

**SUMMARY OF SIGNIFICANT CHANGES**

**FY 2027 PROPOSED EXPENDITURES**

Fund	Department	Description	Amount (Net)	Total Change
<b>General</b>				
	All Depts	FY 27 Salary	1,303,157	
	All Depts	FY 27 Benefits	777,594	
	Fire	County Share of Fire Cooperative Agreement	353,769	
	Public Work MFM	Increase for Maintenance Facilities/ Contractual Increases	2,375,817	
	PD	Grant Budget Increases/ Contractual Increases	1,001,020	
	CSD	Contractual Increases/ CSD Small Capital Move from CIP	757,019	
	All	IDC increases	1,186,895	
	All	Various Increases	2,157,128	
				9,912,399
<b>Special Revenue</b>				
	State Grants Fund	Grants Budgeted at anticipated amounts	(1,485)	
	Health Care Assistance	Safety Care Net Pool Payments	1,990	
	Economic Development	Budgeted expenditures in the prior year	(298,750)	
	Lodger's Tax	Increased Expenditures	896	
	Special Revenue Funds	National Opioid Settlement Reduction in planned spending	(525,588)	
	ARPA Funding	Last Year of Expenditures	(613,570)	
				(1,436,507)
<b>Debt Service</b>				
		Decrease due to actuals for bond sale	(1,646,750)	(1,646,750)
<b>Capital Projects/ Permanent Fund</b>				
		Planned Projects	(13,655,749)	(13,655,749)
<b>Utilities</b>				
	Electric	The decrease is primarily due to decreases in purchased power costs, IDCs and debt service expenditures.	(9,164,641)	
	Gas	The decrease is primarily due to decreases in the cost of gas and the in-lieu taxes/franchise fee. The sales of gas has decreased and is being budgeted in line with the 5-year average sales.	(1,095,072)	
	Water	The decrease is due primarily to decreases in expenditures for capital improvement projects for both Water Distribution and Water Production.	(3,802,250)	
	Wastewater	The increase is primarily due to increases in salaries and benefits, and capitalized equipment for the allocated share of the purchase of vector.	10,872	
				(14,051,091)
<b>Other Enterprise</b>				
	Environmental Services	Salaries and Benefits	205,029	
	Transit	Grant Increase	1,170,161	
	Fire	Agreement increase inline with DOE Agreement	1,432,380	
	Airport	Decrease in capital projects.	(72,848)	
				2,734,722
<b>Internal Service</b>				
	Equipment	Planned Fleet Equipment and Maintenance	(382,184)	
	Risk Management	Estimated reduction in Premiums	(149,992)	
				(532,176)

Total FY 2027 Proposed Budget Decrease: \$ (18,675,152)

## SUMMARY OF SIGNIFICANT CHANGES

### FY 2027 PROPOSED REVENUE

Fund	Department	Description	Amount (Net)	Total Change
<i>General</i>				
		GRT Increase due to new increment	16,828,000	
		Property Tax	293,981	
		IDCs	(1,211,123)	
		Other changes, net	56,862	
				15,967,720
<i>Special Revenue</i>				
		ARPA Funding Final Year	(513,570)	
		Other changes, net	(116,099)	
				(629,669)
<i>Debt Service</i>				
		Debt Service Payment- Interest	(1,147)	(1,147)
<i>Capital Projects</i>				
		Reduction in Grant Revenue	(3,946,000)	
		Capital Projects Permanent Fund - increased projected investment income	585,885	
				(3,360,115)
<i>Utilities</i>				
		Decrease in Wholesale Sales	(10,779,005)	
		Various Increase and Decreases	861,090	
				(9,917,915)
<i>Other Enterprise</i>				
	Environmental Services	Increase in Residential and Commercial Service	453,849	
		The increase is primarily associated with the cooperative agreement terms		
	Fire		1,436,036	
	Transit	Increase in grant revenue	1,500,274	
	Airport	Decrease due to Grant Budgeting in Prior Year	(1,881,248)	1,508,911
<i>Internal Service</i>				
	Equipment	IDC Charges	(517,786)	
	Risk Management	Increased Premiums and IDC Charges	(832,914)	
				(1,350,700)

Total FY 2027 Proposed Budget Projected Revenue Increase: \$ 2,217,084