

DEPARTMENT OF FINANCE

The mission of the Department of Finance is to manage the fiscal activities of the City, maintaining and improving the City’s financial position. The Department completes its mission by billing and collecting revenues, providing water meter-reading service, maintaining the City’s accounting system, preparing the annual financial statements, coordinating City procurement and purchasing, and providing excellent customer service.

PRIORITIES FOR FISCAL YEAR 2025
<ul style="list-style-type: none"> • Improve Community Engagement and Customer Service to support those navigating City of Wilmington services, resources, and accessibility. • Ensure highly reliable accounting practices and quality control/quality assurance. • Optimize internal collection processes and improve revenue. • Cultivate best practices through improved business processes, enhanced data management, and relevant technology.

SUMMARY OF FUNDING FOR DEPARTMENT OF FINANCE

Total All Funds Finance Department	Actual FY 2022	Actual FY 2023	Budget FY 2024	Proposed FY 2025	Dollar Change FY'25-'24	Percent Change FY'25-'24
Personal Services	7,538,704	7,514,874	8,401,608	8,614,437	212,829	2.5%
Materials, Supplies, and Equipment	7,878,524	8,698,792	9,354,856	10,119,516	764,660	8.2%
Internal Services	393,401	324,797	360,392	383,087	22,695	6.3%
Debt Service	105,704	91,529	89,039	79,021	(10,018)	-11.3%
Total	15,916,333	16,629,992	18,205,895	19,196,061	990,166	5.4%
Staffing Levels	84.00	81.00	84.00	83.00	(1.00)	-1.2%

General Fund Finance Department	Actual FY 2022	Actual FY 2023	Budget FY 2024	Proposed FY 2025	Dollar Change FY'25-'24	Percent Change FY'25-'24
Personal Services	5,040,473	5,007,848	5,565,736	5,595,232	29,496	0.5%
Materials, Supplies, and Equipment	4,118,236	4,552,492	4,883,140	5,163,198	280,058	5.7%
Internal Services	257,262	210,978	202,302	214,121	11,819	5.8%
Debt Service	65,129	54,949	53,842	45,248	(8,594)	-16.0%
Total	9,481,100	9,826,267	10,705,020	11,017,799	312,779	2.9%
Staffing Levels	58.05	55.40	56.60	54.80	(1.80)	-3.2%

Water/Sewer Fund Finance Department	Actual FY 2022	Actual FY 2023	Budget FY 2024	Proposed FY 2025	Dollar Change FY'25-'24	Percent Change FY'25-'24
Personal Services	2,498,231	2,507,026	2,835,872	3,019,205	183,333	6.5%
Materials, Supplies, and Equipment	3,760,288	4,146,300	4,471,716	4,956,318	484,602	10.8%
Internal Services	136,139	113,819	158,090	168,966	10,876	6.9%
Debt Service	40,575	36,580	35,197	33,773	(1,424)	-4.0%
Total	6,435,233	6,803,725	7,500,875	8,178,262	677,387	9.0%
Staffing Levels	25.95	25.60	27.40	28.20	0.80	2.9%

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
GENERAL FUND**

- Personal Services decreased by a net 1.80 FTE for a savings of \$154,156. An Administrative Clerk position (100% General Fund) was eliminated. A Disadvantaged Business Enterprise Analyst position (100% General Fund) was transferred to the Mayor's Office of Economic Development. Finally, a split-funded Billing Clerk position (20% General Fund and 80% Water/Sewer Fund) was created in part to assist with billing for extra duty work provided by Police and Fire for third-party functions.
- Regular Salaries rose by a net \$94,456 due the position changes listed above as well as the implementation of the mid-FY 2024 compensation and classification study, which resulted in revised salary and anniversary step matrices for all employees in the Department.
- Hospitalization decreased by \$121,451, as the City will no longer provide health coverage for covered employees' spouses who are eligible for subsidized medical coverage through their own employers.
- Postage-Direct Charge increased by \$10,200, reflecting the contractual cost for mailing wage, head, and lodging tax coupon booklets.
- Travel and Subsistence increased by \$7,500 to allow staff to travel to conferences and seminars.
- Consultants decreased by \$20,000 because funding related to certain Procurement Division proposals last year (e.g. a vendor self-service system) were eliminated.
- Temporary Agencies increased by \$65,000 primarily to acquire accounting expertise and assistance during the preparation of the Annual Financial Report.
- Collection Expense-Parking Citation Commissions rose by \$127,345 to cover a 2.5% increase in the Conduent on-street parking management and citation contract.
- Collection Expense-Red Light Camera Commissions increased by \$34,313 to capture costs associated with the red-light ticket and video enforcement program.
- Collection Expense-Wage & Head Audit increased by \$47,000 to fund increased charges from external law and accounting firms used to assist in the collection of Wage and Head taxes.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
WATER/SEWER FUND**

- Personal Services increased by a net 0.80 FTE at a cost of \$76,315. Three new positions were created: A Senior Accountant (100% Water/Sewer Fund), A Senior Billing Analyst (100% Water/Sewer Fund) and a split-funded Billing Clerk (80% Water/Sewer Fund and 20% General Fund). In an additional offsetting action, two lower-graded Billing Analyst positions were eliminated.
- Regular Salaries rose by a net \$142,910 due the position changes listed above as well as the implementation of the mid-FY 2024 compensation and classification study that resulted in revised salary and anniversary step matrices for all employees in the Department.
- Postage-Direct Charge decreased by \$50,000 based on the previous year's actuals.
- Temporary Agencies increased by \$65,000 primarily to acquire accounting expertise and assistance during the preparation of the Annual Financial Report.
- Miscellaneous Charges-N.O.C rose by a net \$112,000. Funding of \$200,000 was added to perform a thorough review of the current financial ERP software, with an eye toward replacing it. Offsetting that increase was the removal of \$88,000 in one-time funding in last year's budget related to the Wilmington 311 customer service system.
- Lockbox Charges rose by \$25,000 to cover an increase in the number of transactions processed.
- Indirect Cost Charges increased by \$297,102, reflecting a budgeted increase in supporting services provided to the Water/Sewer Fund's utility functions by the General Fund.

Finance Department

FY 2025 Budget Line Items

Fund 101 - General Fund Dept. 150 - Finance / Administration

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 150 51101 Regular Salaries	202,714	174,700	201,538	162,070	212,843	98,107	226,536	13,693	6.4
101 150 51107 Sick Leave Bonus	0	300	400	0	400	0	400	0	0.0
101 150 511** Salaries and Wages	202,714	175,000	201,938	162,070	213,243	98,107	226,936	13,693	6.4
101 150 51501 Pension Contribution	12,932	15,028	13,801	16,110	12,498	9,380	15,656	3,158	25.3
101 150 51502 Social Security	12,638	11,584	12,141	9,612	12,829	5,867	13,683	854	6.7
101 150 51503 Medicare Tax	2,858	2,709	2,839	2,248	3,001	1,372	3,200	199	6.6
101 150 51504 Hospitalization	32,668	31,974	40,869	33,989	42,310	12,123	40,654	(1,656)	-3.9
101 150 51505 Life Insurance	632	539	540	394	540	268	540	0	0.0
101 150 51508 Pension Healthcare	9,323	10,379	9,568	9,673	10,108	3,629	10,193	85	0.8
101 150 51514 State Pension Plan-Genbiweekly	10,526	8,482	8,730	6,208	9,300	3,535	9,978	678	7.3
101 150 515** Employee Benefits	81,577	80,695	88,488	78,234	90,586	36,174	93,904	3,318	3.7
101 150 51902 Attrition	0	0	(9,451)	0	(9,760)	0	(10,380)	(620)	6.4
101 150 519** Personal Services Adjst.	0	0	(9,451)	0	(9,760)	0	(10,380)	(620)	6.4
101 150 Acct Group Total: Personal Services	284,291	255,695	280,975	240,304	294,069	134,281	310,460	16,391	5.6
101 150 52101 Printing	294	59	2,000	1,774	2,000	850	2,000	0	0.0
101 150 52102 Advertising	800	0	400	0	400	0	400	0	0.0
101 150 521** Printing and Advert.	1,094	59	2,400	1,774	2,400	850	2,400	0	0.0
101 150 52203 Postage-Direct Charge	40	18	300	227	400	49	600	200	50.0
101 150 522** Communications and Util.	40	18	300	227	400	49	600	200	50.0
101 150 52301 Automobile Mileage	0	27	200	40	200	0	0	(200)	-100.0
101 150 52302 Travel And Subsistance	0	966	3,000	5,635	5,000	1,196	7,000	2,000	40.0
101 150 523** Transportation	0	993	3,200	5,675	5,200	1,196	7,000	1,800	34.6
101 150 52701 Consultants	15,000	16,902	115,000	55,105	120,000	74,374	120,000	0	0.0
101 150 527** Professional Fees	15,000	16,902	115,000	55,105	120,000	74,374	120,000	0	0.0
101 150 52901 Subscriptions/Books	205	534	500	382	500	411	500	0	0.0
101 150 52902 Registrations Fees	(1,055)	1,943	3,000	2,494	3,000	30	3,000	0	0.0
101 150 52904 Workshop/Seminars-Training	9,300	9,061	15,000	9,508	15,000	2,011	15,000	0	0.0
101 150 52905 Memberships	964	464	1,500	995	1,500	760	1,500	0	0.0
101 150 529** Memberships and Reg.	9,414	12,002	20,000	13,379	20,000	3,212	20,000	0	0.0
101 150 53201 Stationery And Supplies	986	9,274	1,000	1,924	1,000	1,000	1,500	500	50.0
101 150 532** Office and Gen. Supplies	986	9,274	1,000	1,924	1,000	1,000	1,500	500	50.0
101 150 54101 Furn Fix & Office Equipment	142	6,030	1,000	3,158	1,000	1,000	1,000	0	0.0
101 150 541** Equipment	142	6,030	1,000	3,158	1,000	1,000	1,000	0	0.0
101 150 54221 Machinery & Equipment	(117)	0	0	0	0	0	0	0	0.0
101 150 542** Fixed Assets	(117)	0	0	0	0	0	0	0	0.0
101 150 Acct Group Total: MS&E	26,559	45,278	142,900	81,242	150,000	81,681	152,500	2,500	1.7
101 150 55123 General Liability	2,209	3,695	1,752	2,586	1,796	0	1,841	45	2.5
101 150 55125 Workers Compensation Costs	4,640	4,438	3,918	4,349	4,046	0	4,303	257	6.4
101 150 551** Int. Serv. Chargebck.	6,849	8,133	5,670	6,935	5,842	0	6,144	302	5.2
101 150 Acct Group Total: Internal Services	6,849	8,133	5,670	6,935	5,842	0	6,144	302	5.2
101 150 55601 Bond - Principal Payments	9,321	39,156	30,482	30,482	30,542	30,542	23,125	(7,417)	-24.3
101 150 55602 Bond - Interest Payments	15,453	25,973	24,467	24,467	23,300	12,356	22,123	(1,177)	-5.1
101 150 556** Debt Service	24,774	65,129	54,949	54,949	53,842	42,898	45,248	(8,594)	-16.0
101 150 Acct Group Total: Debt Service	24,774	65,129	54,949	54,949	53,842	42,898	45,248	(8,594)	-16.0
101 150 5**** Administration - Division Total	342,473	374,235	484,494	383,430	503,753	258,860	514,352	10,599	2.1

Fund 101 - General Fund Dept. 151 - Finance / Earned Income Tax

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 151 51101 Regular Salaries	836,615	787,675	880,914	784,504	900,075	574,924	917,248	17,173	1.9
101 151 51107 Sick Leave Bonus	0	300	800	0	800	0	400	(400)	-50.0
101 151 51108 Overtime	12,922	18,784	15,000	12,442	15,000	1,782	15,000	0	0.0
101 151 51117 Meal Allowance	1,576	1,404	1,500	1,086	1,500	356	1,500	0	0.0
101 151 51125 Health Cash Back	0	0	0	1,300	0	1,700	2,400	2,400	100.0
101 151 511** Salaries and Wages	851,113	808,163	898,214	799,332	917,375	578,762	936,548	19,173	2.1
101 151 51501 Pension Contribution	189,018	215,803	216,806	207,852	183,159	125,718	198,320	15,161	8.3
101 151 51502 Social Security	52,062	47,707	53,250	47,123	54,330	34,158	55,722	1,392	2.6
101 151 51503 Medicare Tax	12,034	11,157	12,455	11,021	12,706	7,989	13,032	326	2.6
101 151 51504 Hospitalization	270,750	214,914	261,998	221,122	274,220	132,875	227,907	(46,313)	-16.9
101 151 51505 Life Insurance	3,230	3,029	3,360	2,796	3,358	2,607	3,120	(238)	-7.1
101 151 51508 Pension Healthcare	51,184	55,980	59,542	60,195	62,902	34,765	58,903	(3,999)	-6.4
101 151 51514 State Pension Plan-Genbiweekly	11,932	7,799	10,325	7,951	13,497	7,014	15,234	1,737	12.9
101 151 515** Employee Benefits	590,210	556,389	617,736	558,060	604,172	345,126	572,238	(31,934)	-5.3
101 151 51902 Attrition	0	0	(22,030)	0	(22,750)	0	(24,195)	(1,445)	6.4
101 151 519** Personal Services Adjst.	0	0	(22,030)	0	(22,750)	0	(24,195)	(1,445)	6.4
101 151 Acct Group Total: Personal Services	1,441,323	1,364,552	1,493,920	1,357,392	1,498,797	923,888	1,484,591	(14,206)	-0.9
101 151 52101 Printing	40,042	35,020	40,000	39,685	45,000	5,811	45,000	0	0.0
101 151 52102 Advertising	0	0	3,000	0	3,000	0	3,000	0	0.0
101 151 521** Printing and Advert.	40,042	35,020	43,000	39,685	48,000	5,811	48,000	0	0.0
101 151 52203 Postage-Direct Charge	14,870	10,682	15,000	26,621	17,000	31	27,000	10,000	58.8
101 151 522** Communications and Util.	14,870	10,682	15,000	26,621	17,000	31	27,000	10,000	58.8
101 151 52302 Travel And Subsistance	0	0	0	0	0	0	3,500	3,500	100.0
101 151 523** Transportation	0	0	0	0	0	0	3,500	3,500	100.0
101 151 52712 Temporary Agencies	50,368	70,850	60,000	106,685	80,000	73,965	100,000	20,000	25.0
101 151 527** Professional Fees	50,368	70,850	60,000	106,685	80,000	73,965	100,000	20,000	25.0
101 151 52901 Subscriptions/Books	1	0	550	0	500	0	0	(500)	-100.0
101 151 52902 Registrations Fees	0	50	900	0	800	0	2,000	1,200	150.0
101 151 52904 Workshop/Seminars-Training	1,492	1,000	2,000	1,600	2,000	0	2,000	0	0.0
101 151 529** Memberships and Reg.	1,493	1,050	3,450	1,600	3,300	0	4,000	700	21.2
101 151 53115 Collect Exp-Wage & Head Audit	76,957	150,283	467,000	168,952	350,000	229,760	397,000	47,000	13.4
101 151 531** Miscellaneous Services	76,957	150,283	467,000	168,952	350,000	229,760	397,000	47,000	13.4
101 151 53201 Stationery And Supplies	5,380	4,999	5,000	4,093	5,000	1,879	5,000	0	0.0
101 151 532** Office and Gen. Supplies	5,380	4,999	5,000	4,093	5,000	1,879	5,000	0	0.0
101 151 54101 Furn Fix & Office Equipment	200	0	750	750	1,500	0	1,500	0	0.0
101 151 541** Equipment	200	0	750	750	1,500	0	1,500	0	0.0
101 151 54221 Machinery & Equipment	0	18	0	0	0	0	0	0	0.0
101 151 542** Fixed Assets	0	18	0	0	0	0	0	0	0.0
101 151 Acct Group Total: MS&E	189,310	272,902	594,200	348,386	504,800	311,446	586,000	81,200	16.1
101 151 55123 General Liability	1,286	2,151	1,020	1,506	1,046	0	1,072	26	2.5
101 151 55125 Workers Compensation Costs	17,717	16,948	14,963	16,611	15,452	0	16,433	981	6.3
101 151 551** Int. Serv. Chargebck.	19,003	19,099	15,983	18,117	16,498	0	17,505	1,007	6.1
101 151 Acct Group Total: Internal Services	19,003	19,099	15,983	18,117	16,498	0	17,505	1,007	6.1
101 151 5**** Earned Income Tax - Division Total	1,649,636	1,656,553	2,104,103	1,723,895	2,020,095	1,235,334	2,088,096	68,001	3.4

Fund 101 - General Fund Dept. 152 - Finance / Accounting

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	152	51101	Regular Salaries	504,691	452,346	545,491	533,860	562,515	338,673	596,397	33,882	6.0
101	152	51107	Sick Leave Bonus	400	400	1,000	1,400	750	550	750	0	0.0
101	152	51108	Overtime	3,090	2,911	8,000	3,527	6,000	5,063	6,000	0	0.0
101	152	51117	Meal Allowance	195	50	800	0	600	150	600	0	0.0
101	152	511**	Salaries and Wages	508,376	455,707	555,291	538,787	569,865	344,436	603,747	33,882	5.9
101	152	51501	Pension Contribution	81,074	75,596	71,069	71,066	66,587	39,159	71,430	4,843	7.3
101	152	51502	Social Security	31,365	26,741	32,930	31,575	33,820	20,045	35,913	2,093	6.2
101	152	51503	Medicare Tax	7,168	6,254	7,702	7,384	7,910	4,688	8,401	491	6.2
101	152	51504	Hospitalization	149,289	126,224	163,244	166,655	163,072	88,396	157,954	(5,118)	-3.1
101	152	51505	Life Insurance	1,952	1,850	2,076	1,971	2,076	1,491	2,076	0	0.0
101	152	51508	Pension Healthcare	31,624	34,589	36,786	37,190	38,862	18,389	39,190	328	0.8
101	152	51514	State Pension Plan-Genbiweekly	16,109	14,813	17,630	17,421	18,362	11,006	20,602	2,240	12.2
101	152	515**	Employee Benefits	318,581	286,067	331,437	333,262	330,689	183,174	335,566	4,877	1.5
101	152	51902	Attrition	0	0	(14,331)	0	(14,800)	0	(15,740)	(940)	6.4
101	152	519**	Personal Services Adjst.	0	0	(14,331)	0	(14,800)	0	(15,740)	(940)	6.4
101	152		Acct Group Total: Personal Services	826,957	741,774	872,397	872,049	885,754	527,610	923,573	37,819	4.3
101	152	52101	Printing	2,000	0	2,000	0	2,000	0	2,000	0	0.0
101	152	521**	Printing and Advert.	2,000	0	2,000	0	2,000	0	2,000	0	0.0
101	152	52302	Travel And Subsistance	(751)	481	4,500	2,086	4,500	0	4,000	(500)	-11.1
101	152	523**	Transportation	(751)	481	4,500	2,086	4,500	0	4,000	(500)	-11.1
101	152	52701	Consultants	0	0	45,000	33,229	45,000	15,000	45,000	0	0.0
101	152	52712	Temporary Agencies	26,354	121,985	110,000	154,548	110,000	110,000	155,000	45,000	40.9
101	152	527**	Professional Fees	26,354	121,985	155,000	187,777	155,000	125,000	200,000	45,000	29.0
101	152	52901	Subscriptions/Books	0	0	1,000	313	1,000	0	1,000	0	0.0
101	152	52902	Registrations Fees	800	0	4,000	4,453	4,000	600	4,000	0	0.0
101	152	52904	Workshop/Seminars-Training	4,329	3,500	5,000	2,656	5,000	120	5,000	0	0.0
101	152	52905	Memberships	563	498	2,000	1,995	2,000	844	2,000	0	0.0
101	152	529**	Memberships and Reg.	5,692	3,998	12,000	9,417	12,000	1,564	12,000	0	0.0
101	152	53201	Stationery And Supplies	1,069	2,036	2,000	1,888	2,000	1,258	2,000	0	0.0
101	152	532**	Office and Gen. Supplies	1,069	2,036	2,000	1,888	2,000	1,258	2,000	0	0.0
101	152	53403	Food	259	442	600	300	600	326	600	0	0.0
101	152	534**	Misc. Mat., Supp., and Parts	259	442	600	300	600	326	600	0	0.0
101	152	54101	Furn Fix & Office Equipment	98	507	1,000	315	1,000	0	1,000	0	0.0
101	152	54125	Computer Software Licenses	0	0	0	20,000	0	0	0	0	0.0
101	152	541**	Equipment	98	507	1,000	20,315	1,000	0	1,000	0	0.0
101	152		Acct Group Total: MS&E	34,721	129,449	177,100	221,783	177,100	128,148	221,600	44,500	25.1
101	152	55123	General Liability	1,573	2,631	1,247	1,841	1,278	0	1,310	32	2.5
101	152	55125	Workers Compensation Costs	1,725	1,649	1,456	1,616	1,504	0	1,600	96	6.4
101	152	551**	Int. Serv. Chargebck.	3,298	4,280	2,703	3,457	2,782	0	2,910	128	4.6
101	152		Acct Group Total: Internal Services	3,298	4,280	2,703	3,457	2,782	0	2,910	128	4.6
101	152	5****	Accounting - Division Total	864,976	875,503	1,052,200	1,097,289	1,065,636	655,758	1,148,083	82,447	7.7

Fund 101 - General Fund Dept. 153 - Finance / Revenue

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 153 5**** Revenue - Division Total	0	0	0	0	0	0	0	0	0.0

Fund 101 - General Fund Dept. 154 - Finance / Procurement and Records

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 154 51101 Regular Salaries	265,285	244,371	281,934	263,052	350,341	211,704	306,892	(43,449)	-12.4
101 154 51102 Temporary Salaries	0	11,377	0	22,954	0	14,080	0	0	0.0
101 154 51107 Sick Leave Bonus	200	400	400	700	400	0	400	0	0.0
101 154 51108 Overtime	1,182	0	1,000	0	1,000	0	1,000	0	0.0
101 154 51117 Meal Allowance	0	0	100	0	100	0	100	0	0.0
101 154 511** Salaries and Wages	266,667	256,148	283,434	286,706	351,841	225,784	308,392	(43,449)	-12.3
101 154 51501 Pension Contribution	43,660	52,121	51,255	53,739	46,277	33,380	56,545	10,268	22.2
101 154 51502 Social Security	16,262	15,111	16,793	16,954	20,815	13,290	18,338	(2,477)	-11.9
101 154 51503 Medicare Tax	3,684	3,534	3,927	3,965	4,869	3,108	4,288	(581)	-11.9
101 154 51504 Hospitalization	92,476	68,150	87,510	80,979	113,158	61,360	82,778	(30,380)	-26.8
101 154 51505 Life Insurance	988	832	960	768	1,200	899	960	(240)	-20.0
101 154 51508 Pension Healthcare	14,624	15,994	17,012	17,199	22,465	11,578	18,124	(4,341)	-19.3
101 154 51514 State Pension Plan-Genbiweekly	7,623	5,516	6,530	5,330	9,967	4,898	6,891	(3,076)	-30.9
101 154 515** Employee Benefits	179,317	161,258	183,987	178,934	218,751	128,513	187,924	(30,827)	-14.1
101 154 51902 Attrition	0	0	(9,554)	0	(9,866)	0	(10,492)	(626)	6.3
101 154 519** Personal Services Adjst.	0	0	(9,554)	0	(9,866)	0	(10,492)	(626)	6.3
101 154 Acct Group Total: Personal Services	445,984	417,406	457,867	465,640	560,726	354,297	485,824	(74,902)	-13.4
101 154 52101 Printing	0	0	750	0	1,500	89	1,500	0	0.0
101 154 52102 Advertising	6,369	5,807	6,400	5,687	8,000	1,901	8,000	0	0.0
101 154 521** Printing and Advert.	6,369	5,807	7,150	5,687	9,500	1,990	9,500	0	0.0
101 154 52302 Travel And Substantance	(1,669)	107	4,500	2,262	5,000	264	5,000	0	0.0
101 154 523** Transportation	(1,669)	107	4,500	2,262	5,000	264	5,000	0	0.0
101 154 52604 Rep To Mech Office Equipment	0	0	400	0	0	0	0	0	0.0
101 154 526** Contracted Maintenance	0	0	400	0	0	0	0	0	0.0
101 154 52701 Consultants	4,679	0	15,000	0	20,000	10,000	0	(20,000)	-100.0
101 154 52712 Temporary Agencies	0	4,000	5,000	(4,000)	10,000	0	10,000	0	0.0
101 154 527** Professional Fees	4,679	4,000	20,000	(4,000)	30,000	10,000	10,000	(20,000)	-66.7
101 154 52901 Subscriptions/Books	0	17	300	201	300	0	300	0	0.0
101 154 52902 Registrations Fees	190	0	2,000	1,945	2,000	0	2,000	0	0.0
101 154 52904 Workshop/Seminars-Training	1,011	4,076	5,000	1,690	5,000	380	5,000	0	0.0
101 154 52905 Memberships	1,104	395	1,000	1,055	1,000	360	1,000	0	0.0
101 154 529** Memberships and Reg.	2,305	4,488	8,300	4,891	8,300	740	8,300	0	0.0
101 154 53201 Stationery And Supplies	904	1,892	1,200	1,182	1,200	1,200	1,500	300	25.0
101 154 532** Office and Gen. Supplies	904	1,892	1,200	1,182	1,200	1,200	1,500	300	25.0
101 154 54101 Furn Fix & Office Equipment	65	202	1,000	200	1,000	445	1,000	0	0.0
101 154 541** Equipment	65	202	1,000	200	1,000	445	1,000	0	0.0
101 154 Acct Group Total: MS&E	12,653	16,496	42,550	10,222	55,000	14,639	35,300	(19,700)	-35.8
101 154 55123 General Liability	63,603	106,375	50,437	74,457	51,698	0	52,990	1,292	2.5
101 154 55125 Workers Compensation Costs	2,880	2,754	2,432	2,700	2,512	0	2,672	160	6.4
101 154 551** Int. Serv. Chargebck.	66,483	109,129	52,869	77,157	54,210	0	55,662	1,452	2.7
101 154 Acct Group Total: Internal Services	66,483	109,129	52,869	77,157	54,210	0	55,662	1,452	2.7
101 154 5**** Procurement and Records - Division Total	525,120	543,031	553,286	553,019	669,936	368,936	576,786	(93,150)	-13.9

Fund 101 - General Fund Dept. 156 - Finance / Account Services Division

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	156	51101	Regular Salaries	165,917	186,987	198,807	203,329	231,463	151,498	239,287	7,824	3.4
101	156	51107	Sick Leave Bonus	0	300	300	300	600	0	300	(300)	-50.0
101	156	51108	Overtime	51	227	2,000	94	2,000	0	2,000	0	0.0
101	156	51117	Meal Allowance	0	0	200	0	200	0	200	0	0.0
101	156	51125	Health Cash Back	0	0	432	0	480	0	480	0	0.0
101	156	511**	Salaries and Wages	165,968	187,514	201,739	203,723	234,743	151,498	242,267	7,524	3.2
101	156	51501	Pension Contribution	21,376	25,893	25,841	24,198	24,511	15,800	20,331	(4,180)	-17.1
101	156	51502	Social Security	10,317	11,122	12,085	12,218	14,034	9,500	14,508	474	3.4
101	156	51503	Medicare Tax	2,330	2,601	2,825	2,857	3,283	2,221	3,394	111	3.4
101	156	51504	Hospitalization	40,228	43,985	48,764	41,250	58,657	29,259	52,264	(6,393)	-10.9
101	156	51505	Life Insurance	680	789	792	740	912	709	911	(1)	-0.1
101	156	51508	Pension Healthcare	10,237	13,194	14,030	14,184	17,068	10,254	17,215	147	0.9
101	156	51514	State Pension Plan-Genbiweekly	6,486	7,159	6,463	7,140	8,133	5,861	9,854	1,721	21.2
101	156	515**	Employee Benefits	91,654	104,743	110,800	102,587	126,598	73,604	118,477	(8,121)	-6.4
101	156	51902	Attrition	0	0	(3,821)	0	(3,946)	0	(4,197)	(251)	6.4
101	156	519**	Personal Services Adjst.	0	0	(3,821)	0	(3,946)	0	(4,197)	(251)	6.4
101	156		Acct Group Total: Personal Services	257,622	292,257	308,718	306,310	357,395	225,102	356,547	(848)	-0.2
101	156	52101	Printing	0	0	1,000	1,000	500	0	1,000	500	100.0
101	156	521**	Printing and Advert.	0	0	1,000	1,000	500	0	1,000	500	100.0
101	156	52302	Travel And Subsistance	0	0	0	4,431	2,000	883	4,000	2,000	100.0
101	156	523**	Transportation	0	0	0	4,431	2,000	883	4,000	2,000	100.0
101	156	52712	Temporary Agencies	0	26,994	60,000	40,003	40,000	0	40,000	0	0.0
101	156	527**	Professional Fees	0	26,994	60,000	40,003	40,000	0	40,000	0	0.0
101	156	52902	Registrations Fees	0	0	1,000	3,929	1,000	0	3,000	2,000	200.0
101	156	529**	Memberships and Reg.	0	0	1,000	3,929	1,000	0	3,000	2,000	200.0
101	156	53110	Collect Exp - Court Costs	(2,897)	1,136	15,000	(7,350)	15,000	(9,163)	15,000	0	0.0
101	156	53111	Collect Exp - Legal - Ss & Oth	7,762	88,424	100,000	81,940	100,000	45,000	100,000	0	0.0
101	156	531**	Miscellaneous Services	4,865	89,560	115,000	74,590	115,000	35,837	115,000	0	0.0
101	156	53201	Stationery And Supplies	355	838	2,000	899	2,000	1,236	1,000	(1,000)	-50.0
101	156	532**	Office and Gen. Supplies	355	838	2,000	899	2,000	1,236	1,000	(1,000)	-50.0
101	156	54101	Furn Fix & Office Equipment	0	0	1,500	0	1,500	0	1,500	0	0.0
101	156	541**	Equipment	0	0	1,500	0	1,500	0	1,500	0	0.0
101	156		Acct Group Total: MS&E	5,220	117,392	180,500	124,852	162,000	37,956	165,500	3,500	2.2
101	156	55108	Motor Vehicle Costs	10,076	5,328	5,789	4,212	6,266	2,305	6,790	524	8.4
101	156	55123	General Liability	72	119	56	83	57	0	58	1	1.8
101	156	55125	Workers Compensation Costs	86	82	73	81	75	0	80	5	6.7
101	156	551**	Int. Serv. Chargebck.	10,234	5,529	5,918	4,376	6,398	2,305	6,928	530	8.3
101	156		Acct Group Total: Internal Services	10,234	5,529	5,918	4,376	6,398	2,305	6,928	530	8.3
101	156	5****	Account Services Division - Division Total	273,076	415,178	495,136	435,538	525,793	265,363	528,975	3,182	0.6

Fund 101 - General Fund Dept. 157 - Finance / Central Cashier

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 157 51101 Regular Salaries	305,732	296,660	312,988	291,598	343,467	237,513	362,806	19,339	5.6
101 157 51103 Acting Out Of Classification	0	0	0	166	0	0	0	0	0.0
101 157 51107 Sick Leave Bonus	200	0	400	0	400	0	400	0	0.0
101 157 51108 Overtime	11,710	14,166	15,000	5,018	10,000	3,281	10,000	0	0.0
101 157 51117 Meal Allowance	476	621	1,500	195	1,000	552	1,000	0	0.0
101 157 51125 Health Cash Back	0	0	432	0	480	0	480	0	0.0
101 157 511** Salaries and Wages	318,118	311,447	330,320	296,977	355,347	241,346	374,686	19,339	5.4
101 157 51501 Pension Contribution	35,732	38,628	38,034	40,236	37,502	25,652	42,339	4,837	12.9
101 157 51502 Social Security	19,564	18,503	19,942	17,594	21,225	14,108	22,439	1,214	5.7
101 157 51503 Medicare Tax	4,444	4,327	4,664	4,114	4,962	3,299	5,251	289	5.8
101 157 51504 Hospitalization	79,288	50,457	57,271	54,390	88,548	42,873	76,165	(12,383)	-14.0
101 157 51505 Life Insurance	1,233	1,186	1,293	1,128	1,415	1,039	1,410	(5)	-0.4
101 157 51508 Pension Healthcare	21,570	21,593	22,962	23,214	26,504	16,087	26,727	223	0.8
101 157 51514 State Pension Plan-Genbiweekly	13,632	12,000	10,629	9,232	12,176	8,237	12,771	595	4.9
101 157 515** Employee Benefits	175,463	146,694	154,795	149,908	192,332	111,295	187,102	(5,230)	-2.7
101 157 51902 Attrition	0	0	(24,615)	0	(25,420)	0	(27,034)	(1,614)	6.3
101 157 519** Personal Services Adjst.	0	0	(24,615)	0	(25,420)	0	(27,034)	(1,614)	6.3
101 157 Acct Group Total: Personal Services	493,581	458,141	460,500	446,885	522,259	352,641	534,754	12,495	2.4
101 157 52101 Printing	0	0	3,000	2,180	3,000	0	3,000	0	0.0
101 157 521** Printing and Advert.	0	0	3,000	2,180	3,000	0	3,000	0	0.0
101 157 52302 Travel And Substantance	0	0	1,500	1,084	2,500	677	2,500	0	0.0
101 157 523** Transportation	0	0	1,500	1,084	2,500	677	2,500	0	0.0
101 157 52712 Temporary Agencies	6,182	15,448	20,000	70,871	20,000	19,019	20,000	0	0.0
101 157 527** Professional Fees	6,182	15,448	20,000	70,871	20,000	19,019	20,000	0	0.0
101 157 52902 Registrations Fees	695	0	0	0	1,000	0	1,000	0	0.0
101 157 52904 Workshop/Seminars-Training	685	1,000	1,000	19	1,000	0	1,000	0	0.0
101 157 529** Memberships and Reg.	1,380	1,000	1,000	19	2,000	0	2,000	0	0.0
101 157 53112 Collect Exp - False Alarms Com	55,209	61,656	70,000	44,759	70,000	16,109	70,000	0	0.0
101 157 53116 Collect Exp- Credit Card Fees	95,682	88,524	125,000	74,867	125,000	56,394	125,000	0	0.0
101 157 53117 Lockbox Charges	150,438	159,117	200,000	164,713	200,000	127,852	200,000	0	0.0
101 157 53118 Bank Charges	7,757	6,010	9,000	8,484	10,000	5,609	10,000	0	0.0
101 157 53119 Contractual Postage Charges	7,388	5,289	8,000	8,000	8,000	1,974	8,000	0	0.0
101 157 531** Miscellaneous Services	316,474	320,596	412,000	300,823	413,000	207,938	413,000	0	0.0
101 157 53201 Stationery And Supplies	2,465	3,967	3,000	3,495	3,000	1,796	3,000	0	0.0
101 157 532** Office and Gen. Supplies	2,465	3,967	3,000	3,495	3,000	1,796	3,000	0	0.0
101 157 54101 Furn Fix & Office Equipment	247	5,596	1,000	978	1,000	39	1,000	0	0.0
101 157 541** Equipment	247	5,596	1,000	978	1,000	39	1,000	0	0.0
101 157 Acct Group Total: MS&E	326,748	346,607	441,500	379,450	444,500	229,469	444,500	0	0.0
101 157 55123 General Liability	11,773	19,690	9,336	13,782	9,569	0	9,808	239	2.5
101 157 55125 Workers Compensation Costs	6,374	6,097	5,383	5,976	5,559	0	5,912	353	6.4
101 157 551** Int. Serv. Chargebck.	18,147	25,787	14,719	19,758	15,128	0	15,720	592	3.9
101 157 Acct Group Total: Internal Services	18,147	25,787	14,719	19,758	15,128	0	15,720	592	3.9
101 157 5**** Central Cashier - Division Total	838,476	830,535	916,719	846,093	981,887	582,110	994,974	13,087	1.3

Fund 101 - General Fund Dept. 158 - Finance / Utility Billing

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	158	51101	Regular Salaries	141,486	115,554	109,926	111,714	123,850	84,610	142,505	18,655	15.1
101	158	51107	Sick Leave Bonus	300	700	400	1,000	700	750	700	0	0.0
101	158	51108	Overtime	2,360	1,983	4,000	2,506	3,000	1,892	3,000	0	0.0
101	158	51117	Meal Allowance	0	0	400	0	300	0	300	0	0.0
101	158	511**	Salaries and Wages	144,146	118,237	114,726	115,220	127,850	87,252	146,505	18,655	14.6
101	158	51501	Pension Contribution	24,801	27,491	27,313	28,673	24,137	17,084	29,735	5,598	23.2
101	158	51502	Social Security	8,706	6,723	6,819	6,514	7,585	4,918	8,672	1,087	14.3
101	158	51503	Medicare Tax	1,964	1,572	1,594	1,523	1,775	1,150	2,029	254	14.3
101	158	51504	Hospitalization	37,661	33,345	33,202	36,081	38,905	24,189	42,447	3,542	9.1
101	158	51505	Life Insurance	489	438	384	365	432	389	480	48	11.1
101	158	51508	Pension Healthcare	6,397	7,798	6,806	6,881	8,089	4,873	9,061	972	12.0
101	158	51514	State Pension Plan-Genbiweekly	3,572	2,042	1,243	1,262	1,907	1,205	2,547	640	33.6
101	158	515**	Employee Benefits	83,590	79,409	77,361	81,299	82,830	53,808	94,971	12,141	14.7
101	158	51902	Attrition	0	0	(24,615)	0	(25,420)	0	(27,034)	(1,614)	6.3
101	158	519**	Personal Services Adjst.	0	0	(24,615)	0	(25,420)	0	(27,034)	(1,614)	6.3
101	158		Acct Group Total: Personal Services	227,736	197,646	167,472	196,519	185,260	141,060	214,442	29,182	15.8
101	158	52101	Printing	0	3,000	3,000	1,748	3,000	2,999	3,000	0	0.0
101	158	52102	Advertising	0	500	500	0	500	0	500	0	0.0
101	158	521**	Printing and Advert.	0	3,500	3,500	1,748	3,500	2,999	3,500	0	0.0
101	158	52701	Consultants	0	0	43,750	43,750	40,000	15,000	40,000	0	0.0
101	158	52712	Temporary Agencies	9,500	16,007	10,000	19,142	10,000	10,000	10,000	0	0.0
101	158	527**	Professional Fees	9,500	16,007	53,750	62,892	50,000	25,000	50,000	0	0.0
101	158	53201	Stationery And Supplies	178	0	800	650	800	0	800	0	0.0
101	158	532**	Office and Gen. Supplies	178	0	800	650	800	0	800	0	0.0
101	158	54101	Furn Fix & Office Equipment	0	392	1,000	497	1,000	331	1,000	0	0.0
101	158	541**	Equipment	0	392	1,000	497	1,000	331	1,000	0	0.0
101	158		Acct Group Total: MS&E	9,678	19,899	59,050	65,787	55,300	28,330	55,300	0	0.0
101	158	55123	General Liability	11,773	19,690	9,336	13,782	9,569	0	9,808	239	2.5
101	158	55125	Workers Compensation Costs	6,375	6,098	5,384	5,977	5,560	0	5,913	353	6.3
101	158	551**	Int. Serv. Chargebck.	18,148	25,788	14,720	19,759	15,129	0	15,721	592	3.9
101	158		Acct Group Total: Internal Services	18,148	25,788	14,720	19,759	15,129	0	15,721	592	3.9
101	158	5****	Utility Billing - Division Total	255,562	243,333	241,242	282,065	255,689	169,390	285,463	29,774	11.6

Fund 101 - General Fund Dept. 159 - Finance / Parking Enforcement

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	159	51101	Regular Salaries	745,253	792,942	747,122	624,108	736,750	514,054	764,089	27,339	3.7
101	159	51103	Acting Out Of Classification	0	3,054	0	5,064	0	0	0	0	0.0
101	159	51107	Sick Leave Bonus	800	800	1,000	800	1,500	900	800	(700)	-46.7
101	159	51108	Overtime	5,553	2,049	6,000	3,226	6,000	1,212	6,000	0	0.0
101	159	51117	Meal Allowance	50	10	600	140	600	40	600	0	0.0
101	159	51120	Clothing Allowance	3,625	1,594	3,500	4,038	3,500	1,375	3,500	0	0.0
101	159	51125	Health Cash Back	0	0	432	0	480	0	480	0	0.0
101	159	511**	Salaries and Wages	755,281	800,449	758,654	637,376	748,830	517,581	775,469	26,639	3.6
101	159	51501	Pension Contribution	84,214	104,863	105,082	104,413	96,926	69,753	113,085	16,159	16.7
101	159	51502	Social Security	45,963	40,032	44,429	37,409	44,021	30,428	45,683	1,662	3.8
101	159	51503	Medicare Tax	10,589	9,362	10,393	8,735	10,295	7,072	10,682	387	3.8
101	159	51504	Hospitalization	309,164	257,588	284,924	244,953	267,976	166,091	245,226	(22,750)	-8.5
101	159	51505	Life Insurance	3,791	3,583	3,872	3,151	3,646	2,508	3,648	2	0.1
101	159	51508	Pension Healthcare	68,672	73,004	68,899	69,655	68,294	42,769	68,871	577	0.8
101	159	51514	State Pension Plan-Genbiweekly	31,776	24,121	22,798	17,057	21,488	14,554	22,377	889	4.1
101	159	515**	Employee Benefits	554,169	512,553	540,397	485,373	512,646	333,175	509,572	(3,074)	-0.6
101	159		Acct Group Total: Personal Services	1,309,450	1,313,002	1,299,051	1,122,749	1,261,476	850,756	1,285,041	23,565	1.9
101	159	52101	Printing	0	1,217	2,000	1,445	5,000	3,951	7,500	2,500	50.0
101	159	521**	Printing and Advert.	0	1,217	2,000	1,445	5,000	3,951	7,500	2,500	50.0
101	159	52302	Travel And Substinance	0	856	1,500	662	2,000	1,885	2,500	500	25.0
101	159	523**	Transportation	0	856	1,500	662	2,000	1,885	2,500	500	25.0
101	159	52712	Temporary Agencies	118,775	130,129	120,000	138,277	150,000	66,883	150,000	0	0.0
101	159	527**	Professional Fees	118,775	130,129	120,000	138,277	150,000	66,883	150,000	0	0.0
101	159	52902	Registrations Fees	0	450	1,000	1,115	1,000	1,395	3,500	2,500	250.0
101	159	52904	Workshop/Seminars-Training	0	500	1,000	1,030	1,000	51	1,000	0	0.0
101	159	52905	Memberships	0	945	1,000	600	1,000	0	1,500	500	50.0
101	159	529**	Memberships and Reg.	0	1,895	3,000	2,745	3,000	1,446	6,000	3,000	100.0
101	159	53113	Collect Exp - Prk Citation Com	1,367,087	1,275,456	1,512,385	1,495,794	1,450,000	967,660	1,577,345	127,345	8.8
101	159	53114	Collect Exp - Red Light Comm	1,547,841	1,754,099	1,682,000	1,673,025	1,715,640	976,613	1,749,953	34,313	2.0
101	159	531**	Miscellaneous Services	2,914,928	3,029,555	3,194,385	3,168,819	3,165,640	1,944,273	3,327,298	161,658	5.1
101	159	53201	Stationery And Supplies	20	438	800	766	800	306	1,200	400	50.0
101	159	532**	Office and Gen. Supplies	20	438	800	766	800	306	1,200	400	50.0
101	159	53301	Uniforms & Related Equipment	6,562	5,724	7,000	7,307	7,000	3,995	7,000	0	0.0
101	159	533**	Wearing Apparel and Safety	6,562	5,724	7,000	7,307	7,000	3,995	7,000	0	0.0
101	159	54101	Furn Fix & Office Equipment	0	399	1,000	749	1,000	0	1,000	0	0.0
101	159	541**	Equipment	0	399	1,000	749	1,000	0	1,000	0	0.0
101	159		Acct Group Total: MS&E	3,040,285	3,170,213	3,329,685	3,320,770	3,334,440	2,022,739	3,502,498	168,058	5.0
101	159	55108	Motor Vehicle Costs	55,005	59,517	79,744	61,419	86,315	34,633	93,531	7,216	8.4
101	159	551**	Int. Serv. Chargebck.	55,005	59,517	79,744	61,419	86,315	34,633	93,531	7,216	8.4
101	159		Acct Group Total: Internal Services	55,005	59,517	79,744	61,419	86,315	34,633	93,531	7,216	8.4
101	159	5****	Parking Enforcement - Division Total	4,404,740	4,542,732	4,708,480	4,504,938	4,682,231	2,908,128	4,881,070	198,839	4.2
101	15*	5****	Finance - General Fund Total	9,154,059	9,481,100	10,555,660	9,826,267	10,705,020	6,443,879	11,017,799	312,779	2.9

Fund 421 - Water/Sewer Fund Dept. 150 - Finance / Administration

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 150 51101 Regular Salaries	124,703	126,920	174,487	130,881	184,432	90,836	200,142	15,710	8.5
421 150 511** Salaries and Wages	124,703	126,920	174,487	130,881	184,432	90,836	200,142	15,710	8.5
421 150 51201 Accrued Sick/Vacation Adj'Mt	1,659	1,801	0	661	0	0	0	0	0.0
421 150 512** Compensated Absences	1,659	1,801	0	661	0	0	0	0	0.0
421 150 51501 Pension Contribution	10,583	14,080	13,802	14,772	12,498	9,076	15,656	3,158	25.3
421 150 51502 Social Security	7,440	7,563	10,550	7,790	11,156	5,432	12,116	960	8.6
421 150 51503 Medicare Tax	1,740	1,769	2,468	1,822	2,609	1,270	2,834	225	8.6
421 150 51504 Hospitalization	18,565	19,051	30,004	21,064	31,034	10,408	29,940	(1,094)	-3.5
421 150 51505 Life Insurance	315	323	420	279	420	241	420	0	0.0
421 150 51508 Pension Healthcare	5,301	5,844	7,444	7,526	7,864	3,080	7,931	67	0.9
421 150 51513 Pension Healthcare - Implicit	5,970	2,870	0	3,504	0	0	0	0	0.0
421 150 51514 State Pension Plan-Genbiweekly	6,096	5,547	7,229	4,715	7,713	3,192	8,472	759	9.8
421 150 515** Employee Benefits	56,010	57,047	71,917	61,472	73,294	32,699	77,369	4,075	5.6
421 150 Acct Group Total: Personal Services	182,372	185,768	246,404	193,014	257,726	123,535	277,511	19,785	7.7
421 150 52102 Advertising	0	0	0	3,293	0	0	0	0	0.0
421 150 521** Printing and Advert.	0	0	0	3,293	0	0	0	0	0.0
421 150 52302 Travel And Substantance	0	2,643	5,000	9,424	5,000	1,833	5,000	0	0.0
421 150 523** Transportation	0	2,643	5,000	9,424	5,000	1,833	5,000	0	0.0
421 150 52701 Consultants	19,514	124,920	20,000	65,695	20,000	2,000	20,000	0	0.0
421 150 527** Professional Fees	19,514	124,920	20,000	65,695	20,000	2,000	20,000	0	0.0
421 150 52901 Subscriptions/Books	286	363	0	50	500	0	500	0	0.0
421 150 52902 Registrations Fees	831	818	7,000	1,159	7,000	3,350	7,000	0	0.0
421 150 52904 Workshop/Seminars-Training	20,000	18,306	20,000	13,704	20,000	5,244	20,000	0	0.0
421 150 52905 Memberships	281	314	1,000	200	1,000	0	1,000	0	0.0
421 150 529** Memberships and Reg.	21,398	19,801	28,000	15,113	28,500	8,594	28,500	0	0.0
421 150 53108 Miscellaneous Charges-N.O.C	300,000	0	0	0	250,000	0	450,000	200,000	80.0
421 150 531** Miscellaneous Services	300,000	0	0	0	250,000	0	450,000	200,000	80.0
421 150 53201 Stationery And Supplies	710	2,287	1,500	1,524	2,000	1,027	2,000	0	0.0
421 150 532** Office and Gen. Supplies	710	2,287	1,500	1,524	2,000	1,027	2,000	0	0.0
421 150 53801 Indirect Costs	156,709	201,897	208,579	208,579	211,752	141,168	249,136	37,384	17.7
421 150 538** Supporting Services	156,709	201,897	208,579	208,579	211,752	141,168	249,136	37,384	17.7
421 150 54101 Furn Fix & Office Equipment	0	0	1,000	2,787	1,000	206	1,000	0	0.0
421 150 541** Equipment	0	0	1,000	2,787	1,000	206	1,000	0	0.0
421 150 Acct Group Total: MS&E	498,331	351,548	264,079	306,415	518,252	154,828	755,636	237,384	45.8
421 150 55125 Workers Compensation Costs	477	456	403	447	416	0	442	26	6.3
421 150 551** Int. Serv. Chargebck.	477	456	403	447	416	0	442	26	6.3
421 150 Acct Group Total: Internal Services	477	456	403	447	416	0	442	26	6.3
421 150 55602 Bond - Interest Payments	56,561	53,124	49,796	48,775	47,067	17,732	44,996	(2,071)	-4.4
421 150 55605 Interest - Amort Prem/Discount	441,812	(12,986)	0	(12,195)	(11,870)	0	(11,223)	647	-5.5
421 150 55606 Interest - Amort Refundng Gain	0	437	0	0	0	0	0	0	0.0
421 150 556** Debt Service	498,373	40,575	49,796	36,580	35,197	17,732	33,773	(1,424)	-4.0
421 150 Acct Group Total: Debt Service	498,373	40,575	49,796	36,580	35,197	17,732	33,773	(1,424)	-4.0
421 150 5**** Administration - Division Total	1,179,553	578,347	560,682	536,456	811,591	296,095	1,067,362	255,771	31.5

Fund 421 - Water/Sewer Fund Dept. 152 - Finance / Accounting

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421	152	51101	Regular Salaries	240,851	248,248	294,143	278,683	302,378	189,086	400,017	97,639	32.3
421	152	51107	Sick Leave Bonus	0	0	500	300	500	300	500	0	0.0
421	152	51108	Overtime	583	1,695	3,500	1,669	3,500	2,245	3,500	0	0.0
421	152	51117	Meal Allowance	25	10	350	50	350	530	350	0	0.0
421	152	511**	Salaries and Wages	241,459	249,953	298,493	280,702	306,728	192,161	404,367	97,639	31.8
421	152	51201	Accrued Sick/Vacation Adj'Mt	3,148	11,473	0	3,994	0	0	0	0	0.0
421	152	512**	Compensated Absences	3,148	11,473	0	3,994	0	0	0	0	0.0
421	152	51501	Pension Contribution	20,623	18,947	17,540	18,127	16,993	15,079	29,652	12,659	74.5
421	152	51502	Social Security	14,243	14,781	17,766	16,583	18,309	11,288	24,326	6,017	32.9
421	152	51503	Medicare Tax	3,331	3,457	4,154	3,878	4,281	2,640	5,689	1,408	32.9
421	152	51504	Hospitalization	67,055	61,705	79,892	73,600	74,912	44,861	92,484	17,572	23.5
421	152	51505	Life Insurance	922	936	1,044	953	1,044	894	1,284	240	23.0
421	152	51508	Pension Healthcare	15,904	17,393	18,503	18,706	19,547	10,557	24,244	4,697	24.0
421	152	51513	Pension Healthcare - Implicit	17,912	8,541	0	8,710	0	0	0	0	0.0
421	152	51514	State Pension Plan-Genbiweekly	12,162	12,789	13,207	12,355	13,674	7,648	17,242	3,568	26.1
421	152	515**	Employee Benefits	152,152	138,549	152,106	152,912	148,760	92,967	194,921	46,161	31.0
421	152		Acct Group Total: Personal Services	396,759	399,975	450,599	437,608	455,488	285,128	599,288	143,800	31.6
421	152	52302	Travel And Subsistance	(411)	1,220	5,000	1,660	5,000	0	5,000	0	0.0
421	152	523**	Transportation	(411)	1,220	5,000	1,660	5,000	0	5,000	0	0.0
421	152	52701	Consultants	10,000	11,879	45,000	80,000	45,000	10,000	45,000	0	0.0
421	152	52712	Temporary Agencies	0	144,174	75,000	119,012	75,000	116,895	120,000	45,000	60.0
421	152	527**	Professional Fees	10,000	156,053	120,000	199,012	120,000	126,895	165,000	45,000	37.5
421	152	52901	Subscriptions/Books	0	249	500	225	500	0	500	0	0.0
421	152	52904	Workshop/Seminars-Training	3,000	1,579	3,000	405	3,000	0	3,000	0	0.0
421	152	52905	Memberships	274	0	500	10	500	0	500	0	0.0
421	152	529**	Memberships and Reg.	3,274	1,828	4,000	640	4,000	0	4,000	0	0.0
421	152	53201	Stationery And Supplies	569	0	1,000	983	1,000	968	1,000	0	0.0
421	152	532**	Office and Gen. Supplies	569	0	1,000	983	1,000	968	1,000	0	0.0
421	152	53801	Indirect Costs	170,683	271,576	280,564	280,564	285,403	190,269	335,701	50,298	17.6
421	152	538**	Supporting Services	170,683	271,576	280,564	280,564	285,403	190,269	335,701	50,298	17.6
421	152	54101	Furn Fix & Office Equipment	0	502	1,500	1,353	1,500	500	1,500	0	0.0
421	152	541**	Equipment	0	502	1,500	1,353	1,500	500	1,500	0	0.0
421	152		Acct Group Total: MS&E	184,115	431,179	412,064	484,212	416,903	318,632	512,201	95,298	22.9
421	152	5****	Accounting - Division Total	580,874	831,154	862,663	921,820	872,391	603,760	1,111,489	239,098	27.4

Fund 421 - Water/Sewer Fund Dept. 155 - Finance / Meter Readers

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 155 51101 Regular Salaries	54,997	83,153	90,690	89,707	94,417	69,282	98,420	4,003	4.2
421 155 51107 Sick Leave Bonus	0	0	300	0	300	250	300	0	0.0
421 155 51108 Overtime	14	27	200	339	500	0	0	(500)	-100.0
421 155 51117 Meal Allowance	0	0	200	0	50	0	0	(50)	-100.0
421 155 51120 Clothing Allowance	346	213	500	750	500	250	500	0	0.0
421 155 511** Salaries and Wages	55,357	83,393	91,890	90,796	95,767	69,782	99,220	3,453	3.6
421 155 51201 Accrued Sick/Vacation Adj'Mt	832	5,492	0	879	0	0	0	0	0.0
421 155 512** Compensated Absences	832	5,492	0	879	0	0	0	0	0.0
421 155 51501 Pension Contribution	15,887	16,780	16,570	16,949	17,122	12,612	17,427	305	1.8
421 155 51502 Social Security	3,205	4,831	5,427	5,256	5,658	4,005	5,770	112	2.0
421 155 51503 Medicare Tax	750	1,130	1,269	1,229	1,323	937	1,349	26	2.0
421 155 51504 Hospitalization	19,603	28,599	31,021	33,784	32,208	26,346	37,844	5,636	17.5
421 155 51505 Life Insurance	240	419	458	427	470	354	478	8	1.7
421 155 51508 Pension Healthcare	3,656	7,997	8,506	8,599	8,986	5,876	9,062	76	0.8
421 155 51513 Pension Healthcare - Implicit	4,117	3,927	0	4,004	0	0	0	0	0.0
421 155 51514 State Pension Plan-Genbiweekly	0	2,069	2,086	2,073	2,219	1,613	2,342	123	5.5
421 155 515** Employee Benefits	47,458	65,752	65,337	72,321	67,986	51,743	74,272	6,286	9.2
421 155 Acct Group Total: Personal Services	103,647	154,637	157,227	163,996	163,753	121,525	173,492	9,739	5.9
421 155 52101 Printing	0	500	500	500	500	0	500	0	0.0
421 155 521** Printing and Advert.	0	500	500	500	500	0	500	0	0.0
421 155 52602 Repairs To Equipment	0	0	500	0	0	0	0	0	0.0
421 155 526** Contracted Maintenance	0	0	500	0	0	0	0	0	0.0
421 155 52712 Temporary Agencies	0	18,217	15,000	0	15,000	0	15,000	0	0.0
421 155 527** Professional Fees	0	18,217	15,000	0	15,000	0	15,000	0	0.0
421 155 53201 Stationery And Supplies	0	0	400	0	400	0	400	0	0.0
421 155 532** Office and Gen. Supplies	0	0	400	0	400	0	400	0	0.0
421 155 53301 Uniforms & Related Equipment	261	1,468	1,000	7	1,000	0	1,000	0	0.0
421 155 53303 Wearing App & Safety Supplies	0	0	300	0	300	0	300	0	0.0
421 155 533** Wearing Apparel and Safety	261	1,468	1,300	7	1,300	0	1,300	0	0.0
421 155 53401 Access & Parts For Equipment	2,594	2,958	3,000	389	3,000	0	3,000	0	0.0
421 155 534** Misc. Mat., Supp., and Parts	2,594	2,958	3,000	389	3,000	0	3,000	0	0.0
421 155 53801 Indirect Costs	319,704	119,410	123,362	123,362	125,464	83,643	147,703	22,239	17.7
421 155 538** Supporting Services	319,704	119,410	123,362	123,362	125,464	83,643	147,703	22,239	17.7
421 155 Acct Group Total: MS&E	322,559	142,553	144,062	124,258	145,664	83,643	167,903	22,239	15.3
421 155 55108 Motor Vehicle Costs	68,061	44,406	94,288	42,078	102,057	25,972	110,589	8,532	8.4
421 155 55123 General Liability	22,875	38,259	18,140	26,779	18,594	0	19,059	465	2.5
421 155 55125 Workers Compensation Costs	15,624	14,945	13,195	14,648	13,626	0	14,491	865	6.3
421 155 551** Int. Serv. Chargebck.	106,560	97,610	125,623	83,505	134,277	25,972	144,139	9,862	7.3
421 155 Acct Group Total: Internal Services	106,560	97,610	125,623	83,505	134,277	25,972	144,139	9,862	7.3
421 155 5**** Meter Readers - Division Total	532,766	394,800	426,912	371,759	443,694	231,140	485,534	41,840	9.4

Fund 421 - Water/Sewer Fund Dept. 156 - Finance / Account Services Division

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 156 51101 Regular Salaries	214,151	239,030	257,194	233,306	291,309	176,073	303,531	12,222	4.2
421 156 51107 Sick Leave Bonus	200	0	300	0	300	0	300	0	0.0
421 156 51108 Overtime	0	7	5,000	0	3,000	0	3,000	0	0.0
421 156 51117 Meal Allowance	0	0	500	0	300	0	300	0	0.0
421 156 51125 Health Cash Back	0	0	432	0	480	0	480	0	0.0
421 156 511** Salaries and Wages	214,351	239,037	263,426	233,306	295,389	176,073	307,611	12,222	4.1
421 156 51201 Accrued Sick/Vacation Adj'Mt	2,720	9,543	0	2,826	0	0	0	0	0.0
421 156 512** Compensated Absences	2,720	9,543	0	2,826	0	0	0	0	0.0
421 156 51501 Pension Contribution	39,040	44,002	44,059	43,132	40,612	24,451	39,861	(751)	-1.8
421 156 51502 Social Security	12,829	14,252	15,839	14,016	17,722	10,553	18,486	764	4.3
421 156 51503 Medicare Tax	3,001	3,333	3,704	3,278	4,144	2,468	4,322	178	4.3
421 156 51504 Hospitalization	51,433	51,898	57,202	46,351	67,355	33,030	60,793	(6,562)	-9.7
421 156 51505 Life Insurance	848	969	984	866	1,104	814	1,103	(1)	-0.1
421 156 51508 Pension Healthcare	16,818	16,623	17,441	17,632	20,672	11,439	20,846	174	0.8
421 156 51513 Pension Healthcare - Implicit	18,941	8,163	0	8,210	0	0	0	0	0.0
421 156 51514 State Pension Plan-Genbiweekly	5,430	6,860	6,460	5,532	8,133	4,954	9,855	1,722	21.2
421 156 515** Employee Benefits	148,340	146,100	145,689	139,017	159,742	87,709	155,266	(4,476)	-2.8
421 156 Acct Group Total: Personal Services	365,411	394,680	409,115	375,149	455,131	263,782	462,877	7,746	1.7
421 156 52101 Printing	0	0	2,000	2,000	2,000	0	2,000	0	0.0
421 156 52102 Advertising	0	0	500	0	500	0	0	(500)	-100.0
421 156 521** Printing and Advert.	0	0	2,500	2,000	2,500	0	2,000	(500)	-20.0
421 156 52701 Consultants	2,308	325	20,000	20,000	80,000	25,000	80,000	0	0.0
421 156 52712 Temporary Agencies	65,043	54,931	65,000	62,923	30,000	0	30,000	0	0.0
421 156 527** Professional Fees	67,351	55,256	85,000	82,923	110,000	25,000	110,000	0	0.0
421 156 52904 Workshop/Seminars-Training	97	3,528	5,000	520	5,000	0	5,000	0	0.0
421 156 529** Memberships and Reg.	97	3,528	5,000	520	5,000	0	5,000	0	0.0
421 156 53110 Collect Exp - Court Costs	91	0	40,000	17,000	10,000	0	20,000	10,000	100.0
421 156 53111 Collect Exp - Legal - Ss & Oth	244,304	284,487	335,000	207,446	345,000	280,984	345,000	0	0.0
421 156 531** Miscellaneous Services	244,395	284,487	375,000	224,446	355,000	280,984	365,000	10,000	2.8
421 156 53201 Stationery And Supplies	66	494	1,200	0	1,200	0	1,200	0	0.0
421 156 532** Office and Gen. Supplies	66	494	1,200	0	1,200	0	1,200	0	0.0
421 156 53301 Uniforms & Related Equipment	246	0	0	0	0	0	0	0	0.0
421 156 533** Wearing Apparel and Safety	246	0	0	0	0	0	0	0	0.0
421 156 53801 Indirect Costs	433,463	319,777	330,360	330,360	337,247	224,831	397,887	60,640	18.0
421 156 538** Supporting Services	433,463	319,777	330,360	330,360	337,247	224,831	397,887	60,640	18.0
421 156 54101 Furn Fix & Office Equipment	0	0	1,000	351	1,000	112	1,000	0	0.0
421 156 541** Equipment	0	0	1,000	351	1,000	112	1,000	0	0.0
421 156 Acct Group Total: MS&E	745,618	663,542	800,060	640,600	811,947	530,927	882,087	70,140	8.6
421 156 55123 General Liability	643	1,075	509	751	522	0	535	13	2.5
421 156 55125 Workers Compensation Costs	1,599	1,530	1,351	1,500	1,395	0	1,484	89	6.4
421 156 551** Int. Serv. Chargebck.	2,242	2,605	1,860	2,251	1,917	0	2,019	102	5.3
421 156 Acct Group Total: Internal Services	2,242	2,605	1,860	2,251	1,917	0	2,019	102	5.3
421 156 5**** Account Services Division - Division Total	1,113,271	1,060,827	1,211,035	1,018,000	1,268,995	794,709	1,346,983	77,988	6.1

Fund 421 - Water/Sewer Fund Dept. 157 - Finance / Central Cashier

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421	157	51101	Regular Salaries	324,161	331,312	351,567	328,567	383,348	262,802	404,705	21,357	5.6
421	157	51107	Sick Leave Bonus	0	0	400	0	400	0	0	(400)	-100.0
421	157	51108	Overtime	3,278	3,480	10,000	1,961	7,500	3,281	7,000	(500)	-6.7
421	157	51117	Meal Allowance	0	107	1,000	0	750	0	700	(50)	-6.7
421	157	51125	Health Cash Back	0	0	432	0	480	0	480	0	0.0
421	157	511**	Salaries and Wages	327,439	334,899	363,399	330,528	392,478	266,083	412,885	20,407	5.2
421	157	51201	Accrued Sick/Vacation Adj'Mt	2,238	9,746	0	3,257	0	0	0	0	0.0
421	157	512**	Compensated Absences	2,238	9,746	0	3,257	0	0	0	0	0.0
421	157	51501	Pension Contribution	35,730	38,629	38,034	40,184	37,500	25,652	42,341	4,841	12.9
421	157	51502	Social Security	19,414	19,843	21,931	19,551	23,466	15,554	24,739	1,273	5.4
421	157	51503	Medicare Tax	4,541	4,641	5,130	4,573	5,488	3,638	5,784	296	5.4
421	157	51504	Hospitalization	81,895	56,254	63,580	60,997	95,060	47,245	82,540	(12,520)	-13.2
421	157	51505	Life Insurance	1,301	1,330	1,438	1,267	1,559	1,180	1,554	(5)	-0.3
421	157	51508	Pension Healthcare	23,764	23,992	25,523	25,803	29,210	17,781	29,457	247	0.8
421	157	51513	Pension Healthcare - Implicit	26,764	11,782	0	12,014	0	0	0	0	0.0
421	157	51514	State Pension Plan-Genbiweekly	14,343	14,082	12,770	11,285	14,405	9,652	15,155	750	5.2
421	157	515**	Employee Benefits	207,752	170,553	168,406	175,674	206,688	120,702	201,570	(5,118)	-2.5
421	157		Acct Group Total: Personal Services	537,429	515,198	531,805	509,459	599,166	386,785	614,455	15,289	2.6
421	157	52101	Printing	0	0	3,000	625	3,000	0	3,000	0	0.0
421	157	521**	Printing and Advert.	0	0	3,000	625	3,000	0	3,000	0	0.0
421	157	52302	Travel And Subsistance	0	0	2,000	936	2,000	934	5,000	3,000	150.0
421	157	523**	Transportation	0	0	2,000	936	2,000	934	5,000	3,000	150.0
421	157	52712	Temporary Agencies	12,999	22,861	15,000	20,885	20,000	0	20,000	0	0.0
421	157	527**	Professional Fees	12,999	22,861	15,000	20,885	20,000	0	20,000	0	0.0
421	157	52902	Registrations Fees	0	0	1,500	1,049	1,500	295	4,500	3,000	200.0
421	157	52904	Workshop/Seminars-Training	951	1,437	2,000	480	2,000	283	3,000	1,000	50.0
421	157	529**	Memberships and Reg.	951	1,437	3,500	1,529	3,500	578	7,500	4,000	114.3
421	157	53108	Miscellaneous Charges-N.O.C	479,126	461,464	560,000	558,612	588,000	335,205	500,000	(88,000)	-15.0
421	157	53116	Collect Exp- Credit Card Fees	140,715	143,556	180,000	106,237	180,000	84,653	180,000	0	0.0
421	157	53117	Lockbox Charges	359,742	369,885	300,000	386,760	300,000	298,322	325,000	25,000	8.3
421	157	53118	Bank Charges	74	1,476	4,000	0	2,000	0	2,000	0	0.0
421	157	53119	Contractual Postage Charges	1,284	711	1,500	1,500	1,500	464	1,500	0	0.0
421	157	531**	Miscellaneous Services	980,941	977,092	1,045,500	1,053,109	1,071,500	718,644	1,008,500	(63,000)	-5.9
421	157	53201	Stationery And Supplies	3,293	5,547	4,000	4,617	4,000	1,324	4,000	0	0.0
421	157	532**	Office and Gen. Supplies	3,293	5,547	4,000	4,617	4,000	1,324	4,000	0	0.0
421	157	53801	Indirect Costs	255,587	278,407	287,621	287,621	294,612	196,408	347,766	53,154	18.0
421	157	538**	Supporting Services	255,587	278,407	287,621	287,621	294,612	196,408	347,766	53,154	18.0
421	157	54101	Furn Fix & Office Equipment	(100)	812	1,500	3,897	1,500	1,660	2,000	500	33.3
421	157	54125	Computer Software Licenses	39,057	54,241	60,000	61,780	60,000	60,000	60,000	0	0.0
421	157	541**	Equipment	38,957	55,053	61,500	65,677	61,500	61,660	62,000	500	0.8
421	157		Acct Group Total: MS&E	1,292,728	1,340,397	1,422,121	1,434,999	1,460,112	979,548	1,457,766	(2,346)	-0.2
421	157	55123	General Liability	7,625	12,752	6,046	8,925	6,197	0	6,352	155	2.5
421	157	55125	Workers Compensation Costs	5,209	4,982	4,399	4,883	4,543	0	4,831	288	6.3
421	157	551**	Int. Serv. Chargebck.	12,834	17,734	10,445	13,808	10,740	0	11,183	443	4.1
421	157		Acct Group Total: Internal Services	12,834	17,734	10,445	13,808	10,740	0	11,183	443	4.1
421	157	5****	Central Cashier - Division Total	1,842,991	1,873,329	1,964,371	1,958,266	2,070,018	1,366,333	2,083,404	13,386	0.6

Fund 421 - Water/Sewer Fund Dept. 158 - Finance / Utility Billing

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
421 158 51101 Regular Salaries	489,255	495,946	495,442	493,507	555,209	338,418	547,188	(8,021)	-1.4
421 158 51107 Sick Leave Bonus	400	0	800	0	800	300	400	(400)	-50.0
421 158 51108 Overtime	10,037	5,986	20,000	299	15,000	1,127	15,000	0	0.0
421 158 51117 Meal Allowance	0	0	1,000	0	1,500	0	1,500	0	0.0
421 158 511** Salaries and Wages	499,692	501,932	517,242	493,806	572,509	339,845	564,088	(8,421)	-1.5
421 158 51201 Accrued Sick/Vacation Adj'Mt	5,457	27,409	0	5,961	0	0	0	0	0.0
421 158 512** Compensated Absences	5,457	27,409	0	5,961	0	0	0	0	0.0
421 158 51501 Pension Contribution	66,554	82,357	82,894	85,080	74,050	41,888	65,783	(8,267)	-11.2
421 158 51502 Social Security	29,106	28,826	30,755	28,368	33,986	19,557	33,664	(322)	-0.9
421 158 51503 Medicare Tax	6,807	6,742	7,195	6,635	7,948	4,574	7,832	(116)	-1.5
421 158 51504 Hospitalization	146,087	134,628	138,839	146,899	161,658	84,400	163,191	1,533	0.9
421 158 51505 Life Insurance	1,761	1,886	1,776	1,690	1,968	1,624	1,920	(48)	-2.4
421 158 51508 Pension Healthcare	26,507	32,188	31,471	31,816	36,841	17,333	36,249	(592)	-1.6
421 158 51513 Pension Healthcare - Implicit	29,853	15,807	0	14,814	0	0	0	0	0.0
421 158 51514 State Pension Plan-Genbiweekly	17,737	16,198	12,752	12,731	15,648	10,235	18,855	3,207	20.5
421 158 515** Employee Benefits	324,412	318,632	305,682	328,033	332,099	179,611	327,494	(4,605)	-1.4
421 158 Acct Group Total: Personal Services	829,561	847,973	822,924	827,800	904,608	519,456	891,582	(13,026)	-1.4
421 158 52101 Printing	31,538	74,027	50,000	19,844	45,000	30,469	45,000	0	0.0
421 158 52102 Advertising	0	0	2,000	0	2,000	0	2,000	0	0.0
421 158 521** Printing and Advert.	31,538	74,027	52,000	19,844	47,000	30,469	47,000	0	0.0
421 158 52203 Postage-Direct Charge	103,570	72,956	265,000	187,876	250,000	130,299	200,000	(50,000)	-20.0
421 158 522** Communications and Util.	103,570	72,956	265,000	187,876	250,000	130,299	200,000	(50,000)	-20.0
421 158 52302 Travel And Subsistance	0	0	2,000	0	2,000	0	3,000	1,000	50.0
421 158 523** Transportation	0	0	2,000	0	2,000	0	3,000	1,000	50.0
421 158 52701 Consultants	0	0	231,250	264,819	225,000	84,324	225,000	0	0.0
421 158 52712 Temporary Agencies	64,267	36,772	20,000	19,540	20,000	34,655	40,000	20,000	100.0
421 158 527** Professional Fees	64,267	36,772	251,250	284,359	245,000	118,979	265,000	20,000	8.2
421 158 52902 Registrations Fees	0	0	2,000	0	2,000	0	3,500	1,500	75.0
421 158 52904 Workshop/Seminars-Training	0	930	1,000	677	1,000	0	2,000	1,000	100.0
421 158 529** Memberships and Reg.	0	930	3,000	677	3,000	0	5,500	2,500	83.3
421 158 53109 Contracted Maint.Svcs	0	0	0	21,201	10,000	7,403	25,000	15,000	150.0
421 158 53111 Collect Exp - Legal - Ss & Oth	0	22,010	20,000	0	0	0	0	0	0.0
421 158 531** Miscellaneous Services	0	22,010	20,000	21,201	10,000	7,403	25,000	15,000	150.0
421 158 53201 Stationery And Supplies	2,972	2,800	4,000	0	4,000	1,927	4,000	0	0.0
421 158 532** Office and Gen. Supplies	2,972	2,800	4,000	0	4,000	1,927	4,000	0	0.0
421 158 53801 Indirect Costs	719,254	621,296	641,859	641,859	556,838	371,225	630,225	73,387	13.2
421 158 538** Supporting Services	719,254	621,296	641,859	641,859	556,838	371,225	630,225	73,387	13.2
421 158 54101 Furn Fix & Office Equipment	0	278	1,000	0	1,000	0	1,000	0	0.0
421 158 541** Equipment	0	278	1,000	0	1,000	0	1,000	0	0.0
421 158 Acct Group Total: MS&E	921,601	831,069	1,240,109	1,155,816	1,118,838	660,302	1,180,725	61,887	5.5
421 158 55123 General Liability	7,625	12,752	6,046	8,925	6,197	0	6,352	155	2.5
421 158 55125 Workers Compensation Costs	5,209	4,982	4,399	4,883	4,543	0	4,831	288	6.3
421 158 551** Int. Serv. Chargebck.	12,834	17,734	10,445	13,808	10,740	0	11,183	443	4.1
421 158 Acct Group Total: Internal Services	12,834	17,734	10,445	13,808	10,740	0	11,183	443	4.1
421 158 5**** Utility Billing - Division Total	1,763,996	1,696,776	2,073,478	1,997,424	2,034,186	1,179,758	2,083,490	49,304	2.4
421 15* 5**** Finance - Water/Sewer Fund Total	7,013,451	6,435,233	7,099,141	6,803,725	7,500,875	4,471,795	8,178,262	677,387	9.0
*** 15* 5**** Finance - Department Total, All Funds	16,167,510	15,916,333	17,654,801	16,629,992	18,205,895	10,915,674	19,196,061	990,166	5.4