

CITY OF ROME

NEW YORK

2027 Proposed Annual Budget

Jeffrey M. Lanigan, Mayor



ROME
the copper city

2027 - 2028

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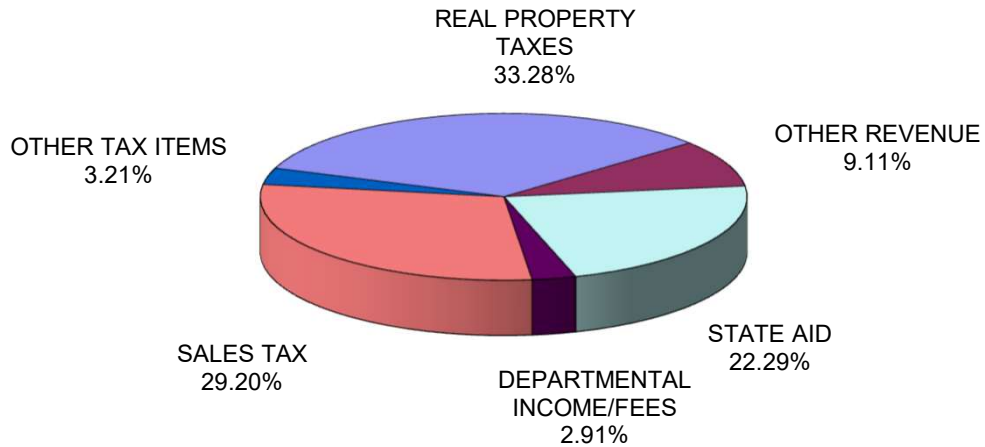
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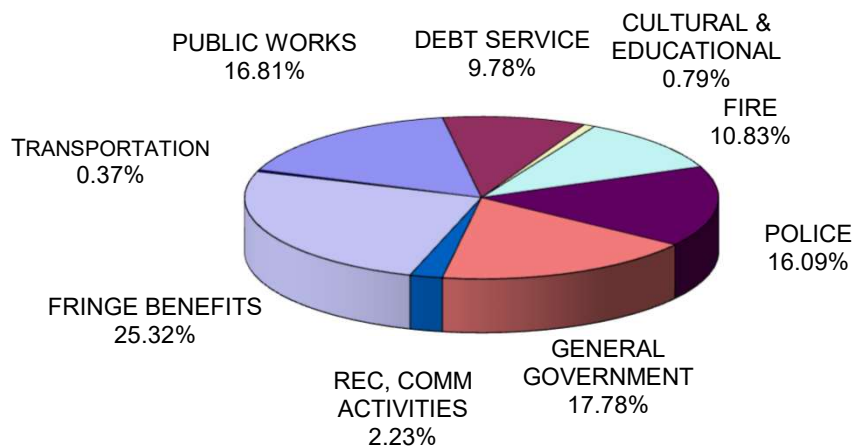
CITY OF ROME, NY

2027 Budget Revenues



CITY OF ROME, NY

2027 Budget Expenditures



CITY OF ROME, NEW YORK

APPROPRIATIONS, REVENUE, TAX LEVIES & TAX RATES FOR LOCAL SERVICES

	INSIDE DISTRICT	GENERAL CITY	TOTALS
2027 Property Tax Calculation:			
Appropriations	\$ 15,183,352	\$ 43,801,040	\$ 58,984,392
Less:			
Revenues Other Than Property Taxes	9,623,519	28,407,758	38,031,277
Fund Balance to be Appropriated	<u>687,635</u>	<u>2,872,315</u>	<u>3,559,950</u>
Property Tax Levy Required	4,872,198	12,520,967	17,393,165
Assessment Roll as of September 15, 2026	662,741,374	898,330,496	
Tax rate per \$1,000 assessed valuation	<u>\$ 7.351582</u>	<u>\$ 13.938041</u>	<u>\$ 21.289623</u>
2026 Property Tax Calculation:			
Appropriations	\$ 14,808,695	\$ 41,859,410	\$ 56,668,105
Less:			
Revenues Other Than Property Taxes	10,204,147	25,997,414	36,201,561
Fund Balance to be Appropriated	<u>10,341</u>	<u>3,868,732</u>	<u>3,879,073</u>
Property Tax Levy Required	4,594,207	11,993,264	16,587,471
Assessment Roll as of October 15, 2025	624,927,784	860,469,781	
Tax rate per \$1,000 assessed valuation	<u>\$ 7.351582</u>	<u>\$ 13.938041</u>	<u>\$ 21.289623</u>
Comparison of key drivers of 2027 and 2026 Property Tax rates			
Favorable vs Unfavorable (Negative) variances:			
Difference in Appropriations	(374,657)	(1,941,630)	(2,316,287)
Difference in Other Revenues	(580,628)	2,410,344	1,829,716
Difference in Fund Balance to be Appropriated	<u>677,294</u>	<u>(996,417)</u>	<u>(319,123)</u>
Decrease (Increase) in Property Tax Levy Required	(277,991)	(527,703)	(805,694)
Difference in Assessment Roll	37,813,590	37,860,715	
Difference in Tax Rates 2026-2027			
per \$1,000 of Assessed Value	\$ -	\$ -	\$ -
Rate increase	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

2026 - 2027 ESTIMATED REVENUE AND SURPLUS SUMMARY

	INSIDE DISTRICT	GENERAL CITY	TOTALS
Fund Balance At 12/31/2025			
Nonspendable	477,189	2,465,729	2,942,918
Restricted			
Reserve For Liability Insurance	93,000	226,000	319,000
Capital Reserves		271,733	271,733
Reserve For Debt		532,842	532,842
Reserve For Workers Compensation		1,371,348	1,371,348
	<u>93,000</u>	<u>2,401,923</u>	<u>2,494,923</u>
Assigned:			
Designated For Subsequent Year's Exp	10,341	3,757,232	3,767,573
Reserve For Encumbrances	<u>109,804</u>	<u>601,368</u>	<u>711,172</u>
Total Assigned	120,145	4,358,600	4,478,745
Unassigned (Deficit)	1,389,214	7,265,854	8,655,068
Total Fund Balance 12/31/25	<u>2,079,548</u>	<u>16,492,106</u>	<u>18,571,654</u>
 2026 Estimated			
Revenue	14,768,789	40,410,278	55,179,067
Expense	(14,507,127)	(41,961,004)	(56,468,131)
Surplus (Deficit)	261,662	(1,550,726)	(1,289,064)
Estimated Fund Balance At 12/31/2026	<u>2,341,210</u>	<u>14,941,380</u>	<u>17,282,590</u>
 2027 Reserves Applied And Reserves Created			
Reserve For Liability Insurance	0	113,000	113,000
Reserve For Debt	0	56,000	56,000
Reserve For Workers Compensation	0	200,000	200,000
Reserve For Retirement	0	1,000,000	1,000,000
Undesignated	<u>687,635</u>	<u>1,503,315</u>	<u>2,190,950</u>
Net Applied	687,635	2,872,315	3,559,950
Estimated Fund Balance At 12/31/2027	<u><u>1,653,575</u></u>	<u><u>12,069,065</u></u>	<u><u>13,722,640</u></u>

CODE	2027 - 2028 BUDGET REVENUES	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED YEAR END	2027 INSIDE CITY	2027 GENERAL CITY	2027 TOTAL	2028 TOTAL
A 1000	REAL PROPERTY TAXES	15,143,860	16,117,157	16,556,021	16,662,351	16,563,649	4,866,248	12,525,467	17,391,715	17,741,328
A 1100	REAL PROPERTY TAX ITEMS	1,438,822	1,391,491	1,573,257	1,156,613	1,512,326	283,613	582,836	866,449	922,977
A 1150	NON-PROPERTY TAX ITEMS	14,530,266	14,941,181	16,042,357	8,013,599	15,622,757	4,614,710	11,646,113	16,260,823	16,709,040
A 1200	DEPARTMENTAL INCOME/FEES	1,295,414	1,423,733	1,273,872	969,018	1,503,329	134,500	1,387,008	1,521,508	1,409,099
A 2200	INTERGOVERNMENTAL CHARGES	943,546	1,342,486	1,415,215	885,413	1,472,913	1,030,900	568,113	1,599,013	1,599,013
A 2400	USE OF MONEY & PROPERTY	1,296,958	832,886	390,864	412,729	548,402	13,933	514,181	528,114	490,827
A 2500	LICENSES & PERMITS	111,205	120,190	127,000	103,601	138,500	0	126,500	126,500	126,500
A 2600	FINES & FORFEITURES	35,285	46,456	41,250	29,345	42,800	10,500	30,000	40,500	40,500
A 2650	SALE OF PROP & COMP FOR LOSS	168,695	576,078	586,000	505,945	595,000	2,000	69,000	71,000	71,000
A 2700	MISCELLANEOUS	60,742	310,687	160,900	294,904	317,574	1,020	145,000	146,020	166,020
A 2800	INTERFUND REVENUE	2,015,582	2,034,197	2,038,197	2,113,197	2,113,197	399,000	1,658,197	2,057,197	2,078,337
A 3000	STATE AID	13,451,671	12,893,524	12,584,099	3,173,725	14,734,650	3,139,293	11,676,310	14,815,603	12,706,061
A 4000	FEDERAL AID	8,150,476	3,689,325	0	13,969	13,969	0	0	0	0
	GRAND TOTAL REVENUE	58,642,524	55,719,391	52,789,032	34,334,409	55,179,067	14,495,717	40,928,725	55,424,442	54,060,702

A 1000	REAL PROPERTY TAXES									
A 1001	REAL PROPERTY TAXES	15,119,351	16,108,741	16,587,471	16,660,977	16,559,651	4,872,198	12,520,967	17,393,165	17,741,028
A 100101	DISCOUNT ON TAXES	(14,606)	(14,949)	(23,950)	(24,872)	(24,872)	(5,950)	(18,500)	(24,450)	(24,700)
A 100102	CERTIORARI JUDGEMENTS	0	0	(25,000)	0	0	0	0	0	0
A 1028	PRO-RATED TAXES	39,114	23,365	17,500	26,246	28,870	0	23,000	23,000	25,000
A 1030	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	0
A 103001	PAVING REVENUE	0	0	0	0	0	0	0	0	0
	SUB-TOTAL	15,143,860	16,117,157	16,556,021	16,662,351	16,563,649	4,866,248	12,525,467	17,391,715	17,741,328

CODE	2027 - 2028 BUDGET REVENUES	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED YEAR END	2027 INSIDE CITY	2027 GENERAL CITY	2027 TOTAL	2028 TOTAL
A 1050	REAL PROPERTY TAX ITEMS									
A 1081	IN LIEU OF TAXES	1,272,601	1,240,180	1,413,863	1,035,236	1,343,169	245,719	456,336	702,055	758,583
A 109001	CURRENT INT AND PENALTIES	34,224	26,573	27,894	10,756	27,197	7,894	20,000	27,894	27,894
A 109002	OVERDUE INT AND PENALTIES	96,824	79,479	100,000	73,743	104,286	30,000	70,000	100,000	100,000
A 109003	SCHOOL TAX PENALTY	9,299	19,226	10,000	20,407	19,000	0	15,000	15,000	15,000
A 109004	COUNTY TAX PENALTY	17,466	21,537	18,000	15,174	15,174	0	18,000	18,000	18,000
A 109006	TAX SALE PENALTY	0	0	0	0	0	0	0	0	0
A 109007	REDEMPTION PENALTY	0	0	0	0	0	0	0	0	0
A 109008	DPW PENALTY	8,408	4,498	3,500	1,296	3,500	0	3,500	3,500	3,500
A 1091	INT & PENALTY - SPECIAL ASSESS	0	0	0	0	0	0	0	0	0
	SUB- TOTAL	1,438,822	1,391,491	1,573,257	1,156,613	1,512,326	283,613	582,836	866,449	922,977
A 1100	NON-PROPERTY TAX ITEMS									
A 111001	SALES AND USE TAX	10,291,266	10,511,266	11,219,526	5,733,460	11,040,138	3,168,411	8,269,896	11,438,307	11,781,456
A 111002	COUNTY SALES TAX	3,395,914	3,499,389	3,747,331	1,742,062	3,600,721	954,632	2,863,897	3,818,529	3,933,085
A 1113	HOTEL OCCUPANCY TAX	0	0	275,000	55,860	143,860	44,000	132,000	176,000	179,520
A 1116	TAX ON ADULT USE CANNABIS	37,590	18,345	25,500	11,881	16,000	0	16,320	16,320	16,646
A 1130	UTILITY TAX	398,982	461,173	375,000	317,511	488,705	356,000	89,000	445,000	445,000
A 1150	O.T.B. SURTAX	0	0	0	0	0	0	0	0	0
A 1170	FRANCHISE TAX	406,515	451,008	400,000	152,825	333,333	91,667	275,000	366,667	353,333
	SUB-TOTAL	14,530,266	14,941,181	16,042,357	8,013,599	15,622,757	4,614,710	11,646,113	16,260,823	16,709,040

CODE	2027 - 2028 BUDGET REVENUES	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED YEAR END	2027 INSIDE CITY	2027 GENERAL CITY	2027 TOTAL	2028 TOTAL
A 1200	DEPARTMENTAL INCOME/FEES									
A 1230	TREASURER	20,795	18,793	27,500	7,826	24,000	0	26,000	26,000	26,000
A 1232	TAX COLLECTOR	70,953	68,151	77,000	47,368	70,407	0	75,000	75,000	75,000
A 1235	TAX SALE ADVERTISING	7,300	5,580	9,000	5,100	8,600	0	9,000	9,000	9,000
A 1255	CLERK	43,642	45,911	48,000	29,199	46,750	0	47,000	47,000	47,000
A 1260	CIVIL SERVICE (PERSONNEL FEES)	46,447	53,644	44,000	57,395	58,000	0	55,700	55,700	55,700
A 1289	OTHER GENERAL	3,117	3,065	2,550	1,241	2,550	0	2,600	2,600	2,600
A 1520	COURT FEES (POLICE FEES)	121,106	113,979	135,000	73,540	125,000	130,000	0	130,000	130,000
A 152001	POLICE	4,712	4,264	4,500	1,763	4,500	4,500	0	4,500	4,500
A 1540	FIRE INSPECTIONS FEE	60,080	54,009	60,000	58,160	58,143	0	60,000	60,000	60,000
A 1550	PUBLIC POUND CHARGES/AC FEES	900	100	300	0	300	0	300	300	300
A 1603	VITAL STATISTICS	55,796	62,816	52,000	34,574	58,000	0	55,000	55,000	55,000
A 1721	PARKING FEES AND PERMITS	0	4,350	48,000	14,640	22,000	0	29,880	29,880	29,880
A 2001	PARKS & RECREATION	17,125	27,940	15,000	22,684	23,500	0	18,000	18,000	18,360
A 2025	POOL	1,020	510	1,300	851	851	0	500	500	510
A 202501	ARENA	239,206	264,588	230,000	124,339	245,000	0	260,000	260,000	265,200
A 2110	ZONING	1,050	1,500	1,300	1,000	1,500	0	1,300	1,300	1,300
A 2150	SOLAR POWER CREDITS	96,281	109,116	121,533	90,825	143,607	0	143,607	143,607	233,210
A 2151	SOLAR POWER CREDITS-ONYX	421,378	483,111	334,389	327,416	535,621	0	535,621	535,621	327,539
A 2189	OTHER INCOME	84,506	102,306	62,500	71,099	75,000	0	67,500	67,500	68,000
	SUB-TOTAL	1,295,414	1,423,733	1,273,872	969,018	1,503,329	134,500	1,387,008	1,521,508	1,409,099
A 2200	INTERGOVERNMENTAL CHARGES									
A 2260	DWI PROGRAM COUNTY	947	0	1,000	0	1,000	1,000	0	1,000	1,000
A 226001	COUNTY SEX ABUSE	101,199	38,583	125,000	107,170	125,000	115,000	0	115,000	115,000
A 226002	COUNTY HOUSING INSPECTORS	244,650	200,000	200,000	0	200,000	0	200,000	200,000	200,000
A 2262	FIRE PROTECTION SERVICES	0	0	0	0	0	0	0	0	0
A 2300	ARTERIAL MAINTENANCE STATE	94,772	189,544	189,544	189,544	189,544	0	189,544	189,544	189,544
A 2302	SNOW REMOVAL COUNTY	67,045	136,591	103,569	69,046	103,569	0	103,569	103,569	103,569
A 2210	RCSD TAX COLLECTION	42,500	42,500	42,500	0	42,500	0	42,500	42,500	42,500
A 221001	OTHER GOVERNMENT	0	25,000	10,000	0	25,000	0	25,000	25,000	25,000
A 2350	COUNTY DARE	0	0	0	3,800	3,800	3,800	0	3,800	3,800
A 235001	SCHOOL RESOURCE OFFICERS	392,433	694,938	736,102	515,853	775,000	911,100	0	911,100	911,100
A 2376	SOLID WASTE AUTHORITY	0	0	0	0	0	0	0	0	0
A 2389	MISCELLANEOUS OTHER GOVERNMENTS	0	15,330	7,500	0	7,500	0	7,500	7,500	7,500
	SUB-TOTAL	943,546	1,342,486	1,415,215	885,413	1,472,913	1,030,900	568,113	1,599,013	1,599,013

CODE	2027 - 2028 BUDGET REVENUES	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED YEAR END	2027 INSIDE CITY	2027 GENERAL CITY	2027 TOTAL	2028 TOTAL
A 2400	USE OF MONEY & PROPERTY							0		
A 2401	INTEREST EARNINGS GENERAL	686,935	323,373	23,396	40,180	47,850	13,933	0	13,933	12,275
A 2403	T-BILL INTEREST INCOME	0	0	0	0	0	0	0	0	0
A 2404	RECIPROCAL BANK INTEREST	482,645	401,024	297,015	323,271	447,000	0	460,629	460,629	425,000
A 2410	RENTAL OF REAL PROPERTY	127,379	108,488	19,133	49,279	0	0	0	0	0
A 241001	PARK DRIVE RENTAL	0	0	0	0	0	0	0	0	0
A 2416	RENTAL EQUIPMENT OTHER	0	0	0	0	0	0	0	0	0
A 2421	LEASE PAYMENTS COLELCTED	0	0	51,320	0	53,552	0	53,552	53,552	53,552
	SUB-TOTAL	1,296,958	832,886	390,864	412,729	548,402	13,933	514,181	528,114	490,827
A 2500	LICENSES & PERMITS									
A 2545	LICENSES - OTHER	0	0	0	0	0	0	0	0	0
A 2544	DOG LICENSES	19,002	18,120	19,500	10,364	18,500	0	19,000	19,000	19,000
A 2590	PERMITS - OTHER	92,204	102,070	107,500	93,237	120,000	0	107,500	107,500	107,500
	SUB-TOTAL	111,205	120,190	127,000	103,601	138,500	0	126,500	126,500	126,500
A 2600	FINES & FORFEITURES									
A 2610	PARKING FINES	17,880	31,255	30,000	20,745	32,000	0	30,000	30,000	30,000
A 2612	POLICE ALARM FINES	10,300	6,000	7,500	4,500	6,000	6,500	0	6,500	6,500
A 2613	POLICE BACKGROUND CHECK FEES	0	0	0	0	0	0	0	0	0
A 2614	OC TRAFFIC TICKET R	4,105	4,400	3,750	4,100	4,800	4,000	0	4,000	4,000
A 2615	MISC FINES & FOREFEITURES	3,000	4,801	0	0	0	0	0	0	0
	SUB-TOTAL	35,285	46,456	41,250	29,345	42,800	10,500	30,000	40,500	40,500
A 2650	SALE OF PROP & COMP FOR LOSS									
A 2655	MINOR SALES	142,024	39,554	67,000	1,204	80,000	2,000	50,000	52,000	52,000
A 2660	SALE OF REAL PROPERTY	0	0	0	0	0	0	0	0	0
A 2680	INSURANCE RECOVERIES	26,671	536,523	519,000	504,741	515,000	0	19,000	19,000	19,000
	SUB-TOTAL	168,695	576,078	586,000	505,945	595,000	2,000	69,000	71,000	71,000
A 2700	MISCELLANEOUS									
A 2701	REFUND OF PRIOR YEAR EXP	(61,997)	125,863	10,000	(16,485)	5,000	0	10,000	10,000	10,000
A 2705	GIFTS & DONATIONS	0	0	0	0	0	0	0	0	0
A 2710	PREMIUM FROM BONDS	78,417	140,032	85,000	240,624	240,624	0	70,000	70,000	90,000
A 277001	CUSTOMER DEPOSIT	0	0	0	0	0	0	0	0	0
A 277009	MISCELLANEOUS	44,322	44,792	65,900	70,765	71,950	1,020	65,000	66,020	66,020
A 277012	INFORMATION TECHNOLOGY FEES	0	0	0	0	0	0	0	0	0
	SUB-TOTAL	60,742	310,687	160,900	294,904	317,574	1,020	145,000	146,020	166,020

CODE	2027 - 2028 BUDGET REVENUES	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED YEAR END	2027 INSIDE CITY	2027 GENERAL CITY	2027 TOTAL	2028 TOTAL
A 2800	INTERFUND REVENUE									
A 280101	GENERAL CITY POLICE SERVICE	399,000	399,000	399,000	399,000	399,000	399,000	0	399,000	399,000
A 280102	WATER - SHARE OF STREET IMPROVE	227,989	227,989	227,989	227,989	227,989	0	227,989	227,989	227,989
A 280103	WATER SERVICES	390,000	410,000	423,000	423,000	423,000	0	442,000	442,000	450,840
A 280104	SEWER - SHARE OF STREET IMPROVE	210,708	210,708	210,708	210,708	210,708	0	210,708	210,708	210,708
A 280105	SEWER SERVICES	270,000	326,000	337,000	337,000	337,000	0	337,000	337,000	343,740
A 280106	STREET LIGHTING REIMBURSE	162,500	162,500	162,500	162,500	162,500	0	162,500	162,500	162,500
A 280107	TRASH SERVICES	250,000	258,000	278,000	278,000	278,000	0	278,000	278,000	283,560
A 5031	INTERFUND TRANSFER FROM	105,385	40,000	0	75,000	75,000	0	0	0	0
	SUB-TOTAL	2,015,582	2,034,197	2,038,197	2,113,197	2,113,197	399,000	1,658,197	2,057,197	2,078,337
A 3000	STATE AID									
A 3001	STATE REVENUE SHARING	9,083,340	9,083,340	9,083,340	0	9,083,340	2,080,002	7,003,338	9,083,340	9,083,340
A 3005	MORTGAGE TAX	362,696	494,425	385,000	204,892	425,000	0	400,000	400,000	400,000
A 3021	COURT SECURITY	0	0	0	0	0	0	0	0	0
A 3040	STATE AID - STAR AID	0	0	0	0	0	0	0	0	0
A 3089	OTHER GENERAL GOVT STAT	2,054,771	1,254,771	1,054,771	2,964,313	3,164,313	1,054,771	2,109,542	3,164,313	1,054,771
A 3501	CHIPS AID	1,943,842	2,057,477	2,057,477	0	2,057,477	0	2,163,430	2,163,430	2,163,430
A 382001	JUVENILE AID	7,022	3,511	3,511	4,520	4,520	4,520	0	4,520	4,520
	SUB-TOTAL	13,451,671	12,893,524	12,584,099	3,173,725	14,734,650	3,139,293	11,676,310	14,815,603	12,706,061
A 4000	FEDERAL AID									
A 4089	GENERAL GOV'T AID FEDERAL	8,150,466	3,689,325	0	13,969	13,969	0	0	0	0
A 4589	FEDERAL TRANSIT AID	0	0	0	0	0	0	0	0	0
A 4389	COPS - UNIVERSAL HIRING PROG	0	0	0	0	0	0	0	0	0
A 4960	FEDERAL AID/EMERGENCY ASSIST	10	0	0	0	0	0	0	0	0
A 4999	SUB-TOTAL	8,150,476	3,689,325	0	13,969	13,969	0	0	0	0
	GRAND TOTAL REVENUES	58,642,524	55,719,391	52,789,032	34,334,409	55,179,067	14,495,717	40,928,725	55,424,442	54,060,702

CITY OF ROME
INSIDE CORPORATION TAX DISTRICT
2027 APPROPRIATIONS ANALYSIS

The 2027 Inside Corporation Tax District calls for appropriations of \$15,183,352 which are \$374,656 more than 2026 appropriations of \$14,808,696.

<u>SUMMARY</u>			
<u>ITEM</u>	<u>2026</u>	<u>2027</u>	<u>INCREASE (DECREASE)</u>
Salaries & Wages	\$ 7,504,422	\$ 7,706,626	\$ 202,204
Land & Equipment	108,614	53,771	(54,843)
Supplies & Contractual			
Services	2,208,654	1,992,553	(216,101)
Other Sundry	4,987,006	5,430,402	443,396
TOTAL	\$ 14,808,696	\$ 15,183,352	\$ 374,656

SALARIES AND WAGES - INCREASE - \$ 202,204

The Administration and the Police Benevolent Association negotiated a new four-year agreement, effective through December 31, 2029, to replace the contract that expired at the end of 2025. Under the new agreement, wages will increase by 1.0% in 2026, 3.0% in 2027, 4.5% in 2028, and 5.5% in 2029. These wage increases are accompanied by a \$15,000 increase in the overtime allocation for 2027.

LAND AND EQUIPMENT - DECREASE - \$ 54,843

AI1680 - INFORMATION TECHNOLOGY

208 EQUIPMENT

RPD Switch Replacements	\$	<u>16,150</u>
Total Code	\$	16,150

AI3120 - POLICE

207 AUTOMOTIVE

Buyout of F250 Lease	\$	<u>825</u>
Total Code	\$	825

208 EQUIPMENT

TASER UNIT

Sixty Close Range Cartridges	\$	3,060
Sixty Standoff Cartridges		3,060

FORENSICS UNIT

Evidence Share Server Storage Addition	\$	2,000
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MOBILE FIELD FORCE

One TAC-SA PRO Launchers	\$	1,260
One - 375 Count Live PAVA OC Powder Projectiles		967
One - 375 Count Inert Powder Purple Projectiles		323
One - 100 Count Glass Breaker Projectiles		273

FIREARMS

40,000 Rounds of 9mm Training Ammunition	\$	12,252
15,000 Rounds of .223 Rem Training Ammunition		7,490
3,000 Rounds of 9mm Duty Ammunition		1,165
2,000 Rounds of .223 Rem Duty Ammunition		1,446
Firearms Maintenance & Cleaning Supplies		1,000
1,000 Practice & Qualification Targets & Backers		1,000

DETECTIVE DIVISION (SIU)

USB Flash Drives/External Digital Storage Devices	\$	<u>1,500</u>
Total Code	\$	36,796

TOTAL INSIDE DISTRICT		<u>\$53,771</u>
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SUPPLIES & CONTRACTUAL SERVICES - DECREASE - \$216,101

The largest decline is attributable to Operating Lease Expenditures, which decreased by \$180,814. The majority of these savings resulted from six vehicles with leases expiring in 2026. Following a thorough evaluation, the City strategically determined that extending the existing leases for an additional year, rather than replacing the vehicles, was the most fiscally responsible course of action. Each year, the City and Enterprise evaluate vehicles approaching lease expiration to determine whether replacement or lease extension is in the City's best financial interest. For the six vehicles referenced above, extending the existing leases provided the most financially prudent option at this time. Even with extending the leases of the six vehicles, a total of eight vehicles are expected to be replaced in 2027. These replacements will also include additional equipment costs. Historically, the City paid a significant portion of these equipment costs upfront. Beginning in 2027, however, the City determined that these costs should instead be capitalized into the lease and distributed over the life of each vehicle. This change in approach further contributed to the significant decline in Operating Lease Expenditures projected for 2027.

The Central Maintenance expenditure line item is budgeted to decrease by \$47,264. Central Maintenance operates as an Internal Service Fund that provides vehicle maintenance services for vehicles owned, leased, and operated by the City's General Fund, Inside District Fund, Internal Service Fund, and Enterprise Funds. Because Central Maintenance is an Internal Service Fund, its revenues are generated through charges to the City's participating funds. For 2027, Central Maintenance is budgeted to utilize \$150,000 of its existing net position. The use of these available funds reduces the amount of revenue required from the participating funds and, consequently, lowers their respective contributions proportionately. For additional information and details regarding the Central Maintenance budget, please refer to the Central Maintenance budget narrative beginning on page 61.

Further contributing to the decline in expenditures is the Service Contract and Repairs category, which decreased by \$44,190. The year-over-year reduction is primarily attributable to lower annual Integrated System service and maintenance costs, reduced expected carwash expenditures,

and lower-than-anticipated repair costs for the Police Station building.

A decrease of \$9,425 is anticipated in the Medical Expenditure line item. This account covers medical and hospital services for personnel injured in the line of duty, vaccinations and inoculations, and medical examinations for new hires.

Offsetting the aforementioned decreases is an anticipated increase of \$23,403 in the Inside District's share of Liability and Property Casualty Insurance Premiums.

Increases in FICA and Medicare costs further offset the year-over-year declines noted above. These increases are primarily attributable to the newly negotiated PBA contract and the associated annual contractual salary increases. For further specifics regarding the contractual wage increases, please see the description listed under the Salaries and Wages section above.

Gasoline and Diesel expenditures are anticipated to increase by \$14,813 compared to the prior year's budget. The City anticipates a similar level of fuel consumption in 2027; however, the increase reflects higher projected prices per gallon compared to the amounts budgeted for 2026.

Lastly, an increase of \$14,468 is anticipated in the Inside District's Information Technology - Supplies and Contractual Services category. The majority of this increase is attributable to higher anticipated costs associated with MA Police's project labor hours required to support the City's information technology projects in 2027.

OTHER SUNDRY - INCREASE - \$443,396

This increase includes \$140,370 in health insurance expenditures, reflecting higher medical costs and assumptions based on current and prior-year trends. Additionally, retirement costs are estimated to increase by \$282,451. Finally, the City anticipates an increase of \$20,574 in debt service expenditures, directly related to the lease of body-worn cameras and tasers through Axon Enterprise, Inc.

REVENUE & SURPLUS ANALYSIS

Revenues Other Than Property Taxes is anticipated to decrease by \$580,628 in 2027. The majority of this decline is attributable to the Sale of Property and Compensation for Loss category. In the current fiscal year, a \$500,000 insurance payment, that was budgeted for and received, is not anticipated to recur in 2027. Real Property Tax Items are also projected to decline by \$249,133. All of this decline is attributable to a decline of revenue related to Payments in Lieu of Taxes (PILOT). The decline is in direct correlation with the fact that several PILOT agreements are scheduled to expire during the current fiscal year. Upon expiration, these properties will become taxable and are expected to begin generating property tax revenue in 2027. Further contributing to the year-over-year decline is the State Aid category which is anticipating a decline of \$98,981. This is caused by an adjustment to the allocation of the State Revenue Sharing (AIM) funds. This adjustment reflects \$100,000 being returned to the General Fund in 2027, rather than being received within the Inside District.

The largest offset to the revenue declines noted above is an anticipated increase of \$168,798 in the Intergovernmental Charges category. This increase includes \$174,998 in anticipated reimbursements from the Rome City School District for the services of City officers assigned as School Resource Officers and School Security Officers. The increase is attributable to a new contract agreement with the Rome City School District, which is anticipated to be executed toward the end of the third quarter of 2026. Non-Property Tax Items are also expected to increase by \$101,318 in the upcoming year. This category includes Sales and Use Tax revenues, including State and County Sales Tax, which are anticipated to increase by \$78,401 over the 2026 Budget. This represents a modest year-over-year increase of 1.94%. Further contributing to the category is an anticipated increase in Utility Tax collections. Utility Tax revenue is projected to increase by \$56,000 in 2027. This tax is levied on cellular telephone companies and is calculated based on the billing addresses of their customers. Partially offsetting these increases is the City's newly enacted Hotel Occupancy Tax. Based on the first two quarters of actual Occupancy Tax collections, the City has adjusted its 2027 budget projections accordingly. The 2027 Occupancy Tax budget reflects a year-over-year

decrease of \$24,750 within the Inside District. Lastly, Franchise Tax revenue is expected to decrease by an additional \$8,333. Franchise Tax represents payments received from Charter Communications (Spectrum) based on the company's financial performance.

As shown on page 1, the City will need to appropriate \$687,635 from fund balance in 2027. This represents an increase of \$677,294 over the 2026 budget and is primarily attributable to a \$374,657 decrease in budgeted appropriations and a \$580,628 decline in Revenues Other Than Property Taxes. The \$37,813,590 increase in the 2027 Assessment Roll partially offsets these impacts, reducing the amount of fund balance required by \$277,990. The 2027 Inside District tax rate will remain unchanged from 2026 at \$7.35 per \$1,000 of assessed value.

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI 1370	DISCOUNT ON TAXES	0	0	0	0	0	0	0
AI 1680	INFORMATION TECHNOLOGY	149,382	231,670	233,433	133,320	194,800	237,316	249,182
AI 1900	SPECIAL ITEMS	106,369	125,173	108,850	126,099	126,099	132,253	136,220
AI 3120	POLICE	8,228,282	8,730,812	9,479,406	5,859,070	9,166,155	9,383,381	10,271,834
AI 9000	FRINGE BENEFITS	4,281,440	4,933,275	4,744,028	1,820,368	4,780,613	5,166,849	5,343,087
AI 9700	DEBT SERVICE	69,038	73,723	80,479	76,211	76,959	101,053	95,125
AI 9900	INTERFUND TRANSFERS	162,500	162,500	162,500	162,500	162,500	162,500	162,500
	TOTAL INSIDE DISTRICT	12,997,011	14,257,153	14,808,696	8,177,569	14,507,127	15,183,352	16,257,948

INSIDE DISTRICT APPROPRIATION BREAKDOWN

AI 1370		DISCOUNT ON TAXES						
AI 1370	402	DISCOUNT ON TAXES	0	0	0	0	0	0
AI 1370	418	CONTRACT SERVICES	0	0	0	0	0	0
AI 1370		TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0
AI 1680		INFORMATION TECHNOLOGY						
AI 1680	208	EQUIPMENT	40,305	42,439	26,735	10,392	21,000	16,958
AI 1680	412	SERVICE CONTRACTS AND REPAIRS	32,670	92,597	64,141	54,056	60,000	68,055
AI 1680	414	SUPPLIES AND MATERIALS	0	0	0	0	0	1,050
AI 1680	418	CONTRACT SERVICES	76,407	96,634	142,557	68,872	113,800	163,120
AI 1680		TOTAL INFORMATION TECHNOLOGY	149,382	231,670	233,433	133,320	194,800	249,182
AI 1910		SPECIAL ITEMS						
AI 1910	413	INSURANCE	106,369	125,173	108,850	126,099	126,099	136,220
AI 1930	450	JUDGMENTS & CLAIMS	0	0	0	0	0	0
AI 1988	421	REFUND PRIOR YR PAYROLL TAX	0	0	0	0	0	0
AI 1990	451	CONTINGENCY	0	0	0	0	0	0
AI 1910		TOTAL INSURANCE	106,369	125,173	108,850	126,099	126,099	136,220

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI 3120	POLICE								
AI 3120 151	SALARIES AND WAGES		6,201,641	6,608,465	7,119,422	4,263,413	6,864,741	7,306,626	7,987,679
AI 3120 153	OVERTIME		457,014	407,278	385,000	277,040	385,000	400,000	440,000
AI 3120 204	LAND AND BUILDINGS		0	0	0	0	0	0	0
AI 3120 205	FURNITURE AND FIXTURES		0	0	4,052	1,410	3,500	0	0
AI 3120 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AI 3120 207	AUTOMOTIVE		0	0	0	0	0	825	0
AI 3120 208	EQUIPMENT		91,374	89,305	77,827	79,361	129,361	36,796	55,640
AI 3120 409	TRAVEL AND CONFERENCES		41,775	59,536	50,000	39,299	50,000	50,000	56,000
AI 3120 410	UTILITIES AND FUEL		0	0	0	0	0	0	0
AI 3120 41001	TELEPHONE CHARGES		48,310	52,514	52,000	32,154	53,600	56,280	57,968
AI 3120 411	DUES AND PUBLICATIONS		1,080	1,150	5,000	1,965	5,000	1,500	1,500
AI 3120 412	SERVICE CONTRACTS AND REPAIRS		64,918	48,696	75,000	22,681	75,000	30,810	53,471
AI 3120 414	SUPPLIES AND MATERIALS		24,553	26,274	30,000	12,072	30,000	32,660	27,500
AI 3120 415	MEDICAL		30,134	81,267	120,000	61,777	75,000	110,575	115,000
AI 3120 416	ADVERTISING AND PRINTING		2,000	5,000	6,000	4,923	6,000	4,000	6,000
AI 3120 417	POSTAGE AND FREIGHT		0	783	600	347	600	600	600
AI 3120 418	CONTRACT SERVICES		3,800	5,633	8,235	3,496	8,235	8,235	8,235
AI 3120 419	GASOLINE/DIESEL		148,897	137,858	115,898	114,465	182,689	130,711	134,632
AI 3120 420	UNIFORMS AND CLEANING		118,892	105,895	125,000	115,361	125,000	125,000	125,000
AI 3120 421	MISCELLANEOUS		1,984	1,931	2,000	987	2,000	2,000	2,000
AI 3120 453	CRIME PREVENTION		5,291	7,149	8,000	1,497	6,000	4,000	5,500
AI 3120 456	OPERATING LEASES		288,191	362,624	456,854	232,171	345,393	276,040	291,924
AI 3120 460	CENTRAL MAINTENANCE CHARGES		199,528	215,004	264,430	264,430	264,430	217,166	258,468
AI 3120 801	FICA/MEDICARE		498,901	514,451	574,088	330,221	554,605	589,557	644,717
AI 3120	TOTAL POLICE		8,228,282	8,730,812	9,479,406	5,859,070	9,166,155	9,383,381	10,271,834

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI 9000	FRINGE BENEFITS								
AI 9010	800	STATE RETIREMENT	7,066	6,700	7,201	0	7,253	9,149	13,434
AI 9015	813	POLICE RETIREMENT	1,693,369	1,880,381	1,892,360	13,000	2,163,423	2,172,863	2,256,423
AI 9040	813	WORKERS COMP	25,146	45,274	11,741	30,180	30,240	29,197	29,197
AI 9045	813	LIFE INSURANCE POLICE	13,344	14,339	15,250	8,449	14,500	15,000	15,250
AI 9050	813	UNEMPLOYMENT INSURANCE	4,844	3,426	0	0	0	2,500	2,500
AI 9060	803	HOSP INS - POLICE RETIREES	1,457,404	1,990,534	1,612,657	1,005,175	1,541,845	1,723,201	1,774,897
AI 9060	813	HOSPITAL INSURANCE POLICE	878,429	730,959	915,414	501,180	745,594	828,901	853,768
AI 9060	819	MEDICARE ELIGIBLE	201,839	261,661	289,405	262,384	277,758	386,038	397,619
AI 9000	TOTAL FRINGE BENEFITS		4,281,440	4,933,275	4,744,028	1,820,368	4,780,613	5,166,849	5,343,087
AI 9700	DEBT SERVICE								
AI 9710	610	PRINCIPAL SERIAL BONDS	0	0	0	0	0	0	0
AI 9710	710	INTEREST SERIAL BONDS	0	0	0	0	0	0	0
AI 9730	606	PRINCIPAL BANS	0	0	0	0	0	0	0
AI 9789	700	OTHER DEBT INTEREST	1,116	198	0	0	198	0	0
AI 9790	602	CAPITAL LEASES	67,922	73,525	71,244	76,211	71,726	82,527	80,197
AI 9790	702	INTEREST CAPITAL LEASES	0	0	9,235	0	5,035	18,526	14,928
AI 9700	TOTAL DEBT SERVICE		69,038	73,723	80,479	76,211	76,959	101,053	95,125
AI 9900	INTERFUND TRANSFERS								
AI 9901	901	GENERAL CITY LIGHTING	162,500	162,500	162,500	162,500	162,500	162,500	162,500
AI 9711	499	DEBT SERVICE LEGAL FEES	0	0	0	0	0	0	0
AI 9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
AI 9950	908	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0	0	0
AI 9900	TOTAL TRANSFERS		162,500	162,500	162,500	162,500	162,500	162,500	162,500
	GRAND TOTAL INSIDE DISTRICT		12,997,011	14,257,153	14,808,696	8,177,569	14,507,127	15,183,352	16,257,948

CITY OF ROME
GENERAL CITY TAX DISTRICT
2027 APPROPRIATIONS ANALYSIS

The 2027 appropriations are \$43,801,040 an increase of \$1,941,631 compared to 2026 appropriations of \$41,859,409.

<u>SUMMARY</u>			
<u>ITEM</u>	<u>2026</u>	<u>2027</u>	<u>INCREASE (DECREASE)</u>
Salaries & Wages	\$15,760,195	\$16,224,787	\$ 464,592
Land & Equipment	2,321,400	2,400,990	79,590
Supplies & Contractual Services	8,437,692	8,837,763	400,071
Other Sundry	15,340,122	16,337,500	997,378
TOTAL	\$41,859,409	\$43,801,040	\$1,941,631

SALARIES AND WAGES - INCREASE - \$ 464,592

The prior Administration and the CSEA Union negotiated a five-year collective bargaining agreement to replace the prior contract, which expired on December 31, 2022. As the City enters the final year of the agreement, wages for CSEA-represented employees will increase by 2.0% in 2027. The negotiated contractual increases also apply to Management Employees, along with corresponding adjustments to the Management salary scale, which is tied to the CSEA contract pursuant to the City Charter. In addition, the Administration and the 1088 Union reached a new three-year collective bargaining agreement to replace the contract that expired on December 31, 2025. Under the new agreement, wages will increase by an overall average of 1.63% in 2026, 2.0% in 2027, and 3.13% in 2028. The agreement also adds two additional steps to the salary schedules for all 1088 Union positions. These steps will take effect in the year following a union member's completion of their tenth and fifteenth years of service, respectively. The additional steps are scheduled to take effect in 2027 and, during their initial year, will provide an additional \$0.25/hr increase over the preceding step. Additionally, the Working Foreman positions received further salary adjustments to bring their compensation more in line with comparable municipal positions and prevailing compensation standards.

The Administration and the Fire Union remain engaged in negotiations and are hopeful that a new agreement can be reached in the near future.

The increase in Salaries and Wages reflects the anticipated reclassification of two Planner positions within the Community and Economic Development (CED) Department to Senior Planner positions. In addition, a Laborer position is being added to the Animal Control Division to support the department's ongoing efforts to address the continued increase in the number of dogs served over the past several years. Finally, a Human Resources Director/Manager position has been added to provide leadership and oversight for the full range of functions and responsibilities within the Human Resources department.

LAND AND EQUIPMENT - INCREASE - \$ 79,590

AG1440 ENGINEERING

206 MACHINERY AND TOOLS

Engineering Tripod w/Rod	\$	300
Total Code	\$	300

208 EQUIPMENT

Magnetic Locator Wand	\$	1,000
Total Code	\$	1,000

AG1680 INFORMATION TECHNOLOGY

208 EQUIPMENT

City Hall

Laptop Docks and Adaptors	\$	2,500
Kennedy Arena Networking		8,800
Parks Garage Networking		5,800
DPW Networking		9,200
Verdaka Cameras City Hall		50,000
Total Code	\$	76,300

AG3410 FIRE**206 MACHINERY AND TOOLS**

Misc. Shop Tools	\$	<u>1,000</u>
Total Code	\$	1,000

207 AUTOMOTIVE

Buyout of Tahoe Lease	\$	<u>15,200</u>
Total Code	\$	15,200

208 EQUIPMENT

Misc. Milwaukee Tools & Accessories	\$	2,131
South Park Fitting Brackets (1.5" & 2.5")		971
Two Way Ball Valves		819
Five Stortz Hydrant Adapter		291
Fitting/Adapters for Rig		5,000
Two RigTech Packs		546
Replacement of Tools, Pump & Hose Fittings, Etc.		<u>5,000</u>
Total Code	\$	14,758

AG5110 MAINTENANCE OF STREETS**208 EQUIPMENT**

72 Inch Contained Sweeper Broom Attachment	\$	<u>6,270</u>
Total Code	\$	6,270

AG5112 209 CHIPS

	\$	<u>2,163,430</u>
Total Code	\$	2,163,430

AG5138 ELECTRICAL**206 MACHINERY AND TOOLS**

Replace Cordless Impact Drill	\$	<u>1,000</u>
Total Code	\$	1,000

AG5142 SNOW REMOVAL**208 EQUIPMENT**

Wing Plow	\$	7,682
Two One Way Front Plows		<u>22,800</u>
Total Code	\$	30,482

AG7020 PARKS AND RECREATION

204 LAND AND BUILDING

Guyer Field Picnic Tables	\$	3,000
Engineered Wood Fiber Safety Surfacing		5,000
Playground Equipment Replacement Parts		5,000
Park Signage		<u>7,000</u>
Total Code	\$	20,000

205 FURNITURE AND FIXTURES

Misc. Furniture & Fixtures	\$	<u>1,000</u>
Total Code	\$	1,000

208 EQUIPMENT

Power Tools (Weed Eaters/Blowers)	\$	1,500
Barcode Scanners for SmartRec Software		1,500
Landscape Trailer for Mowing		4,500
One Hustler Zero Turn Mower		<u>17,750</u>
Total Code	\$	25,250

AG7180 POOLS

205 FURNITURE AND FIXTURES

Pool Umbrellas/Chairs/Storage	\$	<u>1,500</u>
Total Code	\$	1,500

208 EQUIPMENT

Chlorine Pumps	\$	1,500
Pool Pump Motor (Municipal Pool)		<u>3,500</u>
Total Code	\$	5,000

AG7181 ARENA

204 LAND AND BUILDING

Vinyl Wall Displays & Signage	\$	3,500
Dasher Board Glass		<u>2,500</u>
Total Code	\$	6,000

208 EQUIPMENT

Misc. Equipment	\$	<u>2,500</u>
Total Code	\$	2,500

AG8560 SHADE TREES

204 LAND AND BUILDING

Mulch, Tree Planting, etc.	\$	<u>30,000</u>
Total Code	\$	30,000

Total General City **\$ 2,400,990**

In addition to the above referenced equipment, the Council will be asked to approve various equipment and building improvements outlined in the 2027 Capital Improvement Plan.

The debt service for these items is included in AG9730.606 Principal BANS and AG9730.706 Interest Principal BANS in the Debt Service portion of the General City Budget.

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - \$400,071

The largest category of anticipated expenditure increases is Supplies and Materials, which is projected to increase by \$189,085. The majority of this increase is attributable to the Snow Removal Department and the anticipated salt purchases required for 2027. Supplies and Materials within the Snow Removal Department are projected to increase by \$177,000. This increase is largely driven by the significant snowfall experienced throughout Central New York over the past several winter seasons. The average recorded snowfall in the region during the 2022-2023 and 2023-2024 winter seasons was 66.25 inches. In comparison, the 2024-2025 and 2025-2026 winter seasons averaged 194.85 inches, representing an approximate 194% increase in average snowfall over the prior two-year period. The substantial increase in snowfall has resulted in greater salt consumption and, consequently, higher projected expenditures for snow removal operations in 2027. Additional increases are anticipated within the Information Technology and Maintenance of Streets Departments, with Supplies and Materials projected to increase by \$13,450 and

\$5,500, respectively. These increases are primarily attributable to year-over-year increases in consumable items and the anticipated supplies and materials required for 2027. Partially offsetting these increases is a projected \$9,700 decrease within the Electrical Department. Several supplies, materials, and small tools were purchased in 2026 and are not anticipated to require replacement or repurchase in 2027, resulting in lower projected expenditures for the department.

Gasoline and Diesel expenditures are anticipated to increase by \$130,141 compared to the prior year's budget. The City anticipates a similar level of fuel consumption in 2027; however, the increase reflects higher projected prices per gallon compared to the amounts budgeted for 2026.

An additional \$107,427 is anticipated to be required for the General Fund's share of the City-wide Liability and Property Casualty Insurance premiums. This increase reflects the General Fund's allocated share of the overall City-wide insurance costs for 2027.

Utilities and fuel costs are projected to increase by \$47,283 year over year. A significant portion of this increase, approximately \$23,193, is attributable to solar power purchases. These costs are based on the contractual rate per kilowatt-hour (kWh) multiplied by the number of kWh generated by the solar farm. An additional \$18,170 increase is anticipated for utilities and fuel at the Public Works Garage. This account has experienced relatively significant increases over the past several years, and the current budget reflects the expectation that this trend will continue. We are currently evaluating the factors contributing to these increases and identifying opportunities to improve efficiency and manage costs. The remaining budgeted increase is attributable to higher utility and fuel expenditures across various departments within the General Fund.

Contract Services expenditures are anticipated to increase by \$43,716 in 2027. The largest increase is attributable to the Information Technology Department, which is projected to experience a \$52,599 increase. The majority of this increase is related to additional project labor hours anticipated to be required from the City's third-party IT provider, MA Polce. Property Acquired for Taxes is another significant contributor to the anticipated increase, with

expenditures projected to rise by approximately \$50,000. This account is used for properties foreclosed upon by the City that incur additional taxes after the deed has been transferred to the City. The Snow Removal and Maintenance of Streets Departments are also projected to experience increases of \$10,000 and \$2,575, respectively. Contract Services within the Snow Removal Department is primarily used to fund the City's agreement with the Town of Floyd, which is based on Oneida County's established snow and ice removal rate per lane mile. The 2027 budget also includes an estimated \$10,630 for the anticipated need to contract dump trucks to assist with snow hauling operations. Several decreases in Contract Services expenditures partially offset these increases. The largest offset is within the Animal Control Department, where expenditures are projected to decline by \$27,300. This reduction is primarily attributable to anticipated lower annual dog transfer and veterinary fees in 2027. The Bus Service Department is also projected to experience a \$22,013 decrease. The City had anticipated an increase in its contract with Oneida County beginning in 2026; however, once finalized, the agreement did not include the anticipated increase. Accordingly, the 2027 budget reflects the lower contractual amount. The Electrical Department is projected to decrease by \$11,000 due to the removal of previously budgeted contractual obligations associated with Dikat LLC and Powerline. Corporation Counsel is also expected to experience a \$5,000 decrease compared to 2026. Contract Services within this department includes expenditures for outside counsel, filing fees, stenographic services, printing, surveys, abstracts, and similar professional services. Additional decreases are anticipated within the Community and Economic Development (CED) and Fire Departments. CED expenditures are projected to decline by \$4,170, primarily due to differences in the events scheduled for 2027. The Fire Department is projected to decrease by \$4,000, primarily due to anticipated lower costs associated with records management and reporting requirements.

Operating lease expenditures are projected to increase by \$35,550 in 2027. This increase is largely attributable to the significant decline in General Fund operating lease expenditures budgeted for 2026, which represented a \$101,397 decrease from 2025. However, when viewed over a two-year period, overall lease expenditures are projected to decline by \$65,847. The General Fund anticipates receiving five new vehicles in 2027, all of which will replace existing leased vehicles. The existing equity

associated with the five vehicles being returned will be applied toward their respective replacements, reducing the monthly lease obligations and helping to offset the overall cost of the new leases.

An increase of \$35,539 in FICA and Medicare is expected and goes hand in hand with the increases in salaries, which are described above.

Partially offsetting these increases is Judgments and Claims, which reflects a decrease of \$79,965. This decline is due, in part, to the expectation that there will be no certiorari proceedings against the City related to the assessed value of a commercial property during the upcoming year.

The General Fund's portion of the Central Maintenance expenditure allocation is anticipated to decrease by \$62,605. Please refer to the explanation on page 10 within the Inside District writeup and the Central Maintenance writeup beginning on page 61 for additional information regarding the annual decrease.

Additional decreases are anticipated within Code Enforcement's Demo and Miscellaneous account. The City expects demolition costs to decline in the coming year, resulting in an anticipated \$22,000 decrease from the 2026 budget.

A combined decline of \$12,328 is expected within the Telephone/Internet and Uniforms and Cleanings line items. The latter of which represents a total decline of \$6,000 in Uniforms and Cleaning expenditures required by the Fire Dept.

OTHER SUNDRY - INCREASE - \$997,378

This category principally reflects a \$877,090 increase in Fringe Benefits and an additional requirement of \$135,006 in Debt Service. The increase in Fringe Benefits is primarily attributable to two significant increases. The first being associated with the New York State Retirement System, as well as anticipated increases in Medicare costs. The City anticipates an increase of \$319,551 in NYS Retirement expenditures and an additional \$332,389 in Medicare costs for the upcoming year. The remaining increase in the Fringe Benefits category is attributable to

increases in other insurance-related expenses, including Workers' Compensation, Health Insurance, and Life Insurance. With the City issuing bonds in 2026 for the first time in several years, the budget reflects the associated long-term debt service requirements. Serial bond expenditures increased by a total of \$344,147, partially offset by a \$209,141 decrease in Bond Anticipation Note (BAN) expenditures. Additionally, a \$25,000 decrease is anticipated in the Debt Service Legal Fees line item.

REVENUE & SURPLUS ANALYSIS

Revenues Other Than Property Taxes are estimated to increase by \$2,410,344, from \$25,997,414 in 2026 to \$28,407,758 in 2027. The largest increase is attributable to an additional \$2,330,495 in State Aid anticipated in the upcoming year. Departmental Income and Fees is also expected to increase by \$252,636, with the majority of this increase attributable to anticipated Solar Power Credits. Non-Property Tax Items, which include Sales and Use Tax, Hotel Occupancy Tax, Utility Tax, and other similar revenues, are expected to generate an additional \$117,148 in 2027. Further contributing to the overall increase is the Use of Money and Property category, which is projected to increase by \$134,240. The increase in Use of Money and Property is directly related to interest earnings. The 2026 Budget anticipated larger and more frequent reductions to the Federal Funds Target Rate. As these reductions did not materialize as expected, the 2026 Budget underestimated the amount of interest earnings the City would receive during the current fiscal year. The 2027 Budget reflects higher anticipated interest earnings based on the higher-than-expected Federal Funds Target Rate at the beginning of the year.

A large decline in Payment in Lieu of Taxes (PILOTs) is expected to hit the General Fund to the tune of \$462,675. As described in the Inside District write up, there are several PILOT agreements that are scheduled to expire during the current fiscal year. Upon expiration, these properties will become taxable and are expected to begin generating property tax revenue in 2027.

As shown on page 1, the City will need to appropriate \$2,872,315 from fund balance in 2027. This represents a decrease of \$996,417 compared to the 2026 Budget. The decrease is primarily attributable to a \$1,941,630 increase

in budgeted appropriations, offset by a \$2,410,344 increase in Revenues Other Than Property Taxes. Additionally, the \$37,860,715 increase in the 2027 Assessment Roll further offsets these impacts, reducing the amount of fund balance required by \$527,704. The 2027 General Fund tax rate will remain unchanged from 2026 at \$13.94 per \$1,000 of assessed value.

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1010	COMMON COUNCIL	114,110	127,264	127,792	85,263	127,727	133,413	133,422
AG 1030	BOARD OF ESTIMATE & CONTRACT	2,475	2,004	3,100	974	3,100	3,100	3,100
AG 1210	MAYOR	316,771	317,568	338,365	213,969	331,579	348,800	346,284
AG 1320	AUDITOR	73,400	74,250	78,438	47,025	78,438	78,438	78,438
AG 1325	TREASURER	681,091	712,194	769,259	488,101	765,731	800,224	822,750
AG 1355	ASSESSMENTS	269,115	280,200	301,236	196,047	307,816	308,862	316,996
AG 1362	TAX SALE ADVERTISING	0	0	0	0	0	0	0
AG 1364	PROPERTY ACQUIRED FOR TAXES	65,111	162,255	25,000	8,582	20,000	75,000	50,000
AG 1370	DISCOUNT ON TAXES	0	0	0	0	0	0	0
AG 1410	CLERK	239,549	247,087	257,630	159,454	256,590	266,273	268,843
AG 1420	LAW	465,897	510,406	543,884	333,076	530,760	540,751	634,937
AG 1430	ADMINISTRATIVE SERVICES	139,434	144,215	148,479	107,017	160,985	152,166	159,945
AG 1440	ENGINEERING	361,986	433,482	390,685	302,283	406,490	401,671	501,313
AG 1450	CLERK/ELECTIONS	0	0	0	0	0	0	0
AG 1460	CLERK/RECORDS MANAGEMENT	8,618	5,825	9,550	3,877	9,490	9,550	9,587
AG 1480	PUBLIC INFORMATION & SERVICES	0	0	0	0	0	0	0
AG 1490	PUBLIC WORKS ADMINISTRATION	202,203	182,779	190,183	113,879	188,841	198,259	198,456
AG 1620	MUNICIPAL BUILDINGS	1,240,582	1,269,066	1,287,651	799,709	1,276,327	1,291,799	1,390,472
AG 1670	CENTRAL PRINTING	47,371	45,177	48,000	34,015	48,000	48,000	48,000
AG 1680	INFORMATION TECHNOLOGY	431,452	598,055	629,118	368,854	601,975	722,157	736,610
AG 1900	SPECIAL ITEMS	917,301	978,549	1,035,055	795,606	970,244	1,085,710	1,121,910
AG 1989	CIVIL SERVICE	5,850	4,985	10,230	4,121	6,880	7,380	7,580
AG 3020	TELECOMMUNICATIONS	0	0	0	0	0	0	0
AG 3121	POLICE SERVICE REIMBURSEMENT	399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG 3310	POLICE/TRAFFIC CONTROL	76,756	81,891	99,899	40,750	104,550	104,550	102,224
AG 3410	FIRE	8,183,066	8,407,377	8,739,154	5,407,913	8,829,787	8,841,031	9,237,375
AG 3411	FIRE BUILDING & MAINT	62,154	60,635	110,500	94,531	130,500	102,420	102,420
AG 3510	ANIMAL CONTROL	197,126	211,997	280,168	160,062	260,437	321,189	318,462
AG 3620	BUILDING INSPECTIONS	1,080,588	1,179,955	1,213,132	843,052	1,241,527	1,229,112	1,283,841
AG 3989	PUBLIC SAFETY/HOMELAND SECURITY	53,284	56,086	56,428	35,765	56,078	60,707	66,412
AG 4020	VITAL STATISTICS	1,348	1,720	1,700	570	1,700	1,700	1,700
AG 5110	MAINTENANCE OF STREETS	2,219,452	2,520,452	2,849,350	2,163,434	2,891,602	3,026,833	3,443,431

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5111	STREETS, CURBS & WALKS	2,388	3,704	6,300	1,000	6,300	6,615	6,950
AG 5112	CHIPS STREET PROGRAM	1,943,842	2,057,477	2,057,477	0	2,057,477	2,163,430	2,163,430
AG 5120	MAINTENANCE OF BRIDGES	2,362	0	3,600	0	3,600	3,780	3,970
AG 5132	PUBLIC WORKS GARAGE	104,605	113,897	103,560	102,896	142,135	121,839	133,560
AG 5138	ENG/PUB SAFETY/ELECTRICAL	282,687	379,883	370,386	213,841	375,064	344,506	362,165
AG 5140	SIGN DEPARTMENT	161,277	165,294	174,509	110,133	171,058	170,147	187,569
AG 5142	SNOW REMOVAL	1,333,619	1,745,009	1,531,156	1,119,874	1,635,923	1,712,020	1,718,218
AG 5182	STREET LIGHTING	349,600	343,018	443,500	203,089	443,500	450,000	463,500
AG 5630	BUS OPERATIONS	220,066	220,066	242,073	165,045	220,060	220,060	220,060
AG 5650	PARKING OPERATIONS	7,054	37,272	57,028	30,421	56,661	60,271	63,247
AG 6460	ROME INDUSTRIAL DEV CORP	0	0	0	0	0	0	0
AG 7010	COUNCIL ON THE ARTS	0	0	0	0	0	0	0
AG 7020	PARKS,RECREATION & COMMUNITY ACTIVITIES	652,970	813,787	800,044	526,974	928,931	858,332	1,130,648
AG 7180	POOLS	187,553	105,298	190,836	99,481	170,262	182,086	197,276
AG 7181	CIVIC ARENA	279,376	343,915	352,623	185,644	342,822	348,691	360,019
AG 7410	PUBLIC LIBRARY	322,932	322,932	322,932	161,466	322,932	322,932	322,932
AG 7510	ROME HISTORICAL SOCIETY	31,616	31,616	31,616	15,808	31,616	40,000	40,000
AG 7550	MEMORIAL DAY COMMITTEE	2,971	10,206	3,100	2,978	3,100	3,100	3,200
AG 7560	CAPITOL THEATRE	12,160	12,160	12,160	9,120	12,160	12,160	12,160
AG 7610	SENIOR CITIZEN'S COUNCIL	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG 7620	SOUTH ROME SENIOR CITIZEN CENTER	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG 7630	ROME SPORTS HALL OF FAME	0	0	0	0	0	5,000	5,000
AG 7650	ROME COMMUNITY ART CENTER	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG 7989	ROME HUMANE SOCIETY	7,875	8,070	0	0	14,000	0	0
AG 7991	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG 8010	ZONING BOARD OF APPEALS	570	800	1,050	709	800	800	800
AG 8020	PLANNING	503,863	465,055	449,460	401,414	529,136	469,772	546,545
AG 8025	PLANNING BOARD	773	425	1,300	669	1,100	1,100	1,100
AG 8040	RUNAWAY & HOMELESS YOUTH	1,600	1,600	1,600	1,600	1,600	1,600	1,600
AG 8560	SHADE TREES	109,974	234,753	198,400	90,147	197,324	195,896	200,975
AG 9000	FRINGE BENEFITS	8,280,776	8,167,307	8,885,937	3,519,032	9,142,262	9,763,027	9,930,329
AG 9700	DEBT SERVICE	4,225,660	4,794,453	5,533,992	4,890,451	4,999,277	5,668,998	3,971,709
AG 9900	INTERFUND TRANSFERS	9,751,405	3,853,957	65,000	65,073	68,969	40,000	80,000
	TOTAL GENERAL CITY	46,711,448	43,323,211	41,859,409	25,181,879	41,961,004	43,801,040	43,987,254

		2027 - 2028 BUDGET	2024	2025	2026	8/31/2026	2026	2027	2028
CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
GENERAL CITY APPROPRIATION BREAKDOWN									
AG 1010		COMMON COUNCIL							
AG 1010	151	SALARIES AND WAGES	100,256	105,380	105,380	67,427	105,380	110,649	110,649
AG 1010	205	FURNITURE AND FIXTURES	0	1,303	0	0	0	0	0
AG 1010	208	EQUIPMENT	0	0	0	0	0	0	0
AG 1010	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 1010	41001	TELEPHONE CHARGES	285	273	350	132	285	299	308
AG 1010	411	DUES AND PUBLICATIONS	112	7,034	7,200	7,034	7,200	7,200	7,200
AG 1010	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG 1010	414	SUPPLIES AND MATERIALS	243	115	300	0	300	300	300
AG 1010	416	ADVERTISING AND PRINTING	945	678	1,500	810	1,500	1,500	1,500
AG 1010	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG 1010	418	CONTRACT SERVICES	5,000	4,848	5,000	5,000	5,000	5,000	5,000
AG 1010	801	FICA/MEDICARE	7,270	7,634	8,062	4,861	8,062	8,465	8,465
AG 1010		TOTAL COMMON COUNCIL	114,110	127,264	127,792	85,263	127,727	133,413	133,422
AG 1030		BOARD OF ESTIMATE & CONTRACT							
AG 1030	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 1030	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 1030	414	SUPPLIES AND MATERIALS	0	0	100	0	100	100	100
AG 1030	416	ADVERTISING AND PRINTING	2,475	2,004	3,000	974	3,000	3,000	3,000
AG 1030	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG 1030	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG 1030		TOTAL BOARD E & C	2,475	2,004	3,100	974	3,100	3,100	3,100

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1210	MAYOR								
AG 1210 151	SALARIES AND WAGES		278,648	289,054	298,094	187,612	298,094	307,458	305,059
AG 1210 153	OVERTIME		0	162	0	0	0	0	0
AG 1210 205	FURNITURE AND FIXTURES		6,592	0	0	0	0	0	0
AG 1210 208	EQUIPMENT		0	0	0	0	0	0	0
AG 1210 409	TRAVEL AND CONFERENCES		3,562	2,438	3,750	6,881	6,881	4,500	4,500
AG 1210 41001	TELEPHONE CHARGES		2,412	2,368	2,600	1,164	2,100	2,205	2,271
AG 1210 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1210 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 1210 414	SUPPLIES AND MATERIALS		2,702	2,013	2,500	2,007	2,400	2,500	2,500
AG 1210 416	ADVERTISING AND PRINTING		2,526	549	150	68	150	150	150
AG 1210 417	POSTAGE AND FREIGHT		0	90	150	0	150	150	150
AG 1210 418	CONTRACT SERVICES		0	0	0	0	0	0	0
AG 1210 456	OPERATING LEASES		0	0	8,317	2,750	8,317	8,317	8,317
AG 1210 801	FICA/MEDICARE		20,329	20,893	22,804	13,487	13,487	23,521	23,337
AG 1210	TOTAL MAYOR		316,771	317,568	338,365	213,969	331,579	348,800	346,284
AG 1320	AUDITOR								
AG 1320 418	CONTRACT SERVICES		73,400	74,250	78,438	47,025	78,438	78,438	78,438
AG 1320	TOTAL AUDITOR		73,400	74,250	78,438	47,025	78,438	78,438	78,438
AG 1325	TREASURER								
AG 1325 151	SALARIES AND WAGES		563,586	594,682	655,285	430,210	660,166	687,898	708,637
AG 1325 153	OVERTIME		46,438	38,686	30,000	13,230	25,000	28,000	28,000
AG 1325 205	FURNITURE AND FIXTURES		0	247	0	0	0	0	0
AG 1325 208	EQUIPMENT		0	0	0	0	0	0	0
AG 1325 409	TRAVEL AND CONFERENCES		2,772	3,177	3,100	1,958	2,500	2,700	2,800
AG 1325 41001	TELEPHONE CHARGES		3,702	3,546	3,800	1,711	3,200	3,360	3,461
AG 1325 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1325 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 1325 414	SUPPLIES AND MATERIALS		2,360	8,187	4,000	762	3,200	3,500	3,500
AG 1325 416	ADVERTISING AND PRINTING		7,168	7,984	7,500	5,146	7,500	7,900	7,900
AG 1325 417	POSTAGE AND FREIGHT		120	408	450	316	450	450	450
AG 1325 418	CONTRACT SERVICES		10,329	8,282	11,900	2,544	10,500	10,850	10,850
AG 1325 421	MISCELLANEOUS		763	1,341	800	507	800	800	800
AG 1325 801	FICA/MEDICARE		43,853	45,655	52,424	31,716	52,415	54,766	56,353
AG 1325	TOTAL TREASURER		681,091	712,194	769,259	488,101	765,731	800,224	822,750

		2027 - 2028 BUDGET	2024	2025	2026	8/31/2026	2026	2027	2028
CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1355		ASSESSMENTS							
AG 1355 151		SALARIES AND WAGES	248,063	258,083	267,452	169,018	267,454	274,988	282,497
AG 1355 153		OVERTIME	70	73	100	0	100	100	100
AG 1355 204		LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 1355 205		FURNITURE & FIXTURES	0	0	400	266	400	0	0
AG 1355 208		EQUIPMENT	0	0	0	0	0	0	0
AG 1355 409		TRAVEL AND CONFERENCES	0	0	200	0	200	200	200
AG 1355 41001		TELEPHONE CHARGES	1,139	1,091	1,300	526	975	1,024	1,054
AG 1355 411		DUES AND PUBLICATIONS	66	50	200	50	200	200	200
AG 1355 412		SERVICE CONTRACTS AND REPAIRS	0	0	100	0	100	100	100
AG 1355 414		SUPPLIES AND MATERIALS	600	488	1,000	0	1,000	1,000	1,000
AG 1355 416		ADVERTISING AND PRINTING	161	349	500	94	500	500	500
AG 1355 417		POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG 1355 418		CONTRACT SERVICES	0	0	2,000	0	2,000	2,000	2,000
AG 1355 419		GASOLINE/DIESEL	444	708	342	643	1,150	642	662
AG 1355 420		UNIFORMS AND CLEANING	204	189	400	276	400	400	400
AG 1355 456		OPERATING LEASES	0	0	6,774	12,647	12,869	6,664	6,664
AG 1355 801		FICA/MEDICARE	18,367	19,169	20,468	12,527	20,468	21,044	21,619
AG 1355		TOTAL ASSESSMENTS	269,115	280,200	301,236	196,047	307,816	308,862	316,996
AG 1362		TAX SALE ADVERTISING							
AG 1362 416		ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG 1362		TOTAL TAX SALE ADVERTISING	0	0	0	0	0	0	0
AG 1364		PROPERTY ACQUIRED FOR TAXES							
AG 1364 418		CONTRACT SERVICES	65,111	162,255	25,000	8,582	20,000	75,000	50,000
AG 1364 421		MISCELLANEOUS-DEMO BUILDINGS	0	0	0	0	0	0	0
AG 1364		TOTAL PROP ACQ FOR TAX	65,111	162,255	25,000	8,582	20,000	75,000	50,000
AG 1370		DISCOUNT ON TAXES							
AG 1370 402		CONTRACT SERVICES	0	0	0	0	0	0	0
AG 1370		TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1410	CLERK								
AG 1410 151	SALARIES AND WAGES		219,794	227,138	235,002	146,808	234,268	243,184	245,522
AG 1410 153	OVERTIME		0	40	0	0	0	0	0
AG 1410 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 1410 208	EQUIPMENT		0	0	0	0	0	0	0
AG 1410 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 1410 41001	TELEPHONE CHARGES		1,865	1,805	1,950	910	1,700	1,785	1,839
AG 1410 411	DUES AND PUBLICATIONS		70	110	300	60	300	300	300
AG 1410 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 1410 414	SUPPLIES AND MATERIALS		1,892	1,603	2,200	1,044	2,200	2,200	2,200
AG 1410 416	ADVERTISING AND PRINTING		27	19	200	102	200	200	200
AG 1410 417	POSTAGE & FREIGHT		0	0	0	0	0	0	0
AG 1410 418	CONTRACT SERVICES		0	0	0	0	0	0	0
AG 1410 421	MISCELLANEOUS		0	0	0	0	0	0	0
AG 1410 423	REFUND OF PAYMENTS		0	0	0	0	0	0	0
AG 1410 801	FICA/MEDICARE		15,900	16,372	17,978	10,530	17,922	18,604	18,782
AG 1410	TOTAL CLERK		239,549	247,087	257,630	159,454	256,590	266,273	268,843
AG 1420	LAW								
AG 1420 151	SALARIES AND WAGES		384,652	423,195	437,514	270,272	426,558	439,870	503,421
AG 1420 153	OVERTIME		0	0	0	0	0	0	0
AG 1420 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 1420 409	TRAVEL AND CONFERENCES		0	0	1,500	0	900	600	800
AG 1420 41001	TELEPHONE CHARGES		1,424	1,364	1,600	658	1,220	1,281	1,319
AG 1420 411	DUES AND PUBLICATIONS		15,317	15,944	18,500	11,213	18,500	19,500	20,000
AG 1420 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	19,860
AG 1420 414	SUPPLIES AND MATERIALS		457	468	1,000	394	800	700	800
AG 1420 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 1420 417	POSTAGE AND FREIGHT		0	134	300	63	150	150	225
AG 1420 418	CONTRACT SERVICES		36,104	38,190	50,000	30,835	50,000	45,000	50,000
AG 1420 801	FICA/MEDICARE		27,944	31,111	33,470	19,641	32,632	33,650	38,512
AG 1420	TOTAL LAW		465,897	510,406	543,884	333,076	530,760	540,751	634,937

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1430	ADMINISTRATIVE SERVICES								
AG 1430 151	SALARIES AND WAGES		128,577	133,007	135,628	99,196	147,778	139,785	146,990
AG 1430 153	OVERTIME		0	0	0	233	234	0	0
AG 1430 205	FURNITURE AND FIXTURES		0	0	300	0	0	0	0
AG 1430 208	EQUIPMENT		0	0	0	0	0	0	0
AG 1430 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 1430 41001	TELEPHONE CHARGES		854	818	875	395	750	788	811
AG 1430 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1430 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 1430 414	SUPPLIES AND MATERIALS		454	611	1,000	0	600	600	600
AG 1430 416	ADVERTISING AND PRINTING		331	290	300	174	300	300	300
AG 1430 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 1430 418	CONTRACT SERVICES		0	0	0	0	0	0	0
AG 1430 801	FICA/MEDICARE		9,219	9,489	10,376	7,019	11,323	10,694	11,245
AG 1430	TOTAL ADMIN SERVICES		139,434	144,215	148,479	107,017	160,985	152,166	159,945

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1440	ENGINEERING							
AG 1440 151	SALARIES AND WAGES	254,232	307,818	277,594	229,330	287,314	287,548	377,397
AG 1440 153	OVERTIME	32,231	29,244	27,500	8,150	27,500	30,000	35,000
AG 1440 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 1440 205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG 1440 206	MACHINERY AND TOOLS	0	0	300	0	300	300	300
AG 1440 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 1440 208	EQUIPMENT	1,000	724	1,000	0	1,000	1,000	1,000
AG 1440 409	TRAVEL AND CONFERENCES	1,660	1,339	2,000	0	2,000	2,000	2,000
AG 1440 410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG 1440 41001	TELEPHONE CHARGES	3,135	3,118	3,300	2,127	3,725	3,911	4,029
AG 1440 411	DUES AND PUBLICATIONS	800	800	1,500	287	1,500	1,500	1,500
AG 1440 412	SERVICE CONTRACTS AND REPAIRS	260	1,968	2,500	1,845	2,000	2,500	2,500
AG 1440 414	SUPPLIES AND MATERIALS	2,417	2,490	2,500	880	2,500	2,500	2,500
AG 1440 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG 1440 417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG 1440 418	CONTRACT SERVICES	0	406	0	0	0	0	0
AG 1440 419	GASOLINE/DIESEL	7,915	7,042	5,799	5,474	9,266	6,293	6,482
AG 1440 420	UNIFORMS AND CLEANING	439	3,536	2,000	1,573	3,950	2,000	2,000
AG 1440 422	HARDWARE AND SMALL TOOLS	0	0	500	111	500	500	500
AG 1440 456	OPERATING LEASES	28,514	41,084	33,159	26,963	33,159	33,159	29,597
AG 1440 460	CENTRAL MAINTENANCE CHARGES	7,822	8,458	7,693	7,693	7,693	4,167	4,960
AG 1440 801	FICA/MEDICARE	21,562	25,454	23,340	17,849	24,083	24,292	31,548
AG 1440	TOTAL ENGINEERING	361,986	433,482	390,685	302,283	406,490	401,671	501,313

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1460	CLERK/RECORDS MANAGEMENT								
AG 1460 151	SALARIES AND WAGES		0	0	0	0	0	0	0
AG 1460 153	OVERTIME		0	0	0	0	0	0	0
AG 1460 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 1460 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AG 1460 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 1460 410	UTILITIES AND FUEL		7,062	4,515	3,800	3,154	3,800	3,800	3,800
AG 1460 41001	TELEPHONE CHARGES		757	1,132	1,250	724	1,190	1,250	1,287
AG 1460 412	SERVICE CONTRACTS AND REPAIRS		0	0	2,500	0	2,500	2,500	2,500
AG 1460 414	SUPPLIES AND MATERIALS		799	178	2,000	0	2,000	2,000	2,000
AG 1460 801	FICA/MEDICARE		0	0	0	0	0	0	0
AG 1460	TOTAL RECORDS MANAGEMENT		8,618	5,825	9,550	3,877	9,490	9,550	9,587
AG 1490	PUBLIC WORKS ADMINISTRATION								
AG 1490 151	SALARIES AND WAGES		178,488	164,489	162,537	103,213	162,418	169,434	173,468
AG 1490 153	OVERTIME		7,727	2,980	1,000	1,713	2,000	1,200	1,200
AG 1490 409	TRAVEL AND CONFERENCES		0	525	2,200	0	500	1,000	1,000
AG 1490 41001	TELEPHONE CHARGES		2,361	2,351	2,500	1,174	2,135	2,242	2,309
AG 1490 411	DUES AND PUBLICATIONS		0	0	225	0	0	250	250
AG 1490 412	SERVICE CONTRACTS		0	0	0	0	0	0	0
AG 1490 414	SUPPLIES AND MATERIALS		0	0	0	0	0	0	0
AG 1490 416	ADVERTISING AND PRINTING		0	0	300	0	300	1,500	1,000
AG 1490 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 1490 420	UNIFORMS AND CLEANING		0	0	0	0	0	0	0
AG 1490 456	OPERATING LEASES		0	0	8,910	0	8,910	9,580	5,867
AG 1490 801	FICA/MEDICARE		13,628	12,434	12,511	7,780	12,578	13,054	13,362
AG 1490	TOTAL PUBLIC WORKS ADMIN		202,203	182,779	190,183	113,879	188,841	198,259	198,456

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1620	MUNICIPAL BUILDINGS								
AG 1620 151	SALARIES AND WAGES		528,894	652,215	642,406	345,322	620,418	641,543	660,145
AG 1620 153	OVERTIME		35,265	47,750	15,000	15,350	16,500	13,500	15,000
AG 1620 204	LAND AND BUILDINGS		39,978	0	0	0	0	0	0
AG 1620 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 1620 206	MACHINERY AND TOOLS		0	0	0	0	0	0	5,000
AG 1620 207	AUTOMOTIVE		0	0	0	0	0	0	0
AG 1620 208	EQUIPMENT		0	6,438	2,000	0	0	0	0
AG 1620 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 1620 410	UTILITIES & FUEL		210,635	188,954	220,000	145,725	220,000	220,000	240,000
AG 1620 41001	TELEPHONE CHARGES		9,077	8,818	10,750	4,859	8,665	9,098	9,371
AG 1620 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1620 412	SERVICE CONTRACTS AND REPAIRS		5,370	2,473	7,500	1,344	7,500	6,100	6,500
AG 1620 4121	RACC SERVICE CONTRACT & REPAIR		0	1,235	3,000	0	3,000	2,000	10,000
AG 1620 414	SUPPLIES AND MATERIALS		34,149	36,609	32,000	14,647	32,000	30,600	34,000
AG 1620 4141	RACC SUPPLIES & MATERIALS		0	22	5,100	3,480	4,000	3,000	2,700
AG 1620 416	ADVERTISING AND PRINTING		0	100	500	269	500	500	500
AG 1620 417	POSTAGE AND FREIGHT		272	236	500	103	500	500	500
AG 1620 418	CONTRACT SERVICES		203,024	119,550	153,500	100,868	153,500	157,000	157,000
AG 1620 4181	RACC CONTRACT SERVICES		0	2,845	1,000	1,000	1,000	0	0
AG 1620 419	GASOLINE/DIESEL		7,963	14,745	7,318	13,207	20,735	12,834	13,219
AG 1620 420	UNIFORMS AND CLEANING		6,456	4,774	3,200	5,665	5,700	3,500	3,500
AG 1620 421	MISCELLANEOUS		0	0	0	0	0	0	0
AG 1620 42101	PARK DRIVE RENTAL		0	0	0	0	0	0	0
AG 1620 422	HARDWARE AND SMALL TOOLS		0	0	0	0	0	0	0
AG 1620 456	OPERATING LEASES		49,760	54,118	42,673	31,199	42,673	48,767	71,002
AG 1620 460	CENTRAL MAINTENANCE CHARGES		68,104	76,457	90,912	90,912	90,912	92,746	110,386
AG 1620 801	FICA/MEDICARE		41,635	51,727	50,292	25,759	48,724	50,111	51,649
AG 1620	TOTAL MUNICIPAL BUILDINGS		1,240,582	1,269,066	1,287,651	799,709	1,276,327	1,291,799	1,390,472
AG 1670	CENTRAL PRINTING								
AG 1670 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 1670 417	POSTAGE AND FREIGHT		47,371	45,177	48,000	34,015	48,000	48,000	48,000
AG 1670 418	CONTRACTUAL SERVICES		0	0	0	0	0	0	0
AG 1670	TOTAL CENTRAL PRINTING		47,371	45,177	48,000	34,015	48,000	48,000	48,000

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1680	INFORMATION TECHNOLOGY								
AG 1680 151	SALARIES AND WAGES		0	0	0	0	0	0	0
AG 1680 153	OVERTIME		0	0	0	0	0	0	0
AG 1680 208	EQUIPMENT		41,222	29,887	46,600	84,526	87,500	76,300	77,826
AG 1680 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 1680 410	UTILITIES & FUEL		0	0	0	0	0	0	0
AG 1680 41001	TELEPHONE CHARGES		1,139	1,091	1,200	526	975	1,024	1,054
AG 1680 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1680 412	SERVICE CONTRACTS AND REPAIRS		127,388	230,216	221,516	109,885	185,000	218,982	223,362
AG 1680 414	SUPPLIES AND MATERIALS		6,682	3,786	7,250	643	3,500	20,700	21,114
AG 1680 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 1680 418	CONTRACT SERVICES		255,021	333,075	352,552	173,274	325,000	405,151	413,254
AG 1680 801	FICA/MEDICARE		0	0	0	0	0	0	0
AG 1680	TOTAL INFORMATION TECH		431,452	598,055	629,118	368,854	601,975	722,157	736,610
AG 1900	SPECIAL ITEMS								
AG 1910 413	INSURANCE		486,715	574,769	499,660	578,841	579,470	607,087	625,300
AG 1930 450	JUDGMENTS & CLAIMS		75,725	61,721	179,965	12,006	20,000	100,000	110,000
AG 1940 421	PURCHASE OF LAND/RIGHT OF WAY		0	0	0	0	0	0	0
AG 1986 410	SOLAR POWER PURCHASES		73,064	65,312	86,764	47,784	84,974	87,107	89,262
AG 1987 410	SOLAR POWER PURCHASES		281,797	276,747	268,666	156,975	285,800	291,516	297,348
AG 1988 421	REFUND PRIOR YR PAYROLL TAX		0	0	0	0	0	0	0
AG 1990 451	CONTINGENCY		0	0	0	0	0	0	0
AG 1970 495	ALLOW FOR UNCOLLECTED TAX		0	0	0	0	0	0	0
AG 1900	TOTAL SPECIAL ITEMS		917,301	978,549	1,035,055	795,606	970,244	1,085,710	1,121,910

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 1989	CIVIL SERVICE								
AG 1989 151	SALARIES AND WAGES		3,184	3,231	3,000	825	3,000	3,000	3,000
AG 1989 153	OVERTIME		0	0	0	0	0	0	0
AG 1989 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 1989 409	TRAVEL & CONFERENCES		0	0	0	0	0	0	0
AG 1989 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 1989 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 1989 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 1989 414	SUPPLIES AND MATERIALS		0	0	500	0	0	0	0
AG 1989 416	ADVERTISING AND PRINTING		48	0	1,500	75	150	150	150
AG 1989 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 1989 418	CONTRACT SERVICES		2,374	1,538	5,000	3,165	3,500	4,000	4,200
AG 1989 421	MISCELLANEOUS		0	0	0	0	0	0	0
AG 1989 801	FICA/MEDICARE		244	217	230	56	230	230	230
AG 1989	TOTAL CIVIL SERVICE		5,850	4,985	10,230	4,121	6,880	7,380	7,580
AG 3121	POLICE SERVICE REIMBURSEMENT								
AG 3121 452	OTHER SUNDRY - REIMBURSEMENT		399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG 3121	TOTAL POLICE REIMBURSEMENT		399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG 3310	POLICE/TRAFFIC CONTROL								
AG 3310 151	SALARIES AND WAGES		71,284	76,071	92,800	37,855	97,120	97,120	94,960
AG 3310 153	OVERTIME		0	0	0	0	0	0	0
AG 3310 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 3310 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 3310 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 3310 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 3310 414	SUPPLIES AND MATERIALS		0	0	0	0	0	0	0
AG 3310 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 3310 420	UNIFORMS AND CLEANING		0	0	0	0	0	0	0
AG 3310 801	FICA/MEDICARE		5,472	5,819	7,099	2,896	7,430	7,430	7,264
AG 3310	TOTAL POLICE/TRAFFIC CONTROL		76,756	81,891	99,899	40,750	104,550	104,550	102,224

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 3410	FIRE								
AG 3410 151	SALARIES AND WAGES		7,119,145	7,270,914	7,499,193	4,621,604	7,517,580	7,570,916	7,921,109
AG 3410 153	OVERTIME		219,393	184,523	145,000	109,863	180,000	185,000	185,000
AG 3410 204	LAND & BUILDINGS		0	0	0	0	0	0	0
AG 3410 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 3410 206	MACHINERY AND TOOLS		1,658	1,568	2,000	255	2,000	1,000	0
AG 3410 207	AUTOMOTIVE		0	0	16,000	0	16,000	15,200	0
AG 3410 208	EQUIPMENT		31,421	19,182	35,900	46,633	48,175	14,758	75,000
AG 3410 409	TRAVEL AND CONFERENCES		11,241	36,149	50,000	26,984	50,000	52,000	52,000
AG 3410 410	UTILITIES AND FUEL		0	0	2,500	0	0	0	0
AG 3410 41001	TELEPHONE CHARGES		14,006	13,147	16,500	5,243	12,000	12,600	12,978
AG 3410 411	DUES AND PUBLICATIONS		485	399	2,725	1,237	2,725	2,725	2,725
AG 3410 412	SERVICE CONTRACTS AND REPAIRS		38,610	42,293	45,000	26,005	40,000	60,450	40,000
AG 3410 414	SUPPLIES AND MATERIALS		37,104	63,435	78,000	27,559	85,000	80,000	90,000
AG 3410 415	MEDICAL		51,259	33,795	51,000	31,665	55,900	56,900	56,900
AG 3410 416	ADVERTISING AND PRINTING		367	227	400	222	400	400	400
AG 3410 417	POSTAGE & FREIGHT		0	122	200	30	200	200	200
AG 3410 418	CONTRACT SERVICES		0	0	25,000	0	21,000	21,000	2,100
AG 3410 419	GASOLINE/DIESEL		40,416	37,653	28,588	31,927	51,759	34,947	35,995
AG 3410 420	UNIFORMS AND CLEANING		57,452	136,416	135,800	120,884	135,800	129,800	141,850
AG 3410 421	MISCELLANEOUS		0	851	1,000	0	1,000	1,000	1,000
AG 3410 456	OPERATING LEASES		24,116	24,108	19,567	15,864	21,383	8,807	0
AG 3410 801	FICA/MEDICARE		536,393	542,595	584,781	341,938	588,865	593,328	620,117
AG 3410	TOTAL FIRE		8,183,066	8,407,377	8,739,154	5,407,913	8,829,787	8,841,031	9,237,375

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 3411	FIRE BUILDING & MAINT							
AG 3411 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 3411 205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG 3411 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 3411 410	UTILITIES & FUEL	40,379	43,047	48,000	32,955	48,000	49,920	49,920
AG 3411 41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 3411 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 3411 412	SERVICE CONTRACTS AND REPAIRS	12,061	5,466	40,000	45,947	60,000	30,000	30,000
AG 3411 414	SUPPLIES AND MATERIALS	7,262	9,622	12,000	5,799	12,000	12,000	12,000
AG 3411 420	UNIFORMS AND CLEANING	2,452	2,500	2,500	1,829	2,500	2,500	2,500
AG 3411 421	MISCELLANEOUS	0	0	0	0	0	0	0
AG 3411 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 3411 454	PAYMENTS TO OTHERS	0	0	8,000	8,000	8,000	8,000	8,000
AG 3411	TOTAL FIRE BUILDING	62,154	60,635	110,500	94,531	130,500	102,420	102,420
AG 3510	ANIMAL CONTROL							
AG 3510 151	SALARIES AND WAGES	116,875	117,812	125,563	86,603	133,483	189,126	184,493
AG 3510 153	OVERTIME	14,562	20,493	20,000	11,524	22,000	22,000	24,000
AG 3510 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 3510 205	FURNITURE & FIXTURES	0	0	0	0	0	0	0
AG 3510 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 3510 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 3510 208	EQUIPMENT	0	0	0	0	0	0	0
AG 3510 410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG 3510 41001	TELEPHONE CHARGES	4,027	4,112	4,500	2,827	4,600	4,830	4,975
AG 3510 411	DUES AND PUBLICATIONS	0	0	120	0	120	120	120
AG 3510 412	SERVICE CONTRACTS AND REPAIRS	194	1,511	2,800	1,851	2,800	2,800	3,000
AG 3510 414	SUPPLIES AND MATERIALS	3,227	4,242	8,000	3,813	6,000	6,500	7,250
AG 3510 416	ADVERTISING AND PRINTING	75	86	100	0	100	100	100
AG 3510 417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG 3510 418	CONTRACT SERVICES	9,140	17,334	70,300	17,441	40,000	43,000	46,100
AG 3510 419	GASOLINE/DIESEL	3,321	3,168	2,821	2,319	3,912	2,651	2,730
AG 3510 420	UNIFORMS AND CLEANING	832	876	1,200	1,854	1,900	2,000	2,200
AG 3510 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 3510 456	OPERATING LEASES	29,528	26,003	26,224	17,321	26,224	26,224	20,775
AG 3510 460	CENTRAL MAINTENANCE CHARGES	5,831	6,360	7,404	7,404	7,404	5,687	6,769
AG 3510 801	FICA/MEDICARE	9,513	10,000	11,136	7,104	11,894	16,151	15,950
AG 3510	TOTAL ANIMAL CONTROL	197,126	211,997	280,168	160,062	260,437	321,189	318,462

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 3620	BUILDING INSPECTIONS								
AG 3620 151	SALARIES AND WAGES		751,945	858,784	842,940	534,642	847,164	884,270	910,710
AG 3620 153	OVERTIME		10,193	1,828	5,000	232	2,500	5,000	5,200
AG 3620 204	LAND AND BUILDINGS		0	0	0	0	0	0	0
AG 3620 205	FURNITURE & FIXTURES		0	0	0	0	0	0	0
AG 3620 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AG 3620 207	AUTOMOTIVE		0	0	0	0	0	0	0
AG 3620 208	EQUIPMENT		0	9,892	0	200	200	0	0
AG 3620 409	TRAVEL AND CONFERENCES		5,620	5,117	6,000	6,034	6,525	6,525	6,525
AG 3620 410	UTILITIES AND FUEL		0	0	0	0	0	0	0
AG 3620 41001	TELEPHONE CHARGES		5,875	6,298	5,600	3,604	6,100	6,405	6,597
AG 3620 411	DUES AND PUBLICATIONS		1,000	900	1,200	1,100	1,200	1,200	1,200
AG 3620 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 3620 414	SUPPLIES AND MATERIALS		3,304	3,140	4,500	3,712	4,500	4,500	4,500
AG 3620 416	ADVERTISING AND PRINTING		1,159	928	1,500	520	1,500	1,500	1,500
AG 3620 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 3620 418	CONTRACT SERVICES		2,011	2,849	4,000	1,780	2,500	2,500	2,500
AG 3620 419	GASOLINE/DIESEL		7,159	3,561	4,864	3,155	5,342	5,462	5,626
AG 3620 420	UNIFORMS AND CLEANING		2,778	3,918	4,100	3,380	4,100	4,100	4,100
AG 3620 421	MISCELLANEOUS-DEMO BUILDINGS		188,887	156,541	200,000	158,427	200,000	178,000	200,000
AG 3620 422	HARDWARE AND SMALL TOOLS		444	790	1,500	498	1,000	1,000	1,000
AG 3620 426	PLUMBING BOARD		0	0	0	0	0	0	0
AG 3620 456	OPERATING LEASES		24,346	39,252	40,683	60,452	67,519	41,201	41,201
AG 3620 460	CENTRAL MAINTENANCE CHARGES		19,462	22,284	26,378	26,378	26,378	19,420	23,114
AG 3620 801	FICA/MEDICARE		56,405	63,875	64,867	38,937	64,999	68,029	70,067
AG 3620	TOTAL BUILDING INSPECTIONS		1,080,588	1,179,955	1,213,132	843,052	1,241,527	1,229,112	1,283,841

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 3989	PUBLIC SAFETY								
AG 3989 151	SALARIES AND WAGES		48,999	52,060	52,000	33,192	52,000	56,300	61,600
AG 3989 153	OVERTIME		0	0	0	0	0	0	0
AG 3989 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 3989 208	EQUIPMENT		0	0	0	0	0	0	0
AG 3989 409	TRAVEL AND CONFERENCES		0	0	300	0	0	0	0
AG 3989 41001	TELEPHONE CHARGES		371	0	0	0	0	0	0
AG 3989 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 3989 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 3989 414	SUPPLIES AND MATERIALS		166	43	150	34	100	100	100
AG 3989 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 3989 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 3989 418	CONTRACT SERVICES		0	0	0	0	0	0	0
AG 3989 801	FICA/MEDICARE		3,748	3,983	3,978	2,539	3,978	4,307	4,712
AG 3989	TOTAL PUBLIC SAFETY		53,284	56,086	56,428	35,765	56,078	60,707	66,412
AG 4020	VITAL STATISTICS								
AG 4020 151	SALARIES AND WAGES		0	0	0	0	0	0	0
AG 4020 153	OVERTIME		0	0	0	0	0	0	0
AG 4020 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 4020 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 4020 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 4020 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 4020 412	SERVICE CONTRACTS AND REPAIRS		0	0	0	0	0	0	0
AG 4020 414	SUPPLIES AND MATERIALS		1,348	1,720	1,700	570	1,700	1,700	1,700
AG 4020 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 4020 801	FICA/MEDICARE		0	0	0	0	0	0	0
AG 4020	TOTAL VITAL STATISTICS		1,348	1,720	1,700	570	1,700	1,700	1,700

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5110	MAINTENANCE OF STREETS							
AG 5110 151	SALARIES AND WAGES	905,189	1,104,532	1,359,362	831,138	1,337,639	1,417,413	1,583,940
AG 5110 153	OVERTIME	134,504	70,825	45,000	10,278	45,000	45,000	45,000
AG 5110 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 5110 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 5110 208	EQUIPMENT	0	4,766	13,092	12,687	12,687	6,270	64,120
AG 5110 409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 5110 410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG 5110 41001	TELEPHONE CHARGES	3,152	2,620	3,400	833	1,500	1,575	1,622
AG 5110 412	SERVICE CONTRACTS AND REPAIRS	10,320	839	2,420	0	2,420	2,540	2,670
AG 5110 414	SUPPLIES AND MATERIALS	74,288	115,787	110,000	59,162	110,000	115,500	121,275
AG 5110 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG 5110 417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG 5110 418	CONTRACT SERVICES	79,620	29,973	51,425	23,111	51,425	54,000	56,700
AG 5110 419	GASOLINE/DIESEL	117,501	193,795	97,135	149,030	181,978	210,689	217,010
AG 5110 420	UNIFORMS AND CLEANING	17,723	21,221	25,410	16,835	25,410	26,680	28,015
AG 5110 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 5110 456	OPERATING LEASES	71,157	74,196	80,786	45,977	63,885	134,302	126,118
AG 5110 460	CENTRAL MAINTENANCE CHARGES	730,194	818,190	953,886	953,886	953,886	900,989	1,072,348
AG 5110 801	FICA/MEDICARE	75,805	83,708	107,434	60,499	105,772	111,875	124,614
AG 5110	TOTAL MAINT. OF STREETS	2,219,452	2,520,452	2,849,350	2,163,434	2,891,602	3,026,833	3,443,431
AG 5111	STREETS, CURBS, WALKS							
AG 5111 151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG 5111 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 5111 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 5111 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 5111 41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 5111 412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG 5111 414	SUPPLIES & MATERIALS	2,388	3,704	6,300	1,000	6,300	6,615	6,950
AG 5111 418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG 5111 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 5111	TOTAL STREETS, CURBS, WALKS	2,388	3,704	6,300	1,000	6,300	6,615	6,950

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5112	CHIPS STREET PROGRAM							
AG 5112 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 5112 209	STREETS	1,943,842	2,057,477	2,057,477	0	2,057,477	2,163,430	2,163,430
AG 5112	TOTAL CHIPS	1,943,842	2,057,477	2,057,477	0	2,057,477	2,163,430	2,163,430
AG 5120	MAINTENANCE OF BRIDGES							
AG 5120 414	SUPPLIES AND MATERIALS	2,362	0	3,600	0	3,600	3,780	3,970
AG 5120 418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG 5120	TOTAL MAINT OF BRIDGES	2,362	0	3,600	0	3,600	3,780	3,970
AG 5132	PUBLIC WORKS GARAGE							
AG 5132 151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG 5132 153	OVERTIME	0	0	0	0	0	0	0
AG 5132 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 5132 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 5132 208	EQUIPMENT	29,609	0	0	0	0	0	0
AG 5132 410	UTILITIES & FUEL	59,475	87,079	71,500	85,808	110,000	89,670	100,430
AG 5132 41001	TELEPHONE CHARGES	458	563	600	438	675	709	730
AG 5132 412	SERVICE CONTRACTS AND REPAIRS	2,232	6,000	7,260	1,150	7,260	7,260	7,475
AG 5132 414	SUPPLIES AND MATERIALS	6,852	13,922	16,940	8,240	16,940	16,940	17,450
AG 5132 418	CONTRACT SERVICES	5,979	6,334	7,260	7,260	7,260	7,260	7,475
AG 5132 420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
AG 5132 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 5132 801	FICA/MEDICARE	0	0	0	0	0	0	0
AG 5132	TOTAL PUBLIC WORKS GARAGE	104,605	113,897	103,560	102,896	142,135	121,839	133,560

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5138	ENG/PUB SAFETY/ELECTRICAL							
AG 5138 151	SALARIES AND WAGES	171,175	195,060	204,182	129,751	204,181	213,508	220,823
AG 5138 153	OVERTIME	8,266	5,242	5,000	1,651	2,500	5,000	5,000
AG 5138 204	LAND & BUILDINGS	0	0	0	0	0	0	0
AG 5138 205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG 5138 206	MACHINERY AND TOOLS	0	0	0	0	0	1,000	1,000
AG 5138 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 5138 208	EQUIPMENT	37,360	26,668	0	6,174	15,000	0	0
AG 5138 409	TRAVEL AND CONFERENCES	0	0	1,200	0	0	500	500
AG 5138 410	UTILITIES & FUEL	25,515	36,010	25,000	25,457	40,500	25,000	25,000
AG 5138 41001	TELEPHONE CHARGES	726	714	800	384	700	735	757
AG 5138 411	DUES AND PUBLICATIONS	0	0	200	0	0	200	200
AG 5138 412	SERVICE CONTRACTS AND REPAIRS	(2,500)	65,330	25,000	0	5,000	9,250	10,000
AG 5138 414	SUPPLIES AND MATERIALS	12,200	14,946	50,000	10,185	40,000	40,300	45,500
AG 5138 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG 5138 417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG 5138 418	CONTRACT SERVICES	870	0	15,000	0	15,000	4,000	5,000
AG 5138 419	GASOLINE/DIESEL	4,456	4,718	3,107	4,052	6,100	4,438	4,571
AG 5138 420	UNIFORMS AND CLEANING	150	2,607	1,400	1,467	1,550	1,000	1,200
AG 5138 422	HARDWARE AND SMALL TOOLS	0	0	2,000	0	1,000	1,500	2,500
AG 5138 456	OPERATING LEASES	6,723	7,870	13,693	17,391	19,920	13,586	13,586
AG 5138 460	CENTRAL MAINTENANCE CHARGES	4,249	6,076	7,802	7,802	7,802	7,773	9,252
AG 5138 801	FICA/MEDICARE	13,496	14,642	16,002	9,527	15,811	16,716	17,275
AG 5138	TOTAL ELECTRICAL	282,687	379,883	370,386	213,841	375,064	344,506	362,165

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5140	SIGN DEPARTMENT								
AG 5140 151	SALARIES AND WAGES		108,040	116,614	114,534	69,931	118,021	122,397	126,722
AG 5140 153	OVERTIME		6,770	7,247	2,200	5,313	5,750	4,000	4,000
AG 5140 205	FURNITURE AND FIXTURES		0	0	0	0	0	0	0
AG 5140 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AG 5140 207	AUTOMOTIVE		0	0	0	0	0	0	0
AG 5140 409	TRAVEL AND CONFERENCES		0	0	0	0	0	0	0
AG 5140 410	UTILITIES & FUEL		0	0	0	0	0	0	0
AG 5140 41001	TELEPHONE CHARGES		1,054	1,047	1,200	650	1,100	1,155	1,190
AG 5140 412	SERVICE CONTRACTS AND REPAIRS		0	0	1,000	0	500	500	500
AG 5140 414	SUPPLIES AND MATERIALS		20,933	17,721	25,000	21,892	25,000	25,000	26,000
AG 5140 416	ADVERTISING AND PRINTING		0	0	0	0	0	0	0
AG 5140 417	POSTAGE & FREIGHT		0	0	0	0	0	0	0
AG 5140 418	CONTRACT SERVICES		0	0	0	0	0	0	0
AG 5140 419	GASOLINE/DIESEL		3,175	2,605	2,139	2,500	5,500	2,402	2,474
AG 5140 420	UNIFORMS AND CLEANING		387	1,604	1,000	617	700	600	600
AG 5140 422	HARDWARE AND SMALL TOOLS		2,713	0	3,000	0	1,000	2,500	3,500
AG 5140 456	OPERATING LEASES		7,957	7,806	14,691	3,062	3,203	420	10,796
AG 5140 460	CENTRAL MAINTENANCE CHARGES		1,990	1,776	815	815	815	1,503	1,788
AG 5140 801	FICA/MEDICARE		8,260	8,873	8,930	5,353	9,469	9,669	10,000
AG 5140	TOTAL SIGN DEPARTMENT		161,277	165,294	174,509	110,133	171,058	170,147	187,569
AG 5142	SNOW REMOVAL								
AG 5142 151	SALARIES AND WAGES		612,689	713,047	677,689	368,994	658,301	670,635	677,964
AG 5142 153	OVERTIME		98,151	276,525	125,000	109,258	125,000	128,750	132,615
AG 5142 207	AUTOMOTIVE		0	0	0	0	0	0	0
AG 5142 208	EQUIPMENT		0	0	33,061	31,700	31,700	30,482	0
AG 5142 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 5142 414	SUPPLIES AND MATERIALS		560,920	672,086	623,000	565,664	750,000	800,000	824,000
AG 5142 418	CONTRACT SERVICES		10,202	9,798	11,000	9,798	11,000	21,000	21,630
AG 5142 801	FICA/MEDICARE		51,657	73,552	61,406	34,461	59,922	61,153	62,009
AG 5142	TOTAL SNOW REMOVAL		1,333,619	1,745,009	1,531,156	1,119,874	1,635,923	1,712,020	1,718,218
AG 5182	STREET LIGHTING								
AG 5182 208	EQUIPMENT		0	0	0	0	0	0	0
AG 5182 410	UTILITIES & FUEL		349,600	343,018	443,500	203,089	443,500	450,000	463,500
AG 5182 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 5182 414	SUPPLIES AND MATERIALS		0	0	0	0	0	0	0
AG 5182	TOTAL STREET LIGHTING		349,600	343,018	443,500	203,089	443,500	450,000	463,500

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 5630	BUS OPERATIONS							
AG 5630 151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG 5630 153	OVERTIME	0	0	0	0	0	0	0
AG 5630 410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG 5630 418	CONTRACT SERVICES	220,066	220,066	242,073	165,045	220,060	220,060	220,060
AG 5630 801	FICA/MEDICARE	0	0	0	0	0	0	0
AG 5630	TOTAL BUS OPERATIONS	220,066	220,066	242,073	165,045	220,060	220,060	220,060
AG 5650	PARKING OPERATIONS							
AG 5650 151	SALARIES AND WAGES	0	22,175	42,432	22,560	45,760	46,675	48,209
AG 5650 153	OVERTIME	0	0	0	0	0	0	0
AG 5650 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 5650 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 5650 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 5650 208	EQUIPMENT	0	0	0	0	0	0	0
AG 5650 409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 5650 410	UTILITIES & FUEL	281	0	0	0	0	0	0
AG 5650 41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 5650 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 5650 412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG 5650 414	SUPPLIES AND MATERIALS	0	591	750	0	650	750	750
AG 5650 417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG 5650 418	CONTRACT SERVICES	6,773	11,810	10,000	5,897	6,500	8,875	10,000
AG 5650 419	GASOLINE/DIESEL	0	0	0	0	0	0	0
AG 5650 420	UNIFORMS AND CLEANING	0	1,000	500	237	250	400	600
AG 5650 422	HARDWARE AND SMALL TOOLS	0	0	100	0	0	0	0
AG 5650 460	CENTRAL MAINTENANCE CHARGES	0	0	0	0	0	0	0
AG 5650 801	FICA/MEDICARE	0	1,696	3,246	1,726	3,501	3,571	3,688
AG 5650	TOTAL PARKING OPERATIONS	7,054	37,272	57,028	30,421	56,661	60,271	63,247
AG 6460	ROME INDUSTRIAL DEV CORP							
AG 6460 454	OTHER SUNDRY - SUBSIDY	0	0	0	0	0	0	0
AG 6460	TOTAL ROME INDUSTRIAL DEV CORP	0	0	0	0	0	0	0
AG 7010	COUNCIL ON THE ARTS							
AG 7010 454	OTHER SUNDRY - SUBSIDY	0	0	0	0	0	0	0
AG 7010	TOTAL ARTS COUNCIL	0	0	0	0	0	0	0

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 7020	PARKS,RECREATION & COMM ACTIV								
AG 7020 151	SALARIES AND WAGES		443,544	547,641	506,499	359,117	631,971	560,609	799,062
AG 7020 153	OVERTIME		11,779	5,869	10,000	2,745	7,500	7,500	8,000
AG 7020 204	LAND AND BUILDINGS		0	33,717	20,000	0	20,000	20,000	15,000
AG 7020 205	FURNITURE AND FIXTURES		0	0	2,000	553	1,500	1,000	1,000
AG 7020 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AG 7020 207	AUTOMOBILE		0	0	0	0	0	0	0
AG 7020 208	EQUIPMENT		2,758	1,900	26,000	20,678	25,000	25,250	39,500
AG 7020 409	TRAVEL AND CONFERENCES		0	1,172	2,500	2,333	2,400	2,500	2,500
AG 7020 410	UTILITIES & FUEL		24,120	23,231	30,000	19,384	25,000	27,500	30,000
AG 7020 41001	TELEPHONE CHARGES		10,856	11,903	12,000	7,523	12,000	12,600	12,978
AG 7020 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 7020 412	SERVICE CONTRACTS AND REPAIRS		245	915	8,000	849	7,500	8,000	8,000
AG 7020 414	SUPPLIES AND MATERIALS		47,563	71,892	65,000	31,172	65,000	67,500	70,000
AG 7020 416	ADVERTISING AND PRINTING		0	0	1,000	20	500	1,000	1,000
AG 7020 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 7020 418	CONTRACT SERVICES		36,179	33,859	43,000	28,592	40,000	42,500	42,500
AG 7020 419	GASOLINE/DIESEL		17,048	15,479	11,053	12,205	18,160	15,182	15,638
AG 7020 420	UNIFORMS AND CLEANING		95	985	1,500	239	1,500	1,750	1,750
AG 7020 421	MISCELLANEOUS		0	0	0	0	0	0	0
AG 7020 422	HARDWARE AND SMALL TOOLS		0	0	0	0	0	0	0
AG 7020 456	OPERATING LEASES		20,586	22,931	21,980	14,653	21,980	21,980	21,980
AG 7020 460	CENTRAL MAINTENANCE CHARGES		3,968	0	0	0	0	0	0
AG 7020 801	FICA/MEDICARE		34,230	42,294	39,512	26,912	48,920	43,460	61,740
AG 7020	TOTAL PARKS,REC & COMM ACTIVITIES		652,970	813,787	800,044	526,974	928,931	858,332	1,130,648

		2027 - 2028 BUDGET	2024	2025	2026	8/31/2026	2026	2027	2028
CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 7180		MUNICIPAL POOLS							
AG 7180 151		SALARIES AND WAGES	25,650	62,920	115,000	71,174	107,500	115,000	120,750
AG 7180 153		OVERTIME	0	0	500	0	500	500	500
AG 7180 204		LAND AND BUILDINGS	0	0	2,500	0	1,500	0	2,500
AG 7180 205		FURNITURE AND FIXTURES	0	456	1,500	0	1,000	1,500	1,500
AG 7180 206		MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 7180 208		EQUIPMENT	1,564	0	5,000	0	3,500	5,000	5,000
AG 7180 409		TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 7180 410		UTILITIES & FUEL	24,885	15,761	20,000	6,764	17,500	17,500	20,000
AG 7180 41001		TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 7180 411		DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 7180 412		SERVICE CONTRACTS AND REPAIRS	29,693	0	3,500	0	2,500	3,000	3,500
AG 7180 414		SUPPLIES AND MATERIALS	12,133	17,127	25,000	14,867	20,000	22,500	25,000
AG 7180 418		CONTRACT SERVICES	91,340	4,009	5,500	649	5,000	5,000	5,500
AG 7180 420		UNIFORMS AND CLEANING	325	0	1,000	582	1,000	1,250	1,250
AG 7180 421		MISCELLANEOUS	0	0	2,500	0	2,000	2,000	2,500
AG 7180 422		HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 7180 801		FICA/MEDICARE	1,962	5,024	8,836	5,445	8,262	8,836	9,276
AG 7180		TOTAL MUNICIPAL POOL	187,553	105,298	190,836	99,481	170,262	182,086	197,276

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 7181	CIVIC ARENA							
AG 7181 151	SALARIES AND WAGES	126,131	126,134	130,000	66,437	126,376	130,000	136,500
AG 7181 153	OVERTIME	459	116	500	0	500	500	500
AG 7181 204	LAND AND BUILDINGS	0	0	17,500	3,100	17,500	6,000	2,500
AG 7181 205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG 7181 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG 7181 207	AUTOMOTIVE	0	0	0	0	0	0	0
AG 7181 208	EQUIPMENT	5,448	2,671	3,500	2,490	3,500	2,500	2,500
AG 7181 409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG 7181 410	UTILITIES & FUEL	64,970	103,205	80,000	68,745	80,000	85,000	87,500
AG 7181 41001	TELEPHONE CHARGES	3,355	2,238	2,550	1,305	2,240	2,352	2,423
AG 7181 411	DUES AND PUBLICATIONS	0	0	3,000	0	3,000	3,000	3,000
AG 7181 412	SERVICE CONTRACTS AND REPAIRS	1,651	12,628	28,000	4,267	25,000	27,500	27,500
AG 7181 414	SUPPLIES AND MATERIALS	54,703	72,440	60,000	27,339	60,000	65,000	67,500
AG 7181 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG 7181 417	POSTAGE AND SHIPPING	0	0	0	0	0	0	0
AG 7181 418	CONTRACT SERVICES	12,223	13,704	13,000	6,693	13,000	15,000	17,500
AG 7181 419	GASOLINE/DIESEL	448	120	2,590	185	500	355	366
AG 7181 420	UNIFORMS AND CLEANING	304	1,000	2,000	0	1,500	1,500	1,750
AG 7181 422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG 7181 460	CENTRAL MAINTENANCE CHARGES	0	0	0	0	0	0	0
AG 7181 801	FICA/MEDICARE	9,684	9,658	9,983	5,082	9,706	9,983	10,481
AG 7181	TOTAL CIVIC ARENA	279,376	343,915	352,623	185,644	342,822	348,691	360,019
AG 7410	PUBLIC LIBRARY							
AG 7410 454	OTHER SUNDRY - SUBSIDY	322,932	322,932	322,932	161,466	322,932	322,932	322,932
AG 7410	TOTAL PUBLIC LIBRARY	322,932	322,932	322,932	161,466	322,932	322,932	322,932
AG 7510	ROME HISTORICAL SOCIETY							
AG 7510 454	OTHER SUNDRY - SUBSIDY	31,616	31,616	31,616	15,808	31,616	40,000	40,000
AG 7510	TOTAL ROME HISTORICAL SOCIETY	31,616	31,616	31,616	15,808	31,616	40,000	40,000
AG 7550	MEMORIAL DAY COMMITTEE							
AG 7550 414	SUPPLIES AND MATERIALS	2,971	10,206	3,100	2,978	3,100	3,100	3,200
AG 7550	TOTAL MEMORIAL DAY COMMITTEE	2,971	10,206	3,100	2,978	3,100	3,100	3,200
AG 7560	CAPITOL THEATRE							
AG 7560 454	OTHER SUNDRY - SUBSIDY	12,160	12,160	12,160	9,120	12,160	12,160	12,160
AG 7560	TOTAL CAPITOL THEATRE	12,160	12,160	12,160	9,120	12,160	12,160	12,160

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 7610	SENIOR CITIZEN'S COUNCIL							
AG 7610 454	OTHER SUNDRY - SUBSIDY	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG 7610	TOTAL SENIOR CITIZEN'S COUCIL	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG 7620	SOUTH ROME SENIOR CITIZEN CENTER							
AG 7620 454	OTHER SUNDRY - SUBSIDY	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG 7620	TOTAL SOUTH ROME SENIOR CITIZEN CENTER	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG 7630	ROME SPORTS HALL OF FAME							
AG 7630 454	OTHER SUNDRY - SUBSIDY	0	0	0	0	0	5,000	5,000
AG 7630	TOTAL ROME SPORTS HALL OF FAME	0	0	0	0	0	5,000	5,000
AG 7650	ROME COMMUNITY ART CENTER							
AG 7650 454	OTHER SUNDRY - SUBSIDY	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG 7650	TOTAL ROME COMMUNITY ART CTR	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG 7989	ROME HUMANE SOCIETY							
AG 7989 454	OTHER SUNDRY - SUBSIDY	7,875	8,070	0	0	14,000	0	0
AG 7989	TOTAL ROME HUMANE SOCIETY	7,875	8,070	0	0	14,000	0	0
AG 7991	CEMETERY							
AG 7991 454	OTHER SUNDRY - SUBSIDY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG 7991	TOTAL CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG 8010	ZONING BOARD OF APPEALS							
AG 8010 409	TRAVEL AND CONFERENCES	0	0	250	0	0	0	0
AG 8010 41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 8010 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 8010 414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
AG 8010 416	ADVERTISING AND PRINTING	570	800	800	709	800	800	800
AG 8010 421	MISCELLANEOUS	0	0	0	0	0	0	0
AG 8010	TOTAL ZONING BOARD OF APPEALS	570	800	1,050	709	800	800	800

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 8020	COMMUNITY & ECONOMIC DEVELOPMENT							
AG 8020 151	SALARIES AND WAGES	312,778	279,026	283,983	301,053	339,292	307,097	363,495
AG 8020 153	OVERTIME	1,655	4,666	5,000	32	5,000	5,000	5,000
AG 8020 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG 8020 205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG 8020 409	TRAVEL AND CONFERENCES	1,533	817	3,000	690	3,000	3,000	3,000
AG 8020 41001	TELEPHONE CHARGES	2,278	2,182	2,400	1,053	1,905	2,000	2,060
AG 8020 411	DUES AND PUBLICATIONS	260	700	700	337	700	700	700
AG 8020 412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG 8020 414	SUPPLIES AND MATERIALS	829	1,690	1,500	1,273	1,500	1,500	1,500
AG 8020 416	ADVERTISING AND PRINTING	1,621	1,199	2,000	659	2,000	2,000	2,000
AG 8020 417	POSTAGE AND FREIGHT	417	61	600	0	600	600	600
AG 8020 418	CONTRACT SERVICES	156,453	152,837	128,170	74,610	148,800	124,000	140,000
AG 8020 421	MISC - REAL PROP COMMITTEE	0	0	0	0	0	0	0
AG 8020 801	FICA/MEDICARE	26,039	21,876	22,107	21,707	26,338	23,875	28,190
AG 8020	TOTAL COMMUNITY & ECONOMIC DEVEL	503,863	465,055	449,460	401,414	529,136	469,772	546,545
AG 8025	PLANNING BOARD							
AG 8025 409	TRAVEL AND CONFERENCES	15	0	200	50	50	50	50
AG 8025 41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG 8025 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG 8025 414	SUPPLIES AND MATERIALS	0	0	100	0	50	50	50
AG 8025 416	ADVERTISING AND PRINTING	758	425	1,000	619	1,000	1,000	1,000
AG 8025 417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG 8025 418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG 8025	TOTAL PLANNING BOARD	773	425	1,300	669	1,100	1,100	1,100
AG 8040	RUNAWAY & HOMELESS YOUTH							
AG 8040 454	OTHER SUNDRY - SUBSIDY	1,600	1,600	1,600	1,600	1,600	1,600	1,600
AG 8040	TOTAL HUMAN SERVICES	1,600	1,600	1,600	1,600	1,600	1,600	1,600

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 8560	SHADE TREES								
AG 8560 151	SALARIES AND WAGES		47,673	46,408	47,325	30,012	47,326	48,312	49,267
AG 8560 153	OVERTIME		6,508	11,198	10,000	7,981	9,000	9,000	9,000
AG 8560 204	LAND AND BUILDINGS		18,720	14,769	35,270	15,220	35,270	30,000	30,900
AG 8560 206	MACHINERY AND TOOLS		0	0	0	0	0	0	0
AG 8560 207	AUTOMOTIVE		0	0	0	0	0	0	0
AG 8560 208	EQUIPMENT		0	0	0	0	0	0	0
AG 8560 409	TRAVEL AND CONFERENCES		0	0	500	0	500	0	0
AG 8560 41001	TELEPHONE CHARGES		0	0	0	0	0	0	0
AG 8560 411	DUES AND PUBLICATIONS		0	0	0	0	0	0	0
AG 8560 412	SERVICE CONTRACTS AND REPAIRS		324	0	1,460	0	1,460	1,500	1,550
AG 8560 414	SUPPLIES AND MATERIALS		140	601	2,660	0	2,660	2,700	2,800
AG 8560 417	POSTAGE AND FREIGHT		0	0	0	0	0	0	0
AG 8560 418	CONTRACT SERVICES		32,674	157,600	96,800	34,186	96,800	100,000	103,000
AG 8560 419	GASOLINE/DIESEL		0	0	0	0	0	0	0
AG 8560 420	UNIFORMS AND CLEANING		0	0	0	0	0	0	0
AG 8560 421	MISCELLANEOUS		0	0	0	0	0	0	0
AG 8560 422	HARDWARE AND SMALL TOOLS		0	0	0	0	0	0	0
AG 8560 460	CENTRAL MAINTENANCE CHARGES		0	0	0	0	0	0	0
AG 8560 801	FICA/MEDICARE		3,936	4,177	4,385	2,747	4,309	4,384	4,457
AG 8560	TOTAL SHADE TREES		109,974	234,753	198,400	90,147	197,324	195,896	200,975

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 9000	FRINGE BENEFITS								
AG 9010 800	NYS RETIREMENT GENERAL CITY		920,169	1,128,359	1,235,587	0	1,233,784	1,324,262	1,389,048
AG 9010 805	NYS RETIREMENT HOSPITAL		0	0	0	0	0	0	0
AG 9015 806	NYS RETIREMENT FIRE		2,218,961	2,416,353	2,244,511	0	2,606,961	2,475,387	2,413,430
AG 9030 800	SOCIAL SECURITY GENERAL CITY		0	0	0	0	0	0	0
AG 9040 800	WORKERS COMP GC		297,877	744,576	472,161	657,800	725,000	561,839	566,905
AG 9040 805	WORKERS COMP HOSPITAL		78,246	67,187	100,247	60,335	105,339	103,633	104,567
AG 9040 806	WORKERS COMP FIRE		0	0	0	0	0	0	0
AG 9045 800	LIFE INSURANCE GC		33,294	37,851	37,025	22,123	37,025	38,000	38,750
AG 9045 806	LIFE INSURANCE FIRE		0	0	0	0	0	0	0
AG 9050 800	UNEMPLOYMENT INSURANCE GC		7,374	423	0	8,202	8,500	2,500	2,500
AG 9060 800	HOSPITAL INSURANCE GC		908,493	272,174	665,378	406,934	697,686	795,045	818,896
AG 9060 805	HOSPITAL INS - HOSP RETIREES		32,818	30,463	43,779	25,561	46,472	55,728	57,400
AG 9060 806	HOSPITAL INSURANCE FIRE		1,819,589	958,272	1,536,484	674,827	1,014,958	1,122,335	1,156,005
AG 9060 807	HOSPITAL INS - CITY RETIREES		637,832	985,271	787,265	544,781	859,344	952,363	980,934
AG 9060 808	INSURANCE ADM FEES		671,084	631,581	697,964	232,908	801,372	934,010	962,030
AG 9060 819	MEDICARE ELIGIBLE		642,174	871,134	1,030,457	866,312	976,362	1,356,982	1,397,692
AG 9060 820	MEDICARE ELIGIBLE HOSP		12,866	23,664	35,079	19,251	29,459	40,943	42,172
AG 9060 824	RETIRED FIRE		0	0	0	0	0	0	0
AG 9085 806	DISABILITY INSURANCE FIRE		0	0	0	0	0	0	0
AG 9000	TOTAL FRINGE BENEFITS		8,280,776	8,167,307	8,885,937	3,519,032	9,142,262	9,763,027	9,930,329
AG 9700	DEBT SERVICE								
AG 9710 610	PRINCIPAL SERIAL BONDS		2,635,034	2,706,085	2,753,142	2,753,142	2,753,142	3,017,656	1,621,830
AG 9710 710	INTEREST SERIAL BONDS		633,789	548,518	460,802	352,872	460,802	540,435	386,410
AG 9730 606	PRINCIPAL BANS		524,285	930,868	1,520,689	1,481,867	1,481,867	1,511,343	195,828
AG 9730 706	INTEREST BANS		428,908	608,086	799,359	302,571	302,571	599,564	1,767,641
AG 9740 606	PRINCIPAL RAN		0	0	0	0	0	0	0
AG 9770 704	INTEREST RAN		0	0	0	0	0	0	0
AG 9770 603	PRINCIPAL TAN		0	0	0	0	0	0	0
AG 9770 703	INTEREST TAN		0	0	0	0	0	0	0
AG 9789 700	OTHER DEBT INTEREST		3,643	896	0	0	895	0	0
AG 9790 602	CAPITAL LEASES		0	0	0	0	0	0	0
AG 9790 702	INTEREST CAPITAL LEASES		0	0	0	0	0	0	0
AG 9700	TOTAL DEBT SERVICE		4,225,660	4,794,453	5,533,992	4,890,451	4,999,277	5,668,998	3,971,709

2027 - 2028 BUDGET			2024	2025	2026	8/31/2026	2026	2027	2028
CODE	APPROPRIATIONS		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG 9900	INTERFUND TRANSFERS								
AG 9711 499	DEBT SERVICE LEGAL FEES		31,641	34,633	65,000	51,103	55,000	40,000	80,000
AG 9795 903	INTERFUND LOANS REPAY TUCF		0	0	0	0	0	0	0
AG 9901 900	REPAY TUCF		8,954,634	3,819,325	0	13,969	13,969	0	0
AG 9950 908	TRANSFER TO CAPITAL PROJECTS		765,131	0	0	0	0	0	0
AG 9900	TOTAL INTERFUND TRANSFERS		9,751,405	3,853,957	65,000	65,073	68,969	40,000	80,000
AG 9997	GRAND TOTAL GENERAL CITY		46,711,448	43,323,211	41,859,409	25,181,879	41,961,004	43,801,040	43,987,254

**CITY OF ROME
REFUSE DISTRICT**

2027 APPROPRIATIONS & REVENUE ANALYSIS

Appropriations for the Refuse District total \$3,102,579 in 2027, a decrease of \$372,834 from 2026 appropriations of \$3,475,413. The District was created in 1992 and became operational in 1993. The Refuse District only services the Inside District within the City limits. The 2026 and 2027 appropriation summary are as follows:

	<u>SUMMARY</u>		
<u>ITEM</u>	<u>2026</u>	<u>2027</u>	<u>INCREASE (DECREASE)</u>
Salaries & Wages	\$468,564	\$476,402	\$ 7,838
Land & Equipment	0	0	0
Supplies & Contractual			
Services	2,563,345	2,182,945	(380,400)
Other Sundry	443,504	443,232	(272)
TOTAL	\$3,475,413	\$3,102,579	(\$372,834)

SALARIES AND WAGES - INCREASE \$ 7,838

The prior Administration and the CSEA Union negotiated a five-year collective bargaining agreement to replace the prior contract, which expired on December 31, 2022. As the City enters the final year of the agreement, wages for CSEA-represented employees will increase by 2.0% in 2027. In addition, the Administration and the 1088 Union reached a new three-year collective bargaining agreement to replace the contract that expired on December 31, 2025. Under the new agreement, wages will increase by an overall average of 1.63% in 2026, 2.0% in 2027, and 3.13% in 2028. The agreement also adds two additional steps to the salary schedules for all 1088 Union positions. These steps will take effect in the year following a union member's completion of their tenth and fifteenth years of service, respectively. The additional steps are scheduled to take effect in 2027 and, during their initial year, will provide an additional \$0.25 increase over the preceding step.

LAND AND EQUIPMENT - INCREASE - \$ 0

SUPPLIES & CONTRACTUAL SERVICES - DECREASE - \$ 380,400

The decrease is primarily attributable to lower Contract Services expenses, which are projected to decline by \$376,000 in 2027. A significant portion of Contract Services expenses are associated with the Bliss Environmental Services contract, which will expire upon completion of its third year on December 31, 2027. The contract includes provisions for potential one-year extensions for the fourth and fifth years. Tipping fees paid to Oneida-Herkimer Solid Waste make up a significant portion of the remaining annual Contract Services expenses. The projected decline of approximately \$380,400 is primarily attributable to lower-than-anticipated expenses in 2026 compared with the original budget estimates. For 2027, only a modest increase over the current fiscal year-end estimates is anticipated.

OTHER SUNDRY - DECREASE - \$ 272

The Other Sundry category is projected to remain relatively flat in 2027, with an anticipated net increase of only \$272. This modest increase reflects a small rise in Fringe Benefit expenses, which is largely offset by corresponding decreases in Debt Service and Debt Service Legal Fees.

REVENUE AND SURPLUS

Rates will remain unchanged in 2027.

2027 - 2028 BUDGET		2024	2025	2026	8/31/2026	2026	2027	2028
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
REFUSE DISTRICT								
REVENUE								
EL 109001	CURRENT REFUSE PENALTY	6,294	6,071	5,500	2,868	6,031	5,700	5,700
EL 109002	OVERDUE REFUSE PENALTY	26,486	24,092	27,000	20,254	27,000	27,000	27,000
EL 2130	REFUSE CHARGES	2,420,680	2,427,272	3,166,715	3,145,240	3,145,240	3,157,950	3,159,725
EL 213001	DISCOUNT ON REFUSE FEES	(2,392)	(2,441)	(2,500)	(3,993)	(3,993)	(2,500)	(2,500)
EL 213003	PERMITS AND BAG FEES	0	0	0	0	0	0	0
EL 2401	INTEREST	66,942	53,315	47,308	27,832	43,500	38,046	34,085
EL 2710	PREMIUM FROM BONDS	4,292	3,041	0	4,696	4,696	0	0
EL 277009	MISCELLANEOUS REVENUE	70,315	71,794	65,000	36,208	70,100	66,000	66,000
EL 277020	RECYCLE BINS	0	0	0	0	0	0	0
EL	APPROPRIATED FUND BALANCE	0	166,788	166,391	0	0	0	0
EL	TOTAL REVENUE	2,592,616	2,749,933	3,475,414	3,233,105	3,292,574	3,292,196	3,290,010

APPROPRIATION SUMMARY

EL 1370	DISCOUNT ON REFUSE FEES	0	0	0	0	0	0	0
EL 1490	REFUSE ADMINISTRATION	72,350	51,060	56,202	28,753	45,242	56,984	58,538
EL 1900	SPECIAL ITEMS	0	0	0	0	0	0	0
EL 8160	REFUSE AND GARBAGE	2,106,911	2,265,583	2,975,708	1,218,808	2,518,739	2,602,363	2,680,744
EL 9000	FRINGE BENEFITS	14,603	18,403	13,392	0	20,825	14,706	15,082
EL 9700	DEBT SERVICE	112,630	156,284	150,612	141,061	143,572	149,526	99,775
EL 9901	TOTAL INTERFUND TRANSFERS	251,240	258,603	279,500	279,503	279,600	279,000	279,500
EL 9999	TOTAL APPROPRIATIONS	2,557,734	2,749,933	3,475,414	1,668,124	3,007,978	3,102,579	3,133,639

APPROPRIATIONS

EL 1370	DISCOUNT ON TAXES							
EL 1370 402	DISCOUNT ON TAXES	0	0	0	0	0	0	0
EL 1370	TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
REFUSE DISTRICT									
EL 1490		REFUSE ADMINISTRATION							
EL 1490 151		SALARIES AND WAGES	61,298	41,883	46,708	23,231	36,527	47,434	48,378
EL 1490 153		OVERTIME	7,794	5,967	5,500	3,478	5,500	5,500	6,000
EL 1490 409		TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
EL 1490 412		SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
EL 1490 414		SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
EL 1490 416		ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EL 1490 420		UNIFORMS AND CLEANING	0	0	0	0	0	0	0
EL 1490 801		FICA	3,258	3,210	3,994	2,043	3,215	4,049	4,160
EL 1490		TOTAL REFUSE ADMIN	72,350	51,060	56,202	28,753	45,242	56,984	58,538
EL 1900		SPECIAL ITEMS							
EL 1910 413		INSURANCE	0	0	0	0	0	0	0
EL 1964 423		REFUND OF PAYMENTS	0	0	0	0	0	0	0
EL 1990 451		CONTINGENCY	0	0	0	0	0	0	0
EL 1900		TOTAL SPECIAL ITEMS	0	0	0	0	0	0	0
EL 8160		REFUSE AND GARBAGE							
EL 8160 151		SALARIES AND WAGES	322,891	272,020	409,857	29,751	408,027	416,768	429,416
EL 8160 153		OVERTIME	4,194	6,837	6,500	913	6,500	6,700	6,900
EL 8160 206		MACHINERY AND TOOLS	0	0	0	0	0	0	0
EL 8160 207		AUTOMOTIVE	0	0	0	0	0	0	0
EL 8160 208		EQUIPMENT	0	0	0	0	0	0	0
EL 8160 211		CAPITAL PROJECT EXPENSE	0	0	0	0	0	0	0
EL 8160 41001		TELEPHONE CHARGES	0	0	0	0	0	0	0
EL 8160 412		SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
EL 8160 414		SUPPLIES AND MATERIALS	(35,793)	50,000	50,000	49,960	50,000	55,000	57,750
EL 8160 416		ADVERTISING AND PRINTING	0	150	1,500	0	1,500	1,500	1,500
EL 8160 418		CONTRACT SERVICES	1,774,353	1,901,883	2,436,000	1,135,945	2,000,000	2,060,000	2,121,800
EL 8160 419		GASOLINE/DIESEL	16,640	13,689	40,000	0	21,000	30,000	30,000
EL 8160 420		UNIFORMS AND CLEANING	0	0	0	0	0	0	0
EL 8160 421		MISCELLANEOUS	0	0	0	0	0	0	0
EL 8160 801		FICA	24,626	21,006	31,851	2,240	31,711	32,395	33,378
EL 8160		TOTAL REFUSE AND GARBAGE	2,106,911	2,265,583	2,975,708	1,218,808	2,518,739	2,602,363	2,680,744

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
REFUSE DISTRICT									
EL 9000		FRINGE BENEFITS							
EL 9010 814		EMPLOYEE RETIREMENT	14,603	18,403	13,392	0	20,825	14,706	15,082
EL 9010 822		EMPLOYEE RETIREMENT	0	0	0	0	0	0	0
EL 9016		PARKING ALLOWANCE	0	0	0	0	0	0	0
EL 9030		SOCIAL SECURITY	0	0	0	0	0	0	0
EL 9040		WORKERS COMPENSATION	0	0	0	0	0	0	0
EL 9045		LIFE INSURANCE	0	0	0	0	0	0	0
EL 9050 809		UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
EL 9060 814		HEALTH INSURANCE	0	0	0	0	0	0	0
EL 9060 818		HEALTH INSURANCE	0	0	0	0	0	0	0
EL 9000		TOTAL FRINGE BENEFITS	14,603	18,403	13,392	0	20,825	14,706	15,082
EL 9700		DEBT SERVICE							
EL 9710 610		PRINCIPAL SERIAL BONDS	67,300	68,000	69,000	69,000	69,000	78,209	30,000
EL 9710 710		INTEREST SERIAL BONDS	8,950	7,385	5,805	3,300	5,805	9,787	6,465
EL 9730 606		PRINCIPAL BANS	14,901	56,083	58,887	58,887	58,887	49,998	52,498
EL 9730 706		INTEREST BANS	21,459	24,810	16,920	9,874	9,874	11,532	10,812
EL 9789 700		OTHER DEBT INTEREST	20	6	0	0	6	0	0
EL 9790 602		CAPITAL LEASES	0	0	0	0	0	0	0
EL 9790 702		CAPITAL LEASE - INTEREST	0	0	0	0	0	0	0
EL 9700		TOTAL DEBT SERVICE	112,630	156,284	150,612	141,061	143,572	149,526	99,775
EL 9901		INTERFUND TRANSFERS							
EL 9711 499		DEBT SERVICE LEGAL FEES	1,240	603	1,500	1,503	1,600	1,000	1,500
EL 9901 905		GENERAL FUND SERVICES	250,000	258,000	278,000	278,000	278,000	278,000	278,000
EL 9901		TOTAL INTERFUND TRANSFERS	251,240	258,603	279,500	279,503	279,600	279,000	279,500
EL		GRAND TOTAL REFUSE DISTRICT	2,557,734	2,749,933	3,475,414	1,668,124	3,007,978	3,102,579	3,133,639

**CITY OF ROME
CENTRAL MAINTENANCE BUDGET**

2027 APPROPRIATIONS & REVENUE ANALYSIS

Total appropriations of \$1,647,923 will be needed in 2027 to operate the Central Maintenance Department. This amount is \$7,027 more than 2026 appropriations of \$1,640,896.

<u>SUMMARY</u>			INCREASE
ITEM	2026	2027	(DECREASE)
Salaries & Wages	\$539,137	\$521,712	(\$17,425)
Land & Equipment	12,700	7,500	(5,200)
Supplies & Contractual			
Services	502,459	520,207	17,748
Other Sundry	586,600	598,504	11,904
TOTAL	\$1,640,896	\$1,647,923	\$ 7,027

SALARIES AND WAGES - DECREASE - \$ 17,425

The prior Administration and the CSEA Union negotiated a five-year collective bargaining agreement to replace the prior contract, which expired on December 31, 2022. As the City enters the final year of the agreement, wages for CSEA-represented employees will increase by 2.0% in 2027. The negotiated contractual increases also apply to Management Employees, along with corresponding adjustments to the Management salary scale, which is tied to the CSEA contract pursuant to the City Charter. In addition, the Administration and the 1088 Union reached a new three-year collective bargaining agreement to replace the contract that expired on December 31, 2025. Under the new agreement, wages will increase by an overall average of 1.63% in 2026, 2.0% in 2027, and 3.13% in 2028. The agreement also adds two additional steps to the salary schedules for all 1088 Union positions. These steps will take effect in the year following a union member's completion of their tenth and fifteenth years of service, respectively. The additional steps are scheduled to take effect in 2027 and, during their initial year, will provide an additional \$0.25 increase over the preceding step. Additionally, the Auto Mechanics received further salary adjustments to bring their compensation more in line with comparable municipal positions and prevailing compensation standards.

Despite the previously negotiated wage increases under the CSEA and 1088 agreements, the overall Salary and Wages line item is projected to decrease year over year. This decline is primarily attributable to one Auto Mechanic position not being anticipated to be filled in 2027.

LAND AND EQUIPMENT - DECREASE - \$ 5,200

EM1640 CENTRAL MAINTENANCE

208 EQUIPMENT

Dump Box Safety Stands	\$	3,500
30 Ton Floor Jack		<u>4,000</u>
Total Code	\$	<u>7,500</u>

Grand Total \$ 7,500

SUPPLIES AND CONTRACTUAL SERVICES - INCREASE - \$ 17,748

Principally all of the increase stems from Supplies and Materials. Supplies and Materials are expected to increase by \$20,000 over 2026's Budget. This increase is directly correlated with the increase of prices related to automobile parts and accessories. Conversely, FICA and Medicare expenses are projected to decrease by approximately \$1,333, reflecting the lower anticipated salary expenses described above.

OTHER SUNDRY - INCREASE - \$ 11,904

The required increases are primarily attributable to higher Employee Retirement, Active Employee Health Insurance, and Medicare expenses. The largest increase is in Active Employee Health Insurance, which is projected to increase by \$65,466 year over year. These increases are partially offset by projected decreases in Workers' Compensation and Retiree Health Insurance expenses.

REVENUE & SURPLUS

Estimated departmental charges are based on a formula that allocates labor and operating costs, based on prior years' experience. For the upcoming fiscal year, the Central Maintenance Fund will strategically utilize \$150,000 of its available net position, reducing the amount of revenue required from the funds supported by Central Maintenance.

2027 - 2028 BUDGET		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
CENTRAL MAINTENANCE								
EM 2701	REFUND OF PRIOR YR EXPENSES	0	0	0	0	0	0	0
EM 2401	INTEREST & EARNINGS	116,561	100,585	63,033	48,382	69,275	74,290	68,150
EM 2655	MINOR SALES	24,600	358	0	0	0	0	0
EM 277009	MISCELLANEOUS REVENUE	23	4	0	-	8	0	0
EM 280103	WATER DEPARTMENT	96,133	114,261	165,161	165,161	165,161	133,017	158,315
EM 280105	SEWER DEPARTMENT	38,519	47,265	53,383	53,383	53,383	41,165	48,994
EM 280109	POLICE DEPARTMENT	199,528	215,004	264,430	264,430	264,430	217,166	258,468
EM 280108	GENERAL FUND	841,620	939,601	1,094,890	1,094,890	1,094,890	1,032,285	1,228,617
EM	APPROPRIATED FUND BALANCE	420,883	56,753	0	0	0	150,000	0
	TOTAL REVENUES	1,737,867	1,473,831	1,640,897	1,626,246	1,647,147	1,647,923	1,762,544
APPROPRIATIONS								
EM 1640	CENTRAL MAINT EQUIPMENT							
EM 1640 151	SALARIES AND WAGES	440,720	434,559	516,138	231,441	381,517	491,712	579,492
EM 1640 153	OVERTIME	26,297	37,182	23,000	10,069	23,000	30,000	30,000
EM 1640 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
EM 1640 205	FURNITURE & FIXTURES	0	0	0	0	0	0	0
EM 1640 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
EM 1640 207	AUTOMOTIVE	0	0	0	0	0	0	0
EM 1640 208	EQUIPMENT	0	2,700	12,700	804	12,700	7,500	0
EM 1640 409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
EM 1640 410	UTILITIES AND FUEL	0	0	0	0	0	0	0
EM 1640 41001	TELEPHONE CHARGES	1,024	705	1,200	0	0	0	0
EM 1640 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
EM 1640 412	SERVICE CONTRACTS & REPAIRS	(20,582)	131,453	70,000	46,596	70,000	70,000	70,000
EM 1640 414	SUPPLIES AND MATERIALS	326,249	383,664	360,000	290,789	360,000	380,000	380,000
EM 1640 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EM 1640 417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EM 1640 418	CONTRACT SERVICES	3,099	2,199	3,500	200	3,500	3,500	3,500
EM 1640 419	GASOLINE/DIESEL	3,534	2,931	2,286	2,509	4,985	2,567	2,644

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
CENTRAL MAINTENANCE									
EM 1640	420	UNIFORMS AND CLEANING	3,566	3,865	5,500	2,825	5,500	5,500	5,500
EM 1640	422	HARDWARE AND SMALL TOOLS	3,402	4,934	6,000	1,463	6,000	6,000	6,000
EM 1640	456	OPERATING LEASES	16,415	8,952	12,729	5,459	12,729	12,729	12,729
EM 1640	801	FICA/MEDICARE	34,863	34,817	41,244	18,121	30,946	39,911	46,626
EM 1640		TOTAL CENTRAL MAINT EQUIP	838,587	1,047,962	1,054,297	610,275	910,877	1,049,419	1,136,491
EM 9000		FRINGE BENEFITS							
EM 9010	809	EMPLOYEE RETIREMENT	64,343	87,088	85,296	0	97,428	139,560	152,724
EM 9040	809	WORKERS COMPENSATION	16,739	34,179	59,423	14,197	28,339	27,880	28,132
EM 9045	809	LIFE INSURANCE	0	0	0	0			
EM 9050	809	UNEMPLOYMENT INSURANCE	0	0	0	0			
EM 9060	809	HEALTH INSURANCE	607,251	243,645	266,199	204,795	302,921	331,665	341,615
EM 9060	815	HEALTH INSURANCE RETIREES	175,681	27,432	137,793	15,032	38,966	44,007	45,328
EM 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
EM 9060	819	MEDICARE ELIGIBLE	32,170	30,609	35,079	33,927	37,876	52,642	54,221
EM 9000		TOTAL FRINGE BENEFITS	896,183	422,953	583,790	267,951	505,530	595,754	622,020
EM 9700		DEBT SERVICE							
EM 9710	610	PRINCIPAL SERIAL BONDS	2,000	2,000	2,000	2,000	2,000	2,000	2,000
EM 9710	710	INTEREST SERIAL BONDS	930	870	810	420	810	750	690
EM 9730	606	PRINCIPAL BANS	0	0	0	0	0	0	0
EM 9730	706	INTEREST BANS	0	0	0	0	0	0	1,342
EM 9789	700	OTHER DEBT INTEREST	167	46	0	0	46	0	0
EM 9700		TOTAL DEBT SERVICE	3,097	2,916	2,810	2,420	2,856	2,750	4,032
		GRAND TOTAL CM APPROPRIATIONS	1,737,867	1,473,831	1,640,897	880,646	1,419,263	1,647,923	1,762,543

CITY OF ROME
SEWER DISTRICT BUDGET
2027 APPROPRIATIONS & REVENUE ANALYSIS

Appropriations for the 2027 Rome Sewer District total \$7,534,690 or \$1,559,968 more than 2026 appropriations of \$5,974,722. The 2026 and 2027 appropriation summary are as follows:

<u>SUMMARY</u>			
ITEM	2026	2027	INCREASE (DECREASE)
Salaries & Wages	\$1,537,403	\$1,543,478	\$ 6,075
Land & Equipment	151,550	105,500	(46,050)
Supplies & Contractual			
Services	1,786,386	2,102,221	315,835
Other Sundry	2,499,383	3,783,491	1,284,108
TOTAL	\$5,974,722	\$7,534,690	\$1,559,968

SALARIES AND WAGES - INCREASE - \$ 6,075

As the City enters the final year of the current CSEA collective bargaining agreement, employees will receive a 2.0% wage increase. The negotiated contractual increases also apply to Management Employees, along with corresponding adjustments to the Management salary scale, which is tied to the CSEA agreement pursuant to the City Charter. In addition, the Administration and the 1088 Union have reached a new three-year collective bargaining agreement, replacing the agreement that expired on December 31, 2025. Under the new agreement, wages will increase by an overall average of 1.63% in 2026, 2.0% in 2027, and 3.13% in 2028. The agreement also provides for two additional salary steps upon completion of an employee's tenth and fifteenth years of service. The budget further provides for the addition of a Sewage Treatment Plant Operator position beginning in 2027.

LAND AND EQUIPMENT - DECREASE - \$ 46,050

Items scheduled for purchase in 2027 are as follows:

ES8130 SEWER ADMINISTRATION

205 FURNITURE AND FIXTURES

Miscellaneous Chairs	\$	<u>500</u>
Total Code	\$	500

208 EQUIPMENT

HMI Control Touch Screens	\$	25,000
Electrical Critical Parts Inventory		40,000
Mechanical Critical Parts Inventory		<u>40,000</u>
Total Code	\$	105,000

Total Sewer \$ 105,500

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - \$ 315,835

The Supplies and Materials budget requires an additional \$315,835 in funding for 2027. The largest component of this increase is Utilities and Fuel, which represents approximately \$200,000 of the additional funding requested. This increase is driven by higher utility rates and increased usage experienced over the past nine months, both of which are anticipated to continue into the City's new fiscal year. Supplies and Materials account for an additional \$75,000 of the proposed increase. With waste volumes expected to increase at the plant during the coming year, the 2027 budget provides additional funding to meet the anticipated increase in supply requirements. Contract Services expenses are projected to increase by \$20,000, reflecting anticipated increases in service-related costs. Additionally, Gasoline and Diesel expenditures are budgeted to increase by \$7,050 year over year. This increase is primarily attributable to elevated fuel prices per gallon, which are expected to remain higher heading into 2027.

OTHER SUNDRY - INCREASE - \$ 1,284,108

The majority of the overall increase is attributable to the Debt Service and Fringe Benefits categories, with Debt Service representing the largest portion of the increase. Debt Service is projected to increase by \$1,178,672 year over year. This increase is primarily driven by the Sewer Fund's required principal and interest payments associated with Bond Anticipation Notes (BANs) and Serial Bonds. For additional detail regarding any new projects anticipated within the Sewer Fund for 2027, please refer to the Capital Improvement Plan, pages 92-97.

REVENUE & SURPLUS

There will be no change in rates in 2027.

	<u>2026</u>	<u>2027</u>	<u>Change</u>
Single Family \$	285.17	285.17	0.00
Meter	3.6912	3.6912	0.00

The Sewer Fund is budgeted to utilize \$1,403,001 of Net Position in 2027. This use of Net Position is primarily attributable to the significant increase in debt service associated with major capital projects, including the Sewer Improvement Project, as outlined on pages 92-93 of the Capital Improvement Plan. The City anticipates that this use of Net Position will be temporary in nature and expects to receive funding from multiple sources to offset a portion of the costs associated with these significant capital investments. Additionally, Sewer Metered Revenue is projected to increase substantially beginning in 2028, which is expected to improve the Sewer Fund's financial position in subsequent years.

2027 - 2028 BUDGET		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
SEWER								
REVENUE								
ES 1030	SPECIAL ASSESSMENTS	8,007	1,413	0	37,282	37,282	0	0
ES 2120	SEWER CHARGES UNMETERED	2,831,842	2,823,912	2,833,974	2,830,312	2,830,312	2,832,263	2,833,689
ES 212001	DISCOUNT ON SEWER CHARGES	(3,193)	(3,193)	(3,400)	(3,217)	(3,217)	(3,400)	(3,400)
ES 2122	SEWER CHARGES METERED	1,382,867	1,538,080	1,550,000	729,254	1,500,000	1,575,000	2,325,000
ES 2123	SEWER TAP FEES	0	0	0	0	0	0	0
ES 212801	FLAT SEWER PENALTIES	33,836	27,695	33,000	24,696	34,000	33,000	33,000
ES 212802	METER SEWER PENALTIES	6,405	12,308	14,000	13,832	15,000	14,000	14,000
ES 212803	SEWER ASSESSMENT PENALTY	50	51	0	38	38	0	0
ES 213002	PERMITS AND FEES	60,646	59,114	70,000	30,182	65,000	60,000	60,000
ES 2150	SOLAR POWER CREDITS	111,236	231,913	176,854	132,660	197,512	197,512	197,512
ES 2401	INTEREST & EARNINGS	113	130	0	76	100	0	0
ES 2404	RECIPROCAL BANK INTEREST	299,253	245,845	160,057	115,173	177,744	162,114	156,150
ES 2655	MINOR SALES	40,625	18,335	10,000	0	0	10,000	10,000
ES 2680	INSURANCE RECOVERIES	0	0	0	0	0	0	0
ES 2701	REFUND OF PRIOR YR EXPENSES	(3,484)	(992)	0	0	0	0	0
ES 2710	PREMIUM FROM BONDS	4,984	11,360	0	137,679	137,679	0	0
ES 277001	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
ES 277006	OTHER GOVT - SOLID WASTE AUTH	248,242	221,007	260,000	132,236	280,000	350,000	350,000
ES 277007	SEPTIC RECEIVER	739,127	1,054,727	800,000	376,978	850,000	900,000	900,000
ES 277018	MISCELLANEOUS SEWER	13	1,362	1,000	2,333	2,750	1,200	1,200
ES 3089	OTHER GENERAL GOVT STAT	0	0	0	0	0	0	0
ES 884	RESERVE FOR DEBT	0	0	0	0	0	0	0
ES	APPROPRIATED FUND BALANCE	0	0	69,237	0	109,234	1,403,001	2,080,443
	TOTAL REVENUE	5,760,570	6,243,067	5,974,722	4,559,515	6,233,435	7,534,690	8,957,594

2027 - 2028 BUDGET

2024
ACTUAL2025
ACTUAL2026
BUDGET8/31/2026
ACTUAL2026
ESTIMATED2027
BUDGET2028
PROJECTEDSEWER
APPROPRIATION SUMMARY

ES 1370	DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1680	INFORMATION TECHNOLOGY	74,668	36,496	87,004	24,932	58,500	68,322	71,738
ES 1900	SPECIAL ITEMS	92,142	149,869	134,869	93,247	154,793	155,146	159,039
ES 8130	SEWER ADMINISTRATION	2,939,224	3,185,716	3,388,335	2,080,771	3,517,513	3,682,877	4,142,100
ES 9000	FRINGE BENEFITS	500,146	622,129	554,938	220,792	573,707	640,097	665,191
ES 9700	DEBT SERVICE	1,151,213	1,198,481	1,246,868	843,126	1,340,213	2,425,540	3,356,818
ES 9901	INTERFUND TRANSFERS	508,287	542,744	562,708	585,797	588,708	562,708	562,708
ES 9999	TOTAL APPROPRIATIONS	5,265,680	5,735,435	5,974,722	3,848,666	6,233,435	7,534,690	8,957,594

APPROPRIATIONS

ES 1370	DISCOUNT ON TAXES							
ES 1370 402	DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1370	TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1680	INFORMATION TECHNOLOGY							
ES 1680 208	EQUIPMENT	5,678	(985)	18,550	1,300	9,000	0	0
ES 1680 412	SERVICE CONTRACTS AND REPAIRS	6,688	6,214	25,185	10,912	16,500	27,185	28,544
ES 1680 418	CONTRACT SERVICES	62,303	31,268	43,269	12,720	33,000	41,137	43,194
ES 1680	TOTAL INFORMATION TECHNOLOGY	74,668	36,496	87,004	24,932	58,500	68,322	71,738
ES 1900	SPECIAL ITEMS							
ES 1910 413	INSURANCE	8,414	9,901	8,610	13,650	13,650	10,461	10,775
ES 1964 423	REFUND OF PAYMENTS	0	0	0	0	0	0	0
ES 1986 410	SOLAR POWER PURCHASES	83,728	139,968	126,259	79,597	141,143	144,685	148,264
ES 1990 451	CONTINGENCY	0	0	0	0	0	0	0
ES 1990 498	COST OF ISSUANCE	0	0	0	0	0	0	0
ES 1900	TOTAL SPECIAL ITEMS	92,142	149,869	134,869	93,247	154,793	155,146	159,039

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
SEWER									
ES 8130		SEWER ADMINISTRATION							
ES 8130	151	SALARIES AND WAGES	1,316,935	1,249,177	1,477,403	780,022	1,404,210	1,483,478	1,523,370
ES 8130	153	OVERTIME	71,462	68,413	60,000	18,630	40,000	60,000	65,000
ES 8130	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
ES 8130	205	FURNITURE & FIXTURES	1,083	500	800	745	800	500	11,500
ES 8130	206	MACHINERY AND TOOLS	0	0	10,000	8,651	8,651	0	24,050
ES 8130	207	AUTOMOTIVE	0	0	0	0	0	0	0
ES 8130	208	EQUIPMENT	0	(887)	122,200	83,115	121,800	105,000	115,000
ES 8130	409	TRAVEL AND CONFERENCES	4,556	4,149	6,000	1,653	3,500	13,000	13,000
ES 8130	410	UTILITIES & FUEL	253,688	369,022	300,000	314,377	480,000	500,000	550,000
ES 8130	41001	TELEPHONE CHARGES	20,193	37,009	24,000	60,860	75,000	40,000	41,200
ES 8130	411	DUES AND PUBLICATIONS	110	0	1,500	0	1,500	1,750	1,750
ES 8130	412	SERVICE CONTRACTS AND REPAIRS	177,147	217,287	190,000	91,882	175,000	200,000	300,000
ES 8130	414	SUPPLIES AND MATERIALS	280,505	302,184	325,000	206,901	340,000	400,000	457,000
ES 8130	416	ADVERTISING AND PRINTING	233	0	1,000	299	1,000	1,200	1,200
ES 8130	417	POSTAGE AND FREIGHT	5,861	11,462	10,000	7,414	12,239	12,500	12,500
ES 8130	418	CONTRACT SERVICES	572,867	677,186	580,000	329,912	595,000	600,000	725,000
ES 8130	419	GASOLINE/DIESEL	23,210	26,555	17,567	17,637	24,735	24,617	25,355
ES 8130	420	UNIFORMS AND CLEANING	8,628	8,203	10,000	6,615	10,526	14,000	14,000
ES 8130	421	MISCELLANEOUS	0	0	0	0	0	1,000	1,000
ES 8130	422	HARDWARE AND SMALL TOOLS	0	1,017	1,000	51	1,000	1,200	1,200
ES 8130	456	OPERATING LEASES	70,013	74,101	80,871	41,543	58,687	65,391	89,471
ES 8130	460	CENTRAL MAINTENACE CHARGES	38,519	47,265	53,383	53,383	53,383	41,165	48,994
ES 8130	801	FICA/MEDICARE	94,214	93,073	117,611	57,081	110,482	118,076	121,510
ES 8130		TOTAL SEWER ADM	2,939,224	3,185,716	3,388,335	2,080,771	3,517,513	3,682,877	4,142,100

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
SEWER									
ES 9000		FRINGE BENEFITS							
ES 9010	811	RETIREMENT	136,157	184,591	130,640	0	181,540	202,037	214,207
ES 9040	811	WORKERS COMPENSATION	16,492	19,270	13,525	17,524	19,000	10,419	10,513
ES 9045	811	LIFE INSURANCE	0	0	0	0	0	0	0
ES 9050	811	UNEMPLOYMENT INSURANCE	0	13,104	0	0	0	0	0
ES 9060	811	HOSPITAL INSURANCE	127,004	171,100	160,333	110,024	191,836	213,886	220,303
ES 9060	816	HOSPITAL INSURANCE RETIREES	201,992	203,231	210,976	68,306	147,663	166,963	171,972
ES 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
ES 9060	808	INSURANCE ADM FEES	0	0	0	0	0	0	0
ES 9060	819	MEDICARE ELIGIBLE	18,501	30,833	39,464	24,938	33,668	46,792	48,196
ES 9000		TOTAL FRINGE BENEFITS	500,146	622,129	554,938	220,792	573,707	640,097	665,191
ES 9700		DEBT SERVICE							
ES 9710	610	PRINCIPAL SERIAL BONDS	846,180	859,057	870,136	430,634	870,136	1,298,468	1,257,900
ES 9710	710	INTEREST SERIAL BONDS	271,308	261,093	278,561	221,047	278,561	273,701	255,855
ES 9730	606	PRINCIPAL BANS	10,066	32,351	44,985	166,485	166,485	281,981	407,826
ES 9730	706	INTEREST BANS	23,405	45,908	53,186	24,960	24,960	571,390	1,435,237
ES 9789	700	OTHER DEBT INTEREST	255	72	0	0	72	0	0
ES 9790	602	CAPITAL LEASES	0	0	0	0	0	0	0
ES 9790	702	CAPITAL LEASE - INTEREST	0	0	0	0	0	0	0
ES 9700		TOTAL DEBT SERVICE	1,151,213	1,198,481	1,246,868	843,126	1,340,213	2,425,540	3,356,818
ES 9901		INTERFUND TRANSFERS							
ES 9901	904	SHARE OF STREET IMPROVEMENTS	210,708	210,708	210,708	210,708	210,708	210,708	210,708
ES 9901	905	GENERAL FUND SERVICES	270,000	326,000	337,000	337,000	337,000	337,000	337,000
ES 9711	499	DEBT SERVICE LEGAL FEES	27,579	6,036	15,000	38,089	41,000	15,000	37,000
ES 9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
ES 9901		TOTAL INTERFUND TRANSFERS	508,287	542,744	562,708	585,797	588,708	562,708	562,708
ES 9999		TOTAL SEWER	5,265,680	5,735,435	5,974,722	3,848,666	6,233,435	7,534,690	8,957,594

**CITY OF ROME
WATER DISTRICT BUDGET**

2027 APPROPRIATIONS & REVENUE ANALYSIS

Total appropriations of \$10,744,395 will be needed for 2027 to operate the Rome Water District. This amount is \$1,152,785 more than the 2026 appropriations of \$9,591,610. A year-to-year summary of appropriations is as follows:

<u>SUMMARY</u>			
<u>ITEM</u>	<u>2026</u>	<u>2027</u>	<u>INCREASE (DECREASE)</u>
Salaries & Wages	\$2,147,819	\$2,200,747	\$ 52,928
Land & Equipment	60,814	53,550	(7,264)
Supplies & Contract			
Services	2,430,525	2,299,299	(131,226)
Other Sundry	4,952,452	6,190,799	1,238,347
TOTAL	\$9,591,610	\$10,744,395	\$1,152,785

SALARIES AND WAGES - INCREASE - \$ 52,928

As the City enters the final year of the current CSEA collective bargaining agreement, employees will receive a 2.0% wage increase. The negotiated contractual increases also apply to Management Employees, along with corresponding adjustments to the Management salary scale, which is tied to the CSEA agreement pursuant to the City Charter. In addition, the Administration and the 1088 Union have reached a new three-year collective bargaining agreement, replacing the agreement that expired on December 31, 2025. Under the new agreement, wages will increase by an overall average of 1.63% in 2026, 2.0% in 2027, and 3.13% in 2028. The agreement also provides for two additional salary steps upon completion of an employee's tenth and fifteenth years of service.

LAND AND EQUIPMENT - DECREASE - \$ 7,264

Items scheduled for purchase in 2027 are as follows:

EW1680 INFORMATION TECHNOLOGY**208 EQUIPMENT**

Water Filtration Access Point Replacement	\$	<u>2,650</u>
Total Code	\$	<u>2,650</u>

EW8320 WATER SUPPLY**208 EQUIPMENT**

CL17 Chlorine Analyzer, Controller & Install Kit	\$	9,000
Sickle Bar Mower Attachment for Skid Steer		8,500
Influent/Effluent/Filter Waste Rotork Assembly		<u>10,000</u>
Total Code	\$	<u>27,500</u>

EW8340 TRANSMISSION & DISTRIBUTION**206 MACHINERY AND TOOLS**

Magnetic Locators	\$	1,300
16 Inch Demo Saw		<u>2,100</u>
Total Code	\$	<u>3,400</u>

208 EQUIPMENT

Water Meters & Parts	\$	<u>20,000</u>
Total Code	\$	<u>20,000</u>

Total Water	\$	<u><u>53,550</u></u>
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SUPPLIES & CONTRACTUAL SERVICES - DECREASE - \$ 131,226

A large portion of the total decrease, being an decrease of \$88,675, comes from Supplies and Materials within the Water Supply Department. This account is primarily used for chemicals and supplies required throughout the year. Further contributing to the lower Supplies and Contractual Services category, is Water Transmission and Distribution's Contract Services, with a decline of \$53,000 expected. This was related to a \$70,000 increase requested for in the current year, 2026's Budget. This temporary increase, related to test hole exploration and engineering costs, is not being requested for again in 2027. Additionally, a decrease of \$32,144 stems from Central Maintenance Charges

for 2027. Please refer to the explanation on page 10 within the Inside District writeup and the Central Maintenance writeup beginning on page 61 for additional information regarding the annual decrease. Lastly, \$18,092 less is requested for Service Contracts and Repairs.

These decreases are partially nullified by increases in Utilities and Fuel of \$30,320, Operating Leases of \$17,652, and Gasoline and Diesel of \$7,893. The middle of which comes from the replacement of two vehicles, one by each department, and the required equipment costs for the Water Shop's vehicle.

OTHER SUNDRY - INCREASE - \$ 1,238,347

The overall increase is attributable to the Debt Service category, which is projected to increase by \$1,331,173 year over year. This increase is entirely driven by the Water Fund's required principal and interest payments associated with Bond Anticipation Notes (BANs) and Serial Bonds. For additional detail regarding the sole request for new funding anticipated within the Water Fund for 2027, please refer to the Capital Improvement Plan on pages 117-118. The increase in principal and interest payments on Serial Bonds is directly correlated to the fact that, prior to 2026, the City had not issued a regular bond since 2022. Water projects completed during this period were subsequently incorporated into the 2026 bond issuance, thereby contributing to the increase in debt service expenses. Additionally, the Northwest Rome Water Project was converted to long-term financing through the Environmental Facilities Corporation (EFC) in 2026. This financing further contributes to the increase in required bond principal and interest payments and is a significant factor in the year-over-year increase in Debt Service.

Offsetting the large increase above, are smaller declines in Debt Service Legal Fees and Fringe Benefits.

REVENUE & SURPLUS

There will be no change in water fees for 2027.

	<u>2026</u>	<u>2027</u>	<u>Change</u>
Single Family \$	511.88	511.88	0
¾ Meter	104.80	104.80	0

The Water Fund is budgeted to utilize \$803,214 of Net Position in 2027. This planned use of Net Position is primarily attributable to the significant increase in debt service associated with major capital projects, including the supplemental debt service requirement for Boyd Dam, as detailed on pages 117-118 of the Capital Improvement Plan. The City anticipates that this use of Net Position will be temporary. Beginning in 2028, Water Metered Revenue is projected to increase substantially, which is expected to strengthen the Water Fund's financial position and reduce the reliance on Net Position in subsequent years.

2027 - 2028 BUDGET		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
WATER								
REVENUE								
EW 1030	SPECIAL ASSESSMENTS	31,550	25,865	0	41,835	41,835	25,000	25,000
EW 2140	METER WATER SALES	3,277,841	3,768,697	3,437,000	1,567,670	3,337,000	3,412,000	4,162,000
EW 2142	UNMETERED SALES	5,782,829	5,777,958	5,820,282	5,794,820	5,794,820	5,800,624	5,803,183
EW 214201	DISCOUNT ON WATER CHARGES	(6,681)	(6,735)	(7,300)	(7,069)	(7,069)	(7,300)	(7,300)
EW 2144	WATER TAP FEES	4,300	3,400	2,000	450	2,000	2,000	2,000
EW 214801	FLAT WATER PENALTY	69,490	52,093	67,000	47,119	69,100	67,000	67,000
EW 214802	METER WATER PENALTY	11,033	19,738	20,000	19,270	21,950	20,000	20,000
EW 214803	WATER ASSESSMENT PENALTY	1,976	1,029	1,500	1,938	2,025	1,500	1,500
EW 2150	SOLAR POWER CREDITS	71,256	137,406	118,688	141,654	159,259	159,259	159,259
EW 2401	INTEREST & EARNING	244,558	179,867	24,146	79,318	98,404	0	0
EW 2403	T-BILL INTEREST INCOME	0	0	0	0	0	0	0
EW 2404	RECIPROCAL BANK INTEREST	467,661	363,985	387,454	218,320	375,943	441,098	410,100
EW 2590	PERMITS - RIGHT OF WAY	0	0	0	0	0	0	0
EW 2655	MINOR SALES	19,552	10,300	15,000	0	0	10,000	12,000
EW 2701	REFUND OF PRIOR YR EXPENSES	(5,684)	(1,305)	0	0	0	0	0
EW 2710	PREMIUM FROM BONDS	9,470	15,198	0	18,960	18,960	0	0
EW 2770	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
EW 277008	MISCELLANEOUS & RENTAL	7,961	13,329	10,000	7,503	11,150	10,000	10,000
EW 3089	OTHER GENERAL GOVT STATE	0	0	0	0	0	0	0
EW	APPROPRIATED FUND BALANCE	0	725,526	0	0	699,502	803,214	408,419
	TOTAL REVENUE	9,987,111	11,086,351	9,895,770	7,931,787	10,624,879	10,744,395	11,073,162
APPROPRIATION SUMMARY								
EW 1900	INFORMATION TECHNOLOGY	46,357	44,884	109,143	37,211	69,500	76,214	80,025
EW 1900	SPECIAL ITEMS	1,352,354	1,197,946	1,207,614	708,578	1,189,766	1,137,300	1,161,511
EW 8310	WATER ADMINISTRATION	137,849	155,044	184,367	94,377	184,367	190,990	194,640
EW 8320	WATER SUPPLY	2,121,511	2,210,654	2,623,634	1,529,664	2,594,512	2,601,742	2,893,352
EW 8340	TRANSMISSION & DISTRIBUTION	1,626,058	1,489,687	1,722,015	980,430	1,662,588	1,684,651	1,785,396
EW 9000	FRINGE BENEFITS	941,833	621,674	919,423	499,033	928,554	912,912	947,722
EW 9700	DEBT SERVICE	2,231,986	2,431,049	2,074,425	2,038,910	2,209,644	3,405,598	3,265,527
EW 9901	INTERFUND TRANSFERS	1,218,264	2,935,413	750,989	1,785,829	1,785,948	734,989	744,989
	TOTAL APPROPRIATION	9,676,213	11,086,351	9,591,610	7,674,033	10,624,879	10,744,395	11,073,162

2027 - 2028 BUDGET

2024
ACTUAL

2025
ACTUAL

2026
BUDGET

8/31/2026
ACTUAL

2026
ESTIMATED

2027
BUDGET

2028
PROJECTED

**WATER
APPROPRIATIONS**

EW 1680		INFORMATION TECHNOLOGY							
EW 1680	208	EQUIPMENT	0	10,495	13,950	11,905	12,500	2,650	2,783
EW 1680	412	SERVICE CONTRACTS & REPAIRS	5,350	6,713	23,469	10,250	17,000	25,372	26,641
EW 1680	418	CONTRACT SERVICES	41,007	27,676	71,724	15,057	40,000	48,192	50,602
EW 1680		TOTAL INFORMATION TECHNOLOGY	46,357	44,884	109,143	37,211	69,500	76,214	80,025
EW 1900		SPECIAL ITEMS							
EW 1910	413	INSURANCE	80,991	95,309	82,880	95,530	95,530	100,699	103,720
EW 1950	405	TAXES ON PROPERTY	1,219,439	1,017,933	1,040,000	547,710	1,000,000	940,000	958,800
EW 1964	423	REFUND OF WATER PAYMENTS	0	0	0	0	0	0	0
EW 1986	410	SOLAR POWER PURCHASE	51,925	84,704	84,734	65,338	94,236	96,601	98,991
EW 1990	498	COST OF ISSUANCE	0	0	0	0	0	0	0
EW 1900		TOTAL SPECIAL ITEMS	1,352,354	1,197,946	1,207,614	708,578	1,189,766	1,137,300	1,161,511
EW 8310		WATER ADMINISTRATION							
EW 8310	151	SALARIES AND WAGES	124,282	144,482	171,265	87,984	171,265	177,417	180,808
EW 8310	153	OVERTIME	4,234	0	0	0	0	0	0
EW 8310	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
EW 8310	412	SERVICE CONTRACTS & REPAIRS	0	0	0	0	0	0	0
EW 8310	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
EW 8310	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EW 8310	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EW 8310	418	CONTRACT SERVICES	0	0	0	0	0	0	0
EW 8310	801	FICA/MEDICARE	9,333	10,562	13,102	6,393	13,102	13,572	13,832
EW 8310		TOTAL ADMINISTRATION	137,849	155,044	184,367	94,377	184,367	190,990	194,640

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
WATER									
EW 8320		WATER SUPPLY							
EW 8320	151	SALARIES AND WAGES	832,099	853,048	908,547	537,433	868,785	940,201	975,168
EW 8320	153	OVERTIME	45,801	59,028	36,960	39,314	43,000	38,500	40,500
EW 8320	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
EW 8320	205	FURNITURE & FIXTURES	0	2,553	0	0	0	0	0
EW 8320	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
EW 8320	207	AUTOMOTIVE	0	0	0	0	0	0	0
EW 8320	208	EQUIPMENT	7,211	(12,460)	23,000	15,877	23,000	27,500	30,000
EW 8320	409	TRAVEL AND CONFERENCES	7,039	3,261	15,000	5,779	15,000	10,000	15,000
EW 8320	410	UTILITIES & FUEL	177,752	211,125	303,200	163,395	303,200	333,520	350,200
EW 8320	41001	TELEPHONE CHARGES	18,443	17,209	16,500	10,199	15,800	16,590	17,088
EW 8320	411	DUES AND PUBLICATIONS	362	0	600	0	600	500	700
EW 8320	412	SERVICE CONTRACTS & REPAIRS	103,469	98,673	116,342	29,639	117,342	98,250	130,525
EW 8320	414	SUPPLIES AND MATERIALS	679,112	767,234	928,675	549,533	928,675	840,000	1,023,750
EW 8320	415	MEDICAL	0	0	0	0	0	0	0
EW 8320	416	ADVERTISING AND PRINTING	46	413	10,500	6,980	7,000	8,000	8,000
EW 8320	417	POSTAGE AND FREIGHT	25	484	750	166	750	750	750
EW 8320	418	CONTRACT SERVICES	94,453	40,147	86,566	34,926	86,566	114,750	112,750
EW 8320	419	GASOLINE/DIESEL	17,931	19,895	10,522	16,850	20,902	12,049	12,411
EW 8320	420	UNIFORMS AND CLEANING	6,580	5,019	7,000	5,029	7,000	8,000	8,400
EW 8320	456	OPERATING LEASES	44,244	45,259	44,090	30,173	44,090	44,050	49,695
EW 8320	460	CENTRAL MAINTENANCE CHARGES	27,356	35,531	43,051	43,051	43,051	34,211	40,717
EW 8320	801	FICA/MEDICARE	59,588	64,235	72,331	41,321	69,752	74,871	77,699
EW 8320		TOTAL WATER SUPPLY	2,121,511	2,210,654	2,623,634	1,529,664	2,594,512	2,601,742	2,893,352

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
WATER									
EW 8340		TRANSMISSION & DISTRIBUTION							
EW 8340	151	SALARIES AND WAGES	770,558	806,109	971,048	527,333	900,492	984,629	1,027,357
EW 8340	153	OVERTIME	45,740	57,011	60,000	32,544	60,000	60,000	63,000
EW 8340	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
EW 8340	206	MACHINERY AND TOOLS	1,747	10,050	3,864	1,049	3,864	3,400	4,400
EW 8340	207	AUTOMOTIVE	0	0	0	0	0	0	0
EW 8340	208	EQUIPMENT	13,775	(194)	20,000	17,397	20,000	20,000	40,000
EW 8340	409	TRAVEL AND CONFERENCES	0	305	0	60	60	0	0
EW 8340	410	UTILITIES & FUEL	46,967	62,827	49,000	47,324	49,000	49,000	52,000
EW 8340	41001	TELEPHONE CHARGES	5,979	5,690	6,350	2,534	5,500	5,775	5,948
EW 8340	411	DUES AND PUBLICATIONS	0	0	0	0	0	300	300
EW 8340	412	SERVICE CONTRACTS & REPAIRS	10,206	12,842	52,000	3,773	52,000	52,000	52,000
EW 8340	414	SUPPLIES AND MATERIALS	95,859	141,412	128,000	62,055	128,000	128,000	140,000
EW 8340	415	MEDICAL	0	0	0	0	0	0	0
EW 8340	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EW 8340	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EW 8340	418	CONTRACT SERVICES	386,050	129,437	105,000	32,973	105,000	52,000	55,000
EW 8340	419	GASOLINE/DIESEL	39,047	40,631	32,003	37,552	57,150	38,369	39,520
EW 8340	420	UNIFORMS AND CLEANING	6,902	8,175	10,000	6,741	10,000	11,000	11,000
EW 8340	456	OPERATING LEASES	75,172	73,979	83,765	46,926	75,934	101,457	93,860
EW 8340	460	CENTRAL MAINTENANCE CHARGES	68,777	78,730	122,110	122,110	122,110	98,806	117,598
EW 8340	801	FICA/MEDICARE	59,278	62,683	78,875	40,058	73,478	79,914	83,412
EW 8340		TOTAL TRANS/DIST	1,626,058	1,489,687	1,722,015	980,430	1,662,588	1,684,651	1,785,396

2027 - 2028 BUDGET			2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 ESTIMATED	2027 BUDGET	2028 PROJECTED
WATER									
EW 9000		FRINGE BENEFITS							
EW 9010	810	RETIREMENT	187,578	213,016	234,404	0	249,450	266,201	286,379
EW 9040	810	WORKERS COMPENSATION	206,193	144,099	218,844	111,825	230,977	227,236	229,285
EW 9045	810	LIFE INSURANCE	0	0	0	0	0	0	0
EW 9050	810	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
EW 9060	810	HOSPITAL INSURANCE	421,795	166,726	308,271	219,841	250,000	216,498	222,992
EW 9060	817	HOSPITAL INSURANCE RETIREES	95,577	59,555	96,515	121,083	135,000	115,241	118,698
EW 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
EW 9060	808	INSURANCE ADM FEES	0	0	0	0	0	0	0
EW 9060	819	MEDICARE ELIGIBLE	30,690	38,278	61,389	46,285	63,127	87,736	90,368
EW 9000		TOTAL FRINGE BENEFITS	941,833	621,674	919,423	499,033	928,554	912,912	947,722
EW 9700		DEBT SERVICE							
EW 9710	610	PRINCIPAL SERIAL BONDS	1,284,066	1,319,438	1,120,224	1,120,224	1,120,224	1,783,264	1,762,041
EW 9710	710	INTEREST SERIAL BONDS	630,168	691,402	675,579	504,973	675,579	1,104,043	1,000,594
EW 9731	606	PRINCIPAL BANS	279,693	348,203	82,614	216,090	216,090	216,206	217,084
EW 9731	706	INTEREST BANS	37,606	71,880	196,008	197,623	197,624	302,085	285,808
EW 9789	700	OTHER DEBT INTEREST	453	126	0	0	126	0	0
EW 9790	602	CAPITAL LEASES	0	0	0	0	0	0	0
EW 9790	702	CAPITAL LEASES INTEREST	0	0	0	0	0	0	0
EW 9799		TOTAL DEBT SERVICE	2,231,986	2,431,049	2,074,425	2,038,910	2,209,644	3,405,598	3,265,527
EW 9901		INTERFUND TRANSFERS							
EW 9901	900	INTERFUND TRANSFERS	520,000	2,189,200	0	1,074,959	1,074,959	0	0
EW 9901	904	SHARE OF STREET IMPROVEMENTS	227,989	227,989	227,989	227,989	227,989	227,989	227,989
EW 9901	905	GENERAL FUND SERVICES	390,000	410,000	423,000	423,000	423,000	442,000	442,000
EW 9711	499	DEBT SERVICE LEGAL FEES	80,275	108,224	100,000	59,881	60,000	65,000	75,000
EW 9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
EW 9901	902	DOWN PAYMENTS CAPITAL	0	0	0	0	0	0	0
EW 9950	908	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0	0	0
EW 9901		TOTAL INTERFUND TRANSFERS	1,218,264	2,935,413	750,989	1,785,829	1,785,948	734,989	744,989
		GRAND TOTAL WATER	9,676,213	11,086,351	9,591,610	7,674,033	10,624,879	10,744,395	11,073,162

Proposed Operating Leases

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
POLICE	AI3120	114	2027	Dodge Durango Police AWD	\$0	9	\$932.02	\$8,388.18	\$11,184.24
POLICE	AI3120	123	2027	Dodge Durango Police AWD	\$0	9	\$875.69	\$7,881.21	\$10,508.28
POLICE	AI3120	110	2027	Dodge Durango Police AWD	\$0	9	\$875.69	\$7,881.21	\$10,508.28
POLICE	AI3120	118	2027	Dodge Durango Police AWD	\$0	9	\$734.89	\$6,614.01	\$8,818.68
POLICE	AI3120	K9-1	2027	Dodge Durango Police AWD	\$0	9	\$876.19	\$7,885.71	\$10,514.28
POLICE	AI3120	165	2027	Nissan Rogue	\$0	12	\$316.43	\$3,797.16	\$3,797.16
POLICE	AI3120	131	2027	Nissan Rogue	\$0	12	\$316.43	\$3,797.16	\$3,797.16
POLICE	AI3120	155	2027	Nissan Rogue	\$0	12	\$539.31	\$6,471.72	\$6,471.72
					Total Expense of New 2027 Leases			\$52,716.36	\$65,599.80
					Total Expense of Existing 2020 thru 2026 Leases			\$223,322.82	
					Total Lease Expense for 2027			\$276,039.18	
MAYOR	AG1210				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$8,316.96	
					Total Lease Expense for 2027			\$8,316.96	
ASSESSORS	AG1355				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$6,663.48	
					Total Lease Expense for 2027			\$6,663.48	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
ENGINEERING	AG1440				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$33,158.64	
					Total Lease Expense for 2027			\$33,158.64	
PUBLIC WORKS ADMIN	AG1490	26B29D	2027	Chevy Equinox	\$0	12	\$488.91	\$5,866.92	\$5,866.92
					Total Expense of New 2027 Leases			\$5,866.92	\$5,866.92
					Total Expense of Existing 2020 thru 2026 Leases			\$3,712.40	
					Total Lease Expense for 2027			\$9,579.32	
MUNICIPAL BUILDING	AG1620	23XNQT	2027	Ford F-250	\$0	11	\$817.68	\$8,994.48	\$9,812.16
					Total Expense of New 2027 Leases			\$8,994.48	\$9,812.16
					Total Expense of Existing 2020 thru 2026 Leases			\$39,772.24	
					Total Lease Expense for 2027			\$48,766.72	
FIRE DEPT	AG3410				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$8,806.08	
					Total Lease Expense for 2027			\$8,806.08	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
ANIMAL CONTROL	AG3510				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$26,223.36	
					Total Lease Expense for 2027			\$26,223.36	
CODES	AG3620				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$41,200.32	
					Total Lease Expense for 2027			\$41,200.32	
STREETS	AG5110	267	2027	Ford F-550 Chassis	\$0	10	\$1,373.83	\$13,738.30	\$16,485.96
STREETS	AG5110	219	2027	Ford F-350 Chassis WT Regular Cab	\$11,151.60	10	\$1,777.25	\$28,924.10	\$21,327.00
STREETS	AG5110	230	2027	Ford F-350 Chassis WT Regular Cab	\$11,151.60	10	\$1,777.25	\$28,924.10	\$21,327.00
					Total Expense of New 2027 Leases			\$71,586.50	\$59,139.96
					Total Expense of Existing 2020 thru 2026 Leases			\$62,714.73	
					Total Lease Expense for 2027			\$134,301.23	
ELECTRICAL	AG5138				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$13,585.80	
					Total Lease Expense for 2027			\$13,585.80	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
SIGN DEPT	AG5140								
					Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$420.00	
					Total Lease Expense for 2027			\$420.00	
PARKS	AG7020				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$21,979.68	
					Total Lease Expense for 2027			\$21,979.68	
CENTRAL MAINTENANCE	EM1640				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$12,729.00	
					Total Lease Expense for 2027			\$12,729.00	
SEWAGE	ES8130				Total Expense of New 2027 Leases			\$0.00	\$0.00
					Total Expense of Existing 2020 thru 2026 Leases			\$65,390.70	
					Total Lease Expense for 2027			\$65,390.70	
WATER FILTRATION	EW8320	26B29H	2027	Chevy Equinox	\$0.00	12	\$488.91	\$5,866.92	\$5,866.92
					Total Expense of New 2027 Leases			\$5,866.92	\$5,866.92
					Total Expense of Existing 2020 thru 2026 Leases			\$38,182.60	
					Total Lease Expense for 2027			\$44,049.52	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
WATER SHOP	EW8340	500	2027	Ford F-350 Chassis WT Regular Cab	\$11,151.60	10	\$1,777.25	\$28,924.10	\$21,327.00
					Total Expense of New 2027 Leases			\$28,924.10	\$21,327.00
					Total Expense of Existing 2020 thru 2026 Leases			\$72,532.32	
					Total Lease Expense for 2027			\$101,456.42	

Add Proposed 2028 Leases

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2028	Est. Monthly Lease Cost (equipment included)	2028 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
POLICE	AI3120	119	2028	Dodge Durango Police AWD	\$0	9	\$1,498.00	N/A	\$13,482.00
POLICE	AI3120	120	2028	Dodge Durango Police AWD	\$0	9	\$1,474.44	N/A	\$13,269.96
POLICE	AI3120	121	2028	Dodge Durango Police AWD	\$0	9	\$1,498.00	N/A	\$13,482.00
POLICE	AI3120	115	2028	Dodge Durango Police AWD	\$0	9	\$1,427.10	N/A	\$12,843.90
POLICE	AI3120	126	2028	Dodge Durango Police AWD	\$0	9	\$1,474.44	N/A	\$13,269.96
POLICE	AI3120	112	2028	Dodge Durango Police AWD	\$0	9	\$1,427.10	N/A	\$12,843.90
POLICE	AI3120	125	2028	Dodge Durango Police AWD	\$0	9	\$1,498.00	N/A	\$13,482.00
POLICE	AI3120	135	2028	Nissan Rogue	\$0	12	\$582.45	N/A	\$6,989.40
						Total Expense of New 2028 Leases			\$99,663.12
						Total Expense of Existing 2020 thru 2027 Leases			\$192,260.04
						Total Lease Expense for 2028			\$291,923.16
MAYOR	AG1210					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$8,316.96
						Total Lease Expense for 2028			\$8,316.96
ASSESSORS	AG1355					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$6,663.48
						Total Lease Expense for 2028			\$6,663.48

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2028	Est. Monthly Lease Cost (equipment included)	2028 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
ENGINEERING	AG1440					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$33,158.64
						Total Lease Expense for 2028			\$33,158.64
PUBLIC WORKS ADMIN	AG1490					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$3,712.40
						Total Lease Expense for 2028			\$3,712.40
MUNICIPAL BUILDING	AG1620	23XNHZ	2028	Ford F-250	\$0	10	\$919.68	N/A	\$9,196.80
MUNICIPAL BUILDING	AG1620	2499Z5	2028	Ford F-350 Chassis WT Regular Cab	\$11,152	10	\$1,777.25	N/A	\$28,924.10
						Total Expense of New 2028 Leases			\$38,120.90
						Total Expense of Existing 2020 thru 2027 Leases			\$32,880.22
						Total Lease Expense for 2028			\$71,001.12
FIRE	AG3410					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$0.00
						Total Lease Expense for 2028			\$0.00
ANIMAL CONTROL	AG3510					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$20,774.51
						Total Lease Expense for 2028			\$20,774.51

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2028	Est. Monthly Lease Cost (equipment included)	2028 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
CODES	AG3620					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$41,200.32
						Total Lease Expense for 2028			\$41,200.32
STREETS	AG5110	23XNS3	2028	Ford F-350 Chassis	\$0	10	\$1,357.80	N/A	\$13,578.00
STREETS	AG5110	26GZVV	2028	Ford F-150	\$0	12	\$488.91	N/A	\$5,866.92
STREETS	AG5110	23XNS2	2028	Ford F-350 Chassis	\$0	12	\$488.91	N/A	\$5,866.92
STREETS	AG5110	23XNRV	2028	Ford F-350 Chassis	\$0	11	\$817.68	N/A	\$8,994.48
						Total Expense of New 2028 Leases			\$34,306.32
						Total Expense of Existing 2020 thru 2027 Leases			\$91,811.30
						Total Lease Expense for 2028			\$126,117.62
ELECTRICAL	AG5138					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$13,585.80
						Total Lease Expense for 2028			\$13,585.80
SIGN DEPT	AG5140	23DXK4	2028	F350 Chassis	\$0	10	\$1,079.58	N/A	\$10,795.80
						Total Expense of New 2028 Leases			\$10,795.80
						Total Expense of Existing 2020 thru 2027 Leases			\$0.00
						Total Lease Expense for 2028			\$10,795.80

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2028	Est. Monthly Lease Cost (equipment included)	2028 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
PARKS	AG7020					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$21,979.68
						Total Lease Expense for 2028			\$21,979.68
CENTRAL MAINTENANCE	EM1640					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$12,729.00
						Total Lease Expense for 2028			\$12,729.00
SEWAGE	ES8130	23DXBJ	2028	Ford F-350 Chassis	\$0	10	\$1,370.30	N/A	\$13,703.00
SEWAGE	ES8130	23XNRB	2028	Ford F-350 Chassis	\$0	10	\$1,380.30	N/A	\$13,803.00
SEWAGE	ES8130	23XNHD	2028	Ford F-250	\$0	10	\$1,079.58	N/A	\$10,795.80
SEWAGE	ES8130	26KG5V	2028	Ford F-250	\$0	10	\$971.10	N/A	\$9,711.00
						Total Expense of New 2028 Leases			\$48,012.80
						Total Expense of Existing 2020 thru 2027 Leases			\$41,457.69
						Total Lease Expense for 2028			\$89,470.49

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2028	Est. Monthly Lease Cost (equipment included)	2028 Total Est. Cost off Delivery Month~	2028 Total Estimated Costs
WATER FILTRATION	EW8320	23XNHP	2028	Ford F-250	\$0	10	\$919.68	N/A	\$9,196.80
WATER FILTRATION	EW8320	26KG5R	2028	Ford F-250	\$0	10	\$988.22	N/A	\$9,882.20
						Total Expense of New 2028 Leases			\$19,079.00
						Total Expense of Existing 2020 thru 2027 Leases			\$30,615.14
						Total Lease Expense for 2028			\$49,694.14
WATER SHOP	EW8340					Total Expense of New 2028 Leases			\$0.00
						Total Expense of Existing 2020 thru 2027 Leases			\$93,859.32
						Total Lease Expense for 2028			\$93,859.32

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
INSIDE CORPORATION						
AI 3120	POLICE	CHIEF	1	1		
		ASSISTANT CHIEF	1	1		
		CAPTAIN	3	3		
		DETECTIVE	8	8		
		LIEUTENANT	6	6		
		SERGEANT	9	9		
		POLICE OFFICER	48	48		
		POLICE OFFICER/INVEST	0	0		
		POLICE OFFICER/SR INVEST	0	0		
		ADMINISTRATIVE AIDE	2	2		
		COMPUTER OPERATOR	1		1	
		SCHOOL SECURITY OFFICERS	32		32	
		PART TIME POLICE OFFICERS & MATRONS	17		17	128
TOTAL INSIDE CORPORATION			128	78	50	128

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
GENERAL CITY						
AG 1010	COMMON COUNCIL	PRESIDENT	1		1	
		COUNCILORS	7		7	8
AG 1210	MAYOR	MAYOR	1	1		
		SECRETARY TO MAYOR	1	1		
		ADMINISTRATIVE ASSISTANT TO THE MAYOR	1	1		
		CLERK PT	1		1	4
AG 1325	TREASURER	TREASURER	1	1		
		DEPUTY/ASST TREASURER	1	1		
		CITY ACCOUNTANT	1	1		
		PAYROLL MANAGER	1	1		
		SR PAYROLL COORDINATOR	1	1		
		PAYROLL COORDINATOR	1	1		
		SENIOR TAX CLERK	1	1		
		ACCOUNTING TECHNICIAN	1	1		
		FINANCE CLERK	1	1		
		PURCHASING AGENT	1	1		
		TAX CLERK	2	2		
		CLERK PT	9	0	9	
		SEASONAL TEMPORARY	0	0		21
AG 1355	ASSESSOR	ASSESSOR	1	1		
		ASSESSOR'S AIDE	2	2		
		DATA COLLECTOR	1	1		4

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
AG 1410	CLERK	CITY CLERK	1	1		
		DEPUTY CLERK	1	1		
		DEPUTY REGISTRAR OF VITAL STATS	1	1		
		OFFICE SPECIALIST	1	1		4
AG 1420	CORPORATION COUNSEL	CORPORATION COUNCIL	1	1		
		FIRST ASST CORP COUNSEL	1	1		
		ASSISTANT CORP COUNSEL	1	1		
		CONFIDENTIAL SEC TO CORP COUNCL	3	3		6
AG 1430	ADMINISTRATIVE SERVICES	HR DIRECTOR/MANAGER	1	1		
		INSURANCE & BENEFITS CLERK	1	1		
		SECRETARY TO CIVIL SERVICE COMM	1	1		3
AG 1440	ENGINEERING	PROJECT ENGINEER	1	1		
		ENGINEER II	1	1		
		ENGINEER I	3	2	1	
		PUBLIC WORKS INSPECTOR	1	1		
		SEASONAL TEMPORARY	1		1	7
AG 1460	RECORDS	RECORDS CLERKS	1		1	1
AG 1490	PUBLIC WORKS	COMM OF PUBLIC WORKS	1	1		
		DEPUTY COMMISSIONER OF PUB WRKS	1	1		
		ADMINISTRATIVE AIDE	2	2		
		SR ACCOUNT CLERK	1	1		5

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
AG 1620	BUILDINGS	SUPERVISOR OF BLDGS & GROUNDS	1	1		
		BUILDING MAINTENANCE SUPERVISOR	1	1		
		MAINTENANCE FOREPERSON	1	1		
		LABORER	8	8		
		MAINTENANCE WORKER	2	2		
		KEEPER OF TOWN CLOCK	1		1	
		CUSTODIAN	1		1	15
AG 3310	TRAFFIC CONTROL	SCHOOL CROSSING GUARD	24		24	24
AG 3410	FIRE	FIRE CHIEF	1	1		
		FIRST ASST FIRE CHIEF	0	0		
		DEPUTY FIRE CHIEF	5	5		
		FIRE CAPTAIN	5	5		
		LIEUTENANT	19	19		
		SUPERV DIV OF MAINT MECHANIC	1	1		
		FIREFIGHTER/MECHANIC	4	4		
		FIREFIGHTER	44	44		
		ADMINISTRATIVE AIDE	1	1		80
AG 3510	ANIMAL CONTROL	SENIOR ANIMAL CONTROL OFFICER	1	1		
		ANIMAL CONTROL OFFICER	1	1		
		KENNEL ATTENDANT	1	1		
		ASST ANIMAL CONTROL OFFICER	1		1	4

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
AG 3620	CODES	CHIEF CODES ENF OFF/BLDG INSP	1	1		
		SENIOR ASST BUILDING INSPECTOR	3	3		
		ASST BUILDING INSPECTOR	2	2		
		DEPUTY CODES ENFORCE OFF	1	1		
		PLUMBING INSPECTOR P/T	0	0		
		HOUSING INSPECTOR	4	4		
		ADMINISTRATIVE AIDE	1	1		12
AG 3689	PUBLIC SAFETY	PUBLIC SAFETY COMMISSIONER	1	1		1
AG 5110	STREETS	SUPERINTENDENT OF STREETS	1	1		
		LABOR SUPERVISOR	1	1		
		STREET MAINTENANCE FOREMAN	1	1		
		MEOH	3	3		
		MEO	26	26		
		LABORER	9	9		
		LABORER TEMP (5 FT EQUIVALENTS)	5	5		
		LABORER P/T	4	0	4	50
AG 5138	ELECTRICAL	ELECTRICAL MAINTENANCE SUPERVISOR	1	1		
		ELECTRICAL TECHNICIAN	1	1		
		SIGNAL ELECTRICIAN	1	1		3
AG 5140	SIGN & PAVEMENT	WORKING FOREMAN	1	1		
		MAINTENANCE WORKER	1	1		2
AG 5650	PARKING ENFORCEMENT	PARKING ENFORCEMENT OFFICER	2		2	2

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
AG 7020	RECREATION, PARKS, & COMM ACTIVITIES	DIRECTOR OF PARKS AND RECREATION	1	1		
		DEPUTY DIRECTOR OF PARKS & RECREATION	1	1		
		ADMINISTRATIVE AIDE	1	1		
		RECREATION COORDINATOR	1	1		
		RECREATION SPECIALIST	1	1		
		LABORER	1	1		
		SEASONALTEMPS	75	0	75	81
AG 7180-4	POOLS	SEASONAL POSITIONS	33	1	32	33
AG 7181	ARENA	SEASONAL POSITIONS	9	1	8	9
AG 8020	COMMUNITY & ECONOMIC	DIRECTOR OF CD & PLANNING	1	1		
		DEPUTY DIRECTOR OF CD & PLANNING	1	1		
		SENIOR PLANNER	0	0		
		PLANNER	3	3		
		PLANNING ASSISTANT	1	1		
		COMMUNITY DEV COORDINATOR	1	1		
		COMMUNITY DEV SPECIALIST	1	1		
		MARTKETING COORDINATOR	1	1		
		PROJECT MANAGER	0	0		
		CLERK PART TIME	1		1	
ADMINISTRATIVE AIDE		1	1		11	
TOTAL GENERAL CITY			390	220	170	390

CODE		DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
REFUSE DISTRICT							
EL	1490	REFUSE ADMINISTRATION	SENIOR PUBLIC WORKS CLERK	1	1		1
EL	8160	REFUSE & GARBAGE	MOTOR EQUIPMENT OPERATOR LABORER	1 1	1 1		2
TOTAL REFUSE DISTRICT				3	3	0	3
CENTRAL MAINTENANCE							
EM	1640	CENTRAL MAINTENANCE	EQUIPMENT SERVICE MGR	1	1		
			SR AUTOMOTIVE MECHANIC	1	1		
			AUTO MECHANIC	6	6		
			LABORER	1	1		9
TOTAL CENTRAL MAINTENANCE				9	9	0	9

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
SEWER						
ES	8130	SEWER ADMIN				
		CHIEF WW TREATMENT PLANT OPER	1	1		
		ASST CHIEF WW TREATMENT PLANT OPER	1	1		
		WORKING SUPERVISOR	1	1		
		WW TREATMENT PLANT SHIFT OPER	4	4		
		WW TREATMENT PLANT OPERATOR TYPE A	0	0		
		ELECTRICIAN IN WATER PULLUT CNTF	1	1		
		ELECTRICAL TECHNICIAN	2	2		
		MAINTENANCE WORKER	5	5		
		LABORER (SEWER)	2	2		
		SEWAGE TREAT PLNT OP TRAINEE	2	2		
		WORKING FOREMAN	1	1		
		SENIOR CLERK	1	1		
		SEASONAL LABORER	2		2	23
		TOTAL SEWER	23	21	2	23
WATER						
EW	8310	WATER ADMIN				
		ENGINEERING TECHNICIAN	0	0		0

CODE	DEPT	TITLE	Combined	FULL TIME	PART TIME	TOTAL
EW 8320	WATER SUPPLY	CF WATER PLANT OPERATOR	1	1		
		ASST CHF WATER TREAT PLNT OPER	1	1		
		WATER TREAT PLANT OPER	7	7		
		WATER SUPPLY MAINT SUPERVISOR	1	1		
		MAINTENANCE WORKER	1	1		
		LABORER	2	2		
		WTP OPERATOR TRAINEE	1	1		
		LABORER TEMP	1	1		15
EW 8340	TRANSMISSION & DISTRIBUTION	SUPERINTENDENT OF WAT&SEWR	1	1		
		SENIOR CLERK (WATER DISTRIBUTION)	1	1		
		MEOH	1	1		
		MAINTENANCE WORKER	9	9		
		WATER & SEWER MAINTENANCE FOREMAN	2	2		
		LABORER	4	4		
		LABORER PER DIEM	1	1		19
	TOTAL WATER		34	34	0	34
	GRAND TOTAL CITY OF ROME		587	365	222	587