

General Fund Expense

<u>Summary</u>	2024	2025	2025	2025	2026
	Actual	Adopted	Revised	Projected	Budget
Expense					
Compensation	\$36,364,081	\$38,033,602	\$38,699,905	\$37,142,882	\$40,328,140
Fringe Benefits	\$20,867,649	\$22,906,213	\$23,102,973	\$22,006,838	\$23,029,415
Outside Services	\$3,493,136	\$3,985,381	\$4,131,631	\$4,031,178	\$4,686,692
Supplies	\$3,234,433	\$3,258,884	\$3,282,384	\$3,218,791	\$3,384,535
Utilities	\$1,116,506	\$1,492,422	\$1,492,422	\$1,266,992	\$1,234,865
Insurance	\$546,679	\$571,909	\$571,909	\$571,202	\$606,520
Capital Outlay	\$97,209	\$26,600	\$52,100	\$29,500	\$24,900
Debt Service	\$7,561,570	\$8,161,000	\$8,161,000	\$8,161,000	\$8,750,492
Miscellaneous	\$1,049,080	\$1,175,768	\$1,175,768	\$1,068,468	\$1,196,768
Transfer Out	\$7,421,526	\$3,767,723	\$8,212,770	\$8,119,723	\$3,733,785
Total Expense	\$81,751,868	\$83,379,501	\$88,882,860	\$85,616,574	\$86,976,113

General Fund Expense

<u>Detail</u>	2024	2025	2025	2025	2026
	Actual	Adopted	Revised	Projected	Budget
Compensation					
Full Time	\$28,782,833	\$32,423,643	\$32,570,681	\$29,738,758	\$34,079,785
Part Time	\$843,957	\$1,200,403	\$1,216,077	\$939,621	\$1,195,243
Temporary	\$634,247	\$721,726	\$735,661	\$766,117	\$758,096
Overtime	\$5,145,069	\$3,007,026	\$3,117,456	\$4,665,666	\$3,588,076
Holiday	\$513,630	\$614,384	\$622,035	\$595,620	\$637,120
Allowance	\$444,345	\$66,420	\$437,995	\$437,100	\$69,820
Subtotal	\$36,364,081	\$38,033,602	\$38,699,905	\$37,142,882	\$40,328,140
Fringe Benefits					
Retirement	\$7,631,381	\$7,759,873	\$7,885,890	\$7,681,902	\$7,985,763
FICA	\$1,634,940	\$1,738,057	\$1,808,800	\$1,689,180	\$1,807,143
Beneflex	\$8,301,861	\$9,982,647	\$9,982,647	\$9,282,872	\$9,842,533
Retiree Health	\$2,573,502	\$2,638,700	\$2,638,700	\$2,566,260	\$2,563,690
Worker's Compensation	\$709,779	\$769,714	\$769,714	\$769,400	\$810,316
Unemployment Insurance	\$16,186	\$17,221	\$17,221	\$17,224	\$19,970
Subtotal	\$20,867,649	\$22,906,213	\$23,102,973	\$22,006,838	\$23,029,415
Outside Services					
Professional Development	\$446,524	\$416,586	\$466,586	\$417,131	\$524,341
Business Expense	\$57,636	\$64,984	\$64,984	\$65,654	\$74,297
Dues & Memberships	\$59,688	\$60,010	\$60,010	\$62,311	\$62,410
Repairs and Maintenance	\$350,837	\$447,811	\$447,811	\$449,116	\$418,670
Professional Services	\$1,476,458	\$1,719,052	\$1,815,302	\$1,837,598	\$2,027,953
Software/Hardware Maintenance	\$608,543	\$764,157	\$764,157	\$694,557	\$987,856
Advertising	\$31,191	\$24,580	\$24,580	\$24,505	\$25,420
Rent	\$164,817	\$178,372	\$178,372	\$180,122	\$176,535
Communications	\$150,722	\$160,109	\$160,109	\$155,035	\$220,829
Postage	\$89,834	\$89,719	\$89,719	\$85,150	\$88,381
Bond Costs	\$56,888	\$60,000	\$60,000	\$60,000	\$80,000
Subtotal	\$3,493,136	\$3,985,381	\$4,131,631	\$4,031,178	\$4,686,692

General Fund Expense

	2024 Actual	2025 Adopted	2025 Revised	2025 Projected	2026 Budget
Supplies					
Office Supplies	\$166,100	\$226,388	\$240,888	\$236,302	\$225,715
Library Books and Materials	\$207,898	\$213,805	\$213,805	\$211,597	\$219,981
Departmental Supplies	\$547,018	\$527,348	\$532,348	\$499,054	\$580,840
Auto Parts	\$508,739	\$514,010	\$514,010	\$514,010	\$514,010
Grounds and Horticultural	\$71,420	\$72,280	\$72,280	\$79,680	\$73,080
Building Supplies	\$169,637	\$135,720	\$135,720	\$135,720	\$119,960
Uniforms	\$307,684	\$330,118	\$334,118	\$306,899	\$345,866
Chemicals	\$23,055	\$36,030	\$36,030	\$33,030	\$36,030
Vehicle Fuel	\$432,158	\$478,175	\$478,175	\$477,489	\$497,113
Winter Treatment Supplies	\$800,724	\$725,010	\$725,010	\$725,010	\$771,940
Subtotal	\$3,234,433	\$3,258,884	\$3,282,384	\$3,218,791	\$3,384,535
Utilities					
Electricity	\$830,572	\$1,152,960	\$1,152,960	\$931,770	\$886,220
Natural Gas and Propane	\$182,892	\$226,770	\$226,770	\$230,800	\$237,390
Heating Oil and Kerosene	\$4,901	\$6,472	\$6,472	\$6,472	\$4,695
Water and Wastewater	\$98,142	\$106,220	\$106,220	\$97,950	\$106,560
Subtotal	\$1,116,506	\$1,492,422	\$1,492,422	\$1,266,992	\$1,234,865
Insurance					
Insurance Deductible	\$5,205	\$15,000	\$15,000	\$14,000	\$15,000
Property and Auto Insurance	\$174,210	\$182,250	\$182,250	\$182,560	\$201,990
Liability Insurance	\$367,264	\$374,659	\$374,659	\$374,642	\$389,530
Subtotal	\$546,679	\$571,909	\$571,909	\$571,202	\$606,520
Capital Outlay					
Capital Outlay - GL	\$97,209	\$26,600	\$52,100	\$29,500	\$24,900
Subtotal	\$97,209	\$26,600	\$52,100	\$29,500	\$24,900
Debt Service					
Principal	\$5,819,762	\$6,266,000	\$6,266,000	\$6,266,000	\$6,604,722
Interest	\$1,741,808	\$1,895,000	\$1,895,000	\$1,895,000	\$2,145,770
Subtotal	\$7,561,570	\$8,161,000	\$8,161,000	\$8,161,000	\$8,750,492

General Fund Expense

	2024 Actual	2025 Adopted	2025 Revised	2025 Projected	2026 Budget
Miscellaneous					
Other	\$10,633	\$0	\$0	\$0	\$0
Special Programs	\$1,038,448	\$1,075,768	\$1,075,768	\$1,068,468	\$1,096,768
Contingency	\$0	\$100,000	\$100,000	\$0	\$100,000
Subtotal	\$1,049,080	\$1,175,768	\$1,175,768	\$1,068,468	\$1,196,768
Transfer Out					
Transfer Out - Trust	\$5,212,383	\$1,656,735	\$5,941,782	\$5,848,735	\$1,704,260
Transfer Out - Parking	\$56,643	\$56,643	\$56,643	\$56,643	\$59,980
Transfer Out - Solid Waste	\$1,161,500	\$1,467,845	\$1,467,845	\$1,467,845	\$1,423,045
Transfer Out - Gen Cap Proj	\$991,000	\$586,500	\$746,500	\$746,500	\$546,500
Subtotal	\$7,421,526	\$3,767,723	\$8,212,770	\$8,119,723	\$3,733,785
Total Expense	\$81,751,868	\$83,379,501	\$88,882,860	\$85,616,574	\$86,976,113

General Fund Expense

Ratio of Expense Detail

Compensation	\$40,328,140	46.3%
Fringe Benefits	\$23,029,415	26.5%
Debt Service	\$8,750,492	10.1%
Outside Services	\$4,686,692	5.4%
Transfer Out	\$3,733,785	4.3%
Supplies	\$3,384,535	3.9%
Utilities	\$1,234,865	1.4%
Miscellaneous	\$1,196,768	1.4%
Insurance	\$606,520	0.7%
Capital Outlay	\$24,900	0.0%
Total	\$86,976,113	100.0%