CITY OF ROME
NEW YORK

2026 Annual Budget

Jeffrey M. Lanigan, Mayor

ROME NY
the copper city

2026 - 2027

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Wednesday, September 24, 2025

Good evening, members of the Common Council, City Officials, and Residents of Rome.

Tonight, I present the 2026 Proposed Budget for the City of Rome. This budget is grounded in fiscal responsibility, shaped by the extraordinary challenges of the past year, and guided by a vision of growth and renewal.

The year 2024 was unlike any in recent memory. On July 16th, a devastating tornado struck our community, destroying homes, businesses, and critical infrastructure. Recovery efforts demanded expenditures far beyond what had been planned. At the same time, Rome faced additional pressures from inflation, rising insurance premiums, and the enormous snow removal costs of the 2025 storm, many of us now call “Snowmageddon.”

Fortunately, Rome entered this difficult period in a position of relative financial strength. By securing $6 million in funding for tornado-related costs and an additional $200,000 for storm recovery following June’s microburst, we were able to reduce the burden on our residents. We are deeply grateful to our New York State partners for their steadfast support. These funds were vital for demolition, operating expenses, and capital improvements.

In 2025, our community also benefitted from the generosity of several individuals and businesses, whose contributions totaled $82,950. These donations helped us to bring the community together for concerts, movies, and fireworks; to replant trees lost in the storm; and to make important public safety investments, including the purchase of a UTV and contributions to the new K9 unit. Every single dollar helped offset costs to taxpayers, and I want to express my deepest gratitude to all who gave back to their city.

Rome’s strong reserves—built in part during the pandemic years—have allowed us to withstand these challenges and weather the storms, both literally and figuratively, while continuing to provide essential services without interruption. But we know reserves are not a permanent solution. We must plan responsibly for the future.

This budget does exactly that. It recognizes the financial pressures we face while making strategic investments that will keep Rome moving forward.

For example, in preparing the 2026 budget, we conducted a thorough review of our Enterprise Funds. Our refuse contract was awarded to Bliss Environmental in December 2024, and while a rate adjustment is necessary to maintain the highest level of service, residents and businesses will continue to enjoy reliable garbage and recycling services at a cost that remains affordable

and competitive. By contrast, Rome's sewer and water funds remain strong, with no increases needed in 2026, and significant additional revenues are expected to begin in 2027 from Chobani.

Inflation has been a reality across the nation, with the cost of goods and services rising nearly 30% since 2016. Yet, during that time, Rome's property tax rate remained flat. While that offered short-term relief, it created long-term imbalance as expenditures grew while tax revenues did not. This administration is committed to making the tough but necessary choices to restore balance, safeguard financial stability, and invest in Rome's future.

That means addressing structural challenges responsibly. The citywide salary adjustments undertaken in 2023 increased wages but also drove up fringe benefits, retirement, and FICA contributions. These decisions, implemented all at once, left Rome struggling to absorb the costs. Our approach moving forward is different: phased, sustainable, and transparent. We are currently negotiating with three of our unions—Fire, Police, and 1088—and this budget reflects what we reasonably expect to pay under new contracts.

To ensure sustainability, we trimmed nearly $1 million from the original draft budget. If an expense did not improve service, enhance quality of life, or support economic growth, it was not included. The result is a budget based on needs, not wants.

The 2026 Inside Tax District budget totals $14.8 million, reflecting increases in wages, health insurance, and retirement contributions, but also savings in fuel, leases, and travel. Revenues outside of property taxes are projected to grow by more than $2 million, including over $1 million in additional AIM funding, anticipated new SSO and SRO agreements with the Rome City School District, and revenue from the newly created Hotel Occupancy Tax.

The 2026 General City budget calls for appropriations of $41.9 million, up $2 million from 2025, with much of that growth tied to contractual wage increases, benefits, and debt service. But even as costs rise, proactive planning has generated efficiencies and savings in fuel, technology, and vehicle leasing.

At the same time, we are investing in Rome's future. Recent and upcoming projects include:

- The SFM Skatepark, a new downtown anchor.
- Completion of City Hall and Griffo Green rehabilitation.
- A $5 million investment in Park Drive to support new housing development.
- The access road to Woodhaven.
- Preparation to apply for a second $10 million DRI award, this time focused on connecting East Rome to our waterfront.
- The new RISE Grant Program, supporting small business startups and expansions.
- Our ARPA-funded paint truck, which will finally allow Rome to restore road striping for safer streets.

These are not just projects—they are investments in our neighborhoods, our quality of life, and our long-term growth.

And the opportunities ahead are unprecedented. In 2025 alone, Rome secured more than $7 million in grants, with more than $50 million in additional applications pending. State and local partners are investing over $55 million in infrastructure at the Griffiss Triangle site. Most significantly, Chobani's decision to build the largest natural food production facility in American history—right here in Rome—represents a transformational $1 billion investment and 1,000 new jobs. It is our responsibility to ensure that Rome is ready, with housing, infrastructure, and amenities that will attract and retain the new residents and businesses this project will bring.

To keep Rome financially strong, the combined tax rate was adjusted by 2.75% in 2025. This year, I am proposing a further 2.59% increase in 2026. For a home with an assessment of $62,046, the average assessment in Rome, this translates to about $25.69 more in the Outside District and $33.36 more in the Inside District per year.

I know no one welcomes an increase, but this modest adjustment is not about raising taxes for the sake of it—it is about protecting services, supporting our employees, and preparing Rome for the opportunities ahead. By keeping revenues aligned with expenditures, we ensure that our community continues to receive the high-quality services it depends on today while positioning ourselves to take full advantage of tomorrow's growth.

This increase is not a trend but a bridge—one that helps us move from the financial strain of natural disasters and rising costs toward the stronger revenues we know are coming with projects like Chobani, new housing developments, and expanding businesses. In short, it puts Rome on firmer ground as we enter what will be some of the most transformative years in our City's history.

Colleagues, this is a budget built on responsibility and vision. It addresses today's challenges honestly, but more importantly, it embraces the opportunities of tomorrow—new development, new revenues, and renewed growth for Rome.

The City of Rome is resilient. We have faced devastation, inflation, and structural challenges, but we are building a stronger foundation for tomorrow. By investing responsibly, negotiating fairly, and planning wisely, we will ensure that Rome not only recovers, but thrives.

Thank you, and may God bless the City of Rome.

ERIC SEELIG
CITY CLERK

JILLIAN CAMPBELL
DEPUTY CITY CLERK

OFFICE OF THE CITY CLERK
ROME CITY HALL, 198 N. WASHINGTON ST.
ROME, NEW YORK 13440-5815
PHONE: (315) 339-7659 FAX: (315) 838-1160
WWW.ROMENEWYORK.COM

STATE OF NEW YORK
COUNTY OF ONEIDA
CITY OF ROME

I, ERIC SEELIG, CITY CLERK OF THE CITY OF ROME, NEW YORK, DO HEREBY CERTIFY THAT I HAVE COMPARED THE FOREGOING AND ANNEXED COPY OF:

RESOLUTION NO. 132A
Adopted September 24, 2025

AUTHORIZING THE CITY CLERK TO ADVERTISE NOTICE OF A PUBLIC HEARING WITH REGARD TO APPROVING THE ANNUAL BUDGET FOR 2026.

WITH THE ORIGINAL ON FILE IN MY OFFICE, AND THAT THE SAME IS A CORRECT AND TRUE TRANSCRIPT THEREFROM AND OF THE WHOLE THEREOF.

WITNESS BY HAND AND OFFICIAL SEAL OF THE CITY OF ROME, NEW YORK THIS 14TH DAY OF NOVEMBER, 2025.

ERIC SEELIG
CITY CLERK

SPECIAL MEETING
COMMON COUNCIL SEPTEMBER 24, 2025

RESOLUTION NO. 132A

AUTHORIZING THE CITY CLERK TO ADVERTISE NOTICE OF A PUBLIC HEARING WITH REGARD TO APPROVING THE ANNUAL BUDGET FOR 2026.

By Councilor Anderson:

BE IT RESOLVED, that the Common Council of the City of Rome does hereby authorize the City Clerk of the City of Rome to advertise notice of a public hearing with regard to approving the annual budget for the year 2026, said public hearing to be held on the 8th day of October, 2025 at 6:45 p.m. in the Common Council Chambers, City Hall, Rome, New York, at which time and place all interested persons will be heard thereon.

Seconded by Councilor Sparace.

Motion by Smith to insert date and time of public hearing, seconded by Anderson, and so ordered September 24, 2025.

AYES: Sparace, Mortise, Fazio, Smith, Anderson, Dursi, Sbaraglia
NAYS: None
ADOPTED: September 24, 2025

ERIC SEELIG
CITY CLERK

JILLIAN CAMPBELL
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STATE OF NEW YORK
COUNTY OF ONEIDA
CITY OF ROME

I, ERIC SEELIG, CITY CLERK OF THE CITY OF ROME, NEW YORK, DO HEREBY CERTIFY THAT I HAVE COMPARED THE FOREGOING AND ANNEXED COPY OF:

ORDINANCE NO. 9822A
Adopted November 12, 2025

APPROVING THE ANNUAL BUDGET FOR THE YEAR 2026.

WITH THE ORIGINAL ON FILE IN MY OFFICE, AND THAT THE SAME IS A CORRECT AND TRUE TRANSCRIPT THEREFROM AND OF THE WHOLE THEREOF.

WITNESS BY HAND AND OFFICIAL SEAL OF THE CITY OF ROME, NEW YORK THIS 14TH DAY OF NOVEMBER, 2025.

ERIC SEELIG
CITY CLERK

SPECIAL MEETING
COMMON COUNCIL SEPTEMBER 24, 2025

ORDINANCE NO. 9822A

APPROVING THE ANNUAL BUDGET FOR THE YEAR 2026.

By Councilor Mortise:

WHEREAS, the Board of Estimate and Contract, on September 24, 2025, did submit the proposed City budget for the year 2026 to the Common Council of the City of Rome; and

WHEREAS, the Common Council did on the 8th day of October, 2025, hold a public hearing at which time all interested persons were given an opportunity to be heard thereon; now, therefore,

BE IT ORDAINED, that the annual estimate for 2026 as submitted by the Board of Estimate and Contract shall constitute the tax budget for the year 2026 with the same force and effect as though fully set forth herein:

That the several sums of the expenditures shall become appropriated in the amount set forth by said annual estimate for the several departments, officers, employees and other matters and purposes as herein enumerated, and that the several sums therein enumerated on established revenues and the moneys necessary to be raised by taxation in addition thereto pay for the expense of conducting the affairs of the City of Rome, shall be and become applicable in the amounts herein named for the purpose of meeting said appropriations;

That the sum of $4,594,208 be raised by taxation upon the real property subject to taxation within the inside corporation district of the City of Rome as set forth in Section I of the annual estimate for the year 2026;

That the sum of $11,993,263 be raised by taxation upon the real property subject to taxation in the entire City both inside and outside of the corporation district as set forth in Section III of the annual estimate for the year 2026;

That the total sum of $16,587,471 be taxed and raised upon all real property subject to taxation in the entire City of Rome including the inside and outside corporation districts for the sum total hereinabove set forth;

That the proposed budget submitted on September 24, 2025 by the Board of Estimate and Contract is hereby approved; and

That the Capital Improvement Plan (CIP) for the year 2026 is hereby approved; and

That the annual budget shall be effective January 1, 2026.

Seconded by Councilor Anderson.
By Councilor Dursi:

RESOLVED, that the unanimous consent of this Common Council be, and the same hereby is given to the consideration of Ordinance No. 9822.

Seconded by Councilor Sparace.

AYES: Sparace, Mortise, Fazio, Smith, Anderson, Dursi, Sbaraglia
NAYS: None

Motion to table by Anderson, seconded by Sparace, and so ordered September 24, 2025.
Motion to remove from table by Anderson, seconded by Dursi, and so ordered October 8, 2025.
Motion by Anderson to insert "That the Capital Improvement Plan (CIP) for the year 2026 is hereby approved; and", seconded by Sbaraglia, and so ordered October 8, 2025.
Motion by Smith to insert date of public hearing, seconded by Mortise, and so ordered October 8, 2025.
Motion to table by Anderson, seconded by Sparace, and so ordered October 8, 2025.
Motion to remove from table by Mortise, seconded by Sparace, and so ordered November 12, 2025.

ORDINANCE NO. 9822
AYES: Sparace, Mortise, Fazio, Smith, Anderson, Dursi, Sbaraglia
NAYS: None
ADOPTED: November 12, 2025

D'Arcangelo & Co., LLP
Certified Public Accountants & Consultants

200 E. Garden St., P.O. Box 4300, Rome, N.Y. 13442-4300
315-336-9220 Fax: 315-336-0836

Independent Accountant's Report on Applying Agreed-Upon Procedures

Common Council and Management
Rome City Hall
Rome, NY 13440

Ladies and Gentlemen:

We have performed the procedures enumerated below on the annual budget of the City of Rome for the year ended December 31, 2026. The City of Rome's management is responsible for the annual budget.

The Common Council and Management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing the budget for grammatical and mathematical accuracy. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are as follows:

A. Procedure: We footed all columns, recalculated all percentages, and satisfied ourselves to the overall text of the report.

   Findings: No findings noted.

B. Procedure: We traced all the applicable account balances to the "City of Rome Annual Financial Report" for the years ended December 31, 2023 and 2024.

   Findings: No findings noted.

C. Procedure: We traced all the applicable account balances to the prior approved "City of Rome Annual Budget" for the year 2025.

   Findings: No findings noted.

D. Procedure: We traced all the applicable account balances to the City of Rome's monthly financial report for the month ended August 31, 2025.

   Findings: No findings noted.

In connection with the procedures referred to above, we also have made management aware of all other matters which came to our attention in a separate communication dated November 24, 2025. These matters are available to the Common Council, upon request.

We were engaged by the City of Rome to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the annual budget. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Common Council and Management of the City of Rome and is not intended to be and should not be used by anyone other than those specified parties.

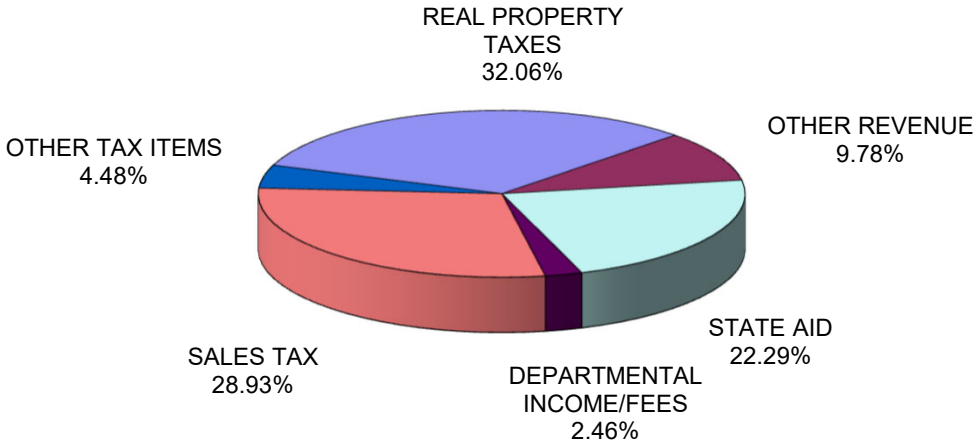
D'Arcangelo & Co., LLP

November 25, 2025

Rome, New York

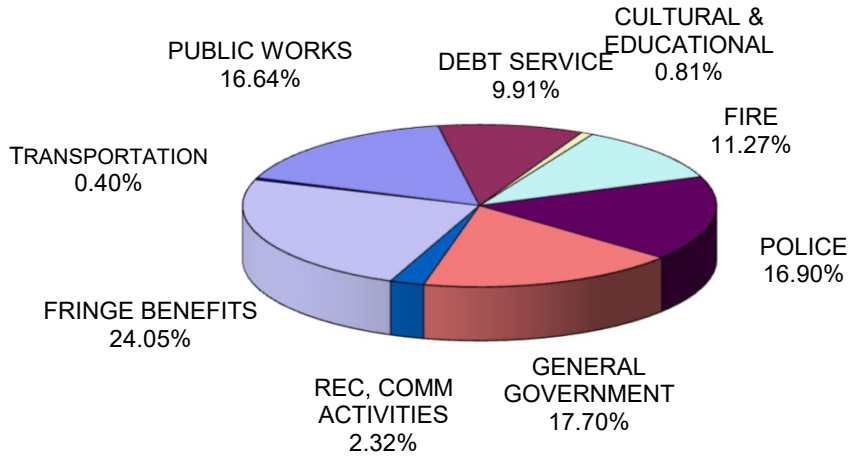
CITY OF ROME, NY

2026 Budget Revenues



CITY OF ROME, NY

2026 Budget Expenditures



CITY OF ROME, NEW YORK

APPROPRIATIONS, REVENUE, TAX LEVIES & TAX RATES FOR LOCAL SERVICES

	INSIDE DISTRICT	GENERAL CITY	TOTALS
2026 Property Tax Calculation:			
Appropriations	$ 14,808,696	$ 41,859,409	$ 56,668,105
Less:			
Revenues Other Than Property Taxes	10,204,147	25,997,414	36,201,561
Fund Balance to be Appropriated	10,341	3,868,732	3,879,073
Property Tax Levy Required	4,594,208	11,993,263	16,587,471
Assessment Roll as of September 15, 2025	624,927,784	860,469,781	
Tax rate per $1,000 assessed valuation	$ 7.351582	$ 13.938041	$ 21.289623
2025 Property Tax Calculation:			
Appropriations	$ 13,656,932	$ 39,844,561	$ 53,501,493
Less:			
Revenues Other Than Property Taxes	8,172,861	25,774,211	33,947,072
Fund Balance to be Appropriated	973,249	2,457,002	3,430,251
Property Tax Levy Required	4,510,822	11,613,348	16,124,170
Assessment Roll as of October 15, 2024	624,086,238	858,718,783	
Tax rate per $1,000 assessed valuation	$ 7.227882	$ 13.524041	$ 20.751923
Comparison of key drivers of 2026 and 2025 Property Tax rates			
Favorable vs Unfavorable (Negative) variances:			
Difference in Appropriations	(1,151,764)	(2,014,848)	(3,166,612)
Difference in Other Revenues	2,031,286	223,203	2,254,489
Difference in Fund Balance to be Appropriated	(962,908)	1,411,730	448,822
Decrease (Increase) in Property Tax Levy Required	(83,386)	(379,915)	(463,301)
Difference in Assessment Roll	841,546	1,750,998	
Difference in Tax Rates 2025-2026 per $1,000 of Assessed Value	$ 0.1237	$ 0.4140	$ 0.5377
Rate increase	1.71%	3.06%	2.59%

2025 - 2026 ESTIMATED REVENUE AND SURPLUS SUMMARY

	INSIDE DISTRICT	GENERAL CITY	TOTALS
Fund Balance At 12/31/2024			
Nonspendable	440,427	2,345,494	2,785,921
Restricted			
Reserve For Liability Insurance	93,000	226,000	319,000
Capital Reserves		339,871	339,871
Reserve For Debt		702,842	702,842
Reserve For Workers Compensation		1,306,329	1,306,329
	93,000	2,575,042	2,668,042
Assigned:			
Designated For Subsequent Year's Exp	973,249	2,287,002	3,260,251
Reserve For Encumbrances	84,893	714,902	799,795
Total Assigned	1,058,142	3,001,904	4,060,046
Unassigned (Deficit)	408,519	10,535,031	10,943,550
Total Fund Balance 12/31/24	2,000,088	18,457,471	20,457,559
2025 Estimated			
Revenue	14,382,704	37,303,557	51,686,261
Expense	(14,307,006)	(39,772,616)	(54,079,622)
Surplus (Deficit)	75,698	(2,469,059)	(2,393,361)
Estimated Fund Balance At 12/31/2025	2,075,786	15,988,412	18,064,198
2026 Reserves Applied And Reserves Created			
Reserve For Liability Insurance	0	0	0
Reserve For Debt	0	111,500	111,500
Reserve For Workers Compensation	0	0	0
Undesignated	10,341	3,757,232	3,767,573
Net Applied	10,341	3,868,732	3,879,073
Estimated Fund Balance At 12/31/2026	2,065,445	12,119,680	14,185,125

CODE	2026 - 2027 BUDGET REVENUES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED YEAR END	2026 INSIDE CITY	2026 GENERAL CITY	2026 TOTAL	2027 TOTAL
A 1000	REAL PROPERTY TAXES	14,865,016	15,143,860	16,087,170	16,129,280	15,993,401	4,588,258	11,967,763	16,556,021	16,885,270
A 1100	REAL PROPERTY TAX ITEMS	1,381,133	1,438,822	1,372,752	1,086,981	1,313,199	532,746	1,040,511	1,573,257	1,446,254
A 1150	NON-PROPERTY TAX ITEMS	14,307,869	14,530,266	15,317,387	7,829,695	15,265,611	4,513,392	11,528,965	16,042,357	16,431,349
A 1200	DEPARTMENTAL INCOME/FEES	1,246,445	1,295,414	1,256,023	953,588	1,304,803	139,500	1,134,372	1,273,872	1,387,675
A 2200	INTERGOVERNMENTAL CHARGES	1,050,195	943,546	1,174,624	769,140	1,288,823	862,102	553,113	1,415,215	1,415,215
A 2400	USE OF MONEY & PROPERTY	1,761,235	1,296,958	694,696	520,721	714,881	10,923	379,941	390,864	396,270
A 2500	LICENSES & PERMITS	162,897	111,205	127,000	72,869	127,000	0	127,000	127,000	129,150
A 2600	FINES & FORFEITURES	39,270	35,285	33,500	31,346	35,850	11,250	30,000	41,250	41,250
A 2650	SALE OF PROP & COMP FOR LOSS	260,441	168,695	101,000	511,907	602,000	502,000	84,000	586,000	96,250
A 2700	MISCELLANEOUS	163,419	60,742	161,200	292,718	206,032	900	160,000	160,900	160,900
A 2800	INTERFUND REVENUE	1,862,014	2,015,582	1,994,197	2,034,197	2,034,197	399,000	1,639,197	2,038,197	2,058,957
A 3000	STATE AID	11,702,663	13,451,671	11,415,693	1,277,918	12,670,464	3,238,284	9,345,815	12,584,099	12,584,099
A 4000	FEDERAL AID	8,733,359	8,150,476	336,000	0	130,000	0	0	0	0
	GRAND TOTAL REVENUE	57,535,956	58,642,524	50,071,242	31,510,360	51,686,261	14,798,355	37,990,677	52,789,032	53,032,639

A 1000	REAL PROPERTY TAXES									
A 1001	REAL PROPERTY TAXES	14,868,359	15,119,351	16,124,170	16,129,533	15,983,340	4,594,208	11,993,263	16,587,471	16,919,220
A 100101	DISCOUNT ON TAXES	(22,903)	(14,606)	(24,500)	(14,939)	(14,939)	(5,950)	(18,000)	(23,950)	(23,950)
A 100102	CERTIORARI JUDGEMENTS	0	0	(37,500)	0	0	0	(25,000)	(25,000)	(27,500)
A 1028	PRO-RATED TAXES	19,560	39,114	25,000	14,687	25,000	0	17,500	17,500	17,500
A 1030	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	0
A 103001	PAVING REVENUE	0	0	0	0	0	0	0	0	0
	SUB-TOTAL	14,865,016	15,143,860	16,087,170	16,129,280	15,993,401	4,588,258	11,967,763	16,556,021	16,885,270

CODE	2026 - 2027 BUDGET REVENUES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED YEAR END	2026 INSIDE CITY	2026 GENERAL CITY	2026 TOTAL	2027 TOTAL
A 1050	REAL PROPERTY TAX ITEMS									
A 1081	IN LIEU OF TAXES	1,231,704	1,272,601	1,213,858	960,199	1,153,165	494,852	919,011	1,413,863	1,286,860
A 109001	CURRENT INT AND PENALTIES	28,082	34,224	27,894	10,259	27,894	7,894	20,000	27,894	27,894
A 109002	OVERDUE INT AND PENALTIES	93,652	96,824	100,000	57,000	98,571	30,000	70,000	100,000	100,000
A 109003	SCHOOL TAX PENALTY	8,233	9,299	10,000	34,991	9,000	0	10,000	10,000	10,000
A 109004	COUNTY TAX PENALTY	16,690	17,466	17,500	21,569	21,569	0	18,000	18,000	18,000
A 109006	TAX SALE PENALTY	0	0	0	0	0	0	0	0	0
A 109007	REDEMPTION PENALTY	0	0	3,500	0	0	0	0	0	0
A 109008	DPW PENALTY	2,773	8,408	0	2,963	3,000	0	3,500	3,500	3,500
A 1091	INT & PENALTY - SPECIAL ASSESS	0	0	0	0	0	0	0	0	0
	SUB- TOTAL	1,381,133	1,438,822	1,372,752	1,086,981	1,313,199	532,746	1,040,511	1,573,257	1,446,254
A 1100	NON-PROPERTY TAX ITEMS									
A 111001	SALES AND USE TAX	10,086,740	10,291,266	10,855,855	5,629,796	10,844,288	3,107,809	8,111,717	11,219,526	11,528,062
A 111002	COUNTY SALES TAX	3,377,147	3,395,914	3,634,656	1,737,090	3,621,323	936,833	2,810,498	3,747,331	3,822,277
A 1113	HOTEL OCCUPANCY TAX	0	0	0	0	0	68,750	206,250	275,000	280,000
A 1116	TAX ON ADULT USE CANNABIS	0	37,590	3,876	9,230	25,000	0	25,500	25,500	26,010
A 1130	UTILITY TAX	397,604	398,982	375,000	268,447	375,000	300,000	75,000	375,000	375,000
A 1150	O.T.B. SURTAX	0	0	0	0	0	0	0	0	0
A 1170	FRANCHISE TAX	446,378	406,515	448,000	185,132	400,000	100,000	300,000	400,000	400,000
	SUB-TOTAL	14,307,869	14,530,266	15,317,387	7,829,695	15,265,611	4,513,392	11,528,965	16,042,357	16,431,349

CODE	2026 - 2027 BUDGET REVENUES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED YEAR END	2026 INSIDE CITY	2026 GENERAL CITY	2026 TOTAL	2027 TOTAL
A 1200	DEPARTMENTAL INCOME/FEES									
A 1230	TREASURER	24,420	20,795	28,000	4,540	27,500	0	27,500	27,500	27,500
A 1232	TAX COLLECTOR	65,434	70,953	77,000	38,970	73,000	0	77,000	77,000	77,000
A 1235	TAX SALE ADVERTISING	7,800	7,300	9,000	2,580	8,500	0	9,000	9,000	9,000
A 1255	CLERK	42,466	43,642	48,000	27,534	48,000	0	48,000	48,000	50,000
A 1260	CIVIL SERVICE (PERSONNEL FEES)	45,362	46,447	44,000	53,119	44,000	0	44,000	44,000	44,000
A 1289	OTHER GENERAL	2,142	3,117	2,500	1,798	2,900	0	2,550	2,550	2,600
A 1520	COURT FEES (POLICE FEES)	194,041	121,106	135,000	68,040	125,000	135,000	0	135,000	135,000
A 152001	POLICE	2,923	4,712	5,000	3,015	4,500	4,500	0	4,500	4,500
A 1540	FIRE INSPECTIONS FEE	72,222	60,080	60,000	53,626	53,503	0	60,000	60,000	60,000
A 1550	PUBLIC POUND CHARGES/AC FEES	500	900	300	0	500	0	300	300	300
A 1603	VITAL STATISTICS	54,262	55,796	52,000	40,070	55,000	0	52,000	52,000	54,000
A 1721	PARKING FEES AND PERMITS	0	0	47,880	4,320	48,000	0	48,000	48,000	48,000
A 2001	PARKS & RECREATION	6,100	17,125	7,500	20,373	20,000	0	15,000	15,000	15,300
A 2025	POOL	1,430	1,020	1,300	510	1,000	0	1,300	1,300	1,326
A 202501	ARENA	179,798	239,206	195,000	145,578	265,800	0	230,000	230,000	234,600
A 2110	ZONING	700	1,050	1,300	850	1,100	0	1,300	1,300	1,300
A 2150	SOLAR POWER CREDITS	93,787	96,281	88,217	75,272	77,750	0	121,533	121,533	233,210
A 2151	SOLAR POWER CREDITS-ONYX	386,481	421,378	391,526	348,550	385,750	0	334,389	334,389	327,539
A 2189	OTHER INCOME	66,578	84,506	62,500	64,845	63,000	0	62,500	62,500	62,500
	SUB-TOTAL	1,246,445	1,295,414	1,256,023	953,588	1,304,803	139,500	1,134,372	1,273,872	1,387,675
A 2200	INTERGOVERNMENTAL CHARGES									
A 2260	DWI PROGRAM COUNTY	4,263	947	3,500	0	1,000	1,000	0	1,000	1,000
A 226001	COUNTY SEX ABUSE	108,034	101,199	100,000	38,583	120,000	125,000	0	125,000	125,000
A 226002	COUNTY HOUSING INSPECTORS	122,325	244,650	200,000	0	200,000	0	200,000	200,000	200,000
A 2262	FIRE PROTECTION SERVICES	0	0	0	0	0	0	0	0	0
A 2300	ARTERIAL MAINTENANCE STATE	284,316	94,772	189,544	94,772	189,544	0	189,544	189,544	189,544
A 2302	SNOW REMOVAL COUNTY	99,566	67,045	98,000	102,068	103,569	0	103,569	103,569	103,569
A 2210	RCSD TAX COLLECTION	42,500	42,500	42,500	0	42,500	0	42,500	42,500	42,500
A 221001	OTHER GOVERNMENT	0	0	0	0	10,000	0	10,000	10,000	10,000
A 2350	RCSD DARE	0	0	0	0	0	0	0	0	0
A 235001	SCHOOL RESOURCE OFFICERS	381,788	392,433	533,580	526,139	614,710	736,102	0	736,102	736,102
A 2376	SOLID WASTE AUTHORITY	0	0	0	0	0	0	0	0	0
A 2389	MISCELLANEOUS OTHER GOVERNMENTS	7,404	0	7,500	7,578	7,500	0	7,500	7,500	7,500
	SUB-TOTAL	1,050,195	943,546	1,174,624	769,140	1,288,823	862,102	553,113	1,415,215	1,415,215

CODE	2026 - 2027 BUDGET REVENUES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED YEAR END	2026 INSIDE CITY	2026 GENERAL CITY	2026 TOTAL	2027 TOTAL
A 2400	USE OF MONEY & PROPERTY									
A 2401	INTEREST EARNINGS GENERAL	1,293,562	686,935	231,291	195,575	265,185	10,923	12,473	23,396	50,243
A 2403	T-BILL INTEREST INCOME	159,112	0	0	0	0	0	0	0	0
A 2404	RECIPROCAL BANK INTEREST	205,231	482,645	385,316	243,176	355,000	0	297,015	297,015	275,000
A 2410	RENTAL OF REAL PROPERTY	103,330	127,379	18,575	81,970	43,376	0	19,133	19,133	19,707
A 241001	PARK DRIVE RENTAL	0	0	0	0	0	0	0	0	0
A 2416	RENTAL EQUIPMENT OTHER	0	0	0	0	0	0	0	0	0
A 2421	LEASE PAYMENTS COLELCTED	0	0	59,514	0	51,320	0	51,320	51,320	51,320
	SUB-TOTAL	1,761,235	1,296,958	694,696	520,721	714,881	10,923	379,941	390,864	396,270
A 2500	LICENSES & PERMITS									
A 2545	LICENSES - OTHER	0	0	0	0	0	0	0	0	0
A 2544	DOG LICENSES	20,328	19,002	19,500	10,851	19,500	0	19,500	19,500	19,500
A 2590	PERMITS - OTHER	142,569	92,204	107,500	62,018	107,500	0	107,500	107,500	109,650
	SUB-TOTAL	162,897	111,205	127,000	72,869	127,000	0	127,000	127,000	129,150
A 2600	FINES & FORFEITURES									
A 2610	PARKING FINES	21,220	17,880	25,000	22,895	25,000	0	30,000	30,000	30,000
A 2612	POLICE ALARM FINES	7,700	10,300	5,000	5,600	7,100	7,500	0	7,500	7,500
A 2613	POLICE BACKGROUND CHECK FEES	0	0	0	0	0	0	0	0	0
A 2614	OC TRAFFIC TICKET R	5,350	4,105	3,500	2,550	3,750	3,750	0	3,750	3,750
A 2615	MISC FINES & FOREFEITURES	5,000	3,000	0	301	0	0	0	0	0
	SUB-TOTAL	39,270	35,285	33,500	31,346	35,850	11,250	30,000	41,250	41,250
A 2650	SALE OF PROP & COMP FOR LOSS									
A 2655	MINOR SALES	218,850	142,024	82,000	2,851	82,000	2,000	65,000	67,000	77,250
A 2660	SALE OF REAL PROPERTY	0	0	0	0	0	0	0	0	0
A 2680	INSURANCE RECOVERIES	41,591	26,671	19,000	509,056	520,000	500,000	19,000	519,000	19,000
	SUB-TOTAL	260,441	168,695	101,000	511,907	602,000	502,000	84,000	586,000	96,250
A 2700	MISCELLANEOUS									
A 2701	REFUND OF PRIOR YEAR EXP	16,379	(61,997)	15,000	105,863	10,000	0	10,000	10,000	10,000
A 2705	GIFTS & DONATIONS	0	0	0	0	0	0	0	0	0
A 2710	PREMIUM FROM BONDS	50,132	78,417	85,000	140,032	140,032	0	85,000	85,000	85,000
A 277001	CUSTOMER DEPOSIT	0	0	60,000	0	0	0	0	0	0
A 277009	MISCELLANEOUS	96,908	44,322	1,200	46,824	56,000	900	65,000	65,900	65,900
A 277012	INFORMATION TECHNOLOGY FEES	0	0	0	0	0	0	0	0	0
	SUB-TOTAL	163,419	60,742	161,200	292,718	206,032	900	160,000	160,900	160,900

CODE	2026 - 2027 BUDGET REVENUES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED YEAR END	2026 INSIDE CITY	2026 GENERAL CITY	2026 TOTAL	2027 TOTAL
A 2800	INTERFUND REVENUE									
A 280101	GENERAL CITY POLICE SERVICE	399,000	399,000	399,000	399,000	399,000	399,000	0	399,000	399,000
A 280102	WATER - SHARE OF STREET IMPROVE	227,989	227,989	227,989	227,989	227,989	0	227,989	227,989	227,989
A 280103	WATER SERVICES	379,000	390,000	410,000	410,000	410,000	0	423,000	423,000	431,460
A 280104	SEWER - SHARE OF STREET IMPROVE	210,708	210,708	210,708	210,708	210,708	0	210,708	210,708	210,708
A 280105	SEWER SERVICES	239,000	270,000	326,000	326,000	326,000	0	337,000	337,000	343,740
A 280106	STREET LIGHTING REIMBURSE	162,500	162,500	258,000	162,500	162,500	0	162,500	162,500	162,500
A 280107	TRASH SERVICES	241,000	250,000	162,500	258,000	258,000	0	278,000	278,000	283,560
A 5031	INTERFUND TRANSFER FROM	2,817	105,385	0	40,000	40,000	0	0	0	0
	SUB-TOTAL	1,862,014	2,015,582	1,994,197	2,034,197	2,034,197	399,000	1,639,197	2,038,197	2,058,957
A 3000	STATE AID									
A 3001	STATE REVENUE SHARING	9,083,340	9,083,340	9,083,340	0	9,083,340	2,180,002	6,903,338	9,083,340	9,083,340
A 3005	MORTGAGE TAX	449,873	362,696	385,000	219,636	385,000	0	385,000	385,000	385,000
A 3021	COURT SECURITY	0	0	0	0	0	0	0	0	0
A 3040	STATE AID - STAR AID	0	0	0	0	0	0	0	0	0
A 3089	OTHER GENERAL GOVT STAT	228,408	2,054,771	0	1,054,771	1,254,771	1,054,771	0	1,054,771	1,054,771
A 3501	CHIPS AID	1,937,827	1,943,842	1,943,842	0	1,943,842	0	2,057,477	2,057,477	2,057,477
A 382001	JUVENILE AID	3,215	7,022	3,511	3,511	3,511	3,511	0	3,511	3,511
	SUB-TOTAL	11,702,663	13,451,671	11,415,693	1,277,918	12,670,464	3,238,284	9,345,815	12,584,099	12,584,099
A 4000	FEDERAL AID									
A 4089	GENERAL GOV'T AID FEDERAL	8,704,902	8,150,466	336,000	0	130,000	0	0	0	0
A 4589	FEDERAL TRANSIT AID	0	0	0	0	0	0	0	0	0
A 4389	COPS - UNIVERSAL HIRING PROG	0	0	0	0	0	0	0	0	0
A 4960	FEDERAL AID/EMERGENCY ASSIST	28,457	10	0	0	0	0	0	0	0
A 4999	SUB-TOTAL	8,733,359	8,150,476	336,000	0	130,000	0	0	0	0
	GRAND TOTAL REVENUES	57,535,956	58,642,524	50,071,242	31,510,360	51,686,261	14,798,355	37,990,677	52,789,032	53,032,639

CITY OF ROME
INSIDE CORPORATION TAX DISTRICT
2026 APPROPRIATIONS ANALYSIS

The 2026 Inside Corporation Tax District calls for appropriations of $14,808,696 which are $1,151,764 more than 2025 appropriations of $13,656,932.

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$7,137,720	$7,504,422	$366,702
Land & Equipment	103,567	108,614	5,047
Supplies & Contractual Services	2,231,901	2,208,654	(23,247)
Other Sundry	4,183,744	4,987,006	803,262
TOTAL	**$13,656,932**	**$14,808,696**	**$1,151,764**

SALARIES AND WAGES - INCREASE – $ 366,702

The current contract with the Police Benevolent Association (PBA) expires on December 31, 2025. The administration is currently in the middle of negotiations for what is anticipated to be a new three-year agreement, expiring December 31, 2028. The budget reflects the Administration's estimate of increases in relation to the new PBA contract.

LAND AND EQUIPMENT - INCREASE – $ 5,047

AI1680 – INFORMATION TECHNOLOGY

208 EQUIPMENT

Laptops/Carepacks – 6 Yr Refresh	$ 6,400
HP Desktops/Carepacks – 6 Yr Refresh	3,000
Training Division Laptop Police	1,300
Brother Pocketjet 8 Thermal Printers	1,435
Getec F110 Patrol Car Tablet & Doc	14,600
Total Code	$ 26,735

AI3120 - POLICE

205 FURNITURE AND FIXTURES

Six Guest Chairs	$	652
Combo Storage Cabinet		1,300
U Shaped Desk Workstation		2,100
Total Code	$	4,052

208 EQUIPMENT

MOUNTAIN BIKE PATROL UNIT

Two Rockhopper Sport Police Mountain Bikes	$	2,631

FORENSICS UNIT

Safariland Bullet Collection Chamber	$	5,500
Nikon D3400 Camera		800
Compound Trinocular Microscope		280
16 Gb, 32 Gb, 128 Gb, and 2 Tb Storage Drives		980
Storage Boxes		1,000

SPECIAL RESPONSE TEAM (SRT)

Two Rifle Rated Ballistic Shields	$	6,716

FIREARMS

35,000 Rounds of.45 ACP Training Ammunition	$	12,620
20,000 Rounds of .223 Rem Training Ammunition		9,394
2,000 Rounds of .45 ACP Duty Ammunition		946
2,000 Rounds of .223 Rem. Duty Ammunition		1,370
1,000 Rounds of .308 Duty Ammunition		1,308
Firearms Maintenance & Cleaning Supplies		1,000
Targets and Backers		1,000

TRAINING DIVISION

Gunshot Box Dual Unit (GSB-2X)	$	3,970

DETECTIVE DIVISION (SIU)

USB Flash Drives/External Digital Storage Devices	$	1,500
Six Streamlight Headlamps		276
Occularis Enterprise Base SMA		250

K9 UNIT

K9 Bullet Proof Vest	$ 3,653
Various Toys, Leashes, Food/Water Bowls, etc.	2,000
K9 Elite Various Sleeves	650

Evidence

Evidence Refrigerator	$ 900
Seven Storage Shelves	903
Portable Scanner	139

TRAFFIC DIVISION

Three Stalker DSR Radars	$ 13,197
Two Stalker Radar Counting Unit/Antenna Combo Mount	436
Two Stalker Radar Rear Antenna Mounts	289

FLEET

Three Rugged USB Hub Automotive Grade	$ 495
Three Havis Docking Stations	2,122
Three Havis Rugged Patrol Vehicle Keyboards	1,502
Total Code	$ 77,827

TOTAL INSIDE DISTRICT **$108,614**

SUPPLIES & CONTRACTUAL SERVICES - DECREASE - $23,247

The largest increase, being Central Maintenance costs contribute to a year over year increase of $49,426. Even with low maintenance cost, due to the utilization of Enterprise Fleet Management and their Vehicle Replacement Schedule, the Central Maintenance overall expenses are increasing. This is primarily due to increases in fringe benefits, particularly health insurance within Central Maintenance. This will be further discussed under the Central Maintenance write-up on page 61.

Contract Services related to Information Technology includes an increase of $44,466. IT Contract Services reflects the proportionate share allocation to the Inside District involving IT related licenses, subscriptions, or contracts. A large portion of the increase is contributed to the outsourcing of IT tasks, at the Police Station and bringing in MA Polce to handle their IT needs. Previously a Part Time Officer was handling the day to day IT responsibilities at the Station, but as technology continues to evolve and

becomes more intertwined in daily tasks it became apparent a professional was needed. This transformation accounts for $27,500 of the previously mentioned increase. Additional IT upgrades are responsible for the majority of the remaining additional expenditures required. This includes, but is not limited to, the Rome IQ 311 App annual subscription fee. This app will greatly improve the City's communication and notification process with their constituents. The application not only allows the constituents to notify the City of important relevant information relating to City affairs, but will also allow the City to communicate situations, emergencies, or upcoming events to the public. The Inside District is responsible for $4,280 relating to this new annual charge.

Additionally, an increase of $28,052 in FICA and Medicare is expected and is directly correlated with the anticipated increases in salaries, which are described above.

Offsetting the above-mentioned increases is a decline in Gasoline and Diesel in the amount of $64,573. This decline is primarily contributed to the downside trend in relation to the price per gallon of gasoline and diesel. The US Energy Information Administration (EIA) projects that gasoline prices will decline from a national average of around $3.10 per gallon in 2025 to $2.90 in 2026. They further project a similar decline in the national average of the price of diesel, albeit a slightly smaller decline, from $3.61 per gallon in 2025 to $3.50 in 2026.

An additional decline in Operating Leases further offsets the overall increase by $31,906. As the three-year leases on the Patrol cars are turned over at their lease expiration, the City's built up equity is being rolled over into the replacement lease, thus lowering the City's obligation on the subsequent three-year lease. The year over year decline of $31,906 equates to an overall savings related to the Inside District's Operating Lease Expenditures of 6.5%.

$25,727 less is budgeted for Information Technology (IT) Service Contracts and Repairs for 2026. The City and MA Polce, the City's third-party IT Administrator, have vigorously worked together to determine what IT services, supplies, products, etc. are required to keep moving forward while keeping our cost as low as possible. The decline in total expenditures is directly correlated to the efforts by the two parties to make that happen.

A decline in Travel and Conferences contributes to a decrease in the overall Supplies and Contractual Services category. Travel and Conferences represents a $20,000 decline in 2026. With the City accepting more lateral transfers then previous years, this assists in less training required as compared to bringing on a brand-new recruit.

OTHER SUNDRY - INCREASE - $803,262

This increase reflects $596,021 in Health Insurance expenditures. The increase is derived from the estimated increase in medical costs and current/prior year's trends. In addition, $205,084 represents an estimated increase to retirement costs, which is directly correlated to higher salaries, as well as, the increase to the NYS Police Retirement rates.

2025 REAL PROPERTY TAX LEVY AND SURPLUS

Revenues Other Than Property Taxes are anticipated to increase $2,031,286 in 2026. This is in large part due to the anticipated $1,054,771 in additional AIM funding estimated to be received from NYS. Although received in both 2024 and 2025, this additional funding was not budgeted for in the previous two years and thus contributes to the increase in the budget to budget comparison. The City anticipates that the State will continue with the additional AIM funding payments for the 2026 fiscal year. An additional $500,000 is forecasted to be transferred over from the Tornado Insurance Settlement and into the Inside District's Insurance Recovery Revenue Account. This is expected to be completed within the first quarter of the coming year.
Further, an increase of $202,522 is anticipated to be received from the Rome City School District. The City is anticipating new contracts relating to both the Resource and School Security Officers, and those anticipated agreements directly account for the mentioned increase in the School Resource Officers revenue line item. Sales and Use Taxes, including County Sales Tax, is anticipated to increase by $128,906 over the 2025 budget. This increase reflects an anticipated growth of approximately 3.5 %, or $135,443 over the anticipated 2025-year end revenue forecast. Payment in Lieu of Taxes, also known as PILOTs, account for an additional $70,001. Several new PILOTs have been agreed upon and the majority of the previous agreements contain built in, year over year, payment escalator clauses. A new revenue line item was created for the 2026 fiscal year. Legislation authorizing a new Hotel Occupancy Tax has been approved at

the local City level and is awaiting the final approval from the State Governor's Office. Assuming that it passes on the State level, the City anticipates it will begin collecting the newly created tax in the first quarter of 2026. We further estimate that it will bring in an additional $68,750 in revenue to the Inside District.

There will be an increase in the Inside District's property tax rate of 1.71 % for the 2026 fiscal year. This percentage increase creates an addition to the tax revenue in the amount of $77,304. With the proposed increase it is estimated that the City will only need to utilize $10,341 in Fund Balance for 2026. The estimated fund balance required in 2026 represents a decrease of $962,908 over the 2025 estimate of $973,249.

		2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI 1370		DISCOUNT ON TAXES	0	0	0	0	0	0	0
AI 1680		INFORMATION TECHNOLOGY	63,913	149,382	214,159	155,242	230,980	233,433	245,105
AI 1900		SPECIAL ITEMS	106,437	106,369	123,771	102,836	102,836	108,850	114,293
AI 3120		POLICE	8,051,033	8,228,282	9,135,258	5,803,805	9,303,267	9,479,406	10,173,026
AI 9000		FRINGE BENEFITS	3,554,847	4,281,440	3,938,931	1,934,378	4,429,609	4,744,027	4,819,684
AI 9700		DEBT SERVICE	71,140	69,038	82,314	64,000	77,814	80,480	80,480
AI 9900		INTERFUND TRANSFERS	162,500	162,500	162,500	162,500	162,500	162,500	162,500
		TOTAL INSIDE DISTRICT	12,009,870	12,997,011	13,656,933	8,222,762	14,307,006	14,808,696	15,595,086

INSIDE DISTRICT APPROPRIATION BREAKDOWN

AI 1370		DISCOUNT ON TAXES							
AI 1370	402	DISCOUNT ON TAXES	0	0	0	0	0	0	0
AI 1370	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AI 1370		TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0
AI 1680		INFORMATION TECHNOLOGY							
AI 1680	208	EQUIPMENT	45,736	40,305	26,200	42,439	43,180	26,735	28,072
AI 1680	412	SERVICE CONTRACTS AND REPAIRS	18,176	32,670	89,868	72,950	89,800	64,141	67,348
AI 1680	418	CONTRACT SERVICES	0	76,407	98,091	39,852	98,000	142,557	149,685
AI 1680		TOTAL INFORMATION TECHNOLOGY	63,913	149,382	214,159	155,242	230,980	233,433	245,105
AI 1910		SPECIAL ITEMS							
AI 1910	413	INSURANCE	106,437	106,369	116,236	102,836	102,836	108,850	114,293
AI 1930	450	JUDGMENTS & CLAIMS	0	0	7,535	0	0	0	0
AI 1988	421	REFUND PRIOR YR PAYROLL TAX	0	0	0	0	0	0	0
AI 1990	451	CONTINGENCY	0	0	0	0	0	0	0
AI 1910		TOTAL INSURANCE	106,437	106,369	123,771	102,836	102,836	108,850	114,293

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
CODE			APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI	3120		POLICE							
AI	3120	151	SALARIES AND WAGES	6,199,051	6,201,641	6,802,720	4,224,866	6,810,567	7,119,422	7,676,262
AI	3120	153	OVERTIME	333,603	457,014	335,000	305,077	435,000	385,000	400,000
AI	3120	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AI	3120	205	FURNITURE AND FIXTURES	0	0	0	0	0	4,052	10,000
AI	3120	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AI	3120	207	AUTOMOTIVE	23,096	0	0	0	0	0	0
AI	3120	208	EQUIPMENT	84,458	91,374	77,367	114,176	139,279	77,827	127,270
AI	3120	409	TRAVEL AND CONFERENCES	30,903	41,775	70,000	23,317	47,000	50,000	55,000
AI	3120	410	UTILITIES AND FUEL	0	0	0	0	0	0	0
AI	3120	41001	TELEPHONE CHARGES	46,222	48,310	52,000	30,820	50,000	52,000	53,000
AI	3120	411	DUES AND PUBLICATIONS	1,949	1,080	3,000	855	3,000	5,000	5,000
AI	3120	412	SERVICE CONTRACTS AND REPAIRS	58,936	64,918	75,000	30,607	65,000	75,000	75,000
AI	3120	414	SUPPLIES AND MATERIALS	23,368	24,553	30,000	14,053	30,000	30,000	35,000
AI	3120	415	MEDICAL	69,790	30,134	120,000	48,457	120,000	120,000	120,000
AI	3120	416	ADVERTISING AND PRINTING	1,332	2,000	5,000	2,000	5,000	6,000	6,000
AI	3120	417	POSTAGE AND FREIGHT	24	0	600	466	600	600	600
AI	3120	418	CONTRACT SERVICES	200	3,800	4,800	3,633	4,800	8,235	7,150
AI	3120	419	GASOLINE/DIESEL	180,840	148,897	180,471	95,328	180,471	115,898	119,375
AI	3120	420	UNIFORMS AND CLEANING	112,015	118,892	120,000	91,804	120,000	125,000	130,000
AI	3120	421	MISCELLANEOUS	1,458	1,984	2,000	1,206	2,000	2,000	2,000
AI	3120	453	CRIME PREVENTION	5,653	5,291	7,500	7,053	7,500	8,000	8,000
AI	3120	456	OPERATING LEASES	222,311	288,191	488,760	264,199	513,760	456,854	455,103
AI	3120	460	CENTRAL MAINTENANCE CHARGES	171,200	199,528	215,004	215,004	215,004	264,430	270,432
AI	3120	801	FICA/MEDICARE	484,624	498,901	546,036	330,885	554,286	574,088	617,834
AI	3120		TOTAL POLICE	8,051,033	8,228,282	9,135,258	5,803,805	9,303,267	9,479,406	10,173,026

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AI	9000		FRINGE BENEFITS							
AI	9010	800	STATE RETIREMENT	11,613	7,066	6,075	0	8,137	7,201	7,338
AI	9015	813	POLICE RETIREMENT	1,469,999	1,693,369	1,688,401	0	1,775,035	1,892,360	1,882,449
AI	9040	813	WORKERS COMP	847	25,146	6,000	45,274	45,274	11,741	12,146
AI	9045	813	LIFE INSURANCE POLICE	14,917	13,344	17,000	9,568	14,500	15,250	15,750
AI	9050	813	UNEMPLOYMENT INSURANCE	4,100	4,844	0	0	0	0	0
AI	9060	803	HOSP INS - POLICE RETIREES	1,337,225	1,457,404	1,321,501	1,146,819	1,516,340	1,612,657	1,661,037
AI	9060	813	HOSPITAL INSURANCE POLICE	505,285	878,429	713,104	533,193	841,157	915,414	942,877
AI	9060	819	MEDICARE ELIGIBLE	210,861	201,839	186,850	199,524	229,165	289,405	298,087
AI	9000		TOTAL FRINGE BENEFITS	3,554,847	4,281,440	3,938,931	1,934,378	4,429,609	4,744,027	4,819,684
AI	9700		DEBT SERVICE							
AI	9710	610	PRINCIPAL SERIAL BONDS	0	0	0	0	0	0	0
AI	9710	710	INTEREST SERIAL BONDS	0	0	0	0	0	0	0
AI	9730	606	PRINCIPAL BANS	0	0	0	0	0	0	0
AI	9789	700	OTHER DEBT INTEREST	3,255	1,116	1,116	0	198	0	0
AI	9790	602	CAPITAL LEASES	67,812	67,922	73,007	64,000	67,592	71,244	71,244
AI	9790	702	INTEREST CAPITAL LEASES	73	0	8,191	0	10,024	9,235	9,235
AI	9700		TOTAL DEBT SERVICE	71,140	69,038	82,314	64,000	77,814	80,480	80,480
AI	9900		INTERFUND TRANSFERS							
AI	9901	901	GENERAL CITY LIGHTING	162,500	162,500	0	162,500	162,500	162,500	162,500
AI	9711	499	DEBT SERVICE LEGAL FEES	0	0	0	0	0	0	0
AI	9795	903	INTERFUND LOANS REPAY TUCF	0	0	162,500	0	0	0	0
AI	9950	908	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0	0	0
AI	9900		TOTAL TRANSFERS	162,500	162,500	162,500	162,500	162,500	162,500	162,500
			GRAND TOTAL INSIDE DISTRICT	12,009,870	12,997,011	13,656,933	8,222,762	14,307,006	14,808,696	15,595,086

CITY OF ROME
GENERAL CITY TAX DISTRICT
2026 APPROPRIATIONS ANALYSIS

The 2026 appropriations are $41,859,409 an increase of $2,014,848 compared to 2025 appropriations of $39,844,561.

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$15,256,807	$15,760,195	$503,388
Land & Equipment	2,193,722	2,321,400	127,678
Supplies & Contractual Services	8,393,782	8,437,692	43,910
Other Sundry	14,000,250	15,340,122	1,339,872
TOTAL	**$39,844,561**	**$41,859,409**	**$2,014,848**

SALARIES AND WAGES - INCREASE - $ 503,388

The Administration and the CSEA union negotiated a five-year agreement to replace the contract that expired on December 31, 2022. As we move into the final two years of the agreement, wages will increase by 2.0% in both 2026 and 2027 for CSEA union employees. The contract increases also apply to all Management employees, as well as adjustments to their salary scale which are tied to the CSEA contract per the City Charter. Currently the City is also in the middle of negotiations with both 1088 as well as the Fire Union. The budget reflects the Administration's estimate of increases for each union.

The increase in Salaries and Wages also reflects the addition of a full time Recreation Coordinator within the Parks and Recreation Dept. for fiscal year 2026. There are no anticipated promotions currently scheduled or anticipated for next year.

LAND AND EQUIPMENT - INCREASE - $ 127,678

AG1355 Assessment

205 FURNITURE AND FIXTURES

Office Chair	$	400
Total Code	$	400

AG1430 ADMINISTRATIVE SERVICES

205 FURNITURE AND FIXTURES

Office Chair	$	300
Total Code	$	300

AG1440 ENGINEERING

206 MACHINERY AND TOOLS

Engineering Tripod w/Rod	$	300
Total Code	$	300

208 EQUIPMENT

Magnetic Locator Wand	$	1,000
Total Code	$	1,000

AG1620 MUNICIPAL BUILDINGS

208 EQUIPMENT

Husquvarna Snowblower	$	2,000
Total Code	$	2,000

AG1680 INFORMATION TECHNOLOGY

208 EQUIPMENT
City Hall

Training Division Laptop (Fire)	$	2,600
Laptop Docks and Adaptors		2,500
Laptops/Carepacks – 6 Yr Refresh		41,500
Total Code	$	46,600

AG3410 FIRE

206 MACHINERY AND TOOLS

Misc. Shop Tools	$	2,000
Total Code	$	2,000

207 AUTOMOTIVE

Buyout of Shift Commander's Lease	$	16,000
Total Code	$	16,000

208 EQUIPMENT

Twenty-Four Foot Extension Ladder	$	3,000
Twenty-Eight Foot Extension Ladder		3,400
Two Thermal Imaging Cameras		10,000
Ten Lengths Five Inch Supply Hose		9,000
Replace Pump and Hose Fittings		8,500
Motorola Batteries for New Radios		2,000
Total Code	$	35,900

AG5110 MAINTENANCE OF STREETS

208 EQUIPMENT

80" Six Way Dozer Blade	$	6,592
Replace Landscape Utility Trailer		6,500
Total Code	$	13,092

AG5112 209 CHIPS	$	2,057,477
Total Code	$	2,057,477

AG5142 SNOW REMOVAL

208 EQUIPMENT

Ten Foot Pusher for Skid Steer	$	4,469
HLA Snow Pusher for Payloader		28,592
Total Code	$	33,061

AG7020 PARKS AND RECREATION

204 LAND AND BUILDING

Tennis Court Fence (2 Sides) Guyer	$	20,000
Total Code	$	20,000

205 FURNITURE AND FIXTURES

Recreation Office Furniture (Chairs/Desks)	$	2,000
Total Code	$	2,000

208 EQUIPMENT

Power Tools (Weed Eaters/Blowers)	$	1,500
Two Landscape Trailers for Mowing		7,000
Hustler Zero Turn Mower		17,500
Total Code	$	26,000

AG7180 POOLS

204 LAND AND BUILDING

Signage/Misc. Building Repairs	$	2,500
Total Code	$	2,500

205 FURNITURE AND FIXTURES

Pool Umbrellas/Chairs/Storage	$	1,500
Total Code	$	1,500

208 EQUIPMENT

Chlorine Pumps	$	1,500
Pool Pump Motor (Municipal Pool)		3,500
Total Code	$	5,000

AG7181 ARENA

204 LAND AND BUILDING

Bathroom/Lockeroom Upgrades	$	7,500
Vinyl Wall Displays		7,500
Dash Board Glass		2,500
Total Code	$	17,500

208 EQUIPMENT

Skate Sharpener	$	2,500
Bunn 3 Burner Coffee Maker		1,000
Total Code	$	3,500

AG8560 SHADE TREES

204 LAND AND BUILDING

Mulch, Tree Planting, etc.	$	35,270
Total Code	$	35,270

Total General City **$ 2,321,400**

In addition to the above referenced equipment, the Council will be asked to approve various equipment and building improvements outlined in the 2026 Capital Improvement Plan.

The debt service for these items is included in AG9730.606 Principal BANS and AG9730.706 Interest Principal BANS in the Debt Service portion of the General City Budget.

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - $43,910

The largest category of increase is Supplies and Materials, which is anticipated to increase by $216,840. Principally all of said increase stems from the Snow Removal Dept. and the anticipated salt purchases required in 2026. Supplies and Materials within the Snow Removal Dept. increased by $215,000. The main contributor to said increase is the fact that the City purchased over $200,000 in salt in the final quarter of 2024 and thus lowered their 2025 Supplies and Materials budget by the same amount. With the temporary

lowering of 2025's salt budget, the large increase in 2026 represents the City's return to previous purchasing levels.

Central Maintenance costs contribute to a year over year increase of $155,289 within the General Fund. Even with low maintenance cost, due to the utilization of Enterprise Fleet Management and their Vehicle Replacement Schedule, the total Central Maintenance expenses are anticipated to increase. This is primarily due to increases in fringe benefits, particularly health insurance within Central Maintenance. This will be further discussed under the Central Maintenance write-up on page 61.

An increase of $40,881 in FICA and Medicare is expected and goes hand in hand with the increases in salaries, which are described above.

Judgement and Claims increased by $25,000 due to a potential certiorari proceeding against the City in relation to a commercial property's assessment value.

For the City, training and the attending of conferences has always been considered a vital undertaking. This is represented with a total increase of $19,650. As always, the City's various departments and employees will be attending numerous trainings and/or conferences in 2026 and beyond.

Partially offsetting these increases is a decline in Gasoline and Diesel in the amount of $109,320. As mentioned in the Inside District write-up, this decline is primarily contributed to the downward trend in relation to the price per gallon of gasoline and diesel. The US Energy Information Administration (EIA) projects that gasoline prices will decline from a national average of around $3.10 per gallon in 2025 to $2.90 in 2026. They further project a similar decline in the national average of the price of diesel, albeit a slightly smaller decline, from $3.61 per gallon in 2025 to $3.50 in 2026.

Adding to the reduction of the overall incline of Supplies and Contractual Services is the City's General Fund Operating Leases. As the initial round of leases have begun to be turned over, at their lease expiry, the City is starting to see the effect of the Enterprise's lease program in full swing. At lease termination the City's remaining equity, on every vehicle, is being rolled over into that particular vehicle's replacement, thus lowering the overall monthly obligation on the subsequent lease agreement. This is shown by the year over year decline in Operating Lease

Expenditures of $101,397, or an overall annual decline of 24 percent.

Service Contracts and Repairs are anticipated to decline by $144,079 in 2026. The main contributor to the decline is Information Technology (IT), with a decline of $93,889. The decrease is a direct result of the City and MA Polce working together to determine what IT products, items, or services the City would be able to do without, that would not lead to a decline in productivity or services offered, for the least amount of money. $60,500 of the total deduction in Service Contracts and Repairs is contributed to the Electrical Dept. This account is utilized for among other things, the supplies and/or repairs to the City's LED Street Lights. Last year the City made the decision to repair and maintain the LED Street Lights inhouse and not to outsource the work. Accounting for the unknown we budgeted for $85,000 in expenditures for 2025. Although the year is not over, it appears that a large portion of that will not be required. The decrease in 2026 is directly related to 2025's budgeted request being overestimated.

A year over year decline of $33,906 is anticipated for the City's General Fund Liability and Property Casualty Insurance Premiums.

Contract Services are anticipated to require $33,256 less in 2026. This is further broken down by an increase in Animal Control's Contract Service line in the amount of $57,300. This increase is attributed to the number of dogs that the City needs to transfer to local Humane Societies when we are at full capacity and do not have the room to take on additional dogs. As the number of stray dogs that come into the City's possession increase and the amount of money that the Humane Societies charges per dog continues in an upward trend, the City's budgeted expenditures would be required to follow suit higher. Further adding to the overall increase is an increase of $12,000 stemming from the Electrical Dept. The traffic controllers, also called traffic lights, that the City has in their current inventory may require additional programming that comes with an anticipated $12,000 price tag for fiscal year 2026. The Fire Dept.'s Contract Service expenditures for 2026 encompasses an increase of $10,000. The previously contracted grant writer, that the Fire Dept. is utilizing in its current fiscal year, comes with an anticipated $1,000 increase for next year. This, in addition to the $9,000 expenditure required for a new County Fire Records Management and Reporting System makes up their entire increase. Largely offsetting these increases is a decline of $99,000 in Municipal Pools, as the

City will be hiring their own Lifeguards in 2026. Last year's budget included estimated contract costs to outsource those positions to the YMCA, which are no longer required. As previously mentioned, the City and MA Polce have worked diligently on combing through the IT budget and decreasing any non-essential budgeted IT requests. This is demonstrated by a further decline to the IT's Contract Service line item of $25,241.

OTHER SUNDRY - INCREASE - $1,339,872

This category principally reflects a $537,414 increase in Fringe Benefits and a $815,358 increase in Debt Service. The increase in Fringe Benefits primarily stems from the contributions to the New York State and Local Retirement System. These contributions are expected to increase $446,853 reflecting the recently announced rate increase by the Comptroller's Office, as well as the increase in the City's payroll. The remaining increase of $90,561 stems from a combination of the City's various insurances, being Worker's Compensation, Health and Dental Care, Life Insurance, Unemployment Insurance, Insurance Admin Expenditures, and Medicare Costs. The $815,358 increase in Debt Service principally reflects an increase in the City's Bond Anticipation Notes (BANs).

REVENUE & SURPLUS ANALYSIS

Revenues Other Than Property Taxes are estimated to increase $223,203 from $25,774,211 in 2025 to $25,997,414 in 2026. The largest increase derives from Sales and Use Tax and the newly created Hotel/Motel Occupancy Tax. Sales and Use Tax is estimated to see a year over year increase of $347,440. This is further broken down into an increase in NYS Sales Tax in the amount of $262,934 and the County Sales Tax, with an increase of its own in the amount of $84,506. The City further anticipates an additional $206,250 to be derived from the newly anticipated Citywide Hotel/Motel Occupancy Tax. The legislation authorizing said tax has been approved at the local City level and is awaiting the final approval from the State Governor's Office. Assuming the approval is granted, we anticipate the new program to be up and running within the first quarter of 2026. Payment in Lieu of Taxes (PILOTs) are also estimated to bring in an additional $130,004 in 2026. CHIPS Aid is expected to contribute $113,635 more next year. CHIPS Aid is utilized for the repairing and maintenance of streets, known as the annual Street Program, each and every year. Revenue generated from

the City's Civic Arena, Kennedy Arena, contributes to an additional $35,000 in 2026. This bump in revenue is attributed to the Arena extending the season by approximately two months, which further brings in an additional two months of rentals and concession stand sales. Intergovernmental Revenue contributes to the total with an increase of its own, in the amount of $15,569. This includes an increase to the expected reimbursement from the County for Snow Removal.

Nullifying a portion of the increases mentioned above are declines generated from Interest Earnings. A decline of $282,997 originates from lower balances, principally from the spend down of State Fiscal Recovery Fund Allocations (ARPA funds) and anticipated declines in the Federal Funds Target Rates anticipated in the fourth quarter of 2025 and continuing through fiscal year 2026. An additional decline of $336,000 is shown in the revenue forecast for General Government Federal AID. At the time of the 2025 budget presentation in September 2024, the City was anticipating utilizing $336,000 in ARPA funds to subsidize a portion of their requested 2025 Equipment budget. It was later determined that there were alternative uses of the ARPA funds that would better benefit the City and/or it's constituents and the $336,000 that was budgeted for in 2025 never came to fruition.

There will be an increase in the General Fund's property tax rate for fiscal year 2026. An additional $356,235 in tax revenue will be generated from an increase in the tax rate of 3.06 %. As shown on page 1, the City will still need to appropriate $3,868,732 in General Fund's Fund Balance as a result of the $2,014,848 increase in Budgeted Appropriations in comparison to an increase in Revenues Other than Property Taxes of $223,203. The estimated 2026 Fund Balance to be utilized represents an increase of $1,411,730 over 2025's budget. A $1,750,998 increase in the Assessment Roll reduced the use of fund balance required by $24,405.

		2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1010	COMMON COUNCIL	115,659	114,110	127,789	79,723	129,045	127,792	127,817
AG	1030	BOARD OF ESTIMATE & CONTRACT	3,100	2,475	3,100	1,250	3,100	3,100	3,100
AG	1210	MAYOR	326,338	316,771	316,932	204,136	315,350	338,365	336,477
AG	1320	AUDITOR	70,900	73,400	78,438	50,800	78,438	78,438	78,438
AG	1325	TREASURER	677,266	681,091	708,247	449,853	709,023	769,259	803,334
AG	1355	ASSESSMENTS	262,595	269,115	292,174	178,032	284,238	301,236	308,959
AG	1362	TAX SALE ADVERTISING	0	0	0	0	0	0	0
AG	1364	PROPERTY ACQUIRED FOR TAXES	51,002	65,111	25,000	21,953	25,000	25,000	35,000
AG	1370	DISCOUNT ON TAXES	0	0	0	0	0	0	0
AG	1410	CLERK	207,154	239,549	252,240	157,468	251,915	257,630	260,041
AG	1420	LAW	463,919	465,897	548,051	323,726	525,575	543,883	613,353
AG	1430	ADMINISTRATIVE SERVICES	134,177	139,434	145,683	91,568	145,307	148,478	251,150
AG	1440	ENGINEERING	375,504	361,986	470,735	260,094	378,513	390,685	501,307
AG	1450	CLERK/ELECTIONS	0	0	0	0	0	0	0
AG	1460	CLERK/RECORDS MANAGEMENT	4,480	8,618	9,150	3,917	9,450	9,550	9,600
AG	1480	PUBLIC INFORMATION & SERVICES	0	0	0	0	0	0	0
AG	1490	PUBLIC WORKS ADMINISTRATION	162,069	202,203	185,014	118,509	185,807	190,182	191,083
AG	1620	MUNICIPAL BUILDINGS	1,118,854	1,240,582	1,295,674	887,964	1,304,668	1,287,651	1,316,460
AG	1670	CENTRAL PRINTING	44,331	47,371	49,000	17,544	47,000	48,000	48,500
AG	1680	INFORMATION TECHNOLOGY	909,135	431,452	796,913	412,899	787,092	629,118	641,796
AG	1900	SPECIAL ITEMS	900,078	917,301	1,044,709	720,538	878,118	1,035,055	1,085,588
AG	1989	CIVIL SERVICE	5,610	5,850	9,683	4,451	10,230	10,230	10,230
AG	3020	TELECOMMUNICATIONS	0	0	0	0	0	0	0
AG	3121	POLICE SERVICE REIMBURSEMENT	399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG	3310	POLICE/TRAFFIC CONTROL	62,475	76,756	99,899	46,461	99,899	99,899	102,224
AG	3410	FIRE	8,317,301	8,183,066	8,354,065	5,319,208	8,599,412	8,739,154	8,964,771
AG	3411	FIRE BUILDING & MAINT	56,626	62,154	104,500	39,892	102,500	110,500	117,700
AG	3510	ANIMAL CONTROL	170,769	197,126	217,268	127,282	218,145	280,168	316,383
AG	3620	BUILDING INSPECTIONS	1,179,686	1,080,588	1,199,054	727,178	1,189,258	1,213,132	1,246,395
AG	3989	PUBLIC SAFETY/HOMELAND SECURITY	90,318	53,284	49,393	36,140	56,228	56,428	56,751
AG	4020	VITAL STATISTICS	1,682	1,348	1,700	1,209	1,700	1,700	1,700
AG	5110	MAINTENANCE OF STREETS	2,117,611	2,219,452	2,713,994	2,009,361	2,638,263	2,849,350	3,040,755

		2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE	APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	5111	STREETS, CURBS & WALKS	7,258	2,388	5,720	800	5,720	6,300	6,930
AG	5112	CHIPS STREET PROGRAM	1,937,827	1,943,842	1,943,842	0	1,943,842	2,057,477	2,057,477
AG	5120	MAINTENANCE OF BRIDGES	2,400	2,362	3,720	0	3,720	3,600	3,960
AG	5132	PUBLIC WORKS GARAGE	163,997	104,605	94,050	75,146	94,163	103,560	113,885
AG	5138	ENG/PUB SAFETY/ELECTRICAL	198,150	282,687	431,341	242,260	383,138	370,386	383,746
AG	5140	SIGN DEPARTMENT	146,901	161,277	204,107	99,185	183,357	174,509	188,149
AG	5142	SNOW REMOVAL	1,188,075	1,333,619	1,241,581	1,112,401	1,491,230	1,531,155	1,550,401
AG	5182	STREET LIGHTING	263,997	349,600	443,500	232,089	350,000	443,500	465,675
AG	5630	BUS OPERATIONS	220,066	220,066	242,073	165,049	221,000	242,073	242,073
AG	5650	PARKING OPERATIONS	22,266	7,054	41,804	18,820	41,555	57,028	58,717
AG	6460	ROME INDUSTRIAL DEV CORP	0	0	0	0	0	0	0
AG	7010	COUNCIL ON THE ARTS	0	0	0	0	0	0	0
AG	7020	PARKS,RECREATION & COMMUNITY ACTIVITIES	696,946	652,970	900,076	591,396	815,483	800,044	1,124,842
AG	7180	POOLS	153,652	187,553	197,719	99,733	168,526	190,836	193,526
AG	7181	CIVIC ARENA	284,360	279,376	370,524	180,525	315,052	352,623	375,398
AG	7410	PUBLIC LIBRARY	322,932	322,932	322,932	242,199	322,932	322,932	322,932
AG	7510	ROME HISTORICAL SOCIETY	31,616	31,616	31,616	23,712	31,616	31,616	31,616
AG	7550	MEMORIAL DAY COMMITTEE	2,924	2,971	3,100	10,092	3,100	3,100	3,200
AG	7560	CAPITOL THEATRE	12,160	12,160	12,160	9,120	12,160	12,160	12,160
AG	7610	SENIOR CITIZEN'S COUNCIL	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG	7620	SOUTH ROME SENIOR CITIZEN CENTER	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG	7650	ROME COMMUNITY ART CENTER	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG	7989	ROME HUMANE SOCIETY	6,290	7,875	14,000	3,750	14,000	0	0
AG	7991	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG	8010	ZONING BOARD OF APPEALS	800	570	1,300	383	1,000	1,050	1,050
AG	8020	PLANNING	598,027	503,863	439,518	401,060	434,003	449,460	507,340
AG	8025	PLANNING BOARD	819	773	1,200	259	1,200	1,300	1,300
AG	8040	RUNAWAY & HOMELESS YOUTH	1,600	1,600	1,600	1,600	1,600	1,600	1,600
AG	8560	SHADE TREES	179,049	109,974	180,731	158,917	217,038	198,401	213,093
AG	9000	FRINGE BENEFITS	7,152,699	8,280,776	8,348,523	3,411,335	8,363,073	8,885,937	9,172,204
AG	9700	DEBT SERVICE	4,019,719	4,225,660	4,718,634	4,285,739	4,737,549	5,533,992	7,299,487
AG	9900	INTERFUND TRANSFERS	8,732,140	9,751,405	75,000	162,902	167,500	65,000	65,000
		TOTAL GENERAL CITY	44,651,096	46,711,448	39,844,560	24,276,716	39,772,616	41,859,409	45,340,454

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
			GENERAL CITY APPROPRIATION BREAKDOWN							
AG	1010		COMMON COUNCIL							
AG	1010	151	SALARIES AND WAGES	98,490	100,256	105,378	67,831	105,380	105,380	105,380
AG	1010	205	FURNITURE AND FIXTURES	0	0	0	1,303	1,303	0	0
AG	1010	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1010	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1010	41001	TELEPHONE CHARGES	292	285	350	136	300	350	375
AG	1010	411	DUES AND PUBLICATIONS	7,034	112	7,200	0	7,200	7,200	7,200
AG	1010	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1010	414	SUPPLIES AND MATERIALS	188	243	300	115	300	300	300
AG	1010	416	ADVERTISING AND PRINTING	1,500	945	1,500	581	1,500	1,500	1,500
AG	1010	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1010	418	CONTRACT SERVICES	1,400	5,000	5,000	4,848	5,000	5,000	5,000
AG	1010	801	FICA/MEDICARE	6,756	7,270	8,061	4,910	8,062	8,062	8,062
AG	1010		TOTAL COMMON COUNCIL	115,659	114,110	127,789	79,723	129,045	127,792	127,817
AG	1030		BOARD OF ESTIMATE & CONTRACT							
AG	1030	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1030	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1030	414	SUPPLIES AND MATERIALS	100	0	100	0	100	100	100
AG	1030	416	ADVERTISING AND PRINTING	3,000	2,475	3,000	1,250	3,000	3,000	3,000
AG	1030	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1030	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1030		TOTAL BOARD E & C	3,100	2,475	3,100	1,250	3,100	3,100	3,100

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1210		MAYOR							
AG	1210	151	SALARIES AND WAGES	299,515	278,648	284,795	185,859	293,322	298,094	295,922
AG	1210	153	OVERTIME	0	0	0	162	200	0	0
AG	1210	205	FURNITURE AND FIXTURES	0	6,592	0	0	0	0	0
AG	1210	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1210	409	TRAVEL AND CONFERENCES	811	3,562	3,750	2,108	3,750	3,750	4,000
AG	1210	41001	TELEPHONE CHARGES	1,460	2,412	2,600	1,267	2,450	2,600	2,700
AG	1210	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1210	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1210	414	SUPPLIES AND MATERIALS	1,100	2,702	3,000	1,148	2,000	2,500	2,600
AG	1210	416	ADVERTISING AND PRINTING	800	2,526	850	75	100	150	150
AG	1210	417	POSTAGE AND FREIGHT	0	0	150	90	100	150	150
AG	1210	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1210	456	OPERATING LEASES	0	0	0	0	0	8,317	8,317
AG	1210	801	FICA/MEDICARE	22,653	20,329	21,787	13,428	13,428	22,804	22,638
AG	1210		TOTAL MAYOR	326,338	316,771	316,932	204,136	315,350	338,365	336,477
AG	1320		AUDITOR							
AG	1320	418	CONTRACT SERVICES	70,900	73,400	78,438	50,800	78,438	78,438	78,438
AG	1320		TOTAL AUDITOR	70,900	73,400	78,438	50,800	78,438	78,438	78,438
AG	1325		TREASURER							
AG	1325	151	SALARIES AND WAGES	574,265	563,586	592,912	376,586	595,267	655,285	688,659
AG	1325	153	OVERTIME	32,085	46,438	35,000	28,310	35,000	30,000	28,000
AG	1325	205	FURNITURE AND FIXTURES	0	0	350	247	250	0	0
AG	1325	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1325	409	TRAVEL AND CONFERENCES	2,748	2,772	3,500	2,437	3,100	3,100	3,200
AG	1325	41001	TELEPHONE CHARGES	3,796	3,702	3,900	1,771	3,600	3,800	3,900
AG	1325	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1325	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1325	414	SUPPLIES AND MATERIALS	2,812	2,360	4,000	1,639	3,500	4,000	4,000
AG	1325	416	ADVERTISING AND PRINTING	6,817	7,168	7,000	1,004	7,000	7,500	7,500
AG	1325	417	POSTAGE AND FREIGHT	270	120	450	169	250	450	450
AG	1325	418	CONTRACT SERVICES	9,643	10,329	11,900	7,306	11,500	11,900	12,000
AG	1325	421	MISCELLANEOUS	768	763	1,200	1,341	1,341	800	800
AG	1325	801	FICA/MEDICARE	44,063	43,853	48,035	29,043	48,215	52,424	54,824
AG	1325		TOTAL TREASURER	677,266	681,091	708,247	449,853	709,023	769,259	803,334

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1355		ASSESSMENTS							
AG	1355	151	SALARIES AND WAGES	241,003	248,063	265,419	164,026	258,180	267,452	274,988
AG	1355	153	OVERTIME	69	70	100	0	100	100	100
AG	1355	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	1355	205	FURNITURE & FIXTURES	0	0	0	0	0	400	0
AG	1355	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1355	409	TRAVEL AND CONFERENCES	0	0	200	0	200	200	200
AG	1355	41001	TELEPHONE CHARGES	1,168	1,139	1,300	545	1,200	1,300	1,300
AG	1355	411	DUES AND PUBLICATIONS	1,150	66	300	50	200	200	200
AG	1355	412	SERVICE CONTRACTS AND REPAIRS	0	0	100	0	100	100	100
AG	1355	414	SUPPLIES AND MATERIALS	463	600	1,000	206	1,000	1,000	1,000
AG	1355	416	ADVERTISING AND PRINTING	360	161	500	333	500	500	500
AG	1355	417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG	1355	418	CONTRACT SERVICES	0	0	2,000	0	2,000	2,000	2,000
AG	1355	419	GASOLINE/DIESEL	474	444	543	515	600	342	352
AG	1355	420	UNIFORMS AND CLEANING	82	204	400	189	400	400	400
AG	1355	456	OPERATING LEASES	0	0	0	0	0	6,774	6,774
AG	1355	801	FICA/MEDICARE	17,827	18,367	20,312	12,169	19,758	20,468	21,044
AG	1355		TOTAL ASSESSMENTS	262,595	269,115	292,174	178,032	284,238	301,236	308,959
AG	1362		TAX SALE ADVERTISING							
AG	1362	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	1362		TOTAL TAX SALE ADVERTISING	0	0	0	0	0	0	0
AG	1364		PROPERTY ACQUIRED FOR TAXES							
AG	1364	418	CONTRACT SERVICES	51,002	65,111	25,000	21,953	25,000	25,000	35,000
AG	1364	421	MISCELLANEOUS-DEMO BUILDINGS	0	0	0	0	0	0	0
AG	1364		TOTAL PROP ACQ FOR TAX	51,002	65,111	25,000	21,953	25,000	25,000	35,000
AG	1370		DISCOUNT ON TAXES							
AG	1370	402	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1370		TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1410		CLERK							
AG	1410	151	SALARIES AND WAGES	188,845	219,794	229,763	144,981	229,763	235,002	237,196
AG	1410	153	OVERTIME	0	0	0	0	0	0	0
AG	1410	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1410	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1410	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1410	41001	TELEPHONE CHARGES	2,000	1,865	2,200	938	1,875	1,950	2,000
AG	1410	411	DUES AND PUBLICATIONS	60	70	300	0	300	300	300
AG	1410	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1410	414	SUPPLIES AND MATERIALS	2,362	1,892	2,200	1,097	2,200	2,200	2,200
AG	1410	416	ADVERTISING AND PRINTING	0	27	200	19	200	200	200
AG	1410	417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG	1410	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1410	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	1410	423	REFUND OF PAYMENTS	0	0	0	0	0	0	0
AG	1410	801	FICA/MEDICARE	13,887	15,900	17,577	10,432	17,577	17,978	18,145
AG	1410		TOTAL CLERK	207,154	239,549	252,240	157,468	251,915	257,630	260,041
AG	1420		LAW							
AG	1420	151	SALARIES AND WAGES	359,514	384,652	431,167	269,809	431,468	437,514	496,845
AG	1420	153	OVERTIME	0	0	0	0	0	0	0
AG	1420	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1420	409	TRAVEL AND CONFERENCES	79	0	1,500	0	1,500	1,500	1,500
AG	1420	41001	TELEPHONE CHARGES	1,460	1,424	1,600	681	1,600	1,600	1,700
AG	1420	411	DUES AND PUBLICATIONS	17,538	15,317	17,500	8,322	17,500	18,500	19,000
AG	1420	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1420	414	SUPPLIES AND MATERIALS	597	457	1,000	293	500	1,000	1,000
AG	1420	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	1420	417	POSTAGE AND FREIGHT	0	0	300	0	0	300	300
AG	1420	418	CONTRACT SERVICES	58,399	36,104	62,000	24,937	40,000	50,000	55,000
AG	1420	801	FICA/MEDICARE	26,333	27,944	32,984	19,684	33,007	33,470	38,009
AG	1420		TOTAL LAW	463,919	465,897	548,051	323,726	525,575	543,883	613,353

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1430		ADMINISTRATIVE SERVICES							
AG	1430	151	SALARIES AND WAGES	123,997	128,577	133,008	84,326	133,007	135,628	231,235
AG	1430	153	OVERTIME	0	0	0	0	0	0	0
AG	1430	205	FURNITURE AND FIXTURES	0	0	0	0	0	300	0
AG	1430	208	EQUIPMENT	0	0	0	0	0	0	0
AG	1430	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1430	41001	TELEPHONE CHARGES	876	854	1,200	409	825	875	925
AG	1430	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1430	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1430	414	SUPPLIES AND MATERIALS	386	454	1,000	611	1,000	1,000	1,000
AG	1430	416	ADVERTISING AND PRINTING	16	331	300	220	300	300	300
AG	1430	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1430	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1430	801	FICA/MEDICARE	8,902	9,219	10,175	6,002	10,175	10,376	17,690
AG	1430		TOTAL ADMIN SERVICES	134,177	139,434	145,683	91,568	145,307	148,478	251,150

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1440		ENGINEERING							
AG	1440	151	SALARIES AND WAGES	267,490	254,232	339,173	185,213	268,242	277,594	366,334
AG	1440	153	OVERTIME	40,111	32,231	30,000	10,053	20,000	27,500	27,500
AG	1440	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	1440	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1440	206	MACHINERY AND TOOLS	0	0	300	0	300	300	300
AG	1440	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	1440	208	EQUIPMENT	1,026	1,000	1,000	0	1,000	1,000	1,000
AG	1440	409	TRAVEL AND CONFERENCES	2,425	1,660	2,100	8	2,000	2,000	2,000
AG	1440	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	1440	41001	TELEPHONE CHARGES	4,300	3,135	4,000	1,636	3,100	3,300	3,400
AG	1440	411	DUES AND PUBLICATIONS	287	800	1,500	800	1,500	1,500	1,500
AG	1440	412	SERVICE CONTRACTS AND REPAIRS	638	260	2,000	1,968	2,000	2,500	2,500
AG	1440	414	SUPPLIES AND MATERIALS	2,199	2,417	2,400	1,642	2,500	2,500	2,500
AG	1440	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	1440	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1440	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	1440	419	GASOLINE/DIESEL	9,270	7,915	9,030	4,662	9,000	5,799	5,973
AG	1440	420	UNIFORMS AND CLEANING	1,590	439	2,000	3,363	3,950	2,000	2,000
AG	1440	422	HARDWARE AND SMALL TOOLS	210	0	500	0	500	500	500
AG	1440	456	OPERATING LEASES	14,856	28,514	40,032	27,602	33,913	33,159	47,804
AG	1440	460	CENTRAL MAINTENANCE CHARGES	8,016	7,822	8,458	8,458	8,458	7,693	7,867
AG	1440	801	FICA/MEDICARE	23,087	21,562	28,242	14,689	22,050	23,340	30,128
AG	1440		TOTAL ENGINEERING	375,504	361,986	470,735	260,094	378,513	390,685	501,307

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1460		CLERK/RECORDS MANAGEMENT							
AG	1460	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	1460	153	OVERTIME	0	0	0	0	0	0	0
AG	1460	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1460	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	1460	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1460	410	UTILITIES AND FUEL	2,914	7,062	3,800	3,368	3,800	3,800	3,800
AG	1460	41001	TELEPHONE CHARGES	767	757	850	549	1,150	1,250	1,300
AG	1460	412	SERVICE CONTRACTS AND REPAIRS	0	0	2,500	0	2,500	2,500	2,500
AG	1460	414	SUPPLIES AND MATERIALS	799	799	2,000	0	2,000	2,000	2,000
AG	1460	801	FICA/MEDICARE	0	0	0	0	0	0	0
AG	1460		TOTAL RECORDS MANAGEMENT	4,480	8,618	9,150	3,917	9,450	9,550	9,600
AG	1490		PUBLIC WORKS ADMINISTRATION							
AG	1490	151	SALARIES AND WAGES	145,275	178,488	157,898	107,478	157,774	162,537	167,696
AG	1490	153	OVERTIME	3,385	7,727	1,000	1,721	2,000	1,000	1,250
AG	1490	409	TRAVEL AND CONFERENCES	0	0	2,000	0	2,000	2,200	2,400
AG	1490	41001	TELEPHONE CHARGES	2,537	2,361	2,550	1,211	2,400	2,500	2,550
AG	1490	411	DUES AND PUBLICATIONS	0	0	200	0	200	225	250
AG	1490	412	SERVICE CONTRACTS	0	0	0	0	0	0	0
AG	1490	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
AG	1490	416	ADVERTISING AND PRINTING	0	0	300	0	300	300	300
AG	1490	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1490	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
AG	1490	456	OPERATING LEASES	0	0	8,910	0	8,910	8,910	3,713
AG	1490	801	FICA/MEDICARE	10,872	13,628	12,156	8,100	12,223	12,511	12,924
AG	1490		TOTAL PUBLIC WORKS ADMIN	162,069	202,203	185,014	118,509	185,807	190,182	191,083

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1620		MUNICIPAL BUILDINGS							
AG	1620	151	SALARIES AND WAGES	495,456	528,894	630,462	390,780	637,139	642,406	657,075
AG	1620	153	OVERTIME	28,198	35,265	15,000	24,300	26,000	15,000	15,000
AG	1620	204	LAND AND BUILDINGS	2,508	39,978	0	0	0	0	0
AG	1620	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1620	206	MACHINERY AND TOOLS	26,330	0	0	0	0	0	0
AG	1620	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	1620	208	EQUIPMENT	0	0	6,700	3,722	5,000	2,000	0
AG	1620	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1620	410	UTILITIES & FUEL	194,980	210,635	220,000	134,401	220,000	220,000	220,000
AG	1620	41001	TELEPHONE CHARGES	10,176	9,077	10,750	5,012	10,500	10,750	10,850
AG	1620	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1620	412	SERVICE CONTRACTS AND REPAIRS	2,564	5,370	5,000	1,077	5,000	7,500	7,500
AG	1620	4121	RACC SERVICE CONTRACT & REPAIR	0	0	2,500	1,235	2,500	3,000	3,000
AG	1620	414	SUPPLIES AND MATERIALS	28,050	34,149	32,000	26,066	32,000	32,000	33,000
AG	1620	4141	RACC SUPPLIES & MATERIALS	0	0	5,000	0	5,000	5,100	5,200
AG	1620	416	ADVERTISING AND PRINTING	0	0	100	97	100	500	500
AG	1620	417	POSTAGE AND FREIGHT	152	272	400	78	400	500	500
AG	1620	418	CONTRACT SERVICES	188,914	203,024	157,650	141,470	157,650	153,500	157,000
AG	1620	4181	RACC CONTRACT SERVICES	0	0	0	2,845	2,845	1,000	1,000
AG	1620	419	GASOLINE/DIESEL	7,806	7,963	8,136	8,882	9,300	7,318	7,538
AG	1620	420	UNIFORMS AND CLEANING	3,600	6,456	3,000	4,215	4,600	3,200	3,200
AG	1620	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	1620	42101	PARK DRIVE RENTAL	0	0	0	0	0	0	0
AG	1620	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	1620	456	OPERATING LEASES	47,561	49,760	73,141	37,127	59,447	42,673	50,709
AG	1620	460	CENTRAL MAINTENANCE CHARGES	43,788	68,104	76,457	76,457	76,457	90,912	92,975
AG	1620	801	FICA/MEDICARE	38,770	41,635	49,378	30,200	50,730	50,292	51,414
AG	1620		TOTAL MUNICIPAL BUILDINGS	1,118,854	1,240,582	1,295,674	887,964	1,304,668	1,287,651	1,316,460
AG	1670		CENTRAL PRINTING							
AG	1670	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	1670	417	POSTAGE AND FREIGHT	44,331	47,371	49,000	17,544	47,000	48,000	48,500
AG	1670	418	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
AG	1670		TOTAL CENTRAL PRINTING	44,331	47,371	49,000	17,544	47,000	48,000	48,500

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1680		INFORMATION TECHNOLOGY							
AG	1680	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	1680	153	OVERTIME	0	0	0	0	0	0	0
AG	1680	208	EQUIPMENT	266,413	41,222	81,265	29,887	81,000	46,600	47,532
AG	1680	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	1680	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	1680	41001	TELEPHONE CHARGES	1,168	1,139	1,250	545	1,092	1,200	1,320
AG	1680	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1680	412	SERVICE CONTRACTS AND REPAIRS	204,905	127,388	315,405	191,867	315,000	221,516	225,946
AG	1680	414	SUPPLIES AND MATERIALS	13,608	6,682	21,200	3,685	15,000	7,250	7,395
AG	1680	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1680	418	CONTRACT SERVICES	423,040	255,021	377,793	186,916	375,000	352,552	359,603
AG	1680	801	FICA/MEDICARE	0	0	0	0	0	0	0
AG	1680		TOTAL INFORMATION TECH	909,135	431,452	796,913	412,899	787,092	629,118	641,796
AG	1900		SPECIAL ITEMS							
AG	1910	413	INSURANCE	491,313	486,715	533,566	472,235	472,235	499,660	524,643
AG	1930	450	JUDGMENTS & CLAIMS	63,069	75,725	154,965	50,835	75,000	179,965	197,962
AG	1940	421	PURCHASE OF LAND/RIGHT OF WAY	0	0	0	0	0	0	0
AG	1986	410	SOLAR POWER PURCHASES	70,731	73,064	70,485	31,186	67,485	86,764	88,944
AG	1987	410	SOLAR POWER PURCHASES	274,965	281,797	285,693	166,283	263,398	268,666	274,039
AG	1988	421	REFUND PRIOR YR PAYROLL TAX	0	0	0	0	0	0	0
AG	1990	451	CONTINGENCY	0	0	0	0	0	0	0
AG	1970	495	ALLOW FOR UNCOLLECTED TAX	0	0	0	0	0	0	0
AG	1900		TOTAL SPECIAL ITEMS	900,078	917,301	1,044,709	720,538	878,118	1,035,055	1,085,588

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	1989		CIVIL SERVICE							
AG	1989	151	SALARIES AND WAGES	3,611	3,184	3,000	2,823	3,000	3,000	3,000
AG	1989	153	OVERTIME	0	0	0	0	0	0	0
AG	1989	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	1989	409	TRAVEL & CONFERENCES	0	0	0	0	0	0	0
AG	1989	41001	TELEPHONE CHARGES	0	0	153	0	0	0	0
AG	1989	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	1989	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	1989	414	SUPPLIES AND MATERIALS	56	0	1,000	0	500	500	500
AG	1989	416	ADVERTISING AND PRINTING	0	48	300	0	1,500	1,500	1,500
AG	1989	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	1989	418	CONTRACT SERVICES	1,674	2,374	5,000	1,443	5,000	5,000	5,000
AG	1989	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	1989	801	FICA/MEDICARE	269	244	230	185	230	230	230
AG	1989		TOTAL CIVIL SERVICE	5,610	5,850	9,683	4,451	10,230	10,230	10,230
AG	3121		POLICE SERVICE REIMBURSEMENT							
AG	3121	452	OTHER SUNDRY - REIMBURSEMENT	399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG	3121		TOTAL POLICE REIMBURSEMENT	399,000	399,000	399,000	399,000	399,000	399,000	399,000
AG	3310		POLICE/TRAFFIC CONTROL							
AG	3310	151	SALARIES AND WAGES	58,036	71,284	92,800	43,159	92,800	92,800	94,960
AG	3310	153	OVERTIME	0	0	0	0	0	0	0
AG	3310	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	3310	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	3310	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	3310	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	3310	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
AG	3310	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	3310	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
AG	3310	801	FICA/MEDICARE	4,440	5,472	7,099	3,302	7,099	7,099	7,264
AG	3310		TOTAL POLICE/TRAFFIC CONTROL	62,475	76,756	99,899	46,461	99,899	99,899	102,224

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	3410		FIRE							
AG	3410	151	SALARIES AND WAGES	7,181,560	7,119,145	7,205,809	4,605,312	7,372,049	7,499,193	7,670,579
AG	3410	153	OVERTIME	197,464	219,393	120,000	113,783	180,000	145,000	160,000
AG	3410	204	LAND & BUILDINGS	0	0	0	0	0	0	0
AG	3410	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	3410	206	MACHINERY AND TOOLS	407	1,658	1,800	759	1,800	2,000	2,000
AG	3410	207	AUTOMOTIVE	0	0	0	0	0	16,000	17,000
AG	3410	208	EQUIPMENT	63,271	31,421	35,200	13,150	35,000	35,900	50,000
AG	3410	409	TRAVEL AND CONFERENCES	46,945	11,241	32,500	28,959	32,500	50,000	55,000
AG	3410	410	UTILITIES AND FUEL	857	0	1,500	0	1,500	2,500	2,500
AG	3410	41001	TELEPHONE CHARGES	15,156	14,006	18,000	7,343	16,000	16,500	17,000
AG	3410	411	DUES AND PUBLICATIONS	265	485	2,500	0	2,500	2,725	2,800
AG	3410	412	SERVICE CONTRACTS AND REPAIRS	34,146	38,610	40,000	19,392	40,000	45,000	50,000
AG	3410	414	SUPPLIES AND MATERIALS	54,767	37,104	78,000	44,719	78,000	78,000	79,000
AG	3410	415	MEDICAL	26,932	51,259	46,000	28,167	50,000	51,000	54,000
AG	3410	416	ADVERTISING AND PRINTING	192	367	400	162	400	400	400
AG	3410	417	POSTAGE & FREIGHT	21	0	100	52	100	200	200
AG	3410	418	CONTRACT SERVICES	0	0	15,000	0	15,000	25,000	25,000
AG	3410	419	GASOLINE/DIESEL	41,730	40,416	38,249	25,619	38,249	28,588	29,446
AG	3410	420	UNIFORMS AND CLEANING	94,916	57,452	133,475	71,532	133,475	135,800	140,000
AG	3410	421	MISCELLANEOUS	0	0	1,000	851	1,000	1,000	2,000
AG	3410	456	OPERATING LEASES	17,124	24,116	24,108	16,072	24,108	19,567	8,807
AG	3410	801	FICA/MEDICARE	541,548	536,393	560,424	343,336	577,732	584,781	599,039
AG	3410		TOTAL FIRE	8,317,301	8,183,066	8,354,065	5,319,208	8,599,412	8,739,154	8,964,771

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	3411		FIRE BUILDING & MAINT							
AG	3411	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	3411	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	3411	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	3411	410	UTILITIES & FUEL	33,579	40,379	45,000	29,770	45,000	48,000	50,000
AG	3411	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	3411	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	3411	412	SERVICE CONTRACTS AND REPAIRS	13,217	12,061	45,000	3,433	45,000	40,000	45,000
AG	3411	414	SUPPLIES AND MATERIALS	7,376	7,262	12,000	4,668	10,000	12,000	12,000
AG	3411	420	UNIFORMS AND CLEANING	2,454	2,452	2,500	2,020	2,500	2,500	2,700
AG	3411	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	3411	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	3411	454	PAYMENTS TO OTHERS	0	0	0	0	0	8,000	8,000
AG	3411		TOTAL FIRE BUILDING	56,626	62,154	104,500	39,892	102,500	110,500	117,700
AG	3510		ANIMAL CONTROL							
AG	3510	151	SALARIES AND WAGES	100,925	116,875	126,087	75,160	126,087	125,563	133,746
AG	3510	153	OVERTIME	22,981	14,562	17,500	10,538	17,500	20,000	22,000
AG	3510	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	3510	205	FURNITURE & FIXTURES	0	0	0	0	0	0	21,000
AG	3510	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	3510	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	3510	208	EQUIPMENT	0	0	0	0	0	0	0
AG	3510	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	3510	41001	TELEPHONE CHARGES	3,933	4,027	4,000	2,656	4,000	4,500	4,600
AG	3510	411	DUES AND PUBLICATIONS	0	0	120	0	120	120	120
AG	3510	412	SERVICE CONTRACTS AND REPAIRS	1,362	194	2,500	443	2,500	2,800	2,800
AG	3510	414	SUPPLIES AND MATERIALS	3,429	3,227	6,000	1,082	6,000	8,000	8,000
AG	3510	416	ADVERTISING AND PRINTING	194	75	100	0	100	100	100
AG	3510	417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG	3510	418	CONTRACT SERVICES	6,156	9,140	13,000	4,470	13,000	70,300	74,000
AG	3510	419	GASOLINE/DIESEL	4,301	3,321	4,393	2,176	4,393	2,821	2,906
AG	3510	420	UNIFORMS AND CLEANING	678	832	0	876	876	1,200	1,400
AG	3510	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	3510	456	OPERATING LEASES	14,532	29,528	26,224	17,342	26,224	26,224	26,224
AG	3510	460	CENTRAL MAINTENANCE CHARGES	3,528	5,831	6,360	6,360	6,360	7,404	7,572
AG	3510	801	FICA/MEDICARE	8,750	9,513	10,984	6,177	10,984	11,136	11,915
AG	3510		TOTAL ANIMAL CONTROL	170,769	197,126	217,268	127,282	218,145	280,168	316,383

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	3620		BUILDING INSPECTIONS							
AG	3620	151	SALARIES AND WAGES	696,904	751,945	818,207	551,429	817,759	842,940	873,147
AG	3620	153	OVERTIME	1,580	10,193	5,000	914	5,000	5,000	5,000
AG	3620	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	3620	205	FURNITURE & FIXTURES	0	0	0	0	0	0	0
AG	3620	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	3620	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	3620	208	EQUIPMENT	3,965	0	11,200	9,892	9,892	0	0
AG	3620	409	TRAVEL AND CONFERENCES	3,267	5,620	5,500	5,093	6,000	6,000	6,000
AG	3620	410	UTILITIES AND FUEL	0	0	0	0	0	0	0
AG	3620	41001	TELEPHONE CHARGES	5,742	5,875	5,600	3,399	5,600	5,600	5,600
AG	3620	411	DUES AND PUBLICATIONS	500	1,000	1,000	900	1,200	1,200	1,200
AG	3620	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	3620	414	SUPPLIES AND MATERIALS	3,342	3,304	3,500	1,875	4,500	4,500	4,500
AG	3620	416	ADVERTISING AND PRINTING	757	1,159	1,500	148	1,500	1,500	1,500
AG	3620	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	3620	418	CONTRACT SERVICES	789	2,011	4,000	644	4,000	4,000	4,000
AG	3620	419	GASOLINE/DIESEL	6,527	7,159	6,422	2,368	2,400	4,864	5,010
AG	3620	420	UNIFORMS AND CLEANING	4,254	2,778	4,100	3,280	4,100	4,100	4,100
AG	3620	421	MISCELLANEOUS-DEMO BUILDINGS	381,285	188,887	200,000	57,324	200,000	200,000	200,000
AG	3620	422	HARDWARE AND SMALL TOOLS	871	444	1,500	668	1,500	1,500	1,500
AG	3620	426	PLUMBING BOARD	0	0	0	0	0	0	0
AG	3620	456	OPERATING LEASES	6,228	24,346	46,266	26,388	40,582	40,683	40,683
AG	3620	460	CENTRAL MAINTENANCE CHARGES	12,232	19,462	22,284	22,284	22,284	26,378	26,977
AG	3620	801	FICA/MEDICARE	51,444	56,405	62,975	40,571	62,941	64,867	67,178
AG	3620		TOTAL BUILDING INSPECTIONS	1,179,686	1,080,588	1,199,054	727,178	1,189,258	1,213,132	1,246,395

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	3989		PUBLIC SAFETY							
AG	3989	151	SALARIES AND WAGES	75,611	48,999	45,000	33,532	52,000	52,000	52,300
AG	3989	153	OVERTIME	7,652	0	0	0	0	0	0
AG	3989	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	3989	208	EQUIPMENT	0	0	0	0	0	0	0
AG	3989	409	TRAVEL AND CONFERENCES	0	0	300	0	100	300	300
AG	3989	41001	TELEPHONE CHARGES	456	371	500	0	0	0	0
AG	3989	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	3989	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	3989	414	SUPPLIES AND MATERIALS	0	166	150	43	150	150	150
AG	3989	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	3989	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	3989	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	3989	801	FICA/MEDICARE	6,599	3,748	3,443	2,565	3,978	3,978	4,001
AG	3989		TOTAL PUBLIC SAFETY	90,318	53,284	49,393	36,140	56,228	56,428	56,751
AG	4020		VITAL STATISTICS							
AG	4020	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	4020	153	OVERTIME	0	0	0	0	0	0	0
AG	4020	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	4020	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	4020	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	4020	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	4020	412	SERVICE CONTRACTS AND REPAIRS	0	0	1,700	0	0	0	0
AG	4020	414	SUPPLIES AND MATERIALS	1,682	1,348	0	1,209	1,700	1,700	1,700
AG	4020	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	4020	801	FICA/MEDICARE	0	0	0	0	0	0	0
AG	4020		TOTAL VITAL STATISTICS	1,682	1,348	1,700	1,209	1,700	1,700	1,700

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	5110		MAINTENANCE OF STREETS							
AG	5110	151	SALARIES AND WAGES	908,142	905,189	1,259,195	795,484	1,204,540	1,359,362	1,501,121
AG	5110	153	OVERTIME	51,690	134,504	45,000	31,821	45,000	45,000	45,000
AG	5110	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5110	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5110	208	EQUIPMENT	0	0	4,800	4,766	4,766	13,092	0
AG	5110	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	5110	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	5110	41001	TELEPHONE CHARGES	3,094	3,152	3,300	1,747	3,275	3,400	3,500
AG	5110	412	SERVICE CONTRACTS AND REPAIRS	627	10,320	2,200	839	2,200	2,420	2,660
AG	5110	414	SUPPLIES AND MATERIALS	99,482	74,288	108,900	73,425	108,900	110,000	115,000
AG	5110	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	5110	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	5110	418	CONTRACT SERVICES	42,425	79,620	46,750	23,014	46,750	51,425	56,570
AG	5110	419	GASOLINE/DIESEL	134,879	117,501	182,837	133,725	182,837	97,135	100,049
AG	5110	420	UNIFORMS AND CLEANING	17,677	17,723	23,100	17,446	23,100	25,410	27,950
AG	5110	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	5110	456	OPERATING LEASES	90,976	71,157	119,951	49,416	103,115	80,786	95,090
AG	5110	460	CENTRAL MAINTENANCE CHARGES	699,285	730,194	818,190	818,190	818,190	953,886	975,536
AG	5110	801	FICA/MEDICARE	69,335	75,805	99,771	59,489	95,590	107,434	118,278
AG	5110		TOTAL MAINT. OF STREETS	2,117,611	2,219,452	2,713,994	2,009,361	2,638,263	2,849,350	3,040,755
AG	5111		STREETS, CURBS, WALKS							
AG	5111	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	5111	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	5111	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5111	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5111	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	5111	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	5111	414	SUPPLIES & MATERIALS	7,258	2,388	5,720	800	5,720	6,300	6,930
AG	5111	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	5111	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	5111		TOTAL STREETS, CURBS, WALKS	7,258	2,388	5,720	800	5,720	6,300	6,930

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	5112		CHIPS STREET PROGRAM							
AG	5112	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	5112	209	STREETS	1,937,827	1,943,842	1,943,842	0	1,943,842	2,057,477	2,057,477
AG	5112		TOTAL CHIPS	1,937,827	1,943,842	1,943,842	0	1,943,842	2,057,477	2,057,477
AG	5120		MAINTENANCE OF BRIDGES							
AG	5120	414	SUPPLIES AND MATERIALS	2,400	2,362	3,720	0	3,720	3,600	3,960
AG	5120	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	5120		TOTAL MAINT OF BRIDGES	2,400	2,362	3,720	0	3,720	3,600	3,960
AG	5132		PUBLIC WORKS GARAGE							
AG	5132	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	5132	153	OVERTIME	0	0	0	0	0	0	0
AG	5132	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5132	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5132	208	EQUIPMENT	79,604	29,609	0	0	0	0	0
AG	5132	410	UTILITIES & FUEL	48,613	59,475	65,000	61,131	65,000	71,500	78,650
AG	5132	41001	TELEPHONE CHARGES	397	458	450	368	563	600	625
AG	5132	412	SERVICE CONTRACTS AND REPAIRS	1,472	2,232	6,600	0	6,600	7,260	7,990
AG	5132	414	SUPPLIES AND MATERIALS	12,040	6,852	15,400	9,443	15,400	16,940	18,630
AG	5132	418	CONTRACT SERVICES	21,871	5,979	6,600	4,205	6,600	7,260	7,990
AG	5132	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
AG	5132	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	5132	801	FICA/MEDICARE	0	0	0	0	0	0	0
AG	5132		TOTAL PUBLIC WORKS GARAGE	163,997	104,605	94,050	75,146	94,163	103,560	113,885

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	5138		ENG/PUB SAFETY/ELECTRICAL							
AG	5138	151	SALARIES AND WAGES	108,246	171,175	195,060	124,461	195,060	204,182	213,508
AG	5138	153	OVERTIME	6,554	8,266	5,000	1,878	5,000	5,000	5,000
AG	5138	204	LAND & BUILDINGS	0	0	0	0	0	0	0
AG	5138	205	FURNITURE AND FIXTURES	0	0	2,000	0	2,000	0	0
AG	5138	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5138	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5138	208	EQUIPMENT	28,600	37,360	50,000	26,668	50,000	0	0
AG	5138	409	TRAVEL AND CONFERENCES	0	0	1,000	0	1,000	1,200	1,200
AG	5138	410	UTILITIES & FUEL	20,664	25,515	30,000	22,951	25,000	25,000	25,000
AG	5138	41001	TELEPHONE CHARGES	733	726	1,200	394	750	800	850
AG	5138	411	DUES AND PUBLICATIONS	0	0	0	0	0	200	200
AG	5138	412	SERVICE CONTRACTS AND REPAIRS	0	(2,500)	85,500	29,080	50,000	25,000	25,000
AG	5138	414	SUPPLIES AND MATERIALS	7,888	12,200	12,000	10,314	12,000	50,000	50,000
AG	5138	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	5138	417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG	5138	418	CONTRACT SERVICES	0	870	3,000	0	3,000	15,000	18,000
AG	5138	419	GASOLINE/DIESEL	3,466	4,456	3,393	3,171	4,200	3,107	3,200
AG	5138	420	UNIFORMS AND CLEANING	972	150	1,400	2,457	2,600	1,400	1,400
AG	5138	422	HARDWARE AND SMALL TOOLS	0	0	2,000	0	2,000	2,000	2,000
AG	5138	456	OPERATING LEASES	8,561	6,723	18,407	5,564	9,147	13,693	13,693
AG	5138	460	CENTRAL MAINTENANCE CHARGES	3,677	4,249	6,076	6,076	6,076	7,802	7,979
AG	5138	801	FICA/MEDICARE	8,791	13,496	15,305	9,246	15,305	16,002	16,716
AG	5138		TOTAL ELECTRICAL	198,150	282,687	431,341	242,260	383,138	370,386	383,746

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	5140		SIGN DEPARTMENT							
AG	5140	151	SALARIES AND WAGES	78,330	108,040	112,342	70,948	112,342	114,534	116,989
AG	5140	153	OVERTIME	5,125	6,770	2,000	1,334	2,000	2,200	2,200
AG	5140	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	5140	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5140	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5140	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	5140	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	5140	41001	TELEPHONE CHARGES	1,060	1,054	1,400	652	1,100	1,200	1,250
AG	5140	412	SERVICE CONTRACTS AND REPAIRS	1,899	0	2,000	0	1,000	1,000	1,000
AG	5140	414	SUPPLIES AND MATERIALS	39,495	20,933	40,000	10,871	20,000	25,000	25,000
AG	5140	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	5140	417	POSTAGE & FREIGHT	0	0	0	0	0	0	0
AG	5140	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	5140	419	GASOLINE/DIESEL	3,066	3,175	3,120	1,768	3,120	2,139	2,203
AG	5140	420	UNIFORMS AND CLEANING	740	387	900	1,404	1,450	1,000	1,000
AG	5140	422	HARDWARE AND SMALL TOOLS	240	2,713	3,000	0	3,000	3,000	3,000
AG	5140	456	OPERATING LEASES	7,957	7,957	28,822	5,304	28,822	14,691	25,556
AG	5140	460	CENTRAL MAINTENANCE CHARGES	3,027	1,990	1,776	1,776	1,776	815	833
AG	5140	801	FICA/MEDICARE	5,963	8,260	8,747	5,128	8,747	8,930	9,118
AG	5140		TOTAL SIGN DEPARTMENT	146,901	161,277	204,107	99,185	183,357	174,509	188,149
AG	5142		SNOW REMOVAL							
AG	5142	151	SALARIES AND WAGES	503,975	612,689	664,218	459,827	664,218	677,689	693,672
AG	5142	153	OVERTIME	90,136	98,151	100,000	180,710	200,000	125,000	125,000
AG	5142	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5142	208	EQUIPMENT	0	0	0	0	0	33,061	0
AG	5142	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	5142	414	SUPPLIES AND MATERIALS	540,548	560,920	408,000	425,040	550,000	623,000	658,000
AG	5142	418	CONTRACT SERVICES	10,372	10,202	10,900	0	10,900	11,000	11,100
AG	5142	801	FICA/MEDICARE	43,045	51,657	58,463	46,824	66,113	61,406	62,628
AG	5142		TOTAL SNOW REMOVAL	1,188,075	1,333,619	1,241,581	1,112,401	1,491,230	1,531,155	1,550,401
AG	5182		STREET LIGHTING							
AG	5182	208	EQUIPMENT	0	0	0	0	0	0	0
AG	5182	410	UTILITIES & FUEL	263,997	349,600	443,500	232,089	350,000	443,500	465,675
AG	5182	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	5182	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
AG	5182		TOTAL STREET LIGHTING	263,997	349,600	443,500	232,089	350,000	443,500	465,675

	CODE		2026 - 2027 BUDGET APPROPRIATIONS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
AG	5630		BUS OPERATIONS							
AG	5630	151	SALARIES AND WAGES	0	0	0	0	0	0	0
AG	5630	153	OVERTIME	0	0	0	0	0	0	0
AG	5630	410	UTILITIES & FUEL	0	0	0	0	0	0	0
AG	5630	418	CONTRACT SERVICES	220,066	220,066	242,073	165,049	221,000	242,073	242,073
AG	5630	801	FICA/MEDICARE	0	0	0	0	0	0	0
AG	5630		TOTAL BUS OPERATIONS	220,066	220,066	242,073	165,049	221,000	242,073	242,073
AG	5650		PARKING OPERATIONS							
AG	5650	151	SALARIES AND WAGES	0	0	30,004	10,065	27,733	42,432	43,281
AG	5650	153	OVERTIME	0	0	1,000	0	0	0	0
AG	5650	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	5650	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	5650	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	5650	208	EQUIPMENT	0	0	0	0	0	0	0
AG	5650	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	5650	410	UTILITIES & FUEL	15,980	281	0	0	0	0	0
AG	5650	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	5650	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	5650	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	5650	414	SUPPLIES AND MATERIALS	0	0	600	48	600	750	1,000
AG	5650	417	POSTAGE & FREIGHT	0	0	100	0	0	0	0
AG	5650	418	CONTRACT SERVICES	6,286	6,773	9,000	7,513	10,500	10,000	10,500
AG	5650	419	GASOLINE/DIESEL	0	0	0	0	0	0	0
AG	5650	420	UNIFORMS AND CLEANING	0	0	1,000	424	500	500	525
AG	5650	422	HARDWARE AND SMALL TOOLS	0	0	100	0	100	100	100
AG	5650	460	CENTRAL MAINTENANCE CHARGES	0	0	0	0	0	0	0
AG	5650	801	FICA/MEDICARE	0	0	0	770	2,122	3,246	3,311
AG	5650		TOTAL PARKING OPERATIONS	22,266	7,054	41,804	18,820	41,555	57,028	58,717
AG	6460		ROME INDUSTRIAL DEV CORP							
AG	6460	454	OTHER SUNDRY - SUBSIDY	0	0	0	0	0	0	0
AG	6460		TOTAL ROME INDUSTRIAL DEV CORP	0	0	0	0	0	0	0
AG	7010		COUNCIL ON THE ARTS							
AG	7010	454	OTHER SUNDRY - SUBSIDY	0	0	0	0	0	0	0
AG	7010		TOTAL ARTS COUNCIL	0	0	0	0	0	0	0

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	7020		PARKS,RECREATION & COMM ACTIV							
AG	7020	151	SALARIES AND WAGES	387,790	443,544	622,988	415,880	539,719	506,499	773,537
AG	7020	153	OVERTIME	13,237	11,779	10,000	2,914	10,000	10,000	10,000
AG	7020	204	LAND AND BUILDINGS	94,654	0	10,500	33,717	38,140	20,000	40,000
AG	7020	205	FURNITURE AND FIXTURES	0	0	0	0	0	2,000	0
AG	7020	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	7020	207	AUTOMOBILE	0	0	0	0	0	0	0
AG	7020	208	EQUIPMENT	9,552	2,758	6,350	1,900	5,000	26,000	37,500
AG	7020	409	TRAVEL AND CONFERENCES	0	0	0	0	0	2,500	2,500
AG	7020	410	UTILITIES & FUEL	20,458	24,120	32,500	15,451	27,500	30,000	32,500
AG	7020	41001	TELEPHONE CHARGES	9,814	10,856	12,000	6,773	11,000	12,000	12,000
AG	7020	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	7020	412	SERVICE CONTRACTS AND REPAIRS	240	245	3,000	0	7,000	8,000	9,000
AG	7020	414	SUPPLIES AND MATERIALS	48,385	47,563	67,000	39,906	60,000	65,000	67,000
AG	7020	416	ADVERTISING AND PRINTING	0	0	0	0	0	1,000	1,000
AG	7020	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	7020	418	CONTRACT SERVICES	35,584	36,179	38,600	15,121	38,000	43,000	45,000
AG	7020	419	GASOLINE/DIESEL	15,679	17,048	14,921	12,676	14,000	11,053	11,384
AG	7020	420	UNIFORMS AND CLEANING	522	95	800	0	500	1,500	1,500
AG	7020	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	7020	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	7020	456	OPERATING LEASES	7,921	20,586	32,993	15,604	22,571	21,980	21,980
AG	7020	460	CENTRAL MAINTENANCE CHARGES	23,130	3,968	0	0	0	0	0
AG	7020	801	FICA/MEDICARE	29,980	34,230	48,424	31,455	42,053	39,512	59,941
AG	7020		TOTAL PARKS,REC & COMM ACTIVITIES	696,946	652,970	900,076	591,396	815,483	800,044	1,124,842

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	7180		MUNICIPAL POOLS							
AG	7180	151	SALARIES AND WAGES	23,213	25,650	35,858	65,159	107,500	115,000	120,750
AG	7180	153	OVERTIME	0	0	500	0	500	500	500
AG	7180	204	LAND AND BUILDINGS	0	0	0	0	0	2,500	1,500
AG	7180	205	FURNITURE AND FIXTURES	0	0	1,080	456	1,080	1,500	1,500
AG	7180	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	7180	208	EQUIPMENT	1,538	1,564	0	0	0	5,000	1,500
AG	7180	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	7180	410	UTILITIES & FUEL	11,376	24,885	19,000	12,494	19,000	20,000	21,000
AG	7180	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	7180	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	7180	412	SERVICE CONTRACTS AND REPAIRS	1,013	29,693	3,500	0	3,500	3,500	3,500
AG	7180	414	SUPPLIES AND MATERIALS	23,451	12,133	30,000	13,456	25,000	25,000	25,000
AG	7180	418	CONTRACT SERVICES	91,286	91,340	104,500	3,184	3,184	5,500	5,500
AG	7180	420	UNIFORMS AND CLEANING	0	325	500	0	500	1,000	1,000
AG	7180	421	MISCELLANEOUS	0	0	0	0	0	2,500	2,500
AG	7180	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	7180	801	FICA/MEDICARE	1,776	1,962	2,781	4,985	8,262	8,836	9,276
AG	7180		TOTAL MUNICIPAL POOL	153,652	187,553	197,719	99,733	168,526	190,836	193,526

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	7181		CIVIC ARENA							
AG	7181	151	SALARIES AND WAGES	104,462	126,131	150,000	62,982	126,376	130,000	136,500
AG	7181	153	OVERTIME	243	459	800	116	500	500	500
AG	7181	204	LAND AND BUILDINGS	4,778	0	0	0	0	17,500	25,000
AG	7181	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	7181	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	7181	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	7181	208	EQUIPMENT	40,427	5,448	5,270	2,671	5,270	3,500	7,000
AG	7181	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
AG	7181	410	UTILITIES & FUEL	57,936	64,970	84,000	58,671	70,000	80,000	80,000
AG	7181	41001	TELEPHONE CHARGES	3,764	3,355	4,500	1,119	2,400	2,550	3,750
AG	7181	411	DUES AND PUBLICATIONS	1,000	0	4,000	0	0	3,000	3,000
AG	7181	412	SERVICE CONTRACTS AND REPAIRS	5,310	1,651	24,800	2,796	24,800	28,000	29,000
AG	7181	414	SUPPLIES AND MATERIALS	45,153	54,703	67,000	38,034	60,000	60,000	62,000
AG	7181	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
AG	7181	417	POSTAGE AND SHIPPING	0	0	0	0	0	0	0
AG	7181	418	CONTRACT SERVICES	11,738	12,223	13,585	9,308	13,000	13,000	14,000
AG	7181	419	GASOLINE/DIESEL	1,173	448	4,033	0	2,000	2,590	2,668
AG	7181	420	UNIFORMS AND CLEANING	368	304	1,000	0	1,000	2,000	1,500
AG	7181	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	7181	460	CENTRAL MAINTENANCE CHARGES	0	0	0	0	0	0	0
AG	7181	801	FICA/MEDICARE	8,010	9,684	11,536	4,827	9,706	9,983	10,481
AG	7181		TOTAL CIVIC ARENA	284,360	279,376	370,524	180,525	315,052	352,623	375,398
AG	7410		PUBLIC LIBRARY							
AG	7410	454	OTHER SUNDRY - SUBSIDY	322,932	322,932	322,932	242,199	322,932	322,932	322,932
AG	7410		TOTAL PUBLIC LIBRARY	322,932	322,932	322,932	242,199	322,932	322,932	322,932
AG	7510		ROME HISTORICAL SOCIETY							
AG	7510	454	OTHER SUNDRY - SUBSIDY	31,616	31,616	31,616	23,712	31,616	31,616	31,616
AG	7510		TOTAL ROME HISTORICAL SOCIETY	31,616	31,616	31,616	23,712	31,616	31,616	31,616
AG	7550		MEMORIAL DAY COMMITTEE							
AG	7550	414	SUPPLIES AND MATERIALS	2,924	2,971	3,100	10,092	3,100	3,100	3,200
AG	7550		TOTAL MEMORIAL DAY COMMITTEE	2,924	2,971	3,100	10,092	3,100	3,100	3,200
AG	7560		CAPITOL THEATRE							
AG	7560	454	OTHER SUNDRY - SUBSIDY	12,160	12,160	12,160	9,120	12,160	12,160	12,160
AG	7560		TOTAL CAPITOL THEATRE	12,160	12,160	12,160	9,120	12,160	12,160	12,160

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	7610		SENIOR CITIZEN'S COUNCIL							
AG	7610	454	OTHER SUNDRY - SUBSIDY	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG	7610		TOTAL SENIOR CITIZEN'S COUCIL	31,680	31,680	31,680	23,760	31,680	31,680	31,680
AG	7620		SOUTH ROME SENIOR CITIZEN CENTER							
AG	7620	454	OTHER SUNDRY - SUBSIDY	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG	7620		TOTAL SOUTH ROME SENIOR CITIZEN CENTER	10,880	10,880	10,880	8,160	10,880	10,880	10,880
AG	7650		ROME COMMUNITY ART CENTER							
AG	7650	454	OTHER SUNDRY - SUBSIDY	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG	7650		TOTAL ROME COMMUNITY ART CTR	32,224	32,224	32,224	24,168	32,224	32,224	32,224
AG	7989		ROME HUMANE SOCIETY							
AG	7989	454	OTHER SUNDRY - SUBSIDY	6,290	7,875	14,000	3,750	14,000	0	0
AG	7989		TOTAL ROME HUMANE SOCIETY	6,290	7,875	14,000	3,750	14,000	0	0
AG	7991		CEMETERY							
AG	7991	454	OTHER SUNDRY - SUBSIDY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG	7991		TOTAL CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
AG	8010		ZONING BOARD OF APPEALS							
AG	8010	409	TRAVEL AND CONFERENCES	0	0	500	0	250	250	250
AG	8010	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	8010	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	8010	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
AG	8010	416	ADVERTISING AND PRINTING	800	570	800	383	750	800	800
AG	8010	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	8010		TOTAL ZONING BOARD OF APPEALS	800	570	1,300	383	1,000	1,050	1,050

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	8020		COMMUNITY & ECONOMIC DEVELOPMENT							
AG	8020	151	SALARIES AND WAGES	257,075	312,778	278,957	288,592	276,485	283,983	371,749
AG	8020	153	OVERTIME	7,400	1,655	7,000	1,867	5,000	5,000	5,000
AG	8020	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
AG	8020	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
AG	8020	409	TRAVEL AND CONFERENCES	1,596	1,533	3,500	255	3,500	3,000	3,000
AG	8020	41001	TELEPHONE CHARGES	2,336	2,278	2,500	1,090	2,300	2,400	2,450
AG	8020	411	DUES AND PUBLICATIONS	594	260	700	320	700	700	700
AG	8020	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
AG	8020	414	SUPPLIES AND MATERIALS	1,769	829	2,000	1,327	1,500	1,500	1,500
AG	8020	416	ADVERTISING AND PRINTING	533	1,621	2,000	648	2,000	2,000	2,000
AG	8020	417	POSTAGE AND FREIGHT	0	417	600	61	600	600	600
AG	8020	418	CONTRACT SERVICES	308,962	156,453	120,385	85,731	120,385	128,170	91,520
AG	8020	421	MISC - REAL PROP COMMITTEE	0	0	0	0	0	0	0
AG	8020	801	FICA/MEDICARE	17,764	26,039	21,876	21,167	21,534	22,107	28,821
AG	8020		TOTAL COMMUNITY & ECONOMIC DEVEL	598,027	503,863	439,518	401,060	434,003	449,460	507,340
AG	8025		PLANNING BOARD							
AG	8025	409	TRAVEL AND CONFERENCES	0	15	200	0	200	200	200
AG	8025	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	8025	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	8025	414	SUPPLIES AND MATERIALS	19	0	100	0	100	100	100
AG	8025	416	ADVERTISING AND PRINTING	800	758	900	259	900	1,000	1,000
AG	8025	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	8025	418	CONTRACT SERVICES	0	0	0	0	0	0	0
AG	8025		TOTAL PLANNING BOARD	819	773	1,200	259	1,200	1,300	1,300
AG	8040		RUNAWAY & HOMELESS YOUTH							
AG	8040	454	OTHER SUNDRY - SUBSIDY	1,600	1,600	1,600	1,600	1,600	1,600	1,600
AG	8040		TOTAL HUMAN SERVICES	1,600	1,600	1,600	1,600	1,600	1,600	1,600

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	8560		SHADE TREES							
AG	8560	151	SALARIES AND WAGES	43,356	47,673	46,407	29,550	46,408	47,325	48,312
AG	8560	153	OVERTIME	8,121	6,508	6,000	8,834	10,000	10,000	10,000
AG	8560	204	LAND AND BUILDINGS	21,728	18,720	32,065	14,197	32,065	35,270	38,800
AG	8560	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
AG	8560	207	AUTOMOTIVE	0	0	0	0	0	0	0
AG	8560	208	EQUIPMENT	0	0	0	0	0	0	0
AG	8560	409	TRAVEL AND CONFERENCES	0	0	500	0	500	500	500
AG	8560	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
AG	8560	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
AG	8560	412	SERVICE CONTRACTS AND REPAIRS	120	324	1,330	0	1,330	1,460	1,610
AG	8560	414	SUPPLIES AND MATERIALS	1,333	140	2,420	0	2,420	2,660	2,930
AG	8560	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
AG	8560	418	CONTRACT SERVICES	100,650	32,674	88,000	103,550	120,000	96,800	106,480
AG	8560	419	GASOLINE/DIESEL	0	0	0	0	0	0	0
AG	8560	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
AG	8560	421	MISCELLANEOUS	0	0	0	0	0	0	0
AG	8560	422	HARDWARE AND SMALL TOOLS	0	0	0	0	0	0	0
AG	8560	460	CENTRAL MAINTENANCE CHARGES	0	0	0	0	0	0	0
AG	8560	801	FICA/MEDICARE	3,740	3,936	4,009	2,786	4,315	4,385	4,461
AG	8560		TOTAL SHADE TREES	179,049	109,974	180,731	158,917	217,038	198,401	213,093

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	9000		FRINGE BENEFITS							
AG	9010	800	NYS RETIREMENT GENERAL CITY	797,744	920,169	1,005,070	0	1,089,138	1,235,587	1,336,754
AG	9010	805	NYS RETIREMENT HOSPITAL	0	0	0	0	0	0	0
AG	9015	806	NYS RETIREMENT FIRE	1,831,732	2,218,961	2,028,175	0	2,247,010	2,244,511	2,265,495
AG	9030	800	SOCIAL SECURITY GENERAL CITY	0	0	0	0	0	0	0
AG	9040	800	WORKERS COMP GC	445,611	297,877	501,951	585,286	694,663	472,161	488,232
AG	9040	805	WORKERS COMP HOSPITAL	106,745	78,246	84,936	53,075	147,489	100,247	103,660
AG	9040	806	WORKERS COMP FIRE	0	0	0	0	0	0	0
AG	9045	800	LIFE INSURANCE GC	33,792	33,294	32,932	23,172	32,932	37,025	37,766
AG	9045	806	LIFE INSURANCE FIRE	0	0	0	0	0	0	0
AG	9050	800	UNEMPLOYMENT INSURANCE GC	915	7,374	5,000	0	0	0	0
AG	9060	800	HOSPITAL INSURANCE GC	724,674	908,493	1,131,880	312,588	539,413	665,378	685,340
AG	9060	805	HOSPITAL INS - HOSP RETIREES	27,391	32,818	35,632	25,508	36,032	43,779	45,092
AG	9060	806	HOSPITAL INSURANCE FIRE	1,470,010	1,819,589	1,698,659	665,800	1,400,338	1,536,484	1,582,578
AG	9060	807	HOSPITAL INS - CITY RETIREES	426,897	637,832	426,475	583,335	741,451	787,265	810,883
AG	9060	808	INSURANCE ADM FEES	646,140	671,084	736,864	477,152	590,864	697,964	718,903
AG	9060	819	MEDICARE ELIGIBLE	619,641	642,174	627,483	668,271	815,965	1,030,457	1,061,370
AG	9060	820	MEDICARE ELIGIBLE HOSP	21,406	12,866	33,466	17,148	27,778	35,079	36,132
AG	9060	824	RETIRED FIRE	0	0	0	0	0	0	0
AG	9085	806	DISABILITY INSURANCE FIRE	0	0	0	0	0	0	0
AG	9000		TOTAL FRINGE BENEFITS	7,152,699	8,280,776	8,348,523	3,411,335	8,363,073	8,885,937	9,172,204
AG	9700		DEBT SERVICE							
AG	9710	610	PRINCIPAL SERIAL BONDS	2,540,572	2,635,034	2,706,085	2,706,085	2,706,085	2,753,142	2,761,832
AG	9710	710	INTEREST SERIAL BONDS	811,122	633,789	548,518	424,082	548,518	460,802	371,243
AG	9730	606	PRINCIPAL BANS	330,304	524,285	918,400	930,868	930,868	1,520,689	2,010,704
AG	9730	706	INTEREST BANS	236,062	428,908	541,987	224,704	551,183	799,359	2,155,708
AG	9740	606	PRINCIPAL RAN	0	0	0	0	0	0	0
AG	9770	704	INTEREST RAN	0	0	0	0	0	0	0
AG	9770	603	PRINCIPAL TAN	0	0	0	0	0	0	0
AG	9770	703	INTEREST TAN	0	0	0	0	0	0	0
AG	9789	700	OTHER DEBT INTEREST	9,389	3,643	3,644	0	895	0	0
AG	9790	602	CAPITAL LEASES	90,100	0	0	0	0	0	0
AG	9790	702	INTEREST CAPITAL LEASES	2,170	0	0	0	0	0	0
AG	9700		TOTAL DEBT SERVICE	4,019,719	4,225,660	4,718,634	4,285,739	4,737,549	5,533,992	7,299,487

			2026 - 2027 BUDGET	2023	2024	2025	8/31/2025	2025	2026	2027
	CODE		APPROPRIATIONS	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET	PROJECTED
AG	9900		INTERFUND TRANSFERS							
AG	9711	499	DEBT SERVICE LEGAL FEES	27,238	31,641	75,000	32,902	37,500	65,000	65,000
AG	9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
AG	9901	900	REPAY TUCF	8,704,902	8,954,634	0	130,000	130,000	0	0
AG	9950	908	TRANSFER TO CAPITAL PROJECTS	0	765,131	0	0	0	0	0
AG	9900		TOTAL INTERFUND TRANSFERS	8,732,140	9,751,405	75,000	162,902	167,500	65,000	65,000
AG	9997		GRAND TOTAL GENERAL CITY	44,651,096	46,711,448	39,844,560	24,276,716	39,772,616	41,859,409	45,340,454

CITY OF ROME
REFUSE DISTRICT

2026 APPROPRIATIONS & REVENUE ANALYSIS

Appropriations for the Refuse District total $3,475,413 in 2026, an increase of $164,787 from 2025 appropriations of $3,310,626. The District was created in 1992 and became operational in 1993. The Refuse District only services the Inside District within the City limits. The 2025 and 2026 appropriation summary are as follows:

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$457,366	$468,564	$11,198
Land & Equipment	0	0	0
Supplies & Contractual Services	2,429,488	2,563,345	133,857
Other Sundry	423,772	443,504	19,732
TOTAL	**$3,310,626**	**$3,475,413**	**$164,787**

SALARIES AND WAGES – INCREASE $ 11,198

The Administration and the CSEA union negotiated a five-year agreement to replace the contract that expired on December 31, 2022. As we move into the final two years of the agreement, wages will increase by 2.0% in both 2026 and 2027 for CSEA union employees. The contract increases also apply to all Management employees, as well as adjustments to their salary scale which are tied to the CSEA contract per the City Charter. Currently, the City is also in the middle of negotiations with the 1088 Union. The budget reflects the Administration's estimate for the union employee's annual increases.

LAND AND EQUIPMENT – INCREASE - $ 0

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - $ 133,857

The bulk of the increase comes from the Contract Service category and the contract, with Bliss Environmental Services, for the City's refuse service within the Inside District. The contract began in February 2025 and encompasses a new three-year agreement expiring on December 31, 2027. Year four and five incorporate a clause for a potential one-year extension, available for each additional year. Contract Services, including the Bliss contract, represents an estimated increase of $136,000 for the City's fiscal year 2026. There is also a decline of $3,000 in Gasoline and Diesel anticipated for 2026. This is due to the estimated decline in gasoline and diesel prices for next year.

OTHER SUNDRY - INCREASE - $ 19,732

Primarily all of the increase originates from the charge for General Fund Services. This is an allocation representing the benefit that the Refuse Fund receives and is responsible to reimburse, the General Fund for.

REVENUE AND SURPLUS

With a $661,647 increase required in 2026's Contract Services, over the 2024 actuals, the need for the City to adjust their rates accordingly has come to a head. The City has held off on increasing their refuse rates for as long as financially possible, but holding off another year is no longer fiscally responsible. The Refuse Fund is estimated to have to utilize $722,275 of its Net Position in the current fiscal year, being 2025. If rates were to go unchanged for 2026 the budgeted Net Position required to be utilized, for the subsequent year, would have ballooned even higher to $894,791. The utilization of Net Position at these large increments is not sustainable and increases in rates are no longer an option, but a necessity. Due to this, the Refuse rates will experience an approximate 27 – 33 % increase across all classifications. Some of the main classifications are shown below:

	2025	2026	Change
Single Family	$275	$355	29.09%
Two Family	$445	$580	30.34%
Three Family	$630	$830	31.75%
Apartment	$225	$300	33.33%
Sr. Garbage 1 Fam	$165	$210	27.27%
Commercial	$625	$825	32.00%

The increases in Refuse rates will produce an additional $728,400 in revenue. The additional revenue will lower the anticipated appropriation of required Net Position, for the subsequent year, from $894,791 to $166,391.

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		REFUSE DISTRICT							
		REVENUE							
EL	109001	CURRENT REFUSE PENALTY	6,667	6,294	5,000	2,454	6,000	5,500	5,500
EL	109002	OVERDUE REFUSE PENALTY	31,811	26,486	27,000	16,682	25,000	27,000	27,000
EL	2130	REFUSE CHARGES	2,429,150	2,420,680	2,426,525	2,429,386	2,429,386	3,166,715	3,168,090
EL	213001	DISCOUNT ON REFUSE FEES	(2,854)	(2,392)	(2,200)	(2,441)	(2,441)	(2,500)	(2,500)
EL	213003	PERMITS AND BAG FEES	0	0	0	0	0	0	0
EL	2401	INTEREST	80,588	66,942	51,173	38,139	52,000	47,308	45,000
EL	2710	PREMIUM FROM BONDS	2,058	4,292	0	3,041	3,041	0	0
EL	277009	MISCELLANEOUS REVENUE	68,187	70,315	64,000	34,957	66,000	65,000	65,000
EL	277020	RECYCLE BINS	0	0	0	0	0	0	0
EL		APPROPRIATED FUND BALANCE	0	0	739,129	0	722,275	166,391	192,390
EL		TOTAL REVENUE	2,615,606	2,592,616	3,310,627	2,522,217	3,301,261	3,475,414	3,500,480
		APPROPRIATION SUMMARY							
EL	1370	DISCOUNT ON REFUSE FEES	0	0	0	0	0	0	0
EL	1490	REFUSE ADMINISTRATION	44,985	72,350	54,897	28,335	55,245	56,202	56,986
EL	1900	SPECIAL ITEMS	0	0	0	0	0	0	0
EL	8160	REFUSE AND GARBAGE	2,140,182	2,106,911	2,831,957	1,274,650	2,815,659	2,975,707	2,997,949
EL	9000	FRINGE BENEFITS	9,708	14,603	11,054	0	18,403	13,392	13,657
EL	9700	DEBT SERVICE	93,596	112,630	153,219	140,466	153,205	150,612	152,389
EL	9901	INTERFUND TRANSFERS	241,544	251,240	259,500	258,508	258,750	279,500	279,500
EL	9999	TOTAL APPROPRIATIONS	2,530,014	2,557,734	3,310,627	1,701,960	3,301,261	3,475,414	3,500,480
		APPROPRIATIONS							
EL	1370	DISCOUNT ON TAXES							
EL	1370 402	DISCOUNT ON TAXES	0	0	0	0	0	0	0
EL	1370	TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0

			2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
			REFUSE DISTRICT							
EL	1490		REFUSE ADMINISTRATION							
EL	1490	151	SALARIES AND WAGES	35,103	61,298	45,996	22,912	45,819	46,708	47,436
EL	1490	153	OVERTIME	6,790	7,794	5,000	3,410	5,500	5,500	5,500
EL	1490	409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
EL	1490	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
EL	1490	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
EL	1490	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EL	1490	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
EL	1490	801	FICA	3,092	3,258	3,901	2,014	3,926	3,994	4,050
EL	1490		TOTAL REFUSE ADMIN	44,985	72,350	54,897	28,335	55,245	56,202	56,986
EL	1900		SPECIAL ITEMS							
EL	1910	413	INSURANCE	0	0	0	0	0	0	0
EL	1964	423	REFUND OF PAYMENTS	0	0	0	0	0	0	0
EL	1990	451	CONTINGENCY	0	0	0	0	0	0	0
EL	1900		TOTAL SPECIAL ITEMS	0	0	0	0	0	0	0
EL	8160		REFUSE AND GARBAGE							
EL	8160	151	SALARIES AND WAGES	333,195	322,891	401,870	61,496	401,415	409,856	418,010
EL	8160	153	OVERTIME	2,891	4,194	4,500	6,670	7,000	6,500	6,500
EL	8160	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
EL	8160	207	AUTOMOTIVE	0	0	0	0	0	0	0
EL	8160	208	EQUIPMENT	0	0	0	0	0	0	0
EL	8160	211	CAPITAL PROJECT EXPENSE	0	0	0	0	0	0	0
EL	8160	41001	TELEPHONE CHARGES	0	0	0	0	0	0	0
EL	8160	412	SERVICE CONTRACTS AND REPAIRS	0	0	0	0	0	0	0
EL	8160	414	SUPPLIES AND MATERIALS	32,783	(35,793)	50,000	50,000	50,000	50,000	50,000
EL	8160	416	ADVERTISING AND PRINTING	0	0	1,500	0	1,000	1,500	1,500
EL	8160	418	CONTRACT SERVICES	1,718,438	1,774,353	2,300,000	1,151,545	2,300,000	2,436,000	2,449,464
EL	8160	419	GASOLINE/DIESEL	27,491	16,640	43,000	0	25,000	40,000	40,000
EL	8160	420	UNIFORMS AND CLEANING	0	0	0	0	0	0	0
EL	8160	421	MISCELLANEOUS	0	0	0	0	0	0	0
EL	8160	801	FICA	25,384	24,626	31,087	4,941	31,244	31,851	32,475
	8160		TOTAL REFUSE AND GARBAGE	2,140,182	2,106,911	2,831,957	1,274,650	2,815,659	2,975,707	2,997,949

2026 - 2027 BUDGET

REFUSE DISTRICT

				2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
EL	9000		FRINGE BENEFITS							
EL	9010	814	EMPLOYEE RETIREMENT	9,708	14,603	11,054	0	18,403	13,392	13,657
EL	9010	822	EMPLOYEE RETIREMENT	0	0	0	0	0	0	0
EL	9016		PARKING ALLOWANCE	0	0	0	0	0	0	0
EL	9030		SOCIAL SECURITY	0	0	0	0	0	0	0
EL	9040		WORKERS COMPENSATION	0	0	0	0	0	0	0
EL	9045		LIFE INSURANCE	0	0	0	0	0	0	0
EL	9050	809	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
EL	9060	814	HEALTH INSURANCE	0	0	0	0	0	0	0
EL	9060	818	HEALTH INSURANCE	0	0	0	0	0	0	0
EL	9000		TOTAL FRINGE BENEFITS	9,708	14,603	11,054	0	18,403	13,392	13,657
EL	9700		DEBT SERVICE							
EL	9710	610	PRINCIPAL SERIAL BONDS	66,251	67,300	68,000	68,000	68,000	69,000	70,000
EL	9710	710	INTEREST SERIAL BONDS	13,544	8,950	7,385	4,085	7,385	5,805	4,205
EL	9730	606	PRINCIPAL BANS	5,365	14,901	56,083	56,083	56,083	58,887	61,831
EL	9730	706	INTEREST BANS	8,387	21,459	21,731	12,298	21,731	16,920	16,353
EL	9789	700	OTHER DEBT INTEREST	49	20	20	0	6	0	0
EL	9790	602	CAPITAL LEASES	0	0	0	0	0	0	0
EL	9790	702	CAPITAL LEASE - INTEREST	0	0	0	0	0	0	0
EL	9700		TOTAL DEBT SERVICE	93,596	112,630	153,219	140,466	153,205	150,612	152,389
EL	9901		INTERFUND TRANSFERS							
EL	9711	499	DEBT SERVICE LEGAL FEES	544	1,240	1,500	508	750	1,500	1,500
EL	9901	905	GENERAL FUND SERVICES	241,000	250,000	258,000	258,000	258,000	278,000	278,000
EL	9901		TOTAL INTERFUND TRANSFERS	241,544	251,240	259,500	258,508	258,750	279,500	279,500
EL			GRAND TOTAL REFUSE DISTRICT	2,530,014	2,557,734	3,310,627	1,701,960	3,301,261	3,475,414	3,500,480

CITY OF ROME
CENTRAL MAINTENANCE BUDGET

2026 APPROPRIATIONS & REVENUE ANALYSIS

Total appropriations of $1,640,896 will be needed in 2026 to operate the Central Maintenance Department. This amount is $244,530 more than 2025 appropriations of $1,396,366.

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$542,718	$539,137	($3,581)
Land & Equipment	4,700	12,700	8,000
Supplies & Contractual Services	504,007	502,459	(1,548)
Other Sundry	344,941	586,600	241,659
TOTAL	**$1,396,366**	**$1,640,896**	**$244,530**

SALARIES AND WAGES - DECREASE - $ 3,581

The Administration and the CSEA union negotiated a five-year agreement to replace the contract that expired on December 31, 2022. As we move into the final two years of the agreement, wages will increase by 2.0% in both 2026 and 2027 for CSEA union employees. The contract increases also apply to all Management employees, as well as adjustments to their salary scale which are tied to the CSEA contract per the City Charter. Currently, the City is also in the middle of negotiations with the 1088 Union. The budget reflects the Administration's estimate for the union employee's annual increases.

Even with the previously negotiated CSEA increases, as well as the anticipated increases to 1088, the overall Salary and Wages line item is projected to experience a year over year decline. This decrease is anticipated due to the small size of the fund/department and the employee turnover that occurred in the current fiscal year. A long-standing employee with approximately twenty years of employment has been replaced by a brand-new employee, who comes accompanied with a lower starting salary.

LAND AND EQUIPMENT – INCREASE - $ 8,000

EM1640 CENTRAL MAINTENANCE

208 EQUIPMENT

Two Floor Jacks	$	1,200
Snap On Light Duty Scanner		11,500
Total Code	$	12,700
Grand Total		**$ 12,700**

SUPPLIES AND CONTRACTUAL SERVICES - DECREASE - $ 1,548

Gasoline and Diesel is anticipated to experience a decline of $1,274. This is directly correlated to the average price per gallon anticipated for both gasoline and diesel in 2026. FICA and Medicare are also projected to decline by $274 due to the lower anticipated salaries, as described above.

OTHER SUNDRY - INCREASE - $ 241,659

Principally, all of the required increases are contributed to Health Insurance, Employee Retirement, and Worker's Compensation. The largest category being Health Insurance at a year over year increase of $224,760.

REVENUE & SURPLUS

Estimated departmental charges are based on a formula that allocates labor and operating costs, based on prior years' experience.

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		CENTRAL MAINTENANCE							
EM	2701	REFUND OF PRIOR YR EXPENSES	0	0	0	0	0	0	0
EM	2401	INTEREST & EARNINGS	106,980	116,561	80,234	67,343	85,000	63,033	60,000
EM	2655	MINOR SALES	21,257	24,600	0	0	0	0	0
EM	277009	MISCELLANEOUS REVENUE	0	23	0	4	8	0	0
EM	280103	WATER DEPARTMENT	82,730	96,133	114,261	114,261	114,261	165,161	168,910
EM	280105	SEWER DEPARTMENT	34,095	38,519	47,265	47,265	47,265	53,383	54,594
EM	280109	POLICE DEPARTMENT	171,200	199,528	215,004	215,004	215,004	264,430	270,432
EM	280108	GENERAL FUND	796,683	841,620	939,601	939,601	939,601	1,094,890	1,119,739
EM		APPROPRIATED FUND BALANCE	0	420,883	1	0	287,543	0	1
		TOTAL REVENUES	1,212,945	1,737,867	1,396,366	1,383,478	1,688,682	1,640,897	1,673,676
		APPROPRIATIONS							
EM	1640	CENTRAL MAINT EQUIPMENT							
EM	1640 151	SALARIES AND WAGES	418,215	440,720	523,718	270,886	494,018	516,137	535,894
EM	1640 153	OVERTIME	24,026	26,297	19,000	22,768	23,500	23,000	23,000
EM	1640 204	LAND AND BUILDINGS	0	0	0	0	0	0	0
EM	1640 205	FURNITURE & FIXTURES	0	0	0	0	0	0	0
EM	1640 206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
EM	1640 207	AUTOMOTIVE	0	0	0	0	0	0	0
EM	1640 208	EQUIPMENT	6,631	0	4,700	6,871	6,871	12,700	0
EM	1640 409	TRAVEL AND CONFERENCES	0	0	0	0	0	0	0
EM	1640 410	UTILITIES AND FUEL	0	0	0	0	0	0	0
EM	1640 41001	TELEPHONE CHARGES	997	1,024	1,200	542	1,100	1,200	1,225
EM	1640 411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
EM	1640 412	SERVICE CONTRACTS & REPAIRS	49,805	(20,582)	70,000	97,136	100,000	70,000	70,000
EM	1640 414	SUPPLIES AND MATERIALS	345,748	326,249	360,000	241,041	360,000	360,000	360,000
EM	1640 416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EM	1640 417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EM	1640 418	CONTRACT SERVICES	0	3,099	3,500	2,199	3,500	3,500	3,500
EM	1640 419	GASOLINE/DIESEL	3,456	3,534	3,560	2,147	3,800	2,286	2,355

CENTRAL MAINTENANCE

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
EM 1640	420	UNIFORMS AND CLEANING	3,182	3,566	5,500	2,692	5,500	5,500	5,500
EM 1640	422	HARDWARE AND SMALL TOOLS	3,913	3,402	6,000	2,425	6,000	6,000	6,000
EM 1640	456	OPERATING LEASES	0	16,415	12,729	6,222	12,729	12,729	12,729
EM 1640	801	FICA/MEDICARE	33,002	34,863	41,518	21,685	39,590	41,244	42,755
EM 1640		TOTAL CENTRAL MAINT EQUIP	888,975	838,587	1,051,425	676,615	1,056,608	1,054,297	1,062,958
EM 9000		FRINGE BENEFITS							
EM 9010	809	EMPLOYEE RETIREMENT	48,823	64,343	71,122	0	87,088	85,296	94,279
EM 9040	809	WORKERS COMPENSATION	26,686	16,739	56,471	33,627	87,426	59,423	61,446
EM 9045	809	LIFE INSURANCE	0	0	0	0	0	0	0
EM 9050	809	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
EM 9060	809	HEALTH INSURANCE	26,582	607,251	69,716	272,276	300,000	266,199	274,185
EM 9060	815	HEALTH INSURANCE RETIREES	82,684	175,681	122,284	25,799	126,866	137,793	141,927
EM 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
EM 9060	819	MEDICARE ELIGIBLE	24,896	32,170	22,311	23,132	27,778	35,079	36,132
EM 9000		TOTAL FRINGE BENEFITS	209,671	896,183	341,904	354,833	629,158	583,790	607,968
EM 9700		DEBT SERVICE							
EM 9710	610	PRINCIPAL SERIAL BONDS	2,856	2,000	2,000	2,000	2,000	2,000	2,000
EM 9710	710	INTEREST SERIAL BONDS	1,488	930	870	450	870	810	750
EM 9730	606	PRINCIPAL BANS	0	0	0	0	0	0	0
EM 9730	706	INTEREST BANS	0	0	0	0	0	0	0
EM 9789	700	OTHER DEBT INTEREST	379	167	167	0	46	0	0
EM 9700		TOTAL DEBT SERVICE	4,723	3,097	3,037	2,450	2,916	2,810	2,750
		GRAND TOTAL CM APPROPRIATIONS	1,103,369	1,737,867	1,396,366	1,033,898	1,688,682	1,640,897	1,673,676

CITY OF ROME
SEWER DISTRICT BUDGET
2026 APPROPRIATIONS & REVENUE ANALYSIS

Appropriations for the 2026 Rome Sewer District total $5,974,722 or $261,595 more than 2025 appropriations of $5,713,127. The 2025 and 2026 appropriation summary are as follows:

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$1,478,011	$1,537,403	$59,392
Land & Equipment	67,124	151,550	84,426
Supplies & Contractual Services	1,706,049	1,786,386	80,337
Other Sundry	2,461,943	2,499,383	37,440
TOTAL	**$5,713,127**	**$5,974,722**	**$261,595**

SALARIES AND WAGES - INCREASE - $ 59,392

The Administration and the CSEA union negotiated a five-year agreement to replace the contract that expired on December 31, 2022. As we move into the final two years of the agreement, wages will increase by 2.0% in both 2026 and 2027 for CSEA union employees. The contract increases also apply to all Management employees, as well as adjustments to their salary scale which are tied to the CSEA contract per the City Charter. Currently, the City is also in the middle of negotiations with the 1088 Union. The budget reflects the Administration's estimate for the union employee's annual increases.

LAND AND EQUIPMENT - INCREASE - $ 84,426

Items scheduled for purchase in 2026 are as follows:

ES1680 – INFORMATION TECHNOLOGY

208 EQUIPMENT

Verkada Cameras Waste Water	$	17,250
HP Desktops/Carepacks – 6 Yr Refresh		1,300
Total Code	$	18,550

ES8130 SEWER ADMINISTRATION

205 FURNITURE AND FIXTURES

Three Breakroom Chairs		$ 350
Two Office Chairs		450
	Total Code	$ 800

206 MACHINERY AND TOOLS

Blast Cabinet		$ 5,800
Valve Operating Kit		4,200
	Total Code	$ 10,000

208 EQUIPMENT

Aeration Tank Diffusers		$ 40,000
Primary Settling Tank Valve Operators		15,000
Dissolved Oxygen Sensors		8,000
Replace Microscope for Lab		6,000
Raw Waste Pump		25,000
Two Sludge Pumps		20,000
Utility Trailer		8,200
	Total Code	$ 122,200
	Total Sewer	**$ 151,550**

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - $ 80,337

Supplies and Materials requires an additional $40,000 for 2026. The principal cause comes from year over year inflation and increases in prices across all required supplies/materials. Contract Services is also anticipating an increase of $40,000 required for the subsequent year. The additional expense required derives from the estimated extra sludge costs anticipated for the fourth quarter 2026. When Chobani finalizes their construction and opens their doors for business, the Sewer Plant will be taking on additional sludge which in return increases the cost of which the City must pay to dispose of said sludge. Further contributing to the overall increase in the amount of $46,153 is Utilities and Fuel and IT related charges. The latter of which represents the proportionate share allocation of IT's Service Contracts and Repairs and Contract Services to the Sewer Fund.

Offsetting the various increases mentioned above is Operating Leases, with a reduction of $48,315 expected in 2026. The savings, which amount to a thirty seven percent decline, are directly contributed to Enterprise's Lease Program and the equity roll over generated from the return of our leased vehicles at expiry.

OTHER SUNDRY - INCREASE - $ 37,440

Principally all of the increase comes from the Fringe Benefits and Debt Service categories. Fringe Benefits contribute to a total increase of $18,563. That is further broken down by an increase in Health Insurance of $54,527 and a decrease in Retirement and Workers Compensation expenses of $35,964. Debt Service will see a year over year increase of $20,906 stemming from the Sewer Fund's BANS and Serial Bonds principal and interest payments required.

REVENUE & SURPLUS

There will be no need to increase rates in 2026.

	2025	2026	Change
Single Family	$ 285.17	285.17	0.00
Meter	3.6912	3.6912	0.00

	2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
	SEWER							
	REVENUE							
ES 1030	SPECIAL ASSESSMENTS	1,625	8,007	0	0	0	0	0
ES 2120	SEWER CHARGES UNMETERED	2,828,446	2,831,842	2,832,263	2,825,812	2,825,812	2,833,974	2,835,400
ES 212001	DISCOUNT ON SEWER CHARGES	(3,676)	(3,193)	(3,500)	(3,192)	(3,192)	(3,400)	(3,400)
ES 2122	SEWER CHARGES METERED	1,429,637	1,382,867	1,450,000	687,649	1,400,000	1,550,000	2,350,000
ES 2123	SEWER TAP FEES	0	0	0	0	0	0	0
ES 212801	FLAT SEWER PENALTIES	41,179	33,836	33,000	16,937	32,000	33,000	33,000
ES 212802	METER SEWER PENALTIES	23,065	6,405	14,000	8,776	16,000	14,000	14,000
ES 212803	SEWER ASSESSMENT PENALTY	264	50	0	51	51	0	0
ES 213002	PERMITS AND FEES	115,572	60,646	80,000	35,845	60,000	70,000	70,000
ES 2150	SOLAR POWER CREDITS	171,248	111,236	173,597	165,762	195,750	176,854	176,854
ES 2401	INTEREST & EARNINGS	226,235	113	0	87	100	0	0
ES 2404	RECIPROCAL BANK INTEREST	84,269	299,253	212,557	146,420	200,000	160,057	155,000
ES 2655	MINOR SALES	69,050	40,625	10,000	0	0	10,000	10,000
ES 2680	INSURANCE RECOVERIES	0	0	0	0	0	0	0
ES 2701	REFUND OF PRIOR YR EXPENSES	0	(3,484)	0	(992)	(992)	0	0
ES 2710	PREMIUM FROM BONDS	1,875	4,984	0	11,360	11,360	0	0
ES 277001	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
ES 277006	OTHER GOVT - SOLID WASTE AUTH	307,083	248,242	280,000	148,783	248,268	260,000	260,000
ES 277007	SEPTIC RECEIVER	873,068	739,127	800,000	511,786	746,523	800,000	800,000
ES 277018	MISCELLANEOUS SEWER	709	13	1,000	1,213	1,300	1,000	1,000
ES 3089	OTHER GENERAL GOVT STAT	0	0	0	0	0	0	0
ES 884	RESERVE FOR DEBT	0	0	0	0	0	0	0
ES	APPROPRIATED FUND BALANCE	0	0	0	0	3,547	69,237	0
	TOTAL REVENUE	6,169,647	5,760,570	5,882,917	4,556,296	5,736,527	5,974,722	6,701,854

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		SEWER							
		APPROPRIATION SUMMARY							
ES 1370		DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1680		INFORMATION TECHNOLOGY	10,209	74,668	47,301	32,627	62,275	87,004	91,354
ES 1900		SPECIAL ITEMS	138,807	92,142	147,898	91,503	131,298	134,869	138,472
ES 8130		SEWER ADMINISTRATION	2,521,455	2,939,224	3,203,883	2,093,861	3,221,552	3,388,335	3,439,358
ES 9000		FRINGE BENEFITS	424,608	500,146	536,375	251,142	586,596	554,938	571,258
ES 9700		DEBT SERVICE	1,685,552	1,151,213	1,225,962	686,993	1,186,097	1,246,868	1,284,811
ES 9901		INTERFUND TRANSFERS	462,250	508,287	551,708	542,275	548,708	562,708	562,708
ES 9999		TOTAL APPROPRIATIONS	5,242,879	5,265,680	5,713,127	3,698,401	5,736,527	5,974,722	6,087,961
		APPROPRIATIONS							
ES 1370		DISCOUNT ON TAXES							
ES 1370	402	DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1370		TOTAL DISCOUNT ON TAXES	0	0	0	0	0	0	0
ES 1680		INFORMATION TECHNOLOGY							
ES 1680	208	EQUIPMENT	7,459	5,678	0	12,627	15,000	18,550	19,478
ES 1680	412	SERVICE CONTRACTS AND REPAIRS	0	6,688	9,210	5,815	9,200	25,185	26,444
ES 1680	418	CONTRACT SERVICES	2,750	62,303	38,091	14,185	38,075	43,269	45,432
ES 1680		TOTAL INFORMATION TECHNOLOGY	10,209	74,668	47,301	32,627	62,275	87,004	91,354
ES 1900		SPECIAL ITEMS							
ES 1910	413	INSURANCE	8,429	8,414	9,194	8,134	8,134	8,610	9,041
ES 1964	423	REFUND OF PAYMENTS	0	0	0	0	0	0	0
ES 1986	410	SOLAR POWER PURCHASES	130,377	83,728	138,704	83,369	123,164	126,259	129,431
ES 1990	451	CONTINGENCY	0	0	0	0	0	0	0
ES 1990	498	COST OF ISSUANCE	0	0	0	0	0	0	0
ES 1900		TOTAL SPECIAL ITEMS	138,807	92,142	147,898	91,503	131,298	134,869	138,472

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		SEWER							
ES 8130		SEWER ADMINISTRATION							
ES 8130	151	SALARIES AND WAGES	1,107,302	1,316,935	1,433,011	808,111	1,356,651	1,477,403	1,516,273
ES 8130	153	OVERTIME	36,628	71,462	45,000	41,853	81,000	60,000	70,000
ES 8130	204	LAND AND BUILDINGS	0	0	7,000	0	7,000	0	0
ES 8130	205	FURNITURE & FIXTURES	0	1,083	800	0	800	800	450
ES 8130	206	MACHINERY AND TOOLS	1,295	0	19,974	19,578	19,578	10,000	0
ES 8130	207	AUTOMOTIVE	0	0	0	0	0	0	0
ES 8130	208	EQUIPMENT	617	0	39,350	32,553	39,350	122,200	66,200
ES 8130	409	TRAVEL AND CONFERENCES	4,761	4,556	5,500	3,270	5,500	6,000	6,500
ES 8130	410	UTILITIES & FUEL	270,293	253,688	275,000	250,077	346,627	300,000	325,000
ES 8130	41001	TELEPHONE CHARGES	17,799	20,193	21,000	13,617	20,403	24,000	26,000
ES 8130	411	DUES AND PUBLICATIONS	0	110	1,500	0	1,500	1,500	1,500
ES 8130	412	SERVICE CONTRACTS AND REPAIRS	101,238	177,147	190,000	125,045	216,520	190,000	200,000
ES 8130	414	SUPPLIES AND MATERIALS	229,118	280,505	285,000	206,964	310,000	325,000	350,000
ES 8130	416	ADVERTISING AND PRINTING	0	233	1,000	0	1,000	1,000	1,000
ES 8130	417	POSTAGE AND FREIGHT	5,422	5,861	12,000	8,965	10,000	10,000	11,000
ES 8130	418	CONTRACT SERVICES	535,960	572,867	540,000	400,941	528,004	580,000	580,000
ES 8130	419	GASOLINE/DIESEL	24,900	23,210	26,429	18,982	40,000	17,567	18,094
ES 8130	420	UNIFORMS AND CLEANING	7,559	8,628	11,000	6,457	10,000	10,000	11,000
ES 8130	421	MISCELLANEOUS	0	0	0	0	0	0	0
ES 8130	422	HARDWARE AND SMALL TOOLS	0	0	800	0	800	1,000	1,000
ES 8130	456	OPERATING LEASES	63,609	70,013	129,186	49,846	69,574	80,871	79,397
ES 8130	460	CENTRAL MAINTENACE CHARGES	34,095	38,519	47,265	47,265	47,265	53,383	54,594
ES 8130	801	FICA/MEDICARE	80,858	94,214	113,068	60,338	109,980	117,611	121,350
ES 8130		TOTAL SEWER ADM	2,521,455	2,939,224	3,203,883	2,093,861	3,221,552	3,388,335	3,439,358

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		SEWER							
ES 9000		FRINGE BENEFITS							
ES 9010	811	RETIREMENT	107,388	136,157	146,186	0	184,592	130,640	134,176
ES 9040	811	WORKERS COMPENSATION	23,346	16,492	33,943	18,249	19,899	13,525	13,985
ES 9045	811	LIFE INSURANCE	0	0	0	0	0	0	0
ES 9050	811	UNEMPLOYMENT INSURANCE	0	0	0	4,536	6,000	0	0
ES 9060	811	HOSPITAL INSURANCE	103,326	127,004	133,407	67,159	147,619	160,333	165,143
ES 9060	816	HOSPITAL INSURANCE RETIREES	170,975	201,992	200,528	137,107	197,236	210,976	217,306
ES 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
ES 9060	808	INSURANCE ADM FEES	0	0	0	0	0	0	0
ES 9060	819	MEDICARE ELIGIBLE	19,573	18,501	22,311	24,091	31,250	39,464	40,648
ES 9000		TOTAL FRINGE BENEFITS	424,608	500,146	536,375	251,142	586,596	554,938	571,258
ES 9700		DEBT SERVICE							
ES 9710	610	PRINCIPAL SERIAL BONDS	839,835	846,180	859,057	424,477	859,057	870,136	882,714
ES 9710	710	INTEREST SERIAL BONDS	281,011	271,308	291,968	229,585	291,968	278,561	264,478
ES 9730	606	PRINCIPAL BANS	980	10,066	32,350	25,400	27,000	44,985	67,839
ES 9730	706	INTEREST BANS	7,411	23,405	42,332	7,531	8,000	53,186	69,780
ES 9789	700	OTHER DEBT INTEREST	586	255	255	0	72	0	0
ES 9790	602	CAPITAL LEASES	540,179	0	0	0	0	0	0
ES 9790	702	CAPITAL LEASE - INTEREST	15,550	0	0	0	0	0	0
ES 9700		TOTAL DEBT SERVICE	1,685,552	1,151,213	1,225,962	686,993	1,186,097	1,246,868	1,284,811
ES 9901		INTERFUND TRANSFERS							
ES 9901	904	SHARE OF STREET IMPROVEMENTS	210,708	210,708	210,708	210,708	210,708	210,708	210,708
ES 9901	905	GENERAL FUND SERVICES	239,000	270,000	326,000	326,000	326,000	337,000	337,000
ES 9711	499	DEBT SERVICE LEGAL FEES	12,542	27,579	15,000	5,567	12,000	15,000	15,000
ES 9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
ES 9901		TOTAL INTERFUND TRANSFERS	462,250	508,287	551,708	542,275	548,708	562,708	562,708
ES 9999		TOTAL SEWER	5,242,879	5,265,680	5,713,127	3,698,401	5,736,527	5,974,722	6,087,961

CITY OF ROME
WATER DISTRICT BUDGET

2026 APPROPRIATIONS & REVENUE ANALYSIS

Total appropriations of $9,591,610 will be needed for 2026 to operate the Rome Water District. This amount is $138,968 less than the 2025 appropriations of $9,730,578. A year-to-year summary of appropriations is as follows:

SUMMARY

ITEM	2025	2026	INCREASE (DECREASE)
Salaries & Wages	$2,009,352	$2,147,819	$138,467
Land & Equipment	105,060	60,814	(44,246)
Supplies & Contract Services	2,197,369	2,430,525	233,156
Other Sundry	5,418,797	4,952,452	(466,345)
TOTAL	**$9,730,578**	**$9,591,610**	**($138,968)**

SALARIES AND WAGES - INCREASE - $ 138,467

The Administration and the CSEA union negotiated a five-year agreement to replace the contract that expired on December 31, 2022. As we move into the final two years of the agreement, wages will increase by 2.0% in both 2026 and 2027 for CSEA union employees. The contract increases also apply to all Management employees, as well as adjustments to their salary scale which are tied to the CSEA contract per the City Charter. Currently, the City is also in the middle of negotiations with the 1088 Union. The budget reflects the Administration's estimate for the union employee's annual increases.

The City anticipates filling the Water Supply's Assistant Chief Water Plant Operator in 2026. This position was previously unfunded and thus contributes to the above-mentioned bump in salaries.

LAND AND EQUIPMENT - DECREASE - $ 44,246

Items scheduled for purchase in 2026 are as follows:

EW1680 INFORMATION TECHNOLOGY

208 EQUIPMENT

HP Desktops/Carepacks – 6 Yr Refresh	$	1,300
Water Filtration Switch Upgrades		12,650
Total Code	$	13,950

EW8320 WATER SUPPLY

208 EQUIPMENT

Backwash Rotork Emergency Spare	$	8,000
Standby Generator at Sunset Dr. Storage Tank		15,000
Total Code	$	23,000

EW8340 TRANSMISSION & DISTRIBUTION

206 MACHINERY AND TOOLS

Sixty Pound Air Hammer	$	1,075
Two Inch Trash Pump w/Hoses		1,575
Twelve Inch Demo Saw		1,214
Total Code	$	3,864

208 EQUIPMENT

Water Meters & Parts	$	20,000
Total Code	$	20,000

Total Water	**$**	**60,814**

SUPPLIES & CONTRACTUAL SERVICES - INCREASE - $ 233,156

A large portion of the total increase, being an increase of $84,425, comes from Supplies and Materials within the Water Supply Department. Principally all of the additional costs are linked to the costs of chlorine and other chemicals. An increase in Contract Services is also required, in the amount of $58,117. This is further broken down by an increase of $7,916 for Water Supply and $50,201 for Water Transmission and Distribution. The latter of which stems from NYS and the US Environmental Protection Agency (EPA) mandated Lead and Copper Rule requirements. Further increases of $50,900 for Central Maintenance Charges and $49,577 for Service Contracts and Repairs are expected. The prior, additional costs related to Central Maintenance, comes from the allocation based off of previous year's expenses, as well as increases in the Central Maintenance's budget due to the fund's large increase in Health Care Costs. The majority of the increase in Service Contracts and Repairs comes from the Water Transmission and Distribution Department. They anticipate a $40,000 increase required for inspections and repairs on both the water pumps and the Water Stations themselves. Lastly, a decline in Operating Lease expense is anticipated for 2026. Operating Leases are expected to experience a year over year decline in the amount of $48,383. The savings, which amount to a twenty seven percent decline, are directly contributed to Enterprise's Lease Program and the equity roll over generated from the return of our leased vehicles at expiry.

OTHER SUNDRY - DECREASE - $ 466,345

The majority of the decline is represented by decreases in both Serial Bond expenses, being both principal and interest, as well as Health Insurance costs. Principal and interest payments are anticipated to see an overall decline of $220,015 due to the payoff of a previous Water Bond obligation that has been satisfied and paid off in 2025. The latter, being Healthcare expenses, is expecting a year over year decline of $169,449. As mentioned in the write-ups of the other funds, Healthcare costs are on the rise. Even with the anticipated increase in costs, the Water Fund is still expected to see a fairly large decrease in overall Health Insurance expenses in 2026. This is due to the fact that the budgeted Health Insurance estimates are based off of two factors. The first being the estimated increase, or decrease, in Healthcare costs anticipated for the following year. The second being the evaluation of prior trends relating to that particular fund. The Water Fund has

experienced a very large decrease in Health Insurance costs so far in 2025. This directly effects the recent trend in relation to the Water Fund. With the trend of expenses required heading lower, the total Health Insurance budget for 2026 is expected to follow that downward trend. Lastly, a decline of $100,000 is expected in relation to Debt Service Legal Fees.

REVENUE & SURPLUS

There will be no change in water fees for 2026.

	2025	2026	Change
Single Family	$ 511.88	511.88	0
¾ Meter	104.80	104.80	0

	2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
	WATER							
	REVENUE							
EW 1030	SPECIAL ASSESSMENTS	27,428	31,550	0	3,687	15,000	0	0
EW 2140	METER WATER SALES	3,254,657	3,277,841	3,300,000	1,732,645	3,325,000	3,437,000	4,857,000
EW 2142	UNMETERED SALES	5,771,077	5,782,829	5,784,241	5,779,487	5,779,487	5,820,282	5,822,842
EW 214201	DISCOUNT ON WATER CHARGES	(7,613)	(6,681)	(7,500)	(6,732)	(6,732)	(7,300)	(7,300)
EW 2144	WATER TAP FEES	350	4,300	2,000	1,000	2,000	2,000	2,000
EW 214801	FLAT WATER PENALTY	78,011	69,490	70,000	31,712	65,000	67,000	67,000
EW 214802	METER WATER PENALTY	34,668	11,033	20,000	12,877	20,000	20,000	20,000
EW 214803	WATER ASSESSMENT PENALTY	1,723	1,976	1,500	673	1,200	1,500	1,500
EW 2150	SOLAR POWER CREDITS	124,422	71,256	125,907	90,082	124,873	118,688	118,688
EW 2401	INTEREST & EARNING	475,055	244,558	148,252	120,422	165,000	24,146	0
EW 2403	T-BILL INTEREST INCOME	0	0	0	0	0	0	0
EW 2404	RECIPROCAL BANK INTEREST	205,415	467,661	351,517	268,769	380,000	387,454	330,000
EW 2590	PERMITS - RIGHT OF WAY	0	0	0	0	0	0	0
EW 2655	MINOR SALES	72,657	19,552	10,000	0	0	15,000	15,000
EW 2701	REFUND OF PRIOR YR EXPENSES	2,078,558	(5,684)	0	(1,305)	(1,305)	0	0
EW 2710	PREMIUM FROM BONDS	1,226	9,470	0	15,198	15,198	0	0
EW 2770	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
EW 277008	MISCELLANEOUS & RENTAL	13,757	7,961	10,000	6,672	10,000	10,000	10,000
EW 3089	OTHER GENERAL GOVT STATE	0	0	0	0	0	0	0
EW	APPROPRIATED FUND BALANCE	0	0	0	0	1,571,264	0	0
	TOTAL REVENUE	12,131,392	9,987,111	9,815,917	8,055,187	11,465,985	9,895,770	11,236,730
	APPROPRIATION SUMMARY							
EW 1900	INFORMATION TECHNOLOGY	2,077	46,357	85,024	19,829	77,025	109,143	114,600
EW 1900	SPECIAL ITEMS	1,359,795	1,352,354	1,364,103	706,967	1,285,958	1,207,614	1,234,687
EW 8310	WATER ADMINISTRATION	163,466	137,849	180,961	102,973	179,728	184,367	188,960
EW 8320	WATER SUPPLY	2,047,503	2,121,511	2,410,618	1,324,166	2,419,461	2,623,635	2,789,406
EW 8340	TRANSMISSION & DISTRIBUTION	1,279,645	1,626,058	1,635,178	988,900	1,541,410	1,722,014	1,707,112
EW 9000	FRINGE BENEFITS	936,484	941,833	1,055,788	259,587	949,271	919,423	948,474
EW 9700	DEBT SERVICE	1,955,874	2,231,986	2,160,917	1,951,471	2,120,944	2,074,425	2,516,572
EW 9901	INTERFUND TRANSFERS	872,515	1,218,264	837,989	2,879,786	2,892,189	750,989	750,989
	TOTAL APPROPRIATION	8,617,358	9,676,213	9,730,578	8,233,678	11,465,985	9,591,610	10,250,800

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		WATER APPROPRIATIONS							
EW 1680		INFORMATION TECHNOLOGY							
EW 1680	208	EQUIPMENT	(1,284)	0	8,300	(1,791)	8,300	13,950	14,648
EW 1680	412	SERVICE CONTRACTS & REPAIRS	0	5,350	8,727	6,358	8,725	23,469	24,642
EW 1680	418	CONTRACT SERVICES	3,361	41,007	67,997	15,261	60,000	71,724	75,310
EW 1680		TOTAL INFORMATION TECHNOLOGY	2,077	46,357	85,024	19,829	77,025	109,143	114,600
EW 1900		SPECIAL ITEMS							
EW 1910	413	INSURANCE	81,043	80,991	88,504	78,301	78,301	82,880	87,024
EW 1950	405	TAXES ON PROPERTY	1,185,038	1,219,439	1,175,000	585,766	1,125,000	1,040,000	1,060,800
EW 1964	423	REFUND OF WATER PAYMENTS	0	0	0	0	0	0	0
EW 1986	410	SOLAR POWER PURCHASE	93,715	51,925	100,599	42,900	82,657	84,734	86,863
EW 1990	498	COST OF ISSUANCE	0	0	0	0	0	0	0
EW 1900		TOTAL SPECIAL ITEMS	1,359,795	1,352,354	1,364,103	706,967	1,285,958	1,207,614	1,234,687
EW 8310		WATER ADMINISTRATION							
EW 8310	151	SALARIES AND WAGES	148,901	124,282	166,506	95,955	166,956	171,265	175,532
EW 8310	153	OVERTIME	3,495	4,234	1,595	0	0	0	0
EW 8310	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
EW 8310	412	SERVICE CONTRACTS & REPAIRS	0	0	0	0	0	0	0
EW 8310	414	SUPPLIES AND MATERIALS	0	0	0	0	0	0	0
EW 8310	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EW 8310	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EW 8310	418	CONTRACT SERVICES	0	0	0	0	0	0	0
EW 8310	801	FICA/MEDICARE	11,069	9,333	12,860	7,018	12,772	13,102	13,428
EW 8310		TOTAL ADMINISTRATION	163,466	137,849	180,961	102,973	179,728	184,367	188,960

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		WATER							
EW 8320		WATER SUPPLY							
EW 8320	151	SALARIES AND WAGES	716,320	832,099	800,042	522,296	806,012	908,547	945,539
EW 8320	153	OVERTIME	39,696	45,801	33,600	30,441	33,600	36,960	38,800
EW 8320	204	LAND AND BUILDINGS	0	0	0	0	0	0	0
EW 8320	205	FURNITURE & FIXTURES	0	0	5,000	2,553	5,000	0	0
EW 8320	206	MACHINERY AND TOOLS	0	0	0	0	0	0	0
EW 8320	207	AUTOMOTIVE	0	0	0	0	0	0	0
EW 8320	208	EQUIPMENT	4,749	7,211	56,700	46,081	56,700	23,000	19,000
EW 8320	409	TRAVEL AND CONFERENCES	6,497	7,039	15,000	3,004	15,000	15,000	15,000
EW 8320	410	UTILITIES & FUEL	193,400	177,752	288,750	143,872	288,750	303,200	318,360
EW 8320	41001	TELEPHONE CHARGES	14,763	18,443	15,000	11,416	15,000	16,500	17,325
EW 8320	411	DUES AND PUBLICATIONS	0	362	550	0	550	600	650
EW 8320	412	SERVICE CONTRACTS & REPAIRS	93,302	103,469	106,765	21,477	106,765	116,342	125,825
EW 8320	414	SUPPLIES AND MATERIALS	601,859	679,112	844,250	400,366	844,250	928,675	1,021,500
EW 8320	415	MEDICAL	0	0	0	0	0	0	0
EW 8320	416	ADVERTISING AND PRINTING	362	46	1,000	413	500	10,500	10,500
EW 8320	417	POSTAGE AND FREIGHT	104	25	750	371	750	750	750
EW 8320	418	CONTRACT SERVICES	255,721	94,453	78,650	17,486	78,650	86,566	94,035
EW 8320	419	GASOLINE/DIESEL	15,546	17,931	16,083	14,247	19,132	10,522	10,838
EW 8320	420	UNIFORMS AND CLEANING	4,509	6,580	4,950	4,424	4,950	7,000	7,350
EW 8320	456	OPERATING LEASES	27,367	44,244	44,223	30,173	44,090	44,090	44,604
EW 8320	460	CENTRAL MAINTENANCE CHARGES	18,299	27,356	35,531	35,531	35,531	43,051	44,029
EW 8320	801	FICA/MEDICARE	55,008	59,588	63,774	40,015	64,230	72,331	75,302
EW 8320		TOTAL WATER SUPPLY	2,047,503	2,121,511	2,410,618	1,324,166	2,419,461	2,623,635	2,789,406

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		WATER							
EW 8340		TRANSMISSION & DISTRIBUTION							
EW 8340	151	SALARIES AND WAGES	784,387	770,558	947,608	487,260	810,169	971,047	994,550
EW 8340	153	OVERTIME	36,615	45,740	60,000	27,913	60,000	60,000	60,000
EW 8340	205	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
EW 8340	206	MACHINERY AND TOOLS	3,273	1,747	10,060	9,747	10,060	3,864	5,100
EW 8340	207	AUTOMOTIVE	0	0	0	0	0	0	0
EW 8340	208	EQUIPMENT	23,740	13,775	25,000	46,755	60,000	20,000	20,000
EW 8340	409	TRAVEL AND CONFERENCES	4	0	0	200	200	0	0
EW 8340	410	UTILITIES & FUEL	43,533	46,967	47,000	45,711	47,000	49,000	49,000
EW 8340	41001	TELEPHONE CHARGES	5,783	5,979	6,200	3,704	6,200	6,350	6,400
EW 8340	411	DUES AND PUBLICATIONS	0	0	0	0	0	0	0
EW 8340	412	SERVICE CONTRACTS & REPAIRS	11,705	10,206	12,000	3,777	12,000	52,000	52,000
EW 8340	414	SUPPLIES AND MATERIALS	137,529	95,859	128,000	90,142	128,000	128,000	135,000
EW 8340	415	MEDICAL	0	0	0	0	0	0	0
EW 8340	416	ADVERTISING AND PRINTING	0	0	0	0	0	0	0
EW 8340	417	POSTAGE AND FREIGHT	0	0	0	0	0	0	0
EW 8340	418	CONTRACT SERVICES	25,233	386,050	54,799	77,896	125,000	105,000	35,000
EW 8340	419	GASOLINE/DIESEL	45,431	39,047	46,684	27,900	43,500	32,003	32,963
EW 8340	420	UNIFORMS AND CLEANING	7,749	6,902	10,000	4,734	10,000	10,000	10,000
EW 8340	456	OPERATING LEASES	29,901	75,172	132,015	47,649	83,983	83,765	101,545
EW 8340	460	CENTRAL MAINTENANCE CHARGES	64,431	68,777	78,730	78,730	78,730	122,110	124,881
EW 8340	801	FICA/MEDICARE	60,331	59,278	77,082	36,782	66,568	78,875	80,673
EW 8340		TOTAL TRANS/DIST	1,279,645	1,626,058	1,635,178	988,900	1,541,410	1,722,014	1,707,112

		2026 - 2027 BUDGET	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	8/31/2025 ACTUAL	2025 ESTIMATED	2026 BUDGET	2027 PROJECTED
		WATER							
EW 9000		FRINGE BENEFITS							
EW 9010	810	RETIREMENT	183,227	187,578	218,588	0	213,016	234,404	242,021
EW 9040	810	WORKERS COMPENSATION	177,533	206,193	201,576	108,440	321,973	218,844	226,293
EW 9045	810	LIFE INSURANCE	0	0	0	0	0	0	0
EW 9050	810	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
EW 9060	810	HOSPITAL INSURANCE	494,895	421,795	534,969	79,246	276,769	308,271	317,519
EW 9060	817	HOSPITAL INSURANCE RETIREES	41,085	95,577	61,612	43,350	88,902	96,515	99,410
EW 9060	812	OPEB LIABILITY	0	0	0	0	0	0	0
EW 9060	808	INSURANCE ADM FEES	0	0	0	0	0	0	0
EW 9060	819	MEDICARE ELIGIBLE	39,743	30,690	39,043	28,552	48,611	61,389	63,231
EW 9000		TOTAL FRINGE BENEFITS	936,484	941,833	1,055,788	259,587	949,271	919,423	948,474
EW 9700		DEBT SERVICE							
EW 9710	610	PRINCIPAL SERIAL BONDS	1,267,286	1,284,066	1,319,438	1,319,438	1,319,438	1,120,224	1,138,034
EW 9710	710	INTEREST SERIAL BONDS	650,932	630,168	696,380	533,994	696,380	675,579	656,850
EW 9731	606	PRINCIPAL BANS	3,673	279,693	57,203	64,154	65,000	82,614	314,994
EW 9731	706	INTEREST BANS	4,855	37,606	87,443	33,886	40,000	196,008	406,694
EW 9789	700	OTHER DEBT INTEREST	1,081	453	453	0	126	0	0
EW 9790	602	CAPITAL LEASES	27,268	0	0	0	0	0	0
EW 9790	702	CAPITAL LEASES INTEREST	780	0	0	0	0	0	0
EW 9799		TOTAL DEBT SERVICE	1,955,874	2,231,986	2,160,917	1,951,471	2,120,944	2,074,425	2,516,572
EW 9901		INTERFUND TRANSFERS							
EW 9901	900	INTERFUND TRANSFERS	205,475	520,000	0	2,189,200	2,189,200	0	0
EW 9901	904	SHARE OF STREET IMPROVEMENTS	227,989	227,989	227,989	227,989	227,989	227,989	227,989
EW 9901	905	GENERAL FUND SERVICES	379,000	390,000	410,000	410,000	410,000	423,000	423,000
EW 9711	499	DEBT SERVICE LEGAL FEES	60,051	80,275	200,000	52,597	65,000	100,000	100,000
EW 9795	903	INTERFUND LOANS REPAY TUCF	0	0	0	0	0	0	0
EW 9901	902	DOWN PAYMENTS CAPITAL	0	0	0	0	0	0	0
EW 9950	908	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0	0	0
EW 9901		TOTAL INTERFUND TRANSFERS	872,515	1,218,264	837,989	2,879,786	2,892,189	750,989	750,989
		GRAND TOTAL WATER	8,617,358	9,676,213	9,730,578	8,233,678	11,465,985	9,591,610	10,250,800

Proposed Operating Leases

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2026 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2026 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
POLICE	AI3120	117	2026	Dodge Durango Police AWD	$12,000	11	$1,112.33	$24,235.63	$13,347.96
POLICE	AI3120	116	2026	Dodge Durango Police AWD	$12,000	11	$1,112.33	$24,235.63	$13,347.96
POLICE	AI3120	124	2026	Dodge Durango Police AWD	$12,000	11	$1,112.33	$24,235.63	$13,347.96
POLICE	AI3120	122	2026	Dodge Durango Police AWD	$12,000	11	$1,112.33	$24,235.63	$13,347.96
POLICE	AI3120	K9-2	2026	Dodge Durango Police AWD	$15,115	11	$863.19	$24,610.09	$10,358.28
POLICE	AI3120	164	2026	Ford Explorer LT	$0	12	$401.35	$4,816.20	$4,816.20
							Total Expense of New 2026 Leases	**$126,368.81**	**$68,566.32**
							Total Expense of Existing 2020 thru 2025 Leases	**$330,484.43**	
							Total Lease Expense for 2026	**$456,853.24**	
MAYOR	AG1210						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$8,316.96**	
							Total Lease Expense for 2026	**$8,316.96**	
ASSESSORS	AG1355		2026	Chevy Colorado WT 4x4 Extended Cab 6 ft. box 128.3 in. WB	$0	12	$564.49	$6,773.88	$6,773.88
							Total Expense of New 2026 Leases	**$6,773.88**	**$6,773.88**
							Total Expense of Existing 2020 thru 2025 Leases	**$0.00**	
							Total Lease Expense for 2026	**$6,773.88**	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2026 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2026 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
ENGINEERING	AG1440						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$33,158.64**	
							Total Lease Expense for 2026	**$33,158.64**	
PUBLIC WORKS ADMIN	AG1490						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$8,909.76**	
							Total Lease Expense for 2026	**$8,909.76**	
MUNICIPAL BUILDING	AG1620						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$42,672.96**	
							Total Lease Expense for 2026	**$42,672.96**	
FIRE DEPT	AG3410						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$19,566.52**	
							Total Lease Expense for 2026	**$19,566.52**	
ANIMAL CONTROL	AG3510						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$26,223.36**	
							Total Lease Expense for 2026	**$26,223.36**	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2026 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2026 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
CODES	AG3620		2026	Chevy Equinox LT 4DR AWD	$0	12	$352.58	$4,230.96	$4,230.96
CODES	AG3620		2026	Chevy Equinox LT 4DR AWD	$0	12	$352.58	$4,230.96	$4,230.96
CODES	AG3620		2026	Chevy Equinox LT 4DR AWD	$0	12	$352.58	$4,230.96	$4,230.96
							Total Expense of New 2026 Leases	**$12,692.88**	**$12,692.88**
							Total Expense of Existing 2020 thru 2025 Leases	**$27,989.76**	
							Total Lease Expense for 2026	**$40,682.64**	
STREETS	AG5110						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$80,785.03**	
							Total Lease Expense for 2026	**$80,785.03**	
ELECTRICAL	AG5138		2026	Chevy Colorado WT 4x4 Extended Cab 6 ft. box 128.3 in. WB	$0	12	$564	$6,773.88	$6,773.88
							Total Expense of New 2026 Leases	**$6,773.88**	**$6,773.88**
							Total Expense of Existing 2020 thru 2025 Leases	**$6,919.08**	
							Total Lease Expense for 2026	**$13,692.96**	
SIGN DEPT	AG5140						**Total Expense of New 2026 Leases**	**$0.00**	**$0.00**
							Total Expense of Existing 2020 thru 2025 Leases	**$14,690.64**	
							Total Lease Expense for 2026	**$14,690.64**	

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2026 Assuming Order Date when Banks Open	Est. Monthly Lease Cost (equipment included)	2026 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
PARKS	AG7020					**Total Expense of New 2026 Leases**		**$0.00**	**$0.00**
						Total Expense of Existing 2020 thru 2025 Leases		**$21,979.68**	
						Total Lease Expense for 2026		**$21,979.68**	
CENTRAL MAINTENANCE	EM1640					**Total Expense of New 2026 Leases**		**$0.00**	**$0.00**
						Total Expense of Existing 2020 thru 2025 Leases		**$12,729.00**	
						Total Lease Expense for 2026		**$12,729.00**	
SEWAGE	ES8130	532	2026	F-250 XL 4x4 SD Regular Cab 8 ft. box 142 in. WB SRW	$0	12	$909	$10,903.56	$10,903.56
SEWAGE	ES8130	506	2026	F-350 Chassis XL 4x4 SD Regular Cab 145 in. WB DRW	$0	12	$1,167	$14,005.92	$14,005.92
						Total Expense of New 2026 Leases		**$24,909.48**	**$24,909.48**
						Total Expense of Existing 2020 thru 2025 Leases		**$55,960.56**	
						Total Lease Expense for 2026		**$80,870.04**	
WATER FILTRATION	EW8320					**Total Expense of New 2026 Leases**		**$0.00**	**$0.00**
						Total Expense of Existing 2020 thru 2025 Leases		**$44,089.80**	
						Total Lease Expense for 2026		**$44,089.80**	
WATER SHOP	EW8340					**Total Expense of New 2026 Leases**		**$0.00**	**$0.00**
						Total Expense of Existing 2020 thru 2025 Leases		**$83,764.90**	
						Total Lease Expense for 2026		**$83,764.90**	

Add Proposed 2027 Leases

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
POLICE	AI3120	114	2027	Dodge Durango Police AWD	$12,000	12	$1,352.00	N/A	$28,224.00
POLICE	AI3120	123	2027	Dodge Durango Police AWD	$12,000	12	$1,352.00	N/A	$28,224.00
POLICE	AI3120	110	2027	Dodge Durango Police AWD	$12,000	12	$1,352.00	N/A	$28,224.00
POLICE	AI3120	118	2027	Dodge Durango Police AWD	$12,000	12	$1,352.00	N/A	$28,224.00
POLICE	AI3120		2027	Dodge Durango Police AWD	$12,000	12	$1,352.00	N/A	$28,224.00
POLICE	AI3120	131	2027	Ford Explorer LT	$0	12	$452.55	N/A	$5,430.60
								Total Expense of New 2027 Leases	**$146,550.60**
								Total Expense of Existing 2020 thru 2026 Leases	**$308,551.57**
								Total Lease Expense for 2027	**$455,102.17**
MAYOR	AG1210							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$8,316.96**
								Total Lease Expense for 2027	**$8,316.96**
ASSESSORS	AG1355							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$6,773.88**
								Total Lease Expense for 2027	**$6,773.88**

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
ENGINEERING	AG1440	26B29D	2027	Chevy Equinox LT 4x4	$0	12	$535.11	N/A	$6,421.32
ENGINEERING	AG1440	27W2VW	2027	Chevy Equinox LT 4x4	$0	12	$685.30	N/A	$8,223.60
								Total Expense of New 2027 Leases	**$14,644.92**
								Total Expense of Existing 2020 thru 2026 Leases	**$33,158.64**
								Total Lease Expense for 2027	**$47,803.56**
PUBLIC WORKS ADMIN	AG1490							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$3,712.40**
								Total Lease Expense for 2027	**$3,712.40**
MUNICIPAL BUILDING	AG1620	23XNQT	2027	F-250 XL 4x4 SD Regular Cab 8 ft. box 142 in. WB SRW	$0	12	$911.37	N/A	$10,936.44
								Total Expense of New 2027 Leases	**$10,936.44**
								Total Expense of Existing 2020 thru 2026 Leases	**$39,772.24**
								Total Lease Expense for 2027	**$50,708.68**
FIRE	AG3410							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$8,806.08**
								Total Lease Expense for 2027	**$8,806.08**
ANIMAL CONTROL	AG3510							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$26,223.36**
								Total Lease Expense for 2027	**$26,223.36**

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
CODES	AG3620							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$40,682.64**
								Total Lease Expense for 2027	**$40,682.64**
STREETS	AG5110	2496XX	2027	Chevy 3500HD Chassis WT 4x4 Regular Cab		12	$1,254.54	N/A	$15,054.48
								Total Expense of New 2027 Leases	**$15,054.48**
								Total Expense of Existing 2020 thru 2026 Leases	**$80,034.88**
								Total Lease Expense for 2027	**$95,089.36**
ELECTRICAL	AG5138							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$13,692.96**
								Total Lease Expense for 2027	**$13,692.96**
SIGN DEPT	AG5140	23DXK4	2027	F350 Chassis XL 4x4 SD Regular Cab 145 in. WB DRW	$0	12	$905.38	N/A	$10,864.56
								Total Expense of New 2027 Leases	**$10,864.56**
								Total Expense of Existing 2020 thru 2026 Leases	**$14,690.64**
								Total Lease Expense for 2027	**$25,555.20**
PARKS	AG7020							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$21,979.68**
								Total Lease Expense for 2027	**$21,979.68**

Department	Budget Code	Vehicle # being Replaced	EFM Recommended Replacement Year	Replacement Vehicle	Est. Equipment Cost Included~	Est. Months in Service in 2027	Est. Monthly Lease Cost (equipment included)	2027 Total Est. Cost off Delivery Month~	2027 Total Estimated Costs
CENTRAL MAINTENANCE	EM1640							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$12,729.00**
								Total Lease Expense for 2027	**$12,729.00**
SEWAGE	ES8130							**Total Expense of New 2027 Leases**	**$0.00**
								Total Expense of Existing 2020 thru 2026 Leases	**$79,396.62**
								Total Lease Expense for 2027	**$79,396.62**
WATER FILTRATION	EW8320	26B29H	**2027**	Chevy Equinox LT 4x4	**$0**	**12**	**$535.11**	N/A	$6,421.32
								Total Expense of New 2027 Leases	**$6,421.32**
								Total Expense of Existing 2020 thru 2026 Leases	**$38,182.60**
								Total Lease Expense for 2027	**$44,603.92**
WATER SHOP	EW8340	26FJ4P	**2027**	F-350 Chassis XL 4x4 SD Regular Cab 145 in. WB SRW	**$0**	**12**	**$1,481.66**	N/A	$17,779.92
								Total Expense of New 2027 Leases	**$17,779.92**
								Total Expense of Existing 2020 thru 2026 Leases	**$83,764.90**
								Total Lease Expense for 2027	**$101,544.82**

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
INSIDE CORPORATION							
AI	3120	**POLICE**	CHIEF	1	1		
			ASSISTANT CHIEF	1	1		
			CAPTAIN	3	3		
			DETECTIVE	9	9		
			LIEUTENANT	5	5		
			SERGEANT	9	9		
			POLICE OFFICER	48	48		
			POLICE OFFICER/INVEST	0	0		
			POLICE OFFICER/SR INVEST	0	0		
			ADMINISTRATIVE AIDE	2	2		
			COMPUTER OPERATOR	1		1	
			SCHOOL SECURITY OFFICERS	32		32	
			PART TIME POLICE OFFICERS & MATRONS	17		17	128
		TOTAL INSIDE CORPORATION		**128**	**78**	**50**	**128**

2026 CODE	DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
GENERAL CITY						
AG 1010	**COMMON COUNCIL**	PRESIDENT	1		1	
		COUNCILORS	7		7	8
AG 1210	**MAYOR**	MAYOR	1	1		
		SECRETARY TO MAYOR	1	1		
		ADMINISTRATIVE ASSISTANT TO THE MAYOR	1	1		
		CLERK PT	1		1	4
AG 1325	**TREASURER**	TREASURER	1	1		
		DEPUTY/ASST TREASURER	1	1		
		CITY ACCOUNTANT	1	1		
		PAYROLL MANAGER	1	1		
		SR PAYROLL COORDINATOR	1	1		
		PAYROLL COORDINATOR	1	1		
		SENIOR TAX CLERK	1	1		
		ACCOUNTING TECHNICIAN	1	1		
		FINANCE CLERK	1	1		
		PURCHASING AGENT	1	1		
		TAX CLERK	2	2		
		CLERK PT	3	0	3	
		SEASONAL TEMPORARY	0	0		15
AG 1355	**ASSESSOR**	ASSESSOR	1	1		
		ASSESSOR'S AIDE	2	2		
		DATA COLLECTOR	1	1		4

2026

CODE	DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
AG 1410	**CLERK**	CITY CLERK	1	1		
		DEPUTY CLERK	1	1		
		DEPUTY REGISTRAR OF VITAL STATS	1	1		
		OFFICE SPECIALIST	1	1		4
AG 1420	**CORPORATION COUNSEL**	CORPORATION COUNCIL	1	1		
		FIRST ASST CORP COUNSEL	1	1		
		ASSISTANT CORP COUNSEL	1	1		
		CONFIDENTIAL SEC TO CORP COUNCL	3	3		6
AG 1430	**ADMINISTRATIVE SERVICES**	BENEFITS MANAGER	1	1		
		SECRETARY TO CIVIL SERVICE COMM	1	1		2
AG 1440	**ENGINEERING**	PROJECT ENGINEER	1	1		
		ENGINEER II	1	1		
		ENGINEER I	3	2	1	
		PUBLIC WORKS INSPECTOR	1	1		
		SEASONAL TEMPORARY	1		1	7
AG 1460	**RECORDS**	RECORDS CLERKS	1		1	1
AG 1490	**PUBLIC WORKS**	COMM OF PUBLIC WORKS	1	1		
		DEPUTY COMMISSIONER OF PUB WRKS	1	1		
		ADMINISTRATIVE AIDE	2	2		
		SR ACCOUNT CLERK	1	1		5

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
AG	1620	**BUILDINGS**	SUPERVISOR OF BLDGS & GROUNDS	1	1		
			LABORER	7	7		
			MAINTENANCE WORKER	4	4		
			KEEPER OF TOWN CLOCK	1		1	
			CUSTODIAN	1		1	14
AG	3310	**TRAFFIC CONTROL**	SCHOOL CROSSING GUARD	24		24	24
AG	3410	**FIRE**	FIRE CHIEF	1	1		
			FIRST ASST FIRE CHIEF	0	0		
			DEPUTY FIRE CHIEF	5	5		
			FIRE CAPTAIN	5	5		
			LIEUTENANT	19	19		
			SUPERV DIV OF MAINT MECHANIC	1	1		
			FIREFIGHTER/MECHANIC	4	4		
			FIREFIGHTER	44	44		
			ADMINISTRATIVE AIDE	1	1		80
AG	3510	**DOG**	SENIOR ANIMAL CONTROL OFFICER	1	1		
			ANIMAL CONTROL OFFICER	1	1		
			ASST ANIMAL CONTROL OFFICER	1		1	3

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
AG	3620	**CODES**	CHIEF CODES ENF OFF/BLDG INSP	1	1		
			SENIOR ASST BUILDING INSPECTOR	3	3		
			ASST BUILDING INSPECTOR	2	2		
			DEPUTY CODES ENFORCE OFF	1	1		
			PLUMBING INSPECTOR P/T	0	0		
			HOUSING INSPECTOR	4	4		
			ADMINISTRATIVE AIDE	1	1		12
AG	3689	**PUBLIC SAFETY**	PUBLIC SAFETY COMMISSIONER	1	1		1
AG	5110	**STREETS**	SUPERINTENDENT OF STREETS	1	1		
			LABOR SUPERVISOR	1	1		
			STREET MAINTENANCE FOREMAN	1	1		
			MEOH	2	2		
			MEO	27	27		
			LABORER	9	9		
			LABORER TEMP (5 FT EQUIVALENTS)	5	5		
			LABORER P/T	4	0	4	50
AG	5138	**ELECTRICAL**	ELECTRICAL MAINTENANCE SUPERVISOR	1	1		
			ELECTRICAL TECHNICIAN	1	1		
			SIGNAL ELECTRICIAN	1	1		3
AG	5140	**SIGN & PAVEMENT**	WORKING FOREMAN	1	1		
			MAINTENANCE WORKER	1	1		2
AG	5650	**PARKING ENFORCEMENT**	PARKING ENFORCEMENT OFFICER	2		2	2

2026

CODE	DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
AG 7020	**RECREATION, PARKS, & COMM ACTIVITIES**	DIRECTOR OF PARKS AND RECREATION	1	1		
		DEPUTY DIRECTOR OF PARKS & RECREATIOI	1	1		
		ADMINISTRATIVE AIDE	1	1		
		RECREATION COORDINATOR	2	2		
		LABORER	1	1		
		SEASONALTEMPS	61	0	61	67
AG 7180-4	**POOLS**	SEASONAL POSITIONS	33	1	32	33
AG 7181	**ARENA**	SEASONAL POSITIONS	9	1	8	9
AG 8020	**COMMUNITY & ECONOMIC**	DIRECTOR OF CD & PLANNING	1	1		
		DEPUTY DIRECTOR OF CD & PLANNING	1	1		
		SENIOR PLANNER	0	0		
		PLANNER	3	3		
		COMMUNITY DEV COORDINATOR	1	1		
		COMMUNITY DEV SPECIALIST	1	1		
		MARTKETING COORDINATOR	1	1		
		PROJECT MANAGER	0	0		
		CLERK PART TIME	1		1	
		ADMINISTRATIVE AIDE	1	1		10
	TOTAL GENERAL CITY		**366**	**216**	**150**	**366**

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
REFUSE DISTRICT							
EL	1490	**REFUSE ADMINISTRATION**	SENIOR PUBLIC WORKS CLERK	1	1		1
EL	8160	**REFUSE & GARBAGE**	MOTOR EQUIPMENT OPERATOR	1	1		
			LABORER	1	1		2
		TOTAL REFUSE DISTRICT		**3**	**3**	**0**	**3**
CENTRAL MAINTENANCE							
EM	1640	**CENTRAL MAINTENANCE**	EQUIPMENT SERVICE MGR	1	1		
			SR AUTOMOTIVE MECHANIC	1	1		
			AUTO MECHANIC	6	6		
			LABORER	1	1		9
		TOTAL CENTRAL MAINTENANCE		**9**	**9**	**0**	**9**

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
SEWER							
ES	8130	**SEWER ADMIN**					
			CHIEF WW TREATMENT PLANT OPER	1	1		
			ASST CHIEF WW TREATMENT PLANT OPER	1	1		
			WORKING SUPERVISOR	1	1		
			WW TREATMENT PLANT SHIFT OPER	4	4		
			WW TREATMENT PLANT OPERATOR TYPE A	0	0		
			ELECTRICIAN IN WATER PULLUT CNTF	1	1		
			ELECTRICAL TECHNICIAN	2	2		
			MAINTENANCE WORKER	5	5		
			LABORER (SEWER)	2	2		
			SEWAGE TREAT PLNT OP TRAINEE	2	2		
			WORKING FOREMAN	1	1		
			SENIOR CLERK	1	1		
			SEASONAL LABORER	2		2	23
		TOTAL SEWER		**23**	**21**	**2**	**23**
WATER							
EW	8310	**WATER ADMIN**					
			ENGINEERING TECHNICIAN	0	0		0

2026

CODE		DEPT	TITLE	#	FULL TIME	PART TIME	TOTAL
EW	8320	**WATER SUPPLY**					
			CF WATER PLANT OPERATOR	1	1		
			ASST CHF WATER TREAT PLNT OPER	1	1		
			WATER TREAT PLANT OPER	7	7		
			WATER SUPPLY MAINT SUPERVISOR	1	1		
			MAINTENANCE WORKER	1	1		
			LABORER	2	2		
			WTP OPERATOR TRAINEE	1	1		
			LABORER TEMP	1	1		15
EW	8340	**TRANSMISSION & DISTRIBUTION**	SUPERINTENDENT OF WAT&SEWR	1	1		
			SENIOR CLERK (WATER DISTRIBUTION)	1	1		
			MEOH	1	1		
			MAINTENANCE WORKER	9	9		
			WATER & SEWER MAINTENANCE FOREMAN	2	2		
			LABORER	4	4		
			LABORER PER DIEM	1	1		19
		TOTAL WATER		**34**	**34**	**0**	**34**
			GRAND TOTAL CITY OF ROME	**563**	**361**	**202**	**563**