

# FY 2025 Proposed Expenditures Small Account Codes

Does NOT include Pass-Thru Expenditures

|         |   | FY 2025               | FY 2025         | FY 2026               | \$ Diff    | % Diff    |
|---------|---|-----------------------|-----------------|-----------------------|------------|-----------|
| 9540110 | Operating Expenses                        | Budgeted              | Proj Actual     | Proposed              | 2026 vs    | 2026 vs   |
|         | (adjusted 6/13/2025)                      |                       | as of 5/30/2025 | 2026                  | 2025       | 2025      |
| 518900  | SALARIES & WAGES                          | \$723,647.00          | \$727,643.93    | \$765,554.14          | \$41,907   | 5.79%     |
| 518900  | SALARIES & WAGES (General Increase)       | \$7,272.50            | \$7,450.04      | \$3,833.68            | -\$3,439   | -47.29%   |
| 518900  | SALARIES & WAGES (Step Increase)          | \$7,272.50            | \$7,450.04      | \$3,872.02            | -\$3,400   | -46.76%   |
| 518900  | SALARIES EMPLOYEE ADJUSTMENT              | \$0.00                | \$0.00          | \$2,337.16            | \$2,337    |           |
| 518900  | SALARIES SUPPLEMENT CONTINGENCY           | \$8,000.00            | \$0.00          | \$0.00                | -\$8,000   | -100.00%  |
| 518900  | SALARIES TRANSITIONAL CONTINGENCY         | \$0.00                | \$0.00          | \$60,000.00           | \$60,000   |           |
| 518600  | LONGEVITY                                 | \$3,200.00            | \$3,300.00      | \$3,500.00            | \$300      | 9.38%     |
| 520100  | SOCIAL SECURITY                           | \$54,265.10           | \$3,700.81      | \$56,979.86           | \$2,715    | 5.00%     |
| 521100  | RETIREMENT                                | \$45,221.92           | \$44,750.64     | \$47,483.22           | \$2,261    | 5.00%     |
| 521155  | VOLUNTARY RETIREMENT MATCH                | \$40,026.00           | \$37,070.58     | \$40,998.14           | \$972      | 2.43%     |
| 520700  | HEALTH INSURANCE                          | \$92,181.00           | \$90,234.00     | \$92,181.18           | \$0        | 0.00%     |
| 520600  | LIFE INSURANCE                            | \$443.04              | \$443.04        | \$443.04              | \$0        | 0.00%     |
| 529800  | AUTO ALLOWANCE                            | \$4,290.00            | \$4,290.00      | \$4,290.00            | \$0        | 0.00%     |
| 539900  | OTHER PROFESSIONAL SERVICES               | \$33,400.00           | \$33,200.00     | \$33,400.00           | \$0        | 0.00%     |
| 533600  | MAINTENANCE                               | \$257,324.23          | \$247,230.00    | \$268,315.03          | \$10,991   | 4.27%     |
| 530700  | COMMUNICATIONS / IT RELATED CHARGES       | \$14,868.56           | \$16,586.07     | \$14,994.76           | \$126      | 0.85%     |
| 539930  | OTHER SERVICES DAILY OP/FREIGHT EXPENSES/ | \$175.00              | \$65.22         | \$150.00              | -\$25      | -14.29%   |
| 533500  | SERVICES/MAINT OF BLDG SECURITY           | \$650.00              | \$1,964.39      | \$650.00              | \$0        | 0.00%     |
| 530900  | CONTRACTED SERVICES                       | \$7,400.00            | \$5,000.00      | \$5,000.00            | -\$2,400   | -32.43%   |
| 535500  | EMPLOYEE TRAVEL/EDUCATIONAL TRAINING      | \$17,930.00           | \$10,480.00     | \$6,326.00            | -\$11,604  | -64.72%   |
| 549950  | OTHER MATERIALS AND SUPPLIES              | \$390.00              | \$534.45        | \$550.00              | \$160      | 41.03%    |
| 543500  | OFFICE SUPPLIES/MINOR EQUIPMENT/SOFTWARE  | \$13,360.00           | \$12,597.41     | \$5,180.76            | -\$8,179   | -61.22%   |
| 542900  | EDUCATIONAL MATERIAL                      | \$330.00              | \$120.00        | \$130.00              | -\$200     | -60.61%   |
| 550200  | INSURANCE RELATED EXPENSES                | \$450.00              | \$450.12        | \$450.00              | \$0        | 0.00%     |
| 551300  | WORKERS COMPENSATION CHARGES              | \$1,500.00            | \$1,689.00      | \$1,800.00            | \$300      | 20.00%    |
| 551505  | LIABILITY CHARGES                         | \$3,415.00            | \$803.00        | \$815.00              | -\$2,600   | -76.13%   |
| 559100  | RENTAL                                    | \$65,764.00           | \$65,637.00     | \$67,212.00           | \$1,448    | 2.20%     |
|         | <b>TOTAL OPERATING</b>                    | <b>\$1,402,775.85</b> | \$1,322,689.74  | <b>\$1,486,446.00</b> | \$83,670   | 5.96%     |
|         |   |                       |                 |                       |            |           |
| 9540120 | Capital Expenses                          | Budgeted              | Proj Actual     | Proposed              | \$ Diff    | % Diff    |
| 9540210 | and Aerial                                | FY 2025               | FY 2025         | FY 2026               | 2026 vs    | 2026 vs   |
|         |   |                       |                 |                       | 2025       | 2025      |
| 530900  | EQUIPMENT CONTRACTED SERVICES             | \$355,000.00          | \$100,000.00    | \$157,700.00          | -\$197,300 | -55.58%   |
| 530900  | AERIAL CONTRACTED SERVICES                | \$0.00                | \$0.00          | \$395,345.00          | \$395,345  | \$395,345 |
| 543500  | SOFTWARE/MINOR EQUIPMENT                  | \$26,000.00           | \$17,234.59     | \$14,000.00           | -\$12,000  | -46.15%   |
| 571100  | EQUIPMENT (CAPITAL ASSETS)                | \$90,000.00           | \$20,540.37     | \$65,000.00           | -\$25,000  | -27.78%   |
|         | <b>TOTAL CAPITAL</b>                      | <b>\$471,000.00</b>   | \$137,774.96    | <b>\$632,045.00</b>   | \$161,045  | 34.19%    |
|         |   |                       |                 |                       |            |           |
|         | <b>TOTAL BUDGET</b>                       | <b>\$1,873,775.85</b> | \$1,460,464.70  | <b>\$2,118,491.00</b> | \$244,715  | 13.06%    |

Note: the above Operational Expenditures do NOT include the designated "Pass-Thru" Expenses (which are outlined on the next page).