



RESIDENT BUDGET GUIDE

2027 proposed budget

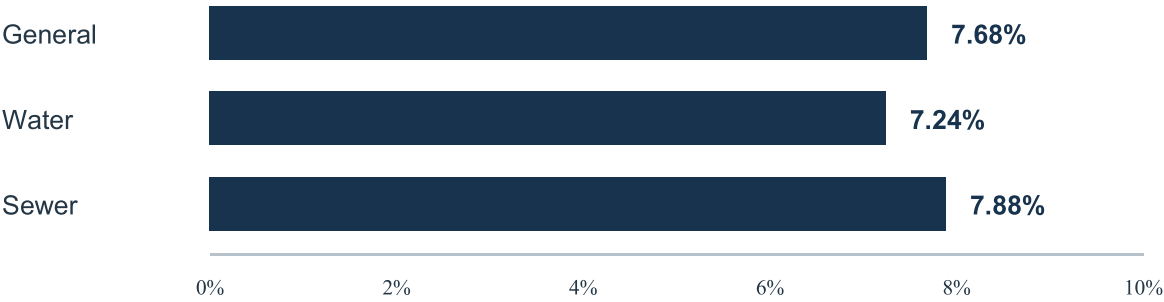
General, Water and Sewer funds

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	\$4,487,164	\$302,987	7.24%
Sewer	\$4,972,441	\$5,417,384	\$5,844,536	\$427,152	7.88%
Combined	\$53,838,245	\$57,950,263	\$62,394,828	\$4,444,565	7.67%

Combined spending is \$62.39 million, an increase of \$4.44 million (7.67%). 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.

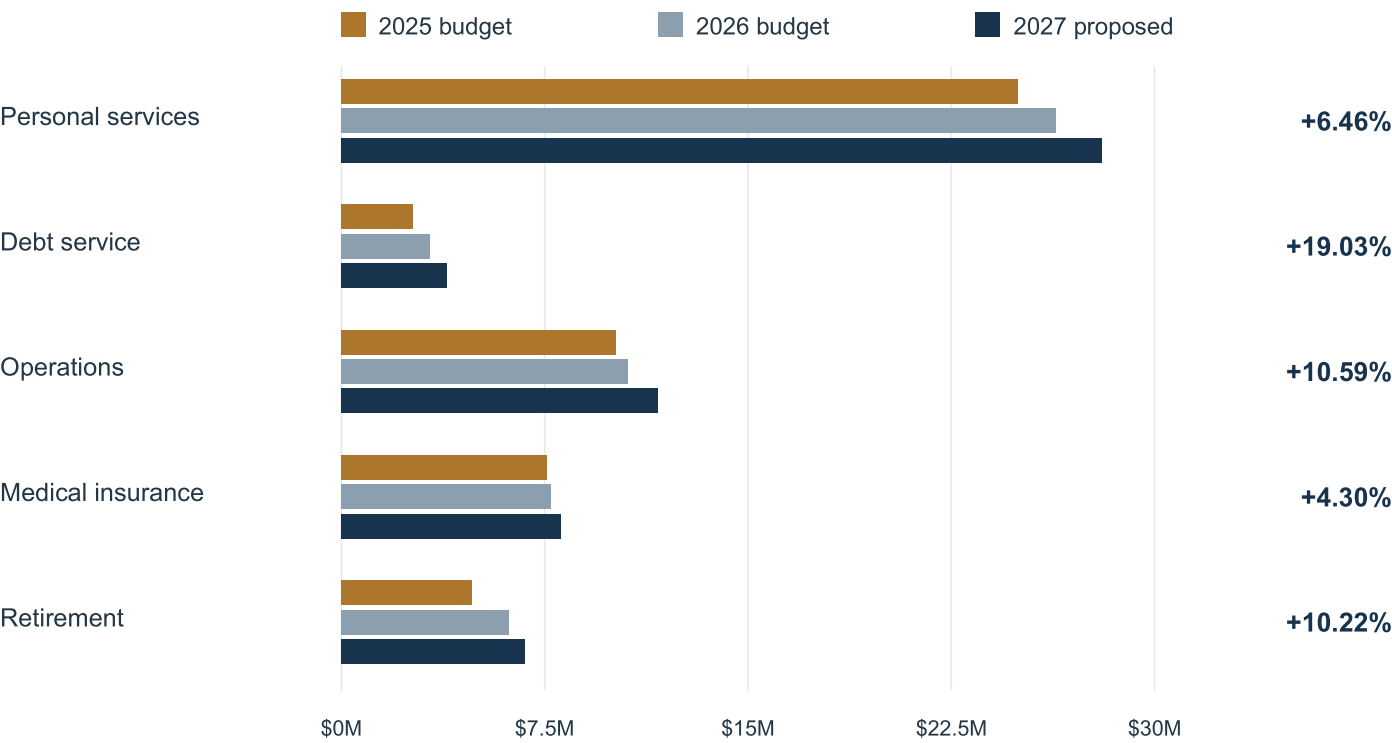
Source: City history and profile supplied for this booklet. The government structure, service descriptions and facility inventory above reflect that profile; no as-of date was supplied.



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	\$11,672,726	\$1,118,150	+10.59%
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.

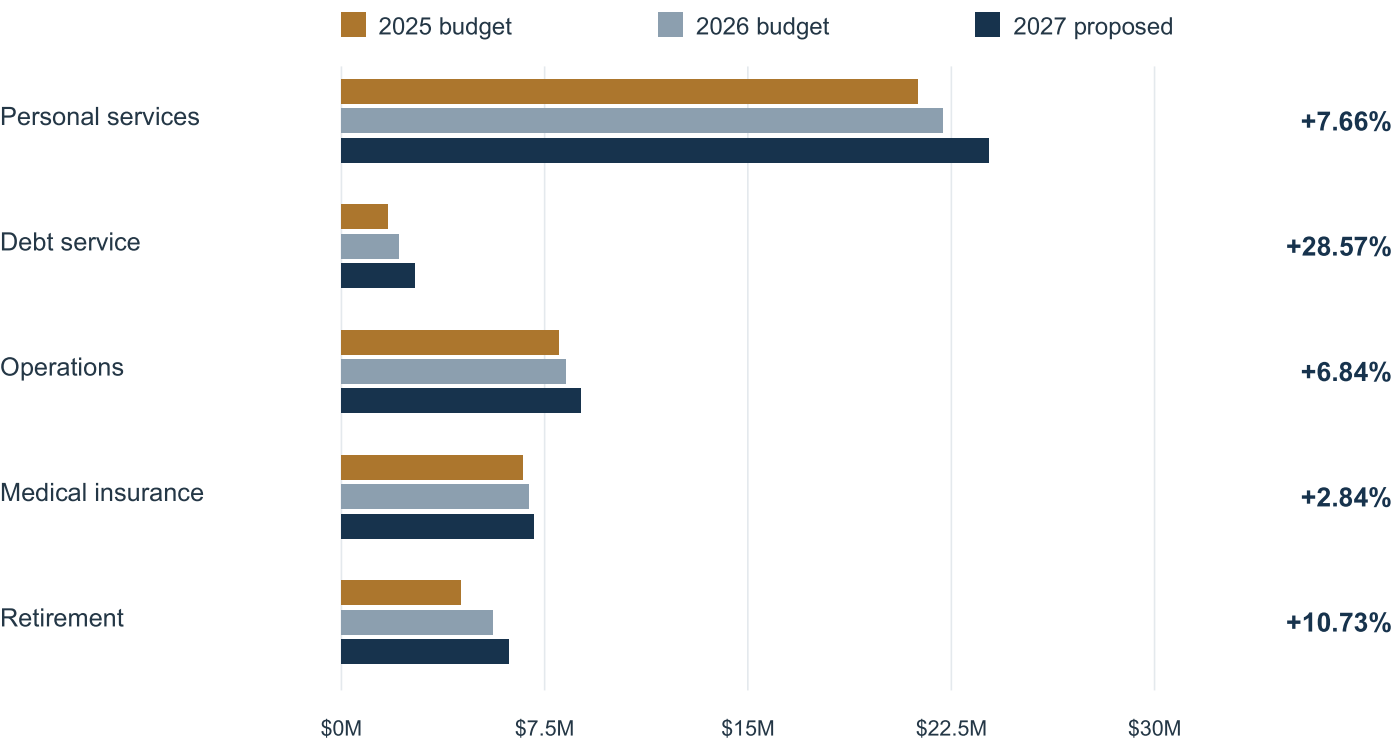
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



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.

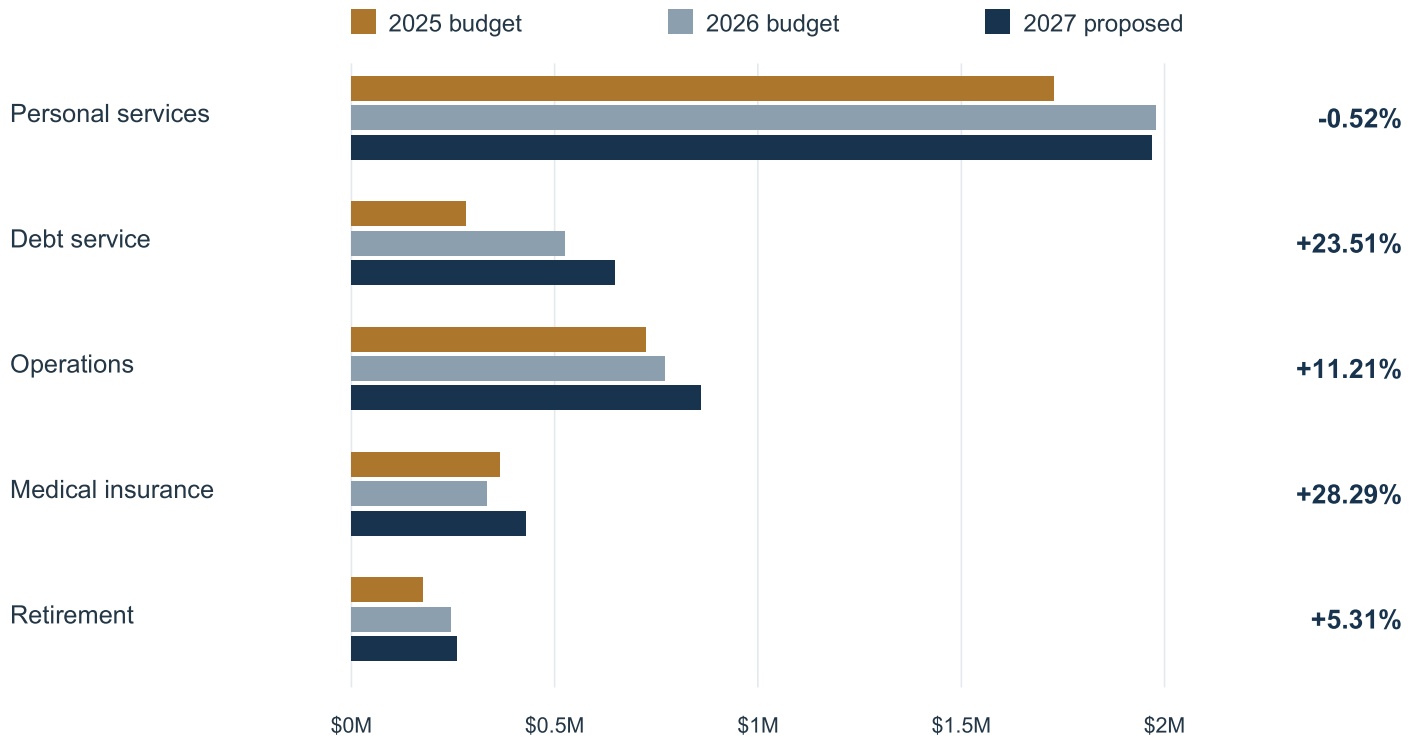
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



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	\$857,500	\$86,419	+11.21%
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.

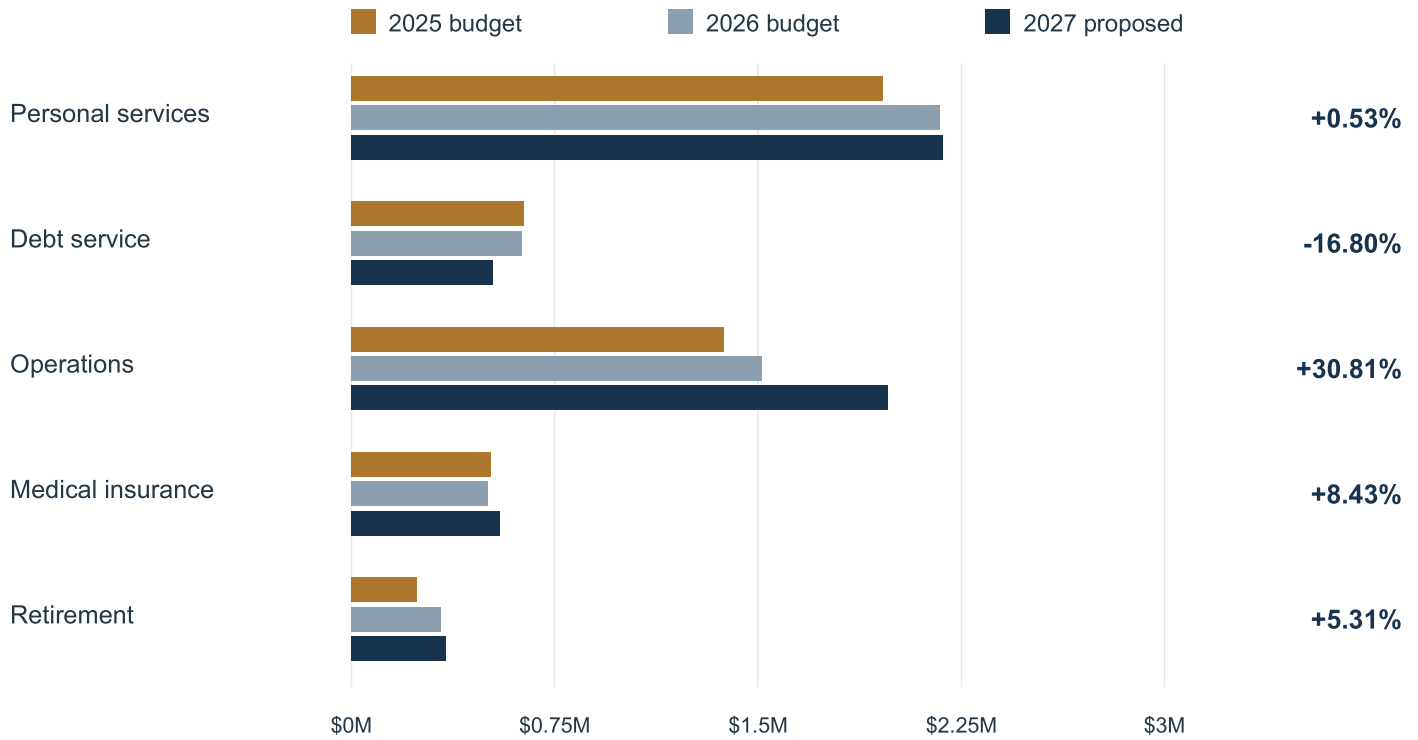
Selected categories do not include equipment, Social Security or other benefits. Totals sum listed budget amounts; blank source amounts contribute no amount. Combined figures are before transfer eliminations. Source: Mayors General - Water - Sewer 2027.xlsx, Sheet1.



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.

7.24% spending increase - \$302,987 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	\$4,487,164	\$302,987
Surplus / (gap)	\$5,114	\$41,523	\$4,203	(\$37,320)

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 **\$4,203**. 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	\$177,000	\$13,872	8.50%
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	\$563,204	\$47,715	9.26%
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	\$30,000	\$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	\$4,487,164	\$302,987	7.24%



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.