

FISCAL YEAR 2027 BUDGET

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Taxes					
General Property Taxes					
411010	Incremental Property Tax	17,467,324	0	0	0
411020	Current Property Tax	1,300,615,942	1,418,319,515	1,369,135,317	1,417,204,847
411030	Current Year Delinquent Property Tax	92,849,326	84,966,163	82,128,361	84,843,026
411040	Delinquent Property Tax - Prior Years	602,291	(388,174)	(155,970)	(161,431)
411041	Prior Year Delinquent Property Tax-2014	67,822	0	0	0
411042	Prior Year Delinquent Property Tax-2015	87,958	(73,134)	(29,386)	0
411043	Prior Year Delinquent Property Tax-2016	117,099	(132,661)	(53,304)	(30,415)
411044	Prior Year Delinquent Property Tax-2017	142,943	(166,262)	(66,805)	(55,170)
411045	Prior Year Delinquent Property Tax-2018	251,938	(198,627)	(79,809)	(69,144)
411046	Prior Year Delinquent Property Tax-2019	491,694	(241,297)	(96,954)	(82,603)
411047	Prior Year Delinquent Property Tax-2020	598,501	(309,621)	(124,407)	(100,349)
411048	Prior Year Delinquent Property Tax-2021	1,069,078	(539,460)	(216,758)	(128,763)
411049	Prior Year Delinquent Property Tax-2022	515,551	(377,898)	(151,841)	(224,347)
411050	Prior Year Delinquent Property Tax-2023	(10,310,541)	(247,225)	(99,336)	(157,157)
411051	Prior Year Delinquent Property Tax-2024	0	741,152	297,798	(102,814)
411052	Prior Year Delinquent Property Tax-2025	0	0	0	308,224
411179	Prior Year Delinquent Property Tax-2013	(11,365)	0	0	0
411180	Penalty & Interest - Current Delinquent	7,139,943	1,389,842	746,629	772,769
411190	Penalty&Interest-Delinq. Property Tax	9,514,653	2,386,596	1,282,089	1,326,976
411210	Property Tax Rebates	(329,441)	(767,000)	(767,000)	(767,000)
Subtotal	General Property Taxes	1,420,880,716	1,504,361,909	1,451,748,624	1,502,576,649
412010	Sales Tax	919,289,096	902,315,939	920,597,620	942,203,000
Other Tax					
413010	Mixed Beverage Tax	23,694,989	23,955,000	23,955,000	23,955,000
Subtotal	Other Tax	23,694,989	23,955,000	23,955,000	23,955,000
Total Taxes		2,363,864,801	2,430,632,848	2,396,301,244	2,468,734,649
Industrial District Assessment					
415010	Industrial District Assessment	30,455,728	27,685,183	27,685,183	27,583,699
Total Industrial District Assessment		30,455,728	27,685,183	27,685,183	27,583,699
Franchise Fees					
Electric Franchise					
416010	Electricity Franchise Tax	99,002,585	97,481,521	97,535,025	100,122,204
416020	Miscellaneous Franchise Fee	1,067,766	1,138,710	1,077,590	1,077,590
Subtotal	Electric Franchise	100,070,351	98,620,231	98,612,615	101,199,794
Telephone Franchise					
417010	Telephone Franchise Tax	13,848,327	12,264,020	12,264,020	10,555,683
419090	Telecomm Franchise Fees - Prior Year	69,820	0	81,995	0
Subtotal	Telephone Franchise	13,918,147	12,264,020	12,346,015	10,555,683
Gas Franchise					
418010	Natural Gas Franchise Tax	16,232,157	16,777,389	16,777,389	16,494,114
Other Franchise					
419010	Cable TV Franchise Tax	9,035,659	8,159,676	9,737,274	8,506,482
419040	Solid Waste Hauler Franchise Fee	10,800,706	10,280,398	11,000,000	11,401,718
419050	Spur Track Franchise Fee	0	20,426	20,426	20,426
419070	Fiber Optics Franchise Fee	19,379	23,518	23,518	23,851
419120	Solid Waste Franchise Fees-Prior Year	1,061,233	0	338,207	0
Subtotal	Other Franchise	20,916,977	18,484,018	21,119,425	19,952,477
Total Franchise Fees		151,137,632	146,145,658	148,855,444	148,202,068
Licenses and Permits					
421010	Special Food Permits	2,184,111	2,543,200	1,529,700	0
421020	Food Dealers Permits	5,403,631	5,379,700	5,389,300	0
421030	Food Managers Permits	295,883	406,000	179,200	0
421040	Mobile Food Vendor Licenses	876,567	934,500	682,000	0

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421100	Occupation Licenses	115,710	118,974	240,000	174,423
421110	Sexually Oriented Business Permits	17,000	21,884	21,884	20,142
421130	Decals for Coin-Ope.Amusement Machines	176,528	165,248	195,000	167,025
421140	Dance Licenses	18,561	24,832	75,810	73,518
421150	Liquor Licenses	1,817,088	1,653,258	443,293	156,263
421170	Burglar Alarm Permits	8,401,029	8,444,895	8,445,895	8,284,305
421180	Special Fire Permits	8,378,898	7,600,000	7,750,000	7,600,000
421210	Fire Alarm Permits	536,928	518,661	518,661	507,000
421220	School Bus Licenses & Permits	29,085	30,170	30,932	29,978
421225	Wheelchair Accessible Svc Pvr	26	0	0	0
421230	Taxicab Licenses & Permits	294,165	275,837	275,837	287,532
421270	City Election Fees	0	0	11,500	0
421280	Other Licenses & Permits	214,627	186,040	186,040	212,525
421320	Dumpster Permits	1,918,620	2,330,000	1,903,992	0
421570	Limousine Permits	1,567,428	1,273,122	1,767,239	1,739,211
421580	Charter Bus Permits	204,099	148,338	193,990	179,001
421590	Right-of-way Fee - Permit Ordinances	308,145	283,000	321,200	323,800
421600	Jitney Permit & Inspection Fees	13	0	0	0
421610	Low Speed Shuttle Permit/Inspection Fees	14,517	6,291	13,000	10,326
421620	Pedicab Permits & Inspection Fees	92,828	43,147	105,000	69,821
421630	Administrative Fee - Licenses & Permits	3,246,402	3,009,689	3,579,429	2,869,149
Total Licenses and Permits		36,111,889	35,396,786	33,858,902	22,704,019
Intergovernmental					
422010	Medicaid Title XIX	75,624	70,000	69,950	0
422020	Medicaid Title XX	0	0	50	0
422122	Municipal Service Fees - TIRZ	18,448,090	15,598,336	32,045,000	32,045,000
422141	Intergovernmental Revenue - TIRZ	11,448,504	12,443,609	11,715,327	12,639,393
422150	Intergovernmental Revenue - Metro	27,384,716	0	0	0
422230	Ambulance Services Supplemental Reimburs	3,477,241	3,400,000	8,259,573	5,000,000
422231	Intergov Rev - ARPA	15,105,665	0	2,588,997	0
422237	Intergov Rev-Right of Way Fee	0	0	0	103,612,960
Total Intergovernmental		75,939,840	31,511,945	54,678,897	153,297,353
Charges for Services					
Direct Interfund Services					
424040	Interfund 311	186,166	0	0	0
424050	Interfund Fire Protection Services	27,867,923	27,399,241	28,539,424	28,005,762
424060	Interfund Airport Police Services	41,831,814	43,794,759	43,794,759	49,246,869
424070	Interfund Legal Services	544,413	604,198	260,332	554,586
424080	Interfund Payroll Services	1,062,849	892,219	567,131	629,129
424110	Other Interfund Services	1,200,989	1,975,354	1,907,371	2,488,660
424111	Interfund Building Maintenance	2,941,249	3,870,868	3,286,476	3,284,768
424140	Interfund Inventory	(39,932)	0	0	0
424160	Interfund Office of Business Opportunity	1,043,600	1,247,144	1,247,144	1,217,013
424222	Intfd Insurance Fees	102	0	0	0
457010	Interfund Land Disposition	331,700	431,200	431,200	453,540
Subtotal Direct Interfund Services		76,970,873	80,214,983	80,033,837	85,880,327
Indirect Interfund Services					
425010	Indirect Cost Recovery - Aviation	3,456,729	5,888,458	5,888,458	5,673,463
425030	Indirect Cost Recovery - Combined Utility	9,219,958	11,414,317	11,414,317	10,164,447
425050	Indirect Cost Recovery - Auto Dealers	1,277,600	1,353,490	1,353,490	1,534,241
425060	Indirect Cost Recovery - Public TV	164,106	167,796	167,796	165,338
425070	Indirect Cost Recovery - Building Inspection	1,655,099	1,976,663	1,976,663	1,873,055
425080	Indirect Cost Recovery - Street & Drainage	876,142	1,012,930	1,012,930	1,085,078
425090	Indirect Cost Recovery - 911 Emergency	150,000	150,000	150,000	150,000
425100	Indirect Cost Recovery-Other	5,071,007	5,600,314	5,600,314	5,933,574
425110	Indirect Cost Recovery-Grants	3,977,099	3,000,000	3,000,000	3,000,000
Subtotal Indirect Interfund Services		25,847,740	30,563,968	30,563,968	29,579,196
Charges for Services					

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Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
419130	Network Nodes	1,208,974	1,373,400	1,449,514	1,449,514
421490	Plan Review Fees	1,550,919	1,465,000	1,525,000	1,465,000
426010	Hazardous Materials Response	109,375	110,000	205,617	120,000
426030	Ambulance Fees	84,406,965	68,561,946	82,031,300	82,031,300
426040	Library Service Charges	3,989	6,000	3,500	3,500
426055	External Radio Parts	8,582	41,200	50,000	50,000
426057	External Radio Labor	160,459	90,125	162,000	97,500
426058	Digital Network	1,674,027	2,609,920	2,609,920	2,609,920
426059	External Radio Site Rental	188,070	226,600	209,409	209,409
426090	Demolition Fees	616,092	0	0	0
426100	Non-Resident Garbage Fee	706,408	752,000	701,107	0
426110	Extra Container Garbage Fee	2,407,500	2,542,000	2,500,193	0
426120	Weed Cutting Fees	635,517	0	0	0
426130	Dental Fees	2,235	2,500	2,500	0
426151	Passport Service Fee	1,000,766	900,000	800,000	800,000
426240	Limousine Inspection Fees	185,990	158,043	205,000	204,410
426260	Police Services	71,091	50,000	76,087	80,000
426290	Other Service Charges	667,234	550,392	765,290	726,014
426300	Certified Copies Fees	2,072,843	1,932,500	1,932,500	0
426330	Miscellaneous Copies Fees	20,930	20,000	24,965	19,400
426340	Public Safety Reports Fees	908,427	950,000	945,000	960,000
426350	Fire Fighting Services	806,515	805,000	806,000	805,000
426370	Training Services	8,987	7,500	5,625	8,000
426410	Collection Fees	89,459	80,000	80,000	80,000
426420	Building Space Rental Fees	717,353	757,381	698,636	755,862
426430	Facility Rental Fees	230,318	250,076	231,425	233,192
426480	Securing/Boarding - Nuisance Abatement	5,403	0	0	0
426520	External Radio System Fees	2,290,042	1,953,240	1,769,724	1,586,208
442071	Short - Term Rentals	0	550,000	1,274,658	1,342,880
443160	Vending Machine Concessions	298,824	291,544	169,707	169,707
445050	Cell Tower Revenue	510,707	515,885	515,885	529,475
447020	Garage Parking Revenue	209,244	170,000	163,280	22,000
456165	New Customer Fees	106,797	0	0	0
Subtotal Charges for Services		103,880,042	87,722,252	101,913,842	96,358,291
Total Charges for Services		206,698,655	198,501,203	212,511,647	211,817,814
Fines and Forfeits					
Municipal Courts Fines and Forfeits					
427010	Moving Violations	9,465,464	11,300,000	10,600,138	10,600,000
427030	MCTP Monthly Time Payment Disc	144,494	150,000	110,417	110,000
427040	Non-Traffic Fines	2,093,139	2,300,000	2,485,321	2,485,000
427050	Failure to Appear Fines	982,414	970,000	998,256	998,000
427060	Scire Facias Forfeitures	37,661	52,000	27,666	28,000
427100	Local Court Costs	241,103	270,000	288,419	288,000
427110	Driver Safety Administration Fees	545,302	630,000	643,519	644,000
427130	Local Arrest Fees	638,154	646,000	764,605	764,000
427140	State Arrest Fees	9	0	0	0
427160	Warrant Fees	7,050	8,000	4,506	5,000
427210	Court Costs/Jury Costs	79	75	60	60
427220	Suspended Sentence Fees	2,338,013	2,210,670	2,458,282	2,777,000
427250	Registration Denial Fee	138,733	132,000	132,000	137,000
427260	Dismissal Fees	266,323	235,000	390,556	391,000
427280	In-House Collection Fee	117,888	115,000	115,000	118,000
Subtotal Municipal Courts Fines and Forfeits		17,015,826	19,018,745	19,018,745	19,345,060
Other Fines and Forfeits					
428030	Release of Liens	136,783	12,000	12,000	5,000
428050	False Alarm Penalties	2,592,769	2,257,685	2,163,685	2,179,465
428080	Returned Check Charges	2,523	3,700	3,100	2,800
428090	Miscellaneous Fines & Forfeitures	62,656	66,000	337,332	100,000
428100	Interest on Liens - COH	11,880	15,000	15,000	5,000

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General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
428105	Interest on Liens - Contractor	633,189	0	0	0
	Subtotal Other Fines and Forfeits	3,439,800	2,354,385	2,531,117	2,292,265
	Total Fines and Forfeits	20,455,626	21,373,130	21,549,862	21,637,325
Interest					
428060	Other Interest Income	2,194,724	1,900,000	2,567,340	2,234,600
432010	Interest on Pooled Investments	19,852,889	19,993,000	17,000,000	16,798,000
	Total Interest	22,047,613	21,893,000	19,567,340	19,032,600
Miscellaneous/Other					
414010	Bingo Fees	225,842	200,000	250,000	266,000
431020	Contributions from Others	181,914	544,985	544,985	544,985
434150	Streets & Bridges Assessments	7,605	15,000	15,000	5,000
434205	Sale of Scrap Metal	(5,052)	15,000	15,000	0
434225	Sale of Non-Capital Equip. & Merchandise	218,727	190,000	170,500	190,000
434305	Judgments & Claims	43,189	116,000	247,530	140,000
434330	Subrogations	108,815	75,000	65,000	75,000
434340	Cashier Overages	457	240	440	40
434505	Prior Year Expenditure Recovery	(2,814,923)	50,000	(18,059)	50,000
434510	Prior Year Revenue	3,745,620	160,289	787,746	50,000
452020	Recoveries & Refunds	5,592,013	4,504,100	10,054,330	4,523,100
452025	Deployment Reimburse	0	0	0	250,000
452030	Miscellaneous Revenue	8,080,321	6,544,300	7,073,577	8,292,500
452040	Payment in Lieu of Taxes	266,077	266,076	250,293	266,076
453133	E-Billing Credit	(227)	0	(208)	0
456255	Miscellaneous Operating Revenue	0	0	0	1,000
	Total Miscellaneous/Other	15,650,378	12,680,990	19,456,134	14,653,701
Other Resources					
434235	Sale of Capital Assets	8,480	50,000	10,000	50,000
434240	Sale of Capital Assets-Land/Streets	41,254,681	2,450,000	2,900,000	2,450,000
434245	Sale of Capital Assets - Vehicles	105,009	0	46,080	193,628
490020	Transfer from Special Revenue Fund	2,904,331	30,013,091	30,250,000	32,636,065
490040	Transfer from Water & Sewer Fund	3,463,865	0	0	0
490060	Transfer from Civic Center	1,521,450	1,521,450	1,521,450	1,521,450
490110	Transfer from Grant	0	0	1,253,331	0
490135	Transfer from Trust Fund	0	8,567,747	8,567,747	3,185,791
490140	Transfer from Parking Management	4,499,595	3,500,000	5,100,000	4,200,000
	Total Other Resources	53,757,411	46,102,288	49,648,608	44,236,934
	Grand Total	2,976,119,573	2,971,923,031	2,984,113,261	3,131,900,162

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General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
500010	Salary Base Pay - Civilian	233,085,257	227,062,202	208,922,813	196,402,794
500015	HOPE Union Business Leave	0	1,100	1,100	1,100
500020	Salary Base Pay - Classified	745,537,494	821,762,568	823,688,427	894,730,556
500030	Salary Part Time - Civilian	5,079,193	6,187,726	5,697,436	6,442,639
500040	Salary Assignment Pay - Classified	13,588,098	15,043,290	14,944,597	13,641,296
500045	Patrol Incentive Pay	2,945,756	4,098,624	4,881,278	4,436,176
500048	Investigator Pay	953,863	1,397,850	1,131,230	1,397,850
500049	Crime Suppression Team Pay	207,346	356,910	367,150	356,910
500050	Sal-Edu/Incen-Classfd	23,749,701	23,403,214	24,186,284	22,065,945
500060	Overtime - Civilian	12,988,313	5,870,993	10,171,742	1,724,344
500070	Overtime - Classified	128,890,966	109,668,211	114,020,632	73,918,515
500090	Premium Pay - Civilian	9,009,069	542,221	1,304,292	516,479
500100	Premium Pay - Classified	315	0	0	0
500110	Bilingual Pay - Civilian	701,450	736,675	803,677	603,392
500120	Bilingual Pay - Classified	4,183,659	3,924,166	4,316,017	3,924,166
500130	Equipment Allowance-Classified	10,197,614	10,850,081	10,325,632	10,850,081
500150	Shift Differential Pay-Classified	3,720,945	5,584,442	5,958,718	5,584,442
500160	Training Incent.-Classified	27,245,623	28,628,305	27,867,166	28,628,305
500170	Weekend Prem Pay-Classified	3,405,071	4,576,891	4,838,000	4,576,891
500180	Temporary Employees	2,312,600	3,084,297	2,866,221	3,511,136
500190	Temporary Higher Class Pay	1,704,040	1,583,342	1,589,416	1,027,979
500210	Pay for Performance-Municipal	58,261	25,000	2,111	0
500240	Interfund HOPE Community Service Usage	0	2,000	0	2,000
500250	Interfund HOPE Union Business Usage	128,159	21,437	51,044	21,437
501020	Clothing Allowance - Classified	1,598,700	1,539,360	1,607,200	1,547,361
501040	Earned Leave - Classified	0	1,168,770	1,168,770	1,168,770
501050	Employee Awards	500	21,500	6,500	6,500
501070	Pension - Civilian	19,767,849	19,432,683	17,834,727	16,834,654
501075	Pension Legacy-Civilian	44,413,369	43,187,252	41,775,153	40,896,029
501080	Pension - Fire	87,203,414	95,631,366	95,631,366	97,619,138
501090	Pension - Police	167,474,349	158,373,308	161,759,002	174,081,987
501100	Phase Down Classified	19,352,041	30,336,218	26,158,027	27,901,384
501105	HFD Deferred Cash Out	598,643	2,264,457	2,264,457	1,900,000
501110	Strategic Staffing-Classified	684,200	725,000	796,000	725,000
501120	Termination Pay - Civilian	13,985,902	2,232,481	3,623,603	1,205,124
501130	Termination Pay - Classified	11,900,644	5,879,081	6,981,792	3,046,171
501140	Third Party Disability B-Classified	3,715,402	3,955,779	4,603,124	3,955,779
501150	Trainees for Classified Service - Cadets	13,663,168	15,916,000	17,639,060	15,926,970
501160	Vehicle Allowance - Civilian	71,675	74,160	67,008	74,160
501170	Vehicle Allowance - Classified	230,475	220,000	236,574	220,000
502010	FICA - Civilian	20,771,476	19,732,821	18,690,263	17,097,839
502020	FICA - Classified	14,782,375	15,245,439	15,695,316	15,824,284
503010	Health Ins-Act Civilian	37,823,256	33,054,033	32,855,704	31,502,336
503015	Basic Life Insurance - Active Civilian	141,349	139,000	117,236	67,834
503020	Health Ins.Act-Classified	125,372,351	132,724,373	132,724,373	148,284,403
503025	Basic Life Insurance - Active Classified	441,329	485,804	474,949	301,595
503040	Health/Life Ins.Ret-Classified	32,300,604	37,413,138	37,413,138	39,020,539
503045	OPEB Trust -Classified	0	6,068,059	6,068,059	7,585,074
503050	Health/Life Insurance - Retiree Civilian	10,754,389	16,723,800	16,723,800	17,506,490
503055	OPEB Trust -Civilian	0	2,501,739	2,501,739	3,127,173
503060	Long Term Disability-Civilian	157,855	302,470	271,250	140,786
503061	Long Term Disability-Classified	149,127	309,833	317,000	180,356

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503070	Municipal Pension-Other Classified	8,518	100,804	13,950	100,804
503080	Workers Compensation-Classified-Admin	3,866,831	3,823,172	3,846,965	3,822,908
503090	Workers Compensation-Civilian-Admin	1,722,300	1,563,196	1,531,119	1,317,130
503100	Workers Compensation-Civilian-Claim	3,298,214	1,149,658	2,245,179	706,220
503110	Workers Compensation-Classified-Claim	18,350,990	16,777,396	16,687,265	15,826,540
504030	Unemployment Claims - Administration	626,928	323,544	938,901	252,845
504040	Res For Police Enhanc.-Classified	1,634,700	1,275,000	2,098,539	1,275,000
504060	HFD Health Benefits	660,200	947,400	947,400	947,400
Total	Personnel Services	1,887,215,916	1,946,029,639	1,942,249,491	1,966,361,016
511010	Chemical, Gases & Sp	418,894	470,109	612,087	540,602
511015	Cleaning & Sanitary	676,085	662,073	723,466	660,171
511020	Construction Materia	816,491	424,556	621,928	465,035
511025	Electrical Hardware	615,037	626,265	584,155	597,870
511030	Mechanical Hardware	885,615	684,089	950,727	820,423
511035	Meters Hydrants & PI	172,784	198,760	200,200	220,306
511040	Audiovisual Supplies	70,655	72,071	55,071	57,271
511045	Computer Supplies	1,133,926	687,542	514,083	477,912
511050	Paper & Printing Sup	171,673	382,721	235,703	328,673
511055	Publications & Print	198,157	261,683	299,543	219,403
511060	Postage	266,654	223,291	316,311	295,821
511070	Misc Office Supplies	1,280,871	1,473,684	1,533,253	1,431,841
511075	Library Circulation Supplies	30,000	30,000	24,144	30,000
511080	General Laboratory S	408,441	434,250	328,680	476,250
511085	Drugs & Medical Chemicals	1,191,422	1,659,301	1,552,537	1,359,052
511090	Medical & Surgical Supplies	2,461,574	2,325,120	2,329,826	2,070,156
511095	Small Technical & Scientific Equipment	320,997	267,988	350,355	324,988
511100	Veterinary & Animal Supplies	183,275	233,154	232,054	223,718
511110	Fuel	(49,316)	2,800	2,832	7,800
511115	Vehicle Repair & Maintenance Supplies	(487,016)	704,617	749,078	358,170
511120	Clothing	4,465,996	6,543,010	7,140,701	6,629,535
511125	Food Supplies	540,119	270,671	437,304	255,822
511130	Weapons Munitions & Supplies	1,677,693	1,438,283	1,438,283	1,728,015
511135	Recreational Supplies	264,384	367,695	381,787	341,060
511140	Landscaping & Gardening Supplies	199,364	229,357	229,357	229,500
511145	Small Tools & Minor	735,745	672,240	696,549	599,350
511150	Misc Parts & Supplies	1,128,386	1,302,706	1,143,917	1,196,857
511160	Protective Gear	1,567,061	1,549,000	1,549,699	1,173,997
511164	Breathing Apparatus Repair Supplies	328,627	415,987	415,987	415,987
511165	Fire Fighting Equipment	602,510	853,014	853,517	732,844
Total	Supplies	22,276,104	25,466,037	26,503,134	24,268,429
520100	Temporary Personnel	5,293,613	3,378,698	3,876,598	896,886
520101	Janitorial Services	6,891,669	6,698,846	6,624,259	6,449,656
520102	Security Services	8,438,321	6,822,538	7,100,148	6,661,146
520103	Subrecipient Contrac	29,669	50,600	324,899	4,000
520105	Accounting & Auditing Services	2,430,310	2,587,684	2,587,684	2,701,511
520106	Architectural Services	130,403	53,300	175,083	53,300
520107	Computer Info/Contr	13,047,448	921,236	823,236	338,281
520108	Information Resource Services	84,013	216,483	357,368	216,483
520109	Medical, Dental & Laboratory Services	397,735	549,973	466,010	952,448
520110	Management Consultin	4,181,945	8,792,648	4,200,282	3,322,965
520111	Real Estate Services	103,559	97,537	118,037	77,337

FISCAL YEAR 2027 BUDGET

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
520112	Banking Services	254,537	375,625	457,906	428,737
520113	Photographic Services	6,647	24,200	4,200	20,000
520114	Miscellaneous Suppor	3,951,857	4,113,725	4,646,171	4,051,243
520115	Real Estate Lease/Office Rental	9,698,992	9,998,418	9,902,375	8,907,781
520116	Parking Services Contract	2,475	7,800	7,315	7,300
520117	Security Equipment Services	0	58,050	29,500	56,500
520118	Refuse Disposal	25,231,241	23,115,252	19,505,188	1,677,119
520119	Computer Eq/SW Mnt	785,602	1,087,267	991,017	833,070
520120	Communications Equipment Services	92,881	83,546	91,553	79,515
520121	Application Services	980,148	990,000	965,937	0
520122	Office Equipment Services	8,322	195,000	100,125	195,000
520123	Vehicle & Motor Equipment Services	863,798	790,705	717,972	806,705
520124	Other Equipment Serv	675,513	538,683	800,970	181,132
520126	Construction Site Wo	175,291	113,827	96,772	65,878
520127	Structural Construct	161,858	9,947	43,947	12,300
520128	Other Construction Work Services	1,824,335	31,587	117,026	6,250
520132	Contracts/Sponsorships	3,184,037	5,215,998	4,500,757	0
520136	Billing & Collection Services	5,555,414	5,904,653	5,994,653	5,584,143
520138	Zoo Contract	12,324,469	12,491,712	12,491,712	12,676,340
520139	Motor Pool Charges	742,416	618,966	577,463	663,948
520141	Engineering Services	158,288	104,253	130,692	80,312
520142	Classified C.S. Arbitration Cost	45,514	70,333	70,333	70,333
520144	Limited Purpose Annexation Payment	73,670,723	84,547,003	84,547,003	82,631,203
520145	Criminal Intelligence Services	201,405	306,149	306,200	306,149
520146	Contract Instructor Sports	184,286	88,435	88,435	88,435
520152	Telemetry Services	1,499,673	2,182,534	2,182,534	2,208,134
520153	Protective Gear Cleaning Services	1,088,495	936,000	936,000	936,000
520157	Computer Software Ma	1,640,053	1,765,020	1,746,520	1,945,489
520159	Non-Sub-recipient Gr	619,841	749,781	956,971	1,563,000
520250	CIP Ineligible Expenses	(1)	0	0	0
520510	Mail/Delivery Servic	266,497	348,983	306,885	305,410
520515	Print Shop Services	609	21,054	23,333	29,281
520520	Printing & Reproduction Services	224,687	295,094	370,369	207,838
520605	Advertising Services	300,539	671,522	662,555	667,450
520710	State/Federal Inspection Fees	180	2,780	30,657	4,930
520721	Intergov Exp-JPC	14,000,000	11,046,125	14,000,000	15,500,000
520725	Assessments - Other Governments	322,495	646,729	706,729	865,249
520730	Tax Appraisal Fees	12,754,269	14,771,667	14,771,667	15,214,817
520740	Document Recording/Filing Fees	128,033	8,500	7,875	8,500
520745	Third Party Collection Fees	405,150	573,992	483,992	494,408
520750	Elections	220,681	0	0	0
520755	Contingency	553,066	683,610	465,461	805,610
520761	Contributions to Joint Projects	0	43,686	43,686	0
520765	Membership & Profess	564,290	760,330	756,880	753,917
520780	Juror Compensation	58,458	38,153	40,032	60,000
520805	Education & Training	443,851	931,872	791,059	835,665
520806	Paramedic/EMT Continuing Edu	88,606	101,658	98,106	114,682
520807	Initial/Recert EMS Training	1,351,696	1,761,235	1,764,787	1,893,688
520815	Tuition Reimbursement	1,494,968	1,245,325	1,607,641	1,404,317
520905	Travel - Training Re	629,790	708,340	640,390	690,331
520910	Travel - Non-Trainin	565,834	512,924	512,275	479,970
521320	Early Payment Discount	(273,825)	0	(133,066)	(15,259)

FISCAL YEAR 2027 BUDGET

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
521404	HVAC Repair and Replacement	175,901	165,580	164,733	168,326
521405	Building Maintenance Services	5,144,382	3,342,438	3,072,586	3,257,036
521406	Roofing Repair and R	38,207	102,775	102,775	108,200
521407	Elevator Repair and	5,686	8,431	8,431	8,431
521408	Roll Up Doors Repair and Replacement	9,078	0	14,423	20,000
521409	Fire Alarms and Extinguishers	537,914	334,045	403,180	455,560
521410	Sewer Services	4,580,962	4,529,623	4,628,472	3,340,999
521411	Generator Repair and Maintenance	61,856	7,980	10,980	7,980
521412	Plumbing Repair and Maintenance	10,185	70,400	46,200	35,200
521413	Pest Control Service	0	200,166	15,000	107,000
521415	Land and Grounds Maintenance	3,486,592	2,610,355	2,098,354	2,433,001
521420	Infrastructure Maintenance Service	61,543	0	0	0
521435	Water Services	(1,410,008)	44,000	258,969	273,096
521505	Electricity	16,448	18,000	18,000	18,000
521510	Natural Gas	3,126	0	704	2,500
521605	Data Services	0	0	456	0
521610	Voice Services	162,197	0	0	0
521635	Voice Services -Wire	5,463,004	0	44,674	0
521705	Equipment Rental	2,008,188	1,663,448	1,972,114	1,425,448
521715	Office Equipment Rental	32,376	68,094	60,718	55,695
521720	Computer Equipment Rental	15,990	28,202	28,202	28,202
521725	Other Rental	1,227,401	1,412,657	1,126,876	1,357,671
521726	Ice Machine Rental	227,426	302,622	302,622	249,170
521730	Parking Space Rental	480,697	368,880	537,780	370,520
521735	Hobby Parking Space Rental	15	0	0	0
521905	Legal Services	1,665,325	1,217,675	1,273,768	1,717,675
522305	Freight Charges	43,845	26,446	26,389	26,492
522405	Management Savings	0	0	0	(2,500,000)
522410	Cashier Shortages	143	0	100	0
522420	Petty Cash/Change Special Fund	975	500	500	500
522425	Miscellaneous Pool Expense/Expenditures	6,516	5,980	34,740	5,900
522430	Misc Other Services	11,511,197	14,690,228	12,811,249	10,302,309
522431	EMS Equipment Maint	360,761	377,674	377,674	377,674
522432	Life Safety Equipment Maintenance	726,023	968,860	968,857	925,339
522435	Interest Charges Past Due Accounts	26,936	9,400	163,223	6,900
522715	Interfund Electricity	11,749,830	22,892,467	22,892,467	22,652,384
522720	Interfund Payroll Services	(135,428)	0	(37,848)	0
522721	Interfund HR Client Services	12,041,504	15,923,945	15,822,438	15,998,824
522722	Interfund KRONOS Service Chargeback	983,139	958,915	995,382	1,043,556
522723	Interfund Drainage Chrg	1,443,001	1,479,220	1,442,800	1,375,135
522724	Interfund - Application Services Exp	27,113,040	26,930,569	26,930,569	25,887,072
522725	Interfund Postage	211,919	168,244	175,973	120,409
522726	Interfund - Data Services Exp	13,014,424	14,955,551	14,955,551	15,685,645
522727	Interfund - Voice Services Exp	5,259,670	4,904,268	4,904,268	4,899,722
522728	Interfund - Wireless Services Exp	2,254,109	1,952,190	1,952,190	1,862,493
522729	Interfund - Voice Labor Exp	248,248	370,860	370,860	271,374
522730	Interfund Engineering Services	0	1,398	1,398	1,398
522731	Interfund Vehicle Accidents	3,729,868	3,126,565	3,126,565	3,008,039
522733	Interfund HR Onboard	604,923	695,312	654,562	643,308
522734	Interfund Other-HITS	2,781,838	44,075,891	43,975,891	53,998,122
522735	Interfund Parking - HF	635,835	697,998	746,455	693,455
522760	Interfund Billing & Collection Service	5,716	0	0	0

FISCAL YEAR 2027 BUDGET

General Fund Expenditure Summary

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
522765	Interfund Legal Services	22,359,191	16,677,129	16,677,129	16,677,129
522775	Intfd Parking - Hobb	205,679	204,456	195,626	172,035
522780	Interfund Transit Services	255,119	324,768	322,268	323,468
522795	Other Interfund Services	5,229,911	14,627,539	14,262,834	14,599,549
522805	Interfund Network Services	897,622	907,644	904,325	899,091
522815	Intfd Print Shop Ser	256,858	218,607	249,894	124,270
522821	Interfund Permit Ctr Point of Sale Chgb	428,392	198,500	198,500	170,300
522822	Interfund Insurance	5,144,647	5,511,694	5,308,177	5,642,748
522830	Interfund GIS Services	1,632,481	2,265,146	2,265,146	2,120,478
522840	Interfund Permitting Center Rent Chargeback	745,300	651,800	651,800	831,600
522844	Interfund Vehicle Services - Tires	6,141,880	6,017,529	6,017,529	4,243,069
522845	Interfund Vehicle Services	51,097,720	51,249,105	53,249,105	33,419,393
522846	Interfund Vehicle Fuel	20,558,765	22,549,768	23,049,768	19,282,765
522847	Interfund Natural Gas	804,075	360,645	360,645	442,453
522850	Interfund Radio System Access	6,608,588	7,092,809	7,092,809	6,481,016
522865	Interfund HR Risk Management Services	0	435,705	324,122	324,122
Total	Other Services and Charges	461,745,420	522,858,287	518,224,111	466,556,079
560120	Capital Exp-Building & Bldg Improvement	0	50,000	15,931	0
560210	Cap Exp - Furniture Fixtures and Equipment	309,110	224,508	422,085	175,000
560220	Cap Exp - Vehicles	203,481	99,800	56,000	83,800
560230	Cap Exp - Computer Hdw & Sfwr	133,150	72,000	57,105	0
560240	Cap Exp - Communication Equipment	15,171	0	0	0
560810	Cap Exp-Controlled Equipment	130,702	85,508	100,403	2,962
Total	Equipment	791,614	531,816	651,524	261,762
551010	Non-Cap Ofc Furn	798,086	219,270	208,832	143,150
551015	Non-Capital Computer Equipment	165,436	114,292	160,762	74,700
551020	Non-Capital Communication Equipment	7,326	112,200	133,861	112,200
551025	Non-Capital Scientific/Medical Equipment	1,563	63,700	46,682	73,000
551030	Non-Capital Machinery & Equipment	3,261	24,000	24,000	24,000
551035	Non-Capital Library books	6,500,000	5,926,981	5,926,981	4,872,518
551040	Non-Capital Other	1,164,190	159,071	159,071	0
Total	Non-Capital Equipment	8,639,862	6,619,514	6,660,189	5,299,568
531085	Other Interest	2,447,279	2,477,873	2,477,873	2,977,873
532020	Transfers to Capital Projects	26,572,887	3,199,633	3,199,633	0
532025	Transfers to Special Revenues	77,855,397	77,157,227	81,020,471	76,370,903
532030	Transfers to Trans Debt Service	172,652	3,494,885	3,494,885	2,744,885
532040	Transfers to Component Unit	36,408,416	40,331,189	40,331,189	43,367,845
532050	Trans to PIB Bonds Debt Service	380,860,426	324,168,146	324,168,146	322,705,042
532135	Ch.380 - Transfers to Other Funds	19,280,667	32,153,565	32,153,565	32,153,565
532140	Captured Revenue Transfer to DDSRF	135,946,652	183,834,744	183,834,744	215,031,733
Total	Debt Service and Other Uses	679,544,376	666,817,262	670,680,506	695,351,846
Grand Total Expenditures		3,060,213,292	3,168,322,555	3,164,968,955	3,158,098,700