

PDS of Kenton County

Annual Budget Fiscal Year 2026 - 2027

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Current Projected Revenues									
Tax Revenue	\$3,432,844	\$3,488,179	\$3,548,067	\$3,314,321	\$3,548,067	\$3,505,915	-1.2%	\$3,525,000	\$3,525,000
Contract Revenue	\$320,637	\$327,727	\$323,667	\$92,220	\$334,599	\$330,599	2.1%	\$323,500	\$333,500
Fee Revenue	\$2,019,644	\$2,633,613	\$2,257,680	\$1,716,927	\$2,268,148	\$2,162,680	-4.2%	\$2,377,225	\$2,500,147
Other Revenue	\$272,093	\$472,148	\$197,660	\$177,951	\$214,410	\$174,312	-11.8%	\$162,660	\$162,660
TOTAL PROJECTED REVENUE	\$6,045,218	\$6,921,667	\$6,327,074	\$5,301,419	\$6,365,224	\$6,173,506	-2.4%	\$6,388,385	\$6,521,307
Current Projected Appropriations									
Administration	\$659,658	\$663,278	\$711,493	\$453,476	\$651,468	\$673,015	-5.4%	\$739,604	\$762,147
Building Codes Administration	\$1,520,953	\$1,441,381	\$1,655,686	\$1,176,427	\$1,569,704	\$1,551,461	-6.3%	\$1,539,760	\$1,577,371
Community Development	\$245,437	\$235,073	\$299,433	\$178,080	\$246,217	\$306,136	2.2%	\$309,549	\$318,273
GIS	\$941,564	\$1,198,534	\$1,110,941	\$744,448	\$1,090,105	\$1,034,147	-6.9%	\$1,000,548	\$1,025,050
Infrastructure Engineering	\$647,123	\$558,857	\$754,095	\$395,900	\$536,839	\$761,478	1.0%	\$777,194	\$791,321
Planning	\$719,374	\$778,417	\$791,146	\$499,027	\$701,005	\$768,530	-2.9%	\$783,273	\$802,910
Zoning and Code Enforcement	\$898,101	\$853,306	\$1,160,810	\$713,150	\$993,574	\$1,078,738	-7.1%	\$1,094,950	\$1,122,814
TOTAL PROJ APPROPRIATIONS	\$5,632,210	\$5,728,845	\$6,483,604	\$4,160,509	\$5,788,913	\$6,173,506	-4.8%	\$6,244,878	\$6,399,886
REVENUE - APPROPRIATIONS	\$413,008	\$1,192,822	-\$156,530	\$1,140,910	\$576,311	\$0		\$143,507	\$121,421
Beginning Fund Balance	\$4,578,450	\$4,991,458	\$6,184,280	\$6,184,280	\$6,184,280	\$6,760,591		\$6,760,591	\$6,904,098
TOTAL ENDING FUND BALANCE	\$4,991,458	\$6,184,280	\$6,027,750	\$7,325,190	\$6,760,591	\$6,760,591		\$6,904,098	\$7,025,518
Unassigned Fund Balance	\$908,824	\$2,147,576	\$1,949,481	\$3,277,230	\$2,700,879	\$2,561,611		\$2,705,118	\$2,687,271
Unearned Rev/Reserve Bal	\$4,082,634	\$4,036,704	\$4,078,269	\$4,198,612	\$4,059,712	\$4,198,980		\$4,198,980	\$4,338,247

* \$1,747,563 of these expenditures support Kenton County Planning Commission functions. It is reflected on the FY26-27 proposed KCPC Budget.

Reserve / Unearned Funds: FY26-27 Projected Contributions and Appropriations

Reserve Funds (per PDS Resolutions 808, 817, 824, and 832)

	Bal Brght Forward*	FY26-27 Contributions	Available	Funds Appropriated	FY26-27 Balance
Capital Replacement Program	\$174,912	\$58,304	\$233,216	\$0	\$233,216
Emergency Fund	\$625,464	\$0	\$625,464	\$0	\$625,464
GIS Multi-Year Initiatives	\$358,031	\$180,056	\$538,087	\$129,960	\$408,127
Operations	\$1,051,043	\$30,868	\$1,081,911	\$0	\$1,081,911
PDS Tax Stabilization**	\$1,658,318	\$0	\$1,658,318	\$0	\$1,658,318
TOTALS	\$3,867,768	\$269,228	\$4,136,996	\$129,960	\$4,007,036

Deferred Revenue Balances

	Bal Brght Forward*	FY26-27 Contributions	FY26-27 Available	Funds Appropriated	Balance
LinkGIS Program	\$9,698	\$0	\$9,698	\$0	\$9,698
Infrastructure Construction Review	\$182,246	\$0	\$182,246	\$0	\$182,246
Permit Fees	\$0	\$0	\$0	\$0	\$0
	\$191,944	\$0	\$191,944	\$0	\$191,944

* Estimated numbers. Final balances will be inserted in the FY26-27 budget once FY25-26 records are audited.

** This reserve was created in FY20-21 to stabilize the tax rate. These funds were derived from savings realized from the reorganization of PDS.

The tax rate is calculated after assessments are released generally in July or August. It is impractical to recommend or set a tax rate during the budget approval process due to lack of pertinent information. PDS Board will review tax data when available and set a rate necessary to continue PDS operations. The tax rate will be set to generally achieve the revenues proposed in the budget.

General Fund Revenue Totals

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-34	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Tax Revenue - Current Year	\$3,408,525	\$3,465,291	\$3,523,067	\$3,296,794	\$3,523,067	\$3,480,915	-1.2%	\$3,500,000	\$3,500,000
Tax Revenue - Prior Years	\$24,319	\$22,888	\$25,000	\$17,527	\$25,000	\$25,000	0.0%	\$25,000	\$25,000
Projects / Studies	\$0	\$0	\$1,500	\$448	\$3,000	\$1,500	0.0%	\$0	\$0
Pendleton Co Fiscal Court	\$30,891	\$11,362	\$27,000	\$32,669	\$33,000	\$30,000	11.1%	\$27,000	\$27,000
Campbell County Fiscal Court	\$3,387	\$12,747	\$4,000	\$0	\$1,500	\$2,000	0.0%	\$0	\$0
Grant Proceeds	\$5,760	\$0	\$5,760	\$5,760	\$5,760	\$6,240	0.0%	\$5,760	\$5,760
Interest Income	\$255,592	\$235,293	\$185,000	\$165,863	\$200,000	\$161,072	-12.9%	\$150,000	\$150,000
Infrastructure Construction Review	\$105,802	\$174,123	\$140,000	\$78,462	\$120,000	\$130,000	-7.1%	\$135,000	\$140,000
Permit Fees	\$1,531,724	\$2,082,613	\$1,670,000	\$1,343,679	\$1,754,563	\$1,590,000	-4.8%	\$1,780,000	\$1,885,000
Board of Adjustment Fees	\$23,144	\$24,751	\$25,000	\$14,576	\$20,000	\$20,000	-20.0%	\$27,000	\$27,000
Code Enforcement	\$352,824	\$347,476	\$418,180	\$276,610	\$369,085	\$418,180	0.0%	\$430,725	\$443,647
Vacant Foreclosed Properties Registry	\$6,150	\$4,650	\$4,500	\$3,600	\$4,500	\$4,500	0.0%	\$4,500	\$4,500
LINK-GIS Partnerships	\$286,359	\$303,618	\$291,167	\$59,103	\$297,099	\$297,099	2.0%	\$296,500	\$306,500
Miscellaneous Revenue	\$9,427	\$235,702	\$6,000	\$5,207	\$6,000	\$6,000	0.0%	\$6,000	\$6,000
Product Sales	\$1,314	\$1,153	\$900	\$1,121	\$2,650	\$1,000	11.1%	\$900	\$900
TOTAL REVENUES	\$6,045,218	\$6,921,667	\$6,327,074	\$5,301,419	\$6,365,224	\$6,173,506	-2.4%	\$6,388,385	\$6,521,307

General Fund: Administration Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Tax Revenue - Current Year	\$3,408,525	\$3,465,291	\$3,523,067	\$3,296,794	\$3,523,067	\$3,480,915	-1.2%	\$3,500,000	\$3,500,000
Tax Revenue - Prior Years	\$24,319	\$22,888	\$25,000	\$17,527	\$25,000	\$25,000	0.0%	\$25,000	\$25,000
Interest Income	\$255,592	\$235,293	\$185,000	\$165,863	\$200,000	\$161,072	-12.9%	\$150,000	\$150,000
Grant Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Miscellaneous Revenue	\$9,427	\$235,702	\$6,000	\$4,492	\$6,000	\$6,000	0.0%	\$6,000	\$6,000
Product Sales	\$285	\$384	\$100	\$373	\$500	\$100	0.0%	\$100	\$100
TOTAL REVENUES	\$3,698,148	\$3,959,558	\$3,739,167	\$3,485,049	\$3,754,567	\$3,673,087	-1.8%	\$3,681,100	\$3,681,100

General Fund: Building Codes Administration Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Permit Fees - Building Code	\$1,398,454	\$1,920,206	\$1,470,000	\$1,191,142	\$1,560,745	\$1,400,000	-4.8%	\$1,570,000	\$1,670,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Product Sales	\$92	\$75	\$0	\$125	\$150	\$100	0.0%	\$0	\$0
TOTAL REVENUES	\$1,398,546	\$1,920,281	\$1,470,000	\$1,191,267	\$1,560,895	\$1,400,100	-4.8%	\$1,570,000	\$1,670,000

General Fund: Community Development Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0

General Fund: GIS Administration Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Pendleton Co Fiscal Court	\$23,961	\$3,344	\$22,000	\$24,599	\$25,000	\$22,000	0.0%	\$22,000	\$22,000
Campbell Co Consortium	\$189,440	\$197,046	\$188,576	\$56,173	\$190,826	\$190,826	1.2%	\$195,000	\$200,000
Campbell Co Fiscal Court / PC	\$3,387	\$12,747	\$4,000	\$0	\$1,500	\$2,000	-50.0%	\$0	\$0
GIS Projects	\$0	\$0	\$1,500	\$448	\$3,000	\$1,500	0.0%	\$0	\$0
Kenton Co Consortium	\$92,326	\$101,068	\$97,591	\$0	\$101,273	\$101,273	3.8%	\$95,000	\$100,000
Data Sales	\$4,593	\$5,504	\$5,000	\$2,930	\$5,000	\$5,000	0.0%	\$6,500	\$6,500
TOTAL PROJECTED REVENUES	\$313,707	\$319,709	\$318,667	\$84,150	\$326,599	\$322,599	1.2%	\$318,500	\$328,500

General Fund: Infrastructure Engineering Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Projects / Studies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Pendleton Co Fiscal Court	\$6,930	\$8,018	\$5,000	\$8,070	\$8,000	\$8,000	60.0%	\$5,000	\$5,000
Infrastructure Construction Review	\$105,802	\$174,123	\$140,000	\$78,462	\$120,000	\$130,000	-7.1%	\$135,000	\$140,000
Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL REVENUES	\$112,732	\$182,141	\$145,000	\$86,532	\$128,000	\$138,000	-4.8%	\$140,000	\$145,000

General Fund: Planning Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Grant Proceeds	\$5,760	\$0	\$5,760	\$5,760	\$5,760	\$6,240	0.0%	\$5,760	\$5,760
Board of Adjustment Fees	\$23,144	\$24,751	\$25,000	\$14,576	\$20,000	\$20,000	-20.0%	\$27,000	\$27,000
Micellaneous Revenue	\$0	\$0	\$0	\$589	\$1,200	\$1,200		\$0	\$0
TOTAL PROJECTED REVENUES	\$28,904	\$24,751	\$30,760	\$20,925	\$26,960	\$26,240	-14.7%	\$32,760	\$32,760

General Fund: Zoning & Codes Administration Revenues

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Zoning Permit Fees	\$133,270	\$162,407	\$200,000	\$152,537	\$193,818	\$190,000	-5.0%	\$210,000	\$215,000
Code Enforcement	\$352,824	\$347,476	\$418,180	\$276,610	\$369,085	\$418,180	0.0%	\$430,725	\$443,647
Vacant Foreclosed Properties Registry	\$6,150	\$4,650	\$4,500	\$3,600	\$4,500	\$4,500	0.0%	\$4,500	\$4,500
Miscellaneous Revenue	\$0	\$0	\$0	\$126	\$0	\$0	0.0%	\$0	\$0
Product Sales	\$937	\$694	\$800	\$623	\$800	\$800	0.0%	\$800	\$800
TOTAL PROJECTED REVENUES	\$493,181	\$515,227	\$623,480	\$433,496	\$568,203	\$613,480	-1.6%	\$646,025	\$663,947

General Fund Expenditure Totals

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-34	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries / Wages	\$2,771,547	\$2,880,838	\$3,346,646	\$2,255,242	\$3,064,110	\$3,247,953	-2.9%	\$3,324,989	\$3,420,841
FICA Tax Employer	\$212,835	\$222,922	\$259,066	\$167,101	\$229,108	\$250,772	-3.2%	\$256,665	\$263,998
Retirement - CERS	\$633,555	\$601,618	\$630,564	\$419,947	\$568,430	\$571,366	-9.4%	\$584,793	\$601,500
Health/Dental/Vision Insurance	\$655,932	\$678,554	\$882,932	\$514,215	\$671,901	\$716,985	-18.8%	\$750,528	\$781,146
Health Insurance Incentive	\$53,955	\$36,327	\$39,840	\$25,509	\$33,036	\$30,108	-24.4%	\$30,108	\$30,108
Life & Disability Insurance	\$16,109	\$16,581	\$18,502	\$13,486	\$17,902	\$19,770	6.9%	\$19,794	\$19,794
Health & Wellness Program	\$345	\$0	\$6,450	\$0	\$0	\$6,150	-4.7%	\$6,375	\$6,375
Fitness Rewards Program	\$1,845	\$2,005	\$2,500	\$1,145	\$1,395	\$2,500	0.0%	\$38,463	\$38,479
Employee Assistance Program	\$3,100	\$3,900	\$4,043	\$3,900	\$3,950	\$4,500	11.3%	\$4,431	\$4,224
Employee Recognition	\$2,701	\$1,746	\$3,000	\$2,344	\$2,533	\$3,000	0.0%	\$3,175	\$3,175
Unemployment	\$12,384	\$8,740	\$0	\$0	\$0	\$0	0.0%	\$14,812	\$14,812
Worker's Compensation	\$15,795	\$15,493	\$20,166	\$10,502	\$20,261	\$20,165	0.0%	\$19,695	\$19,695
Interns	\$24,359	\$43,000	\$50,000	\$7,059	\$48,750	\$56,250	12.5%	\$50,000	\$50,000
Legal Counsel	\$29,580	\$42,600	\$40,000	\$24,700	\$38,457	\$40,000	0.0%	\$40,818	\$40,818
Kenton Co Jnt Code Enf Board	\$6,950	\$4,200	\$7,200	\$2,050	\$2,200	\$7,200	0.0%	\$7,200	\$7,200
PDS Management Board	\$5,186	\$5,132	\$10,000	\$4,002	\$5,744	\$10,000	0.0%	\$10,000	\$10,000
PDS Council	\$546	\$657	\$1,100	\$328	\$800	\$1,100	0.0%	\$1,100	\$1,100
Computer Software	\$9,198	\$10,558	\$16,320	\$13,045	\$15,550	\$37,840	131.9%	\$16,128	\$16,940
EnCode Plus	\$11,750	\$11,750	\$12,000	\$11,750	\$11,750	\$12,000	0.0%	\$12,000	\$12,000
ESRI Maintenance	\$36,542	\$36,396	\$41,454	\$24,728	\$34,151	\$45,538	9.9%	\$42,570	\$42,570
Permitting & Tracking System	\$53,560	\$82,064	\$102,381	\$58,977	\$60,968	\$97,655	-4.6%	\$88,231	\$88,231
OpenGov	\$8,613	\$0	\$0	\$0	\$0	\$0	0.0%	\$2,401	\$2,401
Mileage Reimbursement	\$17,658	\$2,545	\$3,500	\$2,966	\$3,525	\$3,500	0.0%	\$3,500	\$3,500
Miscellaneous Expenses	\$28,046	\$23,818	\$26,950	\$21,429	\$26,630	\$26,950	0.0%	\$29,500	\$29,500
Recording Fees	\$20,974	\$16,564	\$26,000	\$22,451	\$30,969	\$26,000	0.0%	\$26,000	\$26,000
Office Supplies	\$9,256	\$11,829	\$15,000	\$6,959	\$9,944	\$12,000	-20.0%	\$16,413	\$14,714
Postage	\$5,088	\$7,274	\$7,001	\$7,191	\$10,030	\$10,000	42.8%	\$6,897	\$6,897
Promotional Supplies	\$0	\$0	\$1,000	\$0	\$0	\$1,000	0.0%	\$1,000	\$1,000
Uniform Allowance	\$5,362	\$6,855	\$8,450	\$5,189	\$6,850	\$7,900	-6.5%	\$7,900	\$7,900
Training, Deveopment, Mtgs	\$55,032	\$51,585	\$71,550	\$46,605	\$69,000	\$74,550	4.2%	\$71,800	\$72,800
Copier Maintenance	\$9,948	\$10,735	\$10,000	\$8,536	\$9,545	\$10,000	0.0%	\$9,667	\$9,667
Public Relations	\$4,724	\$8,629	\$10,000	\$653	\$3,500	\$10,000	0.0%	\$18,571	\$18,571
Annual Audit	\$12,000	\$12,750	\$13,500	\$13,300	\$13,300	\$17,500	29.6%	\$13,723	\$13,723
Payroll Fees	\$8,181	\$7,410	\$8,000	\$6,415	\$7,999	\$8,000	0.0%	\$7,873	\$7,893
Cloud Services	\$14,770	\$17,938	\$18,000	\$7,923	\$11,461	\$13,000	-27.8%	\$15,423	\$15,423
IT Services	\$85,808	\$78,858	\$86,076	\$61,337	\$81,939	\$86,076	0.0%	\$90,441	\$90,441

Credit Card Processing	\$41,998	\$47,124	\$42,950	\$30,666	\$42,138	\$42,950	0.0%	\$41,950	\$41,950
Professional Technical Services	\$5,000	\$5,000	\$5,000	\$1,145	\$2,000	\$5,000	0.0%	\$5,000	\$5,000
Website	\$2,640	\$6,314	\$11,300	\$3,060	\$9,804	\$11,300	0.0%	\$11,634	\$11,634
Aerial, LiDar, Oblique (Imaging)	\$0	\$287,604	\$149,740	\$77,540	\$216,440	\$129,960	-13.2%	\$67,000	\$67,000
Other Professional Services / Fees	\$80,321	\$85,667	\$97,650	\$39,843	\$38,600	\$106,339	8.9%	\$92,807	\$92,807
Fleet Management	\$49,189	\$60,478	\$67,304	\$48,081	\$67,304	\$67,304	0.0%	\$76,534	\$76,534
Liability Insurance	\$48,523	\$70,774	\$69,078	\$50,818	\$67,485	\$68,378	-1.0%	\$68,591	\$68,591
Memberships / Reference Materials	\$21,674	\$23,021	\$31,000	\$16,363	\$21,907	\$33,300	7.4%	\$22,400	\$22,400
Publication	\$2,756	\$4,317	\$4,700	\$1,860	\$2,673	\$4,700	0.0%	\$4,700	\$4,700
TIF Districts	\$27,878	\$28,386	\$30,000	\$0	\$30,000	\$30,000	0.0%	\$35,000	\$40,000
Voice / Data Transmission	\$40,284	\$35,250	\$37,457	\$30,579	\$40,986	\$41,213	10.0%	\$39,426	\$39,426
Office Space	\$78,000	\$78,000	\$78,000	\$58,502	\$78,001	\$78,000	0.0%	\$79,305	\$78,863
Computer Equipment	\$37,176	\$33,891	\$58,734	\$30,480	\$55,588	\$63,734	8.5%	\$59,179	\$59,179
Vehicles	\$352,821	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$2,500	0.0%	\$0	\$0
Safety Equipment	\$715	\$1,149	\$1,500	\$588	\$300	\$1,500	0.0%	\$1,500	\$1,500
TOTAL PROJECTED EXPENDITURES	\$5,632,210	\$5,728,845	\$6,483,604	\$4,160,509	\$5,788,913	\$6,173,506	-4.8%	\$6,248,012	\$6,403,020

General Fund: Administration Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$356,070	\$375,525	\$404,049	\$272,633	\$378,265	\$395,486	-2.1%	\$413,023	\$425,413
FICA Tax Employer	\$28,228	\$28,524	\$30,910	\$20,657	\$28,763	\$30,255	-2.1%	\$31,596	\$32,544
Retirement - CERS	\$81,565	\$77,782	\$75,234	\$52,067	\$71,431	\$68,933	-8.4%	\$71,990	\$74,149
Health/Dental/Vision Insurance	\$66,134	\$64,699	\$69,736	\$32,940	\$43,668	\$42,539	-39.0%	\$44,564	\$46,590
Health Insurance Incentive	\$4,720	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Life & Disability Insurance	\$1,836	\$1,876	\$1,876	\$1,094	\$1,538	\$1,876	0.0%	\$1,900	\$1,900
Health & Wellness Program	\$48	\$0	\$600	\$0	\$0	\$600	0.0%	\$600	\$600
Fitness Rewards Program	\$90	\$200	\$233	\$0	\$0	\$244	4.9%	\$36,145	\$36,145

Employee Assistance Program	\$326	\$422	\$416	\$372	\$422	\$439	5.6%	\$434	\$434
Employee Recognition	\$250	\$195	\$279	\$390	\$304	\$293	4.9%	\$320	\$320
Unemployment Insurance	\$1,424	\$964	\$0	\$0	\$0	\$0	0.0%	\$2,000	\$2,000
Workers Compensation	\$1,663	\$1,635	\$1,876	\$1,010	\$2,032	\$1,967	4.9%	\$1,900	\$1,900
Interns	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Legal Counsel	\$2,103	\$3,095	\$2,828	\$1,679	\$3,000	\$2,966	4.9%	\$3,078	\$3,078
PDS Management Board	\$5,186	\$5,132	\$10,000	\$4,002	\$5,744	\$10,000	0.0%	\$10,000	\$10,000
PDS Council	\$546	\$657	\$1,100	\$328	\$800	\$1,100	0.0%	\$1,100	\$1,100
Computer Software	\$1,327	\$1,384	\$2,823	\$1,940	\$2,823	\$3,224	14.2%	\$3,000	\$3,000
ESRI Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Permitting & Tracking System	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
OpenGov	\$875	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Mileage Reimbursement	\$0	\$10	\$200	\$73	\$75	\$200	0.0%	\$200	\$200
Miscellaneous Expenses	\$24,496	\$21,794	\$24,000	\$20,468	\$24,000	\$24,000	0.0%	\$25,800	\$25,800
Office Supplies	\$923	\$1,326	\$1,395	\$1,108	\$1,628	\$1,171	-16.1%	\$1,400	\$1,400
Postage	\$546	\$820	\$651	\$1,924	\$2,273	\$976	49.8%	\$700	\$700
Uniform Allowance	\$323	\$535	\$600	\$274	\$500	\$600	0.0%	\$600	\$600
Training, Development, Mtgs	\$9,808	\$10,000	\$10,000	\$6,173	\$10,000	\$10,000	0.0%	\$10,000	\$10,000
Copier Maintenance	\$1,047	\$1,116	\$930	\$845	\$946	\$976	4.9%	\$930	\$930
Public Relations	\$284	\$838	\$930	\$63	\$500	\$976	4.9%	\$1,674	\$1,674
Annual Audit	\$1,263	\$1,378	\$1,256	\$1,267	\$1,267	\$1,707	36.0%	\$1,291	\$1,291
Payroll Fees	\$861	\$775	\$744	\$632	\$744	\$780	4.9%	\$800	\$820
Cloud Services	\$2,595	\$1,793	\$1,674	\$770	\$1,044	\$1,268	-24.3%	\$1,500	\$1,500
IT Services	\$9,135	\$8,025	\$8,007	\$5,993	\$8,001	\$8,398	4.9%	\$8,800	\$8,800
Website	\$265	\$298	\$981	\$146	\$1,068	\$1,029	4.9%	\$1,029	\$1,029
Other Professional Services / Fees	\$783	\$1,024	\$2,510	\$2,456	\$2,187	\$2,361	-6.0%	\$2,510	\$2,510
Liability Insurance	\$5,628	\$5,863	\$4,962	\$5,069	\$5,938	\$5,204	4.9%	\$5,000	\$5,000
Memberships / Reference Materials	\$4,955	\$3,549	\$3,200	\$4,113	\$4,800	\$4,800	50.0%	\$3,200	\$3,200
Publication	\$128	\$0	\$200	\$73	\$73	\$200	0.0%	\$200	\$200
TIF Districts	\$27,878	\$28,386	\$30,000	\$0	\$30,000	\$30,000	0.0%	\$35,000	\$40,000
Voice / Data Transmission	\$5,454	\$4,998	\$4,572	\$3,645	\$4,915	\$4,620	1.0%	\$4,600	\$4,600
Office Space	\$8,212	\$8,146	\$7,256	\$5,603	\$7,256	\$7,610	4.9%	\$7,256	\$7,256
Computer Equipment	\$2,680	\$514	\$5,464	\$3,670	\$5,464	\$6,218	13.8%	\$5,464	\$5,464
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Safety Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL PROJECTED EXPENDITURES	\$659,658	\$663,278	\$711,493	\$453,476	\$651,468	\$673,015	-5.4%	\$739,604	\$762,147

General Fund: Building Code Administration Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$659,876	\$743,046	\$851,028	\$630,367	\$835,887	\$798,567	-6.2%	\$809,174	\$829,549
FICA Tax Employer	\$50,969	\$56,986	\$66,462	\$47,842	\$63,626	\$61,090	-8.1%	\$61,902	\$63,461
Retirement - CERS	\$155,273	\$157,023	\$161,768	\$116,187	\$154,506	\$139,190	-14.0%	\$141,039	\$144,590
Health/Dental/Vision Insurance	\$211,133	\$215,081	\$263,443	\$185,570	\$245,299	\$233,593	-11.3%	\$244,717	\$255,840
Health Insurance Incentive	\$21,887	\$15,469	\$17,760	\$5,760	\$5,760	\$0	-100.0%	\$0	\$0
Life & Disability Insurance	\$3,988	\$4,248	\$5,000	\$3,739	\$4,778	\$5,000	0.0%	\$5,000	\$5,000
Health & Wellness Program	\$83	\$0	\$1,725	\$0	\$0	\$1,500	-13.0%	\$1,725	\$1,725
Fitness Rewards Program	\$0	\$0	\$669	\$150	\$0	\$610	-8.8%	\$688	\$688
Employee Assistance Program	\$816	\$1,054	\$1,070	\$1,114	\$1,114	\$1,098	2.6%	\$1,070	\$1,070
Employee Recognition	\$655	\$450	\$802	\$396	\$500	\$732	-8.8%	\$835	\$835
Unemployment Insurance	\$3,178	\$2,322	\$0	\$0	\$0	\$0	0.0%	\$4,125	\$4,125
Workers Compensation	\$4,156	\$4,094	\$5,393	\$2,940	\$5,081	\$4,918	-8.8%	\$5,500	\$5,500
Interns	\$2,890	\$2,813	\$6,250	\$0	\$6,250	\$12,500	100.0%	\$6,250	\$6,250
Legal Counsel	\$5,258	\$7,974	\$8,130	\$4,913	\$7,500	\$7,415	-8.8%	\$8,200	\$8,200
Computer Software	\$0	\$143	\$642	\$400	\$600	\$21,561	3259.1%	\$668	\$668
ESRI Maintenance	\$10,571	\$10,522	\$12,224	\$7,704	\$10,411	\$12,308	0.7%	\$12,626	\$12,626
Permitting & Tracking System	\$19,814	\$30,604	\$36,227	\$20,523	\$21,933	\$31,502	-13.0%	\$22,077	\$22,077
OpenGov	\$2,187	\$0	\$0	\$0	\$0	\$0	0.0%	\$2,401	\$2,401
Mileage Reimbursement	\$6,084	\$333	\$500	\$614	\$650	\$500	0.0%	\$500	\$500
Miscellaneous Expenses	\$869	\$170	\$200	-\$46	\$100	\$200	0.0%	\$200	\$200
Recording Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Office Supplies	\$2,074	\$2,858	\$4,012	\$963	\$1,051	\$2,927	-27.0%	\$5,012	\$5,013
Postage	\$1,335	\$1,886	\$1,872	\$1,666	\$2,500	\$2,439	30.3%	\$1,532	\$1,532
Uniform Allowance	\$1,987	\$2,044	\$2,925	\$1,356	\$2,000	\$2,375	-18.8%	\$2,375	\$2,375
Training, Development, Mtgs	\$6,919	\$5,453	\$11,000	\$11,349	\$11,500	\$11,000	0.0%	\$12,000	\$13,000
Copier Maintenance	\$2,618	\$2,924	\$2,674	\$2,298	\$3,158	\$2,439	-8.8%	\$2,367	\$2,367
Public Relations	\$711	\$2,379	\$2,674	\$185	\$500	\$2,439	-8.8%	\$5,013	\$5,013
Annual Audit	\$3,158	\$3,446	\$3,610	\$3,800	\$3,800	\$4,268	18.2%	\$3,551	\$3,551
Payroll Fees	\$2,152	\$1,961	\$2,140	\$1,741	\$2,140	\$1,951	-8.8%	\$1,754	\$1,754
Cloud Services	\$3,580	\$4,591	\$4,814	\$2,204	\$3,006	\$3,171	-34.1%	\$4,066	\$4,066
IT Services	\$22,670	\$21,929	\$23,020	\$16,895	\$22,813	\$20,994	-8.8%	\$23,671	\$23,671
Credit Card Processing	\$35,357	\$38,574	\$35,000	\$25,325	\$35,000	\$35,000	0.0%	\$35,000	\$35,000
Website	\$663	\$841	\$2,822	\$411	\$1,286	\$2,573	-8.8%	\$2,938	\$2,938
Other Professional Services / Fees	\$194	\$444	\$5,924	\$1,404	\$5,924	\$15,402	160.0%	\$732	\$732
Fleet Management	\$31,615	\$31,109	\$32,402	\$29,789	\$38,363	\$32,402	0.0%	\$38,000	\$38,000
Liability Insurance	\$12,162	\$12,655	\$14,265	\$12,633	\$12,845	\$13,009	-8.8%	\$13,089	\$13,089

Memberships / Reference Materials	\$6,392	\$8,934	\$17,000	\$5,137	\$7,700	\$17,000	0.0%	\$8,000	\$8,000
Publication	\$0	\$1,280	\$1,000	\$0	\$0	\$1,000	0.0%	\$0	\$0
Voice / Data Transmission	\$12,263	\$11,323	\$11,671	\$11,291	\$15,255	\$13,218	13.3%	\$13,090	\$13,090
Office Space	\$20,526	\$20,672	\$20,860	\$16,480	\$20,860	\$19,024	-8.8%	\$21,722	\$21,722
Computer Equipment	\$2,578	\$12,598	\$15,708	\$3,006	\$15,708	\$15,545	-1.0%	\$16,152	\$16,152
Vehicles	\$191,809	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Safety Equipment	\$504	\$1,149	\$1,000	\$323	\$300	\$1,000	0.0%	\$1,000	\$1,000
TOTAL PROJECTED EXPENDITURES	\$1,520,953	\$1,441,381	\$1,655,686	\$1,176,427	\$1,569,704	\$1,551,461	-6.3%	\$1,539,760	\$1,577,371

General Fund: Community Development Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$146,256	\$141,015	\$171,540	\$100,346	\$142,512	\$161,274	-6.0%	\$165,310	\$170,269
FICA Tax Employer	\$11,424	\$10,658	\$13,123	\$7,446	\$10,694	\$12,337	-6.0%	\$12,646	\$13,026
Retirement - CERS	\$33,692	\$29,448	\$31,941	\$17,228	\$24,959	\$28,110	-12.0%	\$28,814	\$29,678
Health/Dental/Vision Insurance	\$10,327	\$18,353	\$36,636	\$19,774	\$26,504	\$52,940	44.5%	\$55,461	\$57,982
Health Insurance Incentive	\$3,708	\$618	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Life & Disability Insurance	\$918	\$790	\$1,265	\$560	\$786	\$1,265	0.0%	\$1,265	\$1,265
Health & Wellness Program	\$37	\$0	\$300	\$0	\$0	\$300	0.0%	\$300	\$300
Fitness Rewards Program	\$0	\$0	\$116	\$105	\$195	\$122	4.9%	\$120	\$120
Employee Assistance Program	\$163	\$105	\$186	\$186	\$186	\$220	18.0%	\$217	\$217
Employee Recognition	\$131	\$65	\$140	\$80	\$100	\$146	4.9%	\$154	\$154
Unemployment Insurance	\$647	\$393	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Workers Compensation	\$831	\$897	\$938	\$504	\$1,016	\$984	4.9%	\$861	\$861
Interns	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Legal Counsel	\$1,052	\$1,547	\$1,414	\$839	\$1,500	\$1,483	4.9%	\$1,539	\$1,539
Computer Software	\$5,790	\$7,221	\$8,632	\$8,714	\$8,912	\$8,912	3.2%	\$8,912	\$8,912
ESRI Maintenance	\$2,116	\$2,107	\$2,126	\$1,310	\$1,735	\$2,462	15.8%	\$2,296	\$2,296
Permitting & Tracking System	\$3,543	\$5,256	\$6,300	\$3,576	\$3,685	\$6,300	0.0%	\$6,300	\$6,300
OpenGov	\$438	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Mileage Reimbursement	\$366	\$195	\$500	\$318	\$400	\$500	0.0%	\$500	\$500
Miscellaneous Expenses	\$143	\$124	\$250	\$103	\$200	\$250	0.0%	\$500	\$500
Office Supplies	\$361	\$500	\$698	\$236	\$400	\$585	-16.1%	\$911	\$911
Postage	\$267	\$311	\$326	\$230	\$345	\$488	49.8%	\$400	\$400
Uniform Allowance	\$79	\$115	\$300	\$294	\$300	\$300	0.0%	\$300	\$300
Training, Development, Mtgs	\$2,021	\$0	\$3,250	\$978	\$2,500	\$6,250	92.3%	\$2,500	\$2,500
Copier Maintenance	\$524	\$422	\$465	\$357	\$312	\$488	4.9%	\$430	\$430

Public Relations	\$142	\$419	\$465	\$31	\$500	\$488	4.9%	\$911	\$911
Annual Audit	\$632	\$345	\$628	\$633	\$633	\$854	36.0%	\$646	\$646
Payroll Fees	\$430	\$329	\$372	\$282	\$372	\$390	4.9%	\$319	\$319
Cloud Services	\$717	\$783	\$837	\$339	\$500	\$634	-24.3%	\$739	\$739
IT Services	\$4,489	\$3,353	\$4,004	\$2,657	\$3,480	\$4,199	4.9%	\$4,304	\$4,304
Credit Card Processing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Website	\$133	\$136	\$491	\$73	\$400	\$515	4.9%	\$534	\$534
Other Professional Services / Fees	\$121	\$461	\$1,030	\$434	\$1,030	\$1,080	4.9%	\$1,100	\$1,100
Liability Insurance	\$2,432	\$2,529	\$2,481	\$2,152	\$2,569	\$2,602	4.9%	\$2,500	\$2,500
Memberships / Reference Materials	\$609	\$525	\$700	\$708	\$707	\$1,100	57.1%	\$700	\$700
Publication	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Voice / Data Transmission	\$2,035	\$1,496	\$1,621	\$1,160	\$1,531	\$1,645	1.5%	\$1,700	\$1,700
Office Space	\$4,105	\$4,073	\$3,628	\$2,801	\$3,628	\$3,805	4.9%	\$3,628	\$3,628
Computer Equipment	\$4,760	\$482	\$2,732	\$3,625	\$3,625	\$3,109	13.8%	\$2,732	\$2,732
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Safety Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL PROJECTED EXPENDITURES	\$245,437	\$235,073	\$299,433	\$178,080	\$246,217	\$306,136	2.2%	\$309,549	\$318,273

General Fund: GIS Administration Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$533,360	\$509,885	\$521,156	\$376,452	\$488,623	\$505,805	-2.9%	\$518,463	\$534,017
FICA Tax Employer	\$40,521	\$38,804	\$40,897	\$28,646	\$37,222	\$39,722	-2.9%	\$40,691	\$41,880
Retirement - CERS	\$120,628	\$108,415	\$99,542	\$70,295	\$90,654	\$90,504	-9.1%	\$92,711	\$95,422
Health/Dental/Vision Insurance	\$90,726	\$90,275	\$123,885	\$69,698	\$93,889	\$96,127	-22.4%	\$101,344	\$106,562
Health Insurance Incentive	\$11,760	\$12,320	\$13,440	\$10,080	\$13,440	\$13,440	0.0%	\$13,440	\$13,440
Life & Disability Insurance	\$3,045	\$2,970	\$3,600	\$2,527	\$3,379	\$3,600	0.0%	\$3,600	\$3,600
Health & Wellness Program	\$60	\$0	\$975	\$0	\$0	\$900	-7.7%	\$900	\$900
Fitness Rewards Program	\$775	\$695	\$378	\$540	\$720	\$366	-3.2%	\$366	\$361
Employee Assistance Program	\$489	\$632	\$605	\$557	\$557	\$659	8.9%	\$651	\$485
Employee Recognition	\$393	\$280	\$453	\$774	\$774	\$439	-3.2%	\$468	\$468
Unemployment Insurance	\$2,136	\$1,426	\$0	\$0	\$0	\$0	0.0%	\$2,250	\$2,250
Workers Compensation	\$2,493	\$2,454	\$3,048	\$1,512	\$3,049	\$2,951	-3.2%	\$2,582	\$2,582
Interns	\$7,875	\$15,802	\$20,000	\$2,058	\$20,000	\$20,000	0.0%	\$20,000	\$20,000
Legal Counsel	\$3,155	\$4,641	\$4,595	\$2,517	\$4,500	\$4,449	-3.2%	\$4,618	\$4,618
Computer Software	\$1,332	\$984	\$1,763	\$871	\$1,765	\$1,057	-40.1%	\$1,774	\$1,774
ESRI Maintenance	\$6,942	\$6,933	\$6,909	\$3,929	\$5,206	\$7,385	6.9%	\$6,909	\$6,909
OpenGov	\$1,313	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0

Mileage Reimbursement	\$412	\$350	\$500	\$254	\$400	\$500	0.0%	\$500	\$500
Miscellaneous Expenses	\$647	\$144	\$250	\$226	\$250	\$250	0.0%	\$500	\$500
Recording Fees	\$0	\$144	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Office Supplies	\$2,069	\$2,706	\$2,267	\$1,689	\$2,485	\$1,756	-22.6%	\$2,300	\$2,300
Promotional Supplies	\$0	\$0	\$1,000	\$0	\$0	\$1,000	0.0%	\$1,000	\$1,000
Postage	\$801	\$1,229	\$1,058	\$847	\$1,270	\$1,463	38.3%	\$1,100	\$1,100
Uniform Allowance	\$800	\$870	\$900	\$761	\$600	\$900	0.0%	\$900	\$900
Training, Development, Mtgs	\$15,000	\$15,000	\$18,000	\$18,000	\$18,000	\$18,000	0.0%	\$18,000	\$18,000
Copier Maintenance	\$1,571	\$1,674	\$1,512	\$1,259	\$1,242	\$1,463	-3.2%	\$1,550	\$1,550
Public Relations	\$2,451	\$1,257	\$1,512	\$93	\$500	\$1,463	-3.2%	\$2,805	\$2,805
Annual Audit	\$1,895	\$2,068	\$2,041	\$1,900	\$1,900	\$2,561	25.5%	\$2,100	\$2,100
Payroll Fees	\$1,291	\$1,161	\$1,209	\$953	\$1,209	\$1,171	-3.2%	\$1,300	\$1,300
Cloud Services	\$2,148	\$3,288	\$2,721	\$1,153	\$1,550	\$1,902	-30.1%	\$2,300	\$2,300
IT Services	\$13,467	\$12,038	\$13,011	\$9,164	\$12,228	\$12,596	-3.2%	\$13,605	\$13,605
Credit Card Fees	\$183	\$240	\$600	\$290	\$430	\$600	0.0%	\$600	\$600
Professional Technical Services	\$5,000	\$5,000	\$5,000	\$1,145	\$2,000	\$5,000	0.0%	\$5,000	\$5,000
Website	\$398	\$3,131	\$2,345	\$1,778	\$2,345	\$2,294	-2.2%	\$2,353	\$2,353
Aerial, LiDar, Oblique (Imaging)	\$0	\$287,604	\$149,740	\$77,540	\$216,440	\$129,960	-13.2%	\$67,000	\$67,000
Other Professional Services / Fees	\$27,272	\$26,596	\$29,808	\$26,459	\$26,859	\$28,741	-3.6%	\$30,000	\$30,000
Liability Insurance	\$7,297	\$7,588	\$8,763	\$6,456	\$7,707	\$7,806	-10.9%	\$9,000	\$9,000
Memberships / Reference Materials	\$5,200	\$3,709	\$2,600	\$1,618	\$2,000	\$2,600	0.0%	\$3,000	\$3,000
Publication	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Voice / Data Transmission	\$5,104	\$4,151	\$4,190	\$3,246	\$4,363	\$3,976	-5.1%	\$4,200	\$4,200
Office Space	\$12,316	\$12,218	\$11,791	\$8,406	\$11,791	\$11,415	-3.2%	\$11,791	\$11,791
Computer Equipment	\$9,239	\$9,855	\$8,878	\$10,757	\$10,757	\$9,327	5.1%	\$8,878	\$8,878
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL PROJECTED EXPENDITURES	\$941,564	\$1,198,534	\$1,110,941	\$744,448	\$1,090,105	\$1,034,147	-6.9%	\$1,000,548	\$1,025,050

General Fund: Infrastructure Engineering Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$317,511	\$308,095	\$417,152	\$222,359	\$311,704	\$422,957	1.4%	\$433,541	\$446,548
FICA Tax Employer	\$24,611	\$23,767	\$32,573	\$17,175	\$23,995	\$33,017	1.4%	\$33,827	\$34,822
Retirement - CERS	\$71,380	\$65,568	\$79,282	\$40,540	\$56,778	\$75,227	-5.1%	\$77,072	\$79,339
Health/Dental/Vision Insurance	\$59,930	\$54,862	\$95,464	\$41,614	\$41,778	\$95,464	0.0%	\$98,389	\$98,389
Health Insurance Incentive	\$8,280	\$7,560	\$8,640	\$6,120	\$8,280	\$8,640	0.0%	\$8,640	\$8,640
Life & Disability Insurance	\$1,712	\$1,773	\$2,200	\$1,399	\$1,865	\$2,200	0.0%	\$2,200	\$2,200
Health & Wellness Program	\$23	\$0	\$750	\$0	\$0	\$750	0.0%	\$750	\$750
Fitness Rewards Program	\$0	\$0	\$291	\$30	\$60	\$305	4.9%	\$301	\$301

Employee Assistance Program	\$326	\$422	\$465	\$371	\$371	\$549	18.0%	\$542	\$542
Employee Recognition	\$487	\$177	\$349	\$155	\$155	\$366	4.9%	\$380	\$380
Unemployment Insurance	\$1,326	\$918	\$0	\$0	\$0	\$0	0.0%	\$1,870	\$1,870
Workers Compensation	\$1,663	\$1,636	\$2,345	\$1,008	\$2,032	\$2,459	4.9%	\$2,152	\$2,152
Interns	\$1,122	\$4,958	\$6,250	-\$1,034	\$5,000	\$6,250	0.0%	\$6,250	\$6,250
Legal Counsel	\$2,103	\$4,016	\$3,535	\$1,678	\$3,158	\$3,707	4.9%	\$3,848	\$3,848
Computer Software	\$0	\$57	\$279	\$171	\$250	\$780	179.7%	\$374	\$374
ESRI Maintenance	\$4,228	\$4,209	\$5,315	\$2,619	\$4,651	\$6,154	15.8%	\$5,400	\$5,400
Permitting & Tracking System	\$8,046	\$11,553	\$15,751	\$8,193	\$8,409	\$15,751	0.0%	\$15,751	\$15,751
OpenGov	\$874	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Mileage Reimbursement	\$5,335	\$436	\$500	\$898	\$900	\$500	0.0%	\$500	\$500
Miscellaneous Expenses	\$1,179	\$510	\$500	\$210	\$480	\$500	0.0%	\$500	\$500
Office Supplies	\$1,090	\$987	\$1,744	\$530	\$1,017	\$1,463	-16.1%	\$1,800	\$100
Postage	\$534	\$743	\$814	\$563	\$701	\$1,220	49.8%	\$850	\$850
Uniform Allowance	\$547	\$900	\$1,125	\$150	\$850	\$1,125	0.0%	\$1,125	\$1,125
Training, Development, Mtgs	\$5,503	\$3,349	\$7,300	\$3,753	\$5,000	\$7,300	0.0%	\$7,300	\$7,300
Copier Maintenance	\$1,047	\$1,116	\$1,163	\$839	\$991	\$1,220	4.9%	\$1,090	\$1,090
Public Relations	\$284	\$888	\$1,163	\$62	\$500	\$1,220	4.9%	\$2,308	\$2,308
Annual Audit	\$1,263	\$1,723	\$1,570	\$1,267	\$1,267	\$2,134	36.0%	\$1,635	\$1,635
Payroll Fees	\$861	\$774	\$930	\$626	\$930	\$976	4.9%	\$1,000	\$1,000
Cloud Services	\$1,432	\$1,792	\$2,093	\$769	\$1,738	\$1,585	-24.3%	\$1,870	\$1,870
IT Services	\$9,123	\$8,025	\$10,009	\$5,992	\$8,001	\$10,497	4.9%	\$10,759	\$10,759
Credit Card Fees	\$1,667	\$3,560	\$2,500	\$1,737	\$2,009	\$2,500	0.0%	\$2,500	\$2,500
Website	\$265	\$298	\$1,227	\$145	\$1,335	\$1,287	4.9%	\$1,227	\$1,227
Other Professional Services / Fees	\$179	\$10,409	\$2,576	\$5,839	\$100	\$2,701	4.9%	\$2,600	\$2,600
Fleet Management	\$9,557	\$13,348	\$16,387	\$7,615	\$14,282	\$16,387	0.0%	\$16,400	\$16,400
Liability Insurance	\$4,865	\$5,058	\$6,202	\$4,304	\$5,138	\$6,505	4.9%	\$6,300	\$6,300
Memberships / Reference Materials	\$1,596	\$1,602	\$2,800	\$1,795	\$2,000	\$2,800	0.0%	\$2,800	\$2,800
Publication	\$269	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Voice / Data Transmission	\$5,216	\$4,521	\$6,453	\$3,587	\$4,788	\$7,198	11.5%	\$6,500	\$6,500
Office Space	\$8,210	\$8,145	\$9,070	\$5,603	\$9,070	\$9,512	4.9%	\$9,512	\$9,070
Computer Equipment	\$1,031	\$1,103	\$6,830	\$6,954	\$7,256	\$7,772	13.8%	\$6,830	\$6,830
Vehicles	\$82,236	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Safety Equipment	\$212	\$0	\$500	\$265	\$0	\$500	0.0%	\$500	\$500
TOTAL PROJECTED EXPENDITURES	\$647,123	\$558,857	\$754,095	\$395,900	\$536,839	\$761,478	1.0%	\$777,194	\$791,321

General Fund: Planning Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$341,385	\$357,916	\$378,563	\$259,718	\$358,827	\$373,344	-1.4%	\$381,155	\$392,591
FICA Tax Employer	\$25,541	\$26,789	\$28,960	\$19,403	\$27,043	\$28,561	-1.4%	\$29,158	\$30,033
Retirement - CERS	\$76,796	\$73,843	\$70,488	\$47,248	\$65,428	\$65,074	-7.7%	\$66,435	\$68,429
Health/Dental/Vision Insurance	\$105,855	\$122,420	\$111,125	\$83,191	\$113,976	\$95,409	-14.1%	\$99,953	\$104,496
Health Insurance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Life & Disability Insurance	\$2,055	\$2,167	\$2,015	\$1,651	\$2,186	\$2,247	11.5%	\$2,247	\$2,247
Health & Wellness Program	\$29	\$0	\$750	\$0	\$0	\$750	0.0%	\$750	\$750
Fitness Rewards Program	\$295	\$340	\$291	\$210	\$300	\$305	4.9%	\$301	\$321
Employee Assistance Program	\$408	\$527	\$465	\$464	\$464	\$549	18.0%	\$542	\$500
Employee Recognition	\$327	\$229	\$349	\$192	\$250	\$366	4.8%	\$390	\$390
Unemployment Insurance	\$1,604	\$1,118	\$0	\$0	\$0	\$0	0.0%	\$1,875	\$1,875
Workers Compensation	\$2,078	\$1,914	\$2,345	\$1,260	\$2,541	\$2,459	4.9%	\$2,400	\$2,400
Interns	\$12,472	\$19,427	\$17,500	\$6,034	\$17,500	\$17,500	0.0%	\$17,500	\$17,500
Legal Counsel	\$7,429	\$10,168	\$8,335	\$5,698	\$8,335	\$8,507	2.1%	\$8,335	\$8,335
Computer Software	\$749	\$669	\$1,679	\$864	\$1,000	\$900	-46.4%	\$900	\$1,712
EnCode Plus	\$11,750	\$11,750	\$12,000	\$11,750	\$11,750	\$12,000	0.0%	\$12,000	\$12,000
ESRI Maintenance	\$5,285	\$5,261	\$5,315	\$3,274	\$4,338	\$6,154	15.8%	\$5,739	\$5,739
Permitting & Tracking System	\$8,857	\$13,141	\$15,751	\$8,941	\$8,941	\$15,751	0.0%	\$15,751	\$15,751
OpenGov	\$1,094	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Mileage Reimbursement	\$1,376	\$1,188	\$800	\$569	\$800	\$800	0.0%	\$800	\$800
Miscellaneous Expenses	\$552	\$924	\$1,500	\$390	\$1,500	\$1,500	0.0%	\$1,500	\$1,500
Recording Fees	\$1,350	\$2,308	\$3,000	\$942	\$1,500	\$3,000	0.0%	\$3,000	\$3,000
Office Supplies	\$1,182	\$1,757	\$1,744	\$1,284	\$1,890	\$1,463	-16.1%	\$1,800	\$1,800
Postage	\$668	\$929	\$815	\$694	\$1,041	\$1,220	49.6%	\$815	\$815
Uniform Allowance	\$569	\$649	\$750	\$624	\$750	\$750	0.0%	\$750	\$750
Training, Development, Mtgs	\$9,717	\$9,139	\$10,500	\$5,716	\$10,500	\$10,500	0.0%	\$10,500	\$10,500
Copier Maintenance	\$1,309	\$1,395	\$1,163	\$1,049	\$1,035	\$1,220	4.9%	\$1,200	\$1,200
Public Relations	\$355	\$1,097	\$1,163	\$78	\$500	\$1,220	4.9%	\$2,093	\$2,093
Annual Audit	\$1,579	\$1,723	\$1,570	\$1,583	\$1,583	\$2,134	35.9%	\$1,600	\$1,600
Payroll Fees	\$1,076	\$968	\$930	\$771	\$930	\$976	4.9%	\$1,000	\$1,000
Cloud Services	\$1,790	\$2,240	\$2,093	\$961	\$1,300	\$1,585	-24.3%	\$1,848	\$1,848
IT Services	\$11,223	\$10,032	\$10,009	\$7,157	\$9,471	\$10,497	4.9%	\$10,465	\$10,465
Credit Card Fees	\$508	\$731	\$850	\$341	\$850	\$850	0.0%	\$850	\$850
Website	\$332	\$541	\$1,227	\$181	\$1,500	\$1,287	4.9%	\$1,353	\$1,353
Other Professional Services / Fees	\$51,525	\$46,207	\$51,165	\$2,177	\$1,500	\$51,190	0.0%	\$51,165	\$51,165
Liability Insurance	\$6,081	\$28,117	\$19,702	\$9,958	\$20,035	\$20,005	1.5%	\$19,702	\$19,702

Memberships / Reference Materials	\$2,191	\$3,474	\$3,500	\$1,224	\$3,500	\$3,800	8.6%	\$3,500	\$3,500
Publication	\$2,337	\$2,278	\$3,500	\$1,787	\$2,600	\$3,500	0.0%	\$4,500	\$4,500
Voice / Data Transmission	\$4,338	\$3,519	\$3,333	\$2,841	\$3,770	\$3,873	16.2%	\$3,500	\$3,500
Office Space	\$10,263	\$10,182	\$9,070	\$7,003	\$9,070	\$9,512	4.9%	\$9,070	\$9,070
Computer Equipment	\$5,045	\$1,341	\$6,830	\$1,798	\$2,500	\$7,772	13.8%	\$6,830	\$6,830
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL PROJECTED EXPENDITURES	\$719,374	\$778,417	\$791,146	\$499,027	\$701,005	\$768,530	-2.9%	\$783,273	\$802,910

General Fund: Zoning & Codes Administration Expenditures

	Final Audited Numbers		FY25-26			Initial Projections			
	FY23-24	FY24-25	Budget	YTD Total	Yr End Proj	FY26-27	inc/dec %	FY27-28	FY28-29
Salaries and Wages	\$417,089	\$445,357	\$603,157	\$393,367	\$548,292	\$590,520	-2.1%	\$604,324	\$622,454
FICA Tax Employer	\$31,539	\$37,395	\$46,142	\$25,932	\$37,764	\$45,789	-0.8%	\$46,845	\$48,232
Retirement - CERS	\$94,221	\$89,539	\$112,308	\$76,381	\$104,673	\$104,327	-7.1%	\$106,733	\$109,893
Health/Dental/Vision Insurance	\$111,827	\$112,863	\$182,643	\$81,428	\$106,787	\$100,912	-44.7%	\$106,100	\$111,287
Health Insurance Incentive	\$3,600	\$360	\$0	\$3,549	\$5,556	\$8,028	100.0%	\$8,028	\$8,028
Life & Disability Insurance	\$2,554	\$2,757	\$2,545	\$2,516	\$3,369	\$3,582	40.7%	\$3,582	\$3,582
Health & Wellness Program	\$66	\$0	\$1,350	\$0	\$0	\$1,350	0.0%	\$1,350	\$1,350
Fitness Rewards Program	\$685	\$770	\$523	\$110	\$120	\$549	4.9%	\$542	\$542
Employee Assistance Program	\$571	\$738	\$837	\$836	\$836	\$988	18.0%	\$976	\$976
Employee Recognition	\$459	\$350	\$628	\$358	\$450	\$659	4.9%	\$628	\$628
Unemployment Insurance	\$2,070	\$1,598	\$0	\$0	\$0	\$0	0.0%	\$2,692	\$2,692
Workers Compensation	\$2,911	\$2,863	\$4,221	\$2,268	\$4,510	\$4,427	4.9%	\$4,300	\$4,300
Interns	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Legal Counsel	\$8,482	\$11,160	\$11,163	\$7,376	\$10,464	\$11,473	2.8%	\$11,200	\$11,200
Kenton Co Jnt Code Enf Board Stipends	\$6,950	\$4,200	\$7,200	\$2,050	\$2,200	\$7,200	0.0%	\$7,200	\$7,200
Computer Software	\$0	\$100	\$502	\$85	\$200	\$1,405	179.7%	\$500	\$500
ESRI Maintenance	\$7,400	\$7,365	\$9,566	\$5,892	\$7,809	\$11,077	15.8%	\$9,600	\$9,600
Permitting & Tracking System	\$13,300	\$21,509	\$28,352	\$17,744	\$18,000	\$28,352	0.0%	\$28,352	\$28,352
OpenGov	\$1,833	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Mileage Reimbursement	\$4,086	\$33	\$500	\$239	\$300	\$500	0.0%	\$500	\$500
Miscellaneous Expenses	\$160	\$153	\$250	\$79	\$100	\$250	0.0%	\$500	\$500
Recording Fees	\$19,624	\$14,113	\$23,000	\$21,509	\$29,469	\$23,000	0.0%	\$23,000	\$23,000
Office Supplies	\$1,555	\$1,694	\$3,140	\$1,148	\$1,473	\$2,634	-16.1%	\$3,190	\$3,190
Postage	\$936	\$1,356	\$1,465	\$1,267	\$1,900	\$2,195	49.8%	\$1,500	\$1,500
Uniform Allowance	\$1,056	\$1,741	\$1,850	\$1,730	\$1,850	\$1,850	0.0%	\$1,850	\$1,850
Training, Development, Mtgs	\$6,062	\$8,644	\$11,500	\$635	\$11,500	\$11,500	0.0%	\$11,500	\$11,500
Copier Maintenance	\$1,834	\$2,088	\$2,093	\$1,888	\$1,861	\$2,195	4.9%	\$2,100	\$2,100
Public Relations	\$497	\$1,751	\$2,093	\$140	\$500	\$2,195	4.9%	\$3,767	\$3,767

Annual Audit	\$2,211	\$2,068	\$2,826	\$2,850	\$2,850	\$3,841	36.0%	\$2,900	\$2,900
Payroll Fees	\$1,509	\$1,442	\$1,674	\$1,410	\$1,674	\$1,756	4.9%	\$1,700	\$1,700
Cloud Services	\$2,508	\$3,451	\$3,767	\$1,729	\$2,323	\$2,854	-24.3%	\$3,100	\$3,100
IT Services	\$15,701	\$15,456	\$18,016	\$13,481	\$17,946	\$18,895	4.9%	\$18,837	\$18,837
Credit Card Fees	\$4,284	\$4,019	\$4,000	\$2,972	\$3,849	\$4,000	0.0%	\$3,000	\$3,000
Website	\$584	\$1,068	\$2,208	\$327	\$1,870	\$2,316	4.9%	\$2,200	\$2,200
Other Professional Services / Fees	\$247	\$528	\$4,636	\$1,075	\$1,000	\$4,862	4.9%	\$4,700	\$4,700
Fleet Management	\$8,017	\$16,021	\$18,515	\$10,678	\$14,659	\$18,515	0.0%	\$19,000	\$19,000
Liability Insurance	\$10,057	\$8,964	\$12,704	\$10,247	\$13,252	\$13,248	4.3%	\$13,000	\$13,000
Memberships / Reference Materials	\$732	\$1,230	\$1,200	\$1,767	\$1,200	\$1,200	0.0%	\$1,200	\$1,200
Publication	\$22	\$760	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Voice / Data Transmission	\$5,874	\$5,242	\$5,616	\$4,809	\$6,364	\$6,683	19.0%	\$5,836	\$5,836
Office Space	\$14,368	\$14,564	\$16,326	\$12,606	\$16,326	\$17,122	4.9%	\$16,326	\$16,326
Computer Equipment	\$11,843	\$7,998	\$12,293	\$670	\$10,278	\$13,990	13.8%	\$12,293	\$12,293
Vehicles	\$78,776	\$0	\$0	\$0	\$0	\$0	100.0%	\$0	\$0
Equipment / Furniture	\$0	\$0	\$0	\$0	\$0	\$2,500	0.0%	\$0	\$0
TOTAL PROJECTED EXPENDITURES	\$898,101	\$853,306	\$1,160,810	\$713,150	\$993,574	\$1,078,738	-7.1%	\$1,094,950	\$1,122,814