





## CITY OF BANGOR RESOLVE

06/09/2025 25-203, As Am

Date: 06/09/2025

Item No: 25-203, As Amended

Assigned to Councilor: Fournier

Appropriation for Municipal Year 2026

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of one hundred thirty-seven million, seven hundred three thousand, eight hundred seventy-nine (\$137,703,879) is hereby appropriated in the General Fund for the Municipal Year 2026 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of seventy-one million, seventy-four thousand, four hundred twelve dollars (\$71,074,412) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of five million, one hundred seventy-one thousand, eight hundred twenty-seven dollars (5,171,827) for the period of July 1, 2025 through June 30, 2026, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 15th day of September, 2025 with the remaining one-half of said taxes due and payable on the 16th day of March, 2026; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the first half of said taxes from September 16, 2025, if not voluntarily paid to the Finance Director on or before September 15, 2025; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the second half of said taxes from March 17, 2026, if not voluntarily paid to the Finance Director on or before March 16, 2026; and

BE IT FURTHER RESOLVED THAT in each case, said interest shall be added to and become a part of said taxes; and

**BE IT FURTHER RESOLVED THAT** interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on any sewer/stormwater charges billed July 1, 2025 to June 30, 2026, if not voluntarily paid to the Finance Director on or before the due date for each respective billing; and

**BE IT FURTHER RESOLVED THAT** in the event a taxpayer/owner pays an amount in excess of that finally assessed or billed, the overpayment shall be repaid to the taxpayer/owner with interest from the date of the payment to the date of the refund at an interest rate of 3.50%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes or sewer/stormwater charges not yet committed or billed with an interest rate of 0.00% on the prepayment; and

**BE IT FURTHER RESOLVED THAT** the Tax Collector shall apply all tax payments to the oldest balance due on that account and all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the taxpayer/owner may give. If, however, a tax, sewer or stormwater lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer or owner signs a partial payment waiver form. If a taxpayer/owner has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer/owner specifies the account against which the payment is to be applied; and

**BE IT FURTHER RESOLVED THAT** the Appropriation for Municipal Year 2026 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

**BE IT FURTHER RESOLVED THAT** the Council hereby formally appropriates any cash contributions or donations received during this budget year to the appropriate Department and purpose for which such contribution or donation has been made and, where such contribution or donation is equal to or less than \$25,000, said appropriation to become effective upon receipt of funds; and

**BE IT FURTHER RESOLVED THAT** the Council hereby authorizes the City Manager to implement a three percent (3.0%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the pay date of July 10, 2025; and

**BE IT FURTHER RESOLVED THAT** the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$50,000, said appropriation to become effective upon receipt of funds; and

**BE IT FURTHER RESOLVED THAT** the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

**BE IT FURTHER RESOLVED THAT** \$40,000 of unexpended funds remaining within the Finance Department Information Services Division FY 2025 budget are hereby carried forward to FY 2026 to fund Computer Replacements; and

**BE IT FURTHER RESOLVED THAT** \$75,000 of unexpended funds remaining within the Public Works Department Highways Division FY 2025 budget are hereby carried forward to FY 2026 to fund a flail mower replacement; and

**BE IT FURTHER RESOLVED THAT** \$20,000 of unexpended funds remaining within the Human Resources Department FY 2025 budget are hereby carried forward to FY 2026 human resource related legal expenses.

6/17/2025

**Estimated General Fund  
Municipal Property Tax Rate Calculation  
2025 and 2026**

|   | <b>Adopted<br/>FY 25</b> | <b>Proposed<br/>FY 26</b> | <b>\$ Change</b>   | <b>% Change</b> |
|---|--------------------------|---------------------------|--------------------|-----------------|
| <b>City Expenses</b>                        |                          |                           |                    |                 |
| Operating Expenses                          | 62,368,528               | 66,726,702                | 4,358,174          | 7.0%            |
| Capital Expenses                            | 1,073,100                | 1,260,900                 | 187,800            | 17.5%           |
| Debt Service/TIF                            | 4,238,101                | 4,197,910                 | (40,191)           | -0.9%           |
| Pension Obligation Debt Service             | 2,913,598                | 3,000,251                 | 86,653             | 3.0%            |
| Voter Approved Debt Service                 | 199,875                  | 196,125                   | (3,750)            | -1.9%           |
| <b>Total City Expenses</b>                  | <b>70,793,202</b>        | <b>75,381,888</b>         | <b>4,588,686</b>   | <b>6.5%</b>     |
| <b>School Expenses</b>                      |                          |                           |                    |                 |
| Operating Expenses                          | 57,350,920               | 59,663,968                | 2,313,048          | 4.0%            |
| Debt Service                                | 2,180,000                | 2,380,000                 | 200,000            | 9.2%            |
| Local Share Adult Education                 | 263,023                  | 278,023                   | 15,000             | 5.7%            |
| <b>Total School Expenses</b>                | <b>59,793,943</b>        | <b>62,321,991</b>         | <b>2,528,048</b>   | <b>4.2%</b>     |
| <b>Total Expenses</b>                       | <b>130,587,145</b>       | <b>137,703,879</b>        | <b>7,116,734</b>   | <b>5.4%</b>     |
| <b>Less: Non- Tax Revenues</b>              |                          |                           |                    |                 |
| City  | 39,894,370               | 44,512,814                | 4,618,444          | 11.6%           |
| School                                      | 29,867,095               | 31,912,480                | 2,045,385          | 6.8%            |
| <b>Total Non-Tax Revenues</b>               | <b>69,761,465</b>        | <b>76,425,294</b>         | <b>6,663,829</b>   | <b>9.6%</b>     |
| <b>Proposed Tax Levy</b>                    |                          |                           |                    |                 |
| City  | 30,898,832               | 30,869,074                | (29,758)           | -0.1%           |
| School                                      | 29,926,848               | 30,409,511                | 482,663            | 1.6%            |
| County                                      | 5,035,544                | 5,171,827                 | 136,283            | 2.7%            |
| Overlay                                     | 314,000                  | 315,000                   | 1,000              | 0.3%            |
| <b>Total Tax Levy</b>                       | <b>66,175,224</b>        | <b>66,765,412</b>         | <b>590,188</b>     | <b>0.9%</b>     |
| <b>Total Assessed Value</b>                 | <b>4,055,031,300</b>     | <b>4,299,438,400</b>      | <b>244,407,100</b> | <b>6.0%</b>     |
| Less Downtown TIF DD                        | 230,147,600              | 243,446,300               | 13,298,700         | 5.8%            |
| Less Homestead                              | 130,674,700              | 128,558,200               | (2,116,500)        | -1.6%           |
| Less BETE Exempt                            | 128,795,500              | 155,587,300               | 26,791,800         | 20.8%           |
| <b>Net Available Taxable Assessed Value</b> | <b>3,565,413,500</b>     | <b>3,771,846,600</b>      | <b>206,433,100</b> | <b>5.8%</b>     |
| <b>Proposed Tax Rate</b>                    |                          |                           |                    |                 |
| City (Including Overlay)                    | 8.75                     | 8.27                      | (0.48)             | -5.5%           |
| School                                      | 8.39                     | 8.06                      | (0.33)             | -3.9%           |
| County                                      | 1.41                     | 1.37                      | (0.04)             | -2.8%           |
| <b>Total</b>                                | <b>18.55</b>             | <b>17.70</b>              | <b>(0.85)</b>      | <b>-4.6%</b>    |

## EXPENDITURE SUMMARY

|                  |                             | <b>FY 25</b> | <b>FY 26</b> |
|------------------|-----------------------------|--------------|--------------|
| City             |                             |              |              |
|                  | Operating                   | 62,368,528   | 66,726,702   |
|                  | Capital                     | 1,073,100    | 1,260,900    |
|                  | Debt Service/TIF            | 4,238,101    | 4,197,910    |
|                  | Pension Obligation Debt     | 2,913,598    | 3,000,251    |
|                  | Voter Approved Debt Service | 199,875      | 196,125      |
|                  | Subtotal                    | 70,793,202   | 75,381,888   |
| School           |                             |              |              |
|                  | Operating                   | 57,613,943   | 59,941,991   |
|                  | Debt Service                | 2,180,000    | 2,380,000    |
|                  | Subtotal                    | 59,793,943   | 62,321,991   |
| Enterprise Funds |                             |              |              |
|                  | Airport                     | 25,092,036   | 25,547,816   |
|                  | Sewer                       | 11,851,270   | 11,714,492   |
|                  | Stormwater                  | 1,649,839    | 1,649,495    |
|                  | Bass Park                   | 6,687,538    | 6,873,081    |
|                  | Parking                     | 1,014,101    | 907,459      |
|                  | Golf Course                 | 973,404      | 1,067,569    |
|                  | Economic Development        | 421,819      | 609,618      |
|                  | Subtotal                    | 47,690,007   | 48,369,530   |
| County           |                             | 5,035,544    | 5,171,827    |
|                  | Total                       | 183,312,696  | 191,245,236  |

**GENERAL FUND**

| TITLE                            | 2025        | 2026        |
|----------------------------------|-------------|-------------|
| <b>ESTIMATED REVENUE</b>         |             |             |
| REAL PROPERTY TAXES              | 66,882,862  | 67,635,224  |
| PERSONAL PROPERTY TAXES          | 3,561,600   | 3,439,188   |
| OVERLAY                          | (314,000)   | (315,000)   |
| DOWNTOWN DD TIF                  | (4,269,238) | (4,309,000) |
| PROPERTY TAXES                   | 65,861,224  | 66,450,412  |
| PAYMENT IN LIEU OF TAXES         | 310,727     | 367,212     |
| PENALTIES & INT ON TAXES         | 200,000     | 200,000     |
| AUTO EXCISE TAX                  | 7,050,000   | 7,050,000   |
| BOAT EXCISE TAX                  | 15,000      | 15,000      |
| AIRPLANE EXCISE TAX              | 1,000       | 1,000       |
| OTHER TAXES & PENALTIES          | 7,576,727   | 7,633,212   |
| VICTUALERS                       | 90,000      | 90,000      |
| LIQUOR LICENSES                  | 15,000      | 20,000      |
| INNKEEPERS                       | 16,000      | 16,000      |
| MOBILE HOME LICENSES             | 1,900       | 1,900       |
| SECOND HAND DEALERS              | 4,000       | 4,000       |
| DEALERS OLD GOLD & SILVER        | 700         | 700         |
| TAXI DRIVERS                     | 6,500       | 3,000       |
| TAXI CABS                        | 4,000       | 3,300       |
| EXPLOSIVES & FLAMMABLE MATERIALS | 7,000       | 6,000       |
| BOWLING                          | 375         | 375         |
| THEATRE                          | 2,000       | 2,000       |
| AMUSEMENT - DEVICES & PERMITS    | 8,000       | 15,000      |
| DANCING                          | -           | 800         |
| MARIJUANA                        | 7,000       | 15,000      |
| FOOD SOVEREIGNTY                 | 50          | 50          |
| MARRIAGE LICENSE                 | 9,000       | 8,000       |
| BUILDING PERMITS                 | 425,000     | 440,000     |
| PLUMBING PERMITS                 | 20,000      | 17,000      |
| ELECTRICAL PERMITS               | 100,000     | 120,000     |
| OIL BURNER PERMITS               | 8,500       | 7,000       |
| SHORT TERM RENTALS               | 42,500      | 18,000      |
| MISCELLANEOUS PERMITS            | 30,000      | 2,400       |
| MISCELLANEOUS LICENSES           | 25,000      | 25,000      |

**GENERAL FUND**

| TITLE                       | 2025       | 2026       |
|-----------------------------|------------|------------|
| STREET OPENING PERMITS      | 10,500     | 10,500     |
| LICENSES & PERMITS          | 833,025    | 826,025    |
| DOG IMPOUND FEES            | 4,500      | 4,500      |
| ORDINANCE FINES             | 500        | 100        |
| FALSE ALARM FEES            | 15,000     | 15,000     |
| MISCELLANEOUS               | 3,000      | 2,400      |
| FINES, FORFEITS & PENALTIES | 23,000     | 22,000     |
| RENTS                       | 424,500    | 449,000    |
| FRANCHISE FEES              | 350,000    | 250,000    |
| CONCESSIONS                 | 1,000      | 1,000      |
| TOWING CONTRACT             | 23,890     | 23,890     |
| INTEREST ON INVESTMENT      | 1,150,000  | 1,100,000  |
| NSF FEES                    | 500        | 500        |
| USE OF MONEY & PROPERTY     | 1,949,890  | 1,824,390  |
| CARES FUNDING               | 337,671    | 335,817    |
| OPERATING INDIRECT          | 1,780,000  | 1,900,000  |
| PREVENT MAIN INDIRECT       | 450,000    | 450,000    |
| OPERATING DIRECT            | 101,109    | 300,000    |
| HEALTH NURSING SUBSIDY      | 169,560    | 178,588    |
| REVENUE SHARING             | 11,140,100 | 12,312,736 |
| SNOWMOBILE REGISTRATION     | 3,000      | 3,000      |
| GENERAL ASSISTANCE          | 1,084,650  | 1,077,440  |
| HOMESTEAD EXEMPTION         | 1,862,180  | 1,734,587  |
| BETE EXEMPT REIMBURSEMENT   | 1,439,083  | 1,527,730  |
| OTHER STATE                 | 101,700    | 168,500    |
| INTERGOVERNMENTAL           | 26,636,095 | 28,601,980 |
| HAMPDEN                     | 191,614    | 202,323    |
| BREWER                      | 434,979    | 484,004    |
| VOOT                        | 603,764    | 676,476    |
| INTERGOVERNMENTAL           | 46,335,505 | 49,953,181 |
| RECORDING DOCUMENTS         | 1,100      | 1,100      |
| VITAL STATISTICS            | 110,000    | 110,000    |
| NOTARY & DEDIMUS            | 7,000      | 10,000     |
| COPYING                     | 12,000     | 8,400      |

## GENERAL FUND

| TITLE   | 2025      | 2026      |
|---|-----------|-----------|
| SAFETY  | 1,000     | 500       |
| SALE OF LOTS                                    | 3,900     | 3,900     |
| BURIALS   | 14,300    | 14,300    |
| AMBULANCE                                       | 2,300,000 | 2,500,000 |
| FARES   | 550,000   | 585,000   |
| ADVERTISING                                     | 92,500    | 90,000    |
| DOG LICENSE FEES                                | 10,000    | 10,000    |
| HUNT & FISH LICENSE FEES                        | 800       | 600       |
| QUITCLAIM FEES                                  | 2,000     | 2,500     |
| IFW AGENT FEES                                  | 1,700     | 1,800     |
| AUTO REGISTRATION FEES                          | 72,500    | 75,000    |
| WITNESS FEES                                    | 6,500     | 6,500     |
| ZONING LETTER FEES                              | 4,000     | 2,000     |
| CLINIC FEES                                     | 65,000    | 73,000    |
| INSPECTION FEES                                 | 500       | 500       |
| LICENSING FEES COMMERCIAL                       | 1,140     | 1,140     |
| SOLID WASTE DISPOSAL FEE                        | 441,595   | 542,700   |
| MAINTENANCE FEES                                | 10,455    | 10,665    |
| REIMBURSEMENTS                                  | 181,291   | 169,041   |
| PROCESSING FEES                                 | 40,000    | 20,000    |
| CITY WIDE OVERHEAD                              | 82,000    | 82,000    |
| REFUNDS   | 102,500   | 107,000   |
| CHARGES FOR SERVICES - SOFTBALL                 | 34,000    | 34,000    |
| CHARGES FOR SERVICES - CANOE RACE               | 28,000    | 35,000    |
| CHARGES FOR SERVICES - FATHER/DAUGHTER DANCE    | 15,000    | 15,000    |
| CHARGES FOR SERVICES - SOCCER                   | 17,000    | 17,000    |
| DAILY ADMISSIONS                                | 45,000    | 45,000    |
| SEASON PASSES                                   | 2,400     | 2,400     |
| SWIM LESSONS                                    | 5,400     | 5,400     |
| HOURLY RENTALS                                  | 1,200     | 1,200     |
| KIDS CAVE                                       | 410,000   | 460,000   |
| CHARGES FOR SERVICES                            | 2,181,000 | 2,325,500 |
| CHARGES FOR SERVICES - BANGOR HOUSING AUTHORITY | 50,086    | 50,086    |
| CHARGES FOR SERVICES - MDEA                     | 377,983   | 377,983   |
| MISCELLANEOUS                                   | 233,980   | 235,330   |
| OUTSIDE ASSIGNMENTS                             | 394,736   | 439,936   |
| WARRANTY PAYMENTS                               | 2,500     | 10,000    |
| SERVICE CHARGES - AIRPORT                       | 465,363   | 479,324   |

**GENERAL FUND**

| <b>TITLE</b>                        | <b>2025</b>        | <b>2026</b>        |
|-------------------------------------|--------------------|--------------------|
| SERVICE CHARGES - SEWER             | 189,831            | 195,526            |
| SERVICE CHARGES - GOLF              | 33,769             | 34,782             |
| SWEEPING CHARGES - SEWER            | 35,647             | 35,647             |
| SWEEPING CHARGES - STORMWATER       | 72,375             | 72,375             |
| COMMUNITY DEVELOPMENT BLOCK GRANT   | 57,688             | 53,240             |
| GRANTS                              | 225,528            | 227,323            |
| CAPITAL IMPROVEMENT FUND            | 875,764            | 786,787            |
| AIRPORT                             | 847,273            | 983,964            |
| SEWER                               | 220,166            | 254,200            |
| STORMWATER UTILITY                  | 26,880             | 33,932             |
| BASS PARK                           | 72,500             | 40,000             |
| PARKING                             | 38,568             | 39,938             |
| GOLF COURSE                         | 46,982             | 51,523             |
| ECONOMIC DEVELOPMENT FUND           | 1,737              | 1,693              |
| <b>CHARGES FOR SERVICES</b>         | <b>11,122,137</b>  | <b>11,771,735</b>  |
| <br>                                |                    |                    |
| TRANSFER FROM ADOPT A PARK          | 7,000              | -                  |
| <b>OPERATING TRANSFERS</b>          | <b>7,000</b>       | <b>-</b>           |
| <br>                                |                    |                    |
| TRANSFER FROM WORKERS COMP - CITY   | 13,000             | 13,000             |
| TRANSFER FROM ASSIGNED FUND BALANCE | 1,780,181          | 4,250,251          |
| <b>DESIGNATED FUND BALANCE</b>      | <b>1,793,181</b>   | <b>4,263,251</b>   |
| <br>                                |                    |                    |
| CONTRIBUTIONS                       | 2,500              | 8,000              |
| INSURANCE SETTLEMENTS               | 70,000             | 70,000             |
| SALE OF ASSETS                      | 40,000             | 45,000             |
| SALE OF SALVAGE                     | 8,500              | 8,500              |
| <b>OTHER</b>                        | <b>121,000</b>     | <b>131,500</b>     |
| <br>                                |                    |                    |
| <b>TOTAL ESTIMATED REVENUE</b>      | <b>135,622,689</b> | <b>142,875,706</b> |

**GENERAL FUND**

| TITLE                   | 2025     | 2026     |
|-------------------------|----------|----------|
| SALARIES & FRINGES      | 20,101   | 20,130   |
| SUPPLIES                | 4,150    | 3,750    |
| CONTRACTUAL SERVICES    | 9,970    | 14,306   |
| INTERFUND CHARGE/TRANSF | 2,800    | 1,950    |
| CITY COUNCIL            | 37,021   | 40,136   |
| SALARIES & FRINGES      | 412,298  | 496,001  |
| SUPPLIES                | 2,730    | 3,230    |
| CONTRACTUAL SERVICES    | 42,595   | 43,909   |
| INTERFUND CHARGE/TRANSF | 3,500    | 3,500    |
| OUTLAY                  | 450      | -        |
| CITY CLERK              | 461,573  | 546,640  |
| SALARIES & FRINGES      | 42,937   | 78,274   |
| SUPPLIES                | 2,950    | 2,950    |
| CONTRACTUAL SERVICES    | 28,000   | 27,500   |
| INTERFUND CHARGE/TRANSF | 19,800   | 19,800   |
| OUTLAY                  | 2,000    | 2,000    |
| ELECTIONS               | 95,687   | 130,524  |
| SALARIES & FRINGES      | 310,202  | 360,516  |
| SUPPLIES                | 8,200    | 10,700   |
| CONTRACTUAL SERVICES    | 132,722  | 147,666  |
| INTERFUND CHARGE/TRANSF | 8,000    | 8,500    |
| MISCELLANEOUS           | 20,000   | 20,000   |
| CREDITS                 | (15,000) | (15,000) |
| TREASURY                | 464,124  | 532,382  |
| SALARIES & FRINGES      | 402,808  | 465,084  |
| SUPPLIES                | 4,110    | 4,550    |
| CONTRACTUAL SERVICES    | 26,244   | 27,650   |
| INTERFUND CHARGE/TRANSF | 2,980    | 3,000    |
| MISCELLANEOUS           | -        | 16,880   |
| ASSESSING               | 436,142  | 517,164  |
| SALARIES & FRINGES      | 321,705  | 345,519  |
| SUPPLIES                | 5,008    | 7,384    |
| CONTRACTUAL SERVICES    | 15,533   | 18,159   |

**GENERAL FUND**

| TITLE                   | 2025      | 2026      |
|-------------------------|-----------|-----------|
| INTERFUND CHARGE/TRANSF | 110       | 100       |
| MISCELLANEOUS           | 1,743     | 1,200     |
| LEGAL                   | 344,099   | 372,362   |
| GOVERNANCE              | 1,838,646 | 2,139,208 |
| SALARIES & FRINGES      | 703,920   | 682,204   |
| SUPPLIES                | 3,100     | 3,200     |
| CONTRACTUAL SERVICES    | 22,950    | 23,852    |
| INTERFUND CHARGE/TRANSF | 500       | 300       |
| CITY MANAGER            | 730,470   | 709,556   |
| SALARIES & FRINGES      | 340,317   | 372,929   |
| SUPPLIES                | 57,500    | 57,250    |
| CONTRACTUAL SERVICES    | 580,890   | 608,640   |
| INTERFUND CHARGE/TRANSF | 500       | 500       |
| MISCELLANEOUS           | 30,000    | 30,000    |
| CREDITS                 | (809,208) | (817,422) |
| WORKER'S COMPENSATION   | 199,999   | 251,897   |
| INSURANCE               | 265,588   | 304,750   |
| SALARIES & FRINGES      | 274,364   | 290,908   |
| SUPPLIES                | 3,600     | 3,600     |
| CONTRACTUAL SERVICES    | 78,668    | 35,263    |
| INTERFUND CHARGE/TRANSF | 3,650     | 6,000     |
| OUTLAY                  | 250       | 250       |
| HUMAN RESOURCES         | 360,532   | 336,021   |
| SALARIES & FRINGES      | 2,982,671 | 3,297,731 |
| SUPPLIES                | 51,250    | 70,500    |
| CONTRACTUAL SERVICES    | 344,832   | 520,300   |
| UTILITIES               | 46,500    | 46,500    |
| INTERFUND CHARGE/TRANSF | 1,547,000 | 1,492,936 |
| MISCELLANEOUS           | 500       | 500       |
| DEBT SERVICE            | 72,732    | 74,895    |
| OUTLAY                  | 9,000     | 9,000     |
| CREDITS                 | (170,061) | (225,961) |

**GENERAL FUND**

| TITLE                   | 2025      | 2026      |
|-------------------------|-----------|-----------|
| COMMUNITY CONNECTOR     | 4,884,424 | 5,286,401 |
| SALARIES & FRINGES      | 74,830    | 84,535    |
| CONTRACTUAL SERVICES    | 8,668     | 10,100    |
| INTERFUND CHARGE/TRANSF | 29,000    | 51,500    |
| DEBT SERVICE            | 3,031     | 3,121     |
| CREDITS                 | 38,430    | 51,062    |
| BLACK BEAR EXPRESS      | 153,959   | 200,318   |
| SALARIES & FRINGES      | 655,644   | 676,631   |
| SUPPLIES                | 1,000     | 1,000     |
| CONTRACTUAL SERVICES    | 28,720    | 31,000    |
| INTERFUND CHARGE/TRANSF | 46,500    | 60,500    |
| OUTLAY                  | 1,500     | 1,500     |
| CREDITS                 | 131,631   | 174,899   |
| ADA PARATRANSIT         | 864,995   | 945,530   |
| EXECUTIVE               | 7,459,967 | 8,034,473 |
| SALARIES & FRINGES      | 701,915   | 759,695   |
| SUPPLIES                | 6,000     | 6,000     |
| CONTRACTUAL SERVICES    | 45,205    | 55,705    |
| INTERFUND CHARGE/TRANSF | 2,730     | 2,730     |
| FINANCIAL SERVICES      | 755,850   | 824,130   |
| SALARIES & FRINGES      | 76,598    | 83,412    |
| SUPPLIES                | 8,500     | 8,500     |
| CONTRACTUAL SERVICES    | 125,925   | 155,158   |
| UTILITIES               | 85,301    | 78,634    |
| MISCELLANEOUS           | 200       | 300       |
| CITY HALL               | 296,524   | 312,004   |
| SALARIES & FRINGES      | 102,836   | 111,110   |
| SUPPLIES                | 29,500    | 29,700    |
| CONTRACTUAL SERVICES    | 22,000    | 23,000    |
| OUTLAY                  | 1,600     | -         |
| CREDITS                 | (100,000) | (110,000) |
| CENTRAL SERVICES        | 55,936    | 53,810    |
| SALARIES & FRINGES      | 511,542   | 456,488   |
| SUPPLIES                | 14,800    | 14,800    |

**GENERAL FUND**

| TITLE                             | 2025             | 2026             |
|-----------------------------------|------------------|------------------|
| CONTRACTUAL SERVICES              | 462,094          | 454,246          |
| INTERFUND CHARGE/TRANSF           | 450              | 450              |
| INFORMATION SERVICES              | <u>988,886</u>   | <u>925,984</u>   |
| FINANCE                           | <u>2,097,196</u> | <u>2,115,928</u> |
| SALARIES & FRINGES                | 267,858          | 306,158          |
| SUPPLIES                          | 4,750            | 4,750            |
| CONTRACTUAL SERVICES              | 56,296           | 62,441           |
| INTERFUND CHARGE/TRANSF           | 6,000            | 6,000            |
| PLANNING                          | <u>334,904</u>   | <u>379,349</u>   |
| SALARIES & FRINGES                | 443,550          | 363,967          |
| SUPPLIES                          | 2,500            | 4,500            |
| CONTRACTUAL SERVICES              | 101,112          | 110,637          |
| INTERFUND CHARGE/TRANSF           | 1,000            | 1,000            |
| ECONOMIC DEVELOPMENT              | <u>548,162</u>   | <u>480,104</u>   |
| SALARIES & FRINGES                | 676,964          | 750,358          |
| SUPPLIES                          | 10,300           | 10,500           |
| CONTRACTUAL SERVICES              | 43,680           | 44,700           |
| INTERFUND CHARGE/TRANSF           | 28,500           | 19,700           |
| CODE ENFORCEMENT                  | <u>759,444</u>   | <u>825,258</u>   |
| BUSINESS & ECONOMIC DEVELOPMENT   | <u>1,642,510</u> | <u>1,684,711</u> |
| SALARIES & FRINGES                | 430,409          | 518,506          |
| SUPPLIES                          | 1,455            | 1,455            |
| CONTRACTUAL SERVICES              | 33,462           | 33,462           |
| INTERFUND CHARGE/TRANSF           | 350              | 350              |
| ADMINISTRATION                    | <u>465,676</u>   | <u>553,773</u>   |
| SALARIES & FRINGES                | 115,151          | 132,403          |
| SUPPLIES                          | 23,470           | 23,470           |
| CONTRACTUAL SERVICES              | 51,721           | 51,721           |
| UTILITIES                         | 125,705          | 125,705          |
| INTERFUND CHARGE/TRANSF           | 4,500            | 4,500            |
| BUILDING OPERATIONS & MAINTENANCE | <u>320,547</u>   | <u>337,799</u>   |
| SALARIES & FRINGES                | 6,636,143        | 7,620,062        |
| SUPPLIES                          | 105,735          | 111,735          |
| CONTRACTUAL SERVICES              | 255,800          | 260,300          |
| UTILITIES                         | 500              | 500              |

**GENERAL FUND**

| TITLE                    | 2025       | 2026       |
|--------------------------|------------|------------|
| INTERFUND CHARGE/TRANSF  | 256,680    | 272,513    |
| OUTLAY                   | 6,900      | 6,900      |
| CREDITS                  | (37,500)   | (75,000)   |
| PATROL                   | 7,224,258  | 8,197,010  |
| SALARIES & FRINGES       | 103,922    | 119,403    |
| SUPPLIES                 | 450        | 450        |
| CONTRACTUAL SERVICES     | 87,770     | 89,125     |
| ANIMAL CONTROL           | 192,142    | 208,978    |
| SALARIES & FRINGES       | 2,431,646  | 2,433,571  |
| SUPPLIES                 | 6,600      | 6,600      |
| CONTRACTUAL SERVICES     | 78,371     | 104,351    |
| UTILITIES                | 200        | 200        |
| INTERFUND CHARGE/TRANSF  | 62,180     | 54,219     |
| MISCELLANEOUS            | 2,550      | 2,550      |
| DETECTIVE/IDENTIFICATION | 2,581,547  | 2,601,491  |
| SALARIES & FRINGES       | 3,332,054  | 3,462,779  |
| SUPPLIES                 | 58,800     | 58,800     |
| CONTRACTUAL SERVICES     | 223,632    | 220,427    |
| INTERFUND CHARGE/TRANSF  | 37,240     | 54,969     |
| SERVICES                 | 3,651,726  | 3,796,975  |
| POLICE                   | 14,435,896 | 15,696,026 |
| SALARIES & FRINGES       | 571,055    | 625,558    |
| SUPPLIES                 | 14,200     | 14,200     |
| CONTRACTUAL SERVICES     | 169,950    | 180,150    |
| INTERFUND CHARGE/TRANSF  | 2,500      | 2,500      |
| ADMINISTRATION           | 757,705    | 822,408    |
| SUPPLIES                 | 18,500     | 18,500     |
| CONTRACTUAL SERVICES     | 82,000     | 82,500     |
| UTILITIES                | 142,428    | 142,354    |
| INTERFUND CHARGE/TRANSF  | 10,000     | 10,000     |
| MISCELLANEOUS            | 500        | 500        |
| OUTLAY                   | 20,000     | 20,000     |
| BUILDING MAINTENANCE     | 273,428    | 273,854    |
| SALARIES & FRINGES       | 9,914,599  | 10,705,648 |
| SUPPLIES                 | 335,000    | 355,000    |
| CONTRACTUAL SERVICES     | 1,687,477  | 1,753,437  |

**GENERAL FUND**

| TITLE   | 2025              | 2026              |
|---|-------------------|-------------------|
| UTILITIES                                     | 500               | 500               |
| INTERFUND CHARGE/TRANSF                       | 4,000             | 4,000             |
| MISCELLANEOUS                                 | 1,000             | 1,000             |
| CREDITS                                       | -                 | (8,000)           |
| <b>FIRE FIGHTING</b>                          | <b>11,942,576</b> | <b>12,811,585</b> |
| SALARIES & FRINGES                            | 106,561           | 104,060           |
| SUPPLIES                                      | 134,800           | 145,800           |
| CONTRACTUAL SERVICES                          | 82,700            | 90,500            |
| UTILITIES                                     | 70,000            | 70,000            |
| INTERFUND CHARGE/TRANSF                       | 68,500            | 70,500            |
| <b>EQUIPMENT OPERATIONS &amp; MAINTENANCE</b> | <b>462,561</b>    | <b>480,860</b>    |
| SALARIES & FRINGES                            | 189,869           | 198,285           |
| SUPPLIES                                      | 13,300            | 12,500            |
| CONTRACTUAL SERVICES                          | 9,000             | 9,000             |
| INTERFUND CHARGE/TRANSF                       | 2,000             | 2,000             |
| <b>FIRE PREVENTION</b>                        | <b>214,169</b>    | <b>221,785</b>    |
| <b>FIRE</b>                                   | <b>13,650,439</b> | <b>14,610,492</b> |
| SALARIES & FRINGES                            | 787,715           | 952,546           |
| SUPPLIES                                      | 18,300            | 18,000            |
| CONTRACTUAL SERVICES                          | 116,020           | 129,660           |
| INTERFUND CHARGE/TRANSF                       | 3,600             | 5,800             |
| <b>ADMINISTRATION</b>                         | <b>925,635</b>    | <b>1,106,006</b>  |
| SUPPLIES                                      | 95,500            | 95,000            |
| CONTRACTUAL SERVICES                          | 1,427,500         | 1,417,200         |
| UTILITIES                                     | 27,000            | 27,000            |
| <b>GENERAL ASSISTANCE</b>                     | <b>1,550,000</b>  | <b>1,539,200</b>  |
| SALARIES & FRINGES                            | 322,425           | 341,105           |
| SUPPLIES                                      | 2,950             | 3,400             |
| CONTRACTUAL SERVICES                          | 19,226            | 21,158            |
| INTERFUND CHARGE/TRANSF                       | 500               | 1,000             |
| MISCELLANEOUS                                 | 500               | 500               |
| OUTLAY  | 1,000             | 1,000             |
| <b>PUBLIC HEALTH NURSING</b>                  | <b>346,601</b>    | <b>368,163</b>    |
| SALARIES & FRINGES                            | 230,181           | 276,816           |
| SUPPLIES                                      | 12,380            | 21,130            |
| CONTRACTUAL SERVICES                          | 17,135            | 20,727            |
| INTERFUND CHARGE/TRANSF                       | 500               | 2,000             |

**GENERAL FUND**

| TITLE                       | 2025      | 2026      |
|-----------------------------|-----------|-----------|
| MISCELLANEOUS               | -         | 280       |
| OUTLAY                      | -         | 500       |
| IMMUNIZATION                | 260,196   | 321,453   |
| HEALTH & COMMUNITY SERVICES | 3,082,432 | 3,334,822 |
| SALARIES & FRINGES          | 222,491   | 244,790   |
| SUPPLIES                    | 2,200     | 2,200     |
| CONTRACTUAL SERVICES        | 13,180    | 14,180    |
| INTERFUND CHARGE/TRANSF     | 1,200     | 1,200     |
| MISCELLANEOUS               | 5,500     | 5,500     |
| ADMINISTRATION              | 244,571   | 267,870   |
| SALARIES & FRINGES          | 317,632   | 303,232   |
| SUPPLIES                    | 59,300    | 61,550    |
| CONTRACTUAL SERVICES        | 155,180   | 184,230   |
| UTILITIES                   | 36,836    | 41,670    |
| INTERFUND CHARGE/TRANSF     | 2,400     | 9,900     |
| RECREATION GENERAL          | 571,348   | 600,582   |
| SALARIES & FRINGES          | 114,869   | 125,387   |
| SUPPLIES                    | 12,700    | 15,000    |
| CONTRACTUAL SERVICES        | 5,600     | 6,800     |
| UTILITIES                   | 35,467    | 37,313    |
| INTERFUND CHARGE/TRANSF     | 1,000     | 1,000     |
| SWIMMING POOLS              | 169,636   | 185,500   |
| SALARIES & FRINGES          | 151,763   | 161,798   |
| SUPPLIES                    | 15,000    | 16,300    |
| CONTRACTUAL SERVICES        | 18,750    | 21,500    |
| SUMMER RECREATION           | 185,513   | 199,598   |
| SALARIES & FRINGES          | 122,267   | 156,487   |
| SUPPLIES                    | 10,000    | 11,000    |
| CONTRACTUAL SERVICES        | 46,990    | 50,800    |
| UTILITIES                   | 45,001    | 53,973    |
| INTERFUND CHARGE/TRANSF     | 40,000    | 42,000    |
| WATERFRONT                  | 264,258   | 314,260   |
| SALARIES & FRINGES          | 744,560   | 826,809   |
| SUPPLIES                    | 105,150   | 121,950   |
| CONTRACTUAL SERVICES        | 134,937   | 200,607   |
| UTILITIES                   | 107,521   | 109,719   |
| INTERFUND CHARGE/TRANSF     | 90,598    | 102,129   |

**GENERAL FUND**

| TITLE                   | 2025             | 2026             |
|-------------------------|------------------|------------------|
| CREDITS                 | (101,400)        | (101,400)        |
| PARKS MAINTENANCE       | <u>1,081,366</u> | <u>1,259,814</u> |
| SALARIES & FRINGES      | 186,347          | 254,494          |
| SUPPLIES                | 13,500           | 14,500           |
| CONTRACTUAL SERVICES    | 33,520           | 35,820           |
| UTILITIES               | 69,366           | 69,610           |
| INTERFUND CHARGE/TRANSF | 1,800            | 1,800            |
| CREDITS                 | (24,000)         | (26,500)         |
| SAWYER ARENA            | <u>280,533</u>   | <u>349,724</u>   |
| SALARIES & FRINGES      | 34,030           | 35,008           |
| SUPPLIES                | 10,500           | 11,500           |
| CONTRACTUAL SERVICES    | 12,200           | 12,200           |
| UTILITIES               | 35,961           | 36,096           |
| INTERFUND CHARGE/TRANSF | 5,500            | 5,500            |
| PARKS & REC CENTER      | <u>98,191</u>    | <u>100,304</u>   |
| SALARIES & FRINGES      | 239,981          | 259,914          |
| SUPPLIES                | 20,250           | 22,000           |
| CONTRACTUAL SERVICES    | 37,140           | 37,140           |
| KIDS CAVE               | <u>297,371</u>   | <u>319,054</u>   |
| PARKS & RECREATION      | <u>3,192,787</u> | <u>3,596,706</u> |
| SALARIES & FRINGES      | 823,357          | 874,008          |
| SUPPLIES                | 9,350            | 11,100           |
| CONTRACTUAL SERVICES    | 18,010           | 14,105           |
| INTERFUND CHARGE/TRANSF | 8,000            | 7,150            |
| MISCELLANEOUS           | 57,150           | 57,650           |
| OUTLAY                  | 20,000           | 30,000           |
| ENGINEERING             | <u>935,867</u>   | <u>994,013</u>   |
| SALARIES & FRINGES      | 1,301,637        | 1,337,509        |
| SUPPLIES                | 1,031,396        | 1,079,172        |
| CONTRACTUAL SERVICES    | 319,487          | 370,654          |
| UTILITIES               | 1,131,093        | 1,132,058        |
| INTERFUND CHARGE/TRANSF | 10,700           | 10,700           |
| MISCELLANEOUS           | 8,520            | 9,156            |
| OUTLAY                  | 34,400           | 36,500           |
| CREDITS                 | (3,345,102)      | (3,377,866)      |
| FLEET MAINTENANCE       | <u>492,131</u>   | <u>597,883</u>   |

**GENERAL FUND**

| TITLE                   | 2025             | 2026             |
|-------------------------|------------------|------------------|
| SALARIES & FRINGES      | 586,232          | 605,767          |
| SUPPLIES                | 123,163          | 106,156          |
| CONTRACTUAL SERVICES    | 67,410           | 50,410           |
| UTILITIES               | 193,271          | 270,817          |
| INTERFUND CHARGE/TRANSF | 100,597          | 106,940          |
| MISCELLANEOUS           | 500              | 900              |
| CREDITS                 | (43,000)         | (41,000)         |
| <b>ELECTRICAL</b>       | <b>1,028,173</b> | <b>1,099,990</b> |
| SALARIES & FRINGES      | 685,740          | 730,124          |
| SUPPLIES                | 61,413           | 82,330           |
| CONTRACTUAL SERVICES    | 24,936           | 27,090           |
| UTILITIES               | 53,012           | 39,887           |
| INTERFUND CHARGE/TRANSF | 11,718           | 11,867           |
| CREDITS                 | (15,000)         | (15,000)         |
| <b>ADMINISTRATION</b>   | <b>821,819</b>   | <b>876,298</b>   |
| SALARIES & FRINGES      | 293,604          | 387,742          |
| SUPPLIES                | 22,050           | 24,579           |
| CONTRACTUAL SERVICES    | 63,469           | 61,569           |
| UTILITIES               | 396              | 396              |
| INTERFUND CHARGE/TRANSF | 64,290           | 69,139           |
| MISCELLANEOUS           | 200              | 200              |
| <b>FORESTRY</b>         | <b>444,009</b>   | <b>543,625</b>   |
| SALARIES & FRINGES      | 3,885,891        | 3,828,803        |
| SUPPLIES                | 968,339          | 920,124          |
| CONTRACTUAL SERVICES    | 386,528          | 412,071          |
| INTERFUND CHARGE/TRANSF | 1,411,460        | 1,447,794        |
| MISCELLANEOUS           | 24,014           | 25,252           |
| CREDITS                 | (104,000)        | (105,200)        |
| <b>HIGHWAY</b>          | <b>6,572,232</b> | <b>6,528,844</b> |
| SALARIES & FRINGES      | 113,420          | 112,133          |
| SUPPLIES                | 5,213            | 5,093            |
| CONTRACTUAL SERVICES    | 79,606           | 82,553           |
| UTILITIES               | 3,081            | 3,094            |
| INTERFUND CHARGE/TRANSF | 32,752           | 34,269           |
| <b>CEMETERIES</b>       | <b>234,072</b>   | <b>237,142</b>   |
| CONTRACTUAL SERVICES    | 2,170,836        | 2,305,521        |
| INTERFUND CHARGE/TRANSF | 56,000           | 48,000           |
| <b>SANITATION</b>       | <b>2,226,836</b> | <b>2,353,521</b> |

**GENERAL FUND**

| TITLE                         | 2025               | 2026               |
|-------------------------------|--------------------|--------------------|
| PUBLIC SERVICES               | 12,755,139         | 13,231,316         |
| CONTRACTUAL SERVICES          | 1,600              | 1,600              |
| DEBT SERVICE                  | 3,505,907          | 3,506,883          |
| DEBT SERVICE                  | 3,507,507          | 3,508,483          |
| INTERFUND CHARGE/TRANSF       | 373,263            | 351,101            |
| MISCELLANEOUS                 | 616,425            | 521,288            |
| TIFS                          | 989,688            | 872,389            |
| DEBT SERVICE & TIF            | 4,497,195          | 4,380,872          |
| PENSION BONDS                 | 2,913,598          | 3,000,251          |
| GROUP LIFE                    | 38,400             | 36,000             |
| SALARIES & FRINGES            | 60,000             | 60,000             |
| CREDITS                       | (40,367)           | (32,831)           |
| UNEMPLOYMENT                  | 19,633             | 27,169             |
| FRINGE BENEFITS               | 2,971,631          | 3,063,420          |
| TRANSFER TO CAPITAL           | 976,000            | 1,153,250          |
| COUNTY TAX                    | 5,035,544          | 5,171,827          |
| LIBRARY                       | 2,067,759          | 2,206,739          |
| CONTRACTUAL SERVICES          | 45,105             | 45,925             |
| MISCELLANEOUS                 | 80,500             | 88,000             |
| OTHER AGENCIES                | 125,605            | 133,925            |
| OTHER APPROPRIATIONS          | 8,204,908          | 8,665,741          |
| SALARIES & FRINGES            | 46,560,989         | 48,263,571         |
| SUPPLIES                      | 10,789,931         | 11,400,397         |
| DEBT SERVICE                  | 2,180,000          | 2,380,000          |
| SALARIES & FRINGES - ADULT ED | 202,528            | 214,078            |
| SUPPLIES - ADULT ED           | 60,495             | 63,945             |
| EDUCATION                     | 59,793,943         | 62,321,991         |
| <b>TOTAL EXPENDITURES</b>     | <b>135,622,689</b> | <b>142,875,706</b> |

**AIRPORT**

| TITLE                    | 2025       | 2026       |
|--------------------------|------------|------------|
| <b>ESTIMATED REVENUE</b> |            |            |
| ADMINISTRATION           | 469,704    | 539,175    |
| SECURITY/COMPLIANCE      | 42,000     | 111,324    |
| AIRFIELD/GROUNDS MAINT   | 2,455,550  | 2,108,676  |
| PETROLEUM/OILS/LUBRICAN  | 8,861,813  | 7,995,693  |
| FACILITIES MAINTENANCE   | 4,850,012  | 4,024,300  |
| ADVERTISING              | 50,000     | 50,000     |
| BELOW WING-RAMP SERVICE  | 2,832,521  | 3,704,320  |
| ABOVE WING-CUSTOMER SER  | 15,000     | 15,000     |
| AIRCRAFT MECHANICS       | 162,000    | 178,948    |
| EQUIPMENT MAINTENANCE    | 79,386     | 183,564    |
| LEASED PROPERTIES        | 2,128,555  | 2,172,983  |
| AIRPORT PARKING          | 3,145,495  | 4,463,833  |
| <b>TOTAL</b>             | 25,092,036 | 25,547,816 |

**EXPENDITURE BUDGET**

|                         |           |           |
|-------------------------|-----------|-----------|
| SALARIES & FRINGES      | 1,106,411 | 1,245,998 |
| SUPPLIES                | 11,700    | 24,600    |
| CONTRACTUAL SERVICES    | 428,121   | 449,026   |
| INTERFUND CHARGE/TRANSF | 467,363   | 481,324   |
| MISCELLANEOUS           | 19,090    | 17,890    |
| OUTLAY                  | 90,000    | 115,000   |
| ADMINISTRATION          | 2,122,685 | 2,333,838 |
| SALARIES & FRINGES      | 752,008   | 822,647   |
| SUPPLIES                | 15,600    | 17,540    |
| CONTRACTUAL SERVICES    | 61,086    | 76,663    |
| UTILITIES               | 1,000     | 900       |
| INTERFUND CHARGE/TRANSF | 1,000     | 1,000     |
| MISCELLANEOUS           | 9,540     | 8,800     |
| OUTLAY                  | 542,000   | 66,000    |
| SECURITY/COMPLIANCE     | 1,382,234 | 993,550   |
| SALARIES & FRINGES      | 586,384   | 614,742   |
| SUPPLIES                | 4,200     | 3,800     |
| CONTRACTUAL SERVICES    | 39,241    | 37,153    |
| INTERFUND CHARGE/TRANSF | 1,000     | -         |
| MISCELLANEOUS           | 3,440     | 3,100     |
| DISPATCH                | 634,265   | 658,795   |

**AIRPORT**

| <b>TITLE</b>                     | <b>2025</b>      | <b>2026</b>      |
|----------------------------------|------------------|------------------|
| SALARIES & FRINGES               | 1,599,881        | 1,686,368        |
| SUPPLIES                         | 540,732          | 598,100          |
| CONTRACTUAL SERVICES             | 194,945          | 224,751          |
| UTILITIES                        | 389,239          | 380,809          |
| INTERFUND CHARGE/TRANSF          | 52,822           | 60,380           |
| MISCELLANEOUS                    | 10,010           | 4,350            |
| OUTLAY                           | 1,559,175        | 1,092,443        |
| <b>AIRFIELD/GROUND MAINT</b>     | <b>4,346,804</b> | <b>4,047,201</b> |
| SALARIES & FRINGES               | 391,761          | 420,965          |
| SUPPLIES                         | 59,650           | 88,020           |
| CONTRACTUAL SERVICES             | 139,791          | 155,499          |
| UTILITIES                        | 84,899           | 95,070           |
| INTERFUND CHARGE/TRANSF          | 500              | -                |
| MISCELLANEOUS                    | 1,680            | 1,200            |
| OUTLAY                           | 265,000          | 90,000           |
| <b>PETROLEUM/OILS/LUBRICANTS</b> | <b>943,281</b>   | <b>850,754</b>   |
| SALARIES & FRINGES               | 659,445          | 695,006          |
| SUPPLIES                         | 179,850          | 184,850          |
| CONTRACTUAL SERVICES             | 1,103,748        | 1,199,558        |
| UTILITIES                        | 617,563          | 631,077          |
| INTERFUND CHARGE/TRANSF          | 504,669          | 600,254          |
| MISCELLANEOUS                    | 4,940            | 4,000            |
| OUTLAY                           | 1,040,000        | 891,943          |
| <b>FACILITIES MAINTENANCE</b>    | <b>4,110,215</b> | <b>4,206,688</b> |
| SALARIES & FRINGES               | 272,195          | 291,199          |
| SUPPLIES                         | 10,000           | 8,500            |
| CONTRACTUAL SERVICES             | 500,016          | 496,132          |
| INTERFUND CHARGE/TRANSF          | 1,000            | 1,000            |
| MISCELLANEOUS                    | 1,260            | 1,100            |
| <b>MARKETING</b>                 | <b>784,471</b>   | <b>797,931</b>   |
| SALARIES & FRINGES               | 2,505,485        | 2,722,576        |
| SUPPLIES                         | 42,420           | 42,420           |
| CONTRACTUAL SERVICES             | 196,964          | 210,140          |
| UTILITIES                        | 247,363          | 230,249          |
| INTERFUND CHARGE/TRANSF          | 6,000            | 6,000            |
| MISCELLANEOUS                    | 22,300           | 18,600           |
| OUTLAY                           | 630,000          | 770,000          |
| <b>BELOW WING-RAMP SERVICES</b>  | <b>3,650,532</b> | <b>3,999,985</b> |

**AIRPORT**

| <b>TITLE</b>                       | <b>2025</b>      | <b>2026</b>      |
|------------------------------------|------------------|------------------|
| SALARIES & FRINGES                 | 839,049          | 868,701          |
| SUPPLIES                           | 35,950           | 39,090           |
| CONTRACTUAL SERVICES               | 110,314          | 118,709          |
| INTERFUND CHARGE/TRANSF            | 1,000            | 800              |
| MISCELLANEOUS                      | 4,620            | 5,500            |
| <b>ABOVE WING-CUSTOMER SERVICE</b> | <b>990,933</b>   | <b>1,032,800</b> |
| SALARIES & FRINGES                 | 430,814          | 527,258          |
| SUPPLIES                           | 6,175            | 7,020            |
| CONTRACTUAL SERVICES               | 31,109           | 32,819           |
| UTILITIES                          | 1,500            | 1,350            |
| INTERFUND CHARGE/TRANSF            | 200              | 300              |
| MISCELLANEOUS                      | 2,100            | 1,000            |
| OUTLAY                             | 80,000           | -                |
| <b>AIRCRAFT MECHANICS</b>          | <b>551,898</b>   | <b>569,747</b>   |
| SALARIES & FRINGES                 | 604,883          | 654,457          |
| SUPPLIES                           | 162,800          | 169,250          |
| CONTRACTUAL SERVICES               | 78,356           | 80,959           |
| UTILITIES                          | 42,999           | 45,064           |
| INTERFUND CHARGE/TRANSF            | 4,100            | 3,500            |
| MISCELLANEOUS                      | 2,820            | 2,300            |
| OUTLAY                             | 70,000           | 70,000           |
| <b>GSE MAINTENANCE</b>             | <b>965,958</b>   | <b>1,025,530</b> |
| SUPPLIES                           | 59,000           | 59,000           |
| CONTRACTUAL SERVICES               | 328,530          | 345,837          |
| UTILITIES                          | 383,528          | 381,867          |
| INTERFUND CHARGE/TRANSF            | 44,822           | 47,380           |
| MISCELLANEOUS                      | 162,954          | 180,651          |
| OUTLAY                             | 425,000          | 870,000          |
| <b>LEASED PROPERTIES</b>           | <b>1,403,834</b> | <b>1,884,735</b> |
| <b>DEBT SERVICE</b>                | <b>1,115,817</b> | <b>1,010,962</b> |
| SALARIES & FRINGES                 | 245,902          | 339,499          |
| SUPPLIES                           | 11,176           | 15,839           |
| CONTRACTUAL SERVICES               | 291,166          | 341,707          |
| UTILITIES                          | 20,523           | 20,707           |
| INTERFUND CHARGE/TRANSF            | 10,500           | 10,300           |
| MISCELLANEOUS                      | -                | 33,684           |
| OUTLAY                             | 125,000          | 385,000          |

**AIRPORT**

| <b>TITLE</b>             | <b>2025</b>       | <b>2026</b>       |
|--------------------------|-------------------|-------------------|
| AIRPORT PARKING          | 704,267           | 1,146,736         |
| SALARIES & FRINGES       | 535,158           | 534,439           |
| SUPPLIES                 | 9,750             | 9,750             |
| CONTRACTUAL SERVICES     | 49,783            | 53,941            |
| UTILITIES                | 13,500            | 13,000            |
| MISCELLANEOUS            | 2,520             | 1,500             |
| OPERATIONS/DUTY OFFICERS | 610,711           | 612,630           |
| SALARIES & FRINGES       | 97,584            | 114,197           |
| SUPPLIES                 | 24,025            | 37,025            |
| CONTRACTUAL SERVICES     | 170,602           | 187,308           |
| UTILITIES                | 1,500             | 1,200             |
| MISCELLANEOUS            | 420               | 1,204             |
| OUTLAY                   | 480,000           | 35,000            |
| SAFETY/ENVIRONMENTAL     | 774,131           | 375,934           |
| TOTAL OPERATING          | 25,092,036        | 25,547,816        |
| NON OPERATING            | 7,483,534         | 7,973,550         |
| <b>TOTAL</b>             | <b>32,575,570</b> | <b>33,521,366</b> |

**WASTEWATER TREATMENT PLANT**

| TITLE                    | 2025              | 2026              |
|--------------------------|-------------------|-------------------|
| <b>ESTIMATED REVENUE</b> |                   |                   |
| INTEREST INCOME          | -                 | -                 |
| SALE OF SALVAGE          | 2,500             | 2,500             |
| DOMESTIC USERS           | 10,763,861        | 11,220,691        |
| ABATEMENTS               | (83,500)          | (83,500)          |
| CONTRACTED SERVICES      | 88,669            | 88,561            |
| SEWER SURCHARGES         | 50,200            | 50,200            |
| OTHER TOWNS/CITIES       | 321,540           | 321,540           |
| INTEREST ON ACCT REC     | 80,000            | 80,000            |
| STREET OPENING PERMITS   | -                 | 6,500             |
| CONNECTION FEES          | 15,000            | 15,000            |
| SALE OF SALVAGE          | 3,000             | 3,000             |
| CONTRACTED SERVICES      | 10,000            | 10,000            |
| UNASSIGNED FUND BALANCE  | 600,000           | -                 |
| <b>TOTAL</b>             | <b>11,851,270</b> | <b>11,714,492</b> |

**EXPENDITURE BUDGET**

|                           |           |           |
|---------------------------|-----------|-----------|
| SALARIES & FRINGES        | 448,941   | 504,617   |
| SUPPLIES                  | 10,200    | 8,829     |
| CONTRACTUAL SERVICES      | 92,588    | 115,000   |
| INTERFUND CHARGE/TRANSF   | 190,581   | 196,276   |
| MISCELLANEOUS             | 41,718    | 30,180    |
| OUTLAY                    | 1,500     | 1,500     |
| ADMINISTRATION            | 785,528   | 856,402   |
| SALARIES & FRINGES        | 1,171,187 | 1,134,587 |
| SUPPLIES                  | 556,355   | 479,486   |
| CONTRACTUAL SERVICES      | 279,276   | 330,019   |
| UTILITIES                 | 916,069   | 1,080,870 |
| INTERFUND CHARGE/TRANSF   | 22,818    | 24,494    |
| MISCELLANEOUS             | 16,512    | 18,190    |
| OUTLAY                    | 1,170,000 | 780,400   |
| STATION & PLANT OPERATION | 4,132,217 | 3,848,046 |
| SALARIES & FRINGES        | 852,036   | 951,837   |
| SUPPLIES                  | 170,798   | 158,298   |
| CONTRACTUAL SERVICES      | 309,824   | 310,849   |
| UTILITIES                 | 6,000     | 6,700     |
| INTERFUND CHARGE/TRANSF   | 1,502,100 | 1,343,100 |

**WASTEWATER TREATMENT PLANT**

| <b>TITLE</b>                 | <b>2025</b>       | <b>2026</b>       |
|------------------------------|-------------------|-------------------|
| OUTLAY                       | 2,000             | 98,000            |
| LINE OPERATION & MAINTENANCE | 2,842,758         | 2,868,784         |
| COMPOSTING                   | 834,077           | 805,900           |
| DEBT SERVICE                 | 3,154,810         | 3,221,202         |
| SALARIES & FRINGES           | 90,330            | 102,058           |
| SUPPLIES                     | 4,050             | 4,600             |
| CONTRACTUAL SERVICES         | 7,500             | 7,500             |
| INDUSTRIAL PRETREAT PROGRAM  | 101,880           | 114,158           |
| TOTAL OPERATING              | 11,851,270        | 11,714,492        |
| NON OPERATING                | 1,278,340         | 1,520,230         |
| <b>TOTAL</b>                 | <b>13,129,610</b> | <b>13,234,722</b> |

**STORMWATER**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| TRUST & AGENCY            | 100,000          | 100,000          |
| UNASSIGNED FUND BALANCE   | 202,839          | 198,495          |
| STORMWATER UTILITY FEE    | 1,272,000        | 1,272,000        |
| INTEREST INCOME           | 35,000           | 37,000           |
| INTEREST ON ACCT REC      | 40,000           | 42,000           |
| <b>TOTAL</b>              | <b>1,649,839</b> | <b>1,649,495</b> |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 108,342          | 117,190          |
| SUPPLIES                  | 6,850            | 4,850            |
| CONTRACTUAL SERVICES      | 106,987          | 105,997          |
| UTILITIES                 | 100              | 100              |
| INTERFUND CHARGE/TRANSF   | 3,350            | 5,750            |
| MISCELLANEOUS             | 29,850           | 29,850           |
| ADMINISTRATION            | 255,479          | 263,737          |
| SUPPLIES                  | 1,350            | 1,350            |
| CONTRACTUAL SERVICES      | 48,500           | 48,500           |
| INTERFUND CHARGE/TRANSF   | 187,000          | 197,000          |
| MISCELLANEOUS             | 3,000            | 3,000            |
| OPERATIONS & MAINT        | 239,850          | 249,850          |
| SUPPLIES                  | 500              | 500              |
| CONTRACTUAL SERVICES      | 50,000           | 80,000           |
| OUTLAY                    | 10,000           | 10,000           |
| MONITOR & DATA ANALYSIS   | 60,500           | 90,500           |
| SALARIES & FRINGES        | 137,670          | 158,068          |
| SUPPLIES                  | 5,000            | 2,000            |
| CONTRACTUAL SERVICES      | 32,000           | 32,000           |
| INTERFUND CHARGE/TRANSF   | 1,500            | 500              |
| OUTLAY                    | 840,000          | 775,000          |
| IMPROVEMENTS              | 1,016,170        | 967,568          |
| DEBT SERVICE              | 77,840           | 77,840           |
| <b>TOTAL OPERATING</b>    | <b>1,649,839</b> | <b>1,649,495</b> |

**STORMWATER**

| <b>TITLE</b>  | <b>2025</b>      | <b>2026</b>      |
|---------------|------------------|------------------|
| NON OPERATING | 16,493           | 16,493           |
| <b>TOTAL</b>  | <b>1,666,332</b> | <b>1,665,988</b> |

**BASS PARK**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| ADVERTISING               | 325,669          | 321,085          |
| OFF STREET PARKING        | 107,158          | 106,628          |
| TICKET REVENUE            | 110,259          | 113,025          |
| DIRECT EVENT              | 477,340          | 460,106          |
| ADVERTISING               | 544,750          | 574,750          |
| AUDIO/VISUAL              | 43,150           | 43,600           |
| CLUB SEAT                 | 12,375           | 12,375           |
| FACILITY FEE              | 236,752          | 246,035          |
| CONVENIENCE FEE           | 353,775          | 285,240          |
| FOOD & BEVERAGE           | 747,571          | 761,321          |
| NOVELTY                   | 36,706           | 36,035           |
| CONCESSIONS               | 628,461          | 696,835          |
| MISCELLANEOUS             | 36,250           | 43,750           |
| RENTAL                    | 186,000          | 169,000          |
| DOWNTOWN TIF              | 1,368,013        | 1,419,296        |
| ADVERTISING               | 184,000          | 184,000          |
| ARENA FUND                | 1,289,309        | 1,400,000        |
| <b>TOTAL</b>              | <b>6,687,538</b> | <b>6,873,081</b> |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 2,115,454        | 2,057,608        |
| SUPPLIES                  | 167,875          | 151,875          |
| CONTRACTUAL SERVICES      | 831,434          | 868,934          |
| UTILITIES                 | 612,900          | 812,900          |
| MISCELLANEOUS             | 7,655            | 7,655            |
| CROSS INSURANCE CENTER    | 3,735,318        | 3,898,972        |
| OWNER COSTS               | 91,407           | 111,973          |
| DEBT SERVICE              | 2,860,813        | 2,862,136        |
| TOTAL OPERATING           | 6,687,538        | 6,873,081        |
| NON OPERATING             | 2,939,473        | 2,899,074        |
| <b>TOTAL</b>              | <b>9,627,011</b> | <b>9,772,155</b> |

**PARKING**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| OFF STREET PARKING        | 301,270          | 80,108           |
| LEASED SPACES             | 53,220           | -                |
| ABBOTT SQ PERMITS         | 117,680          | 287,597          |
| ABBOTT SQ FEES            | 25,000           | 25,000           |
| GARAGE PERMITS            | 373,680          | 306,504          |
| GARAGE FEES               | 115,000          | 115,000          |
| TICKETS                   | 33,372           | 93,250           |
| <b>TOTAL</b>              | <b>1,019,222</b> | <b>907,459</b>   |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 330,578          | 351,035          |
| SUPPLIES                  | 5,202            | 8,784            |
| CONTRACTUAL SERVICES      | 203,331          | 197,831          |
| UTILITIES                 | 41,665           | 46,970           |
| INTERFUND CHARGE/TRANSF   | 68,000           | 68,000           |
| DEBT SERVICE              | 20,836           | 21,455           |
| OUTLAY                    | 344,489          | 213,384          |
| PARKING                   | 1,014,101        | 907,459          |
| <b>TOTAL OPERATING</b>    | <b>1,014,101</b> | <b>907,459</b>   |
| <b>NON OPERATING</b>      | <b>102,991</b>   | <b>99,616</b>    |
| <b>TOTAL</b>              | <b>1,117,092</b> | <b>1,007,075</b> |

**GOLF COURSE**

| <b>TITLE</b>              | <b>2025</b> | <b>2026</b> |
|---------------------------|-------------|-------------|
| <b>ESTIMATED REVENUE</b>  |             |             |
| UNASSIGNED FUND BALANCE   | 48,904      | 38,069      |
| CONCESSIONS               | 34,500      | 35,500      |
| RESIDENT MEMBERSHIP       | 138,000     | 140,000     |
| NONRESID MEMBERSHIP       | 122,000     | 132,000     |
| GREENS FEES               | 340,000     | 409,000     |
| GOLF CART FEES            | 280,000     | 310,000     |
| INTEREST INCOME           | 10,000      | 3,000       |
| <b>TOTAL</b>              | 973,404     | 1,067,569   |
| <b>EXPENDITURE BUDGET</b> |             |             |
| SALARIES & FRINGES        | 495,407     | 576,239     |
| SUPPLIES                  | 88,600      | 94,400      |
| CONTRACTUAL SERVICES      | 64,500      | 77,700      |
| UTILITIES                 | 104,712     | 98,500      |
| INTERFUND CHARGE/TRANSF   | 75,644      | 77,657      |
| DEBT SERVICE              | 40,461      | 38,993      |
| OUTLAY                    | 104,080     | 104,080     |
| GOLF COURSE               | 973,404     | 1,067,569   |
| TOTAL OPERATING           | 973,404     | 1,067,569   |
| NON OPERATING             | 74,663      | 84,371      |
| <b>TOTAL</b>              | 1,048,067   | 1,151,940   |

**ECONOMIC DEVELOPMENT**

| <b>TITLE</b>              | <b>2025</b>    | <b>2026</b>    |
|---------------------------|----------------|----------------|
| <b>ESTIMATED REVENUE</b>  |                |                |
| UNASSIGNED FUND BALANCE   | -              | 136,994        |
| RENTAL                    | 399,330        | 431,103        |
| MISCELLANEOUS             | 9,900          | 27,521         |
| INTEREST INCOME           | 14,000         | 14,000         |
| <b>TOTAL</b>              | <b>423,230</b> | <b>609,618</b> |
| <b>EXPENDITURE BUDGET</b> |                |                |
| CONTRACTUAL SERVICES      | 102,029        | 102,029        |
| UTILITIES                 | 30,843         | 24,911         |
| MISCELLANEOUS             | 10,847         | 34,646         |
| DEBT SERVICE              | 195,750        | 195,432        |
| OUTLAY                    | 82,350         | 252,600        |
| ECONOMIC DEVELOPMENT      | 421,819        | 609,618        |
| <b>TOTAL OPERATING</b>    | <b>421,819</b> | <b>609,618</b> |
| NON OPERATING             | 148,980        | 142,540        |
| <b>TOTAL</b>              | <b>570,799</b> | <b>752,158</b> |



**CITY COUNCIL ACTION**

06/09/2025 25-203

Council Meeting Date: 06/09/2025

Item No: 25-203

Responsible Dept: City Manager

Requested Action: Resolve

Map/Lot: N/A

**Title, Resolve**

Appropriation for Municipal Year 2026

**Summary**

The appropriation Resolve for Municipal Year 2026 is presented at this meeting for First Reading. This Resolve is based on the City Manager's recommended budget as presented to the City Council on April 14, 2025. A number of changes and adjustments may be made prior to final adoption and any changes will be incorporated into an Amended Fiscal Year 2026 Budget Resolve, which is scheduled to be included in the Council Agenda for June 23, 2025.

**Committee Action**

Committee: Council Workshop  
Action: Recommend for passage

Meeting Date: 04/14/2025  
For: Against:

**Staff Comments & Approvals**

This item will need to be amended by substitution on June 23, 2025 to reflect any changes adopted by the City Council since the initial budget submission.

City Manager

City Solicitor

Finance Director

**Introduced for:** First Reading



Date: 06/09/2025

Item No: 25-203

Assigned to Councilor: Fournier

Appropriation for Municipal Year 2026

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of one hundred thirty-eight million, seven hundred fifty-eight thousand, seven dollars (\$138,758,007) is hereby appropriated in the General Fund for the Municipal Year 2026 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT, in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of seventy-two million, one hundred forty-five thousand, three hundred eighty-four dollars (\$72,145,384) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT, the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of five million, one hundred seventy-one thousand, eight hundred twenty-seven dollars (\$5,171,827) for the period of July 1, 2025 through June 30, 2026, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 15th day of September, 2025 with the remaining one-half of said taxes due and payable on the 16th day of March, 2026; and

BE IT FURTHER RESOLVED THAT, interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the first half of said taxes from September 16, 2025, if not voluntarily paid to the Finance Director on or before September 15, 2025; and

BE IT FURTHER RESOLVED THAT, interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the second half of said taxes from March 17, 2026, if not voluntarily paid to the Finance Director on or before March 16, 2026; and

BE IT FURTHER RESOLVED THAT, in each case, said interest shall be added to and become a part of said taxes; and

**BE IT FURTHER RESOLVED THAT,** interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on any sewer/stormwater charges billed July 1, 2025 to June 30, 2026, if not voluntarily paid to the Finance Director on or before the due date for each respective billing; and

**BE IT FURTHER RESOLVED THAT,** in the event a taxpayer/owner pays an amount in excess of that finally assessed or billed, the overpayment shall be repaid to the taxpayer/owner with interest from the date of the payment to the date of the refund at an interest rate of 3.50%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes or sewer/stormwater charges not yet committed or billed with an interest rate of 0.00% on the prepayment; and

**BE IT FURTHER RESOLVED THAT,** the Tax Collector shall apply all tax payments to the oldest balance due on that account and all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the taxpayer/owner may give. If, however, a tax, sewer or stormwater lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer or owner signs a partial payment waiver form. If a taxpayer/owner has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer/owner specifies the account against which the payment is to be applied; and

**BE IT FURTHER RESOLVED THAT,** the Appropriation for Municipal Year 2026 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

**BE IT FURTHER RESOLVED THAT,** the Council hereby formally appropriates any cash contributions and donations received during this budget year to the appropriate Department and purpose for which such contribution or donation has been made and, where such contribution or donation is equal to or less than \$25,000, said appropriation to become effective upon receipt of funds; and

**BE IT FURTHER RESOLVED THAT,** the Council hereby authorizes the City Manager to implement a three percent (3.0%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the pay date of July 10, 2025; and

**BE IT FURTHER RESOLVED THAT,** the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$50,000, said appropriation to become effective upon receipt of funds; and

**BE IT FURTHER RESOLVED THAT,** the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

**Estimated General Fund  
Municipal Property Tax Rate Calculation  
2025 and 2026**

|   | <b>Adopted<br/>FY 25</b> | <b>Proposed<br/>FY 26</b> | <b>\$ Change</b>   | <b>% Change</b> |
|---|--------------------------|---------------------------|--------------------|-----------------|
| <b>City Expenses</b>                        |                          |                           |                    |                 |
| Operating Expenses                          | 62,368,528               | 67,128,880                | 4,760,352          | 7.6%            |
| Capital Expenses                            | 1,073,100                | 1,607,650                 | 534,550            | 49.8%           |
| Debt Service/TIF                            | 4,238,101                | 4,197,910                 | (40,191)           | -0.9%           |
| Pension Obligation Debt Service             | 2,913,598                | 3,000,251                 | 86,653             | 3.0%            |
| Voter Approved Debt Service                 | 199,875                  | 196,125                   | (3,750)            | -1.9%           |
| <b>Total City Expenses</b>                  | <b>70,793,202</b>        | <b>76,130,816</b>         | <b>5,337,614</b>   | <b>7.5%</b>     |
| <b>School Expenses</b>                      |                          |                           |                    |                 |
| Operating Expenses                          | 57,350,920               | 59,969,168                | 2,618,248          | 4.6%            |
| Debt Service                                | 2,180,000                | 2,380,000                 | 200,000            | 9.2%            |
| Local Share Adult Education                 | 263,023                  | 278,023                   | 15,000             |                 |
| <b>Total School Expenses</b>                | <b>59,793,943</b>        | <b>62,627,191</b>         | <b>2,833,248</b>   | <b>4.7%</b>     |
| <b>Total Expenses</b>                       | <b>130,587,145</b>       | <b>138,758,007</b>        | <b>8,170,862</b>   | <b>6.3%</b>     |
| <b>Less: Non- Tax Revenues</b>              |                          |                           |                    |                 |
| City  | 39,894,370               | 44,328,627                | 4,434,257          | 11.1%           |
| School                                      | 29,867,095               | 31,912,480                | 2,045,385          | 6.8%            |
| <b>Total Non-Tax Revenues</b>               | <b>69,761,465</b>        | <b>76,241,107</b>         | <b>6,479,642</b>   | <b>9.3%</b>     |
| <b>Proposed Tax Levy</b>                    |                          |                           |                    |                 |
| City  | 30,898,832               | 31,802,189                | 903,357            | 2.9%            |
| School                                      | 29,926,848               | 30,714,711                | 787,863            | 2.6%            |
| County                                      | 5,035,544                | 5,171,827                 | 136,283            | 2.7%            |
| Overlay                                     | 314,000                  | 314,000                   | -                  | 0.0%            |
| <b>Total Tax Levy</b>                       | <b>66,175,224</b>        | <b>68,002,727</b>         | <b>1,827,503</b>   | <b>2.8%</b>     |
| <b>Total Assessed Value</b>                 | <b>4,055,031,300</b>     | <b>4,273,747,940</b>      | <b>218,716,640</b> | <b>5.4%</b>     |
| Less Downtown DD                            | 230,147,600              | 230,147,600               | -                  | 0.0%            |
| Less Homestead                              | 130,674,700              | 131,300,000               | 625,300            | 0.5%            |
| Less BETE Exempt                            | 128,795,500              | 136,143,540               | 7,348,040          | 5.7%            |
| <b>Net Available Taxable Assessed Value</b> | <b>3,565,413,500</b>     | <b>3,776,156,800</b>      | <b>210,743,300</b> | <b>5.9%</b>     |
| <b>Proposed Tax Rate</b>                    |                          |                           |                    |                 |
| City (Including Overlay)                    | 8.75                     | 8.50                      | (0.25)             | -2.9%           |
| School                                      | 8.39                     | 8.13                      | (0.26)             | -3.1%           |
| County                                      | 1.41                     | 1.37                      | (0.04)             | -2.8%           |
| <b>Total</b>                                | <b>18.55</b>             | <b>18.00</b>              | <b>(0.55)</b>      | <b>-3.0%</b>    |

## EXPENDITURE SUMMARY

|                  |                             | <b>FY 25</b> | <b>FY 26</b> |
|------------------|-----------------------------|--------------|--------------|
| City             |                             |              |              |
|                  | Operating                   | 62,368,528   | 67,128,880   |
|                  | Capital                     | 1,073,100    | 1,607,650    |
|                  | Debt Service/TIF            | 4,238,101    | 4,197,910    |
|                  | Pension Obligation Debt     | 2,913,598    | 3,000,251    |
|                  | Voter Approved Debt Service | 199,875      | 196,125      |
|                  | Subtotal                    | 70,793,202   | 76,130,816   |
| School           |                             |              |              |
|                  | Operating                   | 57,613,943   | 60,247,191   |
|                  | Debt Service                | 2,180,000    | 2,380,000    |
|                  | Subtotal                    | 59,793,943   | 62,627,191   |
| Enterprise Funds |                             |              |              |
|                  | Airport                     | 25,092,036   | 25,658,664   |
|                  | Sewer                       | 11,851,270   | 11,742,036   |
|                  | Stormwater                  | 1,649,839    | 1,652,503    |
|                  | Bass Park                   | 6,687,538    | 6,873,081    |
|                  | Parking                     | 1,014,101    | 907,459      |
|                  | Golf Course                 | 973,404      | 1,072,759    |
|                  | Economic Development        | 421,819      | 609,618      |
|                  | Subtotal                    | 47,690,007   | 48,516,120   |
| County           |                             | 5,035,544    | 5,171,827    |
|                  | Total                       | 183,312,696  | 192,445,954  |

GENERAL FUND

| TITLE                            | 2025        | 2026        |
|----------------------------------|-------------|-------------|
| <b>ESTIMATED REVENUE</b>         |             |             |
| REAL PROPERTY TAXES              | 66,882,862  | 68,647,905  |
| PERSONAL PROPERTY TAXES          | 3,561,600   | 3,497,479   |
| OVERLAY                          | (314,000)   | (314,000)   |
| DOWNTOWN DD TIF                  | (4,269,238) | (4,142,657) |
| PROPERTY TAXES                   | 65,861,224  | 67,688,727  |
| PAYMENT IN LIEU OF TAXES         | 310,727     | 338,712     |
| PENALTIES & INT ON TAXES         | 200,000     | 200,000     |
| AUTO EXCISE TAX                  | 7,050,000   | 7,050,000   |
| BOAT EXCISE TAX                  | 15,000      | 15,000      |
| AIRPLANE EXCISE TAX              | 1,000       | 1,000       |
| OTHER TAXES & PENALTIES          | 7,576,727   | 7,604,712   |
| VICTUALERS                       | 90,000      | 90,000      |
| LIQUOR LICENSES                  | 15,000      | 20,000      |
| INNKEEPERS                       | 16,000      | 16,000      |
| MOBILE HOME LICENSES             | 1,900       | 1,900       |
| SECOND HAND DEALERS              | 4,000       | 4,000       |
| DEALERS OLD GOLD & SILVER        | 700         | 700         |
| TAXI DRIVERS                     | 6,500       | 3,000       |
| TAXI CABS                        | 4,000       | 3,300       |
| EXPLOSIVES & FLAMMABLE MATERIALS | 7,000       | 6,000       |
| BOWLING                          | 375         | 375         |
| THEATRE                          | 2,000       | 2,000       |
| AMUSEMENT - DEVICES & PERMITS    | 8,000       | 15,000      |
| DANCING                          | -           | 800         |
| MARIJUANA                        | 7,000       | 15,000      |
| FOOD SOVEREIGNTY                 | 50          | 50          |
| MARRIAGE LICENSE                 | 9,000       | 8,000       |
| BUILDING PERMITS                 | 425,000     | 440,000     |
| PLUMBING PERMITS                 | 20,000      | 17,000      |
| ELECTRICAL PERMITS               | 100,000     | 120,000     |
| OIL BURNER PERMITS               | 8,500       | 7,000       |
| SHORT TERM RENTALS               | 42,500      | 18,000      |
| MISCELLANEOUS PERMITS            | 30,000      | 2,400       |
| MISCELLANEOUS LICENSES           | 25,000      | 25,000      |

**GENERAL FUND**

| TITLE                       | 2025       | 2026       |
|-----------------------------|------------|------------|
| STREET OPENING PERMITS      | 10,500     | 10,500     |
| LICENSES & PERMITS          | 833,025    | 826,025    |
| DOG IMPOUND FEES            | 4,500      | 4,500      |
| ORDINANCE FINES             | 500        | 100        |
| FALSE ALARM FEES            | 15,000     | 15,000     |
| MISCELLANEOUS               | 3,000      | 2,400      |
| FINES, FORFEITS & PENALTIES | 23,000     | 22,000     |
| RENTS                       | 424,500    | 449,000    |
| FRANCHISE FEES              | 350,000    | 310,000    |
| CONCESSIONS                 | 1,000      | 1,000      |
| TOWING CONTRACT             | 23,890     | 23,890     |
| INTEREST ON INVESTMENT      | 1,150,000  | 1,100,000  |
| NSF FEES                    | 500        | 500        |
| USE OF MONEY & PROPERTY     | 1,949,890  | 1,884,390  |
| CARES FUNDING               | 337,671    | 335,817    |
| OPERATING INDIRECT          | 1,780,000  | 1,900,000  |
| PREVENT MAIN INDIRECT       | 450,000    | 450,000    |
| OPERATING DIRECT            | 101,109    | 300,000    |
| HEALTH NURSING SUBSIDY      | 169,560    | 178,588    |
| REVENUE SHARING             | 11,140,100 | 12,389,000 |
| SNOWMOBILE REGISTRATION     | 3,000      | 3,000      |
| GENERAL ASSISTANCE          | 1,084,650  | 1,077,440  |
| HOMESTEAD EXEMPTION         | 1,862,180  | 1,786,205  |
| BETE EXEMPT REIMBURSEMENT   | 1,439,083  | 1,347,995  |
| OTHER STATE                 | 101,700    | 48,500     |
| INTERGOVERNMENTAL           | 26,636,095 | 28,601,980 |
| HAMPDEN                     | 191,614    | 202,910    |
| BREWER                      | 434,979    | 485,410    |
| VOOT                        | 603,764    | 677,858    |
| INTERGOVERNMENTAL           | 46,335,505 | 49,784,703 |
| RECORDING DOCUMENTS         | 1,100      | 1,100      |
| VITAL STATISTICS            | 110,000    | 110,000    |
| NOTARY & DEDIMUS            | 7,000      | 10,000     |
| COPYING                     | 12,000     | 8,400      |

## GENERAL FUND

| TITLE   | 2025      | 2026      |
|---|-----------|-----------|
| SAFETY  | 1,000     | 500       |
| SALE OF LOTS                                    | 3,900     | 3,900     |
| BURIALS   | 14,300    | 14,300    |
| AMBULANCE                                       | 2,300,000 | 2,500,000 |
| FARES   | 550,000   | 585,000   |
| ADVERTISING                                     | 92,500    | 90,000    |
| DOG LICENSE FEES                                | 10,000    | 10,000    |
| HUNT & FISH LICENSE FEES                        | 800       | 600       |
| QUITCLAIM FEES                                  | 2,000     | 2,500     |
| IFW AGENT FEES                                  | 1,700     | 1,800     |
| AUTO REGISTRATION FEES                          | 72,500    | 75,000    |
| WITNESS FEES                                    | 6,500     | 6,500     |
| ZONING LETTER FEES                              | 4,000     | 2,000     |
| CLINIC FEES                                     | 65,000    | 73,000    |
| INSPECTION FEES                                 | 500       | 500       |
| LICENSING FEES COMMERCIAL                       | 1,140     | 1,140     |
| SOLID WASTE DISPOSAL FEE                        | 441,595   | 542,700   |
| MAINTENANCE FEES                                | 10,455    | 10,665    |
| REIMBURSEMENTS                                  | 181,291   | 169,041   |
| PROCESSING FEES                                 | 40,000    | 40,000    |
| CITY WIDE OVERHEAD                              | 82,000    | 82,000    |
| REFUNDS   | 102,500   | 107,000   |
| CHARGES FOR SERVICES - SOFTBALL                 | 34,000    | 34,000    |
| CHARGES FOR SERVICES - CANOE RACE               | 28,000    | 35,000    |
| CHARGES FOR SERVICES - FATHER/DAUGHTER DANCE    | 15,000    | 15,000    |
| CHARGES FOR SERVICES - SOCCER                   | 17,000    | 17,000    |
| DAILY ADMISSIONS                                | 45,000    | 45,000    |
| SEASON PASSES                                   | 2,400     | 2,400     |
| SWIM LESSONS                                    | 5,400     | 5,400     |
| HOURLY RENTALS                                  | 1,200     | 1,200     |
| KIDS CAVE                                       | 410,000   | 440,000   |
| CHARGES FOR SERVICES                            | 2,181,000 | 2,305,500 |
| CHARGES FOR SERVICES - BANGOR HOUSING AUTHORITY | 50,086    | 50,086    |
| CHARGES FOR SERVICES - MDEA                     | 377,983   | 377,983   |
| MISCELLANEOUS                                   | 233,980   | 235,330   |
| OUTSIDE ASSIGNMENTS                             | 394,736   | 439,936   |
| WARRANTY PAYMENTS                               | 2,500     | 10,000    |
| SERVICE CHARGES - AIRPORT                       | 465,363   | 479,324   |

## GENERAL FUND

| TITLE                                       | 2025                      | 2026                      |
|---|---------------------------|---------------------------|
| SERVICE CHARGES - SEWER                     | 189,831                   | 195,526                   |
| SERVICE CHARGES - GOLF                      | 33,769                    | 34,782                    |
| SWEEPING CHARGES - SEWER                    | 35,647                    | 35,647                    |
| SWEEPING CHARGES - STORMWATER               | 72,375                    | 72,375                    |
| COMMUNITY DEVELOPMENT BLOCK GRANT<br>GRANTS | 57,688                    | 53,240                    |
| 225,528                                     | 227,323                   |                           |
| CAPITAL IMPROVEMENT FUND                    | 875,764                   | 767,078                   |
| AIRPORT                                     | 847,273                   | 983,964                   |
| SEWER                                       | 220,166                   | 254,200                   |
| STORMWATER UTILITY                          | 26,880                    | 33,932                    |
| BASS PARK                                   | 72,500                    | 40,000                    |
| PARKING                                     | 38,568                    | 39,938                    |
| GOLF COURSE                                 | 46,982                    | 51,523                    |
| ECONOMIC DEVELOPMENT FUND                   | 1,737                     | 1,693                     |
| CHARGES FOR SERVICES                        | <u>11,122,137</u>         | <u>11,732,026</u>         |
| TRANSFER FROM ADOPT A PARK                  | 7,000                     | -                         |
| OPERATING TRANSFERS                         | <u>7,000</u>              | <u>-</u>                  |
| TRANSFER FROM WORKERS COMP - CITY           | 13,000                    | 13,000                    |
| TRANSFER FROM ASSIGNED FUND BALANCE         | <u>1,780,181</u>          | <u>4,250,251</u>          |
| DESIGNATED FUND BALANCE                     | <u>1,793,181</u>          | <u>4,263,251</u>          |
| CONTRIBUTIONS                               | 2,500                     | 500                       |
| INSURANCE SETTLEMENTS                       | 70,000                    | 70,000                    |
| SALE OF ASSETS                              | 40,000                    | 45,000                    |
| SALE OF SALVAGE                             | 8,500                     | 8,500                     |
| OTHER                                       | <u>121,000</u>            | <u>124,000</u>            |
| <b>TOTAL ESTIMATED REVENUE</b>              | <u><u>135,622,689</u></u> | <u><u>143,929,834</u></u> |

**GENERAL FUND**

| TITLE                   | 2025     | 2026     |
|-------------------------|----------|----------|
| SALARIES & FRINGES      | 20,101   | 20,294   |
| SUPPLIES                | 4,150    | 3,750    |
| CONTRACTUAL SERVICES    | 9,970    | 14,306   |
| INTERFUND CHARGE/TRANSF | 2,800    | 1,950    |
| CITY COUNCIL            | 37,021   | 40,300   |
| SALARIES & FRINGES      | 412,298  | 501,209  |
| SUPPLIES                | 2,730    | 3,230    |
| CONTRACTUAL SERVICES    | 42,595   | 43,909   |
| INTERFUND CHARGE/TRANSF | 3,500    | 3,500    |
| OUTLAY                  | 450      | -        |
| CITY CLERK              | 461,573  | 551,848  |
| SALARIES & FRINGES      | 42,937   | 78,937   |
| SUPPLIES                | 2,950    | 2,950    |
| CONTRACTUAL SERVICES    | 28,000   | 27,500   |
| INTERFUND CHARGE/TRANSF | 19,800   | 19,800   |
| OUTLAY                  | 2,000    | 2,000    |
| ELECTIONS               | 95,687   | 131,187  |
| SALARIES & FRINGES      | 310,202  | 363,861  |
| SUPPLIES                | 8,200    | 10,700   |
| CONTRACTUAL SERVICES    | 132,722  | 147,666  |
| INTERFUND CHARGE/TRANSF | 8,000    | 8,500    |
| MISCELLANEOUS           | 20,000   | 20,000   |
| CREDITS                 | (15,000) | (15,000) |
| TREASURY                | 464,124  | 535,727  |
| SALARIES & FRINGES      | 402,808  | 446,727  |
| SUPPLIES                | 4,110    | 4,550    |
| CONTRACTUAL SERVICES    | 26,244   | 27,650   |
| INTERFUND CHARGE/TRANSF | 2,980    | 3,000    |
| MISCELLANEOUS           | -        | 16,880   |
| ASSESSING               | 436,142  | 498,807  |
| SALARIES & FRINGES      | 321,705  | 348,780  |
| SUPPLIES                | 5,008    | 7,384    |
| CONTRACTUAL SERVICES    | 15,533   | 18,159   |

## GENERAL FUND

| TITLE                   | 2025      | 2026      |
|-------------------------|-----------|-----------|
| INTERFUND CHARGE/TRANSF | 110       | 100       |
| MISCELLANEOUS           | 1,743     | 1,200     |
| LEGAL                   | 344,099   | 375,623   |
| GOVERNANCE              | 1,838,646 | 2,133,492 |
| SALARIES & FRINGES      | 703,920   | 689,436   |
| SUPPLIES                | 3,100     | 3,200     |
| CONTRACTUAL SERVICES    | 22,950    | 23,852    |
| INTERFUND CHARGE/TRANSF | 500       | 300       |
| CITY MANAGER            | 730,470   | 716,788   |
| SALARIES & FRINGES      | 340,317   | 375,157   |
| SUPPLIES                | 57,500    | 57,250    |
| CONTRACTUAL SERVICES    | 580,890   | 608,640   |
| INTERFUND CHARGE/TRANSF | 500       | 500       |
| MISCELLANEOUS           | 30,000    | 30,000    |
| CREDITS                 | (809,208) | (817,422) |
| WORKER'S COMPENSATION   | 199,999   | 254,125   |
| INSURANCE               | 265,588   | 304,750   |
| SALARIES & FRINGES      | 274,364   | 294,265   |
| SUPPLIES                | 3,600     | 3,600     |
| CONTRACTUAL SERVICES    | 78,668    | 35,263    |
| INTERFUND CHARGE/TRANSF | 3,650     | 6,000     |
| OUTLAY                  | 250       | 250       |
| HUMAN RESOURCES         | 360,532   | 339,378   |
| SALARIES & FRINGES      | 2,982,671 | 3,302,936 |
| SUPPLIES                | 51,250    | 70,500    |
| CONTRACTUAL SERVICES    | 344,832   | 520,300   |
| UTILITIES               | 46,500    | 46,500    |
| INTERFUND CHARGE/TRANSF | 1,547,000 | 1,492,936 |
| MISCELLANEOUS           | 500       | 500       |
| DEBT SERVICE            | 72,732    | 74,895    |
| OUTLAY                  | 9,000     | 9,000     |
| CREDITS                 | (170,061) | (225,961) |

GENERAL FUND

| TITLE                   | 2025      | 2026      |
|-------------------------|-----------|-----------|
| COMMUNITY CONNECTOR     | 4,884,424 | 5,291,606 |
| SALARIES & FRINGES      | 74,830    | 84,851    |
| CONTRACTUAL SERVICES    | 8,668     | 10,100    |
| INTERFUND CHARGE/TRANSF | 29,000    | 51,500    |
| DEBT SERVICE            | 3,031     | 3,121     |
| CREDITS                 | 38,430    | 51,062    |
| BLACK BEAR EXPRESS      | 153,959   | 200,634   |
| SALARIES & FRINGES      | 655,644   | 679,868   |
| SUPPLIES                | 1,000     | 1,000     |
| CONTRACTUAL SERVICES    | 28,720    | 31,000    |
| INTERFUND CHARGE/TRANSF | 46,500    | 60,500    |
| OUTLAY                  | 1,500     | 1,500     |
| CREDITS                 | 131,631   | 174,899   |
| ADA PARATRANSIT         | 864,995   | 948,767   |
| EXECUTIVE               | 7,459,967 | 8,056,048 |
| SALARIES & FRINGES      | 701,915   | 767,907   |
| SUPPLIES                | 6,000     | 6,000     |
| CONTRACTUAL SERVICES    | 45,205    | 55,705    |
| INTERFUND CHARGE/TRANSF | 2,730     | 2,730     |
| FINANCIAL SERVICES      | 755,850   | 832,342   |
| SALARIES & FRINGES      | 76,598    | 83,934    |
| SUPPLIES                | 8,500     | 8,500     |
| CONTRACTUAL SERVICES    | 125,925   | 155,158   |
| UTILITIES               | 85,301    | 78,634    |
| MISCELLANEOUS           | 200       | 300       |
| CITY HALL               | 296,524   | 326,526   |
| SALARIES & FRINGES      | 102,836   | 112,082   |
| SUPPLIES                | 29,500    | 29,700    |
| CONTRACTUAL SERVICES    | 22,000    | 23,000    |
| OUTLAY                  | 1,600     | -         |
| CREDITS                 | (100,000) | (110,000) |
| CENTRAL SERVICES        | 55,936    | 54,782    |
| SALARIES & FRINGES      | 511,542   | 461,567   |
| SUPPLIES                | 14,800    | 14,800    |

**GENERAL FUND**

| TITLE                             | 2025             | 2026             |
|-----------------------------------|------------------|------------------|
| CONTRACTUAL SERVICES              | 462,094          | 454,246          |
| INTERFUND CHARGE/TRANSF           | 450              | 450              |
| INFORMATION SERVICES              | <u>988,886</u>   | <u>931,063</u>   |
| FINANCE                           | <u>2,097,196</u> | <u>2,144,713</u> |
| SALARIES & FRINGES                | 267,858          | 309,537          |
| SUPPLIES                          | 4,750            | 4,750            |
| CONTRACTUAL SERVICES              | 56,296           | 62,441           |
| INTERFUND CHARGE/TRANSF           | 6,000            | 6,000            |
| PLANNING                          | <u>334,904</u>   | <u>382,728</u>   |
| SALARIES & FRINGES                | 443,550          | 367,879          |
| SUPPLIES                          | 2,500            | 4,500            |
| CONTRACTUAL SERVICES              | 101,112          | 110,637          |
| INTERFUND CHARGE/TRANSF           | 1,000            | 1,000            |
| ECONOMIC DEVELOPMENT              | <u>548,162</u>   | <u>484,016</u>   |
| SALARIES & FRINGES                | 676,964          | 757,261          |
| SUPPLIES                          | 10,300           | 10,500           |
| CONTRACTUAL SERVICES              | 43,680           | 49,700           |
| INTERFUND CHARGE/TRANSF           | 28,500           | 29,700           |
| CODE ENFORCEMENT                  | <u>759,444</u>   | <u>847,161</u>   |
| BUSINESS & ECONOMIC DEVELOPMENT   | <u>1,642,510</u> | <u>1,713,905</u> |
| SALARIES & FRINGES                | 430,409          | 522,167          |
| SUPPLIES                          | 1,455            | 1,455            |
| CONTRACTUAL SERVICES              | 33,462           | 33,462           |
| INTERFUND CHARGE/TRANSF           | 350              | 350              |
| ADMINISTRATION                    | <u>465,676</u>   | <u>557,434</u>   |
| SALARIES & FRINGES                | 115,151          | 133,339          |
| SUPPLIES                          | 23,470           | 23,470           |
| CONTRACTUAL SERVICES              | 51,721           | 51,721           |
| UTILITIES                         | 125,705          | 125,705          |
| INTERFUND CHARGE/TRANSF           | 4,500            | 4,500            |
| BUILDING OPERATIONS & MAINTENANCE | <u>320,547</u>   | <u>338,735</u>   |
| SALARIES & FRINGES                | 6,636,143        | 7,670,137        |
| SUPPLIES                          | 105,735          | 111,735          |
| CONTRACTUAL SERVICES              | 255,800          | 260,300          |
| UTILITIES                         | 500              | 500              |

**GENERAL FUND**

| TITLE                    | 2025       | 2026       |
|--------------------------|------------|------------|
| INTERFUND CHARGE/TRANSF  | 256,680    | 272,513    |
| OUTLAY                   | 6,900      | 6,900      |
| CREDITS                  | (37,500)   | (75,000)   |
| PATROL                   | 7,224,258  | 8,247,085  |
| SALARIES & FRINGES       | 103,922    | 120,039    |
| SUPPLIES                 | 450        | 450        |
| CONTRACTUAL SERVICES     | 87,770     | 89,125     |
| ANIMAL CONTROL           | 192,142    | 209,614    |
| SALARIES & FRINGES       | 2,431,646  | 2,450,402  |
| SUPPLIES                 | 6,600      | 6,600      |
| CONTRACTUAL SERVICES     | 78,371     | 104,351    |
| UTILITIES                | 200        | 200        |
| INTERFUND CHARGE/TRANSF  | 62,180     | 54,219     |
| MISCELLANEOUS            | 2,550      | 2,550      |
| DETECTIVE/IDENTIFICATION | 2,581,547  | 2,618,322  |
| SALARIES & FRINGES       | 3,332,054  | 3,484,990  |
| SUPPLIES                 | 58,800     | 58,800     |
| CONTRACTUAL SERVICES     | 223,632    | 220,427    |
| INTERFUND CHARGE/TRANSF  | 37,240     | 54,969     |
| SERVICES                 | 3,651,726  | 3,819,186  |
| POLICE                   | 14,435,896 | 15,790,376 |
| SALARIES & FRINGES       | 571,055    | 629,777    |
| SUPPLIES                 | 14,200     | 14,200     |
| CONTRACTUAL SERVICES     | 169,950    | 180,150    |
| INTERFUND CHARGE/TRANSF  | 2,500      | 2,500      |
| ADMINISTRATION           | 757,705    | 826,627    |
| SUPPLIES                 | 18,500     | 18,500     |
| CONTRACTUAL SERVICES     | 82,000     | 82,500     |
| UTILITIES                | 142,428    | 142,354    |
| INTERFUND CHARGE/TRANSF  | 10,000     | 10,000     |
| MISCELLANEOUS            | 500        | 500        |
| OUTLAY                   | 20,000     | 20,000     |
| BUILDING MAINTENANCE     | 273,428    | 273,854    |
| SALARIES & FRINGES       | 9,914,599  | 10,851,297 |
| SUPPLIES                 | 335,000    | 355,000    |
| CONTRACTUAL SERVICES     | 1,687,477  | 1,753,437  |

**GENERAL FUND**

| TITLE   | 2025              | 2026              |
|---|-------------------|-------------------|
| UTILITIES                                     | 500               | 500               |
| INTERFUND CHARGE/TRANSF                       | 4,000             | 4,000             |
| MISCELLANEOUS                                 | 1,000             | 1,000             |
| CREDITS                                       | -                 | (8,000)           |
| <b>FIRE FIGHTING</b>                          | <b>11,942,576</b> | <b>12,957,234</b> |
| SALARIES & FRINGES                            | 106,561           | 104,713           |
| SUPPLIES                                      | 134,800           | 145,800           |
| CONTRACTUAL SERVICES                          | 82,700            | 90,500            |
| UTILITIES                                     | 70,000            | 70,000            |
| INTERFUND CHARGE/TRANSF                       | 68,500            | 70,500            |
| <b>EQUIPMENT OPERATIONS &amp; MAINTENANCE</b> | <b>462,561</b>    | <b>481,513</b>    |
| SALARIES & FRINGES                            | 189,869           | 199,514           |
| SUPPLIES                                      | 13,300            | 12,500            |
| CONTRACTUAL SERVICES                          | 9,000             | 9,000             |
| INTERFUND CHARGE/TRANSF                       | 2,000             | 2,000             |
| <b>FIRE PREVENTION</b>                        | <b>214,169</b>    | <b>223,014</b>    |
| <b>FIRE</b>                                   | <b>13,650,439</b> | <b>14,762,242</b> |
| SALARIES & FRINGES                            | 787,715           | 962,408           |
| SUPPLIES                                      | 18,300            | 18,000            |
| CONTRACTUAL SERVICES                          | 116,020           | 129,660           |
| INTERFUND CHARGE/TRANSF                       | 3,600             | 5,800             |
| <b>ADMINISTRATION</b>                         | <b>925,635</b>    | <b>1,115,868</b>  |
| SUPPLIES                                      | 95,500            | 95,000            |
| CONTRACTUAL SERVICES                          | 1,427,500         | 1,417,200         |
| UTILITIES                                     | 27,000            | 27,000            |
| <b>GENERAL ASSISTANCE</b>                     | <b>1,550,000</b>  | <b>1,539,200</b>  |
| SALARIES & FRINGES                            | 322,425           | 344,526           |
| SUPPLIES                                      | 2,950             | 3,400             |
| CONTRACTUAL SERVICES                          | 19,226            | 21,158            |
| INTERFUND CHARGE/TRANSF                       | 500               | 1,000             |
| MISCELLANEOUS                                 | 500               | 500               |
| OUTLAY  | 1,000             | 1,000             |
| <b>PUBLIC HEALTH NURSING</b>                  | <b>346,601</b>    | <b>371,584</b>    |
| SALARIES & FRINGES                            | 230,181           | 279,752           |
| SUPPLIES                                      | 12,380            | 21,130            |
| CONTRACTUAL SERVICES                          | 17,135            | 20,727            |
| INTERFUND CHARGE/TRANSF                       | 500               | 2,000             |

**GENERAL FUND**

| TITLE                       | 2025             | 2026             |
|-----------------------------|------------------|------------------|
| MISCELLANEOUS               | -                | 280              |
| OUTLAY                      | -                | 500              |
| IMMUNIZATION                | <u>260,196</u>   | <u>324,389</u>   |
| HEALTH & COMMUNITY SERVICES | <u>3,082,432</u> | <u>3,351,041</u> |
| SALARIES & FRINGES          | 222,491          | 247,609          |
| SUPPLIES                    | 2,200            | 2,200            |
| CONTRACTUAL SERVICES        | 13,180           | 14,180           |
| INTERFUND CHARGE/TRANSF     | 1,200            | 1,200            |
| MISCELLANEOUS               | 5,500            | 5,500            |
| ADMINISTRATION              | <u>244,571</u>   | <u>270,689</u>   |
| SALARIES & FRINGES          | 317,632          | 306,332          |
| SUPPLIES                    | 59,300           | 61,550           |
| CONTRACTUAL SERVICES        | 155,180          | 184,230          |
| UTILITIES                   | 36,836           | 41,670           |
| INTERFUND CHARGE/TRANSF     | 2,400            | 9,900            |
| RECREATION GENERAL          | <u>571,348</u>   | <u>603,682</u>   |
| SALARIES & FRINGES          | 114,869          | 126,396          |
| SUPPLIES                    | 12,700           | 15,000           |
| CONTRACTUAL SERVICES        | 5,600            | 6,800            |
| UTILITIES                   | 35,467           | 37,313           |
| INTERFUND CHARGE/TRANSF     | 1,000            | 1,000            |
| SWIMMING POOLS              | <u>169,636</u>   | <u>186,509</u>   |
| SALARIES & FRINGES          | 151,763          | 163,101          |
| SUPPLIES                    | 15,000           | 16,300           |
| CONTRACTUAL SERVICES        | 18,750           | 21,500           |
| SUMMER RECREATION           | <u>185,513</u>   | <u>200,901</u>   |
| SALARIES & FRINGES          | 122,267          | 157,917          |
| SUPPLIES                    | 10,000           | 11,000           |
| CONTRACTUAL SERVICES        | 46,990           | 50,800           |
| UTILITIES                   | 45,001           | 53,973           |
| INTERFUND CHARGE/TRANSF     | 40,000           | 42,000           |
| WATERFRONT                  | <u>264,258</u>   | <u>315,690</u>   |
| SALARIES & FRINGES          | 744,560          | 834,089          |
| SUPPLIES                    | 105,150          | 121,950          |
| CONTRACTUAL SERVICES        | 134,937          | 200,607          |
| UTILITIES                   | 107,521          | 109,719          |
| INTERFUND CHARGE/TRANSF     | 90,598           | 102,129          |

## GENERAL FUND

| TITLE                   | 2025        | 2026        |
|-------------------------|-------------|-------------|
| CREDITS                 | (101,400)   | (101,400)   |
| PARKS MAINTENANCE       | 1,081,366   | 1,267,094   |
| SALARIES & FRINGES      | 186,347     | 256,763     |
| SUPPLIES                | 13,500      | 14,500      |
| CONTRACTUAL SERVICES    | 33,520      | 35,820      |
| UTILITIES               | 69,366      | 69,610      |
| INTERFUND CHARGE/TRANSF | 1,800       | 1,800       |
| CREDITS                 | (24,000)    | (26,500)    |
| SAWYER ARENA            | 280,533     | 351,993     |
| SALARIES & FRINGES      | 34,030      | 35,457      |
| SUPPLIES                | 10,500      | 11,500      |
| CONTRACTUAL SERVICES    | 12,200      | 12,200      |
| UTILITIES               | 35,961      | 36,096      |
| INTERFUND CHARGE/TRANSF | 5,500       | 5,500       |
| PARKS & REC CENTER      | 98,191      | 100,753     |
| SALARIES & FRINGES      | 239,981     | 262,279     |
| SUPPLIES                | 20,250      | 22,000      |
| CONTRACTUAL SERVICES    | 37,140      | 37,140      |
| KIDS CAVE               | 297,371     | 321,419     |
| PARKS & RECREATION      | 3,192,787   | 3,618,730   |
| SALARIES & FRINGES      | 823,357     | 883,128     |
| SUPPLIES                | 9,350       | 11,100      |
| CONTRACTUAL SERVICES    | 18,010      | 14,105      |
| INTERFUND CHARGE/TRANSF | 8,000       | 7,150       |
| MISCELLANEOUS           | 57,150      | 57,650      |
| OUTLAY                  | 20,000      | 30,000      |
| ENGINEERING             | 935,867     | 1,003,133   |
| SALARIES & FRINGES      | 1,301,637   | 1,343,732   |
| SUPPLIES                | 1,031,396   | 1,079,172   |
| CONTRACTUAL SERVICES    | 319,487     | 370,654     |
| UTILITIES               | 1,131,093   | 1,132,058   |
| INTERFUND CHARGE/TRANSF | 10,700      | 10,700      |
| MISCELLANEOUS           | 8,520       | 9,156       |
| OUTLAY                  | 34,400      | 36,500      |
| CREDITS                 | (3,345,102) | (3,377,866) |
| FLEET MAINTENANCE       | 492,131     | 604,106     |

GENERAL FUND

| TITLE                   | 2025      | 2026      |
|-------------------------|-----------|-----------|
| SALARIES & FRINGES      | 586,232   | 617,097   |
| SUPPLIES                | 123,163   | 106,156   |
| CONTRACTUAL SERVICES    | 67,410    | 50,410    |
| UTILITIES               | 193,271   | 270,817   |
| INTERFUND CHARGE/TRANSF | 100,597   | 106,940   |
| MISCELLANEOUS           | 500       | 900       |
| CREDITS                 | (43,000)  | (41,000)  |
| ELECTRICAL              | 1,028,173 | 1,111,320 |
| SALARIES & FRINGES      | 685,740   | 738,506   |
| SUPPLIES                | 61,413    | 82,330    |
| CONTRACTUAL SERVICES    | 24,936    | 27,090    |
| UTILITIES               | 53,012    | 39,887    |
| INTERFUND CHARGE/TRANSF | 11,718    | 11,867    |
| CREDITS                 | (15,000)  | (15,000)  |
| ADMINISTRATION          | 821,819   | 884,680   |
| SALARIES & FRINGES      | 293,604   | 390,134   |
| SUPPLIES                | 22,050    | 24,579    |
| CONTRACTUAL SERVICES    | 63,469    | 61,569    |
| UTILITIES               | 396       | 396       |
| INTERFUND CHARGE/TRANSF | 64,290    | 69,139    |
| MISCELLANEOUS           | 200       | 200       |
| FORESTRY                | 444,009   | 546,017   |
| SALARIES & FRINGES      | 3,885,891 | 3,851,373 |
| SUPPLIES                | 968,339   | 920,124   |
| CONTRACTUAL SERVICES    | 386,528   | 412,071   |
| INTERFUND CHARGE/TRANSF | 1,411,460 | 1,447,794 |
| MISCELLANEOUS           | 24,014    | 25,252    |
| CREDITS                 | (104,000) | (105,200) |
| HIGHWAY                 | 6,572,232 | 6,551,414 |
| SALARIES & FRINGES      | 113,420   | 112,699   |
| SUPPLIES                | 5,213     | 5,093     |
| CONTRACTUAL SERVICES    | 79,606    | 82,553    |
| UTILITIES               | 3,081     | 3,094     |
| INTERFUND CHARGE/TRANSF | 32,752    | 34,269    |
| CEMETERIES              | 234,072   | 237,708   |
| CONTRACTUAL SERVICES    | 2,170,836 | 2,305,521 |
| INTERFUND CHARGE/TRANSF | 56,000    | 48,000    |
| SANITATION              | 2,226,836 | 2,353,521 |

## GENERAL FUND

| TITLE                         | 2025               | 2026               |
|-------------------------------|--------------------|--------------------|
| PUBLIC SERVICES               | 12,755,139         | 13,291,899         |
| CONTRACTUAL SERVICES          | 1,600              | 1,600              |
| DEBT SERVICE                  | 3,505,907          | 3,506,883          |
| DEBT SERVICE                  | 3,507,507          | 3,508,483          |
| INTERFUND CHARGE/TRANSF       | 373,263            | 361,025            |
| MISCELLANEOUS                 | 616,425            | 524,528            |
| TIFS                          | 989,688            | 885,553            |
| DEBT SERVICE & TIF            | 4,497,195          | 4,394,036          |
| PENSION BONDS                 | 2,913,598          | 3,000,251          |
| GROUP LIFE                    | 38,400             | 36,000             |
| SALARIES & FRINGES            | 60,000             | 60,000             |
| CREDITS                       | (40,367)           | (32,831)           |
| UNEMPLOYMENT                  | 19,633             | 27,169             |
| FRINGE BENEFITS               | 2,971,631          | 3,063,420          |
| TRANSFER TO CAPITAL           | 976,000            | 1,470,250          |
| COUNTY TAX                    | 5,035,544          | 5,171,827          |
| LIBRARY                       | 2,067,759          | 2,206,739          |
| CONTRACTUAL SERVICES          | 45,105             | 45,925             |
| MISCELLANEOUS                 | 80,500             | 88,000             |
| OTHER AGENCIES                | 125,605            | 133,925            |
| OTHER APPROPRIATIONS          | 8,204,908          | 8,982,741          |
| SALARIES & FRINGES            | 46,560,989         | 48,568,771         |
| SUPPLIES                      | 10,789,931         | 11,400,397         |
| DEBT SERVICE                  | 2,180,000          | 2,380,000          |
| SALARIES & FRINGES - ADULT ED | 202,528            | 214,078            |
| SUPPLIES - ADULT ED           | 60,495             | 63,945             |
| EDUCATION                     | 59,793,943         | 62,627,191         |
| <b>TOTAL EXPENDITURES</b>     | <b>135,622,689</b> | <b>143,929,834</b> |

**AIRPORT**

| <b>TITLE</b>             | <b>2025</b>       | <b>2026</b>       |
|--------------------------|-------------------|-------------------|
| <b>ESTIMATED REVENUE</b> |                   |                   |
| ADMINISTRATION           | 469,704           | 539,175           |
| SECURITY/COMPLIANCE      | 42,000            | 111,324           |
| AIRFIELD/GROUNDS MAINT   | 2,455,550         | 2,219,524         |
| PETROLEUM/OILS/LUBRICAN  | 8,861,813         | 7,995,693         |
| FACILITIES MAINTENANCE   | 4,850,012         | 4,024,300         |
| ADVERTISING              | 50,000            | 50,000            |
| BELOW WING-RAMP SERVICE  | 2,832,521         | 3,704,320         |
| ABOVE WING-CUSTOMER SER  | 15,000            | 15,000            |
| AIRCRAFT MECHANICS       | 162,000           | 178,948           |
| EQUIPMENT MAINTENANCE    | 79,386            | 183,564           |
| LEASED PROPERTIES        | 2,128,555         | 2,172,983         |
| AIRPORT PARKING          | 3,145,495         | 4,463,833         |
| <b>TOTAL</b>             | <b>25,092,036</b> | <b>25,658,664</b> |

**EXPENDITURE BUDGET**

|                         |                  |                  |
|-------------------------|------------------|------------------|
| SALARIES & FRINGES      | 1,106,411        | 1,259,673        |
| SUPPLIES                | 11,700           | 24,600           |
| CONTRACTUAL SERVICES    | 428,121          | 449,026          |
| INTERFUND CHARGE/TRANSF | 467,363          | 481,324          |
| MISCELLANEOUS           | 19,090           | 17,890           |
| OUTLAY                  | 90,000           | 115,000          |
| ADMINISTRATION          | <b>2,122,685</b> | <b>2,347,513</b> |
| SALARIES & FRINGES      | 752,008          | 830,974          |
| SUPPLIES                | 15,600           | 17,540           |
| CONTRACTUAL SERVICES    | 61,086           | 76,663           |
| UTILITIES               | 1,000            | 900              |
| INTERFUND CHARGE/TRANSF | 1,000            | 1,000            |
| MISCELLANEOUS           | 9,540            | 8,800            |
| OUTLAY                  | 542,000          | 66,000           |
| SECURITY/COMPLIANCE     | <b>1,382,234</b> | <b>1,001,877</b> |
| SALARIES & FRINGES      | 586,384          | 621,650          |
| SUPPLIES                | 4,200            | 3,800            |
| CONTRACTUAL SERVICES    | 39,241           | 37,153           |
| INTERFUND CHARGE/TRANSF | 1,000            | -                |
| MISCELLANEOUS           | 3,440            | 3,100            |
| DISPATCH                | <b>634,265</b>   | <b>665,703</b>   |

## AIRPORT

| TITLE                     | 2025      | 2026      |
|---------------------------|-----------|-----------|
| SALARIES & FRINGES        | 1,599,881 | 1,703,049 |
| SUPPLIES                  | 540,732   | 598,100   |
| CONTRACTUAL SERVICES      | 194,945   | 224,751   |
| UTILITIES                 | 389,239   | 380,809   |
| INTERFUND CHARGE/TRANSF   | 52,822    | 60,380    |
| MISCELLANEOUS             | 10,010    | 4,350     |
| OUTLAY                    | 1,559,175 | 1,092,443 |
| AIRFIELD/GROUND MAINT     | 4,346,804 | 4,063,882 |
| SALARIES & FRINGES        | 391,761   | 425,075   |
| SUPPLIES                  | 59,650    | 88,020    |
| CONTRACTUAL SERVICES      | 139,791   | 155,499   |
| UTILITIES                 | 84,899    | 95,070    |
| INTERFUND CHARGE/TRANSF   | 500       | -         |
| MISCELLANEOUS             | 1,680     | 1,200     |
| OUTLAY                    | 265,000   | 90,000    |
| PETROLEUM/OILS/LUBRICANTS | 943,281   | 854,864   |
| SALARIES & FRINGES        | 659,445   | 702,214   |
| SUPPLIES                  | 179,850   | 184,850   |
| CONTRACTUAL SERVICES      | 1,103,748 | 1,199,558 |
| UTILITIES                 | 617,563   | 631,077   |
| INTERFUND CHARGE/TRANSF   | 504,669   | 600,254   |
| MISCELLANEOUS             | 4,940     | 4,000     |
| OUTLAY                    | 1,040,000 | 891,943   |
| FACILITIES MAINTENANCE    | 4,110,215 | 4,213,896 |
| SALARIES & FRINGES        | 272,195   | 294,282   |
| SUPPLIES                  | 10,000    | 8,500     |
| CONTRACTUAL SERVICES      | 500,016   | 496,132   |
| INTERFUND CHARGE/TRANSF   | 1,000     | 1,000     |
| MISCELLANEOUS             | 1,260     | 1,100     |
| MARKETING                 | 784,471   | 801,014   |
| SALARIES & FRINGES        | 2,505,485 | 2,748,370 |
| SUPPLIES                  | 42,420    | 42,420    |
| CONTRACTUAL SERVICES      | 196,964   | 210,140   |
| UTILITIES                 | 247,363   | 230,249   |
| INTERFUND CHARGE/TRANSF   | 6,000     | 6,000     |
| MISCELLANEOUS             | 22,300    | 18,600    |
| OUTLAY                    | 630,000   | 770,000   |
| BELOW WING-RAMP SERVICES  | 3,650,532 | 4,025,779 |

**AIRPORT**

| <b>TITLE</b>                       | <b>2025</b>      | <b>2026</b>      |
|------------------------------------|------------------|------------------|
| SALARIES & FRINGES                 | 839,049          | 878,721          |
| SUPPLIES                           | 35,950           | 39,090           |
| CONTRACTUAL SERVICES               | 110,314          | 118,709          |
| INTERFUND CHARGE/TRANSF            | 1,000            | 800              |
| MISCELLANEOUS                      | 4,620            | 5,500            |
| <b>ABOVE WING-CUSTOMER SERVICE</b> | <b>990,933</b>   | <b>1,042,820</b> |
| SALARIES & FRINGES                 | 430,814          | 532,291          |
| SUPPLIES                           | 6,175            | 7,020            |
| CONTRACTUAL SERVICES               | 31,109           | 32,819           |
| UTILITIES                          | 1,500            | 1,350            |
| INTERFUND CHARGE/TRANSF            | 200              | 300              |
| MISCELLANEOUS                      | 2,100            | 1,000            |
| OUTLAY                             | 80,000           | -                |
| <b>AIRCRAFT MECHANICS</b>          | <b>551,898</b>   | <b>574,780</b>   |
| SALARIES & FRINGES                 | 604,883          | 657,516          |
| SUPPLIES                           | 162,800          | 169,250          |
| CONTRACTUAL SERVICES               | 78,356           | 80,959           |
| UTILITIES                          | 42,999           | 45,064           |
| INTERFUND CHARGE/TRANSF            | 4,100            | 3,500            |
| MISCELLANEOUS                      | 2,820            | 2,300            |
| OUTLAY                             | 70,000           | 70,000           |
| <b>GSE MAINTENANCE</b>             | <b>965,958</b>   | <b>1,028,589</b> |
| SUPPLIES                           | 59,000           | 59,000           |
| CONTRACTUAL SERVICES               | 328,530          | 345,837          |
| UTILITIES                          | 383,528          | 381,867          |
| INTERFUND CHARGE/TRANSF            | 44,822           | 47,380           |
| MISCELLANEOUS                      | 162,954          | 180,651          |
| OUTLAY                             | 425,000          | 870,000          |
| <b>LEASED PROPERTIES</b>           | <b>1,403,834</b> | <b>1,884,735</b> |
| <b>DEBT SERVICE</b>                | <b>1,115,817</b> | <b>1,010,962</b> |
| SALARIES & FRINGES                 | 245,902          | 339,499          |
| SUPPLIES                           | 11,176           | 15,839           |
| CONTRACTUAL SERVICES               | 291,166          | 341,707          |
| UTILITIES                          | 20,523           | 20,707           |
| INTERFUND CHARGE/TRANSF            | 10,500           | 10,300           |
| MISCELLANEOUS                      | -                | 33,684           |
| OUTLAY                             | 125,000          | 385,000          |

**AIRPORT**

| <b>TITLE</b>             | <b>2025</b>       | <b>2026</b>       |
|--------------------------|-------------------|-------------------|
| AIRPORT PARKING          | 704,267           | 1,146,736         |
| SALARIES & FRINGES       | 535,158           | 540,196           |
| SUPPLIES                 | 9,750             | 9,750             |
| CONTRACTUAL SERVICES     | 49,783            | 53,941            |
| UTILITIES                | 13,500            | 13,000            |
| MISCELLANEOUS            | 2,520             | 1,500             |
| OPERATIONS/DUTY OFFICERS | 610,711           | 618,387           |
| SALARIES & FRINGES       | 97,584            | 115,390           |
| SUPPLIES                 | 24,025            | 37,025            |
| CONTRACTUAL SERVICES     | 170,602           | 187,308           |
| UTILITIES                | 1,500             | 1,200             |
| MISCELLANEOUS            | 420               | 1,204             |
| OUTLAY                   | 480,000           | 35,000            |
| SAFETY/ENVIRONMENTAL     | 774,131           | 377,127           |
| TOTAL OPERATING          | 25,092,036        | 25,658,664        |
| NON OPERATING            | 7,483,534         | 7,973,550         |
| <b>TOTAL</b>             | <b>32,575,570</b> | <b>33,632,214</b> |

**WASTEWATER TREATMENT PLANT**

| TITLE                    | 2025       | 2026       |
|--------------------------|------------|------------|
| <b>ESTIMATED REVENUE</b> |            |            |
| INTEREST INCOME          | -          | -          |
| SALE OF SALVAGE          | 2,500      | 2,500      |
| DOMESTIC USERS           | 10,763,861 | 11,248,235 |
| ABATEMENTS               | (83,500)   | (83,500)   |
| CONTRACTED SERVICES      | 88,669     | 88,561     |
| SEWER SURCHARGES         | 50,200     | 50,200     |
| OTHER TOWNS/CITIES       | 321,540    | 321,540    |
| INTEREST ON ACCT REC     | 80,000     | 80,000     |
| STREET OPENING PERMITS   | -          | 6,500      |
| CONNECTION FEES          | 15,000     | 15,000     |
| SALE OF SALVAGE          | 3,000      | 3,000      |
| CONTRACTED SERVICES      | 10,000     | 10,000     |
| UNASSIGNED FUND BALANCE  | 600,000    | -          |
| <b>TOTAL</b>             | 11,851,270 | 11,742,036 |

**EXPENDITURE BUDGET**

|                           |           |           |
|---------------------------|-----------|-----------|
| SALARIES & FRINGES        | 448,941   | 510,016   |
| SUPPLIES                  | 10,200    | 8,829     |
| CONTRACTUAL SERVICES      | 92,588    | 115,000   |
| INTERFUND CHARGE/TRANSF   | 190,581   | 196,276   |
| MISCELLANEOUS             | 41,718    | 30,180    |
| OUTLAY                    | 1,500     | 1,500     |
| ADMINISTRATION            | 785,528   | 861,801   |
| SALARIES & FRINGES        | 1,171,187 | 1,145,917 |
| SUPPLIES                  | 556,355   | 479,486   |
| CONTRACTUAL SERVICES      | 279,276   | 330,019   |
| UTILITIES                 | 916,069   | 1,080,870 |
| INTERFUND CHARGE/TRANSF   | 22,818    | 24,494    |
| MISCELLANEOUS             | 16,512    | 18,190    |
| OUTLAY                    | 1,170,000 | 780,400   |
| STATION & PLANT OPERATION | 4,132,217 | 3,859,376 |
| SALARIES & FRINGES        | 852,036   | 961,545   |
| SUPPLIES                  | 170,798   | 158,298   |
| CONTRACTUAL SERVICES      | 309,824   | 310,849   |
| UTILITIES                 | 6,000     | 6,700     |
| INTERFUND CHARGE/TRANSF   | 1,502,100 | 1,343,100 |

**WASTEWATER TREATMENT PLANT**

| <b>TITLE</b>                 | <b>2025</b>       | <b>2026</b>       |
|------------------------------|-------------------|-------------------|
| OUTLAY                       | 2,000             | 98,000            |
| LINE OPERATION & MAINTENANCE | 2,842,758         | 2,878,492         |
| COMPOSTING                   | 834,077           | 805,900           |
| DEBT SERVICE                 | 3,154,810         | 3,221,202         |
| SALARIES & FRINGES           | 90,330            | 103,165           |
| SUPPLIES                     | 4,050             | 4,600             |
| CONTRACTUAL SERVICES         | 7,500             | 7,500             |
| INDUSTRIAL PRETREAT PROGRAM  | 101,880           | 115,265           |
| TOTAL OPERATING              | 11,851,270        | 11,742,036        |
| NON OPERATING                | 1,278,340         | 1,520,230         |
| <b>TOTAL</b>                 | <b>13,129,610</b> | <b>13,262,266</b> |

**STORMWATER**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| TRUST & AGENCY            | 100,000          | 100,000          |
| UNASSIGNED FUND BALANCE   | 202,839          | 201,503          |
| STORMWATER UTILITY FEE    | 1,272,000        | 1,272,000        |
| INTEREST INCOME           | 35,000           | 37,000           |
| INTEREST ON ACCT REC      | 40,000           | 42,000           |
| <b>TOTAL</b>              | <b>1,649,839</b> | <b>1,652,503</b> |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 108,342          | 118,400          |
| SUPPLIES                  | 6,850            | 4,850            |
| CONTRACTUAL SERVICES      | 106,987          | 105,997          |
| UTILITIES                 | 100              | 100              |
| INTERFUND CHARGE/TRANSF   | 3,350            | 5,750            |
| MISCELLANEOUS             | 29,850           | 29,850           |
| ADMINISTRATION            | 255,479          | 264,947          |
| SUPPLIES                  | 1,350            | 1,350            |
| CONTRACTUAL SERVICES      | 48,500           | 48,500           |
| INTERFUND CHARGE/TRANSF   | 187,000          | 197,000          |
| MISCELLANEOUS             | 3,000            | 3,000            |
| OPERATIONS & MAINT        | 239,850          | 249,850          |
| SUPPLIES                  | 500              | 500              |
| CONTRACTUAL SERVICES      | 50,000           | 80,000           |
| OUTLAY                    | 10,000           | 10,000           |
| MONITOR & DATA ANALYSIS   | 60,500           | 90,500           |
| SALARIES & FRINGES        | 137,670          | 159,866          |
| SUPPLIES                  | 5,000            | 2,000            |
| CONTRACTUAL SERVICES      | 32,000           | 32,000           |
| INTERFUND CHARGE/TRANSF   | 1,500            | 500              |
| OUTLAY                    | 840,000          | 775,000          |
| IMPROVEMENTS              | 1,016,170        | 969,366          |
| DEBT SERVICE              | 77,840           | 77,840           |
| <b>TOTAL OPERATING</b>    | <b>1,649,839</b> | <b>1,652,503</b> |

**STORMWATER**

| <b>TITLE</b>  | <b>2025</b>      | <b>2026</b>      |
|---------------|------------------|------------------|
| NON OPERATING | 16,493           | 16,493           |
| <b>TOTAL</b>  | <b>1,666,332</b> | <b>1,668,996</b> |

**BASS PARK**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| ADVERTISING               | 325,669          | 321,085          |
| OFF STREET PARKING        | 107,158          | 106,628          |
| TICKET REVENUE            | 110,259          | 113,025          |
| DIRECT EVENT              | 477,340          | 460,106          |
| ADVERTISING               | 544,750          | 574,750          |
| AUDIO/VISUAL              | 43,150           | 43,600           |
| CLUB SEAT                 | 12,375           | 12,375           |
| FACILITY FEE              | 236,752          | 246,035          |
| CONVENIENCE FEE           | 353,775          | 285,240          |
| FOOD & BEVERAGE           | 747,571          | 761,321          |
| NOVELTY                   | 36,706           | 36,035           |
| CONCESSIONS               | 628,461          | 696,835          |
| MISCELLANEOUS             | 36,250           | 43,750           |
| RENTAL                    | 186,000          | 169,000          |
| DOWNTOWN TIF              | 1,368,013        | 1,419,296        |
| ADVERTISING               | 184,000          | 184,000          |
| ARENA FUND                | 1,289,309        | 1,400,000        |
| <b>TOTAL</b>              | <b>6,687,538</b> | <b>6,873,081</b> |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 2,115,454        | 2,057,608        |
| SUPPLIES                  | 167,875          | 151,875          |
| CONTRACTUAL SERVICES      | 831,434          | 868,934          |
| UTILITIES                 | 612,900          | 812,900          |
| MISCELLANEOUS             | 7,655            | 7,655            |
| CROSS INSURANCE CENTER    | 3,735,318        | 3,898,972        |
| OWNER COSTS               | 91,407           | 111,973          |
| DEBT SERVICE              | 2,860,813        | 2,862,136        |
| TOTAL OPERATING           | 6,687,538        | 6,873,081        |
| NON OPERATING             | 2,939,473        | 2,899,074        |
| <b>TOTAL</b>              | <b>9,627,011</b> | <b>9,772,155</b> |

**PARKING**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| OFF STREET PARKING        | 301,270          | 80,108           |
| LEASED SPACES             | 53,220           | -                |
| ABBOTT SQ PERMITS         | 117,680          | 287,597          |
| ABBOTT SQ FEES            | 25,000           | 25,000           |
| GARAGE PERMITS            | 373,680          | 306,504          |
| GARAGE FEES               | 115,000          | 115,000          |
| TICKETS                   | 33,372           | 93,250           |
| <b>TOTAL</b>              | <b>1,019,222</b> | <b>907,459</b>   |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 330,578          | 351,035          |
| SUPPLIES                  | 5,202            | 8,784            |
| CONTRACTUAL SERVICES      | 203,331          | 197,831          |
| UTILITIES                 | 41,665           | 46,970           |
| INTERFUND CHARGE/TRANSF   | 68,000           | 68,000           |
| DEBT SERVICE              | 20,836           | 21,455           |
| OUTLAY                    | 344,489          | 213,384          |
| PARKING                   | 1,014,101        | 907,459          |
| <b>TOTAL OPERATING</b>    | <b>1,014,101</b> | <b>907,459</b>   |
| <b>NON OPERATING</b>      | <b>102,991</b>   | <b>99,616</b>    |
| <b>TOTAL</b>              | <b>1,117,092</b> | <b>1,007,075</b> |

**GOLF COURSE**

| <b>TITLE</b>              | <b>2025</b>      | <b>2026</b>      |
|---------------------------|------------------|------------------|
| <b>ESTIMATED REVENUE</b>  |                  |                  |
| UNASSIGNED FUND BALANCE   | 48,904           | 43,259           |
| CONCESSIONS               | 34,500           | 35,500           |
| RESIDENT MEMBERSHIP       | 138,000          | 140,000          |
| NONRESID MEMBERSHIP       | 122,000          | 132,000          |
| GREENS FEES               | 340,000          | 409,000          |
| GOLF CART FEES            | 280,000          | 310,000          |
| INTEREST INCOME           | 10,000           | 3,000            |
| <b>TOTAL</b>              | <b>973,404</b>   | <b>1,072,759</b> |
| <b>EXPENDITURE BUDGET</b> |                  |                  |
| SALARIES & FRINGES        | 495,407          | 581,429          |
| SUPPLIES                  | 88,600           | 94,400           |
| CONTRACTUAL SERVICES      | 64,500           | 77,700           |
| UTILITIES                 | 104,712          | 98,500           |
| INTERFUND CHARGE/TRANSF   | 75,644           | 77,657           |
| DEBT SERVICE              | 40,461           | 38,993           |
| OUTLAY                    | 104,080          | 104,080          |
| GOLF COURSE               | 973,404          | 1,072,759        |
| <b>TOTAL OPERATING</b>    | <b>973,404</b>   | <b>1,072,759</b> |
| <b>NON OPERATING</b>      | <b>74,663</b>    | <b>84,371</b>    |
| <b>TOTAL</b>              | <b>1,048,067</b> | <b>1,157,130</b> |

**ECONOMIC DEVELOPMENT**

| <b>TITLE</b>              | <b>2025</b>    | <b>2026</b>    |
|---------------------------|----------------|----------------|
| <b>ESTIMATED REVENUE</b>  |                |                |
| UNASSIGNED FUND BALANCE   | -              | 136,994        |
| RENTAL                    | 399,330        | 431,103        |
| MISCELLANEOUS             | 9,900          | 27,521         |
| INTEREST INCOME           | 14,000         | 14,000         |
| <b>TOTAL</b>              | <b>423,230</b> | <b>609,618</b> |
| <b>EXPENDITURE BUDGET</b> |                |                |
| CONTRACTUAL SERVICES      | 102,029        | 102,028        |
| UTILITIES                 | 30,843         | 24,911         |
| MISCELLANEOUS             | 10,847         | 34,647         |
| DEBT SERVICE              | 195,750        | 195,432        |
| OUTLAY                    | 82,350         | 252,600        |
| ECONOMIC DEVELOPMENT      | 421,819        | 609,618        |
| <b>TOTAL OPERATING</b>    | <b>421,819</b> | <b>609,618</b> |
| NON OPERATING             | 148,980        | 142,540        |
| <b>TOTAL</b>              | <b>570,799</b> | <b>752,158</b> |