

General Fund Expense

<u>Summary</u>	2023	2024	2024	2024	2025
	Actual	Adopted	Revised	Projected	Budget
Expense					
Compensation	\$33,137,309	\$36,222,307	\$37,119,332	\$36,284,863	\$38,033,602
Fringe Benefits	\$19,908,779	\$21,397,354	\$21,466,120	\$21,059,967	\$22,906,213
Outside Services	\$3,115,619	\$3,808,859	\$3,835,259	\$3,973,161	\$3,985,381
Supplies	\$3,299,512	\$3,194,714	\$3,200,514	\$3,278,751	\$3,258,884
Utilities	\$1,105,699	\$1,350,517	\$1,350,517	\$1,282,011	\$1,492,422
Insurance	\$510,137	\$556,430	\$556,430	\$551,474	\$571,909
Capital Outlay	\$78,144	\$25,000	\$110,000	\$90,210	\$26,600
Debt Service	\$7,438,015	\$7,562,970	\$7,562,970	\$7,562,970	\$8,161,000
Miscellaneous	\$910,008	\$1,015,268	\$1,015,268	\$1,037,568	\$1,175,768
Transfer Out	\$7,243,422	\$3,256,334	\$7,197,107	\$7,175,243	\$3,767,723
Total Expense	\$76,746,645	\$78,389,753	\$83,413,517	\$82,296,218	\$83,379,501

General Fund Expense

<u>Detail</u>	2023	2024	2024	2024	2025
	Actual	Adopted	Revised	Projected	Budget
Compensation					
Full Time	\$27,119,256	\$30,972,754	\$31,396,608	\$28,941,796	\$32,423,643
Part Time	\$887,305	\$1,117,821	\$1,117,821	\$896,075	\$1,200,403
Temporary	\$607,633	\$700,000	\$708,918	\$704,814	\$721,726
Overtime	\$3,982,090	\$2,826,577	\$2,933,189	\$4,802,099	\$3,007,026
Holiday	\$486,822	\$540,559	\$540,559	\$506,230	\$614,384
Allowance	\$54,203	\$64,596	\$422,237	\$433,850	\$66,420
Subtotal	\$33,137,309	\$36,222,307	\$37,119,332	\$36,284,863	\$38,033,602
Fringe Benefits					
Retirement	\$7,568,300	\$7,399,597	\$7,432,629	\$7,613,354	\$7,759,873
FICA	\$1,462,456	\$1,657,082	\$1,692,815	\$1,656,979	\$1,738,057
Beneflex	\$7,775,002	\$9,123,420	\$9,123,420	\$8,119,395	\$9,982,647
Retiree Health	\$2,419,822	\$2,491,660	\$2,491,660	\$2,943,840	\$2,638,700
Worker's Compensation	\$667,408	\$710,120	\$710,120	\$709,800	\$769,714
Unemployment Insurance	\$15,791	\$15,476	\$15,476	\$16,599	\$17,221
Subtotal	\$19,908,779	\$21,397,354	\$21,466,120	\$21,059,967	\$22,906,213
Outside Services					
Professional Development	\$300,551	\$524,531	\$534,531	\$555,386	\$416,586
Business Expense	\$50,869	\$64,021	\$64,021	\$61,517	\$64,984
Dues & Memberships	\$57,219	\$58,120	\$58,120	\$60,060	\$60,010
Repairs and Maintenance	\$322,447	\$383,085	\$375,085	\$423,320	\$447,811
Professional Services	\$1,333,642	\$1,626,998	\$1,650,898	\$1,700,246	\$1,719,052
Software/Hardware Maintenance	\$598,728	\$679,913	\$679,913	\$678,172	\$764,157
Advertising	\$36,919	\$24,180	\$24,680	\$31,500	\$24,580
Rent	\$147,605	\$167,647	\$167,647	\$173,571	\$178,372
Communications	\$133,263	\$128,830	\$128,830	\$143,030	\$160,109
Postage	\$93,296	\$87,834	\$87,834	\$86,359	\$89,719
Bond Costs	\$41,080	\$63,700	\$63,700	\$60,000	\$60,000
Subtotal	\$3,115,619	\$3,808,859	\$3,835,259	\$3,973,161	\$3,985,381

General Fund Expense

	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Budget
Supplies					
Office Supplies	\$194,134	\$208,795	\$212,095	\$210,711	\$226,388
Library Books and Materials	\$199,314	\$207,723	\$207,723	\$205,223	\$213,805
Departmental Supplies	\$520,251	\$514,468	\$514,968	\$547,298	\$527,348
Auto Parts	\$561,974	\$513,510	\$513,510	\$513,510	\$514,010
Grounds and Horticultural	\$73,188	\$72,280	\$72,280	\$77,680	\$72,280
Building Supplies	\$153,312	\$128,770	\$130,770	\$146,873	\$135,720
Uniforms	\$330,436	\$307,579	\$307,579	\$346,219	\$330,118
Chemicals	\$15,767	\$36,030	\$36,030	\$34,454	\$36,030
Vehicle Fuel	\$508,883	\$486,529	\$486,529	\$477,753	\$478,175
Winter Treatment Supplies	\$742,252	\$719,030	\$719,030	\$719,030	\$725,010
Subtotal	\$3,299,512	\$3,194,714	\$3,200,514	\$3,278,751	\$3,258,884
Utilities					
Electricity	\$825,876	\$1,052,994	\$1,052,994	\$991,190	\$1,152,960
Natural Gas and Propane	\$168,223	\$186,350	\$186,350	\$183,500	\$226,770
Heating Oil and Kerosene	\$6,410	\$6,501	\$6,501	\$6,501	\$6,472
Water and Wastewater	\$105,191	\$104,672	\$104,672	\$100,820	\$106,220
Subtotal	\$1,105,699	\$1,350,517	\$1,350,517	\$1,282,011	\$1,492,422
Insurance					
Insurance Deductible	-\$5,368	\$15,000	\$15,000	\$10,000	\$15,000
Property and Auto Insurance	\$165,826	\$174,170	\$174,170	\$174,210	\$182,250
Liability Insurance	\$349,679	\$367,260	\$367,260	\$367,264	\$374,659
Subtotal	\$510,137	\$556,430	\$556,430	\$551,474	\$571,909
Capital Outlay					
Capital Outlay - GL	\$78,144	\$25,000	\$110,000	\$90,210	\$26,600
Subtotal	\$78,144	\$25,000	\$110,000	\$90,210	\$26,600
Debt Service					
Principal	\$5,726,772	\$5,819,770	\$5,819,770	\$5,819,770	\$6,266,000
Interest	\$1,711,243	\$1,743,200	\$1,743,200	\$1,743,200	\$1,895,000
Subtotal	\$7,438,015	\$7,562,970	\$7,562,970	\$7,562,970	\$8,161,000

General Fund Expense

	2023 Actual	2024 Adopted	2024 Revised	2024 Projected	2025 Budget
Miscellaneous					
Special Programs	\$910,008	\$915,268	\$915,268	\$1,037,568	\$1,075,768
Contingency	\$0	\$100,000	\$100,000	\$0	\$100,000
Subtotal	\$910,008	\$1,015,268	\$1,015,268	\$1,037,568	\$1,175,768
 Transfer Out					
Transfer Out - Trust	\$4,856,875	\$1,452,191	\$4,987,964	\$4,966,100	\$1,656,735
Transfer Out - Parking	\$54,295	\$56,643	\$56,643	\$56,643	\$56,643
Transfer Out - Solid Waste	\$1,061,500	\$1,161,500	\$1,161,500	\$1,161,500	\$1,467,845
Transfer Out - Gen Cap Proj	\$1,270,752	\$586,000	\$991,000	\$991,000	\$586,500
Subtotal	\$7,243,422	\$3,256,334	\$7,197,107	\$7,175,243	\$3,767,723
Total Expense	\$76,746,645	\$78,389,753	\$83,413,517	\$82,296,218	\$83,379,501

General Fund Expense

Ratio of Expense Detail

Compensation	\$38,033,602	45.5%
Fringe Benefits	\$22,906,213	27.5%
Debt Service	\$8,161,000	9.8%
Outside Services	\$3,985,381	4.8%
Transfer Out	\$3,767,723	4.5%
Supplies	\$3,258,884	3.9%
Utilities	\$1,492,422	1.8%
Miscellaneous	\$1,175,768	1.4%
Insurance	\$571,909	0.7%
Capital Outlay	\$26,600	0.1%
Total	\$83,379,501	100.0%