

Sara Silveria
Finance Director

Jorge O. Elorza
Mayor



Finance Department

MEMORANDUM

To: Joanne Ryan, Chairperson
Members of the Finance Committee

From: Lawrence J. Mancini, Chief Financial Officer
Sara Silveria, Finance Director

Date: September 30, 2022

Re: 5-Year Budget Projections

Pursuant to Ordinance No. 388, Chapter 2011-22, which requires the submission, by the Administration, of a 5-Year Budget Projection, we respectfully submit the revenue and expenditure projections for fiscal years 2024 through 2028.

It is important to note, that these projections are based upon current revenue trends, existing and pending labor contractual agreements and other municipal expenditures, where noted.

Using the FY 2023 budget as a foundation and based upon the revenue and expenditure assumptions discussed below, municipal revenues are projected to equal expenditures in year FY 2024, with municipal expenditures exceeding revenues in FY 2025 through FY 2028. FY2024 includes support from American Rescue Plan Act funds that prohibit the City from recognizing surpluses in years in which ARPA dollars are included in the budget.

The projected year end positions of the Municipal (General Fund) Budget are as follows: FY 2024 balanced, FY 2025 deficit \$23,708,451, FY 2026 deficit \$24,057,638, FY 2027 deficit \$24,569,590 and FY 2028 deficit \$25,612,927.

Below is a summary of the assumptions made to develop these out-year budget projections.

Municipal Budget Revenue Assumptions

Property Taxes:

Tax base growth year over year has been projected to be 2% in non-reval years, 4% in reval years, and includes the motor vehicle phase out under current State law. TSA revenue is based on TSA schedules. Back taxes are projected at a flat amount of \$8M. FY 2026 is a year in which the City will conduct a Statistical Revaluation in accordance with State Law. This revaluation brings potential growth in the City's tax base. The City will also see elimination of motor vehicle tax, instead receiving \$34M State excise reimbursement. The projection does not include, nor consider, changes to tax rates.

IN CITY COUNCIL
OCT 6 2022

READ
WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Jana L. Montano CLERK
ACTING

State Aid:

There are multiple components to State Aid & Grants which is comprised of: PILOT, School Debt Construction, Telephone tax, State Reimbursement Excise Tax, Distressed Cities Revenue, and Meals & Beverage tax.

For purposes of this projection, these revenues are based upon a combination of State Aid projections provided by RI Department of Municipal Affairs and other projections based upon current funding trends (PILOT), expected increase in business activity (Meals and Rooms Tax) and future School Debt Construction based upon new reimbursement of future planned school project borrowing.

The projected State Aid for FY 2024 is \$117,531,862, an increase of \$14,147,389 over the FY 2023 budget of \$103,384,473. This is primarily due to the anticipated increase in the State Motor Vehicle Excise phase-out payment of \$6,219,239, increase in PILOT payment of \$1,731,310 and an increase to School Debt Construction of \$7,172,132.

In FY 2025, there will be a decrease of \$4,464,203 for a new total of \$113,067,659 driven primarily by changes in School Debt Construction. In FY 2026 there is a decrease of \$1,050,402, and FY 2027 and FY 2028 will see increases of \$196,896 and \$195,151, respectively.

Fines and Forfeitures:

Fines and Forfeitures are projected to return to pre-pandemic level in FY 2024 at \$4.4M and are projected to be level through FY2028.

Interest Income:

Interest income is projected to be level at \$4.7M through FY 2028 and includes interest on overdue taxes and investment interest.

Departmental Revenues and Other Revenues:

Certain departmental revenues, including Bureau of Licenses, Public Safety and Parking Administration are projected to remain stable through FY 2028, with Parking revenues expected to return to pre-pandemic levels in FY 2024, at \$4,075,000.

Local PILOT agreements with colleges, universities and hospitals are level budgeted for purposes of this report as the City is in negotiations with its local institutions over current agreements, due to expire in FY 2023.

Transfers to General Fund:

Transfer from Fund 252 and Fund 256 (Police and Fire Details) will increase to pre-pandemic levels in FY 2024 and are budgeted at \$2,045,000 through FY 2028.

Transfer from Fund 283 (Rescue Runs) will remain level through FY 2028 at \$5,200,000.

Transfer from North Burial Ground is currently at \$260,000 and shall remain constant throughout Fiscal Years 2024- 2028.

Expenditure Assumptions

Salaries:

The L.I.U.N.A. Local 1033 currently has a 3 year contract expiring in FY 2025. Fiscal years 2024 and 2025 include increases of 2.75% and 3%, respectively, for Class A employees per contract. A 1% increase placeholder has been used for FY 2026- FY 2028, representing the period not covered by a contract agreement.

The Fraternal Order of Police Lodge contract expires on June 30, 2023. For FY24- FY28, a 1% increase placeholder has been used, representing the period not covered by a contract agreement.

The IAFF Local 799 contract currently has a five-year contract expiring on June 30, 2027 and is calling for wage increases of 4% in each year of the contract. A 1% increase placeholder has been included in FY 2028, representing the period not covered by a contract agreement.

Employee benefits:

For the purpose of this projection, annual increases in Active and Retiree medical costs are projected to increase by 2% per year for the entire five-year period.

The City's pension contribution is based upon the Segal July 1, 2020 actuarial valuation which includes the provision of the 2012 Funding Improvement Plan (FIP) submitted to the RI Department of Revenue.

Line items:

Departmental line items that are affected by the CPI-U are assumed to increase at the rate of 2.48%, 2.37%, 2.25%, 2.26%, and 2.30% for FY 2024- FY 2028, respectively.

Heat, Light and Power:

Heat, Light and Power reflect budget estimates provided by the City's Energy Manger and increase at the rate of CPI-U.

Respectfully Submitted,


Lawrence J. Mancini
Chief Financial Officer


Sara Silveria
Finance Director

CC:

Mayor Jorge O. Elorza
Nicole M. Pollock, Chief of Staff
Krystle D. Lindberg, Deputy Finance Director, City of Providence
James J. Lombardi III, Acting Chief of Staff, City Council
Gina Costa, Internal Auditor
Lance Cardillo, Deputy City Treasurer
Dante Bellini, Controller
David Peligian, Senior Auditor
Erin DelleFemine, Budget Analyst

FY2024-FY2028 FIVE-YEAR PLAN

BASED UPON ASSUMPTIONS AS OUTLINED IN ALL SCHEDULES

	Municipal (General Fund)					
	2023 Approved Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Projected Revenue - Municipal	\$ 568,339,683	\$ 569,721,980	\$ 562,364,192	\$ 569,397,642	\$ 577,832,666	\$ 585,053,957
Projected Expenditures - Municipal	\$ 568,339,683	\$ 569,721,980	\$ 586,072,643	\$ 593,455,280	\$ 602,402,256	\$ 610,666,885
Projected Budget Surplus (Deficit)	\$ -	\$ -	\$ (23,708,451)	\$ (24,057,638)	\$ (24,569,590)	\$ (25,612,927)

GENERAL FUND REVENUE	REVENUE SUMMARY					
	2023 Approved Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Taxes	\$ 377,101,605	\$ 380,372,318	\$ 389,369,007	\$ 397,545,579	\$ 405,783,707	\$ 412,809,846
State Aids & Grants	\$ 103,384,473	\$ 117,531,862	\$ 113,067,659	\$ 112,017,257	\$ 112,214,153	\$ 112,409,304
Fines & Forfeits	\$ 3,591,275	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Interest Income	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000
Departmental & Other Revenues	\$ 47,082,050	\$ 43,683,432	\$ 43,322,526	\$ 43,229,806	\$ 43,229,807	\$ 43,229,807
Transfers to General Fund	\$ 32,470,280	\$ 19,034,368	\$ 7,505,000	\$ 7,505,000	\$ 7,505,000	\$ 7,505,000
TOTAL REVENUES	\$ 568,339,683	\$ 569,721,980	\$ 562,364,192	\$ 569,397,642	\$ 577,832,666	\$ 585,053,957

GENERAL FUND EXPENSES	EXPENDITURE SUMMARY					
	2023 Approved Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
Total - Departmental Expenditures	\$ 207,164,803	\$ 199,815,632	\$ 211,697,376	\$ 215,054,884	\$ 220,409,356	\$ 224,937,042
Total - Non Departmental-General Fund	\$ 2,840,000	\$ 2,840,000	\$ 2,840,000	\$ 2,840,000	\$ 2,840,000	\$ 2,840,000
Heat Power & Light	\$ 5,878,659	\$ 6,024,652	\$ 6,167,683	\$ 6,314,110	\$ 6,457,051	\$ 6,605,397
Grants, Commissions & Misc.	\$ 6,344,750	\$ 6,344,750	\$ 6,344,750	\$ 6,344,750	\$ 6,344,750	\$ 6,344,750
Ceremonies	\$ 9,030	\$ 9,030	\$ 9,030	\$ 9,030	\$ 9,030	\$ 9,030
Debt Service Total	\$ 69,552,177	\$ 73,616,694	\$ 73,616,694	\$ 73,616,694	\$ 73,616,694	\$ 73,616,694
Workers Compensation	\$ 2,159,866	\$ 2,159,866	\$ 2,159,866	\$ 2,159,866	\$ 2,159,866	\$ 2,159,866
Employee Benefits :						
Pension	\$ 81,937,510	\$ 85,292,279	\$ 88,446,888	\$ 91,195,490	\$ 93,492,375	\$ 95,905,251
Medical Benefits - Active Members	\$ 21,804,009	\$ 22,240,089	\$ 22,684,891	\$ 23,138,589	\$ 23,601,361	\$ 24,073,388
Medical Benefits - Retirees	\$ 27,085,178	\$ 27,626,882	\$ 28,179,419	\$ 28,743,008	\$ 29,317,868	\$ 29,904,225
Other Employee Benefits	\$ 13,417,090	\$ 13,605,495	\$ 13,879,435	\$ 13,992,248	\$ 14,107,295	\$ 14,224,631
Total Employee Benefits	\$ 144,243,787	\$ 148,764,744	\$ 153,190,633	\$ 157,069,335	\$ 160,518,898	\$ 164,107,495
Rainy Day Fund	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
School Appropriation	\$ 130,046,611	\$ 130,046,611	\$ 130,046,611	\$ 130,046,611	\$ 130,046,611	\$ 130,046,611
Total General Fund Expenses	\$ 568,339,683	\$ 569,721,980	\$ 586,072,643	\$ 593,455,280	\$ 602,402,256	\$ 610,666,885
Total Surplus/(Deficit)	\$ -	\$ -	\$ (23,708,451)	\$ (24,057,638)	\$ (24,569,590)	\$ (25,612,927)

FY2024-FY2028 FIVE-YEAR PLAN

CITY - GENERAL FUND REVENUES

Taxes:

Property Taxes - Current

Tax Stabilization Agreements - Current

Back Taxes

Total Taxes

Total State Aid & Grants:

Payment in Lieu of Taxes (PILOT)

CORONAVIRUS RELIEF FUNDS

School Debt Construction

Telephone Tax

Federal Grants

State Reimbursement Excise Tax

Distressed Cities Revenue

Room Tax

Meals & Beverage Tax

Total State Aid & Grants:

Fines & Forfeits

Total Fines & Forfeits

Interest Income:

Interest on Overdue Taxes

Interest on Investments

Total Interest Income

Departmental & Other Revenues:

Arts, Culture, Film & Tourism

Building Administration

Building Board

Bureau of Licenses

City Clerk

City Collector

City Controller

City Tax Assessor

City Treasurer

Commissioner of Public Safety

Communications

Debt Service Credits

Emergency Mgmt / Homeland Sec.

Environmental Control

Fires

	2023 Approved Budget	Variance 2022 - 2023	2023-2024 Projected Budget	Variance 2023-2024	2024-2025 Projected Budget	Variance 2024-2025	2025-2026 Projected Budget	Variance 2025-2026	2026-2027 Projected Budget	Variance 2026-2027	2027-2028 Projected Budget	Variance 2027-2028
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Property Taxes - Current	\$ 354,442,038	\$ 11,368,436	\$ 355,655,709	\$ 1,213,671	\$ 362,768,824	\$ 7,113,114	\$ 377,279,576	\$ 14,510,753	\$ 384,825,168	\$ 7,545,592	\$ 392,521,671	\$ 7,696,503
Tax Stabilization Agreements - Current	\$ 14,659,567	\$ (121,093)	\$ 16,716,609	\$ 2,057,042	\$ 18,690,184	\$ 1,883,575	\$ 12,266,002	\$ (6,334,181)	\$ 12,958,539	\$ 692,536	\$ 12,288,175	\$ (670,364)
Back Taxes	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
Total Taxes	\$ 377,101,605	\$ 11,247,343	\$ 380,372,318	\$ 3,270,713	\$ 389,369,007	\$ 8,996,689	\$ 397,545,579	\$ 8,176,572	\$ 405,783,707	\$ 8,238,128	\$ 412,809,846	\$ 7,026,140

Total State Aid & Grants:												
Payment in Lieu of Taxes (PILOT)	\$ 34,041,052	\$ 13,187	\$ 35,772,362	\$ 1,731,310	\$ 35,772,362	\$ -	\$ 35,772,362	\$ -	\$ 35,772,362	\$ -	\$ 35,772,362	\$ -
CORONAVIRUS RELIEF FUNDS	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Debt Construction	\$ 22,854,864	\$ (405,850)	\$ 30,026,996	\$ 7,172,132	\$ 25,378,898	\$ (4,648,098)	\$ 24,140,922	\$ (1,237,976)	\$ 24,146,493	\$ 5,571	\$ 24,146,493	\$ -
Telephone Tax	\$ 2,137,706	\$ (97,108)	\$ 2,234,814	\$ 97,108	\$ 2,234,814	\$ -	\$ 2,234,814	\$ -	\$ 2,234,814	\$ -	\$ 2,234,814	\$ -
Federal Grants	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ (1,500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Reimbursement Excise Tax	\$ 27,912,357	\$ 3,017,800	\$ 34,131,596	\$ 6,219,239	\$ 34,131,596	\$ -	\$ 34,131,596	\$ -	\$ 34,131,596	\$ -	\$ 34,131,596	\$ -
Distressed Cities Revenue	\$ 6,171,331	\$ 905,956	\$ 6,171,331	\$ -	\$ 6,171,331	\$ 45,845	\$ 6,171,331	\$ 46,762	\$ 6,171,331	\$ 47,697	\$ 6,171,331	\$ 48,631
Room Tax	\$ 2,000,000	\$ 1,222,423	\$ 2,292,257	\$ 292,257	\$ 2,384,102	\$ 89,845	\$ 2,384,102	\$ 89,845	\$ 2,432,562	\$ 48,462	\$ 2,481,213	\$ 48,651
Meals & Beverage Tax	\$ 6,767,163	\$ 1,176,063	\$ 6,902,506	\$ 135,343	\$ 7,040,556	\$ 138,050	\$ 7,181,568	\$ 140,811	\$ 7,324,995	\$ 143,627	\$ 7,471,495	\$ 146,500
Total State Aid & Grants:	\$ 103,384,473	\$ 6,582,473	\$ 117,531,862	\$ 14,147,389	\$ 113,067,659	\$ (4,464,203)	\$ 112,017,257	\$ (1,050,402)	\$ 112,214,153	\$ 196,896	\$ 112,409,304	\$ 195,151

Fines & Forfeits	\$ 3,591,275	\$ 410,699	\$ 4,400,000	\$ 808,725	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -
Total Fines & Forfeits	\$ 3,591,275	\$ 410,699	\$ 4,400,000	\$ 808,725	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -

Interest Income:												
Interest on Overdue Taxes	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -
Interest on Investments	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
Total Interest Income	\$ 4,700,000	\$ -	\$ 4,700,000	\$ -	\$ 4,700,000	\$ -	\$ 4,700,000	\$ -	\$ 4,700,000	\$ -	\$ 4,700,000	\$ -

Departmental & Other Revenues:												
Arts, Culture, Film & Tourism	\$ 136,500	\$ (2,560)	\$ 136,500	\$ -	\$ 136,500	\$ -	\$ 136,500	\$ -	\$ 136,500	\$ -	\$ 136,500	\$ -
Building Administration	\$ 8,343,000	\$ (461,032)	\$ 8,343,000	\$ -	\$ 8,343,000	\$ -	\$ 8,343,000	\$ -	\$ 8,343,000	\$ -	\$ 8,343,000	\$ -
Building Board	\$ 3,000	\$ (4,040)	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Bureau of Licenses	\$ 1,445,100	\$ 144,700	\$ 1,525,000	\$ 79,900	\$ 1,525,000	\$ -	\$ 1,525,000	\$ -	\$ 1,525,000	\$ -	\$ 1,525,000	\$ -
City Clerk	\$ 10,380	\$ (1,140)	\$ 10,380	\$ -	\$ 10,380	\$ -	\$ 10,380	\$ -	\$ 10,380	\$ -	\$ 10,380	\$ -
City Collector	\$ 514,008	\$ (30,000)	\$ 514,008	\$ -	\$ 514,008	\$ -	\$ 514,008	\$ -	\$ 514,008	\$ -	\$ 514,008	\$ -
City Controller	\$ 15,000	\$ 1,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
City Tax Assessor	\$ -	\$ (420,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer	\$ -	\$ (44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commissioner of Public Safety	\$ 61,200	\$ 61,200	\$ 61,200	\$ -	\$ 61,200	\$ -	\$ 61,200	\$ -	\$ 61,200	\$ -	\$ 61,200	\$ -
Communications	\$ 700,000	\$ (51,860)	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
Debt Service Credits	\$ 5,798,812	\$ 4,225,591	\$ 1,482,941	\$ (4,315,871)	\$ 1,233,421	\$ (249,520)	\$ 1,140,701	\$ (92,720)	\$ 1,140,702	\$ 1	\$ 1,140,702	\$ -
Emergency Mgmt / Homeland Sec.	\$ 230,000	\$ 1,000	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -
Environmental Control	\$ 71,500	\$ 16,500	\$ 71,500	\$ -	\$ 71,500	\$ -	\$ 71,500	\$ -	\$ 71,500	\$ -	\$ 71,500	\$ -
Fires	\$ 923,272	\$ 33,772	\$ 923,272	\$ -	\$ 923,272	\$ -	\$ 923,272	\$ -	\$ 923,272	\$ -	\$ 923,272	\$ -

FY2024-FY2028 FIVE-YEAR PLAN												
	2023 Approved Budget	Variance 2022 - 2023	2024 Projected Budget	Variance 2023- 2024	2025 Projected Budget	Variance 2024 - 2025	2026 Projected Budget	Variance 2025 - 2026	2027 Projected Budget	Variance 2026 - 2027	2028 Projected Budget	Variance 2027 - 2028
Highway	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Housing Court	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
In Lieu of Tax Exempt Prop.-rise	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Law Department	\$ 25,000	\$ (36,200)	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
North Burial Ground	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 340,000	\$ -
Parking Administration	\$ 3,280,000	\$ 180,000	\$ 4,075,000	\$ 795,000	\$ 4,075,000	\$ -	\$ 4,075,000	\$ -	\$ 4,075,000	\$ -	\$ 4,075,000	\$ -
PILOT - Colleges, Univ. & Hospitals	\$ 7,177,936	\$ -	\$ 7,177,936	\$ -	\$ 7,177,936	\$ -	\$ 7,177,936	\$ -	\$ 7,177,936	\$ -	\$ 7,177,936	\$ -
PILOT - Providence Housing Authority	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -
PILOT - Providence Place Mall	\$ 1,017,878	\$ 47,878	\$ 1,090,000	\$ 72,122	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -
Police	\$ 8,779,400	\$ 49,800	\$ 8,779,400	\$ -	\$ 8,779,400	\$ -	\$ 8,779,400	\$ -	\$ 8,779,400	\$ -	\$ 8,779,400	\$ -
Port of Providence	\$ 450,000	\$ -	\$ 450,000	\$ 150,000	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -
Probate Court	\$ 136,392	\$ -	\$ 136,392	\$ -	\$ 136,392	\$ -	\$ 136,392	\$ -	\$ 136,392	\$ -	\$ 136,392	\$ -
Public Property	\$ 301,155	\$ (63,000)	\$ 111,386	\$ (189,769)	\$ -	\$ (111,386)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recorder of Deeds	\$ 4,095,850	\$ (40,800)	\$ 4,095,850	\$ -	\$ 4,095,850	\$ -	\$ 4,095,850	\$ -	\$ 4,095,850	\$ -	\$ 4,095,850	\$ -
Reimbursement - Water Supply Board	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -
Sewer Construction	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ -
Sustainability	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -
Traffic Engineering	\$ 460,000	\$ 35,000	\$ 460,000	\$ -	\$ 460,000	\$ -	\$ 460,000	\$ -	\$ 460,000	\$ -	\$ 460,000	\$ -
TSA Admin Fees	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Vital Statistics	\$ 336,500	\$ -	\$ 336,500	\$ -	\$ 336,500	\$ -	\$ 336,500	\$ -	\$ 336,500	\$ -	\$ 336,500	\$ -
Zoning Board of Review	\$ 30,000	\$ (6,000)	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Total Departmental & Other Revenues	\$ 47,092,050	\$ 4,779,885	\$ 43,683,432	\$ (3,408,618)	\$ 43,322,526	\$ (360,906)	\$ 43,229,806	\$ (92,720)	\$ 43,229,807	\$ 1	\$ 43,229,807	\$ -
Transfers to General Fund:												
Transfer from Fund 252	\$ 1,700,000	\$ -	\$ 1,845,000	\$ 145,000	\$ 1,845,000	\$ -	\$ 1,845,000	\$ -	\$ 1,845,000	\$ -	\$ 1,845,000	\$ -
Transfer from Fund 256	\$ 100,000	\$ -	\$ 200,000	\$ 100,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Transfer from Fund 283	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -	\$ 5,200,000	\$ -
Transfer from ARPA Fund 263	\$ 25,210,280	\$ 5,752,928	\$ 11,529,368	\$ (13,680,912)	\$ -	\$ (11,529,368)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fund 856 - CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from NBG (Fund 801)	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
Total Transfers to General Fund	\$ 32,470,280	\$ 5,752,928	\$ 19,034,368	\$ (13,435,912)	\$ 7,505,000	\$ (11,529,368)	\$ 7,505,000	\$ -	\$ 7,505,000	\$ -	\$ 7,505,000	\$ -
Total General Fund Revenues	\$ 568,339,683	\$ 28,773,328	\$ 569,721,980	\$ 1,382,297	\$ 562,364,192	\$ (7,357,788)	\$ 569,397,642	\$ 7,033,449	\$ 577,832,666	\$ 8,435,025	\$ 585,053,957	\$ 7,221,291

*Salary Increase (Non Police and Fire)
FY2024-FY2028 FIVE-YEAR PLAN 2.12%
Line Items:

	2023 Approved Budget	Variance	2022 - 2023	2024 Projected Budget	Variance	2023 - 2024	2025 Projected Budget	Variance	2024 - 2025	2026 Projected Budget	Variance	2025 - 2026	2027 Projected Budget	Variance	2026 - 2027	2028 Projected Budget	Variance	2027 - 2028
Mayor's Office																		
Salaries	\$ 2,576,133	\$	79,179	\$ 2,666,977	\$	79,844	\$ 2,760,386	\$	79,409	\$ 2,753,650	\$	27,264	\$ 2,781,186	\$	27,536	\$ 2,808,998	\$	27,812
Services	\$ 263,250	\$	-	\$ 269,788	\$	6,538	\$ 276,193	\$	6,405	\$ 282,408	\$	6,216	\$ 288,801	\$	6,393	\$ 295,366	\$	6,555
Supplies	\$ 6,804	\$	-	\$ 6,733	\$	71	\$ 6,662	\$	71	\$ 6,591	\$	71	\$ 6,520	\$	71	\$ 6,449	\$	71
Total - Mayor's Office	\$ 2,846,187	\$	79,179	\$ 2,933,537	\$	77,359	\$ 3,009,117	\$	85,589	\$ 3,043,357	\$	33,640	\$ 3,077,482	\$	34,093	\$ 3,112,071	\$	34,618
City Sergeant																		
Salaries	\$ 58,516	\$	(1,357)	\$ 60,123	\$	1,609	\$ 61,929	\$	1,804	\$ 63,174	\$	619	\$ 63,174	\$	625	\$ 63,803	\$	632
Services	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Total - City Sergeant	\$ 58,516	\$	(1,357)	\$ 60,123	\$	1,609	\$ 61,929	\$	1,804	\$ 63,174	\$	619	\$ 63,174	\$	625	\$ 63,803	\$	632
Law Department																		
Salaries	\$ 2,536,758	\$	157,318	\$ 2,709,269	\$	72,511	\$ 2,790,547	\$	81,278	\$ 2,818,452	\$	27,905	\$ 2,846,637	\$	28,185	\$ 2,875,103	\$	28,466
Services	\$ 3,444,873	\$	1,216,728	\$ 2,550,424	\$	(914,449)	\$ 2,590,499	\$	60,075	\$ 2,648,797	\$	58,297	\$ 2,708,761	\$	59,964	\$ 2,770,993	\$	62,232
Supplies	\$ 53,529	\$	(844)	\$ 54,683	\$	1,329	\$ 55,151	\$	1,307	\$ 57,415	\$	1,264	\$ 58,715	\$	1,300	\$ 60,064	\$	1,349
Total - Law Department	\$ 6,135,161	\$	1,372,202	\$ 5,294,342	\$	(846,609)	\$ 5,437,197	\$	142,653	\$ 5,524,664	\$	87,466	\$ 5,614,113	\$	89,449	\$ 5,706,160	\$	92,047
Finance																		
Salaries	\$ 787,602	\$	41,537	\$ 869,361	\$	21,659	\$ 833,539	\$	24,728	\$ 841,874	\$	8,335	\$ 850,293	\$	8,419	\$ 858,796	\$	8,503
Services	\$ 135,860	\$	50,000	\$ 139,234	\$	2,374	\$ 142,388	\$	3,154	\$ 145,747	\$	3,359	\$ 149,047	\$	3,299	\$ 152,471	\$	3,424
Supplies	\$ 3,610	\$	-	\$ 3,689	\$	79	\$ 3,777	\$	88	\$ 3,862	\$	85	\$ 3,945	\$	83	\$ 4,028	\$	83
Total - Finance	\$ 927,072	\$	91,537	\$ 952,284	\$	23,122	\$ 979,705	\$	27,971	\$ 991,484	\$	11,628	\$ 1,003,289	\$	11,806	\$ 1,015,287	\$	12,018
City Controller																		
Salaries	\$ 951,944	\$	27,768	\$ 978,122	\$	26,178	\$ 947,466	\$	29,344	\$ 1,017,541	\$	10,025	\$ 1,027,716	\$	10,175	\$ 1,037,993	\$	10,277
Services	\$ 20,450	\$	5,690	\$ 20,958	\$	508	\$ 21,455	\$	498	\$ 21,938	\$	483	\$ 22,415	\$	497	\$ 22,896	\$	515
Supplies	\$ 2,510	\$	-	\$ 2,502	\$	62	\$ 2,503	\$	61	\$ 2,503	\$	59	\$ 2,503	\$	61	\$ 2,503	\$	61
Total - City Controller	\$ 974,904	\$	33,568	\$ 1,001,582	\$	26,748	\$ 1,001,444	\$	29,902	\$ 1,042,161	\$	18,617	\$ 1,052,894	\$	18,733	\$ 1,063,390	\$	10,856
Retirement Office																		
Salaries	\$ 307,820	\$	(11,277)	\$ 316,285	\$	8,463	\$ 325,774	\$	9,489	\$ 330,031	\$	3,258	\$ 332,322	\$	3,290	\$ 335,643	\$	3,323
Services	\$ 16,900	\$	1,600	\$ 17,320	\$	420	\$ 17,731	\$	411	\$ 18,130	\$	399	\$ 18,540	\$	410	\$ 18,966	\$	425
Supplies	\$ 1,910	\$	-	\$ 1,947	\$	37	\$ 1,993	\$	46	\$ 2,038	\$	-45	\$ 2,084	\$	46	\$ 2,132	\$	48
Total - Retirement Office	\$ 326,630	\$	(9,677)	\$ 335,553	\$	6,922	\$ 345,498	\$	9,946	\$ 349,200	\$	3,702	\$ 352,946	\$	3,747	\$ 356,743	\$	3,797
City Collector																		
Salaries	\$ 810,288	\$	47,130	\$ 852,571	\$	22,293	\$ 857,548	\$	34,977	\$ 866,124	\$	8,575	\$ 874,765	\$	8,641	\$ 883,433	\$	8,748
Services	\$ 947,789	\$	(240)	\$ 971,327	\$	23,538	\$ 994,387	\$	23,060	\$ 1,016,765	\$	22,378	\$ 1,039,783	\$	23,018	\$ 1,063,671	\$	23,888
Supplies	\$ 8,280	\$	1,314	\$ 8,393	\$	213	\$ 8,502	\$	209	\$ 8,614	\$	203	\$ 8,726	\$	208	\$ 8,838	\$	216
Total - City Collector	\$ 1,766,357	\$	46,204	\$ 1,832,291	\$	46,044	\$ 1,860,237	\$	48,246	\$ 1,892,693	\$	31,156	\$ 1,923,989	\$	31,868	\$ 1,956,833	\$	32,852
City Tax Assessor																		
Salaries	\$ 1,092,403	\$	(7,177)	\$ 1,172,444	\$	30,041	\$ 1,156,117	\$	33,673	\$ 1,167,679	\$	11,561	\$ 1,179,535	\$	11,856	\$ 1,191,149	\$	11,794
Services	\$ 137,128	\$	(652,949)	\$ 1,405,533	\$	2,445	\$ 1,408,870	\$	3,337	\$ 1,417,108	\$	6,238	\$ 1,423,356	\$	5,548	\$ 1,429,604	\$	6,248
Supplies	\$ 4,500	\$	-	\$ 4,612	\$	112	\$ 4,724	\$	112	\$ 4,836	\$	112	\$ 4,948	\$	112	\$ 5,060	\$	112
Total - City Tax Assessor	\$ 1,234,031	\$	(660,156)	\$ 1,582,589	\$	32,565	\$ 1,569,713	\$	37,117	\$ 1,589,523	\$	17,911	\$ 1,607,441	\$	17,480	\$ 1,625,813	\$	18,154
Board of Tax Assessment & Review																		
Salaries	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-
Total - Board of Tax Assessment & Review	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-	\$ 16,000	\$	-
Recorder of Deeds																		
Salaries	\$ 235,672	\$	6,063	\$ 242,153	\$	6,481	\$ 249,418	\$	7,265	\$ 251,912	\$	2,494	\$ 254,431	\$	2,519	\$ 256,975	\$	2,544
Services	\$ 88,010	\$	6,962	\$ 90,186	\$	2,186	\$ 92,337	\$	2,151	\$ 94,415	\$	2,078	\$ 96,522	\$	2,107	\$ 98,661	\$	2,138
Supplies	\$ 730	\$	(24)	\$ 738	\$	8	\$ 746	\$	8	\$ 754	\$	8	\$ 762	\$	8	\$ 770	\$	8
Total - Recorder of Deeds	\$ 324,412	\$	13,001	\$ 333,077	\$	8,665	\$ 342,511	\$	9,433	\$ 347,099	\$	4,576	\$ 351,713	\$	4,635	\$ 356,354	\$	4,782

	2023 Approved Budget	Variance	2022 - 2023	2024 Projected Budget	Variance	2023 - 2024	2025 Projected Budget	Variance	2024 - 2025	2026 Projected Budget	Variance	2025 - 2026	2027 Projected Budget	Variance	2026 - 2027	2028 Projected Budget	Variance	2027 - 2028
Data Processing																		
Salaries	\$ 1,755,530	\$	16,934	\$ 1,803,807	\$	-46,277	\$	1,857,921	\$	1,876,501	\$	18,579	\$ 1,895,266	\$	18,765	\$ 1,914,318	\$	18,053
Services	\$ 2,228,423	\$	781,275	\$ 2,812,265	\$	-22,842	\$	2,817,392	\$	3,099,131	\$	281,739	\$ 3,409,949	\$	309,913	\$ 3,749,949	\$	340,894
Supplies	\$ 302,989	\$	67,610	\$ 310,515	\$	317,886	\$	317,886	\$	323,040	\$	7,154	\$ 332,939	\$	7,158	\$ 340,035	\$	7,097
Total - Data Processing	\$ 4,286,943	\$	865,839	\$ 4,675,587	\$	288,644	\$	4,995,200	\$	5,306,672	\$	307,472	\$ 5,656,708	\$	356,836	\$ 6,004,202	\$	347,494
Personnel																		
Salaries	\$ 1,439,323	\$	97,680	\$ 1,499,454	\$	-40,131	\$	1,544,438	\$	1,559,892	\$	15,444	\$ 1,575,481	\$	15,599	\$ 1,591,286	\$	15,755
Services	\$ 401,994	\$	(29,422)	\$ 411,977	\$	9,983	\$	421,758	\$	431,249	\$	9,763	\$ 441,012	\$	9,763	\$ 451,144	\$	10,132
Supplies	\$ 8,700	\$	-	\$ 8,316	\$	9,128	\$	9,128	\$	212	\$	205	\$ 9,333	\$	211	\$ 9,764	\$	219
Total - Personnel	\$ 1,870,017	\$	68,258	\$ 1,920,248	\$	50,331	\$	1,975,324	\$	2,000,465	\$	25,141	\$ 2,036,038	\$	25,573	\$ 2,062,144	\$	26,106
Commissioner of Public Safety																		
Salaries	\$ 800,783	\$	36,142	\$ 822,805	\$	22,022	\$	847,489	\$	855,964	\$	8,475	\$ 864,523	\$	8,560	\$ 873,168	\$	8,645
Services	\$ 695,322	\$	(66,600)	\$ 764,834	\$	69,532	\$	834,340	\$	925,474	\$	84,134	\$ 1,018,021	\$	92,347	\$ 1,119,823	\$	101,802
Supplies	\$ 233,067	\$	(30,498)	\$ 295,532	\$	6,235	\$	285,539	\$	271,484	\$	5,975	\$ 277,050	\$	6,146	\$ 284,038	\$	6,378
Total - Commissioner of Public Safety	\$ 1,740,172	\$	(30,498)	\$ 1,841,011	\$	97,839	\$	1,954,357	\$	2,052,921	\$	96,584	\$ 2,160,174	\$	107,253	\$ 2,271,000	\$	110,826
Police																		
Salaries	\$ 50,039,566	\$	3,095,305	\$ 50,247,501	\$	208,135	\$	51,305,416	\$	51,984,024	\$	678,607	\$ 52,930,864	\$	519,840	\$ 53,933,902	\$	522,039
Services	\$ 7,779,871	\$	1,518,678	\$ 7,071,980	\$	199,399	\$	8,162,368	\$	8,346,057	\$	183,689	\$ 8,529,898	\$	187,511	\$ 8,711,883	\$	190,085
Supplies	\$ 2,135,413	\$	314,221	\$ 2,188,445	\$	53,037	\$	2,240,401	\$	2,290,819	\$	50,419	\$ 2,342,580	\$	51,860	\$ 2,395,250	\$	52,670
Total - Police	\$ 59,954,850	\$	4,918,404	\$ 60,409,426	\$	454,575	\$	61,708,185	\$	62,620,899	\$	912,714	\$ 63,581,541	\$	700,642	\$ 64,536,486	\$	774,945
Fire																		
Salaries	\$ 43,336,495	\$	2,791,578	\$ 43,406,375	\$	69,880	\$	40,998,336	\$	6,391,961	\$	1,978,624	\$ 53,069,341	\$	1,997,492	\$ 56,046,213	\$	2,076,672
Services	\$ 8,788,897	\$	479,387	\$ 900,724	\$	21,827	\$	922,108	\$	942,859	\$	20,751	\$ 964,204	\$	21,345	\$ 986,356	\$	22,152
Supplies	\$ 1,756,579	\$	356,025	\$ 1,800,193	\$	-4,623	\$	1,842,932	\$	1,884,406	\$	-41,474	\$ 1,927,065	\$	-42,600	\$ 1,971,338	\$	-44,273
Total - Fire	\$ 45,071,962	\$	3,577,190	\$ 46,107,292	\$	135,339	\$	52,763,276	\$	6,456,083	\$	2,035,449	\$ 56,860,811	\$	2,061,366	\$ 59,003,908	\$	2,141,097
Communications																		
Salaries	\$ 5,069,860	\$	116,164	\$ 5,209,281	\$	139,421	\$	5,365,260	\$	5,419,215	\$	53,656	\$ 5,473,407	\$	54,192	\$ 5,528,141	\$	54,734
Services	\$ 1,037,927	\$	(192,774)	\$ 1,065,703	\$	25,776	\$	1,088,557	\$	1,113,463	\$	24,566	\$ 1,138,670	\$	25,207	\$ 1,164,830	\$	26,160
Supplies	\$ 170,518	\$	34,768	\$ 174,153	\$	4,235	\$	178,502	\$	182,928	\$	-4,026	\$ 187,069	\$	-1,141	\$ 191,367	\$	-4,298
Total - Communications	\$ 6,278,305	\$	(41,902)	\$ 6,447,137	\$	169,422	\$	6,633,418	\$	6,715,606	\$	82,188	\$ 6,799,146	\$	83,540	\$ 6,884,338	\$	85,192
Emergency Mgmt / Homeland Sec.																		
Capital	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Salaries	\$ 382,385	\$	16,609	\$ 392,601	\$	10,516	\$	404,688	\$	408,734	\$	4,047	\$ 412,822	\$	4,087	\$ 416,950	\$	4,128
Services	\$ 63,279	\$	8,877	\$ 67,603	\$	2,516	\$	67,863	\$	100,065	\$	2,202	\$ 102,931	\$	2,205	\$ 104,882	\$	2,351
Supplies	\$ 13,500	\$	40,720	\$ 14,140	\$	13,135	\$	14,184	\$	14,482	\$	219	\$ 14,810	\$	228	\$ 15,151	\$	340
Total - Emergency Mgmt / Homeland Sec.	\$ 409,164	\$	(25,014)	\$ 502,329	\$	13,167	\$	516,114	\$	523,282	\$	6,568	\$ 529,963	\$	6,581	\$ 536,982	\$	6,879
Planning & Development																		
Salaries	\$ 1,925,893	\$	41,184	\$ 1,976,883	\$	52,990	\$	2,039,279	\$	2,059,672	\$	20,399	\$ 2,080,359	\$	20,397	\$ 2,101,071	\$	20,803
Services	\$ 532,893	\$	(61,115)	\$ 597,369	\$	14,426	\$	611,551	\$	623,313	\$	12,763	\$ 639,470	\$	14,156	\$ 654,116	\$	14,646
Supplies	\$ 7,000	\$	-	\$ 7,174	\$	174	\$	7,344	\$	7,509	\$	165	\$ 7,679	\$	170	\$ 7,856	\$	176
Total - Planning & Development	\$ 2,516,786	\$	(19,031)	\$ 2,584,425	\$	67,639	\$	2,658,174	\$	2,692,495	\$	34,231	\$ 2,727,148	\$	34,933	\$ 2,763,088	\$	35,770
Sustainability																		
Salaries	\$ 320,837	\$	320,837	\$ 320,837	\$	8,823	\$	339,550	\$	342,945	\$	3,395	\$ 346,755	\$	3,479	\$ 349,839	\$	3,464
Services	\$ 246,300	\$	246,300	\$ 252,417	\$	6,117	\$	258,409	\$	264,225	\$	5,815	\$ 270,206	\$	5,982	\$ 276,414	\$	6,208
Supplies	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Total - Sustainability	\$ 567,137	\$	567,137	\$ 582,077	\$	14,940	\$	597,959	\$	607,170	\$	9,211	\$ 616,961	\$	9,411	\$ 626,253	\$	9,672
Office of Economic Opportunity																		
Salaries	\$ 477,364	\$	(4,224)	\$ 490,512	\$	13,128	\$	505,227	\$	510,280	\$	5,052	\$ 515,382	\$	5,103	\$ 520,536	\$	5,154
Services	\$ 1,259,841	\$	59,641	\$ 1,291,128	\$	31,287	\$	1,351,781	\$	1,351,527	\$	29,746	\$ 1,382,123	\$	30,596	\$ 1,413,876	\$	31,753
Supplies	\$ 1,000	\$	-	\$ 1,025	\$	25	\$	1,049	\$	1,073	\$	24	\$ 1,097	\$	24	\$ 1,122	\$	25
Total - Office of Economic Opportunity	\$ 1,738,225	\$	35,617	\$ 1,782,665	\$	44,440	\$	1,858,058	\$	1,862,879	\$	34,822	\$ 1,898,018	\$	35,723	\$ 1,935,536	\$	36,932

	2023 Approved Budget	Variance	2022 - 2023	2024 Projected Budget	Variance	2023 - 2024	2025 Projected Budget	Variance	2024 - 2025	2026 Projected Budget	Variance	2025 - 2026	2027 Projected Budget	Variance	2026 - 2027	2028 Projected Budget	Variance	2027 - 2028
Department of Diversity, Equity, Inclusion & Belonging																		
Salaries	\$ 243,589	\$	55,145	\$ 250,288	\$	6,699	\$ 257,796	\$	2,509	\$ 260,374	\$	2,578	\$ 262,978	\$	2,604	\$ 265,608	\$	2,630
Services	\$ 46,230	\$	47,378	\$ 1,148	\$ 40,594	\$	48,503	\$	1,125	\$ 49,594	\$	1,092	\$ 50,717	\$	1,123	\$ 51,882	\$	1,165
Supplies	\$ 1,200	\$	1,250	\$ 50	\$ 1,250	\$	30	\$	29	\$ 1,287	\$	28	\$ 1,316	\$	29	\$ 1,347	\$	30
Total - DEIB	\$ 251,019	\$	96,603	\$ 258,896	\$	7,877	\$ 307,558	\$	6,663	\$ 311,256	\$	3,698	\$ 315,012	\$	3,756	\$ 318,857	\$	3,845
Traffic Engineering																		
Salaries	\$ 750,314	\$	50,313	\$ 770,548	\$	26,434	\$ 794,076	\$	23,129	\$ 802,017	\$	7,941	\$ 810,037	\$	8,020	\$ 818,137	\$	8,100
Services	\$ 246,800	\$	-	\$ 252,229	\$	6,129	\$ 258,534	\$	6,093	\$ 264,761	\$	5,877	\$ 270,758	\$	5,994	\$ 276,975	\$	6,220
Supplies	\$ 35,750	\$	-	\$ 36,538	\$	888	\$ 37,538	\$	898	\$ 38,552	\$	844	\$ 39,220	\$	868	\$ 40,121	\$	901
Total - Traffic Engineering	\$ 1,032,864	\$	50,313	\$ 1,069,315	\$	27,651	\$ 1,090,518	\$	30,003	\$ 1,105,130	\$	14,612	\$ 1,120,012	\$	14,882	\$ 1,135,234	\$	15,222
Public Works Administration																		
Salaries	\$ 704,646	\$	60,336	\$ 784,024	\$	19,378	\$ 745,744	\$	21,221	\$ 755,202	\$	7,457	\$ 760,734	\$	7,532	\$ 768,341	\$	7,607
Services	\$ 31,000	\$	-	\$ 32,692	\$	792	\$ 33,408	\$	792	\$ 34,222	\$	733	\$ 34,996	\$	775	\$ 35,800	\$	804
Supplies	\$ 9,800	\$	60,336	\$ 10,045	\$	245	\$ 10,282	\$	235	\$ 10,513	\$	231	\$ 10,751	\$	238	\$ 10,988	\$	247
Total - Public Works Administration	\$ 745,446	\$	60,336	\$ 786,759	\$	20,413	\$ 789,435	\$	22,235	\$ 795,927	\$	2,442	\$ 806,481	\$	2,545	\$ 815,140	\$	8,658
Engineering & Sanitation																		
Salaries	\$ 714,132	\$	32,256	\$ 733,771	\$	19,639	\$ 755,784	\$	22,013	\$ 763,343	\$	7,558	\$ 770,975	\$	7,635	\$ 778,685	\$	7,710
Services	\$ 82,500	\$	1,000	\$ 84,540	\$	2,049	\$ 86,556	\$	2,097	\$ 88,594	\$	1,908	\$ 90,598	\$	2,014	\$ 92,593	\$	2,079
Supplies	\$ 1,000	\$	-	\$ 1,005	\$	25	\$ 1,049	\$	24	\$ 1,073	\$	24	\$ 1,097	\$	24	\$ 1,121	\$	24
Total - Engineering & Sanitation	\$ 797,632	\$	24,256	\$ 819,344	\$	21,712	\$ 843,389	\$	24,045	\$ 852,918	\$	9,539	\$ 862,580	\$	9,661	\$ 872,394	\$	9,814
Environmental Control																		
Salaries	\$ 614,040	\$	7,491	\$ 630,935	\$	16,886	\$ 649,863	\$	18,928	\$ 656,362	\$	6,499	\$ 662,926	\$	6,564	\$ 669,555	\$	6,629
Services	\$ 12,018,394	\$	822,644	\$ 12,316,864	\$	298,470	\$ 12,669,278	\$	292,414	\$ 12,893,041	\$	283,763	\$ 13,184,919	\$	291,878	\$ 13,487,832	\$	302,913
Supplies	\$ 6,000	\$	-	\$ 6,149	\$	149	\$ 6,295	\$	146	\$ 6,437	\$	142	\$ 6,582	\$	146	\$ 6,734	\$	151
Total - Environmental Control	\$ 12,638,434	\$	838,135	\$ 12,953,948	\$	315,505	\$ 13,265,437	\$	311,488	\$ 13,555,840	\$	299,403	\$ 13,854,427	\$	298,597	\$ 14,164,121	\$	309,694
Highway																		
Capital	\$ 100,000	\$	-	\$ 100,000	\$	-	\$ 100,000	\$	-	\$ 100,000	\$	-	\$ 100,000	\$	-	\$ 100,000	\$	-
Salaries	\$ 2,529,055	\$	12,069	\$ 2,599,529	\$	68,574	\$ 2,677,315	\$	77,866	\$ 2,704,250	\$	26,775	\$ 2,731,333	\$	27,043	\$ 2,758,646	\$	27,313
Services	\$ 265,000	\$	63,000	\$ 271,581	\$	6,581	\$ 278,029	\$	6,448	\$ 284,286	\$	6,257	\$ 290,721	\$	6,436	\$ 297,400	\$	6,679
Supplies	\$ 177,000	\$	-	\$ 181,296	\$	4,296	\$ 185,702	\$	4,407	\$ 189,881	\$	4,179	\$ 194,180	\$	4,299	\$ 198,641	\$	4,461
Total - Highway	\$ 3,071,055	\$	77,069	\$ 3,152,886	\$	80,357	\$ 3,241,246	\$	88,740	\$ 3,278,457	\$	37,211	\$ 3,316,234	\$	37,777	\$ 3,354,087	\$	38,454
Snow Removal																		
Salaries	\$ 500,000	\$	-	\$ 500,000	\$	-	\$ 500,000	\$	-	\$ 500,000	\$	-	\$ 500,000	\$	-	\$ 500,000	\$	-
Services	\$ 705,000	\$	-	\$ 705,000	\$	-	\$ 705,000	\$	-	\$ 705,000	\$	-	\$ 705,000	\$	-	\$ 705,000	\$	-
Supplies	\$ 973,500	\$	-	\$ 973,500	\$	-	\$ 973,500	\$	-	\$ 973,500	\$	-	\$ 973,500	\$	-	\$ 973,500	\$	-
Total - Snow Removal	\$ 2,178,500	\$	-	\$ 2,178,500	\$	-	\$ 2,178,500	\$	-	\$ 2,178,500	\$	-	\$ 2,178,500	\$	-	\$ 2,178,500	\$	-
Sewer Construction																		
Capital	\$ 50,000	\$	-	\$ 50,000	\$	-	\$ 50,000	\$	-	\$ 50,000	\$	-	\$ 50,000	\$	-	\$ 50,000	\$	-
Salaries	\$ 566,911	\$	3,757	\$ 582,501	\$	15,590	\$ 599,576	\$	17,475	\$ 605,976	\$	6,000	\$ 612,036	\$	6,060	\$ 618,156	\$	6,120
Services	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Supplies	\$ 150,000	\$	85,000	\$ 151,500	\$	1,500	\$ 155,097	\$	3,597	\$ 158,587	\$	3,490	\$ 162,177	\$	3,590	\$ 165,903	\$	3,726
Total - Sewer Construction	\$ 706,911	\$	98,757	\$ 784,001	\$	17,090	\$ 805,073	\$	21,072	\$ 814,563	\$	9,490	\$ 824,213	\$	9,650	\$ 834,059	\$	9,846
Garage & R&M Equipment																		
Salaries	\$ 467,555	\$	7,750	\$ 480,413	\$	12,858	\$ 494,825	\$	14,412	\$ 499,773	\$	4,948	\$ 504,771	\$	4,998	\$ 509,819	\$	5,048
Services	\$ 6,000	\$	-	\$ 6,149	\$	149	\$ 6,295	\$	146	\$ 6,437	\$	142	\$ 6,582	\$	146	\$ 6,734	\$	151
Supplies	\$ 200,000	\$	5,000	\$ 205,000	\$	4,907	\$ 209,933	\$	4,866	\$ 214,555	\$	4,722	\$ 219,413	\$	4,857	\$ 224,453	\$	5,041
Total - Garage & R&M Equipment	\$ 673,555	\$	12,750	\$ 691,559	\$	17,914	\$ 710,853	\$	19,424	\$ 720,765	\$	9,812	\$ 730,766	\$	10,001	\$ 741,006	\$	10,240
Parking Administration																		
Salaries	\$ 219,319	\$	7,557	\$ 225,556	\$	6,037	\$ 232,322	\$	6,767	\$ 234,646	\$	2,323	\$ 236,992	\$	2,346	\$ 239,362	\$	2,370
Services	\$ 530,425	\$	6,915	\$ 538,651	\$	8,236	\$ 546,670	\$	8,019	\$ 554,472	\$	7,802	\$ 562,497	\$	8,025	\$ 570,835	\$	8,328
Supplies	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Total - Parking Administration	\$ 549,744	\$	14,472	\$ 564,187	\$	14,243	\$ 578,993	\$	14,806	\$ 589,118	\$	10,125	\$ 599,489	\$	10,371	\$ 610,187	\$	10,698

	2022 Approved Budget	Variance	2022 - 2023	2023 Projected Budget	Variance	2024 - 2025	2025 Projected Budget	Variance	2025 - 2026	2026 Projected Budget	Variance	2026 - 2027	2027 Projected Budget	Variance	2027 - 2028
Recreation															
Salaries	\$ 1,734,661	\$	183,053	\$ 1,762,364	\$	47,703	\$ 1,835,835	\$	33,471	\$ 1,854,193	\$	18,542	\$ 1,872,755	\$	18,777
Services	\$ 153,000	\$ (2,000)	\$	\$ 156,800	\$	3,800	\$ 160,322	\$	3,723	\$ 164,135	\$	3,716	\$ 171,707	\$	3,856
Supplies	\$ 88,000	\$	\$	\$ 90,185	\$	2,185	\$ 92,327	\$	2,141	\$ 94,404	\$	2,137	\$ 98,759	\$	2,218
Total - Recreation	\$ 1,975,661	\$	158,856	\$ 2,029,349	\$	53,688	\$ 2,098,464	\$	39,335	\$ 2,112,732	\$	24,395	\$ 2,137,127	\$	24,882
Recreation Seasonal															
Salaries	\$ 1,944,000	\$	\$	\$ 1,944,000	\$	\$	\$ 1,944,000	\$	\$	\$ 1,944,000	\$	\$	\$ 1,944,000	\$	\$
Services	\$ 50,000	\$	\$	\$ 51,342	\$	1,342	\$ 52,458	\$	1,117	\$ 53,639	\$	1,181	\$ 54,853	\$	1,214
Total - Recreation Seasonal	\$ 1,994,000	\$	\$	\$ 1,995,342	\$	1,342	\$ 1,996,458	\$	1,117	\$ 2,017,639	\$	20,849	\$ 2,059,818	\$	21,091
Neighborhood Park Services															
Salaries	\$ 3,540,274	\$	86,840	\$ 3,627,532	\$	97,235	\$ 3,746,790	\$	109,129	\$ 3,794,228	\$	37,642	\$ 3,822,070	\$	38,221
Services	\$ 474,100	\$	\$	\$ 483,874	\$	11,774	\$ 497,409	\$	11,335	\$ 508,603	\$	11,314	\$ 520,117	\$	11,549
Supplies	\$ 438,100	\$	\$	\$ 446,590	\$	8,490	\$ 457,341	\$	10,711	\$ 467,837	\$	10,297	\$ 478,429	\$	10,992
Total - Neighborhood Park Services	\$ 4,452,474	\$	178,940	\$ 4,578,096	\$	116,522	\$ 4,701,539	\$	131,175	\$ 4,769,668	\$	59,947	\$ 4,820,616	\$	61,162
Forestry Services															
Salaries	\$ 877,905	\$	24,648	\$ 902,347	\$	24,442	\$ 928,199	\$	27,061	\$ 938,400	\$	9,201	\$ 947,784	\$	9,478
Services	\$ 143,106	\$	\$	\$ 146,660	\$	3,554	\$ 150,142	\$	3,482	\$ 153,521	\$	3,475	\$ 156,066	\$	3,607
Supplies	\$ 8,000	\$	\$	\$ 8,199	\$	199	\$ 8,393	\$	195	\$ 8,582	\$	189	\$ 8,776	\$	202
Total - Forestry Services	\$ 1,029,011	\$	37,648	\$ 1,056,906	\$	27,895	\$ 1,087,444	\$	30,738	\$ 1,100,503	\$	13,854	\$ 1,113,566	\$	13,366
Zoological Services															
Salaries	\$ 1,757,337	\$	45,694	\$ 1,805,664	\$	48,327	\$ 1,859,834	\$	54,170	\$ 1,878,432	\$	18,784	\$ 1,897,216	\$	18,972
Services	\$ 100,000	\$	\$	\$ 100,000	\$	\$	\$ 100,000	\$	\$	\$ 100,000	\$	\$	\$ 100,000	\$	\$
Total - Zoological Services	\$ 1,857,337	\$	45,694	\$ 1,905,664	\$	48,327	\$ 1,959,834	\$	54,170	\$ 1,978,432	\$	18,784	\$ 1,997,216	\$	18,972
Greenhouse															
Salaries	\$ 370,165	\$	8,388	\$ 380,345	\$	10,180	\$ 391,755	\$	11,410	\$ 395,672	\$	3,937	\$ 399,629	\$	3,906
Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supplies	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total - Greenhouse	\$ 370,165	\$	8,388	\$ 380,345	\$	10,180	\$ 391,755	\$	11,410	\$ 395,672	\$	3,937	\$ 399,629	\$	3,906
Roger Williams Park Services															
Salaries	\$ 287,428	\$	13,932	\$ 295,322	\$	7,904	\$ 304,192	\$	8,860	\$ 307,234	\$	3,072	\$ 310,207	\$	3,103
Services	\$ 19,200	\$	2,300	\$ 19,777	\$	477	\$ 20,144	\$	467	\$ 20,597	\$	466	\$ 21,064	\$	484
Supplies	\$ 410	\$	\$	\$ 1,245	\$	35	\$ 1,479	\$	34	\$ 1,513	\$	34	\$ 1,547	\$	36
Total - Roger Williams Park Services	\$ 306,638	\$	15,932	\$ 316,344	\$	8,416	\$ 325,816	\$	9,361	\$ 329,344	\$	3,573	\$ 332,817	\$	3,623
Superintendent of Parks															
Salaries	\$ 789,465	\$	71,220	\$ 811,175	\$	21,710	\$ 835,511	\$	24,335	\$ 843,866	\$	8,439	\$ 852,304	\$	8,523
Services	\$ 198,000	\$	\$	\$ 161,924	\$	3,924	\$ 165,768	\$	3,709	\$ 170,236	\$	3,577	\$ 175,206	\$	3,962
Supplies	\$ 2,688	\$	\$	\$ 2,555	\$	67	\$ 2,820	\$	63	\$ 2,884	\$	63	\$ 2,937	\$	63
Total - Superintendent of Parks	\$ 990,153	\$	71,220	\$ 975,654	\$	25,701	\$ 1,004,099	\$	28,545	\$ 1,016,248	\$	12,941	\$ 1,028,569	\$	12,375
North Burial Ground															
Salaries	\$ 436,547	\$	14,232	\$ 448,552	\$	12,005	\$ 462,069	\$	13,517	\$ 466,629	\$	4,606	\$ 471,295	\$	4,713
Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supplies	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total - North Burial Ground	\$ 436,547	\$	14,232	\$ 448,552	\$	12,005	\$ 462,069	\$	13,517	\$ 466,629	\$	4,606	\$ 471,295	\$	4,713
Building Administration															
Salaries	\$ 723,143	\$	28,640	\$ 743,029	\$	19,886	\$ 765,320	\$	22,291	\$ 772,974	\$	7,740	\$ 780,703	\$	7,807
Services	\$ 480,134	\$	(172,553)	\$ 492,058	\$	11,924	\$ 503,740	\$	11,682	\$ 515,076	\$	11,660	\$ 526,737	\$	12,101
Supplies	\$ 2,500	\$	\$	\$ 2,500	\$	63	\$ 2,623	\$	61	\$ 2,682	\$	61	\$ 2,743	\$	63
Total - Building Administration	\$ 1,205,777	\$	(141,113)	\$ 1,237,649	\$	31,872	\$ 1,271,683	\$	34,034	\$ 1,290,732	\$	19,451	\$ 1,309,182	\$	19,971
Structures & Zoning															
Salaries	\$ 1,040,112	\$	25,719	\$ 1,068,715	\$	28,604	\$ 1,100,777	\$	32,061	\$ 1,111,784	\$	11,118	\$ 1,122,902	\$	11,229
Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total - Structures & Zoning	\$ 1,040,112	\$	25,719	\$ 1,068,715	\$	28,604	\$ 1,100,777	\$	32,061	\$ 1,111,784	\$	11,118	\$ 1,122,902	\$	11,229

	2022 Approved Budget	Variance 2022 - 2023	2024 Projected Budget	Variance 2023 - 2024	2025 Projected Budget	Variance 2024 - 2025	2026 Projected Budget	Variance 2025 - 2026	2027 Projected Budget	Variance 2026 - 2027	2028 Projected Budget	Variance 2027 - 2028
Plumbing Drainage & Gas Piping												
Salaries	\$ 257,476	\$ (21,229)	\$ 264,557	\$ 7,081	\$ 272,493	\$ 7,937	\$ 275,218	\$ 2,725	\$ 277,976	\$ 2,752	\$ 280,750	\$ 2,780
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total - Plumbing Drainage & Gas Piping	\$ 257,476	\$ (21,229)	\$ 264,557	\$ 7,081	\$ 272,493	\$ 7,937	\$ 275,218	\$ 2,725	\$ 277,976	\$ 2,752	\$ 280,750	\$ 2,780
Electrical Installation												
Salaries	\$ 202,115	\$ 14,766	\$ 207,673	\$ 5,558	\$ 213,903	\$ 6,230	\$ 216,042	\$ 2,139	\$ 218,203	\$ 2,160	\$ 220,385	\$ 2,182
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total - Electrical Installation	\$ 202,115	\$ 14,766	\$ 207,673	\$ 5,558	\$ 213,903	\$ 6,230	\$ 216,042	\$ 2,139	\$ 218,203	\$ 2,160	\$ 220,385	\$ 2,182
Zoning Board of Review												
Salaries	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total - Zoning Board of Review	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-	\$ 18,450	-
Building Board												
Salaries	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total - Building Board	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-	\$ 13,000	-
Public Property												
Capital	\$ 8,657,089	\$ (8,657,089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 1,654,884	\$ (165,846)	\$ 1,993,810	\$ 338,926	\$ 2,033,757	\$ 39,947	\$ 2,033,895	\$ 38,137	\$ 2,054,234	\$ 20,339	\$ 2,074,716	\$ 20,342
Supplies	\$ 2,840,817	\$ (126,016)	\$ 2,911,323	\$ 70,506	\$ 2,980,486	\$ 68,163	\$ 3,047,559	\$ 67,074	\$ 3,116,551	\$ 68,992	\$ 3,185,152	\$ 68,597
Supplies	\$ 1,824,760	\$ (892,890)	\$ 1,875,015	\$ 50,255	\$ 1,924,411	\$ 49,396	\$ 1,957,454	\$ 33,043	\$ 2,001,805	\$ 44,351	\$ 2,047,938	\$ 46,133
Total - Public Property	\$ 15,317,401	\$ (8,702,519)	\$ 6,775,301	\$ (8,542,209)	\$ 6,986,854	\$ 133,453	\$ 7,038,948	\$ 52,094	\$ 7,172,592	\$ 133,645	\$ 7,310,726	\$ 138,133
Municipal Court												
Salaries	\$ 892,212	\$ 79,008	\$ 916,748	\$ 24,536	\$ 944,250	\$ 27,502	\$ 963,693	\$ 9,443	\$ 963,720	\$ 9,437	\$ 973,862	\$ 9,432
Supplies	\$ 10,560	-	\$ 10,560	\$ -	\$ 10,560	\$ -	\$ 10,560	\$ -	\$ 10,560	\$ -	\$ 10,560	\$ -
Supplies	\$ 16,200	\$ -	\$ 16,200	\$ -	\$ 16,200	\$ -	\$ 16,200	\$ -	\$ 16,200	\$ -	\$ 16,200	\$ -
Total - Municipal Court	\$ 918,972	\$ 79,008	\$ 944,111	\$ 25,199	\$ 970,810	\$ 27,502	\$ 980,453	\$ 9,443	\$ 980,480	\$ 9,437	\$ 990,622	\$ 9,432
Probate Court												
Salaries	\$ 337,979	\$ (2,440)	\$ 347,273	\$ 9,294	\$ 357,692	\$ 10,418	\$ 361,269	\$ 3,577	\$ 364,881	\$ 3,613	\$ 368,530	\$ 3,649
Supplies	\$ 66,605	\$ 18,303	\$ 68,259	\$ 1,654	\$ 71,452	\$ 3,193	\$ 73,070	\$ 1,618	\$ 74,749	\$ 1,679	\$ 76,499	\$ 1,750
Supplies	\$ 460	\$ (730)	\$ 410	\$ (320)	\$ 420	\$ 10	\$ 429	\$ 9	\$ 439	\$ 10	\$ 449	\$ 10
Total - Probate Court	\$ 404,984	\$ 16,163	\$ 415,942	\$ 10,958	\$ 429,563	\$ 13,621	\$ 434,748	\$ 5,189	\$ 439,669	\$ 4,910	\$ 445,278	\$ 5,609
Housing Court												
Salaries	\$ 282,777	\$ 2,866	\$ 290,553	\$ 7,776	\$ 299,270	\$ 8,717	\$ 302,263	\$ 2,993	\$ 305,285	\$ 3,023	\$ 308,338	\$ 3,053
Supplies	\$ 3,840	\$ -	\$ 3,840	\$ -	\$ 3,840	\$ -	\$ 3,840	\$ -	\$ 3,840	\$ -	\$ 3,840	\$ -
Supplies	\$ 286,617	\$ 2,866	\$ 294,489	\$ 7,872	\$ 302,299	\$ 7,810	\$ 306,362	\$ 4,063	\$ 309,498	\$ 3,136	\$ 312,648	\$ 3,150
Total - Housing Court	\$ 573,234	\$ 5,732	\$ 588,682	\$ 15,648	\$ 605,409	\$ 16,527	\$ 612,465	\$ 6,956	\$ 618,523	\$ 6,069	\$ 624,826	\$ 6,298
Housing Authority												
Salaries	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total - Housing Authority	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-	\$ 8,000	-
PERA												
Salaries	\$ 431,605	\$ (3,985)	\$ 443,474	\$ 11,869	\$ 456,778	\$ 13,304	\$ 461,346	\$ 4,568	\$ 465,940	\$ 4,594	\$ 470,519	\$ 4,579
Supplies	\$ 214,368	\$ 12,168	\$ 219,692	\$ 5,324	\$ 224,997	\$ 5,305	\$ 229,969	\$ 4,972	\$ 235,175	\$ 5,206	\$ 240,538	\$ 5,363
Supplies	\$ 5,000	\$ 5,000	\$ 5,124	\$ 124	\$ 5,246	\$ 122	\$ 5,364	\$ 118	\$ 5,485	\$ 121	\$ 5,611	\$ 126
Total - PERA	\$ 650,973	\$ 13,183	\$ 668,266	\$ 17,317	\$ 686,932	\$ 18,632	\$ 706,679	\$ 9,747	\$ 726,600	\$ 9,921	\$ 746,068	\$ 9,468
League of Cities & Towns												
Salaries	\$ 57,078	\$ 6,118	\$ 58,496	\$ 1,418	\$ 59,884	\$ 1,389	\$ 61,232	\$ 1,348	\$ 62,518	\$ 1,286	\$ 63,857	\$ 1,339
Supplies	\$ 57,078	\$ 6,118	\$ 58,496	\$ 1,418	\$ 59,884	\$ 1,389	\$ 61,232	\$ 1,348	\$ 62,518	\$ 1,286	\$ 63,857	\$ 1,339
Total - League of Cities & Towns	\$ 114,156	\$ 12,236	\$ 116,992	\$ 2,836	\$ 119,768	\$ 2,778	\$ 122,464	\$ 2,694	\$ 125,036	\$ 2,572	\$ 127,714	\$ 2,678
Human Relations												
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 69,937	\$ 12,000	\$ 70,749	\$ 812	\$ 71,457	\$ 708	\$ 72,171	\$ 712	\$ 72,883	\$ 712	\$ 73,595	\$ 712
Supplies	\$ 46,340	\$ (4,200)	\$ 47,501	\$ 1,161	\$ 48,629	\$ 1,128	\$ 49,723	\$ 1,094	\$ 50,849	\$ 1,126	\$ 51,975	\$ 1,126
Supplies	\$ 6,050	\$ 4,200	\$ 6,250	\$ 2,000	\$ 6,450	\$ 2,000	\$ 6,650	\$ 2,000	\$ 6,850	\$ 2,000	\$ 7,050	\$ 2,000
Total - Human Relations	\$ 122,327	\$ 12,000	\$ 124,450	\$ 3,973	\$ 126,536	\$ 3,928	\$ 128,544	\$ 3,882	\$ 130,582	\$ 3,838	\$ 132,620	\$ 3,838

	2023 Approved Budget	Variance 2022 - 2023	2024 Projected Budget	Variance 2023 - 2024	2025 Projected Budget	Variance 2024 - 2025	2026 Projected Budget	Variance 2025 - 2026	2027 Projected Budget	Variance 2026 - 2027	2028 Projected Budget	Variance 2027 - 2028
Arts, Culture, Film, & Tourism												
Salaries	\$ 397,632 \$	(17) \$	408,567 \$	10,935 \$	420,824 \$	12,257 \$	425,032 \$	4,208 \$	429,382 \$	4,350 \$	433,975 \$	4,593 \$
Services	\$ 1,075,102 \$	29,802 \$	1,085,853 \$	10,751 \$	1,131,632 \$	23,779 \$	1,136,649 \$	5,816 \$	1,162,781 \$	26,132 \$	1,188,913 \$	26,132 \$
Supplies	\$ 10,760 \$	- \$	10,807 \$	47 \$	11,064 \$	257 \$	11,313 \$	249 \$	11,569 \$	256 \$	11,824 \$	255 \$
Total - Arts, Culture, Film, & Tourism	\$ 1,483,494 \$	29,785 \$	1,505,227 \$	21,793 \$	1,543,520 \$	38,893 \$	1,572,993 \$	29,474 \$	1,603,323 \$	30,238 \$	1,634,095 \$	31,265 \$
Human Services												
Salaries	\$ 510,962 \$	112,145 \$	525,013 \$	14,051 \$	540,764 \$	15,750 \$	546,171 \$	5,408 \$	551,633 \$	5,462 \$	557,150 \$	5,516 \$
Services	\$ 1,392,067 \$	50,432 \$	1,631,605 \$	39,338 \$	1,670,341 \$	38,736 \$	1,707,931 \$	37,590 \$	1,746,906 \$	38,965 \$	1,786,722 \$	40,177 \$
Supplies	\$ 5,900 \$	(22,000) \$	6,647 \$	147 \$	6,190 \$	144 \$	6,329 \$	139 \$	6,473 \$	143 \$	6,621 \$	149 \$
Total - Human Services	\$ 2,108,929 \$	137,577 \$	2,162,665 \$	53,716 \$	2,217,295 \$	54,630 \$	2,260,432 \$	42,137 \$	2,304,701 \$	44,270 \$	2,350,493 \$	45,792 \$
Vital Statistics												
Salaries	\$ 228,296 \$	40,305 \$	234,574 \$	6,278 \$	241,611 \$	7,037 \$	244,027 \$	2,416 \$	246,468 \$	2,440 \$	248,932 \$	2,465 \$
Services	\$ 11,100 \$	(4,260) \$	11,376 \$	276 \$	11,646 \$	270 \$	11,908 \$	262 \$	12,177 \$	270 \$	12,457 \$	280 \$
Supplies	\$ 1,500 \$	300 \$	1,537 \$	37 \$	1,574 \$	36 \$	1,609 \$	35 \$	1,646 \$	36 \$	1,683 \$	38 \$
Total - Vital Statistics	\$ 240,896 \$	36,345 \$	247,487 \$	6,591 \$	254,831 \$	7,344 \$	257,544 \$	2,714 \$	260,291 \$	2,746 \$	263,073 \$	2,782 \$
Board of Commissioners												
Salaries	\$ 939,508 \$	587,882 \$	308,557 \$	(630,951) \$	909,520 \$	624,973 \$	383,209 \$	(610,320) \$	1,603,465 \$	620,166 \$	390,565 \$	(612,500) \$
Services	\$ 223,360 \$	110,800 \$	75,120 \$	(148,240) \$	228,432 \$	125,318 \$	82,276 \$	(140,150) \$	237,534 \$	153,258 \$	89,545 \$	(147,989) \$
Supplies	\$ 15,000 \$	3,000 \$	13,733 \$	1,267 \$	13,733 \$	354 \$	13,072 \$	(761) \$	16,558 \$	3,524 \$	16,834 \$	276 \$
Total - Board of Commissioners	\$ 1,177,868 \$	701,882 \$	407,410 \$	(778,459) \$	1,151,785 \$	750,605 \$	481,667 \$	(756,065) \$	1,857,557 \$	775,788 \$	497,144 \$	(760,117) \$
Bureau of Licenses												
Salaries	\$ 521,064 \$	63,532 \$	535,414 \$	14,350 \$	551,475 \$	16,062 \$	556,991 \$	5,515 \$	562,501 \$	5,510 \$	568,187 \$	5,686 \$
Services	\$ 105,300 \$	600 \$	107,915 \$	2,615 \$	110,477 \$	2,562 \$	112,963 \$	2,486 \$	115,521 \$	2,557 \$	118,175 \$	2,654 \$
Supplies	\$ 1,800 \$	- \$	1,845 \$	45 \$	1,888 \$	44 \$	1,931 \$	42 \$	1,975 \$	44 \$	2,020 \$	45 \$
Total - Bureau of Licenses	\$ 628,164 \$	69,132 \$	645,174 \$	16,999 \$	663,842 \$	18,668 \$	671,885 \$	8,043 \$	680,056 \$	8,171 \$	688,381 \$	8,325 \$
City Council												
Salaries	\$ 314,875 \$	(290) \$	314,875 \$	- \$	314,875 \$	- \$	314,875 \$	- \$	314,875 \$	- \$	314,875 \$	- \$
Services	\$ 312,000 \$	- \$	319,748 \$	7,748 \$	327,330 \$	7,581 \$	334,706 \$	7,367 \$	342,283 \$	7,577 \$	350,147 \$	7,864 \$
Supplies	\$ 1,500 \$	- \$	1,537 \$	37 \$	1,574 \$	36 \$	1,609 \$	35 \$	1,646 \$	36 \$	1,683 \$	38 \$
Contingencies	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Total - City Council	\$ 628,375 \$	(290) \$	636,161 \$	7,785 \$	643,788 \$	7,628 \$	651,190 \$	7,402 \$	658,804 \$	7,614 \$	666,785 \$	7,902 \$
City Clerk												
Salaries	\$ 883,064 \$	(7,801) \$	907,269 \$	24,205 \$	934,590 \$	27,321 \$	945,086 \$	9,446 \$	953,375 \$	9,439 \$	962,909 \$	9,534 \$
Services	\$ 169,340 \$	5,000 \$	175,545 \$	6,205 \$	177,666 \$	4,120 \$	181,664 \$	3,998 \$	185,716 \$	4,113 \$	190,044 \$	4,268 \$
Supplies	\$ 3,480 \$	- \$	3,596 \$	116 \$	3,728 \$	133 \$	3,857 \$	129 \$	3,990 \$	133 \$	4,128 \$	138 \$
Total - City Clerk	\$ 1,055,884 \$	(2,801) \$	1,086,410 \$	28,626 \$	1,115,984 \$	31,474 \$	1,131,457 \$	13,472 \$	1,143,141 \$	13,685 \$	1,159,081 \$	13,939 \$
Treasury												
Salaries	\$ 486,553 \$	25,645 \$	499,933 \$	13,380 \$	514,931 \$	14,998 \$	520,081 \$	5,149 \$	525,281 \$	5,201 \$	530,534 \$	5,253 \$
Services	\$ 60,800 \$	(6,800) \$	62,110 \$	1,310 \$	63,780 \$	1,670 \$	65,235 \$	1,455 \$	66,701 \$	1,477 \$	68,234 \$	1,533 \$
Supplies	\$ 2,100 \$	- \$	2,152 \$	52 \$	2,203 \$	51 \$	2,253 \$	50 \$	2,304 \$	51 \$	2,354 \$	50 \$
Total - Treasury	\$ 549,453 \$	18,845 \$	564,295 \$	14,942 \$	580,944 \$	16,528 \$	587,569 \$	6,624 \$	594,286 \$	6,728 \$	601,122 \$	6,838 \$
City Council Administration												
Salaries	\$ 1,215,926 \$	22,390 \$	1,240,364 \$	24,438 \$	1,266,845 \$	26,481 \$	1,293,713 \$	26,868 \$	1,321,710 \$	27,967 \$	1,350,838 \$	29,127 \$
Services	\$ 144,200 \$	- \$	147,781 \$	3,581 \$	151,290 \$	3,509 \$	154,694 \$	3,403 \$	158,196 \$	3,502 \$	161,831 \$	3,634 \$
Supplies	\$ 21,200 \$	- \$	21,726 \$	526 \$	22,342 \$	1,116 \$	23,243 \$	891 \$	24,389 \$	1,146 \$	25,592 \$	1,203 \$
Total - City Council Administration	\$ 1,381,326 \$	22,390 \$	1,410,441 \$	28,124 \$	1,440,427 \$	29,106 \$	1,471,750 \$	30,772 \$	1,504,395 \$	32,615 \$	1,538,261 \$	33,864 \$
Office of the Internal Auditor												
Salaries	\$ 346,288 \$	29,475 \$	355,811 \$	9,523 \$	366,485 \$	10,674 \$	370,150 \$	3,665 \$	373,852 \$	3,702 \$	377,590 \$	3,739 \$
Services	\$ 377,072 \$	4,800 \$	386,436 \$	9,364 \$	395,611 \$	9,174 \$	404,514 \$	8,903 \$	413,671 \$	9,158 \$	423,175 \$	9,504 \$
Supplies	\$ 1,800 \$	600 \$	1,845 \$	45 \$	1,888 \$	44 \$	1,931 \$	42 \$	1,975 \$	44 \$	2,020 \$	45 \$
Total - Office of the Internal Auditor	\$ 725,160 \$	34,878 \$	744,092 \$	18,932 \$	763,984 \$	19,892 \$	776,595 \$	12,610 \$	789,698 \$	12,903 \$	802,785 \$	13,288 \$

	2023 Approved Budget	Variance 2022 - 2023	2024 Projected Budget	Variance 2023 - 2024	2025 Projected Budget	Variance 2024 - 2025	2026 Projected Budget	Variance 2025 - 2026	2027 Projected Budget	Variance 2026 - 2027	2028 Projected Budget	Variance 2027 - 2028
Archives	\$ 325,238 \$	51,977 \$	334,283 \$	6,947 \$	347,756 \$	10,029 \$	347,756 \$	3,443 \$	351,234 \$	3,478 \$	354,746 \$	3,512 \$
Salaries	\$ 103,050 \$	(14,600) \$	105,669 \$	2,539 \$	110,550 \$	2,507 \$	110,550 \$	2,433 \$	113,052 \$	2,503 \$	115,649 \$	2,597 \$
Services	\$ 2,060 \$	- \$	2,050 \$	50 \$	2,050 \$	- \$	2,146 \$	47 \$	2,194 \$	49 \$	2,243 \$	50 \$
Supplies	\$ 430,388 \$	37,287 \$	441,244 \$	31,556 \$	454,228 \$	12,984 \$	460,452 \$	5,923 \$	466,480 \$	6,029 \$	472,640 \$	6,160 \$
Total - Archives	\$ 287,164,803 \$	22,679,185 \$	199,815,632 \$	(7,349,177) \$	211,697,376 \$	11,881,744 \$	215,054,884 \$	3,357,508 \$	220,409,346 \$	5,354,472 \$	224,937,042 \$	4,527,685 \$
Total - Departmental Expenditures												
Non Departmental-General Fund												
Contingencies	\$ 1,090,000 \$	- \$	1,090,000 \$	- \$	1,090,000 \$	- \$	1,090,000 \$	- \$	1,090,000 \$	- \$	1,090,000 \$	- \$
Neighborhood Reinvestment	\$ 1,500,000 \$	- \$	1,500,000 \$	- \$	1,500,000 \$	- \$	1,500,000 \$	- \$	1,500,000 \$	- \$	1,500,000 \$	- \$
Neighborhood Services	\$ 250,000 \$	- \$	250,000 \$	- \$	250,000 \$	- \$	250,000 \$	- \$	250,000 \$	- \$	250,000 \$	- \$
Total - Non Departmental-General Fund	\$ 2,840,000 \$	- \$	2,840,000 \$	- \$	2,840,000 \$	- \$	2,840,000 \$	- \$	2,840,000 \$	- \$	2,840,000 \$	- \$
Total - Heat Power & Light	\$ 5,878,659 \$	1,300,412 \$	6,078,652 \$	148,993 \$	6,127,683 \$	149,031 \$	6,314,110 \$	146,427 \$	6,457,051 \$	142,941 \$	6,605,397 \$	148,346 \$
Total - Heat Power & Light	\$ 5,878,659 \$	1,300,412 \$	6,078,652 \$	148,993 \$	6,127,683 \$	149,031 \$	6,314,110 \$	146,427 \$	6,457,051 \$	142,941 \$	6,605,397 \$	148,346 \$
Grants, Commissions & Misc.												
Total - Grants, Commissions & Misc.	\$ 6,344,750 \$	(16,008) \$	6,344,750 \$	- \$	6,344,750 \$	- \$	6,344,750 \$	- \$	6,344,750 \$	- \$	6,344,750 \$	- \$
Ceremonies												
Ceremonies Total	\$ 9,030 \$	- \$	9,030 \$	- \$	9,030 \$	- \$	9,030 \$	- \$	9,030 \$	- \$	9,030 \$	- \$
Debt Service - Per Schedule at July 1, 2021	\$ 69,552,177 \$	(398,120) \$	73,616,694 \$	4,064,517 \$	73,616,694 \$	- \$	73,616,694 \$	- \$	73,616,694 \$	- \$	73,616,694 \$	- \$
Debt Service Total	\$ 69,552,177 \$	(398,120) \$	73,616,694 \$	4,064,517 \$	73,616,694 \$	- \$	73,616,694 \$	- \$	73,616,694 \$	- \$	73,616,694 \$	- \$
Workers Compensation	\$ 2,159,866 \$	68,770 \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$
Workers Compensation - Medical Expenses	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Workers Compensation Total	\$ 2,159,866 \$	68,770 \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$	2,159,866 \$	- \$
Employee Benefits												
Auto Allowance	\$ 4,517 \$	- \$	4,517 \$	- \$	4,517 \$	- \$	4,517 \$	- \$	4,517 \$	- \$	4,517 \$	- \$
Dental Insurance	\$ 1,788,704 \$	- \$	1,788,704 \$	- \$	1,842,365 \$	53,661 \$	1,897,636 \$	55,271 \$	1,954,565 \$	56,929 \$	2,013,202 \$	58,637 \$
Education Incentives	\$ 151,665 \$	(1,255) \$	152,920 \$	1,255 \$	152,920 \$	- \$	152,920 \$	- \$	152,920 \$	- \$	152,920 \$	- \$
Employee Death Benefits	\$ 130,000 \$	- \$	130,000 \$	- \$	130,000 \$	- \$	130,000 \$	- \$	130,000 \$	- \$	130,000 \$	- \$
Employee Health Insurance	\$ 5,437,113 \$	(103,998) \$	5,586,634 \$	149,521 \$	5,754,233 \$	167,599 \$	5,811,775 \$	57,542 \$	5,869,893 \$	58,118 \$	5,928,592 \$	58,699 \$
Employee Health Insurance - Cash Payment	\$ 19,500 \$	- \$	19,500 \$	- \$	19,500 \$	- \$	19,500 \$	- \$	19,500 \$	- \$	19,500 \$	- \$
Employee Health Insurance - Pension	\$ 3,162,120 \$	- \$	3,162,120 \$	- \$	3,162,120 \$	- \$	3,162,120 \$	- \$	3,162,120 \$	- \$	3,162,120 \$	- \$
Employee Health Insurance - Medical Expenses	\$ 69,012 \$	- \$	69,012 \$	- \$	69,012 \$	- \$	69,012 \$	- \$	69,012 \$	- \$	69,012 \$	- \$
Local 1031 Benefits Expense	\$ 2,400,059 \$	(110,897) \$	2,457,388 \$	37,329 \$	2,457,388 \$	- \$	2,457,388 \$	- \$	2,457,388 \$	- \$	2,457,388 \$	- \$
Medical Benefits - Active Members	\$ 21,804,009 \$	1,272,783 \$	22,240,869 \$	436,860 \$	22,684,861 \$	444,000 \$	23,138,538 \$	453,678 \$	23,601,968 \$	462,772 \$	24,073,388 \$	472,077 \$
Medical Benefits - Retirees	\$ 27,985,178 \$	(127,004) \$	27,658,863 \$	(347,784) \$	28,179,419 \$	520,556 \$	28,700,000 \$	541,587 \$	29,220,587 \$	549,587 \$	29,741,174 \$	560,587 \$
Pension Contribution	\$ 81,937,510 \$	4,179,440 \$	85,292,279 \$	3,354,769 \$	88,446,888 \$	3,154,609 \$	91,165,490 \$	2,748,602 \$	93,403,251 \$	2,237,762 \$	95,593,251 \$	2,412,877 \$
Stipends	\$ 13,900 \$	- \$	13,900 \$	- \$	13,900 \$	- \$	13,900 \$	- \$	13,900 \$	- \$	13,900 \$	- \$
Unemployment Compensation	\$ 220,000 \$	- \$	220,000 \$	- \$	220,000 \$	- \$	220,000 \$	- \$	220,000 \$	- \$	220,000 \$	- \$
Employee Benefits - Total	\$ 144,243,787 \$	5,132,661 \$	148,744,444 \$	4,520,657 \$	153,100,633 \$	4,425,889 \$	157,869,335 \$	3,878,702 \$	163,518,898 \$	3,449,563 \$	169,107,905 \$	3,586,597 \$
Rainy Day Fund	\$ 100,000 \$	- \$	100,000 \$	- \$	- \$	(100,000) \$	- \$	- \$	- \$	- \$	- \$	- \$
School Approp. to Balance School Budget	\$ 130,046,611 \$	- \$	130,046,611 \$	- \$	130,046,611 \$	- \$	130,046,611 \$	- \$	130,046,611 \$	- \$	130,046,611 \$	- \$
Total City General Fund Expenditures	\$ 508,339,683 \$	28,773,328 \$	569,731,980 \$	1,362,297 \$	586,072,643 \$	16,340,664 \$	593,455,280 \$	7,382,637 \$	602,402,256 \$	8,946,976 \$	610,666,885 \$	8,264,628 \$
Compared to General Fund Revenues	\$ 508,339,683 \$	28,773,328 \$	569,731,980 \$	1,362,297 \$	586,072,643 \$	16,340,664 \$	593,455,280 \$	7,382,637 \$	602,402,256 \$	8,946,976 \$	610,666,885 \$	8,264,628 \$
Total Surplus/(Deficit)	\$ - \$	- \$	0 \$	0 \$	(23,708,451) \$	(23,708,451) \$	(24,057,638) \$	(24,057,638) \$	(24,057,638) \$	(24,057,638) \$	(24,057,638) \$	(24,057,638) \$

