

Measure	2025 budget	2026 budget	2027 proposed	Change 26-27
Revenue / financing	\$45,352,513	\$48,443,071	\$51,442,174	\$2,999,103
Expenditures	\$45,295,218	\$48,348,702	\$52,063,129	\$3,714,427
Surplus / (gap)	\$57,295	\$94,369	(\$620,954)	(\$715,323)

Largest account changes in spending

Five largest changes by absolute dollar amount. These show where the budget changes; they do not establish the underlying operational reasons.

Account description	Dollar change
Police - Personal Services	\$734,604
Bond Anticipation Notes - Ban Principal	\$653,121
Fire & Police Retirement - Fire & Police	\$410,872
Maintenance Of Streets - Personal Servic	\$350,569
Fire Protection - Personal Services	\$336,921

Revenue and financing context

Proposed revenue and financing increase **6.19%**. Real property tax revenue increases by \$932,525 (4.25%), and sales-tax revenue increases by \$1,075,000 (9.33%). These are proposed revenue amounts, not estimates of individual tax bills.



FUND OVERVIEW

Water Fund

Supports water supply and distribution, together with related employee benefits and debt service.

6.76% spending increase - \$282,987 above the 2026 budget.

Measure	2025 budget	2026 budget	2027 proposed	Change 26-27
Revenue / financing	\$3,575,700	\$4,225,700	\$4,491,367	\$265,667
Expenditures	\$3,570,587	\$4,184,177	\$4,467,164	\$282,987
Surplus / (gap)	\$5,114	\$41,523	\$24,203	(\$17,320)

Largest account changes in spending

Five largest changes by absolute dollar amount. These show where the budget changes; they do not establish the underlying operational reasons.

Account description	Dollar change
Bond Anticipation Notes - Ban Principal	\$193,336
Medical Insurance - Medical Insurance	\$94,437
Bond Anticipation Notes - Ban Interest	(\$60,229)
Water Distribution - Operations	\$50,000
Workers Compensation - Workers Compensat	(\$40,000)

Revenue and financing context

Revenue and financing increase **6.29%**, leaving a listed surplus of **\$24,203**. Metered water sales increase by \$445,667, while penalties on water rents decrease by \$180,000.

The source notes a .35 increase to the water rate, but does not state the rate units or billing basis. This guide therefore does not calculate a household bill increase.



FUND OVERVIEW

Sewer Fund

Supports sanitary sewers and sewage treatment, together with related employee benefits and debt service.

7.88% spending increase - \$427,152 above the 2026 budget.

Measure	2025 budget	2026 budget	2027 proposed	Change 26-27
Revenue / financing	\$5,020,276	\$5,470,276	\$5,921,500	\$451,224
Expenditures	\$4,972,441	\$5,417,384	\$5,844,536	\$427,152
Surplus / (gap)	\$47,836	\$52,892	\$76,964	\$24,072

Largest account changes in spending

Five largest changes by absolute dollar amount. These show where the budget changes; they do not establish the underlying operational reasons.

Account description	Dollar change
Sewage Treatment - Operations	\$450,000
Serial Bonds - Serial Bond Principal	(\$91,700)
Sewage Treatment - Utilities	\$50,000
Sanitary Sewers - Personal Services	\$49,882
Sewage Treatment - Storm Water Program	(\$47,144)

Revenue and financing context

Revenue and financing increase **8.25%**, leaving a listed surplus of **\$76,964**. Sewer rents increase by \$546,624 and other unclassified revenue increases from \$0 to \$380,000. Penalties on sewer rents decrease by \$320,000.

The source notes a .25 increase for Sewer without units or a billing basis. This guide therefore does not calculate a household bill increase.



READING THIS BUDGET

Basis, definitions and source notes

Budget basis

The source is Mayors General - Water - Sewer 2027.xlsx, Sheet1. The tables use the 2025 Budgeted, 2026 Budgeted and 2027 Mayors Budget columns. Changes continue to compare 2026 with 2027. The 2026 figures include the requested \$44,928 transfer from Traffic Control personal services to Mayor personal services, with no change to the fund total. All six fund totals were independently reconciled to their underlying account rows. The source does not specify cash versus accrual accounting.

What the percentages mean

Dollar change equals 2027 proposed less 2026 budget. Percent change equals that difference divided by the 2026 budget. Aggregate percentages use aggregate dollars, not an average of account percentages.

Scope and timing

This guide covers only General, Water and Sewer funds. It does not claim to cover every City fund or eliminate transfers. The source includes 2026 actuals without an as-of date; those amounts are not used as the comparison base.

Reading the account appendix

The appendix retains all account rows and descriptions from the six fund sections. "blank" identifies an empty source amount and must not be interpreted as a confirmed zero. A dash in a change column means no change. "n.a." means a missing amount or, for percentages, a zero 2026 base. Totals follow the source treatment of blanks.

Rounding and original calculations

Dollar displays are rounded to whole dollars. Calculations use full source precision, so rounded rows may differ slightly from displayed totals. The source has an existing divide-by-zero percentage at Sheet1!E305. New detail comparisons use a zero-base guard; this error does not feed the fund summary.

Companion Excel workbook

Budget Summary presents the fund comparison. General Fund, Water Fund and Sewer Fund provide linked account detail. City History and Budget Notes provide context. Sheet1 retains the original source worksheet, including historical columns and original formulas.



ACCOUNT APPENDIX

General Fund

Revenue detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1000-1001	REAL PROPERTY TAXES	\$21,169,100	\$21,941,774	\$22,874,299	\$932,525	4.25%
001-1000-1050	DELINQUENT TAX REVENUE	\$760,000	\$1,500,000	\$1,000,000	(\$500,000)	-33.33%
001-1000-1081	PAYMENTS IN LIEU OF TAXES	\$248,000	\$328,000	\$335,000	\$7,000	2.13%
001-1000-1090	PENALTIES ON REAL PROPERTY TAXES	\$260,000	\$260,000	\$260,000	-	0.00%
001-1000-1120	SALES TAX DISTRIBUTION BY COUNTY	\$10,950,000	\$11,525,000	\$12,600,000	\$1,075,000	9.33%
001-1000-1130	UTILITIES GROSS RECEIPTS TAX	\$960,000	\$960,000	\$960,000	-	0.00%
001-1000-1170	FRANCHISE TAX	\$450,000	\$475,000	\$475,000	-	0.00%
001-1000-1230	TREASURER FEES	\$75,000	\$75,000	\$75,000	-	0.00%
001-1000-1231	TAX SEARCH FEE	\$28,000	\$28,000	\$28,000	-	0.00%
001-1000-1235	CHARGES FOR TAX ADVERTISING	\$2,000	\$2,000	\$2,000	-	0.00%
001-1000-1255	CLERK FEES	\$2,750	\$2,750	\$2,750	-	0.00%
001-1000-1520	POLICE FEES	\$2,500	\$2,500	\$2,500	-	0.00%
001-1000-1540	FIRE FEES	\$25,000	\$25,000	\$25,000	-	0.00%
001-1000-1550	PUBLIC POUND CHARGES	\$0	\$75	\$100	\$25	33.33%
001-1000-1560	ENGINEERING BIDS	\$0	\$400	\$400	-	0.00%
001-1000-1603	VITAL STATISTICS FEES	\$16,000	\$16,000	\$16,000	-	0.00%
001-1000-1710	PUBLIC WORKS SERVICES	\$17,500	\$17,500	\$15,000	(\$2,500)	-14.29%
001-1000-1980	PUBLIC MARKET CHARGES	\$62,000	\$70,000	\$65,000	(\$5,000)	-7.14%
001-1000-2001	PARK AND RECREATION CHARGES	\$120,000	\$120,000	\$416,000	\$296,000	246.67%
001-1000-2002	PARK PERMITS	\$18,000	\$20,000	\$20,000	-	0.00%
001-1000-2003	TREE PLANTING PROGRAM	\$8,000	\$8,000	\$6,000	(\$2,000)	-25.00%
001-1000-2004	BOAT LAUNCH PERMITS	\$20,000	\$20,000	\$15,000	(\$5,000)	-25.00%
001-1000-2005	CANALFEST AGREEMENT	\$30,000	\$37,000	\$35,000	(\$2,000)	-5.41%
001-1000-2006	DOCKING FEES	\$58,000	\$75,000	\$60,000	(\$15,000)	-20.00%
001-1000-2007	MARINA CONCESSIONAIRE	\$46,000	\$46,000	\$150,000	\$104,000	226.09%
001-1000-2012	RECREATION CONCESSION	\$390,000	\$465,000	\$580,000	\$115,000	24.73%
001-1000-2025	GOLF COURSE CHARGES	\$1,100,000	\$1,180,000	\$1,219,000	\$39,000	3.31%
001-1000-2110	ZONING FEES	\$2,600	\$2,600	\$2,600	-	0.00%
001-1000-2130	REFUSE AND GARBAGE CHARGES	\$5,500	\$5,500	\$5,500	-	0.00%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1000-2189	BELMONT HOUSING AUDIT FEES	\$1,750	\$1,750	\$1,750	-	0.00%
001-1000-2210	TAX SERVICES, BOARD OF EDUCATION	\$15,000	\$15,000	\$15,000	-	0.00%
001-1000-2260	PUBLIC SAFETY SERVICES, COUNTY	\$33,000	\$33,000	\$33,000	-	0.00%
001-1000-2401	INTEREST AND EARNINGS	\$200,000	\$400,000	\$332,000	(\$68,000)	-17.00%
001-1000-2402	INTEREST EARNED CAPITAL	\$0	\$517,000	\$401,000	(\$116,000)	-22.44%
001-1000-2410	RENT REAL PROPERTY	\$110,000	\$110,000	\$75,000	(\$35,000)	-31.82%
001-1000-2450	COMMISSIONS	\$1,500	\$1,500	\$15,000	\$13,500	900.00%
001-1000-2501	BUSINESS LICENSES	\$2,000	\$2,000	\$2,000	-	0.00%
001-1000-2505	MARRIAGE LICENSES	\$2,500	\$2,500	\$2,500	-	0.00%
001-1000-2506	HUNT AND FISHING LICENSES	\$1,000	\$1,000	\$1,000	-	0.00%
001-1000-2540	BINGO LICENSE	\$2,000	\$2,000	\$2,000	-	0.00%
001-1000-2541	GAMES OF CHANCE	\$100	\$100	\$100	-	0.00%
001-1000-2544	DOG LICENSES	\$21,000	\$21,000	\$21,000	-	0.00%
001-1000-2553	CAR DEALERSHIP LICENSE	\$2,100	\$2,100	\$2,100	-	0.00%
001-1000-2554	CONTRACTOR LICENSE	\$190,000	\$190,000	\$190,000	-	0.00%
001-1000-2555	BUILDING PERMITS	\$400,000	\$500,000	\$400,000	(\$100,000)	-20.00%
001-1000-2565	PLUMBING LICENSE	\$15,000	\$15,000	\$15,000	-	0.00%
001-1000-2566	PLUMBING PERMITS	\$60,000	\$60,000	\$60,000	-	0.00%
001-1000-2590	GRADING PERMITS	\$6,000	\$6,000	\$6,000	-	0.00%
001-1000-2610	FINES & FORFIETED BAIL	\$800,000	\$800,000	\$1,130,000	\$330,000	41.25%
001-1000-2650	SALE OF SCRAP	\$40,000	\$50,000	\$40,000	(\$10,000)	-20.00%
001-1000-2660	SALE OF REAL PROPERTY	\$400,000	\$100,000	\$75,000	(\$25,000)	-25.00%
001-1000-2683	SELF INSURANCE RECOVERIES	\$250,000	\$250,000	\$180,000	(\$70,000)	-28.00%
001-1000-2690	OTHER COMPENSATION FOR LOSS	\$10,000	\$10,000	\$10,000	-	0.00%
001-1000-2701	REFUND OF PRIOR YEAR EXPENSE	\$1,000	\$1,000	\$1,000	-	0.00%
001-1000-2710	PREMIUM ON SERIAL BONDS	\$10,000	\$10,010	\$66,467	\$56,457	564.00%
001-1000-2770	UNCLASSIFIED REVENUE	\$30,000	\$130,000	\$15,000	(\$115,000)	-88.46%
001-1000-2820	SCHOOL RESOURCE OFFICER	\$501,600	\$501,600	\$600,000	\$98,400	19.62%
001-1000-3001	STATE REVENUE SHARING	\$4,335,111	\$4,335,111	\$4,335,111	-	0.00%
001-1000-3005	MORTGAGE TAX	\$500,000	\$500,000	\$500,000	-	0.00%
001-1000-3021	COURT FACILITIES	\$82,000	\$82,000	\$69,000	(\$13,000)	-15.85%
001-1000-3389	PUBLIC SAFETY GRANT I	\$50,102	\$50,102	\$55,000	\$4,898	9.78%
001-1000-3789	Other State Aid	\$0	\$503,399	\$1,510,197	\$1,006,798	200.00%
001-1000-3820	YOUTH PROGRAMS	\$31,800	\$31,800	\$35,800	\$4,000	12.58%
001-1000-4089	FEDERAL AID, OTHER	\$422,000	blank	blank	n.a.	n.a.



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1000-4392	OTHER PUBLIC SAFETY_RAILROAD GRANT	\$0	blank	blank	n.a.	n.a.
001-1000-4393	FEDERAL AID_HOMELAND SECURITY	\$0	blank	blank	n.a.	n.a.
001-1000-5031	Fund Balance	\$0	blank	\$0	n.a.	n.a.
001-9999-9999	Cancel Revenue	\$0	blank	blank	n.a.	n.a.
	Revenue total	\$45,352,513	\$48,443,071	\$51,442,174	\$2,999,103	6.19%



ACCOUNT APPENDIX

General Fund

Expenditure detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1010-0000	COMMON COUNCIL	\$0	\$0	blank	n.a.	n.a.
001-1010-0100	COMMON COUNCIL - PERSONAL SERVICES	\$60,000	\$60,500	\$60,500	-	0.00%
001-1010-0410	COMMON COUNCIL - ADMINISTRATION	\$500	\$2,500	\$15,000	\$12,500	500.00%
001-1210-0000	MAYOR	\$0	\$0	blank	n.a.	n.a.
001-1210-0100	MAYOR - PERSONAL SERVICES	\$114,500	\$163,128	\$207,888	\$44,760	27.44%
001-1210-0410	MAYOR - ADMINISTRATION	\$5,000	\$5,500	\$6,000	\$500	9.09%
001-1210-0413	MAYOR - TWIN CITY HOMELESS TASK FORCE	\$5,000	\$5,000	\$5,000	-	0.00%
001-1210-0481	MAYOR - OPERATIONS - NIMAC	\$5,000	\$5,000	\$6,500	\$1,500	30.00%
001-1210-0482	MAYOR - OPERATIONS - NIACAP	\$3,000	\$3,000	\$3,000	-	0.00%
001-1315-0000	ACCOUNTING	\$0	\$0	blank	n.a.	n.a.
001-1315-0100	ACCOUNTING - PERSONAL SERVICES	\$263,665	\$272,880	\$283,501	\$10,621	3.89%
001-1315-0410	ACCOUNTING - ADMINISTRATION	\$17,000	\$17,000	\$20,000	\$3,000	17.65%
001-1315-0440	ACCOUNTING - CONTRACTUAL_GRANTS CONSULTA	\$50,000	\$50,000	\$50,000	-	0.00%
001-1315-0441	ACCOUNTING - CONTRACTUAL_IT	\$0	\$61,542	\$43,523	(\$18,019)	-29.28%
001-1315-0442	ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	\$17,000	\$29,500	\$33,400	\$3,900	13.22%
001-1315-0480	ACCOUNTING - OPERATIONS	\$20,000	\$8,000	\$20,000	\$12,000	150.00%
001-1315-0481	ACCOUNTING - INDEPENDENT AUDIT CONTRACT	\$29,500	\$29,500	\$29,500	-	0.00%
001-1315-0482	CONTRACTUAL_GASB VALUATION	\$8,000	\$0	\$8,000	\$8,000	n.a.
001-1325-0000	TREASURER	\$0	\$0	blank	n.a.	n.a.
001-1325-0100	TREASURER - PERSONAL SERVICES	\$195,739	\$211,082	\$223,603	\$12,521	5.93%
001-1325-0410	TREASURER - ADMINISTRATION	\$19,000	\$19,300	\$20,000	\$700	3.63%
001-1325-0480	TREASURER - OPERATIONS	\$2,000	\$2,000	\$2,000	-	0.00%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1355-0000	ASSESSMENT	\$0	\$0	blank	n.a.	n.a.
001-1355-0100	ASSESSMENT - PERSONAL SERVICES	\$240,019	\$243,618	\$248,385	\$4,767	1.96%
001-1355-0410	ASSESSMENT - ADMINISTRATION	\$5,000	\$11,000	\$11,000	-	0.00%
001-1355-0420	ASSESSMENT - REPAIRS & MAINTENANCE	\$1,000	\$2,000	\$500	(\$1,500)	-75.00%
001-1355-0480	ASSESSMENT - OPERATIONS	\$9,000	\$18,020	\$14,668	(\$3,352)	-18.60%
001-1362-0480	TAX ADVERTISING AND EXPENSE - OPERATIONS	\$1,900	\$2,000	\$2,000	-	0.00%
001-1364-0480	PROPERTY ACQUIRED FOR TAXES - OPERATIONS	\$12,000	\$12,000	\$13,140	\$1,140	9.50%
001-1366-0480	TAX SALE CERTIFICATES, SCHOOL - OPERATIO	\$475,000	\$450,000	\$430,000	(\$20,000)	-4.44%
001-1410-0000	CITY CLERK	\$0	\$0	blank	n.a.	n.a.
001-1410-0100	CITY CLERK - PERSONAL SERVICES	\$140,360	\$150,849	\$156,108	\$5,259	3.49%
001-1410-0410	CITY CLERK - ADMINISTRATION	\$25,000	\$25,000	\$25,000	-	0.00%
001-1420-0000	LAW	\$0	\$0	blank	n.a.	n.a.
001-1420-0100	LAW - PERSONAL SERVICES	\$239,202	\$192,714	\$194,700	\$1,986	1.03%
001-1420-0410	LAW - ADMINISTRATION	\$15,000	\$15,000	\$15,000	-	0.00%
001-1420-0420	LAW - REPAIRS & MAINTENANCE	\$2,500	\$1,100	\$1,100	-	0.00%
001-1420-0480	LAW - OPERATIONS	\$5,000	\$5,000	\$7,500	\$2,500	50.00%
001-1430-0000	PERSONNEL	\$0	\$0	blank	n.a.	n.a.
001-1430-0100	HUMAN RESOURCES - PERSONAL SERVICES	\$0	\$40,000	\$35,000	(\$5,000)	-12.50%
001-1430-0410	HUMAN RESOURCES - ADMINISTRATION	\$0	\$10,000	\$1,000	(\$9,000)	-90.00%
001-1440-0000	ENGINEER	\$0	\$0	blank	n.a.	n.a.
001-1440-0100	ENGINEER - PERSONAL SERVICES	\$284,274	\$297,394	\$308,760	\$11,366	3.82%
001-1440-0410	ENGINEER - ADMINISTRATION	\$15,000	\$15,000	\$16,000	\$1,000	6.67%
001-1440-0420	ENGINEER - REPAIR & MAINTENANCE	\$2,500	\$1,000	\$2,500	\$1,500	150.00%
001-1440-0480	ENGINEER - OPERATIONS	\$19,700	\$37,700	\$38,000	\$300	0.80%
001-1450-0480	ELECTIONS - OPERATIONS	\$500	\$500	\$500	-	0.00%
001-1490-0000	PUBLIC WORKS ADMINISTRATION	\$0	\$0	blank	n.a.	n.a.
001-1490-0100	PUBLIC WORKS ADMINISTRATION - PERSONAL S	\$639,941	\$622,365	\$673,833	\$51,468	8.27%
001-1490-0410	PUBLIC WORKS ADMINISTRATION - ADMINISTRA	\$29,500	\$30,000	\$35,000	\$5,000	16.67%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-1490-0420	PUBLIC WORKS ADMINISTRATION - REPAIRS &	\$5,000	\$5,000	\$8,000	\$3,000	60.00%
001-1490-0440	PUBLIC WORKS ADMINISTRATION - BUILDINGS	\$50,000	\$60,000	\$65,000	\$5,000	8.33%
001-1620-0000	BUILDINGS	\$0	\$0	blank	n.a.	n.a.
001-1620-0100	BUILDINGS - PERSONAL SERVICES	\$286,135	\$302,060	\$280,870	(\$21,190)	-7.02%
001-1620-0410	BUILDINGS - ADMINISTRATION	\$1,400	\$1,400	\$1,400	-	0.00%
001-1620-0420	BUILDINGS - REPAIRS & MAINTENANCE	\$3,500	\$3,500	\$4,500	\$1,000	28.57%
001-1620-0440	BUILDINGS - BUILDING & GROUNDS	\$75,000	\$75,000	\$105,000	\$30,000	40.00%
001-1620-0460	BUILDINGS - UTILITIES	\$70,000	\$70,000	\$75,000	\$5,000	7.14%
001-1620-0480	BUILDINGS - OPERATIONS	\$8,500	\$8,500	\$8,500	-	0.00%
001-1650-0000	CENTRAL COMMUNICATION SYSTEM	\$0	\$0	blank	n.a.	n.a.
001-1650-0410	CENTRAL COMMUNICATION SYSTEM - CENTRAL C	\$26,500	\$36,000	\$36,000	-	0.00%
001-1670-0000	CENTRAL PRINTING AND MAILING	\$0	\$0	blank	n.a.	n.a.
001-1670-0410	CENTRAL PRINTING AND MAILING - ADMINISTR	\$45,000	\$38,000	\$38,000	-	0.00%
001-1680-0000	CENTRAL DATA PROCESSING	\$0	\$0	blank	n.a.	n.a.
001-1680-0220	CENTRAL DATA PROCESSING - DATA PROCESSIN	\$15,000	\$15,000	\$20,000	\$5,000	33.33%
001-1680-0480	CENTRAL DATA PROCESSING - NETWORK AND TE	\$55,000	\$55,000	\$55,000	-	0.00%
001-1680-0482	CENTRAL DATA PROCESSING - CABLE AND INTE	\$19,500	\$11,088	\$19,500	\$8,412	75.87%
001-1680-0483	CENTRAL DATA PROCESSING - SHARED SOFTWAR	\$22,000	\$27,600	\$60,000	\$32,400	117.39%
001-1910-0480	UNALLOCATED INSURANCE - OPERATIONS	\$540,000	\$555,000	\$575,000	\$20,000	3.60%
001-1930-0480	JUDGEMENTS AND CLAIMS - OPERATIONS	\$175,000	\$175,000	\$200,000	\$25,000	14.29%
001-1941-0480	LEASES AND RIGHTS OF WAY - OPERATIONS	\$2,900	\$2,900	\$2,900	-	0.00%
001-1950-0480	TAXES ON CITY PROPERTY - OPERATIONS	\$3,000	\$3,000	\$3,000	-	0.00%
001-1980-0480	UNPAID CITY TAX - PROVISION FOR UNCOLLEC	\$460,000	\$460,000	\$460,000	-	0.00%
001-3120-0000	POLICE	\$0	\$0	blank	n.a.	n.a.
001-3120-0100	POLICE - PERSONAL SERVICES	\$7,113,236	\$7,526,644	\$8,261,248	\$734,604	9.76%
001-3120-0222	POLICE - BODY CAMERA EQUIPMENT	\$21,000	\$21,000	\$21,000	-	0.00%
001-3120-0231	POLICE - POLICE VEHICLES	\$199,317	\$256,058	\$239,754	(\$16,304)	-6.37%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-3120-0246	POLICE - CHILD PASSENGER SAFETY PROGRAM	\$2,000	\$0	\$2,500	\$2,500	n.a.
001-3120-0250	POLICE - WEAPONS AND GUNS	\$31,400	\$22,500	\$28,500	\$6,000	26.67%
001-3120-0260	POLICE - PUBLIC SAFETY EQUIPMENT	\$2,000	\$2,000	\$7,000	\$5,000	250.00%
001-3120-0277	POLICE - SWAT TEAM EQUIPMENT	\$6,000	\$6,000	\$6,000	-	0.00%
001-3120-0410	POLICE - ADMINISTRATION	\$84,702	\$86,915	\$103,206	\$16,291	18.74%
001-3120-0420	POLICE - REPAIRS & MAINTENANCE	\$92,202	\$89,700	\$89,200	(\$500)	-0.56%
001-3120-0480	POLICE - OPERATIONS	\$175,245	\$150,040	\$190,910	\$40,870	27.24%
001-3120-0485	POLICE - MARINE PATROL	\$3,000	\$2,000	\$4,000	\$2,000	100.00%
001-3310-0000	TRAFFIC CONTROL	\$0	\$0	\$0	-	n.a.
001-3310-0100	TRAFFIC CONTROL - PERSONAL SERVICES	\$451,391	\$431,681	\$495,678	\$63,997	14.83%
001-3310-0460	TRAFFIC CONTROL - UTILITIES	\$25,000	\$30,000	\$35,000	\$5,000	16.67%
001-3310-0480	TRAFFIC CONTROL - OPERATIONS	\$125,000	\$190,000	\$200,000	\$10,000	5.26%
001-3410-0000	FIRE PROTECTION	\$0	\$0	blank	n.a.	n.a.
001-3410-0100	FIRE PROTECTION - PERSONAL SERVICES	\$4,512,302	\$4,647,134	\$4,984,055	\$336,921	7.25%
001-3410-0215	FIRE PROTECTION - OFFICE FURNITURE	\$4,000	\$4,000	\$4,000	-	0.00%
001-3410-0220	FIRE PROTECTION - OFFICE EQUIPMENT	\$4,000	\$6,500	\$8,000	\$1,500	23.08%
001-3410-0231	FIRE VEHICLES AND EQUIPMENT	\$132,196	\$156,544	\$154,549	(\$1,995)	-1.27%
001-3410-0260	FIRE PROTECTION - PUBLIC SAFETY EQUIPMEN	\$25,000	\$25,000	\$30,000	\$5,000	20.00%
001-3410-0262	FIRE PROTECTION - COMMUNICATIONS EQUIPME	\$7,500	\$15,000	\$15,000	-	0.00%
001-3410-0263	FIRE PROTECTION - PROTECTIVE GEAR	\$50,000	\$50,000	\$55,000	\$5,000	10.00%
001-3410-0264	FIRE PROTECTION - FIRE HOSE	\$5,000	\$5,000	\$5,000	-	0.00%
001-3410-0269	FIRE PROTECTION - HAZ-MAT EQUIPMENT	\$5,000	\$5,000	\$5,000	-	0.00%
001-3410-0410	FIRE PROTECTION - ADMINISTRATION	\$70,000	\$90,000	\$95,000	\$5,000	5.56%
001-3410-0420	FIRE PROTECTION - REPAIRS & MAINTENANCE	\$75,000	\$95,000	\$105,000	\$10,000	10.53%
001-3410-0440	FIRE PROTECTION - BUILDING & GROUNDS	\$40,000	\$95,000	\$50,000	(\$45,000)	-47.37%
001-3410-0460	FIRE PROTECTION - UTILITIES	\$50,000	\$57,500	\$57,500	-	0.00%
001-3410-0480	FIRE PROTECTION - OPERATIONS	\$120,000	\$140,000	\$150,000	\$10,000	7.14%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-3410-0481	FIRE PROTECTION - VOLUNTEER FIRE HALL CO	\$125,679	\$125,679	\$80,679	(\$45,000)	-35.81%
001-3510-0000	CONTROL OF ANIMALS	\$0	\$0	blank	n.a.	n.a.
001-3510-0100	CONTROL OF ANIMALS - PERSONAL SERVICES	\$35,568	\$35,568	\$35,568	-	0.00%
001-3510-0480	CONTROL OF ANIMALS - OPERATIONS	\$7,200	\$7,200	\$7,200	-	0.00%
001-3620-0000	SAFETY INSPECTION	\$0	\$0	blank	n.a.	n.a.
001-3620-0100	SAFETY INSPECTION - PERSONAL SERVICES	\$360,817	\$401,074	\$425,739	\$24,665	6.15%
001-3620-0410	SAFETY INSPECTION - ADMINISTRATION	\$39,000	\$39,000	\$3,900	(\$35,100)	-90.00%
001-3620-0420	SAFETY INSPECTION - REPAIRS & MAINTENANC	\$2,000	\$2,000	\$2,000	-	0.00%
001-3620-0480	SAFETY INSPECTION - OPERATIONS	\$37,000	\$37,000	\$37,000	-	0.00%
001-3640-0000	EMERGENCY MANAGEMENT	\$0	\$0	blank	n.a.	n.a.
001-3640-0100	EMERGENCY MANAGEMENT - PERSONAL SERVICES	\$14,000	\$20,000	\$18,500	(\$1,500)	-7.50%
001-3640-0262	EMERGENCY MANAGEMENT - COMMUNICATIONS EQ	\$5,000	\$7,500	\$5,000	(\$2,500)	-33.33%
001-3640-0410	EMERGENCY MANAGEMENT - ADMINISTRATION	\$6,000	\$6,000	\$2,000	(\$4,000)	-66.67%
001-3640-0420	EMERGENCY MANAGEMENT - REPAIRS & MAINTEN	\$3,500	\$5,000	\$2,500	(\$2,500)	-50.00%
001-3640-0480	EMERGENCY MANAGEMENT - OPERATIONS	\$7,500	\$8,000	\$2,000	(\$6,000)	-75.00%
001-5110-0000	MAINTENANCE OF STREETS	\$0	\$0	blank	n.a.	n.a.
001-5110-0100	MAINTENANCE OF STREETS - PERSONAL SERVIC	\$3,537,337	\$3,623,066	\$3,973,635	\$350,569	9.68%
001-5110-0260	MAINTENANCE OF STREETS - AFSCME SAFETY &	\$15,500	\$15,500	\$15,500	-	0.00%
001-5110-0420	MAINTENANCE OF STREETS - REPAIRS & MAINT	\$510,000	\$550,000	\$600,000	\$50,000	9.09%
001-5110-0421	MAINTENANCE OF STREETS - ROAD RESURFACIN	\$175,000	\$150,000	\$165,000	\$15,000	10.00%
001-5110-0440	MAINTENANCE OF STREETS - BUILDING & GROU	\$12,000	\$12,000	\$12,000	-	0.00%
001-5110-0460	MAINTENANCE OF STREETS - UTILITIES	\$40,400	\$40,400	\$40,400	-	0.00%
001-5110-0480	MAINTENANCE OF STREETS - OPERATIONS	\$590,000	\$600,000	\$650,000	\$50,000	8.33%
001-5110-0481	MAINTENANCE OF STREETS - EQUIPMENT RENTA	\$170,000	\$175,000	\$175,000	-	0.00%
001-5142-0000	SNOW REMOVAL	\$0	\$0	blank	n.a.	n.a.
001-5142-0100	SNOW REMOVAL - PERSONAL SERVICES	\$10,000	\$20,000	\$10,000	(\$10,000)	-50.00%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-5142-0480	SNOW REMOVAL - OPERATIONS	\$250,000	\$275,000	\$225,000	(\$50,000)	-18.18%
001-5182-0000	STREET LIGHTING	\$0	\$0	blank	n.a.	n.a.
001-5182-0460	STREET LIGHTING - UTILITIES	\$800,000	\$725,000	\$725,000	-	0.00%
001-5410-0420	SIDEWALKS - OPERATIONS	\$225,000	\$156,200	\$150,000	(\$6,200)	-3.97%
001-6520-0000	PUBLIC MARKET	\$0	\$0	blank	n.a.	n.a.
001-6520-0100	PUBLIC MARKET - PERSONAL SERVICES	\$30,000	\$30,890	\$32,000	\$1,110	3.59%
001-6520-0480	PUBLIC MARKET - OPERATIONS	\$2,000	\$3,000	\$2,000	(\$1,000)	-33.33%
001-6772-0000	PROGRAMS FOR AGING	\$0	\$0	blank	n.a.	n.a.
001-6772-0100	PROGRAMS FOR AGING - PERSONAL SERVICES	\$47,066	\$51,725	\$50,934	(\$792)	-1.53%
001-6772-0410	PROGRAMS FOR AGING - ADMINISTRATION	\$2,000	\$0	blank	n.a.	n.a.
001-6772-0440	PROGRAMS FOR AGING - BUILDING & GROUNDS	\$15,000	\$2,000	\$2,000	-	0.00%
001-6772-0460	PROGRAMS FOR AGING - UTILITIES	\$20,900	\$17,500	\$29,000	\$11,500	65.71%
001-6772-0480	PROGRAMS FOR AGING - OPERATIONS	\$0	\$20,900	\$26,900	\$6,000	28.71%
001-7010-0460	COUNCIL ON THE ARTS - UTILITIES	\$5,500	\$5,500	\$7,000	\$1,500	27.27%
001-7020-0000	PARKS AND REC ADMINISTRATION	\$0	\$0	blank	n.a.	n.a.
001-7020-0100	PARKS AND REC ADMINISTRATION - PERSONAL	\$196,288	\$204,330	\$214,035	\$9,705	4.75%
001-7020-0410	PARKS AND REC ADMINISTRATION - ADMINISTR	\$11,800	\$12,400	\$12,700	\$300	2.42%
001-7110-0000	PARKS	\$0	\$0	blank	n.a.	n.a.
001-7110-0100	PARKS - PERSONAL SERVICES	\$479,469	\$515,489	\$532,316	\$16,827	3.26%
001-7110-0254	PARKS - RECREATIONAL EQUIPMENT	\$27,300	\$27,300	\$27,300	-	0.00%
001-7110-0410	PARKS - ADMINISTRATION	\$3,160	\$3,160	\$3,160	-	0.00%
001-7110-0420	PARKS - REPAIRS & MAINTENANCE	\$20,000	\$21,000	\$21,000	-	0.00%
001-7110-0440	PARKS - BUILDING & GROUNDS	\$56,300	\$58,300	\$58,300	-	0.00%
001-7110-0460	PARKS - UTILITIES	\$25,000	\$30,000	\$39,000	\$9,000	30.00%
001-7110-0480	PARKS - OPERATIONS	\$87,700	\$107,800	\$121,300	\$13,500	12.52%
001-7110-0481	PARKS - TREE PLANTING PROGRAM	\$11,000	\$11,000	\$11,000	-	0.00%
001-7140-0000	PLAYGROUNDS AND REC CENTERS	\$0	\$0	blank	n.a.	n.a.
001-7140-0100	PLAYGROUNDS AND REC CENTERS - PERSONAL S	\$171,683	\$180,723	\$183,607	\$2,884	1.60%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-7140-0410	PLAYGROUNDS AND REC CENTERS - ADMINISTRA	\$4,000	\$4,000	\$4,000	-	0.00%
001-7140-0480	PLAYGROUNDS AND REC CENTERS - OPERATIONS	\$32,650	\$32,650	\$36,850	\$4,200	12.86%
001-7180-0000	SWIMMING POOLS	\$0	\$0	blank	n.a.	n.a.
001-7180-0100	SWIMMING POOLS - PERSONAL SERVICES	\$29,782	\$38,023	\$147,596	\$109,573	288.18%
001-7180-0410	SWIMMING POOLS - ADMINISTRATION	\$1,400	\$1,400	\$10,000	\$8,600	614.29%
001-7180-0440	SWIMMING POOLS - BUILDING & GROUNDS	\$900	\$900	\$44,000	\$43,100	4788.89%
001-7180-0460	SWIMMING POOLS - UTILITIES	\$3,000	\$1,000	\$34,000	\$33,000	3300.00%
001-7180-0480	SWIMMING POOLS - OPERATIONS	\$2,000	\$2,000	\$55,000	\$53,000	2650.00%
001-7250-0000	GOLF COURSE	\$0	\$0	blank	n.a.	n.a.
001-7250-0100	GOLF COURSE - PERSONAL SERVICES	\$666,791	\$709,524	\$744,104	\$34,580	4.87%
001-7250-0410	GOLF COURSE - ADMINISTRATION	\$9,700	\$10,400	\$11,000	\$600	5.77%
001-7250-0420	GOLF COURSE - REPAIRS & MAINTENANCE	\$29,000	\$33,000	\$37,500	\$4,500	13.64%
001-7250-0440	GOLF COURSE - BUILDING & GROUNDS	\$20,500	\$21,000	\$35,900	\$14,900	70.95%
001-7250-0460	GOLF COURSE - UTILITIES	\$28,000	\$32,000	\$50,000	\$18,000	56.25%
001-7250-0480	GOLF COURSE - OPERATIONS	\$255,250	\$269,350	\$390,550	\$121,200	45.00%
001-7310-0000	YOUTH PROGRAMS	\$0	\$0	blank	n.a.	n.a.
001-7310-0100	YOUTH PROGRAMS - PERSONAL SERVICES	\$211,738	\$227,030	\$219,601	(\$7,430)	-3.27%
001-7310-0410	YOUTH PROGRAMS - ADMINISTRATION	\$400	\$400	\$400	-	0.00%
001-7310-0480	YOUTH PROGRAMS - OPERATIONS	\$63,100	\$63,100	\$70,600	\$7,500	11.89%
001-7989-0000	GATEWAY HARBOR	\$0	\$0	blank	n.a.	n.a.
001-7989-0100	GATEWAY HARBOR - PERSONAL SERVICES	\$52,630	\$54,480	\$55,294	\$814	1.49%
001-7989-0480	GATEWAY HARBOR - OPERATIONS	\$13,740	\$13,740	\$15,940	\$2,200	16.01%
001-8010-0000	ZONING BOARD	\$0	\$0	blank	n.a.	n.a.
001-8010-0100	ZONING BOARD - PERSONAL SERVICES	\$4,470	\$4,470	\$4,470	-	0.00%
001-8020-0000	COMMUNITY DEVELOPMENT	\$0	\$0	blank	n.a.	n.a.
001-8020-0100	COMMUNITY DEVELOPMENT - PERSONAL SERVICE	\$103,918	\$103,724	\$107,873	\$4,149	4.00%
001-8020-0410	COMMUNITY DEVELOPMENT - ADMINISTRATION	\$0	\$0	blank	n.a.	n.a.
001-8020-0480	COMMUNITY DEVELOPMENT - OPERATIONS	\$63,000	\$63,000	\$108,000	\$45,000	71.43%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-8090-0440	ENVIRONMENTAL CONTROL - PROFESSIONAL & T	\$12,500	\$12,500	\$12,500	-	0.00%
001-8091-0000	GRATWICK RIVERSIDE PARK	\$0	\$0	blank	n.a.	n.a.
001-8091-0420	GRATWICK RIVERSIDE PARK - REPAIRS & MAIN	\$20,000	\$20,000	\$20,000	-	0.00%
001-8091-0480	GRATWICK RIVERSIDE PARK - OPERATIONS	\$60,000	\$60,000	\$63,000	\$3,000	5.00%
001-8160-0000	GARBAGE AND REFUSE	\$0	\$0	blank	n.a.	n.a.
001-8160-0100	GARBAGE AND REFUSE - PERSONAL SERVICES	\$773,482	\$809,751	\$721,318	(\$88,433)	-10.92%
001-8160-0410	GARBAGE AND REFUSE - ADMINISTRATION	\$2,500	\$2,500	\$2,500	-	0.00%
001-8160-0480	GARBAGE AND REFUSE - OPERATIONS	\$810,000	\$834,300	\$850,000	\$15,700	1.88%
001-8160-0481	GARBAGE AND REFUSE - RENTAL EQUIPMENT	\$83,766	\$83,767	\$85,000	\$1,233	1.47%
001-8666-0470	CLEARANCE, DEMOLITION, AND REHAB - DECON	\$16,000	\$18,000	\$16,000	(\$2,000)	-11.11%
001-9010-0801	STATE RETIREMENT - REGULAR CITY EMPLOYEE	\$1,038,201	\$1,342,934	\$1,529,667	\$186,733	13.90%
001-9015-0802	FIRE & POLICE RETIREMENT - FIRE & POLICE	\$3,359,309	\$4,227,760	\$4,638,632	\$410,872	9.72%
001-9030-0803	SOCIAL SECURITY - SOCIAL SECURITY	\$1,483,414	\$1,490,832	\$1,550,465	\$59,633	4.00%
001-9040-0000	WORKERS COMPENSATION	\$0	\$0	blank	n.a.	n.a.
001-9040-0804	WORKERS COMPENSATION - WORKERS COMPENSAT	\$1,100,000	\$1,100,000	\$1,100,000	-	0.00%
001-9040-0894	WORKERS COMPENSATION - BENEFIT CONSULTAN	\$24,500	\$24,500	\$22,500	(\$2,000)	-8.16%
001-9045-0805	LIFE INSURANCE - LIFE INSURANCE	\$35,000	\$35,000	\$32,000	(\$3,000)	-8.57%
001-9050-0806	UNEMPLOYMENT INSURANCE - UNEMPLOYMENT IN	\$20,000	\$20,000	\$10,000	(\$10,000)	-50.00%
001-9060-0000	MEDICAL INSURANCE	\$0	\$0	blank	n.a.	n.a.
001-9060-0807	MEDICAL INSURANCE - MEDICAL INSURANCE	\$3,996,192	\$4,096,517	\$4,200,686	\$104,169	2.54%
001-9060-0808	RETIREE MEDICAL INSURANCE	\$2,692,853	\$2,800,569	\$2,892,563	\$91,994	3.28%
001-9710-0000	SERIAL BONDS	\$0	\$0	blank	n.a.	n.a.
001-9710-0600	SERIAL BONDS - SERIAL BOND PRINCIPAL	\$980,000	\$810,000	\$828,825	\$18,825	2.32%
001-9710-0700	SERIAL BONDS - SERIAL BOND INTEREST	\$353,639	\$233,639	\$197,830	(\$35,809)	-15.33%
001-9730-0000	BOND ANTICIPATION NOTES	\$0	\$0	blank	n.a.	n.a.
001-9730-0600	BOND ANTICIPATION NOTES - BAN PRINCIPAL	\$0	\$305,879	\$959,000	\$653,121	213.52%



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
001-9730-0700	BOND ANTICIPATION NOTES - BAN INTEREST	\$375,000	\$757,903	\$723,914	(\$33,989)	-4.48%
001-9760-0701	TAX ANTICIPATION NOTE_INTEREST	\$0	\$0	blank	n.a.	n.a.
001-9901-0901	TRANSFERS OUT - TRANSFERS OUT	\$0	\$0	blank	n.a.	n.a.
	Expenditure total	\$45,295,218	\$48,348,702	\$52,063,129	\$3,714,427	7.68%



ACCOUNT APPENDIX

Water Fund

Revenue detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
002-1000-2140	METERED WATER SALES	\$3,370,000	\$3,820,000	\$4,265,667	\$445,667	11.67%
002-1000-2142	UNMETERED WATER SALES	\$1,000	\$1,000	\$1,000	-	0.00%
002-1000-2144	WATER SERVICE CHARGES	\$5,000	\$5,000	\$5,000	-	0.00%
002-1000-2148	PENALTIES ON WATER RENTS	\$180,000	\$380,000	\$200,000	(\$180,000)	-47.37%
002-1000-2401	INTEREST AND EARNINGS	\$15,000	\$15,000	\$15,000	-	0.00%
002-1000-2650	SALE OF SCRAP AND EXCESS MATERIAL	\$700	\$700	\$700	-	0.00%
002-1000-2665	SALES OF EQUIPMENT	\$500	\$500	\$500	-	0.00%
002-1000-2683	SELF INSURANCE RECOVERIES	\$3,500	\$3,500	\$3,500	-	0.00%
002-1000-2690	OTHER COMPENSATION FOR LOSS	\$0	\$0	blank	n.a.	n.a.
002-1000-4089	FEDERAL AID	\$0	\$0	blank	n.a.	n.a.
002-1000-5031	TRANSFERS IN	\$0	\$0	blank	n.a.	n.a.
002-9999-9999	Cancelled Revenue	\$0	\$0	blank	n.a.	n.a.
	Revenue total	\$3,575,700	\$4,225,700	\$4,491,367	\$265,667	6.29%



ACCOUNT APPENDIX

Water Fund

Expenditure detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
002-1680-0000	CENTRAL DATA PROCESSING	\$0	\$0	blank	n.a.	n.a.
002-1910-0480	UNALLOCATED INSURANCE - OPERATIONS	\$0	\$10,000	\$10,000	-	0.00%
002-1930-0480	JUDGEMENTS AND CLAIMS - OPERATIONS	\$0	\$0	\$10,000	\$10,000	n.a.
002-8310-0000	WATER ADMINISTRATION	\$0	\$0	blank	n.a.	n.a.
002-8310-0100	WATER ADMINISTRATION - PERSONAL SERVICES	\$245,834	\$257,821	\$277,292	\$19,471	7.55%
002-8310-0410	WATER ADMINISTRATION - ADMINISTRATION	\$80,000	\$60,000	\$67,500	\$7,500	12.50%
002-8310-0420	WATER ADMINISTRATION - REPAIRS & MAINTEN	\$500	\$10,500	\$500	(\$10,000)	-95.24%
002-8320-0000	WATER SUPPLY AND PUMPING	\$0	\$0	blank	n.a.	n.a.
002-8320-0226	WATER SUPPLY AND PUMPING - ELECTRICAL EQ	\$8,000	\$8,000	\$8,000	-	0.00%
002-8320-0420	WATER SUPPLY AND PUMPING - REPAIRS & MAI	\$20,000	\$20,000	\$10,000	(\$10,000)	-50.00%
002-8320-0460	WATER SUPPLY AND PUMPING - UTILITIES	\$180,000	\$215,000	\$240,000	\$25,000	11.63%
002-8330-0000	WATER PURIFICATION	\$0	\$0	blank	n.a.	n.a.
002-8330-0100	WATER PURIFICATION - PERSONAL SERVICES	\$1,027,742	\$1,147,787	\$1,141,953	(\$5,835)	-0.51%
002-8330-0266	WATER PURIFICATION - LABORATORY EQUIPMEN	\$10,000	\$15,000	\$30,000	\$15,000	100.00%
002-8330-0410	WATER PURIFICATION - ADMINISTRATION	\$11,000	\$11,000	\$15,000	\$4,000	36.36%
002-8330-0440	WATER PURIFICATION - BUILDING & GROUNDS	\$15,000	\$12,000	\$17,000	\$5,000	41.67%
002-8330-0480	WATER PURIFICATION - OPERATIONS	\$140,000	\$145,000	\$130,000	(\$15,000)	-10.34%
002-8340-0000	WATER DISTRIBUTION	\$0	\$0	blank	n.a.	n.a.
002-8340-0100	WATER DISTRIBUTION - PERSONAL SERVICES	\$453,111	\$572,694	\$548,863	(\$23,831)	-4.16%
002-8340-0229	WATER DISTRIBUTION - FIRE HYDRANTS/SUPPL	\$50,000	\$45,000	\$60,000	\$15,000	33.33%
002-8340-0232	WATER DISTRIBUTION - PICKUP TRUCK	\$0	\$0	blank	n.a.	n.a.



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
002-8340-0270	WATER DISTRIBUTION - WATER METERS AND PA	\$0	\$30,000	\$30,000	-	0.00%
002-8340-0410	WATER DISTRIBUTION - ADMINISTRATION	\$0	\$81	blank	n.a.	n.a.
002-8340-0420	WATER DISTRIBUTION - REPAIRS & MAINTENAN	\$45,000	\$45,000	\$45,000	-	0.00%
002-8340-0440	WATER DISTRIBUTION - BUILDING & GROUNDS	\$2,500	\$2,500	\$2,500	-	0.00%
002-8340-0460	WATER DISTRIBUTION - UTILITIES	\$40,000	\$50,000	\$50,000	-	0.00%
002-8340-0480	WATER DISTRIBUTION - OPERATIONS	\$190,000	\$190,000	\$240,000	\$50,000	26.32%
002-9010-0801	STATE RETIREMENT - REGULAR CITY EMPLOYEE	\$176,500	\$244,629	\$257,624	\$12,995	5.31%
002-9030-0803	SOCIAL SECURITY - SOCIAL SECURITY	\$150,000	\$154,500	\$160,680	\$6,180	4.00%
002-9040-0804	WORKERS COMPENSATION - WORKERS COMPENSAT	\$75,000	\$75,000	\$35,000	(\$40,000)	-53.33%
002-9045-0805	LIFE INSURANCE - LIFE INSURANCE	\$5,000	\$5,000	\$5,000	-	0.00%
002-9060-0000	MEDICAL INSURANCE	\$0	\$0	blank	n.a.	n.a.
002-9060-0807	MEDICAL INSURANCE - MEDICAL INSURANCE	\$245,000	\$249,900	\$344,337	\$94,437	37.79%
002-9060-0808	RETIREE MEDICAL INSURANCE	\$80,000	\$83,200	\$83,000	(\$200)	-0.24%
002-9060-0809	MEDICAL INSURANCE WAIVER	\$39,000	\$0	blank	n.a.	n.a.
002-9710-0000	SERIAL BONDS	\$0	\$0	blank	n.a.	n.a.
002-9710-0600	SERIAL BONDS - SERIAL BOND PRINCIPAL	\$100,000	\$77,000	\$71,000	(\$6,000)	-7.79%
002-9710-0700	SERIAL BONDS - SERIAL BOND INTEREST	\$31,400	\$31,400	\$27,643	(\$3,757)	-11.96%
002-9730-0000	BOND ANTICIPATION NOTES	\$0	\$0	blank	n.a.	n.a.
002-9730-0600	BOND ANTICIPATION NOTES - BAN PRINCIPAL	\$0	\$119,664	\$313,000	\$193,336	161.57%
002-9730-0700	BOND ANTICIPATION NOTES - BAN INTEREST	\$150,000	\$296,501	\$236,272	(\$60,229)	-20.31%
	Expenditure total	\$3,570,587	\$4,184,177	\$4,467,164	\$282,987	6.76%



ACCOUNT APPENDIX

Sewer Fund

Revenue detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
004-1000-2120	SEWER RENTS	\$4,645,376	\$4,745,376	\$5,292,000	\$546,624	11.52%
004-1000-2122	SEWER SERVICE CHARGES	\$100	\$100	blank	n.a.	n.a.
004-1000-2128	PENALTIES ON SEWER RENTS	\$170,000	\$370,000	\$50,000	(\$320,000)	-86.49%
004-1000-2129	IPP SERVICE CHARGE	\$0	\$0	blank	n.a.	n.a.
004-1000-2401	INTEREST AND EARNINGS	\$10,000	\$10,000	\$15,000	\$5,000	50.00%
004-1000-2410	RENTAL OF REAL PROPERTY	\$190,000	\$340,000	\$180,000	(\$160,000)	-47.06%
004-1000-2650	SALE OF SCRAP AND EXCESS MATERIAL	\$1,500	\$1,500	\$1,500	-	0.00%
004-1000-2683	SELF INSURANCE RECOVERIES	\$3,300	\$3,300	\$3,000	(\$300)	-9.09%
004-1000-2770	OTHER UNCLASSIFIED REV	\$0	\$0	\$380,000	\$380,000	n.a.
004-1000-5031	TRANSFERS IN	\$0	\$0	blank	n.a.	n.a.
	Revenue total	\$5,020,276	\$5,470,276	\$5,921,500	\$451,224	8.25%



ACCOUNT APPENDIX

Sewer Fund

Expenditure detail - 2025 and 2026 budgets and 2027 proposal

Amounts in dollars. Blank = source amount absent. n.a. = unavailable comparison. Original account descriptions retained.

Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
004-1650-0000	CENTRAL COMMUNICATION SYSTEM	\$0	\$0	blank	n.a.	n.a.
004-1910-0480	UNALLOCATED INSURANCE - OPERATIONS	\$10,000	\$10,000	\$10,000	-	0.00%
004-1930-0480	JUDGEMENTS AND CLAIMS - OPERATIONS	\$10,000	\$10,000	\$10,000	-	0.00%
004-1990-0000	CONTINGENT ACCOUNT	\$0	\$0	blank	n.a.	n.a.
004-1990-0410	CONTINGENT ACCOUNT - ADMINISTRATION	\$0	\$0	blank	n.a.	n.a.
004-8120-0000	SANITARY SEWERS	\$0	\$0	blank	n.a.	n.a.
004-8120-0100	SANITARY SEWERS - PERSONAL SERVICES	\$513,181	\$529,141	\$579,023	\$49,882	9.43%
004-8120-0420	SANITARY SEWERS - REPAIRS & MAINTENANCE	\$75,000	\$80,000	\$70,000	(\$10,000)	-12.50%
004-8120-0440	SANITARY SEWERS - BUILDING & GROUNDS	\$50,000	\$55,000	\$55,000	-	0.00%
004-8120-0460	SANITARY SEWERS - UTILITIES	\$61,200	\$70,000	\$80,000	\$10,000	14.29%
004-8120-0480	SANITARY SEWERS - OPERATIONS	\$55,000	\$65,000	\$80,000	\$15,000	23.08%
004-8130-0000	SEWAGE TREATMENT	\$0	\$0	blank	n.a.	n.a.
004-8130-0100	SEWAGE TREATMENT - PERSONAL SERVICES	\$1,446,348	\$1,638,352	\$1,600,048	(\$38,305)	-2.34%
004-8130-0252	SEWAGE TREATMENT - MAINTENANCE TOOLS	\$2,000	\$12,000	\$0	(\$12,000)	-100.00%
004-8130-0253	SEWAGE TREATMENT - MAINTENANCE EQUIPMENT	\$5,000	\$10,000	\$0	(\$10,000)	-100.00%
004-8130-0260	SEWAGE TREATMENT - PUBLIC SAFETY EQUIP	\$2,000	\$5,000	\$5,000	-	0.00%
004-8130-0266	SEWAGE TREATMENT - LABORATORY EQUIPMENT	\$15,000	\$15,000	\$30,000	\$15,000	100.00%
004-8130-0268	SEWAGE TREATMENT - I P P EQUIPMENT	\$15,000	\$15,000	\$25,000	\$10,000	66.67%
004-8130-0410	SEWAGE TREATMENT - ADMINISTRATION	\$15,000	\$15,000	blank	n.a.	n.a.
004-8130-0420	SEWAGE TREATMENT - REPAIRS & MAINTENANCE	\$65,000	\$65,000	\$83,000	\$18,000	27.69%
004-8130-0421	R&M, FERRIC CHLORIDE TANK	\$0	\$0	blank	n.a.	n.a.



Account	Description	2025 budget	2026 budget	2027 proposed	Change 26-27	% 26-27
004-8130-0440	SEWAGE TREATMENT - BUILDING & GROUNDS	\$25,000	\$15,000	\$10,000	(\$5,000)	-33.33%
004-8130-0460	SEWAGE TREATMENT - UTILITIES	\$350,000	\$400,000	\$450,000	\$50,000	12.50%
004-8130-0480	SEWAGE TREATMENT - OPERATIONS	\$630,000	\$630,000	\$1,080,000	\$450,000	71.43%
004-8130-0481	WWTP Capital Improvement Plan	\$0	\$0	blank	n.a.	n.a.
004-8130-0485	SEWAGE TREATMENT - STORM WATER PROGRAM	\$25,000	\$97,144	\$50,000	(\$47,144)	-48.53%
004-9010-0801	STATE RETIREMENT - REGULAR CITY EMPLOYEE	\$240,000	\$329,807	\$347,327	\$17,520	5.31%
004-9030-0803	SOCIAL SECURITY - SOCIAL SECURITY	\$170,000	\$175,100	\$182,104	\$7,004	4.00%
004-9040-0804	WORKERS COMPENSATION - WORKERS COMPENSAT	\$40,000	\$40,000	\$25,000	(\$15,000)	-37.50%
004-9045-0805	LIFE INSURANCE - LIFE INSURANCE	\$5,000	\$5,000	\$5,000	-	0.00%
004-9060-0000	MEDICAL INSURANCE	\$0	\$0	blank	n.a.	n.a.
004-9060-0807	MEDICAL INSURANCE - MEDICAL INSURANCE	\$473,459	\$482,929	\$527,709	\$44,780	9.27%
004-9060-0808	RETIREE MEDICAL INSURANCE	\$20,153	\$20,960	\$18,675	(\$2,285)	-10.90%
004-9060-0809	MEDICAL INSURANCE WAIVER	\$20,000	\$0	blank	n.a.	n.a.
004-9710-0000	SERIAL BONDS	\$0	\$0	blank	n.a.	n.a.
004-9710-0600	SERIAL BONDS - SERIAL BOND PRINCIPAL	\$312,600	\$320,600	\$228,900	(\$91,700)	-28.60%
004-9710-0700	SERIAL BONDS - SERIAL BOND INTEREST	\$179,000	\$139,000	\$102,878	(\$36,122)	-25.99%
004-9730-0000	BOND ANTICIPATION NOTES	\$0	\$0	blank	n.a.	n.a.
004-9730-0600	BOND ANTICIPATION NOTES - BAN PRINCIPAL	\$0	\$22,960	\$49,000	\$26,040	113.41%
004-9730-0700	BOND ANTICIPATION NOTES - BAN INTEREST	\$55,000	\$56,891	\$36,988	(\$19,903)	-34.98%
004-9790-0000	9790	\$0	\$0	blank	n.a.	n.a.
004-9790-0600	STATE LOANS - STATE LOANS PRINCIPLE	\$87,500	\$87,500	\$103,884	\$16,384	18.72%
	Expenditure total	\$4,972,441	\$5,417,384	\$5,844,536	\$427,152	7.88%



DEBT SCHEDULE APPENDIX

General Fund indebtedness

2027 scheduled balances and payments. Amounts and rates are reproduced from the attached indebtedness schedule.

Description	Maturity period	Interest rate	Payment dates	Beginning balance	Principal payment	Ending balance	Interest payments
2016 Various Purpose	2017-2036	2.142%	4/1, 10/1	\$375,000	\$85,000	\$290,000	\$7,515
2016 Taxable (Marina)	2017-2028	2.987%	4/1, 10/1	\$210,000	\$105,000	\$105,000	\$4,856
2017 Various Purpose	2018-2032	3.118%	4/1, 10/1	\$455,000	\$95,000	\$360,000	\$11,478
2018 Various Purpose	2019-2033	3.616%	6/1, 12/1	\$976,000	\$154,000	\$822,000	\$27,112
2018 Various Purpose	2019-2033	3.069%	6/1, 12/1	\$170,000	\$25,000	\$145,000	\$4,950
2019 Various Purpose	2020-2034	3.350%	6/1, 12/1	\$215,000	\$30,000	\$185,000	\$7,500
2020 Various Purpose	2021-2035	3.500%	6/1, 12/1	\$478,825	\$52,825	\$426,000	\$11,761
2023 Various Purpose	2024-2048	4.000%	5/15, 11/15	\$3,070,000	\$282,000	\$2,788,000	\$122,655
Total				\$5,949,825	\$828,825	\$5,121,000	\$197,827

Principal payment is the attachment's "Current Payment" column. Beginning balance less principal payment equals ending balance. Interest payments are listed separately. Each debt issue is retained as a separate row, including the two 2018 Various Purpose issues.

Source: 27 Indebtness .xlsx, Indebtedness Schedules, rows 1-14.



DEBT SCHEDULE APPENDIX

Water and Sewer indebtedness

Water Fund - 2027

Description	Maturity period	Interest rate	Payment dates	Beginning balance	Principal payment	Ending balance	Interest payments
2023 Various Purpose	2024-2048	4.000%	5/15, 11/15	\$1,895,000	\$73,000	\$1,822,000	\$27,641
Total				\$1,895,000	\$73,000	\$1,822,000	\$27,641

Sewer Fund - 2027

Description	Maturity period	Interest rate	Payment dates	Beginning balance	Principal payment	Ending balance	Interest payments
2016 Various Purpose	2017-2036	2.142%	4/1, 10/1	\$570,000	\$95,000	\$475,000	\$12,622
2018 Various Purpose	2019-2033	3.616%	6/1, 12/1	\$334,000	\$56,000	\$278,000	\$9,231
2019 Various Purpose	2020-2034	3.350%	6/1, 12/1	\$230,000	\$25,000	\$205,000	\$7,875
2020 Various Purpose	2021-2035	3.500%	6/1, 12/1	\$201,175	\$22,175	\$179,000	\$4,938
2023 Various Purpose	2024-2048	4.000%	5/15, 11/15	\$765,000	\$30,000	\$735,000	\$68,210
Total				\$2,100,175	\$228,175	\$1,872,000	\$102,876

Source: 27 Indebtness .xlsx, Indebtedness Schedules, rows 16-34.