Board of Finance

Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor

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1. Agenda

Subject	**1.1. Motion to adopt agenda**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

2. Public Forum

Subject	**2.1. Verbal Comments**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	2. Public Forum

Department	Council and Board
Type	Action Procedural
Recommended Action	open Public Forum close Public Forum

3. Consent Agenda

Subject	**3.1. Motion to adopt the consent agenda and take the actions indicated**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Council and Board
Type	Action (Consent) Procedural
Recommended Action	Motion to adopt the consent agenda and take the actions indicated
Subject	**3.2. May 5, 2025 Special Board of Finance Meeting Minutes - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Action (Consent) Information Minutes
Recommended Action	approve the minutes
Subject	**3.3. May 19, 2025 Board of Finance Meeting Minutes - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Information Minutes
Recommended Action	approve the minutes
Subject	**3.4. 1) Award of South End Pump Station and Force Main Preliminary Engineering Report Consultant Contract and 2) Amendment of previous Pre-Design Callahan CSO Storage Tank contract - DPW/Water Resources**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor

Category	3. Consent Agenda
Department	Public Works Department - Water Resources
Type	Action (Consent)
Recommended Action	1. "To approve and recommend that the City Council authorize the Director of Public Works, Chapin Spencer, to execute a contract with Hoyle, Tanner for total contract amount of $307,896 for the South End Pump Station and Force Main Preliminary Engineering Report, subject to the review by the City Attorney." 2. "To approve and recommend that the City Council authorize the Director of Public Works, Chapin Spencer, to execute an amended contract with Hoyle, Tanner for total contract amount of $354,735 for the Callahan CSO Storage Tank Preliminary Engineering Report, subject to the review by the City Attorney."
Subject	**3.5. Council Table at Juneteenth Event - Melo Grant, Central District City Councilor**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Council and Board
Type	Action (Consent)
Recommended Action	to approve and recommend that the City Council approve the expenditure of $250 in Council Initiative Funds to pay for a table at this year's Juneteenth event to be used for council member engagement
Subject	**3.6. Request to Execute a Contract with Pike Industries, Inc. (Pike) for the Taxiway C/G Rehabilitation Project, to accept and execute a Federal Aviation Administration (FAA) Grant for the Taxiway C/G Rehabilitation Project - Airport**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Airport
Type	Action (Consent)
Recommended Action	1. "To approve and recommend that the City Council authorize the Director of Aviation execute a contract with Pike Industries Inc. in the amount of up to $2,625,845.00for the construction of TW C/G Rehabilitation Project, subject to review and approval of the City Attorney's Office." 2. "To approve and recommend that the City Council authorize the Director of Aviation to execute an grant agreement from the Federal Aviation Administration to accept up to $3,124,464.00, as allowed under the grant, for the Taxiway Rehabilitation Project, subject to review by the City Attorney's Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby."

Subject	**3.7. Request to accept and execute a Federal Aviation Administration (FAA) Grant, execute a Contract with Strong Tower, Inc. and Jones Payne Group, Inc. (JPG) for the Residential Sound Insulation Project (RSIP) Phase 5 - Airport**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Airport
Type	Action (Consent)
Recommended Action	1. "To approve and recommend that the City Council authorize the Director of Aviation to accept and execute a grant agreement with the Federal Aviation Administration in an amount up to $2,507,877.00, for the Residential Sound Insulation Project (RSIP) Phase 5, subject to review and approval of the City Attorney's Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby." 2. "To approve and recommend that the City Council authorize the Director of Aviation execute a contract with Strong Tower in the amount of up to $987,204.00 for the Residential Sound Insulation Project (RSIP) Phase 5 construction, subject to review and approval of the City Attorney's Office." 3. "To approve and recommend that the City Council authorize the Director of Aviation to execute a contract with JPG in the amount of up to $1,421,865.00, for the Residential Sound Insulation Project (RSIP) Phase 5 program management, subject to review and approval of the City Attorney's Office."
Subject	**3.8. Authorization to Issue Early Learning Initiative Capacity Grants to First Congregational Church for $50,000 - BWD**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Business and Workforce Development
Type	Action (Consent)
Recommended Action	to approve and authorize the Director of Business and Workforce Development to enter into an ELI Capacity grant agreement with First Congregational Church in the amount not to exceed $50,000 to support the creation of a new infant/toddler child care program in downtown Burlington, subject to review and approval of grant agreement documents by the City Attorney's Office
Subject	**3.9. FY25 Budget to Actuals Review through March 31, 2025 - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Action (Consent) Information
Recommended Action	for infomation only

Subject	**3.10. Approving The Issuance Of Grant Anticipation Notes For The Costs Of Airport Improvement Projects - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Action (Consent) Resolution
Recommended Action	to approve, and recommend that Council approve, the attached resolution
Subject	**3.11. Resolution: Impact Fees - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Action (Consent) Resolution
Recommended Action	To approve and recommend that the City Council approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees. Alternative No. 1: To approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees, and to recommend that the City Council approve the resolution at its June 23, 2025 meeting, after addressing any direction to staff provided at the City Council's June 2, 2025 meeting. Alternative No. 2: To provide staff direction relating to the Administrative Regulations, and to direct staff to return on June 23, 2025 to present draft Administrative Regulations revised accordingly.

4. Deliberative Agenda

Subject	**4.1. Accepting a grant from the Friends of the Fletcher Free Library to the Fletcher Free Library Preservation Project for the 1904 building (Preservation Project) - Library**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Fletcher Free Library
Type	Action
Recommended Action	1. To approve and recommend that the City Council authorize the acceptance of a grant in an amount not to exceed $845,000 from the Friends of the Fletcher Free Library in support of the FFL Preservation Project at 235 College Street, and further authorize theChief Administrative Officer to execute a Grant Agreement between the City and the Friends of the Fletcher Free in furtherance of such acceptance, subject to the final

review of the City Attorney’s Office.

2. To approve and recommend that the City Council authorize the Chief Administrative Officer to take all such further actions, including by taking any necessary steps to ensure the creation of the project budget reflecting the acceptance of the grant award, and to execute such further instruments approved as to form by the City Attorney, as may be necessary or convenient to effectuate the transactions contemplated hereby.

Subject	**4.2. Mayor's FY26 Budget - Mayor/CAO**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Mayor's Office
Type	Discussion Information Presentation

Subject	**4.3. Gross Receipts Ordinance - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Clerk/Treasurer's Office
Type	Action
Recommended Action	to recommend approval of the ordinance re gross receipts tax

Subject	**4.4. Regional Programs - Mayor's Office**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Mayor's Office
Type	Discussion Information Presentation

Subject	**4.5. Africa Day Celebration 2025 and Sponsorship Agreements for REIB Empowerment Fund Awardees FY25 - REIB**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Racial Equity, Inclusion, & Belonging (REIB)
Type	Action

Recommended Action

Correct Motion Language:

1. To approve and authorize the Interim Director of the Racial Equity, Inclusion, and Belonging Office and the Chief Administrative Officer to issue the following 20 grant agreements totaling **$39,645** from the Empowerment Fund GL, and to execute grant agreements memorializing the same, subject to review by the City Attorney's Office:

- All Heart Inspirations – $2,000
- Black Sacred Soul – $1,670
- Champlain Housing Trust – $2,000
- The CoCo Bar – $2,000
- Community Health Centers – $2,000
- Erin Baker – $2,000
- Golden Love Home Care LLC – $2,000
- Haji Driving Academy – $2,000
- Howard Center – $2,000
- Jeh Kulu Dance and Drum Theater – $2,000
- Jilib Jiblets – $2,000
- Country Roads Jamaican Flair – $2,000
- Joy Riders VT – $1,975
- Maiz Vargas Sandoval – $2,000
- Omega Jade Enterprises LLC – $2,000
- Trinidadian Cuisine LLC – $2,000
- Vermont Council on World Affairs – $2,000
- Vermont Professionals of Color Network – $2,000
- Vermont Racial Justice Alliance – $2,000
- Yalla Eats – $2,000

2. To retroactively approve three grant agreements totaling **$2,800** from the previously authorized December 9, 2024 allocation of $42,917 from the Empowerment Fund GL, awarded to the following organizations who were next in line after some original grantees declined funding:

- Unlikely Riders – $1,000
- Burlington Trolley Tours – $800
- Community Resilience Organizations – $1,000

3. To approve and authorize a sponsorship grant in the amount of **$2,000** to Vermont Family Inc., fiscal sponsor of the Africa Day Celebration, from the Community Celebrations GL, and to execute the agreement memorializing the same, subject to review by the City Attorney's Office.
Total authorized expenditures: $44,445

- **$39,645** from the Empowerment Fund GL
- $2,800 retroactive from the Empowerment Fund GL
- $2,000 from the Community Celebrations GL

Original Motion Language:

1. To approve and authorize the Interim Director of the Racial Equity, Inclusion, and Belonging Office and the Chief Administrative Officer to issue the following 20 grant agreements totaling **$37,670** from the Empowerment Fund GL, and to execute grant agreements memorializing the same, subject to review by the City Attorney's Office:

- All Heart Inspirations – $2,000
- Black Sacred Soul – $1,670
- Champlain Housing Trust – $2,000
- The CoCo Bar – $2,000
- Community Health Centers – $2,000
- Erin Baker – $2,000
- Golden Love Home Care LLC – $2,000
- Haji Driving Academy – $2,000
- Howard Center – $2,000
- Jeh Kulu Dance and Drum Theater – $2,000
- Jilib Jiblets – $2,000

- Country Roads Jamaican Flair – $2,000
- Joy Riders VT – $1,975
- Maiz Vargas Sandoval – $2,000
- Omega Jade Enterprises LLC – $2,000
- Trinidadian Cuisine LLC – $2,000
- Vermont Council on World Affairs – $2,000
- Vermont Professionals of Color Network – $2,000
- Vermont Racial Justice Alliance – $2,000
- Yalla Eats – $2,000

2. To retroactively approve three grant agreements totaling **$2,800** from the previously authorized December 9, 2024 allocation of $42,917 from the Empowerment Fund GL, awarded to the following organizations who were next in line after some original grantees declined funding:

- Unlikely Riders – $1,000
- Burlington Trolley Tours – $800
- Community Resilience Organizations – $1,000

3. To approve and authorize a sponsorship grant in the amount of **$2,000** to Vermont Family Inc., fiscal sponsor of the Africa Day Celebration, from the Community Celebrations GL, and to execute the agreement memorializing the same, subject to review by the City Attorney's Office.
Total authorized expenditures: $42,470

- $37,670 from the Empowerment Fund GL
- $2,800 retroactive from the Empowerment Fund GL
- $2,000 from the Community Celebrations GL

Subject	**4.6. Approval to Execute Master Lease - C/T**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Clerk/Treasurer's Office
Type	Action
Recommended Action	to approve and recommend that the City Council authorize Katherine Schad, Chief Administrative Officer, or designee to execute a Tax-Exempt Lease Purchase with Key Government Finance for the amount $1,524,188 with an annual payment of $247,716 to be paid out of Water Resources, Airport and Fire Budgets within the approved Fiscal year 2025 Budgets subject to review by the City Attorney's Office; and to authorize Katherine Schad to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby

5. Adjournment

Subject	**5.1. Motion to adjourn**
Meeting	June 2, 2025 - Board of Finance Meeting - Monday, June 2, 2025, 4:45 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	5. Adjournment
Department	Council and Board

Type	Action Procedural
Recommended Action	Motion to adjourn

BURLINGTON BOARD OF FINANCE
SPECIAL BOARD OF FINANCE MEETING, BUSHOR CONFERENCE ROOM, 149 CHURCH STREET, 1ST FLOOR
MINUTES OF MEETING
May 5, 2025

1. Agenda

1. Agenda
Mayor Mulvaney-Stanak convened the meeting at 5:32 pm
Members present: CAO Schad, Councilors Carpenter, Barlow, Neubieser and City Council President Traverse (all in person)
Others present: Councilors Schachter and Bergman (in person); Councilors Grant, McKnight, Singh and Litwin (online); Interim Human Resources Director Reagan, City Attorney Brown, IT Director Barker, Deputy COS Magee

Subject	**1.1. Motion to adopt agenda**
Meeting	May 5, 2025 - Special Board of Finance Meeting - Monday, May 5, 2025, 5:30 PM, Special Board of Finance Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

1.1. Motion to adopt agenda
Motion made by City Council President Traverse, seconded by Councilor Neubieser, to adopt the agenda as presented. Motion passed unanimously.

2. Public Forum

2. Public Forum
No one spoke

Subject	**2.1. Verbal Comments**
Meeting	May 5, 2025 - Special Board of Finance Meeting - Monday, May 5, 2025, 5:30 PM, Special Board of Finance Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	2. Public Forum

Department	Council and Board
Type	Action Procedural
Recommended Action	open Public Forum close Public Forum

2.1. Verbal Comments

3. Executive Session Regarding Personnel Matters

3. Executive Session Regarding Personnel Matters

Subject	**3.1. Executive Session Regarding Personnel Matters**
Meeting	May 5, 2025 - Special Board of Finance Meeting - Monday, May 5, 2025, 5:30 PM, Special Board of Finance Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Executive Session Regarding Personnel Matters
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion 1: Move that the Council find that premature general public knowledge of information concerning the details of personnel matters to which the City is a party or has a stated interest would clearly place the City at a substantial disadvantage, 1 V.S.A. §313 (a)(1); Motion 2: Based upon that finding, move that the Council go into executive session to receive confidential personnel information, pursuant to 1 V.S.A. §313(a)(1)(B), (a)(4), and (a)(6), including representatives from the Mayor's Office, the City Attorney's Office, the Clerk/Treasurer's Office and Human Resources.

3.1. Executive Session Regarding Personnel Matters
Motion 1: Motion made by City Council President Traverse, seconded by Councilor Neubieser. Motion passed unanimously.
Motion 2: Motion made by City Council President Traverse, seconded by Councilor Carpenter. Motion passed unanimously.

4. Adjournment

4. Adjournment

Subject	**4.1. Motion to adjourn**
Meeting	May 5, 2025 - Special Board of Finance Meeting - Monday, May 5, 2025, 5:30 PM, Special Board of Finance Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Adjournment
Department	Council and Board

Type	Action Procedural
Recommended Action	Motion to adjourn

4.1. Motion to adjourn

Motion made by City Council President Traverse, seconded by Councilor Neubieser, to adjourn the meeting at 7:46 pm

BURLINGTON BOARD OF FINANCE
BUSHOR CONFERENCE ROOM, 149 CHURCH STREET, 1ST FLOOR
MINUTES OF MEETING
May 19, 2025

1. Agenda

1. Agenda
Mayor Mulvaney-Stanak convened the meeting at 5:02 pm.

Members present: Mayor Mulvaney-Stanak, City Council President Traverse, Councilors Barlow and Carpenter, CAO Schad (all in person); Councilor Neubieser online until 5:20 pm then in person.
Others present: DOF Kukenberger, City Attorney Brown, BED General Manager Springer, Emily Stehhins-Wheelock, Munir Kasti (all BED); Lee Perry, DPW Director Spencer (both DPW)

Subject	**1.1. Motion to adopt agenda**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

1.1. Motion to adopt agenda
Motion made by Councilor Barlow, seconded by Councilor Carpenter, to adopt the agenda as presented. Motion passed unanimously.

2. Public Forum

2. Public Forum

Subject	**2.1. Verbal Comments**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	2. Public Forum
Department	Council and Board

Type	Action Procedural
Recommended Action	open Public Forum close Public Forum

2.1. Verbal Comments
Sharon Bushor: 1) recycling MOA SWGT questions in-house consolidated collection and 2) GAN - what if we have to pay back?

3. Consent Agenda

3. Consent Agenda
Motion made by City Council President Traverse, seconded by Councilor Barlow, to adopt the consent agenda as presented. Motion passed unanimously.

Subject	**3.1. Motion to adopt the consent agenda and take the actions indicated**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Council and Board
Type	Action (Consent) Procedural
Recommended Action	Motion to adopt the consent agenda and take the actions indicated

3.1. Motion to adopt the consent agenda and take the actions indicated

Subject	**3.2. May 12, 2025 Board of Finance Meeting Minutes - C/T**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Consent Agenda
Department	Clerk/Treasurer's Office
Type	Action (Consent) Minutes
Recommended Action	approve the minutes

3.2. May 12, 2025 Board of Finance Meeting Minutes - C/T

Subject	**3.3. Request to Purchase Two Pieces of Multi-Tasking of Equipment (MTE) for Snow Removal through Passenger Facility Charge (PFC) Funds - Airport**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor

Category	3. Consent Agenda
Department	Airport
Type	Action (Consent)
Recommended Action	to approve and recommend the City Council to authorize the Director of Aviation to execute an agreement to purchase two pieces of Multi-Tasking Equipment from M-B Companies in the amount of $2,649,627, subject to the review and approval of the City Attorney, and to authorize the Director of Aviation or designee to take such further actions and to execute such further instruments approved as to form by the City Attorney as may be necessary or convenient to effectuate the purchase

3.3. Request to Purchase Two Pieces of Multi-Tasking of Equipment (MTE) for Snow Removal through Passenger Facility Charge (PFC) Funds - Airport

4. Deliberative Agenda

4. Deliberative Agenda

Subject	**4.1. City's Recycling Program Next Steps - DPW**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Public Works Department
Type	Action
Recommended Action	To: ☐ Approve and recommend that the City Council authorize the DPW Director to execute the DPW Employee Retention and Recruitment Memorandum of Agreement between AFSCME Local 1343 and City of Burlington, Department of Public Works

4.1. City's Recycling Program Next Steps - DPW
Motion made by Councilor Barlow, seconded by City Council President Traverse, to approve the motion as presented. Motion passed unanimously.

Subject	**4.2. FY 2026 Proposed 4.5% Rate Increase - BED**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Burlington Electric Department
Type	Action
Recommended Action	to approve and recommend that the City Council authorize the General Manager of the Burlington Electric Department or their designee to file tariff amendments and supporting documents with the Vermont Public Utility Commission requesting an

	increase in Burlington Electric Department rates of 4.5 percent on bills rendered on or after September 1, 2025 as proposed

4.2. FY 2026 Proposed 4.5% Rate Increase - BED
Motion made by City Council President Traverse, seconded by Councilor Barlow, to approve the motion as presented. Motion passed unanimously.

Subject	**4.3. Burlington Electric Department Tariff Sheets, Effective September 1, 2025, Energey Assistance Program (EAP) Rate - BED**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Burlington Electric Department
Type	Action
Recommended Action	to approve and recommend that the City Council authorize the General Manager of the Burlington Electric Department or their designee to file tariff amendments and supporting documents with the Vermont Public Utility Commission to amend the Energy Assistance Program as proposed

4.3. Burlington Electric Department Tariff Sheets, Effective September 1, 2025, Energey Assistance Program (EAP) Rate - BED
Motion made by Councilor Barlow, seconded by Councilor Carpenter, to approve the motion as presented. Motion passed unanimously.

Subject	**4.4. Approving The Issuance Of A Grant Anticipation Note For The Costs Of certain City Capital Improvement Projects - C/T**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Deliberative Agenda
Department	Clerk/Treasurer's Office
Type	Action
Recommended Action	to approve and recommend that the City Council waive the reading and approve the attached resolution

4.4. Approving The Issuance Of A Grant Anticipation Note For The Costs Of certain City Capital Improvement Projects - C/T
Motion made by Councilor Barlow, seconded by Councilor Neubieser, to approve the motion as presented. Motion passed unanimously.

5. Adjournment

5. Adjournment

Subject	**5.1. Motion to adjourn**
Meeting	May 19, 2025 - Board of Finance Meeting - Monday, May 19, 2025, 5:00 PM, Bushor Conference Room, 149 Church Street, 1st Floor

Category	5. Adjournment
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adjourn

5.1. Motion to adjourn
Mayor Mulvaney-Stanak adjourned the meeting at 5:44 pm.

MEMORANDUM

TO: Board of Finance and City Council

FROM: Ashley Walenty, PE DPW Water Resources Engineer
Megan Moir, Division Director Water Resources

CC: Chapin Spencer, DPW Director
Laura Wheelock, Division Director Technical Services, City Engineer

DATE: June 2, 2025

RE: 1) Award of South End Pump Station and Force Main Preliminary Engineering Report Consultant Contract and 2) Amendment of previous Pre-Design Callahan CSO Storage Tank contract

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REQUEST

The Department of Public Works ("DPW") and its Water Resources Division seeks authorization to 1) execute a contract with Hoyle Tanner (HT) for $307,896 for the Preliminary Engineering Report ("PER") phase of the South End Pump Station and force main ("SEPSFM") to 2) execute an amendment of $107,065 to a previous contract with HT for the pre-design phase of a the Callahan CSO storage tank (for a total of $354,735) and to designate the Director of Public Works and appropriate City staff to execute associated documents.

INTRODUCTION AND BACKGROUND:

South End Pump Station and Force Main (SEPSFM)

The Department of Public Works (DPW) and its Water Resources Division (WRD) has been working with the Community and Economic Development Office (CEDO), Ride-Your-Bike (RYB) and Champlain College to develop the South End Coordinated Redevelopment (SECORD) proposed development within the South End Innovative District (SEID) in the south end of Burlington. Since the existing Pine Street gravity sewer is subject to combined sewer overflows (CSO) during wet weather events, one of the critical items to address prior to substantially proceeding with the build out of the development[1] is the conveyance of wastewater associated with the development to the Burlington Main Wastewater Treatment Facility (WWTF).

After reviewing several alternative conceptual options, it has been determined that a sanitary pump station located in the vicinity of the Lakeside and Pine Street intersection and a force main along Pine Street to the Main WWTF is likely the preferred alternative. Furthermore, the concept includes capturing wastewater flows from upstream

[1] Early phases of the development may be able to occur with on-site storage.

sewersheds that do not have combined systems (stormwater flow) to further alleviate the Pine Street gravity system constraints during wet weather events as well as help mitigate CSOs and the overall size of the proposed Callahan CSO storage tank since there is a 1272 order requiring abatement of CSO volume and frequency at this location. Sizing of the Pine Street CSO Tank is currently happening in parallel with this proposed pump station and force main PER (see below). This concept will be developed in more detail through a PER to further assess feasibility, define the design criteria, identify alternatives, and evaluate the capital and life cycle costs associated with each alternative.

In sum, this proposed force main will address capacity constraints of the wastewater collection system in the City's South End and enable Water Resources to serve major new housing development in the South End Innovation District and beyond – while also likely reducing the magnitude of storage needed to alleviate CSOs and better protect the water quality of Lake Champlain.

Callahan CSO Storage Tank
DPW Water Resources had previously obtained approval for a contract and loan application for the pre-design[2] phase of a CSO storage tank in Callahan Park that was preliminarily identified in the City's CSO Long Term Control Plan (LTCP) completed as part of the Water Quality Integrated Plan work. Shortly after obtaining approval for that contract, staff and consultants collectively determined that additional flow metering and hydraulic/hydrologic (H/H) modeling efforts were needed to further refine the understanding of the complex capacity dynamics present in this section of the sewer system. As such, pre-design work on the tank was substantially paused. Now that the H/H work is complete and a more detail calibrated model is available, work is ready to proceed on the Callahan tank (in parallel with the SEPSFM preliminary evaluation). The Callahan tank pre-design contract has been updated for today's costs (3 years later) and increased level of effort due to the complexities of coordination with the SECORD project and the dynamics of the H/H conditions.

The amendment has been reviewed by the City's project engineer and staff recommend amending the previous $247,670 contract by $107,065 for a total not to exceed value of $354,735.

The contracts for the SEPSFM and Callahan Storage Tank are being kept separate for now due to funding sources and to maintain timing flexibility. It is possible that future phases may see a more formal merger of these efforts.

CONSULTANT PROCUREMENT AND CONTRACTING:
Hoyle Tanner was previously selected as the design consultant for the Pine Street CSO Tank pre-design project in 2022 based on an earlier request for qualifications (RFQ)

[2] Pre-design includes geotechnical and environmental evaluations as well as initial preliminary design but does not include completion of a Preliminary Engineering Report (PER) necessary to advance to Final Design and ultimately construction. A future contract amendment will be necessary to advance to a full PER.

procurement process.[1,3] Due to the similarity of the work and the need for scenario coordination between the Callahan Tank and South End Pump Station City staff recommend that it would maximize efficiency to utilize Hoyle Tanner for the PER phase of the SEPSFM project.

PROJECT COST SUMMARY:

Water quality and rate affordability guide every decision we make. Therefore, we are advancing the South End Force Main and Pump Station work through cost sharing among multiple grants, one from the American Rescue Plan Act ("ARPA") and a US Department of Transportation ("USDOT") grant secured by CEDO.[4] While the Callahan Tank project was originally planned to be funded through a Vermont State Revolving Fund loan, the City was awarded an ARPA grant in 2023 for a total of $3.294M to be used towards combined sewer related projects.[5] Both the SEPSFM and Callahan Tank design phases are eligible uses of that funding. The remainder of the grant must be spent by September 2026. The City is currently evaluating the best use of the remaining funds within the context of the project completion timing constraints.

The following summary tables outlines the funding sources that comprise the total contract values for which we are seeking approval:

South End Pump Station and Force Main PER

Funding Source	Costs by Source	Total Contract
USDOT Grant Cost Share	$150,000 NTE	$307,896
ARPA Grant Cost Share	Any costs not covered by USDOT	

Callahan Storage Tank PER

Funding Source	Costs by Source	Total Amended Contract
ARPA Grant	$354,735	$354,735

Future phases of the SEPSFM project are expected to be funded via a cost share between the City and the SECORD project, with the City paying for costs related to the public improvement portion of the project (reduction of combined sewer overflows and the increase in capacity beyond that needed by SECORD) and SECORD paying for the costs related to the capacity needed for their development. The City portion of the costs may

[3] Hoyle Tanner was originally procured via a Request for Qualifications for the Integrated Water Quality Planning Project in 2016. DPW closely followed the CWSRF procurement requirements for all project related engineering services in accordance with 40 U.S.C. § 1101-1104, which requires public issuance of a request for qualifications (RFQ) and negotiation of contracts using a qualifications-based selection (QBS) process. The Callahan Tank project is considered a continuing project as it was identified in the Integrated Plan. At the City's request, HT prepared an updated statement of qualifications and continues to demonstrate their expertise for this type of project. VTDEC has approved the City's use of this consultant on these projects and this has also been approved by the CAO.

[4] City Council approval of $1M USDOT Grant: https://burlingtonvt.portal.civicclerk.com/event/7156/files/attachment/7338

[5] City Council approval of ARPA grant: https://burlingtonvt.portal.civicclerk.com/event/6978/files/attachment/3333

be funded by the remaining ARPA grant (depending on the timing) with the balance funded through the 2025 LAKE bond.

Future phases of the Callahan CSO storage tank are expected to be funded by the remaining ARPA grant (depending on the timing) with the balance funded through the 2025 LAKE bond.

ATTACHMENTS:

- Attachment A: South End Pump Station and Force Main Preliminary Engineering Report Phase Scope of Work

- Attachment B: Amended Callahan CSO Storage Tank Pre-Design Phase Scope of Work

MOTIONS:

The Department of Public Works' Water Resources Division respectfully requests that the Board of Finance approve the following motions:

Board of Finance Actions:

1. "To approve and recommend that the City Council authorize the Director of Public Works, Chapin Spencer, to execute a contract with Hoyle, Tanner for total contract amount of $307,896 for the South End Pump Station and Force Main Preliminary Engineering Report, subject to the review by the City Attorney."

2. "To approve and recommend that the City Council authorize the Director of Public Works, Chapin Spencer, to execute an amended contract with Hoyle, Tanner for total contract amount of $354,735 for the Callahan CSO Storage Tank Preliminary Engineering Report, subject to the review by the City Attorney."

City Council Actions:

1. "To approve and authorize the Director of Public Works, Chapin Spencer, to execute a contract with Hoyle, Tanner for total contract amount of $307,896 for the South End Pump Station and Force Main Preliminary Engineering Report, subject to the review by the City Attorney."

2. "To approve and authorize the Director of Public Works, Chapin Spencer, to execute an amended contract with Hoyle, Tanner for total contract amount of $354,735 for the Callahan CSO Storage Tank Preliminary Engineering Report, subject to the review by the City Attorney."

Thank you for your consideration of this request.

April 3, 2025

Re: South End Sanitary Pump Station (SEPS)and Force Main Preliminary Engineering Report (PER)
Proposed Scope of Services

Ride-Your-Bike (RYB), Champlain College, Burlington Water Resources (BTV-WR), and Community and Economic Development Office (CEDO) have worked together to develop the South End Coordinated Development (SECORD) proposed development within the South End Innovative District (SEID) in the south end of Burlington. Since the existing Pine Street gravity sewer is subject to combined sewer overflows (CSO) during wet weather events, one of the critical items to address, prior to proceeding with the development, is the conveyance of wastewater associated with the development to the Burlington Main Wastewater Treatment Facility (WWTF).

After reviewing several alternative conceptual options, it has been determined that a sanitary pump station located in the vicinity of the Lakeside and Pine Streets intersection and a force main along Pine Street to the Main WWTF is likely the preferred alternative. Furthermore, the concept of including the sanitary flows from additional sewersheds that do not have combined systems was proposed to further alleviate the Pine Street gravity system constraints during wet weather events and help mitigate CSOs and the overall size of the proposed Callahan CSO storage tank since there is a 1272 order requiring abatement of CSO volume and frequency at this location (sizing of the storage tank to happen in parallel with this scope). This concept will be developed in more detail through a Preliminary Engineering Report (PER) to further assess feasibility, define the design criteria, identify alternatives, and evaluate the capital and life cycle costs associated with each alternative. The PER deliverable will follow the standard USDA Bulletin 1780-2 PER outline.

For the purposes of this feasibility study and report Hoyle Tanner will lead the PER effort with collaboration with Engineering Ventures, PC as a sub-consultant (referred to as the Engineering Team).

The following scope items shall be completed by the Engineering Team:

30% Preliminary Engineering Report Deliverable Development

1) PROJECT PLANNING

The Engineering Team shall describe the pump station and force main areas under consideration including the following:

a) Location. The Engineering Team shall provide a scale map of each of the project planning areas and any service areas in consideration including SECORD, SEID, Pine Street, Lakeside Street, Birchcliff Parkway, Flynn Avenue, Sears Lane, Vermont Railyard, and Main WWTF. Existing mapping available online will be used. No new field survey work is proposed for this PER.

b) Environmental Resources Present. The Engineering Team shall review documents provided by the Owner associated with previously completed projects such as the Champlain Parkway, Railyard Enterprise Project, and EPA Barge Canal for environmental resources present in each of the

proposed pump station and force main alignment project planning areas that affect design of the project, such as urban soils, archaeological resources, and wetlands.

i. The Engineering Team will provide maps, photographs, and/or a narrative description from Environmental review information that has already been developed to meet requirements of NEPA or a state equivalent review process. The Engineering Team shall coordinate with City of Burlington Staff (DPW, Attorney, City Planning, CEDO, Parks and Recreation, etc.) on review of documents prepared for the Champlain Parkway, Railyard Enterprise Project, and with VT DEC regarding Environmental Resources Present.

ii. The Engineering Team shall hire a subcontractor to perform wetlands screening and delineation of the proposed new pump station site.

c) Population Trends. The City of Burlington Planning and Water Resources Departments shall provide the Engineering Team with 20-year and full build-out proposed development estimates for the proposed service area depicted in the attached Proposed Service Areas for New Pump Station map. These areas include the Flynn Avenue Pump Station, Proctor Place Pump Station, Birchcliff Parkway, Pine Street Pump Station, and the proposed South End Development sewersheds. The Engineering team will verify the Owner's build out flow estimates. These wastewater flow projections will be used for model analysis.

d) Community Engagement. The Engineering Team shall describe, based upon information provided by the Owner, the utility's approach used to engage the community in the project planning process. The project planning process should help the community develop an understanding of the need for the project, the utility operational service levels required, funding, schedule outline and revenue strategies to meet these requirements, along with other considerations.

e) The Engineering Team shall review available existing information provided by the Owner to the Engineering Team and hold a kick-off meeting with Owner's Staff to review and reach consensus on the project goals. The Engineering Team shall draft meeting minutes of the kick-off meeting.

2) EXISTING FACILITIES

The Engineering Team shall describe each of the existing sewershed's and infrastructure including the following information:

a) Location Map. The Engineering Team shall provide a map of all existing infrastructure based upon information provided by the Owner, including, but not limited to Main WWTF headwork upgrade plans, Railyard Enterprise Project, Champlain Parkway As-Built Plans, SECORD survey, South End general mapping.

b) History. Based upon information provided by the Owner, the Engineering Team shall indicate when major system components were constructed, renovated, expanded, or removed from service and discuss any component failures and the cause for the failure based upon information provided by the Owner. The Engineering Team shall also provide a history of any applicable

violations of regulatory requirements (CSO events) based upon information provided by the Owner.

c) Condition of Existing Facilities. The Engineering Team shall coordinate with Water Resources on the condition of the existing pump station infrastructure in the proposed service area, including the existing Pine Street Pump Station, Flynn Avenue Pump Station, and Proctor Place Pump Station. The Engineering Team shall review available force main operation and maintenance information provided by the Owner and will establish the capacity limitations of existing infrastructure, suitability for continued use and adequacy of current facilities to meet the needs of future projected development.

   i. The Engineering Team shall complete a modelling analysis using the recently calibrated PCSWMM model of the combined sewer system (CSS) to determine the capacity of existing infrastructure during dry weather and wet weather flows. A maximum of ten (10) total wet weather model scenarios shall be evaluated, which shall include the following eight (8) defined scenarios: the 1, 2, 5, and 10-year, 1-hour and 24-hour design storms at the peak seasonal groundwater condition, plus an additional two (2) model scenarios to be determined by the Owner (see attached spreadsheet of model runs in Attachment A).

d) Financial Status of any Existing Facilities. The Engineering Team shall include information provided by the Owner regarding current rate schedules, annual O&M cost, other capital improvement programs, and tabulation of users by monthly usage categories for the most recent typical fiscal year. Status of existing debts and required reserve accounts shall be included.

e) Energy Audits. Energy audits completed by the Owner and the main outcomes will be included based upon information provided by the Owner.

3.) NEED FOR PROJECT

The Engineering Team shall describe the project needs in the following order of priority:

a) Health, Sanitation, and Security. The Engineering Team shall describe history of CSOs at the Pine Street CSO based upon information provided by the Owner.

b) Aging Infrastructure. The Engineering Team shall describe the concerns and indicate those with the greatest impact based upon information provided by the Owner.

c) Reasonable Growth. The Engineering Team shall describe the reasonable growth capacity that is necessary to meet needs during the 20-year planning period as well as the full build-out conditions. The Engineering Team will develop a forecast of wastewater flows to each pump station and sewershed based upon demographic, land use, residential, commercial, and industrial development projections provided by the Owner and other relevant criteria provided by the Owner. The Engineering Team shall also review the existing pump station flow meter or drawdown test data provided by the Owner. The projections of wastewater flow will include an allowance for infiltration/inflow based on current conditions and projected future conditions.

d) Within sixty (60) days of the Agreement Effective Date, The Engineering Team shall provide electronic submission of the 30% Deliverable including PER and a list of potential alternatives to the Owner. The 30% Deliverable shall include and describe the Project Planning, Existing Facilities and Need for Project sections of the PER. The Engineering Team shall meet with the Owner to receive written comments regarding and approval of the 30% Deliverable including the list of potential pump station alternatives and proposed design capacities. The Engineering Team will draft meeting minutes of the 30% Deliverable Meeting. The Engineering Team shall integrate the 30% Deliverable comments received from Owner and advance the 60% Deliverable development.

60% Preliminary Engineering Report Deliverable Development

4.) ALTERNATIVES CONSIDERED

a) Design Criteria. The Engineering Team shall document the design parameters used for evaluation purposes, including 5-year, 20-year, and 50-year wastewater flows associated with proposed development in the project area. These parameters shall comply with federal, state, and Agency design policies and regulatory requirements. Use of the Owner's utility and pump station design standards, if required, is at the discretion and sole liability of the Owner.

i. The Engineering Team shall complete a modelling analysis using the recently calibrated PCSWMM model of the combined sewer system (CSS) to determine the following:

1. Do Nothing Scenario: Determine the hydraulic capacity of existing infrastructure in the proposed project area during dry weather and wet weather flow scenarios at design wastewater flows defined for the existing, 5-year, 20-year and full buildout conditions at the 1-hour and 24-hour 5-year design storm event under varying groundwater (peak and average) and wastewater scenarios (peak and average). A maximum of fourteen (14) total model scenarios shall be evaluated (see attached spreadsheet of model runs in Attachment A).

2. Proposed Collection System Relief Alternative Scenarios:

a. Add Cross-Connection to Model: Evaluate impact on collection system, backwater effect and Pine Street CSO from adding sewer cross-connection and compare to the do-nothing scenario. Determine the hydraulic capacity of existing infrastructure with the addition of a cross-connection of the Pine Street gravity collection system to provide system relief in the proposed project area during dry weather and wet weather flow scenarios at design wastewater flows defined for existing, 5-year, 20- year and full buildout conditions at the 1-hour and 24-hour 5-year design storm event under varying groundwater (peak and average) and wastewater scenarios (peak and average). A maximum of sixteen (16) total model scenarios shall be evaluated (see attached spreadsheet of model runs in Attachment A).

b. Add Cross-Connection and CSO Tank to Model: Evaluate impact on size of proposed Calahan CSO storage tank required to meet the 5-year level of control for the Pine Street CSO with a gravity relief cross connection during dry weather and wet weather

flow scenarios at design wastewater flows defined for existing, 5-year, 20-year and full buildout conditions at the 1-hour and 24-hour 5-year design storm event under varying groundwater (peak and average) and wastewater scenarios (peak and average). A maximum of sixteen (16) total model scenarios shall be evaluated (see attached spreadsheet of model runs in Attachment A).

i. Establish baseline size of proposed Calahan CSO storage tank required to meet the 5-year level of control for the Pine Street CSO.

3. Proposed Pump Station Alternatives Scenarios: Evaluate impact on hydraulic capacity of existing infrastructure in the proposed project area during wet weather flows at design wastewater flows defined for the 5-year, 20-year and full buildout conditions at the 1- hour and 24-hour 5-year design storm for pump station and sewer routing alternatives under average and peak groundwater and wastewater scenarios.

a. Evaluate hydraulic impact of proposed pump station project on Pine Street CSO activation (per City's 1272 order Condition II(4), the City must "ensure that new sources of stormwater and wastewater to the CSS do not increase the volume, frequency or duration of CSO events…"). A total of sixteen (16) model runs are anticipated: twelve (12) total model scenarios shall be evaluated and an addition of up to four (4) model runs to understand the impact on the collection system from future, full buildout flows through the Pine Street corridor which come from outside the service area of the proposed pump station included in the South End development project. (See attached spreadsheet of model runs in Attachment A).

i. Establish size reduction and final design capacity of proposed Calahan CSO storage tank with cross-connection and pump station alternatives incorporated required to meet the 5-year level of control for the Pine Street CSO.

b) Alternatives. The Engineering Team shall include a description of the alternatives that were considered in planning a solution to meet the identified needs. Technical alternatives that were considered but determined to be infeasible shall be mentioned briefly along with an explanation of why they are infeasible, but do not require full analysis. The Engineering Team shall develop alternatives based on the following understanding:

- Pump Station Location: Up to three (3) alternatives:
  - Calahan Park
  - DPW property
  - SECORD property

- Sewershed Routing to Proposed Pump Station Locations: Up to two (2) alternatives:
  - South End neighborhoods to Pine Street gravity sewer
  - Flynn Ave Pump Station and Proctor Place
    - To gravity sewer on Champlain Parkway
    - To Pine Street gravity sewer

- Pump Station Type: Up to three (3) alternatives:
  - Submersible
  - Suction lift
  - Wet pit/dry pit

- Force Main Alignment and Construction: Up to two (2) alternatives:
  - Pine Street
    - Open cut
    - Trenchless
  - Bike Path
    - Open cut
    - Trenchless

For each technically feasible alternative, the description shall include the following information:

c) Description. The Engineering Team shall describe the facilities associated with alternative.

i. The Engineering Team shall develop up to two (2) alternatives for the force main alignment, including along the Pine Street corridor and along the bike path. The Engineering Team, through the Owner, shall coordinate with the City's engineering consultants working on the Main WWTF Upgrade project, Rail Yard Enterprise project and the Champlain Parkway for coordination of the following:

1. Force main connection at Main WWTF
2. Force main routing through the Railyard
3. Force main routing along Pine Street corridor

ii. The Engineering Team shall develop conventional open-trench and trenchless force main alternatives for the technically feasible pump station force main alignment alternatives.

iii. The Engineering Team shall develop up three (3) alternatives to locate the proposed pump station on City-owned parcels including in the southwest corner of Callahan Park near the intersection of Pine Street and Lakeside Avenue and DPW properties and on the SECORD site.

iv. The Engineering Team shall develop one (1) pump system curve for each technically feasible pump station location and force main system alternative.

v. The Engineering Team shall develop up to 3 pump station alternatives, including submersible, suction lift, and wet pit/dry pit configurations.

vi. The Engineering Team shall develop up two (2) alternatives to route sanitary flows from the Flynn Avenue Pump Station, Proctor Place Pump Station, SEID, and Birchcliff Parkway sewersheds to the proposed pump station locations.

e) Map. The Engineering Team shall provide one schematic pump station and force main layout map for each of the alternatives.

f) Environmental Impacts. The Engineering Team shall provide a summary narrative about how the specific alternative may impact the environment. Only those unique direct and indirect impacts on wetlands, other important land resources, endangered species, historical and archaeological properties, etc., as they relate to each specific alternative shall be evaluated. The Engineering Team shall base the environmental impacts on the review of documents provided by the Owner associated with previously completed projects such as the Champlain Parkway, Railyard Enterprise Project, and EPA Barge Canal.

g) Land Requirements. The Engineering Team shall identify sites and easements required. Based upon information provided by the Owner, The Engineering Team shall further describe whether these properties appear to be currently owned, should be acquired, leased, or have existing access agreements.

h) Potential Construction Problems. The Engineering Team shall describe apparent concerns based on visible or otherwise known information at each site that may impair or may affect cost of construction or operation of the pump station and force main.

i) Sustainability Considerations. The Engineering Team shall describe sustainable utility management practices including environmental, social, and economic benefits that aid in creating a resilient utility.

i. Energy Efficiency. The Engineering Team shall discuss energy efficient design (i.e. reduction in electrical demand), if applicable to the alternative. Alternatively, discuss the energy usage for this option as compared to other alternatives.

ii. Other. The Engineering Team shall discuss any other aspects of sustainability (such as resiliency or operational simplicity) that are incorporated into the alternative, if applicable.

j) Opinions of Cost. The Engineering Team shall provide opinions of cost for each alternative, including a breakdown of the following costs associated with the project: construction, non-construction, and annual O&M costs. A construction contingency shall be included as a non-construction cost. Opinions of cost will be included with the descriptions of the feasible alternatives. O&M costs shall include a rough breakdown by O&M category. The cost derived will be used in the life cycle cost analysis described in Section 5a.

5.) SELECTION OF AN ALTERNATIVE

a) Life Cycle Cost Analysis. The Engineering Team shall provide a life cycle "present worth" cost analysis to compare the technically feasible alternatives. This analysis shall meet the following requirements and shall be repeated for each technically feasible alternative.

b) Non-Monetary Factors. Non-monetary factors, including social and environmental aspects (e.g. sustainability considerations, operator training requirements, permit issues, community objections, reduction of greenhouse gas emissions, and wetland relocation) shall also be considered in determining which alternative is recommended and may be factored into the recommendations.

c) Within ninety (90) days of the Agreement Effective Date, at the 60% completion stage, the Engineering Team shall provide electronic submission of the 60% Deliverable Preliminary Engineering Report including final alternatives to the Owner. The Engineering Team will meet with the Owner to receive written comments regarding and approval of the 60% Deliverable including selection of an alternative for each pump station and force main. The Engineering Team shall draft meeting minutes of the 60% Deliverable Meeting. The Engineering Team shall integrate the 60% Deliverable comments received from Owner and advance the 90% Deliverable development.

90% Preliminary Engineering Report Deliverable Development

6.) PROPOSED PROJECT (RECOMMENDED ALTERNATIVE)

The Engineering Team shall include a recommendation for which alternative should be advanced. This section shall contain a fully developed description of the proposed pump station and force main alignment based on the preliminary description under the evaluation of alternatives. A schematic layout of the recommended system shall be included. The following information will be included:

a) Preliminary Project Design

i. Wastewater:

Pumping Station & Force Main. The Engineering Team shall identify size, type, and site location.

Storage. The Engineering Team shall identify size, type, location and frequency of operation where storage or emergency generator is deemed appropriate by the Engineering Team with the Owner's concurrence.

b) Project Schedule. The Engineering Team shall identify proposed dates for submittal and anticipated approval of all required documents, land and easement acquisition, permit applications, advertisement for bids, loan closing, contract award, initiation of construction, substantial completion, final completion, and initiation of operation for up to three engineering and construction phases.

c) Permit Requirements. The Engineering Team shall identify construction, discharge and capacity permits that may be required because of the project.

d) Sustainability Considerations (if applicable).

i. Energy Efficiency. If practical, the Engineering Team shall describe aspects of the proposed project addressing energy efficient design if incorporated into the selected alternative.

ii. Other. If practical, the Engineering Team shall describe other aspects of sustainability (such as resiliency or operational simplicity) that are incorporated into the selected alternative, if incorporated into the selected alternative.

e) Total Project Cost (Engineer's Opinion of Probable Project Cost). The Engineering Team shall provide an itemized opinion of project cost for the project based on the stated period of construction. Construction, land and rights-of-way, legal, engineering, construction program management, funds administration, interest, equipment, construction contingency, refinancing, and other costs associated with the proposed project will be included. The construction subtotal will be separated from the non-construction costs. The non-construction subtotal will be included and added to the construction subtotal to establish the total opinion of project cost. An appropriate construction contingency shall be added as part of the non-construction subtotal. The Engineering Team shall rely on the Owner for estimates of cost for items other than construction, equipment, and engineering, such as Owner costs related to easements, legal support, administration, financing and audits.

f) Annual Operating Budget. The Owner has primary responsibility for the annual operating budget, however, there are other parties that may provide technical assistance. This information shall be used to evaluate the financial capacity of the system. The Engineering Team shall incorporate information from the Owner's accountant and other known technical service providers to develop an opinion of annual operating budget for the upgraded pump stations.

i. Income. The Owner shall provide information about all sources of income for the system including a proposed rate schedule. The Engineering Team will assess project income for existing and proposed new users separately, based on existing user billings, water treatment contracts, and other sources of income. In the absence of historical data or other reliable information, for budget purposes, water use will be assumed to be the median single family usage of 400 cf/month. Water use per residential connection may then be calculated based on the most recent U.S. Census, American Community Survey, or other data for the City, State or County of the average household size. When large agricultural or commercial users are projected, the Report will identify those users and include facts to substantiate such projections and evaluate the impact of such users on the economic viability of the project.

ii. Annual O&M Costs. The Engineering Team shall provide an itemized list by expense category of projected costs to include Owner-provided O&M plus costs for operating the improved system.

iii. Debt Repayments. The Engineering Team shall describe existing and proposed financing with the estimated amount of annual debt repayments from all sources. All estimates of funding will be based on loans, not grants.

iv. Reserves. The Engineering Team shall describe the existing and proposed loan obligation reserve requirements based upon information provided by the Owner for Debt Service Reserve and Short-Lived Asset Reserve.

g) Within one hundred twenty (120) days of the Agreement Effective Date, at the 90% completion stage, the Engineering Team shall provide electronic submission of the 90% Preliminary Engineering Report including life cycle costs to the Owner and Vermont Department of Environmental Conservation Water Investment Division (Agency). The Engineering Team shall meet with the Owner and Agency to receive the Owner's written comments, and approval of the 90% Deliverable. The Engineering Team shall draft meeting minutes of the 90% Deliverable Meeting. The Engineering Team shall integrate the 90% Deliverable comments received from Owner and Agency and advance the Final Deliverable development.

Final Preliminary Engineering Report Deliverable

7) CONCLUSIONS AND RECOMMENDATIONS

a) The Engineering Team shall provide any additional findings and recommendations that should be considered in development of the project. This may include recommendations for special studies, highlighting the need for special coordination, a recommended plan of action to expedite project development, and any other necessary considerations.

b) Within one hundred forty (140) days of the Agreement Effective Date, Hoyle, Tanner shall provide electronic submission of a Final Preliminary Engineering Report. The Engineering Team shall meet with the Owner and Agency to receive written comments regarding and approval of the Final Deliverable and proposed final engineering scope of work.

8) CONTRACT ADMINISTRATION

Engineer shall administer the terms of this Agreement including development of subconsultant agreements scopes of work and associated meetings, project management and monthly invoice review and communication regarding Agreement matters.

Estimated Budget and Schedule

The following fees and schedule are based upon our understanding of the scope noted above and the breakdown of responsibility as shown in Attachment X.

Tasks	Schedule	HTA Fee	EV Fee
30% PER Development (Tasks 1-3)	4/15/25 – 6/15/25	$52,066	
60% PER Development (Tasks 4-5)	6/15/25 – 7/15/25	$128,885	
90% PER Development (Task 6)	7/15/25 - 8/15/25	$21,226	
100% PER Development (Task 7)	8/15/25 – 9/1/25	$11,819	
Coordination/Support/Admin. Fee		$11,815	
Expenses		$1,035	
	Subtotals	**$226,846**	**$81,050**
	Total	**$307,896**	

Assumptions

1. The scope and fee are based upon conventional refurbishment and does not include full width pavement, sidewalk and replacement along the force main alignment and other City Department requirements.

Excluded Services

The following additional services are not included in the above Scope of Work. These items are assumed to be provided by others, or could be provided by the Engineering Team for additional fees:

- Participation in public meetings
- Final design engineering
- Topographic and Boundary Survey
- Excavation of test pits
- Site power and communications systems
- Site Specific Soil Mapping, Geotechnical engineering
- Environmental Site Assessments
- Preparation of Environmental Information Document
- Archeological Site Assessments
- Landscape architecture
- Offsite utility improvements; including new water supply source permitting
- Preparation of applications for permits
- Permit application fees
- Bidding services
- Construction administration and inspection services
- Material testing during construction
- Record documents of utilities after construction completion

ATTACHMENT A

Burlington South End Development Pump Station Model Runs

Scope Section: 2.c.: Condition of Existing Facilities

Model Run	Storm Return Frequency	Storm Duration	Development Scenario	Groundwater Condition	Wastewater Condition	Notes
1	1 yr	24 hr	Existing	Peak GW	Peak WW 2	Evaluate behavior of existing system in response to various design wet weather events using final recalibrated model
	2 yr	24 hr	Existing	Peak GW	Peak WW 3	
	5 yr	24 hr	Existing	Peak GW	Peak WW 4	
	10 yr	24 hr	Existing	Peak GW	Peak WW 5	
	1 yr	1 hr	Existing	Peak GW	Peak WW 6	
	2 yr	1 hr	Existing	Peak GW	Peak WW 7	
	5 yr	1 hr	Existing	Peak GW	Peak WW 8	
	10 yr	1 hr	Existing	Peak GW	Peak WW 9	
	TBD	TBD	Existing	TBD	TBD	
10	TBD	TBD	Existing	TBD	TBD	

Scope Section: 4.a.i.1.: Do Nothing Scenario

Model Run	Storm Return Frequency	Storm Duration	Development Scenario	Groundwater Condition	Wastewater Condition	Notes
	~~5 yr~~	~~24 hr~~	~~Existing~~	~~Peak GW~~	~~Peak WW~~	
1	5 yr	24 hr	Existing	Average GW	Average WW	Evaluate capacity of existing collection system to accommodate new flows from new South End development
2	5 yr	24 hr	5-Year Buildout	Peak GW	Peak WW	
3	5 yr	24 hr	5-Year Buildout	Average GW	Average WW	
4	5 yr	24 hr	20-Year Buildout	Peak GW	Peak WW	Compare to existing conditions 5
	5 yr	24 hr	20-Year Buildout	Average GW	Average WW	
6	5 yr	24 hr	Full Buildout	Peak GW	Peak WW	
7	5 yr	24 hr	Full Buildout	Average GW	Average WW	
	~~5 yr~~	~~1 hr~~	~~Existing~~	~~Peak GW~~	~~Peak WW~~	
8	5 yr	1 hr	Existing	Average GW	Average WW	
9	5 yr	1 hr	5-Year Buildout	Peak GW	Peak WW	
10	5 yr	1 hr	5-Year Buildout	Average GW	Average WW	
11	5 yr	1 hr	20-Year Buildout	Peak GW	Peak WW	
12	5 yr	1 hr	20-Year Buildout	Average GW	Average WW	
13	5 yr	1 hr	Full Buildout	Peak GW	Peak WW	
14	5 yr	1 hr	Full Buildout	Average GW	Average WW	

Scope Section: 4.a.i.2.: Proposed Collection System Relief Alternatives Scenario

(a) Add gravity sewer cross-connection on Pine St corridor into mode

Model Run	Storm Return Frequency	Storm Duration	Development Scenario	Groundwater Condition	Wastewater Condition	Notes
1	5 yr	24 hr	Existing	Peak GW	Peak WW	Evaluate impact on collection system, backwater effect, and Pine St CSO from adding sewer cross-connection
2	5 yr	24 hr	Existing	Average GW	Average WW	
3	5 yr	24 hr	5-Year Buildout	Peak GW	Peak WW	
4	5 yr	24 hr	5-Year Buildout	Average GW	Average WW	
5	5 yr	24 hr	20-Year Buildout	Peak GW	Peak WW	
6	5 yr	24 hr	20-Year Buildout	Average GW	Average WW	Compare to do nothing scenario 7
	5 yr	24 hr	Full Buildout	Peak GW	Peak WW	
8	5 yr	24 hr	Full Buildout	Average GW	Average WW	
9	5 yr	1 hr	Existing	Peak GW	Peak WW	
10	5 yr	1 hr	Existing	Average GW	Average WW	
11	5 yr	1 hr	5-Year Buildout	Peak GW	Peak WW	
12	5 yr	1 hr	5-Year Buildout	Average GW	Average WW	
13	5 yr	1 hr	20-Year Buildout	Peak GW	Peak WW	
14	5 yr	1 hr	20-Year Buildout	Average GW	Average WW	
15	5 yr	1 hr	Full Buildout	Peak GW	Peak WW	
16	5 yr	1 hr	Full Buildout	Average GW	Average WW	

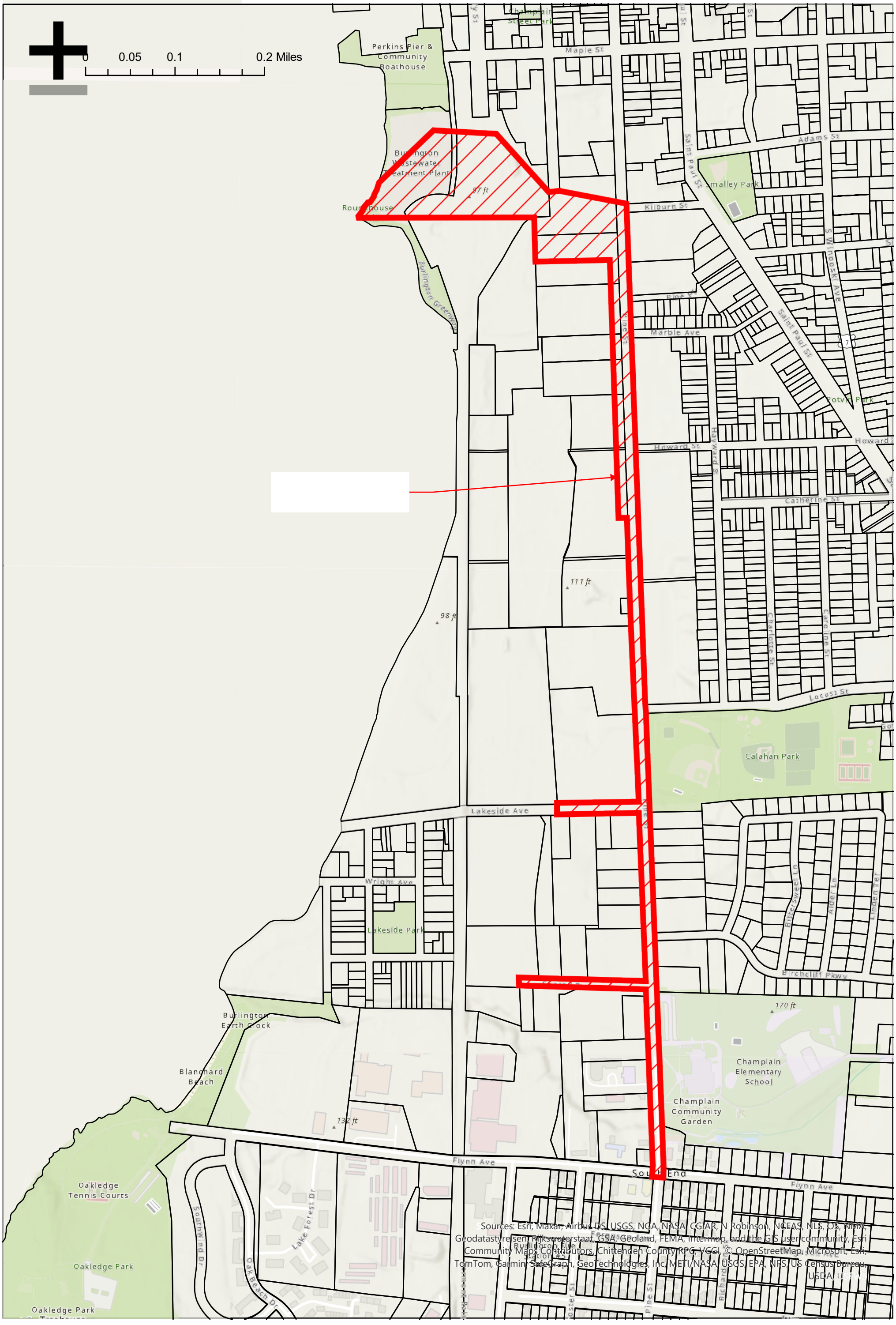
(b) Add diversion structure, CSO tank into model with cross-connection

Model Run	Storm Return Frequency	Storm Duration	Development Scenario	Groundwater Condition	Wastewater Condition	Notes
1	5 yr	24 hr	Existing	Peak GW	Peak WW	Evaluate CSO tank sizing under various development, weather, and groundwater/wastewater scenarios
2	5 yr	24 hr	Existing	Average GW	Average WW	
3	5 yr	24 hr	5-Year Buildout	Peak GW	Peak WW	
4	5 yr	24 hr	5-Year Buildout	Average GW	Average WW	
5	5 yr	24 hr	20-Year Buildout	Peak GW	Peak WW	
6	5 yr	24 hr	20-Year Buildout	Average GW	Average WW	
7	5 yr	24 hr	Full Buildout	Peak GW	Peak WW	
8	5 yr	24 hr	Full Buildout	Average GW	Average WW	
9	5 yr	1 hr	Existing	Peak GW	Peak WW	
10	5 yr	1 hr	Existing	Average GW	Average WW	
11	5 yr	1 hr	5-Year Buildout	Peak GW	Peak WW	
12	5 yr	1 hr	5-Year Buildout	Average GW	Average WW	
13	5 yr	1 hr	20-Year Buildout	Peak GW	Peak WW	
14	5 yr	1 hr	20-Year Buildout	Average GW	Average WW	
15	5 yr	1 hr	Full Buildout	Peak GW	Peak WW	
16	5 yr	1 hr	Full Buildout	Average GW	Average WW	

(c) Add pump station into model with diversion structure, CSO tank, and cross-connection

Model Run	Storm Return Frequency	Storm Duration	Development Scenario	Groundwater Condition	Wastewater Condition	Notes
1	5 yr	24 hr	5-Year Buildout	Peak GW	Peak WW	Evaluate effect on CSO tank size from adding pump station to handle new development flows
2	5 yr	24 hr	5-Year Buildout	Average GW	Average WW	
3	5 yr	24 hr	20-Year Buildout	Peak GW	Peak WW	
4	5 yr	24 hr	20-Year Buildout	Average GW	Average WW	Compare to diversion structure and CSO tank sizing without pump station added
5	5 yr	24 hr	Full Buildout	Peak GW	Peak WW	
6	5 yr	24 hr	Full Buildout	Average GW	Average WW	
7	5 yr	1 hr	5-Year Buildout	Peak GW	Peak WW	
8	5 yr	1 hr	5-Year Buildout	Average GW	Average WW	
9	5 yr	1 hr	20-Year Buildout	Peak GW	Peak WW	
10	5 yr	1 hr	20-Year Buildout	Average GW	Average WW	
11	5 yr	1 hr	Full Buildout	Peak GW	Peak WW	
12	5 yr	1 hr	Full Buildout	Average GW	Average WW	
13	5 yr	24 hr	Full Sewershed Buildout	Peak GW	Peak WW	
14	5 yr	24 hr	Full Sewershed Buildout	Average GW	Average WW	
15	5 yr	1 hr	Full Sewershed Buildout	Peak GW	Peak WW	
16	5 yr	1 hr	Full Sewershed Buildout	Average GW	Average WW	

Proposed Service Areas for New Pump Station



Limits of Anticipated Model Results Evaluation

Identification of specific model results query locations within the indicated limits to be determined by City

Board of Finance and City Council Submission Checklist

Department: DPW-Water Resources Submitter: Ashley Walenty/Megan Moir

Title/Subject: HTA contract for SE Forcemain CSO abatement/Amend existing contract with HTA for Callahan CSO Tank

	Approval:	Meeting Date:
☐	Board of Finance	
☐	City Council	Click or tap to enter a date.
☒	Concurrent	6/2/2025

This form must be completed by the person submitting the materials, and sent with the final submission. Please do not indicate that a signoff was received until it has actually been obtained.

Signoffs Received

Signoff Needed	Received	Date Received	Note
Department Head	Yes	5/27/2025	Chapin Spencer
Mayor's Office informed and approved memo	Yes	5/27/2025	Erin Jacobsen
Board/Commission, if required			
City Attorney's Office has approved contract and/or legal documents, -Identify attorney in note	N/A		
City Attorney's Office has approved memo and motion(s) or resolution(s) -Identify attorney in note	Yes	5/28/2025	Erik Ramakrishnan
CAO has reviewed budget, financing, and memo	Yes	5/27/2025	Katherine Schad
Human Resources, if personnel action -Identify HR Manager in note	N/A	Click or tap to enter a date.	
CIO, if an IT-related investment/purchase	N/A	Click or tap to enter a date.	Click or tap here to enter text.

Materials Included

	Included?	Note
Final Memo Attached?	Yes	Click or tap here to enter text.
Contract Attached, if applicable?	Yes	Draft SE Pump Station & FM
Additional Materials, if necessary	No	Click or tap here to enter text.
Draft Resolution or Motion?	N/A	
If for submission to Council, are sponsors identified?	N/A	Click or tap here to enter text.

Melo Grant

Central District City Councilor

megrant@burlingtonvt.gov

To: Board of Finance

From: Melo Grant

Re: Council Table at Juneteenth Event

Date: Saturday June 21, 2025

This memo requests $250 in Council Initiative Funds to pay for a table at this year's Juneteenth event on June 21, 2025. The table will be used for city council members to engage with members of the public. All council members are invited to participate in this event to connect with Burlington residents and visitors. It will be an opportunity to encourage civic engagement and answer questions.

Motions:

Board of Finance: To approve and recommend that the City Council approve the expenditure of $250 in Council Initiative Funds to pay for a table at this year's Juneteenth event to be used for council member engagement.

City Council: to approve the expenditure of $250 in Council Initiative Funds to pay for a table at this year's Juneteenth event to be used for council member engagement.

TO: City of Burlington, Board of Finance
City of Burlington, City Council

FROM: Patrick Leahy Burlington International Airport
Nic Longo, Director of Aviation
Larry Lackey, Director of Planning, Engineering, and Sustainability

DATE: May 28, 2025

SUBJECT: Request to Execute a Contract with Pike Industries, Inc (Pike) for the Taxiway C/G Rehabilitation Project, to accept and execute a Federal Aviation Administration (FAA) Grant for the Taxiway C/G Rehabilitation Project.

REQUEST

The Patrick Leahy Burlington International Airport (Airport or BTV) seeks approval and authorization:

1. To approve and recommend to the Board of Finance and City Council to Execute a Contract with Pike Industries, Inc (Pike) for construction of the Taxiway C/G Rehabilitation Project.
2. To approve and recommend to the Board of Finance and City Council to accept and execute a Federal Aviation Administration ("FAA") grant for the Taxiway C/G Rehabilitation Project.

EXECUTIVE SUMMARY AND BENEFITS ANTICIPATED

1. Project Summary:

This project is to provide engineering design, construction observation and construction to rehabilitate Taxiway 'C' at Patrick Leahy Burlington International Airport. The project limits include a portion of Taxiway 'G', which intersects Taxiway 'C' toward the eastern limit of the

project. The pavement on this portion of Taxiway 'G' is of similar age and condition as Taxiway 'C'. The area is approximately 315,000 square feet (7.23 Acres). The project includes data collection (field survey and geotechnical exploration) to gain a thorough understanding of the existing conditions and pavement section, an evaluation of existing grades, particularly cross slopes, to determine what corrective efforts will be required to meet FAA grading criteria, construction that includes variable depth milling required throughout the project limits to provide adequate cross slope and positive drainage. The scope includes data collection, preliminary and final design, permitting, bidding and project administration, construction administration, resident engineering and construction.

2. **Benefits Anticipated:**

The project will provide a safer and more efficient airfield environment by rehabilitating the Taxiway C-G. The current taxiway has exceeded its useful life and is showing signs of distress through heaving, rutting, bleeding and weathering which often leads to raveling and foreign object debris issues. This is also supported by the airports Pavement Management Plan, as evaluated the pavement condition rating indicates the need for this rehabilitation. Construction is to occur over a single season in spring/summer of 2026.

PROJECT APPROACH

The engineering services for this project were previously approved by City Council.

The construction portion of the project was advertised in March 2025 with bids received in April 2025. They were evaluated in accordance with the prescribed criteria and price is within a comparable amount. After evaluation of the bids, Pike Industries, Inc. was selected as the lowest responsive bidder. There was another Bidder, SD Ireland, however their bid was approximately $700,000.00 higher than Pike Industries. The Airport now seeks to execute a contract with Pike Industries, Inc. for construction improvements to Taxiway C/G as outlined.

FUNDING:

The funding is anticipated from the FAA through the typical Airport Improvement Program (AIP) process, with 90% of the funds coming from a Federal Fiscal Year 2025 Entitlement appropriation and the remaining 10% coming from a combination of State of Vermont match and the Passenger Facility Charge (PFC) program. Funding supports up to an additional 15% contingency on the vendors contract amount per the purchasing policy. Funding is included in the FY26 budget.

PROPOSED MOTIONS:

Board of Finance

1. “To approve and recommend that the City Council authorize the Director of Aviation execute a contract with Pike Industries Inc. in the amount of up to $2,625,845.00for the construction of TW C/G Rehabilitation Project, subject to review and approval of the City Attorney’s Office.”

2. “To approve and recommend that the City Council authorize the Director of Aviation to execute an grant agreement from the Federal Aviation Administration to accept up to $3,124,464.00, as allowed under the grant, for the Taxiway Rehabilitation Project, subject to review by the City Attorney’s Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney’s Office as may be necessary or convenient to effectuate the transactions contemplated hereby.”

City Council

1. “To authorize the Director of Aviation to execute a contract with Pike Industries Inc. in the amount of up to $2,625,845.00 for the construction of TW C/G Rehabilitation Project, subject to review and approval of the City Attorney’s Office.”

2. “To authorize the Director of Aviation to execute a grant from the Federal Aviation Administration to accept an amount up to $3,124,464.00, as allowed under the grant, for the Taxiway Rehabilitation Project, subject to review by the City Attorney’s Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney’s Office as may be necessary or convenient to effectuate the transactions contemplated hereby.”

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: Airport Submitter: Nicolas Longo

Title/Subject: Request to Execute a Contract with Pike Industries, Inc (Pike) for the Taxiway C/G Rehabilitation Project, to accept and execute a Federal Aviation Administration (FAA) Grant for the Taxiway C/G Rehabilitation Project.

Approval Requested:		Meeting Date:
☐	Board of Finance	Click or tap to enter a date.
☐	City Council	Click or tap to enter a date.
☒	Both BOF and Council	6/2/2025

Instructions

1. This form must be completed by the person submitting the materials.
2. This form must be sent with the final submission of materials in advance of the meeting.
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4. Commission reports and presentations do not need to be reviewed by the CAO or Attorneys.
5. Name the reviewing Attorney or HR Manager in the Note column.

Signoff Needed	Received?	Approval Date	Note
Department Head	Yes	5/23/2025	Nicolas Longo
Mayor's Office	Yes	5/28/2025	Erin Jacobsen
Board/Commission	Yes	5/28/2025	Airport Commission
City Attorney's Office for memo and contracts or legal documents	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and motion(s) or resolution(s)	Yes	5/27/2025	Erik Ramakrishnan
CAO for budget, financing, and memo	Yes	5/27/2025	Katherine Schad
Human Resources, if personnel action or policy	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.

TO: Board of Finance
City Council

FROM: Patrick Leahy Burlington International Airport
Nic Longo, Director of Aviation
Larry Lackey, Director of Planning, Engineering, and Sustainability

DATE: May 28, 2025

SUBJECT: Request to accept and execute a Federal Aviation Administration (FAA) Grant, execute a Contracts with Strong Tower, Inc. and Jones Payne Group, Inc. (JPG) for the Residential Sound Insulation Project (RSIP) Phase 5.

REQUEST

The Patrick Leahy Burlington International Airport (Airport or BTV) seeks approval and authorization:

1. To accept and execute a FAA grant for the Residential Sound Insulation Project Phase 5;
2. To execute a contract with Strong Tower for construction improvements related to sound insulation for 6 Units; and
3. To execute a contract with JPG for the RSIP Phase 5 Project for program management, as outlined in the project summary.

EXECUTIVE SUMMARY AND BENEFITS ANTICIPATED

1. Project Summary:

- Sound Insulation Program Improvements for Construction Improvements of 6 Units as bid, from RSIP Phase 3 design.

- JPG's Scope of Work consists for the Phase 5 of the Residential Sound Insulation Program includes:

    - Program Management
    - Categorization of 100 units
    - Acoustical testing of up to 50 units
    - Conduct Historic Review
    - Design Services for 20 Units
    - Design and Bid Activities
    - Construction Activities
    - Project Evaluation and Closeout

The Residential Sound Insulation Program ("Program") is an approved measure of the 2020 FAA approved 14 CFR Part 150 Noise Compatibility Program. The overall Program includes approximately 2,400 residential units located within the 65-75 DNL contours of the approved 2024 Noise Exposure Map (NEM). Homes in this project are be located in the City of South Burlington, City of Winooski, Vermont or Town of Williston. Properties will be selected based upon their location within or adjacent to the approved 2024 Noise Exposure Map (NEM) 65 - 75 DNL with a goal of balancing the program homes between the most affected cities/town of South Burlington, Burlington, Winooski and Williston. Home selection is to be determined as part of this scope of work.

2. **Benefits Anticipated:**

The project will convert incompatible residential units to a compatible land use by installing an acoustical treatment package which will provide relief from aircraft noise by upgrading interior living areas. Upgrades may include replacement of windows and doors with acoustically rated products and installation or upgrade of ventilation systems. The sound insulation treatments are designed to reduce the interior noise levels to below 45 DNL and provide a minimum noise level reduction of 5dB. It is anticipated that this project construction improvements will benefit 6 homeowners with an estimated 15 occupants. The entire program once completed is anticipated to benefit approximately 2400 homeowners, which equates to approximate 5500 occupants.

PROJECT APPROACH

JPG was selected to provide these services through the Airport's selection process by meeting standards by the FAA for this project. This price was determined through an extensive pricing process established by the FAA for all airport improvement projects (AIP) grant funded

projects. For FAA AIP projects a qualification-based process with an independent fee estimate (IFE) is completed for projects. Anything over $100,000.00 requires it to be reviewed by an independent engineer/reviewer of scope and fee. Once this is completed a record of negotiations (RON) is completed if needed, dependent in the results IFE.

The construction portion of the project was advertised in March 2025 with bids received in April 2025. They were evaluated in accordance with the prescribed criteria and price is within a comparable amount. After evaluation of the bid, Strong Tower was selected as the lowest responsive bidder. The Airport now seeks to execute a contract with Strong Tower for construction improvements of 6 units.

FUNDING:

The funding is anticipated from the FAA through the typical Airport Improvement Program (AIP) process, with 90% of the funds coming from a Federal Fiscal Year 2025 Sound Discretionary Appropriation and the remaining 10% coming from a combination of State of Vermont match, Vermont Gas Company Efficiency Fund match and the Passenger Facility Charge (PFC) program. Items covered by this funding. Funding supports up to an additional 15% contingency on the vendors contract amount per the purchasing policy. This is included in the FY26 budget.

PROPOSED MOTIONS:

Board of Finance

1. "To approve and recommend that the City Council authorize the Director of Aviation to accept and execute a grant agreement with the Federal Aviation Administration in an amount up to $2,507,877.00, for the Residential Sound Insulation Project (RSIP) Phase 5, subject to review and approval of the City Attorney's Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby."

2. "To approve and recommend that the City Council authorize the Director of Aviation execute a contract with Strong Tower in the amount of up to $987,204.00 for the Residential Sound Insulation Project (RSIP) Phase 5 construction, subject to review and approval of the City Attorney's Office."

3. "To approve and recommend that the City Council authorize the Director of Aviation to execute a contract with JPG in the amount of up to $1,421,865.00, for the Residential Sound Insulation Project (RSIP) Phase 5 program management, subject to review and approval of the City Attorney's Office."

City Council

1. “To authorize the Director of Aviation to accept and execute a grant agreement with the Federal Aviation Administration in an amount up to $2,507,877.00, for the Residential Sound Insulation Project (RSIP) Phase 5, subject to review and approval of the City Attorney’s Office, and to take such further actions and execute such further instruments approved as to form by the City Attorney’s Office as may be necessary or convenient to effectuate the transactions contemplated hereby .”

2. “To authorize the Director of Aviation to execute a contract with Strong Tower in the amount of up to $987,204.00 , for the Residential Sound Insulation Project (RSIP) Phase 5 construction, subject to review and approval of the City Attorney’s Office.”

3. “To authorize the Director of Aviation to execute a contract with JPG in the amount of up to $1,421,865.00, for the Residential Sound Insulation Project (RSIP) Phase 5 program management, subject to review and approval of the City Attorney’s Office.”

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: Airport Submitter: Nicolas Longo

Title/Subject: Request to accept and execute a Federal Aviation Administration (FAA) Grant, execute a Contracts with Strong Tower, Inc. and Jones Payne Group, Inc. (JPG) for the Residential Sound Insulation Project (RSIP) Phase 5.

Approval Requested:		Meeting Date:
☐	Board of Finance	Click or tap to enter a date.
☐	City Council	Click or tap to enter a date.
☒	Both BOF and Council	6/2/2025

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Mayor's Office	Yes	5/28/2025	Erin Jacobsen
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City Attorney's Office for memo and contracts or legal documents	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and motion(s) or resolution(s)	Yes	5/27/2025	Erik Ramakrishnan
CAO for budget, financing, and memo	Yes	5/27/2025	Katherine Schad
Human Resources, if personnel action or policy	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.

To: Board of Finance and City Council
From: Kara Alnasrawi, Director, Business and Workforce Development
Rebecca Reese, Community Workforce Development Manager
Date: June 2, 2025

Re: **Authorization to Issue Early Learning Initiative Capacity Grants to First Congregational Church for $50,000**

REQUEST

The Business and Workforce Development team seeks Board of Finance and City Council approval to issue an Early Learning Initiative Capacity Grant to First Congregational Church in the amount of $50,000 to support the construction and capital improvements needed for a new infant/toddler child care program in the downtown core of Burlington. The funds will support infrastructure updates necessary to accommodate high-quality early childhood care operated by a partnering provider, ONE Arts Community School.

EXECUTIVE SUMMARY

Background:
The City of Burlington established the Early Learning Initiative Capacity Grant in 2018 to assist in the creation, stabilization, and expansion of high-quality childcare in Burlington. The City has identified accessible, affordable child care as a critical priority for the community. The ELI Capacity Grant Program strengthens high-quality opportunities for children from birth to three years of age—opportunities proven to improve school readiness, reduce long-term public spending, and advance health and well-being.

Past ELI Capacity Grants have supported multiple facilities including ONE Arts Community School – Burlington, Pine Forest Children's Center, Robin's Nest Children's Center, and Burlington Children's Space. These investments have expanded enrollment, improved program quality, and supported essential infrastructure upgrades.

Capacity Grant Committee Approval:
The Early Learning Initiative Manager and the Director of Business & Workforce Development convened a meeting of the ELI Capacity Grant Review Committee on May 7, 2025. The Committee voted unanimously to approve the grant application submitted by First Congregational Church and to move the request to the Board of Finance/City Council for final approval.

In addition to approving the request, the Committee recommended the inclusion of a clause in the grant agreement to ensure the long-term sustainability of the child care program. Specifically, the clause will require that the First Congregational Church maintain a licensed child care provider operating in the renovated space for a reasonable period of time—defined as no less than five years—even if the current agreement with ONE Arts Community School is dissolved. This condition reflects the City's commitment to expanding and sustaining high-quality early childhood education in Burlington and ensures that public investment continues to serve families over time.

In attendance at the ELI Capacity Grant Review Committee meeting were:

- Sarah Carpenter, Burlington City Councilor
- Nicole Bova, Director of Development, ECHO Leahy Center for Lake Champlain
- Kristin Fontaine, Pediatric Outreach Coordinator, University of Vermont Medical Center
- Didi Harris, Senior Programs Manager-Northern Vermont, Let's Grow Kids - Unable to attend but provided written support for the project
- Rebecca Reese, Early Learning Initiative Manager (non-voting member)
- Kara Alnasrawi, Director, Business and Workforce Development (non-voting member)
- Will Clavelle, Assistant Director Business Development (non-voting attendee)

Project Funding:
The remaining ELI budget for fiscal year 2025 has sufficient funds to support this request from First Congregational Church. No additional city funds will be required to fulfill the grant.

FIRST CONGREGATIONAL CHURCH REQUEST OF $50,000

Funds Use:
First Congregational Church, a 200+ year-old institution in the heart of Burlington, is seeking $50,000 to help launch a new infant/toddler child care program operated in partnership with ONE Arts Community School. The Church is fully funding renovations to transform interior and exterior spaces at 38 South Winooski Avenue. This grant will support critical site development and infrastructure updates including:

- Construction of a new ADA-accessible entry and bathroom
- Building upgrades such as lighting, acoustic insulation, resilient flooring, and sprinkler/life safety systems
- Site improvements including a new drop-off zone, covered play terrace, security fencing, and lighting

This project will add eight infant slots immediately, with plans to expand to 10 toddler spaces as the children age. All slots are new additions to the community.

Community Impact:
This project strengthens Burlington's downtown core by creating much-needed child care capacity for infants and toddlers in a central, physically accessible location. The church is covering over 85% of project costs and has prioritized community benefit by selecting ONE Arts Community School, a trusted provider, to operate the program with low rent. The child care program will contribute to neighborhood vibrancy, safety, and economic stability.

By offering inclusive, art-based early education and wraparound supports, ONE Arts ensures families—including vulnerable and underserved populations—can access high-quality care. The Church's leadership and financial commitment ensure the child care operator bears no renovation burden.

Program Quality:
ONE Arts Community School – Burlington is a mission-driven, high-quality provider currently operating a 3-STAR program with expectations of achieving a 4-STAR rating. The organization:

- Partners with CCFAP, Act 166 Pre-K, and the Early Learning Initiative

- Implements the Strengthening Families Framework and is a Specialized Care provider
- Offers universal free meals, holds accommodation grants, and partners with Farm to School and Hunger Free Vermont
- Participates in ECHO's Open Doors program
- Maintains a livable wage policy, with educators earning an average of $22/hour and access to comprehensive benefits

Business Practices and Leadership:
Following the sale of its parsonage, First Congregational Church engaged in a thoughtful process to prioritize community needs and mission-aligned projects, ultimately identifying early childhood education as a top priority. A dedicated subcommittee of experts and community leaders has led this effort in partnership with the City, Let's Grow Kids, and G-V-V Architects—who bring extensive experience in child care facility design.

Total project costs are estimated at $375,000. The $50,000 ELI grant represents less than 15% of this total, leveraging a modest city investment to catalyze significant new capacity.

Summary:
The First Congregational Church and ONE Arts Community School are bringing high-quality, affordable infant/toddler child care to downtown Burlington—an area with significant need and limited current options. This ELI Capacity Grant investment will create eight new slots for infants at program launch, with the potential to expand toddler care as children grow.

The Church's deep community roots, generous financial investment, and thoughtful partnership with ONE Arts ensure that this program will be sustainable, inclusive, and impactful. This project directly advances the City's goals of expanding access to early education, stabilizing the workforce, and promoting equitable opportunity.

ATTACHMENTS:

A. First Congregational Church ELI Capacity Grant application
B. ELI Capacity Grant Award Letter to First Congregational Church
C. ELI Capacity Grant Contract to First Congregational Church

MOTIONS:

The Business and Workforce Development team respectfully requests that the Board of Finance and City Council approve the following motions:

Board of Finance and City Council:

To approve and authorize the Director of Business and Workforce Development to enter into an ELI Capacity grant agreement with First Congregational Church in the amount not to exceed $50,000 to support the creation of a new infant/toddler child care program in downtown Burlington, subject to review and approval of grant agreement documents by the City Attorney's Office.

June 2, 2025

First Congregational Church
38 South Winooski Avenue
Burlington, VT 05401

Dear First Congregational Church,

Congratulations on your successful grant application. We are pleased to present a 2025 Early Learning Initiative Capacity Grant to the First Congregational Church from the City of Burlington.

Grant Amount: $50,000 **Grant Number:** 25-002

Grant Purpose: To support the construction and capital improvements of a portion of the church facility to create a new infant/toddler high-quality child care program. The work will create a space for 8 -10 infant and toddlers and includes both interior and exterior work. The church will be responsible for all construction and capital improvements of the space to provide the community a new child care space and will partner with ONE Arts Community School to operate the child care program.

Payment: First Congregational Church has requested, the Grant Committee has recommended, and the City has authorized a grant award in the amount of up to $50,000. Grant award funds will be dispersed in one installment upon delivery of an invoice to the Early Learning Initiative Manager. The grantee will provide evidence of grant fund expenditures through provided templates, including a mid-year and end-of-grant report.

Grant Agreement Conditions:

Grant conditions are outlined more specifically in the Grant Agreement to be executed by the City and the Program prior to disbursement of grant funds. In the event of any discrepancy between the conditions enumerated in the Grant Agreement and this letter, the Grant Agreement will control. Below is an outline of what is intended to be a summary of the special Grant Agreement Conditions.

Program is required to make reasonable efforts and ensure that partners and subcontractors:

- Have or plan to obtain Specialized Child Care status as defined by the Vermont Department of Children and Families.
- Strive to achieve and/or maintain a 4 or 5 STAR rating as defined by the Vermont Department of Children and Families.
- Open to the general public and enrollment policies are nondiscriminatory.

- Make reasonable efforts to achieve and maintain a minimum of 30% of its total enrollment being Child Care Financial Assistance Program (CCFAP) recipients. Program will be required to maintain this enrollment level for 3 enrollment years from receipt of funds.

- Program shall make reasonable efforts to maintain an active partnership with a licensed child care provider to ensure the operation of a child care program in the renovated space funded by this grant for a minimum of five (5) years.
- Program shall provide a mid-year and end-of-grant narratives and financial reports detailing progress on the ELI capacity-building activities described in your application, due in November 2025 and May 2026. The report should be submitted online (link and format will be provided). The report will follow the provided template documenting program progress, and detailing requested information, including but not limited to student, staff, and operating information. Receipts and spending records must be maintained for auditing purposes.
- Grant funds are intended to be used as described in the approved application. Any requests to make changes to the activities described in the application must be emailed to Rebecca Reese (rreese@burlingtonvt.gov), Community Workforce Development Manager.

Further Grant Guidelines:

The City, through the coordination of the Community Workforce Development Manager, intends to work closely with the Grantee through the expenditure of the Grant Funds and for at least 3 enrollment years thereafter to ensure grant conditions are met, and that the Program continues to be successful through all phases of project workup. In furthering this goal, the City has identified non-binding best practice guidelines that it expects the Program to regularly engage in and report on throughout the course of the partnership. The City's best practice expectations are as follows:

- Project leadership will engage with City staff for technical assistance and grant guidance through the grant cycle.
- Program will provide project/funding information to the City as requested.
- Program will work with the Community Workforce Development Manager to develop strategies to ensure the Grant Funds are able to serve as many eligible Burlington families as possible.

Congratulations again and thank you for actively engaging the City in our joint efforts to make high-quality childcare more available and affordable in Burlington.

If you have any questions about this grant, please contact Rebecca Reese (rreese@burlingtonvt.gov), Community Workforce Development Manager.

Warmly,

Kara Alnasrawi
Director of Business and Workforce Development
City of Burlington

CITY OF BURLINGTON
GRANT AGREEMENT

This Grant Agreement ("Agreement") is entered into by and between the City of Burlington, Vermont ("the City" and "Grantor"), and First Congregational Church ("Grantee" and "Contractor") which is a corporation with its principal place of business at 38 South Winooski Avenue, Burlington, VT,USA authorized to do business in Vermont.

Grantee and the City agree to the terms and conditions of this Agreement.

1. **DEFINITIONS**

The following terms shall be construed and interpreted as follows:

A. "Agreement Documents" means all the documents identified in Section 4 (Scope of Work) of this Agreement.

B. "Effective Date" means the date on which this Agreement is approved and signed by the City, as shown on the signature page.

C. "Party" means the City and "Parties" means the City and Grantee.

D. "Project" means the Grantee's proposed work in their ELI Grant Application dated April 21, 2025. (Attachment B)

E. "Work" means the services described in Section 2.C (Recitals: Purpose/Scope of Work) of this Agreement, along with the specifications contained in the Agreement Documents as defined in Section 6.A below.

2. **RECITALS**

A. Authority. Each Party represents and warrants to the other that the execution and delivery of this Agreement and the performance of such Party's obligations have been duly authorized.

B. Consideration. The Parties acknowledge that the mutual promises and covenants contained herein and other good and valuable consideration are sufficient and adequate to support this Agreement.

C. Purpose/Scope of Work.

i. The City seeks to employ the Grantee to utilize the grant funds to support construction and capital improvement costs to create a new infant and toddler program within the church facility. This work will include the construction of a new ADA-accessible entry and bathroom; building upgrades such as lighting,

acoustic insulation, resilient flooring, and sprinkler/life safety systems; and site improvements including a new drop-off zone, covered play terrace, security fencing, and lighting, as outlined in the grant application. This work will create 8 to 10 new infant and toddler spaces. The church will partner with an outside high-quality child care provider to operate the program. Failure to use the grant funds for this purpose shall constitute a default under Section 19 of this Agreement.

ii. The Grant Requirements shall be satisfied substantially as set forth in the detailed Grantee's First Congregational Church Capacity Grant Application dated April 21, 2025 (Attachment B), which is incorporated herein and made a part of this Agreement. In the event of any conflict between Attachment B and this Agreement, this Agreement will be controlling.

3. **EFFECTIVE DATE, TERM, AND TERMINATION**

A. Effective Date. This Agreement shall not be valid or enforceable until the Effective Date. The City shall not be bound by any provision of this Agreement before the Effective Date and shall have no obligation to pay contractor for any performance or expense incurred before the Effective Date or after the expiration or termination of this Agreement.

B. Term. This Agreement and the Parties' respective performance shall commence on the Effective Date and expire on June 30, 2026 or upon the satisfaction of the City, unless sooner terminated as provided herein.

C. Termination for Convenience. At any time prior to completion of Scope of Work specified under the Agreement, the City may terminate the Agreement for any reason by submitting written notice via certified or registered mail to the Grantee, not less than fifteen (15) days prior to the termination date, of its intention to do so. If the termination is for the City's convenience, payment to the Grantee will be made promptly for the amount of any fees incurred to the date of the notice of termination and costs of materials obtained in preparation for Work but not yet installed or delivered, less any payments previously made. Grantee shall provide a final accounting of monies expended under the grant, issue a final report as required under section 7, and return the balance of unspent funds to the City within thirty (30) days of receipt of notice of termination.

D. Termination for Cause:

i. Breach: Grantee shall be in default if Grantee fails in any manner to fully perform and carry out each and all conditions of this Agreement, including, but not limited to, Grantee's failure to begin or to prosecute the Work in a timely manner or to make progress as to endanger performance of this Agreement; failure to supply a sufficient number of properly skilled employees or a sufficient quantity of materials of proper quality; failure to perform the Work unsatisfactorily as determined by the City; or failure to neglect or refuse to remove materials.

ii. Cure: The City may give Grantee written notice of such default. If Grantee does not cure such default or provide a plan to cure such default which is acceptable to the City within the time permitted by the City, then the City may terminate this Agreement for cause. Grantee's final reporting obligations shall be as outlined in Section 3.C.

4. **TIME, SCHEDULE, AND DISBURSEMENT OF FUNDS**

A. Grantee agrees that the Grant Requirements to be satisfied under the Agreement shall adhere to the project as described in the Attachment B.

B. The final deliverables include capital improvements to the church facility to create a new high-quality infant and toddler child care program serving between 8 and 10 children.. Failure to produce and maintain the deliverables in a timely manner and on schedule shall constitute a default under Section 19 of this Agreement and be grounds for termination of this agreement. If delivery is delayed for circumstances beyond the control of the Grantee, the City will give due consideration for an extension to support the successful completion of the project.

C. The City reserves the right to request supplemental information prior to payment. Grantee shall not be entitled to payment under this Agreement without providing sufficient back-up documentation satisfactory to the City.

D. Grantee shall meet with the ELI Manager on the timeline outlined in Attachment F to report on use-of-funding metrics also contained therein.

5. **SECTION & ATTACHMENT HEADINGS**

The article and attachment headings and throughout this Agreement are for the convenience of City and Grantee and are not intended nor shall they be used to construe the intent of this Agreement or any part hereof, or to modify, amplify, or aid in the interpretation or construction of any of the provisions hereof.

6. **AGREEMENT DOCUMENTS & ORDER OF PRECEDENT**

A. Agreement Documents. The Agreement Documents are hereby adopted, incorporated by reference, and made part of this Agreement. The intention of the Agreement Documents is to establish the necessary terms, conditions, labor, materials, equipment, and other items necessary for the proper execution and completion of the Work to ensure the intended results.

The following documents constitute the Agreement Documents:

Attachment A: ELI Capacity Grant Application, updated December 2023
Attachment B: First Congregational Church Grant Application dated April 21, 2025
Attachment C: Burlington Standard Contract Conditions
Attachment C-1: Insurance and Indemnification Standard Condition
Attachment D: Burlington Livable Wage Ordinance Certification
Attachment E: Burlington Union Deterrence Ordinance Certification
Attachment F: Grantee's Certificate of Insurance

B. **Order of Precedent**. To the extent a conflict or inconsistency exists between the Agreement Documents, or provisions therein, then the Agreement take precedent. Attachments A and C-E shall prevail over Grantee's Application (Attachment B).

7. AMENDMENT

Any requested changes to the Grantee's Scope of Work in the ELI Grant Application (Attachment B) must be emailed to Rebecca Reese (rreese@burlingtonvt.gov), Community Workforce Development Manager, or her representative, to be considered by the City before implementation. No changes, modifications, or amendments in the terms and conditions of this Agreement shall be effective unless reduced to writing, numbered, and signed by the duly authorized representatives of the City and the Grantee.

8. **EXPECTED DELIVERABLES**.

A. The Grantee and its partners/subcontractors shall provide to the City documentation of the deliverables produced and maintained with use of the funding by this ELI Capacity Grant as described in Section 4.

B. Grantee agrees to furnish evidence of the use of the Grant Award toward the facility updates and interior and exterior renovations as further detailed in Attachment B. Deliverables shall include photographs, mid-year and year-end reports, and scheduled site visits by the ELI team.

C. The Grantee and its partners/subcontractors shall furnish to the City mid-year and year-end narrative and financial reports detailing progress on the Burlington ELI Capacity Grant activities described in application, due in November 2025 and May 2026.

D. From time-to-time as requested by the Community Workforce Development Manager, the Grantee and its partners shall furnish to the City data relating to enrollment, in addition to that outlined in section 8C, such as Child Care Financial Assistance Program enrollment, enrollment by municipality of residency, total

enrollment count, length of enrollment, and other enrollment data as may be relevant to the progress and status of the project.

9. CONDITIONS

A. Project Conditions. Use of Grant Funds must substantially conform to the terms as outlined in Grantee's application (Attachment B). Any material change to the use of Grant Funds must receive prior approval from the City by following the procedure outlined in Section 7.

B. Sustained Child Care Operation Requirement. The Grantee shall make reasonable and continuous efforts to maintain an active partnership with a licensed child care provider to ensure the operation of a child care program in the renovated space funded by this grant. This requirement shall remain in effect for a minimum of five (5) years from the date of this agreement. In the event that the agreement between the Grantee and the current provider dissolves, the Grantee must make timely and good faith efforts to identify and secure a new licensed child care provider to operate in the space.

C. Child Care Financial Assistance Program. Program is required to make reasonable efforts and ensure that partners and subcontractors make those same efforts to achieve and maintain a minimum of 30% of its total enrollment being Child Care Financial Assistance Program (CCFAP) recipients. Program will be required to maintain this enrollment level for 3 enrollment years from receipt of funds.

D. Specialized Child Care status. Grantee and its partners/subcontractor must provide annual proof to the ELI Manager of obtaining and maintaining Specialized Child Care status as that term is defined by the State of Vermont's Department of Children and Families. If Grantee does not have proof of Specialized Child Care status on or before the Effective Date, Grantee shall present a plan to obtain Specialized Child Care status within a reasonable period of time, to the ELI Manager to the manager's satisfaction, on or before the Effective Date.

E. Step Ahead Recognition System. Grantee and its partners/subcontractor must provide annual proof to the ELI Manager of obtaining and maintaining a minimum of a four-star rating pursuant to the Step Ahead Recognition System as that term is defined by the State of Vermont's Department of Children and Families. If Grantee does not have proof of a four-star rating or above on or before the Effective Date, Grantee shall present a plan to obtain four-star rating or above within a reasonable period of time, to the ELI Manager to the manager's satisfaction, on or before the Effective Date.

F. Nondiscrimination. Grantee and its partners/subcontractors shall establish and maintain nondiscrimination policies relating to employment and enrollment. Enrollment shall be open to the general public subject to program capacity and availability. Grantee

shall supply the ELI program manager with a copy of such policy on or before the Effective Date.

E. Statutory & Other Requirements: This project is funded with public funds. Compliance with all applicable federal, state and local rules and regulations is required. The Grantee and its partners/subcontractor are advised to become familiar with the City of Burlington's Livable Wage Ordinance (http://www.burlingtonvt.gov/CityCouncil/Livable-Wage-Ordinance), as well as the City of Burlington's Outsourcing Ordinance and City of Burlington's Union Deterrence Ordinance. These ordinances are applicable to certain grant disbursements where employees are compensated for at least half of their work time by grant funding.

F. All Grant requirements shall be completed in compliance with Attachment B to this Agreement. Any significant problems, delays or adverse conditions, actual or anticipated, which will materially affect the project objectives or prevent the timely completion of the project, shall promptly be brought to the attention of the City.

G. Acknowledgment of City support must be included, where initiated by the Grantee, in any and all publications, renderings and project publicity, including audio/visual materials developed under this Agreement. Acknowledgement of the Grantee will be included in all City publications, website references and other public information/promotions relating to this project.

H. The Grantee and its partners/subcontractors shall perform all work using all customary applicable standards, specifications and policies.

I. The Grantee and its partners/subcontractors shall conform to the text of 18 U.S.C. § 1913, which prohibits the use of sub-grant funds for lobbying.

J. The Grantee and its partners/subcontractors shall provide free and open access to the City and its authorized representatives to the project and all accounts, records, information and books relative thereof including the right to make excerpts and transcripts. If the City determines an extensive audit is required, then the cost of such audit will be borne by the City.

K. The Grantee and its partners/subcontractor shall retain all records pertaining to this agreement for a period of three (3) years after the final payment or if an audit, litigation or any other action or matter involving such records is started before the end of the three-year period the records shall be kept until the full and complete resolution of said audit, litigation or action.

10. DELAYS

Grantee is not responsible for delays caused by factors beyond Grantee's reasonable control. The Grantee must inform the City and the ELI project manager immediately of any delays.

11. THE GRANT AWARD

A. General. The City agrees to pay the Grantee, and the Grantee agrees to accept as full compensation for its satisfaction of the Grant Requirements (including those of sub-Grantees) encompassed under this Agreement, payment at the amount specified in Attachment B.

B. Maximum Limiting Amount (MLA). The total amount to be paid to the Grantee and all sub-grantees hereunder for satisfaction of all Grant Requirements shall not exceed a maximum limiting amount of $50,000.

12. PAYMENT PROCEDURES

Payment will be made to the Grantee in one installment for the entire amount of the Grant Funds as outlined in Attachment B $50,000). Payment will be tendered after execution of this Agreement and upon receipt of an invoice for payment issued by the Grantee to the City reflecting the total grant award amount. Invoices may be submitted to Rebecca Reese, Community Workforce Development Manager, 131 Church Street, Suite 209, Burlington, VT 05401 or via email at rreese@burlingtonvt.gov.

13. INDEPENDENT CONTRACTOR

Grantee is acting as an independent contractor under this Agreement and not as an officer or employee of the City.

14. ASSIGNMENT

Grantee shall neither assign this Agreement nor sublet any of the duties to be performed hereunder without the prior written consent of the City.

15. SEVERABILITY The provisions of this Agreement are severable. Should one or more provisions be unenforceable, all other provisions will remain in full force and effect.

16. TERMINATION

The City may terminate this Agreement for any reason by giving written notice at least thirty (30) days in advance. Failure of the Grantee to comply with the terms and conditions of this Agreement shall be deemed a material breach and may constitute grounds for termination. Upon termination of this Agreement pursuant to this section, Grantee shall have no further obligation

to provide services as described in this agreement. Upon termination of this Agreement pursuant to this section, Grantee shall provide a final accounting of monies expended under the grant, issue a final report as required under section 7, and return the balance of unspent funds to the City within thirty (30) days of receipt of notice of termination.

17. INDEMNIFICATION AND INSURANCE

The insurance and indemnification provisions set forth in Attachment C-1 are incorporated by this reference as though fully set forth. Any provisions of this Contract for indemnification, defense, release of liability, or warranty, shall survive termination hereof.

18. FORCE MAJEURE

Neither the City nor the Grantee shall be deemed in violation of this Agreement if it is prevented from performing any obligations hereunder by reason of strikes, boycotts, labor disputes, acts of God, acts of the public enemy, acts of superior governmental authority, severe weather conditions, riots, rebellion, sabotage, or any other circumstances for which it is not responsible or which is not under its control, and the party experiencing force majeure gives written notice to the other party identifying the nature of such force majeure, and when it began. The party experiencing force majeure shall take immediate action to attempt to remove such causes of force majeure as may occur from time to time and its operations under this Agreement shall be resumed immediately after such cause has been removed, provided that neither party shall be required to settle any labor dispute except upon terms that party deems acceptable. The suspension of any obligations under this section shall not cause the term of this Agreement to be extended and shall not affect any rights accrued under this Agreement prior to the occurrence of the force majeure. The party giving notice of the force majeure shall also give notice of its cessation.

19. DEFAULT.

Not meeting or maintaining the terms of this Agreement is an event of default. Not completing the elements described in Attachment A within the Period of Performance is an event of default. The cure period for an event of default shall be fourteen days after notice from the complaining party. If the event of default is not cured within the fourteen-day period, a default shall be deemed to have occurred, and the complaining party can terminate the Agreement. In the event of default, Grantee shall be obligated to refund to City any and all Grant Award funds received prior to the default.

20. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the Vermont as if made in and performed entirely within Vermont. All disputes, actions, claims or causes of

action arising out of this Agreement shall be subject to the exclusive jurisdiction of the state and federal courts located in Vermont.

21. REGISTRATION.

The Grantee agrees to be registered with the Vermont Secretary of State's office as a business entity doing business in the State of Vermont at all times this Agreement is effective. This registration must be complete prior to contract execution.

22. DUTY TO INFORM CITY OF CONTRACT DOCUMENT ERRORS.

If Grantee knows, or has reasonable cause to believe, that a clearly identifiable error or omission exists in the Contract Documents, including but not limited to unit prices and rate calculations, Grantee shall immediately give the City written notice thereof. Grantee shall not cause or permit any Work to be conducted which may relate to the error or omission without first receiving written notice by the City that City representatives understand the possible error or omission and have approved of modifications to the Contract Documents or that Grantee may proceed without any modification being made to Contract Documents.

23. NON-APPROPRIATION.

The obligations of the City under this Agreement are subject to annual appropriation by the Burlington City Council. If no funds or insufficient funds are appropriated or budgeted to support continuation of payments due under this Agreement, the Agreement shall terminate automatically on the first day of the fiscal year for which funds have not been appropriated. The Parties understand and agree that the obligations of the City to make payments under this Agreement shall constitute a current expense of the City and shall not be construed to be a debt or a pledge of the credit of the City. The decision whether or not to budget and appropriate funds during each fiscal year of the City is within the discretion of the Mayor and City Council of the City. The City shall deliver written notice to Grantee as soon as practicable of any non-appropriation, and Grantee shall not be entitled to any payment or compensation of any kind for work performed after the City has delivered written notice of non-appropriation.

24. ENTIRE AGREEMENT.

Documents, constitutes the entire Agreement, agreement, and understanding of the Parties with respect to the subject matter of this Agreement. Prior or contemporaneous additions, deletions, or other changes to this Agreement shall not have any force or effect whatsoever, unless embodied herein.

25. PUBLIC HEALTH EMERGENCY.

A. Compliance with Mandates and Guidance: The Grantee is advised that public health emergencies—meaning public health emergencies, as declared by the City, the State of Vermont, or the Federal Government—may introduce significant uncertainty into the project. The Grantee must comply with all local, state, federal orders, directives, regulations, guidance, advisories during a public health emergency. Grantee shall adhere to the below provisions and consider public health emergencies as it develops project schedules and advances the Work.

B. ENFORCEMENT AND STOPPAGE OF WORK.

If Grantee fails to comply with either 1) the approved public health emergency plan, or 2) any local, state, federal orders, directives, regulations, guidance, or advisories during a public health emergency, the City may stop Work under the Agreement until such failure is corrected. Such failure to comply shall constitute a breach of the Agreement.

Upon stoppage of work, the City may allow Work to resume, at a time determined by the City, under this Agreement if such failure to comply is adequately corrected. The City shall have sole discretion in determining if Grantee has adequately corrected its failure to comply with the above.

If Grantee's breach of the Agreement has not been cured within seven (7) days after notice to stop Work from the City, then City may terminate this Agreement, at its discretion.

C. City Liability Relating to Potential Delays: If a public health emergency is declared, the City will not be responsible for any delays related to the sequence of operations or any expenses or losses incurred as a result of any delays. Any delays related to a public health emergency will be excusable, but will not be compensable.

— Signatures follow on the next page —

SIGNATURE

Persons signing for the Parties hereby swear and affirm that they are authorized to act on behalf of their respective Party and acknowledge that the other Party is relying on their representations to that effect.

First Congregational Church

By: _____

Date: _____

City of Burlington

By: _____
Director Kara Alnasrawi

Date: _____

Attachment A:

ELI Capacity Grant Application, updated December 2023

City of Burlington's Early Learning Initiative: Capacity Grant Application

Purpose

The City of Burlington's Early Learning Initiative (ELI), housed within the Department of Business and Workforce Development, strives to support the early education and child care community by increasing access to high-quality care for all Burlington families through capacity building measures and the First Steps Scholarship Program.

The ELI Capacity Grant focuses on providing targeted funds to increase the number of high-quality infant and toddler enrollment slots available in the City of Burlington.

Applications will be accepted on a rolling basis.

Grant Items Eligible for Funding

- Construction and capital improvements to public or commercial buildings to allow for additional infant and toddler care within the child care site. Family child care homes are not eligible to apply for major renovations or additions unless *flagged by child care licensing* as a need to meet health and safety requirements to serve infants and toddlers (i.e., egress for exit or stairway, or changes related to supervision improvements).
- Specific program quality improvement efforts that will enable a home-based or Center-based provider to achieve 4 or 5 stars or have a clear plan to achieve at least 4 stars within 12 months.
- Programmatic changes/improvements to increase total number of infant and toddlers served at the program.
- Other expenses, including but not limited to training, certification, or licensing costs, directly resulting in the potential to increase the number of high-quality infant and toddler slots in Burlington.

Who Can Apply

- Organizations or agencies that currently operate or plan to operate a licensed child care program within the city of Burlington
- Currently registered family child care programs planning to expand to a licensed program within the city of Burlington
- Individuals planning to open a registered family child care home in the City of Burlington or considering licensing a registered family child care home in the City of Burlington.

Proposal Eligibility Requirements

1. Proposed projects must be located in Burlington.

2. Applicants must serve or plan to serve infants and toddlers, birth to 3 years old.
3. Applicants must be high-quality programs (defined by 4 or 5 stars in Vermont's STep Ahead Recognition System [STARS]) or have a clear plan to become high-quality (achieve at least 4 stars) within 12 months.
4. Applicants must enroll or plan to enroll children who receive funding through the First Steps Scholarship Program and Child Care Financial Assistance Program (CCFAP) in newly created child care slots at a threshold of at least 25%. Applicants for sustainable planning grants intended to preserve existing spaces or services do not need to be enrolled in CCFAP/First Steps Scholarship Program, but must be willing to assess whether such funding could benefit the program; sustainable planning grant funding can be used to establish CCFAP access as well. Technical assistance related to CCFAP will be provided.
5. Applicants must have or plan to obtain Specialized Child Care status.
6. Applicants must have or plan to have an employee compensation package that meets the **Burlington Livable Wage Ordinance**.

Grant Amounts

Applicants may apply for funds at the following levels:

- Licensed Center Based Early Childhood Programs may apply for up to $50,000. Contact ELI if additional funds need to be requested.
- Registered/Licensed Family Child Care Homes may apply for up to $15,000.

Funding at higher levels than outlined above may be considered for exceptional project proposals as identified during consultation process between the City and prospective applicant. ELI will bring recommendations for higher funding to the grant review committee for final recommendations to the Mayor. The grant process is competitive and applications will be evaluated based on established scoring criteria.

Application Deadline:

Applications will be accepted on a rolling basis until all funds are expended**.**

Application Sections

Each Application must include **all seven** of the sections described below:

1. Application Form: This section will include demographic and programmatic information.

2. Community Impact Statement: This section should indicate how the program would support the community. Describe how the program will contribute to increase capacity of high quality enrollment slots in Burlington, specifically the number of new infant/toddler slots that will be a result of this grant funding. Include a plan for increased equitable access and inclusion of children eligible for funding through First Steps Scholarship Program and the Child Care Financial Assistance Program (CCFAP), as well as those eligible for Specialized Child Care. This proposal should also explain how partnerships are or will be formed with other organizations in the community. We recommend this section not exceed 250 words.

3. Leadership and Personnel:

a. This section should indicate the qualifications and relevant experiences of the project leader and any key personnel who will be involved in the development and implementation of the proposed project. Please describe demonstrated skills and experiences that will contribute to successful project implementation including number of years in the field, current or past roles, and relevant credentials. This section should not exceed 250 words.
b. Explain how you will attract and retain qualified educators (i.e., salary, benefits, program structure, professional development, etc.). For center-based programs, include general information regarding salary/benefits offered to center staff. This section should not exceed 150 words.

4. Program Quality: This section should describe program quality.

a. Describe current program and/or proposed program quality and how you plan to reach high-quality status. For already established programs, please describe your current status within the Vermont Step Ahead Recognition System (STARS), NAEYC Accreditation, and Vermont Act 166 Universal PreK partnerships. Indicate plans to implement, maintain, or improve program quality.
b. Some important elements of high quality child care may include using Strengthening Families framework or 2 generation approach; having Specialized Care status; conducting developmental screenings and recording them in the state registry system; and providing children with nutritious food. Please describe how your project will address each of these as part of building capacity? This section should not exceed 250 words.

5. Business Plan: Applicants are required to provide a projected cash flow spreadsheet and/or operating budget (using the sample template provided or a similar format) and a narrative explaining the form. The plan should include projected expenses and income for the next 12 months. The narrative should describe the sustainability of the program and address expenses including wages, food, supplies, facility maintenance and income from fees, Child and Adult Care Food Program (if applicable), CCFAP, First Steps Scholarship Program, and any other sources of income. Indicate how you will address the Burlington livable Wage Ordinance. Describe how your plan supports the inclusion of at least 25% of children receiving CCFAP. Existing programs must provide prior year financials (audited if possible) or prior year tax returns and year-to-date budget and actuals. The business plan narrative should not exceed 250 words.

6. Budget: Applicants are required to complete the grant budget form and provide a brief narrative explaining the proposed grant budget and projected project costs and funding sources. Grant budget narrative should not exceed 250 words.

7. Required Attachments:

- Current resume(s) of key project lead/personnel
- Tax identification verification number (EIN/TIN/I-9)

- Grant project budget spreadsheet (template provided) and budget narrative
- Cash flow projection spreadsheet (sample template provided) or operating budget spreadsheet and budget narrative
- For currently existing programs: Prior year financials (audited if possible) or prior year tax returns and year-to-date budget and actuals
- Additional financial documents may be requested during the application or review process

Selection Process

- The selection process will be the responsibility of the ELI Capacity Grant Committee that will make recommendations to the Mayor of Burlington. The Mayor will review and present recommended finalists to the Burlington City Council for approval.
- Incomplete proposals will not be considered for funding.
- Applications that do not meet the grant eligibility requirements will not be considered for funding.

Notification

Applicants will be contacted with a timeline for review after complete application is received and may be asked to attend a City Council meeting should they be selected prior to the Council vote authorizing the grants.

Acceptance

Upon notification of grant awards, applicants must sign a Contract Agreement prior to receiving funds.

Ongoing Consultation and Technical Assistance

Grant applicants will be expected to participate in ongoing consultation prior to submitting a grant application and periodically throughout the cycle of the grant.

Reporting Procedures

*Required Reporting***:** Grantees will be required to complete a mid-year progress report and a final report at the end of the grant period. These reports will document how grant funds have been used, any accomplishments and challenges, and next steps. These reports will include the total spaces (disaggregated by age of children, children receiving CCFAP and/or First Steps Scholarship funds, specialized care). The report will also note any screenings that were completed (developmental or other), any special services that children received and how weekly meals were provided through a food program (CACFP).

*Qualitative interviews***:** In order to describe the capacity building process and document the accomplishments and challenges experienced by grantees, the City will interview grantees at the end of the grant period.

Contact Information

Contact Rebecca Reese to inquire about the application process.

Rebecca Reese
Early Learning Initiative Program Manager
802-865-7533
rreese@burlingtonvt.gov

Application

1. Linked organization
2. Agency or program name
3. Program address
4. Name of Primary Contact Person
5. Mailing address
6. Phone number
7. Email address
8. Business status
9. Are you in good standing with the IRS and Vermont Tax Department?
10. Federal ID: Social security number, tax ID, etc.
11. Address of proposed project
12. Will the program own or lease the property?
13. Name of property owner

Information on proposed project

1. Brief description of proposed project (250 words)
2. Total amount of funds you are requesting
3. Date you expect proposed project to be completed/open.
4. Have you been in touch with the Child Development Division about your project and licensing requirements? Explain where you are in the process.
5. Address of proposed project.
6. What is the total enrollment capacity of the proposed program?
7. Number of proposed new infant slots (6 weeks to 12 months):
8. Number of proposed new toddler slots (13 months to 35 months):
9. Number of proposed preschool slots (3 to 5 years old):
10. Number of improved infant slots (6 weeks to 12 months):
11. Number of improved toddler slots (13 months to 35 months):
12. Number of improved preschool slots (3 to 5 years old):
13. How many new employees will be hired for the proposed project?
14. **Community Impact Statement:** This section should not exceed 250 words.
    How will this project support the community? Describe how the program will contribute to increase capacity of high quality enrollment slots in Burlington, specifically the number of new infant/toddler slots that will be a result of this grant funding. Include a plan for increased equitable access and inclusion of children eligible for funding through First Steps Scholarship Program and the Child Care Financial Assistance Program (CCFAP), as well as those eligible for Specialized Child Care. This proposal should also explain how partnerships are or will be formed with other organizations in the community.
15. **Leadership and Personnel:**
    a. Explain the qualifications and relevant experiences of the project leader and any key personnel who will be involved in the development and implementation of the proposed project. Please describe demonstrated skills and experiences that will contribute to successful project implementation, including number of years in the field,

current or past roles, and relevant credentials. This section should be no longer that 250 words.

b. Explain how you will attract and retain qualified educators (i.e., salary, benefits, program structure, professional development, etc.). For center-based programs, include general information regarding salary/benefits offered to center staff. This section should not exceed 150 words.

16. **Program Quality:** This section should not exceed 250 words.
    a. Describe current program and/or proposed program quality and how you plan to reach high-quality status. For already established programs, please describe your current status within the Vermont Step Ahead Recognition System (STARS), NAEYC Accreditation, and Vermont Act 166 Universal PreK partnerships. Indicate plans to implement, maintain, or improve program quality.
    b. Some important elements of high quality child care may include using Strengthening Families framework or 2 generation approach; having Specialized Care status; conducting developmental screenings and recording them in the state registry system; and providing children with nutritious food. Please describe how your project will address each of these as part of building capacity?
17. **Business Plan:** The business plan narrative should not exceed 250 words.
    Applicants are required to complete the business plan form (cash flow spreadsheet) or provide an operating budget and provide a narrative explaining the plan. The plan should include projected expenses and income for the next 12 months. The narrative should describe the sustainability of the program and address expenses including wages, food, supplies, facility maintenance and income from fees, Child and Adult Care Food Program (if applicable), CCFAP, First Steps Scholarship Program, and any other sources of income. Indicate how you will address the Burlington livable Wage Ordinance. Describe how your plan supports the inclusion of at least 25% of children receiving CCFAP. Existing programs must provide prior year financials (audited if possible) or prior year tax returns and year-to-date budget and actuals.

Please complete the following information about your program today (include all program sites):

1) What is the address of the current program?
2) What is the total enrollment capacity of the current program(s)?
3) How many infants are served in the current program?
4) How many toddlers are served in the current program?
5) How many preschooolers are served in the current program?
6) How many school age children are served in the current program?
7) How many classrooms are in your current program?
8) How many employees work in your program?
9) How many children currently receive funding through the Child Care Financial Assistance Program (CCFAP)?
10) How many children currently receive funding through First Steps Scholarship Program?
11) What is the program's current number of STARS (Use 0 if your program is not enrolled in STARS):
12) Please describe the credentials of current program staff. Do not exceed 250 words.
13) Does the program currently have a waiting list?

14) Does the existing program or proposed program plan to operate full day, year round – open at least 50 hours each week, 48 weeks a year?
15) Does the program provide or plan to provide meals to children?
16) What is the range of hourly staff wages? Lowest, median, and highest hourly wage?
17) Demographic information
    a) How would you describe yourself?
        i) Asian
        ii) Black
        iii) Latinx
        iv) Native American or Alaska Native
        v) Native Hawaiian or Pacific Islander
        vi) White
        vii) Prefer not to say
        viii) Prefer to self-describe (please specify)
    b) If already hired, how do your employees identify? Please indicate the total of each.
        i) Asian
        ii) Black
        iii) Latinx
        iv) Native American or Alaska Native
        v) Native Hawaiian or Pacific Islander
        vi) White
        vii) Prefer not to say
        viii) Prefer to self-describe (please specify)

Required documents

1) Current resume(s) of key project lead/personnel
2) Tax identification verification number (EIN/TIN/I-9)
3) Grant project budget spreadsheet (template provided) and budget narrative
4) Cash flow projection spreadsheet (sample template provided) or operating budget spreadsheet and budget narrative
5) For existing programs: Prior year financials (audited if possible) or prior year tax returns and year-to-date budget and actuals
6) Other documents you wish to include.

Attachment B:
First Congregational Church ELI Capacity Grant Application, dated April 21, 2025

Burlington ELI Grant Summary- First Congregational Church

Organization: First Congregational Church

Leadership:

- The First Congregational Church- dedicated to the community for 200+ years
    - Ann Vivian of G-V-V Architects will continue as project architect.
    - Donal Dugan, a Trustee of First Congregational Church and President-elect of the congregation, will be owner representative during construction
    - Thomas Fontaine of Queen City Development, will be construction manager for the construction phase of the project
- ONE Arts Community School, as partnering child care operator. Trusted and respected high-quality child care programs.
    - Dayle Sargeant, Director ONE Arts Community School- Burlington will represent ONE Arts during construction and oversee provider program set up

Project Type: Opening a new infant/toddler child care program in the downtown core

Project Description: The First Congregational Church at 38 South Winooski Avenue, Burlington, is creating a new child care program serving infant and toddlers within the downtown core. The Church is providing space and updating interior and exterior facilities to meet the needs of a partnering child care program. ONE Arts Community School has entered into an MOU to serve as that partner and operate the infant/toddler program.

Amount Requested: $50,000

Number of newly created infant/toddler slots: 8 infants at opening, with the potential to expand to 10 toddler spaces as the children age up

Number of newly created preschool slots: 0

Number of existing enrollment slots: 0, all slots are additions to the community.

- The application lists the current enrollment at the ONE Arts Community School – Burlington program, 294 North Winooski Avenue.

Impact on Community

- First Congregational Church is committed to supporting underserved and vulnerable families by partnering with ONE Arts Community School to expand child care access.
- Launching a new infant/toddler program in the downtown core increases enrollment spots and addresses transportation barriers to ensure a central, physically accessible high-quality child care.
- The presence of a child care program will impact the neighborhood as a whole, bringing more activity to the area, adding lighting and security, and increased staff presence.
- ONE Arts is a mission-driven organization offering inclusive art-based early education and holistic family support.
- The Church is covering 100% of renovation costs ensuring the child care provider bears no financial burden for the capital improvements.
- The ELI Capacity Grant request represents less than 15% of total project costs, enabling the City to play a catalytic role in bringing child care to the heart of Burlington.

Credentials/Experience/Leadership

- First Congregational Church has been a trusted community anchor for over a century, with child care access prioritized in recent years.

- G-V-V Architects, with extensive child care facility experience, is leading the space renovation. Their previous projects include the child care program at College Street Congregational Church and a long working relationship with the church facility at 38 South Winooski.
- ONE Arts Community School is fully committed to the Greater Burlington area, leading high-quality child care programs in Burlington, Colchester, and soon South Burlington. The high-quality programs have been recognized by many community partners, including the UVM Health Network, Champlain Housing Trust, and Blue Cross Blue Shield. They serve over 100 families each day, providing care, art education, and meals for all enrolled students.

Program Quality

- First Congregational Church has set the following measures of success for the project and partnering child care operator
    - Make more child care spaces available in Burlington.
    - Provide high quality, licensed child care to underserved families.
    - Use church facility, inherited from previous generations, to better serve community
    - Provide professional wage to teachers.
    - Give children a solid foundation for moving through the educational system.
- ONE Arts Community School – Burlington is a 3 STAR program, expecting a 4 STAR rating with an upcoming reevaluation. Colchester is a 4 STAR program.
    - Partners with CCFAP, Act 166 (Pre-K funding) and Early Learning Initiative
    - Uses Strengthening Families Framework and is a state-certified Specialized Care provider
    - Operates a free food program for all enrolled students, both child care and afterschool
    - Holds 3 special accommodation grants for enrolled students
    - Partners with Farm to School and Hunger Free Vermont
    - Participate in ECHO's Open Doors program

Business Practices/Livable wage

- First Congregational Church has been a pillar of the community for 200+ years and one of the oldest institutions in the City
    - The recent sale of the former parsonage on South Winooski Avenue has brought significant funding to the organization and the congregation has been working to prioritize programs to best support the community, with high-quality child care at the top of the list.
    - Pre-construction design and permitting has been partially funded by a $50,000 First Children's Finance Planning Grant, granted to G-V-V Architects. The rest is pro bono work on behalf of the firm.
    - Estimated total cost = $375,000
        - Requesting $50,000 in ELI funds and investing $325,000+ to ensure the partnering operator is not burdened with any renovation costs.
        - $225,000 for interior and building scope of work including new on-grade ADA accessible entrance; new ADA accessible bathroom; new suspended ceiling & lighting new acoustic insulation; new resilient flooring at entry, arts activity area, small separate staff area, toilet room extend; building mechanical, electrical, plumbing systems; extend/modify building sprinkler, fire protection, life safety systems; extend/modify building security system
        - $150,000 for exterior site work including ADA accessible sidewalk; new curb drop-off zone to child care entrance; new low retaining wall & regraded play yard lawn; new covered play terrace, carriage & bicycle parking; additional security fencing & lighting
- ONE Arts Community School ONE Arts is scaling responsibly.
    - They have recently filled key leadership hires: Director of Operations, HR Director, Facilities Manager, and Curriculum & Special Education Director.
    - In compliance with the Livable Wage ordinance, average of $22/hour for educators
    - Offer significant benefits to retain teachers and ensure everyone can support themselves and their families
        - Retirement, medial and dental, life insurance, generous paid time off, employee tuition discount, parental leave, professional development assistance, and more.

- Scaffolds different funding sources- CCFAP, Act 166 Pre-k funding, ELI grant and scholarship funds, and family paid tuition

City Notes

The First Congregational Church of Burlington is deeply committed to supporting the city's most vulnerable families. After selling the former parsonage, the church intends to distribute a portion of the funds to several community initiatives and, through a thoughtful congregational process, prioritized projects that would most benefit the community. Expanding access to high-quality child care quickly rose to the top. A dedicated subcommittee of the congregation—comprised of members with extensive experience in business, education, and community development—has led this effort. The group includes individuals who held career-long leadership roles in major industries, former educators, and community organizers, all bringing deep knowledge and thoughtful perspectives to the planning process. Over several years, this team worked closely with the City of Burlington, Let's Grow Kids, and other community partners to develop a plan that would transform space within the church into an infant and toddler program that is high-quality, supportive, and easily accessible to downtown families.

To ensure the vision was realized, the church connected with several local providers and ultimately chose to partner with ONE Arts, whose mission aligned with theirs. With the project now primarily financed by the church, the City has an opportunity to contribute to a collaborative effort that brings vital, high-quality care into the downtown core—adding life, energy, and much-needed support for Burlington families.

Included Documents

- Application
- Grant Budget (budget narrative with simple budget breakdown included in the application)
- GVV architectural plans
- First Congregational Church 2024 Financial Report
- First Congregational 501(c)3 status letter
- MOU with ONE Arts Community School
- ONE Arts Community School operating budget for church site
- Leadership resumes
    - G-V-V Architects
    - Queen City Development Group
    - ONE Arts Community School

City of Burlington, VT

April 22, 2025

2428

Capacity Grant Application

Status: Active

Submitted On: 4/21/2025

Primary Location

38 South Winooski Avenue
Burlington, VT 05401

Owner

FIRST CONGREGATIONAL CHURCH
38 SOUTH WINOOSKI AVENUE
BURLINGTON, VT 05401

Applicant

ann vivian
802-578-6513 ext. _____
av@gvvarchitects.com
127 Mansfield Ave
Burlington, VT 05401

Organization Information

Organization Name*

First Congregational Church

Agency or Program Name

Street Address*

38 South Winooski Ave

City, State, ZIP Code*

Burlington, VT 05401

Check here if mailing address is different than your organization's address

☐

Mailing Address*

38 South Winooski Ave

Business Status*

501-3c (church)

Federal ID or Social Security number*

030179604

Address of proposed project*

38 South Winooski Ave

Name of the property owner/landlord?

First Congregational Church

Will the program own or lease this property?*

Yes

Application Details

Please provide a brief description of your proposed project (250 words)*

First Congregational Church of Burlington submits this ELI Grant application to request partial funding of construction and capital improvements to a portion of the existing church building and grounds at 38 South Winooski Avenue in preparation for our partner child care provider ONE Arts to provide infant and toddler care at our site.

What is the total amount of funds you are requesting for this project?*

50000

What date do you expect the proposed project to be completed? *

01/30/2026

If your proposed project includes the addition of infant enrollment slots, please indicate the number of new slots proposed for infants (6 weeks-12 months)*

8

If your proposed project includes the addition of toddler enrollment slots, please indicate the number of new slots proposed for toddlers (13 months-35 months)*

0

Community Impact Statement: This section should indicate how the program will support the community. Indicate the number of infants, toddlers, preschoolers and school children the program will serve. Describe how the program will contribute to increase capacity of high quality enrollment slots for infants and toddlers in Burlington, specifically the number of new infant toddler enrollment slots that will be a result of this grant funding. Include a plan for inclusion of children eligible for funding through the Child Care Financial Assistance Program (CCFAP) as well as those eligible for Specialized Child Care. The proposal should also explain how partnerships are or will be formed with other organizations in the community. This section should not exceed 250 words. *

First Congregational Church of Burlington is excited to partner with child care provider ONE Arts to open a professionally staffed, affordable new program providing exceptional quality child care to families in downtown Burlington! An MOU (memorandum of understanding) has been negotiated. Renovations to a portion of the Church facility and yard have been designed in collaboration with ONE Arts; pre-construction design and permitting has been partially funded by FCF Vendor Grant to G-V-V Architects.

A portion of proceeds from sale of former church parsonage is earmarked to fund this initiative, intending that no renovation costs be born by child care partner. First Congregational Church submits this ELI Grant Application requesting funds to help offset renovation costs.

Additionally, the presence of a busy child care program in our downtown location will dramatically improve the neighborhood, the media's perception of it, and the overall atmosphere of area. A robust child care program will bring continuing presence of young families to the neighborhood, with pick-up and drop-offs, additional staff presence, lighting and security, that is centered on young families and the joy of young children.

A little about our partner: ONE Arts, Inc.
ONE Arts is a nonprofit that currently serves over 100 families a week, offering licensed child care and support for families that is accessible to all. We operate early learning centers in Colchester, Burlington, and South Burlington, and afterschool art and camps programs in Burlington and Middlesex. Our educational art spaces work to provide creative resource space for the community we live in and encourage an atmosphere of exploration and inquiry. Our mission is to facilitate and coordinate unique and significant art experiences in our local community and to build a larger creative community that includes all ages.

We know that arts education increases the cognitive function of children, and we know high-quality childcare and an engaged community can be the difference between a family struggling or thriving. When ONE Arts began we wanted to make quality childcare

with an art-centered curriculum accessible to families of all incomes and backgrounds. Many of our students are from marginalized groups including low income families, unhoused families, children of new immigrants, and children of parents who are in recovery. Our spaces allow these students and their families to stabilize, grow, and be part of a creative community. In addition to our weekday programs we offer weekend family programs and events open to the public, such as this August's community picnic sponsored by VT State Parks Forever, (we took over 120 children and parents to enjoy swimming and a picnic at SandBar State Park), a monthly All Abilities Creative Play workshop, storytime by a much loved local teacher, and more.

Leadership and Personnel: This section should indicate the qualifications and relevant experiences of the project leader and any key personnel who will be involved in the development and implementation of the proposed project. Please describe demonstrated skills and experiences that will contribute to successful project implementation including number of years in the field, current or past roles, and relevant credentials. This section should be no longer that 250 words. *

The Church has selected experienced construction manager Thomas Fontaine of Queen City Development for the construction phase of the project; Ann Vivian of G-V-V Architects will continue as project architect. Information on these firms is attached to this application. Donal Dugan, a Trustee of First Congregational Church and President-Elect of the congregation, will be owner representative during construction. Dayle Sargeant, Director in Burlington will represent ONE Arts during construction and oversee provider program set up; bio is attached.

ONE Arts is committed to cultivating an inclusive and welcoming workforce, and our leadership team regularly visits the topic of inclusion, sustainability, and best practice. Our staff were invited to write our organization's value statement together, and the final statement includes all staff voices, reflecting on our mission, our values, and how we practice them (see below for our collectively written value statement). We hold regular all staff in-service times, where everyone is invited to speak and be heard. We also hold monthly leadership team meetings, where all our directors, assistant directors, teacher mentors, our on staff SLP, and administrative staff meet to discuss the successes, challenges, and direction of our organization.
Our full leadership team bios can be found here: WHO WE ARE — ONE Arts, Inc.

Program Quality: In this section you should describe program quality related to current program (if relevant) and planned program. For already established programs, please describe your current status within the Vermont Step Ahead Recognition System (STARS), NAEYC Accreditation, and Vermont Act 166 PreK Partnerships. Indicate plans to implement, maintain, or improve quality in the program this grant funding will support. This section should not exceed 250 words. *

It is a priority for this church congregation to support the creation of more quality infant and toddler child care for underserved Burlington area families. The following Measures of Success were adopted to guide consultations with our experienced partner provider ONE Arts on how best to re-develop a portion of church facilities into appropriate quality space for a new child care program.

Measures of Success:

- Make more child care spaces available in Burlington.
- Provide high quality, licensed child care to underserved families.
- Use church facility, inherited from previous generations, to better serve community.
- Provide professional wage to teachers.
- Give children a solid foundation for moving up through the educational system.

ONE Arts engages in all of the following practices: Strengthening Families framework, Specialized Care Status, conducting developmental screenings, and providing nutritious food to the children who attend our programs. We just filled out our STARS application and are waiting to be approved as 4 STARS. We are ACT 166 affiliated and have three students who have special accommodations grants. We also work with Farm to School and Hunger Free Vermont. We also participate in ECHO's open doors program, helping every child enrolled in our program have a family membership to ECHO.

Some important elements of high quality child care may include using Strengthening Families framework or 2 generation approach, having Specialized Care status, conducting developmental screenings and recording them in the Registry, and providing children with nutritious food. Please describe how your project will address each of these as part of building capacity? *

(see text entered above as part of response to question: "Program Quality".)

Business Plan: Applicants are required to complete the business plan form and provide a narrative explaining the form. The plan should include projected expenses and income for the next 12 months. The narrative should describe program expenses including wages, food, supplies, facility maintenance and income from fees, Child and Adult Care Food Program (if applicable), CCFAP and any other sources of income. Indicate how you will address the Burlington livable Wage Ordinance. Describe how your plan supports the inclusion of at least 25% of children receiving CCFAP. Use the cash flow template provided or include your own spreadsheet if you have one. The business plan narrative should not exceed 250 words. *

1. Budget Narrative:
   (Note: ELI Capacity Grant Budget spreadsheet is attached for this project. Values are based on construction & permitting documents for the project, and were developed by G-V-V Architects prior to bidding. Queen City Development Group (Construction Manager for the project) is currently pricing construction costs with sub-contractors and trades. When available, the CM's project cost can be added to this application if that would be welcome.)

   As a priority of its ministry to serve the community, the Congregation has embraced an initiative to increase the availability of professionally staffed, affordable, and exceptional quality infant and toddler care to families in downtown Burlington. The Church intends to distribute a portion of funds from the sale of its former parsonage to several community initiatives of which improving access to child care is its highest priority. Funds have been earmarked, intending that no renovation costs be born by our child care provider partner.

   First Congregational Church submits this ELI Grant Application requesting funds to help offset renovation costs to prepare space within its facility and site for a child care program. The anticipated total construction cost of approximately $375,000 includes: $225,000 for the interior & building scope of work, plus $150,000 for site work. Additional funds from the parsonage sale noted above, equal to at least 15% of construction cost, will be held in reserve as contingency to complete the renovation project in the event of cost increases or other unexpected circumstance.
2.
3. CONSTRUCTION SCOPE OF WORK
4. Site Modifications
   1. new ADA accessible sidewalk: new curb drop-off zone to child care entrance
   2. new low retaining wall & regraded play yard lawn
   3. new covered play terrace, carriage & bicycle parking
   4. additional security fencing & lighting
5. Building Renovations
   1. new on-grade ADA accessible entrance

2. new ADA accessible toilet room
3. new suspended ceiling & lighting
4. new acoustic insulation
5. new resilient flooring at entry, arts activity area, small separate staff area, toilet room
6. extend building mechanical, electrical, plumbing systems
7. extend/modify building sprinkler, fire protection, life safety systems
8. extend/modify building security system

Application Details (Continued)

What is the main address of current program?*

294 North Winooski Ave

What is the total child capacity of your current program(s)? *

28

How many infants are served in the current program? *

8

How many toddlers are served in the current program? *

8

How many preschooolers are served in the current program? *

10

How many school age children are served in the current program? *

13

How many classrooms are in your current program? *

4

How many employees work in your program? *

12

How many children currently receive funding through the Child Care Financial Assistance Program (CCFAP)?*

13

What is your program's current number of STARS (Use 0 if your program is not enrolled in STARS)*

3

Please describe the credentials of your current staff*

ONE Arts staff are passionate about early childhood education! Our Director has her Masters and teaching license, both in early childhood education. (Ann, did I send you her write up?) We also have a strong leadership team that include a teacher mentor, a speech therapist, and a special educator.

DAYLE SARGEANT
Director
ONE Arts Community School Burlington

I am a born and raised Vermonter who has been working in early childhood education for 12 years now. I have taught preschool and infant-toddler in this time, and for the past two years I have been a Director. I have a Bachelor's degree from the University of Vermont and a Masters degree from University of Illinois at Urbana Champaign, both in early childhood special education. I also hold a specialization in trauma Informed teaching and a birth through age 6 teaching license in early childhood special education. I am passionate about making schools a physically and emotionally safe environment for the community they support, this includes children, families, and teachers.

In my free time I enjoy cozy hobbies that can be done from the comfort of my couch. I dabble in embroidery, sewing, coloring, cozy video games, and I love audiobooks and podcasts. I consider myself a collector of hobbies, and I will try anything twice. I live in Burlington with my amazing partner and our two dogs.

Do you currently have a waiting list? *

Yes

Does the existing program or do you plan to operate full day, year round with at least 50 hours a week, 48 weeks a year? *

Yes

Does your program provide meals for children? *

Yes

What is the range of hourly wages for your staff? Lowest, median/average, and highest hourly wage? *

Lowest is $18, average is $21, highest is $27.

Demographic Information about staff and families

Hispanic/Latinx

☑

White

☑

Black or African America

☑

Asian

☑

Native Hawaiian or Pacific Islander

☐

American Indian or Alaska Native

☐

Other

☐

Thinking about all your staff, how many of staff members do you believe identify as: (please count all that apply) - Hispanic/Latinx; White; Black or African America; Asian; Native Hawaiian or Pacific Islander; American Indian or Alaska Native; Other. *

28

Thinking about the families you serve, how many of them have at least one person that you believe identifies as: (please count all that apply) - Hispanic/Latinx; White; Black or African America; Asian; Native Hawaiian or Pacific Islander; American Indian or Alaska Native; Other. *

62

Certification

I have agreed to submit this application by electronic means. I understand that an electronic signature has the same legal effect and can be enforced in the same way as a written signature. By checking this box and typing my name, I am electronically signing my application.*

ann vivian
Apr 21, 2025

Attachments

Please include resumes/qualifications from key program staff.
Resumes GVV Architects-Queen City Devel-ONE Arts.pdf
Uploaded by ann vivian on Apr 21, 2025 at 5:19 PM

Attach your budget here (using template provided)
Construction Budget FCCB Child Care.pdf
Uploaded by ann vivian on Apr 21, 2025 at 5:10 PM

Attached any other documents you wish to include in your application.
FCCB 501c3_VT UCC.pdf
Uploaded by ann vivian on Apr 21, 2025 at 5:21 PM

Record Activity

ann vivian started a draft Record	04/13/2025 at 7:45 pm
ann vivian added file GVV Firm Info Resumes.pdf	04/21/2025 at 5:06 pm
ann vivian added file Construction Budget FCCB Child Care.pdf	04/21/2025 at 5:10 pm

ann vivian removed file GVV Firm Info Resumes.pdf	04/21/2025 at 5:19 pm
ann vivian added file Resumes GVV Architects-Queen City Devel-ONE Arts.pdf	04/21/2025 at 5:19 pm
ann vivian added file FCCB 501c3_VT UCC.pdf	04/21/2025 at 5:21 pm
ann vivian submitted Record 2428	04/21/2025 at 5:41 pm
OpenGov system altered approval step Application Review, changed status from Inactive to Active on Record 2428	04/21/2025 at 5:41 pm
OpenGov system assigned approval step Application Review to Rebecca Reese on Record 2428	04/21/2025 at 5:41 pm
ann vivian added a guest: mhobbs72@gmail.com to Record 2428	04/21/2025 at 5:44 pm
ann vivian added a guest: donal.dugan@gmail.com to Record 2428	04/21/2025 at 5:45 pm
ann vivian removed a guest: mhobbs72@gmail.com from Record 2428	04/21/2025 at 5:46 pm
ann vivian added a guest: donal.dugan@gmail.com to Record 2428	04/21/2025 at 5:46 pm

Timeline

Label	Activated	Completed	Assignee	Due Date	Status
✔ Application Review	4/21/2025, 5:41:05 PM	-	Rebecca Reese	-	Active

City of Burlington

Earling Learning Initiative Grant

GRANT BUDGET SHEET

INSTRUCTIONS

Please complete all cells highlighed in yellow

DEFINITIONS

Match: Staff salaries and cash outlays constitute cash match; goods and services donated constitute in-kind match. Cash and In kind matches are not necessary but are considered favorably.

Administrative costs: may include indirect costs for accounting, insurance, rent, overall management of the project; may not include costs for ongoing program operations such as staff salaries, benefits, training, and travel.

Project Name: First Congregational Church Construction Budget for Child Care with ONE Arts

Grant Year: 2025

	Funds Requested	In-Kind Match	Cash Match	BUDGETED Total Project Cost	ESTIMATED MIDYEAR Project Cost (based on program fiscal year)	ESTIMATED YEAR END Project Cost (based on program fiscal year)	CAPCITY GRANT MID-CYCLE REPORT ACTUAL EXPENDITUTES	CAPCITY GRANT REPORT ACTUAL EXPENDITURES
Salary (no more than 4-6 weeks)	N/A	NA	NA	NA	NA	NA		
Benefits	N/A	NA	NA	NA	NA	NA		
Travel	NA	NA	NA	NA	NA	NA		
Training	NA	NA	NA	NA	NA	NA		
Supplies	NA	NA	NA	NA	NA	NA		
Administrative Costs	NA	NA	NA	NA	NA	NA		
Marketing	NA	NA	NA	NA	NA	NA		
Other:	NA	NA	NA	NA	NA	NA		
SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment (see note 1.)	NA	NA	NA	NA	NA	NA		
Construction/ Renovation (see note 2.)	50K	20K pro bono fees	325K + 55K contingency	375K	NA	NA		
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NOTE:
1. Childcare program equipment is not included in construction budget
2. Construction budget values do not include expenditures prior to start of construction. (eg: construction docs, permits, or hazmat removal)

Outline Specifications

DIVISION 1.0 - Summary of Work
Renovation and fit-up of existing lower level meeting room and offices. Install accessible restroom in location of former toilet room, cabinets & sink in counter, and exterior entrance at location of 2 existing windows. Modify/extend building MEP and Fire Protection systems. Re-grade portions of site, install cmu retaining wall, concrete sidewalk, free standing steel roof structure over exterior concrete slab. Modify existing window and partially infill opening as detailed. Install systems and materials to meet current building and energy codes.

- Provide code compliant loads for structures.
  - Floor loads: 40 psf live load for floors.
  - Roof loads: 40 psf live load.

Notes: Removal of hazardous materials are not included in this scope of work; removal will be completed before start of the scope covered by this Outline Specification.

DIVISION 1.1
Demolition

- Provide select demolition; salvage specified items and store as directed by Owner for re-installation or reproduction for use in this project. (eg: interior and exterior trim elements, sound brick, stone window sills, existing metal yard fencing and gate, doors and windows).
- Protect all existing brick masonry adjacent to the work of the project.
- Remove one "F" window sash and two "A" window/jamb units as scheduled; secure masonry openings until masonry demolition and new infill work proceeds.

DIVISION 2 - Site Work

- Install tree protection fencing.
- Provide excavation and backfill as required for installation of retaining wall, sidewalks, concrete entry terrace and to provide positive drainage away from structure.
- Prepare sub-base and install paving or concrete surfaces at walks, and entry terrace.
- Prepare sub-base and install capped landscape-cmu retaining wall.
- Install salvaged and new matching black metal yard fencing to match existing.
- Re-seed lawn; install ground cover planting as scheduled.

DIVISION 3 – Concrete
Section 03300 – Cast-In-Place Concrete
Provide reinforced cast-in-place concrete for general building construction.

- 3500-psi min. at concrete "bigfoot" pier footing:
  - Reinforcing – footings per detailing.
  - Bottom of pier footing min 60" below finished surrounding Terrace slab elevation.
  - Top of pier "+/-3 above surrounding Terrace slab elevation.
- 4000 psi min slabs on grade:
  - Reinforcing - Fiber mesh in sidewalk slabs; 6x6-W4xt4 centered in Terrace slab thickness.
  - Tooled joints 1/8" wide x 1/3 of depth, at intervals typically matching walk width (not to exceed 10'-0").

- Expansion joints not to exceed 20'-0" apart, with 15" long 3/4" dowels 12"oc with expansion cap at end.
- Broom finish, smooth troweled edges; treat with silane-siloxane or equal.
- Where adjacent to column footing, foundation, or other hard feature, install ½" expansion material between to full slab depth
- compact all fill material to 95% Modified Proctor.

DIVISION 4 – Masonry
Section 4900 – Brick repair and cleaning

- Protect all existing brick masonry adjacent to the work of the project.
- Remove two 'A' window stone sills as scheduled; store as directed by Owner.
- Shore existing splayed brick headers at the two adjacent 'A' masonry openings; remove brick masonry between and below the masonry openings as scheduled and as required to install new lintel.
- Install new steel lintel components.
- Replace missing and damaged brick. Rebuild failed/damaged areas using salvaged brick when possible. Salvage sound brick and store as directed by Owner. New replacement brick units to match existing size, hardness and color.
- Repair and repoint existing brick masonry; match original mortar composition, color and tooling style.
- Patching and repointing mortar to be mixed to a hardness determined to be compatible with existing masonry hardness.

Section 4800 – Stone foundation repair

- Rescure loose stone masonry and repoint in identified areas within project area. Match existing mortar color, hardness and tooling.
- Consult Owner representative if existing stone foundation units exposed by this scope of work are found to be deteriorated.

DIVISION 5 – Metals Section
05120 – Structural Steel

- Provide structural steel primed at interior locations and hot dip galvanized at exterior locations. Include anchors, bearing plates, lintels, etc as required for complete installation.
- Provide galvanized steel roof deck; pre-finished bottom side for exposed ceiling.
- Provide galvanized exterior handrails at ramp sidewalk sections. Galvanized posts to be sleeved over pins embedded in concrete.

DIVISION 6 – Wood and Plastics
06100- Rough Carpentry

- Pressure preservative treated exterior framing and items in contact with flashing, masonry, concrete, steel or ground and where indicated.
- Framing to be #2 and better SPF unless noted.
- New exterior wall construction: 2x6@24"o.c. or 2x4@16"o.c. (see sheathing at Section 07210)
- New non-bearing interior walls 2x4@24"o.c. with 2x4 horizontal blocking at 4' on center vertical.
- New non-bearing interior plumbing walls 2x6@24 o.c

- New bearing interior walls 2x6 @16"e.c. or 2x6 @24"o.c. with 2x4 horizontal blocking at 4' on center vertical.
- Existing framing, 2x4 @ 16" o.c. assumed at interior walls to remain.
- Existing vertical wood furring for wood lath, assumed 5/4" material of irregular widths, at approximately 16"o.c. assumed at interior of masonry walls.
- Blocking & supports for wall mounted equipment, railings & cabinets to be 3/4" plywood or 2x nominal lumber; Blocking at interior face of toilet room walls to be 3/4" horizontal plywood blocking between 24" and 48"aff.

Section 06200 – Finish Carpentry and Millwork

- Provide finish carpentry for interior cabinetry installation and casework.
- Countertop & backsplash: Solid surface.
- Interior trim: Wainscot cap, accents, interior door and window trim, stair stringer, handrail, balusters, etc. Install modified salvaged material where possible, or provide matching profiles in finger jointed poplar for painted finish.
- Existing stairs to be removed: Salvage existing treads and handrail elements, and store as directed by Owner.

DIVISION 7 – Thermal and Moisture Protection
Section 07110 –Foundation Waterproofing

- Provide asphaltic spray waterproofing on exterior of foundation walls where excavation exposes exterior surfaces below finished grade. Repoint stone joints with new mortar prior to spraying.

Section 07210 – Insulation & Air Sealing

- Provide building insulation of board, rockwool batt, dens-pak, and loose-fill as scheduled:
  I. Existing disturbed exterior walls where masonry is exposed: Fill cavity between interior face of brick and new drywall with wet spray cellulose. Assume +/-1.75" air space. Install smart membrane.
  II. If existing rim areas are exposed between exposed floor framing above project area as a result of project scope of work : Cover rim with minimum 3.5" friction fit rockwool batt.
  III. If existing floor framing above project area ceilings is exposed as a result of project scope of work: Install paper faced 3.5" wool at batt bottom of joist cavities to provide partial sound attenuation.
  IV. Floors framing above unfinished space below project area disturbed/removed as a result of project scope: R=19 batt paper-faced insulation.
  V. Provide sound attenuation: Minimum 3.5" unfaced rockwool batt insulation wall cavities at toilet room walls, new partition walls between childcare space and other spaces, and existing partition walls between childcare space and other spaces opened as a result of other work of the project.
- Air Seal where air gaps at exterior walls are encountered (eg: windows & doors and wall intersections).
- Blower door test is not required.

Section 07460 – Siding

- New infill siding: Pre-finished ship-lap composite smooth board nickle-gap siding at each masonry opening as scheduled. 1x8 dark gray, applied horizontally over drainage

membrane. Equal to Tru-Exterior.

- Drainage membrane to be textured drainage membrane equal to Rain Drain.

Section 07610 – Single-Ply Membrane Roofing

- New areas; equal to Hypalon – reflective gray, fully adhered.
- Pre-finished dark grey aluminum 2-part flashing compatible with membrane roofing at masonry above roof.
- Pre-finished dark grey aluminum flashing and drip edge compatible with membrane roofing at roof edge. Protect aluminum from contact with galvanized components.

Section 07650- Flashing and Accessories

- Install exterior thermally broken door aluminum sill pan.
- Install expansion joint-filling gasket between brick masonry wall and adjacent structural steel edge channel at new canopy.

Section 07900- Joint Sealers

- Provide the appropriate sealant at intersection of building components and control joints.
- Seal around window and door frames at insulated assemblies with expansive foam.

DIVISION 8 – Doors and Windows
Section 08100 – Exterior Door and Frame

- Door #10 and sidelight: Thermally broken aluminum storefront system, 2"x 4", prefinished white, insulated safety glazing.
- Prepped for hardware and accessories (door closer, programmable keypad entry lockset, crash bar, ADA push-pad operation, and as required).

Section 08210 – Interior Doors

- Reverse frame and Door #11 to swing into Rm 104.
- Provide and install Door #15 in new opening per drawings; primed MDF equal to Simpson. Match ½-lite style of adjacent existing door to Rm 205.
- Finger jointed wood frames for painted installation.

Section 08650 - Windows

- Modify 'F' window as follows
  I. Remove double hung, transom sash, and dividing mullion between. Salvage upper sash of double hung and aluminum storm to be modified and reinstalled.
  II. Modify transom side sash pockets as required to install salvaged double hung upper sash as fixed unit with top fitted into top sash pocket of transom lite.
  III. Fabricate new interior and exterior sills and install below new fixed window; match details of existing interior and exterior sills remaining below.
  IV. Remove sash weights & rope; fill weight pocket with dens-pak insulation.
  V. Infill opening below fixed window; insulate and install composite board siding.
  VI. Modify and install existing aluminum storm unit, or provide and install new storm for new 'F' window.

Section 08710 - Door Hardware

- Provide ADA compliant lock and latch sets, hinges, closers, spring hinges, doorstops and accessories as required for a complete installation. Coordinate with facility standards.
- Install new synched programmable key pad lockset system independent from Church systems for Doors 10, 13, 14, and at new fence gate.

Section 08800 – Glazing

- Provide insulated low emissivity glass for new glazing in windows and exterior doors.
- Provide 5/8" minimum insulated glass at exterior door.

DIVISION 9 – Finishes
Section 09250 – Gypsum Board Assemblies

- Install 1/2" gypsum wallboard at disturbed interior and exterior walls of project area, unless indicated otherwise.
- Install 1/2" mildew resistant gypsum wallboard, equal to DensArmor-Plus at all walls and ceilings of Toilet Room 106.
- Patch all access holes and openings made in plaster walls to accomplish other work of this specification.

Section 09600 – Flooring

- Protect existing wood flooring during work of project; refinish if damaged.
- Provide underlayment and install slip resistant resilient sheet flooring as scheduled equal to Altro Classic. Color as selected by Owner.
- Provide 4" resilient cove base where resilient flooring is installed.

Section 09700 – Suspended Ceiling

- Provide and install new suspended 2x2 acoustic ceiling at Rooms 101, 102 and 104 equal to "Cirrus" by Armstrong, lay-in tegular edge tiles recessed in narrow grid.

Section 09900 – Painting

- Owner to select colors:
  - 2 interior wall colors, eggshell sheen (2 coats & primer)
  - 1 interior trim color – white and sheen to match existing (2 coats & primer)
  - Ceiling – flat white (2 coats & primer)
  - 1 exterior trim color - white and sheen to match existing (2 coats & primer)

DIVISION 10 – Specialties
Section 10200 – Louvers and Vents
Coordinate with MEP – painted aluminum, rain proof.

Section 10800 – Toilet Accessories

- Install bathroom accessories provided by owner;
  - Mirror 40 x 24 framed mirror, 1 per sink.
  - Toilet paper dispenser, 1 double-roll per toilet.
  - Robe hook, 1 on each lav door.
  - Paper towel dispenser, wall mounted.
  - Soap dispenser, wall mounted.
  - Hand sanitizer dispenser, wall mounted.
  - Changing table, wall mounted.

DIVISION 11 – Equipment

- Appliances not included.
- Modify existing fire suppression and annunciator systems as required by project scope.

- Modify existing building security alarm system as required by project scope.

DIVISION 15 – Plumbing and Mechanical

- Modify existing hot water heating distribution system per new floor plan with new zone valves. Provide 1 new zone and programmable thermostat.
- Provide insulation on all heat piping, R-3, in basement ceiling.
- Include ventilation as listed below, seal ducts. Fan efficacy 2.8 CFM/watt or better
  - Toilet Rm 105: 125 CFM exhaust fan, switch with lighting.
  - Staff Rm 103: 125 CFM exhaust fan, switch with lighting.
  - Install through-wall louver vent high in wall between Rm 104 & 105 and between Rm 102 & 103.
- Plumbing fixtures: Provided by owner, installed by contractor:
  - Toilet Rm 105: watercloset
  - Toilet Rm 105: lav sink
  - Activity Area Rm 104: sink in counter
- Provide 1 new hose bib.
- Remove all inactive piping.

DIVISION 16 – Electrical

- Provide sub-panel within project area; coordinate location with Owner.
- Provide receptacles as required by equipment and per code.
- Locate switches, receptacles, and lighting per plan.
- Remove all inactive wiring.
- All lighting to be LED.

END OF ARCHITECTURAL SPECIFICATIONS

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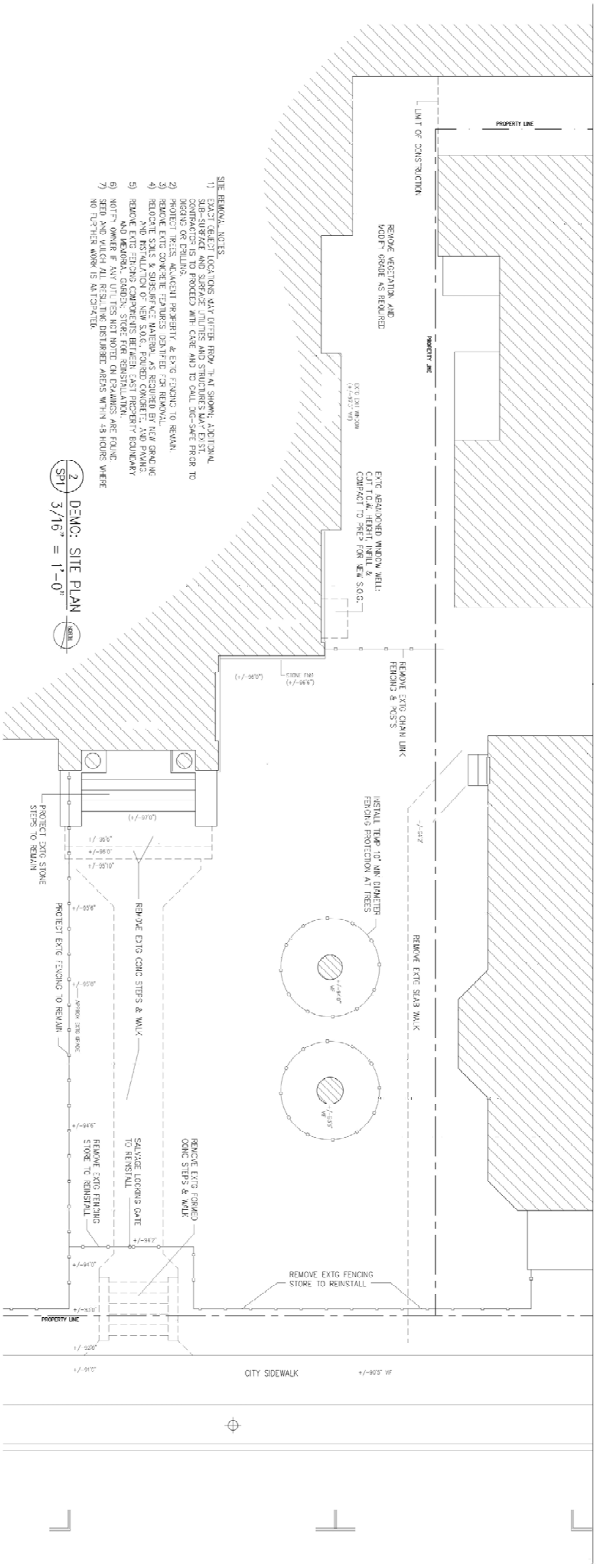
FCCB: Childcare
38 South Winooski Avenue, Burlington, VT

GUILLOT VIVIAN VIEHMANN ARCHITECTS, INC. Burlington, VT 802- 862- 9631

DATE: 18 MAR 2025
REVISION:
SCALE: NONE
DRAWING: OUTLINE SPECIFICATIONS
SHEET: A0.0



1 SP1 SITE PLAN 3/16" = 1'-0"

GENERAL SITE NOTES:
1) GRADE ALL AREA ON THE SITE TO PROVIDE POSITIVE DRAINAGE AWAY FROM BUILDINGS & IMPERVIOUS SURFACES.
2) NOTIFY OWNER IF ANY UTILITIES NOT NOTED ON DRAWINGS ARE FOUND.
3) SEED AND MULCH ALL DISTURBED AREAS WITHIN 48 HOURS WHERE NO FURTHER WORK IS ANTICIPATED.
4) INSTALL SALVAGED SITE ITEMS TO BE REINSTALLED.

2 SP1 DEMO: SITE PLAN 3/16" = 1'-0"

SITE REMOVAL NOTES:
1) EXACT OBJECT LOCATIONS MAY DIFFER FROM THAT SHOWN; ADDITIONAL SUB-SURFACE AND SURFACE UTILITIES AND STRUCTURES MAY EXIST. CONTRACTOR IS TO PROCEED WITH CARE AND TO CALL DIG-SAFE PRIOR TO DIGGING OR DRILLING.
2) PROTECT TREES ADJACENT PROPERTY & EXTG FENCING TO REMAIN.
3) REMOVE EXTG CONCRETE FEATURES DENOTED FOR REMOVAL.
4) RELOCATE SOILS & SUBSURFACE MATERIAL AS REQUIRED BY NEW GRADING AND INSTALLATION OF NEW S.O.G., POURED CONCRETE, AND PAVING.
5) REMOVE EXTG FENCING COMPONENTS BETWEEN EAST PROPERTY BOUNDARY AND MEMORIAL GARDEN. STORE FOR REINSTALLATION.
6) NOTIFY OWNER IF ANY UTILITIES NOT NOTED ON DRAWINGS ARE FOUND.
7) SEED AND MULCH ALL RESULTING DISTURBED AREAS WITHIN 48 HOURS WHERE NO FURTHER WORK IS ANTICIPATED.

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SHEET:	SCALE:	DATE: 18 MAR 2025
SP1	3/16" = 1'-0"	REVISION:
DRAWING: SITE PLANS		

FIrst Congregational Church
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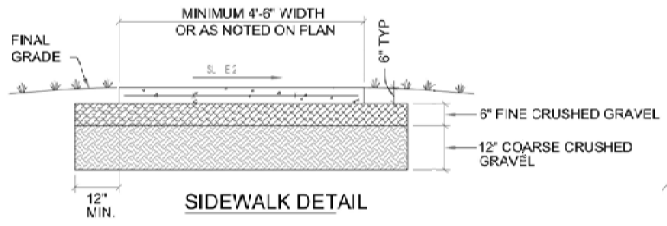
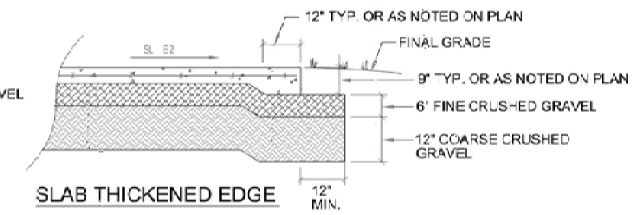


SIDEWALK DETAIL

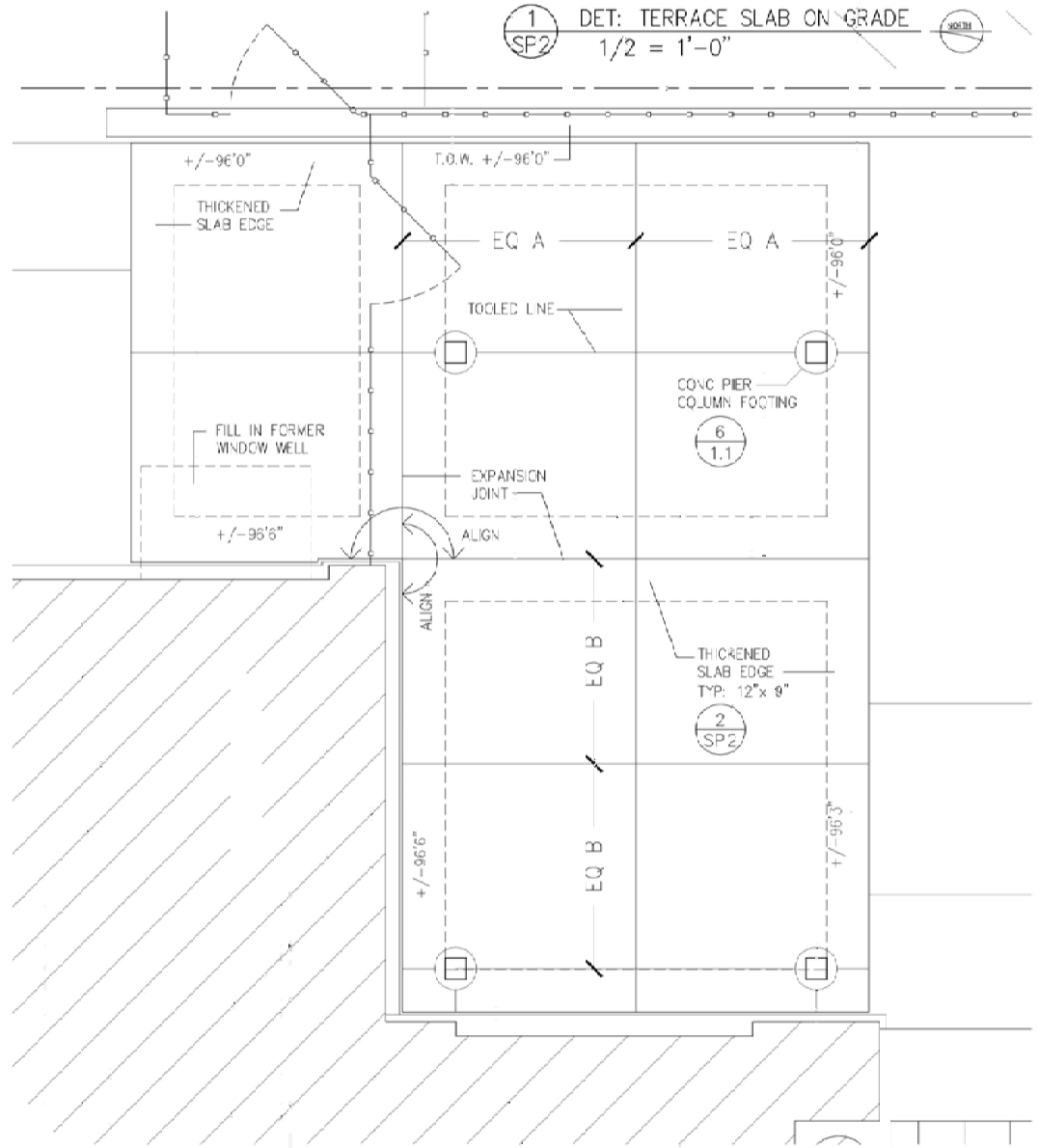


SLAB THICKENED EDGE

1. PLACE A TOOLED JOINT 1/8" WIDE AND AT LEAST 1/3 OF THE DEPTH, TYPICALLY AT INTERVALS MATCHING THE SIDEWALK WIDTH, OR AS NOTED ON PLANS (NOT TO EXCEED 10'-0").
2. PLACE EXPANSION JOINT AS INDICATED ON PLANS, NOT TO EXCEED 20'-0" MAX. ALL EXPANSION JOINTS SHALL BE DOWELED WITH A 3/4" DIAMETER SMOOTH DOWEL AT 12" O.C. DOWEL SHALL BE 15" IN LENGTH AND SHALL HAVE AN EXPANSION CAP INSTALLED AT THE END.
3. BROOM FINISH WITH SMOOTH TROWELED EDGES. TREAT WITH SILANE-SILOXANE OR EQUAL.
4. CAST-IN-PLACE CONCRETE TO BE 4000 psi CONCRETE, 5%-7% AIR ENTRAINMENT WITH 6x6-W4.0xW4.0 REINFORCING CENTERED IN SIDEWALK.
5. WHERE SIDEWALK IS ADJACENT TO ENTRY/EXIT DOOR PADS WITH FROST WALL FOUNDATIONS, SIDEWALK SHALL BE DOWELED TO PAD WITH 24" LONG #4 DOWELS (CENTERED) AT 1'-6" o.c (PORTION OF DOWEL IN SIDEWALK TO BE GREASED).
6. WHERE SIDEWALK IS ADJACENT TO CURB, BOLLARD OR OTHER HARD FEATURE, INSTALL 1/4" EXPANSION MATERIAL (FULL DEPTH OF SIDEWALK), BETWEEN FEATURE AND SIDEWALK.
7. COMPACT ALL FILL MATERIAL TO 95% MODIFIED PROCTOR.

2 / SP2 SITE CONCRETE DETAIL
NO SCALE

1 / SP2 DET: TERRACE SLAB ON GRADE
1/2 = 1'-0"



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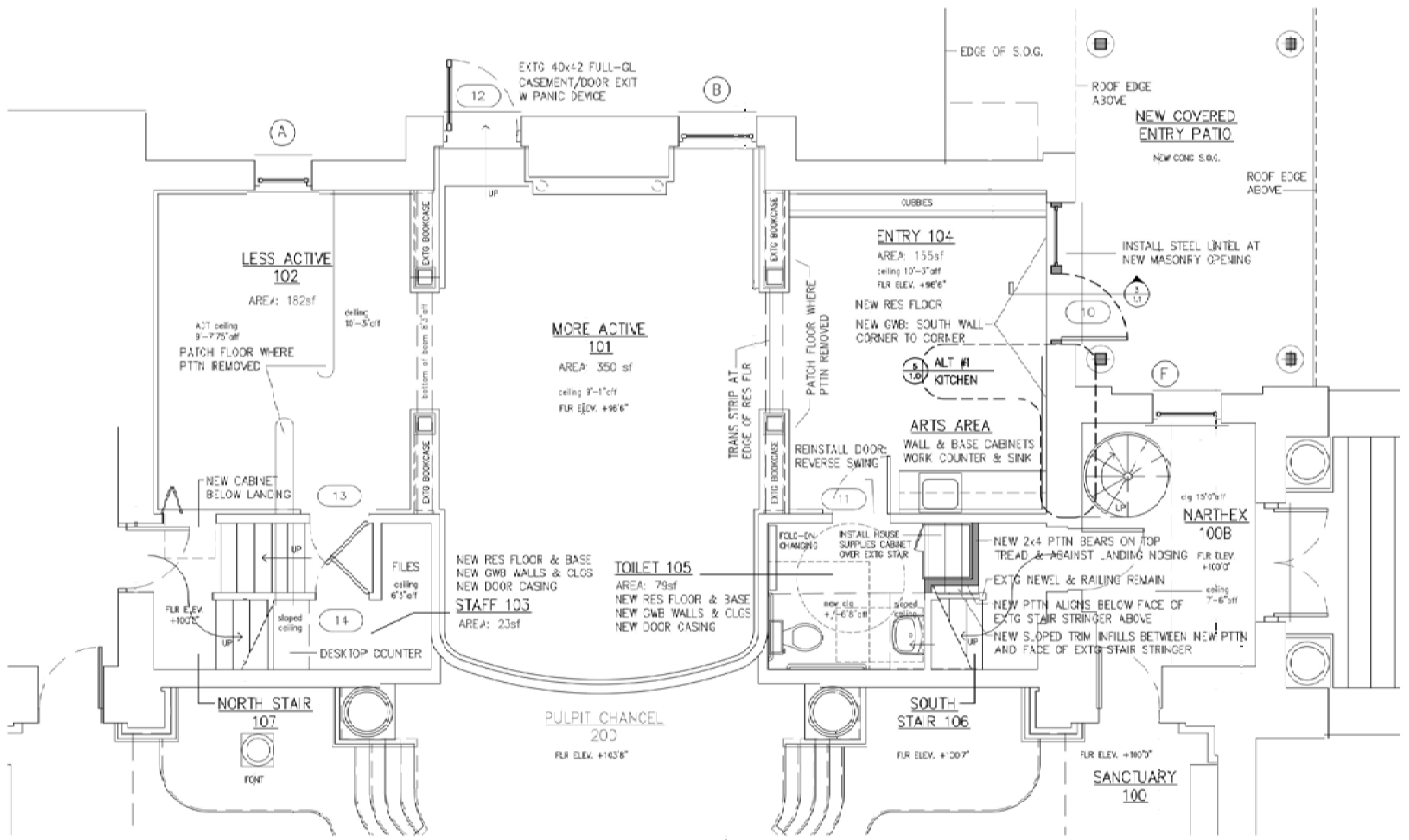
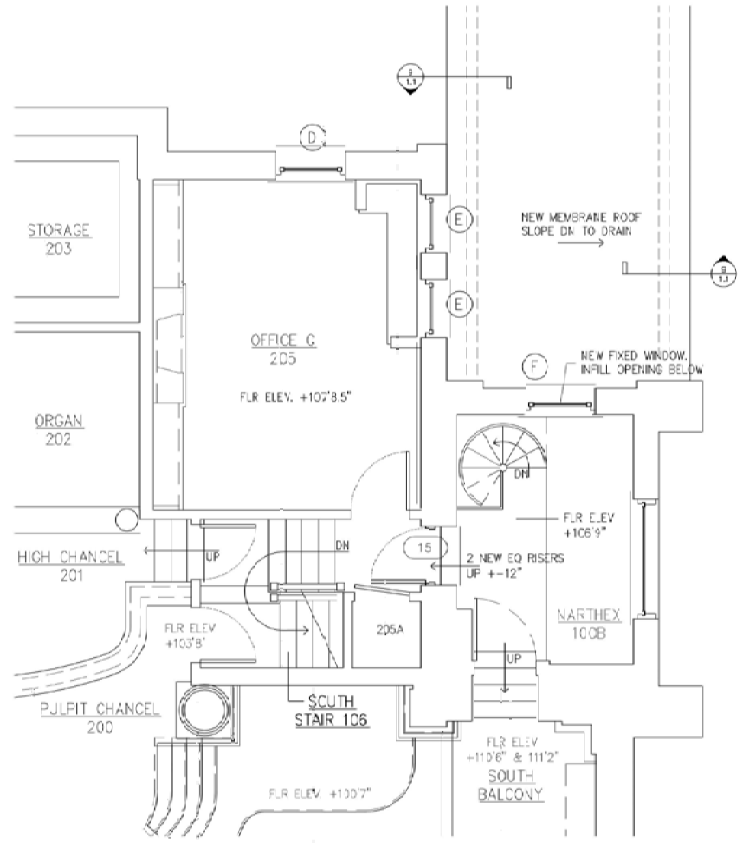
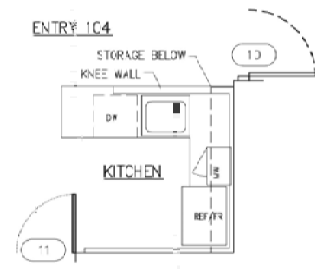
DATE: 18 MAR 2025
REVISION:
SCALE: AS NOTED
DRAWING: EXTERIOR RAMP & STEPS
SHEET: SP2



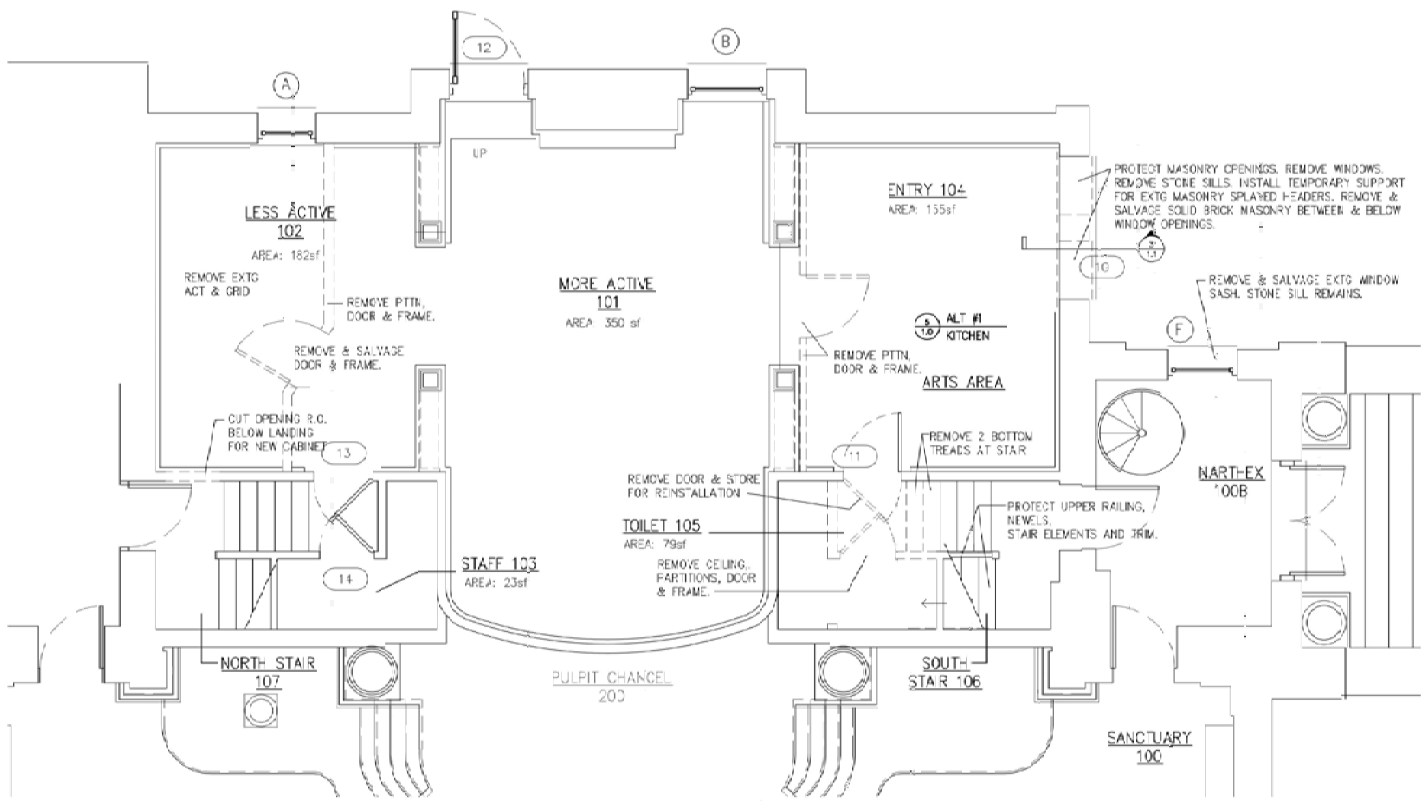
1/1.0 LOWER LEVEL
1/4" = 1'-0"



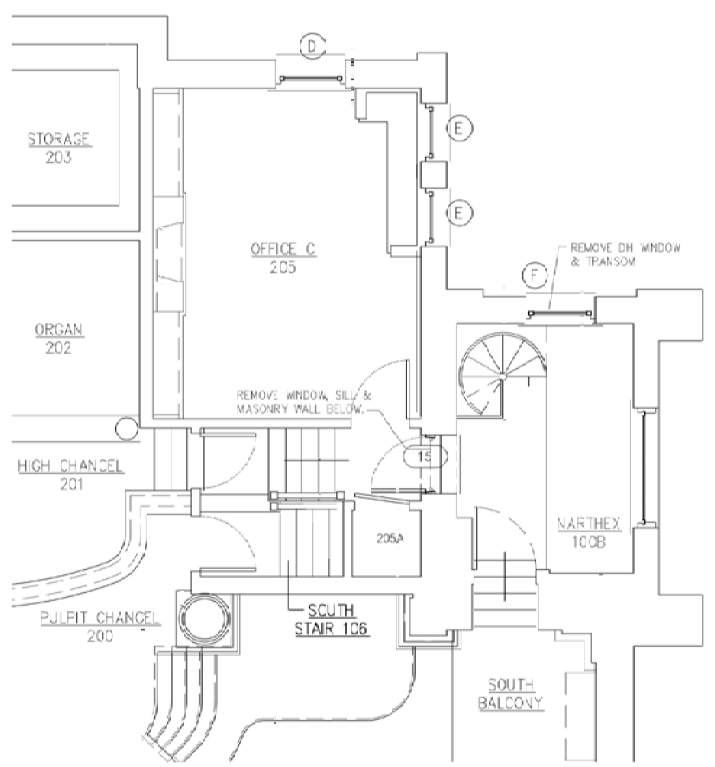
2/1.0 UPPER LEVEL
1/4" = 1'-0"



5/1.0 ALT #1: KITCHEN
1/4" = 1'-0"



3/1.0 DEMO: LOWER LEVEL
1/4" = 1'-0"



4/1.0 DEMO: UPPER LEVEL
1/4" = 1'-0"

REMOVAL NOTES:
1) PROTECT EXTG TRIM NOT SCHEDULED FOR REMOVAL.
2) PROTECT EXISTING WOOD FLOORING
3) SALVAGE FOLLOWING REMOVED ITEMS & PROTECT FOR REINSTALLATION UNDER THIS SCOPE OF WORK
   - DOOR NO.11
   - WINDOW "I" SASH
   - WINDOW TRIM AT RM.104
   - SOLID BRICK UNITS
4) SALVAGE FOLLOWING REMOVED ITEMS& STORE AS DIRECTED BY OWNER:
   - STONE WINDOW SILLS
   - SOLID BRICK UNITS NOT USED FOR THIS SCOPE
   - WINDOW SASH & GLAZING
   - STAIR TREADS & STAIR TRIM
   - HANDRAILS
   - DOOR, FRAME & HARDWARE AT RM.102

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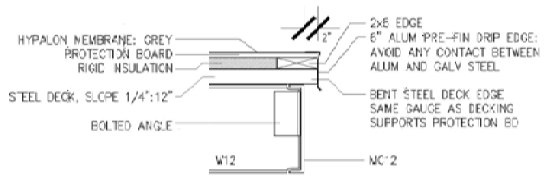
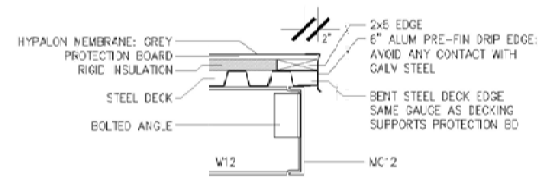
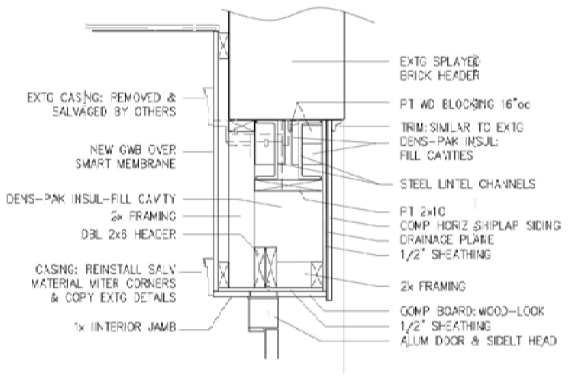
REVISION:
SCALE: 1/4" = 1'-0"
DRAWING: FLOOR PLANS
SHEET: A1.0



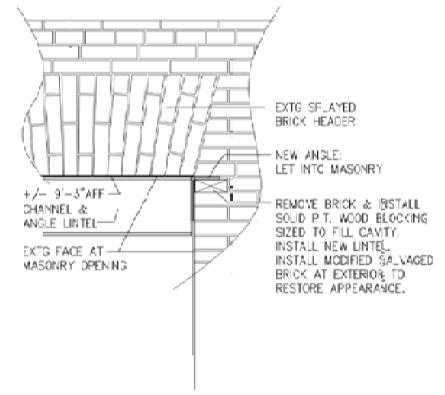
9 1.1 DET: ROOF EDGE
1" = 1'-0"



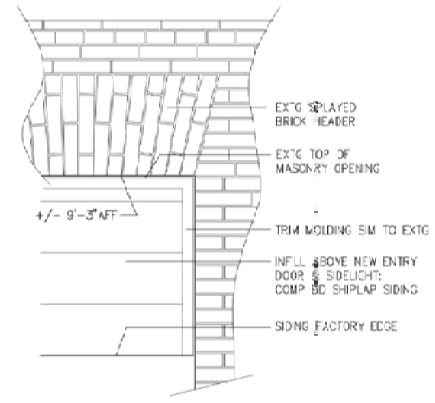
8 1.1 DET: ROOF EDGE
1" = 1'-0"



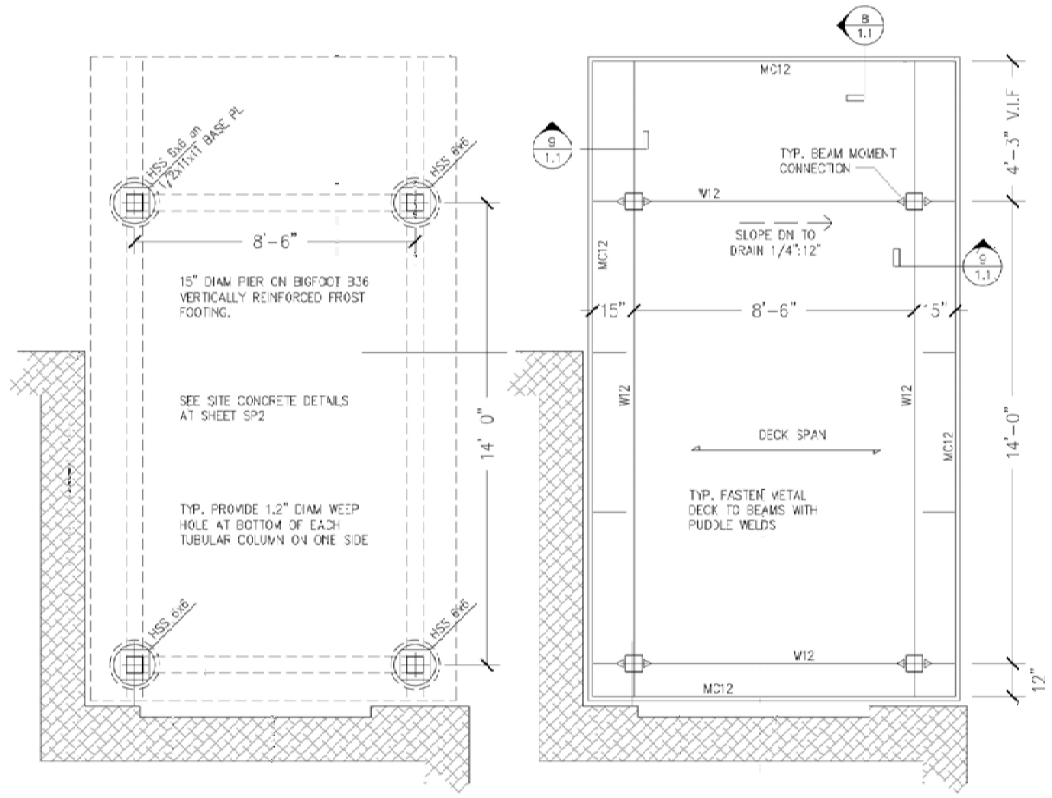
3 1.1 DET SECTION: ENTRY DOOR HEADER
1" = 1'-0"



4 1.1 DET: ENTRY DOOR HEADER
1" = 1'-0"

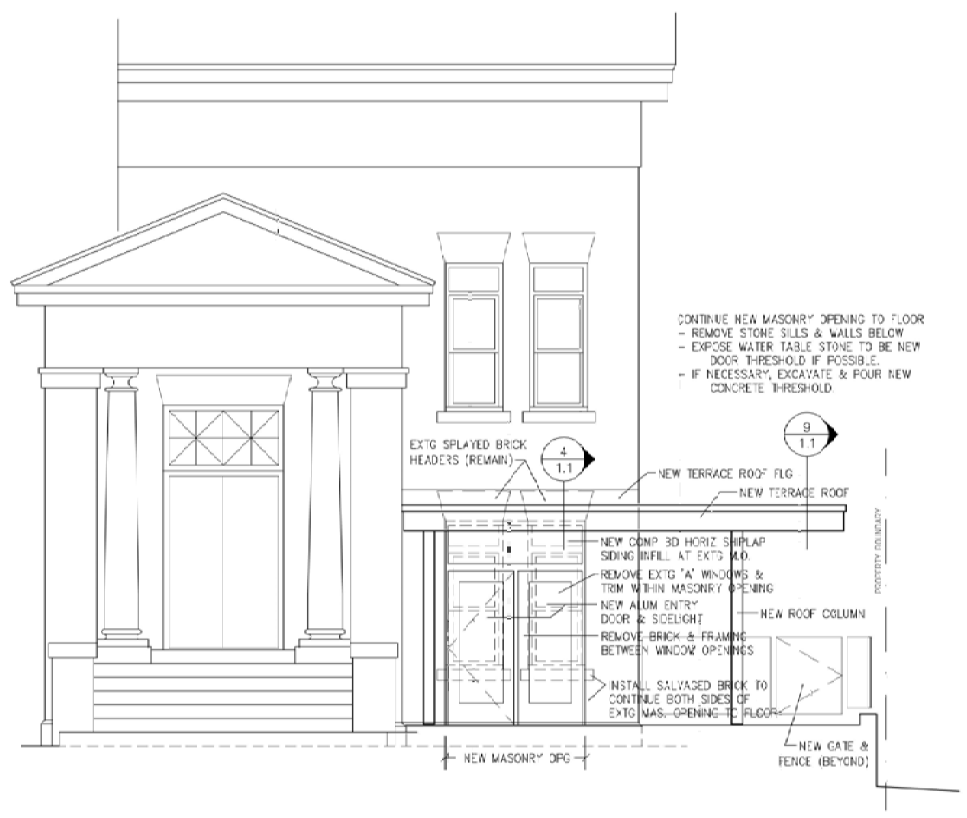


5 1.1 DET ELEVATION: ENTRY DOOR HEADER
1" = 1'-0"

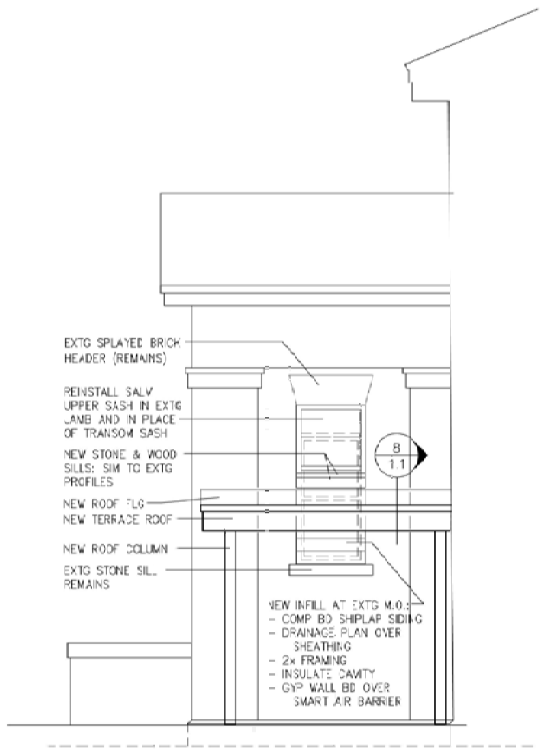


6 1.1 CANOPY FOUNDATION
3/8" = 1'-0"

7 1.1 CANOPY FRAMING
3/8" = 1'-0"



1 1.1 COVERED ENTRY: SOUTH ELEVATION
1/4" = 1'-0"



2 1.1 COVERED ENTRY: EAST ELEV
1/4" = 1'-0"

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FOR REVIEW ONLY

DATE: 18 MAR 2025
REVISION:

SCALE: AS NOTED

DRAWING: ELEVATIONS DETAILS & SCHEDULES

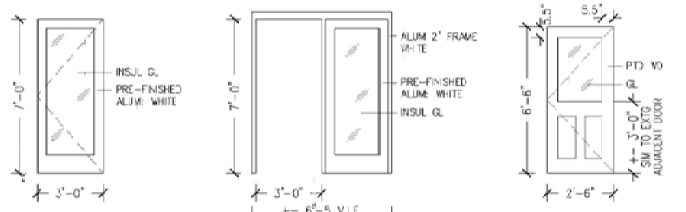
SHEET: A1.1

DOOR SCHEDULE

MARK	WIDTH x HEIGHT	TYPE	MATERIAL	FRAME MATERIAL	HARDWARE	T-HOLD	DETAILS	NOTES
10	3'-0" x 7'-0" (NEW)	A	INSUL FIBERGLASS (VIEW)	ALUM ST. FRONT (NEW)	A (ENTRY)(NEW)	T.B.D. IN ALUM	NOTE 1	FULL GLASS SIDELIGHT IN STOREFRONT FRAME
11	2'-8" x 7'-0" (EXTG)	B	PTD WOOD (EXTG)	PTD WOOD (EXTG)	B (EXTG)	–	NOTE 3	HALF GLASS (OBSCURE)
12	2'-4" x 3'-6" (EXTG)	C	PTD WOOD (EXTG)	PTD WOOD (EXTG)	C (EXTG)	–		EXTG FIRE EGRESS WINDOW
13	2'-8" x 7'-0" (EXTG)	B	PTD WOOD (EXTG)	PTD WOOD (EXTG)	D (EXTG)	–	NOTE 2	HALF GLASS (OBSCURE)
14	2'-6" x 6'-5" (EXTG)	D	PTD WOOD (EXTG)	PTD WOOD (EXTG)	D (EXTG)	–	NOTE 3	–
15	2'-6" x 6'-8" (NEW)	B	PTD WOOD (NEW)	PTD WOOD (NEW)	D (NEW)	–	NOTE 4	HALF GLASS-CLEAR, INSULATED

NOTES:
1 – AT DOOR #10 PROVIDE PROGRAMMABLE KEY PAD ENTRY & PANIC DEVICE EGRESS AND PROVIDE ADA PUSH PAD ACTIVATION.
2 – AT DOOR #15 PROVIDE PROGRAMMABLE KEY PAD ENTRY.
3 – AT DOORS #11 & #14 MODIFY EXTG LEVER SET TO PRIVACY FUNCTION IF NECESSARY.
4 – AT DOOR #12 PASSAGE FUNCTION, MATCH ADJACENT LEVERSET STYLE

DOOR STYLES



A–DOOR
1/2" = 1'-0"

A–FRAME & SIDELIGHT
1/4" = 1'-0"

COPY STYLE AT EXTG ADJACENT DOORS

B– NEW DOOR #15
1/4" = 1'-0"

FINISH SCHEDULE

RM #	ROOM NAME	WALLS NORTH	WALLS EAST	WALLS SOUTH	WALLS WEST	BASE	FLOORS	CEILINGS	TRIM	NOTES
101	MORE ACTIVE	PTD	PTD	PTD	PTD	EXTG PTD WD	EXTG CLEAR WD	NEW SUSP. ACT	EXTG PTD WD	
102	LESS ACTIVE					EXTG PTD WD	EXTG CLEAR WD	NEW SUSP. ACT	EXTG PTD WD	
103	STAFF					NEW RES	NEW RES	NEW PTD GWB	NEW PTD WD	NEW GWB: WALLS & CEILING
104	ENTRY					EXTG PTD WD	NEW RES	NEW SUSP. ACT	EXTG PTD WD	NEW GWB: SOUTH WALL
105	TOILET					NEW RES	NEW RES	NEW PTD GWB	NEW PTD WD	NEW GWB: WALL & CEILING
106	SOUTH STAIR					EXTG PTD WD	EXTG WD	EXTG PTD PLAS	EXTG PTD WD	
107	NORTH STAIR	✓	✓	✓	✓	EXTG PTD WD	EXTG CARPET	EXTG PTD PLAS	EXTG PTD WD	

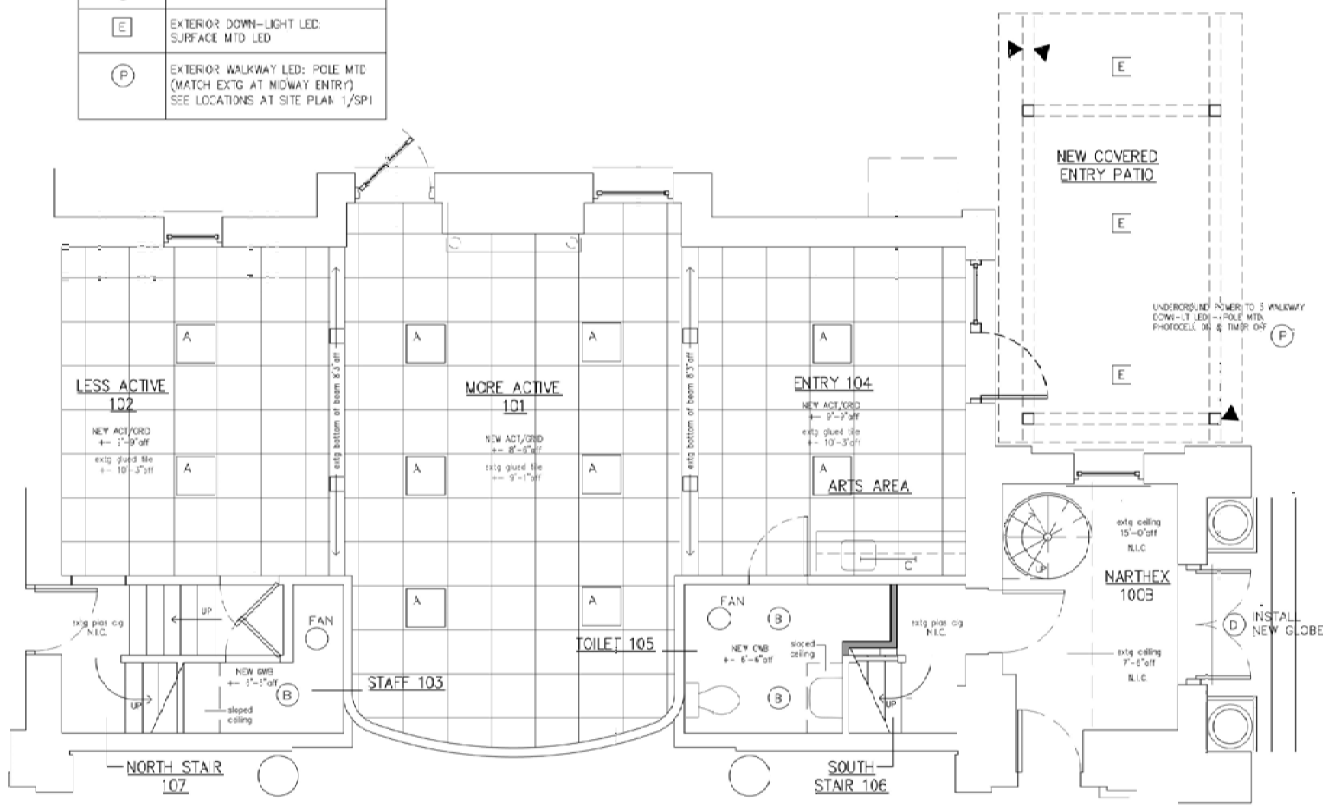
LIGHTING LEGEND

SYM	DESCRIPTION
A	2x2 LOW PROFILE LED LAY-IN OR SURFACE MTD
B	SURFACE MTD-LOW PROFILE LED
C	LINEAR LED-UNDER WALL CABINET
FAN	EXHAUST FAN: ON BY OS, OFF BY TIMER
	EXTERIOR FLOOD –MOTION ACTIVE
D	EXTG EXTERIOR SOFFIT MTD: INSTALL NEW GLOBE
E	EXTERIOR DOWN-LIGHT LED SURFACE MTD LED
P	EXTERIOR WALKWAY LED: POLE MTD (MATCH EXTG AT NORWAY ENTRY) SEE LOCATIONS AT SITE PLAN 1/SP1

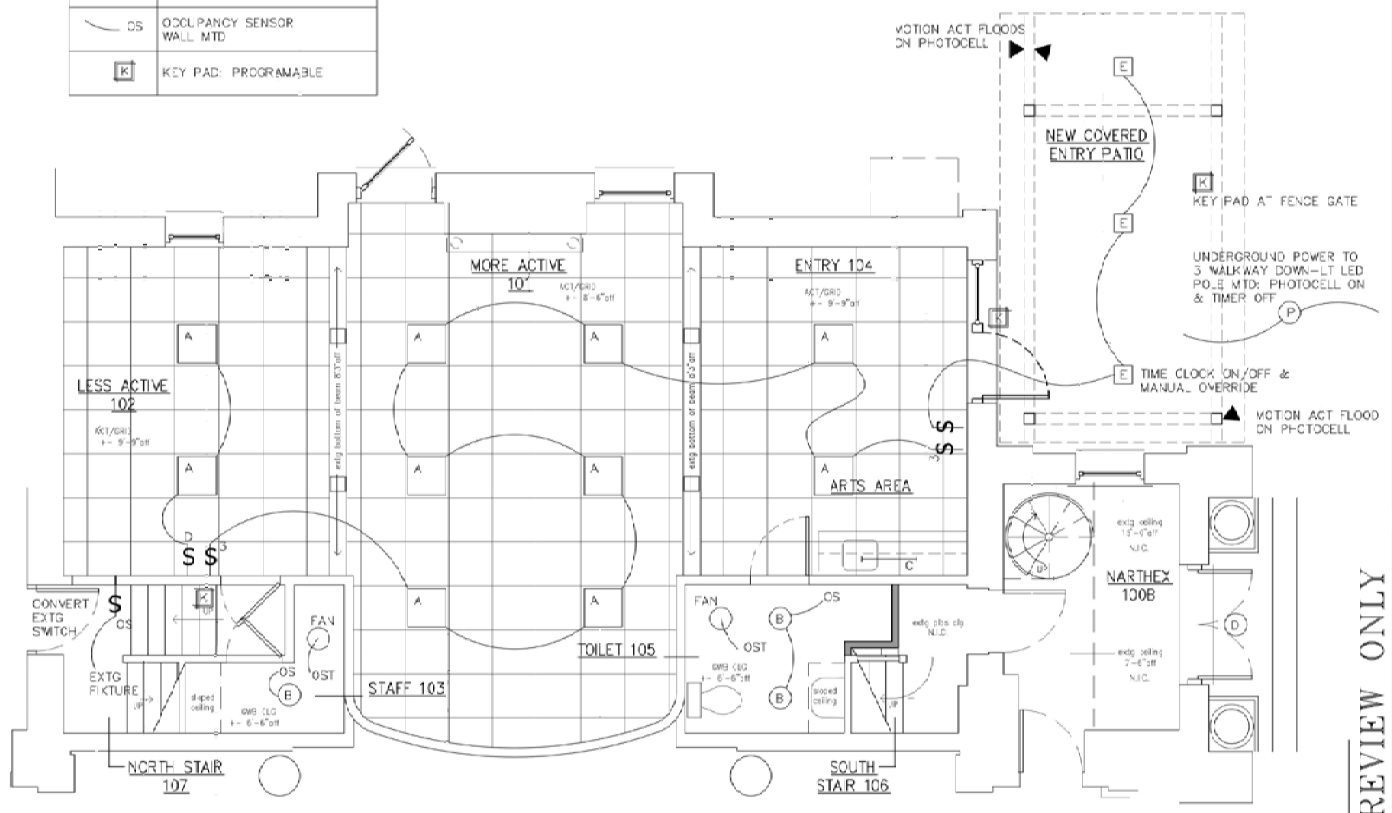
ELECTRICAL LEGEND

SYM	DESCRIPTION
	DUPLEX OUTLET
4	QUAD OULET
S	SWITCH
S3	3-WAY SWITCH
SD	SWITCH on DIMMER
CST	OCCUPANCY SENSOR, OFF BY TIMER
OS	OCCUPANCY SENSOR WALL MTD
K	KEY PAD: PROGRAMABLE

1 REFLECTED CEILING & LIGHTING
1.2 1/4" = 1'-0"



2 POWER PLAN
1.2 1/4" = 1'-0"



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Ownership of Documents

This document and the ideas and designs incorporated herein, as an instrument of professional service, is the property of Guillot Vivian Viehmann Architects and is not to be used, in whole or in part, for this or for any other project without the written authorization.

NOTES:

FOR REVIEW ONLY

First Congregational Church
FCCB: Childcare
38 South Winooski Avenue, Burlington, VT

GUILLOT VIVIAN VIEHMANN ARCHITECTS, INC. Burlington, VT 802-862-9631

DATE: 18 MAR 2025
REVISION:

SCALE: 1/4" = 1'-0"

DRAWING: CEILING & LIGHT PLANS & SCHEDULES

SHEET: A1.2

First Congregational Church

Statement of Financial Position

As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	$3,522,450.65
Other Current Assets	$249,078.07
Total Current Assets	**$3,771,528.72**
TOTAL ASSETS	**$3,771,528.72**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	$92,933.98
Total Liabilities	**$92,933.98**
Equity	$3,678,594.74
TOTAL LIABILITIES AND EQUITY	**$3,771,528.72**

First Congregational Church

Budget vs. Actuals

January - December 2024

	TOTAL	
	ACTUAL	BUDGET
Revenue	**$683,376.84**	**$705,402.50**
GROSS PROFIT	**$683,376.84**	**$705,402.50**
Expenditures		
5100 Payroll Expenses	**262,836.22**	**303,346.49**
5200 Payroll Taxes and Benefits	**68,651.13**	**77,150.63**
5300 Consultants & Professional Fees	**81,208.94**	**70,900.00**
5500 Ministry Expenses	**48,953.79**	**58,400.00**
5600 Buildings & Grounds Expenses	**88,087.26**	**98,339.00**
5700 Administrative Expenses	**30,327.00**	**28,490.00**
5800 Programmatic Expenses	**16,755.84**	**17,500.00**
5900 Other Expenses	**67,638.11**	**114,500.00**
Total Expenditures	**$664,458.29**	**$768,626.12**
NET OPERATING REVENUE	**$18,918.55**	**$ -63,223.62**
NET REVENUE	**$18,918.55**	**$ -63,223.62**

Vermont Conference
United Church of Christ

January 4, 2012

TO WHOM IT MAY CONCERN:

This letter is written on behalf of the First Congregational Church, Burlington Vermont.

The Internal Revenue Service issued a ruling, dated June 10, 1964, which, as subsequently amended, grants blanket federal income tax exemption to the United Church of Christ pursuant to section 501(c)(3) of the Internal Revenue code. All of its conferences, synods, associations and member churches come under this ruling. Therefore, the First Congregational Church, as a member church of the Vermont Conference of the United Church of Christ, is a 501(c)(3) organization and covered by the Internal Revenue Service group exemption number for the United Church of Christ, #1665.

A copy of the United Church of Christ's yearbook is filed with the IRS annually. The First Congregational Church is listed in the yearbook as a member congregation. I am enclosing a copy of the ruling letter dated June 11, 1964 with this letter.

The Federal ID number for the Vermont Conference of the United Church of Christ is 030179604. The Vermont Conference Office does not hold the certificate since the issuance is to the national offices of the United Church of Christ.

Sincerely,

James M. Thomas
Business Manager

Enc: Copy: ruling letter from IRS

36 N Main Street, Randolph VT 05060
802-728-4999, 802-728-4072 (FAX)
Rev. Lynn Bujnak, Conference Minister, Rev. Pamela Y. Lucas, Associate Conference Minister
Jim Thomas, Business Manager, Lynn Thomas, Administrative Assistant

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

IN REPLY REFER TO
T:R:EO:E
CSG

JUN 1 0 1964

United Church of Christ
Seventh Floor
297 Park Avenue South
New York 10, New York

Gentlemen:

This has further reference to the information submitted for use in issuing a group ruling holding you and your conferences, associations, synods, councils and educational, charitable and religious organizations exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information presented shows that you were formed as a merger of the Evangelical and Reformed Church and the General Council of the Congregational and Christian Churches. This merger became effective on July 4, 1961, the date your constitution and bylaws were declared in force. . . . .

Based upon the information presented, it is held that you and the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in your 1963 Yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes.

You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not required to file Federal income tax returns so long as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations retain a tax exempt status.

It will not be necessary for you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you and to your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code. . . . .

The District Directors concerned are being notified.

Very truly yours,

R J. Stekem

Chief, Exempt Organizations Branch

Memorandum of understanding, between
First Congregational Church of Burlington, VT (FCCB)
and
ONE Arts Center (ONE)

March 24, 2025

FCCB will lease to ONE two spaces within our building at 38 South Winooski Avenue, Burlington, VT, as described below. Monthly rent for the first year will be $800.00 per month, with an additional annual increase to equal 4.5% of total church building expenses (utilities) each year, beginning on the first day of the month following the anniversary of the lease. FCCB may choose to reduce this increase after review of actual costs each year, in keeping with our intention to keep this agreement revenue neutral for FCCB. The lease payment will be due no later than the first of each month.

For **CHILD CARE**: space of approximately 790 square feet for a licensed childcare facility, for a period of five years.

FCCB will provide:

- Newly renovated space designed, in collaboration with ONE, for childcare use.

ONE will provide:

- All kitchen and office equipment (refrigerator, microwave, copier,, etc.).
- All furniture and supplies.
- Trash and recycling, removed to containers within the Buell Street yard at the end of each day.
- Daily cleaning.
- Air conditioning (if desired).
- Pest Control (as necessary).

For **KITCHEN:** use of our second floor kitchen of approximately 660 square feet, each Monday, Wednesday, and Friday from approximately 7:00 am to 2:00 pm to produce meals for childcare programs (including other sites), for a period to be negotiated.

FFCB will provide:

- Kitchen with existing stainless steel work tables, sinks, dishwasher, range (with hood), oven, basic kitchen tools, pots and pans.
- Removal of part of the wooden counter on the south wall to accommodate additional ONE equipment, if necessary.
- Hotter water at the pot sink to meet code.
- Reasonable storage space for ONE non-perishable food.
- Parking for one car, on the days of ONE kitchen use.
- 5 working days before a contracted FCCB event using full kitchen alternative times/date will be discussed. If no resolution is acceptable, OneArts will receive a $50 rent credit.

ONE will provide:

- Kitchen tools, knives, bowls, pans, etc. required to make ONE meals.
- New freezer / refrigerator (style and location TBD), owned by ONE.
- Any containers that leave the FCCB building.
- Carts as needed to transport meals out of the kitchen.
- Storage containers as needed.
- Thorough daily clean up, with trash taken to the dumpster (north of the FCCB building) at the end of each day.
- Responsibility for any damages caused by flooding, clogged pipes, etc. related to ONE food prep and cleanup.
- Wi-fi, if needed.

For **BOTH** spaces:

FCCB will provide

- Basic utilities, including electrical, heating, water, sewer, fire alarm, plus routine maintenance, building insurance.
- Weekly cleaning of common hallways.
- Dedicated liaison to meet with ONE representative monthly via in-person or online video for the first year, via email or phone thereafter
- A 3 person panel -1 FCCB trustee, 1 non trustee Strategic Implementation Committee member, 1 OneArts member with one vote each will meet as needed to discuss and decide issues.

ONE will provide:

- Liability insurance, naming FCCB as “additional insured”.
- Responsibility to pay for any charges arising from any alarms triggered, with police or fire department response.
- Dedicated liaison to meet with FCCB representative monthly via in-person or online video for the first year, via email or phone thereafter.

MODIFICATIONS:

The various responsibilities outlined above may be modified within 30 days of signature below.

Signed:

For FCCB: _____ Date _____

For ONE: _____ Date _____

	September-24	October	November	December	January-25	February	March	April	May	June	July	August	Totals				
Income																	
Tuition/Subsidy for 8	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$195,516.00	8 classrooms,	82 children possible		
Grants																	
Total	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$ 16,293.00	$195,516.00				
Expense																	
Full time Staff	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 72,000.00	18 teachers	48k per teacher		
Director	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 4,416.00	$ 52,992.00	co directors	plus assistant	5 "extra full time"	
Administrative staff	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 3,600.00				
Specialist Fees & enrichment	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 3,000.00				
Payroll taxes	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 948.56	$ 11,382.71				
Workers Compensation	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 150.23	$ 1,802.81				
general fund													$ -				
Trainings	$ 500.00		$ 500.00						$ 500.00				$ 1,500.00				
Retirement	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 336.00	$ 4,032.00				
Health Insurance	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 18,000.00	10 people insurance @525			
Rent and utilities	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 9,600.00				
Facility/Office Supplies	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 1,200.00				
Food	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 2,400.00				
Classroom Supplies	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 2,400.00				
Cleaning	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 2,400.00				
Insurance										$ 1,000.00			$ 1,000.00				
Subscriptions & service fees	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 2,400.00				
Utilities (phones/internet)	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 2,400.00				
Total Expense	$ 16,300.79	$ 15,800.79	$ 16,300.79	$ 15,800.79	$ 15,800.79	$ 15,800.79	$ 15,800.79	$ 15,800.79	$ 16,300.79	$ 16,800.79	$ 15,800.79	$ 15,800.79	$192,109.52				
Net Income	$ (7.79)	$ 492.21	$ (7.79)	$ 492.21	$ 492.21	$ 492.21	$ 492.21	$ 492.21	$ (7.79)	$ (507.79)	$ 492.21	$ 492.21	$ 3,406.48				

GUILLOT ▪ VIVIAN ▪ VIEHMANN ARCHITECTS INC.

Our firm was founded in April of 1996 by the combination of Frank Guillot Architects, Ltd. (founded in 1978) and Vivid Architects (founded in 1987). The three principals share a commitment to design excellence, client service, and sustainable, contextual, accessible architecture and planning.

Meeting your needs through superior client service.

We have built our practice of architecture on superior service to our clients. Many of our projects are the successful product of interactive and participatory processes, true collaboration between the owner's planning team, architect, consultants, and contractor. The identity, image, and user appreciation of a project grows from the owner's imprint through participation, collaboration and interpretation of ideas into architecture.

Architecture in harmony with the environment

We share deep love and concern for the unique quality of life found here in northern Vermont. Equitable housing opportunity is the foundation that will allow everyone to enjoy those qualities. We believe that carefully conceived buildings enhance community and can work *with* nature to preserve and enhance the specialness of place. Design and construction of energy efficient facilities incorporating sustainable technologies and renewable resources is environmentally gentle, makes economic sense, and invests in the future. Our attention to your environment will result in the best solution for your needs.

If it doesn't seem possible, call us. We relish a challenge!

Frank Guillot FAIA, Hon.MRAIC, NCARB Ann Vivian AIA, NCARB Douglas Viehmann AIA, LEED-AP, NCARB
gvvarchitects.com 284 South Union St Burlington VT 05401 802 862-9631

EXPERIENCE Ann Vivian has practiced architecture in Vermont and New England for more than 30 years designing a variety of project types. She is a partner in GVV Architects. Ann has developed leadership skills facilitating consensus-building public forums through her work with committees and congregations. Her professional interest in the design of spaces for worship is underscored by active participation in the Interfaith Forum on Religion, Art, and Architecture and the Fellowship of Architects of the United Church of Christ. She has more recently discovered the rewards of set design for community-based Lyric Theatre.

EDUCATION
Rhode Island School of Design
Bachelor of Architecture,1976; Bachelor of Fine Arts,1975
Andover Newton Theological School
M.A. Theology and the Arts, (with honors), 2001

REGISTRATION
Vermont #1268
Massachusetts #10794
New Hampshire #2824
NCARB Certificate #51983

AWARDS
2015 Award of Excellence, American Builders & Contractors of NH/VT
First Congregational Church, Wolfeboro, NH (with North Branch Construction)
2009 Historic Preservation Award, Preservation Burlington,
Belfry Restoration, First Congregational Church, Burlington, VT
2005 Preservation Burlington Design Award,
Ronald McDonald House Addition
2003 AIA Vermont Design Award, GVV Office Carriage House Renovation
2000 Historic Preservation Award, Preservation Burlington
Residence -127 Mansfield Avenue
1999 Historic Preservation Award, Chittenden County Historical Society
Trinity Episcopal Church Restoration, Shelburne, VT
1985 Urban Design Citation: Progressive Architecture Annual
Design Awards for the Burlington Urban Design Study.

PUBLICATIONS
"Vessels of Memory", Faith & Forum , Journal of the Interfaith Forum on Religion, Art, and Architecture, Vol. XXXIII/no. 2, 1999.
"Architectural Theologies of Paradise", presented at IFRRA Conference: Images of Paradise, Boston, September 2000.
"*Form Follows Faith, Faith Follows Form: Protestant Perspective",* presented at an IFRAA workshop for Build Boston, Nov. 2002.

AFFILIATIONS
Jonathan Edwards Honor Society - Andover Newton Theological School
American Institute of Architects - Vermont Chapter (Past President)
Interfaith Forum on Religion, Art and Architecture
Fellowship of Architects - United Church of Christ
City of Burlington - Design Review Board, Chair
City of Burlington - Idea Technical Review Committee for Moran Plant
VT Conference UCC, Vice President, President
City of Burlington - Burlington Housing Loan Review Board
Preservation Burlington, Board of Directors, President
Lyric Theater Company, Set Designer
Lake Champlain Yacht Club, Board of Governors
State of Vermont – Advisory Council for Historic Preservation

Frank M. Guillot, FAIA, NCARB, Hon. MRAIC, holds degrees from M.I.T. and Temple University. He has served as President of AIA/VT, Chairof the VT Architects Registration Board, President of the National Council of Architectural Registration Boards (NCARB) and Director for the National Architectural Accreditation Board (NAAB). He has served on the Norwich University Architecture School Advisory Committee and on numerous NAAB architecture school accreditation teams. He is a member of the AIA Architects for Health interest group and the Vermont Housing Managers' Association. In 2000 he received the first AIA/VT Civic Award in Architecture. He has been commended by the architectural associations in the US, Canada and Mexico for his work to facilitate architect mobility nationally and internationally.

Mr. Guillot has practiced architecture in Vermont for almost 40 years. His work, in addition to single family residential design, has been affordable multi-family and special needs housing, commercial and retail design and with the medical community to bring healthful design and construction to the physician and dental practices of Vermont. Frank also has a long-standing interest in sustainable architecture, beginning with the “Solar Home” revolution of the 1970's.

Ann Vivian, AIA, NCARB, earned Architecture and Fine Arts degrees from Rhode Island School of Design. She is a past-president of AIA/VT. Ann's professional interest in spaces for worship is underscored by membership in the Interfaith Forum on Religion, Art and Architecture and the Fellowship of Architects of the United Church of Christ (a member of the Steering Committee). In 2001 she earned a Masters in Theology and the Arts degree from Andover Newton Theological School. Ann was a long-time member of the Burlington Design Review Board, serving as its Chair for five years. She is a member of AIA Vermont, Preservation Burlington, and currently serves on the Advisory Council for Historic Preservation for the State of Vermont.

Ms. Vivian has designed many wonderful spaces for worship, meditation and reflection in Vermont and the eastern US. Her work with residential and institutional clients also reflects her ability to define their needs and realize their dreams in physical space through texture, light and volume. Through Ann’s guidance GVV Architects has won historic preservation awards for an addition to the Ronald McDonald House in Burlington, Trinity Church renovation in Shelburne, VT and First Congregational Church Restoration in Burlington, an AIA/VT design award for new office space, and ABC/NH award of excellence for First Congregational Church of Wolfeboro, NH.

Douglas R. Viehmann, AIA, LEED AP, earned Architecture and Fine Arts degrees from Rhode Island School of Design. Before moving to Vermont in 1978 he was design partner of Conservative Builders, a residential design/build firm in Maine. Doug serves as State Coordinator for the Intern Development Program for AIA/VT. He has served on the Board of Directors of Lyric Theater Company and Green Mountain Habitat for Humanity, as Commodore of the Board of Governors and Buildings and Grounds Chair for Lake Champlain Yacht Club, and Chair of the Drafting Department Review Committee at Essex Technical Center. He is active on many committees of First Congregational Church, Burlington. He has won awards from AIA/VT, and the American Concrete Institute, for historic projects and new work.

Mr. Viehmann’s clients include many Schools across the state as well as Commercial, Industrial and Residential clients. Sustainable use of resources and the environment has been a hallmark of his work. Doug believes that the use of local and natural materials will reduce the environmental cost of a project and keep construction dollars in local hands. He understands that the client is the central decision maker during the design process. Those decisions are best made with accurate information presented in clear language and graphics.

QUEEN CITY DEVELOPMENT GROUP

General Information Queen City Development Group

Originally founded in Burlington, VT in 2019, Queen City Development Group ("QCDG") focuses on providing quality service via the four cornerstones of our business: construction, design & development, investment, and property management. Our all-encompassing scope of services enables us to be a part of every step in the life cycle of a property. From the first concept of a project to disposition of a long-term investment and everything in between, QCDG is there.

At QCDG our founders have combined decades of experience to establish the four cornerstones of our business: construction, design & development, investment and property management. Whether you are an investor, tenant, or landlord, we can be there every step of the way.

Tom Fontaine

Tom has over 30 years of experience in construction and project management. Tom cultivated his expertise in construction in various markets throughout the U.S. before returning home to Vermont in 1997. For more than 25 years Tom has actively worked across the state on a variety of projects that include hotel and apartment renovations, restaurant/business fit-up, historic rehab, and ground-up new development. His breadth of local experience has enabled Tom to develop strong relationships with numerous subcontractors, vendors, and suppliers.

Tom Fontaine

Partner

tfontaine@queencitydg.com

802-318-7392

164 North Union St #1
Burlington, VT 05401
802-338-0028
beccam@oneartsvt.org

Becca McHale

Educator and Curator of Creative Experiences

Employment

2013 - Present
Co-Founder, Co-President, and Teacher
ONE Arts, Burlington VT

September 2018 - 2022
Set Designer/Painter and Teacher
Very Merry Theater, Burlington, VT

June 2003 - May 2013
Graphic Designer
Hampton Direct, Inc., Williston VT

March 2001-June 2003
Graphic Designer / Customer Service Rep.
C & R Printing & Taft Corners, Williston, VT

Skills

- teaching
- planning
- logistics
- marketing
- communication
- illustration
- design
- business management
- bookkeeping and budgets
- program development
- communication
- conflict resolution
- personnel management
- set design & painting

Software

Google Worksuite, Sawyer Tools, Mail Chimp, Illustrator, Photoshop, InDesign, Acrobat, & Microsoft Office

Education

1996-2000 Bachelor of Arts in Fine Art and Foreign Language (French) obtained
St Mary's College of Maryland, a Public Honors College
Graduated Magna Cum Laude 3.83 GPA

References

Phelan Fretz
Fretz Consulting
phelanfretz@gmail.com
802-598-3151

Dayle Sargeant
Director, ONE Arts Community School
dayles@oneartsvt.org
802-540-9174

Mikayla Messier
Director, ONE Arts Center
mikaylam@oneartsvt.org
802-393-7718

Don Wright
Executive Director, Very Merry Theater
don@verymerrytheater.org
802-355-1461

Margaret Coleman

margaretpcoleman@gmail.com
917-232-9205

Education

2023, PhD, Institute for Doctoral Studies in the Visual Arts
2009, MFA, New Forms of Art, Pratt Institute, Brooklyn, New York
2005, BFA, Sculpture, University of Minnesota, Minneapolis, MN

Professional Experience

2014-present, **Co-President, ONE Arts**, Burlington, VT
2019-2023, **Executive Director, T.W. Wood Museum and Gallery**, Montpelier, VT
2014-2019, **Executive Director, ArtShape Mammoth**, artshapemammoth.com
2017-2019, **Program Director, Cold Hollow Sculpture Park**, Enosburg Falls
2015-2019**, Board of Directors, Burlington City Arts,** Burlington, VT
2012- 2013, **Resident Curator**, Loft 594 Gallery, Brooklyn, NY
2011-2013, **Associate Curator, Thomas Hunter Projects**, Hunter College, NYC.
2009 -2011, **Sculptor at New York Sculpture Restoration**, Brooklyn, NY.
2008-present**, Co-founder, Visitor Center Artist Camp**, Ewen, Michigan
2012-2014, **Board Member, Treasurer, and Chair of Fundraising**, 2014 International Conference on Cast Iron Art
Spring, 2009, **Paper making studio assistant**, Dieu Donne, New York, NY
2008-2009, **Vice President**, Pratt Artists League, Brooklyn New York.

Teaching Experience

Fall, 2017**, Substitute faculty, Drawing Class, UVM**
2011-2013, **Adjunct Faculty**, **Ceramics/Sculpture** Hunter College, NYC.
Spring, 2010, **Sculpture Instructor**, NesArtists Residency, Iceland.
Fall, 2009, **Assistant Teaching**, Sculpture and Foundry, Pratt Institute, NY
2008-2009, **Community Education Sculpture Instructor**, St Louis Park.
2008-2009, **Ceramics Department Teaching Assistant**, Pratt Institute, NY.
2008, **Teaching Assistant**, Installation class, Pratt Institute, NY.
2006-2007, **Teaching assistant**, Avalon High School.
2006**, Clay class instructor, Belfry Art Center, Minneapolis, MN.**

Selected Curatorial Experience

2017-2021, **Exhibitions committee**, Burlington City Arts
December, 2017, **Superfine Fair**, Miami Art Week
October, 2017, **Guest Curator**, Loomis Chaffee School, Windsor, CT
October, 2017, **Guest Curator**, University of Vermont
July, 2017, **Guest Curator**, Champlain College, Burlington, VT
May, 2017, **Superfine Fair,** NYC
May, 2017, **Guest curator, Garner Art Center**, NY

April, 2016, **Guest curator, Vermont Studio Center,** Johnson, VT
March, 2016, **Guest curator, University of Vermont**, Burlington
December, 2015, **X Contemporary Art Fair**, Miami, FL
October, 2015, **Guest Curator, Millsaps College**, Jackson, Mississippi
February, 2015, **Guest Curator, L&L Gallery, University VT,** Burlington, VT
January, 2015, **Guest Curator, Wayfarers Gallery,** Brooklyn, NY
September, 2014, **Guest Curator, Pelham Art Center,** Pelham, NY
June, 2012, **Guest Curator**, Ground Arts, NYC, NY.
October, 2011, **Guest Curator**, Gowanus Ballroom, Brooklyn, NY.
2005-2007, **Belfry Collective Curator**, Minneapolis, MN

Lectures/Visiting Artist

October, 2018, **Feverish World Conference Presenter,** University of VT
October, 2017, **Guest Curator Lecture**, *Mapping Experience*, University of VT
October, 2016, **Guest lecture**, *Psychogeography and Movement*, University of VT
January, 2016, **Visiting Artist Residency and Lecture**, Loomis Chaffee School, CT
February, 2015**, Panel discussion moderator,** University of VT**,** *Spatial Intuitions*
October, 2015, **Guest Lecture**, Champlain College, VT, *Exploring Collaboration in Post-Relational Aesthetics*
October, 2015, **Guest Curator Lecture,** Millsaps College, MS
October, 2014, **Guest Lecture,** *Connecting the Body in Sculpture and Performance*, University of VT, Burlington, VT
February, 2013, **Guest Lecture**, *Alternative Methods of Curating and the significance of DIY Spaces for Contemporary Artists*, Hunter College, NY
April, 2011, **Guest Lecture,** *Collective Structure***,** Hunter College, NY
June, 2011, **Artist Talk, Center for Contemporary Art, Sacramento, CA.**
December, 2009, **Visiting Artist, Education and Learning Center**, MPLS, MN.
April, 2008, **Visiting Artist, Bronx Arts, NY**.
March, 2008, **Visiting Artist, University of the Pacific, CA**.

Creative Development Residencies, Project Grants, and Awards

March, 2015, **Culture Grant, Michigan Department of Economic Development**
April, 2014, **Vermont Studio Center residency**
April, 2014, **Awesome Without Borders, Harnisch Foundation Grant**
February, 2014, **Pollination Project Grant**
July, 2013, **Franconia Sculpture Park Cast Iron Residency**, MN
June, 2012, **USUK Cast Iron Symposium**, Salem Art Works, Salem, New York
January, 2011, **Artist in Residence**, Ceramics Department, Hunter College, NYC.
February 2010-May 2010, **NesArtist Residency and Fellowship**, Iceland.
Summer 2009, **Pratt Institute**, Honors and Achievement Awards for MFA degree.
Summer, 2009, **St Louis Park Arts and Culture Grant**, St Louis Park, MN
Summer, 2008, **St Louis Park Arts and Culture Grant**, St Louis Park, MN
Nov-Dec, 2006, **Jerome Foundation Fellowship**

Dayle Sargeant M.Ed.

802-881-3130| Dayledaysargeant@gmail.com

Education

M.ED. IN EARLY CHILDHOOD SPECIAL EDUCATION, WITH A SPECIALIZATION IN TRAUMA INFORMED EDUCATION. | THE UNIVERSITY OF ILLINOIS AT URBANA CHAMPAIGN

B.S. IN EARLY CHILDHOOD SPECIAL EDUCATION WITH A CONCENTRATION IN COMMUNICATIONS SCIENCE AND DISORDERS. | THE UNIVERSITY OF VERMONT

Skills & Abilities

Dedication to early childhood education

Effective and innovative problem solving skills

Extensive knowledge on supporting diverse children, families, and teachers.

Strong interpersonal skills

Strong relationships within the field of early childhood in Vermont

Knowledge of early childhood/early childhood special education best practice

Additional Training

CPR certification, Conscious Discipline curriculum, Parents as Teachers curriculum

Experience

DIRECTOR | ONE ARTS COMMUNITY SCHOOL BURLINGTON | FEBRUARY 2024- PRESENT

Oversaw day-to-day operations, managing a dedicated team of 6-10 educators supporting 28 children. Ensured a safe, engaging, and enriching environment for both children and staff. Communicated with parents, provided mentorship to teachers, and facilitated and led professional development opportunities. Created a culture of exploration, joy, and appreciation among our school community.

DIRECTOR | FIRST ROOTS UNDERHILL | NOVEMBER 2022- FEBRUARY 2024

Managed and directed an infant toddler center of 5-6 staff and approximately 22 families. In charge of daily operations, scheduling, staff supervision, and enrollment. Restructuring classrooms and the physical environment to reduce teacher burnout and minimize children's challenging behaviors.

Conduct teacher annual reviews. Orient new staff and assist in the hiring and onboarding process. Manage child and staff files and ensure compliance with state of Vermont center based child care licensing standards. Lead staff meetings and professional development. Collaborate with other members of staff and the senior team at First Roots. Form positive relations with other programs and members of the community in the Underhill Jericho area.

LEAD TODDLER TEACHER/SUPERVISOR | THE OPPORTUNITY ALLIANCE | JULY 2021-NOVEMBER 2022

Planned and implemented curriculum and learning experiences. Individualized classroom set up, learning experiences, and instruction based on children's developmental abilities. Collaborated with mental health, special education, and other service providers. Supervised and coached assistants, aides, and substitutes who supported the room. Participated in a curriculum committee to implement a new social emotional curriculum program wide. Advocated for the staff, children, and families.

EARLY INTERVENTION INTERN | ILLINOIS PART C. | AUGUST 2019 - DECEMBER 2019, AUGUST 2020 - DECEMBER 2020

Implemented bagless developmental therapy, completed norm-referenced assessments, and summarized results in written reports. Assisted in writing IFSP's. Collaborated with service coordinators, speech-language pathologists, physical therapists, occupational therapists, interpreters, and social workers to implement developmental therapies. Participated in transition, IFSP, and exit meetings for children. Facilitated a community-based playgroup. Planned and implemented therapy over live video visits. Co-chair of CFC 16's Local Interagency Council.

LEAD TODDLER TEACHER | GREATER BURLINGTON YMCA | DECEMBER 2018 – JULY 2019

Planned curriculum, collaborated with early intervention service providers, conferenced with families, supported children's development. Facilitated toilet training, supported language development, increased pro-social behaviors between peers, and created a supportive and inquisitive classroom culture. Conducted assessments and documented the children's learning, including generalizing IFSP outcomes. Supported colleagues with classroom setup and incorporating developmentally appropriate activities and expectations.

LEAD PRESCHOOL TEACHER | CHAMPLAIN VALLEY HEAD START | AUGUST 2017–DECEMBER 2018

Planned curriculum, classroom setup, and environments. Supported families in accessing social and health services. Conducted home visits. Collaborated with local school districts, mental health organizations, the Department of Children and Families, and other community partners. Advocated for the rights of children and families supported by the program. Individualized activities, adapted materials, and logged and monitored child progress in GOLD. Supported and coached interns and volunteers.

CLASSROOM AID, 1:1 PARAEDUCATOR | TRINITY CHILDREN'S CENTER | DECEMBER 2016-AUGUST 2017

Supported curriculum planning, classroom organization, and setup. Planned outings and activities using the project approach. Implemented behavior plans and supported social-emotional development, self-regulation, and positive social interactions for students with behavior challenges.

STUDENT TEACHER | WILLISTON EEE (SPECIAL EDUCATION PRE-K) | AUGUST 2016-DECEMBER 2016

Planned curriculum to incorporate IEP goals, supported and scaffolded learners with a variety of abilities, collaborated with vision specialists in making accommodations to the classroom environment. Conducted evaluations and collaborated with an SLP to help generalize IEP goals across classroom activities. Wrote social stories and created individual adaptations to ensure student success.

CLASSROOM AID, STUDENT TEACHER, SUBSTITUTE TEACHER | THE CAMPUS CHILDREN'S SCHOOL | AUGUST 2014 – AUGUST 2016

Organized the classroom and insured classroom maintenance and upkeep. Planned and supervised educational outings for children. Executed an inquiry and series of projects around movement and mathematics based on student interest. Documented student progress. Oriented new student teachers to the classroom roles, expectations, and responsibilities.

CLASSROOM TEACHER/SUBSTITUTE TEACHER | GAN YELADIM | JUNE 2013- OCTOBER 2014

Ran classroom of 6 toddlers. Planned curriculum, supervised outings, and maintained communication between school and families. Supported other classrooms as needed.

STUDENT INTERN | CHAMBERLIN SCHOOL KINDERGARTEN | SEPTEMBER 2012- JUNE 2013

Supported children with varying abilities across activities and lessons, including mathematics and literacy. Ran morning meeting, supported children through transitions between activities. Supported family conferences and individualized learning.

I have a Masters in Early Childhood Special Education with a focus on birth through age 3, and a specialization in Trauma Informed Teaching. I also worked on published research projects on structured motor play for preschool-aged children receiving special education services. My culminating project was implementing a four-part virtual training on trauma-informed teaching

practices for early childhood professionals. As part of a research project to measure the effect of high-quality professional development on the knowledge and use of trauma-informed teaching practices in childcare settings.

My Bachelor's is in Early Childhood Special Education with a minor in Communication Science and Disorders.

Attachment C:
Burlington Standard Contract Conditions

ATTACHMENT C:
BURLINGTON STANDARD CONTRACT CONDITIONS
FOR CONTRACTORS

1. **DEFINITIONS:**
   - **A.** The "Contract" shall mean the Contract between Contractor and the City to which these conditions apply and includes this Attachment C.
   - **B.** The "Contractor" shall mean First Congregational Church.
   - **C.** The "City" shall mean the City of Burlington, Vermont or any of its departments.
   - **D.** The "Effective Date" shall mean the date on which the Contract becomes effective according to its terms, or if no effective date is stated, the date that all parties to it have signed.
   - **E.** The "Parties" shall mean the parties to this Contract.
   - **F.** The "Work" shall mean the services being provided by the Contractor, as provided in the Contract.

2. **REGISTRATION:** The Contractor agrees to be registered with the Vermont Secretary of State's office as a business entity doing business in the State of Vermont at all times this Contract is effective. This registration must be complete prior to Contract execution.

3. **INSURANCE & INDEMNIFICATION:** The insurance and indemnification provisions set forth in Attachment C-1 are incorporated by this reference as though fully set forth. Any provisions of this Contract for indemnification, defense, release of liability, or warranty, shall survive termination hereof.

4. **CONFLICT OF INTEREST:** The Contractor shall disclose in writing to the City any actual or potential conflicts of interest or any appearance of a conflict of interest by the Contractor, its employees or agents, or its sub-contractors, if any.

5. **PLANS, RECORDS, AND AVAILABLE DATA:** The City agrees to make available, at no charge, for the Contractor's use all available data related to the Contract including any preliminary plans, maps, drawings, photographs, reports, traffic data, calculations, EDM, valuable papers, topographic survey, utility location plats, or any other pertinent public records.

6. **PERSONNEL REQUIREMENTS AND CONDITIONS:** The Contractor shall employ only qualified personnel with appropriate and valid licensure, to the extent a license is required for the work performed. The City shall have the right to approve or disapprove key personnel assigned to administer activities related to the Contract.

   Except with the approval of the City, during the life of the Contract, the Contractor shall not employ:

   1. Any City employees who are directly involved with the awarding, administration, monitoring, or performance of the Contract or any project(s) that are the subjects of the Contract.

2. Any person so involved within one (1) year of termination of employment with the City.

The Contractor warrants that no company or person has been employed or retained, other than a bona fide employee working solely for the Contractor, to solicit or secure this Contract, and that no company or person has been paid or has a contract with the Contractor to be paid, other than a bona fide employee working solely for the Contractor, any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making of the Contract. For breach or violation of this warranty, the City shall have the right to annul the Contract, without liability to the City, and to regain all costs incurred by the City in the performance of the Contract.

The City reserves the right to require removal of any person employed by a Contractor, from work related to the Contract, for misconduct, incompetence, or negligence as determined by the City, in the due and proper performance of Contractor's duties, or for neglecting or refusing to comply with the requirements of the Contract.

7. **PERFORMANCE:** Contractor warrants that performance of Work will conform to the requirements of this Contract. Contractor shall use that degree of ordinary care and reasonable diligence that an experienced and qualified provider of similar services would use acting in like circumstances and experience in such matters and in accordance with the standards, practices and procedures established by Contractor for its own business.

8. **DESIGN STANDARDS:** Unless otherwise specifically provided for in the Contract, or directed in writing, Contractor services, studies or designs, that include or make reference to plans, specifications, special provisions, computations, estimates, or other data shall be in conformance with applicable City, state, and federal specifications, manuals, codes or regulations, including supplements to or revisions thereof, adopted prior to or during the duration of this Contract. In case of any conflict with the guidelines referenced, the Contractor is responsible to identify and follow any course of direction provided by the City.

9. **RESPONSIBILITY FOR SUPERVISION:** The Contractor shall assume primary responsibility for general supervision of Contractor employees and their sub-Contractors for all work performed under the Contract and shall be solely responsible for all procedures, methods of analysis, interpretation, conclusions and contents of work performed under the Contract. The Contractor shall be responsible to the City for all acts or omissions of its sub-contractors and any other person performing work under this Contract.

10. **UTILITIES:** Whenever a facility or component of a private, public, or cooperatively-owned utility will be affected by any proposed construction, the Contractor will counsel with the City, plus achieve any necessary contacts and discussions with the affected owners, regarding any requirement necessary for revisions of facilities or existing installations, both above and below ground. Any such installations must be completely and accurately exhibited on any detail sheets or plans. The Contractor shall inform the City, in writing, of any such contacts and the results thereof.

11. INSPECTION OF WORK: The City shall, at all times, have access to the Contractor's work for the purposes of inspection, accounting, and auditing, and the Contractor shall provide whatever access is considered necessary to accomplish such inspections. At any time, the Contractor shall permit the City or representative for the City the opportunity to inspect any plans, drawings, estimates, specifications, or other materials prepared or undertaken by the Contractor pursuant to the Contract, as well as any preparatory work, work-in-progress, or completed work at a field site, where applicable.

Conferences, visits to a site, or an inspection of the work, may be held at the request of any involved party or by representatives of the City.

12. REVIEWS AND ACCEPTANCES: All preliminary and detailed designs, plans, specifications, estimates or other documents prepared by the Contractor, shall be subject to review and endorsement by the City.

Approval for any inspections or sequences of progress of work shall be documented by letters, memoranda or other appropriate written means.

A frequency for formal reviews shall be set forth in the Contract. Informal reviews, conducted by the City will be performed as deemed necessary. The Contractor shall respond to all official comments regardless of their source. The Contractor shall supply the City with written copies of all correspondence relating to formal and informal reviews.

No acceptance shall relieve a Contractor of their professional obligation to correct any defects or errors in their work at their own expense.

13. PUBLIC RELATIONS: Whenever it is necessary to perform work in the field, particularly with respect to reconnaissance, the Contractor will endeavor to maintain good relations with the public and any affected property owners. Personnel employed by or representing the Contractor shall conduct themselves with propriety. The Contractor agrees to inform property owners and/or tenants, in a timely manner, if there is need for entering upon private property as an agent of the City, in accordance with 19 V.S.A. § 35 and §.503, to accomplish the work under the Contract. The Contractor agrees that any work will be done with minimum damage to the land and disturbance to the owner. Upon request of the Contractor, the City shall furnish a letter of introduction to property owners soliciting their cooperation and explaining that the Contractor is acting as an agent of the City.

14. ACKNOWLEDGEMENTS: Acknowledgment of the City's support must be included in any and all publications, renderings and project publicity, including audio/visual materials developed under this Contract.

15. APPEARANCES:

A. Hearings and Conferences: The Contractor shall provide services required by the City and necessary for furtherance of any work covered under the Contract. These services shall

include appropriate representation at design conferences, public gatherings and hearings, and appearances before any legislative body, commission, board, or court, to justify, explain and defend its contractual services covered under the Contract.

The Contractor shall perform any liaison that the City deems necessary for the furtherance of the work and participate in conferences with the City, at any reasonable time, concerning interpretation and evaluation of all aspects covered under the Contract.

The Contractor further agrees to participate in meetings with the City and any other interested or affected participant, for the purpose of review or resolution of any conflicts pertaining to the Contract.

The Contractor shall be equitably paid for such services and for any reasonable expenses incurred in relation thereto in accordance with the Contract.

B. Appearance as Witness: If and when required by the City, the Contractor, or an appropriate representative, shall prepare and appear for any litigation concerning any relevant project or related contract, on behalf of the City. The Contractor shall be equitably paid, to the extent permitted by law, for such services and for any reasonable expenses incurred in relation thereto, in accordance with the Contract.

16. PAYMENT PROCEDURES: The City shall pay, or cause to be paid, to the Contractor or the Contractor's legal representative payments in accordance with the Contract. All payments will be made in reliance upon the accuracy of all representations made by the Contractor, whether in invoices, progress reports, emails, or other proof of work. When applicable, for the type of payment specified in the Contract, the progress report shall summarize actual costs and any earned portion of fixed fee.

All invoices and correspondence shall indicate the applicable project name, project number and the Contract number. When relevant, the invoice shall further be broken down in detail between projects.

When applicable, for the type of payment specified in the Contract, expenses for meals and travel shall be limited to the current approved in-state rates, as determined by the State of Vermont's labor contract, and need not be receipted. All other expenses are subject to approval by the City and must be accompanied with documentation to substantiate their charges.

No approval given or payment made under the Contract, shall be conclusive evidence of the performance of the Contract, either wholly or in part thereof, and no payment shall be construed to be acceptance of defective work or improper materials.

The City agrees to pay the Contractor and the Contractor agrees to accept, as full compensation, for performance of all services rendered and expenses incurred, the fee specified in the Contract.

Upon completion of all services covered under the Contract and payment of the agreed upon fee, the Contract with its mutual obligations shall end.

17. **DUTY TO INFORM CITY OF CONTRACT DOCUMENT ERRORS:** If Contractor knows, or has reasonable cause to believe, that a clearly identifiable error or omission exists in the Contract Documents, including but not limited to unit prices and rate calculations, Contractor shall immediately give the City written notice thereof. Contractor shall not cause or permit any Work to be conducted which may relate to the error or omission without first receiving written notice by the City that City representatives understand the possible error or omission and have approved of modifications to the Contract Documents or that Contractor may proceed without any modification being made to Contract Documents.

18. **NON-APPROPRIATION:** The obligations of the City under this Contract are subject to annual appropriation by the Burlington City Council. If no funds or insufficient funds are appropriated or budgeted to support continuation of payments due under this Contract, the Contract shall terminate automatically on the first day of the fiscal year for which funds have not been appropriated. The Parties understand and agree that the obligations of the City to make payments under this Contract shall constitute a current expense of the City and shall not be construed to be a debt or a pledge of the credit of the City. The decision whether or not to budget and appropriate funds during each fiscal year of the City is within the discretion of the Mayor and City Council of the City. The City shall deliver written notice to Contractor as soon as practicable of any non-appropriation, and Contract Contractor shall not be entitled to any payment or compensation of any kind for work performed after the City has delivered written notice of non-appropriation.

19. **CHANGES AND AMENDMENTS:** No changes or amendments to the Work of the Contract shall be effective unless documented in writing and signed by authorized representatives of the City and the Contractor.

20. **EXTENSION OF TIME:** The Contractor agrees to prosecute the work continuously and diligently and no charges or claims for damages shall be made by the Contractor for delays or hindrances, from any cause whatsoever, during the progress of any portion of services specified in the Contract. Such delays or hindrances, if any, may be compensated for by an extension of time for such reasonable period as the City may decide. Time extensions shall be granted by amendment, only for excusable delays, such as delays beyond the control of the Contractor and without the fault or negligence of the Contractor.

21. **PUBLIC HEALTH EMERGENCY:**

    A. Compliance with Mandates and Guidance: The Contractor is advised that public health emergencies—meaning public health emergencies, as declared by the City, the State of Vermont, or the Federal Government—may introduce significant uncertainty into the project. The Contractor must comply with all local, state, federal orders, directives, regulations, guidance, advisories during a public health emergency. Contractor shall adhere to the below provisions and consider public health emergencies as it develops project schedules and advances the Work.

B. Creation of Public Health Emergency Plan: For any work performed on-site at a City location, the Contractor shall create a public health emergency plan acceptable to the City. The Contractor shall be responsible for following this plan and ensuring that the project or site is stable and in a safe and maintainable condition.

a. Public Health Emergency Plan: The Public Health Emergency Plan will contain:
   i. Measures to manage risk and mitigate potential impacts to the health and safety of the public, the City and Contractor's workers;
   ii. Explicit reference to any health and safety performance standards and mandates provided by the City, the State of Vermont, the Federal government, or other relevant governmental entities;
   iii. A schedule for possible updates to the plan as standards and mandates change; and
   iv. Means to adjust the schedule and sequence of work should the emergency change in nature or duration.

b. Review and Acceptance of Plan:
   i. Contractor must provide the plan to the City by the Effective Date of this Contract or by one (1) week prior to the commencement of on-site activities, whichever is later.
   ii. The City shall have sole discretion to require changes to the plan.
   iii. The City may revisit the plan at any time to verify compliance with obligations that arise under a state of emergency.

C. Enforcement & Stoppage of Work: Contractor fails to comply with either 1) the approved public health emergency plan, or 2) any local, state, federal orders, directives, regulations, guidance, or advisories during a public health emergency, the City may stop Work under the Contract until such failure is corrected. Such failure to comply shall constitute a breach of the Contract.

Upon stoppage of work, the City may allow Work to resume, at a time determined by the City, under this Contract if such failure to comply is adequately corrected. The City shall have sole discretion in determining if Contractor has adequately corrected its failure to comply with the above.

If Contractor's breach of Contract has not been cured within seven (7) days after notice to stop Work from the City, then City may terminate this Contract, at its discretion.

D. City Liability Relating to Potential Delays: If a public health emergency is declared, the City will not be responsible for any delays related to the sequence of operations or any expenses or losses incurred as a result of any delays. Any delays related to a public health emergency will be excusable, but will not be compensable.

22. FORCE MAJEURE: Neither Party to this Contract shall be liable to the other for any failure or delay of performance of any obligation under this Contract to the extent the failure or delay

is caused by acts of God, public health emergencies, epidemics, acts of the public enemy, acts of superior governmental authority, weather conditions, riots, rebellion, sabotage, or any other circumstances for which it is not responsible or which is not under its control ("Force Majeure"). To assert Force Majeure, the nonperforming party must prove that a) it made all reasonable efforts to remove, eliminate, or minimize the cause of delay or damage, b) diligently pursued performance of its obligations, c) substantially fulfilled all obligations that could be fulfilled, and d) timely notified the other part of the likelihood or actual occurrence of a Force Majeure event. If any such causes for delay are of such magnitude as to prevent the complete performance of the Contract within two (2) years of the originally scheduled completion date, either Party may by written notice request to amend or terminate the Contract. The suspension of any obligations under this section shall not cause the term of this Contract to be extended and shall not affect any rights accrued under this Contract prior to the occurrence of the Force Majeure. The Party giving notice of the Force Majeure shall also give notice of its cessation.

23. PAYMENT FOR EXTRA WORK, ADDITIONAL SERVICES OR CHANGES: The City may, in writing, and without invalidating the Contract, require changes resulting from revision or abandonment of work already performed by the Contractor or changes in the scope of work.

The value of such changes, to the extent not reflected in other payments to the Contractor, shall be incorporated in an amendment and be determined by mutual agreement. Any adjustments of this nature shall be executed under the appropriate fee established in the Contract, based on the adjusted quantity of work.

No changes for which additional fee payment is claimed shall be made unless pursuant to a written order from the City, and no claim for payment shall be valid unless so ordered.

The Contractor agrees to maintain complete and accurate records, in a form satisfactory to the City for all time devoted directly to same by Contractor employees. The City reserves the right to audit the records of the Contractor related to any extra work or additional services. Any such services rendered shall be subject, in all other respects, to the terms of the Contract. When changes are so ordered, no additional work shall be performed by the Contractor until a Contract amendment has been fully executed, unless written notice to proceed is issued by the City. Any claim for extension of time that may be necessitated as a result of extra work or additional services and changes shall be given consideration and evaluated insofar as it directly relates to the change.

24. FAILURE TO COMPLY WITH TIME SCHEDULE: If the City is dissatisfied because of slow progress or incompetence in the performance of the Work in accordance with the schedule for completion of the various aspects of construction, the City shall give the Contractor written notice in which the City shall specify in detail the cause of dissatisfaction. Should the Contractor fail or refuse to remedy the matters complained of within five days after the written notice is received by the Contractor, the City shall have the right to take control of the Work and either make good the deficiencies of the Contractor itself or direct the activities of the Contractor in doing so, employing such additional help as the City deems advisable. In such events, the City shall be entitled to collect from the Contractor any expenses in completing the Work. In addition, the City may withhold from the amount payable to the Contractor an amount approximately equal to any interest lost or charges incurred by the City for each

calendar day that the Contractor is in default after the time of completion stipulated in the Contract Documents.

25. **RETURN OF MATERIALS:** Contractor agrees that at the expiration or termination of this Contract, it shall return to City all materials provided to it during its engagement on behalf of City.

26. **ACCEPTANCE OF FINAL PAYMENT; RELEASE:** Contractor's acceptance of the final payment shall be a release in full of all claims against the City or its agents arising out of or by reason of the Work. Any payment, however, final or otherwise, shall not release the Contractor or their sureties from any obligations under the Contract Documents or any performance or payment bond.

27. **OWNERSHIP OF THE WORK:** The Contractor agrees that the ownership of all studies, data sheets, survey notes, subsoil information, drawings, tracings, estimates, specifications, proposals, diagrams, calculations, EDM and other material prepared or collected by the Contractor, hereafter referred to as "instruments of professional service", shall become the property of the City as they are prepared and/or developed during execution of the Contract. The Contractor agrees to allow the City access to all "instruments of professional service" at any time. The Contractor shall not copyright any material originating under the Contract without prior written approval of the City. No publications or publicity of the work, in part or in total, shall be made without the express written agreement of the City, except that Contractor may in general terms use previously developed instruments of professional service to describe its abilities for a project in promotional materials.

28. **PROPRIETARY RIGHTS:** The Parties under the Contract hereby mutually agree that, if patentable discoveries or inventions should result from work performed by the Contractors under the Contract, all rights accruing from such discoveries or inventions shall be the sole property of the Contractor. The Contractor, however, agrees to and does hereby grant to the City an irrevocable, nonexclusive, non-transferable, and royalty-free license to the manufacture, use, and disposition of any discovery or invention that may be developed as a part of the Work under the Contract.

29. **PUBLIC RECORDS:** The Contractor understands that any and all records related to and acquired by the City, whether electronic, paper, or otherwise recorded, are subject to the Vermont Public Records Act and that the determination of how those records must be handled is solely within the purview of City. The Contractor shall identify all records that it considers to be trade secrets as that term is defined by subsection 317(c)(9) of the Vermont Public Records Act and shall also identify all other records it considers to be exempt under the Act. It is not sufficient to merely state generally that the record is proprietary or a trade secret or is otherwise exempt. Particular records, pages or section which are believed to be exempt must be specifically identified as such and must be separated from other records with a convincing explanation and rationale sufficient to justify each exemption from release consistent with Section 317 of Title 1 of the Vermont Statutes Annotated.

30. **RECORDS RETENTION AND ACCESS:** The Contractor agrees to retain, in its files, and

to produce to the City—within the time periods requested—all books, documents, Electronic Data Media (EDM), accounting records, and other records produced or acquired by the Contractor in the performance of this Contract which are related to the City, at any time during this Contract and for a period of at least three (3) years after its completion or termination. In addition, if any audit, claim, or litigation is commenced before the expiration of that three (3) year period, the records shall be retained until all related audits, claims, or litigation are resolved. The Contractor further agrees that the City shall have access to all the above information for the purpose of review and audit during the Contract period and anytime within the aforementioned retention period. Copies of all of the above referenced information shall be provided to the City, if requested, in the format in which the records were obtained, created, or maintained, such that their original use and purpose can be achieved. Contractor, sub-Contractors, or their representatives performing work related to the Contract, are responsible to ensure that all data and information created or stored on EDM is secure and can be duplicated and used if the EDM mechanism is subjected to power outage, obsolescence, or damage.

31. CONTRACT DISPUTES: In the event of a dispute between the parties to this Contract each party will continue to perform its obligations unless the Contract is terminated in accordance with these terms.

32. SETTLEMENTS OF MISUNDERSTANDINGS: Neither Party shall file any litigation arising from this Contract without first attempting in good faith to resolve the Parties' dispute through negotiated settlement or mediation; provided, however, that any applicable statute of limitations shall toll during any period in which the Parties are actively and mutually engaged in dispute resolution; and provided further that nothing herein shall prevent either Party from seeking emergency relief in appropriate circumstances from a court of competent jurisdiction.

33. CITY'S OPTION TO TERMINATE: The Contract may be terminated in accordance with the following provisions, which are not exclusive:

A. Termination for Convenience: At any time prior to completion of services specified under the Contract, the City may terminate the Contract for any reason by submitting written notice via certified or registered mail to the Contractor, not less than fifteen (15) days prior to the termination date, of its intention to do so. If the termination is for the City's convenience, payment to the Contractor will be made promptly for the amount of any fees earned to the date of the notice of termination and costs of materials obtained in preparation for Work but not yet installed or delivered, less any payments previously made. However, if a notice of termination is given to a Contractor prior to completion of twenty (20) percent of the estimated services, as set forth in the approved Work Schedule and Progress Report, the Contractor will be reimbursed for that portion of any reasonable and necessary expenses incurred to date of the notice of termination that are in excess of the amount earned under its approved fee to the date of said termination. Such requests for reimbursement shall be supported with factual data and shall be subject to the City's approval. The Contractor shall make no claim for additional compensation against the City by reason of such termination.

B. Termination for Cause:

i. Breach: Contractor shall be in default if Contractor fails in any manner to fully perform and carry out each and all conditions of this Contract, including, but not limited to, Contractor's failure to begin or to prosecute the Work in a timely manner or to make progress as to endanger performance of this Contract; failure to supply a sufficient number of properly skilled employees or a sufficient quantity of materials of proper quality; failure to perform the Work unsatisfactorily as determined by the City; failure to neglect or refuse to remove materials; or in the event of a breach of warranty with respect to any materials, workmanship, or performance guaranty. Contractor will not be in default for any excusable delays as provided in Sections 19-21.

The City may give Contractor written notice of such default. If Contractor does not cure such default or provide a plan to cure such default which is acceptable to the City within the time permitted by the City, then the City may terminate this contract for cause.

ii. Proceedings for Relief of Debtors: If a federal or state proceeding for relief of debtors is undertaken by or against Contractor, or if Contractor makes an assignment for the benefit of creditors, then the City may immediately terminate this contract.

iii. Dishonest Conduct: If Contractor engages in any dishonest conduct related to the performance or administration of this Contract then the City may immediately terminate this contract.

iv. Cover: In the event the City terminates this contract as provided in this section, the City may procure, upon such terms and in such manner as the City may deem appropriate, services similar in scope and level of effort to those so terminated, and Contractor shall be liable to the City for all of its costs and damages, including, but not limited to, any excess costs for such services, interest, or other charges the City incurs to cover.

v. Rights and Remedies Not Exclusive: The rights and remedies of the City provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Contract.

34. GENERAL COMPLIANCE WITH LAWS: The Contractor and any sub-contractor approved under this Contract shall comply with all applicable Federal, State and local laws, including but not limited to the Burlington Livable Wage Ordinance, the Non-Outsourcing Ordinance, and the Union-Deterrence Ordinance and shall provide the required certifications attesting to compliance with these ordinances (see attached ordinances and certifications).

Provisions of the Contract shall be interpreted and implemented in a manner consistent with each other and using procedures that will achieve the intent of both Parties. If, for any reason,

a provision in the Contract is unenforceable or invalid, that provision shall be deemed severed from the Contract, and the remaining provisions shall be carried out with the same force and effect as if the severed provisions had never been a part of the Contract.

35. **CIVIL RIGHTS AND EQUAL EMPLOYMENT OPPORTUNITY:** During performance of the Contract, the Contractor will not discriminate against any employee or applicant for employment because of religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status, crime victim status, or genetic information. Contractor, and any sub-contractors, shall comply with any Federal, State, or local law, statute, regulation, Executive Order, or rule that applies to it or the services to be provided under this contract concerning equal employment, fair employment practices, affirmative action, or prohibitions on discrimination or harassment in employment.

36. **CHILD SUPPORT PAYMENTS:** By signing the Contract, the Contractor certifies, as of the date of signing the Contract, that the Contractor (a) is not under an obligation to pay child support; or (b) is under such an obligation and is in good standing with respect to that obligation; or (c) has agreed to a payment plan with the Vermont Office of Child Support Services and is in full compliance with that plan. If the Contractor is a sole proprietorship, the Contractor's statement applies only to the proprietor. If the Contractor is a partnership, the Contractor's statement applies to all general partners with a permanent residence in Vermont. If the Contractor is a corporation, this provision does not apply.

37. **TAX REQUIREMENTS:** By signing the Contract, the Contractor certifies, as required by law under 32 VSA, Section 3113, that under the pains and penalties of perjury, that the Contractor is in good standing with respect to payment, or in full compliance with a plan to pay, any and all taxes due the State of Vermont as of the date of signature on the Contract.

38. **NO GIFTS OR GRATUITIES:** The Contractor shall not make any payment or gift or donation of substantial value to any elected official, officer, employee, or agent of the City during the term of this Contract.

39. **ASSIGNMENT:** Contractor shall not sublet or assign this Work, or any part of it, without the written consent of the City. If any sub-contractor is approved, Contractor shall be responsible and liable for all acts or omissions of that sub-contractor for any Work performed. If any sub-contractor is approved, Contractor shall be responsible to ensure that the sub-contractor is paid as agreed and that no lien is placed on any City property.

40. **TRANSFERS, SUBLETTING, ETC:** The Contractor shall not assign, sublet, or transfer any interest in the work, covered by this Contract, without prior written consent of the City, and further, if any sub-contractor participates in any work involving additional services, the estimated extent and cost of the contemplated work must receive prior written consent of the City. The approval or consent to assign or sublet any portion of the work, shall in no way relieve the Contractor of responsibility for the performance of that portion of the work so transferred. The form of the sub-contractor's contract shall be as developed by the Contractor and approved by the City. The Contractor shall ensure that insurance coverage exists for any

operations to be performed by any sub-contractor as specified in the insurance requirements section of this Contract.

The services of the Contractor, to be performed under the Contract, shall not be transferred without written authorization of the City. Any authorized sub-contracts shall contain all of the same provisions contained in and attached to the original Contract with the City.

41. **CONTINUING OBLIGATIONS:** The Contractor agrees that if because of death, disability, or other occurrences, it becomes impossible to effectively perform its services in compliance with the Contract, neither the Contractor nor its surviving members shall be relieved of their obligations to complete the Contract unless the City agrees to terminate the Contract because it determines that the Contractor is unable to satisfactorily execute the Contract.

42. **INTERPRETATION & IMPLEMENTATION:** Provisions of the Contract shall be interpreted and implemented in a manner consistent with each other and using procedures that will achieve the intent of both Parties.

43. **ARM'S LENGTH:** This Contract has been negotiated at arm's length, and any ambiguity in any of its terms or provisions shall be interpreted in accordance with the intent of the Parties and not against or in favor of either the City or Contractor.

44. **RELATIONSHIP:** The Contractor is an independent contractor and shall act in an independent capacity and not as officers or employees of the City. To that end, the Contractor shall determine the method, details, and means of performing the work, but will comply with all legal requirements in doing so. The Contractor shall provide its own tools, materials, or equipment. The Parties agree that neither the Contractor nor its principal(s) or employees are entitled to any employee benefits from the City. Contractor understands and agrees that it and its principal(s) or employees have no right to claim any benefits under the Burlington Employee Retirement System, the City's worker's compensation benefits, health insurance, dental insurance, life insurance, or any other employee benefit plan offered by the City. The Contractor agrees to execute any certifications or other documents and provide any certificates of insurance required by the City and understands that this Contract is conditioned on its doing so, if requested.

    The Contractor understands and agrees that it is responsible for the payment of all taxes on the above sums and that the City will not withhold or pay for Social Security, Medicare, or other taxes or benefits or be responsible for any unemployment benefits.

45. **CHOICE OF LAW:** Vermont law, and rules and regulations issued pursuant thereto, shall be applied in the interpretation, execution, and enforcement of this Contract, notwithstanding conflicts of law principles. Any provision included or incorporated herein by reference which conflicts with said laws, rules, and regulations shall be null and void. Any provision rendered null and void by operation of this provision shall not invalidate the remainder of this Contract to the extent capable of execution.

46. **JURISDICTION:** All suits or actions related to this Contract shall be filed and proceedings held in the State of Vermont, notwithstanding any other law.

47. **BINDING EFFECT AND CONTINUITY:** This Contract shall be binding upon and shall inure to the benefit of the Parties, their' respective heirs, successors, representatives, and assigns. If a dispute arises between the Parties, each Party will continue to perform its obligations under this Contract during the resolution of the dispute, until the Contract is terminated in accordance with its terms.

48. **SEVERABILITY:** The invalidity or unenforceability of any provision of this Contract, shall not affect the validity or enforceability of any other provision, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under this Contract in accordance with the intent of this Contract.

49. **ENTIRE CONTRACT & AGREEMENT:** This Contract constitutes the entire Contract, agreement, and understanding of the Parties with respect to the subject matter of this Contract. Prior or contemporaneous additions, deletions, or other changes to this Contract shall not have any force or effect whatsoever, unless embodied herein.

50. **APPENDICES:** The City may attach to these conditions appendices containing various forms and typical sample sheets for guidance and assistance to the Contractor in the performance of the work. It is understood, however, that such forms and samples may be modified, altered, and augmented from time to time by the City as occasions may require. It is the responsibility of the Contractor to ensure that they have the latest versions applicable to the Contract.

51. **NO THIRD PARTY BENEFICIARIES:** This Contract does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Enforcement of this Contract and all rights and obligations hereunder are reserved solely to the Parties. Any services or benefits which third parties receive as a result of this Contract are incidental to this Contract, and do not create any rights for such third parties.

52. **WAIVER:** Notwithstanding the passage of time, a Party's failure or delay in exercising any right, power, or privilege under this Contract, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

Attachment C-1:
Insurance and Indemnification Standard Conditions

Attachment C-1
Insurance & Indemnification

INSURANCE: Prior to beginning any work, the Contractor shall obtain the following insurance coverage from an insurance company registered and licensed to do business in the State of Vermont and having an A.M. Best insurance rating of at least A-, financial size category VII or greater (www.ambest.com). The certificate of insurance coverage shall be documented on forms acceptable to the City. Compliance with minimum limits and coverage, evidenced by a certificate of insurance showing policies and carriers that are acceptable to the City, must be received prior to the Effective Date of the Contract. If this Contract extends to more than one year, evidence of continuing coverage must be submitted to the City on an annual basis. Copies of any insurance policies may be required.

The Contractor is responsible to verify and confirm in writing to the City that: (i) all subcontractors must comply with the same insurance requirements as the Contractor; (ii) all work activities related to the Contract shall meet minimum coverage and limits; and (iii) all coverage shall include adequate protection for activities involving hazardous materials.

No warranty is made that the coverage and limits listed herein are adequate to cover and protect the interests of the Contractor for the Contractor's operations. These are solely minimums that have been developed and must be met to protect the interests of the City.

A. Commercial General Liability: With respect to all operations performed by the Contractor, subcontractors, agents or workers, it is the Contractor's responsibility to ensure that commercial general liability insurance coverage, covering bodily injury and property damage, on an occurrence form, provides all major divisions of coverage including, but not limited to:

1. Premises Operations
2. Independent Contractors' Protective
3. Products and Completed Operations
4. Personal Injury Liability
5. Medical Expenses

Coverage limits shall not be less than:

1.	General Aggregate	$2,000,000
2.	Products-Completed/Operations	$2,000,000
3.	Personal & Advertising Injury	$1,000,000
4.	Each Occurrence	$1,000,000
5.	Damage to Rented Premises	$ 250,000
6.	Med. Expense (Any one person)	$ 5,000

B. Workers' Compensation/Employer Liability: With respect to all operations performed, the Contractor shall carry workers' compensation insurance in accordance with the laws of the State of Vermont and ensure that all subcontractors carry the same workers' compensation

insurance for all work performed by them under this contract. Minimum limits for Employer's Liability:

1. Bodily Injury by Accident: $500,000 each accident

2. Bodily Injury by Disease: $500,000 policy limit,
$500,000 each employee

For contracts involving work of any kind or nature on Lake Champlain, Workers' Compensation/Employer's Liability policy shall include a Maritime Endorsement (USL&H).

C. Professional Liability/Errors & Omissions:

1. General: The Contractor shall carry appropriate professional liability insurance covering errors and omissions made during their performance of contractual duties with the following minimum limits:

   (a) $2,000,000 - Annual Aggregate/Policy Limit

   (b) $1,000,000 - Per Claim/Occurrence

2. Deductibles: The Contractor is responsible for any and all deductibles.

3. Coverage: The Contractor shall maintain continuous professional liability coverage for the period of the Contract and for a period of five years following substantial completion of construction.

D. Umbrella/Excess Liability:

1. $1,000,000 Each Event Limit
2. $1,000,000 General Aggregate Limit
3. Umbrella/Excess Liability is excess above Commercial General Liability, Automobile Liability, and Workers' Compensation/Employer Liability.

All policies shall be endorsed to provide the City thirty (30) days' notice of cancellation. Each policy (except workers compensation/employers' liability and errors & omissions/professional liability) shall be endorsed to name the City and its officers, employees, agents, successors, and assigns as additional insureds on a primary, non-contributory basis. Each policy (except errors & omissions/professional liability) shall be endorsed to waive subrogation against the City. Contractor's general liability, pollution, and umbrella policies provide additional insured coverage for both premises and completed operations using endorsements CG 20 10 and CG 20 37 or their equivalents for a period of three years.

INDEMNIFICATION: Contractor shall hold harmless, indemnify, and defend the City and its

officers, employees, agents, successors, and assigns (collectively, the "Indemnitees") from and against all claims, causes of action, lawsuits, damages, liabilities, liens, penalties, fines, and costs (including attorneys' fees and costs) of every kind and nature whatsoever (collectively, "Claims") arising from or relating to this Contract or Contractor's operations hereunder, excepting any Claims arising from the City's own gross negligence or willful misconduct. Contractor's indemnification and defense obligations shall survive termination of this Contract, and Contractor shall ensure that any subcontract for work under this Contract requires the subcontractor to satisfy the same indemnification and defense obligations in favor of the Indemnitees.

Attachment D:
Burlington Livable Wage Ordinance Certification

Certification of Agreement to Comply with the City of Burlington's Livable Wage Ordinance

I, _____, on behalf of _____ ("the Contractor"), in connection with a contract for _____

services to be provided to the City of Burlington ("the City"), hereby certify, under oath, that the Contractor (and any of its subcontractors or subgrantees under this contract) shall comply with the City's Livable Wage Ordinance ("LWO"), B.C.O. 21-80 et seq., and that:

(1) The Contractor shall pay all "covered employees" as defined by the LWO (including covered employees of subcontractors or subgrantees) a livable wage (as determined, or adjusted, annually by the City's chief administrative officer), and shall provide required paid time off for the term of the contract *(or the duration of the contracted project)*;
   (a) Full-time employees are entitled to 12 days of paid time off per year; and
   (b) Part-time employees are entitled to 12 days of paid time off per year on a prorated basis;
   (c) For a covered employer that provides employer assisted health care, the livable wage shall be at least $17.96 per hour; and
   (d) For a covered employer that does not provide employer assisted health care, the livable wage shall be at least $19.15 per hour.

(2) The Contractor shall post a notice regarding the applicability of the LWO in the workplace or in other locations where covered employees normally work, and where such notice can be readily seen;

(3) Upon request of the City's chief administrative officer, the Contractor, for itself and, as applicable, for any of its subcontractors or subgrantees, shall provide payroll records, health insurance enrollment records, and other relevant documentation, as deemed necessary by the chief administrative officer, within ten (10) business days from receipt of the City's request;

(4) The Contractor shall cooperate in any investigation conducted pursuant to the LWO by the City's designated accountability monitors or the City's Office of City Attorney & Corporate Counsel;

(5) The Contractor shall not retaliate, nor allow any of its subcontractors or subgrantees to retaliate, against an employee or other person because such employee or person has exercised rights or is planning to exercise rights protected under the LWO, or has cooperated in an investigation conducted pursuant to the LWO;

(6) The Contractor is required to insert in all subcontracts the requirements of the LWO. The Contractor is liable for violations of the LWO committed by its covered subcontractors.

Date: _____ By: _____

Contractor, or its duly authorized agent

Subscribed and sworn to before me:

Date: _____ _____

Notary Public

Attachment E:
Burlington Union Deterrence Ordinance Certification

Certification of Compliance with the City of Burlington's
Union Deterrence Ordinance

I, _____, on behalf of _____ (Contractor) and in connection with _____ (City contract/project/grant), hereby certify under oath that _____ (Contractor) has not advised the conduct of any illegal activity, and it does not currently, nor will it over the life of the contract advertise or provide union deterrence services in violation of the City's union deterrence ordinance.

Dated at _____, Vermont this ____ day of _____, 20__.

By:_____
Duly Authorized Agent

Attachment F:
Grantee's Certificate of Insurance

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: Business & Workforce Development Submitter: Kara Alnasrawi

Title/Subject: ELI Capacity Grant for First Congregational Church

Approval Requested:		Meeting Date:
☐	Board of Finance	Click or tap to enter a date.
☐	City Council	Click or tap to enter a date.
☒	Both BOF and Council	6/2/2025

Instructions

1. This form must be completed by the person submitting the materials.
2. This form must be sent with the final submission of materials in advance of the meeting.
3. Do not indicate that a sign-off was received until it has actually been obtained.
4. Commission reports and presentations do not need to be reviewed by the CAO or Attorneys.
5. Name the reviewing Attorney or HR Manager in the Note column.

Signoff Needed	Received?	Approval Date	Note
Department Head	Yes	5/22/2025	Kara Alansrawi
Mayor's Office	Yes	5/28/2025	Joe Magee
Board/Commission	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and contracts or legal documents	Yes	5/22/2025	Emmett Wood
City Attorney's Office for memo and motion(s) or resolution(s)	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CAO for budget, financing, and memo	Yes	5/27/2025	Katherine Schad
Human Resources, if personnel action or policy	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.

FY25 Budget to Actuals Review through March 31, 2025

June 2, 2025

FY25 Budget to Actuals Overview

Revenue Category	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	% Used/Rec'd	Projected Revenue	Prior Year Total
Tax & Tax Equivalents	**$ 75,367,375**	**$ -**	**$ 75,367,375**	**$ 56,282,500**	**75%**	**$ 72,973,997**	**$ 66,273,900**
Property Taxes	$ 53,603,973	$ -	$ 53,603,973	$ 41,109,518	77%	$ 53,443,161	$ 48,056,783
Sales Tax Equivalents	$ 13,627,266	$ -	$ 13,627,266	$ 8,095,544	59%	$ 11,526,990	$ 10,433,509
PILOT, Dev Fees, FFS	$ 8,136,136	$ -	$ 8,136,136	$ 7,077,438	87%	$ 8,003,846	$ 7,783,607
Direct	**$ 14,210,369**	**$ 12,400**	**$ 14,222,769**	**$ 9,920,371**	**70%**	**$ 13,511,631**	**$ 12,584,407**
FFS & Sales	$ 14,210,369	$ 12,400	$ 14,222,769	$ 9,920,371	70%	$ 13,511,631	$ 12,584,407
Non-Receipts	**$ 11,042,737**	**$ (2,198,822)**	**$ 8,843,915**	**$ 5,417,159**	**61%**	**$ 7,745,750**	**$ 7,361,382**
Budget Balancing	$ 1,088,000	$ 12,386	$ 1,100,386	$ -	0%	$ -	$ -
Intra-City Xfers	$ 9,915,337	$ (2,211,208)	$ 7,704,129	$ 5,375,538	70%	$ 7,704,129	$ 7,327,913
Pass-Through	$ 39,400	$ -	$ 39,400	$ 41,621	106%	$ 41,621	$ 33,469
Ancillary	**$ 5,285,098**	**$ 31,000**	**$ 5,316,098**	**$ 4,261,368**	**80%**	**$ 5,239,632**	**$ 5,729,457**
Leases & Rent	$ 1,172,661	$ 31,000	$ 1,203,661	$ 882,209	73%	$ 1,176,279	$ 1,174,227
Miscellaneous	$ 411,149	$ -	$ 411,149	$ 203,615	50%	$ 411,149	$ 95,945
Investments & Savings	$ 1,455,437	$ -	$ 1,455,437	$ 1,745,564	120%	$ 1,745,564	$ 2,294,729
Fines & Penalties	$ 2,245,851	$ -	$ 2,245,851	$ 1,429,980	64%	$ 1,906,640	$ 2,164,556
Charity	**$ 2,315,454**	**$ 2,526,382**	**$ 4,841,836**	**$ 4,232,413**	**87%**	**$ 4,663,485**	**$ 4,072,152**
Foundations & Grants	$ 1,287,954	$ 2,521,382	$ 3,809,336	$ 3,591,801	94%	$ 3,809,336	$ 3,165,964
Contributions, Donations, Gifts	$ 1,027,500	$ 5,000	$ 1,032,500	$ 640,612	62%	$ 854,149	$ 906,187
Revenue Total	**$ 108,221,033**	**$ 370,960**	**$ 108,591,993**	**$ 80,113,811**	**74%**	**$ 104,134,494**	**$ 96,021,298**

Expense Category	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	% Used/Rec'd	Projected Expenses	Prior Year Total
Personnel Services	$ 67,054,220	$ (66,906)	$ 66,987,314	$ 47,175,269	70%	$ 64,555,631	$ 60,834,385
Capital Equipment	$ 742,418	$ 408,527	$ 1,150,945	$ 908,379	79%	$ 1,523,929	$ 429,701
General Operating	$ 15,399,218	$ (20,255)	$ 15,378,963	$ 9,727,155	63%	$ 13,310,843	$ 13,337,331
Regional Programs	$ 3,480,004	$ 14,000	$ 3,494,004	$ 2,258,002	65%	$ 3,089,898	$ 3,598,974
Debt Service	$ 7,970,125	$ -	$ 7,970,125	$ 6,135,708	77%	$ 7,970,125	$ 7,194,896
Interfund	$ 13,530,258	$ -	$ 13,530,258	$ 9,425,336	70%	$ 13,530,258	$ 12,601,480
Expense Total	**$ 108,176,243**	**$ 335,366**	**$ 108,511,609**	**$ 75,629,849**	**70%**	**$ 103,980,684**	**$ 97,996,766**
						$ 153,810	**Projected Surplus/(Deficit)**

Big Picture:

- Both revenues and expenses are trending about $4M below budget (-3.7%)
- Projections currently show a break even with little ability to grow unassigned fund balance as desired

FY25 – Review of Big 5 Revenues

Big 5 Revenues	Budget	YTD Actuals	Projected Revenue	Proj. Surplus/(Deficit)
Property Taxes	53,786,284.00	18,787,747.59	53,624,925.15	(161,358.85)
PILOT, FFS, & Development Fees	8,136,136.00	4,558,867.81	8,003,846.00	(132,290.00)
Gross Recipts	7,270,000.00	4,220,134.00	6,000,000.00	(1,270,000.00)
Local Option Tax	3,400,000.00	1,697,489.00	3,394,978.00	(5,022.00)
Franchise Fees	2,605,165.00	1,845,918.00	2,461,224.00	(143,941.00)
Total	**75,197,585.00**	**31,110,156.40**	**73,484,973.15**	**(1,712,611.85)**

Overall:

- Big 5 Revenues Comprise 70% of all General Fund Revenues
- This Analysis shows we will come in at 98% of expected Big 5 Revenues

- **Gross Receipts** is projecting to end the year at $6M - $1.2M below FY25 Budget of $7.2M
- **Franchise Fees** collection is tracking to end the year $150K short of projections

FY25 – Gross Receipts Year to Year Comparison through 3/25 – preliminary report

	Sales Type	2025	2024	Change	
# of submissions	Admissions	55	67	(12)	-17.9%
	Alcohol	626	721	(95)	-13.2%
	Amusements	32	27	5	18.5%
	Meals	1,067	1,256	(189)	-15.0%
	Rooms	67	82	(15)	-18.3%
	Short-term Rentals	19	16	3	18.8%
# of submissions	**Total**	**1,866**	**2,169**	**(303)**	**-14.0%**
Gross Sales (pre-GR tax)	Admissions	3,526,816	4,024,096	(497,279)	-12.4%
	Alcohol	22,876,410	26,180,273	(3,303,862)	-12.6%
	Amusements	203,240	303,633	(100,393)	-33.1%
	Meals	69,995,316	78,717,094	(8,721,778)	-11.1%
	Rooms	35,962,923	37,282,833	(1,319,910)	-3.5%
	Short-term Rentals	5,983,698	6,890,466	(906,768)	-13.2%
Gross Sales (pre-GR tax)	**Total**	**138,548,403**	**153,398,394**	**(14,849,991)**	**-9.7%**
Gross Receipts Tax	Admissions	82,792	80,482	2,310	2.9%
	Alcohol	553,634	523,606	30,028	5.7%
	Amusements	5,047	6,073	(1,026)	-16.9%
	Meals	1,700,251	1,574,342	125,909	8.0%
	Rooms	1,325,187	745,657	579,530	77.7%
	Short-term Rentals	538,533	620,142	(81,609)	-13.2%
Gross Receipts Tax	**Total**	**4,205,443**	**3,550,301**	**655,142**	**18.5%**

The overall number of Gross Receipts Tax submissions to CT are down -14.0% in FY25 (note many businesses submit more than one).

Comparing July-March in both FY25 and FY24, Gross Sales across all businesses are down $14.8M or (-9.7%).

However, due to the tax increases on Rooms (2% increase) and Meals & Alcohol (0.5% increase), the Gross Receipts Tax figures in FY25 are ahead of FY24 by $655,142 or (+18.5%).

FY25 Expenditures

Department	Amended Budget	YTD Transactions	%	Projected Expenditures	Over/(Under) Budget
Fire	$ 17,207,947.00	$ 12,701,940.25	74%	$ 16,935,920.33	$ (272,026.67)
Police	$ 21,069,855.00	$ 15,085,822.95	72%	$ 20,114,430.60	$ (955,424.40)
Public Works	$ 10,458,493.00	$ 7,311,310.00	70%	$ 9,748,413.33	$ (710,079.67)
BPRW	$ 10,956,193.00	$ 7,726,600.80	71%	$ 10,302,134.40	$ (654,058.60)
Total	**$ 59,692,488.00**	**$ 42,825,674.00**	**72%**	**$ 57,100,898.66**	**$ (2,591,589.34)**

- These four departments represent 55% of General Funds budgeted in FY25.
- Expenditures are tracking predictably through March 31st (75% through the fiscal year).
- Spending in Police and Fire, by far the largest departments, are spending predictably, and generally on target, at 72% and 74% expended.
- Public Works had a number of vacancies to begin the fiscal year, which results in their below-target figure to date. While many of those positions have been filled, we expect some portion of savings to be realized in DPW by the end of FY25 – this will help offset the lower than expected revenues.
- BPRW Staffing Changes represent the reduction in budgeted expenses in FY25 – this will help offset the lower than expected revenues.
- City-wide projections for Personnel costs continue to track below budget by about $4M. A majority of this projected savings stems from the 14% vacancy rate of sworn officers in BPD.

FY25 Budget to Actuals Conclusion

Current Snapshot

With three quarters of FY25 complete, we now have a clearer picture of the City's financial trajectory. Both revenues and expenditures are projecting to finish ~$4M below budget, with a near break-even result. This pattern mirrors prior years but comes with greater urgency given our growing structural demands.

What's Different Now

- Revenue pressures are sharper and more persistent, particularly in Gross Receipts and Franchise Fees.
- Expenditure savings are largely vacancy-driven and not a long-term solution.
- The Unassigned Fund Balance is no longer adequate to simply maintain current operations — it must grow in step with rising baseline costs.

Strategic Response

Unlike in past years, we are **acting sooner and more deliberately**:

- The FY26 budget reflects a shift toward **structural balance**, not short-term fixes.
- We are developing **immediate FY25 expenditure controls** to prevent erosion of fund balance.
- Scenario planning is underway to ensure we stay ahead of deeper fiscal constraints.

Looking Ahead

To preserve financial integrity and ensure future flexibility:

- We have made the **executive decision** that all **carryforward balances from FY25 to FY26** will be subject to a **rigorous review process** — no automatic rollovers.
- Our aim is to prioritize stability, reinforce discipline, and lay the groundwork for a **more resilient FY26**.

Resolution Relating to

APPROVING THE ISSUANCE OF GRANT ANTICIPATION NOTES FOR THE COSTS OF AIRPORT IMPROVEMENT PROJECTS

RESOLUTION_____
Sponsor(s): Bd. of Finance
Introduced: _____
Referred to: _____
_____
Action: _____
Date: _____
Signed by Mayor: _____

CITY OF BURLINGTON

In the year Two Thousand Twenty-Five..……

Resolved by the City Council of the City of Burlington, as follows:

That WHEREAS, the City of Burlington (the "City") owns and operates the Burlington International Airport (the "Airport"); and

WHEREAS, the City anticipates the receipt of federal grants from the Federal Aviation Administration (the "FAA") for airport improvement projects, which, together with current grants from the FAA, total at least $10,000,000 (the "Grants"); and

WHEREAS, the City will implement the airport improvement projects pending the receipt of the Grants and will receive reimbursement from the FAA under the Grants; and

WHEREAS, the City Council, pursuant to 24 V.S.A. § 1773(c), may undertake temporary loans in anticipation of the receipt of grants-in aid from any source, for a period of not more than one year, and may refund and renew outstanding temporary loans by the issuance of a new note or notes dated before the date the total grant-in-aid is received;

NOW, THEREFORE, BE IT RESOLVED that the City shall issue grant anticipation notes, secured by the Grants, in one or more series, in an aggregate principal amount not to exceed $10,000,000 (the "Notes"), for the object and purpose of financing the costs of the Airport Improvement Projects that are the subject of the Grants. The Notes shall be secured by a pledge of the Grants as payment therefore and shall mature less than one year from the date of issuance thereof. The Notes may further be payable on a subordinate basis, from net revenues of the Airport, to the extent legally permissible under the Airport General Bond Resolution adopted May 6, 1997 (as supplemented and amended to date). The Notes may be issued on a draw-down line of credit basis; and

BE IT FURTHER RESOLVED that the Mayor, the Chief Administrative Officer, the Director of Finance, and the Assistant Director of Finance are, and each one of them is, hereby authorized and empowered to execute and deliver (i) the Notes on behalf of the City, in such form and with such terms as they deem necessary and in the City's best interest, (ii) one or more security, pledge and loan agreements as may be requested by the financial institution purchasing the Notes, and (iii) all other documents and instruments

approved as to form by the City Attorney as may be necessary or convenient in connection with the issuance of the Notes and/or the receipt of the Grants.

TM/Resolutions 2025/Approving the Issuance of Grant Anticipation Notes for the Costs of Airport Improvement Projects
6/2/25

OFFICE OF THE CLERK/TREASURER
City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

To: Board of Finance & City Council
From: Darlene Bayko, Asst Director of Finance
Marie Friedman, CPA, Chief Financial Officer, Burlington International Airport

Date: June 2, 2025 Board of Finance & City Council
Action: Action
RE: Grant Anticipation Note (GAN)

Executive Summary

The Airport needs temporary financing in anticipation of funding that is obligated under the current twenty-three Federal Aviation Administration (FAA) Grants. These grants cover many projects including runway and taxiway improvements, terminal apron rehabilitations, noise mitigation measures for residences and residential sound insulation, building a new apron, a new passenger boarding bridge and updating the noise exposure map. The proposed Grant Anticipation Note is secured by a pledge of the Grants, and not the Full Faith and Credit of the City, and will have a maturity of less than one year from the date of issuance. The FAA acknowledges that projects approved under their grants may need financing and allows that any interest incurred using a GAN borrowing is 100% reimbursable. Please note that this is the same Grant Anticipation Note that was approved last year, this is just a renewal.

Logistics

The City of Burlington (the "City") is planning to renew a Grant Anticipation Note (the "Note") for Burlington International Airport (the "Airport"). Under 24 V.S.A. § 1773(c), a municipal corporation may, upon resolution of its legislative branch, issue revenue anticipation notes in anticipation of the receipt of grants-in-aid. The proceeds from such grant anticipation notes must be used for the purpose and projects contemplated by the grants. The grant anticipation notes cannot mature more than one year from the date of the note, but may be refunded and renewed. State law allows such grant anticipation notes to be refunded and renewed from time to time prior to receipt of the underlying grant.

The Note is secured by a pledge of the Grants, and not the Full Faith and Credit of the City, and will have a maturity of less than one year from the date of issuance. The FAA allows 100% of GAN interest to be reimbursed under the Passenger Facility Charge program (PFC) through an application process. The Airport uses the City accounting system to track all interest paid under the GAN. Therefore, any interest incurred is eligible to be fully funded by PFC revenues.

History
The City has previously entered into many Airport Improvement Program (AIP) Grant Agreements (the "Grants") with the U.S. Department of Transportation, Federal Aviation Administration, and have been previously approved by the Board of Finance and City Council for certain airport improvement projects. The proceeds from the Note are to be used to implement these projects, and in turn, the City expects to be reimbursed from the Grants.

Issuing the Grant Anticipation Note
The accompanying Resolution provides for the issuance of the Note in an amount up to $10,000,000. This will be used for financing temporary loans in anticipation of current FAA Grants. The Airport currently has nine active grants for the renewal of the GAN which has a remaining balance of $43 Million in upcoming expenditures. The Airport also anticipates receiving up to $19 Million in additional grants during the upcoming fiscal year.

The Resolution authorizes the Mayor, the City's Chief Administrative Officer, and the Director of Financial to execute and deliver the Note, any security, pledge and loan agreements that may be required by the financial institution purchasing the Note, and any other agreements related to the Note or the Grants that may be necessary. As the source of payment is from the FAA, the Note will not be eligible for issuance as a tax-exempt obligation.

Board of Finance Motion: To approve, and recommend that Council approve, the attached resolution.

City Council Motion: To waive the reading and to approve the attached resolution.

Board of Finance and City Council Submission Checklist

Department: Clerk Treasurer Office Submitter: Darlene Bayko

Title/Subject: Fiscal Year 2025 Renewal of $10MM Airport GAN

	Approval:	Meeting Date:
☒	Board of Finance	6/2/2025
☒	City Council	6/16/2025
☐	Concurrent	

This form must be completed by the person submitting the materials, and sent with the final submission. Please do not indicate that a signoff was received until it has actually been obtained.

Signoffs Received

Signoff Needed	Received	Date Received	Note
Department Head	Yes	5/28/2025	Katherine Schad
Mayor's Office informed and approved memo	Yes	5/29/2025	Erin Jacobsen
Board/Commission, if required	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office has approved contract and/or legal documents, -Identify attorney in note	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office has approved memo and motion(s) or resolution(s) -Identify attorney in note	Yes	5/28/2025	Erik Ramakrishnan
CAO has reviewed budget, financing, and memo	Yes	5/28/2025	Katherine Schad
Human Resources, if personnel action -Identify HR Manager in note	N/A	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if an IT-related investment/purchase	N/A	Click or tap to enter a date.	Click or tap here to enter text.

Materials Included

	Included?	Note
Final Memo Attached?	Yes	Click or tap here to enter text.
Contract Attached, if applicable?	N/A	Click or tap here to enter text.
Additional Materials, if necessary	N/A	
Draft Resolution or Motion?	Yes	Erik to forward
If for submission to Council, are sponsors identified?	N/A	Click or tap here to enter text.

Resolution Relating to

IMPACT FEES

RESOLUTION_____
Sponsor(s): Bd. of Finance
Introduced: _____
Referred to: _____
_____
Action: _____
Date: _____
Signed by Mayor: _____

CITY OF BURLINGTON

In the year Two Thousand Twenty-Five..……

Resolved by the City Council of the City of Burlington, as follows:

That WHEREAS, for the reasons stated in the staff report,

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby adopts the Administrative Regulations attached hereto, and that effective upon the date set forth therein, the previously adopted Administrative Regulations relating to impact fees, and the impact fees adopted pursuant thereto, shall have no further force and effect.

ER/Resolutions 2025/*Impact Fees*
06/02/25

Impact Fee Administrative Regulations

Adopted by the City Council on June __, 2025

1.0 Definitions:

1. **Area Median Income**, or **AMI**, means the median income level specified in Article 9, Part 1 of the City's Comprehensive Development Ordinance, as the same may be amended or renumbered from time to time.

2. **Covered Project** means any Land Development that results in new dwelling units or in new nonresidential building square footage, and which results in an added impact as per the basis of the calculation of the fee. In the case of transportation Impact Fees, the added impact triggering payment of fees is an increase in vehicle trip generation. Notwithstanding the foregoing definition, in the case of water and wastewater Impact Fees, **Covered Project** means any Land Development that entails any construction or expansion of any building, structure, or use, or any change in use, which results in a net increase in Design Flows.

3. **Design Flows** has the meaning given in § 1-803 of the Vermont Agency of Natural Resources Department of Environmental Conservation's Wastewater System & Potable Water Supply Rules, Chapter 1 of the Environmental Protection Rules, as the same may be amended or renumbered from time to time and available here for reference purposes only: https://dec.vermont.gov/drinking-water-and-groundwater-protection/wastewater-systems-and-potable-water-supply-program-1.

4. **Impact Fee** has the meaning given in 24 V.S.A. § 5201(3), as the same may be amended or renumbered from time to time and available here for reference purposes only: https://legislature.vermont.gov/statutes/section/24/131/05201.

5. **Land Development** has the meaning given in 24 V.S.A. § 4303(10), as the same may be amended or renumbered from time to time and available here for reference purposes only: https://legislature.vermont.gov/statutes/section/24/117/04303.

6. **Offsite Public Facilities** means public facilities required as conditions of approval of Land Development that are not on or immediately adjacent to the private land proposed for development.

7. **Rules** means these Impact Fee Administrative Regulations.

2.0 Effective Date & Imposition of Fee: These Rules shall take effect on July 1, 2025. The Impact Fee Administrative Regulations previously updated for Fiscal Year 2023 shall remain in effect until that date.

3.0 Exemptions, Credits & Waivers:

1. Except in the case of water and wastewater Impact Fees, additions to existing dwelling units exclusively for residential purposes shall be exempt from the imposition of Impact Fees.

2. Except in the case of water and wastewater Impact Fees, alterations to an existing use shall be exempt from the imposition of Impact Fees to the extent the alteration occurs within an existing building footprint.

3. Additions to an existing building solely to provide additional means of ingress and egress, such as stair towers, shall be exempt from the imposition of Impact Fees.

4. If applicable, school Impact Fees shall not be required for senior housing projects or for that portion of any project where certain units are reserved specifically for the elderly. Any project, or portion thereof, which meets either state or federal guidelines for age- restricted housing for the elderly shall be deemed a senior citizen housing project and eligible for a full or partial waiver of school Impact Fees.

5. A nonrefundable fee credit shall be given against the total amount of Impact Fees assessed for a Covered Project for any Offsite Public Facilities required of the project. A fee credit shall only be available against a fee category substantially related to the Offsite Public Facilities in question. For example, a credit against water and wastewater Impact Fees shall be given for construction of Offsite Public Facilities for the distribution of potable water or for the collection of wastewater, and a credit against transportation Impact Fees shall be given for construction of right of way or other transportation-related Offsite Public Facilities.

6. Inclusionary housing units provided in accordance with Article 9 of the City's Comprehensive Development Ordinance shall be exempt from the imposition of Impact Fees.

7. In the case of water and wastewater Impact Fees, a project shall be exempt if it does not increase water or wastewater Design Flows, as defined in Rule 1.0.

3.1 Same – Affordable Housing Waivers: For purposes of interpreting this section, reference is made to Article 9, Part 1 of the City's Comprehensive Development Ordinance, as the same may be amended or renumbered from time to time. Any residential project containing affordable, newly constructed, or substantially rehabilitated dwelling units in excess of the minimum required to comply with inclusionary zoning shall be eligible for Impact Fee waivers, as follows:

1. A twenty-five percent (25%) waiver of Impact Fees shall apply for any dwelling unit in a project that initially sells for a price that is affordable for households below ninety percent (90%) of AMI or that initially rents for a three (3) year period for an amount, including utilities, that is affordable for households below seventy-five percent (75%) of AMI.

2. A fifty percent (50%) waiver of Impact fees shall apply for that portion of a residential project that meets both of the following requirements:

   a. Dwelling units sell for a price that is affordable for households below seventy-five percent (75%) of AMI or rent for an amount, including utilities, that is affordable for households below sixty-five percent (65%) of AMI; and

   b. Affordability lasts for a period of ninety-nine (99) years.

3. A one hundred percent (100%) waiver of Impact fees shall apply for that portion of a residential project that meets both of the following requirements:

    a. Dwelling units sell or rent for an amount that is affordable for households below fifty (50%) of AMI; and

    b. Affordability lasts for a period of ninety-nine (99) years.

For water and wastewater Impact Fees, to request an affordable housing waiver, applicants shall submit an "affordability revision" calculation of Impact Fees with their final allocation request to the Water Resources Division, which shall categorize the number of residential units eligible for each level of waiver. This revision must include verification of the affordability determination from the City's Community & Economic Development Office.

4.0 Calculation of Impact Fees:

1. Transportation Impact Fees are hereby imposed in the amount of One Thousand Two Hundred Three Dollars and No Cents ($1,203.00) per vehicle trip end generated during the p.m. peak hour, subject to annual inflation adjustments described below. The fee calculation pursuant to this paragraph is more particularly described in Resource Systems Group, Inc.'s ("RSG") 2025 Transportation Impact Fee Study prepared for the City on-file in the Clerk-Treasurer's Office, and is based on the City recouping eligible project costs where eighty percent (80%) of a transportation project is funded by a grant. This fee is based on priority projects identified in the completed nexus study. RSG also provided guidance for how the City Council should consider substitute projects.

2. Water and wastewater Impact Fees shall be calculated based upon an amount per gallon multiplied by a property's Design Flows. Subject to annual inflation adjustments described below, water fees shall be Eleven Dollars and Fifty-eight Cents ($11.58) per gallon, and wastewater fees shall be Six Dollars and thirty Cents ($6.30) per gallon, based upon Raftelis Financial Consultants, Inc.'s 2024 Water and Wastewater System Development Fees analysis prepared for the City.

3. The City Council may amend the foregoing fees and adopt other municipal Impact Fees, including for parks, fire, police, library, and schools, by resolution based on recommendations from future evaluations of growth throughout the City.

4. Effective July 1, 2026, and July 1 of each fiscal year thereafter, the Chief Administrative Officer shall update Impact Fees for inflation. Unless otherwise specified by City Council resolution, any increase over the prior twelve months in the Consumer Price Index for All Urban Workers, Northeast Region ("CPI-U, NE"), shall be used as the basis for the adjustment, except that for transportation Impact Fees, the National Highway Construction Cost Index shall be used. The most recently published data shall be used in determining the inflation factor. Thus, for example, if as of July 1, 2026, CPI-U, NE as most recently published by the U.S. Department of Labor is for May 2026, then the increase in CPI-U, NE for the period from May 2025 to May 2026 shall be used as the basis for the inflation factor.

5. The Chief Administrative Officer shall maintain an official version of currently adopted Impact Fees, which shall be publicly available online.

5.0 Time and Place of Payment: Except as otherwise specified in Rules 5.1 and 5.2, Impact Fees must be paid in person to the Department of Permitting & Inspection or online through that department's online permitting platform. For new buildings, Impact Fees shall be paid at least seven (7) days prior to occupancy of a new building or any portion thereof. For existing buildings, fees must be paid prior to issuance of a zoning permit or, if a building permit is required, within thirty (30) days of issuance of the building permit. The Department of Permitting & Inspection shall remit all Impact Fees collected promptly to the Clerk-Treasurer's Office, which shall maintain the fees in a separate, interest-bearing account.

5.1 Same – School Fees: If applicable, the School District may elect to collect its own Impact Fees. If the School District exercises this election, it shall establish its own processes for fee collection.

5.2 Same – Water & Wastewater Fees: Water and wastewater Impact Fees must be paid to the Water Resources Division of the Department of Public Works via that division's permitting platform. For new buildings, Impact Fees shall be paid at least seven (7) days prior to occupancy of a new building or any portion thereof. Water service will not be turned on without payment of the impact fee. For existing buildings, fees must be paid prior to final issuance of a water or wastewater connection permit. The Water Resources Division shall be responsible for maintaining all Impact Fees collected by it in a separate, interest-bearing account.

6.0 Refunds: If the actual costs to the city for the provision of a capital facility category to be funded in part by Impact Fees is less than originally was calculated or if an impact fee is reduced after fees have been collected, the city shall refund that portion of any impact fee and accrued interest which is in excess of the appropriate portion due to the then owner of the property for which the fee was paid, pursuant to state law.

7.0 Distribution & Use of Fees; Accounting:

1. For fees not collected by the Water Resources Division or School District, the Chief Administrative Officer or designee shall maintain a register of the date of payment for each fee collected, the amount paid and the name of the payer, by each capital facility category.

2. Quarterly, the Water Resources Division shall provide the Clerk-Treasurer's Office an accounting of fees collected and expended in a format reasonably acceptable to the Chief Administrative Officer or designee, which shall include the same information as listed in the previous paragraph. The School District shall follow the same accounting procedures if it chooses to collect any currently adopted school Impact Fees.

3. Impact Fees collected under Rule 5.0 shall be distributed to city departments upon authorization of the Chief Administrative Officer or designee. Impact Fees shall be spent within six (6) years of collection or refunded as described in Rule 6.0. Impact Fees shall be used solely for capital projects and, in particular, for projects referenced in the most recent nexus study used as a basis for each fee.

4. Water and wastewater Impact Fees shall be used to support the replacement of infrastructure necessary to maintain existing service levels and to maintain existing capacity or, as necessary or convenient, to support the construction of infrastructure to increase the capacity of water and wastewater systems.

5. A summary of Impact Fee revenues and expenditures shall be included in the City's annual Town Meeting Day report.

8.0 Miscellaneous:

1. If a proposed Land Development project is substantially modified in terms of square footage, a request for an adjustment to Impact Fees may be made by filing a zoning permit application subject to the applicable filing fees. Any adjustment, if approved, is subject to the Impact Fees in effect at the time of the subsequent approval. Any change which increases a project size or impact shall require a new zoning permit and an accompanying adjustment to the Impact Fee amount.

2. Notwithstanding the foregoing, with respect to water and wastewater Impact Fees, in case of a Land Development project modification affecting Design Flows, a request for an adjustment may be made by filing an updated capacity allocation request. An adjustment, if approved, shall be subject to the Impact Fees in effect at the time of the subsequent approval.

3. No Impact Fee rebates shall be authorized for the demolition of an existing building or structure, a reduction in size of an existing building, or a change in the use of an existing building. There are no rebates if one decides to reduce the use of (or is unable to use) one's property for any reason.

4. If an Impact Fee is not paid, in addition to penalties provided by state law or City ordinance, a certificate of occupancy or water resources connection permit may be denied for the property. Failure to pay a water resources impact fee related to an existing building could result in termination of water service.

5. Impact Fees do not replace other fees pertaining to Land Development projects. All applicable permit fees, including but not limited to development review fees, water resources connection review fees, and building permit fees, must be paid.

6. Nothing shall prevent the City Council from varying impact fees and impact fee procedures by development agreement.

BTV Impact Fee Program

Revisions & Implementation

June 2, 2025

What to Expect Tonight

- Overview of Current Fee Program
- Review of Proposed Recommendations
- Ordinance & Administrative Regulation Changes
- Implementation Schedule

Current Fee Program

- Charges on new development to defray capital costs directly related to new development
- Spend on:
  - Improvements needed to serve growth
  - Maintain level of service as City grows
  - Projects with community-wide benefit (not just one development)
- Cannot be spent on:
  - Maintenance, operations, existing deficiencies
  - Project-specific impacts
  - Paying for same improvements twice (double charging)
- City's fees 1st adopted in 1990's – have not been evaluated since
- Impact Fees supplement the City's other capital revenues

Current Fee Program

- Affordable & Senior Housing are exempt
- Fees are charged per 1,000 sq ft.
- Larger homes pay more than smaller homes

Department	Residential	Industrial	Offices & Other	Retail
		$ per 1,000 sq. ft. - in 2023 dollars		
Traffic (DPW)	$224	$299	$771	$839
Fire	253	224	227	227
Police	51	400	400	400
Parks	848	481	478	478
Library	525	0	0	0
Schools	1,095	0	0	0
Total	**$2,996**	**$1,404**	**$1,876**	**$1,944**

Source: City of Burlington

Current Fee Program – Revenue History

- $350,000/year in fee revenue total (10-year average)
- $30,000-80,000 across individual fee categories
- Not enough for significant capital projects

Fee Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2014-2024 Total	2014-2024 Ann. Avg.
Traffic	$15,956	$108,317	$35,287	$75,599	$156,560	$148,181	$165,906	$69,141	$4,395	$48,086	$26,121	**$853,549**	**$77,595**
Fire	$10,149	$47,704	$17,378	$43,529	$55,319	$63,569	$79,193	$10,136	$1,226	$17,234	$27,520	**$372,957**	**$33,905**
Police	$6,208	$51,538	$20,587	$70,348	$37,936	$59,331	$96,775	$16,245	$2,247	$24,085	$7,002	**$392,301**	**$35,664**
Parks	$31,089	$124,353	$48,848	$124,957	$137,357	$168,670	$190,026	$20,941	$3,087	$42,564	$92,582	**$984,474**	**$89,498**
Library	$19,536	$42,080	$15,947	$31,978	$69,664	$68,156	$72,544	$5,832	$3,038	$13,968	$57,502	**$400,245**	**$36,386**
School	$40,778	$87,838	$42,990	$156,750	$69,358	$122,835	$201,786	$17,685	$6,343	$24,792	$118,119	**$889,275**	**$80,843**
Total	**$123,716**	**$461,830**	**$181,037**	**$503,161**	**$526,195**	**$630,742**	**$806,231**	**$139,979**	**$20,336**	**$170,728**	**$328,846**	**$3,892,800**	**$353,891**

Source: City of Burlington

Why Adopt Changes Now?

- General Fund Impact Fees have not been updated since 1992
- Reduce opportunities for implementation confusion by streamlining fee regulations and creating efficiencies for future revisions and updates
- Capital Project List & City Asset Needs have changed – more need in areas of deferred maintenance vs capital expansion
- Fees have not been updated to reflect current asset inventories, replacement costs, or inflation since 1992
- Timing pairs well with budgetary needs for some capital projects
- Increase opportunities to allocate limited capital resources to other asset categories that will not receive fees

  - Transportation Projects have made up **~73%** of the total General Fund capital budget over last 8 years

Why Adopt Changes Now?

- Water Resources Impact Fees were eliminated in the 1990s, reducing available capital revenues for 3+ decades
- Implementing some amount of Water Resources fees now helps ensure near-term development projects contribute to costs of replacement for existing infrastructure that supports their projects

  - With the passage of the LAKE & WATER bonds, WRs will be updating the fees to include both current “buy-in” portion **and** eligible costs from capacity expansion projects

  - The proposed updates to the Impact Fee Ordinance & Administrative Rules lays the foundation for all of these changes to occur efficiently

Proposed Impact Fee Program Recommendations

EPS	RSG	Raftelis
Fees Reviewed: - Parks, Police, Fire, Library, & School	Fees Reviewed: - Restructuring Traffic Fee to be Transportation & Multimodal Fee (capacity to increase moving people)	Fees Reviewed: - Water & Sewer Buy-In Impact Fees

Fee Study Process:

- Draft nexus study calculations
  - Inventory City capital assets & current replacement costs
  - Calculate potential for new impact fees with current fee categories
- Department Interviews: Reviewed Capital Project Lists for **ALL** fee categories
  - Identify capital expansion projects
  - Found that most capital projects are for maintenance & upgrades
- Reorganized Fee Categories
  - Combined fee categories to give more flexibility to spend funds
  - Revised nexus study & fee calculations

Proposed Impact Fee Program Recommendations

Decision Criteria:

1. If we collect Impact Fees, can we spend them on eligible projects?
   a) Is there a nexus to growth/development?
   b) Do projects add capacity to provide services?

2. Will we need other funding to close the gap?
   a) Do we need other money to “unlock” the impact fees?
   b) Can we spend impact fees within 6 years?

3. Will Impact Fees generate enough money to be worthwhile?

Proposed Impact Fee Program Recommendations

Overall Recommendations:

- Continue collecting Impact Fees, but **FOCUS** on Transportation, Water & Wastewater:
  - Essential Infrastructure
  - Large Capital Costs
  - Best Nexus with New Development
  - Solid Capital Project Lists for the next 10-years
- Shifting the "capital fee stack" frees up other capital revenues for other assets (i.e.: Fire, Police, Library, & Parks)
- Moderate fee increases
- Opportunity to reevaluate fees every five years

- 2022: Studies Began
- 11/2022: 1st Stakeholder Meeting
- 7/2023: 4th Round of Stakeholder Meetings
- 11/2024: Final Stakeholder Meetings
- 1/2025: 1st Work Session with City Council
- 3/2025: 2nd Work Session with City Council
- 4/2025: Planning Commission Presentation

Study Example: Review of Capital Project Lists

Project	Estimated Cost	% Allocated to Growth	Impact Fee Eligible Cost	Status
Calahan Park				
Community Garden Expansion	$116,000	100.0%	$116,000	Unfunded long-term
Multi-Use Building + Covered Outdoor Space	$625,000	100.0%	$625,000	Unfunded long-term
Primary and Secondary Paths	$1,000,000	100.0%	$1,000,000	Unfunded long-term
Multi-Use Pavilion / Ice Rink	$900,000	100.0%	$900,000	Unfunded long-term
Subtotal	**$2,641,000**		**$2,641,000**	
Total	**$2,641,000**		**$2,641,000**	

Source: City of Burlington; Economic & Planning Systems

Total **Eligible** Project Cost ≠ Fee Revenue Generated from new fees

For All Capital Asset Project Lists Reviewed*:

- Removed any maintenance/replacement projects
- Focused on projects that met nexus requirement
- Revenue is collected from any eligible development project
- Timeline to spend is 6 yrs
- Most identified projects need additional funding to complete making it harder to spend fees in 6 years

*Note: The City Project Team & its Consultants met with all fee stakeholders, including Parks, DPW, Police, Fire, Library, and the School District.

Proposed Impact Fee Program Recommendations

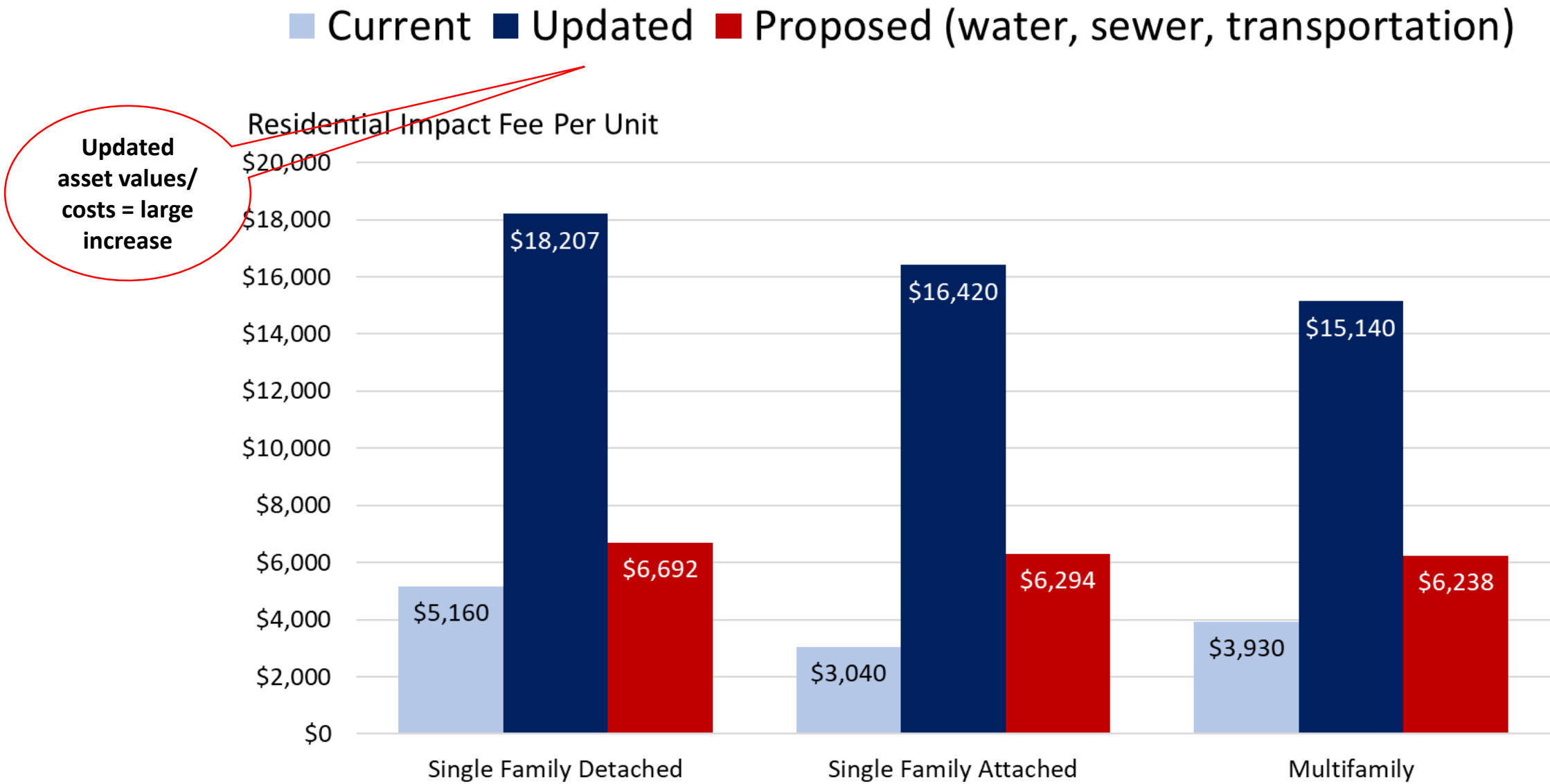
Transportation Impact Fee:

- City has a strong capital plan of transportation projects that meet nexus criteria
- Utilizes a base impact fee per PM peak hour (4-7 PM) vehicle trip
- Study Recommendation = **$1,203/new PM peak hour vehicle trip** (incorporates grant funding opportunities for transportation projects)
- Encourages development of land uses that encourage walking and biking

Water & Wastewater Buy-In Fees:

- Assess one-time charges on new water/wastewater connections to recover up-front costs the City has incurred for users to access existing system capacity
- Fee based on gallons per day for water usage and wastewater discharge
- Water & Wastewater usage is calculated based on type and size of development
- Will adopt incremental component of an impact fee for capacity expansion related portions of capital projects now that bonds have passed
- Revenue will offset future debt service for all rate payers (including the new development)

What this looks like (per unit basis)



Updated asset values/ costs = large increase

Surrounding Community Comparison (per unit basis)

Community	School	Parks/Trails/ Recreation	Fire	Police	Facilities	Fleet	Transport./ Roads	Water	Wastewater	Total
Single Family										
Burlington (Draft Proposed)	$0	$0	$0	$0	$0	$0	$871	$4,169	$1,653	$6,692
South Burlington	$8,900	$964	$0	$0	$0	$0	$1,010	$3,410	$3,459	$17,743
Colchester	$0	$0	$0	$0	$0	$0	$0	$1,250	$0	$1,250
Winooski	$0	$0	$0	$0	$0	$0	$0	$2,811	$2,856	$5,667
Essex	$0	$628	$0	$0	$0	$0	$0	$3,124	$2,239	$5,991
Essex Junction	$3,800	$628	$0	$0	$0	$0	$0	$0	$1,510	$5,938
Williston	$0 [1]	$2,100	$0	$0	$0	$0	$1,789	$2,376	$3,261	$9,527
Shelburne	$0	$1,864	$0	$0	$0	$0	$0	$3,598	$3,425	$8,887
Multifamily										
Burlington (Draft Proposed)	$0	$0	$0	$0	$0	$0	$417	$4,169	$1,653	$6,238
South Burlington	$4,600	$641	$189	$353			$670	$3,410	$3,459	$13,322
Colchester	$0	$0	$0	$0	$0	$0	$0	$1,250	$0	$1,250
Winooski	$0	$0	$0	$0	$0	$0	$0	$2,811	$2,856	$5,667
Essex	$0	$473	$0	$0	$0	$0	$0	$3,124	$2,239	$5,836
Essex Junction	$2,000	$473	$0	$0	$0	$0	$0	$0	$1,510	$3,983
Williston	$0 [1]	$1,659	$0	$0	$0	$0	$915	$1,395	$1,914	$5,883
Shelburne	$0	$1,017	$0	$0	$0	$0	$0	$3,598	$3,425	$8,040

[1] The School Impact Fee pursuant WDB 44 was retired on November 18, 2024.

Source: Economic & Planning Systems

Proposed Ordinance Changes

The City's current Impact Fee Regulations live in 3 places:

- B.C.O. Section 21-41: https://www.codepublishing.com/VT/Burlington/#!/Burlington21/Burlington2101.html#21-41.
- B.C.D.O. Article 3, Part 3: https://www.burlingtonvt.gov/DocumentCenter/View/2501/Applications-Permits-and-Project-Reviews-PDF?bidId=, beginning at p. 3-23.
- The City's Impact Fee Administrative Regulations: https://www.burlingtonvt.gov/730/Impact-Fee-Administrative-Regulations.

- Having the same set of rules in 3 places can create confusion & conflicting regulations.
- Staff recommends updating the Administrative Regulations, to include the complete set of impact fee regulations and newly adopted fee amounts.
- If DPI continues to administer the fee program, staff recommends repealing the Ordinance Code reference & amending the Comprehensive Development Ordinance (CDO) to reference the Administrative Regulations.

Proposed Ordinance Changes

Summary of Staff Recommendations for Implementation:

- Update the Administrative Regulations to include the complete set of impact fee regulations & the newly adopted fee amounts.
- Repeal the Ordinance Code reference and amend the Comprehensive Development Ordinance to reference the Administrative Regulations.
- Determine what role the Department of Permitting & Inspections will play in fee collection.
- May need to include impact fee legislation in either or both the Comprehensive Development Ordinance and Ordinance Code, with appropriate cross-references.
- Update regulations to clarify which inflation measure to apply.
- Review existing waivers and consider eliminating some.
- Consider fee credits for offsite construction other than streets/sidewalks and water infrastructure essential to the development of the project.
- Consider Inclusionary Zoning changes alongside proposed Impact Fee Changes.

Proposed Ordinance Changes

What Exemptions Should Apply?

- Current exemptions include:

  - Additions to an existing residential unit

  - Certain other additions & changes in use

  - School impact fees for senior housing projects

  - Affordable housing waivers for affordable units in excess of IZO requirements (ranging 25-100%, depending on levels of affordability)

  - Inclusionary Units

  - Community garden waiver

- Staff Recommendations: **maintain existing waivers except** –

  - Community Garden waiver: Eliminate as it has never been used and would be moot with adoption of new fee structure

  - Senior Housing Project waiver: Leave dormant in case future school fees are adopted

*** Projects that do not change the water or wastewater demand would be exempt from the Water Resources Impact Fee**

Proposed Ordinance Changes

Credits:

- City's regulations provide that offsite improvements (except for streets/sidewalks & stormwater, sewer, & water infrastructure essential to development of a project) cannot be required in a category for which fees are paid.

- Staff recommends instead that developers be given fee credits for other project exactions.

Proposed Ordinance Changes

Impact Fees & Inclusionary Zoning

- Impact Fees & Inclusionary Zoning requirements are two of the primary development costs required by the City.
- Most potential amendments to IZ standards would reduce IZ burden to developers:
    - Elimination of the highest IZ requirement tier (25%)
    - More easily utilize the off-site requirement
    - Allow payment-in-lieu in some cases where not allowed today
    - Allow flexibility in mix of for-sale and rental units in large projects
- The payment-in-lieu fee is low and proposed to increase substantially
- Moderate Impact Fee increases would be coupled with greater flexibility in Inclusionary Zoning standards & requirements.

Implementation Schedule

Date	Body
May 12th	City Council – Introduce proposed amendments to BCO § 21-41
May 12th – May 19th	City Councilors prepare for a study session on May 19th
May 13th	Planning Commission Hearing to review CDO Amendment
May 19th	City Council study session
June 2nd	City Council: 2nd reading of proposed BCO amendment; introduction of Administrative Regulations (to include adoption of new impact fees)
Later in June	City Council: Return for final adoption of Administrative Rules, if necessary, and for hearing and adoption of proposed CDO amendment
July 1st	Effective Date of new fees

Questions?

Thank you!

Supplemental Information

Detailed Fee Comparison: Current vs Proposed

Impact Fee	School	Traffic	Parks & Rec.	General Facilities	General Fleet	Library	Police	Fire	Sewer	Water	Total	% Change from Current
Residential Fee Per Unit												
Updated Fee												
Single Family Detached	$0.00	**$870.95**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,652.70**	**$4,168.80**	**$6,692.45**	29.7%
Single Family Attached	$0.00	**$472.54**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,652.70**	**$4,168.80**	**$6,294.04**	107.0%
Multifamily	$0.00	**$416.94**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,652.70**	**$4,168.80**	**$6,238.44**	58.8%
Current Fee												
Single Family Detached	$1,885.84	**$385.78**	$1,460.45	$0.00	$0.00	$904.17	$87.83	$435.72	**$0.00**	**$0.00**	**$5,159.80**	
Single Family Attached	$1,111.24	**$227.32**	$860.58	$0.00	$0.00	$532.79	$51.76	$256.75	**$0.00**	**$0.00**	**$3,040.45**	
Multifamily	$1,436.22	**$293.80**	$1,112.25	$0.00	$0.00	$688.60	$66.89	$331.84	**$0.00**	**$0.00**	**$3,929.61**	
Non-Residential Fee Per "Unit/1,000 sq. ft."												
Updated Fee												
Retail/Commercial	$0.00	**$3,681.07**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$314.80**	**$463.20**	**$4,459.07**	129.4%
Restaurant	$0.00	**$4,695.72**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$13,399.71**	**$9,106.71**	**$27,202.15**	N/A
Hotel	$0.00	**$287.23**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,158.00**	**$787.00**	**$2,232.23**	N/A
Office	$0.00	**$1,334.22**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$172.64**	**$254.03**	**$1,760.89**	-6.1%
Industrial	$0.00	**$602.25**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$140.92**	**$207.35**	**$950.52**	-32.3%
Warehouse	$0.00	**$166.78**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$178.51**	**$262.67**	**$607.96**	-56.7%
Institutional/Nursing Home	$0.00	**$546.66**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,040.59**	**$1,531.13**	**$3,118.38**	66.2%
Current Fee per 1,000 Sq. Ft.												
Retail/Commercial	$0.00	**$839.00**	$478.00	$0.00	$0.00	$0.00	$400.00	$227.00	**$0.00**	**$0.00**	**$1,944.00**	
Office	$0.00	**$771.00**	$478.00	$0.00	$0.00	$0.00	$400.00	$227.00	**$0.00**	**$0.00**	**$1,876.00**	
Industrial	$0.00	**$299.00**	$481.00	$0.00	$0.00	$0.00	$400.00	$224.00	**$0.00**	**$0.00**	**$1,404.00**	
Warehouse	$0.00	**$299.00**	$481.00	$0.00	$0.00	$0.00	$400.00	$224.00	**$0.00**	**$0.00**	**$1,404.00**	
Institutional	$0.00	**$771.00**	$478.00	$0.00	$0.00	$0.00	$400.00	$227.00	**$0.00**	**$0.00**	**$1,876.00**	

Source: City of Burlington; Economic & Planning Systems

Supplemental Information: Capital Project Lists

PROJECT NAME	DESCRIPTION
Union Street	Increase capacity through upgrading bike lanes to be protected.
Battery Street	Increase capacity by shifting road space to accommodate higher capacity modes
North Street	Increase capacity by shifting road space to accommodate higher capacity modes
Pearl Street	Increase capacity by shifting road space to accommodate higher capacity modes
Main Street (East)	Increase capacity with a multimodal shared path
Colchester Ave	Increased capacity through improved transit infrastructure, multimodal shared use path, and improved signalization

Transportation/Multimodal Impact Fee:

Constructing Capacity by 2035 that will serve growth beyond that timeframe.

Impact Fees are assessed **only** the share of capacity consumed during the next 10 years.

$34 million of project costs. City aims to pay for 80% of project cost via Federal support – Reducing costs to $6.8 million eligible for impact fee

Supplemental Information: Capital Project Lists

Water & Sewer:

- Buy-In Impact Fee Revenue will be spent on any replacement/renewal projects within the wastewater and water systems, including but limited to:
    - Replacement/relining of water mains or sewer pipes
    - Replacement of water treatment/supply and wastewater

Supplemental Information: Capital Project Lists

General Facilities:

- $9.1M in eligible costs
- Significant other funding needed to bridge gap
- Some renovation projects that will have marginal capacity increases

Project	Estimated Cost	Useful Life [1]	% Allocated to Growth	Impact Fee Eligible Cost	Status
Library					
North Branch Expansion	$360,000	---	100%	$360,000	Unfunded long-term
Fletcher Library Renovation	$25,000,000	30 years	18.9%	$4,727,873	Unfunded long-term
2 Library Material Hold Lockers	$21,000	10 Years	8.2%	$1,717	Unfunded long-term
Police					
Office Renovation for CSOs and CSLs	$1,200,000	---	100%	$1,200,000	Current Need
Fire					
Fire Station Consolidation	$15,000,000	30 years	18.9%	$2,836,724	Unfunded long-term
Total	**$41,581,000**			**$9,126,314**	

[1]Useful life before replacement or significant capital re-investment is needed.

Source: City of Burlington; Economic & Planning Systems

Supplemental Information: Capital Project Lists

General Fleet:

- 1 net addition to Fleet identified
- Fleet replacement is not eligible

Project	Estimated Cost	% Allocated to Growth	Impact Fee Eligible Cost	Status
EMS Director Truck or new batallion car	$70,000	100%	$70,000	In Current Funding Request
Total	**$70,000**		**$70,000**	

Source: City of Burlington; Economic & Planning Systems

Supplemental Information: Capital Project Lists

Project	Estimated Cost	% Allocated to Growth	Impact Fee Eligible Cost	Status
Calahan Park				
Community Garden Expansion	$116,000	100.0%	$116,000	Unfunded long-term
Multi-Use Building + Covered Outdoor Space	$625,000	100.0%	$625,000	Unfunded long-term
Primary and Secondary Paths	$1,000,000	100.0%	$1,000,000	Unfunded long-term
Multi-Use Pavilion / Ice Rink	$900,000	100.0%	$900,000	Unfunded long-term
Subtotal	**$2,641,000**		**$2,641,000**	
Total	**$2,641,000**		**$2,641,000**	

Source: City of Burlington; Economic & Planning Systems

Parks & Recreation:

- Screened out: Marina, waterfront, & pier maintenance/replacement projects ($2.5M)
- Calahan Park
  - In an area planned for new development
  - Heavily used

OFFICE OF THE CLERK TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401 **Voice (802) 865-7000**
Fax (802) 865-7014
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MEMORANDUM

TO: Board of Finance & City Council

FROM: Ashley Parker, Charles Dillard, & Erik Ramakrishnan

DATE: June 2, 2025

RE: Impact Fee Update

Requested Action (Board of Finance): Either to approve and recommend that the City Council approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees, or provide staff direction so that staff can return for final approval on June 23, 2025.

Requested Actions (City Council):

1. Waive and approve the second reading of the proposed amendment to B.C.O. 21-41.

2. Depending, in part, upon Board of Finance action, either approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees, or provide staff direction so that staff can return for final approval on June 23, 2025.

Context

Impact fees are fees charged on new development to help defray the cost to the City of providing infrastructure necessary to accommodate population growth. As indicated below, the City has not analyzed its impact fees in three decades. Separate but related to this update, staff requests that the City Council update the rules governing the City's impact fee program.

Authority for impact fees in Vermont is found at 24 V.S.A., Chapter 131, which largely codifies limitations on impact fees guaranteed by the federal constitution. Chapter 131 is implemented in the City of Burlington through three separate, duplicative sources of law. First, Section 21-41 of the Burlington Code of Ordinances (BCO) authorizes the City Council to adopt fees and to establish administrative rules for the City's impact fee program by resolution. Pursuant to this authority, the City has adopted Impact Fee Administrative Regulations, most recently updated as of Fiscal Year 2023. Because the BCO describes the impact fee program in significant detail, these Administrative Regulations largely restate rules already provided by ordinance.

In addition to BCO § 21-41 and the Administrative Rules, to provide notice of the impact fee program to developers, Article 3, Part 3 of the City's Comprehensive Development Ordinance (CDO) also refers to impact fees. Like the Administrative Regulations, the CDO largely restates rules already set forth in the BCO. However, the CDO includes some minor differences, such as by establishing a "community garden" impact fee waiver program that has never been used by developers.

Having the same rules spelled out in three places creates opportunities for discrepancies and is also an obstacle to updating impact fees more regularly. Thus, in tandem with the proposed impact fee update, staff asks the City Council to update the rules governing impact fees. The goal is for BCO § 21-41 to be scaled back to serve as true enabling legislation, and for CDO Article 3, Part 3 to be scaled back simply to provide notice to developers that the City has an impact fee program. Meanwhile, the details of the impact fee program would be spelled out in the Administrative Regulations only, which can be amended by City Council resolution.

Background

On May 12, 2025, the City Council waived and approved the first reading of a proposed amendment to BCO § 21-41. This was referred to the Ordinance Committee, which considered the ordinance on May 14, 2025. The Ordinance Committee proposed three changes to the proposed ordinance, which staff also recommends. The first change was to update a reference to the Zoning Board of Adjustment to the Design Review Board. The second was to delete information about refunds and accounting procedures duplicative of the Administrative Regulations staff recommends, since the goal of the ordinance is serve merely as enabling legislation. The third is to clarify penalty provisions. Tonight, the City Council is asked to waive and approve the second reading of the ordinance, which will then be published and take effect in the new fiscal year.

The Comprehensive Development Ordinance (CDO) currently includes standards for impact fees, some of which are duplicative of rules established in the BCO and the Administrative Regulations. As mentioned above, locating the same standards in multiple regulatory documents is undesirable. As such, on May 13, 2025, the Planning Commission referred to the City Council an amendment to the CDO that removes the entirety of the zoning ordnance's content related to impact fees, save for a revised reference to the Administrative Regulations and the BCO. Notably, the Planning Commission revised the reference language for clarity only, a change that is not materially important to the proposed regime of impact fee administration. At its May 14, 2025 meeting, the Ordinance Committee considered the CDO amendment and recommended in favor of it and of City Council not referring the amendment back to the committee following the adoption of the first reading. On May 19, 2025, the City Council waived and approved the first reading and suspended the rules to set the ordinance for hearing without sending it back to the Ordinance Committee. Staff will notice the hearing for June 23, 2025. No action is required at this time with respect to the CDO amendment.

Finally, staff is presenting the proposed updated Administrative Regulations. If both the Board of Finance and City Council are comfortable adopting the Administrative Regulations as presented, the Board of Finance may sponsor a resolution adopting the fees and the City Council may adopt it. Otherwise, staff will incorporate any direction provided and bring the resolution back on June 23, 2025. The Administrative Regulations are substantially similar to the current regulations except to:

1. Adopt the currently proposed impact fees, subject to automatic inflators described in the proposed rules;

2. Address procedures for water and wastewater fees, since those will be collected directly by

the Water Resources Division and will have different triggers than other fee types; and

3. Change how developers are credited for providing offsite facilities as project mitigation. Currently, the City cannot both charge fees in a fee category and require offsite mitigation in the same category. The proposal is instead to treat offsite mitigation as a fee credit, consistent with state law. The change will have no practical effect except in cases where the cost of offsite mitigation is less than the amount of fees owed.

Informational re Proposed Impact Fee Update

In 2022, City staff began two important studies to review and update the existing impact fees and their structures. The current fees had not been reviewed since 1992, despite the fact that it is customary for impact fees to be reviewed every 5 years. The studies reviewed City growth projections and development trends, anticipated capital needs, the relationship of those capital improvements to growth, and provided guidance to the City on the "maximum defensible fee" amount that could be charged. In addition to these two studies, the Water Resources Division of DPW initiated its own study to evaluate the potential for a Water and Wastewater System Development Charge, as the City does not currently collect fees related to these services.

Non-Transportation Impact Fee Study

A first study as part of the current fee update was led by Economic & Planning Systems (EPS), and they were charged with reviewing all existing impact fees, minus the Traffic fee. This included an in-depth review of the Library, Parks, Fire, Police, and School fees as they were established in 1992. While these fees have been adjusted annually since adoption based on changes in the Consumer Price Index (CPI), they were not updated to reflect current asset inventories, replacement costs, or inflation.

As City staff worked with EPS to further evaluate fee scenarios, it became clear that while the City's capital project list is expansive, many of the projects captured are more focused on deferred maintenance of existing assets versus capital expansion of assets. This translates into a small selection of capital projects being eligible for use of impact fees annually, which then raises questions around whether the City would be able to spend collected fees within the 6-year statutory time period. This is because impact fees must be used for capital projects that accommodate population growth. They are not intended to meet existing operational needs.

As a result, staff recommends that fees for Library, Parks, Fire, Police, and Schools no longer be collected. The City should reevaluate their collection over the next five years to determine if the City's capital needs and the nexus to development have changed. Importantly, however, those services may still be benefited by the proposed fee update in that, if the City can generate adequate income through impact fees for other types of capital projects that can be constructed in the statutory 6-year time period, then capital debt that would otherwise be required to fund those projects can be used for other purposes, including to meet library, park, and public safety needs.

This is an important concept to emphasize: if the City collects impact fees but does not have adequate funds to fully fund the capital projects for which the fees are intended, then the City cannot spend the fees it collects and may even be required to refund those fees. As such, it is better to earmark fees to targeted projects that will materialize within the 6-year statutory time period. Targeting impact fees in this way is in the best interest of the overall financial health of the City,

which will benefit all of the City's programs and services.

Transportation Impact Fee Study

Unlike for Library, Parks, Fire, Police, and Schools, the City has transportation projects in the pipeline ideally suited to be funded through impact fees. To analyze this potential, the City received funding support from the Chittenden County Regional Planning Commission to work with RSG on evaluating the City's existing Traffic Impact Fee and look at options for transforming that fee into a Transportation (Multi-modal) Impact Fee. When initially established, the Traffic Impact Fee was restricted to mitigating intersection impacts, including signalization and lane configurations. Given the City's policies around multi-modal transportation planning and infrastructure priorities, the City wanted to explore a more holistic Transportation Impact Fee that could support bike and pedestrian capital infrastructure, as well as transit infrastructure if feasible.

The study analyzed local traffic generated by anticipated future development, using the PM Peak Hour Trip End (4-7 pm) as the basic unit of analysis. If adopted, impact fees recommended as a result of the RSG study would not be assessed on trips occurring outside of the PM peak design hour, encouraging the development of land uses that propose to make more efficient use of existing transportation infrastructure. Fees would be assessed on vehicle trips, which encourages a greater variety of land uses with greater intensity and connectivity in urban centers to facilitate walking and biking.

The City has a well-developed list of transportation/multi-modal capital projects for the next 5-10 years, of which a third of the new capacity created has a strong nexus to development. Through this study, six projects were identified as priority projects eligible for impact fee funding. These projects were adjusted to remove segments that replaced or removed capacity (as only new capacity is eligible); and also reduced the cost share by accounting for future grant awards that would likely cover 80% of the total project cost. The project list evaluated by this nexus study can be updated and reevaluated over the next five years.

City staff recommend that the City Council adopt the Transportation Impact Fee Nexus Study and implement the fees as described, utilizing a base impact fee per PM peak hour vehicle trip of $1,203. This new fee would replace the old Traffic Impact Fee.

Water & Wastewater System Development Charge

Concurrent to the Impact Fee studies noted above, the Water Resources Division of DPW evaluated a potential water and wastewater System Development Charge. This is very similar to impact fees assessed in other capital areas, with a different name and a different, legal, methodology for determining a defensible fee based on the dynamics of the water resources assets and needs. This approach is sometimes called a "buy-in" strategy.

A "buy-in" strategy satisfies federal and state limitations on impact fee assessments that is ideally suited for calculating water and wastewater fees. Essentially, in planning for future growth, the City's water and wastewater systems have existing capacity to accommodate some amount of development. Under a buy-in strategy, developers pay their fair share of the past costs to the City of providing that excess capacity. This provides revenue to defray future capital replacement and other costs to take the burden off of ratepayers who have already paid to construct the existing

excess capacity.

To calculate the fair share that new development should pay by way of a System Development Charge, the report analyzed the current system capacity available to provide service to both existing and future customers, and was calculated based on the current value of the water and wastewater systems' assets. This calculation also backs out the portion of outstanding debt principal that is still being paid for these assets via the retail rates and charges that customers pay to ensure that new impact fees will not be duplicative of that payment.

The report recommends a fee based on gallons per day for water usage and wastewater discharge. Total fees will vary by specific development types based on their unique design flows, i.e., the actual anticipated usage and discharge resulting from a project, which is required to be reviewed during permitting for both state and local processes. City staff recommend that the City Council adopt the new Water and Wastewater System Development Charge Study and implement the fees as described.

Proposed Motions

Board of Finance: To approve and recommend that the City Council approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees.

> *Alternative No. 1*: To approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees, and to recommend that the City Council approve the resolution at its June 23, 2025 meeting, after addressing any direction to staff provided at the City Council's June 2, 2025 meeting.
>
> *Alternative No. 2*: To provide staff direction relating to the Administrative Regulations, and to direct staff to return on June 23, 2025 to present draft Administrative Regulations revised accordingly.

City Council:

1. To waive and approve the second reading of the proposed ordinance amending Burlington Code of Ordinances § 21-41.

2. To approve the resolution adopting the proposed Administrative Regulations, including the proposed transportation and water/wastewater impact fees.

In lieu of the third motion, the City Council may adopt an alternative motion, to depend in part on the Board of Finance's actions.

RAFTELIS

June 26, 2024

Ms. Megan Moir
Division Director – Water Resources
Burlington Public Works Department
235 Penny Lane
Burlington, VT 05401

Subject: Water and Wastewater System Development Fees

Dear Ms. Moir,

Raftelis has completed an evaluation to calculate cost-justified water and wastewater System Development Charges (SDCs) for consideration by the City of Burlington (City) Water Resources Division (Division) consistent with common industry practice. This letter report documents the basis and calculation of the water and wastewater SDCs for the Division.

Background

SDCs are one-time charges assessed to new water and/or wastewater customers for their use of system capacity and serve as an equitable method by which to recover up-front system capacity costs from those using the capacity. There are three main methods for calculating SDCs that are generally recognized in the industry as cost justified. A description of each of these methods follows:

Buy-In Method

Under the Buy-In Method, a SDC is calculated based on the proportional cost of each user's share of existing system capacity. This approach is typically used when existing facilities can provide adequate capacity to accommodate future growth. New customers pay the fee to "buy-in" to the system that existing users have paid to construct over the decades. The cost of capacity is derived by dividing the estimated value of existing facilities by the current capacity provided by existing facilities. Adjustments to the value of existing facilities are made for developer contributed assets, grant funds, and outstanding debt.

Incremental or Marginal Cost Method

Under the Incremental Cost (or Marginal Cost) Method, a SDC is calculated based on a new customer's proportional share of the incremental future cost of system capacity. This approach is typically used when existing facilities have limited or no capacity to accommodate future growth. The cost of capacity is calculated by dividing the total cost of growth-related capital investments by the additional capacity provided as a result of the investments.

Combined Approach

Under the Combined Method, a SDC is calculated based on the blended value of both the existing and expanded system capacity. As such, it is a combination of the Capacity Buy-In and Incremental Cost methods. This method is typically used when existing facilities provide adequate capacity to accommodate a portion of the capacity needs of new customers, but where significant investment in new facilities to address a portion of the capacity needs of future growth is also anticipated, or where some capacity is

available in parts of the existing system, but incremental capacity will be needed for other parts of the system to serve new customers at some point in the future.

Summary of Analysis

For both the water and wastewater systems, Raftelis calculated the SDCs using a *Buy-In* approach to recognize that the existing system has capacity available to serve new customers. However, it should be noted that in the near future, existing capacity will become insufficient for serving new customers, and because of the investment needed to expand capacity, future updates of the water and wastewater SDCs will likely employ the *Combined* approach.

To perform the SDC calculations, Raftelis requested and was provided with the following data from Division staff:

- Water and sewer fixed asset data as of June 30, 2022
- Outstanding utility debt and associated debt service schedules as of June 30, 2022
- Existing treatment capacities in the water and wastewater systems

EXISTING SYSTEM ASSETS

First, Raftelis calculated the estimated cost, or investment in, the current system capacity available to provide utility services to existing and new customers. This analysis was based on a review of fixed asset records and other information as of June 30, 2022. The value of water assets includes core assets such as water mains, treatment facilities, pump stations, storage facilities, and other water system equipment. The value of wastewater assets includes treatment facilities, force mains, pump stations, outfalls, and other wastewater system equipment. The original costs of assets were used for purposes of defining asset value, without any applied cost-index to bring values into current dollars.

Utilities often borrow funds to construct assets, and revenues from retail rates and charges can be used to make the payments on these borrowed funds. To ensure that new customers are not being double charged for these assets, once through the SDC and again through retail rates and charges, the proportion of the outstanding debt principal that is anticipated to be paid for through retail rates and charges is deducted from the SDC calculation. The credit for the SDC is based on the net present value of future principal payments for the water and wastewater systems.

Exhibit 1 presents the adjusted asset values for each system.

Exhibit 1 – Adjustments from Assets for the Water and Wastewater Systems

Description	Water	Wastewater
Total Assets	$ 64,573,649	$ 68,239,737
Adjustments:		
Principal Credit	(6,653,621)	(14,691,094)
Net System Assets	**$ 57,920,028**	**$ 53,548,643**

COST OF CAPACITY

Per the Division, the City's current treatment capacity is 5.0 million gallons per day (MGD)[1] and 6.8 MGD[2] for water and wastewater, respectively. The net system assets, as presented in Exhibit 1, are divided by the total treatment capacity to derive the cost of capacity on a cost per gallon per day ($/gal/day) basis. The results are shown in Exhibit 2.

Exhibit 2 – Cost of Capacity

Description	Water	Sewer
Total System Costs	$ 57,920,028	$ 53,548,643
Total System Capacity	5.0 MGD	6.8 MGD
Cost of Capacity ($/gal/day)	**$ 11.58**	**$ 7.87**

Recommendation

Exhibit 2 presents the maximum cost-justified level of SDCs that can be assessed by the Division: $11.58 per gallon per day for water and $7.87 per gallon per day for wastewater. The calculation of the total fee assessed to a new project will occur based on the design flows presented by a project in their capacity letter request, which is a requirement of the project review process both at the State and local level. While the total fee will vary for commercial or larger scale residential units depending on the type of commercial development and the type/intensity (# of units and bedrooms), the based on the maximum design flow cap for single family residential established by the State (360 gallons of water and 210 gallons of wastewater), the maximum SDC for a new single family home would be $4,170.24 for water and $1,653.71 for wastewater, or $5,823.95 total.

Funds collected through this process would be used only for capital renewal or replacement of existing capital infrastructure. It is important to point out that the results shown herein are based on the maximum cost justified amount for the Division's SDCs, as presented in this report. There is no requirement that this maximum amount must be charged, and the calculation only sets an upper limit on the amount that can be currently justified. The Division must determine the amount to be charged based on considerations such as potential revenues to be generated, possible negative impacts on development, maintaining a competitive pricing structure with other regional utilities, and others.

It has been our pleasure working with and supporting the Division in this engagement. Do not hesitate to contact me, at 774-243-0619 or dfox@raftelis.com with any questions.

Sincerely,

Dave Fox
Vice President

[1] The Water Treatment Plant is permitted for a higher flow. This 5.0 MGD capacity is based on an analysis of the maximum sustained average annual daily flow that the Water Plant could sustain and meet State and the more stringent Partnership for Safe Water requirements.
[2] This represents 80% of the permitted design flow of the Wastewater Plant. The State of Vermont requires that when a plant reaches 80% of its design flow it must plan for and implement capacity expansion. As such, similar to the Water Plant, when evaluating what existing capacity is truly available to new customers, it is important to use this 80% calculation.

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the science of insight®

CITY OF BURLINGTON

TRANSPORTATION IMPACT FEE STUDY

May 28, 2025

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Prepared for:

The City of Burlington, Vermont

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LIST OF ABBREVIATIONS

ACS	American Community Survey
AMI	Area median income
CCRPC	Chittenden County Regional Planning Commission
ITE	Institute of Transportation Engineers
LEHD	Longitudinal Employer-Household Dynamics
NHTS	National Household Travel Survey
TAZ	Traffic analysis zone
TDM	Transportation demand management

1.0 INTRODUCTION

This impact fee study report proposes how land use development in the form of additional transportation capacity in the city of Burlington can accommodate new users and the demand they generate on existing infrastructure. Impact fees are a type of land use regulation that local governments use to generate revenue to construct additional mobility capacity to address and mitigate this demand. The City of Burlington retained RSG to develop this needs study to identify a fair and equitable impact fee structure for its transportation investments.

Vermont statute authorizes municipalities to levy impact fees on new development. The purpose of these fees is to allocate the cost of new capital facilities to the development that will benefit from those facilities.[1] This can include fees to offset the costs of facilities built in the past with excess capacity for anticipated future development; it can also include facilities planned to be built to accommodate future development. The statute states that the costs of such infrastructure should only include the portion associated with new capacity to accommodate the future development's demand.

The methodology for the transportation impact fee follows a "needs-based" (also known as a "plan-based") approach. It does this by identifying the future transportation capacity necessary to mitigate the impacts of additional users generated by future land use development on the existing standards of service that users experience. Figure 1 outlines the impact fee development process.

FIGURE 1: IMPACT FEE PROCESS

Source: RSG

[1] 24 V.S.A. § 5200

This impact fee study report outlines the future growth anticipated in the city of Burlington. It then documents the basis for implementing a transportation impact fee, the purpose of which is to pay for additional capacity associated with the increased demand for transportation mobility while conforming to statutory requirements.

1.1 LEGAL BACKGROUND

The American Planning Association, which is a national organization dedicated to supporting local communities and planning processes, has developed standards for impact fees. These standards are as follows:[2]

- *The imposition of a fee must be rationally linked (the "rational nexus") to an impact created by a particular development and the demonstrated need for related capital improvements pursuant to a capital improvement plan and program.*
- *Some benefit must accrue to the development as a result of the payment of a fee.*
- *The amount of the fee must be a proportionate fair share of the costs of the improvements made necessary by the development and must not exceed the cost of the improvements.*
- *A fee cannot be imposed to address existing deficiencies except where they are exacerbated by new development.*
- *Funds received under such a program must be segregated from the general fund and used solely for the purposes for which the fee is established.*
- *The fees collected must be encumbered or expended within a reasonable timeframe to ensure that needed improvements are implemented. Six years in Vermont.*
- *The fee assessed cannot exceed the cost of the improvements, and credits must be given for outside funding sources (such as federal and state grants, developer initiated improvements for impacts related to new development, etc.) and local tax payments which fund capital improvements, for example.*
- *The fee cannot be used to cover normal (day to day) operation and maintenance or personnel costs, but must be used for capital improvements, or under some linkage programs, affordable housing, job training, child care, transit operations, etc. This expectation has to define costs attributed to mitigating the impacts associated with additional land use development.*

Typical management activities:

- *The fee established for specific capital improvements should be reviewed at least every two years to determine whether an adjustment is required, and similarly the capital improvement plan and budget should be reviewed at least every 5 to 8 years.*
- *Provisions must be included in the ordinance to permit refunds for projects that are not constructed, since no benefit will have manifested.*

[2] American Planning Association. “APA Policy Guide on Impact Fees.” Available at: https://www.planning.org/policy/guides/adopted/impactfees.htm.

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- *Impact fee payments are typically required to be made as a condition of approval of the development, either at the time the building or occupancy permit is issued.*

Vermont's impact fee statute does not preclude using funds for administrative duties associated with the management of the impact fee program. Nationally, it is common practice to collect and expend impact fees to cover time and expenses associated with the creation, management, and other administration of the impact fee program. These funds often cover the salary portion of the impact fee administrator, staff time in the preparation and review of impact fee studies, consultant or staff time preparing impact fee needs reports, and ordinance support.

2.0 TRANSPORTATION PLANNING CONTEXT

2.1 OVERVIEW – COMP PLAN AND OTHER PIECES

The city of Burlington is the cultural, recreation, and employment hub of Chittenden County. As the original shipping and rail hub, the city has had a tremendous influence on the trajectory of the other communities in Chittenden County. Burlington is large by Vermont standards, having some of the largest employers in the state, dense downtown, transit service, and other urban amenities. The city of Burlington is the most populous municipality in Chittenden County, with an estimated population of 44,646 as of 2022 people living within the 10.5 square miles. Burlington is approximately 27% of Chittenden County's population (168,320 in 2020).

FIGURE 2: CITY OF BURLINGTON RESIDENT POPULATION

The Comprehensive Plan specifies how Burlington is a connected city. This includes:

- People and place
- Economy and the natural environment

- Land use and development carefully coordinated with public services and natural environment considerations
- Robust transportation choices
- Recreation, services, and amenities close to where people live
- Internet and telecommunications
- Economic, social, and physical connections to our larger geographic region and beyond
- Connectivity to the world due quality telecom services, ease of travel, and professional and family connections of residents
- Opportunities for diverse cultures and backgrounds to connect
- Cohesion in decision-making and public administration
- Considering the long-term and wide-ranging impacts of decision-making

The city has used the Comprehensive Plan to inform a whole range of planning, land use, and development activities. It provides direction for maintaining and updating the city's zoning ordinance, has inspired underutilized properties to be revitalized, has led to the identification of priority lands for conservation, recommended the creation of new programs and funding mechanisms to address priority issues, and has even directed the creation of other plans and studies to investigate issues and areas of the city more thoroughly. Specifically, as it pertains to this study, the Comprehensive Plan acknowledges the role and value of impact fees as a land use regulation to offset and pay for additional capacity to meet the needs of new residents.

The Comprehensive Plan[3] summaries key transportation issues:

- The regional ECOS Plan identifies much of Burlington in a 'Metropolitan Planning Area,' and downtown Burlington as a 'Center Planning Area.' These designations are intended to promote these areas for the most intensive development within our region.
- As a major hub of jobs, services, and amenities in Chittenden County it will be important for Burlington to work with other municipalities and transportation service agencies in the region to implement transportation system improvements and locate new development in dense growth centers that will make these options more viable, reduce traffic congestion, and better manage available parking resources. It is imperative that these improvements are implemented in a way that balances the needs of our changing climate, demographics, and economic vitality.
- New mobility services, including e-bikes, e-scooters, eventually automated vehicles along with improved transit and train will improve accessibility throughout the city. These services have the potential to significantly reduce single occupant vehicle ownership and usage, traffic congestion, and the demand for parking. But they will bring about new challenges for and demands on our public rights-of-way and transportation

[3] City of Burlington 2019 planBTV Comprehensive Plan. https://www.burlingtonvt.gov/sites/default/files/u1476/planBTV_PDFs/planBTV_2019_full_adopted_03252019.pdf

infrastructure. It will be important to monitor these systems' impact on overall vehicle miles driven, greenhouse gas emissions, and traffic congestion.

- Coordinate land use, development, and innovative transportation solutions that strengthen multi-modal corridors which reduce traffic congestion and reliance on single-occupant vehicles, and provide access to a wide range of transportation services and options. This Action 17 includes several sub-actions outlined in the comprehensive plan.

The Plan sets out a vision for the future. Impact fees can supplement additional city funds to turn this vision into a reality. Impact fees are an important tool that the city can leverage by assessing fees on new land use development that would generate additional demands on the transportation system placing a burden on the existing facilities and would benefit from additional transportation capacity.

2.2 IMPACT FEE BASIS

It is expected that future land development generates additional users which increases the demand for travel that begins and/or ends within the city. Outside of the city, growth in population throughout the county and state generates additional demand for travel, although those trips begin and end outside of the city; and therefore, not directly associated with future development in Burlington. These trips are considered "through trips", although because of the design of the city streets and the shape of the city boundaries along with the land use pattern, there are few "through trips" in Burlington.

The transportation analysis in this impact fee study focuses on local traffic generated by anticipated future development. The basic unit of analysis is the Peak Hour Trip End, which is either the origin or the destination of a trip. Any given trip has two trip ends—an origin and a destination. Any trip that either begins or ends within the city is considered to be a local trip.

The PM peak hour is the "analysis hour" in which the fee is assessed on. The PM peak hour is the typical design hour[4] in the city of Burlington. It is noted that specific developments may generate a significant number of trips outside the design hour. Some uses (a religious institution, for example) may have different peak hours (and days) of traffic generation. Cumulatively however, the highest traffic volume at most locations in Burlington is during the PM peak design hour (the highest hour between 4-7pm).

Traffic impact fees are not assessed on trips that occur outside of the PM peak design hour. Limiting the period of assessment to the PM peak hour creates a consistent hour of analysis commonly used by traffic impact studies and practitioners. By assessing a fee during a particular hour of analysis the fee also acts as a transportation demand management (TDM) technique. This can encourage the development of land uses that generate travel demand outside of the peak hours to make more efficient use of the existing transportation infrastructure

[4] Design Hour in Vermont is defined as the 30th highest hour of volume during the year.

by using available capacity at other times of the day. This same principle goes for shifting modes. As congestion may increase for one mode of travel, some users will shift modes to utilize available capacity, reduce travel times and increase accessibility.

The impact fee is assessed on vehicle trips. Vehicle trips are typically the least efficient travel mode, both in terms of space per passenger it requires, the externalities from noise, air pollution, and congestion. The fee, which mitigates demand for travel by adding multimodal capacity acts as an incentive to invite land uses that maximize nonvehicular trips and encourages any land development to reduce the number of vehicular trips. An impact fee on vehicle trips encourages a greater variety of land uses to maximize internal capture, use of TDM incentives, support transit services, as well as encourage land use patterns with greater intensity and connectivity in the urban centers to facilitate walking and biking.

2.3 HOUSEHOLD GROWTH IN BURLINGTON

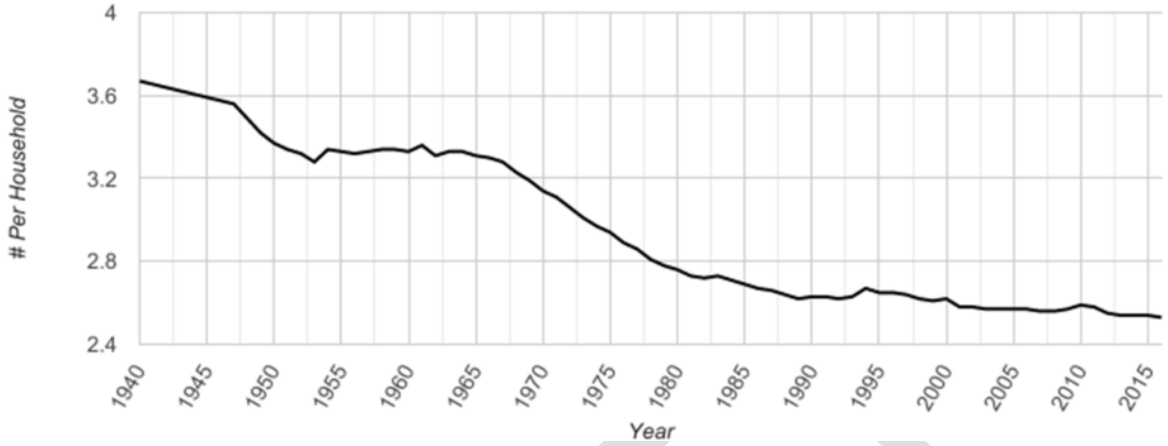
The US Census American Community Survey (ACS) estimates that as of 2022, there were 18,200 housing units in the city. This is an increase of over 1,800 housing units since the 2000 Census and over 1,300 more than the 2010 Census. The majority of the housing units are renter occupied (60%) with an average of 2.04 persons per household. The remaining 40% of households are owner occupied with 2.26 persons per household[5]. The citywide average is 2.45 persons per household (44,646 persons in 18,203 housing units). The discrepancy is due to the 5-year estimates from the ACS and the sampling between the unit types.

There have been attempts nationally to reduce the effect that transportation impact fees may have on housing costs, and especially, “affordable housing.” Changing the assessment on the square footage of the home or on the number of bedrooms provides a stronger relationship to the number of occupants and the quantity of travel consumed. The City has had a fee based on the square footage for some time, however, there isn’t sufficient data on the trips generated by square footage to retain that methodology. The city is able to respond to any local traffic generation estimates that might demonstrate affordable housing may have fewer (or greater) vehicle trips than traditional market rate units. Alternatively, Vermont statute provides wide latitude for the city to waive impact fees from affordable housing and other land uses that may further specific policy objectives.

The Burlington household sizes are consistent with national trends. Nationally, over the past half century the average size (number of persons) of the household has dropped from 3.67 persons per household in 1940 to 2.53 in 2016 as shown in Figure 3.

[5] 2022 American Community Survey 5-year estimates (DP04)

FIGURE 3: NATIONAL AVERAGE HOUSEHOLD SIZE (1940–2016)



source: U.S. Census Data

The number of occupants per household influences the number of housing units necessary to house the population and may also influence the degree to which any household may impact the needs for goods and services. Specifically, as it pertains to transportation, if there are fewer occupants, there may be a reduction in the degree of transportation capacity a household requires. The occupancy and size of a housing unit will be valuable to consider in the future, however, it is intended that any estimate of the transportation and traffic demand will be produced by using nationally available trip generation data like that provided by the Institute of Transportation Engineers (ITE).

2.4 EMPLOYMENT TRENDS IN BURLINGTON

Burlington is a major employment hub within Chittenden County. The Census Longitudinal Employer-Household Dynamics (LEHD) data estimates 32,592 jobs[6] are in Burlington with 24,927 (76.5%) of those being filled by those living outside of Burlington. Additionally, 9,740 residents of Burlington are employed outside of the city. The data is summarized in Table 1.

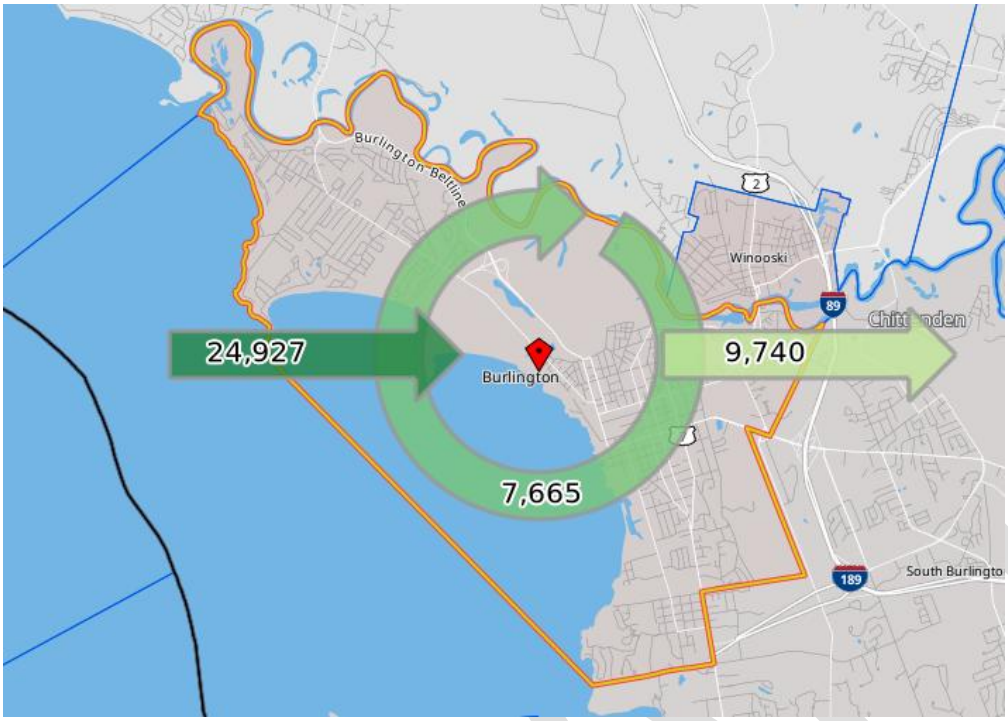
TABLE 1: LEHD JOB INFLOW / OUTFLOW (2021)

INFLOW/OUTFLOW JOB COUNTS (ALL JOBS)		
	2021	
	Count	Share
Employed in the Selection Area	32,592	100.00%
Employed in the Selection Area but Living Outside	24,927	76.50%
Employed and Living in the Selection Area	7,665	23.50%
Living in the Selection Area	17,405	100.00%
Living in the Selection Area but Employed Outside	9,740	56.00%
Living and Employed in the Selection Area	7,665	44.00%

Source: OnTheMap Census (2021 LEHD)

[6] The American Community Survey estimates jobs and employment differently than the dataset which was used by the CCRPC. There are some individuals with multiple jobs, 'gig' workers, and sole proprietorships which are not fully accounted for in the ACS data.

FIGURE 4: COMMUTE FLOWS (2021)



Source: OnTheMap Census

Table 2 shows the proportion of industries that are present in Burlington and the proportion of workers per industry. Note these are total jobs filled by either residents or non-residents.

TABLE 2: DISTRIBUTION OF EMPLOYMENT SECTORS IN BURLINGTON (2022)

INDUSTRY NAICS DESCRIPTION	% OF WORKERS IN BURLINGTON
Agriculture, forestry, fishing and hunting, and mining	0.3%
Construction	2.6%
Manufacturing	4.2%
Wholesale trade	1.1%
Retail trade	7.8%
Transportation and warehousing, and utilities	2.1%
Information	2.0%
Finance and insurance, and real estate and rental and leasing	6.4%
Professional, scientific, and management, and administrative and waste management services	11.1%
Educational services, and health care and social assistance	43.4%
Arts, entertainment, and recreation, and accommodation and food services	10.1%
Other services (except public administration)	3.5%
Public administration	5.2%
Armed forces	0.3%

Data source: ACS 2022 B08526 (5-year)

Table 3 shows the occupation of workers in Burlington. Note these are total jobs filled by either residents or non-residents.

TABLE 3: WORKERS IN BURLINGTON - OCCUPATIONS

CENSUS OCCUPATION	% OF WORKERS IN BURLINGTON
Management, business, science, and arts occupations	60.5%
Service occupations	16.4%
Sales and office occupations	14.5%
Natural resources, construction, and maintenance occupations	3.9%
Production, transportation, and material moving occupations	4.6%
Military specific occupations	0.1%

Data source: ACS 2022 B08524 (5-year)

2.5 FORECAST GROWTH

Several methods exist for developing impact fee studies. The Plan Based method is used in this update for the city of Burlington transportation impact fees. Plan based impact fee studies use an agreed vision of the future to identify the necessary capital investments to meet the future needs of residents and visitors. That agreed vision of the future starts with the development of a land use forecast for the number of new residents and jobs within the impact fee study area.

The city of Burlington and the regional metropolitan planning organization, Chittenden County Regional Planning Commission (CCRPC), have a high degree of influence in the nature of land use development in the study area. The specificity of zoning regulations along with a robust planning environment enables a confident projection of future land use conditions. The CCRPC conducts long-range planning for the communities within Chittenden County, including Burlington. Previous long-range plans have developed forecasts out to the year 2050 for each of the traffic analysis zones (TAZs) used in the regional travel demand model.

The land use forecast for the city's impact fee update starts by collecting previous long-range plans and builds upon those with more recent information.

The 2050 Metropolitan Transportation Plan (MTP) is the long-range plan developed by the CCRPC. The MTP published in 2018 included a significant effort to update previous demographic forecasts. The most recent MTP adopted in 2023 retains the land use forecasts completed in 2018.

In 2020, the Railyard Enterprise Project Environmental Assessment (EA) was started. Land use forecasts out to the year 2050 were revisited during the early phases of the study. Conversations between the consultant team and the city of Burlington planning department indicated that the CCRPC land use forecast for several of the TAZ's in the city of Burlington require revision to reflect changes in expected land development pattern in the city. The Railyard Enterprise Project EA used this project specific version of the land use forecasts in the development of the traffic flow forecasts used in the project impact evaluation. The majority of changes in land use reflect changes in zoning in the south end of the city as well as increased density in a handful of TAZs.

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The land use forecasts from the Railyard Enterprise Project provided the base from which further revisions are made in this impact fee study to reflect anticipated land use changes in the city. The Planning Department provided RSG a summary of land use changes across several TAZs. The final land use forecast used in the development of the impact fees is shown in Table 4.

TABLE 4: IMPACT FEE LAND USE FORECASTS

	2020	2030	2050
Group Quarters	5,952	6,226	6,775
Households (exc. Group Quarters)	18,288	20,584	23,378
Total Households (inc. Group Quarters)	**24,240**	**26,810**	**30,153**
Total Jobs	**41,445**	**44,887**	**52,176**

It is noted that the number of total jobs here are different than the LEHD data or Census data. Each source includes different populations and sampling methods in the data. The travel model was calibrated using a combination of data producing a custom dataset on jobs and employment within the county that better reflects part-time employment, persons with more than one job, and self-employed persons who may not file payroll data.

2.6 CHITTENDEN COUNTY TRANSPORTATION MODEL

In 2015 the CCRPC initiated a significant update to the regional travel demand model that included population and employment projections for each municipality for five year increments out to 2050. The CCRPC forecasts were used to generate estimates of new traffic generation, vehicle miles traveled, and percentage of growth in traffic that is associated with changes in land use in Burlington as opposed to traffic growth simply passing through. The land use changes forecast in the model were agreed to by the city for use in this impact fee assessment. If at any point the land use development trajectory changes from that modeled, this impact fee study should be revisited.

The model is a traditional four-step trip based travel demand model. The four steps are iterated to achieve an optimized routing pattern with stable travel times. The steps are defined as follows:

- Trip Generation – estimates the number of person trips produced and attracted to each traffic analysis zone (TAZ). The land use inputs were established with each community by allocated future households and employees manually to the TAZs.
- Trip Distribution – connects person trips between TAZs.
- Mode Choice – splits person trips into single occupant vehicles, shared vehicle trips, transit trips, or walk/bike trips.
- Assignment – Selects the shortest route for each vehicle and transit trip traveling from one TAZ to another based on distance and travel time.

This study incorporated the anticipated land use changes to occur in Burlington by 2035. The land use changes included household growth and increases in specific sectors of the economy.

In total, an estimated 2,300 new households would be constructed, and 3,450 new jobs would be based in Burlington by 2035. Table 5 summaries the land use changes forecast by 2035.

TABLE 5: LAND USE CHANGES ANTICIPATED IN BURLINGTON BY 2035

2025–2035 LAND USE CHANGES		
Residential Growth		**Housing Units**
	New households	2,300
Employment Growth		**Employees**
	Accommodations	170
	University & College	30
	Commercial	1,010
	Industrial	590
	Institutional	390
	Educational	120
	Retail	1,140
	Total Employment Growth	**3,450**

Source: CCRPC Land Use analysis by RSG[7]

2.7 TRIP GENERATION FORECASTS

The land use changes associated with the new housing units and commercial space were evaluated in the travel model in addition to all the other growth and changes in land uses within the county by 2035. The regional travel model accounts for growth in other communities within Chittenden County as well as estimated growth for trips that originate outside the county and for trips that may only pass through the county. The regional model produced estimates of the number of new travel demand associated with the land use changes summarized in Table 5.

Impact fees are assessed on the number of vehicle trips generated by a project often using the Institute of Transportation Engineers (ITE) Trip Generation manual. The number of vehicle trips expected to be generated by the land development is a function of several assumptions and trip generation adjustments such as the density of the project, site location (e.g., urban, suburban), proximity to transit, and mix of nearby uses. The travel model, using different approaches, also attempts to account for all these factors. Specifically, the factors: TDM and non-auto travel, internal capture (mix of complementary land uses within a travel analysis zone), and pass-by (trips that detour to a location en route to their primary destination). While the ITE Trip Generation manual 11th edition is starting to consider land use type in the vehicle trip generation rates, it is expected to be a vehicle-centric estimate of demand.

[7] The land use iteration used in the impact fee study reflect the changes in the land use that occurred during the I-89 Corridor Study and the Railyard Enterprise Scoping Study and subsequent NEPA Environmental Analysis.

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Using both a ‘bottom up’ approach of estimating the trip generation based on ITE trip rates and a ‘top down’ approach using direct output from the travel model results in an estimate of 2,360 new vehicle trips generated by the forecast changes in land development. Appendix C has additional information on the trip generation estimate approaches.

2.8 EXISTING CAPACITY

Impact fees are based on the presumption and expectation that new users to the area will negatively affect the experience that existing users have. The concept is that existing users have a certain capacity or amount of supply available to them to use, which they have paid for through user fees, impact fees, or tax dollars. If new users are added to the system without adding additional capacity, then there is a reduction in the standard of service for those existing users.

Table 6 shows the derivation of the current transportation capacity (i.e., supply of infrastructure) per user. The hourly person miles of capacity for each facility type is from Appendix A.

TABLE 6: EXISTING CAPACITY PER FACILITY TYPE PER USER

Facility Type	Existing Miles [A]	Hourly Person Miles of Capacity (at LOS E) [B]	Users in Burlington [C]	Ratio Person Miles of Capacity to Users [D]
Standard bike lanes	25.1	13,952	65,466	0.213
Protected bike lanes	0.3	981	65,466	0.015
Road lanes	399.9	863,884	65,466	13.196
Shared use paths	6.5	5,788	65,466	0.088
Sidewalk - Less than 5 ft	81.5	17,837	65,466	0.272
Sidewalk - 5-10 ft	44.9	26,034	65,466	0.398
Sidewalk - Over 10 ft	2.2	3,223	65,466	0.049
Sidewalk - no description of width	0.6	392	65,466	0.006

The existing capacity per user defines the current standard which is enjoyed by the users of the city today. The capacity is compared by user group, population, employment, and users in Table 7.

TABLE 7: TOTAL EXISTING CAPACITY BY USER

Segment	Existing Market Segment Users in 2023 [A]	Existing Hourly Person Miles of Capacity (PMC) [B]	PMC / Market Segment [C]
Population	44,743	932,092	20.83
Employment	41,445	932,092	22.49
Users	65,466	932,092	**14.24**

The analysis of using person miles of capacity indicates that 14.3 hourly person miles of capacity exists in the city for every user. This capacity is the full extent of miles of capacity if every mode and facility type were to be utilized to its fullest extent, when demand equals the

capacity of the system. This is not reasonable or logical (imagine if every road, sidewalk, bike lane was completely full of users). However, the availability of systemwide capacity does acknowledge that over the years the city has funded and constructed a diverse and extensive transportation system to meet the varied needs of the users. The approach used in this study accounts for *actual* demand relative to capacity (existing current utilization of available capacity is estimated to be around 46%). This is based on a weighted average of demand on roadway links from the travel model and estimated demand for non-motorized links (e.g., sidewalks, paths, etc.).

2.9 FUTURE NETWORK CAPACITY

The City of Burlington is actively planning and constructing many transportation infrastructure projects to be open and functional by the year 2035. Approximately 20 miles of new facilities are expected, including roads, significant changes in the supply of bike lanes, both standard and protected, as well as shared use paths and sidewalks.

The city has conducted several studies over the past years identifying the types of projects and desired changes in the transportation system. These include the following studies used to identify future capacity in this study:

- North Avenue Corridor Study
- Colchester Avenue Scoping Study
- Colchester – Riverside Scoping Study
- BTV ONE (Old North End) Bikeway and Connectivity Study
- Pearl – Prospect – Colchester Scoping Study
- planBTV WalkBike Plan
- Queen City Park Bicycle Connections Scoping Study
- South End Project sequencing
- Winooski Avenue Transportation Study
- Burlington South End Multimodal Feasibility Study
- Railyard Enterprise Scoping Studies and NEPA study

Table 8 shows the existing and future lane miles by facility type anticipated by 2035.
Transportation Projects

Appendix Figure 4 includes the full list of future transportation capacity projects.

TABLE 8: EXISTING AND FUTURE CAPACITY BY 2035

Facility type	Existing miles [A]	Future miles [B]	Existing Person miles capacity	Future person miles capacity
Standard bike lanes	25.1	31.41	13,952	17,449

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Protected bike lanes	0.3	4.51	981	13,142
Road lanes	399.9	400.68	863,884	865,467
Shared use paths	6.5	11.06	5,788	9,908
Sidewalk - Less than 5 ft	81.5	81.54	17,837	50,693*
Sidewalk - 5-10 ft	44.9	48.77	26,034	
Sidewalk - Over 10 ft	2.2	2.24	3,223	
Sidewalk - no description of width	0.6	0.58	392	
Total	**561.1**	**580.8**	**932,092**	**956,660**
Absolute Change	**-**	**19.7**		**24,568**
% Change in Total		**3.5%**		**2.6%**

**The future conditions replaced some facilities, added others, and to be conservative in estimating change in person miles capacity all replaced sidewalk was considered at the 5' width.*

Table 8 shows that the city is expected to increase hourly person capacity by 2.6% over the next 10 years across a variety of projects and facility types. The increase in capacity is in contrast to the 12% increase in population, 8% increase in employment, and an average of 11% increase in the daily Users in Burlington (see Table 8 above).

The increase in capacity appears to be inadequate (meaning the capacity isn't growing as fast as the growth in users) given the increase in the new number of users projected by the year 2035. However, this approach that compares the rate of growth of new users with the amount of capacity is referred to as the "ratio based" approach. Rather than this method, this impact fee study uses the Plan Based approach. The Plan Based approach considers a future vision for the system and appreciates a more nuanced and complex approach to what amount of capacity is actually warranted based on the increase in projected demand.

Plan Based Approach:
This approach is designed to reflect what the demand for transportation capacity is, what the system looks like, and how well does it operate. Based on an agreed vision for the future the new users would contribute impact fees based on the amount of that future capacity they will consume. The plan based approach is designed around a specific set of projects, a forecast level of demand, and a vision for the how the system works – while fairly allocating the cost burdens for realizing that vision. The plan based approach is used in the transportation impact fee calculation.

Standards (Consumption) Based Approach:
This approach bases the impact fee on the generalized cost for developing new transportation capacity in the city. Each land use development would then be assessed the cost to create the same amount of capacity that the users of that land use development would demand or consume. It often isn't based on a specific project list and would often expand capacity in a linear, marginal way, which may challenge changes in the way the service standard evolves over time. In the case of Burlington the shift towards funding a diverse multimodal transportation system a change in the ratios used as well as challenges using the generalized cost of providing multimodal transportation capacity.

2.10 CAPACITY CONSUMED BY LAND USE DEVELOPMENT

The demand for transportation capacity given the growth in person trips per PM peak hour are also considered to derive the future estimate of demand. Table 9 shows the expected vehicle miles of travel consumed by growth and development and the non-vehicle person miles of travel. First, it accounts for vehicle trips and the share of new travel demand in vehicles. Second, the travel demand accounts for non-vehicular trips and the shorter average trip length. The overall growth in person miles of travel (PMT) associated with land use change in Burlington is the sum of vehicle and non-vehicle trips. The vehicle trips are expected to travel further, the full 1.8 mile trip length as estimated in the travel model, while the multimodal travel is a weighted average of walking, biking, and transit trip lengths.

TABLE 9: MULTIMODAL MILES OF TRAVEL DEMAND GROWTH

	Growth by 2035 PM Peak Hour
Growth in Vehicle Trips per PM Peak Hour [a]	2,200
Trip Length (miles) [b]	1.8
Vehicle Occupancy [c]	1.2
PM peak hour vehicular PMT consumed by new growth [d]	**4,752**
Growth in non-vehicle trips per PM Peak Hour [e]	1,000
Weighted Average Trip Length for non-vehicle trips (miles) [f]	0.75
PM peak hour person miles of travel consumed by new growth [g]	**750**
Total growth in PMT per PM Peak Hour [h]	**5,502**

The bottom row [h] of Table 9 shows the total person miles of travel demand (5,502) associated with the new land use development and growth by 2035. The results are derived using regional travel demand model data which estimates the vehicle trips and the trip length. The non-vehicle trips are derived through model data on person trips, land use changes, and expectations on pass-by, internal trip capture, travel demand management (walking, biking, transit), and working from home.

This table provides a more accurate description of how future demand in the year 2035 will use the available capacity. Some users will benefit from the improved walking and biking infrastructure, while some roads will become increasingly utilized, while some facilities may have improved operations. The table suggests that rather than 24,568 new person miles of capacity (the difference in capacity in Table 8) scaled to population and employment growth during the PM peak hour the city will consume far less capacity, at 5,502 person miles of demand by the year 2035. The regional travel demand model is a helpful tool to help evaluate how travel behaviors will change as the city becomes more dense and diverse in land uses providing users travel alternatives to how they behave today.

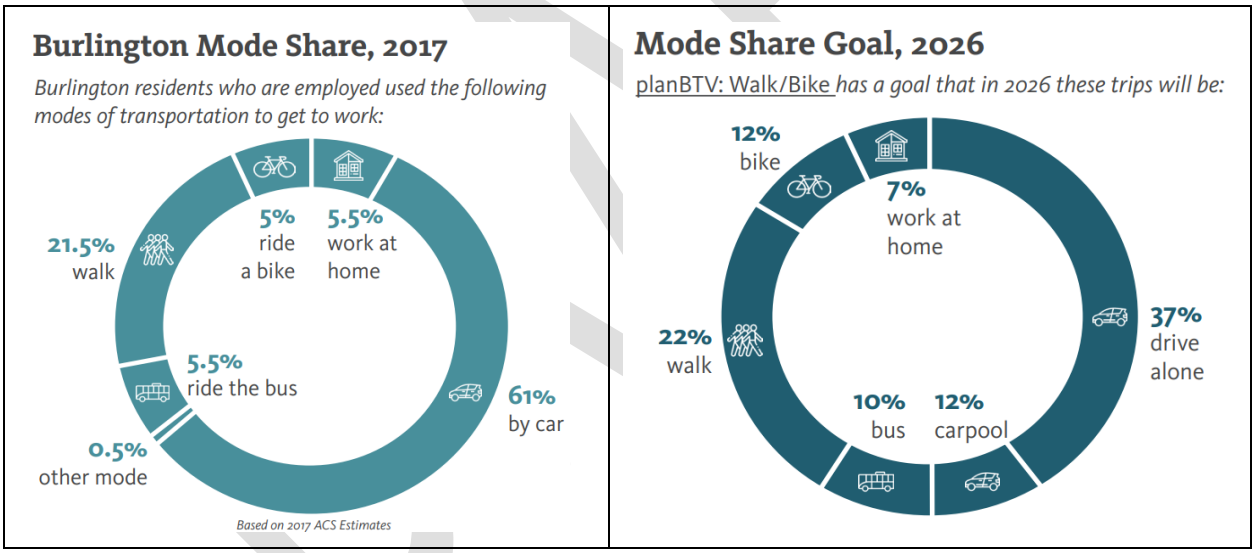
The service standard that users of the transportation system experience today is one gauge of the system performance. The existing demand to capacity (DC) is used to establish a DC

weighted service standard across the citywide multimodal system.[8] The existing system has a weighted DC ratio across *all the facilities* in the city of 0.46. If the city were to provide additional capacity at today's service standard it would require 11,928 person miles of hourly capacity added to the system (5,502 / 0.46).[9]

It is reasonable and expected that in the future the system should be *more heavily utilized*. This would increase demand and use for the active modal infrastructure and as vehicle congestion may increase, some users will shift to non-vehicle modes. If the city sets a future standard of service target at a *higher* utilization across the system, then the amount of capacity added to the system to accommodate the demand by the year 2035 can be **less**.

The higher utilization of the existing infrastructure is supported by the city's long-range planning efforts. The plan for building multimodal infrastructure and improved utilization of existing infrastructure aligns with the city's Comprehensive Plan and travel mode share goals. The mode share as of 2017 is shown in Figure 5 along with the mode share goal for the year 2026.

FIGURE 5: BURLINGTON TRAVEL MODE SHARES (EXISTING AND GOAL)



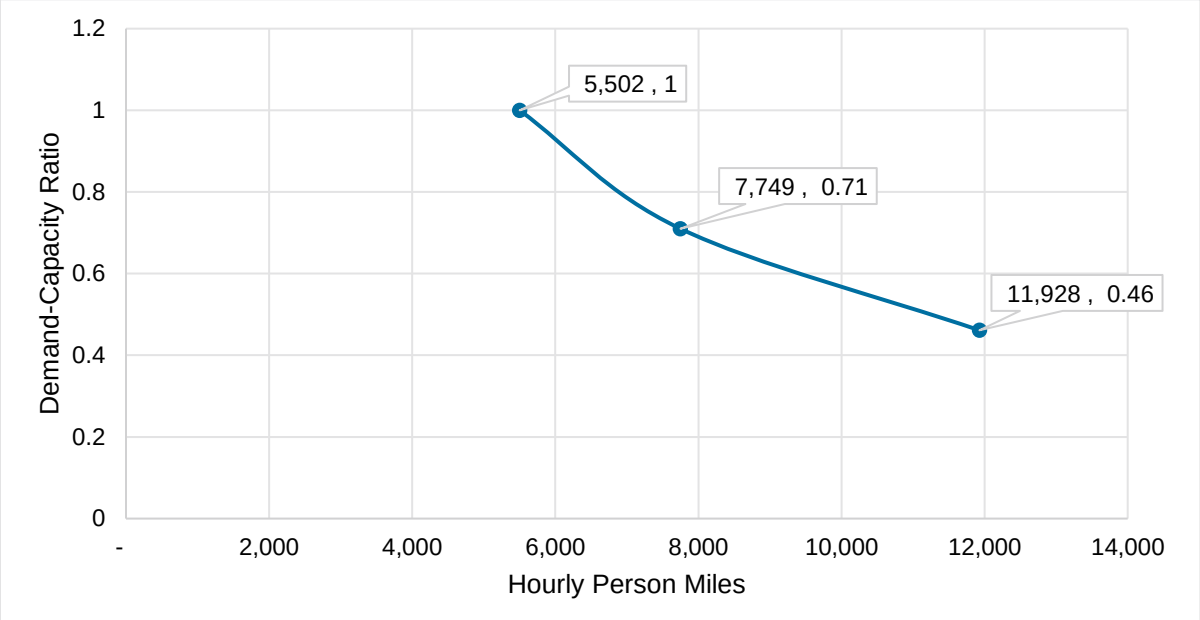
If the weighted DC ratio were to increase to a ratio of 0.71 (as opposed to 0.46 estimated today) then the expected travel demand of the land use development would require 7,749 in new person miles of hourly capacity. A DC of 0.71 is similar to a level of service (LOS) "C."[10] LOS is a common way to describe various ways the system is experienced by users (travel speed, average delay per vehicle, time waiting for a bus, experience walking or biking, etc.).

[8] Demand to capacity (DC) is equal to volume to capacity (VC) for facilities when the DC is less than 1.0. The systemwide DC ratio is weighted by the volume of the facility (more heavily trafficked roads contribute to the average more than less trafficked roads).
[9] The travel model for the PM peak period had a weighted average VC ratio of 0.50 for the roadway street segments. Appendix Figure 3 shows the existing VC ratios and the future standard of service.
[10] See Appendix Figure 2 for the Highway Capacity Manual summary of VC ratio and Level of Service.

To put the DC ratios in perspective, imagine if the city expects that all new facilities would be fully utilized (DC =1), then the person miles of capacity *supplied* would equal those person miles *demanded* (5,502). Figure 6 visualizes the relationship between the supply provided and the demand (Table 9) using the DC ratio. Specifically:

- Supply equals demand at fully utilized capacity provided (DC ratio of 1.0) at 5,502 person miles
- Supply at the existing 0.46 DC ratio equals 11,928 person miles (lowest point)
- Supply at the service standard threshold of 0.71 DC equals 7,749 person miles (middle point)

FIGURE 6: SUPPLY PROVIDED AT DIFFERENT DC RATIOS



The amount of existing planned projects by the year 2035 is expected to add 24,569 new person miles of capacity during the PM peak hour (Table 8). However, the land use growth expected and modeled by the year 2034 suggests that 7,749 person miles of hourly capacity (at a LOS "C" DC ratio of 0.71) would be needed.

This suggests that the share of new capacity needed to serve the travel demands of new land use development and growth by the year 2035 is only 32% of the overall amount of new capacity being created (Equation 1).

EQUATION 1: LAND USE DEMAND ON NEW CAPACITY BY 2034

$$\frac{(7{,}749\ person\ miles\ of\ demand\ by\ 2035)}{(24{,}569\ person\ miles\ of\ capacity\ created\ by\ 2035)} = 32\%$$

This impact fee analysis reinforces the findings from other regional and local long range planning efforts that the transportation capacity to be constructed by 2035 is sufficient to accommodate the travel and transportation needs of city growth and land development beyond the year 2035.

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3.0 PROJECTS

3.1 PROJECT IDENTIFICATION

This section summarizes the identification and selection of the transportation projects that comprise the transportation impact fee. The projects have been developed over many years through the course of several transportation studies, plans, and community conversations. The many planning studies provide a myriad of possible transportation system investments that would be necessary to meet the mobility needs of the future residents and employees.

These projects were identified by synthesizing numerous studies, reviewing the capital program, expected new infrastructure with land development, and prioritizing projects with various committees and other stakeholder groups.

The city has identified six priority projects that are eligible for impact fee funding. These are a subset of the projects included in the total transportation capacity shown in Table 8. The impact fee priority projects are those that widely benefit the city at large as well as provide important multimodal connections that support the city's mode shift goals. Several of the projects would create additional bicycling and pedestrian capacity by shifting curb lines, removing parking, with some reallocating road space away from vehicles toward walking and biking. The portion of the projects eligible for impact fee funding has been adjusted to account for replacing or removing capacity, as impact fee funds can only be used to build new capacity.

TABLE 10: IMPACT FEE PROJECT LIST

Project Name	Description
Union Street	Road Reconstruction (protected bike lanes to replace the existing bike lanes, moving curb, removing parking, narrowing lanes)
Battery Street	Road Reconstruction (Various Multimodal Elements TBD)
North Street	Road Reconstruction (on-street bike lanes, removing parking, narrowing lanes)
Pearl Street	Road Reconstruction (protected bike lanes, moving curb, removing parking, narrowing lanes)
Main Street (East)	Road Reconstruction (shared use path connectivity)
Colchester Ave	Road Reconstruction (Shared Use Path, improved sidewalk, transit pull outs, new signals)

The full list of projects considered for impact fee funding comes to $44.3 million dollars, as shown in Table 11. However, some projects are not fully eligible for 100% impact fee funding because some portions of the project are replacing existing transportation capacity or replacing non-transportation components (i.e., stormwater systems). The portion of the new capacity eligible for impact fee funding comes to $34.2 million dollars.

3.2 COSTS AND UTILIZATION OF PROJECTS

The cost of new projects is the cost of new capacity intended to meet the city's transportation needs into the future and be in alignment with the city's comprehensive plan. Projects that are eligible for impact fee funding must create new capacity and benefit the community and those paying impact fees. The projects themselves can be funded either fully or partially with impact fees. The costs of the projects must also be fairly attributed to growth and that the new users are not contributing or mitigating more than their level of impact on the system.

The total cost (col [A]) is discounted to account for the amount of new capacity being added, as well as whether the new capacity will be used by local Burlington land use or serve through traffic. The share of new capacity associated with a project to serve through traffic (users who need capacity but don't have an origin or destination in the city) requires non-impact fee funding to cover that share of the cost (col [E]). The remaining impact fee eligible capacity is then assessed to new users (col [G]).

The funding details for each impact fee project are shown in Table 11.

TABLE 11: BURLINGTON IMPACT FEE PROJECT LIST

Project	Total project cost [A]	Percent Eligible for Transportation Impact Fee (% new capacity, associated with new growth and new users) [B]	Local Users vs External Users (estimated %) [C]	Total cost (Impact fee eligible portion) [D=A*B]	Total cost (Non impact fee eligible) [E=A-D]	Estimated Grant and non-local funding available [F]	Local Share of Eligible Capacity [G=A-F]
Union Street	9.6 $/m	62%	100%	6.0 $/m	3.7 $/m	7.710 $/m	1.9 $/m
Battery Street	4.3 $/m	50%	100%	2.2 $/m	2.2 $/m	3.442 $/m	0.9 $/m
North Street	8.3 $/m	100%	100%	8.3 $/m	0.0 $/m	6.609 $/m	1.7 $/m
Pearl Street	6.5 $/m	100%	100%	6.5 $/m	0.0 $/m	5.177 $/m	1.3 $/m
Main Street (East)	8.7 $/m	90%	90%	7.8 $/m	0.9 $/m	6.939 $/m	1.7 $/m
Colchester Ave	7.0 $/m	50%	95%	3.5 $/m	3.5 $/m	5.600 $/m	1.4 $/m
Totals	**44.3 $/m**			**34.2 $/m**	**10.2 $/m**	**35.5 $/m**	**8.87 $/m**

The table shows the elements of each project including the total cost and the share of that project associated with growth as well as local land development. The columns include:

- Column [B] accounts for the share of the cost associated with new capacity
- Column [C] accounts for share of the project that serves local traffic (trips with an origin or an end in the city)
- Column [D] accounts for the cost of new capacity to be allocated among all trips consuming that capacity.
- Column [E] shows the cost of the project that is not able to use impact fee funds. Need to confirm that Column [F] exceeds Column [E]. Otherwise, other local funding would be needed.
- Column [G] shows the impact fee eligible capacity to be funded through local impact fees.

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Grant Support and Other Nonlocal Support

The share of the projects eligible for impact fee funding was shown in Table 11, where $34.2 million of new capacity is eligible for impact fee funding, leaving around $10.2 million associated with non-impact fee eligible costs. Much of these projects are eligible for federal funding support using the traditional 80/20 cost sharing split. If the city is to rely on obtaining 80% of the project cost through grants and other federal support that would dramatically reduce the city's share of the cost for delivering the impact fee projects.

Table 11 shows the full cost of the projects and the estimated grant and non-local impact fee funding assigned to each project shown in Column [F]. The amount of non-local funding will be used to pay for the non-impact fee eligible capacity. Column [F] funds exceed the non-impact fee capacity costs. The Column [F] funds first are used to pay for the non-impact fee eligible capacity and then the balance is used to reduce the cost of the project associated with the impact fee.

The balance, shown in Column [G] is the remaining local impact fee eligible capacity that will be paid for by new land development.

New Growth Share of Capacity

The estimated capacity associated with the impact fee projects is shown in Table 12.

TABLE 12: IMPACT FEE PROJECT CAPACITY IN PERSON MILES

Project	Total Project Cost [A]	Total cost (Impact fee eligible portion) [C]	Additional Hourly Capacity [B]
Union Street	9.6 $/m	6.0 $/m	1,197
Battery Street	4.3 $/m	2.2 $/m	186
North Street	8.3 $/m	8.3 $/m	1,263
Pearl Street	6.5 $/m	6.5 $/m	2,596
Main Street (East)	8.7 $/m	7.8 $/m	1,188
Colchester Ave	7.0 $/m	3.5 $/m	3,517
Totals	**44.3 $/m**	**34.2 $/m**	**9,947**

Equation 1, above, indicates that 32% of the capacity added over the next 10 years would be consumed by the demand generated by the land use development over that same time period. Therefore, the cost of the impact fee projects can also be spread over a longer period, with only 32% of the costs imposed on the land use growth and development over the next 10 years.

EQUATION 2: IMPACT FEE PORTION OF PROJECTS BY 2035

32% of capacity need attribute to growth by 2035	X	$34.16 million eligible project costs	=	$10.78 million

Because the capacity of the projects to be built over the next ten years will likely have available capacity to accommodate new years beyond 2035, the city would have the option to continue to

collect impact fees beyond the year 2035 as long as the demand to capacity across the system is below the 0.71 DC service standard used in this study.

The analysis indicates that the list of impact fee eligible projects provide sufficient additional capacity (9,947 person miles of travel) to more than mitigate the demand that is anticipated with growth and land use development by 2035 (5,502 person miles of travel, see Table 9).

The impact fees can be designed in various ways to fairly assess growth to mitigate its impact on the system. The impact fee projects will add new capacity to the system, but the amount of new capacity cannot exceed the level of impact imposed by the new development.

It is estimated that the total capacity added to the city of Burlington's system over the next 10 years will provide nearly 25,000 hourly person miles of capacity. It is further estimated that the new land use and development would generate demand for 5,502 person miles of capacity. Both of these methods account for a fully utilized (demand to capacity = 1) system.

The multimodal transportation system has existing spare capacity. As growth and development continue the system will absorb that demand, however, additional capacity is still warranted because of the need to increase the diversity and variety of facility types to attain the desired mode share goals shifting trips away from vehicles towards walking and biking. It is estimated that the land use growth would require 7,749 person miles of capacity if the new capacity is expected to have a DC ratio of 0.71. To contrast this, using the existing DC ratio (0.46), the new land use development would require nearly 12,000 person miles of capacity.

The demand for travel (5,502) from the new land use development is less than the total amount of capacity expected to be constructed over the next 10-year period (24,569). The supply assessed to land use growth and development through impact fees is intended to be 7,749 which is less than the supply to be constructed over the next 10-year period.

4.0 BASE IMPACT FEE

4.1 BASE IMPACT FEE

Base impact fees are the initial, unadjusted fees which are later discounted for credits and other incentives. The fee will be charged on the number of PM peak hour vehicle trips, consistent with other communities in Vermont and the Vermont Agency of Transportation's Statewide impact fee enabling legislation, per Act 145 of 2014-Transportation Impact Fees (10 VSA Sections 6101-6111).

Thirty-two percent (32%) of the new impact fee project capacity is needed to meet the needs of land use development by the year 2035. The impact fee costs allocated to land use growth and development accounts for this 32% cost share. This is the base fee which would be the legally defensible maximum the city could assess to new land use development to pay for their contribution to the increased capacity in the transportation system by the year 2035.

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The base impact fee is derived in Equation 3.

EQUATION 3: BASE IMPACT FEE

$$Base\ fee = \frac{Cost\ of\ new\ projects \times Growth\ Share\ of\ 2035\ Capacity}{Total\ Growth\ (new\ PM\ trips\ per\ hour)}$$

Table 13 shows the derivation of the base impact fee with the two different assumptions on the level of grant support to reduce the cost of the impact fee projects. The table shows the magnitude of the impact fee if the presumed federal grant share is not attained to offset the cost of the impact fee projects.

TABLE 13: BASE IMPACT FEE

Scenario	Cost of Impact Fee Capacity [A]	Growth Share of New Capacity by 2034 [b]	Total Growth (PM peak hour Veh Trips) by 2035 [C]	Base Impact Fee Per PM peak hour vehicle trip [D]
Six Projects with Zero Grant Support	~34.2 $/m	32%	2,200 [local growth] 160 [through traffic] 2,360 total veh trips	$4,632
Six Projects with 80% Grant support	~8.87 $/m	32%	2,200 [local growth] 160 [through traffic] 2,360 total veh trips	$1,203

The fee will be based on the **vehicle trips during the PM peak hour** as the unit of measure for the impact on the transportation system and its alignment with the goals identified in the city's comprehensive transportation plans, its consistency with Institute of Transportation Engineers (ITE) traffic studies, and ability to be monitored and empirical derived for any specific land use. Impact fees are assessed on the primary vehicle trips generated by a land use change that increases trip generation from a previous use.

A trip generation study conducted as part of a traffic impact study or use of the Institute of Transportation Engineers Trip Generation Manual would determine the number of primary vehicle trips, which would account for the total trips and subtract pass-by trips. If the land use change replaces an existing use, the trips generated from the existing use shall be subtracted and only the difference in trips are assessed the fee. This applies to expansions, changes in land use types, and land use redevelopments.

The **plan based impact fee method** is used that accounts for a forecast land use and travel demand and specific list of transportation investments. The approach provides several benefits including its strong alignment with the state statutes of identifying investments in the capital program, the extensive work done in the city and the region to identify specific investments, and the ability to selectively decide which of the overall projects are best suited for impact fee funding. The plan based approach is the most common in the northeast and in multimodal transportation impact fee studies in general.

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The amount of new capacity being added to the system by the year 2035 is extensive. So much so that the projected increase in trips associated with the 12% increase in population, and 8% in jobs in the city is expected to consume only 32% of the new capacity, with an increasing degree of utilization relative to today. This expectation that the overall transportation capacity will be more heavily utilized in the future is common and is in agreement with impact principles that require that impact fees do not improve standards beyond what is experienced today. This is consistent with the city's comprehensive vision of improved walking, biking, and transit which has more demand using existing multimodal capacity as well as the new capacity.

4.2 CREDITS

Credits are adjustments to the base impact fee that a land use would be assessed. Typically, two credits are possible; infrastructure credit and revenue credits. The credits are applied after the base impact fee is calculated, as per equation:

Impact Fee = (Cost per PM Peak Hour Trip x New PM Peak Hour trips) – (Applicable Credits)

Infrastructure Credits

Any land use development that physically constructs any project identified in Table 10 is eligible for a reduction in impact fees, up to the total amount of the impact fee liability.

When the credit is in excess of the impact fee liability, the City Council has the authority to retain the balance of that credit and apply that balance to future land development projects carried forth by that same business or land development entity. The city ordinance determines how any credit may be used, as long as the credit does not exceed the cost of the project used to develop the impact fee, and the duration of time that the credit may be in effect before expiring.

The credit is also applicable even if the project was in satisfaction of a condition of the land use development permit imposed during the development review process. This reduces the perception of double payments and incentivizes development in areas identified for transportation infrastructure.

Revenue Credits

Revenue credits discount the base impact fee to reduce the chance that a land-use development in the city would be funding the same capital improvement through two different funds. This frequently occurs when the land use owner (e.g., developer) pays property taxes and a portion of which goes to fund the capital project that the impact fee contributed toward. In this case, it is necessary to offset the impact fee by a credit value to eliminate the double payment toward the same capacity. The credits equal the discounted present value of the stream of tax payments used for those expenditures.

The City of Burlington expects to obtain non-local funding support through federal funds that will pay for the portion of capacity not eligible for impact fee funding. Therefore, no revenue credits are necessary, as only the share of projects associated with new users will be assessed to new land use development.

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APPENDIX A. CAPACITY OF INFRASTRUCTURE

The facility capacities are shown in the table below. The capacities are derived from several sources and represent hourly flows. However, this analysis attempts to reflect the situation that while the capacity of a facility such as a protected bike lane or a sidewalk may have a high point capacity, the trip lengths are relatively short and the collective benefit to the city is muted. Over time as trip lengths increase for bike trips the net capacity of the system can increase. However, at this time this approach using a conservative trip length estimate was used which reduced the capacity relative to the vehicle trip length modeled for the city. For example, the vehicle trip length is 1.8 miles. If a trip length on a bike lane is averaging 0.5 miles, it is 28% of the vehicle trip length. Thus, the capacity of bike lanes would be 28% of what is the hourly point capacity (28% x 2,000 = 556).

APPENDIX FIGURE 1: PERSON MILE CAPACITIES FOR FACILITY TYPES

Trip Length Accounting	Normalized to Vehicle Length	Facility	Existing VC Ratio (existing utilization of capacity)	Future Acceptable VC Ratio (future utilization of capacity)	Hourly Point capacity (LOS E)	Trip Length Adjusted Hourly Point capacity (LOS E)
0.5	28%	Bike lanes	0.25	0.6	2,000	556
0.75	42%	Protected Bike Lanes (2-way)	0.25	0.6	7,000	2,917
0.75	42%	SUP (10')	0.35	0.5	2,500	1,042
0.75	42%	SUP (8')	0.35	0.5	1,800	750
0.75	42%	SUP 12'	0.35	0.45	2,700	1,125
1.8	100%	Road lane (with 1.2 occupancy)	0.3	0.75	2,160	2,160
0.25	14%	Sidewalk 3'	0.4	0.65	1,350	188
0.25	14%	Sidewalk 4'	0.4	0.65	1,800	250
0.25	14%	Sidewalk 5'	0.4	0.65	2,200	306
0.25	14%	Sidewalk 6'	0.4	0.65	2,700	375
0.25	14%	Sidewalk 7'	0.35	0.6	3,150	438
0.35	19%	Sidewalk 8'	0.35	0.6	3,600	700
0.35	19%	Sidewalk 9'	0.35	0.6	4,050	788
0.35	19%	Sidewalk 10'	0.35	0.6	4,500	875
0.5	28%	Sidewalk 11'	0.35	0.6	4,950	1,375
0.5	28%	Sidewalk 12'	0.35	0.6	5,400	1,500

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The Highway Capacity Manual (HCM) adopts the LOS approach.[11] Because of the simplicity, LOS has become extremely popular in practice.[12] The LOS can be determined by various traffic quantities, such as density, speed, volume to capacity ratio, and maximum service flow rate. The LOS of a roadway can be determined by the scale intervals of the volume to capacity ratio (V/C), as shown in Appendix Figure 2 below.[13]

APPENDIX FIGURE 2: HCM DELAY AND VC RATIO

LoS Class	Traffic State and Condition	V/C Ratio
A	Free flow	0–0.60
B	Stable flow with unaffected speed	0.61–0.70
C	Stable flow but speed is affected	0.71–0.80
D	High-density but the stable flow	0.81–0.90
E	Traffic volume near or at capacity level with low speed	0.91–1.00
F	Breakdown flow	>1.00

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[11]. Manual, H.C. Transportation Research Board Special Report 209; Transportation Research Board: Washington, DC, USA, 1994.
[12] Wan, C.; Yang, Z.; Zhang, D.; Yan, X.; Fan, S. Resilience in transportation systems: A systematic review and future directions. Transp. Rev. 2018, 38, 479–498. [CrossRef] and Tang, J.; Heinimann, H.R. A resilience-oriented approach for quantitatively assessing recurrent spatial-temporal congestion on urban roads. PLoS ONE 2018, 13, e0190616.
[13] Afrin, Tanzina & Yodo, Nita. (2020). A Survey of Road Traffic Congestion Measures towards a Sustainable and Resilient Transportation System. Sustainability. 12. 4660. 10.3390/su12114660.

APPENDIX FIGURE 3: EXISTING AND FUTURE MILES AND VC RATIOS OF FACILITY TYPES

Type	Existing Miles	Existing person miles capacity (PMC)	Weighted Existing VC ratio	Future miles by 2034	Change in PMC (future – existing)	Future PMC	% increase in facility miles	Future VC ratios
Standard bike lanes	25.1	13,952	0.250	31.4	3,497	17,449	25.1%	0.600
Protected bike lanes	0.3	981	0.250	4.5	12,161	13,142	1240%	0.600
Road lanes	399.9	863,884	0.500	400.7	1,584	865,467	0.2%	0.750
Shared use paths	6.5	5,788	0.350	11.1	4,698	9,908	71.2%	0.483
Sidewalk - Less than 5 ft	81.5	17,837	0.400	81.5		17,837	0.0%	0.650
Sidewalk - 5-10 ft	44.9	26,034	0.370	48.8		28,291	8.7%	0.620
Sidewalk - Over 10 ft	2.2	3,223	0.350	2.2		3,223	0.0%	0.600
Sidewalk - NaN	0.6	392	0.373	0.6	2,630	392	0.0%	0.623
Total	561.1	932,092	0.46	580.8	24,569	955,711		0.71

APPENDIX B. TRANSPORTATION PROJECTS

APPENDIX FIGURE 4: TRANSPORTATION PROJECTS

Project ID	Project name	Impact fee project	Constructed or functional by 2034	Road miles	Road PMC	SUP miles	SUP PMC	Sidewalk miles	Sidewalk PMC	Protected Bike Lane Miles (length)	Protected Bike Lane PMC (2-way)	Bike lane miles	Bike lane PMC	Hourly capacity	Hourly capacity of new impact fee projects
101	Railyard Enterprise Project	0	1	0.7	1472.7	0.3	355.1	0.3	865.9				0.0	2,694	0
102	Intervale Side Path	0	1		0.0	0.4	269.9		0.0				0.0	270	0
103	Champlain Parkway Phase 1	0	1	1.4	3024.0	0.7	729.2		0.0				0.0	3,753	0
104	Champlain Parkway Phase 2	0	1		0.0	0.6	625.0		0.0				0.0	625	0
105	CityPlace Public Improvements (Pine St)	0	1	0.1	286.4		0.0		0.0				0.0	286	0
106	Great Streets Main Street	0	1		0.0		0.0	0.5	696.0	0.0	0.0	0.5	284.1	980	0
107	Winooski bridge & bike/ped	0	1		0.0	0.1	106.5		0.0				0.0	107	0
108	Queen City Park Rd SUP	0	1		0.0	1.5	1566.4		0.0				0.0	1,566	0
109	Lake Street/Penny Lane SUP	0	1		0.0	0.0	42.6		0.0				0.0	43	0
110	Queen City Park Rd Bridge	0	1		0.0		0.0		0.0				0.0	0	0
112	North Beach Bridge	0	1		0.0		0.0		0.0				0.0	0	0
113	Cobalt Controllers	0	1		0.0		0.0		0.0				0.0	0	0
114	Battery & College	0	1		0.0		0.0		0.0				0.0	0	0
115	Battery & King	0	1		0.0		0.0		0.0				0.0	0	0
116	Battery & Maple	0	1		0.0		0.0		0.0				0.0	0	0
117	Battery & Pearl	0	1		0.0		0.0		0.0				0.0	0	0
118	Main & Willard	0	1		0.0		0.0		0.0				0.0	0	0
119	General Inventory	0	1		0.0		0.0		0.0				0.0	0	0
120	Remove Wood poles	0	1		0.0		0.0		0.0				0.0	0	0
121	Upper Main Street	0	1		0.0		0.0		0.0				0.0	0	0
122	Annual Street & Sidewalk Paving	0	N/A		0.0		0.0		0.0				0.0	0	0
123	Union Street	1	1		0.0		0.0		0.0	0.7	1933.4	-1.3	-736.5	1,197	1,197

124	North Ave/Shore Road	0	1		0.0		0.0		0.0				0.0	0	0
125	North Ave/127	0	0		0.0		0.0		0.0				0.0	0	0
126	Curb & Bollards	0	N/A		0.0		0.0		0.0				0.0	0	0
127	MicroVision Cameras	0	1		0.0		0.0		0.0				0.0	0	0
128	FY2021 Install TPIs	0	1		0.0		0.0		0.0				0.0	0	0
129	FY2021 Install TPIs	0	1		0.0		0.0		0.0				0.0	0	0
130	FY2021 Install TPIs	0	1		0.0		0.0		0.0				0.0	0	0
131	ONE Greenway Hardscape	0	1		0.0		0.0		0.0				0.0	0	0
132	N Champlain Protected Bike Lanes & Manhattan Dr. Bike Lanes	0	1		0.0		0.0		0.0			0.5	274.0	274	0
133	Battery Street	1	1	-0.2	-532.2		0.0		0.0	0.2	718.7		0.0	186	186
134	Home/Shelburne Rd Intersection	0	1		0.0		0.0		0.0				0.0	0	0
135	NNE Sidewalks (new and gaps)	0	1		0.0		0.0	0.7	244.9				0.0	245	0
136	Pearl & Prospect Intersection	0	0		0.0		0.0		0.0				0.0	0	0
137	East Ave Traffic Calming	0	1		0.0		0.0		0.0				0.0	0	0
138	Plattsburg Ave	0	0		0.0		0.0	0.5	552.4				0.0	0	0
139	Various Locations	0	0		0.0		0.0		0.0				0.0	0	0
140	North Ave	0	1		0.0		0.0	3.3	1116.9			3.3	1823.5	2,940	0
141	North Street	1	1		0.0		0.0		0.0			2.3	1262.6	1,263	1,263
142	Pearl Street	1	1		0.0		0.0		0.0	0.9	2596.3		0.0	2,596	2,596
144	Main Street (East)	1	1		0.0		0.0		0.0	0.4	1187.7		0.0	1,188	1,188
145	Shelburne Street	0	1	-1.5	-3240.0		0.0		0.0	1.0	2916.7		0.0	-323	0
146	68 Sears Lane Roadways	0	0		0.0		0.0		0.0				0.0	0	0
147	CityPlace Public Improvements - St Paul St	0	1	0.3	572.7		0.0		0.0				0.0	573	0
148	Colchester/Barrett Intersection	0	0		0.0		0.0		0.0			0.1	52.6	0	0
149	Colchester Ave	1	1		0.0	1.0	1003.0	-1.0	-294.2	1.0	2808.4		0.0	3,517	3,517
150	Great Streets - Bank & Cherry	0	1		0.0		0.0		0.0				0.0	0	0
151	Plattsburg Ave Bike Lanes	0	1		0.0		0.0		0.0			1.1	589.2	589	0

APPENDIX C. TRIP GENERATION ESTIMATES

The CCRPC travel demand model was originally estimated the local vehicle trips for Burlington in the 2020 and 2030 mode years per the table below. Due to the way the long range growth projections were made, using a linear growth between today and 2050, any 10-year period has a similar level of growth and therefore, can appropriately be used to estimate the growth from 2025 to 2035 that is used in the impact fee study.

YEAR	PM PEAK MODEL TRIPS	DAILY MODEL TRIPS
2020	15,252	179,544
2030	16,479	194,831
Difference	**1,227**	**15,287**

The travel model may slightly underpredict the number of trips to be generated by the land use in any one community or network due to trip chaining as well as the trips and trips that start and end in the same TAZ may be discounted as internal capture, when in reality many of those trips are likely to be generated. The bottom-up approach (discussed below) suggests that internal capture and pass-by may be equivalent to around 900 vehicle trips. Adding the 900 to the 1,227 suggests the model could be as high as 2,200 new vehicle trips if the model unrealistically assumes no trip chaining and no internal capture.

A bottom-up approach is valid and important to compare to the modeling results, especially since the bottom-up approach using the ITE Trip Generation Manual will be used by engineers and planners representing any specific land development application. A manual adjustment process is required to take the preliminary ITE base trip generation estimates and account for site and land use characteristics which can reduce the number of vehicle trips. These adjustments include the intensity of the development, the TDM incentives, internal mixed-use capture of the site and immediate nearby sites, pass-by reductions, and working from home trip reductions. The extent to which these reductions and adjustments apply to Burlington varies by area within the city. The areas of the most intense land use change would warrant the highest degree of adjustment, and likewise, the areas of the least land use change are likely to see the least amount of adjustment. Additionally, the adjustments are not globally applied to all land uses equally. The sum of the factored trip generation in the two regions of the city of 2,360 new PM peak hour vehicle trips.

The result of the two approaches suggest that the 2,360 PM peak hour vehicle trips is a reasonable estimate after factoring up the travel model and factoring down the ITE Trip Generation estimates.

The following tables show the manual 'bottom up' adjustments to typical ITE Trip Generation rates for the different land use types based on the land use patterns surrounding those land uses. The majority of trips are anticipated in the areas with more intense growth.

AREAS OF MORE INTENSE GROWTH

GROWTH	UNIT CHANGE	RATE (TRIPS PER UNIT PER PM PEAK HOUR)	PM PEAK HR TRIPS	INTENSITY	TDM	INTERNAL CAPTURE	PASS-BY	WFH	PM PEAK HR TRIPS (NET ADJUSTMENTS)
HH	2168	0.5	1084.00	0%	15%	5%	0%	22%	629
Accommodations	164	0.800	131.20	5%	10%	5%	5%	5%	92
College & University	18	0.910	16.38	5%	15%	0%	0%	21%	10
Commercial	480	0.390	187.20	0%	20%	15%	8%	21%	67
Industrial	507	0.440	223.08	5%	10%	0%	0%	16%	154
Institutional	213	1.400	298.20	5%	15%	0%	0%	21%	176
K12	88	1.400	123.20	0%	10%	0%	0%	0%	111
Retail	941	1.500	1411.50	5%	20%	15%	32%	0%	395
Special Commercial	136	0.390	53.04	0%	20%	0%	32%	0%	25
Special Retail	58	1.250	72.50	0%	20%	0%	30%	0%	36
			3,600	3%	17%	8%	14%	11%	**1,695**

AREAS OF LESS INTENSE GROWTH

GROWTH	UNIT CHANGE	RATE (TRIPS PER UNIT PER PM PEAK HOUR)	PM PEAK HR TRIPS	INTENSITY	TDM	INTERNAL CAPTURE	PASS-BY	WFH	PM PEAK HR TRIPS (NET ADJUSTMENTS)
HH	126	0.75	94.50	0%	5%	5%	0%	18%	68
Accommodations	7	0.800	5.60	0%	4%	5%	0%	5%	5
College & University	8	0.910	7.28	0%	5%	0%	0%	20%	5
Commercial	338	0.390	131.82	0%	5%	5%	15%	20%	73
Industrial	86	0.440	37.84	0%	5%	0%	0%	15%	30
Institutional	172	1.400	240.80	0%	5%	0%	0%	20%	181
K12	28	1.400	39.20	0%	2%	0%	0%	0%	38
Retail	123	2.000	246.00	0%	3%	5%	15%	0%	189
Special Commercial	60	0.390	23.40	0%	3%	0%	15%	0%	19
Special Retail	15	2.000	30.00	0%	3%	0%	15%	0%	25
			856	0%	4%	3%	8%	12%	**633**

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: CT Office Submitter: Ashley Parker

Title/Subject: Second Reading of Amendment to B.C.O. § 21-41 & Approve Resolution to Adopt the Impact Fee Administration Regulations

Approval Requested:		Meeting Date:
☐	Board of Finance	Click or tap to enter a date.
☐	City Council	Click or tap to enter a date.
☒	Both BOF and Council	6/2/2025

Instructions

1. This form must be completed by the person submitting the materials.
2. This form must be sent with the final submission of materials in advance of the meeting.
3. Do not indicate that a sign-off was received until it has actually been obtained.
4. Commission reports and presentations do not need to be reviewed by the CAO or Attorneys.
5. Name the reviewing Attorney or HR Manager in the Note column.

Signoff Needed	Received?	Approval Date	Note
Department Head	Yes	5/28/2025	Katherine Schad
Mayor's Office	Yes	5/28/2025	Erin Jacobsen
Board/Commission	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and contracts or legal documents	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and motion(s) or resolution(s)	Yes	5/27/2025	Erik Ramakrishnan
CAO for budget, financing, and memo	Yes	5/28/2025	Katherine Schad
Human Resources, if personnel action or policy	N/A	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	N/A	Click or tap to enter a date.	Click or tap here to enter text.

To: Board of Finance, City Council

From: Mary Danko, Library Director

Date: 05/29/25

Re: Accepting a grant from the Friends of the Fletcher Free Library to the Fletcher Free **Library Preservation Project for the 1904 building (Preservation Project)**

1. PURPOSE

This memo seeks approval to execute a grant from the Friends of the Fletcher Free Library (Friends) for the Fletcher Free Library's (FFL) Preservation Project for $845,000.

2. BACKGROUND

The Fletcher Free Library (FFL) was founded in 1873 and has proudly inhabited one of the four Carnegie public libraries in Vermont since 1904. Our beautiful Beaux-Arts building was slated for demolition in the 1970s due to a myriad of structural issues. A group of concerned citizens took action to not only restore the original building, but to add the 1981 addition that maintained the individuality and grandeur of the original building that was meticulously designed by famed architect, Walter R.B. Wilcox.

While FFL programs grow and adapt, the physical building limits opportunities. Our next renovation will transform the interior. Upgraded facilities will bring the building up to today's energy efficiency standards, meet modern technological needs, and serve the community into the future – while preserving a Burlington architectural gem.

The Library has worked on a Vision Plan and then a Schematic Design Project for our transformation. During the Schematic Design phase, a building assessment was completed and several areas in need of restoration and preservation were noted.

Exterior restoration and historic preservation are a critical first step to the larger renovation. The exterior of the building is suffering from lack of maintenance for many years. The building is decaying and in urgent need of attention to preserve a deteriorating historic landmark, protect and restore one of the largest public buildings in our City, and move the Library renovation toward the next phase of interior transformation. The historic windows need to be repaired as well as bricks and terra cotta need to be repointed and replaced as needed, as per recommendations in a 2022 FFL library assessment, to prepare for the larger renovation.

The Preservation Project is a continuing project from the Schematic Design (SD) Phase.

3 . PROJECT SCOPE for **Fletcher Free Library - Restoration & Preservation of Windows and Masonry to 1904 building**

The City of Burlington and Dore + Whittier entered into a Schematic Design agreement on 1/13/22 to develop Schematic Design documents that were to build off the FFL Visionary Redesign Project done in 2019.

Dore + Whittier performed the services of developing conceptual Schematic Design documents, which included floor plans, elevations, and sections to describe the building at a Schematic level. Design documents showed compliance with program elements, applicable building and zoning codes/setbacks, environmental and conservation requirements, and included provisions for required permits and variances. Design consideration considered alternative energy and energy conservation design and storm water collection and distribution systems. Also, provided site plans showing utilities, parking and access, site improvements and landscaping.

Recommendations were given based on work with City Utilities to include obtaining rebates, grants and efficiencies. Evaluations of the historical structure and the needs and requirements to maintain the integrity and the feel of the building, was developed.

We then entered into an Amendment with D+W in order to continue to undertake further schematic design work specific and detailed for the Restoration and Preservation of the Windows and Masonry of the 1904 building. This included:

a. Additional site verification and spot-measurement
b. Consultation with a Construction Manager (CM) to further develop the scope of work and means & methods of construction.
c. Consultation with VT Division for Historic Preservation on plans for the façade & roof repairs.
d. Development of schematic design floor plan for scope location, annotated building elevations and/or photographs assembled on drawing sheets indicating façade renovations and reconditioning, conceptual enlarged window elevations and details.
e. Development of SD-level written specifications for the work.
f. Review of the drawings and scope of work, and make modifications if needed.
g. Prepare an estimated conceptual cost prepared by the CM.

The scope was developed and prepared by D+H and the City put out an RFPQ for construction contract.

4. ORIGINAL PROJECT FUNDING SOURCES

The entire FFL Preservation Project was to be funded by several funding sources that are in various stages of acceptance. Each funding source has its own requirements and timelines. All

of the funding sources had expressed their willingness to work together on this project as the goal for all of historic preservation of a significant building in the National Register of Historic Places.

1. NEH - National Endowment Humanities – 3:1 Match Required
   - Federal Government/NEH Grant - $245,425
   - City of Burlington Match - $736,275
     - **Total NEH Grant & COB Match funding - $981,700**
   - Grant accepted by BOF/CC on 9/18/23
2. Senator Patrick Leahy CDS - Congressional Directed Spending - 1:1 Match Required
   - Federal Government/National Parks (NPS)-Save America's Treasures (SAT) Grant- $500,000
   - City of Burlington Match - $500,000
     - **Total NPS/SAT Grant & COB Match Funding - $1,000,000.00**
   - Grant acceptance by BOF/CC forthcoming
3. Vermont Historic Preservation –1:1 Match required
   - Vermont Historic Preservation (VHP) Grant - $20,000
   - City of Burlington Match - $20,000
     - **Total VHP & COB Match Funding - $40,000.00**
   - Grant acceptance by BOF/CC forthcoming

TOTAL INITIAL FFL RESTORATION & PRESERVATION PROJECT FUNDING: $2,021,700.00

FUNDING CHALLENGES and UPDATE

During the process of working with the selected contractor, Neagley & Chase, it was discovered that the project would be much more economical to address all the needs of the deferred maintenance of the building while subcontractors are on site. The initial funding is not adequate to cover the breadth of work the entire project needs.

Additional work needed to complete the entirety of *ALL* the preservation work is an additional $600,000. The Friends are in agreement that this is critical to the ongoing needs of the Library and is part of the Capital Campaign and have agreed to provide these funds as a grant.

Additionally, the Library was informed at around 5 PM on Friday, May 16th the National Endowment for the Humanities Grant of $245,000.00 was rescinded by the Federal Government. This leaves an additional funding gap of $245,000 that was originally accounted for. Again, in their ever kindness and generosity, the Friends have once again stepped up to fill that gap.

The Friends have magnanimously offered to provide an additional funding of $845,000.00 to allow for the complete funding of this Preservation Project.

At this time, we request approval for a grant from the Friends of $845,000 to cover the loss of the NEH grant of $245,000 and to provide an additional $600,000 to cover the higher project costs for a total of $845,000. This will be paid in 2 installments of $275,000 on October 1, November 1, and a final installment of $295,000 on December 1.

Should the project cost not require the full grant, the final payment will be reduced accordingly and this unused amount of the Grant shall be returned to the Friends within 30 days of the work's completion If the Federal Government rescinds their NEH rescission, any of the $245,000 already spent from this Friends Grant will be reimbursed to the Friends, and if Federal funds are available before completion of the project, the amount of the Friends Grant will be reduced accordingly.

The draft Grant Agreement (Appendix A) is at the end of this memo. See table below summarizing updated available project funding.

FFL Preservation Project Budget (5/27/2025)			
Funding Type	**Grant Revenue**	**Local Match**	**Total**
NEH	$0.00	$736,275.00	$736,275.00
NPS/CDS	$500,000.00	$500,000.00	$1,000,000.00
ACCD	$20,000.00	$20,000.00	$40,000.00
Friends of FFL	$845,000.00	$0.00	$845,000.00
Total:	$1,365,000.00	$1,256,275.00	**$2,621,275.00**

Below is the updated Project expense lines.

Total Funds Available	$	2,621,275.00
Architect Fees Already Approved	$	89,175.00
Construction		$2,427,525.00
General Project Allowance	$	104,575.00
Balance	$	-

The General Project Allowance allows for contingency for both architectural and construction, as well as miscellaneous project costs.

While the City Council approved the execution of the construction contract as part of the NEH funding agreement, it is important to note that the contract remains unsigned at this time. This is due to the unfortunate shift of the $245,000.00 NEH grant being rescinded by the federal government. As noted, the Friends will be providing that amount of $245,00.00. Although the bid has been tentatively awarded,

final execution of the contract is contingent upon securing all required funding, including the approval of the Friends grant agreement that will support the project in part.

6. DEPARTMENT RECOMMENDATIONS & MOTIONS
Board of Finance:
1. To approve and recommend that the City Council authorize the acceptance of a grant in an amount not to exceed $845,000 from the Friends of the Fletcher Free Library in support of the FFL Preservation Project at 235 College Street, and further authorize theChief Administrative Officer to execute a Grant Agreement between the City and the Friends of the Fletcher Free in furtherance of such acceptance, subject to the final review of the City Attorney's Office.

2. To approve and recommend that the City Council authorize the Chief Administrative Officer to take all such further actions, including by taking any necessary steps to ensure the creation of the project budget reflecting the acceptance of the grant award, and to execute such further instruments approved as to form by the City Attorney, as may be necessary or convenient to effectuate the transactions contemplated hereby.

City Council:
1. To approve and authorize the acceptance of a grant in an amount not to exceed $845,000 from the Friends of the Fletcher Free Library in support of the FFL Preservation Project at 235 College Street, and further authorize theChief Administrative
Officer to execute a Grant Agreement between the City and the Friends of the Fletcher Free in furtherance of such acceptance, subject to the final review of the City Attorney's Office.

2. To approve and authorize the Chief Administrative Officer to take all such further actions, including
by taking any necessary steps to ensure the creation of the project budget reflecting the acceptance of the grant award, and to execute such further instruments approved as to form by the City Attorney, as may be necessary or convenient to effectuate the transactions contemplated hereby.

Appendix A – DRAFT Grant Agreement

GRANT AGREEMENT

This Grant Agreement (this "Agreement") is entered as of MayFebruary __, 2025 (the "Effective Date"), between the City of Burlington, a Vermont municipal corporation (the "City"), with a mailing address of 149 Church Street, Burlington, VT 05401, and Queen City Police Foundation,Friends of the Fletcher Free Library Inc., a Vermont nonprofit corporation ("FriendsQueen City"), with a mailing address of 235 College St. P.O. Box. 5804, Burlington, VT 0540112, with respect to the following facts:

A. The City's police stationFletcher Free Library, located at 1 North Avenue235 College St., needs certain capital improvements,additonal funds to complete the Preservation Project work on the 1904 Carnegie Buiilding that is addressing years of deferred maintenance. This project has current approved funds from the following: including a fence (the "Fence") described in the February 18, 2025 staff report accompanying the City Council's approval of this Agreement. Plans for the Fence are on file with the City and were approved by the City on February 11, 2025.

B. OVERALL FUNDING SOURCES, BUDGET & ESTIMATE

The entire FFL Restoration & Preservation Project will be funded by several funding sources that are in various stages of acceptance. Each funding source has its own requirements and timelines. All of the funding sources have expressed their willingness to work together on this project as the goal for all of historic preservation of a significant building in the National Register of Historic Places.

1. NEH - National Endowment Humanities – 3:1 Match Required
· Federal Government/NEH Grant - $245,425
· City of Burlington Match - $736,275
o Total NEH Grant & COB Match funding - $981,700
· Grant accepted by BOF/CC on 9/18/23
2. Senator Patrick Leahy CDS - Congressional Directed Spending - 1:1 Match Required
· Federal Government/National Parks (NPS)-Save America's Treasures (SAT) Grant- $500,000
· City of Burlington Match - $500,000
o Total NPS/SAT Grant & COB Match Funding - $1,000,000.00
· Grant acceptance by BOF/CC forthcoming
3. Vermont Historic Preservation –1:1 Match required
· Vermont Historic Preservation (VHP) Grant - $20,000
· City of Burlington Match - $20,000

o Total VHP & COB Match Funding - $40,000.00
· Grant acceptance by BOF/CC forthcoming
TOTAL FFL RESTORATION & PRESERVATION PROJECT FUNDING: $2,021,700.00

C.

~~A.~~D. Initial project estimates and funding commitments have been impacted. The Preservation Project came in much more expensive (>$600,000.00) than expected to do the necessary work to preserve the building and make it more energy efficient. Additionally, the National Endowment for the Humanities (NEH) Grant for $245,000 was rescinded by the Federal Government on May 16th.

~~B.~~E. ~~Queen City~~The Friends was established to help build upon the ~~operational~~ funding that taxpayers provide annually. Friends provide funds for all Library programming, Professional Development, and other miscellaneous library services ~~for innovative policing initiatives, programs, and equipment,~~ all of which enhance the community by providing life-long learning.~~public safety and further support the men and women of the Burlington Police Department.~~ The Friends ~~Queen City~~ desires to add funds to the current Preservation Project so that the entire project can be completed fully.~~fund construction of the Fence.~~

~~C.~~F. ~~Queen City has identified A.H. Fence Co. (the "Contractor") as competent to construct the Fence at a reasonable price and~~The Friends are~~is~~ willing to pay f$845,000.00 to provide extra funding to complete the project. These funds include construction costs and contigency costs for both construction and the architects. ~~or construction conditioned on the City engaging the Contractor to expedite the project.~~ The City's purchasing policy expressly authorizes sole source agreements for projects paid for entirely out of private funds.

Commented [MD1]: I need help here.

~~D.~~G. ~~The parties anticipate Fence construction to cost approximately~~The Friends commit to providing a grant of $845,000 soley for the Preservation Project. ~~$80,000~~. ~~Queen City~~The Friends desires to make a grant in this amount (the "Grant"), and the City desires to accept the Grant, on terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The foregoing recitals are true and correct and are incorporated herein by this reference.

2. As a condition precedent to the City's obligations hereunder, ~~Queen City~~The Friends shall make the Grant to the City in 3 payments.
   a. $275,000 on October 1, 2025

b. $275,000 on November 1, 2025
c. $295,000 on December 1, 2025

~~within a reasonable time following the Effective Date.~~

3. Should the project cost not require the full grant, the final payment will be reduced accordingly and this unused amount of the Grant shall be returned to the Friends within 30 days of the work's completion If the Federal Government rescinds their NEH rescission, any of the $245,000 already spent from this Friends Grant will be reimbursed to the Friends, and if Federal funds are available before completion of the project, the amount of the Friends Grant will be reduced accordingly.

4.

~~2.~~5. ~~As soon as reasonably practicable after receiving the Grant, the City will negotiate a construction contract with the Contractor using the City's standard forms for construction contracts of this size, for a not to exceed amount up to the amount of the Grant. If requested by Queen City, the construction contract shall require the Contractor to name Queen City as an additional insured on all policies of insurance required under the construction contract on the same terms and conditions as for the City.~~

~~3. If the Contractor is unwilling to enter a construction contract for an amount not to exceed the Grant amount, then, after meeting and conferring in good faith with Queen City to explore options, the City may refund the Grant to Queen City and terminate this Agreement without any further obligations hereunder.~~

~~4.~~6. The final Work for the Preservation Project shall be paid for out of the Grant. Any unused amount of the Grant shall be returned to ~~Queen City~~the Friends within a reasonable time after the work is completed. No increases in costs will be covered by the Friends. The City will need to value engineer the project to keep it within the budget.~~Queen City shall indemnify the City for any increases in the cost of the work in excess of the Grant, excepting any increase caused by the acts or omissions of the City. It is understood that a donor to Queen City has agreed to fund the cost of the foregoing obligation to indemnify the City for unanticipated costs, and receipt of such funding from the donor shall be a condition precedent to said obligation.~~

~~5.~~7. Nothing in this Agreement shall affect in any manner whatsoever the City's building, land use, and other municipal authority over the Preservation~~Fence~~ project, and nothing herein shall be deemed to waive any zoning or other City requirements applicable thereto.

~~6.~~8. The term of this Agreement shall continue until each party has satisfied its obligations hereunder.

~~7.~~9. The parties are independent contractors, and neither party is the agent or principal of the other. By entering this Agreement, neither party intends to form a partnership, joint venture, or similar enterprise.

~~8.~~10. There are no third-party intended beneficiaries of this Agreement.

~~9.~~11. Both parties shall be excused from performance hereunder that is not reasonably practicable due to facts or circumstances beyond that party's control; provided, however, that notice of any such circumstance shall be given to the other party in a timely manner.

~~10.~~12. This Agreement shall not be construed against either party, but instead any ambiguity shall be construed liberally in favor of the Agreement's objects and purposes.

~~11.~~13. This Agreement contains the entire understanding of the parties with respect to the subject matter hereof and supersedes all prior agreements or understandings relating to the same, whether written, oral, or implied.

~~12.~~14. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement shall continue in force to the extent necessary to effectuate the original intent of the parties as closely as possible.

~~13.~~15. Neither party shall assign this Agreement without the written consent of the other party. No waiver of this Agreement shall be valid unless in writing, notwithstanding the passage of time, and no waiver shall constitute a continuing waiver of the same or another provision. This Agreement may not be amended except in a writing signed by both parties.

~~14.~~16. This Agreement shall be construed according to Vermont law, notwithstanding conflicts of law principles. Venue for this Agreement shall be proper in Chittenden County, Vermont, notwithstanding any law to the contrary.

~~15.~~17. Neither party shall file any litigation arising from this Agreement without first attempting in good faith to resolve the parties' dispute through negotiated settlement or mediation; provided, however, that any applicable statute of limitations shall toll during any period in which the parties are actively and mutually engaged in dispute resolution; and provided further that nothing herein shall prevent either party from seeking emergency relief in appropriate circumstances from a court of competent jurisdiction. In case of

any litigation arising from this Agreement, the prevailing party shall be entitled to recover attorneys' fees and costs.

~~16.~~18. Any notice required under this Agreement shall be given to the receiving party at the address in the opening paragraph, unless another address is given by notice. In case of personal delivery, notice shall be deemed given upon receipt. In case of notice by U.S. mail, notice shall be deemed given three (3) days after deposit in the mail. In case of notice by overnight courier, notice shall be deemed given the day after deposit with a reputable courier. In case of notice by electronic means, notice shall be deemed given upon written acknowledgment of receipt.

~~17.~~19. This Agreement may be executed in counterparts, each of which shall be deemed an original. This Agreement may be executed electronically, and an electronic copy or other facsimile shall be treated as an original. The signatories of this Agreement represent and warrant their authority to bind their respective parties hereto.

IN WITNESS WHEREOF, this Agreement has been executed as of the Effective Date.

City of Burlington

By: _____
Chief Executive Officer

~~Queen City Police Foundation, Inc.~~The Friends of the Fletcher Free Library

By: _____
First Authorized Officer

By: _____
Second Authorized Officer

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: Fletcher Free Library (FFL) Submitter: Mary Danko

Title/Subject: FFL Preservation Project: Friends of the Fletcher Free Library Grant

Approval Requested:		Meeting Date:
☐	Board of Finance	Click or tap to enter a date.
☐	City Council	Click or tap to enter a date.
☒	Both BOF and Council	6/2/2025

Instructions

1. This form must be completed by the person submitting the materials.
2. This form must be sent with the final submission of materials in advance of the meeting.
3. Do not indicate that a sign-off was received until it has actually been obtained.
4. Commission reports and presentations do not need to be reviewed by the CAO or Attorneys.
5. Name the reviewing Attorney or HR Manager in the Note column.

Signoff Needed	Received?	Approval Date	Note
Department Head	Yes	5/28/2025	Mary Danko
Mayor's Office	Yes	5/29/2025	Chief of Staff Erin Jacobson
Board/Commission	N/A	5/29/2025	Click or tap here to enter text.
City Attorney's Office for memo and contracts or legal documents	Yes	5/29/2025	CA Hayley McClenahan
City Attorney's Office for memo and motion(s) or resolution(s)	Yes	5/29/2025	CA Hayley McClenahan
CAO for budget, financing, and memo	Yes	5/29/2025	CAO Katherine Schad
Human Resources, if personnel action or policy	N/A	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	N/A	Click or tap to enter a date.	Click or tap here to enter text.

Presentation of Mayor's FY26 General Fund Budget

June 2, 2025

FY26 Budget Prioritizes Affordability

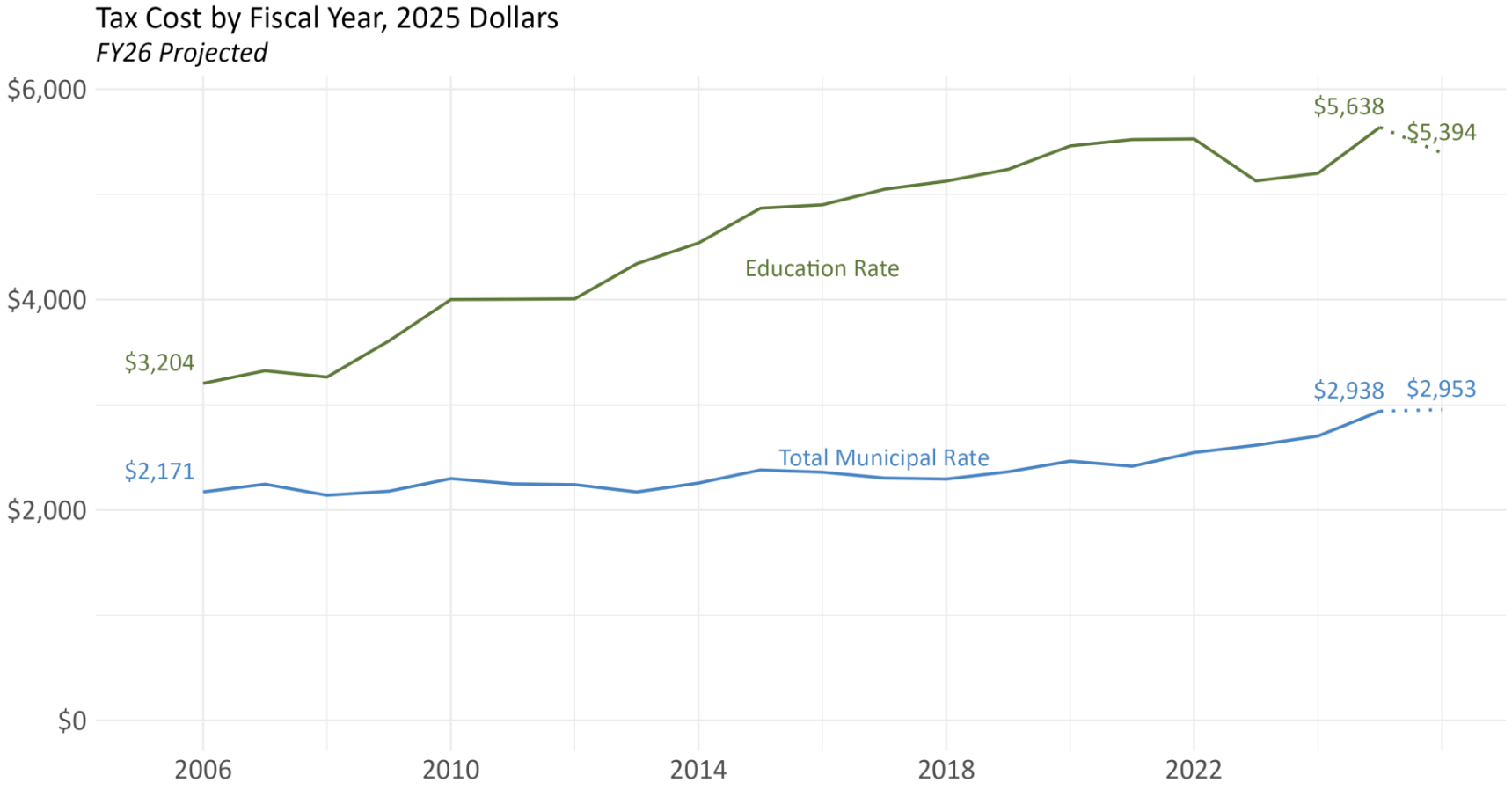
- The City has increased taxes and fees steadily in past years and residents have expressed increasing concern that Burlington is becoming unaffordable.

- Burlington faces an annual budget challenge because City pays employees fair wages with a yearly cost-of-living adjustment, and provides good health insurance, but the cost of providing those is going up tremendously.

- One-time federal funding sources the City has relied on since 2020 have dried up so there is increasing pressure on property taxes to cover costs.

- The Administration maintains its commitment to affordability, and to keep municipal tax increases as low as possible required targeted reductions in programs, services and staffing.

FY26 Budget Prioritizes Affordability



Tax cost adjusted for inflation.
Tax bill based on the median value for condos and single family homes, prior to the property tax credit.

General Fund Overview

Year	GF Budget	Change from Previous Year
FY22	$87.5M	
FY23	$98.0M	$2.5M
FY24	$101.1M	$3.1M
FY25	$108.5M	$7.4M
FY26 proposed	$106.6M	($1.9M)

Right-Size City Government

- Obligation to be good stewards of City resources, especially taxpayer dollars, while building a government that can deliver core services efficiently and effectively (ModernGov Initiative)
- Analyzed programs and services across all general fund departments with publicly facing services to determine where to make least impactful reductions as equitably as possible (Service Inventory)
- Obligation to City employees – no changes to health insurance benefits, paid family leave program, retirement, or COLA increases for non-union employees
- Led to difficult decision to eliminate 25 City positions
  - 12 union and 13 non-union positions (including management positions)
  - 7 of those 25 positions were vacant

Program and Service Reductions & ModGov Efficiencies in FY26 Budget

- Reducing middle management positions in BPRW and CEDO to begin to create more consistency in manager/employee reporting ratios
- Centralizing financial and grants administration services and reducing 3 positions
- Consolidating General Fund IT services (BPD and Library) reducing a position
- Right-sizing and creating sustainable funding source for REIB department - 10 positions in FY25 to 5 positions in FY26
- Significant reductions in city services and programs limited to the following:
  - Ending CORE program (including senior center programming) and lease of ONE Community Center second floor by 9/30
  - Reducing BCA art gallery adult education programming
  - Ending granting for REIB Empowerment Funds and use of general funds for BCA grants
  - Winding down ELI program and scholarships for third shift families due to state policy changes within CCFAP

- **Without these staff and program reductions, the City budget would have needed approximately $3.9M in additional revenues. This would mean a municipal tax increase of six and a half cents ($0.065 cents) , which equates to a $325 annual increase on a $500,000 home.**

Strategic Investments

- Focused on **community health & safety** and **robust housing strategy:**
  - Maintaining money for public health work (OPC implementation, CAIP, BTV CARES, BFD response, Special Assistant to End Homelessness)
  - Continuing our community safety system strategy work (last year Senior Advisor on Safety)
  - Creating a new position within Mayor's Office – Senior Advisor on Housing Strategy – to create an innovative strategy for housing production of all types within the city
  - Significantly increasing our investment in 20-year Howard Center partnership to support Street Outreach Team
  - Funding for 10 additional sworn officers for a total budgeted head count of 73 sworn and 50 professional staff
- Expansion of ratepayer affordability programs for City's municipal electric & water utilities.

Property Taxes

- About 2/3 of property taxes go right to state for education funding
- Remaining 1/3 of property taxes is for the municipal (city) portion
- City taxes increased substantially over the last three years:
  - FY23 by 6%
  - FY24 by 6%
  - FY25 by 11%

Property Taxes

- Mayor's Budget proposes an increase of **less than 1%** this year to demonstrate a commitment to affordability and prioritizing core city services

- When combined with current projections on the state side for education portion, we expect **most taxpayers could see an overall tax reduction next year.**

- Right-sizing FY26 budget allows the City to set a more sustainable course for the next several years that closes a chronic structural budget gap that allows our expenses to grow more sustainability compared to realistic growth in our grand list and other revenue sources.

FY26 Municipal (City Only) Tax Estimate

$500,000 House Example

FY22 Municipal Rate = $.6704 or $3,352

FY23 Municipal Rate = $0.7085 or $3,542 ($190 increase)

FY24 Municipal Rate = $0.7523 or $3,762 ($220 increase)

FY25 Municipal Rate = $0.8326 or $4,163 ($401 increase)

Current Projected FY26 Municipal Rate = $0.8395 or $4,198 ($35 increase)

Proposed Municipal Property Tax

	FY25		FY26		Difference between FY26 and FY25
Grand List / $100		**$56,331,627**		**$59,369,709**	
	Budget Tax Rate	**Projected Taxes**	**Budget Tax Rate**	**Projected Taxes**	
REVENUE NEUTRAL RATES:					
General City	0.1952	**$ 10,995,934**	0.1952	**$ 11,588,967**	0.0000
Police/Fire	0.0985	5,548,665	0.1085	6,441,613	0.0100
RATES CAPPED BY VOTERS:					
Parks	0.0450	2,534,923	0.0500	2,968,485	0.0050
Penny for Parks	0.0100	563,316	0.0100	593,697	0.0000
Highway	0.0312	1,757,547	0.0362	2,149,183	0.0050
Street Capital and Greenbelt	0.0550	3,098,239	0.0441	2,618,204	-0.0109
Library Tax	0.0050	281,658	0.0050	296,849	0.0000
Housing Trust	0.0100	563,316	0.0100	593,697	0.0000
Open Space - Conservation Legacy	0.0100	563,316	0.0039	231,542	-0.0061
					0.0000
BUDGET DRIVEN RATES:					0.0000
GMT	0.0342	1,928,561	0.0384	2,280,109	0.0042
County Tax	0.0041	231,940	0.0043	253,862	0.0002
Retirement	0.1928	10,861,619	0.1974	11,718,554	0.0046
Debt Service	0.1415	7,970,125	0.1365	8,103,167	-0.0050
	=====	==========	=====	==========	
Subtotal	**0.8326**	**$ 46,899,160**	**0.8395**	**$ 49,837,930**	
	0.0803	11%	0.0069	0.83%	

Budget Summary

- Kept City's general fund budget at last year's level to prioritize affordability, while honoring negotiated COLA and step increases, insurance benefits, and pensions obligations for all city employees.

- Municipal property tax rate for next year projected to rise **less than 1%** ($35/year increase on $500K house) after increases of at least 6% over the past 3 years. Anticipated overall total **tax decrease** for most property taxpayers (state and local).

- Saved $3.9M through a combination of reducing 25 general fund positions and associated operating costs.

- Makes strategic investment in community health & safety and robust housing strategy.

- Begins to fix the structural budget gap challenge in the City for more sustainable budgeting practices in years to come.

Questions and Discussion

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Fund **101 - General Fund**						
REVENUE						
Department **00 - Non-Departmental**						
Taxes						
4000_100	Property Taxes General City	10,586,575.82	10,347,248.88	10,714,276.00	9,824,107.58	11,588,967.00
4000_110	Property Taxes Capital Street	2,791,005.99	3,087,834.88	3,098,239.00	2,581,870.00	2,618,204.00
4000_120	Property Taxes Police/Fire	4,381,879.41	4,407,182.51	5,548,665.00	4,623,890.00	6,441,613.00
4000_130	Property Taxes Open Space	558,201.20	561,424.52	563,316.00	469,430.00	231,542.00
4000_150	Property Taxes Housing Trust	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
4000_160	Property Taxes Parks	1,395,503.00	2,526,410.36	2,534,923.00	2,112,440.00	3,265,334.00
4000_165	Property Taxes Penny for Parks	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
4000_167	Property Taxes Bike Path Maint and Improvement	258,159.00	280,712.26	281,658.00	234,720.00	.00
4000_170	Property Taxes Highway / Streets	1,741,587.74	1,751,644.51	1,757,547.00	1,464,620.00	2,446,032.00
4000_180	Property Taxes Library Tax	279,100.60	280,712.26	281,658.00	234,720.00	296,849.00
4000_190	Property Taxes CCTA	1,646,693.54	1,841,472.44	1,928,561.00	1,607,130.00	2,280,109.00
4000_200	Property Taxes County	228,862.49	230,184.05	231,940.00	193,280.00	253,862.00
4000_210	Property Taxes Retirement	8,562,806.39	8,859,278.98	10,861,619.00	9,051,350.00	11,718,554.00
4000_220	Property Taxes Debt Service	5,933,678.74	6,607,966.64	7,970,125.00	6,641,770.00	8,103,167.00
4002	Commercial Tax Assessment	1,233,163.95	1,323,206.02	1,600,125.00	1,333,440.00	1,833,344.00
4005	DID Taxes	113,479.26	102,991.68	163,733.00	136,440.00	157,171.00
4010	Local Option Sales Tax	3,031,483.89	3,076,346.17	3,400,000.00	2,467,665.33	3,200,000.00
4015	Tax Increment Financing Waterfront	2,358,186.67	2,467,276.70	2,685,017.00	2,237,510.00	551,304.00
4016	Tax Increment Financing Downtown	2,164,319.48	2,239,686.40	2,255,939.00	1,879,950.00	2,683,296.00
4020	Gross Receipts	4,560,310.88	4,763,049.68	7,270,000.00	5,014,018.98	6,500,000.00
4715	Interest Gross Receipts	9,520.77	25,190.20	8,000.00	53,846.04	8,000.00
	Taxes Totals	$52,950,921.22	$55,902,668.18	$64,281,973.00	$53,101,057.93	$65,364,742.00
Payments in Lieu of Taxes						
4025_100	PILOT Pilot State	1,053,791.00	1,112,453.00	1,100,000.00	1,137,396.00	1,100,000.00
4027_102	PILOT Howard Health	76,976.44	80,663.24	80,663.00	66,151.05	88,600.00
4027_104	PILOT Degoesbriand Unit	166,606.28	170,574.72	187,502.00	122,575.29	180,459.00
4027_107	PILOT Burl Housing Authoriity	79,611.68	74,642.00	70,000.00	92,530.77	70,000.00
4027_110	PILOT Champlain Housing Trust	19,138.50	19,904.92	19,905.00	16,324.95	21,767.00
	Payments in Lieu of Taxes Totals	$1,396,123.90	$1,458,237.88	$1,458,070.00	$1,434,978.06	$1,460,826.00
Intergovernmental Revenues						
4027_100	PILOT Water	423,060.01	423,060.01	511,551.00	511,551.18	525,974.00
4027_101	PILOT Wastewater	464,769.73	464,769.73	769,689.00	769,688.55	790,245.00
4027_103	PILOT Burlington Electric	2,149,928.20	2,281,861.28	2,192,927.00	1,878,887.76	2,505,184.00
4027_108	PILOT VPPSA (BED)	299,202.24	313,651.84	313,652.00	257,030.31	342,707.00
4027_111	PILOT Traffic	64,400.00	64,400.00	64,400.00	64,400.00	.00
4027_114	PILOT Stormwater	33,577.27	33,577.27	58,141.00	58,140.55	58,141.00
4825_155	Interdepartmental Interest on Pooled Cash	74,238.22	78,892.56	40,000.00	15,878.04	.00
4875_175	Grants Miscellaneous	.00	.00	40,000.00	30,000.00	.00
4990_709	Interfund Transfer Proceeds CIP	(175,000.00)	.00	.00	.00	.00
	Intergovernmental Revenues Totals	$3,334,175.67	$3,660,212.69	$3,990,360.00	$3,585,576.39	$4,222,251.00
Charges for Services						
4230	Street Franchise Fees	2,505,164.73	2,484,593.38	2,605,165.00	2,019,731.79	2,600,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4275	Rent & Lease	15,542.00	.00	.00	.00	.00
4600_101	Fees For Services Fletcher Allen Hospital	512,494.00	522,744.00	533,199.00	399,899.25	543,863.00
4600_102	Fees For Services UVM	1,497,160.66	1,479,468.57	1,509,058.00	1,509,057.64	1,539,239.00
4600_103	Fees For Services Champlain College	.00	134,933.00	132,290.00	.00	.00
4600_104	Fees For Services Burl Housing Authority	25,698.68	27,125.08	27,125.00	22,386.09	29,848.00
4600_121	Fees For Services Community Sailing Center	18,154.72	19,285.24	19,285.00	16,007.79	21,344.00
4600_200	Fees For Services Sustainable Infrastructure UVM	386,000.00	386,000.00	386,000.00	386,000.00	386,000.00
4600_210	Fees For Services Sustainable Infrastructure Champ	61,890.00	61,890.00	61,890.00	61,890.00	61,890.00
4600_215	Fees For Services Eagles Landing - CC	41,278.44	43,859.44	43,859.00	30,151.50	40,202.00
	Charges for Services Totals	$5,063,383.23	$5,159,898.71	$5,317,871.00	$4,445,124.06	$5,222,386.00
	Investment Income					
4700	Interest / Investment Income	451,121.48	330,247.10	.00	1,663.89	.00
4700_300	Interest / Investment Income KB Analysis Earned Credits	195,524.94	192,582.48	195,000.00	148,558.18	195,000.00
	Investment Income Totals	$646,646.42	$522,829.58	$195,000.00	$150,222.07	$195,000.00
	Other Revenue					
4259_200	Development Fees Marina	55,000.00	68,744.15	55,000.00	67,371.58	55,000.00
4275_100	Rent & Lease CSC	15,316.03	17,612.73	18,155.00	15,685.44	18,155.00
4720_110	Use of Fund Balance GF Assigned	.00	.00	354,000.00	.00	.00
4860	Contingency	.00	.00	.00	.00	1,250,000.00
4937	Bond - Premium Amortization	2,114,541.83	974,598.92	500,000.00	1,043,503.21	625,000.00
	Other Revenue Totals	$2,184,857.86	$1,060,955.80	$927,155.00	$1,126,560.23	$1,948,155.00
	Miscellaneous					
4535	Misc Rev	1,811.03	1,780.34	.00	.00	.00
4705	Unrealzed Gain/Loss-Invest	358,573.39	387,450.00	300,000.00	290,690.28	.00
	Miscellaneous Totals	$360,384.42	$389,230.34	$300,000.00	$290,690.28	$0.00
	Division **003 - Rent Payment for Land/Buildings**					
	Charges for Services					
4275_200	Rent & Lease 200 Church Street	152,719.32	139,956.45	120,000.00	21,000.00	.00
	Charges for Services Totals	$152,719.32	$139,956.45	$120,000.00	$21,000.00	$0.00
	Division **003 - Rent Payment for Land/Buildings** Totals	$152,719.32	$139,956.45	$120,000.00	$21,000.00	$0.00
	Department **00 - Non-Departmental** Totals	$66,089,212.04	$68,293,989.63	$76,590,429.00	$64,155,209.02	$78,413,360.00
	Department **01 - Regional Programs**					
	Division **000 - Admin**					
	Miscellaneous					
4535	Misc Rev	.00	.00	.00	92,980.00	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Division **000 - Admin** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Department **01 - Regional Programs** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Department **02 - Mayor's Office**					
	Division **000 - Admin**					
	Other Revenue					
4952	Revenue - Other	1,144.24	799.78	.00	.00	.00
	Other Revenue Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Department **02 - Mayor's Office** Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Department **04 - Clerk/Treasurer**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Division **000 - Admin**						
Taxes						
4710	Interest On Taxes	521,059.52	651,287.14	600,000.00	473,147.71	600,000.00
	Taxes Totals	$521,059.52	$651,287.14	$600,000.00	$473,147.71	$600,000.00
Charges for Services						
4080	Recording Fees	216,193.45	186,259.56	300,000.00	191,863.33	200,000.00
4094	Financial Services	61,338.25	96,945.84	100,000.00	65,309.36	70,000.00
4285_100	Indirect cost Admin	1,833,800.96	2,062,569.00	2,082,993.00	2,198,305.97	2,082,993.00
4440	Taxi Fees	80,254.00	109,520.25	125,000.00	110,989.00	100,000.00
4565	Reimbursement For Services	.00	.00	.00	14,211.30	.00
4600_100	Fees For Services General Government	19,648.26	15,293.31	20,000.00	17,065.45	20,000.00
	Charges for Services Totals	$2,211,234.92	$2,470,587.96	$2,627,993.00	$2,597,744.41	$2,472,993.00
Fines and Forfeits						
4030_100	Late Fees General Government	318.00	12.00	.00	472.00	.00
4055_100	Fines Misc General Government	.00	75.00	.00	.00	.00
4065	Rebates	3,616.62	.00	.00	.00	.00
4075	Penalties & Interest	44,804.08	49,463.41	20,000.00	.00	20,000.00
	Fines and Forfeits Totals	$48,738.70	$49,550.41	$20,000.00	$472.00	$20,000.00
Licenses and Permits						
4100_100	Licenses And Certificates General Government	117,080.00	112,840.00	125,000.00	105,095.00	115,000.00
	Licenses and Permits Totals	$117,080.00	$112,840.00	$125,000.00	$105,095.00	$115,000.00
Investment Income						
4700	Interest / Investment Income	.00	150,000.00	200,000.00	181,610.24	200,000.00
4700_300	Interest / Investment Income KB Analysis Earned Credits	20,159.14	18,922.74	30,000.00	16,029.98	30,000.00
	Investment Income Totals	$20,159.14	$168,922.74	$230,000.00	$197,640.22	$230,000.00
Other Revenue						
4095_100	Purchasing Savings Procurement Card	158,447.63	100,514.58	95,000.00	38,960.15	85,000.00
4095_105	Purchasing Savings Rebate Programs	475.00	6,480.79	2,384.00	200.00	.00
4566	State ED Tax Admin Fee	152,674.40	162,466.88	160,000.00	.00	160,000.00
4850	Cash Over	.00	(2.00)	.00	.10	.00
4956	Capital Contribution	.00	100,000.00	100,000.00	.00	129,287.00
	Other Revenue Totals	$311,597.03	$369,460.25	$357,384.00	$39,160.25	$374,287.00
Miscellaneous						
4200	Preservation Restoration	.00	.00	.00	4.00	.00
4535	Misc Rev	17,942.12	7,525.48	.00	23,568.48	.00
	Miscellaneous Totals	$17,942.12	$7,525.48	$0.00	$23,572.48	$0.00
	Division **000 - Admin** Totals	$3,247,811.43	$3,830,173.98	$3,960,377.00	$3,436,832.07	$3,812,280.00
	Department **04 - Clerk/Treasurer** Totals	$3,247,811.43	$3,830,173.98	$3,960,377.00	$3,436,832.07	$3,812,280.00
Department **05 - City Attorney**						
Division **000 - Admin**						
Intergovernmental Revenues						
4825	Interdepartmental	256,972.04	235,759.00	266,862.00	266,204.65	216,653.00
	Intergovernmental Revenues Totals	$256,972.04	$235,759.00	$266,862.00	$266,204.65	$216,653.00
Charges for Services						
4600_107	Fees For Services City Attorney	1,192.00	387.00	687.00	269.85	.00
	Charges for Services Totals	$1,192.00	$387.00	$687.00	$269.85	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Fines and Forfeits					
4055_105	Fines Misc Public Safety	27.00	.00	.00	.00	.00
	Fines and Forfeits Totals	$27.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$258,191.04	$236,146.00	$267,549.00	$266,474.50	$216,653.00
	Department **05 - City Attorney** Totals	$258,191.04	$236,146.00	$267,549.00	$266,474.50	$216,653.00
	Department **06 - Planning**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	7,500.00	7,500.00	14,000.00	.00	30,000.00
4875_175	Grants Miscellaneous	.00	.00	.00	4,000.00	.00
	Intergovernmental Revenues Totals	$7,500.00	$7,500.00	$14,000.00	$4,000.00	$30,000.00
	Charges for Services					
4600_130	Fees For Services Miscellaneous	.00	15.00	.00	.00	.00
	Charges for Services Totals	$0.00	$15.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$7,500.00	$7,515.00	$14,000.00	$4,000.00	$30,000.00
	Department **06 - Planning** Totals	$7,500.00	$7,515.00	$14,000.00	$4,000.00	$30,000.00
	Department **07 - City Assessor**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_160	Grants Act 60 Maintenance	10,831.00	10,849.00	10,000.00	10,850.00	.00
	Intergovernmental Revenues Totals	$10,831.00	$10,849.00	$10,000.00	$10,850.00	$0.00
	Charges for Services					
4600_100	Fees For Services General Government	132.00	88.00	.00	110.00	.00
	Charges for Services Totals	$132.00	$88.00	$0.00	$110.00	$0.00
	Division **000 - Admin** Totals	$10,963.00	$10,937.00	$10,000.00	$10,960.00	$0.00
	Department **07 - City Assessor** Totals	$10,963.00	$10,937.00	$10,000.00	$10,960.00	$0.00
	Department **08 - Human Resources**					
	Division **000 - Admin**					
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	30,000.00	.00	.00
	Other Revenue Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Division **000 - Admin** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Department **08 - Human Resources** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Department **09 - REIB**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4890_100	Grant Federal - Non Operating Cares Act Relief	852,042.75	614,797.63	.00	341,519.64	.00
	Intergovernmental Revenues Totals	$852,042.75	$614,797.63	$0.00	$341,519.64	$0.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	28.80	.00	.00	.00
4720_110	Use of Fund Balance GF Assigned	.00	.00	264,000.00	.00	.00
4950_130	Donations Special Events	69,832.00	22,650.00	40,000.00	23,500.00	40,000.00
	Other Revenue Totals	$69,832.00	$22,678.80	$304,000.00	$23,500.00	$40,000.00
	Miscellaneous					
4535_110	Misc Rev Celebration-Events	.00	720.00	.00	.00	.00
	Miscellaneous Totals	$0.00	$720.00	$0.00	$0.00	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **000 - Admin** Totals	$921,874.75	$638,196.43	$304,000.00	$365,019.64	$40,000.00
	Department **09 - REIB** Totals	$921,874.75	$638,196.43	$304,000.00	$365,019.64	$40,000.00
	Department **10 - Information Technology**					
	Division **000 - Admin**					
	Charges for Services					
4565	Reimbursement For Services	.00	9,861.04	.00	.00	.00
	Charges for Services Totals	$0.00	$9,861.04	$0.00	$0.00	$0.00
	Fines and Forfeits					
4065	Rebates	.00	12,222.55	.00	.00	.00
	Fines and Forfeits Totals	$0.00	$12,222.55	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$0.00	$22,083.59	$0.00	$0.00	$0.00
	Department **10 - Information Technology** Totals	$0.00	$22,083.59	$0.00	$0.00	$0.00
	Department **12 - Dpt. of Business & Workforce Dev**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	.00	22,500.00	10,000.00	25,000.00	.00
4875_175	Grants Miscellaneous	5,000.00	.00	.00	.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	250,000.00	.00	.00
4990_851	Interfund Transfer Proceeds BTC Improvements	.00	10,015.16	.00	.00	.00
	Intergovernmental Revenues Totals	$5,000.00	$32,515.16	$260,000.00	$25,000.00	$0.00
	Charges for Services					
4275	Rent & Lease	.00	.00	.00	5,627.28	.00
4600_120	Fees For Services Culture & Recreation	18,125.13	24,946.50	35,000.00	23,399.75	.00
	Charges for Services Totals	$18,125.13	$24,946.50	$35,000.00	$29,027.03	$0.00
	Investment Income					
4936	Loan Repayment Proceeds	.00	.00	4,000.00	.00	.00
	Investment Income Totals	$0.00	$0.00	$4,000.00	$0.00	$0.00
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	12,386.00	.00	.00
4870	Loan Proceeds	200.00	6,819.00	12,000.00	3,091.00	.00
4950_115	Donations Corporate	.00	50,000.00	50,000.00	.00	.00
4952	Revenue - Other	1,364.32	.00	.00	.00	.00
	Other Revenue Totals	$1,564.32	$56,819.00	$74,386.00	$3,091.00	$0.00
	Division **000 - Admin** Totals	$24,689.45	$114,280.66	$373,386.00	$57,118.03	$0.00
	Division **007 - Early Learning Iniatative**					
	Intergovernmental Revenues					
4990	Interfund Transfer Proceeds	8,750.00	.00	.00	.00	.00
4990_100	Interfund Transfer Proceeds General Fund	500,000.00	400,000.00	149,070.00	250,000.00	.00
	Intergovernmental Revenues Totals	$508,750.00	$400,000.00	$149,070.00	$250,000.00	$0.00
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	440,000.00	.00	.00
	Other Revenue Totals	$0.00	$0.00	$440,000.00	$0.00	$0.00
	Division **007 - Early Learning Iniatative** Totals	$508,750.00	$400,000.00	$589,070.00	$250,000.00	$0.00
	Department **12 - Dpt. of Business & Workforce Dev** Totals	$533,439.45	$514,280.66	$962,456.00	$307,118.03	$0.00
	Department **15 - Fire**					
	Division **000 - Admin**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Intergovernmental Revenues						
4890_100	Grant Federal - Non Operating Cares Act Relief	25,187.50	950,000.00	1,200,000.00	1,200,000.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	49,174.00	49,173.47	200,000.00
4990_120	Interfund Transfer Proceeds ARPA	.00	.00	.00	.00	118,137.00
4990_200	Interfund Transfer Proceeds Impact Fees	41,023.00	27,341.45	20,476.00	20,476.00	.00
	Intergovernmental Revenues Totals	$66,210.50	$977,341.45	$1,269,650.00	$1,269,649.47	$318,137.00
Charges for Services						
4280	Outside Duty Reimbursement	34,708.98	70,372.96	50,000.00	47,834.78	52,500.00
4430	Ambulance Fees	2,385,413.21	2,536,947.61	2,505,769.00	2,385,229.64	2,600,000.00
4565	Reimbursement For Services	.00	7,413.64	.00	.00	.00
4600_105	Fees For Services Public Safety	428,576.50	426,819.28	530,000.00	388,724.81	430,000.00
	Charges for Services Totals	$2,848,698.69	$3,041,553.49	$3,085,769.00	$2,821,789.23	$3,082,500.00
Other Revenue						
4750	Gain/Loss On Asset	.00	.00	.00	23,000.00	.00
4950	Donations	1,177.00	3,361.00	.00	1,547.00	.00
	Other Revenue Totals	$1,177.00	$3,361.00	$0.00	$24,547.00	$0.00
Miscellaneous						
4535	Misc Rev	.00	.00	251,000.00	.00	.00
	Miscellaneous Totals	$0.00	$0.00	$251,000.00	$0.00	$0.00
	Division **000 - Admin** Totals	$2,916,086.19	$4,022,255.94	$4,606,419.00	$4,115,985.70	$3,400,637.00
Division **044 - Grants**						
Intergovernmental Revenues						
4875_100	Grants Federal Operating Direct	63,228.13	42,577.17	17,557.00	6,380.11	.00
4875_115	Grants Public Safety Operating	42,453.79	21,533.47	42,306.00	39,265.00	.00
	Intergovernmental Revenues Totals	$105,681.92	$64,110.64	$59,863.00	$45,645.11	$0.00
	Division **044 - Grants** Totals	$105,681.92	$64,110.64	$59,863.00	$45,645.11	$0.00
	Department **15 - Fire** Totals	$3,021,768.11	$4,086,366.58	$4,666,282.00	$4,161,630.81	$3,400,637.00
Department **17 - Police**						
Division **000 - Admin**						
Intergovernmental Revenues						
4890_100	Grant Federal - Non Operating Cares Act Relief	.00	.00	1,200,000.00	1,200,000.00	.00
4990_120	Interfund Transfer Proceeds ARPA	.00	.00	.00	.00	161,863.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$1,200,000.00	$1,200,000.00	$161,863.00
Charges for Services						
4600_105	Fees For Services Public Safety	.00	75.00	.00	.00	.00
	Charges for Services Totals	$0.00	$75.00	$0.00	$0.00	$0.00
Miscellaneous						
4535	Misc Rev	.00	.00	.00	20,000.00	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$20,000.00	$0.00
	Division **000 - Admin** Totals	$0.00	$75.00	$1,200,000.00	$1,220,000.00	$161,863.00
Division **044 - Grants**						
Intergovernmental Revenues						
4875_115	Grants Public Safety Operating	431.77	8,271.36	.00	1,950.57	.00
4875_123	Grants Federal - Operating Equipment	.00	.00	104,019.00	.00	.00
	Intergovernmental Revenues Totals	$431.77	$8,271.36	$104,019.00	$1,950.57	$0.00
	Division **044 - Grants** Totals	$431.77	$8,271.36	$104,019.00	$1,950.57	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Division **050 - Police Uniform Services**						
Intergovernmental Revenues						
4875_105	Grants DEA Reimbursement	9,202.71	12,318.20	.00	15,615.26	.00
4875_123	Grants Federal - Operating Equipment	6,008.63	8,400.39	.00	.00	.00
4875_140	Grants State Operating	330.74	12,207.05	.00	3,816.16	.00
4990_120	Interfund Transfer Proceeds ARPA	1,000,000.00	.00	.00	.00	.00
4990_200	Interfund Transfer Proceeds Impact Fees	.00	.00	60,000.00	.00	.00
	Intergovernmental Revenues Totals	$1,015,542.08	$32,925.64	$60,000.00	$19,431.42	$0.00
Charges for Services						
4280	Outside Duty Reimbursement	70,256.30	85,556.60	82,400.00	141,463.00	82,000.00
4600_105	Fees For Services Public Safety	13,966.01	16,582.28	13,000.00	12,184.60	13,000.00
	Charges for Services Totals	$84,222.31	$102,138.88	$95,400.00	$153,647.60	$95,000.00
Fines and Forfeits						
4040	Motor Vehicle Fines	36,203.06	51,400.71	40,000.00	42,765.76	40,000.00
	Fines and Forfeits Totals	$36,203.06	$51,400.71	$40,000.00	$42,765.76	$40,000.00
Other Revenue						
4950	Donations	.00	.00	.00	15.00	.00
4952	Revenue - Other	397.20	7,000.00	.00	40.00	.00
	Other Revenue Totals	$397.20	$7,000.00	$0.00	$55.00	$0.00
Division **050 - Police Uniform Services** Totals		$1,136,364.65	$193,465.23	$195,400.00	$215,899.78	$135,000.00
Division **051 - Airport Division**						
Charges for Services						
4600_135	Fees For Services Airport	1,091,250.00	1,100,000.00	1,474,397.00	1,474,000.00	1,326,957.00
	Charges for Services Totals	$1,091,250.00	$1,100,000.00	$1,474,397.00	$1,474,000.00	$1,326,957.00
Division **051 - Airport Division** Totals		$1,091,250.00	$1,100,000.00	$1,474,397.00	$1,474,000.00	$1,326,957.00
Division **052 - Dispatch and Communications**						
Charges for Services						
4600_105	Fees For Services Public Safety	29,251.00	36,708.00	45,000.00	28,035.00	35,000.00
	Charges for Services Totals	$29,251.00	$36,708.00	$45,000.00	$28,035.00	$35,000.00
Division **052 - Dispatch and Communications** Totals		$29,251.00	$36,708.00	$45,000.00	$28,035.00	$35,000.00
Division **054 - Community Support**						
Intergovernmental Revenues						
4890_100	Grant Federal - Non Operating Cares Act Relief	.00	500,000.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$500,000.00	$0.00	$0.00	$0.00
Division **054 - Community Support** Totals		$0.00	$500,000.00	$0.00	$0.00	$0.00
Division **055 - CAIP**						
Program **170 - Cares**						
Intergovernmental Revenues						
4875_175	Grants Miscellaneous	.00	14,812.43	363,955.00	95,497.57	299,583.00
	Intergovernmental Revenues Totals	$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
Program **170 - Cares** Totals		$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
Division **055 - CAIP** Totals		$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
Department **17 - Police** Totals		$2,257,297.42	$1,853,332.02	$3,382,771.00	$3,035,382.92	$1,958,403.00
Department **19 - Public Works**						
Division **000 - Admin**						
Intergovernmental Revenues						

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4600_112	Fees For Services Capital Projects	50,219.00	.00	.00	.00	.00
4600_113	Fees For Services Interfund	175,818.90	182,880.71	232,000.00	232,000.01	195,363.00
	Intergovernmental Revenues Totals	$226,037.90	$182,880.71	$232,000.00	$232,000.01	$195,363.00
	Charges for Services					
4275	Rent & Lease	(165.93)	.00	.00	.00	.00
	Charges for Services Totals	($165.93)	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535	Misc Rev	2,155.57	2,487.05	.00	3,554.00	.00
	Miscellaneous Totals	$2,155.57	$2,487.05	$0.00	$3,554.00	$0.00
	Division **000 - Admin** Totals	$228,027.54	$185,367.76	$232,000.00	$235,554.01	$195,363.00
	Division **053 - Parking Services**					
	Charges for Services					
4265	Towing Fees	107,321.50	77,931.55	100,000.00	59,470.41	100,000.00
4320	Parking Permits / Leases	47,701.00	31,821.75	50,000.00	32,690.91	50,000.00
	Charges for Services Totals	$155,022.50	$109,753.30	$150,000.00	$92,161.32	$150,000.00
	Fines and Forfeits					
4050	Parking Fines	990,434.70	1,304,463.14	1,474,851.00	1,059,444.28	1,409,851.00
	Fines and Forfeits Totals	$990,434.70	$1,304,463.14	$1,474,851.00	$1,059,444.28	$1,409,851.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	13,740.50	.00	70,167.87	65,000.00
	Other Revenue Totals	$0.00	$13,740.50	$0.00	$70,167.87	$65,000.00
	Division **053 - Parking Services** Totals	$1,145,457.20	$1,427,956.94	$1,624,851.00	$1,221,773.47	$1,624,851.00
	Division **150 - Engineering**					
	Intergovernmental Revenues					
4600_111	Fees For Services Interdepartmental	.00	33,137.12	.00	.00	.00
4600_112	Fees For Services Capital Projects	178,491.69	227,975.52	375,897.00	.00	482,140.00
4600_113	Fees For Services Interfund	388,059.89	449,288.77	645,352.00	400,137.11	742,358.00
4825_115	Interdepartmental Engineering Charges	262,777.47	286,153.61	252,000.00	92,097.07	60,000.00
	Intergovernmental Revenues Totals	$829,329.05	$996,555.02	$1,273,249.00	$492,234.18	$1,284,498.00
	Division **150 - Engineering** Totals	$829,329.05	$996,555.02	$1,273,249.00	$492,234.18	$1,284,498.00
	Division **151 - Equipment Maintenance**					
	Intergovernmental Revenues					
4825_100	Interdepartmental Equipment Repair	210,757.18	200,805.23	198,000.00	210,604.37	201,000.00
4825_105	Interdepartmental Equipment Fuel	91,923.90	68,548.27	70,000.00	54,250.85	72,100.00
	Intergovernmental Revenues Totals	$302,681.08	$269,353.50	$268,000.00	$264,855.22	$273,100.00
	Charges for Services					
4600_110	Fees For Services Public Works	187,447.97	233,436.67	168,000.00	166,246.40	179,000.00
	Charges for Services Totals	$187,447.97	$233,436.67	$168,000.00	$166,246.40	$179,000.00
	Miscellaneous					
4535	Misc Rev	1,038.96	558.47	.00	519.48	.00
4560	Fuel Reimb Outside City	196,897.26	182,299.43	176,500.00	205,038.16	173,500.00
	Miscellaneous Totals	$197,936.22	$182,857.90	$176,500.00	$205,557.64	$173,500.00
	Division **151 - Equipment Maintenance** Totals	$688,065.27	$685,648.07	$612,500.00	$636,659.26	$625,600.00
	Division **152 - Streets**					
	Program **481 - Street Maintenance**					
	Intergovernmental Revenues					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4825_130	Interdepartmental Material, Labor & Equipment	561,254.59	840,183.35	625,000.00	513,541.28	650,000.00
4875_150	Grants State Aid	309,393.01	331,703.85	324,999.00	330,383.21	311,562.00
	Intergovernmental Revenues Totals	$870,647.60	$1,171,887.20	$949,999.00	$843,924.49	$961,562.00
	Charges for Services					
4600_110	Fees For Services Public Works	728,345.63	672,307.16	825,000.00	589,162.60	850,000.00
	Charges for Services Totals	$728,345.63	$672,307.16	$825,000.00	$589,162.60	$850,000.00
	Licenses and Permits					
4247	Fees and Permits	5,983.00	5,725.00	5,000.00	5,531.00	5,200.00
	Licenses and Permits Totals	$5,983.00	$5,725.00	$5,000.00	$5,531.00	$5,200.00
	Miscellaneous					
4535	Misc Rev	.00	1.00	.00	166.00	.00
	Miscellaneous Totals	$0.00	$1.00	$0.00	$166.00	$0.00
	Program **481 - Street Maintenance** Totals	$1,604,976.23	$1,849,920.36	$1,779,999.00	$1,438,784.09	$1,816,762.00
	Program **482 - Street Concrete**					
	Charges for Services					
4600_110	Fees For Services Public Works	325.00	500.00	.00	225.00	.00
	Charges for Services Totals	$325.00	$500.00	$0.00	$225.00	$0.00
	Program **482 - Street Concrete** Totals	$325.00	$500.00	$0.00	$225.00	$0.00
	Division **152 - Streets** Totals	$1,605,301.23	$1,850,420.36	$1,779,999.00	$1,439,009.09	$1,816,762.00
	Division **153 - Recycling**					
	Charges for Services					
4275	Rent & Lease	.00	.00	.00	4,515.00	.00
4350	Recycling Fees	778,337.83	856,604.32	1,000,632.00	896,886.29	1,700,000.00
	Charges for Services Totals	$778,337.83	$856,604.32	$1,000,632.00	$901,401.29	$1,700,000.00
	Other Revenue					
4515	Recycling Containers	82,055.00	20,425.00	25,000.00	4,775.00	7,000.00
	Other Revenue Totals	$82,055.00	$20,425.00	$25,000.00	$4,775.00	$7,000.00
	Division **153 - Recycling** Totals	$860,392.83	$877,029.32	$1,025,632.00	$906,176.29	$1,707,000.00
	Department **19 - Public Works** Totals	$5,356,573.12	$6,022,977.47	$6,548,231.00	$4,931,406.30	$7,254,074.00
	Department **20 - Permitting and Inspections**					
	Division **000 - Admin**					
	Charges for Services					
4210	Rental Prop Transfer Fee	(1,152.00)	2,800.00	2,500.00	1,750.00	2,500.00
4215	Reinspection Fees	18,530.00	14,410.00	15,000.00	21,243.00	15,000.00
4220	Rental Registration Fees	1,036,707.70	1,023,310.50	1,163,811.00	1,028,513.40	1,223,516.00
	Charges for Services Totals	$1,054,085.70	$1,040,520.50	$1,181,311.00	$1,051,506.40	$1,241,016.00
	Fines and Forfeits					
4035	Late Filing Penalty	7,045.00	4,733.00	3,000.00	22,247.39	3,000.00
4252	Stipulation Fee	9,500.00	11,200.00	40,000.00	48,800.00	50,000.00
	Fines and Forfeits Totals	$16,545.00	$15,933.00	$43,000.00	$71,047.39	$53,000.00
	Licenses and Permits					
4247	Fees and Permits	3,955.00	12,327.50	9,000.00	7,295.00	12,000.00
4255_001	Certificates Of Occupancy Certifcate of Occupancy	16,460.74	8,392.79	25,000.00	7,649.40	25,000.00
4255_002	Certificates Of Occupancy Tenp Certificates	1,172.00	1,650.00	1,800.00	1,950.00	1,800.00
4255_003	Certificates Of Occupancy After the Fact	11,191.00	10,407.50	12,000.00	10,440.00	12,000.00
	Licenses and Permits Totals	$32,778.74	$32,777.79	$47,800.00	$27,334.40	$50,800.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Other Revenue					
4950_123	Donations General	4,750.00	2,500.00	3,000.00	250.00	3,000.00
	Other Revenue Totals	$4,750.00	$2,500.00	$3,000.00	$250.00	$3,000.00
	Miscellaneous					
4535	Misc Rev	11,589.74	14,005.09	16,000.00	8,881.60	16,000.00
4535_100	Misc Rev Zoning Compliance Request	16,520.00	14,665.00	14,000.00	14,875.00	14,000.00
	Miscellaneous Totals	$28,109.74	$28,670.09	$30,000.00	$23,756.60	$30,000.00
	Division **000 - Admin** Totals	$1,136,269.18	$1,120,401.38	$1,305,111.00	$1,173,894.79	$1,377,816.00
	Division **154 - Inspection Services**					
	Licenses and Permits					
4225	Building Trade Permits	1,416,249.90	1,109,669.34	1,620,122.00	765,494.37	1,620,122.00
4247_100	Fees and Permits Bianchi Research	14,760.00	12,564.00	12,200.00	12,708.00	12,200.00
	Licenses and Permits Totals	$1,431,009.90	$1,122,233.34	$1,632,322.00	$778,202.37	$1,632,322.00
	Miscellaneous					
4535	Misc Rev	.00	1.30	.00	.00	.00
	Miscellaneous Totals	$0.00	$1.30	$0.00	$0.00	$0.00
	Division **154 - Inspection Services** Totals	$1,431,009.90	$1,122,234.64	$1,632,322.00	$778,202.37	$1,632,322.00
	Division **157 - Zoning**					
	Charges for Services					
4600_125	Fees For Services Housing & Development	164,881.35	247,503.46	503,143.00	207,420.23	503,143.00
4600_130	Fees For Services Miscellaneous	2.00	.00	.00	.00	.00
	Charges for Services Totals	$164,883.35	$247,503.46	$503,143.00	$207,420.23	$503,143.00
	Licenses and Permits					
4100_125	Licenses And Certificates Housing & Development	484,710.26	202,429.72	332,075.00	174,454.01	332,075.00
	Licenses and Permits Totals	$484,710.26	$202,429.72	$332,075.00	$174,454.01	$332,075.00
	Division **157 - Zoning** Totals	$649,593.61	$449,933.18	$835,218.00	$381,874.24	$835,218.00
	Department **20 - Permitting and Inspections** Totals	$3,216,872.69	$2,692,569.20	$3,772,651.00	$2,333,971.40	$3,845,356.00
	Department **21 - Fletcher Free Library**					
	Division **060 - General Services**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	21,983.75	636.48	.00	683.80	.00
4875_175	Grants Miscellaneous	42,418.03	14,068.96	.00	350.00	.00
4990_200	Interfund Transfer Proceeds Impact Fees	.00	41,067.90	11,500.00	.00	.00
	Intergovernmental Revenues Totals	$64,401.78	$55,773.34	$11,500.00	$1,033.80	$0.00
	Charges for Services					
4600_100	Fees For Services General Government	19,494.36	18,736.50	23,000.00	14,746.57	23,000.00
	Charges for Services Totals	$19,494.36	$18,736.50	$23,000.00	$14,746.57	$23,000.00
	Other Revenue					
4950_123	Donations General	20,036.07	15,000.00	10,000.00	10,000.00	10,000.00
	Other Revenue Totals	$20,036.07	$15,000.00	$10,000.00	$10,000.00	$10,000.00
	Division **060 - General Services** Totals	$103,932.21	$89,509.84	$44,500.00	$25,780.37	$33,000.00
	Division **061 - Summer Reading Program**					
	Intergovernmental Revenues					
4875_110	Grants General Government Operating	.00	.00	7,500.00	7,500.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	7,308.00	7,308.00	.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$14,808.00	$14,808.00	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **061 - Summer Reading Program** Totals	$0.00	$0.00	$14,808.00	$14,808.00	$0.00
	Division **063 - FFL New North End Branch**					
	Intergovernmental Revenues					
4990_200	Interfund Transfer Proceeds Impact Fees	.00	10,950.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$10,950.00	$0.00	$0.00	$0.00
	Division **063 - FFL New North End Branch** Totals	$0.00	$10,950.00	$0.00	$0.00	$0.00
	Department **21 - Fletcher Free Library** Totals	$103,932.21	$100,459.84	$59,308.00	$40,588.37	$33,000.00
	Department **23 - Parks and Recreation**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Intergovernmental Revenues					
4990_709	Interfund Transfer Proceeds CIP	.00	511,219.00	218,000.00	.00	200,000.00
	Intergovernmental Revenues Totals	$0.00	$511,219.00	$218,000.00	$0.00	$200,000.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	4,578.10	56,485.00	38,256.81	35,000.00
4955	Contributions	3,292.10	2,619.00	3,000.00	15,733.12	3,000.00
	Other Revenue Totals	$3,292.10	$7,197.10	$59,485.00	$53,989.93	$38,000.00
	Miscellaneous					
4535	Misc Rev	8,910.68	15,815.84	12,000.00	8,109.80	12,000.00
	Miscellaneous Totals	$8,910.68	$15,815.84	$12,000.00	$8,109.80	$12,000.00
	Program **000 - Administration** Totals	$12,202.78	$534,231.94	$289,485.00	$62,099.73	$250,000.00
	Program **003 - Assigned Projects**					
	Other Revenue					
4725_111	Use of Assigned Fund Balance Building Repair /Stormwater	(221.12)	.00	.00	.00	.00
	Other Revenue Totals	($221.12)	$0.00	$0.00	$0.00	$0.00
	Program **003 - Assigned Projects** Totals	($221.12)	$0.00	$0.00	$0.00	$0.00
	Program **050 - Marketing**					
	Charges for Services					
4600_130	Fees For Services Miscellaneous	8,960.00	16,056.00	10,000.00	3,629.80	.00
	Charges for Services Totals	$8,960.00	$16,056.00	$10,000.00	$3,629.80	$0.00
	Program **050 - Marketing** Totals	$8,960.00	$16,056.00	$10,000.00	$3,629.80	$0.00
	Program **230 - Parks Planning**					
	Intergovernmental Revenues					
4600_112	Fees For Services Capital Projects	37,000.00	43,341.00	43,341.00	43,341.00	.00
4990_830	Interfund Transfer Proceeds PFP	.00	.00	.00	.00	113,149.00
	Intergovernmental Revenues Totals	$37,000.00	$43,341.00	$43,341.00	$43,341.00	$113,149.00
	Program **230 - Parks Planning** Totals	$37,000.00	$43,341.00	$43,341.00	$43,341.00	$113,149.00
	Division **000 - Admin** Totals	$57,941.66	$593,628.94	$342,826.00	$109,070.53	$363,149.00
	Division **044 - Grants**					
	Intergovernmental Revenues					
4875_000	Grants Proceeds	35,380.82	80,929.93	.00	.00	.00
4875_140	Grants State Operating	.00	.00	52,000.00	14,779.38	.00
	Intergovernmental Revenues Totals	$35,380.82	$80,929.93	$52,000.00	$14,779.38	$0.00
	Division **044 - Grants** Totals	$35,380.82	$80,929.93	$52,000.00	$14,779.38	$0.00
	Division **100 - Parks**					
	Program **000 - Administration**					

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Charges for Services					
4275	Rent & Lease	.00	.00	5,000.00	.00	5,000.00
4345	Advertising Revenues	985.00	.00	.00	.00	.00
4375	Recreation Fees	24,295.00	29,975.00	23,500.00	24,922.10	29,925.00
4600_120	Fees For Services Culture & Recreation	10,350.82	6,207.00	7,000.00	2,822.35	7,350.00
	Charges for Services Totals	$35,630.82	$36,182.00	$35,500.00	$27,744.45	$42,275.00
	Other Revenue					
4950	Donations	1,300.00	.00	.00	.00	.00
	Other Revenue Totals	$1,300.00	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535_130	Misc Rev Reimbursements	.00	.00	.00	2,506.98	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$2,506.98	$0.00
	Program **000 - Administration** Totals	$36,930.82	$36,182.00	$35,500.00	$30,251.43	$42,275.00
	Program **235 - Grounds Maintenance**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	8,044.75	1,173.74	10,000.00	5,508.68	10,500.00
	Charges for Services Totals	$8,044.75	$1,173.74	$10,000.00	$5,508.68	$10,500.00
	Program **235 - Grounds Maintenance** Totals	$8,044.75	$1,173.74	$10,000.00	$5,508.68	$10,500.00
	Program **236 - Buildings Maintenance**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	6,694.38	9,608.01	6,000.00	1,750.00	6,000.00
	Charges for Services Totals	$6,694.38	$9,608.01	$6,000.00	$1,750.00	$6,000.00
	Miscellaneous					
4535	Misc Rev	.00	6,400.00	.00	.00	.00
	Miscellaneous Totals	$0.00	$6,400.00	$0.00	$0.00	$0.00
	Program **236 - Buildings Maintenance** Totals	$6,694.38	$16,008.01	$6,000.00	$1,750.00	$6,000.00
	Program **237 - Trees & Greenways**					
	Intergovernmental Revenues					
4990_832	Interfund Transfer Proceeds Greenbelt	.00	.00	123,674.00	123,674.00	130,732.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$123,674.00	$123,674.00	$130,732.00
	Charges for Services					
4365	Material, Labor And Equipment	111,266.66	116,849.83	105,000.00	107,065.24	105,000.00
4425	Billing Services	.00	620.00	5,000.00	552.00	5,000.00
	Charges for Services Totals	$111,266.66	$117,469.83	$110,000.00	$107,617.24	$110,000.00
	Program **237 - Trees & Greenways** Totals	$111,266.66	$117,469.83	$233,674.00	$231,291.24	$240,732.00
	Program **238 - Conservation**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	.00	.00	.00	.00	8,560.00
4990_833	Interfund Transfer Proceeds Conservation Legacy	.00	.00	164,117.00	164,117.00	68,200.00
4990_834	Interfund Transfer Proceeds Bike Path Improvements	.00	.00	144,256.00	144,256.00	263,108.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$308,373.00	$308,373.00	$339,868.00
	Charges for Services					
4375	Recreation Fees	50,769.00	46,116.00	48,000.00	42,789.80	48,000.00
	Charges for Services Totals	$50,769.00	$46,116.00	$48,000.00	$42,789.80	$48,000.00
	Other Revenue					
4950	Donations	5,720.00	5,625.00	5,000.00	2,750.00	5,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Other Revenue Totals	$5,720.00	$5,625.00	$5,000.00	$2,750.00	$5,000.00
	Miscellaneous					
4535	Misc Rev	300.00	2,658.00	.00	.00	.00
	Miscellaneous Totals	$300.00	$2,658.00	$0.00	$0.00	$0.00
	Program **238 - Conservation** Totals	$56,789.00	$54,399.00	$361,373.00	$353,912.80	$392,868.00
	Program **239 - Cemeteries**					
	Intergovernmental Revenues					
4990	Interfund Transfer Proceeds	20,000.00	21,443.48	25,000.00	.00	21,443.00
	Intergovernmental Revenues Totals	$20,000.00	$21,443.48	$25,000.00	$0.00	$21,443.00
	Charges for Services					
4275	Rent & Lease	5,235.00	2,404.00	4,000.00	3,525.00	4,000.00
4310	Sales Of Cemetary Lots	105,970.75	58,573.25	78,000.00	82,099.00	78,000.00
4315	Burials	70,168.00	68,536.00	70,000.00	70,148.00	70,000.00
4600_130	Fees For Services Miscellaneous	220.00	.00	2,000.00	.00	2,000.00
	Charges for Services Totals	$181,593.75	$129,513.25	$154,000.00	$155,772.00	$154,000.00
	Other Revenue					
4950	Donations	.00	150.00	.00	100.00	.00
	Other Revenue Totals	$0.00	$150.00	$0.00	$100.00	$0.00
	Miscellaneous					
4330	Foundations	1,095.00	1,980.00	2,000.00	1,900.00	350.00
	Miscellaneous Totals	$1,095.00	$1,980.00	$2,000.00	$1,900.00	$350.00
	Program **239 - Cemeteries** Totals	$202,688.75	$153,086.73	$181,000.00	$157,772.00	$175,793.00
	Program **240 - Central Facilities**					
	Intergovernmental Revenues					
4600_111	Fees For Services Interdepartmental	56,995.00	31,500.00	80,973.00	80,973.98	62,150.00
4825_145	Interdepartmental Facility Charges	82,105.00	82,105.01	82,105.00	82,105.01	82,105.00
	Intergovernmental Revenues Totals	$139,100.00	$113,605.01	$163,078.00	$163,078.99	$144,255.00
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	3,200.00	.00	.00	.00	.00
	Charges for Services Totals	$3,200.00	$0.00	$0.00	$0.00	$0.00
	Other Revenue					
4950	Donations	.00	.00	.00	1,549.00	.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$1,549.00	$0.00
	Miscellaneous					
4535_130	Misc Rev Reimbursements	.08	21,198.45	.00	19,710.69	.00
	Miscellaneous Totals	$0.08	$21,198.45	$0.00	$19,710.69	$0.00
	Program **240 - Central Facilities** Totals	$142,300.08	$134,803.46	$163,078.00	$184,338.68	$144,255.00
	Division **100 - Parks** Totals	$564,714.44	$513,122.77	$990,625.00	$964,824.83	$1,012,423.00
	Division **101 - Recreation**					
	Program **000 - Administration**					
	Other Revenue					
4950	Donations	1,800.00	2,000.00	8,000.00	.00	.00
	Other Revenue Totals	$1,800.00	$2,000.00	$8,000.00	$0.00	$0.00
	Program **000 - Administration** Totals	$1,800.00	$2,000.00	$8,000.00	$0.00	$0.00
	Program **244 - Senior Services**					
	Intergovernmental Revenues					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4875_175	Grants Miscellaneous	.00	.00	5,000.00	.00	.00
4990_100	Interfund Transfer Proceeds General Fund	45,000.00	47,271.00	48,690.00	47,272.00	.00
	Intergovernmental Revenues Totals	$45,000.00	$47,271.00	$53,690.00	$47,272.00	$0.00
	Charges for Services					
4375	Recreation Fees	4,493.50	10,292.50	10,000.00	3,217.90	.00
	Charges for Services Totals	$4,493.50	$10,292.50	$10,000.00	$3,217.90	$0.00
	Other Revenue					
4950	Donations	605.88	342.50	42,000.00	42,430.00	.00
	Other Revenue Totals	$605.88	$342.50	$42,000.00	$42,430.00	$0.00
	Program **244 - Senior Services** Totals	$50,099.38	$57,906.00	$105,690.00	$92,919.90	$0.00
	Program **245 - Recreation Programs**					
	Intergovernmental Revenues					
4875_150	Grants State Aid	53,127.10	54,174.70	60,000.00	51,152.80	60,000.00
4875_175	Grants Miscellaneous	130,451.88	98,919.56	95,000.00	100,000.00	95,000.00
	Intergovernmental Revenues Totals	$183,578.98	$153,094.26	$155,000.00	$151,152.80	$155,000.00
	Charges for Services					
4340	Child Care	.00	160.54	.00	.00	.00
4375	Recreation Fees	128,970.50	160,562.00	175,000.00	193,536.16	180,000.00
	Charges for Services Totals	$128,970.50	$160,722.54	$175,000.00	$193,536.16	$180,000.00
	Other Revenue					
4950	Donations	1,500.00	.00	7,500.00	14,753.00	7,500.00
	Other Revenue Totals	$1,500.00	$0.00	$7,500.00	$14,753.00	$7,500.00
	Program **245 - Recreation Programs** Totals	$314,049.48	$313,816.80	$337,500.00	$359,441.96	$342,500.00
	Program **246 - Events**					
	Charges for Services					
4375	Recreation Fees	17,145.41	20,564.40	42,000.00	30,456.54	32,000.00
	Charges for Services Totals	$17,145.41	$20,564.40	$42,000.00	$30,456.54	$32,000.00
	Other Revenue					
4950	Donations	56,284.13	87,851.31	65,000.00	63,415.00	48,750.00
	Other Revenue Totals	$56,284.13	$87,851.31	$65,000.00	$63,415.00	$48,750.00
	Program **246 - Events** Totals	$73,429.54	$108,415.71	$107,000.00	$93,871.54	$80,750.00
	Program **247 - Bus Operations**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	35,840.00	20,480.00	20,500.00	19,085.00	20,500.00
	Charges for Services Totals	$35,840.00	$20,480.00	$20,500.00	$19,085.00	$20,500.00
	Program **247 - Bus Operations** Totals	$35,840.00	$20,480.00	$20,500.00	$19,085.00	$20,500.00
	Program **248 - Athletic Programs**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	12,000.00	10,000.00	12,000.00	.00	12,000.00
	Intergovernmental Revenues Totals	$12,000.00	$10,000.00	$12,000.00	$0.00	$12,000.00
	Charges for Services					
4375	Recreation Fees	156,941.25	195,666.68	190,000.00	163,643.78	205,000.00
	Charges for Services Totals	$156,941.25	$195,666.68	$190,000.00	$163,643.78	$205,000.00
	Other Revenue					
4950	Donations	374.00	1,150.00	10,000.00	1,050.00	10,000.00
	Other Revenue Totals	$374.00	$1,150.00	$10,000.00	$1,050.00	$10,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Program **248 - Athletic Programs** Totals	$169,315.25	$206,816.68	$212,000.00	$164,693.78	$227,000.00
	Division **101 - Recreation** Totals	$644,533.65	$709,435.19	$790,690.00	$730,012.18	$670,750.00
	Division **102 - Waterfront**					
	Program **000 - Administration**					
	Charges for Services					
4295	Parking Fees	.00	.00	625,900.00	575,336.50	715,000.00
	Charges for Services Totals	$0.00	$0.00	$625,900.00	$575,336.50	$715,000.00
	Other Revenue					
4380_100	Third Party Gateway ParkMobile	.00	.00	17,053.00	14,621.00	17,550.00
4380_109	Third Party Gateway CC surcharge	.00	.00	.00	(8.98)	.00
4470	Rent Buildings	.00	860.00	.00	.00	.00
	Other Revenue Totals	$0.00	$860.00	$17,053.00	$14,612.02	$17,550.00
	Program **000 - Administration** Totals	$0.00	$860.00	$642,953.00	$589,948.52	$732,550.00
	Program **246 - Events**					
	Charges for Services					
4300	Parks Event Rental	71,131.75	99,432.00	92,530.00	45,730.00	69,379.00
4375	Recreation Fees	.00	.00	3,000.00	.00	.00
	Charges for Services Totals	$71,131.75	$99,432.00	$95,530.00	$45,730.00	$69,379.00
	Program **246 - Events** Totals	$71,131.75	$99,432.00	$95,530.00	$45,730.00	$69,379.00
	Program **257 - North Beach**					
	Charges for Services					
4295	Parking Fees	92,540.89	18,794.80	.00	.00	.00
4400	Campsite Revenues	659,551.45	671,905.35	710,000.00	593,802.85	710,000.00
4600_120	Fees For Services Culture & Recreation	680.00	1,940.00	1,500.00	1,479.00	1,500.00
	Charges for Services Totals	$752,772.34	$692,640.15	$711,500.00	$595,281.85	$711,500.00
	Other Revenue					
4380_101	Third Party Gateway Firefly	10,583.99	11,783.38	12,467.00	19,429.93	28,000.00
4380_102	Third Party Gateway Stripe or Basys	7,024.51	21,685.60	26,933.00	24,729.05	27,217.00
4390_100	Concessions Taxable	26,283.79	20,621.82	30,000.00	18,211.12	30,000.00
4390_110	Concessions Non-Taxable	175.23	117.00	.00	.00	.00
4470	Rent Buildings	53,552.46	47,049.73	55,000.00	58,002.67	55,000.00
4850	Cash Over	(3,327.65)	360.61	.00	34.29	.00
	Other Revenue Totals	$94,292.33	$101,618.14	$124,400.00	$120,407.06	$140,217.00
	Program **257 - North Beach** Totals	$847,064.67	$794,258.29	$835,900.00	$715,688.91	$851,717.00
	Program **258 - Waterfront Operations**					
	Charges for Services					
4295	Parking Fees	529,362.99	653,785.70	.00	(266.50)	.00
4415_100	Boat Rental Slips Commercial	673,160.83	575,051.17	196,000.00	126,749.48	181,000.00
4415_110	Boat Rental Slips Seasonal	.00	.00	392,700.00	410,030.94	405,000.00
4415_120	Boat Rental Slips Transient	.00	155,816.62	175,000.00	136,091.76	170,000.00
4600_120	Fees For Services Culture & Recreation	8,148.71	.00	.00	240.00	.00
	Charges for Services Totals	$1,210,672.53	$1,384,653.49	$763,700.00	$672,845.68	$756,000.00
	Other Revenue					
4380_100	Third Party Gateway ParkMobile	10,502.00	17,945.25	.00	.00	.00
4380_109	Third Party Gateway CC surcharge	.00	.00	9,360.00	.00	9,360.00
4390_100	Concessions Taxable	239,147.51	285,870.15	260,000.00	190,750.37	266,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4470	Rent Buildings	42,430.00	38,642.50	42,000.00	32,017.50	42,000.00
4850	Cash Over	20.00	(29.50)	.00	(20.00)	.00
4950	Donations	.00	5,000.00	5,000.00	5,000.00	.00
	Other Revenue Totals	$292,099.51	$347,428.40	$316,360.00	$227,747.87	$317,360.00
	Program **258 - Waterfront Operations** Totals	$1,502,772.04	$1,732,081.89	$1,080,060.00	$900,593.55	$1,073,360.00
	Division **102 - Waterfront** Totals	$2,420,968.46	$2,626,632.18	$2,654,443.00	$2,251,960.98	$2,727,006.00
	Division **103 - Rec Facilities**					
	Program **249 - O.N.E. Center**					
	Charges for Services					
4275	Rent & Lease	76,905.50	86,488.80	80,000.00	88,815.54	22,250.00
4375	Recreation Fees	73,928.50	108,384.75	105,000.00	106,526.15	77,600.00
	Charges for Services Totals	$150,834.00	$194,873.55	$185,000.00	$195,341.69	$99,850.00
	Program **249 - O.N.E. Center** Totals	$150,834.00	$194,873.55	$185,000.00	$195,341.69	$99,850.00
	Program **255 - Leddy Arena**					
	Charges for Services					
4275	Rent & Lease	480,371.46	539,285.51	530,000.00	491,890.28	535,000.00
4345	Advertising Revenues	10,056.04	11,800.00	20,000.00	13,200.00	12,000.00
4375	Recreation Fees	159,152.73	192,421.65	175,000.00	199,340.82	195,000.00
	Charges for Services Totals	$649,580.23	$743,507.16	$725,000.00	$704,431.10	$742,000.00
	Other Revenue					
4405_100	Pro Shop Sales Taxable	13,258.21	16,838.32	15,000.00	17,221.16	15,000.00
4405_110	Pro Shop Sales Non-Taxable	1,622.70	4,916.59	3,000.00	2,561.30	5,000.00
4420	Public Skating	25,335.00	29,313.00	27,000.00	24,841.00	27,000.00
4850	Cash Over	.00	.00	.00	(10.23)	.00
	Other Revenue Totals	$40,215.91	$51,067.91	$45,000.00	$44,613.23	$47,000.00
	Program **255 - Leddy Arena** Totals	$689,796.14	$794,575.07	$770,000.00	$749,044.33	$789,000.00
	Program **259 - Miller Center**					
	Charges for Services					
4275	Rent & Lease	81,941.89	115,922.50	131,000.00	126,833.00	115,000.00
4375	Recreation Fees	43,946.80	39,400.00	45,000.00	48,908.54	40,000.00
	Charges for Services Totals	$125,888.69	$155,322.50	$176,000.00	$175,741.54	$155,000.00
	Program **259 - Miller Center** Totals	$125,888.69	$155,322.50	$176,000.00	$175,741.54	$155,000.00
	Division **103 - Rec Facilities** Totals	$966,518.83	$1,144,771.12	$1,131,000.00	$1,120,127.56	$1,043,850.00
	Department **23 - Parks and Recreation** Totals	$4,690,057.86	$5,668,520.13	$5,961,584.00	$5,190,775.46	$5,817,178.00
	Department **27 - Burlington City Arts**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	353.51	17,000.00	8,278.76	8,500.00
	Other Revenue Totals	$0.00	$353.51	$17,000.00	$8,278.76	$8,500.00
	Program **000 - Administration** Totals	$0.00	$353.51	$17,000.00	$8,278.76	$8,500.00
	Program **051 - Development**					
	Intergovernmental Revenues					
4875_100	Grants Federal Operating Direct	100,000.00	25,000.00	45,000.00	45,000.00	.00
4875_140	Grants State Operating	49,100.00	113,474.07	89,000.00	10,000.00	9,000.00
	Intergovernmental Revenues Totals	$149,100.00	$138,474.07	$134,000.00	$55,000.00	$9,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Other Revenue						
4950_115	Donations Corporate	303,492.34	256,203.00	323,500.00	193,641.40	250,000.00
4950_120	Donations Board	116,525.00	65,584.79	100,000.00	134,643.50	125,000.00
4950_123	Donations General	29,784.39	29,222.75	33,000.00	32,320.39	50,000.00
4950_125	Donations Major Gifts	219,200.00	194,716.74	262,500.00	152,822.28	255,000.00
4950_130	Donations Special Events	63,730.30	92,711.20	65,000.00	16,839.93	65,000.00
	Other Revenue Totals	$732,732.03	$638,438.48	$784,000.00	$530,267.50	$745,000.00
Miscellaneous						
4330	Foundations	129,950.00	110,000.00	125,000.00	110,000.00	250,000.00
	Miscellaneous Totals	$129,950.00	$110,000.00	$125,000.00	$110,000.00	$250,000.00
	Program **051 - Development** Totals	$1,011,782.03	$886,912.55	$1,043,000.00	$695,267.50	$1,004,000.00
	Division **000 - Admin** Totals	$1,011,782.03	$887,266.06	$1,060,000.00	$703,546.26	$1,012,500.00
Division **175 - BCA Center**						
Charges for Services						
4275	Rent & Lease	19,803.13	26,790.50	23,000.00	21,024.75	23,000.00
4600_120	Fees For Services Culture & Recreation	43,550.00	39,416.00	64,000.00	38,025.00	50,000.00
	Charges for Services Totals	$63,353.13	$66,206.50	$87,000.00	$59,049.75	$73,000.00
Other Revenue						
4950_123	Donations General	.00	.00	.00	383.00	.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$383.00	$0.00
Miscellaneous						
4395	Art & Merchandise Sales	67,226.60	31,668.33	110,000.00	135,964.81	60,000.00
4397	Class Registration	9,365.00	17,246.25	16,000.00	16,107.25	12,000.00
	Miscellaneous Totals	$76,591.60	$48,914.58	$126,000.00	$152,072.06	$72,000.00
	Division **175 - BCA Center** Totals	$139,944.73	$115,121.08	$213,000.00	$211,504.81	$145,000.00
Division **176 - Arts Education**						
Program **056 - Clay Studio**						
Miscellaneous						
4397	Class Registration	7.91	.00	.00	.00	.00
	Miscellaneous Totals	$7.91	$0.00	$0.00	$0.00	$0.00
	Program **056 - Clay Studio** Totals	$7.91	$0.00	$0.00	$0.00	$0.00
Program **058 - Visual Arts**						
Charges for Services						
4275	Rent & Lease	46,092.00	63,010.10	95,000.00	86,915.57	90,000.00
4600_120	Fees For Services Culture & Recreation	12,135.00	.00	.00	.00	.00
	Charges for Services Totals	$58,227.00	$63,010.10	$95,000.00	$86,915.57	$90,000.00
Miscellaneous						
4395	Art & Merchandise Sales	14,852.58	17,292.97	20,500.00	12,103.51	21,525.00
4397	Class Registration	251,816.98	273,975.75	360,000.00	256,935.46	290,000.00
	Miscellaneous Totals	$266,669.56	$291,268.72	$380,500.00	$269,038.97	$311,525.00
	Program **058 - Visual Arts** Totals	$324,896.56	$354,278.82	$475,500.00	$355,954.54	$401,525.00
	Division **176 - Arts Education** Totals	$324,904.47	$354,278.82	$475,500.00	$355,954.54	$401,525.00
Division **177 - Festivals/Events**						
Intergovernmental Revenues						
4990_100	Interfund Transfer Proceeds General Fund	.00	30,000.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$30,000.00	$0.00	$0.00	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Charges for Services					
4275	Rent & Lease	35,748.86	43,944.40	52,000.00	32,212.10	94,560.00
4295	Parking Fees	.00	20,421.00	.00	.00	.00
	Charges for Services Totals	$35,748.86	$64,365.40	$52,000.00	$32,212.10	$94,560.00
	Other Revenue					
4950_115	Donations Corporate	13,100.00	69,500.00	.00	.00	.00
	Other Revenue Totals	$13,100.00	$69,500.00	$0.00	$0.00	$0.00
	Miscellaneous					
4387	Admissions	57,597.33	73,043.19	75,000.00	71,417.59	75,000.00
4395	Art & Merchandise Sales	.00	76,490.97	.00	.00	.00
	Miscellaneous Totals	$57,597.33	$149,534.16	$75,000.00	$71,417.59	$75,000.00
	Division **177 - Festivals/Events** Totals	$106,446.19	$313,399.56	$127,000.00	$103,629.69	$169,560.00
	Division **178 - Public Art**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	19,299.00	5,000.00	12,000.00	10,707.00	34,000.00
	Charges for Services Totals	$19,299.00	$5,000.00	$12,000.00	$10,707.00	$34,000.00
	Miscellaneous					
4395	Art & Merchandise Sales	80.75	.00	.00	300.00	.00
	Miscellaneous Totals	$80.75	$0.00	$0.00	$300.00	$0.00
	Division **178 - Public Art** Totals	$19,379.75	$5,000.00	$12,000.00	$11,007.00	$34,000.00
	Department **27 - Burlington City Arts** Totals	$1,602,457.17	$1,675,065.52	$1,887,500.00	$1,385,642.30	$1,762,585.00
	Department **38 - CEDO General Fund**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	220,652.50	.00	.00	.00	.00
4990	Interfund Transfer Proceeds	250,000.00	.00	.00	.00	.00
4990_115	Interfund Transfer Proceeds Reserved/Committed	.00	90,956.37	.00	47,452.22	.00
	Intergovernmental Revenues Totals	$470,652.50	$90,956.37	$0.00	$47,452.22	$0.00
	Charges for Services					
4275	Rent & Lease	50,436.28	52,259.93	48,506.00	49,278.42	.00
	Charges for Services Totals	$50,436.28	$52,259.93	$48,506.00	$49,278.42	$0.00
	Other Revenue					
4720	Use of Fund Balance	3,725.00	.00	.00	.00	.00
	Other Revenue Totals	$3,725.00	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535	Misc Rev	.00	.00	118,149.00	581.55	.00
	Miscellaneous Totals	$0.00	$0.00	$118,149.00	$581.55	$0.00
	Program **000 - Administration** Totals	$524,813.78	$143,216.30	$166,655.00	$97,312.19	$0.00
	Program **385 - RRC**					
	Intergovernmental Revenues					
4990_120	Interfund Transfer Proceeds ARPA	216,352.85	124,524.84	8,200.00	90,612.30	.00
	Intergovernmental Revenues Totals	$216,352.85	$124,524.84	$8,200.00	$90,612.30	$0.00
	Program **385 - RRC** Totals	$216,352.85	$124,524.84	$8,200.00	$90,612.30	$0.00
	Division **000 - Admin** Totals	$741,166.63	$267,741.14	$174,855.00	$187,924.49	$0.00
	Department **38 - CEDO General Fund** Totals	$741,166.63	$267,741.14	$174,855.00	$187,924.49	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	REVENUE TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
EXPENSE						
Department **00 - Non-Departmental**						
Personnel Services						
5000_115	Salaries and Wages Seasonal/Temporary	.00	11,388.00	.00	.00	.00
5300_116	Employer Contributions SOV Childcare Tax	.00	.00	215,000.00	32,889.47	215,000.00
5400_100	Employee Benefits FICA	.00	871.19	.00	.00	.00
	Personnel Services Totals	$0.00	$12,259.19	$215,000.00	$32,889.47	$215,000.00
General Operating						
6203	Dues/Subscriptions	.00	.00	.00	1,200.00	.00
6212	Fuel	126.00	.00	.00	.00	.00
6400_100	Utilities Electricity	719,101.47	762,767.46	750,000.00	687,768.57	750,000.00
6500_103	Professional and Consultant Svs Security Contracts	193,146.70	193,759.81	220,000.00	200,000.00	200,000.00
6500_112	Professional and Consultant Svs Audits - Melanson	.00	.00	.00	.00	100,000.00
6500_114	Professional and Consultant Svs Union Negotiator	50,000.00	.00	.00	.00	.00
6500_115	Professional and Consultant Svs Legal/Arbitration	30,936.87	42,317.19	100,000.00	4,651.17	50,000.00
6500_118	Professional and Consultant Svs Contractual Services	20,229.43	25,333.32	33,377.00	6,500.00	25,000.00
6800_105	Fees for Services BT Data Charges	543,396.93	591,277.80	600,000.00	542,065.37	600,000.00
7200_115	Capital Leases Equipment	11,996.79	12,194.35	12,396.00	6,172.27	12,500.00
7250	Capital Lease Interest	551.03	353.47	153.00	101.64	350.00
7303	Regulatory and Bank Fees	4,073.68	4,096.33	9,000.00	4,500.16	8,000.00
7303_300	Regulatory and Bank Fees KB Analysis	195,524.94	192,582.48	200,000.00	148,558.18	200,000.00
7312	Real Estate Taxes	19,274.28	20,198.16	24,077.00	22,087.40	24,077.00
7318	Abatements	.00	13,494.95	10,316.00	.00	10,000.00
7850	Contingency	500.00	.00	100,000.00	.00	263,040.00
8400_220	Special Events/Projects Emerging needs	.00	1,377.44	50,000.00	14,434.67	.00
	General Operating Totals	$1,788,858.12	$1,859,752.76	$2,109,319.00	$1,638,039.43	$2,242,967.00
Regional Programs						
7600_100	Regional Services GMT	.00	.00	.00	.00	2,280,109.00
7600_110	Regional Services County Tax	.00	.00	.00	.00	253,862.00
7710	Project Subsidies	207,500.00	207,500.00	214,000.00	.00	214,000.00
	Regional Programs Totals	$207,500.00	$207,500.00	$214,000.00	$0.00	$2,747,971.00
Debt Service						
7400_115	Debt Service Principal G O Bond	2,295,000.00	2,810,000.00	3,325,000.00	3,325,000.00	3,690,000.00
7400_180	Debt Service Principal Vermont Municipal Bank	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
7400_200	Debt Service Principal Sustainable Infrastructure Bond	985,000.00	1,025,000.00	1,065,000.00	1,065,000.00	1,115,000.00
7450_180	Debt Service Interest Vermont Municipal Bank	(1,749.30)	41,694.50	38,532.00	28,623.00	35,259.00
7450_200	Debt Service Interest Sustanable Infrastructure Bond	880,105.25	839,594.00	796,557.00	796,556.50	751,017.00
7450_215	Debt Service Interest G.O. Bond	1,915,324.15	2,338,446.07	2,581,508.00	2,590,173.76	2,605,142.00
7475_130	Debt Paying Agent Fees Bond Issue Costs	90,463.47	40,161.61	63,528.00	.00	.00
	Debt Service Totals	$6,264,143.57	$7,194,896.18	$7,970,125.00	$7,905,353.26	$8,296,418.00
Interfund						
7900_117	Interfund Transfer Transfer to Liabilty Insurance	1,410,216.00	1,636,973.00	1,701,052.00	1,701,052.00	1,752,084.00
7900_130	Interfund Transfer To Housing Trust	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
7900_132	Interfund Transfer Open Space	558,201.20	561,424.52	563,316.00	469,430.00	231,542.00
7900_134	Interfund Transfer Greenbelt	280,690.00	156,637.44	164,159.00	130,970.00	132,814.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7900_135	Interfund Transfer To CEDO	.00	10,000.00	.00	.00	1,935,000.00
7900_139	Interfund Transfer CEDO ELI	500,000.00	400,000.00	250,000.00	250,000.00	.00
7900_150	Interfund Transfer To Church Street Marketplace	54,000.00	78,579.00	137,274.00	96,000.00	221,000.00
7900_155	Interfund Transfer Pennies for Parks	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
7900_157	Interfund Transfer Bike Path Maint. & Improvement	258,159.00	280,712.26	281,658.00	234,720.00	296,849.00
7900_160	Interfund Transfer Tax Increment Finance Waterfront	2,358,186.67	2,467,276.70	2,685,017.00	2,237,510.00	551,304.00
7900_161	Interfund Transfer Tax Increment Finance Downtown	2,164,319.48	2,239,686.40	2,255,939.00	1,879,950.00	2,683,296.00
7900_190	Interfund Transfer Capital Street	2,510,315.99	2,931,207.44	3,098,239.00	2,450,900.00	2,485,390.00
7900_405	Interfund Transfer DID	113,479.26	102,991.68	159,733.00	136,440.00	157,171.00
7900_700	Interfund Transfer to Capital Project	.00	46,457.00	.00	44,581.69	.00
8095	Interest On Pooled Cash	25,524.36	24,777.58	20,000.00	7,395.31	.00
	Interfund Totals	$11,349,494.36	$12,059,572.06	$12,443,019.00	$10,577,809.00	$11,633,844.00
	Division **003 - Rent Payment for Land/Buildings**					
	General Operating					
7200_101	Capital Leases Property BCA	82,771.92	78,081.02	83,460.00	83,460.00	83,460.00
7200_103	Capital Leases Property P & R	112,480.00	.00	.00	.00	.00
	General Operating Totals	$195,251.92	$78,081.02	$83,460.00	$83,460.00	$83,460.00
	Division **003 - Rent Payment for Land/Buildings** Totals	$195,251.92	$78,081.02	$83,460.00	$83,460.00	$83,460.00
	Department **00 - Non-Departmental** Totals	$19,805,247.97	$21,412,061.21	$23,034,923.00	$20,237,551.16	$25,219,660.00
	Department **01 - Regional Programs**					
	Division **000 - Admin**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	(2,580.00)	(16,423.00)	.00	(21,545.02)	.00
5400_100	Employee Benefits FICA	(411.15)	(1,256.41)	.00	(1,648.31)	.00
	Personnel Services Totals	($2,991.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
	General Operating					
7825	Board and Commission Compensation	1,300.00	.00	.00	.00	.00
	General Operating Totals	$1,300.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	($1,691.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
	Division **001 - Regional Programs**					
	General Operating					
7650_370	Regional Programs Expanded Mental Health	22,439.00	.00	.00	.00	.00
7650_385	Regional Programs Indigenous People's Study	50,000.00	.00	.00	.00	.00
7709	Accessiblity Committee	1,228.68	5,744.28	5,000.00	4,000.00	.00
7825	Board and Commission Compensation	50,900.00	43,700.00	54,000.00	39,750.00	.00
	General Operating Totals	$124,567.68	$49,444.28	$59,000.00	$43,750.00	$0.00
	Regional Programs					
7600_100	Regional Services GMT	1,660,845.00	1,852,861.00	1,928,561.00	1,928,561.00	.00
7600_105	Regional Services WINOOSKI VALLEY PARK DIST	122,248.00	127,316.00	133,682.00	129,573.00	135,887.00
7600_110	Regional Services County Tax	222,567.00	229,554.00	231,940.00	231,940.00	.00
7600_115	Regional Services Visiting Nurse Association	125,000.00	125,000.00	121,250.00	121,250.00	.00
7600_120	Regional Services G B I C	20,000.00	20,000.00	19,600.00	.00	20,000.00
7600_125	Regional Services Senior Cable TV Assistance	1,284.00	1,048.00	1,500.00	924.00	.00
7600_330	Regional Services Howard Center Street Outreach	155,000.00	77,500.00	77,500.00	.00	249,000.00
7610_130	Sister Cities OTHER	.00	.00	2,000.00	.00	1,000.00
7610_140	Sister Cities Puerto Cabezas	2,000.00	2,000.00	2,000.00	.00	1,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7610_145	Sister Cities Bethlehem/Ard	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_150	Sister Cities Yaroslavl	2,000.00	.00	2,000.00	.00	1,000.00
7610_155	Sister Cities Honfleur	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_165	Sister Cities Kuyalnick	.00	.00	2,000.00	.00	1,000.00
7610_170	Sister Cities Thies-East	.00	.00	2,000.00	2,000.00	1,000.00
7650_165	Regional Programs Generator	.00	7,500.00	7,350.00	.00	.00
7650_170	Regional Programs Local Motion - Bike Ferry	4,500.00	4,500.00	4,410.00	.00	.00
7650_185	Regional Programs Steps to End Domestic Violence	14,000.00	14,000.00	14,000.00	.00	14,000.00
7650_190	Regional Programs Hope Works	10,000.00	10,000.00	10,000.00	.00	10,000.00
7650_195	Regional Programs Burlington Concert Band	5,000.00	5,000.00	4,900.00	5,000.00	.00
7650_210	Regional Programs Chamber Of Commerce	2,050.00	2,110.00	2,156.00	2,156.00	2,200.00
7650_215	Regional Programs Martin Luther King Day	8,500.00	8,500.00	.00	.00	.00
7650_220	Regional Programs Special Projects -Emerging Needs	12,090.08	250.00	.00	.00	.00
7650_225	Regional Programs Highlight	19,998.14	19,999.17	.00	.00	.00
7650_230	Regional Programs American Red Cross	2,000.00	.00	2,450.00	.00	.00
7650_235	Regional Programs Seaba-Art Hop	.00	5,000.00	4,900.00	4,900.00	.00
7650_240	Regional Programs Hands - Senior Holiday Dinner	1,500.00	1,500.00	1,500.00	.00	.00
7650_255	Regional Programs VT & Natl League Of City	57,894.00	60,156.00	56,260.00	61,980.00	63,850.00
7650_260	Regional Programs Chitenden City Reg Plan Comm	54,827.00	54,410.00	53,350.00	55,384.00	56,000.00
7650_270	Regional Programs Sara Holbrook	6,000.00	6,000.00	5,880.00	5,000.00	.00
7650_275	Regional Programs Boys And Girls Club	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_280	Regional Programs King Street Center	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_295	Regional Programs Us Conference Of Mayors	5,475.90	3,663.50	.00	.00	.00
7650_300	Regional Programs Jazz Fest Commitment	20,000.00	7,500.00	.00	.00	.00
7650_305	Regional Programs Turning Point Center	17,950.00	17,950.00	.00	.00	.00
7650_310	Regional Programs CATMA	16,250.00	13,000.00	9,555.00	13,000.00	16,250.00
7650_315	Regional Programs VT Interntional Film Festival	13,000.00	13,000.00	12,740.00	12,740.00	.00
7650_320	Regional Programs Arts	8,750.00	61,250.00	.00	.00	.00
7650_325	Regional Programs Heineberg Sr Ctr	88,000.00	88,000.00	85,360.00	85,360.00	85,360.00
7650_340	Regional Programs ANEW	110,000.00	.00	.00	.00	.00
7650_360	Regional Programs Vermont City Marathon	5,000.00	5,000.00	4,900.00	.00	.00
7650_365	Regional Programs JUMP	1,500.00	1,500.00	1,500.00	.00	.00
	Regional Programs Totals	$2,811,229.12	$2,861,067.67	$2,821,004.00	$2,663,768.00	$671,547.00
	Interfund					
7900_138	Interfund Transfer Champlain Sr Center	45,000.00	47,271.00	47,272.00	47,272.00	.00
	Interfund Totals	$45,000.00	$47,271.00	$47,272.00	$47,272.00	$0.00
	Division **001 - Regional Programs** Totals	$2,980,796.80	$2,957,782.95	$2,927,276.00	$2,754,790.00	$671,547.00
	Department **01 - Regional Programs** Totals	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Department **02 - Mayor's Office**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	352,216.16	418,641.96	399,018.00	268,664.96	403,319.00
5000_115	Salaries and Wages Seasonal/Temporary	3,220.00	29,028.42	5,000.00	69,885.62	204,448.00
5100	Overtime	1,214.48	2,711.94	1,516.00	759.90	1,516.00
5200_106	Other Personnel Services Staffing	12.55	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	7,344.14	.00	1,600.00	100.00	1,600.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_130	Other Personnel Services Allowance Taxable	153.84	692.28	2,000.00	692.28	2,000.00
5400_100	Employee Benefits FICA	26,435.85	33,082.35	31,299.00	25,244.22	46,886.00
5400_115	Employee Benefits Retirement B	24,671.00	31,312.00	37,859.00	37,859.00	41,094.00
5400_120	Employee Benefits Workers Compensation	13,106.00	10,788.81	13,453.00	13,453.00	11,827.00
5400_125	Employee Benefits Health Insurance	46,760.00	61,924.00	38,889.00	38,889.00	71,478.00
5400_130	Employee Benefits Dental Insurance	2,665.00	2,849.00	452.00	452.00	2,395.00
5400_135	Employee Benefits Life Insurance	769.00	654.00	642.00	642.00	688.00
	Personnel Services Totals	$478,568.02	$591,684.76	$531,728.00	$456,641.98	$787,251.00
	General Operating					
6000	Office Supplies	1,085.55	1,152.54	650.00	1,073.40	650.00
6005	Postage	25.15	13.20	34.00	158.11	34.00
6010	Computer Equipment	.00	.00	.00	449.45	.00
6200	Medical Fees And Supplies	.00	500.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	16.52	26.09	12.00	148.98	12.00
6203	Dues/Subscriptions	1,950.99	1,710.36	1,500.00	1,242.61	1,500.00
6400_125	Utilities Telecommunications	2,104.33	2,025.21	2,088.00	1,624.72	2,088.00
6400_127	Utilities Cellular Communications	553.32	936.75	565.00	1,106.34	565.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	125,000.00	.00	.00
6700_110	Travel & Training Travel Expense	5,054.09	2,655.75	2,000.00	2,057.80	2,000.00
7200_115	Capital Leases Equipment	.00	122.43	.00	192.39	210.00
7652	Discretionary Spending	9,526.74	9,037.31	8,000.00	6,643.95	8,000.00
	General Operating Totals	$20,316.69	$18,179.64	$139,849.00	$14,697.75	$15,059.00
	Regional Programs					
7650_220	Regional Programs Special Projects -Emerging Needs	2,681.10	774.83	10,000.00	2,559.06	10,000.00
7650_295	Regional Programs Us Conference Of Mayors	.00	2,000.00	4,500.00	4,895.50	4,500.00
	Regional Programs Totals	$2,681.10	$2,774.83	$14,500.00	$7,454.56	$14,500.00
	Division **000 - Admin** Totals	$501,565.81	$612,639.23	$686,077.00	$478,794.29	$816,810.00
	Department **02 - Mayor's Office** Totals	$501,565.81	$612,639.23	$686,077.00	$478,794.29	$816,810.00
	Department **03 - City Council**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	56,667.08	60,000.47	59,603.00	43,845.97	40,000.00
5000_115	Salaries and Wages Seasonal/Temporary	4,344.00	28,263.30	.00	24,533.76	.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	.00	.00	.00
5400_100	Employee Benefits FICA	4,881.08	6,759.74	4,560.00	5,319.31	3,060.00
	Personnel Services Totals	$65,892.16	$95,123.51	$64,163.00	$73,699.04	$43,060.00
	General Operating					
6500_136	Professional and Consultant Svs Meeting Video	.00	.00	.00	.00	90,000.00
6505_101	Councilor Ward 1 - Neubieser	2,323.86	6,574.81	5,000.00	4,050.08	5,000.00
6505_107	Councilor East District - Doherty	752.10	.00	5,000.00	14.13	5,000.00
6505_201	Councilor Central District - Grant	228.84	1,854.11	5,000.00	3,134.70	5,000.00
6505_202	Councilor Ward 2- Bergman	2,807.45	2,897.26	5,000.00	3,599.45	5,000.00
6505_304	Councilor Ward 3 - Kane	2,056.15	6,262.09	5,000.00	3,781.86	5,000.00
6505_401	Councilor North District - Barlow	.00	.00	5,000.00	.00	5,000.00
6505_402	Councilor Ward 4 - Carpenter	.00	242.22	5,000.00	3,392.52	5,000.00
6505_500	Councilor South District - Shannon	.00	52.01	5,000.00	5,000.00	5,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6505_501	Councilor Ward 5 - Traverse	.00	41.63	5,000.00	3,043.45	5,000.00
6505_605	Councilor Ward 6 - Brown-McKnight	1,536.05	5,229.57	5,000.00	3,392.52	5,000.00
6505_701	Councilor Ward 7 - Litwin	.00	4,308.26	5,000.00	2,663.11	5,000.00
6505_802	Councilor Ward 8 - Broderick	.00	.00	5,000.00	3,974.42	5,000.00
6520	Initiative	29,003.41	36,541.11	50,000.00	28,895.81	50,000.00
7709	Accessiblity Committee	.00	.00	.00	.00	5,000.00
7825	Board and Commission Compensation	.00	.00	.00	.00	54,000.00
	General Operating Totals	$38,707.86	$64,003.07	$110,000.00	$64,942.05	$259,000.00
	Division **000 - Admin** Totals	$104,600.02	$159,126.58	$174,163.00	$138,641.09	$302,060.00
	Department **03 - City Council** Totals	$104,600.02	$159,126.58	$174,163.00	$138,641.09	$302,060.00
	Department **04 - Clerk/Treasurer**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,674,368.03	1,748,564.87	1,945,595.00	1,365,221.39	2,184,709.00
5000_110	Salaries and Wages Regular Part Time	272.53	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	104,406.59	25,419.29	115,000.00	.00	30,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(145,735.00)	.00	(147,257.00)
5100	Overtime	51,459.88	19,164.10	50,000.00	24,385.92	35,000.00
5200_115	Other Personnel Services Other Compensation	6,005.79	7,385.92	8,351.00	5,113.06	7,500.00
5200_116	Other Personnel Services Longevity Pay	2,940.00	2,860.42	3,045.00	2,015.33	3,195.00
5200_120	Other Personnel Services Shift Differential	156.89	70.88	150.00	95.84	150.00
5200_130	Other Personnel Services Allowance Taxable	8,416.03	6,978.57	13,500.00	6,661.94	10,000.00
5400_100	Employee Benefits FICA	133,909.25	129,811.44	163,377.00	101,420.64	173,697.00
5400_115	Employee Benefits Retirement B	152,627.00	164,819.00	182,992.00	182,992.00	222,599.00
5400_120	Employee Benefits Workers Compensation	83,106.00	56,791.74	70,786.00	70,786.00	64,150.00
5400_125	Employee Benefits Health Insurance	316,769.00	313,781.00	362,284.00	362,284.00	412,613.00
5400_130	Employee Benefits Dental Insurance	19,864.00	15,626.00	18,115.00	18,115.00	20,506.00
5400_135	Employee Benefits Life Insurance	5,098.00	4,085.00	3,532.00	3,532.00	4,130.00
5400_145	Employee Benefits Employee Parking	3,580.00	3,680.00	.00	4,320.00	.00
5400_150	Employee Benefits Recognition	7,300.52	2,843.61	5,100.00	3,429.59	5,301.00
	Personnel Services Totals	$2,570,279.51	$2,501,881.84	$2,796,092.00	$2,150,372.71	$3,026,293.00
	General Operating					
6000	Office Supplies	19,786.54	8,424.71	14,000.00	5,957.44	14,000.00
6005	Postage	23,828.38	23,292.18	23,186.00	22,649.26	25,000.00
6007	Shipping and Moving	.00	35.55	85.00	87.16	.00
6010	Computer Equipment	824.36	463.56	1,000.00	61.97	1,000.00
6020	Office Equipment	175.23	.00	2,406.00	.00	500.00
6025	Furnishings	.00	267.48	2,500.00	4,405.73	2,500.00
6200	Medical Fees And Supplies	466.00	354.00	350.00	.00	350.00
6202	Printing/Copying/Paper Mgt	35,605.03	22,418.43	33,296.00	33,668.39	23,000.00
6203	Dues/Subscriptions	4,314.62	1,012.00	4,500.00	128.00	4,500.00
6208	Special Supplies	2,942.53	4,925.84	4,203.00	2,655.61	4,000.00
6238_500	Elections Wages & Compensation	78,902.24	30,402.66	89,141.00	89,140.93	35,000.00
6238_600	Elections Supplies & Postage	51,011.12	70,616.41	24,234.00	20,187.15	30,000.00
6238_620	Elections Ballots/Tabulators	65,860.29	19,300.20	75,000.00	74,647.79	70,000.00
6238_635	Elections Legal Notices & Advertising	1,330.00	690.00	9,756.00	10,250.52	8,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6238_650	Elections AVS/Translations	23,660.15	6,399.25	18,000.00	10,314.12	14,000.00
6238_653	Elections Facility & Equipment Rentals	12,431.24	9,309.37	16,699.00	16,698.84	10,000.00
6300	Repair & Maintenance	14,399.00	280.00	.00	.00	.00
6350	Legal Notice & Advertising	33,418.48	20,718.14	25,000.00	21,982.88	25,000.00
6400_125	Utilities Telecommunications	5,683.32	4,315.94	6,000.00	3,813.54	4,500.00
6400_127	Utilities Cellular Communications	9,960.44	7,847.76	8,113.00	6,864.17	8,000.00
6500_112	Professional and Consultant Svs Audits - Melanson	87,509.00	85,610.00	200,000.00	86,665.00	.00
6500_118	Professional and Consultant Svs Contractual Services	160,827.77	104,218.27	50,000.00	72,733.00	75,000.00
6500_136	Professional and Consultant Svs Meeting Video	80,199.96	82,359.96	90,000.00	84,477.96	.00
6625	Equipment Maintenance Repairs	.00	.00	956.00	956.00	.00
6700_100	Travel & Training Education	3,040.03	3,551.96	5,000.00	3,310.22	5,000.00
6700_110	Travel & Training Travel Expense	2,672.61	.00	210.00	209.75	.00
6700_115	Travel & Training Mileage	287.41	.00	.00	.00	.00
7000	Bad Debt Expense	2,520.00	743.00	.00	(34.00)	.00
7200_115	Capital Leases Equipment	10,605.49	10,706.85	10,116.00	10,896.93	4,688.00
7303	Regulatory and Bank Fees	728.67	(81.78)	1,000.00	72.80	1,000.00
	General Operating Totals	$732,989.91	$518,181.74	$714,751.00	$582,801.16	$365,538.00
	Interfund					
8022	Franchise Admin Fee - BD	31,572.17	17,753.76	14,000.00	.00	20,000.00
	Interfund Totals	$31,572.17	$17,753.76	$14,000.00	$0.00	$20,000.00
	Division **000 - Admin** Totals	$3,334,841.59	$3,037,817.34	$3,524,843.00	$2,733,173.87	$3,411,831.00
	Division **010 - Elections/Voter Registration**					
	Personnel Services					
5400_150	Employee Benefits Recognition	43.48	.00	.00	.00	.00
	Personnel Services Totals	$43.48	$0.00	$0.00	$0.00	$0.00
	Division **010 - Elections/Voter Registration** Totals	$43.48	$0.00	$0.00	$0.00	$0.00
	Division **012 - Payroll**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	137,228.70	.00	.00	.00	.00
5100	Overtime	6,698.36	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,064.29	.00	.00	.00	.00
5200_116	Other Personnel Services Longevity Pay	365.00	.00	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	2.40	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	934.53	.00	.00	.00	.00
5400_100	Employee Benefits FICA	10,723.96	.00	.00	.00	.00
5400_145	Employee Benefits Employee Parking	480.00	.00	.00	.00	.00
	Personnel Services Totals	$158,497.24	$0.00	$0.00	$0.00	$0.00
	General Operating					
6000	Office Supplies	1,572.23	.00	.00	.00	.00
6010	Computer Equipment	39.99	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	15.02	.00	.00	.00	.00
6400_125	Utilities Telecommunications	1,314.45	.00	.00	.00	.00
6400_127	Utilities Cellular Communications	1,061.90	.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	63,016.50	.00	.00	.00	.00
6700_100	Travel & Training Education	2,331.86	.00	.00	.00	.00
7200_115	Capital Leases Equipment	835.93	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating Totals	$70,187.88	$0.00	$0.00	$0.00	$0.00
	Division **012 - Payroll** Totals	$228,685.12	$0.00	$0.00	$0.00	$0.00
	Department **04 - Clerk/Treasurer** Totals	$3,563,570.19	$3,037,817.34	$3,524,843.00	$2,733,173.87	$3,411,831.00
	Department **05 - City Attorney**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	586,050.52	594,189.24	895,874.00	491,856.26	939,215.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(67,024.00)	.00	(61,412.00)
5100	Overtime	77.90	756.06	353.00	1,348.64	364.00
5200_115	Other Personnel Services Other Compensation	450.00	1,500.00	1,311.00	700.00	1,350.00
5200_130	Other Personnel Services Allowance Taxable	502.91	.00	1,000.00	538.44	1,030.00
5400_100	Employee Benefits FICA	43,088.71	42,451.11	68,738.00	35,729.95	72,060.00
5400_115	Employee Benefits Retirement B	66,805.00	70,836.00	52,887.00	52,887.00	84,466.00
5400_120	Employee Benefits Workers Compensation	31,526.00	24,406.53	30,315.00	30,315.00	25,205.00
5400_125	Employee Benefits Health Insurance	92,598.00	97,046.00	165,791.00	165,791.00	137,972.00
5400_130	Employee Benefits Dental Insurance	6,373.00	4,890.00	7,318.00	7,318.00	5,289.00
5400_135	Employee Benefits Life Insurance	1,731.00	1,471.00	963.00	963.00	1,377.00
5400_145	Employee Benefits Employee Parking	1,740.00	1,620.00	.00	2,340.00	4,320.00
5400_150	Employee Benefits Recognition	298.47	339.73	100.00	117.90	450.00
	Personnel Services Totals	$831,241.51	$839,505.67	$1,157,626.00	$789,905.19	$1,211,686.00
	General Operating					
6000	Office Supplies	1,326.56	1,463.53	1,157.00	1,011.51	1,550.00
6005	Postage	467.34	535.85	500.00	174.49	500.00
6020	Office Equipment	13.79	.00	200.00	.00	200.00
6200	Medical Fees And Supplies	115.00	118.00	370.00	.00	125.00
6202	Printing/Copying/Paper Mgt	331.21	430.88	500.00	191.97	500.00
6203	Dues/Subscriptions	3,047.15	5,363.49	6,500.00	2,384.00	6,500.00
6204	Books	34,933.23	25,356.82	30,000.00	15,438.79	30,000.00
6208	Special Supplies	44.16	.00	50.00	21.99	.00
6400_125	Utilities Telecommunications	3,805.93	2,974.62	3,593.00	3,369.41	2,500.00
6500_106	Professional and Consultant Svs City Attorney	204,404.24	247,798.19	193,130.00	110,874.20	193,130.00
6700_100	Travel & Training Education	2,592.84	3,270.55	4,650.00	2,692.68	5,000.00
6700_140	Travel & Training Airfare	208.91	612.99	.00	.00	.00
7200_115	Capital Leases Equipment	1,594.80	835.32	1,600.00	500.28	546.00
	General Operating Totals	$252,885.16	$288,760.24	$242,250.00	$136,659.32	$240,551.00
	Division **000 - Admin** Totals	$1,084,126.67	$1,128,265.91	$1,399,876.00	$926,564.51	$1,452,237.00
	Department **05 - City Attorney** Totals	$1,084,126.67	$1,128,265.91	$1,399,876.00	$926,564.51	$1,452,237.00
	Department **06 - Planning**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	373,254.75	456,526.66	474,386.00	247,934.34	297,658.00
5000_115	Salaries and Wages Seasonal/Temporary	30,577.20	48,834.15	30,000.00	718.55	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(35,579.00)	.00	(36,057.00)
5100	Overtime	.00	28.80	.00	.00	.00
5200_106	Other Personnel Services Staffing	567.47	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	450.00	100.00	1,000.00	.00	1,030.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	510.72	.00
5400_100	Employee Benefits FICA	29,227.25	36,451.12	38,662.00	18,105.74	22,850.00
5400_115	Employee Benefits Retirement B	34,494.00	36,969.00	46,328.00	46,328.00	39,137.00
5400_120	Employee Benefits Workers Compensation	12,966.00	12,584.80	16,076.00	16,076.00	13,539.00
5400_125	Employee Benefits Health Insurance	80,648.00	97,046.00	108,378.00	108,378.00	98,923.00
5400_130	Employee Benefits Dental Insurance	4,044.00	4,465.00	4,784.00	4,784.00	4,291.00
5400_135	Employee Benefits Life Insurance	962.00	833.00	819.00	819.00	706.00
5400_150	Employee Benefits Recognition	.00	.00	.00	57.15	721.00
	Personnel Services Totals	$567,190.67	$693,838.53	$684,854.00	$443,711.50	$442,798.00
	General Operating					
6000	Office Supplies	1,135.07	362.50	1,000.00	350.00	500.00
6005	Postage	.00	18.50	.00	.00	.00
6007	Shipping and Moving	151.54	48.47	.00	.00	.00
6010	Computer Equipment	232.78	.00	1,000.00	39.32	300.00
6015	Computer Software	4,755.22	1,185.95	2,000.00	706.07	.00
6020	Office Equipment	.00	.00	1,000.00	.00	100.00
6025	Furnishings	3,577.66	.00	500.00	.00	.00
6200	Medical Fees And Supplies	233.00	.00	250.00	.00	125.00
6202	Printing/Copying/Paper Mgt	646.65	313.86	2,000.00	207.89	1,000.00
6203	Dues/Subscriptions	2,912.24	3,056.21	5,250.00	1,983.66	3,000.00
6208	Special Supplies	3,853.96	273.34	2,000.00	.00	200.00
6350	Legal Notice & Advertising	838.24	1,309.98	2,000.00	1,641.64	1,500.00
6400_125	Utilities Telecommunications	2,568.93	2,078.05	2,200.00	1,536.01	2,200.00
6500_118	Professional and Consultant Svs Contractual Services	40,441.77	309.00	50,000.00	38,395.00	240,504.00
6530_100	Rentals Property	550.00	291.50	1,000.00	580.00	500.00
6700_100	Travel & Training Education	3,352.90	1,268.29	5,250.00	2,406.50	4,000.00
6700_107	Travel & Training Training Materials	76.00	.00	100.00	.00	.00
6700_110	Travel & Training Travel Expense	2,661.39	3,564.83	6,000.00	.00	3,700.00
6700_115	Travel & Training Mileage	.00	139.45	500.00	.00	200.00
6800_140	Fees for Services Hospitality Expense	.00	579.80	1,000.00	697.19	250.00
7200_115	Capital Leases Equipment	2,039.94	1,008.86	2,200.00	545.38	595.00
7250	Capital Lease Interest	.00	.00	20.00	.00	.00
	General Operating Totals	$70,027.29	$15,808.59	$85,270.00	$49,088.66	$258,674.00
	Division **000 - Admin** Totals	$637,217.96	$709,647.12	$770,124.00	$492,800.16	$701,472.00
	Department **06 - Planning** Totals	$637,217.96	$709,647.12	$770,124.00	$492,800.16	$701,472.00
	Department **07 - City Assessor**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	280,516.72	258,078.17	239,969.00	201,144.59	283,983.00
5000_115	Salaries and Wages Seasonal/Temporary	7,946.71	.00	.00	.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(24,544.00)	.00	(21,475.00)
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	50,000.00	.00	.00
5100	Overtime	514.51	143.37	425.00	80.87	438.00
5200_115	Other Personnel Services Other Compensation	100.00	550.00	596.00	874.63	614.00
5200_116	Other Personnel Services Longevity Pay	91.53	250.00	500.00	500.00	500.00
5200_120	Other Personnel Services Shift Differential	9.45	.00	20.00	.00	21.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_130	Other Personnel Services Allowance Taxable	637.50	850.00	2,026.00	850.00	2,087.00
5400_100	Employee Benefits FICA	22,570.79	19,936.42	22,455.00	14,610.58	22,005.00
5400_115	Employee Benefits Retirement B	18,798.00	26,563.00	23,435.00	23,435.00	28,935.00
5400_120	Employee Benefits Workers Compensation	12,904.00	10,788.81	13,311.00	13,311.00	11,565.00
5400_125	Employee Benefits Health Insurance	83,710.00	86,879.00	49,123.00	49,123.00	74,192.00
5400_130	Employee Benefits Dental Insurance	3,876.00	3,997.00	2,168.00	2,168.00	2,395.00
5400_135	Employee Benefits Life Insurance	962.00	817.00	482.00	482.00	516.00
5400_145	Employee Benefits Employee Parking	820.00	740.00	.00	960.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	429.00
	Personnel Services Totals	$433,457.21	$409,592.77	$379,966.00	$307,539.67	$406,205.00
	General Operating					
6000	Office Supplies	(74.40)	5.10	700.00	326.80	400.00
6005	Postage	1,026.61	329.40	1,000.00	633.42	1,000.00
6020	Office Equipment	399.83	320.73	400.00	205.15	400.00
6200	Medical Fees And Supplies	115.00	118.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	32.58	15.27	.00	.00	.00
6203	Dues/Subscriptions	2,376.34	4,360.00	3,400.00	2,372.00	3,400.00
6214	Clothing And Uniforms	.00	.00	500.00	.00	.00
6350	Legal Notice & Advertising	354.00	447.09	1,600.00	.00	1,600.00
6400_125	Utilities Telecommunications	2,124.38	1,865.74	1,968.00	2,164.16	1,800.00
6500_118	Professional and Consultant Svs Contractual Services	9,440.05	1,496.66	6,332.00	1,351.68	7,000.00
6600	Maintenance Contracts	.00	.00	4,000.00	.00	.00
6700_100	Travel & Training Education	400.00	989.24	3,000.00	273.00	3,000.00
6700_110	Travel & Training Travel Expense	99.98	220.00	.00	148.74	.00
	General Operating Totals	$16,294.37	$10,167.23	$22,900.00	$7,474.95	$18,600.00
	Division **000 - Admin** Totals	$449,751.58	$419,760.00	$402,866.00	$315,014.62	$424,805.00
	Department **07 - City Assessor** Totals	$449,751.58	$419,760.00	$402,866.00	$315,014.62	$424,805.00
	Department **08 - Human Resources**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	622,071.84	934,961.52	721,057.00	593,771.80	746,088.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(70,000.00)	.00	(77,428.00)
5100	Overtime	2,705.78	8,424.52	1,500.00	4,474.67	1,500.00
5200_115	Other Personnel Services Other Compensation	3,068.19	5,791.20	9,172.00	3,886.96	9,172.00
5200_116	Other Personnel Services Longevity Pay	.00	402.91	.00	450.87	.00
5200_120	Other Personnel Services Shift Differential	.00	.25	1.00	.00	1.00
5200_125	Other Personnel Services Taxable Reimbursements	4,200.00	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,212.46	2,216.30	2,441.00	2,389.37	2,441.00
5400_100	Employee Benefits FICA	45,641.43	68,306.20	56,164.00	43,503.22	58,079.00
5400_115	Employee Benefits Retirement B	53,102.00	76,379.00	95,767.00	95,767.00	92,702.00
5400_120	Employee Benefits Workers Compensation	24,945.00	28,689.44	33,034.00	33,034.00	21,611.00
5400_125	Employee Benefits Health Insurance	111,740.00	152,038.00	168,350.00	168,350.00	189,385.00
5400_130	Employee Benefits Dental Insurance	5,832.00	8,185.00	8,696.00	8,696.00	8,656.00
5400_135	Employee Benefits Life Insurance	1,539.00	1,838.00	1,806.00	1,806.00	1,764.00
5400_145	Employee Benefits Employee Parking	.00	.00	32,500.00	.00	32,500.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	1,549.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_155	Employee Benefits Public Transportation	.00	.00	32,500.00	2,631.16	32,500.00
	Personnel Services Totals	$876,057.70	$1,287,232.34	$1,092,988.00	$958,761.05	$1,120,520.00
Capital Equipment						
6211_110	Specialized Equipment Safety Equipment	147.08	.00	.00	.00	.00
	Capital Equipment Totals	$147.08	$0.00	$0.00	$0.00	$0.00
General Operating						
6000	Office Supplies	2,087.40	1,193.57	2,500.00	1,247.62	2,500.00
6005	Postage	592.47	1,447.62	217.00	997.13	217.00
6010	Computer Equipment	29.35	.00	100.00	22.67	100.00
6017	Computer Licensing and Maint.	.00	2,312.39	11,562.00	11,561.80	.00
6020	Office Equipment	.00	.00	500.00	.00	500.00
6200	Medical Fees And Supplies	.00	.00	200.00	123.00	200.00
6202	Printing/Copying/Paper Mgt	3,106.79	218.46	1,000.00	208.25	1,000.00
6203	Dues/Subscriptions	2,436.72	244.00	1,600.00	794.76	1,600.00
6350	Legal Notice & Advertising	33,619.01	.00	500.00	.00	500.00
6355	Recruitment	39,586.57	36,307.59	25,000.00	21,681.01	25,000.00
6400_125	Utilities Telecommunications	4,724.34	4,306.55	5,000.00	3,538.41	5,000.00
6500_118	Professional and Consultant Svs Contractual Services	40,896.88	61,401.50	68,000.00	453.99	68,000.00
6500_125	Professional and Consultant Svs Employee Assistance / Counseling	28,210.00	19,710.00	28,834.00	.00	28,834.00
6700_100	Travel & Training Education	11,492.09	3,637.64	11,104.00	9,989.12	11,104.00
6700_105	Travel & Training Special Training	14,980.00	.00	10,400.00	2,329.00	10,400.00
6800_160	Fees for Services Background Check	7,745.00	6,300.00	10,000.00	4,440.00	10,000.00
7200_115	Capital Leases Equipment	1,594.80	835.32	1,700.00	500.28	546.00
7709	Accessiblity Committee	.00	.00	15,000.00	.00	15,000.00
	General Operating Totals	$191,101.42	$137,914.64	$193,217.00	$57,887.04	$180,501.00
	Division **000 - Admin** Totals	$1,067,306.20	$1,425,146.98	$1,286,205.00	$1,016,648.09	$1,301,021.00
Division **012 - Payroll**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	90,153.67	(700.53)	259,563.00	23,563.55	269,347.00
5100	Overtime	3,841.36	81.04	10,000.00	1,202.50	10,000.00
5200_115	Other Personnel Services Other Compensation	1,398.33	175.00	2,100.00	902.56	2,100.00
5200_116	Other Personnel Services Longevity Pay	182.50	.00	403.00	.00	920.00
5200_120	Other Personnel Services Shift Differential	.07	.00	.00	.00	.00
5200_125	Other Personnel Services Taxable Reimbursements	.00	.00	1,000.00	.00	1,000.00
5200_130	Other Personnel Services Allowance Taxable	403.83	.00	1,483.00	96.15	1,483.00
5400_100	Employee Benefits FICA	6,971.32	(56.66)	21,003.00	1,854.99	21,791.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	7,802.00
5400_145	Employee Benefits Employee Parking	.00	260.00	.00	320.00	.00
	Personnel Services Totals	$102,951.08	($241.15)	$295,552.00	$27,939.75	$314,443.00
General Operating						
6000	Office Supplies	1,051.40	2,819.54	2,500.00	1,445.85	2,500.00
6010	Computer Equipment	.00	81.72	200.00	34.96	200.00
6020	Office Equipment	.00	17.88	200.00	.00	200.00
6202	Printing/Copying/Paper Mgt	.00	912.43	100.00	39.31	100.00
6350	Legal Notice & Advertising	.00	.00	100.00	.00	100.00
6400_125	Utilities Telecommunications	.00	1,057.12	1,500.00	1,067.27	1,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6400_127	Utilities Cellular Communications	27.45	1,085.81	2,220.00	800.84	2,220.00
6500_118	Professional and Consultant Svs Contractual Services	1,300.00	63,239.50	.00	27,472.50	.00
6700_100	Travel & Training Education	.00	1,689.47	4,028.00	.00	4,028.00
6700_115	Travel & Training Mileage	.00	.00	400.00	.00	400.00
7200_115	Capital Leases Equipment	.00	673.52	805.00	634.04	692.00
	General Operating Totals	$2,378.85	$71,576.99	$12,053.00	$31,494.77	$11,940.00
	Division **012 - Payroll** Totals	$105,329.93	$71,335.84	$307,605.00	$59,434.52	$326,383.00
	Department **08 - Human Resources** Totals	$1,172,636.13	$1,496,482.82	$1,593,810.00	$1,076,082.61	$1,627,404.00
	Department **09 - REIB**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	497,711.19	378,920.76	258,514.00	190,710.42	392,470.00
5000_105	Salaries and Wages Limited Service	.00	.00	54,430.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	50,727.72	4,788.12	.00	1,920.96	87,360.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	.00	(37,010.00)
5100	Overtime	5,930.37	2,033.20	2,000.00	79.48	2,000.00
5200_115	Other Personnel Services Other Compensation	1,751.72	900.00	2,000.00	600.00	2,000.00
5200_120	Other Personnel Services Shift Differential	.00	176.45	.00	8.45	.00
5200_130	Other Personnel Services Allowance Taxable	1,386.50	35,207.53	1,200.00	308.65	1,200.00
5400_100	Employee Benefits FICA	41,061.09	30,243.58	24,853.00	13,856.86	37,105.00
5400_115	Employee Benefits Retirement B	76,757.00	67,733.00	25,246.00	25,246.00	27,957.00
5400_120	Employee Benefits Workers Compensation	31,597.00	23,337.04	28,949.00	28,949.00	15,046.00
5400_125	Employee Benefits Health Insurance	155,680.00	78,561.00	77,779.00	77,779.00	50,763.00
5400_130	Employee Benefits Dental Insurance	9,578.00	4,039.00	3,433.00	3,433.00	1,946.00
5400_135	Employee Benefits Life Insurance	2,886.00	1,634.00	482.00	482.00	516.00
5400_145	Employee Benefits Employee Parking	820.00	1,220.00	.00	1,080.00	.00
5400_150	Employee Benefits Recognition	1,685.02	687.41	1,500.00	1,442.03	493.00
	Personnel Services Totals	$877,571.61	$629,481.09	$480,386.00	$345,895.85	$581,846.00
	General Operating					
6000	Office Supplies	4,769.18	1,428.71	2,200.00	351.61	4,000.00
6005	Postage	394.66	.00	200.00	36.50	200.00
6010	Computer Equipment	152.73	193.98	1,200.00	.00	.00
6015	Computer Software	2,847.70	3,688.00	1,200.00	954.00	.00
6025	Furnishings	19,343.58	.00	500.00	.00	2,500.00
6200	Medical Fees And Supplies	.00	.00	150.00	.00	150.00
6200_105	Medical Fees And Supplies Medical Exams	.00	118.00	.00	.00	.00
6203	Dues/Subscriptions	4,913.57	3,868.36	3,000.00	1,257.78	3,000.00
6208	Special Supplies	1,316.03	.00	.00	76.68	.00
6294	Donations	1,246.46	.00	.00	.00	.00
6350	Legal Notice & Advertising	5,380.00	1,107.25	2,000.00	.00	2,000.00
6400_127	Utilities Cellular Communications	3,668.31	2,500.30	3,600.00	1,595.90	3,600.00
6500_118	Professional and Consultant Svs Contractual Services	182,382.52	62,507.50	20,000.00	5,651.80	20,000.00
6500_148	Professional and Consultant Svs Interpreter Services	.00	.00	.00	.00	40,000.00
6700_100	Travel & Training Education	717.88	1,840.13	12,000.00	1,329.68	12,000.00
6800_140	Fees for Services Hospitality Expense	698.45	2,823.41	2,400.00	.00	2,400.00
7303	Regulatory and Bank Fees	60.43	22.94	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7651	Community Celebrations	291,639.17	211,170.71	83,803.00	23,978.32	100,000.00
7653	Empowerment Fund	81,225.40	144,733.20	82,929.00	82,928.64	.00
7654	Racism as a Public Health Emergency	.00	20,923.75	20,000.00	829.71	.00
7702	Program Delivery - Other	.00	.00	.00	.00	20,000.00
	General Operating Totals	$600,756.07	$456,926.24	$235,182.00	$118,990.62	$209,850.00
	Division **000 - Admin** Totals	$1,478,327.68	$1,086,407.33	$715,568.00	$464,886.47	$791,696.00
	Department **09 - REIB** Totals	$1,478,327.68	$1,086,407.33	$715,568.00	$464,886.47	$791,696.00
	Department **10 - Information Technology**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	665,898.20	689,213.62	679,091.00	438,966.20	939,161.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(57,682.00)	.00	(48,554.00)
5100	Overtime	660.72	147.48	.00	81.43	.00
5200_115	Other Personnel Services Other Compensation	1,100.00	1,750.00	.00	700.00	.00
5200_120	Other Personnel Services Shift Differential	7.58	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,239.58	1,388.44	.00	1,542.28	.00
5400_100	Employee Benefits FICA	48,364.89	49,716.85	51,950.00	32,071.76	71,846.00
5400_115	Employee Benefits Retirement B	57,696.00	60,117.00	57,999.00	57,999.00	71,175.00
5400_120	Employee Benefits Workers Compensation	23,699.00	20,712.74	25,880.00	25,880.00	18,513.00
5400_125	Employee Benefits Health Insurance	115,147.00	165,440.00	144,300.00	144,300.00	171,814.00
5400_130	Employee Benefits Dental Insurance	6,336.00	7,611.00	7,635.00	7,635.00	7,983.00
5400_135	Employee Benefits Life Insurance	1,539.00	1,307.00	963.00	963.00	1,205.00
5400_145	Employee Benefits Employee Parking	240.00	.00	.00	.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	971.00
	Personnel Services Totals	$921,927.97	$997,404.13	$910,136.00	$710,138.67	$1,234,114.00
	General Operating					
6000	Office Supplies	50.83	194.89	250.00	101.64	125.00
6005	Postage	11.85	.00	50.00	.00	.00
6007	Shipping and Moving	.00	150.00	.00	.00	.00
6010	Computer Equipment	6,172.07	6,721.41	7,500.00	4,504.72	7,050.00
6015	Computer Software	2,403.85	959.23	2,250.00	2,274.12	84,099.00
6017	Computer Licensing and Maint.	781,074.55	810,138.26	940,000.00	907,415.29	1,303,947.00
6025	Furnishings	.00	.00	250.00	.00	.00
6200	Medical Fees And Supplies	230.00	.00	110.00	.00	.00
6202	Printing/Copying/Paper Mgt	1.98	3.63	250.00	3.32	250.00
6203	Dues/Subscriptions	10,000.00	14,760.00	21,680.00	20,640.00	25,000.00
6210	Small Tools and Equipment	246.89	35.70	250.00	.00	250.00
6400_125	Utilities Telecommunications	.00	.00	1,500.00	258.34	1,500.00
6400_127	Utilities Cellular Communications	2,308.29	1,594.94	2,500.00	1,503.32	2,500.00
6500_118	Professional and Consultant Svs Contractual Services	77,416.51	103,960.70	105,000.00	79,987.59	120,000.00
6700_100	Travel & Training Education	885.92	1,221.05	1,500.00	.00	1,500.00
6700_105	Travel & Training Special Training	1,312.29	425.00	1,500.00	500.00	1,500.00
6700_110	Travel & Training Travel Expense	215.92	358.94	500.00	.00	500.00
6800_140	Fees for Services Hospitality Expense	.00	.00	100.00	.00	100.00
7200_115	Capital Leases Equipment	.00	122.50	250.00	192.50	210.00
	General Operating Totals	$882,330.95	$940,646.25	$1,085,440.00	$1,017,380.84	$1,548,531.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **000 - Admin** Totals	$1,804,258.92	$1,938,050.38	$1,995,576.00	$1,727,519.51	$2,782,645.00
	Department **10 - Information Technology** Totals	$1,804,258.92	$1,938,050.38	$1,995,576.00	$1,727,519.51	$2,782,645.00
	Department **12 - Dpt. of Business & Workforce Dev**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	179,254.19	252,819.74	369,818.00	266,311.71	.00
5000_115	Salaries and Wages Seasonal/Temporary	8,552.70	4,289.80	10,000.00	1,784.82	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(44,598.00)	.00	.00
5100	Overtime	2,459.42	3,137.06	5,000.00	2,493.93	.00
5200_106	Other Personnel Services Staffing	.98	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	628.72	2,087.50	2,200.00	1,530.49	.00
5200_120	Other Personnel Services Shift Differential	104.64	129.77	120.00	183.28	.00
5200_130	Other Personnel Services Allowance Taxable	1,278.46	1,413.53	2,000.00	1,054.32	.00
5400_100	Employee Benefits FICA	14,026.32	19,028.62	29,769.00	19,528.00	.00
5400_115	Employee Benefits Retirement B	14,943.71	25,198.00	33,237.00	33,237.00	.00
5400_120	Employee Benefits Workers Compensation	.00	17,397.51	10,907.00	10,907.00	.00
5400_125	Employee Benefits Health Insurance	64,708.21	53,144.00	106,434.00	106,434.00	.00
5400_130	Employee Benefits Dental Insurance	3,443.46	2,657.00	4,292.00	4,292.00	.00
5400_135	Employee Benefits Life Insurance	706.35	735.00	722.00	722.00	.00
5400_145	Employee Benefits Employee Parking	2,125.50	2,560.00	2,000.00	1,920.00	.00
5400_150	Employee Benefits Recognition	675.79	504.19	1,000.00	415.97	.00
	Personnel Services Totals	$292,908.45	$385,101.72	$532,901.00	$450,814.52	$0.00
	Capital Equipment					
6211	Specialized Equipment	2,609.96	11,515.01	2,365.00	495.48	.00
	Capital Equipment Totals	$2,609.96	$11,515.01	$2,365.00	$495.48	$0.00
	General Operating					
6000	Office Supplies	1,859.15	1,324.07	1,500.00	1,298.11	.00
6005	Postage	72.00	568.72	50.00	20.40	.00
6010	Computer Equipment	46.70	23.99	35.00	34.98	.00
6025	Furnishings	3,479.47	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	883.50	1,484.29	2,500.00	1,559.42	.00
6203	Dues/Subscriptions	1,582.50	304.40	6,200.00	8,864.73	.00
6208	Special Supplies	7,405.64	8,243.21	11,600.00	9,469.69	.00
6246	Outreach	1,100.00	750.00	1,000.00	1,000.00	.00
6248	Community Support	.00	2,642.40	1,350.00	1,051.00	.00
6325	Items For Resale	2,236.08	86.00	500.00	.00	.00
6350	Legal Notice & Advertising	5,598.17	15,081.83	15,000.00	6,866.31	.00
6400_127	Utilities Cellular Communications	1,127.73	1,481.08	1,800.00	1,585.58	.00
6500_103	Professional and Consultant Svs Security Contracts	.00	33,123.70	5,665.00	5,664.37	.00
6500_118	Professional and Consultant Svs Contractual Services	22,823.20	6,999.59	13,847.00	8,104.63	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	5,941.17	4,168.49	20,386.00	17,732.53	.00
6700_100	Travel & Training Education	.00	.00	3,000.00	2,243.70	.00
6700_110	Travel & Training Travel Expense	1,197.78	262.39	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	138.00	138.00	.00
7200_100	Capital Leases Property	18,720.00	19,284.00	21,000.00	20,248.20	.00
7225_100	Provisioning Internet	7,056.51	7,389.77	2,500.00	1,750.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7303	Regulatory and Bank Fees	.00	245.00	300.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	568.61	551.96	1,000.00	127.64	.00
	General Operating Totals	$81,698.21	$104,014.89	$109,371.00	$87,759.29	$0.00
	Division **000 - Admin** Totals	$377,216.62	$500,631.62	$644,637.00	$539,069.29	$0.00
	Division **007 - Early Learning Iniatative**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	72,693.32	167,259.61	178,307.00	126,620.89	.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	1,886.00	4,000.00	1,226.60	.00
5200_115	Other Personnel Services Other Compensation	350.00	300.00	358.00	150.00	.00
5400_100	Employee Benefits FICA	5,018.92	11,994.16	13,974.00	8,981.18	.00
5400_115	Employee Benefits Retirement B	5,856.00	13,845.00	17,413.00	17,413.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	6,003.00	6,003.00	.00
5400_125	Employee Benefits Health Insurance	20,743.00	46,582.00	51,579.00	51,579.00	.00
5400_130	Employee Benefits Dental Insurance	1,044.00	2,143.00	2,277.00	2,277.00	.00
5400_135	Employee Benefits Life Insurance	191.00	294.00	289.00	289.00	.00
	Personnel Services Totals	$105,896.24	$244,303.77	$274,200.00	$214,539.67	$0.00
	General Operating					
6000	Office Supplies	130.10	201.34	400.00	277.07	.00
6005	Postage	10.08	110.94	150.00	42.57	.00
6025	Furnishings	109.67	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	420.60	.00	400.00	21.40	.00
6203	Dues/Subscriptions	.00	.00	320.00	396.86	.00
6350	Legal Notice & Advertising	.00	62.76	100.00	.00	.00
6400_125	Utilities Telecommunications	483.82	483.89	.00	.00	.00
6400_127	Utilities Cellular Communications	.00	.00	500.00	406.67	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	3,361.30	1,874.73	2,000.00	514.00	.00
6500_148	Professional and Consultant Svs Interpreter Services	210.00	2,310.00	2,500.00	515.00	.00
6700_100	Travel & Training Education	.00	.00	1,000.00	.00	.00
6700_110	Travel & Training Travel Expense	300.00	1,295.00	.00	.00	.00
6700_115	Travel & Training Mileage	.00	50.92	.00	.00	.00
7225_100	Provisioning Internet	.00	2,357.65	2,500.00	2,025.67	.00
	General Operating Totals	$5,025.57	$8,747.23	$9,870.00	$4,199.24	$0.00
	Regional Programs					
7710	Project Subsidies	28,000.00	37,000.00	55,000.00	29,000.00	.00
7712	Capacity Grants	35,699.96	145,143.54	150,000.00	76,664.20	.00
7730	Scholarships	240,211.98	231,512.65	100,000.00	100,000.00	.00
	Regional Programs Totals	$303,911.94	$413,656.19	$305,000.00	$205,664.20	$0.00
	Division **007 - Early Learning Iniatative** Totals	$414,833.75	$666,707.19	$589,070.00	$424,403.11	$0.00
	Department **12 - Dpt. of Business & Workforce Dev** Totals	$792,050.37	$1,167,338.81	$1,233,707.00	$963,472.40	$0.00
	Department **15 - Fire**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	776,299.16	1,063,209.52	1,100,129.00	852,183.90	1,161,137.00
5000_105	Salaries and Wages Limited Service	63.33	(63.33)	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	423.71	.00	.00	.00	.00
5100	Overtime	5,397.35	8,062.87	7,681.00	14,625.33	9,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_105	Other Personnel Services Special Duty	36,217.70	68,524.70	50,000.00	46,515.27	7,670.00
5200_106	Other Personnel Services Staffing	1,923.70	(1,923.70)	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	13,442.70	4,283.93	4,550.00	1,600.00	1,300.00
5200_116	Other Personnel Services Longevity Pay	500.00	500.00	500.00	250.00	500.00
5200_117	Other Personnel Services Retention	.00	10,000.00	12,500.00	12,500.00	5,000.00
5200_120	Other Personnel Services Shift Differential	4.05	2.33	.00	1.94	.00
5200_130	Other Personnel Services Allowance Taxable	2,624.96	2,624.96	4,025.00	2,548.04	3,225.00
5400_100	Employee Benefits FICA	15,714.48	18,754.87	17,101.00	15,607.45	17,224.00
5400_110	Employee Benefits Retirement A	2,989,186.00	3,142,091.00	3,723,857.00	3,723,857.00	4,506,022.00
5400_115	Employee Benefits Retirement B	4,747.00	4,956.00	6,145.00	6,145.00	6,645.00
5400_120	Employee Benefits Workers Compensation	278,704.00	233,759.86	36,780.00	36,780.00	33,633.00
5400_125	Employee Benefits Health Insurance	1,448,730.00	1,692,293.00	1,980,284.00	1,980,284.00	2,322,087.00
5400_130	Employee Benefits Dental Insurance	76,213.00	82,743.00	90,893.00	90,893.00	90,106.00
5400_135	Employee Benefits Life Insurance	63,416.42	36,970.30	36,293.00	36,760.35	34,929.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	50,872.89	2,130.60	2,170.00	1,586.12	2,170.00
5400_150	Employee Benefits Recognition	.00	428.98	1,506.00	842.21	1,621.00
	Personnel Services Totals	$5,764,480.45	$6,369,348.89	$7,074,414.00	$6,822,979.61	$8,202,269.00
	Capital Equipment					
6211	Specialized Equipment	118.80	792.42	21,996.00	21,196.89	1,000.00
9500_155	Capital Outlay Vehicle Equipment	.00	.00	.00	23,000.00	.00
9500_200	Capital Outlay Impact Fees Exp	28,733.36	.00	.00	.00	.00
	Capital Equipment Totals	$28,852.16	$792.42	$21,996.00	$44,196.89	$1,000.00
	General Operating					
6000	Office Supplies	2,400.99	2,663.28	2,500.00	2,139.89	2,500.00
6005	Postage	1,033.12	1,219.57	1,200.00	732.99	1,200.00
6010	Computer Equipment	10,526.31	2,434.72	1,350.00	984.84	2,500.00
6017	Computer Licensing and Maint.	2,223.99	3,424.00	2,749.00	2,749.00	.00
6020	Office Equipment	.00	.00	500.00	174.65	500.00
6025	Furnishings	12,154.07	12,642.68	9,704.00	9,704.00	6,500.00
6200	Medical Fees And Supplies	12,033.26	7,453.47	9,330.00	2,522.00	8,000.00
6202	Printing/Copying/Paper Mgt	2,208.79	2,031.82	2,000.00	1,390.04	2,000.00
6203	Dues/Subscriptions	9,135.35	16,720.51	7,947.00	7,102.44	15,000.00
6206	Custodian Supplies	7,385.78	8,316.04	8,500.00	8,253.83	8,750.00
6208	Special Supplies	4,414.63	4,297.76	12,000.00	5,424.14	12,000.00
6210	Small Tools and Equipment	3,881.78	.00	4,000.00	1,587.71	3,500.00
6212_100	Fuel Unleaded	.00	.00	.00	36.44	.00
6215	Uniform Laundering	223.92	421.16	400.00	186.24	400.00
6276	Field Supplies&Materials	639.85	377.30	1,500.00	403.12	2,500.00
6300_100	Repair & Maintenance Equipment Parts	1,133.36	1,652.55	1,250.00	50.00	1,500.00
6300_105	Repair & Maintenance Vehicle Maint Supplies	5,435.93	2,961.49	7,500.00	2,726.34	9,500.00
6300_170	Repair & Maintenance Buildings	47,727.59	75,770.31	66,456.00	54,028.72	70,000.00
6355	Recruitment	2,257.71	2,029.82	2,997.00	2,826.90	3,000.00
6400_100	Utilities Electricity	46,527.69	46,091.95	51,297.00	51,000.00	53,800.00
6400_105	Utilities Gas	25,570.76	23,551.38	29,000.00	23,832.44	28,000.00
6400_115	Utilities Water/Wastewater	14,545.58	15,655.67	17,000.00	16,321.87	18,000.00
6400_117	Utilities Stormwater	1,955.47	2,194.68	2,250.00	2,014.55	2,475.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6400_120	Utilities Rubbish Removal	10,577.27	11,928.09	11,250.00	9,214.28	12,000.00
6400_125	Utilities Telecommunications	10,949.45	10,626.19	13,000.00	10,649.58	12,000.00
6400_127	Utilities Cellular Communications	17,476.13	19,926.44	19,000.00	18,760.18	19,500.00
6500_118	Professional and Consultant Svs Contractual Services	30,657.56	20,499.18	14,053.00	13,626.18	8,500.00
6500_122	Professional and Consultant Svs Alarms	26,075.00	27,248.40	42,580.00	37,644.38	31,250.00
6500_142	Professional and Consultant Svs Marketing and Promotion	.00	173.65	.00	.00	.00
6530_125	Rentals Vehicle	81.33	.00	.00	.00	.00
6600	Maintenance Contracts	11,557.80	11,557.80	38,500.00	37,355.30	42,000.00
6605	Radio Maintenance	5,469.99	4,949.19	7,500.00	5,343.24	7,000.00
6700_100	Travel & Training Education	.00	.00	30,000.00	28,047.03	30,000.00
6700_105	Travel & Training Special Training	54,212.58	57,317.63	72,000.00	47,845.99	82,000.00
6700_110	Travel & Training Travel Expense	5.50	1,079.34	1,850.00	1,164.30	1,100.00
6800_140	Fees for Services Hospitality Expense	1,787.74	470.96	1,000.00	.00	750.00
6860_100	State Health Insurance Tax Ambulance Assessment	63,932.06	77,266.59	90,256.00	90,255.53	97,000.00
7200_115	Capital Leases Equipment	3,134.63	2,860.64	3,165.00	2,900.92	3,165.00
8000	Billing Services	68,732.87	102,563.11	91,242.00	82,402.99	96,000.00
	General Operating Totals	$518,065.84	$580,377.37	$676,826.00	$581,402.05	$693,890.00
	Division **000 - Admin** Totals	$6,311,398.45	$6,950,518.68	$7,773,236.00	$7,448,578.55	$8,897,159.00
	Division **040 - Fire & Medical Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	6,408,948.82	6,754,220.04	7,360,758.00	5,182,037.60	7,685,080.00
5100	Overtime	176,188.14	326,185.93	148,117.00	242,489.50	250,000.00
5200_105	Other Personnel Services Special Duty	65,882.18	87,804.62	111,694.00	77,934.41	137,582.00
5200_106	Other Personnel Services Staffing	548,080.95	479,142.99	411,434.00	300,020.92	.00
5200_115	Other Personnel Services Other Compensation	116,604.17	285,417.44	219,000.00	74,377.01	16,640.00
5200_117	Other Personnel Services Retention	.00	286,500.00	103,000.00	73,500.00	177,500.00
5200_130	Other Personnel Services Allowance Taxable	86,147.97	87,485.51	64,803.00	35,870.02	65,203.00
5400_100	Employee Benefits FICA	105,935.65	117,987.97	122,073.00	86,631.64	120,814.00
5400_120	Employee Benefits Workers Compensation	.00	.00	257,029.00	257,029.00	222,602.00
5400_135	Employee Benefits Life Insurance	4,632.86	5,741.59	5,341.00	9,573.58	.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	.00	61,731.51	102,549.00	46,743.41	91,945.00
5400_150	Employee Benefits Recognition	.00	2,183.12	.00	.00	.00
	Personnel Services Totals	$7,512,420.74	$8,494,400.72	$8,905,798.00	$6,386,207.09	$8,767,366.00
	Capital Equipment					
6211_100	Specialized Equipment Fire Hose	.00	14,592.57	.00	.00	11,500.00
6211_105	Specialized Equipment Air Packs	16,185.86	24,566.56	140,000.00	14,655.81	140,000.00
6211_110	Specialized Equipment Safety Equipment	28,101.61	22,180.46	25,353.00	9,579.63	25,000.00
6211_115	Specialized Equipment Turnout Gear	82,927.41	79,550.23	95,000.00	86,839.52	87,000.00
6211_130	Specialized Equipment Extinguishers	705.00	1,362.00	3,317.00	3,317.00	1,400.00
	Capital Equipment Totals	$127,919.88	$142,251.82	$263,670.00	$114,391.96	$264,900.00
	General Operating					
6200_100	Medical Fees And Supplies General Medical	84,280.82	113,370.06	110,000.00	107,688.21	115,000.00
6200_110	Medical Fees And Supplies Oxygen	4,857.61	5,567.64	7,250.00	5,313.68	8,500.00
6203	Dues/Subscriptions	.00	95.00	250.00	.00	.00
6208	Special Supplies	7.96	73.82	.00	.00	.00
6210	Small Tools and Equipment	3,762.79	1,559.96	3,230.00	3,025.74	2,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6212_100	Fuel Unleaded	2,595.01	2,458.24	2,650.00	1,869.45	2,650.00
6214	Clothing And Uniforms	.00	.00	.00	138.75	.00
6214_110	Clothing And Uniforms Regular	46,914.84	44,556.89	52,000.00	50,062.28	50,000.00
6300_100	Repair & Maintenance Equipment Parts	3,861.29	4,966.58	5,000.00	2,822.02	3,000.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	25,000.00	7,136.43	25,000.00
	General Operating Totals	$146,280.32	$172,648.19	$205,380.00	$178,056.56	$206,150.00
	Division **040 - Fire & Medical Services** Totals	$7,786,620.94	$8,809,300.73	$9,374,848.00	$6,678,655.61	$9,238,416.00
	Division **044 - Grants**					
	Personnel Services					
5200_106	Other Personnel Services Staffing	13,007.69	10,880.45	5,757.00	5,228.11	.00
5400_100	Employee Benefits FICA	183.40	189.99	.00	92.07	.00
5400_135	Employee Benefits Life Insurance	7.21	.00	.00	.00	.00
	Personnel Services Totals	$13,198.30	$11,070.44	$5,757.00	$5,320.18	$0.00
	Capital Equipment					
6211	Specialized Equipment	5,255.47	.00	.00	.00	.00
6211_110	Specialized Equipment Safety Equipment	.00	20,678.00	42,306.00	39,861.00	.00
6211_120	Specialized Equipment Communications Equipment	11,565.00	.00	.00	.00	.00
	Capital Equipment Totals	$16,820.47	$20,678.00	$42,306.00	$39,861.00	$0.00
	General Operating					
6700_105	Travel & Training Special Training	50,220.44	31,696.72	11,800.00	1,377.00	.00
	General Operating Totals	$50,220.44	$31,696.72	$11,800.00	$1,377.00	$0.00
	Division **044 - Grants** Totals	$80,239.21	$63,445.16	$59,863.00	$46,558.18	$0.00
	Department **15 - Fire** Totals	$14,178,258.60	$15,823,264.57	$17,207,947.00	$14,173,792.34	$18,135,575.00
	Department **17 - Police**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	804,359.58	1,073,135.50	1,245,678.00	770,459.98	983,816.00
5000_115	Salaries and Wages Seasonal/Temporary	861.00	.00	.00	.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(85,000.00)	.00	.00
5100	Overtime	42,396.65	40,591.17	45,000.00	23,069.34	30,000.00
5200_110	Other Personnel Services On-Call	5,240.00	8,230.00	6,300.00	8,100.00	6,615.00
5200_115	Other Personnel Services Other Compensation	4,365.82	10,074.05	5,400.00	4,308.61	5,670.00
5200_116	Other Personnel Services Longevity Pay	3,607.99	3,831.92	3,881.00	1,613.06	3,292.00
5200_120	Other Personnel Services Shift Differential	773.73	997.82	1,000.00	568.33	1,050.00
5200_130	Other Personnel Services Allowance Taxable	8,938.20	8,486.30	7,250.00	7,288.34	7,613.00
5400_100	Employee Benefits FICA	64,843.93	83,808.19	100,560.00	59,649.78	79,411.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	39,042.00
	Personnel Services Totals	$935,386.90	$1,229,154.95	$1,330,069.00	$875,057.44	$1,156,509.00
	General Operating					
7000	Bad Debt Expense	.00	(126.00)	.00	.00	.00
	General Operating Totals	$0.00	($126.00)	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$935,386.90	$1,229,028.95	$1,330,069.00	$875,057.44	$1,156,509.00
	Division **044 - Grants**					
	Personnel Services					
5100	Overtime	3,315.11	5,702.65	.00	2,528.48	.00
5400_100	Employee Benefits FICA	46.88	80.24	.00	35.08	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_135	Employee Benefits Life Insurance	1.33	3.13	.00	.00	.00
	Personnel Services Totals	$3,363.32	$5,786.02	$0.00	$2,563.56	$0.00
Capital Equipment						
6211	Specialized Equipment	.00	.00	104,019.00	104,019.00	.00
	Capital Equipment Totals	$0.00	$0.00	$104,019.00	$104,019.00	$0.00
General Operating						
6700_105	Travel & Training Special Training	685.23	.00	.00	.00	.00
	General Operating Totals	$685.23	$0.00	$0.00	$0.00	$0.00
	Division **044 - Grants** Totals	$4,048.55	$5,786.02	$104,019.00	$106,582.56	$0.00
Division **050 - Police Uniform Services**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	4,835,979.67	5,373,978.22	6,321,434.00	3,926,009.57	6,169,751.00
5000_110	Salaries and Wages Regular Part Time	90,781.95	80,020.38	77,250.00	35,616.77	65,000.00
5000_115	Salaries and Wages Seasonal/Temporary	101,697.80	57,053.19	72,100.00	16,030.43	68,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(499,000.00)	.00	(550,000.00)
5100	Overtime	989,032.02	1,130,555.83	900,000.00	833,187.59	1,000,000.00
5200_105	Other Personnel Services Special Duty	68,551.63	134,005.61	82,400.00	128,930.21	86,520.00
5200_110	Other Personnel Services On-Call	15,196.66	14,400.00	22,660.00	10,735.00	23,793.00
5200_115	Other Personnel Services Other Compensation	239,067.17	297,040.26	304,400.00	240,357.24	319,620.00
5200_117	Other Personnel Services Retention	16,800.00	13,200.00	14,400.00	.00	14,400.00
5200_120	Other Personnel Services Shift Differential	47,670.70	55,416.93	67,000.00	47,769.53	70,350.00
5200_130	Other Personnel Services Allowance Taxable	58,489.44	55,445.03	62,200.00	44,462.52	65,310.00
5400_100	Employee Benefits FICA	108,348.05	107,433.53	114,896.00	77,654.62	114,300.00
5400_110	Employee Benefits Retirement A	3,022,316.00	2,932,738.00	3,108,925.00	3,108,925.00	3,242,845.00
5400_115	Employee Benefits Retirement B	211,369.00	301,682.00	377,861.00	377,861.00	348,613.00
5400_120	Employee Benefits Workers Compensation	383,304.00	320,534.90	387,580.00	387,580.00	205,702.00
5400_125	Employee Benefits Health Insurance	1,609,312.00	1,319,822.00	2,116,396.00	2,116,396.00	2,027,921.00
5400_130	Employee Benefits Dental Insurance	91,640.00	70,582.00	101,238.00	101,238.00	86,464.00
5400_135	Employee Benefits Life Insurance	2,166.20	33,986.02	25,904.00	27,960.15	24,307.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	28,278.34	29,529.44	40,910.00	23,972.20	42,137.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	1,928.00
	Personnel Services Totals	$11,920,000.63	$12,327,423.34	$13,698,554.00	$11,504,685.83	$13,426,961.00
Capital Equipment						
6211	Specialized Equipment	81,764.16	57,350.92	112,900.00	102,892.34	80,000.00
9500_110	Capital Outlay Capital Expenditures	.00	.00	338,729.00	338,728.76	353,811.00
	Capital Equipment Totals	$81,764.16	$57,350.92	$451,629.00	$441,621.10	$433,811.00
General Operating						
6000	Office Supplies	6,209.74	4,979.18	7,000.00	4,672.48	7,000.00
6005	Postage	2,706.16	3,111.47	6,000.00	4,150.41	6,000.00
6010	Computer Equipment	42,644.52	27,354.74	23,000.00	12,433.65	30,000.00
6015	Computer Software	12,720.47	11,358.65	44,500.00	39,552.10	.00
6017	Computer Licensing and Maint.	116,693.60	108,805.36	132,000.00	103,542.06	.00
6020	Office Equipment	6,978.06	4,698.12	5,000.00	1,204.56	7,000.00
6025	Furnishings	.00	.00	9,000.00	8,553.73	2,000.00
6200	Medical Fees And Supplies	6,830.91	6,822.89	9,000.00	4,000.00	9,000.00
6202	Printing/Copying/Paper Mgt	5,268.55	7,499.67	11,000.00	8,205.51	7,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6203	Dues/Subscriptions	3,074.38	3,839.39	12,500.00	10,171.20	13,000.00
6206	Custodian Supplies	.00	.00	1,000.00	.00	1,000.00
6208	Special Supplies	34,694.11	43,166.94	53,000.00	41,367.83	53,000.00
6210	Small Tools and Equipment	2,175.44	1,246.83	2,000.00	1,278.06	2,000.00
6212_100	Fuel Unleaded	483.58	557.28	1,200.00	244.54	1,200.00
6214	Clothing And Uniforms	21,358.61	26,817.17	26,000.00	18,900.44	32,000.00
6215	Uniform Laundering	8,108.45	7,688.81	14,000.00	9,000.00	12,000.00
6248	Community Support	.00	963.19	.00	.00	.00
6276	Field Supplies&Materials	19,968.69	23,025.16	33,000.00	27,450.00	28,000.00
6292	Other Charges	24,256.00	29,450.00	34,000.00	31,800.00	34,000.00
6300_100	Repair & Maintenance Equipment Parts	3,491.28	1,377.14	5,000.00	4,609.64	4,000.00
6300_105	Repair & Maintenance Vehicle Maint Supplies	7,330.25	8,580.55	12,000.00	10,837.02	12,000.00
6300_170	Repair & Maintenance Buildings	9,841.30	7,236.49	82,100.00	58,460.02	50,000.00
6355	Recruitment	33,365.60	33,000.10	35,000.00	31,875.51	35,000.00
6400_100	Utilities Electricity	45,048.09	52,354.85	57,000.00	56,000.00	57,000.00
6400_105	Utilities Gas	12,271.46	9,911.96	13,000.00	12,158.35	13,000.00
6400_115	Utilities Water/Wastewater	5,291.02	6,356.08	6,500.00	6,067.93	6,500.00
6400_117	Utilities Stormwater	1,731.20	1,943.06	2,000.00	1,759.70	2,000.00
6400_125	Utilities Telecommunications	54,581.31	53,325.49	105,000.00	106,654.16	76,000.00
6400_127	Utilities Cellular Communications	40,088.41	42,266.79	42,500.00	39,432.00	47,500.00
6500_118	Professional and Consultant Svs Contractual Services	79,713.68	154,606.69	70,500.00	52,534.08	80,000.00
6500_119	Professional and Consultant Svs Health and Wellness	19,999.92	22,000.00	22,000.00	22,000.00	25,000.00
6500_120	Professional and Consultant Svs Information Technology	25,193.55	25,980.27	43,500.00	19,649.00	48,500.00
6500_142	Professional and Consultant Svs Marketing and Promotion	3,187.62	1,487.53	2,000.00	151.85	2,000.00
6500_148	Professional and Consultant Svs Interpreter Services	5,764.00	5,218.35	10,000.00	9,250.85	10,000.00
6500_154	Professional and Consultant Svs Laboratory Analysis	2,885.00	.00	12,000.00	4,400.00	12,000.00
6530_115	Rentals Equipment	1,832.52	1,832.52	1,900.00	1,832.52	1,900.00
6600	Maintenance Contracts	19,452.64	25,815.05	31,000.00	23,375.10	31,000.00
6605	Radio Maintenance	2,534.90	751.98	1,600.00	510.85	2,600.00
6625	Equipment Maintenance Repairs	.00	.00	1,000.00	500.00	2,000.00
6700_105	Travel & Training Special Training	119,377.76	100,710.53	160,000.00	108,779.63	160,000.00
6800_140	Fees for Services Hospitality Expense	2,812.10	1,997.93	3,000.00	1,692.87	3,000.00
7000	Bad Debt Expense	.00	93.00	.00	.00	.00
7005	Refunds	.00	2,766.70	.00	.00	.00
7200_115	Capital Leases Equipment	10,302.47	6,663.52	12,771.00	5,160.69	5,630.00
	General Operating Totals	$820,267.35	$877,661.43	$1,154,571.00	$904,218.34	$931,330.00
	Interfund					
8005	Vehicle/Equipment Repairs	4,901.75	1,797.96	2,000.00	.00	2,000.00
	Interfund Totals	$4,901.75	$1,797.96	$2,000.00	$0.00	$2,000.00
	Division **050 - Police Uniform Services** Totals	$12,826,933.89	$13,264,233.65	$15,306,754.00	$12,850,525.27	$14,794,102.00
	Division **051 - Airport Division**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	612,488.25	632,006.99	689,751.00	431,705.50	599,440.00
5100	Overtime	86,814.78	132,972.77	60,000.00	44,677.27	100,000.00
5200_115	Other Personnel Services Other Compensation	41,450.54	39,749.77	42,100.00	29,304.21	44,205.00
5200_117	Other Personnel Services Retention	6,000.00	6,000.00	7,200.00	.00	7,200.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_120	Other Personnel Services Shift Differential	6,555.74	7,956.20	10,000.00	6,013.50	10,500.00
5200_130	Other Personnel Services Allowance Taxable	653.78	3,769.18	4,000.00	2,523.04	4,200.00
5400_100	Employee Benefits FICA	10,005.51	11,353.09	11,789.00	7,253.47	11,100.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	17,363.00
5400_135	Employee Benefits Life Insurance	672.65	651.17	592.00	1,023.94	.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	5,533.11	6,384.96	6,898.00	3,589.74	7,105.00
	Personnel Services Totals	$770,174.36	$840,844.13	$832,330.00	$526,090.67	$801,113.00
	Division **051 - Airport Division** Totals	$770,174.36	$840,844.13	$832,330.00	$526,090.67	$801,113.00
	Division **052 - Dispatch and Communications**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	566,023.56	768,569.58	1,050,295.00	579,365.33	1,092,867.00
5000_115	Salaries and Wages Seasonal/Temporary	46,674.75	10,521.63	25,000.00	9,814.70	10,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(150,000.00)	.00	(95,000.00)
5100	Overtime	658,554.00	632,416.05	380,000.00	355,581.12	250,000.00
5200_115	Other Personnel Services Other Compensation	42,174.71	69,971.63	76,500.00	60,036.58	80,325.00
5200_116	Other Personnel Services Longevity Pay	1,994.23	533.28	500.00	250.00	500.00
5200_117	Other Personnel Services Retention	46,416.80	3,448.80	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	13,238.52	21,843.63	31,000.00	16,487.42	32,550.00
5200_130	Other Personnel Services Allowance Taxable	2,768.30	5,024.88	7,950.00	5,015.19	8,348.00
5400_100	Employee Benefits FICA	72,528.49	98,211.58	120,200.00	71,007.76	112,806.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	29,026.00
5400_135	Employee Benefits Life Insurance	70.82	9.95	15.00	15.00	.00
	Personnel Services Totals	$1,450,444.18	$1,610,551.01	$1,541,460.00	$1,097,573.10	$1,521,422.00
	Division **052 - Dispatch and Communications** Totals	$1,450,444.18	$1,610,551.01	$1,541,460.00	$1,097,573.10	$1,521,422.00
	Division **054 - Community Support**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	750,487.20	907,229.94	830,000.00	293,166.09	630,208.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(9,141.00)	.00	(24,000.00)
5100	Overtime	124,179.39	99,857.87	70,000.00	15,945.98	50,000.00
5200_115	Other Personnel Services Other Compensation	12,168.08	10,239.44	58,000.00	4,684.73	60,900.00
5200_120	Other Personnel Services Shift Differential	13,029.57	13,199.36	15,000.00	6,731.63	15,750.00
5200_130	Other Personnel Services Allowance Taxable	6,213.27	7,100.49	11,525.00	2,971.12	12,101.00
5400_100	Employee Benefits FICA	65,316.79	72,878.30	63,495.00	23,824.84	58,825.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	24,337.00
	Personnel Services Totals	$971,394.30	$1,110,505.40	$1,038,879.00	$347,324.39	$828,121.00
	Capital Equipment					
6211	Specialized Equipment	1,345.65	.00	.00	.00	.00
	Capital Equipment Totals	$1,345.65	$0.00	$0.00	$0.00	$0.00
	General Operating					
6200_105	Medical Fees And Supplies Medical Exams	385.00	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	28.99	.00	.00	.00	.00
6208	Special Supplies	569.81	.00	.00	.00	.00
6214	Clothing And Uniforms	1,332.94	.00	.00	.00	.00
6400_127	Utilities Cellular Communications	2,613.96	.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	928.30	.00	.00	.00	.00
6700_105	Travel & Training Special Training	10,586.22	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7650_370	Regional Programs Expanded Mental Health	.00	100,621.57	.00	.00	.00
	General Operating Totals	$16,445.22	$100,621.57	$0.00	$0.00	$0.00
	Division **054 - Community Support** Totals	$989,185.17	$1,211,126.97	$1,038,879.00	$347,324.39	$828,121.00
	Division **055 - CAIP**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	.00	682,598.00	468,136.18	717,608.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(101,000.00)	.00	(35,000.00)
5100	Overtime	.00	.00	40,000.00	28,233.48	40,000.00
5200_115	Other Personnel Services Other Compensation	.00	.00	43,000.00	3,500.35	45,150.00
5200_120	Other Personnel Services Shift Differential	.00	.00	3,000.00	3,630.99	3,150.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	7,050.00	3,548.02	7,403.00
5400_100	Employee Benefits FICA	.00	156.44	59,337.00	36,890.69	62,218.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	19,612.00
	Personnel Services Totals	$0.00	$156.44	$733,985.00	$543,939.71	$860,141.00
	General Operating					
6248	Community Support	.00	.00	2,000.00	1,543.02	1,000.00
	General Operating Totals	$0.00	$0.00	$2,000.00	$1,543.02	$1,000.00
	Program **000 - Administration** Totals	$0.00	$156.44	$735,985.00	$545,482.73	$861,141.00
	Program **170 - Cares**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	21,467.60	234,177.00	93,322.65	244,417.00
5100	Overtime	.00	.00	.00	101.71	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	14,500.00	684.80	15,225.00
5200_120	Other Personnel Services Shift Differential	.00	.00	2,000.00	54.86	2,100.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	3,850.00	203.81	4,043.00
5400_100	Employee Benefits FICA	.00	1,563.52	19,471.00	6,857.73	20,333.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	7,034.00
	Personnel Services Totals	$0.00	$23,031.12	$273,998.00	$101,225.56	$293,152.00
	General Operating					
7650_370	Regional Programs Expanded Mental Health	.00	.00	70,380.00	18,306.75	50,000.00
	General Operating Totals	$0.00	$0.00	$70,380.00	$18,306.75	$50,000.00
	Program **170 - Cares** Totals	$0.00	$23,031.12	$344,378.00	$119,532.31	$343,152.00
	Division **055 - CAIP** Totals	$0.00	$23,187.56	$1,080,363.00	$665,015.04	$1,204,293.00
	Department **17 - Police** Totals	$16,976,173.05	$18,184,758.29	$21,233,874.00	$16,468,168.47	$20,305,560.00
	Department **19 - Public Works**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	434,258.76	461,750.49	481,240.00	344,703.82	393,867.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(297,762.00)	.00	(174,257.00)
5100	Overtime	12,900.40	9,865.37	9,500.00	6,648.20	9,785.00
5200_110	Other Personnel Services On-Call	40.00	.00	.00	90.00	.00
5200_115	Other Personnel Services Other Compensation	1,838.13	2,461.38	3,100.00	2,297.72	3,193.00
5200_116	Other Personnel Services Longevity Pay	2,210.00	2,334.59	2,334.00	1,180.00	2,360.00
5200_130	Other Personnel Services Allowance Taxable	2,811.46	1,946.11	3,081.00	1,542.28	3,173.00
5400_100	Employee Benefits FICA	33,569.75	34,833.20	38,193.00	25,909.40	31,547.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_115	Employee Benefits Retirement B	287,196.00	319,091.00	348,660.00	348,660.00	376,615.00
5400_120	Employee Benefits Workers Compensation	145,474.00	102,974.57	16,171.00	16,171.00	2,525.00
5400_125	Employee Benefits Health Insurance	686,542.00	771,237.00	984,974.00	984,974.00	1,048,714.00
5400_130	Employee Benefits Dental Insurance	38,383.00	41,263.00	46,400.00	46,400.00	42,227.00
5400_135	Employee Benefits Life Insurance	9,760.00	9,093.00	7,971.00	7,971.00	8,458.00
5400_150	Employee Benefits Recognition	2,051.27	3,959.88	5,000.00	3,601.07	6,875.00
	Personnel Services Totals	$1,657,034.77	$1,760,809.59	$1,648,862.00	$1,790,148.49	$1,755,082.00
	Capital Equipment					
6211_110	Specialized Equipment Safety Equipment	.00	(39.95)	2,000.00	.00	2,000.00
	Capital Equipment Totals	$0.00	($39.95)	$2,000.00	$0.00	$2,000.00
	General Operating					
6000	Office Supplies	5,610.05	4,610.12	5,500.00	4,445.75	5,500.00
6005	Postage	4,830.88	4,366.83	5,000.00	606.43	5,000.00
6010	Computer Equipment	.00	.00	.00	199.50	.00
6020	Office Equipment	810.78	121.99	1,000.00	269.10	1,000.00
6025	Furnishings	.00	.00	1,500.00	.00	1,000.00
6200	Medical Fees And Supplies	230.00	.00	300.00	.00	300.00
6202	Printing/Copying/Paper Mgt	2,130.53	3,274.49	3,000.00	2,808.70	3,000.00
6203	Dues/Subscriptions	2,199.48	2,113.50	2,500.00	2,248.99	2,500.00
6214	Clothing And Uniforms	.00	.00	1,500.00	.00	1,500.00
6350	Legal Notice & Advertising	.00	.00	1,000.00	.00	1,000.00
6400_125	Utilities Telecommunications	7,942.16	8,775.63	8,200.00	8,175.55	8,200.00
6400_127	Utilities Cellular Communications	2,213.17	1,055.38	2,750.00	818.09	2,750.00
6500_118	Professional and Consultant Svs Contractual Services	22,070.00	25,591.00	24,500.00	22,420.00	25,000.00
6500_142	Professional and Consultant Svs Marketing and Promotion	.00	.00	2,500.00	907.99	2,500.00
6700_105	Travel & Training Special Training	375.00	781.85	2,000.00	177.91	2,000.00
6700_110	Travel & Training Travel Expense	.00	.00	1,000.00	70.00	1,000.00
7000	Bad Debt Expense	(48.00)	.00	.00	.00	.00
7200_115	Capital Leases Equipment	4,537.10	4,379.98	4,569.00	4,257.93	4,569.00
	General Operating Totals	$52,901.15	$55,070.77	$66,819.00	$47,405.94	$66,819.00
	Division **000 - Admin** Totals	$1,709,935.92	$1,815,840.41	$1,717,681.00	$1,837,554.43	$1,823,901.00
	Division **053 - Parking Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	188,688.87	272,220.71	269,195.00	162,080.34	354,373.00
5000_110	Salaries and Wages Regular Part Time	8,869.74	16,500.40	34,501.00	17,137.28	39,972.00
5100	Overtime	16,461.20	7,510.44	9,000.00	6,286.72	9,270.00
5200_106	Other Personnel Services Staffing	251.31	348.50	.00	541.37	.00
5200_110	Other Personnel Services On-Call	1,010.00	598.50	9,000.00	1,084.50	9,270.00
5200_115	Other Personnel Services Other Compensation	2,979.35	1,819.57	2,225.00	1,402.70	2,292.00
5200_116	Other Personnel Services Longevity Pay	1,954.99	2,058.28	1,906.00	748.00	2,090.00
5200_120	Other Personnel Services Shift Differential	2,965.27	2,990.67	3,000.00	1,791.79	3,090.00
5200_130	Other Personnel Services Allowance Taxable	1,782.19	2,029.69	4,500.00	2,451.04	4,635.00
5400_100	Employee Benefits FICA	16,493.47	21,710.98	26,590.00	13,654.94	32,512.00
5400_120	Employee Benefits Workers Compensation	.00	.00	8,646.00	8,646.00	11,422.00
5400_150	Employee Benefits Recognition	.00	240.84	400.00	.00	400.00
	Personnel Services Totals	$241,456.39	$328,028.58	$368,963.00	$215,824.68	$469,326.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Capital Equipment						
6211	Specialized Equipment	48,957.56	30,195.97	59,462.00	26,549.00	75,000.00
	Capital Equipment Totals	$48,957.56	$30,195.97	$59,462.00	$26,549.00	$75,000.00
General Operating						
6000	Office Supplies	2,886.96	4,795.82	6,500.00	1,913.84	6,000.00
6005	Postage	17,333.52	15,000.00	25,000.00	16,393.00	25,000.00
6010	Computer Equipment	1,241.50	.00	2,000.00	.00	2,000.00
6015	Computer Software	.00	.00	30,538.00	20,358.06	.00
6020	Office Equipment	.00	.00	1,000.00	.00	1,000.00
6202	Printing/Copying/Paper Mgt	15,052.20	23,422.21	25,000.00	13,427.66	25,000.00
6203	Dues/Subscriptions	347.50	255.00	800.00	531.75	500.00
6214	Clothing And Uniforms	1,164.00	.00	2,000.00	686.75	2,000.00
6294	Donations	37,003.13	33,253.25	50,000.00	32,103.00	40,000.00
6400_125	Utilities Telecommunications	5,247.77	8,814.01	8,400.00	7,608.13	9,000.00
6500	Professional and Consultant Svs	.00	8,356.46	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	134,484.40	92,770.00	100,000.00	95,988.00	100,000.00
6605	Radio Maintenance	936.00	170.00	1,000.00	90.00	1,000.00
6700_100	Travel & Training Education	1,522.56	7,048.77	6,792.00	394.60	6,000.00
7000	Bad Debt Expense	180.00	332.75	1,000.00	3,679.37	1,000.00
7005	Refunds	.00	.00	.00	95.00	.00
7200_115	Capital Leases Equipment	1,547.75	2,218.43	4,000.00	2,299.86	2,500.00
7303	Regulatory and Bank Fees	15,159.15	31,559.97	40,000.00	18,723.11	40,000.00
	General Operating Totals	$234,106.44	$227,996.67	$304,030.00	$214,292.13	$261,000.00
	Division **053 - Parking Services** Totals	$524,520.39	$586,221.22	$732,455.00	$456,665.81	$805,326.00
	Division **150 - Engineering**					
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	884,733.01	855,975.12	1,079,436.00	599,495.38	1,118,382.00
5000_115	Salaries and Wages Seasonal/Temporary	30,632.79	49,360.57	84,744.00	40,297.48	102,400.00
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	55,641.00	.00	.00
5100	Overtime	12,588.07	2,605.27	13,000.00	2,145.25	13,000.00
5200_110	Other Personnel Services On-Call	(5,200.00)	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,291.81	2,000.00	2,300.00	1,200.00	2,300.00
5200_116	Other Personnel Services Longevity Pay	880.00	105.92	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	10.80	3.26	.00	7.63	.00
5200_130	Other Personnel Services Allowance Taxable	3,925.10	3,477.00	5,750.00	.00	4,000.00
5400_100	Employee Benefits FICA	69,470.80	66,869.74	79,463.00	46,755.69	94,866.00
5400_120	Employee Benefits Workers Compensation	.00	.00	36,355.00	36,355.00	36,113.00
5400_150	Employee Benefits Recognition	.00	383.93	750.00	.00	750.00
	Personnel Services Totals	$999,332.38	$980,780.81	$1,357,439.00	$726,256.43	$1,371,811.00
General Operating						
6000	Office Supplies	.00	20.95	.00	.00	500.00
6010	Computer Equipment	1,973.22	574.36	1,000.00	561.76	1,000.00
6015	Computer Software	1,452.12	.00	.00	.00	.00
6020	Office Equipment	539.98	341.14	750.00	.00	750.00
6025	Furnishings	664.98	581.89	1,700.00	512.45	1,000.00
6200	Medical Fees And Supplies	345.00	.00	820.00	77.31	1,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6202	Printing/Copying/Paper Mgt	18.39	49.64	2,500.00	14.58	2,500.00
6203	Dues/Subscriptions	9,570.71	2,080.49	12,000.00	3,742.50	13,000.00
6204	Books	.00	370.00	400.00	.00	800.00
6208	Special Supplies	150.36	.00	750.00	457.15	750.00
6210	Small Tools and Equipment	.00	.00	150.00	.00	750.00
6214	Clothing And Uniforms	.00	.00	1,500.00	1,384.23	500.00
6350	Legal Notice & Advertising	.00	590.00	1,000.00	.00	1,000.00
6400_125	Utilities Telecommunications	393.20	258.47	750.00	261.07	350.00
6400_127	Utilities Cellular Communications	6,298.89	5,301.54	7,000.00	4,651.29	8,000.00
6600	Maintenance Contracts	333.22	.00	.00	.00	.00
6700_100	Travel & Training Education	.00	520.00	.00	.00	.00
6700_105	Travel & Training Special Training	6,723.60	2,177.50	13,000.00	6,609.95	13,000.00
6700_110	Travel & Training Travel Expense	.00	.00	6,100.00	.00	6,100.00
6700_115	Travel & Training Mileage	.00	451.30	2,500.00	750.00	2,500.00
6800_140	Fees for Services Hospitality Expense	373.36	630.60	1,000.00	635.57	1,000.00
7200_115	Capital Leases Equipment	915.35	1,230.02	1,300.00	1,228.93	1,300.00
	General Operating Totals	$29,752.38	$15,177.90	$54,220.00	$20,886.79	$55,800.00
	Division **150 - Engineering** Totals	$1,029,084.76	$995,958.71	$1,411,659.00	$747,143.22	$1,427,611.00
	Division **151 - Equipment Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	563,884.04	675,841.32	690,838.00	442,287.21	668,477.00
5100	Overtime	45,019.61	39,204.62	44,000.00	44,649.43	45,320.00
5200_110	Other Personnel Services On-Call	22,720.00	22,890.00	25,470.00	19,710.00	26,234.00
5200_115	Other Personnel Services Other Compensation	13,003.18	14,734.49	19,375.00	13,217.71	19,956.00
5200_116	Other Personnel Services Longevity Pay	2,060.00	2,139.10	2,139.00	1,105.00	2,431.00
5200_120	Other Personnel Services Shift Differential	.00	9.39	1,500.00	1.86	1,545.00
5200_130	Other Personnel Services Allowance Taxable	4,009.50	4,204.37	7,082.00	3,586.46	7,294.00
5400_100	Employee Benefits FICA	47,725.58	54,865.00	64,291.00	38,236.87	59,001.00
5400_120	Employee Benefits Workers Compensation	.00	.00	24,844.00	24,844.00	19,363.00
	Personnel Services Totals	$698,421.91	$813,888.29	$879,539.00	$587,638.54	$849,621.00
	General Operating					
6000	Office Supplies	122.26	146.22	350.00	.00	350.00
6007	Shipping and Moving	.00	105.69	.00	.00	.00
6010	Computer Equipment	142.99	268.05	150.00	.00	150.00
6200	Medical Fees And Supplies	736.00	431.00	750.00	709.00	750.00
6202	Printing/Copying/Paper Mgt	22.42	23.47	150.00	22.32	150.00
6203	Dues/Subscriptions	5,529.95	7,889.65	9,500.00	8,855.00	7,500.00
6208	Special Supplies	14,333.34	16,439.44	16,000.00	13,553.64	16,000.00
6210	Small Tools and Equipment	27,315.48	24,710.43	13,500.00	13,289.28	23,000.00
6212	Fuel	.00	(451.88)	.00	.00	.00
6212_100	Fuel Unleaded	286,804.01	259,583.70	316,868.00	316,868.00	316,868.00
6212_110	Fuel Diesel	380,007.83	279,103.75	303,670.00	303,670.00	303,670.00
6212_115	Fuel Propane	(103.67)	.00	300.00	.00	300.00
6214	Clothing And Uniforms	7,042.75	6,261.98	7,000.00	7,160.00	9,368.00
6216	Oil & Grease & Antifreeze	32,853.05	33,799.64	35,000.00	25,930.54	35,000.00
6300_100	Repair & Maintenance Equipment Parts	412,998.08	433,837.06	417,400.00	397,354.98	466,900.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6300_120	Repair & Maintenance Tires	50,399.45	80,125.84	60,000.00	61,494.29	66,000.00
6400_100	Utilities Electricity	43,316.86	52,662.72	44,845.00	42,379.66	44,845.00
6400_105	Utilities Gas	32,068.93	30,205.72	30,000.00	24,756.22	30,000.00
6400_125	Utilities Telecommunications	1,682.36	1,205.48	3,000.00	1,317.94	3,000.00
6400_127	Utilities Cellular Communications	816.74	1,930.00	2,250.00	1,318.59	2,250.00
6500_118	Professional and Consultant Svs Contractual Services	10,087.37	8,595.94	34,900.00	34,194.04	5,900.00
6620	Contractual Vehicle Repair	71,970.42	110,454.27	144,000.00	145,209.06	148,850.00
6700_100	Travel & Training Education	2,730.87	3,184.62	5,000.00	1,675.00	5,000.00
6700_110	Travel & Training Travel Expense	.00	1,898.78	1,500.00	.00	1,500.00
7200_115	Capital Leases Equipment	190.03	287.66	180.00	357.94	390.00
	General Operating Totals	$1,381,067.52	$1,352,699.23	$1,446,313.00	$1,400,115.50	$1,487,741.00
	Interfund					
7900_116	Interfund Transfer Fleet	751,000.00	400,000.00	902,425.00	.00	902,425.00
	Interfund Totals	$751,000.00	$400,000.00	$902,425.00	$0.00	$902,425.00
	Division **151 - Equipment Maintenance** Totals	$2,830,489.43	$2,566,587.52	$3,228,277.00	$1,987,754.04	$3,239,787.00
	Division **152 - Streets**					
	Program **481 - Street Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,096,601.14	1,087,568.46	1,250,483.00	821,517.24	1,207,804.00
5000_115	Salaries and Wages Seasonal/Temporary	32,656.61	34,209.99	107,205.00	31,258.55	110,421.00
5100	Overtime	314,461.38	273,620.73	261,385.00	279,826.72	269,227.00
5200_110	Other Personnel Services On-Call	51,440.00	40,904.00	57,600.00	54,720.00	59,328.00
5200_115	Other Personnel Services Other Compensation	24,082.94	48,795.18	35,000.00	28,911.19	46,050.00
5200_116	Other Personnel Services Longevity Pay	5,114.14	6,204.40	5,681.00	3,001.31	6,125.00
5200_120	Other Personnel Services Shift Differential	1,148.38	746.39	1,500.00	372.18	1,545.00
5200_130	Other Personnel Services Allowance Taxable	12,310.33	33,637.29	15,000.00	14,836.46	15,450.00
5400_100	Employee Benefits FICA	111,880.88	112,612.20	132,640.00	90,615.51	131,270.00
5400_120	Employee Benefits Workers Compensation	.00	.00	43,050.00	43,050.00	38,183.00
5400_150	Employee Benefits Recognition	306.51	314.79	452.00	399.64	452.00
	Personnel Services Totals	$1,650,002.31	$1,638,613.43	$1,909,996.00	$1,368,508.80	$1,885,855.00
	General Operating					
6000	Office Supplies	44.03	.00	500.00	.00	500.00
6010	Computer Equipment	120.00	.00	.00	.00	.00
6200	Medical Fees And Supplies	2,763.06	1,339.00	1,407.00	456.00	1,407.00
6202	Printing/Copying/Paper Mgt	.00	76.92	250.00	100.72	250.00
6203	Dues/Subscriptions	6.00	124.00	186.00	.00	186.00
6208	Special Supplies	15,713.84	22,004.35	21,000.00	16,732.00	21,000.00
6210	Small Tools and Equipment	11,939.97	8,009.43	8,000.00	7,800.00	8,000.00
6212_115	Fuel Propane	.00	.00	250.00	.00	250.00
6214	Clothing And Uniforms	1,437.60	395.50	3,000.00	1,028.00	3,000.00
6276	Field Supplies&Materials	428.16	1,040.88	3,100.00	1,500.00	3,100.00
6300_100	Repair & Maintenance Equipment Parts	2,329.22	.00	.00	.00	.00
6300_125	Repair & Maintenance Gravel	38,301.96	67,217.38	63,000.00	26,859.03	63,000.00
6300_140	Repair & Maintenance Salt	292,972.21	143,872.56	285,000.00	227,134.26	285,000.00
6300_145	Repair & Maintenance Concrete	68,187.27	67,303.26	89,000.00	47,000.00	89,000.00
6300_175	Repair & Maintenance Landscape materials	2,509.79	4,609.77	5,000.00	2,500.00	5,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6300_180	Repair & Maintenance Asphalt	68,376.58	57,239.38	73,000.00	47,500.00	73,000.00
6300_182	Repair & Maintenance Drainage and Catch Basins	40,710.04	54,961.79	60,000.00	44,137.81	60,000.00
6350	Legal Notice & Advertising	1,120.00	1,970.00	2,250.00	2,150.00	2,050.00
6400_120	Utilities Rubbish Removal	10,269.61	7,521.41	8,000.00	(3,183.91)	8,000.00
6400_125	Utilities Telecommunications	3,648.45	3,455.93	3,163.00	3,774.91	3,163.00
6400_127	Utilities Cellular Communications	9,799.67	7,328.42	10,000.00	5,143.24	10,000.00
6500_118	Professional and Consultant Svs Contractual Services	11,220.00	10,560.00	15,500.00	15,015.00	15,000.00
6530_115	Rentals Equipment	10,023.77	942.50	14,800.00	.00	20,000.00
6700_100	Travel & Training Education	4,443.57	299.95	7,500.00	7,400.00	3,000.00
6700_110	Travel & Training Travel Expense	360.00	.00	700.00	100.00	700.00
7200_115	Capital Leases Equipment	.00	122.50	.00	192.50	210.00
	General Operating Totals	$596,724.80	$460,394.93	$674,606.00	$453,339.56	$674,816.00
	Program **481 - Street Maintenance** Totals	$2,246,727.11	$2,099,008.36	$2,584,602.00	$1,821,848.36	$2,560,671.00
	Division **152 - Streets** Totals	$2,246,727.11	$2,099,008.36	$2,584,602.00	$1,821,848.36	$2,560,671.00
	Division **153 - Recycling**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	164,429.29	146,323.31	226,118.00	134,206.72	263,689.00
5100	Overtime	22,823.79	15,814.15	20,000.00	19,011.43	35,000.00
5200_110	Other Personnel Services On-Call	2,640.00	2,058.00	3,500.00	2,970.00	3,605.00
5200_115	Other Personnel Services Other Compensation	9,652.56	9,273.31	10,000.00	8,209.68	20,300.00
5200_120	Other Personnel Services Shift Differential	.00	5.28	100.00	10.28	103.00
5200_125	Other Personnel Services Taxable Reimbursements	.00	.00	1,500.00	.00	1,545.00
5200_130	Other Personnel Services Allowance Taxable	2,425.33	1,600.00	3,000.00	3,200.00	3,090.00
5400_100	Employee Benefits FICA	14,730.16	12,723.84	20,213.00	12,173.89	25,041.00
5400_120	Employee Benefits Workers Compensation	.00	.00	7,581.00	7,581.00	7,638.00
	Personnel Services Totals	$216,701.13	$187,797.89	$292,012.00	$187,363.00	$360,011.00
	Capital Equipment					
9500_110	Capital Outlay Capital Expenditures	118,657.00	107,422.35	159,657.00	375,000.00	260,000.00
	Capital Equipment Totals	$118,657.00	$107,422.35	$159,657.00	$375,000.00	$260,000.00
	General Operating					
6200	Medical Fees And Supplies	328.00	308.00	500.00	200.00	500.00
6208	Special Supplies	215,577.99	63,624.06	58,677.00	4,800.00	65,000.00
6210	Small Tools and Equipment	.00	.00	500.00	.00	500.00
6214	Clothing And Uniforms	.00	.00	750.00	.00	750.00
6350	Legal Notice & Advertising	8,638.68	269.78	1,500.00	150.00	1,500.00
6400_100	Utilities Electricity	.00	.00	1,200.00	421.67	.00
6400_105	Utilities Gas	.00	.00	2,050.00	1,015.61	.00
6400_115	Utilities Water/Wastewater	.00	.00	700.00	687.04	.00
6400_117	Utilities Stormwater	.00	.00	700.00	118.08	.00
6400_127	Utilities Cellular Communications	69.88	.00	400.00	.00	400.00
6500_115	Professional and Consultant Svs Legal/Arbitration	.00	.00	1,673.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	213,151.20	213,973.05	270,000.00	178,626.85	430,000.00
7312	Real Estate Taxes	.00	.00	.00	5,390.10	11,000.00
	General Operating Totals	$437,765.75	$278,174.89	$338,650.00	$191,409.35	$509,650.00
	Interfund					
8005	Vehicle/Equipment Repairs	.00	.00	.00	.00	75,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Interfund Totals	$0.00	$0.00	$0.00	$0.00	$75,000.00
	Division **153 - Recycling** Totals	$773,123.88	$573,395.13	$790,319.00	$753,772.35	$1,204,661.00
	Department **19 - Public Works** Totals	$9,113,881.49	$8,637,011.35	$10,464,993.00	$7,604,738.21	$11,061,957.00
	Department **20 - Permitting and Inspections**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	598,869.42	625,912.20	683,969.00	422,798.57	696,793.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(91,852.00)	.00	(116,384.00)
5100	Overtime	387.83	1,461.13	500.00	1,266.93	515.00
5200_110	Other Personnel Services On-Call	.00	294.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	1,600.00	1,300.00	3,000.00	1,722.94	3,090.00
5200_116	Other Personnel Services Longevity Pay	3,942.69	3,970.89	2,860.00	1,457.65	3,002.00
5200_120	Other Personnel Services Shift Differential	1.80	.00	.00	1.70	.00
5200_130	Other Personnel Services Allowance Taxable	21,591.39	20,404.80	20,000.00	13,561.39	20,600.00
5400_100	Employee Benefits FICA	45,158.56	46,746.86	52,324.00	31,654.15	55,386.00
5400_115	Employee Benefits Retirement B	122,551.00	124,117.00	134,583.00	134,583.00	142,568.00
5400_120	Employee Benefits Workers Compensation	27,770.00	18,625.15	22,985.00	22,985.00	17,443.00
5400_125	Employee Benefits Health Insurance	305,165.00	305,925.00	368,425.00	368,425.00	372,263.00
5400_130	Employee Benefits Dental Insurance	16,342.00	14,882.00	17,121.00	17,121.00	15,217.00
5400_135	Employee Benefits Life Insurance	3,511.00	3,268.00	2,729.00	2,729.00	2,925.00
5400_145	Employee Benefits Employee Parking	360.00	.00	.00	.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	2,328.00
	Personnel Services Totals	$1,147,250.69	$1,166,907.03	$1,216,644.00	$1,018,306.33	$1,215,746.00
	General Operating					
6000	Office Supplies	562.35	364.19	1,500.00	611.69	1,000.00
6005	Postage	4,771.11	4,116.39	3,700.00	2,973.84	3,700.00
6010	Computer Equipment	38.99	.00	.00	.00	.00
6025	Furnishings	200.00	159.99	750.00	565.97	250.00
6200	Medical Fees And Supplies	584.00	.00	250.00	.00	250.00
6202	Printing/Copying/Paper Mgt	1,037.62	442.02	1,500.00	1,392.45	1,000.00
6203	Dues/Subscriptions	250.00	395.00	250.00	530.00	250.00
6208	Special Supplies	328.26	204.80	250.00	.00	250.00
6210	Small Tools and Equipment	1,033.44	46.52	1,000.00	750.00	1,000.00
6214	Clothing And Uniforms	.00	.00	1,500.00	.00	500.00
6350	Legal Notice & Advertising	.00	.00	250.00	.00	250.00
6400_117	Utilities Stormwater	.00	.00	.00	35.28	.00
6400_120	Utilities Rubbish Removal	4,222.21	1,753.00	2,500.00	.00	2,500.00
6400_125	Utilities Telecommunications	3,745.38	2,684.86	7,000.00	2,669.30	7,000.00
6400_127	Utilities Cellular Communications	8,283.19	5,455.67	6,500.00	3,803.96	6,500.00
6500_118	Professional and Consultant Svs Contractual Services	42,816.10	36,186.00	34,600.00	15,723.42	34,600.00
6500_133	Professional and Consultant Svs Board Of Health Expense	2,440.00	4,085.17	3,000.00	(571.00)	3,000.00
6500_139	Professional and Consultant Svs Relocation Clearing	10,534.14	13,659.70	10,000.00	2,410.00	9,000.00
6700_100	Travel & Training Education	1,256.50	2,325.00	5,500.00	4,306.89	3,000.00
6700_110	Travel & Training Travel Expense	1,965.57	4,783.39	7,000.00	6,164.44	6,000.00
6800_155	Fees for Services Special Events	3,895.37	.00	1,000.00	150.00	1,000.00
7000	Bad Debt Expense	.00	.00	1,200.00	5.00	1,200.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7200_115	Capital Leases Equipment	822.43	1,301.27	681.00	1,468.47	1,575.00
	General Operating Totals	$88,786.66	$77,962.97	$89,931.00	$42,989.71	$83,825.00
	Division **000 - Admin** Totals	$1,236,037.35	$1,244,870.00	$1,306,575.00	$1,061,296.04	$1,299,571.00
	Division **154 - Inspection Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	392,500.58	479,360.67	501,001.00	347,222.10	510,321.00
5100	Overtime	4,120.03	1,137.78	1,000.00	2,050.90	1,030.00
5200_115	Other Personnel Services Other Compensation	200.00	800.00	3,000.00	2,224.92	3,090.00
5200_116	Other Personnel Services Longevity Pay	1,462.42	1,880.00	1,880.00	1,152.17	1,764.00
5200_130	Other Personnel Services Allowance Taxable	20,893.23	21,269.19	21,000.00	15,697.65	21,630.00
5400_100	Employee Benefits FICA	31,583.00	37,345.23	40,383.00	27,595.78	41,144.00
5400_120	Employee Benefits Workers Compensation	15,324.00	13,531.73	16,921.00	16,921.00	14,782.00
	Personnel Services Totals	$466,083.26	$555,324.60	$585,185.00	$412,864.52	$593,761.00
	General Operating					
6000	Office Supplies	246.46	.00	.00	.00	500.00
6005	Postage	.00	.00	2,500.00	.00	2,000.00
6010	Computer Equipment	.00	29.26	1,000.00	689.98	500.00
6200	Medical Fees And Supplies	.00	.00	500.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	425.00	.00	.00	.00
6203	Dues/Subscriptions	997.10	825.00	1,200.00	.00	1,000.00
6204	Books	569.14	.00	1,500.00	905.75	1,500.00
6208	Special Supplies	318.83	480.90	500.00	.00	500.00
6210	Small Tools and Equipment	.00	.00	500.00	19.96	500.00
6214	Clothing And Uniforms	.00	.00	500.00	.00	500.00
6350	Legal Notice & Advertising	.00	.00	500.00	.00	500.00
6400_125	Utilities Telecommunications	4,142.97	2,998.58	4,700.00	2,943.82	4,700.00
6400_127	Utilities Cellular Communications	3,960.51	3,116.31	4,200.00	2,573.93	4,200.00
6500_118	Professional and Consultant Svs Contractual Services	500.00	.00	5,000.00	.00	5,000.00
6700_105	Travel & Training Special Training	150.00	2,110.39	7,000.00	800.00	5,000.00
6700_110	Travel & Training Travel Expense	2,672.54	1,632.42	4,500.00	1,249.60	4,500.00
6700_115	Travel & Training Mileage	157.20	318.34	1,500.00	1,071.83	1,000.00
	General Operating Totals	$13,714.75	$11,936.20	$35,600.00	$10,254.87	$31,900.00
	Division **154 - Inspection Services** Totals	$479,798.01	$567,260.80	$620,785.00	$423,119.39	$625,661.00
	Division **157 - Zoning**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	365,405.70	310,311.94	384,434.00	232,572.87	339,271.00
5100	Overtime	317.51	308.53	500.00	779.97	515.00
5200_115	Other Personnel Services Other Compensation	300.00	300.00	1,000.00	300.00	1,030.00
5200_120	Other Personnel Services Shift Differential	15.08	.00	50.00	.33	52.00
5200_130	Other Personnel Services Allowance Taxable	751.96	850.00	1,400.00	850.00	1,442.00
5400_100	Employee Benefits FICA	26,443.30	22,179.04	29,635.00	16,760.13	26,187.00
5400_120	Employee Benefits Workers Compensation	14,587.00	10,606.94	13,182.00	13,182.00	9,827.00
5400_150	Employee Benefits Recognition	.00	.00	.00	129.95	.00
	Personnel Services Totals	$407,820.55	$344,556.45	$430,201.00	$264,575.25	$378,324.00
	General Operating					
6000	Office Supplies	197.12	.00	500.00	151.99	500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6005	Postage	.00	.00	1,000.00	.00	1,000.00
6010	Computer Equipment	.00	.00	.00	48.99	.00
6020	Office Equipment	.00	.00	1,500.00	14.00	1,500.00
6202	Printing/Copying/Paper Mgt	1,454.55	546.49	2,000.00	1,726.05	2,000.00
6203	Dues/Subscriptions	455.47	266.10	700.00	311.81	700.00
6208	Special Supplies	96.99	55.35	500.00	196.69	500.00
6327	Customer Credits & Refunds	.00	.00	3,500.00	.00	3,500.00
6350	Legal Notice & Advertising	2,699.84	2,162.86	4,000.00	2,400.00	4,000.00
6400_125	Utilities Telecommunications	967.64	887.96	1,375.00	800.84	1,375.00
6500_118	Professional and Consultant Svs Contractual Services	2,587.50	100.00	4,250.00	465.75	4,250.00
6700_100	Travel & Training Education	1,538.76	1,213.00	5,000.00	2,746.60	5,000.00
6700_107	Travel & Training Training Materials	.00	.00	300.00	.00	300.00
6700_110	Travel & Training Travel Expense	2,774.86	.00	5,000.00	1,038.25	5,000.00
6700_115	Travel & Training Mileage	.00	.00	1,000.00	.00	1,000.00
	General Operating Totals	$12,772.73	$5,231.76	$30,625.00	$9,900.97	$30,625.00
	Division **157 - Zoning** Totals	$420,593.28	$349,788.21	$460,826.00	$274,476.22	$408,949.00
	Department **20 - Permitting and Inspections** Totals	$2,136,428.64	$2,161,919.01	$2,388,186.00	$1,758,891.65	$2,334,181.00
	Department **21 - Fletcher Free Library**					
	Division **060 - General Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,232,566.02	1,413,962.28	1,278,197.00	988,704.60	1,440,210.00
5000_110	Salaries and Wages Regular Part Time	168,883.74	95,339.57	338,393.00	143,733.94	230,627.00
5000_115	Salaries and Wages Seasonal/Temporary	46,687.32	23,611.56	10,000.00	(2,154.93)	10,300.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(93,624.00)	.00	(117,814.00)
5100	Overtime	3,832.68	4,462.14	7,000.00	2,900.45	7,210.00
5200_106	Other Personnel Services Staffing	6,746.14	5,648.60	7,000.00	2,466.42	7,210.00
5200_115	Other Personnel Services Other Compensation	9,541.51	7,741.28	30,000.00	7,542.67	30,900.00
5200_116	Other Personnel Services Longevity Pay	3,580.89	2,200.00	2,640.00	1,320.68	2,828.00
5200_120	Other Personnel Services Shift Differential	13,583.94	14,353.93	15,000.00	10,731.22	15,450.00
5200_130	Other Personnel Services Allowance Taxable	11,258.17	12,306.75	15,000.00	10,266.38	15,450.00
5400_100	Employee Benefits FICA	109,033.45	113,921.61	130,297.00	83,740.40	134,654.00
5400_115	Employee Benefits Retirement B	95,352.00	127,042.00	157,875.00	157,875.00	173,105.00
5400_120	Employee Benefits Workers Compensation	54,728.00	43,772.03	54,643.00	54,643.00	47,855.00
5400_125	Employee Benefits Health Insurance	242,334.00	263,410.00	286,553.00	286,553.00	369,529.00
5400_130	Employee Benefits Dental Insurance	14,207.00	16,625.00	18,251.00	18,251.00	18,196.00
5400_135	Employee Benefits Life Insurance	4,739.00	4,739.00	4,656.00	4,656.00	4,990.00
5400_145	Employee Benefits Employee Parking	720.00	720.00	.00	1,120.00	720.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	2,356.00
	Personnel Services Totals	$2,017,793.86	$2,149,855.75	$2,261,881.00	$1,772,349.83	$2,393,776.00
	General Operating					
6000	Office Supplies	7,048.92	5,967.14	6,000.00	5,986.74	6,000.00
6005	Postage	5,878.98	6,299.88	7,200.00	7,157.36	7,200.00
6010	Computer Equipment	62.67	1,909.20	7,866.00	7,196.95	200.00
6015	Computer Software	237.23	.00	.00	.00	.00
6017	Computer Licensing and Maint.	.00	8,200.00	4,500.00	.00	4,500.00
6020	Office Equipment	.00	2,786.04	750.00	.00	750.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6025	Furnishings	16,083.98	35,089.80	750.00	.00	750.00
6200	Medical Fees And Supplies	792.58	236.00	500.00	118.00	500.00
6202	Printing/Copying/Paper Mgt	7,121.44	3,549.11	2,500.00	3,702.90	2,500.00
6203	Dues/Subscriptions	507.01	.00	1,500.00	.00	1,500.00
6207	Collection	231,878.60	240,139.16	281,624.00	255,079.28	281,624.00
6208	Special Supplies	6,946.91	1,702.58	4,000.00	1,915.66	4,000.00
6210	Small Tools and Equipment	1,941.79	.00	.00	.00	1,000.00
6300_170	Repair & Maintenance Buildings	1,495.75	2,360.33	11,600.00	25,344.70	11,600.00
6350	Legal Notice & Advertising	388.98	81.51	500.00	129.54	500.00
6400_100	Utilities Electricity	54,579.76	53,916.78	62,000.00	56,456.57	65,100.00
6400_105	Utilities Gas	22,481.62	27,890.69	26,500.00	20,014.73	27,825.00
6400_112	Utilities Other	.00	(4,257.53)	.00	.00	.00
6400_115	Utilities Water/Wastewater	9,223.71	10,468.89	10,200.00	17,423.05	11,040.00
6400_120	Utilities Rubbish Removal	6,578.74	.00	.00	.00	.00
6400_125	Utilities Telecommunications	10,326.42	7,538.77	8,000.00	6,993.45	8,000.00
6400_127	Utilities Cellular Communications	120.24	120.24	150.00	110.22	150.00
6500_103	Professional and Consultant Svs Security Contracts	109,017.95	126,368.91	293,260.00	147,497.02	2,750.00
6500_118	Professional and Consultant Svs Contractual Services	6,512.44	.00	.00	300.00	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	1,780.00	1,355.00	1,500.00	1,500.00	1,500.00
6600	Maintenance Contracts	16,106.04	11,262.72	18,000.00	18,000.00	18,000.00
6700_100	Travel & Training Education	1,643.50	.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	788.42	.00	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	24.00	.00
7200_100	Capital Leases Property	18,540.00	.00	.00	.00	.00
7200_115	Capital Leases Equipment	2,677.21	2,865.12	3,200.00	2,925.23	3,200.00
General Operating Totals		$540,760.89	$545,850.34	$752,100.00	$577,875.40	$460,189.00
Regional Programs						
7600_330	Regional Services Howard Center Street Outreach	.00	.00	.00	.00	150,000.00
Regional Programs Totals		$0.00	$0.00	$0.00	$0.00	$150,000.00
Division **060 - General Services** Totals		$2,558,554.75	$2,695,706.09	$3,013,981.00	$2,350,225.23	$3,003,965.00
Division **061 - Summer Reading Program**						
Personnel Services						
5000_115	Salaries and Wages Seasonal/Temporary	.00	2,905.67	18,675.00	11,086.56	9,987.00
5400_100	Employee Benefits FICA	.00	222.29	1,516.00	592.70	764.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	289.00
Personnel Services Totals		$0.00	$3,127.96	$20,191.00	$11,679.26	$11,040.00
Division **061 - Summer Reading Program** Totals		$0.00	$3,127.96	$20,191.00	$11,679.26	$11,040.00
Division **063 - FFL New North End Branch**						
General Operating						
6010	Computer Equipment	.00	864.27	3,834.00	3,515.00	.00
6025	Furnishings	.00	599.24	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	.00	120.00	114.57	.00
6208	Special Supplies	4,000.00	1,134.94	1,880.00	1,352.08	2,000.00
6300_170	Repair & Maintenance Buildings	.00	10,987.64	.00	.00	.00
6400_100	Utilities Electricity	710.45	829.53	1,400.00	1,399.81	1,500.00
6400_105	Utilities Gas	858.63	855.41	1,200.00	1,200.00	1,300.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7200_100	Capital Leases Property	.00	18,540.00	19,380.00	19,380.00	19,380.00
7200_115	Capital Leases Equipment	.00	181.88	550.00	500.24	550.00
	General Operating Totals	$5,569.08	$33,992.91	$28,364.00	$27,461.70	$24,730.00
	Division **063 - FFL New North End Branch** Totals	$5,569.08	$33,992.91	$28,364.00	$27,461.70	$24,730.00
	Department **21 - Fletcher Free Library** Totals	$2,564,123.83	$2,732,826.96	$3,062,536.00	$2,389,366.19	$3,039,735.00
	Department **23 - Parks and Recreation**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	345,793.01	363,542.19	338,525.00	239,630.32	280,514.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(321,873.00)	.00	(410,733.00)
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	.00	.00	25,000.00
5100	Overtime	2,123.13	2,397.59	1,000.00	954.74	1,030.00
5200_115	Other Personnel Services Other Compensation	1,474.64	1,976.82	1,800.00	1,595.34	1,854.00
5200_116	Other Personnel Services Longevity Pay	1,330.00	1,330.00	1,330.00	665.00	.00
5200_120	Other Personnel Services Shift Differential	4.65	.00	.00	1.05	.00
5200_130	Other Personnel Services Allowance Taxable	1,201.31	1,789.77	1,850.00	1,580.74	1,905.00
5400_100	Employee Benefits FICA	25,509.56	26,689.70	26,355.00	17,744.88	23,738.00
5400_115	Employee Benefits Retirement B	270,975.00	326,667.00	432,809.00	432,809.00	487,558.00
5400_120	Employee Benefits Workers Compensation	138,116.00	114,618.38	13,426.00	13,426.00	8,600.00
5400_125	Employee Benefits Health Insurance	702,913.00	911,306.00	1,154,398.00	1,154,398.00	1,438,223.00
5400_130	Employee Benefits Dental Insurance	40,873.00	47,844.00	58,592.00	58,592.00	60,367.00
5400_135	Employee Benefits Life Insurance	9,572.00	10,232.00	10,435.00	10,435.00	11,701.00
5400_150	Employee Benefits Recognition	892.05	866.93	1,500.00	1,395.65	8,215.00
	Personnel Services Totals	$1,540,777.35	$1,809,260.38	$1,720,147.00	$1,933,227.72	$1,937,972.00
	General Operating					
6000	Office Supplies	4,818.59	3,535.30	4,000.00	3,000.00	4,000.00
6005	Postage	329.77	177.66	700.00	569.02	350.00
6010	Computer Equipment	.00	74.89	.00	.00	100.00
6200	Medical Fees And Supplies	1,885.00	1,525.00	2,000.00	471.00	1,900.00
6202	Printing/Copying/Paper Mgt	2,429.42	2,080.84	2,500.00	1,888.85	2,200.00
6203	Dues/Subscriptions	4,071.65	5,045.00	5,000.00	4,722.45	5,045.00
6208	Special Supplies	4,959.00	5,408.76	5,000.00	1,728.56	5,000.00
6214	Clothing And Uniforms	2,726.78	3,481.79	4,000.00	2,149.71	4,000.00
6400_125	Utilities Telecommunications	7,924.70	5,491.48	4,600.00	1,859.92	3,000.00
6400_127	Utilities Cellular Communications	37,893.43	31,325.85	33,000.00	24,980.47	30,000.00
6500_118	Professional and Consultant Svs Contractual Services	5,000.00	600.00	4,500.00	556.93	4,000.00
6530_100	Rentals Property	.00	80.00	.00	.00	.00
6530_115	Rentals Equipment	.00	116.95	.00	.00	.00
6700_105	Travel & Training Special Training	11,385.85	9,127.25	15,981.00	12,683.19	15,000.00
6700_110	Travel & Training Travel Expense	12,109.61	8,681.51	12,649.00	12,370.90	10,000.00
6700_135	Travel & Training Lodging	.00	426.96	351.00	350.96	.00
6800_140	Fees for Services Hospitality Expense	.00	225.39	500.00	.00	500.00
7000	Bad Debt Expense	.00	278.00	.00	931.30	.00
7200_100	Capital Leases Property	6,108.50	6,413.92	6,735.00	6,734.62	7,072.00
7200_115	Capital Leases Equipment	3,192.07	2,909.66	3,028.00	2,866.86	3,194.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7303	Regulatory and Bank Fees	67,651.21	69,540.64	56,485.00	55,156.69	68,000.00
	General Operating Totals	$172,485.58	$156,546.85	$161,029.00	$133,021.43	$163,361.00
Regional Programs						
7730	Scholarships	37,765.75	40,000.00	54,000.00	53,430.40	40,000.00
	Regional Programs Totals	$37,765.75	$40,000.00	$54,000.00	$53,430.40	$40,000.00
	Program **000 - Administration** Totals	$1,751,028.68	$2,005,807.23	$1,935,176.00	$2,119,679.55	$2,141,333.00
Program **050 - Marketing**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	4,347.21	5,859.33	.00	3,011.24	.00
5000_105	Salaries and Wages Limited Service	.00	10,429.83	33,468.00	18,917.71	.00
5000_110	Salaries and Wages Regular Part Time	.00	9,136.14	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	3,761.80	47.25	5,000.00	1,721.90	9,000.00
5200_115	Other Personnel Services Other Compensation	.00	522.62	600.00	200.00	.00
5200_120	Other Personnel Services Shift Differential	2.25	(2.25)	.00	.00	.00
5400_100	Employee Benefits FICA	619.64	1,986.58	2,989.00	1,824.54	689.00
5400_120	Employee Benefits Workers Compensation	.00	.00	1,086.00	1,086.00	.00
5400_150	Employee Benefits Recognition	.00	.00	500.00	97.40	.00
	Personnel Services Totals	$8,730.90	$27,979.50	$43,643.00	$26,858.79	$9,689.00
General Operating						
6202	Printing/Copying/Paper Mgt	8,277.04	3,651.23	10,000.00	4,586.72	8,000.00
6203	Dues/Subscriptions	.00	.00	8,200.00	6,722.81	4,200.00
6208	Special Supplies	4,060.44	3,657.29	7,000.00	1,910.21	9,500.00
6325	Items For Resale	28.50	.00	.00	.00	.00
6350	Legal Notice & Advertising	29,722.25	24,636.45	28,000.00	19,406.63	28,000.00
6500_142	Professional and Consultant Svs Marketing and Promotion	13,561.74	22,040.00	23,800.00	6,040.06	25,000.00
	General Operating Totals	$55,649.97	$53,984.97	$77,000.00	$38,666.43	$74,700.00
	Program **050 - Marketing** Totals	$64,380.87	$81,964.47	$120,643.00	$65,525.22	$84,389.00
Program **230 - Parks Planning**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	89,596.20	249,902.17	260,974.00	185,422.00	271,886.00
5000_115	Salaries and Wages Seasonal/Temporary	6,192.31	3,671.55	4,120.00	.00	7,120.00
5200_115	Other Personnel Services Other Compensation	200.00	900.00	1,192.00	800.00	1,228.00
5200_130	Other Personnel Services Allowance Taxable	984.84	1,999.92	2,000.00	961.50	2,060.00
5400_100	Employee Benefits FICA	7,036.56	18,609.40	20,524.00	13,373.59	21,595.00
5400_115	Employee Benefits Retirement B	.00	7,854.00	7,854.00	7,854.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,061.00	2,061.00	8,554.00
5400_130	Employee Benefits Dental Insurance	.00	458.00	458.00	458.00	.00
5400_135	Employee Benefits Life Insurance	.00	63.00	63.00	63.00	.00
5400_150	Employee Benefits Recognition	75.41	165.32	500.00	.00	500.00
	Personnel Services Totals	$104,085.32	$283,623.36	$299,746.00	$210,993.09	$312,943.00
General Operating						
6010	Computer Equipment	57.08	.00	.00	.00	.00
6208	Special Supplies	3,469.02	2,466.24	2,000.00	1,719.10	2,500.00
6500_118	Professional and Consultant Svs Contractual Services	1,167.00	5,500.00	5,000.00	4,643.59	5,000.00
6700_110	Travel & Training Travel Expense	.00	.00	1,000.00	.00	.00
	General Operating Totals	$4,693.10	$7,966.24	$8,000.00	$6,362.69	$7,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Program **230 - Parks Planning** Totals	$108,778.42	$291,589.60	$307,746.00	$217,355.78	$320,443.00
	Division **000 - Admin** Totals	$1,924,187.97	$2,379,361.30	$2,363,565.00	$2,402,560.55	$2,546,165.00
	Division **044 - Grants**					
	Capital Equipment					
6211	Specialized Equipment	15,234.78	35,541.77	20,000.00	20,000.00	.00
	Capital Equipment Totals	$15,234.78	$35,541.77	$20,000.00	$20,000.00	$0.00
	General Operating					
6208	Special Supplies	.00	11,495.88	20,300.00	1,995.76	.00
6210	Small Tools and Equipment	.00	8,530.66	3,700.00	700.00	.00
6500_118	Professional and Consultant Svs Contractual Services	6,999.25	2,730.00	8,000.00	5,362.50	.00
7390_100	Pass Through Sub Grantee Expense	19,999.79	30,001.00	.00	.00	.00
	General Operating Totals	$26,999.04	$52,757.54	$32,000.00	$8,058.26	$0.00
	Division **044 - Grants** Totals	$42,233.82	$88,299.31	$52,000.00	$28,058.26	$0.00
	Division **100 - Parks**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	100,995.32	106,120.55	170,607.00	116,636.82	176,258.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	4,000.00	.00	7,950.00
5100	Overtime	.00	.00	.00	2.19	.00
5200_115	Other Personnel Services Other Compensation	300.00	300.00	358.00	500.00	800.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	500.00	425.00	425.00
5400_100	Employee Benefits FICA	7,296.94	7,587.39	13,423.00	8,384.81	14,186.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,639.00	3,639.00	5,648.00
	Personnel Services Totals	$108,592.26	$114,007.94	$192,527.00	$129,587.82	$205,267.00
	Capital Equipment					
6211	Specialized Equipment	2,596.96	1,587.29	1,588.00	1,588.00	.00
	Capital Equipment Totals	$2,596.96	$1,587.29	$1,588.00	$1,588.00	$0.00
	General Operating					
6208	Special Supplies	2,748.15	.00	3,000.00	94.81	3,139.00
6214	Clothing And Uniforms	1,377.46	2,934.40	3,500.00	3,293.55	3,000.00
6400_100	Utilities Electricity	54,826.38	63,629.14	58,163.00	59,275.67	66,811.00
6400_105	Utilities Gas	4,385.99	3,576.22	7,000.00	4,508.80	7,000.00
6400_115	Utilities Water/Wastewater	48,734.14	52,557.41	53,120.00	28,548.11	61,088.00
6400_117	Utilities Stormwater	79,538.83	91,071.07	86,697.00	84,580.26	99,702.00
6400_120	Utilities Rubbish Removal	133,294.18	118,910.88	110,000.00	85,879.40	110,000.00
6400_127	Utilities Cellular Communications	.00	.00	288.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	21,170.00	30,479.25	.00	.00	.00
6530_100	Rentals Property	.00	.00	.00	.00	4,000.00
6530_115	Rentals Equipment	.00	4,655.00	34,681.00	34,307.84	39,824.00
6800_125	Fees for Services Fees & Permits	785.00	390.00	525.00	439.00	525.00
7200_115	Capital Leases Equipment	.00	497.21	850.00	781.33	852.00
	General Operating Totals	$346,860.13	$368,700.58	$357,824.00	$301,708.77	$395,941.00
	Program **000 - Administration** Totals	$458,049.35	$484,295.81	$551,939.00	$432,884.59	$601,208.00
	Program **235 - Grounds Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	259,316.38	279,726.13	289,841.00	209,947.91	300,703.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5000_115	Salaries and Wages Seasonal/Temporary	42,235.73	52,996.75	62,000.00	37,618.05	81,000.00
5100	Overtime	9,819.49	6,807.70	7,500.00	5,801.32	7,725.00
5200_110	Other Personnel Services On-Call	1,920.00	2,016.00	2,300.00	2,250.00	2,300.00
5200_115	Other Personnel Services Other Compensation	2,303.24	1,991.32	4,000.00	2,313.43	3,000.00
5200_116	Other Personnel Services Longevity Pay	2,314.10	2,360.00	2,360.00	1,180.00	2,360.00
5200_120	Other Personnel Services Shift Differential	316.61	49.34	300.00	29.85	300.00
5200_130	Other Personnel Services Allowance Taxable	2,630.76	2,419.23	3,200.00	2,400.00	2,400.00
5400_100	Employee Benefits FICA	23,061.42	25,309.08	28,420.00	18,846.90	30,584.00
5400_120	Employee Benefits Workers Compensation	.00	.00	11,719.00	11,719.00	11,703.00
	Personnel Services Totals	$343,917.73	$373,675.55	$411,640.00	$292,106.46	$442,075.00
	General Operating					
6210	Small Tools and Equipment	1,184.89	1,236.84	1,500.00	1,159.26	1,250.00
6276	Field Supplies&Materials	5,350.63	4,294.55	6,200.00	5,879.84	6,200.00
6300_100	Repair & Maintenance Equipment Parts	1,722.18	886.62	2,300.00	665.00	2,050.00
6300_165	Repair & Maintenance Other Small Charges Not Capital	10,706.13	8,093.12	10,500.00	5,729.43	9,750.00
6300_175	Repair & Maintenance Landscape materials	24,657.29	22,388.61	25,000.00	24,536.67	23,250.00
	General Operating Totals	$43,621.12	$36,899.74	$45,500.00	$37,970.20	$42,500.00
	Program **235 - Grounds Maintenance** Totals	$387,538.85	$410,575.29	$457,140.00	$330,076.66	$484,575.00
	Program **236 - Buildings Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	280,609.69	357,103.56	366,600.00	245,811.46	368,439.00
5000_115	Salaries and Wages Seasonal/Temporary	21,317.37	26,595.29	30,000.00	13,531.27	30,000.00
5100	Overtime	11,489.96	15,699.53	13,000.00	13,055.82	13,000.00
5200_110	Other Personnel Services On-Call	1,280.00	2,352.00	1,402.00	1,935.00	1,402.00
5200_115	Other Personnel Services Other Compensation	1,891.33	1,101.33	2,000.00	1,379.15	2,000.00
5200_116	Other Personnel Services Longevity Pay	940.00	710.62	719.00	461.75	960.00
5200_120	Other Personnel Services Shift Differential	255.57	7.75	2,250.00	23.06	500.00
5200_130	Other Personnel Services Allowance Taxable	3,625.00	3,164.58	2,400.00	3,061.34	2,400.00
5400_100	Employee Benefits FICA	23,481.35	29,583.31	32,005.00	20,241.62	32,031.00
5400_120	Employee Benefits Workers Compensation	.00	.00	11,662.00	11,662.00	12,216.00
	Personnel Services Totals	$344,890.27	$436,317.97	$462,038.00	$311,162.47	$462,948.00
	General Operating					
6206	Custodian Supplies	24,185.15	23,622.23	26,125.00	25,739.39	24,000.00
6208	Special Supplies	10,321.67	5,690.03	11,000.00	6,237.95	8,000.00
6210	Small Tools and Equipment	1,275.89	727.20	1,500.00	1,082.29	1,500.00
6300_130	Repair & Maintenance Construction Supplies	18,597.21	36,694.71	26,000.00	22,185.20	28,000.00
6300_170	Repair & Maintenance Buildings	16,696.05	22,585.74	25,000.00	24,940.81	27,000.00
6500_118	Professional and Consultant Svs Contractual Services	6,631.25	8,659.27	9,519.00	2,645.70	.00
6600	Maintenance Contracts	23,299.44	3,735.30	12,500.00	3,635.00	3,500.00
6625	Equipment Maintenance Repairs	.00	.00	200.00	.00	.00
	General Operating Totals	$101,006.66	$101,714.48	$111,844.00	$86,466.34	$92,000.00
	Program **236 - Buildings Maintenance** Totals	$445,896.93	$538,032.45	$573,882.00	$397,628.81	$554,948.00
	Program **237 - Trees & Greenways**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	258,162.01	254,162.67	353,206.00	241,179.64	367,330.00
5000_115	Salaries and Wages Seasonal/Temporary	6,746.33	577.28	7,500.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5100	Overtime	3,777.48	1,876.46	3,400.00	4,479.60	3,000.00
5200_110	Other Personnel Services On-Call	1,600.00	1,260.00	1,600.00	1,800.00	1,400.00
5200_115	Other Personnel Services Other Compensation	1,381.94	1,266.03	2,074.00	1,775.70	1,574.00
5200_116	Other Personnel Services Longevity Pay	.00	.00	1,207.00	665.00	1,330.00
5200_120	Other Personnel Services Shift Differential	26.09	38.11	.00	12.62	.00
5200_130	Other Personnel Services Allowance Taxable	2,400.00	2,555.01	2,400.00	3,930.74	2,400.00
5400_100	Employee Benefits FICA	19,853.89	18,792.95	28,411.00	18,454.32	28,843.00
5400_120	Employee Benefits Workers Compensation	.00	.00	9,675.00	9,675.00	11,262.00
	Personnel Services Totals	$293,947.74	$280,528.51	$409,473.00	$281,972.62	$417,139.00
	General Operating					
6210	Small Tools and Equipment	864.00	1,462.21	2,703.00	2,176.00	2,703.00
6300_175	Repair & Maintenance Landscape materials	9,434.39	17,929.85	20,000.00	19,447.70	6,350.00
6625	Equipment Maintenance Repairs	137.05	.00	.00	.00	.00
	General Operating Totals	$10,435.44	$19,392.06	$22,703.00	$21,623.70	$9,053.00
	Program **237 - Trees & Greenways** Totals	$304,383.18	$299,920.57	$432,176.00	$303,596.32	$426,192.00
	Program **238 - Conservation**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	.00	224,750.00	169,770.42	234,204.00
5000_115	Salaries and Wages Seasonal/Temporary	45,657.35	37,796.56	33,600.00	20,580.45	60,080.00
5100	Overtime	.00	.00	1,800.00	463.26	1,800.00
5200_110	Other Personnel Services On-Call	.00	.00	500.00	315.00	500.00
5200_115	Other Personnel Services Other Compensation	.00	.00	800.00	1,388.12	800.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	1,600.00	1,225.00	1,600.00
5400_100	Employee Benefits FICA	3,435.09	3,068.13	22,067.00	14,018.81	22,872.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,342.00	3,342.00	9,022.00
5400_150	Employee Benefits Recognition	.00	202.90	250.00	.00	250.00
	Personnel Services Totals	$49,092.44	$41,067.59	$288,709.00	$211,103.06	$331,128.00
	General Operating					
6203	Dues/Subscriptions	125.00	.00	.00	.00	.00
6208	Special Supplies	510.64	1,999.45	.00	.00	800.00
6276	Field Supplies&Materials	3,349.41	26,477.66	28,200.00	26,095.00	2,000.00
6300_100	Repair & Maintenance Equipment Parts	500.00	314.01	.00	.00	.00
6300_175	Repair & Maintenance Landscape materials	18,044.98	7,137.40	14,800.00	10,116.97	7,000.00
6400_115	Utilities Water/Wastewater	2,059.47	194.60	.00	351.60	.00
6500_118	Professional and Consultant Svs Contractual Services	13,789.00	15,890.00	3,000.00	2,735.00	15,000.00
6600	Maintenance Contracts	15,629.00	11,013.50	20,000.00	18,494.65	16,500.00
6700_105	Travel & Training Special Training	3,236.12	.00	2,000.00	325.00	2,000.00
6800_140	Fees for Services Hospitality Expense	.00	.00	2,340.00	1,033.20	.00
	General Operating Totals	$57,243.62	$63,026.62	$70,340.00	$59,151.42	$43,300.00
	Program **238 - Conservation** Totals	$106,336.06	$104,094.21	$359,049.00	$270,254.48	$374,428.00
	Program **239 - Cemeteries**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	99,098.84	125,314.05	128,730.00	97,681.17	134,264.00
5000_110	Salaries and Wages Regular Part Time	.00	25,949.60	30,450.00	17,990.82	31,638.00
5000_115	Salaries and Wages Seasonal/Temporary	41,914.89	38,728.95	43,000.00	22,914.99	43,000.00
5100	Overtime	2,436.71	5,711.54	6,400.00	3,607.23	6,400.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_106	Other Personnel Services Staffing	487.35	47.38	400.00	.00	400.00
5200_110	Other Personnel Services On-Call	640.00	1,764.00	2,303.00	1,485.00	2,303.00
5200_115	Other Personnel Services Other Compensation	64.20	1,341.88	2,260.00	800.00	2,260.00
5200_120	Other Personnel Services Shift Differential	73.09	32.61	500.00	221.51	100.00
5200_130	Other Personnel Services Allowance Taxable	581.72	1,812.50	1,813.00	1,812.50	1,813.00
5400_100	Employee Benefits FICA	10,484.67	14,500.41	16,513.00	10,400.97	16,997.00
5400_120	Employee Benefits Workers Compensation	.00	.00	5,378.00	5,378.00	6,405.00
	Personnel Services Totals	$155,781.47	$215,202.92	$237,747.00	$162,292.19	$245,580.00
	General Operating					
6005	Postage	52.71	17.76	160.00	82.88	60.00
6202	Printing/Copying/Paper Mgt	.00	56.80	.00	15.19	.00
6208	Special Supplies	226.70	1,211.90	1,750.00	1,500.00	1,750.00
6210	Small Tools and Equipment	240.86	240.70	250.00	.00	250.00
6300_100	Repair & Maintenance Equipment Parts	3,253.51	3,529.12	3,700.00	2,701.51	3,700.00
6300_130	Repair & Maintenance Construction Supplies	298.87	269.04	.00	.00	.00
6300_165	Repair & Maintenance Other Small Charges Not Capital	57.50	239.25	500.00	60.00	300.00
6300_175	Repair & Maintenance Landscape materials	2,927.77	2,774.70	3,100.00	1,500.00	3,000.00
6400_100	Utilities Electricity	8,211.61	7,680.45	8,664.00	9,137.57	9,098.00
6400_105	Utilities Gas	5,768.06	5,610.58	5,500.00	5,921.02	5,611.00
6400_115	Utilities Water/Wastewater	665.91	535.13	726.00	735.83	798.00
6400_125	Utilities Telecommunications	978.73	721.08	950.00	730.74	864.00
6615	Property Repairs	4,796.60	1,027.65	5,000.00	2,996.00	.00
7000	Bad Debt Expense	.00	.00	.00	2,740.00	.00
7200_115	Capital Leases Equipment	551.45	625.55	820.00	704.11	768.00
	General Operating Totals	$28,030.28	$24,539.71	$31,120.00	$28,824.85	$26,199.00
	Program **239 - Cemeteries** Totals	$183,811.75	$239,742.63	$268,867.00	$191,117.04	$271,779.00
	Program **240 - Central Facilities**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	570,694.62	763,945.75	819,276.00	571,356.22	849,066.00
5000_110	Salaries and Wages Regular Part Time	303.80	4,833.98	18,500.00	7,869.85	23,123.00
5000_115	Salaries and Wages Seasonal/Temporary	18,439.84	21,507.37	.00	.00	.00
5100	Overtime	37,364.56	29,951.51	34,000.00	30,820.51	30,000.00
5200_110	Other Personnel Services On-Call	360.00	1,134.00	1,602.00	360.00	1,100.00
5200_115	Other Personnel Services Other Compensation	6,780.72	8,594.26	9,877.00	6,045.76	9,877.00
5200_116	Other Personnel Services Longevity Pay	2,710.00	3,326.73	3,275.00	1,855.00	3,710.00
5200_120	Other Personnel Services Shift Differential	5,169.86	6,177.06	4,860.00	5,148.83	6,948.00
5200_130	Other Personnel Services Allowance Taxable	6,698.85	10,127.90	9,700.00	10,519.02	9,700.00
5400_100	Employee Benefits FICA	47,423.15	61,687.13	68,474.00	46,096.45	71,415.00
5400_120	Employee Benefits Workers Compensation	.00	.00	22,641.00	22,641.00	26,740.00
5400_145	Employee Benefits Employee Parking	1,420.00	2,220.00	.00	2,000.00	1,680.00
5400_150	Employee Benefits Recognition	.00	300.00	234.00	233.16	.00
	Personnel Services Totals	$697,365.40	$913,805.69	$992,439.00	$704,945.80	$1,033,359.00
	General Operating					
6010	Computer Equipment	22.99	320.78	7.00	6.99	.00
6025	Furnishings	.00	.00	519.00	519.00	.00
6200	Medical Fees And Supplies	2,298.46	372.56	3,000.00	1,000.00	3,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6206	Custodian Supplies	44,454.89	34,549.07	31,600.00	31,519.10	37,600.00
6208	Special Supplies	3,871.45	6,387.38	3,570.00	3,569.56	4,000.00
6300_100	Repair & Maintenance Equipment Parts	29,427.03	22,596.34	34,351.00	33,663.91	15,382.00
6300_170	Repair & Maintenance Buildings	52,183.56	38,304.61	64,606.00	48,125.75	48,939.00
6400_100	Utilities Electricity	110,722.74	115,319.80	135,177.00	104,057.75	136,000.00
6400_105	Utilities Gas	81,522.03	52,051.71	55,000.00	50,075.93	55,000.00
6400_115	Utilities Water/Wastewater	27,333.26	29,333.59	32,700.00	32,567.03	35,970.00
6400_117	Utilities Stormwater	13,150.16	14,927.67	14,731.00	13,485.24	16,205.00
6400_120	Utilities Rubbish Removal	25,065.91	40,526.94	42,000.00	34,753.64	42,000.00
6400_125	Utilities Telecommunications	2,751.74	607.04	1,000.00	612.42	672.00
6500_118	Professional and Consultant Svs Contractual Services	917.50	1,968.75	36,350.00	14,764.06	28,000.00
6600	Maintenance Contracts	140,511.52	98,036.44	94,763.00	94,178.51	57,000.00
6615	Property Repairs	(70.43)	.00	.00	.00	.00
6700_105	Travel & Training Special Training	395.00	80.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	.00	408.71	301.00	301.00	.00
	General Operating Totals	$534,557.81	$455,791.39	$549,675.00	$463,199.89	$479,768.00
	Interfund					
7900_135	Interfund Transfer To CEDO	.00	.00	.00	50,000.00	.00
	Interfund Totals	$0.00	$0.00	$0.00	$50,000.00	$0.00
	Program **240 - Central Facilities** Totals	$1,231,923.21	$1,369,597.08	$1,542,114.00	$1,218,145.69	$1,513,127.00
	Division **100 - Parks** Totals	$3,117,939.33	$3,446,258.04	$4,185,167.00	$3,143,703.59	$4,226,257.00
	Division **101 - Recreation**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	90,346.55	95,743.90	99,775.00	70,964.05	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	400.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,023.30	999.96	1,000.00	692.28	.00
5400_100	Employee Benefits FICA	6,989.80	7,400.90	7,740.00	5,481.69	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,303.00	3,303.00	.00
	Personnel Services Totals	$98,359.65	$104,144.76	$112,218.00	$80,441.02	$0.00
	General Operating					
7200_115	Capital Leases Equipment	.00	964.32	1,700.00	1,515.36	1,653.00
	General Operating Totals	$0.00	$964.32	$1,700.00	$1,515.36	$1,653.00
	Program **000 - Administration** Totals	$98,359.65	$105,109.08	$113,918.00	$81,956.38	$1,653.00
	Program **243 - Support Services**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	4,000.00	.00	3,000.00
5400_100	Employee Benefits FICA	.00	.00	306.00	.00	230.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	92.00
	Personnel Services Totals	$0.00	$0.00	$4,306.00	$0.00	$3,322.00
	Program **243 - Support Services** Totals	$0.00	$0.00	$4,306.00	$0.00	$3,322.00
	Program **244 - Senior Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	3,228.77	70,854.52	68,873.00	25,563.47	.00
5000_110	Salaries and Wages Regular Part Time	24,094.68	26,474.85	29,248.00	11,373.59	.00
5000_115	Salaries and Wages Seasonal/Temporary	1,230.63	816.60	15,000.00	6,378.59	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5100	Overtime	211.16	498.98	500.00	1,387.54	.00
5200_106	Other Personnel Services Staffing	482.70	350.10	.00	497.18	.00
5200_115	Other Personnel Services Other Compensation	319.96	1,140.13	800.00	45.54	.00
5200_116	Other Personnel Services Longevity Pay	.00	1,180.00	1,180.00	90.52	.00
5200_120	Other Personnel Services Shift Differential	.00	10.13	.00	.26	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	800.00	800.00	.00	.00
5400_100	Employee Benefits FICA	2,545.79	7,494.85	7,834.00	3,410.32	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,297.00	3,297.00	.00
	Personnel Services Totals	$32,538.69	$109,620.16	$127,532.00	$52,044.01	$0.00
	General Operating					
6200	Medical Fees And Supplies	.00	.00	500.00	.00	.00
6208	Special Supplies	4,162.66	2,242.40	4,000.00	3,358.78	.00
6500_118	Professional and Consultant Svs Contractual Services	11,452.25	5,704.33	2,500.00	900.00	.00
6530_115	Rentals Equipment	3,742.05	3,780.80	12,000.00	11,400.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	500.00	.00	.00
	General Operating Totals	$19,356.96	$11,727.53	$19,500.00	$15,658.78	$0.00
	Program **244 - Senior Services** Totals	$51,895.65	$121,347.69	$147,032.00	$67,702.79	$0.00
	Program **245 - Recreation Programs**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	269,533.93	213,476.21	224,122.00	180,550.99	223,201.00
5000_115	Salaries and Wages Seasonal/Temporary	160,209.92	127,186.54	130,000.00	83,073.07	130,000.00
5100	Overtime	1,511.69	2,416.88	2,500.00	2,987.11	2,575.00
5200_115	Other Personnel Services Other Compensation	2,106.32	1,472.96	1,600.00	1,058.68	1,648.00
5200_116	Other Personnel Services Longevity Pay	2,360.00	1,180.00	1,180.00	90.52	.00
5200_120	Other Personnel Services Shift Differential	42.75	.00	.00	4.54	.00
5200_130	Other Personnel Services Allowance Taxable	1,275.00	1,000.00	1,000.00	1,279.35	1,030.00
5400_100	Employee Benefits FICA	31,828.96	26,225.75	29,483.00	19,693.73	27,422.00
5400_120	Employee Benefits Workers Compensation	.00	.00	9,513.00	9,513.00	10,829.00
5400_150	Employee Benefits Recognition	62.16	421.01	1,000.00	248.55	500.00
	Personnel Services Totals	$468,930.73	$373,379.35	$400,398.00	$298,499.54	$397,205.00
	General Operating					
6010	Computer Equipment	22.99	.00	150.00	83.97	.00
6025	Furnishings	684.44	.00	800.00	572.83	.00
6203	Dues/Subscriptions	39.98	.00	200.00	.00	.00
6208	Special Supplies	21,276.18	18,435.00	13,050.00	8,334.75	14,000.00
6212	Fuel	43.92	.00	.00	.00	.00
6214	Clothing And Uniforms	.00	.00	.00	388.90	.00
6500_118	Professional and Consultant Svs Contractual Services	47,268.37	57,269.32	10,600.00	10,391.64	17,576.00
6530_100	Rentals Property	.00	.00	6,624.00	.00	4,048.00
6530_115	Rentals Equipment	42,884.50	32,127.62	44,400.00	29,924.13	45,000.00
6530_125	Rentals Vehicle	1,090.02	.00	600.00	145.73	.00
7702	Program Delivery - Other	.00	.00	47,900.00	46,633.03	36,000.00
	General Operating Totals	$113,310.40	$107,831.94	$124,324.00	$96,474.98	$116,624.00
	Program **245 - Recreation Programs** Totals	$582,241.13	$481,211.29	$524,722.00	$394,974.52	$513,829.00
	Program **246 - Events**					
	Personnel Services					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5000_100	Salaries and Wages Regular, Full Time	60,539.61	67,568.44	70,844.00	51,628.86	74,201.00
5000_115	Salaries and Wages Seasonal/Temporary	1,139.69	3,995.25	5,000.00	1,725.23	5,000.00
5100	Overtime	1,437.56	909.05	1,000.00	2,092.33	1,030.00
5200_115	Other Personnel Services Other Compensation	497.50	747.17	400.00	100.00	412.00
5200_120	Other Personnel Services Shift Differential	66.75	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	500.00	500.00	500.00	515.00
5400_100	Employee Benefits FICA	4,635.60	5,329.89	5,947.00	4,046.31	6,209.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,414.00	2,414.00	2,428.00
	Personnel Services Totals	$68,741.71	$79,049.80	$86,105.00	$62,506.73	$89,795.00
	Capital Equipment					
6211	Specialized Equipment	840.00	.00	.00	.00	.00
	Capital Equipment Totals	$840.00	$0.00	$0.00	$0.00	$0.00
	General Operating					
6010	Computer Equipment	22.46	.00	.00	.00	.00
6025	Furnishings	654.02	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	567.93	.00	.00	.00
6203	Dues/Subscriptions	.00	85.00	.00	234.00	.00
6208	Special Supplies	19,746.20	15,358.95	18,000.00	12,631.43	14,000.00
6500_103	Professional and Consultant Svs Security Contracts	.00	390.00	10,500.00	9,442.55	8,000.00
6500_118	Professional and Consultant Svs Contractual Services	155,704.21	152,026.42	131,376.00	133,366.11	129,600.00
6530_100	Rentals Property	.00	.00	.00	.00	2,024.00
6530_115	Rentals Equipment	77.88	.00	.00	.00	.00
6530_120	Rentals Parking	.00	500.00	.00	.00	.00
6530_125	Rentals Vehicle	.00	90.38	.00	.00	.00
	General Operating Totals	$176,204.77	$169,018.68	$159,876.00	$155,674.09	$153,624.00
	Sub-program **150 - Other Programs/Events/Clinics**					
	General Operating					
6208	Special Supplies	(200.00)	.00	.00	.00	.00
	General Operating Totals	($200.00)	$0.00	$0.00	$0.00	$0.00
	Sub-program **150 - Other Programs/Events/Clinics**	($200.00)	$0.00	$0.00	$0.00	$0.00
	Program **246 - Events** Totals	$245,586.48	$248,068.48	$245,981.00	$218,180.82	$243,419.00
	Program **247 - Bus Operations**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	136.50	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	28,916.15	26,336.28	24,000.00	15,416.17	22,000.00
5400_100	Employee Benefits FICA	2,062.41	2,174.82	1,836.00	1,179.33	1,683.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	674.00
	Personnel Services Totals	$31,115.06	$28,511.10	$25,836.00	$16,595.50	$24,357.00
	Program **247 - Bus Operations** Totals	$31,115.06	$28,511.10	$25,836.00	$16,595.50	$24,357.00
	Program **248 - Athletic Programs**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	67,488.68	73,020.85	76,463.00	54,358.85	80,140.00
5000_115	Salaries and Wages Seasonal/Temporary	34,861.04	27,093.47	25,000.00	20,467.71	25,750.00
5200_115	Other Personnel Services Other Compensation	200.00	400.00	400.00	300.00	412.00
5400_100	Employee Benefits FICA	7,295.15	7,536.41	7,793.00	5,375.68	8,132.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,555.00	2,555.00	3,246.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services Totals	$109,844.87	$108,050.73	$112,211.00	$83,057.24	$117,680.00
	General Operating					
6010	Computer Equipment	.00	52.62	.00	.00	.00
6200	Medical Fees And Supplies	88.00	86.00	500.00	.00	500.00
6208	Special Supplies	12,089.77	16,250.76	12,000.00	10,885.31	12,000.00
6500_118	Professional and Consultant Svs Contractual Services	88,949.55	108,313.86	115,000.00	64,668.95	115,000.00
6530_100	Rentals Property	4,657.50	5,697.50	6,000.00	4,000.00	6,000.00
	General Operating Totals	$105,784.82	$130,400.74	$133,500.00	$79,554.26	$133,500.00
	Program **248 - Athletic Programs** Totals	$215,629.69	$238,451.47	$245,711.00	$162,611.50	$251,180.00
	Division **101 - Recreation** Totals	$1,224,827.66	$1,222,699.11	$1,307,506.00	$942,021.51	$1,037,760.00
	Division **102 - Waterfront**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	101,159.45	105,395.00	74,991.60	109,444.00
5200_115	Other Personnel Services Other Compensation	.00	.00	150.00	.00	150.00
5200_130	Other Personnel Services Allowance Taxable	.00	999.96	1,000.00	692.28	1,000.00
5400_100	Employee Benefits FICA	.00	7,815.20	8,151.00	5,789.81	8,460.00
5400_115	Employee Benefits Retirement B	.00	8,209.00	10,293.00	10,293.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,493.00	3,493.00	3,355.00
5400_135	Employee Benefits Life Insurance	.00	163.00	161.00	161.00	.00
5400_150	Employee Benefits Recognition	.00	466.87	500.00	450.74	500.00
	Personnel Services Totals	$0.00	$118,813.48	$129,143.00	$95,871.43	$122,909.00
	General Operating					
6000	Office Supplies	.00	77.26	750.00	750.00	750.00
6202	Printing/Copying/Paper Mgt	.00	.00	500.00	.00	.00
6206	Custodian Supplies	.00	.00	500.00	.00	500.00
6208	Special Supplies	.00	797.85	1,000.00	700.00	1,000.00
6214	Clothing And Uniforms	.00	924.33	1,000.00	968.90	1,000.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	9,750.00	6,750.00	15,500.00
6800_140	Fees for Services Hospitality Expense	.00	.00	750.00	.00	1,000.00
7303	Regulatory and Bank Fees	.00	.00	46,425.00	32,047.40	46,425.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	17,550.00	14,621.00	17,550.00
	General Operating Totals	$0.00	$1,799.44	$78,225.00	$55,837.30	$83,725.00
	Program **000 - Administration** Totals	$0.00	$120,612.92	$207,368.00	$151,708.73	$206,634.00
	Program **246 - Events**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	71,947.09	75,608.00	77,877.00	55,413.05	.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	238.00	100.00	.00
5400_100	Employee Benefits FICA	5,241.61	5,424.34	5,976.00	3,987.74	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,610.00	2,610.00	.00
	Personnel Services Totals	$77,188.70	$81,132.34	$86,701.00	$62,110.79	$0.00
	General Operating					
6500_118	Professional and Consultant Svs Contractual Services	4,800.00	9,725.00	11,600.00	11,025.00	12,000.00
	General Operating Totals	$4,800.00	$9,725.00	$11,600.00	$11,025.00	$12,000.00
	Program **246 - Events** Totals	$81,988.70	$90,857.34	$98,301.00	$73,135.79	$12,000.00
	Program **254 - Community Service**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	120,821.08	87,393.72	133,224.00	93,294.39	138,025.00
5000_115	Salaries and Wages Seasonal/Temporary	52,882.09	58,671.39	33,800.00	.00	.00
5100	Overtime	3,905.34	1,341.69	3,500.00	1,546.68	2,500.00
5200_110	Other Personnel Services On-Call	.00	.00	1,800.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,484.71	1,015.47	4,900.00	.00	1,000.00
5200_120	Other Personnel Services Shift Differential	396.82	.00	3,000.00	53.25	500.00
5200_130	Other Personnel Services Allowance Taxable	2,599.96	1,953.76	2,600.00	2,359.57	2,600.00
5400_100	Employee Benefits FICA	13,277.52	11,723.83	13,986.00	7,363.28	11,064.00
5400_120	Employee Benefits Workers Compensation	.00	.00	4,488.00	4,488.00	4,232.00
	Personnel Services Totals	$196,367.52	$162,099.86	$201,298.00	$109,105.17	$159,921.00
Capital Equipment						
9500_101	Capital Outlay GF Capital Expenditures	.00	.00	.00	.00	26,000.00
	Capital Equipment Totals	$0.00	$0.00	$0.00	$0.00	$26,000.00
General Operating						
6025	Furnishings	.00	.00	1,250.00	1,015.00	.00
6200	Medical Fees And Supplies	549.78	561.18	1,000.00	150.00	500.00
6208	Special Supplies	7,434.31	8,065.73	8,600.00	5,167.82	5,000.00
6210	Small Tools and Equipment	1,587.17	209.96	2,000.00	.00	1,000.00
6214	Clothing And Uniforms	2,266.79	1,731.58	1,101.00	1,101.00	2,101.00
6300	Repair & Maintenance	.00	.00	500.00	.00	.00
6400_125	Utilities Telecommunications	825.61	258.47	600.00	237.22	.00
6530_100	Rentals Property	.00	.00	3,000.00	2,365.00	.00
6625	Equipment Maintenance Repairs	102.04	1,277.87	1,892.00	.00	1,250.00
6700_105	Travel & Training Special Training	3,415.00	180.00	6,150.00	1,944.00	6,000.00
6700_110	Travel & Training Travel Expense	688.63	.00	3,850.00	3,827.70	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	750.00	350.00	.00
	General Operating Totals	$16,869.33	$12,284.79	$30,693.00	$16,157.74	$15,851.00
	Program **254 - Community Service** Totals	$213,236.85	$174,384.65	$231,991.00	$125,262.91	$201,772.00
	Program **257 - North Beach**					
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	80,446.89	82,820.40	86,900.00	61,827.00	91,143.00
5000_115	Salaries and Wages Seasonal/Temporary	268,275.49	239,690.21	269,147.00	172,952.35	253,222.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	200.00	100.00	206.00
5400_100	Employee Benefits FICA	23,068.96	25,376.84	27,253.00	17,679.21	26,360.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,984.00	2,984.00	10,558.00
	Personnel Services Totals	$371,791.34	$347,987.45	$386,484.00	$255,542.56	$381,489.00
General Operating						
6202	Printing/Copying/Paper Mgt	1,455.20	.00	.00	.00	.00
6208	Special Supplies	3,115.26	5,805.81	10,000.00	6,723.70	12,500.00
6210	Small Tools and Equipment	49.96	2,491.20	3,000.00	2,900.00	3,000.00
6214	Clothing And Uniforms	4,898.97	5,614.50	6,000.00	5,496.16	6,500.00
6300_170	Repair & Maintenance Buildings	12,229.27	14,110.92	15,000.00	12,050.21	15,000.00
6325	Items For Resale	15,462.00	11,905.00	20,000.00	18,375.00	25,000.00
6400_100	Utilities Electricity	38,015.58	39,243.82	41,673.00	39,532.18	43,757.00
6400_105	Utilities Gas	6,009.26	4,074.61	6,500.00	6,400.00	6,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6400_115	Utilities Water/Wastewater	23,879.40	19,661.62	26,029.00	1,327.04	25,300.00
6400_125	Utilities Telecommunications	(647.02)	638.09	1,100.00	549.41	1,100.00
6500_103	Professional and Consultant Svs Security Contracts	.00	58,748.39	65,000.00	60,205.54	45,000.00
6500_118	Professional and Consultant Svs Contractual Services	23,545.75	3,067.26	11,000.00	7,316.90	15,000.00
6615	Property Repairs	1,786.51	.00	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	71.40	.00
7200_115	Capital Leases Equipment	741.48	743.60	860.00	437.58	478.00
7303	Regulatory and Bank Fees	583.90	1,970.20	.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	33,569.14	46,642.37	39,400.00	47,957.62	47,000.00
	General Operating Totals	$164,694.66	$214,717.39	$245,562.00	$209,342.74	$246,135.00
	Program **257 - North Beach** Totals	$536,486.00	$562,704.84	$632,046.00	$464,885.30	$627,624.00
	Program **258 - Waterfront Operations**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	153,629.62	75,848.61	78,798.00	55,945.85	81,853.00
5000_115	Salaries and Wages Seasonal/Temporary	141,528.27	132,909.58	165,000.00	88,412.91	170,000.00
5100	Overtime	(618.77)	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	.00	400.00	238.00	200.00	245.00
5200_130	Other Personnel Services Allowance Taxable	1,023.30	.00	.00	.00	.00
5400_100	Employee Benefits FICA	21,715.47	16,165.62	18,669.00	10,624.27	19,285.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,663.00	2,663.00	7,722.00
	Personnel Services Totals	$317,277.89	$225,323.81	$265,368.00	$157,846.03	$279,105.00
	Capital Equipment					
9500	Capital Outlay	.00	.00	16,000.00	.00	16,000.00
	Capital Equipment Totals	$0.00	$0.00	$16,000.00	$0.00	$16,000.00
	General Operating					
6200	Medical Fees And Supplies	.00	.00	400.00	.00	400.00
6202	Printing/Copying/Paper Mgt	255.35	1,833.45	1,000.00	950.00	2,500.00
6203	Dues/Subscriptions	.00	25.00	.00	.00	.00
6208	Special Supplies	2,531.04	2,995.77	8,000.00	6,095.93	3,000.00
6210	Small Tools and Equipment	.00	1,189.20	2,114.00	2,113.95	1,000.00
6212	Fuel	955.36	1,659.29	1,870.00	1,166.41	1,870.00
6214	Clothing And Uniforms	5,596.75	6,064.77	6,300.00	6,300.00	6,800.00
6300	Repair & Maintenance	8,836.44	9,809.09	12,386.00	9,531.48	13,500.00
6400_100	Utilities Electricity	17,558.09	23,846.02	27,500.00	21,546.21	28,875.00
6400_105	Utilities Gas	13,425.54	8,801.48	13,500.00	10,317.87	10,000.00
6400_115	Utilities Water/Wastewater	13,716.08	14,722.16	17,400.00	14,586.86	17,500.00
6400_125	Utilities Telecommunications	3,319.57	1,177.05	1,600.00	748.32	3,600.00
6500_103	Professional and Consultant Svs Security Contracts	.00	53,372.81	60,000.00	56,428.89	55,000.00
6500_118	Professional and Consultant Svs Contractual Services	37,418.04	29,077.42	13,250.00	13,250.00	25,000.00
6625	Equipment Maintenance Repairs	10,658.26	11,468.51	12,000.00	11,914.70	15,000.00
6700_110	Travel & Training Travel Expense	.00	24.20	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	1,400.00	.00
7200_115	Capital Leases Equipment	551.45	455.94	529.00	437.58	477.00
7303	Regulatory and Bank Fees	20,542.87	53,649.70	13,065.00	12,244.07	13,065.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	10,456.00	17,952.25	.00	175.00	.00
7312	Real Estate Taxes	.00	.00	55,566.00	55,564.60	55,565.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating Totals	$145,820.84	$238,124.11	$246,480.00	$224,771.87	$253,152.00
	Program **258 - Waterfront Operations** Totals	$463,098.73	$463,447.92	$527,848.00	$382,617.90	$548,257.00
	Division **102 - Waterfront** Totals	$1,294,810.28	$1,412,007.67	$1,697,554.00	$1,197,610.63	$1,596,287.00
	Division **103 - Rec Facilities**					
	Program **249 - O.N.E. Center**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	57,416.84	60,090.82	60,744.00	44,820.52	.00
5000_110	Salaries and Wages Regular Part Time	816.07	1,672.31	.00	211.26	.00
5000_115	Salaries and Wages Seasonal/Temporary	4,665.75	7,535.86	8,500.00	1,820.52	5,000.00
5100	Overtime	3,103.49	5,497.36	4,500.00	5,385.61	1,625.00
5200_106	Other Personnel Services Staffing	.00	71.59	.00	47.83	.00
5200_115	Other Personnel Services Other Compensation	640.11	378.97	400.00	703.42	400.00
5200_116	Other Personnel Services Longevity Pay	383.88	500.00	500.00	250.00	.00
5200_120	Other Personnel Services Shift Differential	64.70	117.49	150.00	50.81	50.00
5200_130	Other Personnel Services Allowance Taxable	425.00	500.00	500.00	425.00	500.00
5400_100	Employee Benefits FICA	5,255.61	5,176.54	5,760.00	3,899.99	579.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,051.00	2,051.00	61.00
	Personnel Services Totals	$72,771.45	$81,540.94	$83,105.00	$59,665.96	$8,215.00
	General Operating					
6025	Furnishings	1,006.30	.00	.00	.00	.00
6200	Medical Fees And Supplies	.00	280.96	500.00	.00	75.00
6208	Special Supplies	1,430.80	1,291.79	1,500.00	.00	1,200.00
6300_170	Repair & Maintenance Buildings	747.76	494.89	1,000.00	439.83	175.00
6400_125	Utilities Telecommunications	333.99	258.95	500.00	263.11	75.00
6500_118	Professional and Consultant Svs Contractual Services	62,782.48	72,954.61	80,000.00	68,062.50	62,400.00
6530_100	Rentals Property	10,280.00	102,392.00	173,313.00	172,710.00	36,645.00
	General Operating Totals	$76,581.33	$177,673.20	$256,813.00	$241,475.44	$100,570.00
	Program **249 - O.N.E. Center** Totals	$149,352.78	$259,214.14	$339,918.00	$301,141.40	$108,785.00
	Program **255 - Leddy Arena**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	366,303.45	458,002.22	478,253.00	334,839.17	385,230.00
5000_115	Salaries and Wages Seasonal/Temporary	81,310.93	79,850.23	80,000.00	61,328.79	85,000.00
5100	Overtime	27,077.28	15,868.08	20,000.00	25,428.15	17,000.00
5200_115	Other Personnel Services Other Compensation	10,614.67	10,652.15	12,000.00	8,006.66	11,000.00
5200_116	Other Personnel Services Longevity Pay	832.50	500.00	500.00	250.00	500.00
5200_120	Other Personnel Services Shift Differential	3,909.14	5,581.38	5,500.00	4,067.28	5,700.00
5200_130	Other Personnel Services Allowance Taxable	3,539.57	4,050.00	4,125.00	4,026.84	4,125.00
5400_100	Employee Benefits FICA	35,524.51	41,665.93	45,929.00	31,751.45	38,904.00
5400_120	Employee Benefits Workers Compensation	.00	.00	14,033.00	14,033.00	14,417.00
	Personnel Services Totals	$529,112.05	$616,169.99	$660,340.00	$483,731.34	$561,876.00
	General Operating					
6200	Medical Fees And Supplies	492.83	224.82	800.00	500.00	400.00
6203	Dues/Subscriptions	250.00	345.00	500.00	440.00	500.00
6206	Custodian Supplies	911.36	622.64	1,200.00	678.21	1,000.00
6208	Special Supplies	8,227.33	5,821.80	5,000.00	2,200.16	5,000.00
6212_115	Fuel Propane	.00	68.80	800.00	800.00	700.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6214	Clothing And Uniforms	.00	.00	300.00	.00	.00
6216	Oil & Grease & Antifreeze	1,859.55	2,000.00	1,800.00	.00	2,000.00
6300_170	Repair & Maintenance Buildings	10,755.44	10,430.94	15,000.00	9,237.55	12,000.00
6325	Items For Resale	(2,931.33)	1,297.64	1,000.00	.00	1,000.00
6400_100	Utilities Electricity	103,930.44	112,948.62	122,000.00	116,477.40	124,000.00
6400_105	Utilities Gas	38,480.43	36,033.01	40,000.00	36,226.96	38,000.00
6400_115	Utilities Water/Wastewater	19,231.92	10,114.84	20,425.00	18,844.60	20,000.00
6400_125	Utilities Telecommunications	2,068.24	1,100.43	1,700.00	1,110.39	1,200.00
6500_118	Professional and Consultant Svs Contractual Services	421.00	10,200.00	13,000.00	12,988.00	10,000.00
6600	Maintenance Contracts	.00	.00	25,000.00	21,665.14	25,000.00
6625	Equipment Maintenance Repairs	19,911.32	21,783.65	19,500.00	17,522.35	20,000.00
6700_105	Travel & Training Special Training	.00	725.00	.00	.00	.00
6700_115	Travel & Training Mileage	197.87	118.93	300.00	181.16	200.00
6800_140	Fees for Services Hospitality Expense	.00	51.62	.00	.00	.00
7200_115	Capital Leases Equipment	835.93	539.47	2,526.00	423.39	462.00
7303	Regulatory and Bank Fees	55.30	.00	.00	.00	.00
	General Operating Totals	$204,697.63	$214,427.21	$270,851.00	$239,295.31	$261,462.00
	Program **255 - Leddy Arena** Totals	$733,809.68	$830,597.20	$931,191.00	$723,026.65	$823,338.00
	Program **259 - Miller Center**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	2,840.62	3,918.00	.00	3,548.99	.00
5000_110	Salaries and Wages Regular Part Time	21,914.10	23,703.32	27,099.00	18,619.95	33,873.00
5000_115	Salaries and Wages Seasonal/Temporary	19,325.03	17,657.39	17,000.00	6,924.33	17,000.00
5100	Overtime	217.30	236.22	300.00	88.22	300.00
5200_106	Other Personnel Services Staffing	1,405.55	467.17	1,500.00	1,465.17	1,500.00
5200_115	Other Personnel Services Other Compensation	711.36	1,410.90	1,000.00	800.79	1,500.00
5200_120	Other Personnel Services Shift Differential	1,085.28	1,136.24	1,000.00	1,003.68	1,200.00
5200_130	Other Personnel Services Allowance Taxable	212.50	212.50	213.00	212.50	213.00
5400_100	Employee Benefits FICA	2,503.00	3,000.21	3,681.00	1,849.98	4,252.00
5400_120	Employee Benefits Workers Compensation	.00	.00	908.00	908.00	1,560.00
	Personnel Services Totals	$50,214.74	$51,741.95	$52,701.00	$35,421.61	$61,398.00
	General Operating					
6200	Medical Fees And Supplies	425.60	336.27	600.00	339.98	400.00
6206	Custodian Supplies	245.88	775.19	1,000.00	500.00	800.00
6208	Special Supplies	1,129.07	1,833.60	2,000.00	954.23	2,000.00
6300_170	Repair & Maintenance Buildings	3,326.93	4,011.38	5,000.00	2,359.42	4,000.00
6400_100	Utilities Electricity	15,749.24	16,166.17	17,000.00	12,344.30	17,000.00
6400_105	Utilities Gas	10,675.28	10,052.96	12,000.00	10,008.01	11,000.00
6400_115	Utilities Water/Wastewater	2,985.15	2,823.97	3,225.00	3,142.21	3,400.00
6400_125	Utilities Telecommunications	336.34	260.86	300.00	264.79	300.00
6500_118	Professional and Consultant Svs Contractual Services	9,184.60	6,783.13	6,300.00	5,286.20	7,000.00
6625	Equipment Maintenance Repairs	467.86	1,503.60	3,000.00	987.19	2,000.00
6700_115	Travel & Training Mileage	.00	163.35	200.00	153.52	300.00
	General Operating Totals	$44,525.95	$44,710.48	$50,625.00	$36,339.85	$48,200.00
	Program **259 - Miller Center** Totals	$94,740.69	$96,452.43	$103,326.00	$71,761.46	$109,598.00
	Division **103 - Rec Facilities** Totals	$977,903.15	$1,186,263.77	$1,374,435.00	$1,095,929.51	$1,041,721.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Department **23 - Parks and Recreation** Totals		$8,581,902.21	$9,734,889.20	$10,980,227.00	$8,809,884.05	$10,448,190.00
Department **27 - Burlington City Arts**						
Division **000 - Admin**						
Program **000 - Administration**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	510,325.38	496,998.59	580,146.00	324,251.31	631,489.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	8,837.63	12,000.00	8,267.63	20,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	.00	(59,040.00)
5100	Overtime	103.26	2,607.19	1,500.00	367.12	1,545.00
5200_115	Other Personnel Services Other Compensation	1,250.00	2,050.00	2,800.00	200.00	2,884.00
5200_120	Other Personnel Services Shift Differential	2.55	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	779.17	1,373.05	2,760.00	501.92	2,843.00
5400_100	Employee Benefits FICA	36,798.98	37,157.59	44,921.00	23,958.79	50,395.00
5400_115	Employee Benefits Retirement B	102,307.00	110,533.00	139,122.00	139,122.00	129,318.00
5400_120	Employee Benefits Workers Compensation	46,218.00	38,083.56	19,463.00	19,463.00	18,871.00
5400_125	Employee Benefits Health Insurance	196,489.00	239,380.00	274,272.00	274,272.00	303,277.00
5400_130	Employee Benefits Dental Insurance	12,076.00	14,201.00	16,760.00	16,760.00	13,364.00
5400_135	Employee Benefits Life Insurance	3,336.00	3,268.00	3,211.00	3,211.00	2,753.00
5400_145	Employee Benefits Employee Parking	2,660.00	3,080.00	.00	3,360.00	3,080.00
5400_150	Employee Benefits Recognition	180.82	766.00	.00	.00	2,546.00
Personnel Services Totals		$912,526.16	$958,335.61	$1,096,955.00	$813,734.77	$1,123,325.00
Capital Equipment						
9500_170	Capital Outlay Building Improvements	500,000.00	.00	.00	.00	.00
Capital Equipment Totals		$500,000.00	$0.00	$0.00	$0.00	$0.00
General Operating						
6000	Office Supplies	4,708.16	4,224.51	5,000.00	2,761.75	5,000.00
6005	Postage	2,910.23	3,897.39	4,000.00	3,914.83	4,000.00
6010	Computer Equipment	48.36	1,226.25	300.00	.00	300.00
6017	Computer Licensing and Maint.	.00	37.44	.00	.00	.00
6025	Furnishings	1,008.00	1,501.69	.00	.00	.00
6200	Medical Fees And Supplies	970.74	274.11	1,000.00	975.00	500.00
6202	Printing/Copying/Paper Mgt	52,588.50	68,694.18	23,000.00	23,308.34	23,000.00
6203	Dues/Subscriptions	1,096.08	1,333.47	1,500.00	59.84	1,500.00
6208	Special Supplies	4,504.65	4,633.36	5,000.00	3,560.19	5,000.00
6327	Customer Credits & Refunds	225.00	.00	500.00	439.00	500.00
6350	Legal Notice & Advertising	107,556.60	123,458.89	100,000.00	84,486.43	92,000.00
6400_100	Utilities Electricity	12,000.00	11,000.00	12,000.00	12,000.00	12,000.00
6400_125	Utilities Telecommunications	6,515.29	5,983.87	6,800.00	5,832.00	6,000.00
6400_127	Utilities Cellular Communications	2,131.15	2,904.90	2,255.00	1,923.79	3,300.00
6500_118	Professional and Consultant Svs Contractual Services	13,360.00	18,212.28	17,000.00	13,205.78	15,000.00
6700_100	Travel & Training Education	152.66	125.36	.00	.00	1,000.00
6700_105	Travel & Training Special Training	.00	200.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	427.07	769.22	.00	.00	1,000.00
6800_140	Fees for Services Hospitality Expense	65.53	140.94	500.00	.00	500.00
7000	Bad Debt Expense	.00	480.00	.00	833.66	.00
7200_115	Capital Leases Equipment	2,164.82	1,271.12	2,200.00	896.72	978.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7303	Regulatory and Bank Fees	.00	2.50	.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	.00	72.05	.00
	General Operating Totals	$212,432.84	$250,371.48	$181,055.00	$154,269.38	$171,578.00
	Program **000 - Administration** Totals	$1,624,959.00	$1,208,707.09	$1,278,010.00	$968,004.15	$1,294,903.00
	Division **000 - Admin** Totals	$1,624,959.00	$1,208,707.09	$1,278,010.00	$968,004.15	$1,294,903.00
	Division **175 - BCA Center**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	221,470.15	263,011.21	274,258.00	173,002.39	219,030.00
5000_115	Salaries and Wages Seasonal/Temporary	72,918.57	93,081.19	68,412.00	43,993.56	50,000.00
5100	Overtime	3,270.91	2,653.44	4,000.00	1,324.06	4,120.00
5200_106	Other Personnel Services Staffing	1,764.00	142.45	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	894.63	800.00	1,600.00	800.00	1,648.00
5200_116	Other Personnel Services Longevity Pay	.00	250.00	500.00	.00	500.00
5200_120	Other Personnel Services Shift Differential	26.25	11.27	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	850.00	2,236.50	2,852.00	1,343.26	2,938.00
5400_100	Employee Benefits FICA	22,138.23	26,747.13	28,161.00	16,433.51	21,285.00
5400_120	Employee Benefits Workers Compensation	.00	.00	8,979.00	8,979.00	9,629.00
5400_150	Employee Benefits Recognition	68.83	.00	.00	.00	.00
	Personnel Services Totals	$323,401.57	$388,933.19	$388,762.00	$245,875.78	$309,150.00
	General Operating					
6005	Postage	.00	.00	.00	9.29	.00
6007	Shipping and Moving	4,345.70	17,689.30	12,700.00	8,338.32	12,000.00
6010	Computer Equipment	247.05	94.99	500.00	114.99	500.00
6203	Dues/Subscriptions	604.01	1,059.99	1,500.00	820.92	1,500.00
6208	Special Supplies	10,585.69	17,443.91	11,500.00	7,637.19	11,500.00
6212	Fuel	.00	.00	650.00	248.68	650.00
6294	Donations	899.99	.00	.00	.00	.00
6500_103	Professional and Consultant Svs Security Contracts	.00	.00	1,000.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	21,901.70	15,896.93	29,250.00	29,572.52	15,000.00
6510_100	Artist Services non-salaried compensation	47,341.09	42,800.00	44,000.00	41,700.00	42,000.00
6510_110	Artist Services commissions	13,050.00	18,000.00	18,000.00	18,000.00	18,000.00
6510_120	Artist Services consignments	39,958.50	28,119.89	86,900.00	85,264.37	36,000.00
6510_130	Artist Services reimbursements	2,167.59	1,837.85	2,900.00	2,376.19	2,500.00
6530_125	Rentals Vehicle	.00	.00	500.00	.00	500.00
6700_110	Travel & Training Travel Expense	2,497.72	3,632.99	6,500.00	2,306.56	6,500.00
6800_140	Fees for Services Hospitality Expense	10,355.06	3,647.37	7,500.00	5,271.86	7,500.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	565.23	516.97	1,000.00	37.63	500.00
	General Operating Totals	$154,519.33	$150,740.19	$224,400.00	$201,698.52	$154,650.00
	Regional Programs					
7730	Scholarships	1,690.00	6,475.00	10,500.00	8,470.00	10,500.00
	Regional Programs Totals	$1,690.00	$6,475.00	$10,500.00	$8,470.00	$10,500.00
	Division **175 - BCA Center** Totals	$479,610.90	$546,148.38	$623,662.00	$456,044.30	$474,300.00
	Division **176 - Arts Education**					
	Program **056 - Clay Studio**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	87.50	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5000_115	Salaries and Wages Seasonal/Temporary	722.94	.00	.00	.00	.00
5400_100	Employee Benefits FICA	641.76	.00	.00	.00	.00
	Personnel Services Totals	$1,452.20	$0.00	$0.00	$0.00	$0.00
	Program **056 - Clay Studio** Totals	$1,452.20	$0.00	$0.00	$0.00	$0.00
	Program **058 - Visual Arts**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	257,291.03	272,645.22	144,838.00	203,896.10	161,563.00
5000_110	Salaries and Wages Regular Part Time	.00	.00	135,638.00	.00	140,034.00
5000_115	Salaries and Wages Seasonal/Temporary	177,531.27	179,340.54	179,500.00	123,300.81	184,885.00
5100	Overtime	125.35	188.80	.00	237.14	.00
5200_106	Other Personnel Services Staffing	1,716.29	4,438.39	3,000.00	5,261.62	3,090.00
5200_115	Other Personnel Services Other Compensation	1,737.42	1,794.39	2,500.00	1,518.51	2,575.00
5200_116	Other Personnel Services Longevity Pay	.00	.00	178.00	.00	114.00
5200_120	Other Personnel Services Shift Differential	40.85	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	3,931.00	3,031.16	4,000.00	2,498.43	4,120.00
5400_100	Employee Benefits FICA	33,188.03	34,194.66	35,929.00	24,984.49	37,973.00
5400_120	Employee Benefits Workers Compensation	.00	.00	9,448.00	9,448.00	14,091.00
	Personnel Services Totals	$475,561.24	$495,633.16	$515,031.00	$371,145.10	$548,445.00
	General Operating					
6203	Dues/Subscriptions	2,387.98	2,387.98	2,500.00	2,316.30	2,500.00
6208	Special Supplies	51,893.01	52,408.99	56,000.00	55,126.66	56,000.00
6300	Repair & Maintenance	.00	226.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	5,971.54	5,691.07	5,000.00	2,083.00	5,000.00
7000	Bad Debt Expense	.00	.00	.00	287.04	.00
7303	Regulatory and Bank Fees	11,472.27	8,519.52	7,500.00	7,300.81	8,500.00
	General Operating Totals	$71,724.80	$69,233.56	$71,000.00	$67,113.81	$72,000.00
	Regional Programs					
7730	Scholarships	55,000.00	67,500.00	75,000.00	66,471.00	75,000.00
	Regional Programs Totals	$55,000.00	$67,500.00	$75,000.00	$66,471.00	$75,000.00
	Program **058 - Visual Arts** Totals	$602,286.04	$632,366.72	$661,031.00	$504,729.91	$695,445.00
	Division **176 - Arts Education** Totals	$603,738.24	$632,366.72	$661,031.00	$504,729.91	$695,445.00
	Division **177 - Festivals/Events**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	190,359.80	208,825.48	217,204.00	149,665.36	156,188.00
5000_115	Salaries and Wages Seasonal/Temporary	41,679.91	55,806.56	43,500.00	35,593.18	43,500.00
5100	Overtime	5,841.83	12,766.71	8,000.00	6,368.68	8,240.00
5200_110	Other Personnel Services On-Call	600.00	672.00	900.00	360.00	927.00
5200_115	Other Personnel Services Other Compensation	750.00	600.00	1,300.00	950.00	1,339.00
5200_120	Other Personnel Services Shift Differential	35.66	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,849.96	1,849.96	2,852.00	1,362.47	2,938.00
5400_100	Employee Benefits FICA	17,919.09	20,423.55	20,942.00	14,721.39	16,305.00
5400_120	Employee Benefits Workers Compensation	.00	.00	7,147.00	7,147.00	5,436.00
5400_150	Employee Benefits Recognition	153.50	.00	.00	25.00	.00
	Personnel Services Totals	$259,189.75	$300,944.26	$301,845.00	$216,193.08	$234,873.00
	Capital Equipment					
6211	Specialized Equipment	12,670.14	22,405.35	6,253.00	6,251.38	11,200.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Capital Equipment Totals	$12,670.14	$22,405.35	$6,253.00	$6,251.38	$11,200.00
	General Operating					
6007	Shipping and Moving	.00	.00	.00	136.43	.00
6203	Dues/Subscriptions	27.72	560.06	1,025.00	2,266.99	600.00
6208	Special Supplies	12,202.01	72,648.72	11,500.00	9,688.05	10,000.00
6212	Fuel	.00	114.96	200.00	14.97	200.00
6500_103	Professional and Consultant Svs Security Contracts	.00	18,231.68	35,000.00	35,434.97	14,000.00
6500_118	Professional and Consultant Svs Contractual Services	182,172.81	285,610.28	184,535.00	173,080.67	82,000.00
6510_100	Artist Services non-salaried compensation	191,640.00	194,625.00	162,430.00	149,752.00	107,400.00
6510_130	Artist Services reimbursements	2,846.42	2,927.26	2,000.00	2,000.00	3,000.00
6530_125	Rentals Vehicle	727.64	1,599.27	2,545.00	1,208.50	2,000.00
6700_140	Travel & Training Airfare	1,576.15	.00	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	22,051.29	20,143.21	19,200.00	19,347.04	7,200.00
	General Operating Totals	$413,244.04	$596,460.44	$418,435.00	$392,929.62	$226,400.00
	Division **177 - Festivals/Events** Totals	$685,103.93	$919,810.05	$726,533.00	$615,374.08	$472,473.00
	Division **178 - Public Art**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	59,774.40	59,641.29	72,475.00	51,527.81	76,032.00
5400_100	Employee Benefits FICA	4,325.59	4,229.01	5,544.00	3,701.03	5,816.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,429.00	2,429.00	2,202.00
	Personnel Services Totals	$64,099.99	$63,870.30	$80,448.00	$57,657.84	$84,050.00
	General Operating					
6208	Special Supplies	3,411.20	894.84	4,000.00	737.14	5,465.00
6212	Fuel	.00	7.50	.00	.00	.00
6300	Repair & Maintenance	.00	.00	5,000.00	.00	5,000.00
6500_118	Professional and Consultant Svs Contractual Services	25,800.00	26,050.00	10,000.00	5,340.00	11,200.00
6510_100	Artist Services non-salaried compensation	.00	.00	.00	.00	10,500.00
6510_110	Artist Services commissions	7,650.00	.00	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	226.10	.00	.00	.00	2,825.00
	General Operating Totals	$37,087.30	$26,952.34	$19,000.00	$6,077.14	$34,990.00
	Division **178 - Public Art** Totals	$101,187.29	$90,822.64	$99,448.00	$63,734.98	$119,040.00
	Division **179 - BCA Grant**					
	General Operating					
6510_100	Artist Services non-salaried compensation	28,263.26	21,086.09	55,000.00	54,328.00	.00
	General Operating Totals	$28,263.26	$21,086.09	$55,000.00	$54,328.00	$0.00
	Division **179 - BCA Grant** Totals	$28,263.26	$21,086.09	$55,000.00	$54,328.00	$0.00
	Department **27 - Burlington City Arts** Totals	$3,522,862.62	$3,418,940.97	$3,443,684.00	$2,662,215.42	$3,056,161.00
	Department **38 - CEDO General Fund**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	476,555.20	596,264.38	610,153.00	441,264.14	.00
5000_110	Salaries and Wages Regular Part Time	.00	.00	4,840.00	3,928.84	.00
5000_115	Salaries and Wages Seasonal/Temporary	323.64	.00	18,646.00	18,509.25	.00
5100	Overtime	722.76	2,756.30	557.00	8,255.88	.00
5200_110	Other Personnel Services On-Call	.00	.00	.00	360.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_115	Other Personnel Services Other Compensation	1,236.44	1,213.64	3,020.00	3,145.71	.00
5200_116	Other Personnel Services Longevity Pay	.00	432.57	217.00	(250.00)	.00
5200_120	Other Personnel Services Shift Differential	.00	.00	.00	4.27	.00
5200_130	Other Personnel Services Allowance Taxable	2,955.74	4,690.75	1,755.00	2,929.56	.00
5400_100	Employee Benefits FICA	35,696.87	44,076.07	48,894.00	34,909.31	.00
5400_115	Employee Benefits Retirement B	37,755.67	62,607.03	60,182.00	5,576.05	.00
5400_120	Employee Benefits Workers Compensation	18,544.16	6,382.00	8,876.00	7,410.45	.00
5400_125	Employee Benefits Health Insurance	67,837.28	97,717.25	120,434.00	84,070.22	.00
5400_130	Employee Benefits Dental Insurance	4,489.13	5,713.08	6,342.00	4,386.95	.00
5400_135	Employee Benefits Life Insurance	1,456.21	1,296.35	1,251.00	987.64	.00
5400_145	Employee Benefits Employee Parking	940.08	1,442.29	350.00	1,182.98	.00
5400_150	Employee Benefits Recognition	1,333.52	1,624.26	1,000.00	829.50	.00
	Personnel Services Totals	$649,846.70	$826,215.97	$886,517.00	$617,500.75	$0.00
	General Operating					
6000	Office Supplies	1,140.50	2,029.24	2,060.00	1,263.38	.00
6005	Postage	21.17	69.98	250.00	7.46	.00
6010	Computer Equipment	.00	31.84	215.00	214.63	.00
6025	Furnishings	.00	.00	700.00	.00	.00
6200_105	Medical Fees And Supplies Medical Exams	351.00	354.00	300.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	10.79	1,500.00	18.95	.00
6203	Dues/Subscriptions	1,653.00	1,447.32	2,967.00	1,211.56	.00
6208	Special Supplies	1,353.31	421.40	2,305.00	.00	.00
6246	Outreach	.00	111.96	609.00	109.44	.00
6350	Legal Notice & Advertising	.00	.00	600.00	345.00	.00
6400_115	Utilities Water/Wastewater	944.76	1,060.37	820.00	968.88	.00
6400_125	Utilities Telecommunications	1,062.16	816.14	2,090.00	956.43	.00
6400_127	Utilities Cellular Communications	2,568.42	2,184.64	3,150.00	2,819.97	.00
6500_112	Professional and Consultant Svs Audits - Melanson	5,400.00	4,500.00	5,000.00	7,000.00	.00
6500_118	Professional and Consultant Svs Contractual Services	25,316.77	3,786.03	26,000.00	17,981.47	.00
6700_100	Travel & Training Education	1,628.00	190.00	500.00	.00	.00
6700_105	Travel & Training Special Training	652.66	.00	700.00	.00	.00
6700_110	Travel & Training Travel Expense	715.26	37.45	3,052.00	1,920.70	.00
6700_115	Travel & Training Mileage	75.00	.00	200.00	39.20	.00
6700_140	Travel & Training Airfare	.00	.00	1,000.00	450.45	.00
6800_140	Fees for Services Hospitality Expense	366.34	177.60	395.00	389.19	.00
7002	Interest Expense	.00	.00	642.00	81.31	.00
7200_115	Capital Leases Equipment	2,039.94	1,142.91	1,972.00	564.53	.00
7702	Program Delivery - Other	12,270.00	5.14	.00	.00	.00
	General Operating Totals	$57,558.29	$18,376.81	$57,027.00	$36,342.55	$0.00
	Interfund					
7900_136	Interfund Transfer To CJC	121,541.00	121,542.00	121,542.00	121,541.00	.00
	Interfund Totals	$121,541.00	$121,542.00	$121,542.00	$121,541.00	$0.00
	Program **000 - Administration** Totals	$828,945.99	$966,134.78	$1,065,086.00	$775,384.30	$0.00
	Program **301 - Neighborhood Projects**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	73,823.67	68,428.48	8,018.00	8,010.30	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5000_110	Salaries and Wages Regular Part Time	.00	.00	36,795.00	9,936.16	.00
5000_115	Salaries and Wages Seasonal/Temporary	23,496.20	15,828.72	3,885.00	3,885.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(45,088.00)	.00	.00
5100	Overtime	.00	.00	.00	112.25	.00
5200_115	Other Personnel Services Other Compensation	184.00	500.00	420.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	165.51	.00
5400_100	Employee Benefits FICA	7,173.59	6,348.54	3,758.00	1,563.48	.00
5400_115	Employee Benefits Retirement B	4,762.70	7,064.00	490.00	360.99	.00
5400_120	Employee Benefits Workers Compensation	2,647.20	872.00	1,288.00	1,073.30	.00
5400_125	Employee Benefits Health Insurance	18,131.32	19,545.37	512.00	2,880.55	.00
5400_130	Employee Benefits Dental Insurance	912.49	902.29	23.00	127.20	.00
5400_135	Employee Benefits Life Insurance	170.85	135.18	8.00	42.76	.00
5400_145	Employee Benefits Employee Parking	412.12	193.68	.00	.00	.00
	Personnel Services Totals	$131,714.14	$119,818.26	$10,109.00	$28,157.50	$0.00
	General Operating					
6000	Office Supplies	.00	.00	60.00	.00	.00
6005	Postage	.60	.00	50.00	.00	.00
6200_105	Medical Fees And Supplies Medical Exams	115.00	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	.00	550.00	.00	.00
6203	Dues/Subscriptions	19.22	.00	2,000.00	.00	.00
6244	NPA Support	15,207.21	19,399.26	24,000.00	12,035.38	.00
6246	Outreach	7,830.47	11,737.08	19,600.00	5,356.88	.00
6400_127	Utilities Cellular Communications	932.44	298.56	1,000.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	5,000.00	4,920.51	.00
6500_148	Professional and Consultant Svs Interpreter Services	.00	.00	1,000.00	.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	400.00	249.14	.00
7702	Program Delivery - Other	1,845.00	.00	.00	.00	.00
	General Operating Totals	$25,949.94	$31,434.90	$53,660.00	$22,561.91	$0.00
	Program **301 - Neighborhood Projects** Totals	$157,664.08	$151,253.16	$63,769.00	$50,719.41	$0.00
	Program **380 - Business Support**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	315.30	.00
5400_100	Employee Benefits FICA	.00	.00	.00	24.11	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$339.41	$0.00
	Program **380 - Business Support** Totals	$0.00	$0.00	$0.00	$339.41	$0.00
	Program **385 - RRC**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	61,414.99	353.51	.00	165.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	63,458.84	69,833.40	87,360.00	55,612.50	.00
5200_115	Other Personnel Services Other Compensation	416.00	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	.00	.00	.00	.00
5400_100	Employee Benefits FICA	9,370.15	5,218.59	6,683.00	4,267.00	.00
5400_115	Employee Benefits Retirement B	5,054.42	.00	.00	.00	.00
5400_120	Employee Benefits Workers Compensation	4,630.68	742.00	.00	.00	.00
5400_125	Employee Benefits Health Insurance	9,084.52	.00	.00	.00	.00
5400_130	Employee Benefits Dental Insurance	457.23	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_135	Employee Benefits Life Insurance	188.99	(9.08)	.00	.00	.00
5400_145	Employee Benefits Employee Parking	32.30	9.08	.00	.00	.00
	Personnel Services Totals	$154,533.12	$76,147.50	$94,043.00	$60,044.50	$0.00
	General Operating					
6000	Office Supplies	.00	.00	800.00	.00	.00
6010	Computer Equipment	.00	276.06	.00	.00	.00
6015	Computer Software	.00	.00	1,000.00	.00	.00
6203	Dues/Subscriptions	59.21	.00	348.00	.00	.00
6208	Special Supplies	136.95	263.05	.00	.00	.00
6246	Outreach	8,692.61	3,072.96	2,500.00	521.72	.00
6400_125	Utilities Telecommunications	2,559.93	2,352.99	.00	219.01	.00
6400_127	Utilities Cellular Communications	543.82	630.17	.00	141.55	.00
6500_148	Professional and Consultant Svs Interpreter Services	49,827.21	38,614.04	43,807.00	35,588.10	.00
6800_140	Fees for Services Hospitality Expense	.00	67.25	.00	.00	.00
7702	Program Delivery - Other	.00	3,100.82	.00	375.00	.00
	General Operating Totals	$61,819.73	$48,377.34	$48,455.00	$36,845.38	$0.00
	Program **385 - RRC** Totals	$216,352.85	$124,524.84	$142,498.00	$96,889.88	$0.00
	Division **000 - Admin** Totals	$1,202,962.92	$1,241,912.78	$1,271,353.00	$923,333.00	$0.00
	Department **38 - CEDO General Fund** Totals	$1,202,962.92	$1,241,912.78	$1,271,353.00	$923,333.00	$0.00
	EXPENSE TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00
	Fund **101 - General Fund** Totals					
	REVENUE TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
	EXPENSE TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00
	Fund **101 - General Fund** Totals	($588,791.15)	($2,122,069.43)	$80,384.00	$2,829,428.62	$0.00
	Net Grand Totals					
	REVENUE GRAND TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
	EXPENSE GRAND TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00
	Net Grand Totals	($588,791.15)	($2,122,069.43)	$80,384.00	$2,829,428.62	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Fund **101 - General Fund**						
REVENUE						
Department **00 - Non-Departmental**						
Taxes						
4000_100	Property Taxes General City	10,586,575.82	10,347,248.88	10,714,276.00	9,824,107.58	11,588,967.00
4000_110	Property Taxes Capital Street	2,791,005.99	3,087,834.88	3,098,239.00	2,581,870.00	2,618,204.00
4000_120	Property Taxes Police/Fire	4,381,879.41	4,407,182.51	5,548,665.00	4,623,890.00	6,441,613.00
4000_130	Property Taxes Open Space	558,201.20	561,424.52	563,316.00	469,430.00	231,542.00
4000_150	Property Taxes Housing Trust	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
4000_160	Property Taxes Parks	1,395,503.00	2,526,410.36	2,534,923.00	2,112,440.00	3,265,334.00
4000_165	Property Taxes Penny for Parks	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
4000_167	Property Taxes Bike Path Maint and Improvement	258,159.00	280,712.26	281,658.00	234,720.00	.00
4000_170	Property Taxes Highway / Streets	1,741,587.74	1,751,644.51	1,757,547.00	1,464,620.00	2,446,032.00
4000_180	Property Taxes Library Tax	279,100.60	280,712.26	281,658.00	234,720.00	296,849.00
4000_190	Property Taxes CCTA	1,646,693.54	1,841,472.44	1,928,561.00	1,607,130.00	2,280,109.00
4000_200	Property Taxes County	228,862.49	230,184.05	231,940.00	193,280.00	253,862.00
4000_210	Property Taxes Retirement	8,562,806.39	8,859,278.98	10,861,619.00	9,051,350.00	11,718,554.00
4000_220	Property Taxes Debt Service	5,933,678.74	6,607,966.64	7,970,125.00	6,641,770.00	8,103,167.00
4002	Commercial Tax Assessment	1,233,163.95	1,323,206.02	1,600,125.00	1,333,440.00	1,833,344.00
4005	DID Taxes	113,479.26	102,991.68	163,733.00	136,440.00	157,171.00
4010	Local Option Sales Tax	3,031,483.89	3,076,346.17	3,400,000.00	2,467,665.33	3,200,000.00
4015	Tax Increment Financing Waterfront	2,358,186.67	2,467,276.70	2,685,017.00	2,237,510.00	551,304.00
4016	Tax Increment Financing Downtown	2,164,319.48	2,239,686.40	2,255,939.00	1,879,950.00	2,683,296.00
4020	Gross Receipts	4,560,310.88	4,763,049.68	7,270,000.00	5,014,018.98	6,500,000.00
4715	Interest Gross Receipts	9,520.77	25,190.20	8,000.00	53,846.04	8,000.00
	Taxes Totals	$52,950,921.22	$55,902,668.18	$64,281,973.00	$53,101,057.93	$65,364,742.00
Payments in Lieu of Taxes						
4025_100	PILOT Pilot State	1,053,791.00	1,112,453.00	1,100,000.00	1,137,396.00	1,100,000.00
4027_102	PILOT Howard Health	76,976.44	80,663.24	80,663.00	66,151.05	88,600.00
4027_104	PILOT Degoesbriand Unit	166,606.28	170,574.72	187,502.00	122,575.29	180,459.00
4027_107	PILOT Burl Housing Authoriity	79,611.68	74,642.00	70,000.00	92,530.77	70,000.00
4027_110	PILOT Champlain Housing Trust	19,138.50	19,904.92	19,905.00	16,324.95	21,767.00
	Payments in Lieu of Taxes Totals	$1,396,123.90	$1,458,237.88	$1,458,070.00	$1,434,978.06	$1,460,826.00
Intergovernmental Revenues						
4027_100	PILOT Water	423,060.01	423,060.01	511,551.00	511,551.18	525,974.00
4027_101	PILOT Wastewater	464,769.73	464,769.73	769,689.00	769,688.55	790,245.00
4027_103	PILOT Burlington Electric	2,149,928.20	2,281,861.28	2,192,927.00	1,878,887.76	2,505,184.00
4027_108	PILOT VPPSA (BED)	299,202.24	313,651.84	313,652.00	257,030.31	342,707.00
4027_111	PILOT Traffic	64,400.00	64,400.00	64,400.00	64,400.00	.00
4027_114	PILOT Stormwater	33,577.27	33,577.27	58,141.00	58,140.55	58,141.00
4825_155	Interdepartmental Interest on Pooled Cash	74,238.22	78,892.56	40,000.00	15,878.04	.00
4875_175	Grants Miscellaneous	.00	.00	40,000.00	30,000.00	.00
4990_709	Interfund Transfer Proceeds CIP	(175,000.00)	.00	.00	.00	.00
	Intergovernmental Revenues Totals	$3,334,175.67	$3,660,212.69	$3,990,360.00	$3,585,576.39	$4,222,251.00
Charges for Services						
4230	Street Franchise Fees	2,505,164.73	2,484,593.38	2,605,165.00	2,019,731.79	2,600,000.00
4275	Rent & Lease	15,542.00	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4600_101	Fees For Services Fletcher Allen Hospital	512,494.00	522,744.00	533,199.00	399,899.25	543,863.00
4600_102	Fees For Services UVM	1,497,160.66	1,479,468.57	1,509,058.00	1,509,057.64	1,539,239.00
4600_103	Fees For Services Champlain College	.00	134,933.00	132,290.00	.00	.00
4600_104	Fees For Services Burl Housing Authority	25,698.68	27,125.08	27,125.00	22,386.09	29,848.00
4600_121	Fees For Services Community Sailing Center	18,154.72	19,285.24	19,285.00	16,007.79	21,344.00
4600_200	Fees For Services Sustainable Infrastructure UVM	386,000.00	386,000.00	386,000.00	386,000.00	386,000.00
4600_210	Fees For Services Sustainable Infrastructure Champ	61,890.00	61,890.00	61,890.00	61,890.00	61,890.00
4600_215	Fees For Services Eagles Landing - CC	41,278.44	43,859.44	43,859.00	30,151.50	40,202.00
	Charges for Services Totals	$5,063,383.23	$5,159,898.71	$5,317,871.00	$4,445,124.06	$5,222,386.00
	Investment Income					
4700	Interest / Investment Income	451,121.48	330,247.10	.00	1,663.89	.00
4700_300	Interest / Investment Income KB Analysis Earned Credits	195,524.94	192,582.48	195,000.00	148,558.18	195,000.00
	Investment Income Totals	$646,646.42	$522,829.58	$195,000.00	$150,222.07	$195,000.00
	Other Revenue					
4259_200	Development Fees Marina	55,000.00	68,744.15	55,000.00	67,371.58	55,000.00
4275_100	Rent & Lease CSC	15,316.03	17,612.73	18,155.00	15,685.44	18,155.00
4720_110	Use of Fund Balance GF Assigned	.00	.00	354,000.00	.00	.00
4860	Contingency	.00	.00	.00	.00	1,250,000.00
4937	Bond - Premium Amortization	2,114,541.83	974,598.92	500,000.00	1,043,503.21	625,000.00
	Other Revenue Totals	$2,184,857.86	$1,060,955.80	$927,155.00	$1,126,560.23	$1,948,155.00
	Miscellaneous					
4535	Misc Rev	1,811.03	1,780.34	.00	.00	.00
4705	Unrealzed Gain/Loss-Invest	358,573.39	387,450.00	300,000.00	290,690.28	.00
	Miscellaneous Totals	$360,384.42	$389,230.34	$300,000.00	$290,690.28	$0.00
	Division **003 - Rent Payment for Land/Buildings**					
	Charges for Services					
4275_200	Rent & Lease 200 Church Street	152,719.32	139,956.45	120,000.00	21,000.00	.00
	Charges for Services Totals	$152,719.32	$139,956.45	$120,000.00	$21,000.00	$0.00
	Division **003 - Rent Payment for Land/Buildings** Totals	$152,719.32	$139,956.45	$120,000.00	$21,000.00	$0.00
	Department **00 - Non-Departmental** Totals	$66,089,212.04	$68,293,989.63	$76,590,429.00	$64,155,209.02	$78,413,360.00
	Department **01 - Regional Programs**					
	Division **000 - Admin**					
	Miscellaneous					
4535	Misc Rev	.00	.00	.00	92,980.00	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Division **000 - Admin** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Department **01 - Regional Programs** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Department **02 - Mayor's Office**					
	Division **000 - Admin**					
	Other Revenue					
4952	Revenue - Other	1,144.24	799.78	.00	.00	.00
	Other Revenue Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Department **02 - Mayor's Office** Totals	$1,144.24	$799.78	$0.00	$0.00	$0.00
	Department **04 - Clerk/Treasurer**					
	Division **000 - Admin**					
	Taxes					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4710	Interest On Taxes	521,059.52	651,287.14	600,000.00	473,147.71	600,000.00
	Taxes Totals	$521,059.52	$651,287.14	$600,000.00	$473,147.71	$600,000.00
	Charges for Services					
4080	Recording Fees	216,193.45	186,259.56	300,000.00	191,863.33	200,000.00
4094	Financial Services	61,338.25	96,945.84	100,000.00	65,309.36	70,000.00
4285_100	Indirect cost Admin	1,833,800.96	2,062,569.00	2,082,993.00	2,198,305.97	2,082,993.00
4440	Taxi Fees	80,254.00	109,520.25	125,000.00	110,989.00	100,000.00
4565	Reimbursement For Services	.00	.00	.00	14,211.30	.00
4600_100	Fees For Services General Government	19,648.26	15,293.31	20,000.00	17,065.45	20,000.00
	Charges for Services Totals	$2,211,234.92	$2,470,587.96	$2,627,993.00	$2,597,744.41	$2,472,993.00
	Fines and Forfeits					
4030_100	Late Fees General Government	318.00	12.00	.00	472.00	.00
4055_100	Fines Misc General Government	.00	75.00	.00	.00	.00
4065	Rebates	3,616.62	.00	.00	.00	.00
4075	Penalties & Interest	44,804.08	49,463.41	20,000.00	.00	20,000.00
	Fines and Forfeits Totals	$48,738.70	$49,550.41	$20,000.00	$472.00	$20,000.00
	Licenses and Permits					
4100_100	Licenses And Certificates General Government	117,080.00	112,840.00	125,000.00	105,095.00	115,000.00
	Licenses and Permits Totals	$117,080.00	$112,840.00	$125,000.00	$105,095.00	$115,000.00
	Investment Income					
4700	Interest / Investment Income	.00	150,000.00	200,000.00	181,610.24	200,000.00
4700_300	Interest / Investment Income KB Analysis Earned Credits	20,159.14	18,922.74	30,000.00	16,029.98	30,000.00
	Investment Income Totals	$20,159.14	$168,922.74	$230,000.00	$197,640.22	$230,000.00
	Other Revenue					
4095_100	Purchasing Savings Procurement Card	158,447.63	100,514.58	95,000.00	38,960.15	85,000.00
4095_105	Purchasing Savings Rebate Programs	475.00	6,480.79	2,384.00	200.00	.00
4566	State ED Tax Admin Fee	152,674.40	162,466.88	160,000.00	.00	160,000.00
4850	Cash Over	.00	(2.00)	.00	.10	.00
4956	Capital Contribution	.00	100,000.00	100,000.00	.00	129,287.00
	Other Revenue Totals	$311,597.03	$369,460.25	$357,384.00	$39,160.25	$374,287.00
	Miscellaneous					
4200	Preservation Restoration	.00	.00	.00	4.00	.00
4535	Misc Rev	17,942.12	7,525.48	.00	23,568.48	.00
	Miscellaneous Totals	$17,942.12	$7,525.48	$0.00	$23,572.48	$0.00
	Division **000 - Admin** Totals	$3,247,811.43	$3,830,173.98	$3,960,377.00	$3,436,832.07	$3,812,280.00
	Department **04 - Clerk/Treasurer** Totals	$3,247,811.43	$3,830,173.98	$3,960,377.00	$3,436,832.07	$3,812,280.00
	Department **05 - City Attorney**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4825	Interdepartmental	256,972.04	235,759.00	266,862.00	266,204.65	216,653.00
	Intergovernmental Revenues Totals	$256,972.04	$235,759.00	$266,862.00	$266,204.65	$216,653.00
	Charges for Services					
4600_107	Fees For Services City Attorney	1,192.00	387.00	687.00	269.85	.00
	Charges for Services Totals	$1,192.00	$387.00	$687.00	$269.85	$0.00
	Fines and Forfeits					
4055_105	Fines Misc Public Safety	27.00	.00	.00	.00	.00
	Fines and Forfeits Totals	$27.00	$0.00	$0.00	$0.00	$0.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **000 - Admin** Totals	$258,191.04	$236,146.00	$267,549.00	$266,474.50	$216,653.00
	Department **05 - City Attorney** Totals	$258,191.04	$236,146.00	$267,549.00	$266,474.50	$216,653.00
	Department **06 - Planning**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	7,500.00	7,500.00	14,000.00	.00	30,000.00
4875_175	Grants Miscellaneous	.00	.00	.00	4,000.00	.00
	Intergovernmental Revenues Totals	$7,500.00	$7,500.00	$14,000.00	$4,000.00	$30,000.00
	Charges for Services					
4600_130	Fees For Services Miscellaneous	.00	15.00	.00	.00	.00
	Charges for Services Totals	$0.00	$15.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$7,500.00	$7,515.00	$14,000.00	$4,000.00	$30,000.00
	Department **06 - Planning** Totals	$7,500.00	$7,515.00	$14,000.00	$4,000.00	$30,000.00
	Department **07 - City Assessor**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_160	Grants Act 60 Maintenance	10,831.00	10,849.00	10,000.00	10,850.00	.00
	Intergovernmental Revenues Totals	$10,831.00	$10,849.00	$10,000.00	$10,850.00	$0.00
	Charges for Services					
4600_100	Fees For Services General Government	132.00	88.00	.00	110.00	.00
	Charges for Services Totals	$132.00	$88.00	$0.00	$110.00	$0.00
	Division **000 - Admin** Totals	$10,963.00	$10,937.00	$10,000.00	$10,960.00	$0.00
	Department **07 - City Assessor** Totals	$10,963.00	$10,937.00	$10,000.00	$10,960.00	$0.00
	Department **08 - Human Resources**					
	Division **000 - Admin**					
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	30,000.00	.00	.00
	Other Revenue Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Division **000 - Admin** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Department **08 - Human Resources** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00
	Department **09 - REIB**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4890_100	Grant Federal - Non Operating Cares Act Relief	852,042.75	614,797.63	.00	341,519.64	.00
	Intergovernmental Revenues Totals	$852,042.75	$614,797.63	$0.00	$341,519.64	$0.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	28.80	.00	.00	.00
4720_110	Use of Fund Balance GF Assigned	.00	.00	264,000.00	.00	.00
4950_130	Donations Special Events	69,832.00	22,650.00	40,000.00	23,500.00	40,000.00
	Other Revenue Totals	$69,832.00	$22,678.80	$304,000.00	$23,500.00	$40,000.00
	Miscellaneous					
4535_110	Misc Rev Celebration-Events	.00	720.00	.00	.00	.00
	Miscellaneous Totals	$0.00	$720.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$921,874.75	$638,196.43	$304,000.00	$365,019.64	$40,000.00
	Department **09 - REIB** Totals	$921,874.75	$638,196.43	$304,000.00	$365,019.64	$40,000.00
	Department **10 - Information Technology**					
	Division **000 - Admin**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Charges for Services					
4565	Reimbursement For Services	.00	9,861.04	.00	.00	.00
	Charges for Services Totals	$0.00	$9,861.04	$0.00	$0.00	$0.00
	Fines and Forfeits					
4065	Rebates	.00	12,222.55	.00	.00	.00
	Fines and Forfeits Totals	$0.00	$12,222.55	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$0.00	$22,083.59	$0.00	$0.00	$0.00
	Department **10 - Information Technology** Totals	$0.00	$22,083.59	$0.00	$0.00	$0.00
	Department **12 - Dpt. of Business & Workforce Dev**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	.00	22,500.00	10,000.00	25,000.00	.00
4875_175	Grants Miscellaneous	5,000.00	.00	.00	.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	250,000.00	.00	.00
4990_851	Interfund Transfer Proceeds BTC Improvements	.00	10,015.16	.00	.00	.00
	Intergovernmental Revenues Totals	$5,000.00	$32,515.16	$260,000.00	$25,000.00	$0.00
	Charges for Services					
4275	Rent & Lease	.00	.00	.00	5,627.28	.00
4600_120	Fees For Services Culture & Recreation	18,125.13	24,946.50	35,000.00	23,399.75	.00
	Charges for Services Totals	$18,125.13	$24,946.50	$35,000.00	$29,027.03	$0.00
	Investment Income					
4936	Loan Repayment Proceeds	.00	.00	4,000.00	.00	.00
	Investment Income Totals	$0.00	$0.00	$4,000.00	$0.00	$0.00
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	12,386.00	.00	.00
4870	Loan Proceeds	200.00	6,819.00	12,000.00	3,091.00	.00
4950_115	Donations Corporate	.00	50,000.00	50,000.00	.00	.00
4952	Revenue - Other	1,364.32	.00	.00	.00	.00
	Other Revenue Totals	$1,564.32	$56,819.00	$74,386.00	$3,091.00	$0.00
	Division **000 - Admin** Totals	$24,689.45	$114,280.66	$373,386.00	$57,118.03	$0.00
	Division **007 - Early Learning Iniatative**					
	Intergovernmental Revenues					
4990	Interfund Transfer Proceeds	8,750.00	.00	.00	.00	.00
4990_100	Interfund Transfer Proceeds General Fund	500,000.00	400,000.00	149,070.00	250,000.00	.00
	Intergovernmental Revenues Totals	$508,750.00	$400,000.00	$149,070.00	$250,000.00	$0.00
	Other Revenue					
4720_110	Use of Fund Balance GF Assigned	.00	.00	440,000.00	.00	.00
	Other Revenue Totals	$0.00	$0.00	$440,000.00	$0.00	$0.00
	Division **007 - Early Learning Iniatative** Totals	$508,750.00	$400,000.00	$589,070.00	$250,000.00	$0.00
	Department **12 - Dpt. of Business & Workforce Dev** Totals	$533,439.45	$514,280.66	$962,456.00	$307,118.03	$0.00
	Department **15 - Fire**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4890_100	Grant Federal - Non Operating Cares Act Relief	25,187.50	950,000.00	1,200,000.00	1,200,000.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	49,174.00	49,173.47	200,000.00
4990_120	Interfund Transfer Proceeds ARPA	.00	.00	.00	.00	118,137.00
4990_200	Interfund Transfer Proceeds Impact Fees	41,023.00	27,341.45	20,476.00	20,476.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Intergovernmental Revenues Totals	$66,210.50	$977,341.45	$1,269,650.00	$1,269,649.47	$318,137.00
	Charges for Services					
4280	Outside Duty Reimbursement	34,708.98	70,372.96	50,000.00	47,834.78	52,500.00
4430	Ambulance Fees	2,385,413.21	2,536,947.61	2,505,769.00	2,385,229.64	2,600,000.00
4565	Reimbursement For Services	.00	7,413.64	.00	.00	.00
4600_105	Fees For Services Public Safety	428,576.50	426,819.28	530,000.00	388,724.81	430,000.00
	Charges for Services Totals	$2,848,698.69	$3,041,553.49	$3,085,769.00	$2,821,789.23	$3,082,500.00
	Other Revenue					
4750	Gain/Loss On Asset	.00	.00	.00	23,000.00	.00
4950	Donations	1,177.00	3,361.00	.00	1,547.00	.00
	Other Revenue Totals	$1,177.00	$3,361.00	$0.00	$24,547.00	$0.00
	Miscellaneous					
4535	Misc Rev	.00	.00	251,000.00	.00	.00
	Miscellaneous Totals	$0.00	$0.00	$251,000.00	$0.00	$0.00
	Division **000 - Admin** Totals	$2,916,086.19	$4,022,255.94	$4,606,419.00	$4,115,985.70	$3,400,637.00
	Division **044 - Grants**					
	Intergovernmental Revenues					
4875_100	Grants Federal Operating Direct	63,228.13	42,577.17	17,557.00	6,380.11	.00
4875_115	Grants Public Safety Operating	42,453.79	21,533.47	42,306.00	39,265.00	.00
	Intergovernmental Revenues Totals	$105,681.92	$64,110.64	$59,863.00	$45,645.11	$0.00
	Division **044 - Grants** Totals	$105,681.92	$64,110.64	$59,863.00	$45,645.11	$0.00
	Department **15 - Fire** Totals	$3,021,768.11	$4,086,366.58	$4,666,282.00	$4,161,630.81	$3,400,637.00
	Department **17 - Police**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4890_100	Grant Federal - Non Operating Cares Act Relief	.00	.00	1,200,000.00	1,200,000.00	.00
4990_120	Interfund Transfer Proceeds ARPA	.00	.00	.00	.00	161,863.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$1,200,000.00	$1,200,000.00	$161,863.00
	Charges for Services					
4600_105	Fees For Services Public Safety	.00	75.00	.00	.00	.00
	Charges for Services Totals	$0.00	$75.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535	Misc Rev	.00	.00	.00	20,000.00	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$20,000.00	$0.00
	Division **000 - Admin** Totals	$0.00	$75.00	$1,200,000.00	$1,220,000.00	$161,863.00
	Division **044 - Grants**					
	Intergovernmental Revenues					
4875_115	Grants Public Safety Operating	431.77	8,271.36	.00	1,950.57	.00
4875_123	Grants Federal - Operating Equipment	.00	.00	104,019.00	.00	.00
	Intergovernmental Revenues Totals	$431.77	$8,271.36	$104,019.00	$1,950.57	$0.00
	Division **044 - Grants** Totals	$431.77	$8,271.36	$104,019.00	$1,950.57	$0.00
	Division **050 - Police Uniform Services**					
	Intergovernmental Revenues					
4875_105	Grants DEA Reimbursement	9,202.71	12,318.20	.00	15,615.26	.00
4875_123	Grants Federal - Operating Equipment	6,008.63	8,400.39	.00	.00	.00
4875_140	Grants State Operating	330.74	12,207.05	.00	3,816.16	.00
4990_120	Interfund Transfer Proceeds ARPA	1,000,000.00	.00	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4990_200	Interfund Transfer Proceeds Impact Fees	.00	.00	60,000.00	.00	.00
	Intergovernmental Revenues Totals	$1,015,542.08	$32,925.64	$60,000.00	$19,431.42	$0.00
	Charges for Services					
4280	Outside Duty Reimbursement	70,256.30	85,556.60	82,400.00	141,463.00	82,000.00
4600_105	Fees For Services Public Safety	13,966.01	16,582.28	13,000.00	12,184.60	13,000.00
	Charges for Services Totals	$84,222.31	$102,138.88	$95,400.00	$153,647.60	$95,000.00
	Fines and Forfeits					
4040	Motor Vehicle Fines	36,203.06	51,400.71	40,000.00	42,765.76	40,000.00
	Fines and Forfeits Totals	$36,203.06	$51,400.71	$40,000.00	$42,765.76	$40,000.00
	Other Revenue					
4950	Donations	.00	.00	.00	15.00	.00
4952	Revenue - Other	397.20	7,000.00	.00	40.00	.00
	Other Revenue Totals	$397.20	$7,000.00	$0.00	$55.00	$0.00
	Division **050 - Police Uniform Services** Totals	$1,136,364.65	$193,465.23	$195,400.00	$215,899.78	$135,000.00
	Division **051 - Airport Division**					
	Charges for Services					
4600_135	Fees For Services Airport	1,091,250.00	1,100,000.00	1,474,397.00	1,474,000.00	1,326,957.00
	Charges for Services Totals	$1,091,250.00	$1,100,000.00	$1,474,397.00	$1,474,000.00	$1,326,957.00
	Division **051 - Airport Division** Totals	$1,091,250.00	$1,100,000.00	$1,474,397.00	$1,474,000.00	$1,326,957.00
	Division **052 - Dispatch and Communications**					
	Charges for Services					
4600_105	Fees For Services Public Safety	29,251.00	36,708.00	45,000.00	28,035.00	35,000.00
	Charges for Services Totals	$29,251.00	$36,708.00	$45,000.00	$28,035.00	$35,000.00
	Division **052 - Dispatch and Communications** Totals	$29,251.00	$36,708.00	$45,000.00	$28,035.00	$35,000.00
	Division **054 - Community Support**					
	Intergovernmental Revenues					
4890_100	Grant Federal - Non Operating Cares Act Relief	.00	500,000.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$500,000.00	$0.00	$0.00	$0.00
	Division **054 - Community Support** Totals	$0.00	$500,000.00	$0.00	$0.00	$0.00
	Division **055 - CAIP**					
	Program **170 - Cares**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	.00	14,812.43	363,955.00	95,497.57	299,583.00
	Intergovernmental Revenues Totals	$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
	Program **170 - Cares** Totals	$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
	Division **055 - CAIP** Totals	$0.00	$14,812.43	$363,955.00	$95,497.57	$299,583.00
	Department **17 - Police** Totals	$2,257,297.42	$1,853,332.02	$3,382,771.00	$3,035,382.92	$1,958,403.00
	Department **19 - Public Works**					
	Division **000 - Admin**					
	Intergovernmental Revenues					
4600_112	Fees For Services Capital Projects	50,219.00	.00	.00	.00	.00
4600_113	Fees For Services Interfund	175,818.90	182,880.71	232,000.00	232,000.01	195,363.00
	Intergovernmental Revenues Totals	$226,037.90	$182,880.71	$232,000.00	$232,000.01	$195,363.00
	Charges for Services					
4275	Rent & Lease	(165.93)	.00	.00	.00	.00
	Charges for Services Totals	($165.93)	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4535	Misc Rev	2,155.57	2,487.05	.00	3,554.00	.00
	Miscellaneous Totals	$2,155.57	$2,487.05	$0.00	$3,554.00	$0.00
	Division **000 - Admin** Totals	$228,027.54	$185,367.76	$232,000.00	$235,554.01	$195,363.00
	Division **053 - Parking Services**					
	Charges for Services					
4265	Towing Fees	107,321.50	77,931.55	100,000.00	59,470.41	100,000.00
4320	Parking Permits / Leases	47,701.00	31,821.75	50,000.00	32,690.91	50,000.00
	Charges for Services Totals	$155,022.50	$109,753.30	$150,000.00	$92,161.32	$150,000.00
	Fines and Forfeits					
4050	Parking Fines	990,434.70	1,304,463.14	1,474,851.00	1,059,444.28	1,409,851.00
	Fines and Forfeits Totals	$990,434.70	$1,304,463.14	$1,474,851.00	$1,059,444.28	$1,409,851.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	13,740.50	.00	70,167.87	65,000.00
	Other Revenue Totals	$0.00	$13,740.50	$0.00	$70,167.87	$65,000.00
	Division **053 - Parking Services** Totals	$1,145,457.20	$1,427,956.94	$1,624,851.00	$1,221,773.47	$1,624,851.00
	Division **150 - Engineering**					
	Intergovernmental Revenues					
4600_111	Fees For Services Interdepartmental	.00	33,137.12	.00	.00	.00
4600_112	Fees For Services Capital Projects	178,491.69	227,975.52	375,897.00	.00	482,140.00
4600_113	Fees For Services Interfund	388,059.89	449,288.77	645,352.00	400,137.11	742,358.00
4825_115	Interdepartmental Engineering Charges	262,777.47	286,153.61	252,000.00	92,097.07	60,000.00
	Intergovernmental Revenues Totals	$829,329.05	$996,555.02	$1,273,249.00	$492,234.18	$1,284,498.00
	Division **150 - Engineering** Totals	$829,329.05	$996,555.02	$1,273,249.00	$492,234.18	$1,284,498.00
	Division **151 - Equipment Maintenance**					
	Intergovernmental Revenues					
4825_100	Interdepartmental Equipment Repair	210,757.18	200,805.23	198,000.00	210,604.37	201,000.00
4825_105	Interdepartmental Equipment Fuel	91,923.90	68,548.27	70,000.00	54,250.85	72,100.00
	Intergovernmental Revenues Totals	$302,681.08	$269,353.50	$268,000.00	$264,855.22	$273,100.00
	Charges for Services					
4600_110	Fees For Services Public Works	187,447.97	233,436.67	168,000.00	166,246.40	179,000.00
	Charges for Services Totals	$187,447.97	$233,436.67	$168,000.00	$166,246.40	$179,000.00
	Miscellaneous					
4535	Misc Rev	1,038.96	558.47	.00	519.48	.00
4560	Fuel Reimb Outside City	196,897.26	182,299.43	176,500.00	205,038.16	173,500.00
	Miscellaneous Totals	$197,936.22	$182,857.90	$176,500.00	$205,557.64	$173,500.00
	Division **151 - Equipment Maintenance** Totals	$688,065.27	$685,648.07	$612,500.00	$636,659.26	$625,600.00
	Division **152 - Streets**					
	Program **481 - Street Maintenance**					
	Intergovernmental Revenues					
4825_130	Interdepartmental Material, Labor & Equipment	561,254.59	840,183.35	625,000.00	513,541.28	650,000.00
4875_150	Grants State Aid	309,393.01	331,703.85	324,999.00	330,383.21	311,562.00
	Intergovernmental Revenues Totals	$870,647.60	$1,171,887.20	$949,999.00	$843,924.49	$961,562.00
	Charges for Services					
4600_110	Fees For Services Public Works	728,345.63	672,307.16	825,000.00	589,162.60	850,000.00
	Charges for Services Totals	$728,345.63	$672,307.16	$825,000.00	$589,162.60	$850,000.00
	Licenses and Permits					
4247	Fees and Permits	5,983.00	5,725.00	5,000.00	5,531.00	5,200.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Licenses and Permits Totals	$5,983.00	$5,725.00	$5,000.00	$5,531.00	$5,200.00
	Miscellaneous					
4535	Misc Rev	.00	1.00	.00	166.00	.00
	Miscellaneous Totals	$0.00	$1.00	$0.00	$166.00	$0.00
	Program **481 - Street Maintenance** Totals	$1,604,976.23	$1,849,920.36	$1,779,999.00	$1,438,784.09	$1,816,762.00
	Program **482 - Street Concrete**					
	Charges for Services					
4600_110	Fees For Services Public Works	325.00	500.00	.00	225.00	.00
	Charges for Services Totals	$325.00	$500.00	$0.00	$225.00	$0.00
	Program **482 - Street Concrete** Totals	$325.00	$500.00	$0.00	$225.00	$0.00
	Division **152 - Streets** Totals	$1,605,301.23	$1,850,420.36	$1,779,999.00	$1,439,009.09	$1,816,762.00
	Division **153 - Recycling**					
	Charges for Services					
4275	Rent & Lease	.00	.00	.00	4,515.00	.00
4350	Recycling Fees	778,337.83	856,604.32	1,000,632.00	896,886.29	1,700,000.00
	Charges for Services Totals	$778,337.83	$856,604.32	$1,000,632.00	$901,401.29	$1,700,000.00
	Other Revenue					
4515	Recycling Containers	82,055.00	20,425.00	25,000.00	4,775.00	7,000.00
	Other Revenue Totals	$82,055.00	$20,425.00	$25,000.00	$4,775.00	$7,000.00
	Division **153 - Recycling** Totals	$860,392.83	$877,029.32	$1,025,632.00	$906,176.29	$1,707,000.00
	Department **19 - Public Works** Totals	$5,356,573.12	$6,022,977.47	$6,548,231.00	$4,931,406.30	$7,254,074.00
	Department **20 - Permitting and Inspections**					
	Division **000 - Admin**					
	Charges for Services					
4210	Rental Prop Transfer Fee	(1,152.00)	2,800.00	2,500.00	1,750.00	2,500.00
4215	Reinspection Fees	18,530.00	14,410.00	15,000.00	21,243.00	15,000.00
4220	Rental Registration Fees	1,036,707.70	1,023,310.50	1,163,811.00	1,028,513.40	1,223,516.00
	Charges for Services Totals	$1,054,085.70	$1,040,520.50	$1,181,311.00	$1,051,506.40	$1,241,016.00
	Fines and Forfeits					
4035	Late Filing Penalty	7,045.00	4,733.00	3,000.00	22,247.39	3,000.00
4252	Stipulation Fee	9,500.00	11,200.00	40,000.00	48,800.00	50,000.00
	Fines and Forfeits Totals	$16,545.00	$15,933.00	$43,000.00	$71,047.39	$53,000.00
	Licenses and Permits					
4247	Fees and Permits	3,955.00	12,327.50	9,000.00	7,295.00	12,000.00
4255_001	Certificates Of Occupancy Certifcate of Occupancy	16,460.74	8,392.79	25,000.00	7,649.40	25,000.00
4255_002	Certificates Of Occupancy Tenp Certificates	1,172.00	1,650.00	1,800.00	1,950.00	1,800.00
4255_003	Certificates Of Occupancy After the Fact	11,191.00	10,407.50	12,000.00	10,440.00	12,000.00
	Licenses and Permits Totals	$32,778.74	$32,777.79	$47,800.00	$27,334.40	$50,800.00
	Other Revenue					
4950_123	Donations General	4,750.00	2,500.00	3,000.00	250.00	3,000.00
	Other Revenue Totals	$4,750.00	$2,500.00	$3,000.00	$250.00	$3,000.00
	Miscellaneous					
4535	Misc Rev	11,589.74	14,005.09	16,000.00	8,881.60	16,000.00
4535_100	Misc Rev Zoning Compliance Request	16,520.00	14,665.00	14,000.00	14,875.00	14,000.00
	Miscellaneous Totals	$28,109.74	$28,670.09	$30,000.00	$23,756.60	$30,000.00
	Division **000 - Admin** Totals	$1,136,269.18	$1,120,401.38	$1,305,111.00	$1,173,894.79	$1,377,816.00
	Division **154 - Inspection Services**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Licenses and Permits					
4225	Building Trade Permits	1,416,249.90	1,109,669.34	1,620,122.00	765,494.37	1,620,122.00
4247_100	Fees and Permits Bianchi Research	14,760.00	12,564.00	12,200.00	12,708.00	12,200.00
	Licenses and Permits Totals	$1,431,009.90	$1,122,233.34	$1,632,322.00	$778,202.37	$1,632,322.00
	Miscellaneous					
4535	Misc Rev	.00	1.30	.00	.00	.00
	Miscellaneous Totals	$0.00	$1.30	$0.00	$0.00	$0.00
	Division **154 - Inspection Services** Totals	$1,431,009.90	$1,122,234.64	$1,632,322.00	$778,202.37	$1,632,322.00
	Division **157 - Zoning**					
	Charges for Services					
4600_125	Fees For Services Housing & Development	164,881.35	247,503.46	503,143.00	207,420.23	503,143.00
4600_130	Fees For Services Miscellaneous	2.00	.00	.00	.00	.00
	Charges for Services Totals	$164,883.35	$247,503.46	$503,143.00	$207,420.23	$503,143.00
	Licenses and Permits					
4100_125	Licenses And Certificates Housing & Development	484,710.26	202,429.72	332,075.00	174,454.01	332,075.00
	Licenses and Permits Totals	$484,710.26	$202,429.72	$332,075.00	$174,454.01	$332,075.00
	Division **157 - Zoning** Totals	$649,593.61	$449,933.18	$835,218.00	$381,874.24	$835,218.00
	Department **20 - Permitting and Inspections** Totals	$3,216,872.69	$2,692,569.20	$3,772,651.00	$2,333,971.40	$3,845,356.00
	Department **21 - Fletcher Free Library**					
	Division **060 - General Services**					
	Intergovernmental Revenues					
4875_140	Grants State Operating	21,983.75	636.48	.00	683.80	.00
4875_175	Grants Miscellaneous	42,418.03	14,068.96	.00	350.00	.00
4990_200	Interfund Transfer Proceeds Impact Fees	.00	41,067.90	11,500.00	.00	.00
	Intergovernmental Revenues Totals	$64,401.78	$55,773.34	$11,500.00	$1,033.80	$0.00
	Charges for Services					
4600_100	Fees For Services General Government	19,494.36	18,736.50	23,000.00	14,746.57	23,000.00
	Charges for Services Totals	$19,494.36	$18,736.50	$23,000.00	$14,746.57	$23,000.00
	Other Revenue					
4950_123	Donations General	20,036.07	15,000.00	10,000.00	10,000.00	10,000.00
	Other Revenue Totals	$20,036.07	$15,000.00	$10,000.00	$10,000.00	$10,000.00
	Division **060 - General Services** Totals	$103,932.21	$89,509.84	$44,500.00	$25,780.37	$33,000.00
	Division **061 - Summer Reading Program**					
	Intergovernmental Revenues					
4875_110	Grants General Government Operating	.00	.00	7,500.00	7,500.00	.00
4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue	.00	.00	7,308.00	7,308.00	.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$14,808.00	$14,808.00	$0.00
	Division **061 - Summer Reading Program** Totals	$0.00	$0.00	$14,808.00	$14,808.00	$0.00
	Division **063 - FFL New North End Branch**					
	Intergovernmental Revenues					
4990_200	Interfund Transfer Proceeds Impact Fees	.00	10,950.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$10,950.00	$0.00	$0.00	$0.00
	Division **063 - FFL New North End Branch** Totals	$0.00	$10,950.00	$0.00	$0.00	$0.00
	Department **21 - Fletcher Free Library** Totals	$103,932.21	$100,459.84	$59,308.00	$40,588.37	$33,000.00
	Department **23 - Parks and Recreation**					
	Division **000 - Admin**					
	Program **000 - Administration**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Intergovernmental Revenues					
4990_709	Interfund Transfer Proceeds CIP	.00	511,219.00	218,000.00	.00	200,000.00
	Intergovernmental Revenues Totals	$0.00	$511,219.00	$218,000.00	$0.00	$200,000.00
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	4,578.10	56,485.00	38,256.81	35,000.00
4955	Contributions	3,292.10	2,619.00	3,000.00	15,733.12	3,000.00
	Other Revenue Totals	$3,292.10	$7,197.10	$59,485.00	$53,989.93	$38,000.00
	Miscellaneous					
4535	Misc Rev	8,910.68	15,815.84	12,000.00	8,109.80	12,000.00
	Miscellaneous Totals	$8,910.68	$15,815.84	$12,000.00	$8,109.80	$12,000.00
	Program **000 - Administration** Totals	$12,202.78	$534,231.94	$289,485.00	$62,099.73	$250,000.00
	Program **003 - Assigned Projects**					
	Other Revenue					
4725_111	Use of Assigned Fund Balance Building Repair (Stormwater	(221.12)	.00	.00	.00	.00
	Other Revenue Totals	($221.12)	$0.00	$0.00	$0.00	$0.00
	Program **003 - Assigned Projects** Totals	($221.12)	$0.00	$0.00	$0.00	$0.00
	Program **050 - Marketing**					
	Charges for Services					
4600_130	Fees For Services Miscellaneous	8,960.00	16,056.00	10,000.00	3,629.80	.00
	Charges for Services Totals	$8,960.00	$16,056.00	$10,000.00	$3,629.80	$0.00
	Program **050 - Marketing** Totals	$8,960.00	$16,056.00	$10,000.00	$3,629.80	$0.00
	Program **230 - Parks Planning**					
	Intergovernmental Revenues					
4600_112	Fees For Services Capital Projects	37,000.00	43,341.00	43,341.00	43,341.00	.00
4990_830	Interfund Transfer Proceeds PFP	.00	.00	.00	.00	113,149.00
	Intergovernmental Revenues Totals	$37,000.00	$43,341.00	$43,341.00	$43,341.00	$113,149.00
	Program **230 - Parks Planning** Totals	$37,000.00	$43,341.00	$43,341.00	$43,341.00	$113,149.00
	Division **000 - Admin** Totals	$57,941.66	$593,628.94	$342,826.00	$109,070.53	$363,149.00
	Division **044 - Grants**					
	Intergovernmental Revenues					
4875_000	Grants Proceeds	35,380.82	80,929.93	.00	.00	.00
4875_140	Grants State Operating	.00	.00	52,000.00	14,779.38	.00
	Intergovernmental Revenues Totals	$35,380.82	$80,929.93	$52,000.00	$14,779.38	$0.00
	Division **044 - Grants** Totals	$35,380.82	$80,929.93	$52,000.00	$14,779.38	$0.00
	Division **100 - Parks**					
	Program **000 - Administration**					
	Charges for Services					
4275	Rent & Lease	.00	.00	5,000.00	.00	5,000.00
4345	Advertising Revenues	985.00	.00	.00	.00	.00
4375	Recreation Fees	24,295.00	29,975.00	23,500.00	24,922.10	29,925.00
4600_120	Fees For Services Culture & Recreation	10,350.82	6,207.00	7,000.00	2,822.35	7,350.00
	Charges for Services Totals	$35,630.82	$36,182.00	$35,500.00	$27,744.45	$42,275.00
	Other Revenue					
4950	Donations	1,300.00	.00	.00	.00	.00
	Other Revenue Totals	$1,300.00	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535_130	Misc Rev Reimbursements	.00	.00	.00	2,506.98	.00

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Miscellaneous Totals	$0.00	$0.00	$0.00	$2,506.98	$0.00
	Program **000 - Administration** Totals	$36,930.82	$36,182.00	$35,500.00	$30,251.43	$42,275.00
	Program **235 - Grounds Maintenance**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	8,044.75	1,173.74	10,000.00	5,508.68	10,500.00
	Charges for Services Totals	$8,044.75	$1,173.74	$10,000.00	$5,508.68	$10,500.00
	Program **235 - Grounds Maintenance** Totals	$8,044.75	$1,173.74	$10,000.00	$5,508.68	$10,500.00
	Program **236 - Buildings Maintenance**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	6,694.38	9,608.01	6,000.00	1,750.00	6,000.00
	Charges for Services Totals	$6,694.38	$9,608.01	$6,000.00	$1,750.00	$6,000.00
	Miscellaneous					
4535	Misc Rev	.00	6,400.00	.00	.00	.00
	Miscellaneous Totals	$0.00	$6,400.00	$0.00	$0.00	$0.00
	Program **236 - Buildings Maintenance** Totals	$6,694.38	$16,008.01	$6,000.00	$1,750.00	$6,000.00
	Program **237 - Trees & Greenways**					
	Intergovernmental Revenues					
4990_832	Interfund Transfer Proceeds Greenbelt	.00	.00	123,674.00	123,674.00	130,732.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$123,674.00	$123,674.00	$130,732.00
	Charges for Services					
4365	Material, Labor And Equipment	111,266.66	116,849.83	105,000.00	107,065.24	105,000.00
4425	Billing Services	.00	620.00	5,000.00	552.00	5,000.00
	Charges for Services Totals	$111,266.66	$117,469.83	$110,000.00	$107,617.24	$110,000.00
	Program **237 - Trees & Greenways** Totals	$111,266.66	$117,469.83	$233,674.00	$231,291.24	$240,732.00
	Program **238 - Conservation**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	.00	.00	.00	.00	8,560.00
4990_833	Interfund Transfer Proceeds Conservation Legacy	.00	.00	164,117.00	164,117.00	68,200.00
4990_834	Interfund Transfer Proceeds Bike Path Improvements	.00	.00	144,256.00	144,256.00	263,108.00
	Intergovernmental Revenues Totals	$0.00	$0.00	$308,373.00	$308,373.00	$339,868.00
	Charges for Services					
4375	Recreation Fees	50,769.00	46,116.00	48,000.00	42,789.80	48,000.00
	Charges for Services Totals	$50,769.00	$46,116.00	$48,000.00	$42,789.80	$48,000.00
	Other Revenue					
4950	Donations	5,720.00	5,625.00	5,000.00	2,750.00	5,000.00
	Other Revenue Totals	$5,720.00	$5,625.00	$5,000.00	$2,750.00	$5,000.00
	Miscellaneous					
4535	Misc Rev	300.00	2,658.00	.00	.00	.00
	Miscellaneous Totals	$300.00	$2,658.00	$0.00	$0.00	$0.00
	Program **238 - Conservation** Totals	$56,789.00	$54,399.00	$361,373.00	$353,912.80	$392,868.00
	Program **239 - Cemeteries**					
	Intergovernmental Revenues					
4990	Interfund Transfer Proceeds	20,000.00	21,443.48	25,000.00	.00	21,443.00
	Intergovernmental Revenues Totals	$20,000.00	$21,443.48	$25,000.00	$0.00	$21,443.00
	Charges for Services					
4275	Rent & Lease	5,235.00	2,404.00	4,000.00	3,525.00	4,000.00
4310	Sales Of Cemetary Lots	105,970.75	58,573.25	78,000.00	82,099.00	78,000.00

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4315	Burials	70,168.00	68,536.00	70,000.00	70,148.00	70,000.00
4600_130	Fees For Services Miscellaneous	220.00	.00	2,000.00	.00	2,000.00
	Charges for Services Totals	$181,593.75	$129,513.25	$154,000.00	$155,772.00	$154,000.00
	Other Revenue					
4950	Donations	.00	150.00	.00	100.00	.00
	Other Revenue Totals	$0.00	$150.00	$0.00	$100.00	$0.00
	Miscellaneous					
4330	Foundations	1,095.00	1,980.00	2,000.00	1,900.00	350.00
	Miscellaneous Totals	$1,095.00	$1,980.00	$2,000.00	$1,900.00	$350.00
	Program **239 - Cemeteries** Totals	$202,688.75	$153,086.73	$181,000.00	$157,772.00	$175,793.00
	Program **240 - Central Facilities**					
	Intergovernmental Revenues					
4600_111	Fees For Services Interdepartmental	56,995.00	31,500.00	80,973.00	80,973.98	62,150.00
4825_145	Interdepartmental Facility Charges	82,105.00	82,105.01	82,105.00	82,105.01	82,105.00
	Intergovernmental Revenues Totals	$139,100.00	$113,605.01	$163,078.00	$163,078.99	$144,255.00
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	3,200.00	.00	.00	.00	.00
	Charges for Services Totals	$3,200.00	$0.00	$0.00	$0.00	$0.00
	Other Revenue					
4950	Donations	.00	.00	.00	1,549.00	.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$1,549.00	$0.00
	Miscellaneous					
4535_130	Misc Rev Reimbursements	.08	21,198.45	.00	19,710.69	.00
	Miscellaneous Totals	$0.08	$21,198.45	$0.00	$19,710.69	$0.00
	Program **240 - Central Facilities** Totals	$142,300.08	$134,803.46	$163,078.00	$184,338.68	$144,255.00
	Division **100 - Parks** Totals	$564,714.44	$513,122.77	$990,625.00	$964,824.83	$1,012,423.00
	Division **101 - Recreation**					
	Program **000 - Administration**					
	Other Revenue					
4950	Donations	1,800.00	2,000.00	8,000.00	.00	.00
	Other Revenue Totals	$1,800.00	$2,000.00	$8,000.00	$0.00	$0.00
	Program **000 - Administration** Totals	$1,800.00	$2,000.00	$8,000.00	$0.00	$0.00
	Program **244 - Senior Services**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	.00	.00	5,000.00	.00	.00
4990_100	Interfund Transfer Proceeds General Fund	45,000.00	47,271.00	48,690.00	47,272.00	.00
	Intergovernmental Revenues Totals	$45,000.00	$47,271.00	$53,690.00	$47,272.00	$0.00
	Charges for Services					
4375	Recreation Fees	4,493.50	10,292.50	10,000.00	3,217.90	.00
	Charges for Services Totals	$4,493.50	$10,292.50	$10,000.00	$3,217.90	$0.00
	Other Revenue					
4950	Donations	605.88	342.50	42,000.00	42,430.00	.00
	Other Revenue Totals	$605.88	$342.50	$42,000.00	$42,430.00	$0.00
	Program **244 - Senior Services** Totals	$50,099.38	$57,906.00	$105,690.00	$92,919.90	$0.00
	Program **245 - Recreation Programs**					
	Intergovernmental Revenues					
4875_150	Grants State Aid	53,127.10	54,174.70	60,000.00	51,152.80	60,000.00

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4875_175	Grants Miscellaneous	130,451.88	98,919.56	95,000.00	100,000.00	95,000.00
	Intergovernmental Revenues Totals	$183,578.98	$153,094.26	$155,000.00	$151,152.80	$155,000.00
	Charges for Services					
4340	Child Care	.00	160.54	.00	.00	.00
4375	Recreation Fees	128,970.50	160,562.00	175,000.00	193,536.16	180,000.00
	Charges for Services Totals	$128,970.50	$160,722.54	$175,000.00	$193,536.16	$180,000.00
	Other Revenue					
4950	Donations	1,500.00	.00	7,500.00	14,753.00	7,500.00
	Other Revenue Totals	$1,500.00	$0.00	$7,500.00	$14,753.00	$7,500.00
	Program **245 - Recreation Programs** Totals	$314,049.48	$313,816.80	$337,500.00	$359,441.96	$342,500.00
	Program **246 - Events**					
	Charges for Services					
4375	Recreation Fees	17,145.41	20,564.40	42,000.00	30,456.54	32,000.00
	Charges for Services Totals	$17,145.41	$20,564.40	$42,000.00	$30,456.54	$32,000.00
	Other Revenue					
4950	Donations	56,284.13	87,851.31	65,000.00	63,415.00	48,750.00
	Other Revenue Totals	$56,284.13	$87,851.31	$65,000.00	$63,415.00	$48,750.00
	Program **246 - Events** Totals	$73,429.54	$108,415.71	$107,000.00	$93,871.54	$80,750.00
	Program **247 - Bus Operations**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	35,840.00	20,480.00	20,500.00	19,085.00	20,500.00
	Charges for Services Totals	$35,840.00	$20,480.00	$20,500.00	$19,085.00	$20,500.00
	Program **247 - Bus Operations** Totals	$35,840.00	$20,480.00	$20,500.00	$19,085.00	$20,500.00
	Program **248 - Athletic Programs**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	12,000.00	10,000.00	12,000.00	.00	12,000.00
	Intergovernmental Revenues Totals	$12,000.00	$10,000.00	$12,000.00	$0.00	$12,000.00
	Charges for Services					
4375	Recreation Fees	156,941.25	195,666.68	190,000.00	163,643.78	205,000.00
	Charges for Services Totals	$156,941.25	$195,666.68	$190,000.00	$163,643.78	$205,000.00
	Other Revenue					
4950	Donations	374.00	1,150.00	10,000.00	1,050.00	10,000.00
	Other Revenue Totals	$374.00	$1,150.00	$10,000.00	$1,050.00	$10,000.00
	Program **248 - Athletic Programs** Totals	$169,315.25	$206,816.68	$212,000.00	$164,693.78	$227,000.00
	Division **101 - Recreation** Totals	$644,533.65	$709,435.19	$790,690.00	$730,012.18	$670,750.00
	Division **102 - Waterfront**					
	Program **000 - Administration**					
	Charges for Services					
4295	Parking Fees	.00	.00	625,900.00	575,336.50	715,000.00
	Charges for Services Totals	$0.00	$0.00	$625,900.00	$575,336.50	$715,000.00
	Other Revenue					
4380_100	Third Party Gateway ParkMobile	.00	.00	17,053.00	14,621.00	17,550.00
4380_109	Third Party Gateway CC surcharge	.00	.00	.00	(8.98)	.00
4470	Rent Buildings	.00	860.00	.00	.00	.00
	Other Revenue Totals	$0.00	$860.00	$17,053.00	$14,612.02	$17,550.00
	Program **000 - Administration** Totals	$0.00	$860.00	$642,953.00	$589,948.52	$732,550.00
	Program **246 - Events**					

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Charges for Services					
4300	Parks Event Rental	71,131.75	99,432.00	92,530.00	45,730.00	69,379.00
4375	Recreation Fees	.00	.00	3,000.00	.00	.00
	Charges for Services Totals	$71,131.75	$99,432.00	$95,530.00	$45,730.00	$69,379.00
	Program **246 - Events** Totals	$71,131.75	$99,432.00	$95,530.00	$45,730.00	$69,379.00
	Program **257 - North Beach**					
	Charges for Services					
4295	Parking Fees	92,540.89	18,794.80	.00	.00	.00
4400	Campsite Revenues	659,551.45	671,905.35	710,000.00	593,802.85	710,000.00
4600_120	Fees For Services Culture & Recreation	680.00	1,940.00	1,500.00	1,479.00	1,500.00
	Charges for Services Totals	$752,772.34	$692,640.15	$711,500.00	$595,281.85	$711,500.00
	Other Revenue					
4380_101	Third Party Gateway Firefly	10,583.99	11,783.38	12,467.00	19,429.93	28,000.00
4380_102	Third Party Gateway Stripe or Basys	7,024.51	21,685.60	26,933.00	24,729.05	27,217.00
4390_100	Concessions Taxable	26,283.79	20,621.82	30,000.00	18,211.12	30,000.00
4390_110	Concessions Non-Taxable	175.23	117.00	.00	.00	.00
4470	Rent Buildings	53,552.46	47,049.73	55,000.00	58,002.67	55,000.00
4850	Cash Over	(3,327.65)	360.61	.00	34.29	.00
	Other Revenue Totals	$94,292.33	$101,618.14	$124,400.00	$120,407.06	$140,217.00
	Program **257 - North Beach** Totals	$847,064.67	$794,258.29	$835,900.00	$715,688.91	$851,717.00
	Program **258 - Waterfront Operations**					
	Charges for Services					
4295	Parking Fees	529,362.99	653,785.70	.00	(266.50)	.00
4415_100	Boat Rental Slips Commercial	673,160.83	575,051.17	196,000.00	126,749.48	181,000.00
4415_110	Boat Rental Slips Seasonal	.00	.00	392,700.00	410,030.94	405,000.00
4415_120	Boat Rental Slips Transient	.00	155,816.62	175,000.00	136,091.76	170,000.00
4600_120	Fees For Services Culture & Recreation	8,148.71	.00	.00	240.00	.00
	Charges for Services Totals	$1,210,672.53	$1,384,653.49	$763,700.00	$672,845.68	$756,000.00
	Other Revenue					
4380_100	Third Party Gateway ParkMobile	10,502.00	17,945.25	.00	.00	.00
4380_109	Third Party Gateway CC surcharge	.00	.00	9,360.00	.00	9,360.00
4390_100	Concessions Taxable	239,147.51	285,870.15	260,000.00	190,750.37	266,000.00
4470	Rent Buildings	42,430.00	38,642.50	42,000.00	32,017.50	42,000.00
4850	Cash Over	20.00	(29.50)	.00	(20.00)	.00
4950	Donations	.00	5,000.00	5,000.00	5,000.00	.00
	Other Revenue Totals	$292,099.51	$347,428.40	$316,360.00	$227,747.87	$317,360.00
	Program **258 - Waterfront Operations** Totals	$1,502,772.04	$1,732,081.89	$1,080,060.00	$900,593.55	$1,073,360.00
	Division **102 - Waterfront** Totals	$2,420,968.46	$2,626,632.18	$2,654,443.00	$2,251,960.98	$2,727,006.00
	Division **103 - Rec Facilities**					
	Program **249 - O.N.E. Center**					
	Charges for Services					
4275	Rent & Lease	76,905.50	86,488.80	80,000.00	88,815.54	22,250.00
4375	Recreation Fees	73,928.50	108,384.75	105,000.00	106,526.15	77,600.00
	Charges for Services Totals	$150,834.00	$194,873.55	$185,000.00	$195,341.69	$99,850.00
	Program **249 - O.N.E. Center** Totals	$150,834.00	$194,873.55	$185,000.00	$195,341.69	$99,850.00
	Program **255 - Leddy Arena**					
	Charges for Services					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4275	Rent & Lease	480,371.46	539,285.51	530,000.00	491,890.28	535,000.00
4345	Advertising Revenues	10,056.04	11,800.00	20,000.00	13,200.00	12,000.00
4375	Recreation Fees	159,152.73	192,421.65	175,000.00	199,340.82	195,000.00
	Charges for Services Totals	$649,580.23	$743,507.16	$725,000.00	$704,431.10	$742,000.00
	Other Revenue					
4405_100	Pro Shop Sales Taxable	13,258.21	16,838.32	15,000.00	17,221.16	15,000.00
4405_110	Pro Shop Sales Non-Taxable	1,622.70	4,916.59	3,000.00	2,561.30	5,000.00
4420	Public Skating	25,335.00	29,313.00	27,000.00	24,841.00	27,000.00
4850	Cash Over	.00	.00	.00	(10.23)	.00
	Other Revenue Totals	$40,215.91	$51,067.91	$45,000.00	$44,613.23	$47,000.00
	Program **255 - Leddy Arena** Totals	$689,796.14	$794,575.07	$770,000.00	$749,044.33	$789,000.00
	Program **259 - Miller Center**					
	Charges for Services					
4275	Rent & Lease	81,941.89	115,922.50	131,000.00	126,833.00	115,000.00
4375	Recreation Fees	43,946.80	39,400.00	45,000.00	48,908.54	40,000.00
	Charges for Services Totals	$125,888.69	$155,322.50	$176,000.00	$175,741.54	$155,000.00
	Program **259 - Miller Center** Totals	$125,888.69	$155,322.50	$176,000.00	$175,741.54	$155,000.00
	Division **103 - Rec Facilities** Totals	$966,518.83	$1,144,771.12	$1,131,000.00	$1,120,127.56	$1,043,850.00
	Department **23 - Parks and Recreation** Totals	$4,690,057.86	$5,668,520.13	$5,961,584.00	$5,190,775.46	$5,817,178.00
	Department **27 - Burlington City Arts**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Other Revenue					
4380_109	Third Party Gateway CC surcharge	.00	353.51	17,000.00	8,278.76	8,500.00
	Other Revenue Totals	$0.00	$353.51	$17,000.00	$8,278.76	$8,500.00
	Program **000 - Administration** Totals	$0.00	$353.51	$17,000.00	$8,278.76	$8,500.00
	Program **051 - Development**					
	Intergovernmental Revenues					
4875_100	Grants Federal Operating Direct	100,000.00	25,000.00	45,000.00	45,000.00	.00
4875_140	Grants State Operating	49,100.00	113,474.07	89,000.00	10,000.00	9,000.00
	Intergovernmental Revenues Totals	$149,100.00	$138,474.07	$134,000.00	$55,000.00	$9,000.00
	Other Revenue					
4950_115	Donations Corporate	303,492.34	256,203.00	323,500.00	193,641.40	250,000.00
4950_120	Donations Board	116,525.00	65,584.79	100,000.00	134,643.50	125,000.00
4950_123	Donations General	29,784.39	29,222.75	33,000.00	32,320.39	50,000.00
4950_125	Donations Major Gifts	219,200.00	194,716.74	262,500.00	152,822.28	255,000.00
4950_130	Donations Special Events	63,730.30	92,711.20	65,000.00	16,839.93	65,000.00
	Other Revenue Totals	$732,732.03	$638,438.48	$784,000.00	$530,267.50	$745,000.00
	Miscellaneous					
4330	Foundations	129,950.00	110,000.00	125,000.00	110,000.00	250,000.00
	Miscellaneous Totals	$129,950.00	$110,000.00	$125,000.00	$110,000.00	$250,000.00
	Program **051 - Development** Totals	$1,011,782.03	$886,912.55	$1,043,000.00	$695,267.50	$1,004,000.00
	Division **000 - Admin** Totals	$1,011,782.03	$887,266.06	$1,060,000.00	$703,546.26	$1,012,500.00
	Division **175 - BCA Center**					
	Charges for Services					
4275	Rent & Lease	19,803.13	26,790.50	23,000.00	21,024.75	23,000.00
4600_120	Fees For Services Culture & Recreation	43,550.00	39,416.00	64,000.00	38,025.00	50,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Charges for Services Totals	$63,353.13	$66,206.50	$87,000.00	$59,049.75	$73,000.00
	Other Revenue					
4950_123	Donations General	.00	.00	.00	383.00	.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$383.00	$0.00
	Miscellaneous					
4395	Art & Merchandise Sales	67,226.60	31,668.33	110,000.00	135,964.81	60,000.00
4397	Class Registration	9,365.00	17,246.25	16,000.00	16,107.25	12,000.00
	Miscellaneous Totals	$76,591.60	$48,914.58	$126,000.00	$152,072.06	$72,000.00
	Division **175 - BCA Center** Totals	$139,944.73	$115,121.08	$213,000.00	$211,504.81	$145,000.00
	Division **176 - Arts Education**					
	Program **056 - Clay Studio**					
	Miscellaneous					
4397	Class Registration	7.91	.00	.00	.00	.00
	Miscellaneous Totals	$7.91	$0.00	$0.00	$0.00	$0.00
	Program **056 - Clay Studio** Totals	$7.91	$0.00	$0.00	$0.00	$0.00
	Program **058 - Visual Arts**					
	Charges for Services					
4275	Rent & Lease	46,092.00	63,010.10	95,000.00	86,915.57	90,000.00
4600_120	Fees For Services Culture & Recreation	12,135.00	.00	.00	.00	.00
	Charges for Services Totals	$58,227.00	$63,010.10	$95,000.00	$86,915.57	$90,000.00
	Miscellaneous					
4395	Art & Merchandise Sales	14,852.58	17,292.97	20,500.00	12,103.51	21,525.00
4397	Class Registration	251,816.98	273,975.75	360,000.00	256,935.46	290,000.00
	Miscellaneous Totals	$266,669.56	$291,268.72	$380,500.00	$269,038.97	$311,525.00
	Program **058 - Visual Arts** Totals	$324,896.56	$354,278.82	$475,500.00	$355,954.54	$401,525.00
	Division **176 - Arts Education** Totals	$324,904.47	$354,278.82	$475,500.00	$355,954.54	$401,525.00
	Division **177 - Festivals/Events**					
	Intergovernmental Revenues					
4990_100	Interfund Transfer Proceeds General Fund	.00	30,000.00	.00	.00	.00
	Intergovernmental Revenues Totals	$0.00	$30,000.00	$0.00	$0.00	$0.00
	Charges for Services					
4275	Rent & Lease	35,748.86	43,944.40	52,000.00	32,212.10	94,560.00
4295	Parking Fees	.00	20,421.00	.00	.00	.00
	Charges for Services Totals	$35,748.86	$64,365.40	$52,000.00	$32,212.10	$94,560.00
	Other Revenue					
4950_115	Donations Corporate	13,100.00	69,500.00	.00	.00	.00
	Other Revenue Totals	$13,100.00	$69,500.00	$0.00	$0.00	$0.00
	Miscellaneous					
4387	Admissions	57,597.33	73,043.19	75,000.00	71,417.59	75,000.00
4395	Art & Merchandise Sales	.00	76,490.97	.00	.00	.00
	Miscellaneous Totals	$57,597.33	$149,534.16	$75,000.00	$71,417.59	$75,000.00
	Division **177 - Festivals/Events** Totals	$106,446.19	$313,399.56	$127,000.00	$103,629.69	$169,560.00
	Division **178 - Public Art**					
	Charges for Services					
4600_120	Fees For Services Culture & Recreation	19,299.00	5,000.00	12,000.00	10,707.00	34,000.00
	Charges for Services Totals	$19,299.00	$5,000.00	$12,000.00	$10,707.00	$34,000.00
	Miscellaneous					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
4395	Art & Merchandise Sales	80.75	.00	.00	300.00	.00
	Miscellaneous Totals	$80.75	$0.00	$0.00	$300.00	$0.00
	Division **178 - Public Art** Totals	$19,379.75	$5,000.00	$12,000.00	$11,007.00	$34,000.00
	Department **27 - Burlington City Arts** Totals	$1,602,457.17	$1,675,065.52	$1,887,500.00	$1,385,642.30	$1,762,585.00
	Department **38 - CEDO General Fund**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Intergovernmental Revenues					
4875_175	Grants Miscellaneous	220,652.50	.00	.00	.00	.00
4990	Interfund Transfer Proceeds	250,000.00	.00	.00	.00	.00
4990_115	Interfund Transfer Proceeds Reserved/Committed	.00	90,956.37	.00	47,452.22	.00
	Intergovernmental Revenues Totals	$470,652.50	$90,956.37	$0.00	$47,452.22	$0.00
	Charges for Services					
4275	Rent & Lease	50,436.28	52,259.93	48,506.00	49,278.42	.00
	Charges for Services Totals	$50,436.28	$52,259.93	$48,506.00	$49,278.42	$0.00
	Other Revenue					
4720	Use of Fund Balance	3,725.00	.00	.00	.00	.00
	Other Revenue Totals	$3,725.00	$0.00	$0.00	$0.00	$0.00
	Miscellaneous					
4535	Misc Rev	.00	.00	118,149.00	581.55	.00
	Miscellaneous Totals	$0.00	$0.00	$118,149.00	$581.55	$0.00
	Program **000 - Administration** Totals	$524,813.78	$143,216.30	$166,655.00	$97,312.19	$0.00
	Program **385 - RRC**					
	Intergovernmental Revenues					
4990_120	Interfund Transfer Proceeds ARPA	216,352.85	124,524.84	8,200.00	90,612.30	.00
	Intergovernmental Revenues Totals	$216,352.85	$124,524.84	$8,200.00	$90,612.30	$0.00
	Program **385 - RRC** Totals	$216,352.85	$124,524.84	$8,200.00	$90,612.30	$0.00
	Division **000 - Admin** Totals	$741,166.63	$267,741.14	$174,855.00	$187,924.49	$0.00
	Department **38 - CEDO General Fund** Totals	$741,166.63	$267,741.14	$174,855.00	$187,924.49	$0.00
	REVENUE TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
	EXPENSE					
	Department **00 - Non-Departmental**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	11,388.00	.00	.00	.00
5300_116	Employer Contributions SOV Childcare Tax	.00	.00	215,000.00	32,889.47	215,000.00
5400_100	Employee Benefits FICA	.00	871.19	.00	.00	.00
	Personnel Services Totals	$0.00	$12,259.19	$215,000.00	$32,889.47	$215,000.00
	General Operating					
6203	Dues/Subscriptions	.00	.00	.00	1,200.00	.00
6212	Fuel	126.00	.00	.00	.00	.00
6400_100	Utilities Electricity	719,101.47	762,767.46	750,000.00	687,768.57	750,000.00
6500_103	Professional and Consultant Svs Security Contracts	193,146.70	193,759.81	220,000.00	200,000.00	200,000.00
6500_112	Professional and Consultant Svs Audits - Melanson	.00	.00	.00	.00	100,000.00
6500_114	Professional and Consultant Svs Union Negotiator	50,000.00	.00	.00	.00	.00
6500_115	Professional and Consultant Svs Legal/Arbitration	30,936.87	42,317.19	100,000.00	4,651.17	50,000.00
6500_118	Professional and Consultant Svs Contractual Services	20,229.43	25,333.32	33,377.00	6,500.00	25,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6800_105	Fees for Services BT Data Charges	543,396.93	591,277.80	600,000.00	542,065.37	600,000.00
7200_115	Capital Leases Equipment	11,996.79	12,194.35	12,396.00	6,172.27	12,500.00
7250	Capital Lease Interest	551.03	353.47	153.00	101.64	350.00
7303	Regulatory and Bank Fees	4,073.68	4,096.33	9,000.00	4,500.16	8,000.00
7303_300	Regulatory and Bank Fees KB Analysis	195,524.94	192,582.48	200,000.00	148,558.18	200,000.00
7312	Real Estate Taxes	19,274.28	20,198.16	24,077.00	22,087.40	24,077.00
7318	Abatements	.00	13,494.95	10,316.00	.00	10,000.00
7850	Contingency	500.00	.00	100,000.00	.00	263,040.00
8400_220	Special Events/Projects Emerging needs	.00	1,377.44	50,000.00	14,434.67	.00
	General Operating Totals	$1,788,858.12	$1,859,752.76	$2,109,319.00	$1,638,039.43	$2,242,967.00
	Regional Programs					
7600_100	Regional Services GMT	.00	.00	.00	.00	2,280,109.00
7600_110	Regional Services County Tax	.00	.00	.00	.00	253,862.00
7710	Project Subsidies	207,500.00	207,500.00	214,000.00	.00	214,000.00
	Regional Programs Totals	$207,500.00	$207,500.00	$214,000.00	$0.00	$2,747,971.00
	Debt Service					
7400_115	Debt Service Principal G O Bond	2,295,000.00	2,810,000.00	3,325,000.00	3,325,000.00	3,690,000.00
7400_180	Debt Service Principal Vermont Municipal Bank	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
7400_200	Debt Service Principal Sustainable Infrastructure Bond	985,000.00	1,025,000.00	1,065,000.00	1,065,000.00	1,115,000.00
7450_180	Debt Service Interest Vermont Municipal Bank	(1,749.30)	41,694.50	38,532.00	28,623.00	35,259.00
7450_200	Debt Service Interest Sustanable Infrastructure Bond	880,105.25	839,594.00	796,557.00	796,556.50	751,017.00
7450_215	Debt Service Interest G.O. Bond	1,915,324.15	2,338,446.07	2,581,508.00	2,590,173.76	2,605,142.00
7475_130	Debt Paying Agent Fees Bond Issue Costs	90,463.47	40,161.61	63,528.00	.00	.00
	Debt Service Totals	$6,264,143.57	$7,194,896.18	$7,970,125.00	$7,905,353.26	$8,296,418.00
	Interfund					
7900_117	Interfund Transfer Transfer to Liabilty Insurance	1,410,216.00	1,636,973.00	1,701,052.00	1,701,052.00	1,752,084.00
7900_130	Interfund Transfer To Housing Trust	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
7900_132	Interfund Transfer Open Space	558,201.20	561,424.52	563,316.00	469,430.00	231,542.00
7900_134	Interfund Transfer Greenbelt	280,690.00	156,637.44	164,159.00	130,970.00	132,814.00
7900_135	Interfund Transfer To CEDO	.00	10,000.00	.00	.00	1,935,000.00
7900_139	Interfund Transfer CEDO ELI	500,000.00	400,000.00	250,000.00	250,000.00	.00
7900_150	Interfund Transfer To Church Street Marketplace	54,000.00	78,579.00	137,274.00	96,000.00	221,000.00
7900_155	Interfund Transfer Pennies for Parks	558,201.20	561,424.52	563,316.00	469,430.00	593,697.00
7900_157	Interfund Transfer Bike Path Maint. & Improvement	258,159.00	280,712.26	281,658.00	234,720.00	296,849.00
7900_160	Interfund Transfer Tax Increment Finance Waterfront	2,358,186.67	2,467,276.70	2,685,017.00	2,237,510.00	551,304.00
7900_161	Interfund Transfer Tax Increment Finance Downtown	2,164,319.48	2,239,686.40	2,255,939.00	1,879,950.00	2,683,296.00
7900_190	Interfund Transfer Capital Street	2,510,315.99	2,931,207.44	3,098,239.00	2,450,900.00	2,485,390.00
7900_405	Interfund Transfer DID	113,479.26	102,991.68	159,733.00	136,440.00	157,171.00
7900_700	Interfund Transfer to Capital Project	.00	46,457.00	.00	44,581.69	.00
8095	Interest On Pooled Cash	25,524.36	24,777.58	20,000.00	7,395.31	.00
	Interfund Totals	$11,349,494.36	$12,059,572.06	$12,443,019.00	$10,577,809.00	$11,633,844.00
	Division **003 - Rent Payment for Land/Buildings**					
	General Operating					
7200_101	Capital Leases Property BCA	82,771.92	78,081.02	83,460.00	83,460.00	83,460.00
7200_103	Capital Leases Property P & R	112,480.00	.00	.00	.00	.00
	General Operating Totals	$195,251.92	$78,081.02	$83,460.00	$83,460.00	$83,460.00
	Division **003 - Rent Payment for Land/Buildings** Totals	$195,251.92	$78,081.02	$83,460.00	$83,460.00	$83,460.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Department **00 - Non-Departmental** Totals	$19,805,247.97	$21,412,061.21	$23,034,923.00	$20,237,551.16	$25,219,660.00
	Department **01 - Regional Programs**					
	Division **000 - Admin**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	(2,580.00)	(16,423.00)	.00	(21,545.02)	.00
5400_100	Employee Benefits FICA	(411.15)	(1,256.41)	.00	(1,648.31)	.00
	Personnel Services Totals	($2,991.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
	General Operating					
7825	Board and Commission Compensation	1,300.00	.00	.00	.00	.00
	General Operating Totals	$1,300.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	($1,691.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
	Division **001 - Regional Programs**					
	General Operating					
7650_370	Regional Programs Expanded Mental Health	22,439.00	.00	.00	.00	.00
7650_385	Regional Programs Indigenous People's Study	50,000.00	.00	.00	.00	.00
7709	Accessiblity Committee	1,228.68	5,744.28	5,000.00	4,000.00	.00
7825	Board and Commission Compensation	50,900.00	43,700.00	54,000.00	39,750.00	.00
	General Operating Totals	$124,567.68	$49,444.28	$59,000.00	$43,750.00	$0.00
	Regional Programs					
7600_100	Regional Services GMT	1,660,845.00	1,852,861.00	1,928,561.00	1,928,561.00	.00
7600_105	Regional Services WINOOSKI VALLEY PARK DIST	122,248.00	127,316.00	133,682.00	129,573.00	135,887.00
7600_110	Regional Services County Tax	222,567.00	229,554.00	231,940.00	231,940.00	.00
7600_115	Regional Services Visiting Nurse Association	125,000.00	125,000.00	121,250.00	121,250.00	.00
7600_120	Regional Services G B I C	20,000.00	20,000.00	19,600.00	.00	20,000.00
7600_125	Regional Services Senior Cable TV Assistance	1,284.00	1,048.00	1,500.00	924.00	.00
7600_330	Regional Services Howard Center Street Outreach	155,000.00	77,500.00	77,500.00	.00	249,000.00
7610_130	Sister Cities OTHER	.00	.00	2,000.00	.00	1,000.00
7610_140	Sister Cities Puerto Cabezas	2,000.00	2,000.00	2,000.00	.00	1,000.00
7610_145	Sister Cities Bethlehem/Ard	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_150	Sister Cities Yaroslavl	2,000.00	.00	2,000.00	.00	1,000.00
7610_155	Sister Cities Honfleur	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_165	Sister Cities Kuyalnick	.00	.00	2,000.00	.00	1,000.00
7610_170	Sister Cities Thies-East	.00	.00	2,000.00	2,000.00	1,000.00
7650_165	Regional Programs Generator	.00	7,500.00	7,350.00	.00	.00
7650_170	Regional Programs Local Motion - Bike Ferry	4,500.00	4,500.00	4,410.00	.00	.00
7650_185	Regional Programs Steps to End Domestic Violence	14,000.00	14,000.00	14,000.00	.00	14,000.00
7650_190	Regional Programs Hope Works	10,000.00	10,000.00	10,000.00	.00	10,000.00
7650_195	Regional Programs Burlington Concert Band	5,000.00	5,000.00	4,900.00	5,000.00	.00
7650_210	Regional Programs Chamber Of Commerce	2,050.00	2,110.00	2,156.00	2,156.00	2,200.00
7650_215	Regional Programs Martin Luther King Day	8,500.00	8,500.00	.00	.00	.00
7650_220	Regional Programs Special Projects -Emerging Needs	12,090.08	250.00	.00	.00	.00
7650_225	Regional Programs Highlight	19,998.14	19,999.17	.00	.00	.00
7650_230	Regional Programs American Red Cross	2,000.00	.00	2,450.00	.00	.00
7650_235	Regional Programs Seaba-Art Hop	.00	5,000.00	4,900.00	4,900.00	.00
7650_240	Regional Programs Hands - Senior Holiday Dinner	1,500.00	1,500.00	1,500.00	.00	.00
7650_255	Regional Programs VT & Natl League Of City	57,894.00	60,156.00	56,260.00	61,980.00	63,850.00
7650_260	Regional Programs Chitenden City Reg Plan Comm	54,827.00	54,410.00	53,350.00	55,384.00	56,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7650_270	Regional Programs Sara Holbrook	6,000.00	6,000.00	5,880.00	5,000.00	.00
7650_275	Regional Programs Boys And Girls Club	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_280	Regional Programs King Street Center	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_295	Regional Programs Us Conference Of Mayors	5,475.90	3,663.50	.00	.00	.00
7650_300	Regional Programs Jazz Fest Commitment	20,000.00	7,500.00	.00	.00	.00
7650_305	Regional Programs Turning Point Center	17,950.00	17,950.00	.00	.00	.00
7650_310	Regional Programs CATMA	16,250.00	13,000.00	9,555.00	13,000.00	16,250.00
7650_315	Regional Programs VT Interntional Film Festival	13,000.00	13,000.00	12,740.00	12,740.00	.00
7650_320	Regional Programs Arts	8,750.00	61,250.00	.00	.00	.00
7650_325	Regional Programs Heineberg Sr Ctr	88,000.00	88,000.00	85,360.00	85,360.00	85,360.00
7650_340	Regional Programs ANEW	110,000.00	.00	.00	.00	.00
7650_360	Regional Programs Vermont City Marathon	5,000.00	5,000.00	4,900.00	.00	.00
7650_365	Regional Programs JUMP	1,500.00	1,500.00	1,500.00	.00	.00
	Regional Programs Totals	$2,811,229.12	$2,861,067.67	$2,821,004.00	$2,663,768.00	$671,547.00
	Interfund					
7900_138	Interfund Transfer Champlain Sr Center	45,000.00	47,271.00	47,272.00	47,272.00	.00
	Interfund Totals	$45,000.00	$47,271.00	$47,272.00	$47,272.00	$0.00
	Division **001 - Regional Programs** Totals	$2,980,796.80	$2,957,782.95	$2,927,276.00	$2,754,790.00	$671,547.00
	Department **01 - Regional Programs** Totals	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Department **02 - Mayor's Office**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	352,216.16	418,641.96	399,018.00	268,664.96	403,319.00
5000_115	Salaries and Wages Seasonal/Temporary	3,220.00	29,028.42	5,000.00	69,885.62	204,448.00
5100	Overtime	1,214.48	2,711.94	1,516.00	759.90	1,516.00
5200_106	Other Personnel Services Staffing	12.55	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	7,344.14	.00	1,600.00	100.00	1,600.00
5200_130	Other Personnel Services Allowance Taxable	153.84	692.28	2,000.00	692.28	2,000.00
5400_100	Employee Benefits FICA	26,435.85	33,082.35	31,299.00	25,244.22	46,886.00
5400_115	Employee Benefits Retirement B	24,671.00	31,312.00	37,859.00	37,859.00	41,094.00
5400_120	Employee Benefits Workers Compensation	13,106.00	10,788.81	13,453.00	13,453.00	11,827.00
5400_125	Employee Benefits Health Insurance	46,760.00	61,924.00	38,889.00	38,889.00	71,478.00
5400_130	Employee Benefits Dental Insurance	2,665.00	2,849.00	452.00	452.00	2,395.00
5400_135	Employee Benefits Life Insurance	769.00	654.00	642.00	642.00	688.00
	Personnel Services Totals	$478,568.02	$591,684.76	$531,728.00	$456,641.98	$787,251.00
	General Operating					
6000	Office Supplies	1,085.55	1,152.54	650.00	1,073.40	650.00
6005	Postage	25.15	13.20	34.00	158.11	34.00
6010	Computer Equipment	.00	.00	.00	449.45	.00
6200	Medical Fees And Supplies	.00	500.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	16.52	26.09	12.00	148.98	12.00
6203	Dues/Subscriptions	1,950.99	1,710.36	1,500.00	1,242.61	1,500.00
6400_125	Utilities Telecommunications	2,104.33	2,025.21	2,088.00	1,624.72	2,088.00
6400_127	Utilities Cellular Communications	553.32	936.75	565.00	1,106.34	565.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	125,000.00	.00	.00
6700_110	Travel & Training Travel Expense	5,054.09	2,655.75	2,000.00	2,057.80	2,000.00
7200_115	Capital Leases Equipment	.00	122.43	.00	192.39	210.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7652	Discretionary Spending	9,526.74	9,037.31	8,000.00	6,643.95	8,000.00
	General Operating Totals	$20,316.69	$18,179.64	$139,849.00	$14,697.75	$15,059.00
	Regional Programs					
7650_220	Regional Programs Special Projects -Emerging Needs	2,681.10	774.83	10,000.00	2,559.06	10,000.00
7650_295	Regional Programs Us Conference Of Mayors	.00	2,000.00	4,500.00	4,895.50	4,500.00
	Regional Programs Totals	$2,681.10	$2,774.83	$14,500.00	$7,454.56	$14,500.00
	Division **000 - Admin** Totals	$501,565.81	$612,639.23	$686,077.00	$478,794.29	$816,810.00
	Department **02 - Mayor's Office** Totals	$501,565.81	$612,639.23	$686,077.00	$478,794.29	$816,810.00
	Department **03 - City Council**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	56,667.08	60,000.47	59,603.00	43,845.97	40,000.00
5000_115	Salaries and Wages Seasonal/Temporary	4,344.00	28,263.30	.00	24,533.76	.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	.00	.00	.00
5400_100	Employee Benefits FICA	4,881.08	6,759.74	4,560.00	5,319.31	3,060.00
	Personnel Services Totals	$65,892.16	$95,123.51	$64,163.00	$73,699.04	$43,060.00
	General Operating					
6500_136	Professional and Consultant Svs Meeting Video	.00	.00	.00	.00	90,000.00
6505_101	Councilor Ward 1 - Neubieser	2,323.86	6,574.81	5,000.00	4,050.08	5,000.00
6505_107	Councilor East District - Doherty	752.10	.00	5,000.00	14.13	5,000.00
6505_201	Councilor Central District - Grant	228.84	1,854.11	5,000.00	3,134.70	5,000.00
6505_202	Councilor Ward 2- Bergman	2,807.45	2,897.26	5,000.00	3,599.45	5,000.00
6505_304	Councilor Ward 3 - Kane	2,056.15	6,262.09	5,000.00	3,781.86	5,000.00
6505_401	Councilor North District - Barlow	.00	.00	5,000.00	.00	5,000.00
6505_402	Councilor Ward 4 - Carpenter	.00	242.22	5,000.00	3,392.52	5,000.00
6505_500	Councilor South District - Shannon	.00	52.01	5,000.00	5,000.00	5,000.00
6505_501	Councilor Ward 5 - Traverse	.00	41.63	5,000.00	3,043.45	5,000.00
6505_605	Councilor Ward 6 - Brown-McKnight	1,536.05	5,229.57	5,000.00	3,392.52	5,000.00
6505_701	Councilor Ward 7 - Litwin	.00	4,308.26	5,000.00	2,663.11	5,000.00
6505_802	Councilor Ward 8 - Broderick	.00	.00	5,000.00	3,974.42	5,000.00
6520	Initiative	29,003.41	36,541.11	50,000.00	28,895.81	50,000.00
7709	Accessiblity Committee	.00	.00	.00	.00	5,000.00
7825	Board and Commission Compensation	.00	.00	.00	.00	54,000.00
	General Operating Totals	$38,707.86	$64,003.07	$110,000.00	$64,942.05	$259,000.00
	Division **000 - Admin** Totals	$104,600.02	$159,126.58	$174,163.00	$138,641.09	$302,060.00
	Department **03 - City Council** Totals	$104,600.02	$159,126.58	$174,163.00	$138,641.09	$302,060.00
	Department **04 - Clerk/Treasurer**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,674,368.03	1,748,564.87	1,945,595.00	1,365,221.39	2,184,709.00
5000_110	Salaries and Wages Regular Part Time	272.53	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	104,406.59	25,419.29	115,000.00	.00	30,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(145,735.00)	.00	(147,257.00)
5100	Overtime	51,459.88	19,164.10	50,000.00	24,385.92	35,000.00
5200_115	Other Personnel Services Other Compensation	6,005.79	7,385.92	8,351.00	5,113.06	7,500.00
5200_116	Other Personnel Services Longevity Pay	2,940.00	2,860.42	3,045.00	2,015.33	3,195.00
5200_120	Other Personnel Services Shift Differential	156.89	70.88	150.00	95.84	150.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_130	Other Personnel Services Allowance Taxable	8,416.03	6,978.57	13,500.00	6,661.94	10,000.00
5400_100	Employee Benefits FICA	133,909.25	129,811.44	163,377.00	101,420.64	173,697.00
5400_115	Employee Benefits Retirement B	152,627.00	164,819.00	182,992.00	182,992.00	222,599.00
5400_120	Employee Benefits Workers Compensation	83,106.00	56,791.74	70,786.00	70,786.00	64,150.00
5400_125	Employee Benefits Health Insurance	316,769.00	313,781.00	362,284.00	362,284.00	412,613.00
5400_130	Employee Benefits Dental Insurance	19,864.00	15,626.00	18,115.00	18,115.00	20,506.00
5400_135	Employee Benefits Life Insurance	5,098.00	4,085.00	3,532.00	3,532.00	4,130.00
5400_145	Employee Benefits Employee Parking	3,580.00	3,680.00	.00	4,320.00	.00
5400_150	Employee Benefits Recognition	7,300.52	2,843.61	5,100.00	3,429.59	5,301.00
	Personnel Services Totals	$2,570,279.51	$2,501,881.84	$2,796,092.00	$2,150,372.71	$3,026,293.00
	General Operating					
6000	Office Supplies	19,786.54	8,424.71	14,000.00	5,957.44	14,000.00
6005	Postage	23,828.38	23,292.18	23,186.00	22,649.26	25,000.00
6007	Shipping and Moving	.00	35.55	85.00	87.16	.00
6010	Computer Equipment	824.36	463.56	1,000.00	61.97	1,000.00
6020	Office Equipment	175.23	.00	2,406.00	.00	500.00
6025	Furnishings	.00	267.48	2,500.00	4,405.73	2,500.00
6200	Medical Fees And Supplies	466.00	354.00	350.00	.00	350.00
6202	Printing/Copying/Paper Mgt	35,605.03	22,418.43	33,296.00	33,668.39	23,000.00
6203	Dues/Subscriptions	4,314.62	1,012.00	4,500.00	128.00	4,500.00
6208	Special Supplies	2,942.53	4,925.84	4,203.00	2,655.61	4,000.00
6238_500	Elections Wages & Compensation	78,902.24	30,402.66	89,141.00	89,140.93	35,000.00
6238_600	Elections Supplies & Postage	51,011.12	70,616.41	24,234.00	20,187.15	30,000.00
6238_620	Elections Ballots/Tabulators	65,860.29	19,300.20	75,000.00	74,647.79	70,000.00
6238_635	Elections Legal Notices & Advertising	1,330.00	690.00	9,756.00	10,250.52	8,500.00
6238_650	Elections AVS/Translations	23,660.15	6,399.25	18,000.00	10,314.12	14,000.00
6238_653	Elections Facility & Equipment Rentals	12,431.24	9,309.37	16,699.00	16,698.84	10,000.00
6300	Repair & Maintenance	14,399.00	280.00	.00	.00	.00
6350	Legal Notice & Advertising	33,418.48	20,718.14	25,000.00	21,982.88	25,000.00
6400_125	Utilities Telecommunications	5,683.32	4,315.94	6,000.00	3,813.54	4,500.00
6400_127	Utilities Cellular Communications	9,960.44	7,847.76	8,113.00	6,864.17	8,000.00
6500_112	Professional and Consultant Svs Audits - Melanson	87,509.00	85,610.00	200,000.00	86,665.00	.00
6500_118	Professional and Consultant Svs Contractual Services	160,827.77	104,218.27	50,000.00	72,733.00	75,000.00
6500_136	Professional and Consultant Svs Meeting Video	80,199.96	82,359.96	90,000.00	84,477.96	.00
6625	Equipment Maintenance Repairs	.00	.00	956.00	956.00	.00
6700_100	Travel & Training Education	3,040.03	3,551.96	5,000.00	3,310.22	5,000.00
6700_110	Travel & Training Travel Expense	2,672.61	.00	210.00	209.75	.00
6700_115	Travel & Training Mileage	287.41	.00	.00	.00	.00
7000	Bad Debt Expense	2,520.00	743.00	.00	(34.00)	.00
7200_115	Capital Leases Equipment	10,605.49	10,706.85	10,116.00	10,896.93	4,688.00
7303	Regulatory and Bank Fees	728.67	(81.78)	1,000.00	72.80	1,000.00
	General Operating Totals	$732,989.91	$518,181.74	$714,751.00	$582,801.16	$365,538.00
	Interfund					
8022	Franchise Admin Fee - BD	31,572.17	17,753.76	14,000.00	.00	20,000.00
	Interfund Totals	$31,572.17	$17,753.76	$14,000.00	$0.00	$20,000.00
	Division **000 - Admin** Totals	$3,334,841.59	$3,037,817.34	$3,524,843.00	$2,733,173.87	$3,411,831.00
	Division **010 - Elections/Voter Registration**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services					
5400_150	Employee Benefits Recognition	43.48	.00	.00	.00	.00
	Personnel Services Totals	$43.48	$0.00	$0.00	$0.00	$0.00
	Division **010 - Elections/Voter Registration** Totals	$43.48	$0.00	$0.00	$0.00	$0.00
	Division **012 - Payroll**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	137,228.70	.00	.00	.00	.00
5100	Overtime	6,698.36	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,064.29	.00	.00	.00	.00
5200_116	Other Personnel Services Longevity Pay	365.00	.00	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	2.40	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	934.53	.00	.00	.00	.00
5400_100	Employee Benefits FICA	10,723.96	.00	.00	.00	.00
5400_145	Employee Benefits Employee Parking	480.00	.00	.00	.00	.00
	Personnel Services Totals	$158,497.24	$0.00	$0.00	$0.00	$0.00
	General Operating					
6000	Office Supplies	1,572.23	.00	.00	.00	.00
6010	Computer Equipment	39.99	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	15.02	.00	.00	.00	.00
6400_125	Utilities Telecommunications	1,314.45	.00	.00	.00	.00
6400_127	Utilities Cellular Communications	1,061.90	.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	63,016.50	.00	.00	.00	.00
6700_100	Travel & Training Education	2,331.86	.00	.00	.00	.00
7200_115	Capital Leases Equipment	835.93	.00	.00	.00	.00
	General Operating Totals	$70,187.88	$0.00	$0.00	$0.00	$0.00
	Division **012 - Payroll** Totals	$228,685.12	$0.00	$0.00	$0.00	$0.00
	Department **04 - Clerk/Treasurer** Totals	$3,563,570.19	$3,037,817.34	$3,524,843.00	$2,733,173.87	$3,411,831.00
	Department **05 - City Attorney**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	586,050.52	594,189.24	895,874.00	491,856.26	939,215.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(67,024.00)	.00	(61,412.00)
5100	Overtime	77.90	756.06	353.00	1,348.64	364.00
5200_115	Other Personnel Services Other Compensation	450.00	1,500.00	1,311.00	700.00	1,350.00
5200_130	Other Personnel Services Allowance Taxable	502.91	.00	1,000.00	538.44	1,030.00
5400_100	Employee Benefits FICA	43,088.71	42,451.11	68,738.00	35,729.95	72,060.00
5400_115	Employee Benefits Retirement B	66,805.00	70,836.00	52,887.00	52,887.00	84,466.00
5400_120	Employee Benefits Workers Compensation	31,526.00	24,406.53	30,315.00	30,315.00	25,205.00
5400_125	Employee Benefits Health Insurance	92,598.00	97,046.00	165,791.00	165,791.00	137,972.00
5400_130	Employee Benefits Dental Insurance	6,373.00	4,890.00	7,318.00	7,318.00	5,289.00
5400_135	Employee Benefits Life Insurance	1,731.00	1,471.00	963.00	963.00	1,377.00
5400_145	Employee Benefits Employee Parking	1,740.00	1,620.00	.00	2,340.00	4,320.00
5400_150	Employee Benefits Recognition	298.47	339.73	100.00	117.90	450.00
	Personnel Services Totals	$831,241.51	$839,505.67	$1,157,626.00	$789,905.19	$1,211,686.00
	General Operating					
6000	Office Supplies	1,326.56	1,463.53	1,157.00	1,011.51	1,550.00
6005	Postage	467.34	535.85	500.00	174.49	500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6020	Office Equipment	13.79	.00	200.00	.00	200.00
6200	Medical Fees And Supplies	115.00	118.00	370.00	.00	125.00
6202	Printing/Copying/Paper Mgt	331.21	430.88	500.00	191.97	500.00
6203	Dues/Subscriptions	3,047.15	5,363.49	6,500.00	2,384.00	6,500.00
6204	Books	34,933.23	25,356.82	30,000.00	15,438.79	30,000.00
6208	Special Supplies	44.16	.00	50.00	21.99	.00
6400_125	Utilities Telecommunications	3,805.93	2,974.62	3,593.00	3,369.41	2,500.00
6500_106	Professional and Consultant Svs City Attorney	204,404.24	247,798.19	193,130.00	110,874.20	193,130.00
6700_100	Travel & Training Education	2,592.84	3,270.55	4,650.00	2,692.68	5,000.00
6700_140	Travel & Training Airfare	208.91	612.99	.00	.00	.00
7200_115	Capital Leases Equipment	1,594.80	835.32	1,600.00	500.28	546.00
	General Operating Totals	$252,885.16	$288,760.24	$242,250.00	$136,659.32	$240,551.00
	Division **000 - Admin** Totals	$1,084,126.67	$1,128,265.91	$1,399,876.00	$926,564.51	$1,452,237.00
	Department **05 - City Attorney** Totals	$1,084,126.67	$1,128,265.91	$1,399,876.00	$926,564.51	$1,452,237.00
	Department **06 - Planning**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	373,254.75	456,526.66	474,386.00	247,934.34	297,658.00
5000_115	Salaries and Wages Seasonal/Temporary	30,577.20	48,834.15	30,000.00	718.55	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(35,579.00)	.00	(36,057.00)
5100	Overtime	.00	28.80	.00	.00	.00
5200_106	Other Personnel Services Staffing	567.47	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	450.00	100.00	1,000.00	.00	1,030.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	510.72	.00
5400_100	Employee Benefits FICA	29,227.25	36,451.12	38,662.00	18,105.74	22,850.00
5400_115	Employee Benefits Retirement B	34,494.00	36,969.00	46,328.00	46,328.00	39,137.00
5400_120	Employee Benefits Workers Compensation	12,966.00	12,584.80	16,076.00	16,076.00	13,539.00
5400_125	Employee Benefits Health Insurance	80,648.00	97,046.00	108,378.00	108,378.00	98,923.00
5400_130	Employee Benefits Dental Insurance	4,044.00	4,465.00	4,784.00	4,784.00	4,291.00
5400_135	Employee Benefits Life Insurance	962.00	833.00	819.00	819.00	706.00
5400_150	Employee Benefits Recognition	.00	.00	.00	57.15	721.00
	Personnel Services Totals	$567,190.67	$693,838.53	$684,854.00	$443,711.50	$442,798.00
	General Operating					
6000	Office Supplies	1,135.07	362.50	1,000.00	350.00	500.00
6005	Postage	.00	18.50	.00	.00	.00
6007	Shipping and Moving	151.54	48.47	.00	.00	.00
6010	Computer Equipment	232.78	.00	1,000.00	39.32	300.00
6015	Computer Software	4,755.22	1,185.95	2,000.00	706.07	.00
6020	Office Equipment	.00	.00	1,000.00	.00	100.00
6025	Furnishings	3,577.66	.00	500.00	.00	.00
6200	Medical Fees And Supplies	233.00	.00	250.00	.00	125.00
6202	Printing/Copying/Paper Mgt	646.65	313.86	2,000.00	207.89	1,000.00
6203	Dues/Subscriptions	2,912.24	3,056.21	5,250.00	1,983.66	3,000.00
6208	Special Supplies	3,853.96	273.34	2,000.00	.00	200.00
6350	Legal Notice & Advertising	838.24	1,309.98	2,000.00	1,641.64	1,500.00
6400_125	Utilities Telecommunications	2,568.93	2,078.05	2,200.00	1,536.01	2,200.00
6500_118	Professional and Consultant Svs Contractual Services	40,441.77	309.00	50,000.00	38,395.00	240,504.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6530_100	Rentals Property	550.00	291.50	1,000.00	580.00	500.00
6700_100	Travel & Training Education	3,352.90	1,268.29	5,250.00	2,406.50	4,000.00
6700_107	Travel & Training Training Materials	76.00	.00	100.00	.00	.00
6700_110	Travel & Training Travel Expense	2,661.39	3,564.83	6,000.00	.00	3,700.00
6700_115	Travel & Training Mileage	.00	139.45	500.00	.00	200.00
6800_140	Fees for Services Hospitality Expense	.00	579.80	1,000.00	697.19	250.00
7200_115	Capital Leases Equipment	2,039.94	1,008.86	2,200.00	545.38	595.00
7250	Capital Lease Interest	.00	.00	20.00	.00	.00
	General Operating Totals	$70,027.29	$15,808.59	$85,270.00	$49,088.66	$258,674.00
	Division **000 - Admin** Totals	$637,217.96	$709,647.12	$770,124.00	$492,800.16	$701,472.00
	Department **06 - Planning** Totals	$637,217.96	$709,647.12	$770,124.00	$492,800.16	$701,472.00
	Department **07 - City Assessor**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	280,516.72	258,078.17	239,969.00	201,144.59	283,983.00
5000_115	Salaries and Wages Seasonal/Temporary	7,946.71	.00	.00	.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(24,544.00)	.00	(21,475.00)
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	50,000.00	.00	.00
5100	Overtime	514.51	143.37	425.00	80.87	438.00
5200_115	Other Personnel Services Other Compensation	100.00	550.00	596.00	874.63	614.00
5200_116	Other Personnel Services Longevity Pay	91.53	250.00	500.00	500.00	500.00
5200_120	Other Personnel Services Shift Differential	9.45	.00	20.00	.00	21.00
5200_130	Other Personnel Services Allowance Taxable	637.50	850.00	2,026.00	850.00	2,087.00
5400_100	Employee Benefits FICA	22,570.79	19,936.42	22,455.00	14,610.58	22,005.00
5400_115	Employee Benefits Retirement B	18,798.00	26,563.00	23,435.00	23,435.00	28,935.00
5400_120	Employee Benefits Workers Compensation	12,904.00	10,788.81	13,311.00	13,311.00	11,565.00
5400_125	Employee Benefits Health Insurance	83,710.00	86,879.00	49,123.00	49,123.00	74,192.00
5400_130	Employee Benefits Dental Insurance	3,876.00	3,997.00	2,168.00	2,168.00	2,395.00
5400_135	Employee Benefits Life Insurance	962.00	817.00	482.00	482.00	516.00
5400_145	Employee Benefits Employee Parking	820.00	740.00	.00	960.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	429.00
	Personnel Services Totals	$433,457.21	$409,592.77	$379,966.00	$307,539.67	$406,205.00
	General Operating					
6000	Office Supplies	(74.40)	5.10	700.00	326.80	400.00
6005	Postage	1,026.61	329.40	1,000.00	633.42	1,000.00
6020	Office Equipment	399.83	320.73	400.00	205.15	400.00
6200	Medical Fees And Supplies	115.00	118.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	32.58	15.27	.00	.00	.00
6203	Dues/Subscriptions	2,376.34	4,360.00	3,400.00	2,372.00	3,400.00
6214	Clothing And Uniforms	.00	.00	500.00	.00	.00
6350	Legal Notice & Advertising	354.00	447.09	1,600.00	.00	1,600.00
6400_125	Utilities Telecommunications	2,124.38	1,865.74	1,968.00	2,164.16	1,800.00
6500_118	Professional and Consultant Svs Contractual Services	9,440.05	1,496.66	6,332.00	1,351.68	7,000.00
6600	Maintenance Contracts	.00	.00	4,000.00	.00	.00
6700_100	Travel & Training Education	400.00	989.24	3,000.00	273.00	3,000.00
6700_110	Travel & Training Travel Expense	99.98	220.00	.00	148.74	.00
	General Operating Totals	$16,294.37	$10,167.23	$22,900.00	$7,474.95	$18,600.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **000 - Admin** Totals	$449,751.58	$419,760.00	$402,866.00	$315,014.62	$424,805.00
	Department **07 - City Assessor** Totals	$449,751.58	$419,760.00	$402,866.00	$315,014.62	$424,805.00
	Department **08 - Human Resources**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	622,071.84	934,961.52	721,057.00	593,771.80	746,088.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(70,000.00)	.00	(77,428.00)
5100	Overtime	2,705.78	8,424.52	1,500.00	4,474.67	1,500.00
5200_115	Other Personnel Services Other Compensation	3,068.19	5,791.20	9,172.00	3,886.96	9,172.00
5200_116	Other Personnel Services Longevity Pay	.00	402.91	.00	450.87	.00
5200_120	Other Personnel Services Shift Differential	.00	.25	1.00	.00	1.00
5200_125	Other Personnel Services Taxable Reimbursements	4,200.00	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,212.46	2,216.30	2,441.00	2,389.37	2,441.00
5400_100	Employee Benefits FICA	45,641.43	68,306.20	56,164.00	43,503.22	58,079.00
5400_115	Employee Benefits Retirement B	53,102.00	76,379.00	95,767.00	95,767.00	92,702.00
5400_120	Employee Benefits Workers Compensation	24,945.00	28,689.44	33,034.00	33,034.00	21,611.00
5400_125	Employee Benefits Health Insurance	111,740.00	152,038.00	168,350.00	168,350.00	189,385.00
5400_130	Employee Benefits Dental Insurance	5,832.00	8,185.00	8,696.00	8,696.00	8,656.00
5400_135	Employee Benefits Life Insurance	1,539.00	1,838.00	1,806.00	1,806.00	1,764.00
5400_145	Employee Benefits Employee Parking	.00	.00	32,500.00	.00	32,500.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	1,549.00
5400_155	Employee Benefits Public Transportation	.00	.00	32,500.00	2,631.16	32,500.00
	Personnel Services Totals	$876,057.70	$1,287,232.34	$1,092,988.00	$958,761.05	$1,120,520.00
	Capital Equipment					
6211_110	Specialized Equipment Safety Equipment	147.08	.00	.00	.00	.00
	Capital Equipment Totals	$147.08	$0.00	$0.00	$0.00	$0.00
	General Operating					
6000	Office Supplies	2,087.40	1,193.57	2,500.00	1,247.62	2,500.00
6005	Postage	592.47	1,447.62	217.00	997.13	217.00
6010	Computer Equipment	29.35	.00	100.00	22.67	100.00
6017	Computer Licensing and Maint.	.00	2,312.39	11,562.00	11,561.80	.00
6020	Office Equipment	.00	.00	500.00	.00	500.00
6200	Medical Fees And Supplies	.00	.00	200.00	123.00	200.00
6202	Printing/Copying/Paper Mgt	3,106.79	218.46	1,000.00	208.25	1,000.00
6203	Dues/Subscriptions	2,436.72	244.00	1,600.00	794.76	1,600.00
6350	Legal Notice & Advertising	33,619.01	.00	500.00	.00	500.00
6355	Recruitment	39,586.57	36,307.59	25,000.00	21,681.01	25,000.00
6400_125	Utilities Telecommunications	4,724.34	4,306.55	5,000.00	3,538.41	5,000.00
6500_118	Professional and Consultant Svs Contractual Services	40,896.88	61,401.50	68,000.00	453.99	68,000.00
6500_125	Professional and Consultant Svs Employee Assistance / Counseling	28,210.00	19,710.00	28,834.00	.00	28,834.00
6700_100	Travel & Training Education	11,492.09	3,637.64	11,104.00	9,989.12	11,104.00
6700_105	Travel & Training Special Training	14,980.00	.00	10,400.00	2,329.00	10,400.00
6800_160	Fees for Services Background Check	7,745.00	6,300.00	10,000.00	4,440.00	10,000.00
7200_115	Capital Leases Equipment	1,594.80	835.32	1,700.00	500.28	546.00
7709	Accessiblity Committee	.00	.00	15,000.00	.00	15,000.00
	General Operating Totals	$191,101.42	$137,914.64	$193,217.00	$57,887.04	$180,501.00
	Division **000 - Admin** Totals	$1,067,306.20	$1,425,146.98	$1,286,205.00	$1,016,648.09	$1,301,021.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Division **012 - Payroll**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	90,153.67	(700.53)	259,563.00	23,563.55	269,347.00
5100	Overtime	3,841.36	81.04	10,000.00	1,202.50	10,000.00
5200_115	Other Personnel Services Other Compensation	1,398.33	175.00	2,100.00	902.56	2,100.00
5200_116	Other Personnel Services Longevity Pay	182.50	.00	403.00	.00	920.00
5200_120	Other Personnel Services Shift Differential	.07	.00	.00	.00	.00
5200_125	Other Personnel Services Taxable Reimbursements	.00	.00	1,000.00	.00	1,000.00
5200_130	Other Personnel Services Allowance Taxable	403.83	.00	1,483.00	96.15	1,483.00
5400_100	Employee Benefits FICA	6,971.32	(56.66)	21,003.00	1,854.99	21,791.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	7,802.00
5400_145	Employee Benefits Employee Parking	.00	260.00	.00	320.00	.00
	Personnel Services Totals	$102,951.08	($241.15)	$295,552.00	$27,939.75	$314,443.00
General Operating						
6000	Office Supplies	1,051.40	2,819.54	2,500.00	1,445.85	2,500.00
6010	Computer Equipment	.00	81.72	200.00	34.96	200.00
6020	Office Equipment	.00	17.88	200.00	.00	200.00
6202	Printing/Copying/Paper Mgt	.00	912.43	100.00	39.31	100.00
6350	Legal Notice & Advertising	.00	.00	100.00	.00	100.00
6400_125	Utilities Telecommunications	.00	1,057.12	1,500.00	1,067.27	1,500.00
6400_127	Utilities Cellular Communications	27.45	1,085.81	2,220.00	800.84	2,220.00
6500_118	Professional and Consultant Svs Contractual Services	1,300.00	63,239.50	.00	27,472.50	.00
6700_100	Travel & Training Education	.00	1,689.47	4,028.00	.00	4,028.00
6700_115	Travel & Training Mileage	.00	.00	400.00	.00	400.00
7200_115	Capital Leases Equipment	.00	673.52	805.00	634.04	692.00
	General Operating Totals	$2,378.85	$71,576.99	$12,053.00	$31,494.77	$11,940.00
	Division **012 - Payroll** Totals	$105,329.93	$71,335.84	$307,605.00	$59,434.52	$326,383.00
	Department **08 - Human Resources** Totals	$1,172,636.13	$1,496,482.82	$1,593,810.00	$1,076,082.61	$1,627,404.00
Department **09 - REIB**						
Division **000 - Admin**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	497,711.19	378,920.76	258,514.00	190,710.42	392,470.00
5000_105	Salaries and Wages Limited Service	.00	.00	54,430.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	50,727.72	4,788.12	.00	1,920.96	87,360.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	.00	(37,010.00)
5100	Overtime	5,930.37	2,033.20	2,000.00	79.48	2,000.00
5200_115	Other Personnel Services Other Compensation	1,751.72	900.00	2,000.00	600.00	2,000.00
5200_120	Other Personnel Services Shift Differential	.00	176.45	.00	8.45	.00
5200_130	Other Personnel Services Allowance Taxable	1,386.50	35,207.53	1,200.00	308.65	1,200.00
5400_100	Employee Benefits FICA	41,061.09	30,243.58	24,853.00	13,856.86	37,105.00
5400_115	Employee Benefits Retirement B	76,757.00	67,733.00	25,246.00	25,246.00	27,957.00
5400_120	Employee Benefits Workers Compensation	31,597.00	23,337.04	28,949.00	28,949.00	15,046.00
5400_125	Employee Benefits Health Insurance	155,680.00	78,561.00	77,779.00	77,779.00	50,763.00
5400_130	Employee Benefits Dental Insurance	9,578.00	4,039.00	3,433.00	3,433.00	1,946.00
5400_135	Employee Benefits Life Insurance	2,886.00	1,634.00	482.00	482.00	516.00
5400_145	Employee Benefits Employee Parking	820.00	1,220.00	.00	1,080.00	.00
5400_150	Employee Benefits Recognition	1,685.02	687.41	1,500.00	1,442.03	493.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services Totals	$877,571.61	$629,481.09	$480,386.00	$345,895.85	$581,846.00
	General Operating					
6000	Office Supplies	4,769.18	1,428.71	2,200.00	351.61	4,000.00
6005	Postage	394.66	.00	200.00	36.50	200.00
6010	Computer Equipment	152.73	193.98	1,200.00	.00	.00
6015	Computer Software	2,847.70	3,688.00	1,200.00	954.00	.00
6025	Furnishings	19,343.58	.00	500.00	.00	2,500.00
6200	Medical Fees And Supplies	.00	.00	150.00	.00	150.00
6200_105	Medical Fees And Supplies Medical Exams	.00	118.00	.00	.00	.00
6203	Dues/Subscriptions	4,913.57	3,868.36	3,000.00	1,257.78	3,000.00
6208	Special Supplies	1,316.03	.00	.00	76.68	.00
6294	Donations	1,246.46	.00	.00	.00	.00
6350	Legal Notice & Advertising	5,380.00	1,107.25	2,000.00	.00	2,000.00
6400_127	Utilities Cellular Communications	3,668.31	2,500.30	3,600.00	1,595.90	3,600.00
6500_118	Professional and Consultant Svs Contractual Services	182,382.52	62,507.50	20,000.00	5,651.80	20,000.00
6500_148	Professional and Consultant Svs Interpreter Services	.00	.00	.00	.00	40,000.00
6700_100	Travel & Training Education	717.88	1,840.13	12,000.00	1,329.68	12,000.00
6800_140	Fees for Services Hospitality Expense	698.45	2,823.41	2,400.00	.00	2,400.00
7303	Regulatory and Bank Fees	60.43	22.94	.00	.00	.00
7651	Community Celebrations	291,639.17	211,170.71	83,803.00	23,978.32	100,000.00
7653	Empowerment Fund	81,225.40	144,733.20	82,929.00	82,928.64	.00
7654	Racism as a Public Health Emergency	.00	20,923.75	20,000.00	829.71	.00
7702	Program Delivery - Other	.00	.00	.00	.00	20,000.00
	General Operating Totals	$600,756.07	$456,926.24	$235,182.00	$118,990.62	$209,850.00
	Division **000 - Admin** Totals	$1,478,327.68	$1,086,407.33	$715,568.00	$464,886.47	$791,696.00
	Department **09 - REIB** Totals	$1,478,327.68	$1,086,407.33	$715,568.00	$464,886.47	$791,696.00
	Department **10 - Information Technology**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	665,898.20	689,213.62	679,091.00	438,966.20	939,161.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(57,682.00)	.00	(48,554.00)
5100	Overtime	660.72	147.48	.00	81.43	.00
5200_115	Other Personnel Services Other Compensation	1,100.00	1,750.00	.00	700.00	.00
5200_120	Other Personnel Services Shift Differential	7.58	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,239.58	1,388.44	.00	1,542.28	.00
5400_100	Employee Benefits FICA	48,364.89	49,716.85	51,950.00	32,071.76	71,846.00
5400_115	Employee Benefits Retirement B	57,696.00	60,117.00	57,999.00	57,999.00	71,175.00
5400_120	Employee Benefits Workers Compensation	23,699.00	20,712.74	25,880.00	25,880.00	18,513.00
5400_125	Employee Benefits Health Insurance	115,147.00	165,440.00	144,300.00	144,300.00	171,814.00
5400_130	Employee Benefits Dental Insurance	6,336.00	7,611.00	7,635.00	7,635.00	7,983.00
5400_135	Employee Benefits Life Insurance	1,539.00	1,307.00	963.00	963.00	1,205.00
5400_145	Employee Benefits Employee Parking	240.00	.00	.00	.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	971.00
	Personnel Services Totals	$921,927.97	$997,404.13	$910,136.00	$710,138.67	$1,234,114.00
	General Operating					
6000	Office Supplies	50.83	194.89	250.00	101.64	125.00
6005	Postage	11.85	.00	50.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6007	Shipping and Moving	.00	150.00	.00	.00	.00
6010	Computer Equipment	6,172.07	6,721.41	7,500.00	4,504.72	7,050.00
6015	Computer Software	2,403.85	959.23	2,250.00	2,274.12	84,099.00
6017	Computer Licensing and Maint.	781,074.55	810,138.26	940,000.00	907,415.29	1,303,947.00
6025	Furnishings	.00	.00	250.00	.00	.00
6200	Medical Fees And Supplies	230.00	.00	110.00	.00	.00
6202	Printing/Copying/Paper Mgt	1.98	3.63	250.00	3.32	250.00
6203	Dues/Subscriptions	10,000.00	14,760.00	21,680.00	20,640.00	25,000.00
6210	Small Tools and Equipment	246.89	35.70	250.00	.00	250.00
6400_125	Utilities Telecommunications	.00	.00	1,500.00	258.34	1,500.00
6400_127	Utilities Cellular Communications	2,308.29	1,594.94	2,500.00	1,503.32	2,500.00
6500_118	Professional and Consultant Svs Contractual Services	77,416.51	103,960.70	105,000.00	79,987.59	120,000.00
6700_100	Travel & Training Education	885.92	1,221.05	1,500.00	.00	1,500.00
6700_105	Travel & Training Special Training	1,312.29	425.00	1,500.00	500.00	1,500.00
6700_110	Travel & Training Travel Expense	215.92	358.94	500.00	.00	500.00
6800_140	Fees for Services Hospitality Expense	.00	.00	100.00	.00	100.00
7200_115	Capital Leases Equipment	.00	122.50	250.00	192.50	210.00
	General Operating Totals	$882,330.95	$940,646.25	$1,085,440.00	$1,017,380.84	$1,548,531.00
	Division **000 - Admin** Totals	$1,804,258.92	$1,938,050.38	$1,995,576.00	$1,727,519.51	$2,782,645.00
	Department **10 - Information Technology** Totals	$1,804,258.92	$1,938,050.38	$1,995,576.00	$1,727,519.51	$2,782,645.00
	Department **12 - Dpt. of Business & Workforce Dev**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	179,254.19	252,819.74	369,818.00	266,311.71	.00
5000_115	Salaries and Wages Seasonal/Temporary	8,552.70	4,289.80	10,000.00	1,784.82	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(44,598.00)	.00	.00
5100	Overtime	2,459.42	3,137.06	5,000.00	2,493.93	.00
5200_106	Other Personnel Services Staffing	.98	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	628.72	2,087.50	2,200.00	1,530.49	.00
5200_120	Other Personnel Services Shift Differential	104.64	129.77	120.00	183.28	.00
5200_130	Other Personnel Services Allowance Taxable	1,278.46	1,413.53	2,000.00	1,054.32	.00
5400_100	Employee Benefits FICA	14,026.32	19,028.62	29,769.00	19,528.00	.00
5400_115	Employee Benefits Retirement B	14,943.71	25,198.00	33,237.00	33,237.00	.00
5400_120	Employee Benefits Workers Compensation	.00	17,397.51	10,907.00	10,907.00	.00
5400_125	Employee Benefits Health Insurance	64,708.21	53,144.00	106,434.00	106,434.00	.00
5400_130	Employee Benefits Dental Insurance	3,443.46	2,657.00	4,292.00	4,292.00	.00
5400_135	Employee Benefits Life Insurance	706.35	735.00	722.00	722.00	.00
5400_145	Employee Benefits Employee Parking	2,125.50	2,560.00	2,000.00	1,920.00	.00
5400_150	Employee Benefits Recognition	675.79	504.19	1,000.00	415.97	.00
	Personnel Services Totals	$292,908.45	$385,101.72	$532,901.00	$450,814.52	$0.00
	Capital Equipment					
6211	Specialized Equipment	2,609.96	11,515.01	2,365.00	495.48	.00
	Capital Equipment Totals	$2,609.96	$11,515.01	$2,365.00	$495.48	$0.00
	General Operating					
6000	Office Supplies	1,859.15	1,324.07	1,500.00	1,298.11	.00
6005	Postage	72.00	568.72	50.00	20.40	.00
6010	Computer Equipment	46.70	23.99	35.00	34.98	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6025	Furnishings	3,479.47	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	883.50	1,484.29	2,500.00	1,559.42	.00
6203	Dues/Subscriptions	1,582.50	304.40	6,200.00	8,864.73	.00
6208	Special Supplies	7,405.64	8,243.21	11,600.00	9,469.69	.00
6246	Outreach	1,100.00	750.00	1,000.00	1,000.00	.00
6248	Community Support	.00	2,642.40	1,350.00	1,051.00	.00
6325	Items For Resale	2,236.08	86.00	500.00	.00	.00
6350	Legal Notice & Advertising	5,598.17	15,081.83	15,000.00	6,866.31	.00
6400_127	Utilities Cellular Communications	1,127.73	1,481.08	1,800.00	1,585.58	.00
6500_103	Professional and Consultant Svs Security Contracts	.00	33,123.70	5,665.00	5,664.37	.00
6500_118	Professional and Consultant Svs Contractual Services	22,823.20	6,999.59	13,847.00	8,104.63	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	5,941.17	4,168.49	20,386.00	17,732.53	.00
6700_100	Travel & Training Education	.00	.00	3,000.00	2,243.70	.00
6700_110	Travel & Training Travel Expense	1,197.78	262.39	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	138.00	138.00	.00
7200_100	Capital Leases Property	18,720.00	19,284.00	21,000.00	20,248.20	.00
7225_100	Provisioning Internet	7,056.51	7,389.77	2,500.00	1,750.00	.00
7303	Regulatory and Bank Fees	.00	245.00	300.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	568.61	551.96	1,000.00	127.64	.00
	General Operating Totals	$81,698.21	$104,014.89	$109,371.00	$87,759.29	$0.00
	Division **000 - Admin** Totals	$377,216.62	$500,631.62	$644,637.00	$539,069.29	$0.00
	Division **007 - Early Learning Iniatative**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	72,693.32	167,259.61	178,307.00	126,620.89	.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	1,886.00	4,000.00	1,226.60	.00
5200_115	Other Personnel Services Other Compensation	350.00	300.00	358.00	150.00	.00
5400_100	Employee Benefits FICA	5,018.92	11,994.16	13,974.00	8,981.18	.00
5400_115	Employee Benefits Retirement B	5,856.00	13,845.00	17,413.00	17,413.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	6,003.00	6,003.00	.00
5400_125	Employee Benefits Health Insurance	20,743.00	46,582.00	51,579.00	51,579.00	.00
5400_130	Employee Benefits Dental Insurance	1,044.00	2,143.00	2,277.00	2,277.00	.00
5400_135	Employee Benefits Life Insurance	191.00	294.00	289.00	289.00	.00
	Personnel Services Totals	$105,896.24	$244,303.77	$274,200.00	$214,539.67	$0.00
	General Operating					
6000	Office Supplies	130.10	201.34	400.00	277.07	.00
6005	Postage	10.08	110.94	150.00	42.57	.00
6025	Furnishings	109.67	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	420.60	.00	400.00	21.40	.00
6203	Dues/Subscriptions	.00	.00	320.00	396.86	.00
6350	Legal Notice & Advertising	.00	62.76	100.00	.00	.00
6400_125	Utilities Telecommunications	483.82	483.89	.00	.00	.00
6400_127	Utilities Cellular Communications	.00	.00	500.00	406.67	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	3,361.30	1,874.73	2,000.00	514.00	.00
6500_148	Professional and Consultant Svs Interpreter Services	210.00	2,310.00	2,500.00	515.00	.00
6700_100	Travel & Training Education	.00	.00	1,000.00	.00	.00
6700_110	Travel & Training Travel Expense	300.00	1,295.00	.00	.00	.00
6700_115	Travel & Training Mileage	.00	50.92	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7225_100	Provisioning Internet	.00	2,357.65	2,500.00	2,025.67	.00
	General Operating Totals	$5,025.57	$8,747.23	$9,870.00	$4,199.24	$0.00
Regional Programs						
7710	Project Subsidies	28,000.00	37,000.00	55,000.00	29,000.00	.00
7712	Capacity Grants	35,699.96	145,143.54	150,000.00	76,664.20	.00
7730	Scholarships	240,211.98	231,512.65	100,000.00	100,000.00	.00
	Regional Programs Totals	$303,911.94	$413,656.19	$305,000.00	$205,664.20	$0.00
	Division **007 - Early Learning Iniatative** Totals	$414,833.75	$666,707.19	$589,070.00	$424,403.11	$0.00
	Department **12 - Dpt. of Business & Workforce Dev** Totals	$792,050.37	$1,167,338.81	$1,233,707.00	$963,472.40	$0.00
Department **15 - Fire**						
Division **000 - Admin**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	776,299.16	1,063,209.52	1,100,129.00	852,183.90	1,161,137.00
5000_105	Salaries and Wages Limited Service	63.33	(63.33)	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	423.71	.00	.00	.00	.00
5100	Overtime	5,397.35	8,062.87	7,681.00	14,625.33	9,000.00
5200_105	Other Personnel Services Special Duty	36,217.70	68,524.70	50,000.00	46,515.27	7,670.00
5200_106	Other Personnel Services Staffing	1,923.70	(1,923.70)	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	13,442.70	4,283.93	4,550.00	1,600.00	1,300.00
5200_116	Other Personnel Services Longevity Pay	500.00	500.00	500.00	250.00	500.00
5200_117	Other Personnel Services Retention	.00	10,000.00	12,500.00	12,500.00	5,000.00
5200_120	Other Personnel Services Shift Differential	4.05	2.33	.00	1.94	.00
5200_130	Other Personnel Services Allowance Taxable	2,624.96	2,624.96	4,025.00	2,548.04	3,225.00
5400_100	Employee Benefits FICA	15,714.48	18,754.87	17,101.00	15,607.45	17,224.00
5400_110	Employee Benefits Retirement A	2,989,186.00	3,142,091.00	3,723,857.00	3,723,857.00	4,506,022.00
5400_115	Employee Benefits Retirement B	4,747.00	4,956.00	6,145.00	6,145.00	6,645.00
5400_120	Employee Benefits Workers Compensation	278,704.00	233,759.86	36,780.00	36,780.00	33,633.00
5400_125	Employee Benefits Health Insurance	1,448,730.00	1,692,293.00	1,980,284.00	1,980,284.00	2,322,087.00
5400_130	Employee Benefits Dental Insurance	76,213.00	82,743.00	90,893.00	90,893.00	90,106.00
5400_135	Employee Benefits Life Insurance	63,416.42	36,970.30	36,293.00	36,760.35	34,929.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	50,872.89	2,130.60	2,170.00	1,586.12	2,170.00
5400_150	Employee Benefits Recognition	.00	428.98	1,506.00	842.21	1,621.00
	Personnel Services Totals	$5,764,480.45	$6,369,348.89	$7,074,414.00	$6,822,979.61	$8,202,269.00
Capital Equipment						
6211	Specialized Equipment	118.80	792.42	21,996.00	21,196.89	1,000.00
9500_155	Capital Outlay Vehicle Equipment	.00	.00	.00	23,000.00	.00
9500_200	Capital Outlay Impact Fees Exp	28,733.36	.00	.00	.00	.00
	Capital Equipment Totals	$28,852.16	$792.42	$21,996.00	$44,196.89	$1,000.00
General Operating						
6000	Office Supplies	2,400.99	2,663.28	2,500.00	2,139.89	2,500.00
6005	Postage	1,033.12	1,219.57	1,200.00	732.99	1,200.00
6010	Computer Equipment	10,526.31	2,434.72	1,350.00	984.84	2,500.00
6017	Computer Licensing and Maint.	2,223.99	3,424.00	2,749.00	2,749.00	.00
6020	Office Equipment	.00	.00	500.00	174.65	500.00
6025	Furnishings	12,154.07	12,642.68	9,704.00	9,704.00	6,500.00
6200	Medical Fees And Supplies	12,033.26	7,453.47	9,330.00	2,522.00	8,000.00
6202	Printing/Copying/Paper Mgt	2,208.79	2,031.82	2,000.00	1,390.04	2,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6203	Dues/Subscriptions	9,135.35	16,720.51	7,947.00	7,102.44	15,000.00
6206	Custodian Supplies	7,385.78	8,316.04	8,500.00	8,253.83	8,750.00
6208	Special Supplies	4,414.63	4,297.76	12,000.00	5,424.14	12,000.00
6210	Small Tools and Equipment	3,881.78	.00	4,000.00	1,587.71	3,500.00
6212_100	Fuel Unleaded	.00	.00	.00	36.44	.00
6215	Uniform Laundering	223.92	421.16	400.00	186.24	400.00
6276	Field Supplies&Materials	639.85	377.30	1,500.00	403.12	2,500.00
6300_100	Repair & Maintenance Equipment Parts	1,133.36	1,652.55	1,250.00	50.00	1,500.00
6300_105	Repair & Maintenance Vehicle Maint Supplies	5,435.93	2,961.49	7,500.00	2,726.34	9,500.00
6300_170	Repair & Maintenance Buildings	47,727.59	75,770.31	66,456.00	54,028.72	70,000.00
6355	Recruitment	2,257.71	2,029.82	2,997.00	2,826.90	3,000.00
6400_100	Utilities Electricity	46,527.69	46,091.95	51,297.00	51,000.00	53,800.00
6400_105	Utilities Gas	25,570.76	23,551.38	29,000.00	23,832.44	28,000.00
6400_115	Utilities Water/Wastewater	14,545.58	15,655.67	17,000.00	16,321.87	18,000.00
6400_117	Utilities Stormwater	1,955.47	2,194.68	2,250.00	2,014.55	2,475.00
6400_120	Utilities Rubbish Removal	10,577.27	11,928.09	11,250.00	9,214.28	12,000.00
6400_125	Utilities Telecommunications	10,949.45	10,626.19	13,000.00	10,649.58	12,000.00
6400_127	Utilities Cellular Communications	17,476.13	19,926.44	19,000.00	18,760.18	19,500.00
6500_118	Professional and Consultant Svs Contractual Services	30,657.56	20,499.18	14,053.00	13,626.18	8,500.00
6500_122	Professional and Consultant Svs Alarms	26,075.00	27,248.40	42,580.00	37,644.38	31,250.00
6500_142	Professional and Consultant Svs Marketing and Promotion	.00	173.65	.00	.00	.00
6530_125	Rentals Vehicle	81.33	.00	.00	.00	.00
6600	Maintenance Contracts	11,557.80	11,557.80	38,500.00	37,355.30	42,000.00
6605	Radio Maintenance	5,469.99	4,949.19	7,500.00	5,343.24	7,000.00
6700_100	Travel & Training Education	.00	.00	30,000.00	28,047.03	30,000.00
6700_105	Travel & Training Special Training	54,212.58	57,317.63	72,000.00	47,845.99	82,000.00
6700_110	Travel & Training Travel Expense	5.50	1,079.34	1,850.00	1,164.30	1,100.00
6800_140	Fees for Services Hospitality Expense	1,787.74	470.96	1,000.00	.00	750.00
6860_100	State Health Insurance Tax Ambulance Assessment	63,932.06	77,266.59	90,256.00	90,255.53	97,000.00
7200_115	Capital Leases Equipment	3,134.63	2,860.64	3,165.00	2,900.92	3,165.00
8000	Billing Services	68,732.87	102,563.11	91,242.00	82,402.99	96,000.00
	General Operating Totals	$518,065.84	$580,377.37	$676,826.00	$581,402.05	$693,890.00
	Division **000 - Admin** Totals	$6,311,398.45	$6,950,518.68	$7,773,236.00	$7,448,578.55	$8,897,159.00
	Division **040 - Fire & Medical Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	6,408,948.82	6,754,220.04	7,360,758.00	5,182,037.60	7,685,080.00
5100	Overtime	176,188.14	326,185.93	148,117.00	242,489.50	250,000.00
5200_105	Other Personnel Services Special Duty	65,882.18	87,804.62	111,694.00	77,934.41	137,582.00
5200_106	Other Personnel Services Staffing	548,080.95	479,142.99	411,434.00	300,020.92	.00
5200_115	Other Personnel Services Other Compensation	116,604.17	285,417.44	219,000.00	74,377.01	16,640.00
5200_117	Other Personnel Services Retention	.00	286,500.00	103,000.00	73,500.00	177,500.00
5200_130	Other Personnel Services Allowance Taxable	86,147.97	87,485.51	64,803.00	35,870.02	65,203.00
5400_100	Employee Benefits FICA	105,935.65	117,987.97	122,073.00	86,631.64	120,814.00
5400_120	Employee Benefits Workers Compensation	.00	.00	257,029.00	257,029.00	222,602.00
5400_135	Employee Benefits Life Insurance	4,632.86	5,741.59	5,341.00	9,573.58	.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	.00	61,731.51	102,549.00	46,743.41	91,945.00
5400_150	Employee Benefits Recognition	.00	2,183.12	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services Totals	$7,512,420.74	$8,494,400.72	$8,905,798.00	$6,386,207.09	$8,767,366.00
	Capital Equipment					
6211_100	Specialized Equipment Fire Hose	.00	14,592.57	.00	.00	11,500.00
6211_105	Specialized Equipment Air Packs	16,185.86	24,566.56	140,000.00	14,655.81	140,000.00
6211_110	Specialized Equipment Safety Equipment	28,101.61	22,180.46	25,353.00	9,579.63	25,000.00
6211_115	Specialized Equipment Turnout Gear	82,927.41	79,550.23	95,000.00	86,839.52	87,000.00
6211_130	Specialized Equipment Extinguishers	705.00	1,362.00	3,317.00	3,317.00	1,400.00
	Capital Equipment Totals	$127,919.88	$142,251.82	$263,670.00	$114,391.96	$264,900.00
	General Operating					
6200_100	Medical Fees And Supplies General Medical	84,280.82	113,370.06	110,000.00	107,688.21	115,000.00
6200_110	Medical Fees And Supplies Oxygen	4,857.61	5,567.64	7,250.00	5,313.68	8,500.00
6203	Dues/Subscriptions	.00	95.00	250.00	.00	.00
6208	Special Supplies	7.96	73.82	.00	.00	.00
6210	Small Tools and Equipment	3,762.79	1,559.96	3,230.00	3,025.74	2,000.00
6212_100	Fuel Unleaded	2,595.01	2,458.24	2,650.00	1,869.45	2,650.00
6214	Clothing And Uniforms	.00	.00	.00	138.75	.00
6214_110	Clothing And Uniforms Regular	46,914.84	44,556.89	52,000.00	50,062.28	50,000.00
6300_100	Repair & Maintenance Equipment Parts	3,861.29	4,966.58	5,000.00	2,822.02	3,000.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	25,000.00	7,136.43	25,000.00
	General Operating Totals	$146,280.32	$172,648.19	$205,380.00	$178,056.56	$206,150.00
	Division **040 - Fire & Medical Services** Totals	$7,786,620.94	$8,809,300.73	$9,374,848.00	$6,678,655.61	$9,238,416.00
	Division **044 - Grants**					
	Personnel Services					
5200_106	Other Personnel Services Staffing	13,007.69	10,880.45	5,757.00	5,228.11	.00
5400_100	Employee Benefits FICA	183.40	189.99	.00	92.07	.00
5400_135	Employee Benefits Life Insurance	7.21	.00	.00	.00	.00
	Personnel Services Totals	$13,198.30	$11,070.44	$5,757.00	$5,320.18	$0.00
	Capital Equipment					
6211	Specialized Equipment	5,255.47	.00	.00	.00	.00
6211_110	Specialized Equipment Safety Equipment	.00	20,678.00	42,306.00	39,861.00	.00
6211_120	Specialized Equipment Communications Equipment	11,565.00	.00	.00	.00	.00
	Capital Equipment Totals	$16,820.47	$20,678.00	$42,306.00	$39,861.00	$0.00
	General Operating					
6700_105	Travel & Training Special Training	50,220.44	31,696.72	11,800.00	1,377.00	.00
	General Operating Totals	$50,220.44	$31,696.72	$11,800.00	$1,377.00	$0.00
	Division **044 - Grants** Totals	$80,239.21	$63,445.16	$59,863.00	$46,558.18	$0.00
	Department **15 - Fire** Totals	$14,178,258.60	$15,823,264.57	$17,207,947.00	$14,173,792.34	$18,135,575.00
	Department **17 - Police**					
	Division **000 - Admin**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	804,359.58	1,073,135.50	1,245,678.00	770,459.98	983,816.00
5000_115	Salaries and Wages Seasonal/Temporary	861.00	.00	.00	.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(85,000.00)	.00	.00
5100	Overtime	42,396.65	40,591.17	45,000.00	23,069.34	30,000.00
5200_110	Other Personnel Services On-Call	5,240.00	8,230.00	6,300.00	8,100.00	6,615.00
5200_115	Other Personnel Services Other Compensation	4,365.82	10,074.05	5,400.00	4,308.61	5,670.00
5200_116	Other Personnel Services Longevity Pay	3,607.99	3,831.92	3,881.00	1,613.06	3,292.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_120	Other Personnel Services Shift Differential	773.73	997.82	1,000.00	568.33	1,050.00
5200_130	Other Personnel Services Allowance Taxable	8,938.20	8,486.30	7,250.00	7,288.34	7,613.00
5400_100	Employee Benefits FICA	64,843.93	83,808.19	100,560.00	59,649.78	79,411.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	39,042.00
	Personnel Services Totals	$935,386.90	$1,229,154.95	$1,330,069.00	$875,057.44	$1,156,509.00
	General Operating					
7000	Bad Debt Expense	.00	(126.00)	.00	.00	.00
	General Operating Totals	$0.00	($126.00)	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	$935,386.90	$1,229,028.95	$1,330,069.00	$875,057.44	$1,156,509.00
	Division **044 - Grants**					
	Personnel Services					
5100	Overtime	3,315.11	5,702.65	.00	2,528.48	.00
5400_100	Employee Benefits FICA	46.88	80.24	.00	35.08	.00
5400_135	Employee Benefits Life Insurance	1.33	3.13	.00	.00	.00
	Personnel Services Totals	$3,363.32	$5,786.02	$0.00	$2,563.56	$0.00
	Capital Equipment					
6211	Specialized Equipment	.00	.00	104,019.00	104,019.00	.00
	Capital Equipment Totals	$0.00	$0.00	$104,019.00	$104,019.00	$0.00
	General Operating					
6700_105	Travel & Training Special Training	685.23	.00	.00	.00	.00
	General Operating Totals	$685.23	$0.00	$0.00	$0.00	$0.00
	Division **044 - Grants** Totals	$4,048.55	$5,786.02	$104,019.00	$106,582.56	$0.00
	Division **050 - Police Uniform Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	4,835,979.67	5,373,978.22	6,321,434.00	3,926,009.57	6,169,751.00
5000_110	Salaries and Wages Regular Part Time	90,781.95	80,020.38	77,250.00	35,616.77	65,000.00
5000_115	Salaries and Wages Seasonal/Temporary	101,697.80	57,053.19	72,100.00	16,030.43	68,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(499,000.00)	.00	(550,000.00)
5100	Overtime	989,032.02	1,130,555.83	900,000.00	833,187.59	1,000,000.00
5200_105	Other Personnel Services Special Duty	68,551.63	134,005.61	82,400.00	128,930.21	86,520.00
5200_110	Other Personnel Services On-Call	15,196.66	14,400.00	22,660.00	10,735.00	23,793.00
5200_115	Other Personnel Services Other Compensation	239,067.17	297,040.26	304,400.00	240,357.24	319,620.00
5200_117	Other Personnel Services Retention	16,800.00	13,200.00	14,400.00	.00	14,400.00
5200_120	Other Personnel Services Shift Differential	47,670.70	55,416.93	67,000.00	47,769.53	70,350.00
5200_130	Other Personnel Services Allowance Taxable	58,489.44	55,445.03	62,200.00	44,462.52	65,310.00
5400_100	Employee Benefits FICA	108,348.05	107,433.53	114,896.00	77,654.62	114,300.00
5400_110	Employee Benefits Retirement A	3,022,316.00	2,932,738.00	3,108,925.00	3,108,925.00	3,242,845.00
5400_115	Employee Benefits Retirement B	211,369.00	301,682.00	377,861.00	377,861.00	348,613.00
5400_120	Employee Benefits Workers Compensation	383,304.00	320,534.90	387,580.00	387,580.00	205,702.00
5400_125	Employee Benefits Health Insurance	1,609,312.00	1,319,822.00	2,116,396.00	2,116,396.00	2,027,921.00
5400_130	Employee Benefits Dental Insurance	91,640.00	70,582.00	101,238.00	101,238.00	86,464.00
5400_135	Employee Benefits Life Insurance	2,166.20	33,986.02	25,904.00	27,960.15	24,307.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	28,278.34	29,529.44	40,910.00	23,972.20	42,137.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	1,928.00
	Personnel Services Totals	$11,920,000.63	$12,327,423.34	$13,698,554.00	$11,504,685.83	$13,426,961.00
	Capital Equipment					
6211	Specialized Equipment	81,764.16	57,350.92	112,900.00	102,892.34	80,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
9500_110	Capital Outlay Capital Expenditures	.00	.00	338,729.00	338,728.76	353,811.00
	Capital Equipment Totals	$81,764.16	$57,350.92	$451,629.00	$441,621.10	$433,811.00
General Operating						
6000	Office Supplies	6,209.74	4,979.18	7,000.00	4,672.48	7,000.00
6005	Postage	2,706.16	3,111.47	6,000.00	4,150.41	6,000.00
6010	Computer Equipment	42,644.52	27,354.74	23,000.00	12,433.65	30,000.00
6015	Computer Software	12,720.47	11,358.65	44,500.00	39,552.10	.00
6017	Computer Licensing and Maint.	116,693.60	108,805.36	132,000.00	103,542.06	.00
6020	Office Equipment	6,978.06	4,698.12	5,000.00	1,204.56	7,000.00
6025	Furnishings	.00	.00	9,000.00	8,553.73	2,000.00
6200	Medical Fees And Supplies	6,830.91	6,822.89	9,000.00	4,000.00	9,000.00
6202	Printing/Copying/Paper Mgt	5,268.55	7,499.67	11,000.00	8,205.51	7,500.00
6203	Dues/Subscriptions	3,074.38	3,839.39	12,500.00	10,171.20	13,000.00
6206	Custodian Supplies	.00	.00	1,000.00	.00	1,000.00
6208	Special Supplies	34,694.11	43,166.94	53,000.00	41,367.83	53,000.00
6210	Small Tools and Equipment	2,175.44	1,246.83	2,000.00	1,278.06	2,000.00
6212_100	Fuel Unleaded	483.58	557.28	1,200.00	244.54	1,200.00
6214	Clothing And Uniforms	21,358.61	26,817.17	26,000.00	18,900.44	32,000.00
6215	Uniform Laundering	8,108.45	7,688.81	14,000.00	9,000.00	12,000.00
6248	Community Support	.00	963.19	.00	.00	.00
6276	Field Supplies&Materials	19,968.69	23,025.16	33,000.00	27,450.00	28,000.00
6292	Other Charges	24,256.00	29,450.00	34,000.00	31,800.00	34,000.00
6300_100	Repair & Maintenance Equipment Parts	3,491.28	1,377.14	5,000.00	4,609.64	4,000.00
6300_105	Repair & Maintenance Vehicle Maint Supplies	7,330.25	8,580.55	12,000.00	10,837.02	12,000.00
6300_170	Repair & Maintenance Buildings	9,841.30	7,236.49	82,100.00	58,460.02	50,000.00
6355	Recruitment	33,365.60	33,000.10	35,000.00	31,875.51	35,000.00
6400_100	Utilities Electricity	45,048.09	52,354.85	57,000.00	56,000.00	57,000.00
6400_105	Utilities Gas	12,271.46	9,911.96	13,000.00	12,158.35	13,000.00
6400_115	Utilities Water/Wastewater	5,291.02	6,356.08	6,500.00	6,067.93	6,500.00
6400_117	Utilities Stormwater	1,731.20	1,943.06	2,000.00	1,759.70	2,000.00
6400_125	Utilities Telecommunications	54,581.31	53,325.49	105,000.00	106,654.16	76,000.00
6400_127	Utilities Cellular Communications	40,088.41	42,266.79	42,500.00	39,432.00	47,500.00
6500_118	Professional and Consultant Svs Contractual Services	79,713.68	154,606.69	70,500.00	52,534.08	80,000.00
6500_119	Professional and Consultant Svs Health and Wellness	19,999.92	22,000.00	22,000.00	22,000.00	25,000.00
6500_120	Professional and Consultant Svs Information Technology	25,193.55	25,980.27	43,500.00	19,649.00	48,500.00
6500_142	Professional and Consultant Svs Marketing and Promotion	3,187.62	1,487.53	2,000.00	151.85	2,000.00
6500_148	Professional and Consultant Svs Interpreter Services	5,764.00	5,218.35	10,000.00	9,250.85	10,000.00
6500_154	Professional and Consultant Svs Laboratory Analysis	2,885.00	.00	12,000.00	4,400.00	12,000.00
6530_115	Rentals Equipment	1,832.52	1,832.52	1,900.00	1,832.52	1,900.00
6600	Maintenance Contracts	19,452.64	25,815.05	31,000.00	23,375.10	31,000.00
6605	Radio Maintenance	2,534.90	751.98	1,600.00	510.85	2,600.00
6625	Equipment Maintenance Repairs	.00	.00	1,000.00	500.00	2,000.00
6700_105	Travel & Training Special Training	119,377.76	100,710.53	160,000.00	108,779.63	160,000.00
6800_140	Fees for Services Hospitality Expense	2,812.10	1,997.93	3,000.00	1,692.87	3,000.00
7000	Bad Debt Expense	.00	93.00	.00	.00	.00
7005	Refunds	.00	2,766.70	.00	.00	.00
7200_115	Capital Leases Equipment	10,302.47	6,663.52	12,771.00	5,160.69	5,630.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating Totals	$820,267.35	$877,661.43	$1,154,571.00	$904,218.34	$931,330.00
	Interfund					
8005	Vehicle/Equipment Repairs	4,901.75	1,797.96	2,000.00	.00	2,000.00
	Interfund Totals	$4,901.75	$1,797.96	$2,000.00	$0.00	$2,000.00
	Division **050 - Police Uniform Services** Totals	$12,826,933.89	$13,264,233.65	$15,306,754.00	$12,850,525.27	$14,794,102.00
	Division **051 - Airport Division**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	612,488.25	632,006.99	689,751.00	431,705.50	599,440.00
5100	Overtime	86,814.78	132,972.77	60,000.00	44,677.27	100,000.00
5200_115	Other Personnel Services Other Compensation	41,450.54	39,749.77	42,100.00	29,304.21	44,205.00
5200_117	Other Personnel Services Retention	6,000.00	6,000.00	7,200.00	.00	7,200.00
5200_120	Other Personnel Services Shift Differential	6,555.74	7,956.20	10,000.00	6,013.50	10,500.00
5200_130	Other Personnel Services Allowance Taxable	653.78	3,769.18	4,000.00	2,523.04	4,200.00
5400_100	Employee Benefits FICA	10,005.51	11,353.09	11,789.00	7,253.47	11,100.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	17,363.00
5400_135	Employee Benefits Life Insurance	672.65	651.17	592.00	1,023.94	.00
5400_144	Employee Benefits OPEB-Post Employment Benefit	5,533.11	6,384.96	6,898.00	3,589.74	7,105.00
	Personnel Services Totals	$770,174.36	$840,844.13	$832,330.00	$526,090.67	$801,113.00
	Division **051 - Airport Division** Totals	$770,174.36	$840,844.13	$832,330.00	$526,090.67	$801,113.00
	Division **052 - Dispatch and Communications**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	566,023.56	768,569.58	1,050,295.00	579,365.33	1,092,867.00
5000_115	Salaries and Wages Seasonal/Temporary	46,674.75	10,521.63	25,000.00	9,814.70	10,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(150,000.00)	.00	(95,000.00)
5100	Overtime	658,554.00	632,416.05	380,000.00	355,581.12	250,000.00
5200_115	Other Personnel Services Other Compensation	42,174.71	69,971.63	76,500.00	60,036.58	80,325.00
5200_116	Other Personnel Services Longevity Pay	1,994.23	533.28	500.00	250.00	500.00
5200_117	Other Personnel Services Retention	46,416.80	3,448.80	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	13,238.52	21,843.63	31,000.00	16,487.42	32,550.00
5200_130	Other Personnel Services Allowance Taxable	2,768.30	5,024.88	7,950.00	5,015.19	8,348.00
5400_100	Employee Benefits FICA	72,528.49	98,211.58	120,200.00	71,007.76	112,806.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	29,026.00
5400_135	Employee Benefits Life Insurance	70.82	9.95	15.00	15.00	.00
	Personnel Services Totals	$1,450,444.18	$1,610,551.01	$1,541,460.00	$1,097,573.10	$1,521,422.00
	Division **052 - Dispatch and Communications** Totals	$1,450,444.18	$1,610,551.01	$1,541,460.00	$1,097,573.10	$1,521,422.00
	Division **054 - Community Support**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	750,487.20	907,229.94	830,000.00	293,166.09	630,208.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(9,141.00)	.00	(24,000.00)
5100	Overtime	124,179.39	99,857.87	70,000.00	15,945.98	50,000.00
5200_115	Other Personnel Services Other Compensation	12,168.08	10,239.44	58,000.00	4,684.73	60,900.00
5200_120	Other Personnel Services Shift Differential	13,029.57	13,199.36	15,000.00	6,731.63	15,750.00
5200_130	Other Personnel Services Allowance Taxable	6,213.27	7,100.49	11,525.00	2,971.12	12,101.00
5400_100	Employee Benefits FICA	65,316.79	72,878.30	63,495.00	23,824.84	58,825.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	24,337.00
	Personnel Services Totals	$971,394.30	$1,110,505.40	$1,038,879.00	$347,324.39	$828,121.00
	Capital Equipment					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6211	Specialized Equipment	1,345.65	.00	.00	.00	.00
	Capital Equipment Totals	$1,345.65	$0.00	$0.00	$0.00	$0.00
	General Operating					
6200_105	Medical Fees And Supplies Medical Exams	385.00	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	28.99	.00	.00	.00	.00
6208	Special Supplies	569.81	.00	.00	.00	.00
6214	Clothing And Uniforms	1,332.94	.00	.00	.00	.00
6400_127	Utilities Cellular Communications	2,613.96	.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	928.30	.00	.00	.00	.00
6700_105	Travel & Training Special Training	10,586.22	.00	.00	.00	.00
7650_370	Regional Programs Expanded Mental Health	.00	100,621.57	.00	.00	.00
	General Operating Totals	$16,445.22	$100,621.57	$0.00	$0.00	$0.00
	Division **054 - Community Support** Totals	$989,185.17	$1,211,126.97	$1,038,879.00	$347,324.39	$828,121.00
	Division **055 - CAIP**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	.00	682,598.00	468,136.18	717,608.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(101,000.00)	.00	(35,000.00)
5100	Overtime	.00	.00	40,000.00	28,233.48	40,000.00
5200_115	Other Personnel Services Other Compensation	.00	.00	43,000.00	3,500.35	45,150.00
5200_120	Other Personnel Services Shift Differential	.00	.00	3,000.00	3,630.99	3,150.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	7,050.00	3,548.02	7,403.00
5400_100	Employee Benefits FICA	.00	156.44	59,337.00	36,890.69	62,218.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	19,612.00
	Personnel Services Totals	$0.00	$156.44	$733,985.00	$543,939.71	$860,141.00
	General Operating					
6248	Community Support	.00	.00	2,000.00	1,543.02	1,000.00
	General Operating Totals	$0.00	$0.00	$2,000.00	$1,543.02	$1,000.00
	Program **000 - Administration** Totals	$0.00	$156.44	$735,985.00	$545,482.73	$861,141.00
	Program **170 - Cares**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	21,467.60	234,177.00	93,322.65	244,417.00
5100	Overtime	.00	.00	.00	101.71	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	14,500.00	684.80	15,225.00
5200_120	Other Personnel Services Shift Differential	.00	.00	2,000.00	54.86	2,100.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	3,850.00	203.81	4,043.00
5400_100	Employee Benefits FICA	.00	1,563.52	19,471.00	6,857.73	20,333.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	7,034.00
	Personnel Services Totals	$0.00	$23,031.12	$273,998.00	$101,225.56	$293,152.00
	General Operating					
7650_370	Regional Programs Expanded Mental Health	.00	.00	70,380.00	18,306.75	50,000.00
	General Operating Totals	$0.00	$0.00	$70,380.00	$18,306.75	$50,000.00
	Program **170 - Cares** Totals	$0.00	$23,031.12	$344,378.00	$119,532.31	$343,152.00
	Division **055 - CAIP** Totals	$0.00	$23,187.56	$1,080,363.00	$665,015.04	$1,204,293.00
	Department **17 - Police** Totals	$16,976,173.05	$18,184,758.29	$21,233,874.00	$16,468,168.47	$20,305,560.00
	Department **19 - Public Works**					
	Division **000 - Admin**					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	434,258.76	461,750.49	481,240.00	344,703.82	393,867.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(297,762.00)	.00	(174,257.00)
5100	Overtime	12,900.40	9,865.37	9,500.00	6,648.20	9,785.00
5200_110	Other Personnel Services On-Call	40.00	.00	.00	90.00	.00
5200_115	Other Personnel Services Other Compensation	1,838.13	2,461.38	3,100.00	2,297.72	3,193.00
5200_116	Other Personnel Services Longevity Pay	2,210.00	2,334.59	2,334.00	1,180.00	2,360.00
5200_130	Other Personnel Services Allowance Taxable	2,811.46	1,946.11	3,081.00	1,542.28	3,173.00
5400_100	Employee Benefits FICA	33,569.75	34,833.20	38,193.00	25,909.40	31,547.00
5400_115	Employee Benefits Retirement B	287,196.00	319,091.00	348,660.00	348,660.00	376,615.00
5400_120	Employee Benefits Workers Compensation	145,474.00	102,974.57	16,171.00	16,171.00	2,525.00
5400_125	Employee Benefits Health Insurance	686,542.00	771,237.00	984,974.00	984,974.00	1,048,714.00
5400_130	Employee Benefits Dental Insurance	38,383.00	41,263.00	46,400.00	46,400.00	42,227.00
5400_135	Employee Benefits Life Insurance	9,760.00	9,093.00	7,971.00	7,971.00	8,458.00
5400_150	Employee Benefits Recognition	2,051.27	3,959.88	5,000.00	3,601.07	6,875.00
	Personnel Services Totals	$1,657,034.77	$1,760,809.59	$1,648,862.00	$1,790,148.49	$1,755,082.00
Capital Equipment						
6211_110	Specialized Equipment Safety Equipment	.00	(39.95)	2,000.00	.00	2,000.00
	Capital Equipment Totals	$0.00	($39.95)	$2,000.00	$0.00	$2,000.00
General Operating						
6000	Office Supplies	5,610.05	4,610.12	5,500.00	4,445.75	5,500.00
6005	Postage	4,830.88	4,366.83	5,000.00	606.43	5,000.00
6010	Computer Equipment	.00	.00	.00	199.50	.00
6020	Office Equipment	810.78	121.99	1,000.00	269.10	1,000.00
6025	Furnishings	.00	.00	1,500.00	.00	1,000.00
6200	Medical Fees And Supplies	230.00	.00	300.00	.00	300.00
6202	Printing/Copying/Paper Mgt	2,130.53	3,274.49	3,000.00	2,808.70	3,000.00
6203	Dues/Subscriptions	2,199.48	2,113.50	2,500.00	2,248.99	2,500.00
6214	Clothing And Uniforms	.00	.00	1,500.00	.00	1,500.00
6350	Legal Notice & Advertising	.00	.00	1,000.00	.00	1,000.00
6400_125	Utilities Telecommunications	7,942.16	8,775.63	8,200.00	8,175.55	8,200.00
6400_127	Utilities Cellular Communications	2,213.17	1,055.38	2,750.00	818.09	2,750.00
6500_118	Professional and Consultant Svs Contractual Services	22,070.00	25,591.00	24,500.00	22,420.00	25,000.00
6500_142	Professional and Consultant Svs Marketing and Promotion	.00	.00	2,500.00	907.99	2,500.00
6700_105	Travel & Training Special Training	375.00	781.85	2,000.00	177.91	2,000.00
6700_110	Travel & Training Travel Expense	.00	.00	1,000.00	70.00	1,000.00
7000	Bad Debt Expense	(48.00)	.00	.00	.00	.00
7200_115	Capital Leases Equipment	4,537.10	4,379.98	4,569.00	4,257.93	4,569.00
	General Operating Totals	$52,901.15	$55,070.77	$66,819.00	$47,405.94	$66,819.00
	Division **000 - Admin** Totals	$1,709,935.92	$1,815,840.41	$1,717,681.00	$1,837,554.43	$1,823,901.00
Division **053 - Parking Services**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	188,688.87	272,220.71	269,195.00	162,080.34	354,373.00
5000_110	Salaries and Wages Regular Part Time	8,869.74	16,500.40	34,501.00	17,137.28	39,972.00
5100	Overtime	16,461.20	7,510.44	9,000.00	6,286.72	9,270.00
5200_106	Other Personnel Services Staffing	251.31	348.50	.00	541.37	.00
5200_110	Other Personnel Services On-Call	1,010.00	598.50	9,000.00	1,084.50	9,270.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_115	Other Personnel Services Other Compensation	2,979.35	1,819.57	2,225.00	1,402.70	2,292.00
5200_116	Other Personnel Services Longevity Pay	1,954.99	2,058.28	1,906.00	748.00	2,090.00
5200_120	Other Personnel Services Shift Differential	2,965.27	2,990.67	3,000.00	1,791.79	3,090.00
5200_130	Other Personnel Services Allowance Taxable	1,782.19	2,029.69	4,500.00	2,451.04	4,635.00
5400_100	Employee Benefits FICA	16,493.47	21,710.98	26,590.00	13,654.94	32,512.00
5400_120	Employee Benefits Workers Compensation	.00	.00	8,646.00	8,646.00	11,422.00
5400_150	Employee Benefits Recognition	.00	240.84	400.00	.00	400.00
	Personnel Services Totals	$241,456.39	$328,028.58	$368,963.00	$215,824.68	$469,326.00
Capital Equipment						
6211	Specialized Equipment	48,957.56	30,195.97	59,462.00	26,549.00	75,000.00
	Capital Equipment Totals	$48,957.56	$30,195.97	$59,462.00	$26,549.00	$75,000.00
General Operating						
6000	Office Supplies	2,886.96	4,795.82	6,500.00	1,913.84	6,000.00
6005	Postage	17,333.52	15,000.00	25,000.00	16,393.00	25,000.00
6010	Computer Equipment	1,241.50	.00	2,000.00	.00	2,000.00
6015	Computer Software	.00	.00	30,538.00	20,358.06	.00
6020	Office Equipment	.00	.00	1,000.00	.00	1,000.00
6202	Printing/Copying/Paper Mgt	15,052.20	23,422.21	25,000.00	13,427.66	25,000.00
6203	Dues/Subscriptions	347.50	255.00	800.00	531.75	500.00
6214	Clothing And Uniforms	1,164.00	.00	2,000.00	686.75	2,000.00
6294	Donations	37,003.13	33,253.25	50,000.00	32,103.00	40,000.00
6400_125	Utilities Telecommunications	5,247.77	8,814.01	8,400.00	7,608.13	9,000.00
6500	Professional and Consultant Svs	.00	8,356.46	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	134,484.40	92,770.00	100,000.00	95,988.00	100,000.00
6605	Radio Maintenance	936.00	170.00	1,000.00	90.00	1,000.00
6700_100	Travel & Training Education	1,522.56	7,048.77	6,792.00	394.60	6,000.00
7000	Bad Debt Expense	180.00	332.75	1,000.00	3,679.37	1,000.00
7005	Refunds	.00	.00	.00	95.00	.00
7200_115	Capital Leases Equipment	1,547.75	2,218.43	4,000.00	2,299.86	2,500.00
7303	Regulatory and Bank Fees	15,159.15	31,559.97	40,000.00	18,723.11	40,000.00
	General Operating Totals	$234,106.44	$227,996.67	$304,030.00	$214,292.13	$261,000.00
	Division **053 - Parking Services** Totals	$524,520.39	$586,221.22	$732,455.00	$456,665.81	$805,326.00
Division **150 - Engineering**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	884,733.01	855,975.12	1,079,436.00	599,495.38	1,118,382.00
5000_115	Salaries and Wages Seasonal/Temporary	30,632.79	49,360.57	84,744.00	40,297.48	102,400.00
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	55,641.00	.00	.00
5100	Overtime	12,588.07	2,605.27	13,000.00	2,145.25	13,000.00
5200_110	Other Personnel Services On-Call	(5,200.00)	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,291.81	2,000.00	2,300.00	1,200.00	2,300.00
5200_116	Other Personnel Services Longevity Pay	880.00	105.92	.00	.00	.00
5200_120	Other Personnel Services Shift Differential	10.80	3.26	.00	7.63	.00
5200_130	Other Personnel Services Allowance Taxable	3,925.10	3,477.00	5,750.00	.00	4,000.00
5400_100	Employee Benefits FICA	69,470.80	66,869.74	79,463.00	46,755.69	94,866.00
5400_120	Employee Benefits Workers Compensation	.00	.00	36,355.00	36,355.00	36,113.00
5400_150	Employee Benefits Recognition	.00	383.93	750.00	.00	750.00
	Personnel Services Totals	$999,332.38	$980,780.81	$1,357,439.00	$726,256.43	$1,371,811.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating					
6000	Office Supplies	.00	20.95	.00	.00	500.00
6010	Computer Equipment	1,973.22	574.36	1,000.00	561.76	1,000.00
6015	Computer Software	1,452.12	.00	.00	.00	.00
6020	Office Equipment	539.98	341.14	750.00	.00	750.00
6025	Furnishings	664.98	581.89	1,700.00	512.45	1,000.00
6200	Medical Fees And Supplies	345.00	.00	820.00	77.31	1,000.00
6202	Printing/Copying/Paper Mgt	18.39	49.64	2,500.00	14.58	2,500.00
6203	Dues/Subscriptions	9,570.71	2,080.49	12,000.00	3,742.50	13,000.00
6204	Books	.00	370.00	400.00	.00	800.00
6208	Special Supplies	150.36	.00	750.00	457.15	750.00
6210	Small Tools and Equipment	.00	.00	150.00	.00	750.00
6214	Clothing And Uniforms	.00	.00	1,500.00	1,384.23	500.00
6350	Legal Notice & Advertising	.00	590.00	1,000.00	.00	1,000.00
6400_125	Utilities Telecommunications	393.20	258.47	750.00	261.07	350.00
6400_127	Utilities Cellular Communications	6,298.89	5,301.54	7,000.00	4,651.29	8,000.00
6600	Maintenance Contracts	333.22	.00	.00	.00	.00
6700_100	Travel & Training Education	.00	520.00	.00	.00	.00
6700_105	Travel & Training Special Training	6,723.60	2,177.50	13,000.00	6,609.95	13,000.00
6700_110	Travel & Training Travel Expense	.00	.00	6,100.00	.00	6,100.00
6700_115	Travel & Training Mileage	.00	451.30	2,500.00	750.00	2,500.00
6800_140	Fees for Services Hospitality Expense	373.36	630.60	1,000.00	635.57	1,000.00
7200_115	Capital Leases Equipment	915.35	1,230.02	1,300.00	1,228.93	1,300.00
	General Operating Totals	$29,752.38	$15,177.90	$54,220.00	$20,886.79	$55,800.00
	Division **150 - Engineering** Totals	$1,029,084.76	$995,958.71	$1,411,659.00	$747,143.22	$1,427,611.00
	Division **151 - Equipment Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	563,884.04	675,841.32	690,838.00	442,287.21	668,477.00
5100	Overtime	45,019.61	39,204.62	44,000.00	44,649.43	45,320.00
5200_110	Other Personnel Services On-Call	22,720.00	22,890.00	25,470.00	19,710.00	26,234.00
5200_115	Other Personnel Services Other Compensation	13,003.18	14,734.49	19,375.00	13,217.71	19,956.00
5200_116	Other Personnel Services Longevity Pay	2,060.00	2,139.10	2,139.00	1,105.00	2,431.00
5200_120	Other Personnel Services Shift Differential	.00	9.39	1,500.00	1.86	1,545.00
5200_130	Other Personnel Services Allowance Taxable	4,009.50	4,204.37	7,082.00	3,586.46	7,294.00
5400_100	Employee Benefits FICA	47,725.58	54,865.00	64,291.00	38,236.87	59,001.00
5400_120	Employee Benefits Workers Compensation	.00	.00	24,844.00	24,844.00	19,363.00
	Personnel Services Totals	$698,421.91	$813,888.29	$879,539.00	$587,638.54	$849,621.00
	General Operating					
6000	Office Supplies	122.26	146.22	350.00	.00	350.00
6007	Shipping and Moving	.00	105.69	.00	.00	.00
6010	Computer Equipment	142.99	268.05	150.00	.00	150.00
6200	Medical Fees And Supplies	736.00	431.00	750.00	709.00	750.00
6202	Printing/Copying/Paper Mgt	22.42	23.47	150.00	22.32	150.00
6203	Dues/Subscriptions	5,529.95	7,889.65	9,500.00	8,855.00	7,500.00
6208	Special Supplies	14,333.34	16,439.44	16,000.00	13,553.64	16,000.00
6210	Small Tools and Equipment	27,315.48	24,710.43	13,500.00	13,289.28	23,000.00
6212	Fuel	.00	(451.88)	.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6212_100	Fuel Unleaded	286,804.01	259,583.70	316,868.00	316,868.00	316,868.00
6212_110	Fuel Diesel	380,007.83	279,103.75	303,670.00	303,670.00	303,670.00
6212_115	Fuel Propane	(103.67)	.00	300.00	.00	300.00
6214	Clothing And Uniforms	7,042.75	6,261.98	7,000.00	7,160.00	9,368.00
6216	Oil & Grease & Antifreeze	32,853.05	33,799.64	35,000.00	25,930.54	35,000.00
6300_100	Repair & Maintenance Equipment Parts	412,998.08	433,837.06	417,400.00	397,354.98	466,900.00
6300_120	Repair & Maintenance Tires	50,399.45	80,125.84	60,000.00	61,494.29	66,000.00
6400_100	Utilities Electricity	43,316.86	52,662.72	44,845.00	42,379.66	44,845.00
6400_105	Utilities Gas	32,068.93	30,205.72	30,000.00	24,756.22	30,000.00
6400_125	Utilities Telecommunications	1,682.36	1,205.48	3,000.00	1,317.94	3,000.00
6400_127	Utilities Cellular Communications	816.74	1,930.00	2,250.00	1,318.59	2,250.00
6500_118	Professional and Consultant Svs Contractual Services	10,087.37	8,595.94	34,900.00	34,194.04	5,900.00
6620	Contractual Vehicle Repair	71,970.42	110,454.27	144,000.00	145,209.06	148,850.00
6700_100	Travel & Training Education	2,730.87	3,184.62	5,000.00	1,675.00	5,000.00
6700_110	Travel & Training Travel Expense	.00	1,898.78	1,500.00	.00	1,500.00
7200_115	Capital Leases Equipment	190.03	287.66	180.00	357.94	390.00
	General Operating Totals	$1,381,067.52	$1,352,699.23	$1,446,313.00	$1,400,115.50	$1,487,741.00
	Interfund					
7900_116	Interfund Transfer Fleet	751,000.00	400,000.00	902,425.00	.00	902,425.00
	Interfund Totals	$751,000.00	$400,000.00	$902,425.00	$0.00	$902,425.00
	Division **151 - Equipment Maintenance** Totals	$2,830,489.43	$2,566,587.52	$3,228,277.00	$1,987,754.04	$3,239,787.00
	Division **152 - Streets**					
	Program **481 - Street Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,096,601.14	1,087,568.46	1,250,483.00	821,517.24	1,207,804.00
5000_115	Salaries and Wages Seasonal/Temporary	32,656.61	34,209.99	107,205.00	31,258.55	110,421.00
5100	Overtime	314,461.38	273,620.73	261,385.00	279,826.72	269,227.00
5200_110	Other Personnel Services On-Call	51,440.00	40,904.00	57,600.00	54,720.00	59,328.00
5200_115	Other Personnel Services Other Compensation	24,082.94	48,795.18	35,000.00	28,911.19	46,050.00
5200_116	Other Personnel Services Longevity Pay	5,114.14	6,204.40	5,681.00	3,001.31	6,125.00
5200_120	Other Personnel Services Shift Differential	1,148.38	746.39	1,500.00	372.18	1,545.00
5200_130	Other Personnel Services Allowance Taxable	12,310.33	33,637.29	15,000.00	14,836.46	15,450.00
5400_100	Employee Benefits FICA	111,880.88	112,612.20	132,640.00	90,615.51	131,270.00
5400_120	Employee Benefits Workers Compensation	.00	.00	43,050.00	43,050.00	38,183.00
5400_150	Employee Benefits Recognition	306.51	314.79	452.00	399.64	452.00
	Personnel Services Totals	$1,650,002.31	$1,638,613.43	$1,909,996.00	$1,368,508.80	$1,885,855.00
	General Operating					
6000	Office Supplies	44.03	.00	500.00	.00	500.00
6010	Computer Equipment	120.00	.00	.00	.00	.00
6200	Medical Fees And Supplies	2,763.06	1,339.00	1,407.00	456.00	1,407.00
6202	Printing/Copying/Paper Mgt	.00	76.92	250.00	100.72	250.00
6203	Dues/Subscriptions	6.00	124.00	186.00	.00	186.00
6208	Special Supplies	15,713.84	22,004.35	21,000.00	16,732.00	21,000.00
6210	Small Tools and Equipment	11,939.97	8,009.43	8,000.00	7,800.00	8,000.00
6212_115	Fuel Propane	.00	.00	250.00	.00	250.00
6214	Clothing And Uniforms	1,437.60	395.50	3,000.00	1,028.00	3,000.00
6276	Field Supplies&Materials	428.16	1,040.88	3,100.00	1,500.00	3,100.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6300_100	Repair & Maintenance Equipment Parts	2,329.22	.00	.00	.00	.00
6300_125	Repair & Maintenance Gravel	38,301.96	67,217.38	63,000.00	26,859.03	63,000.00
6300_140	Repair & Maintenance Salt	292,972.21	143,872.56	285,000.00	227,134.26	285,000.00
6300_145	Repair & Maintenance Concrete	68,187.27	67,303.26	89,000.00	47,000.00	89,000.00
6300_175	Repair & Maintenance Landscape materials	2,509.79	4,609.77	5,000.00	2,500.00	5,000.00
6300_180	Repair & Maintenance Asphalt	68,376.58	57,239.38	73,000.00	47,500.00	73,000.00
6300_182	Repair & Maintenance Drainage and Catch Basins	40,710.04	54,961.79	60,000.00	44,137.81	60,000.00
6350	Legal Notice & Advertising	1,120.00	1,970.00	2,250.00	2,150.00	2,050.00
6400_120	Utilities Rubbish Removal	10,269.61	7,521.41	8,000.00	(3,183.91)	8,000.00
6400_125	Utilities Telecommunications	3,648.45	3,455.93	3,163.00	3,774.91	3,163.00
6400_127	Utilities Cellular Communications	9,799.67	7,328.42	10,000.00	5,143.24	10,000.00
6500_118	Professional and Consultant Svs Contractual Services	11,220.00	10,560.00	15,500.00	15,015.00	15,000.00
6530_115	Rentals Equipment	10,023.77	942.50	14,800.00	.00	20,000.00
6700_100	Travel & Training Education	4,443.57	299.95	7,500.00	7,400.00	3,000.00
6700_110	Travel & Training Travel Expense	360.00	.00	700.00	100.00	700.00
7200_115	Capital Leases Equipment	.00	122.50	.00	192.50	210.00
	General Operating Totals	$596,724.80	$460,394.93	$674,606.00	$453,339.56	$674,816.00
	Program **481 - Street Maintenance** Totals	$2,246,727.11	$2,099,008.36	$2,584,602.00	$1,821,848.36	$2,560,671.00
	Division **152 - Streets** Totals	$2,246,727.11	$2,099,008.36	$2,584,602.00	$1,821,848.36	$2,560,671.00
	Division **153 - Recycling**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	164,429.29	146,323.31	226,118.00	134,206.72	263,689.00
5100	Overtime	22,823.79	15,814.15	20,000.00	19,011.43	35,000.00
5200_110	Other Personnel Services On-Call	2,640.00	2,058.00	3,500.00	2,970.00	3,605.00
5200_115	Other Personnel Services Other Compensation	9,652.56	9,273.31	10,000.00	8,209.68	20,300.00
5200_120	Other Personnel Services Shift Differential	.00	5.28	100.00	10.28	103.00
5200_125	Other Personnel Services Taxable Reimbursements	.00	.00	1,500.00	.00	1,545.00
5200_130	Other Personnel Services Allowance Taxable	2,425.33	1,600.00	3,000.00	3,200.00	3,090.00
5400_100	Employee Benefits FICA	14,730.16	12,723.84	20,213.00	12,173.89	25,041.00
5400_120	Employee Benefits Workers Compensation	.00	.00	7,581.00	7,581.00	7,638.00
	Personnel Services Totals	$216,701.13	$187,797.89	$292,012.00	$187,363.00	$360,011.00
	Capital Equipment					
9500_110	Capital Outlay Capital Expenditures	118,657.00	107,422.35	159,657.00	375,000.00	260,000.00
	Capital Equipment Totals	$118,657.00	$107,422.35	$159,657.00	$375,000.00	$260,000.00
	General Operating					
6200	Medical Fees And Supplies	328.00	308.00	500.00	200.00	500.00
6208	Special Supplies	215,577.99	63,624.06	58,677.00	4,800.00	65,000.00
6210	Small Tools and Equipment	.00	.00	500.00	.00	500.00
6214	Clothing And Uniforms	.00	.00	750.00	.00	750.00
6350	Legal Notice & Advertising	8,638.68	269.78	1,500.00	150.00	1,500.00
6400_100	Utilities Electricity	.00	.00	1,200.00	421.67	.00
6400_105	Utilities Gas	.00	.00	2,050.00	1,015.61	.00
6400_115	Utilities Water/Wastewater	.00	.00	700.00	687.04	.00
6400_117	Utilities Stormwater	.00	.00	700.00	118.08	.00
6400_127	Utilities Cellular Communications	69.88	.00	400.00	.00	400.00
6500_115	Professional and Consultant Svs Legal/Arbitration	.00	.00	1,673.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	213,151.20	213,973.05	270,000.00	178,626.85	430,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7312	Real Estate Taxes	.00	.00	.00	5,390.10	11,000.00
	General Operating Totals	$437,765.75	$278,174.89	$338,650.00	$191,409.35	$509,650.00
Interfund						
8005	Vehicle/Equipment Repairs	.00	.00	.00	.00	75,000.00
	Interfund Totals	$0.00	$0.00	$0.00	$0.00	$75,000.00
	Division **153 - Recycling** Totals	$773,123.88	$573,395.13	$790,319.00	$753,772.35	$1,204,661.00
	Department **19 - Public Works** Totals	$9,113,881.49	$8,637,011.35	$10,464,993.00	$7,604,738.21	$11,061,957.00
Department **20 - Permitting and Inspections**						
Division **000 - Admin**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	598,869.42	625,912.20	683,969.00	422,798.57	696,793.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(91,852.00)	.00	(116,384.00)
5100	Overtime	387.83	1,461.13	500.00	1,266.93	515.00
5200_110	Other Personnel Services On-Call	.00	294.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	1,600.00	1,300.00	3,000.00	1,722.94	3,090.00
5200_116	Other Personnel Services Longevity Pay	3,942.69	3,970.89	2,860.00	1,457.65	3,002.00
5200_120	Other Personnel Services Shift Differential	1.80	.00	.00	1.70	.00
5200_130	Other Personnel Services Allowance Taxable	21,591.39	20,404.80	20,000.00	13,561.39	20,600.00
5400_100	Employee Benefits FICA	45,158.56	46,746.86	52,324.00	31,654.15	55,386.00
5400_115	Employee Benefits Retirement B	122,551.00	124,117.00	134,583.00	134,583.00	142,568.00
5400_120	Employee Benefits Workers Compensation	27,770.00	18,625.15	22,985.00	22,985.00	17,443.00
5400_125	Employee Benefits Health Insurance	305,165.00	305,925.00	368,425.00	368,425.00	372,263.00
5400_130	Employee Benefits Dental Insurance	16,342.00	14,882.00	17,121.00	17,121.00	15,217.00
5400_135	Employee Benefits Life Insurance	3,511.00	3,268.00	2,729.00	2,729.00	2,925.00
5400_145	Employee Benefits Employee Parking	360.00	.00	.00	.00	.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	2,328.00
	Personnel Services Totals	$1,147,250.69	$1,166,907.03	$1,216,644.00	$1,018,306.33	$1,215,746.00
General Operating						
6000	Office Supplies	562.35	364.19	1,500.00	611.69	1,000.00
6005	Postage	4,771.11	4,116.39	3,700.00	2,973.84	3,700.00
6010	Computer Equipment	38.99	.00	.00	.00	.00
6025	Furnishings	200.00	159.99	750.00	565.97	250.00
6200	Medical Fees And Supplies	584.00	.00	250.00	.00	250.00
6202	Printing/Copying/Paper Mgt	1,037.62	442.02	1,500.00	1,392.45	1,000.00
6203	Dues/Subscriptions	250.00	395.00	250.00	530.00	250.00
6208	Special Supplies	328.26	204.80	250.00	.00	250.00
6210	Small Tools and Equipment	1,033.44	46.52	1,000.00	750.00	1,000.00
6214	Clothing And Uniforms	.00	.00	1,500.00	.00	500.00
6350	Legal Notice & Advertising	.00	.00	250.00	.00	250.00
6400_117	Utilities Stormwater	.00	.00	.00	35.28	.00
6400_120	Utilities Rubbish Removal	4,222.21	1,753.00	2,500.00	.00	2,500.00
6400_125	Utilities Telecommunications	3,745.38	2,684.86	7,000.00	2,669.30	7,000.00
6400_127	Utilities Cellular Communications	8,283.19	5,455.67	6,500.00	3,803.96	6,500.00
6500_118	Professional and Consultant Svs Contractual Services	42,816.10	36,186.00	34,600.00	15,723.42	34,600.00
6500_133	Professional and Consultant Svs Board Of Health Expense	2,440.00	4,085.17	3,000.00	(571.00)	3,000.00
6500_139	Professional and Consultant Svs Relocation Clearing	10,534.14	13,659.70	10,000.00	2,410.00	9,000.00
6700_100	Travel & Training Education	1,256.50	2,325.00	5,500.00	4,306.89	3,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6700_110	Travel & Training Travel Expense	1,965.57	4,783.39	7,000.00	6,164.44	6,000.00
6800_155	Fees for Services Special Events	3,895.37	.00	1,000.00	150.00	1,000.00
7000	Bad Debt Expense	.00	.00	1,200.00	5.00	1,200.00
7200_115	Capital Leases Equipment	822.43	1,301.27	681.00	1,468.47	1,575.00
	General Operating Totals	$88,786.66	$77,962.97	$89,931.00	$42,989.71	$83,825.00
	Division **000 - Admin** Totals	$1,236,037.35	$1,244,870.00	$1,306,575.00	$1,061,296.04	$1,299,571.00
	Division **154 - Inspection Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	392,500.58	479,360.67	501,001.00	347,222.10	510,321.00
5100	Overtime	4,120.03	1,137.78	1,000.00	2,050.90	1,030.00
5200_115	Other Personnel Services Other Compensation	200.00	800.00	3,000.00	2,224.92	3,090.00
5200_116	Other Personnel Services Longevity Pay	1,462.42	1,880.00	1,880.00	1,152.17	1,764.00
5200_130	Other Personnel Services Allowance Taxable	20,893.23	21,269.19	21,000.00	15,697.65	21,630.00
5400_100	Employee Benefits FICA	31,583.00	37,345.23	40,383.00	27,595.78	41,144.00
5400_120	Employee Benefits Workers Compensation	15,324.00	13,531.73	16,921.00	16,921.00	14,782.00
	Personnel Services Totals	$466,083.26	$555,324.60	$585,185.00	$412,864.52	$593,761.00
	General Operating					
6000	Office Supplies	246.46	.00	.00	.00	500.00
6005	Postage	.00	.00	2,500.00	.00	2,000.00
6010	Computer Equipment	.00	29.26	1,000.00	689.98	500.00
6200	Medical Fees And Supplies	.00	.00	500.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	425.00	.00	.00	.00
6203	Dues/Subscriptions	997.10	825.00	1,200.00	.00	1,000.00
6204	Books	569.14	.00	1,500.00	905.75	1,500.00
6208	Special Supplies	318.83	480.90	500.00	.00	500.00
6210	Small Tools and Equipment	.00	.00	500.00	19.96	500.00
6214	Clothing And Uniforms	.00	.00	500.00	.00	500.00
6350	Legal Notice & Advertising	.00	.00	500.00	.00	500.00
6400_125	Utilities Telecommunications	4,142.97	2,998.58	4,700.00	2,943.82	4,700.00
6400_127	Utilities Cellular Communications	3,960.51	3,116.31	4,200.00	2,573.93	4,200.00
6500_118	Professional and Consultant Svs Contractual Services	500.00	.00	5,000.00	.00	5,000.00
6700_105	Travel & Training Special Training	150.00	2,110.39	7,000.00	800.00	5,000.00
6700_110	Travel & Training Travel Expense	2,672.54	1,632.42	4,500.00	1,249.60	4,500.00
6700_115	Travel & Training Mileage	157.20	318.34	1,500.00	1,071.83	1,000.00
	General Operating Totals	$13,714.75	$11,936.20	$35,600.00	$10,254.87	$31,900.00
	Division **154 - Inspection Services** Totals	$479,798.01	$567,260.80	$620,785.00	$423,119.39	$625,661.00
	Division **157 - Zoning**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	365,405.70	310,311.94	384,434.00	232,572.87	339,271.00
5100	Overtime	317.51	308.53	500.00	779.97	515.00
5200_115	Other Personnel Services Other Compensation	300.00	300.00	1,000.00	300.00	1,030.00
5200_120	Other Personnel Services Shift Differential	15.08	.00	50.00	.33	52.00
5200_130	Other Personnel Services Allowance Taxable	751.96	850.00	1,400.00	850.00	1,442.00
5400_100	Employee Benefits FICA	26,443.30	22,179.04	29,635.00	16,760.13	26,187.00
5400_120	Employee Benefits Workers Compensation	14,587.00	10,606.94	13,182.00	13,182.00	9,827.00
5400_150	Employee Benefits Recognition	.00	.00	.00	129.95	.00
	Personnel Services Totals	$407,820.55	$344,556.45	$430,201.00	$264,575.25	$378,324.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating					
6000	Office Supplies	197.12	.00	500.00	151.99	500.00
6005	Postage	.00	.00	1,000.00	.00	1,000.00
6010	Computer Equipment	.00	.00	.00	48.99	.00
6020	Office Equipment	.00	.00	1,500.00	14.00	1,500.00
6202	Printing/Copying/Paper Mgt	1,454.55	546.49	2,000.00	1,726.05	2,000.00
6203	Dues/Subscriptions	455.47	266.10	700.00	311.81	700.00
6208	Special Supplies	96.99	55.35	500.00	196.69	500.00
6327	Customer Credits & Refunds	.00	.00	3,500.00	.00	3,500.00
6350	Legal Notice & Advertising	2,699.84	2,162.86	4,000.00	2,400.00	4,000.00
6400_125	Utilities Telecommunications	967.64	887.96	1,375.00	800.84	1,375.00
6500_118	Professional and Consultant Svs Contractual Services	2,587.50	100.00	4,250.00	465.75	4,250.00
6700_100	Travel & Training Education	1,538.76	1,213.00	5,000.00	2,746.60	5,000.00
6700_107	Travel & Training Training Materials	.00	.00	300.00	.00	300.00
6700_110	Travel & Training Travel Expense	2,774.86	.00	5,000.00	1,038.25	5,000.00
6700_115	Travel & Training Mileage	.00	.00	1,000.00	.00	1,000.00
	General Operating Totals	$12,772.73	$5,231.76	$30,625.00	$9,900.97	$30,625.00
	Division **157 - Zoning** Totals	$420,593.28	$349,788.21	$460,826.00	$274,476.22	$408,949.00
	Department **20 - Permitting and Inspections** Totals	$2,136,428.64	$2,161,919.01	$2,388,186.00	$1,758,891.65	$2,334,181.00
	Department **21 - Fletcher Free Library**					
	Division **060 - General Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	1,232,566.02	1,413,962.28	1,278,197.00	988,704.60	1,440,210.00
5000_110	Salaries and Wages Regular Part Time	168,883.74	95,339.57	338,393.00	143,733.94	230,627.00
5000_115	Salaries and Wages Seasonal/Temporary	46,687.32	23,611.56	10,000.00	(2,154.93)	10,300.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(93,624.00)	.00	(117,814.00)
5100	Overtime	3,832.68	4,462.14	7,000.00	2,900.45	7,210.00
5200_106	Other Personnel Services Staffing	6,746.14	5,648.60	7,000.00	2,466.42	7,210.00
5200_115	Other Personnel Services Other Compensation	9,541.51	7,741.28	30,000.00	7,542.67	30,900.00
5200_116	Other Personnel Services Longevity Pay	3,580.89	2,200.00	2,640.00	1,320.68	2,828.00
5200_120	Other Personnel Services Shift Differential	13,583.94	14,353.93	15,000.00	10,731.22	15,450.00
5200_130	Other Personnel Services Allowance Taxable	11,258.17	12,306.75	15,000.00	10,266.38	15,450.00
5400_100	Employee Benefits FICA	109,033.45	113,921.61	130,297.00	83,740.40	134,654.00
5400_115	Employee Benefits Retirement B	95,352.00	127,042.00	157,875.00	157,875.00	173,105.00
5400_120	Employee Benefits Workers Compensation	54,728.00	43,772.03	54,643.00	54,643.00	47,855.00
5400_125	Employee Benefits Health Insurance	242,334.00	263,410.00	286,553.00	286,553.00	369,529.00
5400_130	Employee Benefits Dental Insurance	14,207.00	16,625.00	18,251.00	18,251.00	18,196.00
5400_135	Employee Benefits Life Insurance	4,739.00	4,739.00	4,656.00	4,656.00	4,990.00
5400_145	Employee Benefits Employee Parking	720.00	720.00	.00	1,120.00	720.00
5400_150	Employee Benefits Recognition	.00	.00	.00	.00	2,356.00
	Personnel Services Totals	$2,017,793.86	$2,149,855.75	$2,261,881.00	$1,772,349.83	$2,393,776.00
	General Operating					
6000	Office Supplies	7,048.92	5,967.14	6,000.00	5,986.74	6,000.00
6005	Postage	5,878.98	6,299.88	7,200.00	7,157.36	7,200.00
6010	Computer Equipment	62.67	1,909.20	7,866.00	7,196.95	200.00
6015	Computer Software	237.23	.00	.00	.00	.00
6017	Computer Licensing and Maint.	.00	8,200.00	4,500.00	.00	4,500.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6020	Office Equipment	.00	2,786.04	750.00	.00	750.00
6025	Furnishings	16,083.98	35,089.80	750.00	.00	750.00
6200	Medical Fees And Supplies	792.58	236.00	500.00	118.00	500.00
6202	Printing/Copying/Paper Mgt	7,121.44	3,549.11	2,500.00	3,702.90	2,500.00
6203	Dues/Subscriptions	507.01	.00	1,500.00	.00	1,500.00
6207	Collection	231,878.60	240,139.16	281,624.00	255,079.28	281,624.00
6208	Special Supplies	6,946.91	1,702.58	4,000.00	1,915.66	4,000.00
6210	Small Tools and Equipment	1,941.79	.00	.00	.00	1,000.00
6300_170	Repair & Maintenance Buildings	1,495.75	2,360.33	11,600.00	25,344.70	11,600.00
6350	Legal Notice & Advertising	388.98	81.51	500.00	129.54	500.00
6400_100	Utilities Electricity	54,579.76	53,916.78	62,000.00	56,456.57	65,100.00
6400_105	Utilities Gas	22,481.62	27,890.69	26,500.00	20,014.73	27,825.00
6400_112	Utilities Other	.00	(4,257.53)	.00	.00	.00
6400_115	Utilities Water/Wastewater	9,223.71	10,468.89	10,200.00	17,423.05	11,040.00
6400_120	Utilities Rubbish Removal	6,578.74	.00	.00	.00	.00
6400_125	Utilities Telecommunications	10,326.42	7,538.77	8,000.00	6,993.45	8,000.00
6400_127	Utilities Cellular Communications	120.24	120.24	150.00	110.22	150.00
6500_103	Professional and Consultant Svs Security Contracts	109,017.95	126,368.91	293,260.00	147,497.02	2,750.00
6500_118	Professional and Consultant Svs Contractual Services	6,512.44	.00	.00	300.00	.00
6500_142	Professional and Consultant Svs Marketing and Promotion	1,780.00	1,355.00	1,500.00	1,500.00	1,500.00
6600	Maintenance Contracts	16,106.04	11,262.72	18,000.00	18,000.00	18,000.00
6700_100	Travel & Training Education	1,643.50	.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	788.42	.00	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	24.00	.00
7200_100	Capital Leases Property	18,540.00	.00	.00	.00	.00
7200_115	Capital Leases Equipment	2,677.21	2,865.12	3,200.00	2,925.23	3,200.00
	General Operating Totals	$540,760.89	$545,850.34	$752,100.00	$577,875.40	$460,189.00
	Regional Programs					
7600_330	Regional Services Howard Center Street Outreach	.00	.00	.00	.00	150,000.00
	Regional Programs Totals	$0.00	$0.00	$0.00	$0.00	$150,000.00
	Division **060 - General Services** Totals	$2,558,554.75	$2,695,706.09	$3,013,981.00	$2,350,225.23	$3,003,965.00
	Division **061 - Summer Reading Program**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	2,905.67	18,675.00	11,086.56	9,987.00
5400_100	Employee Benefits FICA	.00	222.29	1,516.00	592.70	764.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	289.00
	Personnel Services Totals	$0.00	$3,127.96	$20,191.00	$11,679.26	$11,040.00
	Division **061 - Summer Reading Program** Totals	$0.00	$3,127.96	$20,191.00	$11,679.26	$11,040.00
	Division **063 - FFL New North End Branch**					
	General Operating					
6010	Computer Equipment	.00	864.27	3,834.00	3,515.00	.00
6025	Furnishings	.00	599.24	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	.00	120.00	114.57	.00
6208	Special Supplies	4,000.00	1,134.94	1,880.00	1,352.08	2,000.00
6300_170	Repair & Maintenance Buildings	.00	10,987.64	.00	.00	.00
6400_100	Utilities Electricity	710.45	829.53	1,400.00	1,399.81	1,500.00
6400_105	Utilities Gas	858.63	855.41	1,200.00	1,200.00	1,300.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7200_100	Capital Leases Property	.00	18,540.00	19,380.00	19,380.00	19,380.00
7200_115	Capital Leases Equipment	.00	181.88	550.00	500.24	550.00
	General Operating Totals	$5,569.08	$33,992.91	$28,364.00	$27,461.70	$24,730.00
	Division **063 - FFL New North End Branch** Totals	$5,569.08	$33,992.91	$28,364.00	$27,461.70	$24,730.00
	Department **21 - Fletcher Free Library** Totals	$2,564,123.83	$2,732,826.96	$3,062,536.00	$2,389,366.19	$3,039,735.00
	Department **23 - Parks and Recreation**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	345,793.01	363,542.19	338,525.00	239,630.32	280,514.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(321,873.00)	.00	(410,733.00)
5000_910	Salaries and Wages Total Compensation Contingency	.00	.00	.00	.00	25,000.00
5100	Overtime	2,123.13	2,397.59	1,000.00	954.74	1,030.00
5200_115	Other Personnel Services Other Compensation	1,474.64	1,976.82	1,800.00	1,595.34	1,854.00
5200_116	Other Personnel Services Longevity Pay	1,330.00	1,330.00	1,330.00	665.00	.00
5200_120	Other Personnel Services Shift Differential	4.65	.00	.00	1.05	.00
5200_130	Other Personnel Services Allowance Taxable	1,201.31	1,789.77	1,850.00	1,580.74	1,905.00
5400_100	Employee Benefits FICA	25,509.56	26,689.70	26,355.00	17,744.88	23,738.00
5400_115	Employee Benefits Retirement B	270,975.00	326,667.00	432,809.00	432,809.00	487,558.00
5400_120	Employee Benefits Workers Compensation	138,116.00	114,618.38	13,426.00	13,426.00	8,600.00
5400_125	Employee Benefits Health Insurance	702,913.00	911,306.00	1,154,398.00	1,154,398.00	1,438,223.00
5400_130	Employee Benefits Dental Insurance	40,873.00	47,844.00	58,592.00	58,592.00	60,367.00
5400_135	Employee Benefits Life Insurance	9,572.00	10,232.00	10,435.00	10,435.00	11,701.00
5400_150	Employee Benefits Recognition	892.05	866.93	1,500.00	1,395.65	8,215.00
	Personnel Services Totals	$1,540,777.35	$1,809,260.38	$1,720,147.00	$1,933,227.72	$1,937,972.00
	General Operating					
6000	Office Supplies	4,818.59	3,535.30	4,000.00	3,000.00	4,000.00
6005	Postage	329.77	177.66	700.00	569.02	350.00
6010	Computer Equipment	.00	74.89	.00	.00	100.00
6200	Medical Fees And Supplies	1,885.00	1,525.00	2,000.00	471.00	1,900.00
6202	Printing/Copying/Paper Mgt	2,429.42	2,080.84	2,500.00	1,888.85	2,200.00
6203	Dues/Subscriptions	4,071.65	5,045.00	5,000.00	4,722.45	5,045.00
6208	Special Supplies	4,959.00	5,408.76	5,000.00	1,728.56	5,000.00
6214	Clothing And Uniforms	2,726.78	3,481.79	4,000.00	2,149.71	4,000.00
6400_125	Utilities Telecommunications	7,924.70	5,491.48	4,600.00	1,859.92	3,000.00
6400_127	Utilities Cellular Communications	37,893.43	31,325.85	33,000.00	24,980.47	30,000.00
6500_118	Professional and Consultant Svs Contractual Services	5,000.00	600.00	4,500.00	556.93	4,000.00
6530_100	Rentals Property	.00	80.00	.00	.00	.00
6530_115	Rentals Equipment	.00	116.95	.00	.00	.00
6700_105	Travel & Training Special Training	11,385.85	9,127.25	15,981.00	12,683.19	15,000.00
6700_110	Travel & Training Travel Expense	12,109.61	8,681.51	12,649.00	12,370.90	10,000.00
6700_135	Travel & Training Lodging	.00	426.96	351.00	350.96	.00
6800_140	Fees for Services Hospitality Expense	.00	225.39	500.00	.00	500.00
7000	Bad Debt Expense	.00	278.00	.00	931.30	.00
7200_100	Capital Leases Property	6,108.50	6,413.92	6,735.00	6,734.62	7,072.00
7200_115	Capital Leases Equipment	3,192.07	2,909.66	3,028.00	2,866.86	3,194.00
7303	Regulatory and Bank Fees	67,651.21	69,540.64	56,485.00	55,156.69	68,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	General Operating Totals	$172,485.58	$156,546.85	$161,029.00	$133,021.43	$163,361.00
	Regional Programs					
7730	Scholarships	37,765.75	40,000.00	54,000.00	53,430.40	40,000.00
	Regional Programs Totals	$37,765.75	$40,000.00	$54,000.00	$53,430.40	$40,000.00
	Program **000 - Administration** Totals	$1,751,028.68	$2,005,807.23	$1,935,176.00	$2,119,679.55	$2,141,333.00
	Program **050 - Marketing**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	4,347.21	5,859.33	.00	3,011.24	.00
5000_105	Salaries and Wages Limited Service	.00	10,429.83	33,468.00	18,917.71	.00
5000_110	Salaries and Wages Regular Part Time	.00	9,136.14	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	3,761.80	47.25	5,000.00	1,721.90	9,000.00
5200_115	Other Personnel Services Other Compensation	.00	522.62	600.00	200.00	.00
5200_120	Other Personnel Services Shift Differential	2.25	(2.25)	.00	.00	.00
5400_100	Employee Benefits FICA	619.64	1,986.58	2,989.00	1,824.54	689.00
5400_120	Employee Benefits Workers Compensation	.00	.00	1,086.00	1,086.00	.00
5400_150	Employee Benefits Recognition	.00	.00	500.00	97.40	.00
	Personnel Services Totals	$8,730.90	$27,979.50	$43,643.00	$26,858.79	$9,689.00
	General Operating					
6202	Printing/Copying/Paper Mgt	8,277.04	3,651.23	10,000.00	4,586.72	8,000.00
6203	Dues/Subscriptions	.00	.00	8,200.00	6,722.81	4,200.00
6208	Special Supplies	4,060.44	3,657.29	7,000.00	1,910.21	9,500.00
6325	Items For Resale	28.50	.00	.00	.00	.00
6350	Legal Notice & Advertising	29,722.25	24,636.45	28,000.00	19,406.63	28,000.00
6500_142	Professional and Consultant Svs Marketing and Promotion	13,561.74	22,040.00	23,800.00	6,040.06	25,000.00
	General Operating Totals	$55,649.97	$53,984.97	$77,000.00	$38,666.43	$74,700.00
	Program **050 - Marketing** Totals	$64,380.87	$81,964.47	$120,643.00	$65,525.22	$84,389.00
	Program **230 - Parks Planning**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	89,596.20	249,902.17	260,974.00	185,422.00	271,886.00
5000_115	Salaries and Wages Seasonal/Temporary	6,192.31	3,671.55	4,120.00	.00	7,120.00
5200_115	Other Personnel Services Other Compensation	200.00	900.00	1,192.00	800.00	1,228.00
5200_130	Other Personnel Services Allowance Taxable	984.84	1,999.92	2,000.00	961.50	2,060.00
5400_100	Employee Benefits FICA	7,036.56	18,609.40	20,524.00	13,373.59	21,595.00
5400_115	Employee Benefits Retirement B	.00	7,854.00	7,854.00	7,854.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,061.00	2,061.00	8,554.00
5400_130	Employee Benefits Dental Insurance	.00	458.00	458.00	458.00	.00
5400_135	Employee Benefits Life Insurance	.00	63.00	63.00	63.00	.00
5400_150	Employee Benefits Recognition	75.41	165.32	500.00	.00	500.00
	Personnel Services Totals	$104,085.32	$283,623.36	$299,746.00	$210,993.09	$312,943.00
	General Operating					
6010	Computer Equipment	57.08	.00	.00	.00	.00
6208	Special Supplies	3,469.02	2,466.24	2,000.00	1,719.10	2,500.00
6500_118	Professional and Consultant Svs Contractual Services	1,167.00	5,500.00	5,000.00	4,643.59	5,000.00
6700_110	Travel & Training Travel Expense	.00	.00	1,000.00	.00	.00
	General Operating Totals	$4,693.10	$7,966.24	$8,000.00	$6,362.69	$7,500.00
	Program **230 - Parks Planning** Totals	$108,778.42	$291,589.60	$307,746.00	$217,355.78	$320,443.00
	Division **000 - Admin** Totals	$1,924,187.97	$2,379,361.30	$2,363,565.00	$2,402,560.55	$2,546,165.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Division **044 - Grants**						
Capital Equipment						
6211	Specialized Equipment	15,234.78	35,541.77	20,000.00	20,000.00	.00
	Capital Equipment Totals	$15,234.78	$35,541.77	$20,000.00	$20,000.00	$0.00
General Operating						
6208	Special Supplies	.00	11,495.88	20,300.00	1,995.76	.00
6210	Small Tools and Equipment	.00	8,530.66	3,700.00	700.00	.00
6500_118	Professional and Consultant Svs Contractual Services	6,999.25	2,730.00	8,000.00	5,362.50	.00
7390_100	Pass Through Sub Grantee Expense	19,999.79	30,001.00	.00	.00	.00
	General Operating Totals	$26,999.04	$52,757.54	$32,000.00	$8,058.26	$0.00
	Division **044 - Grants** Totals	$42,233.82	$88,299.31	$52,000.00	$28,058.26	$0.00
Division **100 - Parks**						
Program **000 - Administration**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	100,995.32	106,120.55	170,607.00	116,636.82	176,258.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	4,000.00	.00	7,950.00
5100	Overtime	.00	.00	.00	2.19	.00
5200_115	Other Personnel Services Other Compensation	300.00	300.00	358.00	500.00	800.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	500.00	425.00	425.00
5400_100	Employee Benefits FICA	7,296.94	7,587.39	13,423.00	8,384.81	14,186.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,639.00	3,639.00	5,648.00
	Personnel Services Totals	$108,592.26	$114,007.94	$192,527.00	$129,587.82	$205,267.00
Capital Equipment						
6211	Specialized Equipment	2,596.96	1,587.29	1,588.00	1,588.00	.00
	Capital Equipment Totals	$2,596.96	$1,587.29	$1,588.00	$1,588.00	$0.00
General Operating						
6208	Special Supplies	2,748.15	.00	3,000.00	94.81	3,139.00
6214	Clothing And Uniforms	1,377.46	2,934.40	3,500.00	3,293.55	3,000.00
6400_100	Utilities Electricity	54,826.38	63,629.14	58,163.00	59,275.67	66,811.00
6400_105	Utilities Gas	4,385.99	3,576.22	7,000.00	4,508.80	7,000.00
6400_115	Utilities Water/Wastewater	48,734.14	52,557.41	53,120.00	28,548.11	61,088.00
6400_117	Utilities Stormwater	79,538.83	91,071.07	86,697.00	84,580.26	99,702.00
6400_120	Utilities Rubbish Removal	133,294.18	118,910.88	110,000.00	85,879.40	110,000.00
6400_127	Utilities Cellular Communications	.00	.00	288.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	21,170.00	30,479.25	.00	.00	.00
6530_100	Rentals Property	.00	.00	.00	.00	4,000.00
6530_115	Rentals Equipment	.00	4,655.00	34,681.00	34,307.84	39,824.00
6800_125	Fees for Services Fees & Permits	785.00	390.00	525.00	439.00	525.00
7200_115	Capital Leases Equipment	.00	497.21	850.00	781.33	852.00
	General Operating Totals	$346,860.13	$368,700.58	$357,824.00	$301,708.77	$395,941.00
	Program **000 - Administration** Totals	$458,049.35	$484,295.81	$551,939.00	$432,884.59	$601,208.00
Program **235 - Grounds Maintenance**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	259,316.38	279,726.13	289,841.00	209,947.91	300,703.00
5000_115	Salaries and Wages Seasonal/Temporary	42,235.73	52,996.75	62,000.00	37,618.05	81,000.00
5100	Overtime	9,819.49	6,807.70	7,500.00	5,801.32	7,725.00
5200_110	Other Personnel Services On-Call	1,920.00	2,016.00	2,300.00	2,250.00	2,300.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_115	Other Personnel Services Other Compensation	2,303.24	1,991.32	4,000.00	2,313.43	3,000.00
5200_116	Other Personnel Services Longevity Pay	2,314.10	2,360.00	2,360.00	1,180.00	2,360.00
5200_120	Other Personnel Services Shift Differential	316.61	49.34	300.00	29.85	300.00
5200_130	Other Personnel Services Allowance Taxable	2,630.76	2,419.23	3,200.00	2,400.00	2,400.00
5400_100	Employee Benefits FICA	23,061.42	25,309.08	28,420.00	18,846.90	30,584.00
5400_120	Employee Benefits Workers Compensation	.00	.00	11,719.00	11,719.00	11,703.00
	Personnel Services Totals	$343,917.73	$373,675.55	$411,640.00	$292,106.46	$442,075.00
	General Operating					
6210	Small Tools and Equipment	1,184.89	1,236.84	1,500.00	1,159.26	1,250.00
6276	Field Supplies&Materials	5,350.63	4,294.55	6,200.00	5,879.84	6,200.00
6300_100	Repair & Maintenance Equipment Parts	1,722.18	886.62	2,300.00	665.00	2,050.00
6300_165	Repair & Maintenance Other Small Charges Not Capital	10,706.13	8,093.12	10,500.00	5,729.43	9,750.00
6300_175	Repair & Maintenance Landscape materials	24,657.29	22,388.61	25,000.00	24,536.67	23,250.00
	General Operating Totals	$43,621.12	$36,899.74	$45,500.00	$37,970.20	$42,500.00
	Program **235 - Grounds Maintenance** Totals	$387,538.85	$410,575.29	$457,140.00	$330,076.66	$484,575.00
	Program **236 - Buildings Maintenance**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	280,609.69	357,103.56	366,600.00	245,811.46	368,439.00
5000_115	Salaries and Wages Seasonal/Temporary	21,317.37	26,595.29	30,000.00	13,531.27	30,000.00
5100	Overtime	11,489.96	15,699.53	13,000.00	13,055.82	13,000.00
5200_110	Other Personnel Services On-Call	1,280.00	2,352.00	1,402.00	1,935.00	1,402.00
5200_115	Other Personnel Services Other Compensation	1,891.33	1,101.33	2,000.00	1,379.15	2,000.00
5200_116	Other Personnel Services Longevity Pay	940.00	710.62	719.00	461.75	960.00
5200_120	Other Personnel Services Shift Differential	255.57	7.75	2,250.00	23.06	500.00
5200_130	Other Personnel Services Allowance Taxable	3,625.00	3,164.58	2,400.00	3,061.34	2,400.00
5400_100	Employee Benefits FICA	23,481.35	29,583.31	32,005.00	20,241.62	32,031.00
5400_120	Employee Benefits Workers Compensation	.00	.00	11,662.00	11,662.00	12,216.00
	Personnel Services Totals	$344,890.27	$436,317.97	$462,038.00	$311,162.47	$462,948.00
	General Operating					
6206	Custodian Supplies	24,185.15	23,622.23	26,125.00	25,739.39	24,000.00
6208	Special Supplies	10,321.67	5,690.03	11,000.00	6,237.95	8,000.00
6210	Small Tools and Equipment	1,275.89	727.20	1,500.00	1,082.29	1,500.00
6300_130	Repair & Maintenance Construction Supplies	18,597.21	36,694.71	26,000.00	22,185.20	28,000.00
6300_170	Repair & Maintenance Buildings	16,696.05	22,585.74	25,000.00	24,940.81	27,000.00
6500_118	Professional and Consultant Svs Contractual Services	6,631.25	8,659.27	9,519.00	2,645.70	.00
6600	Maintenance Contracts	23,299.44	3,735.30	12,500.00	3,635.00	3,500.00
6625	Equipment Maintenance Repairs	.00	.00	200.00	.00	.00
	General Operating Totals	$101,006.66	$101,714.48	$111,844.00	$86,466.34	$92,000.00
	Program **236 - Buildings Maintenance** Totals	$445,896.93	$538,032.45	$573,882.00	$397,628.81	$554,948.00
	Program **237 - Trees & Greenways**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	258,162.01	254,162.67	353,206.00	241,179.64	367,330.00
5000_115	Salaries and Wages Seasonal/Temporary	6,746.33	577.28	7,500.00	.00	.00
5100	Overtime	3,777.48	1,876.46	3,400.00	4,479.60	3,000.00
5200_110	Other Personnel Services On-Call	1,600.00	1,260.00	1,600.00	1,800.00	1,400.00
5200_115	Other Personnel Services Other Compensation	1,381.94	1,266.03	2,074.00	1,775.70	1,574.00
5200_116	Other Personnel Services Longevity Pay	.00	.00	1,207.00	665.00	1,330.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_120	Other Personnel Services Shift Differential	26.09	38.11	.00	12.62	.00
5200_130	Other Personnel Services Allowance Taxable	2,400.00	2,555.01	2,400.00	3,930.74	2,400.00
5400_100	Employee Benefits FICA	19,853.89	18,792.95	28,411.00	18,454.32	28,843.00
5400_120	Employee Benefits Workers Compensation	.00	.00	9,675.00	9,675.00	11,262.00
	Personnel Services Totals	$293,947.74	$280,528.51	$409,473.00	$281,972.62	$417,139.00
	General Operating					
6210	Small Tools and Equipment	864.00	1,462.21	2,703.00	2,176.00	2,703.00
6300_175	Repair & Maintenance Landscape materials	9,434.39	17,929.85	20,000.00	19,447.70	6,350.00
6625	Equipment Maintenance Repairs	137.05	.00	.00	.00	.00
	General Operating Totals	$10,435.44	$19,392.06	$22,703.00	$21,623.70	$9,053.00
	Program **237 - Trees & Greenways** Totals	$304,383.18	$299,920.57	$432,176.00	$303,596.32	$426,192.00
	Program **238 - Conservation**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	.00	224,750.00	169,770.42	234,204.00
5000_115	Salaries and Wages Seasonal/Temporary	45,657.35	37,796.56	33,600.00	20,580.45	60,080.00
5100	Overtime	.00	.00	1,800.00	463.26	1,800.00
5200_110	Other Personnel Services On-Call	.00	.00	500.00	315.00	500.00
5200_115	Other Personnel Services Other Compensation	.00	.00	800.00	1,388.12	800.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	1,600.00	1,225.00	1,600.00
5400_100	Employee Benefits FICA	3,435.09	3,068.13	22,067.00	14,018.81	22,872.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,342.00	3,342.00	9,022.00
5400_150	Employee Benefits Recognition	.00	202.90	250.00	.00	250.00
	Personnel Services Totals	$49,092.44	$41,067.59	$288,709.00	$211,103.06	$331,128.00
	General Operating					
6203	Dues/Subscriptions	125.00	.00	.00	.00	.00
6208	Special Supplies	510.64	1,999.45	.00	.00	800.00
6276	Field Supplies&Materials	3,349.41	26,477.66	28,200.00	26,095.00	2,000.00
6300_100	Repair & Maintenance Equipment Parts	500.00	314.01	.00	.00	.00
6300_175	Repair & Maintenance Landscape materials	18,044.98	7,137.40	14,800.00	10,116.97	7,000.00
6400_115	Utilities Water/Wastewater	2,059.47	194.60	.00	351.60	.00
6500_118	Professional and Consultant Svs Contractual Services	13,789.00	15,890.00	3,000.00	2,735.00	15,000.00
6600	Maintenance Contracts	15,629.00	11,013.50	20,000.00	18,494.65	16,500.00
6700_105	Travel & Training Special Training	3,236.12	.00	2,000.00	325.00	2,000.00
6800_140	Fees for Services Hospitality Expense	.00	.00	2,340.00	1,033.20	.00
	General Operating Totals	$57,243.62	$63,026.62	$70,340.00	$59,151.42	$43,300.00
	Program **238 - Conservation** Totals	$106,336.06	$104,094.21	$359,049.00	$270,254.48	$374,428.00
	Program **239 - Cemeteries**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	99,098.84	125,314.05	128,730.00	97,681.17	134,264.00
5000_110	Salaries and Wages Regular Part Time	.00	25,949.60	30,450.00	17,990.82	31,638.00
5000_115	Salaries and Wages Seasonal/Temporary	41,914.89	38,728.95	43,000.00	22,914.99	43,000.00
5100	Overtime	2,436.71	5,711.54	6,400.00	3,607.23	6,400.00
5200_106	Other Personnel Services Staffing	487.35	47.38	400.00	.00	400.00
5200_110	Other Personnel Services On-Call	640.00	1,764.00	2,303.00	1,485.00	2,303.00
5200_115	Other Personnel Services Other Compensation	64.20	1,341.88	2,260.00	800.00	2,260.00
5200_120	Other Personnel Services Shift Differential	73.09	32.61	500.00	221.51	100.00
5200_130	Other Personnel Services Allowance Taxable	581.72	1,812.50	1,813.00	1,812.50	1,813.00

Budget Worksheet Report

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Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_100	Employee Benefits FICA	10,484.67	14,500.41	16,513.00	10,400.97	16,997.00
5400_120	Employee Benefits Workers Compensation	.00	.00	5,378.00	5,378.00	6,405.00
	Personnel Services Totals	$155,781.47	$215,202.92	$237,747.00	$162,292.19	$245,580.00
	General Operating					
6005	Postage	52.71	17.76	160.00	82.88	60.00
6202	Printing/Copying/Paper Mgt	.00	56.80	.00	15.19	.00
6208	Special Supplies	226.70	1,211.90	1,750.00	1,500.00	1,750.00
6210	Small Tools and Equipment	240.86	240.70	250.00	.00	250.00
6300_100	Repair & Maintenance Equipment Parts	3,253.51	3,529.12	3,700.00	2,701.51	3,700.00
6300_130	Repair & Maintenance Construction Supplies	298.87	269.04	.00	.00	.00
6300_165	Repair & Maintenance Other Small Charges Not Capital	57.50	239.25	500.00	60.00	300.00
6300_175	Repair & Maintenance Landscape materials	2,927.77	2,774.70	3,100.00	1,500.00	3,000.00
6400_100	Utilities Electricity	8,211.61	7,680.45	8,664.00	9,137.57	9,098.00
6400_105	Utilities Gas	5,768.06	5,610.58	5,500.00	5,921.02	5,611.00
6400_115	Utilities Water/Wastewater	665.91	535.13	726.00	735.83	798.00
6400_125	Utilities Telecommunications	978.73	721.08	950.00	730.74	864.00
6615	Property Repairs	4,796.60	1,027.65	5,000.00	2,996.00	.00
7000	Bad Debt Expense	.00	.00	.00	2,740.00	.00
7200_115	Capital Leases Equipment	551.45	625.55	820.00	704.11	768.00
	General Operating Totals	$28,030.28	$24,539.71	$31,120.00	$28,824.85	$26,199.00
	Program **239 - Cemeteries** Totals	$183,811.75	$239,742.63	$268,867.00	$191,117.04	$271,779.00
	Program **240 - Central Facilities**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	570,694.62	763,945.75	819,276.00	571,356.22	849,066.00
5000_110	Salaries and Wages Regular Part Time	303.80	4,833.98	18,500.00	7,869.85	23,123.00
5000_115	Salaries and Wages Seasonal/Temporary	18,439.84	21,507.37	.00	.00	.00
5100	Overtime	37,364.56	29,951.51	34,000.00	30,820.51	30,000.00
5200_110	Other Personnel Services On-Call	360.00	1,134.00	1,602.00	360.00	1,100.00
5200_115	Other Personnel Services Other Compensation	6,780.72	8,594.26	9,877.00	6,045.76	9,877.00
5200_116	Other Personnel Services Longevity Pay	2,710.00	3,326.73	3,275.00	1,855.00	3,710.00
5200_120	Other Personnel Services Shift Differential	5,169.86	6,177.06	4,860.00	5,148.83	6,948.00
5200_130	Other Personnel Services Allowance Taxable	6,698.85	10,127.90	9,700.00	10,519.02	9,700.00
5400_100	Employee Benefits FICA	47,423.15	61,687.13	68,474.00	46,096.45	71,415.00
5400_120	Employee Benefits Workers Compensation	.00	.00	22,641.00	22,641.00	26,740.00
5400_145	Employee Benefits Employee Parking	1,420.00	2,220.00	.00	2,000.00	1,680.00
5400_150	Employee Benefits Recognition	.00	300.00	234.00	233.16	.00
	Personnel Services Totals	$697,365.40	$913,805.69	$992,439.00	$704,945.80	$1,033,359.00
	General Operating					
6010	Computer Equipment	22.99	320.78	7.00	6.99	.00
6025	Furnishings	.00	.00	519.00	519.00	.00
6200	Medical Fees And Supplies	2,298.46	372.56	3,000.00	1,000.00	3,000.00
6206	Custodian Supplies	44,454.89	34,549.07	31,600.00	31,519.10	37,600.00
6208	Special Supplies	3,871.45	6,387.38	3,570.00	3,569.56	4,000.00
6300_100	Repair & Maintenance Equipment Parts	29,427.03	22,596.34	34,351.00	33,663.91	15,382.00
6300_170	Repair & Maintenance Buildings	52,183.56	38,304.61	64,606.00	48,125.75	48,939.00
6400_100	Utilities Electricity	110,722.74	115,319.80	135,177.00	104,057.75	136,000.00
6400_105	Utilities Gas	81,522.03	52,051.71	55,000.00	50,075.93	55,000.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6400_115	Utilities Water/Wastewater	27,333.26	29,333.59	32,700.00	32,567.03	35,970.00
6400_117	Utilities Stormwater	13,150.16	14,927.67	14,731.00	13,485.24	16,205.00
6400_120	Utilities Rubbish Removal	25,065.91	40,526.94	42,000.00	34,753.64	42,000.00
6400_125	Utilities Telecommunications	2,751.74	607.04	1,000.00	612.42	672.00
6500_118	Professional and Consultant Svs Contractual Services	917.50	1,968.75	36,350.00	14,764.06	28,000.00
6600	Maintenance Contracts	140,511.52	98,036.44	94,763.00	94,178.51	57,000.00
6615	Property Repairs	(70.43)	.00	.00	.00	.00
6700_105	Travel & Training Special Training	395.00	80.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	.00	408.71	301.00	301.00	.00
	General Operating Totals	$534,557.81	$455,791.39	$549,675.00	$463,199.89	$479,768.00
	Interfund					
7900_135	Interfund Transfer To CEDO	.00	.00	.00	50,000.00	.00
	Interfund Totals	$0.00	$0.00	$0.00	$50,000.00	$0.00
	Program **240 - Central Facilities** Totals	$1,231,923.21	$1,369,597.08	$1,542,114.00	$1,218,145.69	$1,513,127.00
	Division **100 - Parks** Totals	$3,117,939.33	$3,446,258.04	$4,185,167.00	$3,143,703.59	$4,226,257.00
	Division **101 - Recreation**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	90,346.55	95,743.90	99,775.00	70,964.05	.00
5200_115	Other Personnel Services Other Compensation	.00	.00	400.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,023.30	999.96	1,000.00	692.28	.00
5400_100	Employee Benefits FICA	6,989.80	7,400.90	7,740.00	5,481.69	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,303.00	3,303.00	.00
	Personnel Services Totals	$98,359.65	$104,144.76	$112,218.00	$80,441.02	$0.00
	General Operating					
7200_115	Capital Leases Equipment	.00	964.32	1,700.00	1,515.36	1,653.00
	General Operating Totals	$0.00	$964.32	$1,700.00	$1,515.36	$1,653.00
	Program **000 - Administration** Totals	$98,359.65	$105,109.08	$113,918.00	$81,956.38	$1,653.00
	Program **243 - Support Services**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	4,000.00	.00	3,000.00
5400_100	Employee Benefits FICA	.00	.00	306.00	.00	230.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	92.00
	Personnel Services Totals	$0.00	$0.00	$4,306.00	$0.00	$3,322.00
	Program **243 - Support Services** Totals	$0.00	$0.00	$4,306.00	$0.00	$3,322.00
	Program **244 - Senior Services**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	3,228.77	70,854.52	68,873.00	25,563.47	.00
5000_110	Salaries and Wages Regular Part Time	24,094.68	26,474.85	29,248.00	11,373.59	.00
5000_115	Salaries and Wages Seasonal/Temporary	1,230.63	816.60	15,000.00	6,378.59	.00
5100	Overtime	211.16	498.98	500.00	1,387.54	.00
5200_106	Other Personnel Services Staffing	482.70	350.10	.00	497.18	.00
5200_115	Other Personnel Services Other Compensation	319.96	1,140.13	800.00	45.54	.00
5200_116	Other Personnel Services Longevity Pay	.00	1,180.00	1,180.00	90.52	.00
5200_120	Other Personnel Services Shift Differential	.00	10.13	.00	.26	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	800.00	800.00	.00	.00
5400_100	Employee Benefits FICA	2,545.79	7,494.85	7,834.00	3,410.32	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_120	Employee Benefits Workers Compensation	.00	.00	3,297.00	3,297.00	.00
	Personnel Services Totals	$32,538.69	$109,620.16	$127,532.00	$52,044.01	$0.00
	General Operating					
6200	Medical Fees And Supplies	.00	.00	500.00	.00	.00
6208	Special Supplies	4,162.66	2,242.40	4,000.00	3,358.78	.00
6500_118	Professional and Consultant Svs Contractual Services	11,452.25	5,704.33	2,500.00	900.00	.00
6530_115	Rentals Equipment	3,742.05	3,780.80	12,000.00	11,400.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	500.00	.00	.00
	General Operating Totals	$19,356.96	$11,727.53	$19,500.00	$15,658.78	$0.00
	Program **244 - Senior Services** Totals	$51,895.65	$121,347.69	$147,032.00	$67,702.79	$0.00
	Program **245 - Recreation Programs**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	269,533.93	213,476.21	224,122.00	180,550.99	223,201.00
5000_115	Salaries and Wages Seasonal/Temporary	160,209.92	127,186.54	130,000.00	83,073.07	130,000.00
5100	Overtime	1,511.69	2,416.88	2,500.00	2,987.11	2,575.00
5200_115	Other Personnel Services Other Compensation	2,106.32	1,472.96	1,600.00	1,058.68	1,648.00
5200_116	Other Personnel Services Longevity Pay	2,360.00	1,180.00	1,180.00	90.52	.00
5200_120	Other Personnel Services Shift Differential	42.75	.00	.00	4.54	.00
5200_130	Other Personnel Services Allowance Taxable	1,275.00	1,000.00	1,000.00	1,279.35	1,030.00
5400_100	Employee Benefits FICA	31,828.96	26,225.75	29,483.00	19,693.73	27,422.00
5400_120	Employee Benefits Workers Compensation	.00	.00	9,513.00	9,513.00	10,829.00
5400_150	Employee Benefits Recognition	62.16	421.01	1,000.00	248.55	500.00
	Personnel Services Totals	$468,930.73	$373,379.35	$400,398.00	$298,499.54	$397,205.00
	General Operating					
6010	Computer Equipment	22.99	.00	150.00	83.97	.00
6025	Furnishings	684.44	.00	800.00	572.83	.00
6203	Dues/Subscriptions	39.98	.00	200.00	.00	.00
6208	Special Supplies	21,276.18	18,435.00	13,050.00	8,334.75	14,000.00
6212	Fuel	43.92	.00	.00	.00	.00
6214	Clothing And Uniforms	.00	.00	.00	388.90	.00
6500_118	Professional and Consultant Svs Contractual Services	47,268.37	57,269.32	10,600.00	10,391.64	17,576.00
6530_100	Rentals Property	.00	.00	6,624.00	.00	4,048.00
6530_115	Rentals Equipment	42,884.50	32,127.62	44,400.00	29,924.13	45,000.00
6530_125	Rentals Vehicle	1,090.02	.00	600.00	145.73	.00
7702	Program Delivery - Other	.00	.00	47,900.00	46,633.03	36,000.00
	General Operating Totals	$113,310.40	$107,831.94	$124,324.00	$96,474.98	$116,624.00
	Program **245 - Recreation Programs** Totals	$582,241.13	$481,211.29	$524,722.00	$394,974.52	$513,829.00
	Program **246 - Events**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	60,539.61	67,568.44	70,844.00	51,628.86	74,201.00
5000_115	Salaries and Wages Seasonal/Temporary	1,139.69	3,995.25	5,000.00	1,725.23	5,000.00
5100	Overtime	1,437.56	909.05	1,000.00	2,092.33	1,030.00
5200_115	Other Personnel Services Other Compensation	497.50	747.17	400.00	100.00	412.00
5200_120	Other Personnel Services Shift Differential	66.75	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	500.00	500.00	500.00	515.00
5400_100	Employee Benefits FICA	4,635.60	5,329.89	5,947.00	4,046.31	6,209.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,414.00	2,414.00	2,428.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services Totals	$68,741.71	$79,049.80	$86,105.00	$62,506.73	$89,795.00
	Capital Equipment					
6211	Specialized Equipment	840.00	.00	.00	.00	.00
	Capital Equipment Totals	$840.00	$0.00	$0.00	$0.00	$0.00
	General Operating					
6010	Computer Equipment	22.46	.00	.00	.00	.00
6025	Furnishings	654.02	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	567.93	.00	.00	.00
6203	Dues/Subscriptions	.00	85.00	.00	234.00	.00
6208	Special Supplies	19,746.20	15,358.95	18,000.00	12,631.43	14,000.00
6500_103	Professional and Consultant Svs Security Contracts	.00	390.00	10,500.00	9,442.55	8,000.00
6500_118	Professional and Consultant Svs Contractual Services	155,704.21	152,026.42	131,376.00	133,366.11	129,600.00
6530_100	Rentals Property	.00	.00	.00	.00	2,024.00
6530_115	Rentals Equipment	77.88	.00	.00	.00	.00
6530_120	Rentals Parking	.00	500.00	.00	.00	.00
6530_125	Rentals Vehicle	.00	90.38	.00	.00	.00
	General Operating Totals	$176,204.77	$169,018.68	$159,876.00	$155,674.09	$153,624.00
	Sub-program **150 - Other Programs/Events/Clinics**					
	General Operating					
6208	Special Supplies	(200.00)	.00	.00	.00	.00
	General Operating Totals	($200.00)	$0.00	$0.00	$0.00	$0.00
	Sub-program **150 - Other Programs/Events/Clinics**	($200.00)	$0.00	$0.00	$0.00	$0.00
	Program **246 - Events** Totals	$245,586.48	$248,068.48	$245,981.00	$218,180.82	$243,419.00
	Program **247 - Bus Operations**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	136.50	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	28,916.15	26,336.28	24,000.00	15,416.17	22,000.00
5400_100	Employee Benefits FICA	2,062.41	2,174.82	1,836.00	1,179.33	1,683.00
5400_120	Employee Benefits Workers Compensation	.00	.00	.00	.00	674.00
	Personnel Services Totals	$31,115.06	$28,511.10	$25,836.00	$16,595.50	$24,357.00
	Program **247 - Bus Operations** Totals	$31,115.06	$28,511.10	$25,836.00	$16,595.50	$24,357.00
	Program **248 - Athletic Programs**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	67,488.68	73,020.85	76,463.00	54,358.85	80,140.00
5000_115	Salaries and Wages Seasonal/Temporary	34,861.04	27,093.47	25,000.00	20,467.71	25,750.00
5200_115	Other Personnel Services Other Compensation	200.00	400.00	400.00	300.00	412.00
5400_100	Employee Benefits FICA	7,295.15	7,536.41	7,793.00	5,375.68	8,132.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,555.00	2,555.00	3,246.00
	Personnel Services Totals	$109,844.87	$108,050.73	$112,211.00	$83,057.24	$117,680.00
	General Operating					
6010	Computer Equipment	.00	52.62	.00	.00	.00
6200	Medical Fees And Supplies	88.00	86.00	500.00	.00	500.00
6208	Special Supplies	12,089.77	16,250.76	12,000.00	10,885.31	12,000.00
6500_118	Professional and Consultant Svs Contractual Services	88,949.55	108,313.86	115,000.00	64,668.95	115,000.00
6530_100	Rentals Property	4,657.50	5,697.50	6,000.00	4,000.00	6,000.00
	General Operating Totals	$105,784.82	$130,400.74	$133,500.00	$79,554.26	$133,500.00
	Program **248 - Athletic Programs** Totals	$215,629.69	$238,451.47	$245,711.00	$162,611.50	$251,180.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Division **101 - Recreation** Totals	$1,224,827.66	$1,222,699.11	$1,307,506.00	$942,021.51	$1,037,760.00
	Division **102 - Waterfront**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	.00	101,159.45	105,395.00	74,991.60	109,444.00
5200_115	Other Personnel Services Other Compensation	.00	.00	150.00	.00	150.00
5200_130	Other Personnel Services Allowance Taxable	.00	999.96	1,000.00	692.28	1,000.00
5400_100	Employee Benefits FICA	.00	7,815.20	8,151.00	5,789.81	8,460.00
5400_115	Employee Benefits Retirement B	.00	8,209.00	10,293.00	10,293.00	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	3,493.00	3,493.00	3,355.00
5400_135	Employee Benefits Life Insurance	.00	163.00	161.00	161.00	.00
5400_150	Employee Benefits Recognition	.00	466.87	500.00	450.74	500.00
	Personnel Services Totals	$0.00	$118,813.48	$129,143.00	$95,871.43	$122,909.00
	General Operating					
6000	Office Supplies	.00	77.26	750.00	750.00	750.00
6202	Printing/Copying/Paper Mgt	.00	.00	500.00	.00	.00
6206	Custodian Supplies	.00	.00	500.00	.00	500.00
6208	Special Supplies	.00	797.85	1,000.00	700.00	1,000.00
6214	Clothing And Uniforms	.00	924.33	1,000.00	968.90	1,000.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	9,750.00	6,750.00	15,500.00
6800_140	Fees for Services Hospitality Expense	.00	.00	750.00	.00	1,000.00
7303	Regulatory and Bank Fees	.00	.00	46,425.00	32,047.40	46,425.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	17,550.00	14,621.00	17,550.00
	General Operating Totals	$0.00	$1,799.44	$78,225.00	$55,837.30	$83,725.00
	Program **000 - Administration** Totals	$0.00	$120,612.92	$207,368.00	$151,708.73	$206,634.00
	Program **246 - Events**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	71,947.09	75,608.00	77,877.00	55,413.05	.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	238.00	100.00	.00
5400_100	Employee Benefits FICA	5,241.61	5,424.34	5,976.00	3,987.74	.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,610.00	2,610.00	.00
	Personnel Services Totals	$77,188.70	$81,132.34	$86,701.00	$62,110.79	$0.00
	General Operating					
6500_118	Professional and Consultant Svs Contractual Services	4,800.00	9,725.00	11,600.00	11,025.00	12,000.00
	General Operating Totals	$4,800.00	$9,725.00	$11,600.00	$11,025.00	$12,000.00
	Program **246 - Events** Totals	$81,988.70	$90,857.34	$98,301.00	$73,135.79	$12,000.00
	Program **254 - Community Service**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	120,821.08	87,393.72	133,224.00	93,294.39	138,025.00
5000_115	Salaries and Wages Seasonal/Temporary	52,882.09	58,671.39	33,800.00	.00	.00
5100	Overtime	3,905.34	1,341.69	3,500.00	1,546.68	2,500.00
5200_110	Other Personnel Services On-Call	.00	.00	1,800.00	.00	.00
5200_115	Other Personnel Services Other Compensation	2,484.71	1,015.47	4,900.00	.00	1,000.00
5200_120	Other Personnel Services Shift Differential	396.82	.00	3,000.00	53.25	500.00
5200_130	Other Personnel Services Allowance Taxable	2,599.96	1,953.76	2,600.00	2,359.57	2,600.00
5400_100	Employee Benefits FICA	13,277.52	11,723.83	13,986.00	7,363.28	11,064.00
5400_120	Employee Benefits Workers Compensation	.00	.00	4,488.00	4,488.00	4,232.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Personnel Services Totals	$196,367.52	$162,099.86	$201,298.00	$109,105.17	$159,921.00
	Capital Equipment					
9500_101	Capital Outlay GF Capital Expenditures	.00	.00	.00	.00	26,000.00
	Capital Equipment Totals	$0.00	$0.00	$0.00	$0.00	$26,000.00
	General Operating					
6025	Furnishings	.00	.00	1,250.00	1,015.00	.00
6200	Medical Fees And Supplies	549.78	561.18	1,000.00	150.00	500.00
6208	Special Supplies	7,434.31	8,065.73	8,600.00	5,167.82	5,000.00
6210	Small Tools and Equipment	1,587.17	209.96	2,000.00	.00	1,000.00
6214	Clothing And Uniforms	2,266.79	1,731.58	1,101.00	1,101.00	2,101.00
6300	Repair & Maintenance	.00	.00	500.00	.00	.00
6400_125	Utilities Telecommunications	825.61	258.47	600.00	237.22	.00
6530_100	Rentals Property	.00	.00	3,000.00	2,365.00	.00
6625	Equipment Maintenance Repairs	102.04	1,277.87	1,892.00	.00	1,250.00
6700_105	Travel & Training Special Training	3,415.00	180.00	6,150.00	1,944.00	6,000.00
6700_110	Travel & Training Travel Expense	688.63	.00	3,850.00	3,827.70	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	750.00	350.00	.00
	General Operating Totals	$16,869.33	$12,284.79	$30,693.00	$16,157.74	$15,851.00
	Program **254 - Community Service** Totals	$213,236.85	$174,384.65	$231,991.00	$125,262.91	$201,772.00
	Program **257 - North Beach**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	80,446.89	82,820.40	86,900.00	61,827.00	91,143.00
5000_115	Salaries and Wages Seasonal/Temporary	268,275.49	239,690.21	269,147.00	172,952.35	253,222.00
5200_115	Other Personnel Services Other Compensation	.00	100.00	200.00	100.00	206.00
5400_100	Employee Benefits FICA	23,068.96	25,376.84	27,253.00	17,679.21	26,360.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,984.00	2,984.00	10,558.00
	Personnel Services Totals	$371,791.34	$347,987.45	$386,484.00	$255,542.56	$381,489.00
	General Operating					
6202	Printing/Copying/Paper Mgt	1,455.20	.00	.00	.00	.00
6208	Special Supplies	3,115.26	5,805.81	10,000.00	6,723.70	12,500.00
6210	Small Tools and Equipment	49.96	2,491.20	3,000.00	2,900.00	3,000.00
6214	Clothing And Uniforms	4,898.97	5,614.50	6,000.00	5,496.16	6,500.00
6300_170	Repair & Maintenance Buildings	12,229.27	14,110.92	15,000.00	12,050.21	15,000.00
6325	Items For Resale	15,462.00	11,905.00	20,000.00	18,375.00	25,000.00
6400_100	Utilities Electricity	38,015.58	39,243.82	41,673.00	39,532.18	43,757.00
6400_105	Utilities Gas	6,009.26	4,074.61	6,500.00	6,400.00	6,500.00
6400_115	Utilities Water/Wastewater	23,879.40	19,661.62	26,029.00	1,327.04	25,300.00
6400_125	Utilities Telecommunications	(647.02)	638.09	1,100.00	549.41	1,100.00
6500_103	Professional and Consultant Svs Security Contracts	.00	58,748.39	65,000.00	60,205.54	45,000.00
6500_118	Professional and Consultant Svs Contractual Services	23,545.75	3,067.26	11,000.00	7,316.90	15,000.00
6615	Property Repairs	1,786.51	.00	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	71.40	.00
7200_115	Capital Leases Equipment	741.48	743.60	860.00	437.58	478.00
7303	Regulatory and Bank Fees	583.90	1,970.20	.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	33,569.14	46,642.37	39,400.00	47,957.62	47,000.00
	General Operating Totals	$164,694.66	$214,717.39	$245,562.00	$209,342.74	$246,135.00
	Program **257 - North Beach** Totals	$536,486.00	$562,704.84	$632,046.00	$464,885.30	$627,624.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Program **258 - Waterfront Operations**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	153,629.62	75,848.61	78,798.00	55,945.85	81,853.00
5000_115	Salaries and Wages Seasonal/Temporary	141,528.27	132,909.58	165,000.00	88,412.91	170,000.00
5100	Overtime	(618.77)	.00	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	.00	400.00	238.00	200.00	245.00
5200_130	Other Personnel Services Allowance Taxable	1,023.30	.00	.00	.00	.00
5400_100	Employee Benefits FICA	21,715.47	16,165.62	18,669.00	10,624.27	19,285.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,663.00	2,663.00	7,722.00
	Personnel Services Totals	$317,277.89	$225,323.81	$265,368.00	$157,846.03	$279,105.00
Capital Equipment						
9500	Capital Outlay	.00	.00	16,000.00	.00	16,000.00
	Capital Equipment Totals	$0.00	$0.00	$16,000.00	$0.00	$16,000.00
General Operating						
6200	Medical Fees And Supplies	.00	.00	400.00	.00	400.00
6202	Printing/Copying/Paper Mgt	255.35	1,833.45	1,000.00	950.00	2,500.00
6203	Dues/Subscriptions	.00	25.00	.00	.00	.00
6208	Special Supplies	2,531.04	2,995.77	8,000.00	6,095.93	3,000.00
6210	Small Tools and Equipment	.00	1,189.20	2,114.00	2,113.95	1,000.00
6212	Fuel	955.36	1,659.29	1,870.00	1,166.41	1,870.00
6214	Clothing And Uniforms	5,596.75	6,064.77	6,300.00	6,300.00	6,800.00
6300	Repair & Maintenance	8,836.44	9,809.09	12,386.00	9,531.48	13,500.00
6400_100	Utilities Electricity	17,558.09	23,846.02	27,500.00	21,546.21	28,875.00
6400_105	Utilities Gas	13,425.54	8,801.48	13,500.00	10,317.87	10,000.00
6400_115	Utilities Water/Wastewater	13,716.08	14,722.16	17,400.00	14,586.86	17,500.00
6400_125	Utilities Telecommunications	3,319.57	1,177.05	1,600.00	748.32	3,600.00
6500_103	Professional and Consultant Svs Security Contracts	.00	53,372.81	60,000.00	56,428.89	55,000.00
6500_118	Professional and Consultant Svs Contractual Services	37,418.04	29,077.42	13,250.00	13,250.00	25,000.00
6625	Equipment Maintenance Repairs	10,658.26	11,468.51	12,000.00	11,914.70	15,000.00
6700_110	Travel & Training Travel Expense	.00	24.20	.00	.00	.00
7000	Bad Debt Expense	.00	.00	.00	1,400.00	.00
7200_115	Capital Leases Equipment	551.45	455.94	529.00	437.58	477.00
7303	Regulatory and Bank Fees	20,542.87	53,649.70	13,065.00	12,244.07	13,065.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	10,456.00	17,952.25	.00	175.00	.00
7312	Real Estate Taxes	.00	.00	55,566.00	55,564.60	55,565.00
	General Operating Totals	$145,820.84	$238,124.11	$246,480.00	$224,771.87	$253,152.00
	Program **258 - Waterfront Operations** Totals	$463,098.73	$463,447.92	$527,848.00	$382,617.90	$548,257.00
	Division **102 - Waterfront** Totals	$1,294,810.28	$1,412,007.67	$1,697,554.00	$1,197,610.63	$1,596,287.00
Division **103 - Rec Facilities**						
Program **249 - O.N.E. Center**						
Personnel Services						
5000_100	Salaries and Wages Regular, Full Time	57,416.84	60,090.82	60,744.00	44,820.52	.00
5000_110	Salaries and Wages Regular Part Time	816.07	1,672.31	.00	211.26	.00
5000_115	Salaries and Wages Seasonal/Temporary	4,665.75	7,535.86	8,500.00	1,820.52	5,000.00
5100	Overtime	3,103.49	5,497.36	4,500.00	5,385.61	1,625.00
5200_106	Other Personnel Services Staffing	.00	71.59	.00	47.83	.00
5200_115	Other Personnel Services Other Compensation	640.11	378.97	400.00	703.42	400.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5200_116	Other Personnel Services Longevity Pay	383.88	500.00	500.00	250.00	.00
5200_120	Other Personnel Services Shift Differential	64.70	117.49	150.00	50.81	50.00
5200_130	Other Personnel Services Allowance Taxable	425.00	500.00	500.00	425.00	500.00
5400_100	Employee Benefits FICA	5,255.61	5,176.54	5,760.00	3,899.99	579.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,051.00	2,051.00	61.00
	Personnel Services Totals	$72,771.45	$81,540.94	$83,105.00	$59,665.96	$8,215.00
	General Operating					
6025	Furnishings	1,006.30	.00	.00	.00	.00
6200	Medical Fees And Supplies	.00	280.96	500.00	.00	75.00
6208	Special Supplies	1,430.80	1,291.79	1,500.00	.00	1,200.00
6300_170	Repair & Maintenance Buildings	747.76	494.89	1,000.00	439.83	175.00
6400_125	Utilities Telecommunications	333.99	258.95	500.00	263.11	75.00
6500_118	Professional and Consultant Svs Contractual Services	62,782.48	72,954.61	80,000.00	68,062.50	62,400.00
6530_100	Rentals Property	10,280.00	102,392.00	173,313.00	172,710.00	36,645.00
	General Operating Totals	$76,581.33	$177,673.20	$256,813.00	$241,475.44	$100,570.00
	Program **249 - O.N.E. Center** Totals	$149,352.78	$259,214.14	$339,918.00	$301,141.40	$108,785.00
	Program **255 - Leddy Arena**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	366,303.45	458,002.22	478,253.00	334,839.17	385,230.00
5000_115	Salaries and Wages Seasonal/Temporary	81,310.93	79,850.23	80,000.00	61,328.79	85,000.00
5100	Overtime	27,077.28	15,868.08	20,000.00	25,428.15	17,000.00
5200_115	Other Personnel Services Other Compensation	10,614.67	10,652.15	12,000.00	8,006.66	11,000.00
5200_116	Other Personnel Services Longevity Pay	832.50	500.00	500.00	250.00	500.00
5200_120	Other Personnel Services Shift Differential	3,909.14	5,581.38	5,500.00	4,067.28	5,700.00
5200_130	Other Personnel Services Allowance Taxable	3,539.57	4,050.00	4,125.00	4,026.84	4,125.00
5400_100	Employee Benefits FICA	35,524.51	41,665.93	45,929.00	31,751.45	38,904.00
5400_120	Employee Benefits Workers Compensation	.00	.00	14,033.00	14,033.00	14,417.00
	Personnel Services Totals	$529,112.05	$616,169.99	$660,340.00	$483,731.34	$561,876.00
	General Operating					
6200	Medical Fees And Supplies	492.83	224.82	800.00	500.00	400.00
6203	Dues/Subscriptions	250.00	345.00	500.00	440.00	500.00
6206	Custodian Supplies	911.36	622.64	1,200.00	678.21	1,000.00
6208	Special Supplies	8,227.33	5,821.80	5,000.00	2,200.16	5,000.00
6212_115	Fuel Propane	.00	68.80	800.00	800.00	700.00
6214	Clothing And Uniforms	.00	.00	300.00	.00	.00
6216	Oil & Grease & Antifreeze	1,859.55	2,000.00	1,800.00	.00	2,000.00
6300_170	Repair & Maintenance Buildings	10,755.44	10,430.94	15,000.00	9,237.55	12,000.00
6325	Items For Resale	(2,931.33)	1,297.64	1,000.00	.00	1,000.00
6400_100	Utilities Electricity	103,930.44	112,948.62	122,000.00	116,477.40	124,000.00
6400_105	Utilities Gas	38,480.43	36,033.01	40,000.00	36,226.96	38,000.00
6400_115	Utilities Water/Wastewater	19,231.92	10,114.84	20,425.00	18,844.60	20,000.00
6400_125	Utilities Telecommunications	2,068.24	1,100.43	1,700.00	1,110.39	1,200.00
6500_118	Professional and Consultant Svs Contractual Services	421.00	10,200.00	13,000.00	12,988.00	10,000.00
6600	Maintenance Contracts	.00	.00	25,000.00	21,665.14	25,000.00
6625	Equipment Maintenance Repairs	19,911.32	21,783.65	19,500.00	17,522.35	20,000.00
6700_105	Travel & Training Special Training	.00	725.00	.00	.00	.00
6700_115	Travel & Training Mileage	197.87	118.93	300.00	181.16	200.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6800_140	Fees for Services Hospitality Expense	.00	51.62	.00	.00	.00
7200_115	Capital Leases Equipment	835.93	539.47	2,526.00	423.39	462.00
7303	Regulatory and Bank Fees	55.30	.00	.00	.00	.00
	General Operating Totals	$204,697.63	$214,427.21	$270,851.00	$239,295.31	$261,462.00
	Program **255 - Leddy Arena** Totals	$733,809.68	$830,597.20	$931,191.00	$723,026.65	$823,338.00
	Program **259 - Miller Center**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	2,840.62	3,918.00	.00	3,548.99	.00
5000_110	Salaries and Wages Regular Part Time	21,914.10	23,703.32	27,099.00	18,619.95	33,873.00
5000_115	Salaries and Wages Seasonal/Temporary	19,325.03	17,657.39	17,000.00	6,924.33	17,000.00
5100	Overtime	217.30	236.22	300.00	88.22	300.00
5200_106	Other Personnel Services Staffing	1,405.55	467.17	1,500.00	1,465.17	1,500.00
5200_115	Other Personnel Services Other Compensation	711.36	1,410.90	1,000.00	800.79	1,500.00
5200_120	Other Personnel Services Shift Differential	1,085.28	1,136.24	1,000.00	1,003.68	1,200.00
5200_130	Other Personnel Services Allowance Taxable	212.50	212.50	213.00	212.50	213.00
5400_100	Employee Benefits FICA	2,503.00	3,000.21	3,681.00	1,849.98	4,252.00
5400_120	Employee Benefits Workers Compensation	.00	.00	908.00	908.00	1,560.00
	Personnel Services Totals	$50,214.74	$51,741.95	$52,701.00	$35,421.61	$61,398.00
	General Operating					
6200	Medical Fees And Supplies	425.60	336.27	600.00	339.98	400.00
6206	Custodian Supplies	245.88	775.19	1,000.00	500.00	800.00
6208	Special Supplies	1,129.07	1,833.60	2,000.00	954.23	2,000.00
6300_170	Repair & Maintenance Buildings	3,326.93	4,011.38	5,000.00	2,359.42	4,000.00
6400_100	Utilities Electricity	15,749.24	16,166.17	17,000.00	12,344.30	17,000.00
6400_105	Utilities Gas	10,675.28	10,052.96	12,000.00	10,008.01	11,000.00
6400_115	Utilities Water/Wastewater	2,985.15	2,823.97	3,225.00	3,142.21	3,400.00
6400_125	Utilities Telecommunications	336.34	260.86	300.00	264.79	300.00
6500_118	Professional and Consultant Svs Contractual Services	9,184.60	6,783.13	6,300.00	5,286.20	7,000.00
6625	Equipment Maintenance Repairs	467.86	1,503.60	3,000.00	987.19	2,000.00
6700_115	Travel & Training Mileage	.00	163.35	200.00	153.52	300.00
	General Operating Totals	$44,525.95	$44,710.48	$50,625.00	$36,339.85	$48,200.00
	Program **259 - Miller Center** Totals	$94,740.69	$96,452.43	$103,326.00	$71,761.46	$109,598.00
	Division **103 - Rec Facilities** Totals	$977,903.15	$1,186,263.77	$1,374,435.00	$1,095,929.51	$1,041,721.00
	Department **23 - Parks and Recreation** Totals	$8,581,902.21	$9,734,889.20	$10,980,227.00	$8,809,884.05	$10,448,190.00
	Department **27 - Burlington City Arts**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	510,325.38	496,998.59	580,146.00	324,251.31	631,489.00
5000_115	Salaries and Wages Seasonal/Temporary	.00	8,837.63	12,000.00	8,267.63	20,000.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	.00	.00	(59,040.00)
5100	Overtime	103.26	2,607.19	1,500.00	367.12	1,545.00
5200_115	Other Personnel Services Other Compensation	1,250.00	2,050.00	2,800.00	200.00	2,884.00
5200_120	Other Personnel Services Shift Differential	2.55	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	779.17	1,373.05	2,760.00	501.92	2,843.00
5400_100	Employee Benefits FICA	36,798.98	37,157.59	44,921.00	23,958.79	50,395.00
5400_115	Employee Benefits Retirement B	102,307.00	110,533.00	139,122.00	139,122.00	129,318.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_120	Employee Benefits Workers Compensation	46,218.00	38,083.56	19,463.00	19,463.00	18,871.00
5400_125	Employee Benefits Health Insurance	196,489.00	239,380.00	274,272.00	274,272.00	303,277.00
5400_130	Employee Benefits Dental Insurance	12,076.00	14,201.00	16,760.00	16,760.00	13,364.00
5400_135	Employee Benefits Life Insurance	3,336.00	3,268.00	3,211.00	3,211.00	2,753.00
5400_145	Employee Benefits Employee Parking	2,660.00	3,080.00	.00	3,360.00	3,080.00
5400_150	Employee Benefits Recognition	180.82	766.00	.00	.00	2,546.00
	Personnel Services Totals	$912,526.16	$958,335.61	$1,096,955.00	$813,734.77	$1,123,325.00
	Capital Equipment					
9500_170	Capital Outlay Building Improvements	500,000.00	.00	.00	.00	.00
	Capital Equipment Totals	$500,000.00	$0.00	$0.00	$0.00	$0.00
	General Operating					
6000	Office Supplies	4,708.16	4,224.51	5,000.00	2,761.75	5,000.00
6005	Postage	2,910.23	3,897.39	4,000.00	3,914.83	4,000.00
6010	Computer Equipment	48.36	1,226.25	300.00	.00	300.00
6017	Computer Licensing and Maint.	.00	37.44	.00	.00	.00
6025	Furnishings	1,008.00	1,501.69	.00	.00	.00
6200	Medical Fees And Supplies	970.74	274.11	1,000.00	975.00	500.00
6202	Printing/Copying/Paper Mgt	52,588.50	68,694.18	23,000.00	23,308.34	23,000.00
6203	Dues/Subscriptions	1,096.08	1,333.47	1,500.00	59.84	1,500.00
6208	Special Supplies	4,504.65	4,633.36	5,000.00	3,560.19	5,000.00
6327	Customer Credits & Refunds	225.00	.00	500.00	439.00	500.00
6350	Legal Notice & Advertising	107,556.60	123,458.89	100,000.00	84,486.43	92,000.00
6400_100	Utilities Electricity	12,000.00	11,000.00	12,000.00	12,000.00	12,000.00
6400_125	Utilities Telecommunications	6,515.29	5,983.87	6,800.00	5,832.00	6,000.00
6400_127	Utilities Cellular Communications	2,131.15	2,904.90	2,255.00	1,923.79	3,300.00
6500_118	Professional and Consultant Svs Contractual Services	13,360.00	18,212.28	17,000.00	13,205.78	15,000.00
6700_100	Travel & Training Education	152.66	125.36	.00	.00	1,000.00
6700_105	Travel & Training Special Training	.00	200.00	.00	.00	.00
6700_110	Travel & Training Travel Expense	427.07	769.22	.00	.00	1,000.00
6800_140	Fees for Services Hospitality Expense	65.53	140.94	500.00	.00	500.00
7000	Bad Debt Expense	.00	480.00	.00	833.66	.00
7200_115	Capital Leases Equipment	2,164.82	1,271.12	2,200.00	896.72	978.00
7303	Regulatory and Bank Fees	.00	2.50	.00	.00	.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	.00	.00	.00	72.05	.00
	General Operating Totals	$212,432.84	$250,371.48	$181,055.00	$154,269.38	$171,578.00
	Program **000 - Administration** Totals	$1,624,959.00	$1,208,707.09	$1,278,010.00	$968,004.15	$1,294,903.00
	Division **000 - Admin** Totals	$1,624,959.00	$1,208,707.09	$1,278,010.00	$968,004.15	$1,294,903.00
	Division **175 - BCA Center**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	221,470.15	263,011.21	274,258.00	173,002.39	219,030.00
5000_115	Salaries and Wages Seasonal/Temporary	72,918.57	93,081.19	68,412.00	43,993.56	50,000.00
5100	Overtime	3,270.91	2,653.44	4,000.00	1,324.06	4,120.00
5200_106	Other Personnel Services Staffing	1,764.00	142.45	.00	.00	.00
5200_115	Other Personnel Services Other Compensation	894.63	800.00	1,600.00	800.00	1,648.00
5200_116	Other Personnel Services Longevity Pay	.00	250.00	500.00	.00	500.00
5200_120	Other Personnel Services Shift Differential	26.25	11.27	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	850.00	2,236.50	2,852.00	1,343.26	2,938.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_100	Employee Benefits FICA	22,138.23	26,747.13	28,161.00	16,433.51	21,285.00
5400_120	Employee Benefits Workers Compensation	.00	.00	8,979.00	8,979.00	9,629.00
5400_150	Employee Benefits Recognition	68.83	.00	.00	.00	.00
	Personnel Services Totals	$323,401.57	$388,933.19	$388,762.00	$245,875.78	$309,150.00
	General Operating					
6005	Postage	.00	.00	.00	9.29	.00
6007	Shipping and Moving	4,345.70	17,689.30	12,700.00	8,338.32	12,000.00
6010	Computer Equipment	247.05	94.99	500.00	114.99	500.00
6203	Dues/Subscriptions	604.01	1,059.99	1,500.00	820.92	1,500.00
6208	Special Supplies	10,585.69	17,443.91	11,500.00	7,637.19	11,500.00
6212	Fuel	.00	.00	650.00	248.68	650.00
6294	Donations	899.99	.00	.00	.00	.00
6500_103	Professional and Consultant Svs Security Contracts	.00	.00	1,000.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	21,901.70	15,896.93	29,250.00	29,572.52	15,000.00
6510_100	Artist Services non-salaried compensation	47,341.09	42,800.00	44,000.00	41,700.00	42,000.00
6510_110	Artist Services commissions	13,050.00	18,000.00	18,000.00	18,000.00	18,000.00
6510_120	Artist Services consignments	39,958.50	28,119.89	86,900.00	85,264.37	36,000.00
6510_130	Artist Services reimbursements	2,167.59	1,837.85	2,900.00	2,376.19	2,500.00
6530_125	Rentals Vehicle	.00	.00	500.00	.00	500.00
6700_110	Travel & Training Travel Expense	2,497.72	3,632.99	6,500.00	2,306.56	6,500.00
6800_140	Fees for Services Hospitality Expense	10,355.06	3,647.37	7,500.00	5,271.86	7,500.00
7303_100	Regulatory and Bank Fees Gateway/Third Party Processing	565.23	516.97	1,000.00	37.63	500.00
	General Operating Totals	$154,519.33	$150,740.19	$224,400.00	$201,698.52	$154,650.00
	Regional Programs					
7730	Scholarships	1,690.00	6,475.00	10,500.00	8,470.00	10,500.00
	Regional Programs Totals	$1,690.00	$6,475.00	$10,500.00	$8,470.00	$10,500.00
	Division **175 - BCA Center** Totals	$479,610.90	$546,148.38	$623,662.00	$456,044.30	$474,300.00
	Division **176 - Arts Education**					
	Program **056 - Clay Studio**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	87.50	.00	.00	.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	722.94	.00	.00	.00	.00
5400_100	Employee Benefits FICA	641.76	.00	.00	.00	.00
	Personnel Services Totals	$1,452.20	$0.00	$0.00	$0.00	$0.00
	Program **056 - Clay Studio** Totals	$1,452.20	$0.00	$0.00	$0.00	$0.00
	Program **058 - Visual Arts**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	257,291.03	272,645.22	144,838.00	203,896.10	161,563.00
5000_110	Salaries and Wages Regular Part Time	.00	.00	135,638.00	.00	140,034.00
5000_115	Salaries and Wages Seasonal/Temporary	177,531.27	179,340.54	179,500.00	123,300.81	184,885.00
5100	Overtime	125.35	188.80	.00	237.14	.00
5200_106	Other Personnel Services Staffing	1,716.29	4,438.39	3,000.00	5,261.62	3,090.00
5200_115	Other Personnel Services Other Compensation	1,737.42	1,794.39	2,500.00	1,518.51	2,575.00
5200_116	Other Personnel Services Longevity Pay	.00	.00	178.00	.00	114.00
5200_120	Other Personnel Services Shift Differential	40.85	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	3,931.00	3,031.16	4,000.00	2,498.43	4,120.00
5400_100	Employee Benefits FICA	33,188.03	34,194.66	35,929.00	24,984.49	37,973.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5400_120	Employee Benefits Workers Compensation	.00	.00	9,448.00	9,448.00	14,091.00
	Personnel Services Totals	$475,561.24	$495,633.16	$515,031.00	$371,145.10	$548,445.00
	General Operating					
6203	Dues/Subscriptions	2,387.98	2,387.98	2,500.00	2,316.30	2,500.00
6208	Special Supplies	51,893.01	52,408.99	56,000.00	55,126.66	56,000.00
6300	Repair & Maintenance	.00	226.00	.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	5,971.54	5,691.07	5,000.00	2,083.00	5,000.00
7000	Bad Debt Expense	.00	.00	.00	287.04	.00
7303	Regulatory and Bank Fees	11,472.27	8,519.52	7,500.00	7,300.81	8,500.00
	General Operating Totals	$71,724.80	$69,233.56	$71,000.00	$67,113.81	$72,000.00
	Regional Programs					
7730	Scholarships	55,000.00	67,500.00	75,000.00	66,471.00	75,000.00
	Regional Programs Totals	$55,000.00	$67,500.00	$75,000.00	$66,471.00	$75,000.00
	Program **058 - Visual Arts** Totals	$602,286.04	$632,366.72	$661,031.00	$504,729.91	$695,445.00
	Division **176 - Arts Education** Totals	$603,738.24	$632,366.72	$661,031.00	$504,729.91	$695,445.00
	Division **177 - Festivals/Events**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	190,359.80	208,825.48	217,204.00	149,665.36	156,188.00
5000_115	Salaries and Wages Seasonal/Temporary	41,679.91	55,806.56	43,500.00	35,593.18	43,500.00
5100	Overtime	5,841.83	12,766.71	8,000.00	6,368.68	8,240.00
5200_110	Other Personnel Services On-Call	600.00	672.00	900.00	360.00	927.00
5200_115	Other Personnel Services Other Compensation	750.00	600.00	1,300.00	950.00	1,339.00
5200_120	Other Personnel Services Shift Differential	35.66	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	1,849.96	1,849.96	2,852.00	1,362.47	2,938.00
5400_100	Employee Benefits FICA	17,919.09	20,423.55	20,942.00	14,721.39	16,305.00
5400_120	Employee Benefits Workers Compensation	.00	.00	7,147.00	7,147.00	5,436.00
5400_150	Employee Benefits Recognition	153.50	.00	.00	25.00	.00
	Personnel Services Totals	$259,189.75	$300,944.26	$301,845.00	$216,193.08	$234,873.00
	Capital Equipment					
6211	Specialized Equipment	12,670.14	22,405.35	6,253.00	6,251.38	11,200.00
	Capital Equipment Totals	$12,670.14	$22,405.35	$6,253.00	$6,251.38	$11,200.00
	General Operating					
6007	Shipping and Moving	.00	.00	.00	136.43	.00
6203	Dues/Subscriptions	27.72	560.06	1,025.00	2,266.99	600.00
6208	Special Supplies	12,202.01	72,648.72	11,500.00	9,688.05	10,000.00
6212	Fuel	.00	114.96	200.00	14.97	200.00
6500_103	Professional and Consultant Svs Security Contracts	.00	18,231.68	35,000.00	35,434.97	14,000.00
6500_118	Professional and Consultant Svs Contractual Services	182,172.81	285,610.28	184,535.00	173,080.67	82,000.00
6510_100	Artist Services non-salaried compensation	191,640.00	194,625.00	162,430.00	149,752.00	107,400.00
6510_130	Artist Services reimbursements	2,846.42	2,927.26	2,000.00	2,000.00	3,000.00
6530_125	Rentals Vehicle	727.64	1,599.27	2,545.00	1,208.50	2,000.00
6700_140	Travel & Training Airfare	1,576.15	.00	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	22,051.29	20,143.21	19,200.00	19,347.04	7,200.00
	General Operating Totals	$413,244.04	$596,460.44	$418,435.00	$392,929.62	$226,400.00
	Division **177 - Festivals/Events** Totals	$685,103.93	$919,810.05	$726,533.00	$615,374.08	$472,473.00
	Division **178 - Public Art**					
	Personnel Services					

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
5000_100	Salaries and Wages Regular, Full Time	59,774.40	59,641.29	72,475.00	51,527.81	76,032.00
5400_100	Employee Benefits FICA	4,325.59	4,229.01	5,544.00	3,701.03	5,816.00
5400_120	Employee Benefits Workers Compensation	.00	.00	2,429.00	2,429.00	2,202.00
	Personnel Services Totals	$64,099.99	$63,870.30	$80,448.00	$57,657.84	$84,050.00
	General Operating					
6208	Special Supplies	3,411.20	894.84	4,000.00	737.14	5,465.00
6212	Fuel	.00	7.50	.00	.00	.00
6300	Repair & Maintenance	.00	.00	5,000.00	.00	5,000.00
6500_118	Professional and Consultant Svs Contractual Services	25,800.00	26,050.00	10,000.00	5,340.00	11,200.00
6510_100	Artist Services non-salaried compensation	.00	.00	.00	.00	10,500.00
6510_110	Artist Services commissions	7,650.00	.00	.00	.00	.00
6800_140	Fees for Services Hospitality Expense	226.10	.00	.00	.00	2,825.00
	General Operating Totals	$37,087.30	$26,952.34	$19,000.00	$6,077.14	$34,990.00
	Division **178 - Public Art** Totals	$101,187.29	$90,822.64	$99,448.00	$63,734.98	$119,040.00
	Division **179 - BCA Grant**					
	General Operating					
6510_100	Artist Services non-salaried compensation	28,263.26	21,086.09	55,000.00	54,328.00	.00
	General Operating Totals	$28,263.26	$21,086.09	$55,000.00	$54,328.00	$0.00
	Division **179 - BCA Grant** Totals	$28,263.26	$21,086.09	$55,000.00	$54,328.00	$0.00
	Department **27 - Burlington City Arts** Totals	$3,522,862.62	$3,418,940.97	$3,443,684.00	$2,662,215.42	$3,056,161.00
	Department **38 - CEDO General Fund**					
	Division **000 - Admin**					
	Program **000 - Administration**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	476,555.20	596,264.38	610,153.00	441,264.14	.00
5000_110	Salaries and Wages Regular Part Time	.00	.00	4,840.00	3,928.84	.00
5000_115	Salaries and Wages Seasonal/Temporary	323.64	.00	18,646.00	18,509.25	.00
5100	Overtime	722.76	2,756.30	557.00	8,255.88	.00
5200_110	Other Personnel Services On-Call	.00	.00	.00	360.00	.00
5200_115	Other Personnel Services Other Compensation	1,236.44	1,213.64	3,020.00	3,145.71	.00
5200_116	Other Personnel Services Longevity Pay	.00	432.57	217.00	(250.00)	.00
5200_120	Other Personnel Services Shift Differential	.00	.00	.00	4.27	.00
5200_130	Other Personnel Services Allowance Taxable	2,955.74	4,690.75	1,755.00	2,929.56	.00
5400_100	Employee Benefits FICA	35,696.87	44,076.07	48,894.00	34,909.31	.00
5400_115	Employee Benefits Retirement B	37,755.67	62,607.03	60,182.00	5,576.05	.00
5400_120	Employee Benefits Workers Compensation	18,544.16	6,382.00	8,876.00	7,410.45	.00
5400_125	Employee Benefits Health Insurance	67,837.28	97,717.25	120,434.00	84,070.22	.00
5400_130	Employee Benefits Dental Insurance	4,489.13	5,713.08	6,342.00	4,386.95	.00
5400_135	Employee Benefits Life Insurance	1,456.21	1,296.35	1,251.00	987.64	.00
5400_145	Employee Benefits Employee Parking	940.08	1,442.29	350.00	1,182.98	.00
5400_150	Employee Benefits Recognition	1,333.52	1,624.26	1,000.00	829.50	.00
	Personnel Services Totals	$649,846.70	$826,215.97	$886,517.00	$617,500.75	$0.00
	General Operating					
6000	Office Supplies	1,140.50	2,029.24	2,060.00	1,263.38	.00
6005	Postage	21.17	69.98	250.00	7.46	.00
6010	Computer Equipment	.00	31.84	215.00	214.63	.00
6025	Furnishings	.00	.00	700.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6200_105	Medical Fees And Supplies Medical Exams	351.00	354.00	300.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	10.79	1,500.00	18.95	.00
6203	Dues/Subscriptions	1,653.00	1,447.32	2,967.00	1,211.56	.00
6208	Special Supplies	1,353.31	421.40	2,305.00	.00	.00
6246	Outreach	.00	111.96	609.00	109.44	.00
6350	Legal Notice & Advertising	.00	.00	600.00	345.00	.00
6400_115	Utilities Water/Wastewater	944.76	1,060.37	820.00	968.88	.00
6400_125	Utilities Telecommunications	1,062.16	816.14	2,090.00	956.43	.00
6400_127	Utilities Cellular Communications	2,568.42	2,184.64	3,150.00	2,819.97	.00
6500_112	Professional and Consultant Svs Audits - Melanson	5,400.00	4,500.00	5,000.00	7,000.00	.00
6500_118	Professional and Consultant Svs Contractual Services	25,316.77	3,786.03	26,000.00	17,981.47	.00
6700_100	Travel & Training Education	1,628.00	190.00	500.00	.00	.00
6700_105	Travel & Training Special Training	652.66	.00	700.00	.00	.00
6700_110	Travel & Training Travel Expense	715.26	37.45	3,052.00	1,920.70	.00
6700_115	Travel & Training Mileage	75.00	.00	200.00	39.20	.00
6700_140	Travel & Training Airfare	.00	.00	1,000.00	450.45	.00
6800_140	Fees for Services Hospitality Expense	366.34	177.60	395.00	389.19	.00
7002	Interest Expense	.00	.00	642.00	81.31	.00
7200_115	Capital Leases Equipment	2,039.94	1,142.91	1,972.00	564.53	.00
7702	Program Delivery - Other	12,270.00	5.14	.00	.00	.00
	General Operating Totals	$57,558.29	$18,376.81	$57,027.00	$36,342.55	$0.00
	Interfund					
7900_136	Interfund Transfer To CJC	121,541.00	121,542.00	121,542.00	121,541.00	.00
	Interfund Totals	$121,541.00	$121,542.00	$121,542.00	$121,541.00	$0.00
	Program **000 - Administration** Totals	$828,945.99	$966,134.78	$1,065,086.00	$775,384.30	$0.00
	Program **301 - Neighborhood Projects**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	73,823.67	68,428.48	8,018.00	8,010.30	.00
5000_110	Salaries and Wages Regular Part Time	.00	.00	36,795.00	9,936.16	.00
5000_115	Salaries and Wages Seasonal/Temporary	23,496.20	15,828.72	3,885.00	3,885.00	.00
5000_900	Salaries and Wages Attrition/reorganization	.00	.00	(45,088.00)	.00	.00
5100	Overtime	.00	.00	.00	112.25	.00
5200_115	Other Personnel Services Other Compensation	184.00	500.00	420.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	165.51	.00
5400_100	Employee Benefits FICA	7,173.59	6,348.54	3,758.00	1,563.48	.00
5400_115	Employee Benefits Retirement B	4,762.70	7,064.00	490.00	360.99	.00
5400_120	Employee Benefits Workers Compensation	2,647.20	872.00	1,288.00	1,073.30	.00
5400_125	Employee Benefits Health Insurance	18,131.32	19,545.37	512.00	2,880.55	.00
5400_130	Employee Benefits Dental Insurance	912.49	902.29	23.00	127.20	.00
5400_135	Employee Benefits Life Insurance	170.85	135.18	8.00	42.76	.00
5400_145	Employee Benefits Employee Parking	412.12	193.68	.00	.00	.00
	Personnel Services Totals	$131,714.14	$119,818.26	$10,109.00	$28,157.50	$0.00
	General Operating					
6000	Office Supplies	.00	.00	60.00	.00	.00
6005	Postage	.60	.00	50.00	.00	.00
6200_105	Medical Fees And Supplies Medical Exams	115.00	.00	.00	.00	.00
6202	Printing/Copying/Paper Mgt	.00	.00	550.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
6203	Dues/Subscriptions	19.22	.00	2,000.00	.00	.00
6244	NPA Support	15,207.21	19,399.26	24,000.00	12,035.38	.00
6246	Outreach	7,830.47	11,737.08	19,600.00	5,356.88	.00
6400_127	Utilities Cellular Communications	932.44	298.56	1,000.00	.00	.00
6500_118	Professional and Consultant Svs Contractual Services	.00	.00	5,000.00	4,920.51	.00
6500_148	Professional and Consultant Svs Interpreter Services	.00	.00	1,000.00	.00	.00
6800_140	Fees for Services Hospitality Expense	.00	.00	400.00	249.14	.00
7702	Program Delivery - Other	1,845.00	.00	.00	.00	.00
	General Operating Totals	$25,949.94	$31,434.90	$53,660.00	$22,561.91	$0.00
	Program **301 - Neighborhood Projects** Totals	$157,664.08	$151,253.16	$63,769.00	$50,719.41	$0.00
	Program **380 - Business Support**					
	Personnel Services					
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	315.30	.00
5400_100	Employee Benefits FICA	.00	.00	.00	24.11	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$339.41	$0.00
	Program **380 - Business Support** Totals	$0.00	$0.00	$0.00	$339.41	$0.00
	Program **385 - RRC**					
	Personnel Services					
5000_100	Salaries and Wages Regular, Full Time	61,414.99	353.51	.00	165.00	.00
5000_115	Salaries and Wages Seasonal/Temporary	63,458.84	69,833.40	87,360.00	55,612.50	.00
5200_115	Other Personnel Services Other Compensation	416.00	.00	.00	.00	.00
5200_130	Other Personnel Services Allowance Taxable	425.00	.00	.00	.00	.00
5400_100	Employee Benefits FICA	9,370.15	5,218.59	6,683.00	4,267.00	.00
5400_115	Employee Benefits Retirement B	5,054.42	.00	.00	.00	.00
5400_120	Employee Benefits Workers Compensation	4,630.68	742.00	.00	.00	.00
5400_125	Employee Benefits Health Insurance	9,084.52	.00	.00	.00	.00
5400_130	Employee Benefits Dental Insurance	457.23	.00	.00	.00	.00
5400_135	Employee Benefits Life Insurance	188.99	(9.08)	.00	.00	.00
5400_145	Employee Benefits Employee Parking	32.30	9.08	.00	.00	.00
	Personnel Services Totals	$154,533.12	$76,147.50	$94,043.00	$60,044.50	$0.00
	General Operating					
6000	Office Supplies	.00	.00	800.00	.00	.00
6010	Computer Equipment	.00	276.06	.00	.00	.00
6015	Computer Software	.00	.00	1,000.00	.00	.00
6203	Dues/Subscriptions	59.21	.00	348.00	.00	.00
6208	Special Supplies	136.95	263.05	.00	.00	.00
6246	Outreach	8,692.61	3,072.96	2,500.00	521.72	.00
6400_125	Utilities Telecommunications	2,559.93	2,352.99	.00	219.01	.00
6400_127	Utilities Cellular Communications	543.82	630.17	.00	141.55	.00
6500_148	Professional and Consultant Svs Interpreter Services	49,827.21	38,614.04	43,807.00	35,588.10	.00
6800_140	Fees for Services Hospitality Expense	.00	67.25	.00	.00	.00
7702	Program Delivery - Other	.00	3,100.82	.00	375.00	.00
	General Operating Totals	$61,819.73	$48,377.34	$48,455.00	$36,845.38	$0.00
	Program **385 - RRC** Totals	$216,352.85	$124,524.84	$142,498.00	$96,889.88	$0.00
	Division **000 - Admin** Totals	$1,202,962.92	$1,241,912.78	$1,271,353.00	$923,333.00	$0.00
	Department **38 - CEDO General Fund** Totals	$1,202,962.92	$1,241,912.78	$1,271,353.00	$923,333.00	$0.00
	EXPENSE TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
	Fund **101 - General Fund** Totals					
	REVENUE TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
	EXPENSE TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00
	Fund **101 - General Fund** Totals	($588,791.15)	($2,122,069.43)	$80,384.00	$2,829,428.62	$0.00
	Net Grand Totals					
	REVENUE GRAND TOTALS	$92,060,261.16	$95,921,153.97	$108,591,993.00	$89,905,915.31	$106,583,526.00
	EXPENSE GRAND TOTALS	$92,649,052.31	$98,043,223.40	$108,511,609.00	$87,076,486.69	$106,583,526.00
	Net Grand Totals	($588,791.15)	($2,122,069.43)	$80,384.00	$2,829,428.62	$0.00

CITY OF BURLINGTON

ORDINANCE _____
Sponsor:
Public Hearing Dates: _____
_____
First reading: _____
Referred to: _____
Rules suspended and placed in all stages of passage:

In the Year Two Thousand Twenty-Five

An Ordinance in Relation to
GROSS RECEIPTS TAX

It is hereby Ordained by the City Council of the City of Burlington as follows:

That Chapter 21, Offenses and Miscellaneous Provisions, of the Code of Ordinances of the City of Burlington be and hereby is amended by amending Sec. 31, thereof to read as follows:

Paragraph (I), as written.

(II) TAXES IMPOSED:

(A) Restaurant Tax: There is hereby imposed a business occupation tax upon all persons engaged in the restaurant business of whatever name or character in the City of Burlington. The tax imposed shall be at the rate of two (2) percent of the gross receipts from taxable business, as defined herein, done per monthly period in accordance with the provisions of this section.

Subparagraphs (B) to (F), as written.

(G) Temporary Tax Rate: Notwithstanding any other provision of this section, for the fiscal year commencing on July 1, 2024, and ending on ~~June 30~~August 31, 2025, the restaurant, amusements, and admissions taxes on gross receipts set forth in subsections (A), (D), and (E) of this section shall be increased from two (2) percent of gross receipts to two and one-half (2.5) percent. Commencing September~~July~~ 1, 2025, said tax rates shall again be set at two (2) percent.

Paragraphs (III) to (XV), as written.

* Material stricken out deleted.
** Material underlined added.

CITY OF BURLINGTON

ORDINANCE _____
Sponsor: Clerk-Treasurer
Public Hearing Dates: _____
_____
First reading: _____
Referred to: _____
Rules suspended and placed in all

In the Year Two Thousand Twenty-Five

An Ordinance in Relation to
stages of passage:
GROSS RECEIPTS TAX

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Paragraph (I), as written.

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Subparagraphs (B) to (F), as written.

~~(G) Temporary Tax Rate: Notwithstanding any other provision of this section, for the fiscal year commencing on July 1, 2024, and ending on June 30, 2025, the restaurant, amusements, and admissions taxes on gross receipts set forth in subsections (A), (D), and (E) of this section shall be increased from two (2) percent of gross receipts to two and one-half (2.5) percent. Commencing July 1, 2025, said tax rates shall again be set at two (2) percent.~~

Paragraphs (III) to (XV), as written.

* Material stricken out deleted.
** Material underlined added.

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CITY OF BURLINGTON, VERMONT
OFFICE OF
THE CITY ATTORNEY
AND
CORPORATION COUNSEL

MEMORANDUM

To: Board of Finance; City Council

From: Erik Ramakrishnan, A.C.A.

Date: June 2, 2025

Re: Gross Receipts Ordinance

In 2024, the City Council approved an ordinance increasing gross receipts tax permanently for hotels to 4-percent and temporarily for restaurants to 2.5-percent. The temporary increase for restaurants is set to sunset on July 1, 2025. The Administration's proposed budget assumes making the increase for restaurants permanent. The proposed ordinance is sponsored by the Clerk-Treasurer's Office and would accomplish the foregoing purpose.

On May 14, 2025, the Ordinance Committee voted to request that the City Council vote to suspend the rules and to refer this item to the Board of Finance instead of the Ordinance Committee. This is both for scheduling reasons and because taxation is within the Board of Finance's competence. On May 19, 2025, the City Council accepted this recommendation.

Board of Finance Motion: To recommend approval of the ordinance re gross receipts tax.

City Council Motion: To waive and approve the second reading of the proposed ordinance re gross receipts.

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status, crime victim status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at (802) 540-2505.

Meals Gross Receipts

Currently charged at 11.5%

9% goes to the State + 2.5% to the City

- For example, a $3 cup of coffee
  - 2% = $.06
  - 2.5% = $.075 (less than a cent!)
  - 9% = $.27
- On a $20 sandwich, chips and a drink
  - 2% = $.40
  - 2.5% = $.50 (two quarters)
  - 9% = $1.80

Meals Gross Receipts

- On a $100 fancy meal / night on the town
  - 2% = $2.00
  - 2.5% = $2.50
  - 9% = $9.00
  - Total = $111.50

- Comparison of another municipality within VT – 1% local meals tax
  - $100 fancy meal
  - 1% = $1.00
  - 9% = $9.00
  - Total = $110.00

Regional Programs

Wednesday, May 28, 2025

FY25 Highlights

- Mayor Mulvaney-Stanak outlined three administrative priorities: Community Safety, Safe and Affordable Housing, and Climate

  - We began work to align Regional Programs funding with three priorities in FY25 and continued that process during the drafting of FY26 budget

  - In addition, the FY26 allocations reflect this year's budget pressures and the need to prioritize further, including with a significant increase in funding to Howard Center Street Outreach

Cost Savings for FY26

- Some programs will not be receiving funds in 2026 due to ongoing budgetary challenges facing the City and need to prioritize
    - This is also an attempt to standardize allocation for Regional Program recipients
- Some programs are no longer running, like Sara Holbrook which last year was budgeted for $5,880.00 and this year is budgeted for $0.00
- Sister Cities will be receiving $1,000.00 per year instead of $2,000.00
- **Net reductions = $36,228.00**
    - **Overall reductions in other programs = $207,728**

Regional Programs funded in FY25 that will no longer be funded in FY26

Regional Program	FY25	FY26
Visiting Nurse Association	$121,250.00	$0.00
Senior Cable TV Assistance	$1,500.00	$0.00
Generator	$7,350.00	$0.00
Local Motion	$4,410.00	$0.00
Burlington Concert Band	$4,900.00	$0.00
American Red Cross	$2,450.00	$0.00
Seaba – Art Hop	$4,900.00	$0.00
Hands – Senior Holiday Dinner	$1,500.00	$0.00
Sara Holbrook	$5,580.00	$0.00
VTIFF	$12,740.00	$0.00
Vermont City Marathon	$4,900.00	$0.00
JUMP	$1,500.00	$0.00

Regional Programs that will see a decrease in funding from FY25 to FY26

Regional Program	FY25	FY26
Sister Cities - Other	$2,000.00	$1,000.00
Sister Cities – Puerto Cabezas	$2,000.00	$1,000.00
Sister Cities – Bethlehem/Arad	$2,000.00	$1,000.00
Sister Cities - Yaroslavl	$2,000.00	$1,000.00
Sister Cities - Honfleur	$2,000.00	$1,000.00
Sister Cities - Kuyalnick	$2,000.00	$1,000.00
Sister Cities – Thies East	$2,000.00	$1,000.00

Regional Programs that will remain funded FY25 to FY26

Regional Program	FY25	FY26
Winooski Valley Park District	$133,682.00	$135,887.00
GBIC	$19,600.00	$20,000.00
Chamber of Commerce	$2,156.00	$2,200.00
VLCT	$56,260.00	$63,850.00
CCRPC	$53,350.00	$56,000.00
CATMA	$9,555.00	$16,250.00
Steps to End Domestic Violence	$14,000.00	$14,000.00
HOPE Works (Rape Crisis Center)	$10,000.00	$10,000.00
Boys and Girls Club	$5,580.00	$6,000.00
King Street Center	$5,580.00	$6,000.00
Heineberg Senior Center	$85,360.00	$85,360.00

Regional Programs that will see an increase in funding from FY25 to FY26

Regional Program	FY25	FY26
Howard Center Street Outreach	$77,500.00	$249,000.00

Expenses

- FY25
  - FY25 Budgeted = $2,927,276.00
  - FY25 Actual = $2,143,727 YTD as of April 30th

- FY26 = $671,547
  - A sizeable amount--over $2 million, for GMT, County Tax, and payment for Boards and Commissions--is being moved into the non-departmental category because they are not Regional Programs

  - Regional Programs Budget has a net reduction of $36,228

Threats and Opportunities

- Threat: There are some organizations and programs that will not be receiving funds from City of Burlington due to ongoing budgetary challenges and our need to prioritize around administration priorities, namely community safety
- Opportunity: FY26 funding for Howard Center Street Outreach is $249,000, a $171,500 increase
- Opportunity: Creating clear process for funding Regional Programs and moving funding into departments or categories that make more sense (e.g., Payment for Boards and Commissions being moved into non-departmental category)

Summary

- Regional Programs Budget has a net reduction of $36,228
- GMT, County Tax, and payment for Boards and Commissions have been moved from Regional Programs into a more appropriate category
- Howard Center Street Outreach will see more funding in FY26 to help the City address community safety challenges, like mental health crises and the ability to provide and administer resources
  - An MOU will be attached to this funding

Question and Discussion

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
Fund **101 - General Fund**						
REVENUE						
Department **01 - Regional Programs**						
Division **000 - Admin**						
Miscellaneous						
4535	Misc Rev	.00	.00	.00	92,980.00	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Division **000 - Admin** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	Department **01 - Regional Programs** Totals	$0.00	$0.00	$0.00	$92,980.00	$0.00
	REVENUE TOTALS	$0.00	$0.00	$0.00	$92,980.00	$0.00
EXPENSE						
Department **01 - Regional Programs**						
Division **000 - Admin**						
Personnel Services						
5000_115	Salaries and Wages Seasonal/Temporary	(2,580.00)	(16,423.00)	.00	(21,545.02)	.00
5400_100	Employee Benefits FICA	(411.15)	(1,256.41)	.00	(1,648.31)	.00
	Personnel Services Totals	($2,991.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
General Operating						
7825	Board and Commission Compensation	1,300.00	.00	.00	.00	.00
	General Operating Totals	$1,300.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Admin** Totals	($1,691.15)	($17,679.41)	$0.00	($23,193.33)	$0.00
Division **001 - Regional Programs**						
General Operating						
7650_370	Regional Programs Expanded Mental Health	22,439.00	.00	.00	.00	.00
7650_385	Regional Programs Indigenous People's Study	50,000.00	.00	.00	.00	.00
7709	Accessiblity Committee	1,228.68	5,744.28	5,000.00	4,000.00	.00
7825	Board and Commission Compensation	50,900.00	43,700.00	54,000.00	39,750.00	.00
	General Operating Totals	$124,567.68	$49,444.28	$59,000.00	$43,750.00	$0.00
Regional Programs						
7600_100	Regional Services GMT	1,660,845.00	1,852,861.00	1,928,561.00	1,928,561.00	.00
7600_105	Regional Services WINOOSKI VALLEY PARK DIST	122,248.00	127,316.00	133,682.00	129,573.00	135,887.00
7600_110	Regional Services County Tax	222,567.00	229,554.00	231,940.00	231,940.00	.00
7600_115	Regional Services Visiting Nurse Association	125,000.00	125,000.00	121,250.00	121,250.00	.00
7600_120	Regional Services G B I C	20,000.00	20,000.00	19,600.00	.00	20,000.00
7600_125	Regional Services Senior Cable TV Assistance	1,284.00	1,048.00	1,500.00	924.00	.00
7600_330	Regional Services Howard Center Street Outreach	155,000.00	77,500.00	77,500.00	.00	249,000.00
7610_130	Sister Cities OTHER	.00	.00	2,000.00	.00	1,000.00
7610_140	Sister Cities Puerto Cabezas	2,000.00	2,000.00	2,000.00	.00	1,000.00
7610_145	Sister Cities Bethlehem/Ard	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_150	Sister Cities Yaroslavl	2,000.00	.00	2,000.00	.00	1,000.00
7610_155	Sister Cities Honfleur	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_165	Sister Cities Kuyalnick	.00	.00	2,000.00	.00	1,000.00
7610_170	Sister Cities Thies-East	.00	.00	2,000.00	2,000.00	1,000.00
7650_165	Regional Programs Generator	.00	7,500.00	7,350.00	.00	.00
7650_170	Regional Programs Local Motion - Bike Ferry	4,500.00	4,500.00	4,410.00	.00	.00

Budget Worksheet Report

Budget Year 2026

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2026 Department Requested
7650_185	Regional Programs Steps to End Domestic Violence	14,000.00	14,000.00	14,000.00	.00	14,000.00
7650_190	Regional Programs Hope Works	10,000.00	10,000.00	10,000.00	.00	10,000.00
7650_195	Regional Programs Burlington Concert Band	5,000.00	5,000.00	4,900.00	5,000.00	.00
7650_210	Regional Programs Chamber Of Commerce	2,050.00	2,110.00	2,156.00	2,156.00	2,200.00
7650_215	Regional Programs Martin Luther King Day	8,500.00	8,500.00	.00	.00	.00
7650_220	Regional Programs Special Projects -Emerging Needs	12,090.08	250.00	.00	.00	.00
7650_225	Regional Programs Highlight	19,998.14	19,999.17	.00	.00	.00
7650_230	Regional Programs American Red Cross	2,000.00	.00	2,450.00	.00	.00
7650_235	Regional Programs Seaba-Art Hop	.00	5,000.00	4,900.00	4,900.00	.00
7650_240	Regional Programs Hands - Senior Holiday Dinner	1,500.00	1,500.00	1,500.00	.00	.00
7650_255	Regional Programs VT & Natl League Of City	57,894.00	60,156.00	56,260.00	61,980.00	63,850.00
7650_260	Regional Programs Chitenden City Reg Plan Comm	54,827.00	54,410.00	53,350.00	55,384.00	56,000.00
7650_270	Regional Programs Sara Holbrook	6,000.00	6,000.00	5,880.00	5,000.00	.00
7650_275	Regional Programs Boys And Girls Club	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_280	Regional Programs King Street Center	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_295	Regional Programs Us Conference Of Mayors	5,475.90	3,663.50	.00	.00	.00
7650_300	Regional Programs Jazz Fest Commitment	20,000.00	7,500.00	.00	.00	.00
7650_305	Regional Programs Turning Point Center	17,950.00	17,950.00	.00	.00	.00
7650_310	Regional Programs CATMA	16,250.00	13,000.00	9,555.00	13,000.00	16,250.00
7650_315	Regional Programs VT Interntional Film Festival	13,000.00	13,000.00	12,740.00	12,740.00	.00
7650_320	Regional Programs Arts	8,750.00	61,250.00	.00	.00	.00
7650_325	Regional Programs Heineberg Sr Ctr	88,000.00	88,000.00	85,360.00	85,360.00	85,360.00
7650_340	Regional Programs ANEW	110,000.00	.00	.00	.00	.00
7650_360	Regional Programs Vermont City Marathon	5,000.00	5,000.00	4,900.00	.00	.00
7650_365	Regional Programs JUMP	1,500.00	1,500.00	1,500.00	.00	.00
	Regional Programs Totals	$2,811,229.12	$2,861,067.67	$2,821,004.00	$2,663,768.00	$671,547.00
Interfund						
7900_138	Interfund Transfer Champlain Sr Center	45,000.00	47,271.00	47,272.00	47,272.00	.00
	Interfund Totals	$45,000.00	$47,271.00	$47,272.00	$47,272.00	$0.00
	Division **001 - Regional Programs** Totals	$2,980,796.80	$2,957,782.95	$2,927,276.00	$2,754,790.00	$671,547.00
	Department **01 - Regional Programs** Totals	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	EXPENSE TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Fund **101 - General Fund** Totals					
	REVENUE TOTALS	$0.00	$0.00	$0.00	$92,980.00	$0.00
	EXPENSE TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Fund **101 - General Fund** Totals	($2,979,105.65)	($2,940,103.54)	($2,927,276.00)	($2,638,616.67)	($671,547.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	$0.00	$0.00	$0.00	$92,980.00	$0.00
	EXPENSE GRAND TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Net Grand Totals	($2,979,105.65)	($2,940,103.54)	($2,927,276.00)	($2,638,616.67)	($671,547.00)

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7600_120	Regional Services G B I C	20,000.00	20,000.00	19,600.00	.00	20,000.00
7600_125	Regional Services Senior Cable TV Assistance	1,284.00	1,048.00	1,500.00	924.00	.00
7600_330	Regional Services Howard Center Street Outreach	155,000.00	77,500.00	77,500.00	.00	249,000.00
7610_130	Sister Cities OTHER	.00	.00	2,000.00	.00	1,000.00
7610_140	Sister Cities Puerto Cabezas	2,000.00	2,000.00	2,000.00	.00	1,000.00
7610_145	Sister Cities Bethlehem/Ard	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_150	Sister Cities Yaroslavl	2,000.00	.00	2,000.00	.00	1,000.00
7610_155	Sister Cities Honfleur	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
7610_165	Sister Cities Kuyalnick	.00	.00	2,000.00	.00	1,000.00
7610_170	Sister Cities Thies-East	.00	.00	2,000.00	2,000.00	1,000.00
7650_165	Regional Programs Generator	.00	7,500.00	7,350.00	.00	.00
7650_170	Regional Programs Local Motion - Bike Ferry	4,500.00	4,500.00	4,410.00	.00	.00
7650_185	Regional Programs Steps to End Domestic Violence	14,000.00	14,000.00	14,000.00	.00	14,000.00

Budget Worksheet Report

Budget Year 2026

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7650_190	Regional Programs Hope Works	10,000.00	10,000.00	10,000.00	.00	10,000.00
7650_195	Regional Programs Burlington Concert Band	5,000.00	5,000.00	4,900.00	5,000.00	.00
7650_210	Regional Programs Chamber Of Commerce	2,050.00	2,110.00	2,156.00	2,156.00	2,200.00
7650_215	Regional Programs Martin Luther King Day	8,500.00	8,500.00	.00	.00	.00
7650_220	Regional Programs Special Projects -Emerging Needs	12,090.08	250.00	.00	.00	.00
7650_225	Regional Programs Highlight	19,998.14	19,999.17	.00	.00	.00
7650_230	Regional Programs American Red Cross	2,000.00	.00	2,450.00	.00	.00
7650_235	Regional Programs Seaba-Art Hop	.00	5,000.00	4,900.00	4,900.00	.00
7650_240	Regional Programs Hands - Senior Holiday Dinner	1,500.00	1,500.00	1,500.00	.00	.00
7650_255	Regional Programs VT & Natl League Of City	57,894.00	60,156.00	56,260.00	61,980.00	63,850.00
7650_260	Regional Programs Chitenden City Reg Plan Comm	54,827.00	54,410.00	53,350.00	55,384.00	56,000.00
7650_270	Regional Programs Sara Holbrook	6,000.00	6,000.00	5,880.00	5,000.00	.00
7650_275	Regional Programs Boys And Girls Club	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_280	Regional Programs King Street Center	6,000.00	6,000.00	5,880.00	.00	6,000.00
7650_295	Regional Programs Us Conference Of Mayors	5,475.90	3,663.50	.00	.00	.00
7650_300	Regional Programs Jazz Fest Commitment	20,000.00	7,500.00	.00	.00	.00
7650_305	Regional Programs Turning Point Center	17,950.00	17,950.00	.00	.00	.00
7650_310	Regional Programs CATMA	16,250.00	13,000.00	9,555.00	13,000.00	16,250.00
7650_315	Regional Programs VT Interntional Film Festival	13,000.00	13,000.00	12,740.00	12,740.00	.00
7650_320	Regional Programs Arts	8,750.00	61,250.00	.00	.00	.00
7650_325	Regional Programs Heineberg Sr Ctr	88,000.00	88,000.00	85,360.00	85,360.00	85,360.00
7650_340	Regional Programs ANEW	110,000.00	.00	.00	.00	.00
7650_360	Regional Programs Vermont City Marathon	5,000.00	5,000.00	4,900.00	.00	.00
7650_365	Regional Programs JUMP	1,500.00	1,500.00	1,500.00	.00	.00
	Regional Programs Totals	$2,811,229.12	$2,861,067.67	$2,821,004.00	$2,663,768.00	$671,547.00
Interfund						
7900_138	Interfund Transfer Champlain Sr Center	45,000.00	47,271.00	47,272.00	47,272.00	.00
	Interfund Totals	$45,000.00	$47,271.00	$47,272.00	$47,272.00	$0.00
	Division **001 - Regional Programs** Totals	$2,980,796.80	$2,957,782.95	$2,927,276.00	$2,754,790.00	$671,547.00
	Department **01 - Regional Programs** Totals	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	EXPENSE TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Fund **101 - General Fund** Totals					
	REVENUE TOTALS	$0.00	$0.00	$0.00	$92,980.00	$0.00
	EXPENSE TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Fund **101 - General Fund** Totals	($2,979,105.65)	($2,940,103.54)	($2,927,276.00)	($2,638,616.67)	($671,547.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	$0.00	$0.00	$0.00	$92,980.00	$0.00
	EXPENSE GRAND TOTALS	$2,979,105.65	$2,940,103.54	$2,927,276.00	$2,731,596.67	$671,547.00
	Net Grand Totals	($2,979,105.65)	($2,940,103.54)	($2,927,276.00)	($2,638,616.67)	($671,547.00)

MEMORANDUM

Date: June 2, 2025
To: Board of Finance

From: Christian Berry, Interim Director of Racial Equity, Inclusion, and Belonging
CC: Katherine Schad, Chief Administrative Officer

Re: **Africa Day Celebration 2025 and Sponsorship Agreements for REIB Empowerment Fund Awardees FY25**

Request

The Office of Racial Equity, Inclusion, and Belonging (REIB) requests approval and authorization to execute 21 grant agreements totaling $39,645 with 21 organizations, pending review by the City Attorney's Office. REIB also requests retroactive approval to award 3 agreements totaling $2,800 to Unlikely Riders, Burlington Trolley Tours, and Community Resilience Organizations from the $42,917 previously approved to spend on Empowerment Fund Grants on December 9, 2024. These three organizations were awarded funding after some initially approved recipients declined or were unable to accept the grant.

Background

1. Africa Day is an annual celebration recognizing the founding of the Organization of African Unity (now the African Union) and honoring the rich cultural, historical, and societal contributions of people of African descent. The Burlington Africa Day Celebration brings together community members from across Vermont to celebrate African heritage through music, food, dance, and dialogue. This year's theme, "Building Sustainable Development with Africa," emphasizes global partnership, cultural exchange, and inclusive growth. Vermont Family Inc., would serve as the fiscal sponsor of the Burlington and Thies Sister City partnership who is managing the event.
1. The Empowerment Fund was first established with ARPA funding to support local disenfranchised communities and respond to the COVID crisis and by the General Fund in FY25. These grants feature a low-barrier application, requirements, and reporting, aiming to empower directly organizations and individuals serving Burlington. The

Empowerment Fund grant committee, using a rubric approved as to form by the REIB City Council Committee and the City Attorney's Office, selected the following organizations and individuals for funding in FY25, pending BOF approval:

All Heart Inspirations
To support "Hey Sis, You Good?" a storytelling retreat for Black women and femmes focused on care, healing, and community through affinity-based spaces. ($2,000)

Black Sacred Soul
To support three months of studio rent, marketing, and sewing classes to expand Black Sacred Soul, a culturally rooted clothing brand. ($1,670)

Burlington Trolley Tours
To support the purchase of a banner and neon sign for a BIPOC-owned sightseeing and transportation company. The business offers inclusive, narrated trolley tours and seasonal rides that highlight Burlington's landmarks while fostering local partnerships and employment opportunities for BIPOC residents. ($800)

Champlain Housing Trust
To provide interpreted post-purchase homeowner education workshops for BIPOC and CALD households. This initiative will fund two key classes (energy saving and home maintenance) using live interpreters and multilingual materials to ensure sustainable homeownership and equity in housing. The grant also supports food, space rental, and long-term access through recorded versions of the workshops. ($2,000)

The CoCo Bar
To launch the CoCo Bar Community Wellness Initiative, using coconuts to bring culturally relevant food offerings to local markets, build cross-cultural engagement, and increase BIPOC representation at community events. Funds will cover marketing services, bookkeeping support, and storage infrastructure. ($2,000)

Community Health Centers
To expand CHC's culturally responsive diabetes education program by funding interpreters, childcare, transportation, and culturally appropriate nutrition and self-care materials. ($2,000)

Community Resilience Organizations
To support check-in pay for participants in the Burlington Yoga Equity Project (BYEP), which provides BIPOC-centered yoga and mindfulness classes. BYEP aims to reduce barriers to wellness by offering affinity-based spaces, modest class stipends, and community healing opportunities rooted in equity and accessibility. ($1,000)

Erin Baker
To sustain a sliding scale mental health therapy program for clients of the global majority in Burlington. As a clinician of color with deep community ties, Baker serves 70% BIPOC clients, most of whom use her reduced fee structure. The grant will support 40 hours of therapy to ensure culturally responsive, affordable care. ($2,000)

Golden Love Home Care LLC
To establish and equip a new office space serving African community members with culturally grounded home care services. ($2,000)

Haji Driving Academy
To provide driving instruction for youth from AALV, supporting mobility, education, and independence for BIPOC youth. ($2,000)

Howard Center
To support wellness offerings, cross-identity programming, and a keynote address for Howard Center's People of the Global Majority (PGM) staff. The grant will enhance staff well-being, reduce isolation, and deepen community connection and racial justice consciousness across the agency. ($2,000)

Jeh Kulu Dance and Drum Theater
To support rehearsal space and artist stipends for reviving Jeh Kulu's multigenerational West African dance and drum company. Funds will enable studio time and pay for musical and artistic direction leading up to the 31st Annual West African Dance and Drum Festival at Contois Auditorium. ($2,000)

Jilib Jiblets
To support repairs and equipment upgrades for the Jilib Jiblets food cart, a year-round, BIPOC-owned street food business on Church Street. The grant will cover trailer repairs, a push dolly for transportation, and a new fryer to keep serving Somali-inspired street food and community energy to downtown Burlington. ($2,000)

Country Roads Jamaican Flair
To purchase essential business equipment, including a commercial beverage display cooler, wireless color printer, and touchscreen laptop. These items will support daily operations and customer service at Jacqueline's Jamaican woman-owned catering and events business located on Church Street. ($2,000)

Joy Riders VT
To provide free BIPOC-centered roller discos and skate classes at Leddy Park, hiring BIPOC DJs and artists, and funding community arts installations. ($1,975)

Maiz Vargas Sandoval
To support artist fees for Sambatucata and Ray Vega as part of the Latin American Connection Festival celebrating Latino culture during Hispanic Heritage Month in City Hall Park. ($2,000)

Omega Jade Enterprises LLC
To relaunch the Black Artist Market, including vendor support for Art Hop, BTV Winter Market sessions, flyers, and insurance. ($2,000)

Trinidadian Cuisine LLC
To support Church Street Marketplace rent and catering equipment to grow a newly launched food business serving culturally relevant meals. ($2,000)

Unlikely Riders
To support winter programming, gear, and events that make outdoor sports more accessible to BIPOC Vermonters. Unlikely Riders reduces financial and systemic barriers to participation in skiing, snowboarding, and mountain biking while fostering leadership, community, and belonging in outdoor recreation spaces. ($1,000)

Vermont Council on World Affairs (VCWA)
To support the participation of two BIPOC individuals in the 2025–2026 Global Leadership Program (GLP), a nine-month initiative that builds leadership, diplomacy, and cross-cultural communication skills. This funding helps reduce financial barriers and expand access to international engagement opportunities. ($2,000)

Vermont Professionals of Color Network (VT PoC)
To support two “Co-work and Chill” events in Burlington: affinity-based co-working gatherings designed to foster connection, community, and professional development among BIPOC professionals. Funds will help cover venue rental, hospitality, outreach, and facilitated engagement. The events create space for remote workers to network, share resources, and build meaningful relationships. ($2,000)

Vermont Racial Justice Alliance
To support the Wellness Working Group’s short-term capacity building for outreach, materials, and operational support promoting wellness for ADOS and BIPOC communities. ($2,000)

Yalla Eats
To support event participation, equipment purchase, and website development for Yalla Eats, a Burlington-based BIPOC-owned catering startup serving culturally relevant meals. Funds will cover summer event booth fees, tents, grills, tables, and marketing/website costs. ($2,000)

Funding for Project

The Empowerment Fund grants total **$39,645** and are included in the REIB's FY25 Empowerment Fund GL. The Empowerment fund grants requiring retroactive approval total $2,800 and are included in the REIB's FY25 Empowerment Fund GL. The Africa day sponsorship grant totals $2,000 and is included in the REIB FY25 Community Celebrations GL.

Department Contact

If you have any questions, please contact Christian Berry, Interim Director of Racial Equity, Inclusion, and Belonging, at cberry@burlingtonvt.gov.

Motions

1. To approve and authorize the Interim Director of the Racial Equity, Inclusion, and Belonging Office and the Chief Administrative Officer to issue the following 20 grant agreements totaling **$39,645** from the Empowerment Fund GL, and to execute grant agreements memorializing the same, subject to review by the City Attorney's Office:

- All Heart Inspirations – $2,000
- Black Sacred Soul – $1,670
- Champlain Housing Trust – $2,000
- The CoCo Bar – $2,000
- Community Health Centers – $2,000
- Erin Baker – $2,000
- Golden Love Home Care LLC – $2,000
- Haji Driving Academy – $2,000
- Howard Center – $2,000
- Jeh Kulu Dance and Drum Theater – $2,000
- Jilib Jiblets – $2,000
- Country Roads Jamaican Flair – $2,000
- Joy Riders VT – $1,975
- Maiz Vargas Sandoval – $2,000
- Omega Jade Enterprises LLC – $2,000
- Trinidadian Cuisine LLC – $2,000
- Vermont Council on World Affairs – $2,000
- Vermont Professionals of Color Network – $2,000
- Vermont Racial Justice Alliance – $2,000
- Yalla Eats – $2,000

2. To retroactively approve three grant agreements totaling **$2,800** from the previously authorized December 9, 2024 allocation of $42,917 from the Empowerment Fund GL, awarded to the following organizations who were next in line after some original grantees declined funding:

- Unlikely Riders – $1,000
- Burlington Trolley Tours – $800
- Community Resilience Organizations – $1,000

3. To approve and authorize a sponsorship grant in the amount of **$2,000** to Vermont Family Inc., fiscal sponsor of the Africa Day Celebration, from the Community Celebrations GL, and to execute the agreement memorializing the same, subject to review by the City Attorney's Office.

Total authorized expenditures: $44,445

- **$39,645** from the Empowerment Fund GL
- $2,800 retroactive from the Empowerment Fund GL
- $2,000 from the Community Celebrations GL

MEMORANDUM

Date: June 2, 2025
To: Board of Finance

From: Christian Berry, Interim Director of Racial Equity, Inclusion, and Belonging
CC: Katherine Schad, Chief Administrative Officer

Re: **Africa Day Celebration 2025 and Sponsorship Agreements for REIB Empowerment Fund Awardees FY25**

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3. To approve and authorize a sponsorship grant in the amount of **$2,000** to Vermont Family Inc., fiscal sponsor of the Africa Day Celebration, from the Community Celebrations GL, and to execute the agreement memorializing the same, subject to review by the City Attorney's Office.

Total authorized expenditures: $42,470

- $37,670 from the Empowerment Fund GL
- $2,800 retroactive from the Empowerment Fund GL
- $2,000 from the Community Celebrations GL

Board of Finance and City Council Submission Checklist

Version: April 2025

Department: REIB Submitter: Katie Greene

Title/Subject: Africa Day Celebration 2025 and Sponsorship Agreements for REIB Empowerment Fund Awardees FY25

Approval Requested:		Meeting Date:
☒	Board of Finance	6/2/2025
☐	City Council	Click or tap to enter a date.
☐	Both BOF and Council	Click or tap to enter a date.

Instructions

1. This form must be completed by the person submitting the materials.
2. This form must be sent with the final submission of materials in advance of the meeting.
3. Do not indicate that a sign-off was received until it has actually been obtained.
4. Commission reports and presentations do not need to be reviewed by the CAO or Attorneys.
5. Name the reviewing Attorney or HR Manager in the Note column.

Signoff Needed	Received?	Approval Date	Note
Department Head	Yes	5/21/2025	Christian Berry
Mayor's Office	Yes	5/28/2025	Erin Jacobsen
Board/Commission	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office for memo and contracts or legal documents	Yes	5/23/2025	Emmett Wood
City Attorney's Office for memo and motion(s) or resolution(s)	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CAO for budget, financing, and memo	Yes	5/23/2025	Katherine Schad
Human Resources, if personnel action or policy	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if IT-related	Choose an item.	Click or tap to enter a date.	Click or tap here to enter text.

OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000
Fax (802) 865-7014
TTY (802) 865-7142

MEMORANDUM

TO: Board of Finance and City Council

FROM: Darlene Bayko, Assistant Director of Finance

DATE: June 2 and 16, 2025

RE: Approval to Execute Master Lease

Overview

On May 6, 2025, the City of Burlington sent out a Request for Proposals ("RFP") to solicit proposals from qualified firms to enter into a capital lease agreement (the "Lease") in the amount of $1,524,188 for the financing of various fleet and equipment which were approved August 12, 2024 by the Board of Finance and City Council. As the motion for that fleet purchase said at the time, financing would be determined by the Clerk/Treasurer's Office "at a rate not to exceed 5% and a term of up to 7 years." We now are bringing to the Council those financing terms.

The City determined that the leased assets had a useful life of seven years and the finance term may not exceed the useful life of such asset. The terms of the financing are summarized and are shown in Appendix A attached.

A complete detailed list of proposed Fleet to be leased is shown in Appendix B is attached. Please note that the lease payments will be covered under Water Resources, Airport and Fire.

RFP Process

The RFP was posted to the City's website, and we sent emails to several reputable leasing companies across the United States. The City received bids as required by the May 23, 2025 deadline from the following firms: Bank Funding, LLC, JP Morgan Chase Bank, NA, M&T Bank, First American, and Key Government Finance.

As shown in Appendix A (Attached), we received five bids that were deemed responsive: the lowest bid was $1,734,012 from Key Government Finance followed by First American $1,743,793, BankFunding, LLC 1,744,834, M&T Bank 1,747,744, and J.P. Morgan Chase for $1,764,320.

Recommendation

We recommend awarding the contract to the lowest bidder, Key Government Finance.

MOTION:

Board of Finance:

To approve and recommend that the City Council authorize Katherine Schad, Chief Administrative Officer, or designee to execute a Tax-Exempt Lease Purchase with Key Government Finance for the amount $1,524,188 with an annual payment of $247,716 to be paid out of Water Resources, Airport and Fire Budgets within the approved Fiscal year 2025 Budgets subject to review by the City Attorney's Office; and to authorize Katherine Schad to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby.

City Council:

To approve and authorize Katherine Schad, Chief Administrative Officer, or designee to execute a Tax-Exempt Lease Purchase with Key Government Finance for the amount of $1,524,188 with an annual payment of $247,716 to be paid out of Water Resources, Airport and Fire Budgets within the approved Fiscal Year 2025 Budgets subject to review by the City Attorney's Office; and to authorize Katherine Schad to take such further actions and execute such further instruments approved as to form by the City Attorney's Office as may be necessary or convenient to effectuate the transactions contemplated hereby.

Appendix A
City of Burlington, Vermont
Capital Lease Financing
RFP Summary 2025

	J.P. Morgan	M&T Bank	BankFunding, LLC	First American	Key Government Finance
Financed Amount	**$1,524,188**	**$1,524,188**	**$1,524,188**	**$1,524,188**	**$1,524,188**
Term	7 years	7 years	7 years	7 years	7 years
Interest Rate	4.69%	4.336%	4.32%	4.30%	4.11%
Total Cost	**$1,764,320**	**$1,747,744**	**$1,744,834**	**$1,743,793**	**$1,734,012**
Payments	Fourteen (14) payments of $126,022.88, payable semi-annually, first payment due 6/23/2025	Fourteen (14) payments of $124,838.83, payable semi-annually, first payment due 6/23/2025	Fourteen (14) leval payments of $124,630.98 payment semi-annual, first payment 6/23/2025	Fourteen (14) payments of $124,556.64, payable semi-annually, first payment due 6/23/2025	Fourteen (14) payments of $112,858.03, payable semi-annually, first payment due 6/23/2025
Prepayments	The Financing may be prepaid in whole, but not in part, prior to maturity on any payment date, with 30 days prior written notice.	Provided there no events of default and that the lease is current, Lessee may prepay all, but not less than all, of the lease on any lease payment date for an amount equal to 103% of the then remaining principal balance.	Lessee will have the option to prepay the remaining lease balance on any payment date after the first anniversary for 102% of the remaining balance.	May elect to prepay the lease at any time. The prepayment price shall be the sum of: i) the present value of all future payments to become due, discounted at 2%, and ii) the amount of the purchase option	This Facility may be prepaid in whole prior to the Maturity Date subject to a prepayment premium equal to a percentage of the outstanding principal as set forth: Yr1, 3%, Yr2, 2%, Yr3, 1%, Yr4, .50%, Remaining, 0%
Notes	The Interest Rate is based on current market rates as indicated by the 4 Year SOFR Interest Rate Swap ("Index Rate"), which was 3.688% as of May 22, 2025. Rate Calculation: (IR Swap * 79%) + Spread = All-In Rate. 4-Yr Swap = (3.688% * 79%) + 1.77648% = 4.69%	The Interest Rate is based on M&T Bank's seven (7) year Cost of Funds (COF) as of May 22, 2025. The Interest Rate will be held for a closing to take place on or before June 23, 2025. Thereafter, the final pricing may change based on fluctuations in Lessor's COF, closing date, tax rates, any changes in tax or other legislation that impacts Lessor's pricing.	To hold the Interest Rate through the date of funding into escrow, Lessee must notify Lessor that the Lessor is the apparent winner of the bid by May 30, 2025. If notification occurs by this date the Lessor will honor the quoted Lease Rate for a closing date of June 23, 2025.	Interest Rate is based on the average-life Swap Rates (referred to as the Index Rate) as of May 23, 2025 and may be adjusted proportionately for any change in the Index Rate prior to receiving notice of award. After receiving notice of the award, the rate will be locked for 30 days.	Interest Rate provided is based on KeyCorp's Cost of Funds Index ("Index") as of May 23, 2025. The rate is valid thru June 23, 2025. Should the Facility not close at that time then the final rate will be subject to Index.

Prepared by Darlene Bayko, Assistant Director of Finance

APPENDEX B

CITY OF BURLINGTON, VERMONT

FISCAL YEAR 2025 CAPITAL LEASE COST ESTIMATES

FY25					
WATER	WD10	2025	JOHN DEERE	75P	EXCAVATOR
WATER	WD06	2025	FORD	F550	PICK UP TRUCK
AIRPORT		2025	JOHM DEERE	844P	WHEEL LOADER
FIRE		2018	3M SCOTT		76 SELF-CONTAINED BREATHING APPARATUS
FY25 TOTAL					

$114,944.00	$114,944.00
$127,989.00	$127,989.00
$560,000.00	$560,000.00
$721,255.00	$721,255.00
	$1,524,188.00

Board of Finance and City Council Submission Checklist

Department: Clerk Treasurer Office Submitter: Darlene Bayko

Title/Subject: Fiscal Year 2025 Fleet Master Lease Approval

	Approval:	Meeting Date:
☒	Board of Finance	6/2/2025
☒	City Council	6/16/2025
☐	Concurrent	

This form must be completed by the person submitting the materials, and sent with the final submission. Please do not indicate that a signoff was received until it has actually been obtained.

Signoffs Received

Signoff Needed	Received	Date Received	Note
Department Head	Yes	5/28/2025	Katherine Schad
Mayor's Office informed and approved memo	Yes	5/29/2025	Erin Jacobsen
Board/Commission, if required	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office has approved contract and/or legal documents, -Identify attorney in note	N/A	Click or tap to enter a date.	Click or tap here to enter text.
City Attorney's Office has approved memo and motion(s) or resolution(s) -Identify attorney in note	Yes	5/28/2025	Erik Ramakrishnan
CAO has reviewed budget, financing, and memo	Yes	5/28/2025	Katherine Schad
Human Resources, if personnel action -Identify HR Manager in note	N/A	Click or tap to enter a date.	Click or tap here to enter text.
CIO, if an IT-related investment/purchase	N/A	Click or tap to enter a date.	Click or tap here to enter text.

Materials Included

	Included?	Note
Final Memo Attached?	Yes	Click or tap here to enter text.
Contract Attached, if applicable?	N/A	Click or tap here to enter text.
Additional Materials, if necessary	Yes	Appendix A
Draft Resolution or Motion?	N/A	Click or tap here to enter text.
If for submission to Council, are sponsors identified?	N/A	Click or tap here to enter text.