FY 2027 Proposed Budget: Governmental Funds

Town Council Work Session

March 3, 2026

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Director of Finance

TOWN OF Herndon

LIVE DIFFERENTLY.

Agenda

- General Fund
  - FY 2027 Impacts & Challenges
  - General Fund Summary and Priorities
  - FY 2027 Revenue Projections
  - FY 2027 Proposed Expenditures
  - Unfunded Requests Impacting Strategic Goals
- American Rescue Plan Act (ARPA) Fund
- Stormwater Management Fund
- Capital Projects Fund

FY 2027 Proposed Budget: **Impacts & Challenges**

- Inflationary pressures continue
- Imposed Costs – healthcare costs up 15%
- Maintaining expected standards and programs
- Post-ARPA budgeting environment
- Completing prior committed spend
- Aging infrastructure/facilities drive capital priorities
- Limited revenue growth

FY 2027 Proposed Budget: **General Fund Summary**

In Thousands				
General Fund	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Adopted**	**FY 2027 Proposed**
Revenues & Resources				
General Property Taxes	$ 13,931	$ 14,053	$ 15,294	$ 15,826
Other Local Taxes	18,692	17,767	19,867	18,881
Program Revenues	3,723	4,400	3,933	4,757
Use of Money/Property	2,332	2,079	2,048	1,373
Intergovernmental	5,105	5,126	5,445	5,355
Use of Fund Bal & Other	418	774	3,851	2,413
Total	**44,201**	**44,199**	**50,438**	**48,605**
Expenditures				
Operating Expenditures	39,939	42,648	46,216	47,001
Capital Outlay	951	2,234	2,898	734
Other Uses	250	0	1,324	870
Total	**41,140**	**44,882**	**50,438**	**48,605**
Net Change in Fund Balance	**$ 3,061**	**$ (683)**	**$ -**	**$ -**

FY 2027 Proposed Budget: **Highlights and Priorities**

- IT Transformation and continued investment in CityWorks; ½ year funding for two new positions
- Expanded digital media support (funded by PEG fees)(1 FTE)
- Expanded economic development (1 FTE plus consulting $175K)
- Solid Waste Fee program revised to achieve better cost recovery of landfill charges; creates separate rate for Multi-family ($220K additional revenue)
- Community Donations Program ($200K)
- Impacts of prior year tax increases ($579K for R/E; $0.9M for Meals Tax)
- Fall and Spring cleanup events eliminated (saves $120K); still have bulk option for residents to request and pay
- Community picnics and brand promotion ($12K)

FY 2027 Proposed Budget: **Highlights and Priorities**

- Small Business Support: continued collaboration with George Mason University on the Mason Enterprise Center ($78K)
- Parks & Rec revenues 13.5% increase over FY 2025 Actuals
- Axon Contract for HPD audio/video funded by ARPA, now in HPD O&M ($340K)
- Bike Trail Cameras ($15K)
- HPD WIFI connectivity provides broader portable radio coverage ($40K)
- Urban Forestry: Tree removal and Maint. ($100K); tree planting ($100K- grant funded)
- Continued investment in translation and interpreter services ($20K)
- BPOL budget set at FY25 Actual (down from FY26B by $1M)

FY 2027 Proposed Budget: **Highlights and Priorities**

- Efficient, safe cash handling with scheduled deposit pickups ($22K)
- Year 2 of Roadway Safety Action Plan Development ($200K, partially grant-funded)
- Comprehensive Plan Development continues ($100K add'l, $1M previously appropriated; partially grant funded); includes small area plan development and economic strategy/market study
- Expected Bond Issuance to fund Phase 1 of Energy project and racquetball facility rebuild ($6.6M, incremental debt service $325K)
- Funding for year 2 of the new Parks & Rec Special Event "Polar Heat on Lynn St" ($78K); sponsorship revenue for events budgeted
- Park water fountain replacement ($24K - partially donation-funded)
- Recent rate cuts drive lower expected interest income ($600K)

FY 2027 Proposed Budget: **General Fund Revenue Projections**

FY 2027 Proposed Revenue - By Category					
In Thousands					
General Fund	**FY 2025 Actuals**	**FY 2026 Adopted**	**FY 2027 Proposed**	**+/- vs FY26**	**% Change**
Revenues & Resources					
General Property Taxes	$ 14,053	$ 15,294	$ 15,826	$ 532	3.5%
Other Local Taxes	17,767	19,867	18,881	(986)	-5.0%
Permits & Fees	1,144	758	787	29	3.8%
Fines & Forfeitures	479	406	481	75	18.5%
Use of Money/Property	2,079	2,048	1,373	(675)	-33.0%
Charges for Services	2,700	2,691	3,321	630	23.4%
Miscellaneous Revenue	78	78	167	89	114.1%
Intergovernmental	5,126	5,445	5,355	(90)	-1.7%
Subtotal	**43,426**	**46,587**	**46,191**	**(396)**	-0.9%
Use of Fund Balance	0	3,625	2,229	(1,396)	-38.5%
Other	774	225	185	(40)	-17.8%
Subtotal	**774**	**3,850**	**2,414**	**(1,436)**	-37.3%
Total Revenues	$ 44,200	$ 50,437	$ 48,605	$ (1,832)	-3.6%

- Operating Revenues down from FY 2026 Budget driven by lower BPOL and the impact of lower interest rates
- Intergovernmental Revenue driven by VDOT Maintenance, State Communications Tax, Police/Fire-related, and Safety Plan grant
- Budgeting of Other Financing Sources reflects unpredictable nature of insurance recoveries, sales of assets and subscription-based IT
- Charges for Services include higher Parks & Rec. revenues and increased Solid Waste Fees

Revenue Projections: **Real Property Taxes**

Category	Tax year 2026
Residential Values	Increase 5.43%
Commercial Values	Decrease 1.00%
Residential/Commercial Split	Unchanged 64% / 36%
Equalization Rate	$0.2672 (current rate $0.2700)
Average Residential Value	$589K
Average Residential Annual Bill	$1,591

Real Estate Tax	$0.270	$0.275	$0.280
FY 2027	$15.649M	$15.939M +$290K	$16.228M +579K

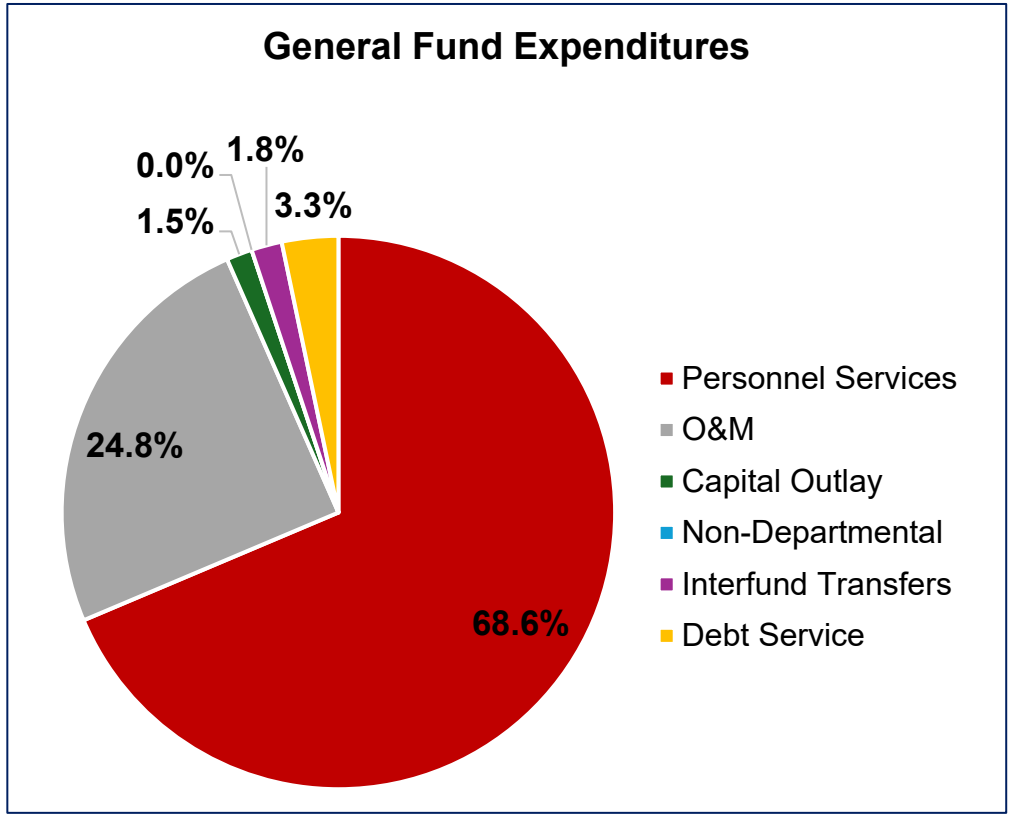
Revenue Projections: **Other Local Taxes**

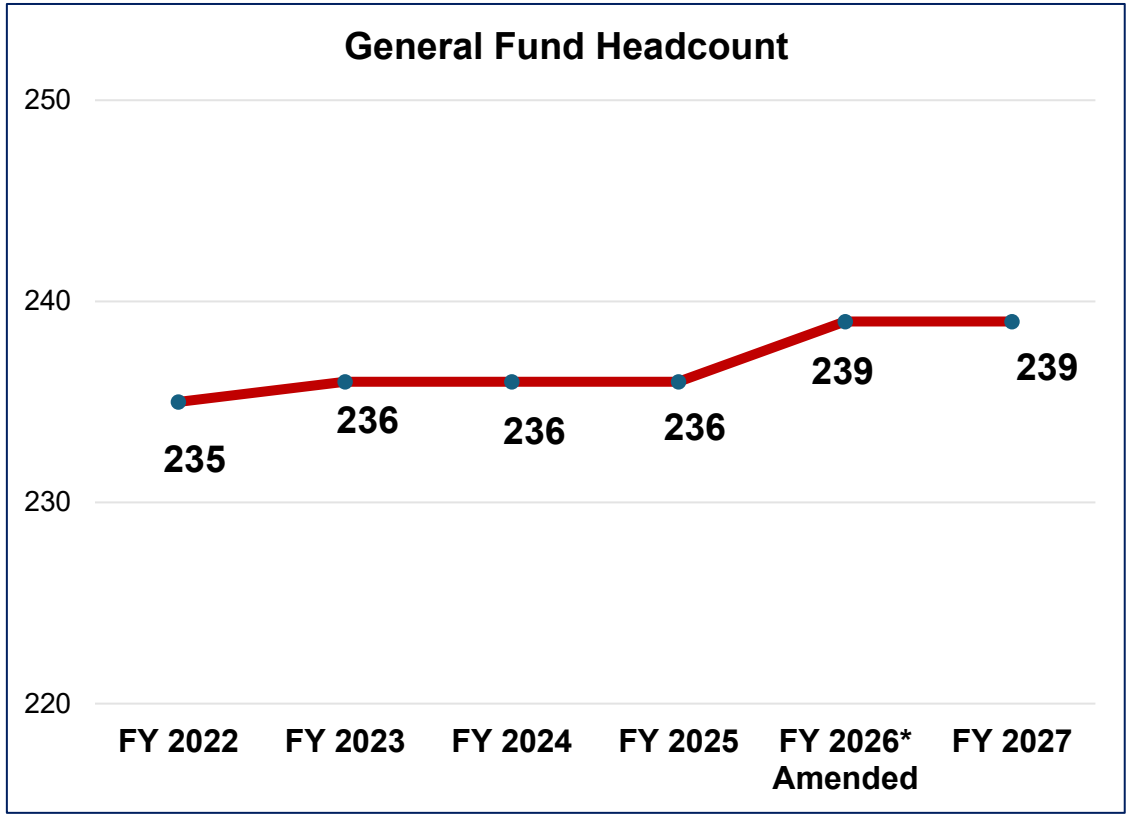
In Thousands					
General Fund	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2027 Proposed**	**FY 2027 Proposed Rates**
Business Licenses - BPOL	$ 7,195	$ 5,937	$ 7,000	$ 6,000	No Change
Meals Tax	4,419	4,516	5,488	5,491	No Change
Local Sales Tax	2,667	2,806	2,720	2,970	Revenue Sharing based on school population
Transient Occupancy Tax	2,059	2,106	2,243	2,010	6% (at the limit)
Consumer Utility Tax	806	814	810	825	No Change
Bank Stock Tax	599	700	600	770	$0.80 per $100 net capital
Vehicle License Fee	490	458	560	460	$25 / $35 (proposing increase effective FY 2028)
Cigarette Tax	155	147	141	132	$0.75 per pack
Cable TV PEG Fees	122	104	120	70	8.00%
Rights of Way Use Fee	93	90	95	90	No Change
Utility Consumption Tax	87	89	90	63	No Change
Total Other Local Taxes	**$ 18,692**	**$ 17,767**	**$ 19,867**	**$ 18,881**	**5% lower than FY 2026 Budget**

Revenue Projections: **Proposed Tax and Fee Increases**

- **Impact of FY 2026 Tax Increases**
  - No increases in Meals or Real Estate rates assumed for FY 2027
  - Meals Tax
    - Gross Receipts assumed growth: ~2%
    - FY 2027 anticipated gross receipts at the higher tax rate produces additional tax revenue of $0.9M
  - Real Estate Tax
    - FY 2027 budget benefits by $580K from the increased rate enacted in FY 2026.
- **Proposed FY 2027 Solid Waste Fee Increase**
  - Update Residental rate from $21/Qtr to $27/Qtr to adequately recover increasing landfill charges
  - Establish a Multi-family Solid Waste Fee at $46/Qtr to ensure adequate recovery of contracted collection costs
    - Multi-family collection is twice per week performed by contractors

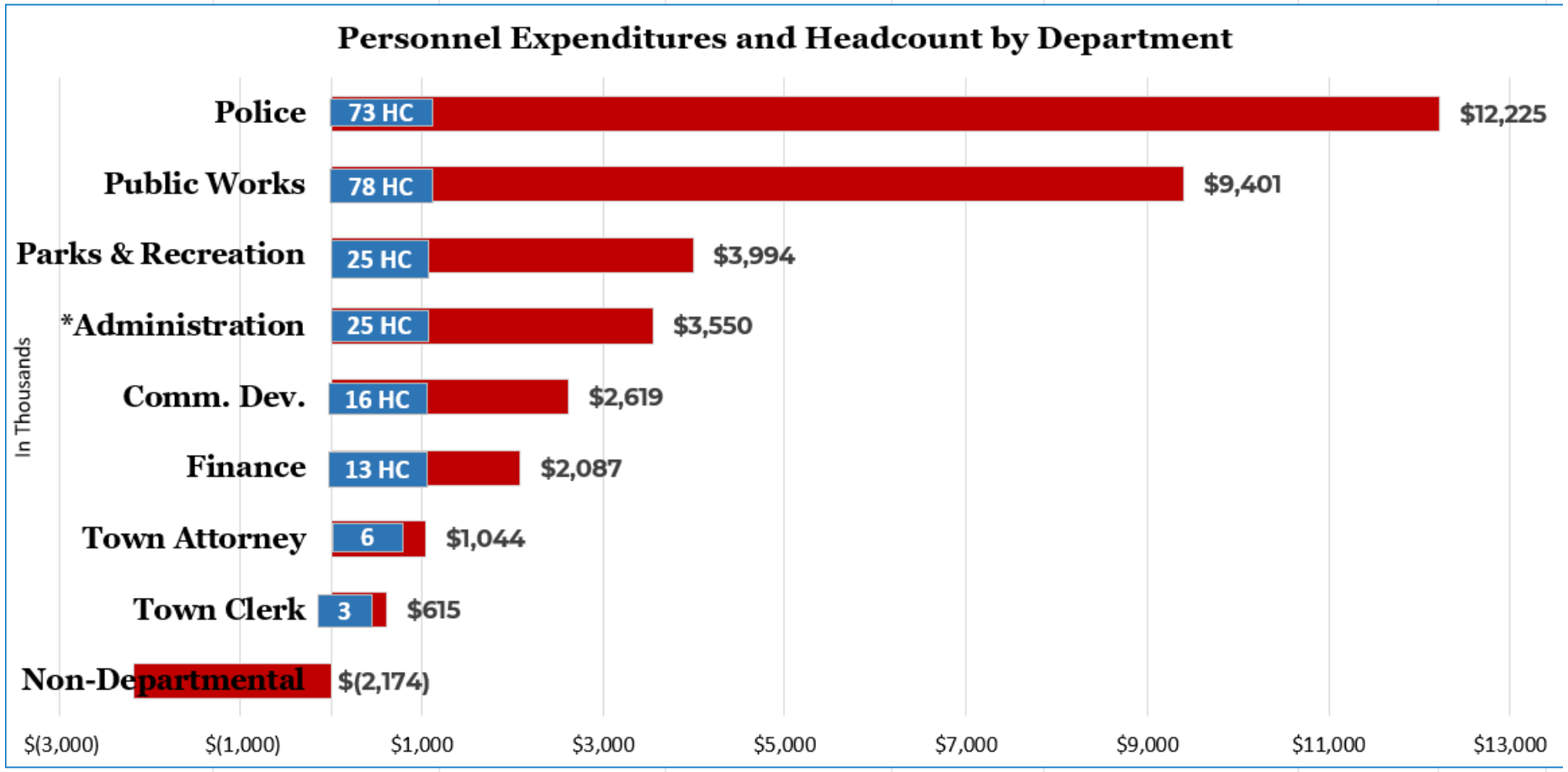
FY 2027 Proposed: **General Fund Expenditures and Headcount**





* FY 2026 includes an amendment to add 2 FTE's in Communications and Economic Engagement. FY 2027 has no additional headcount increases.

FY 2027 Proposed Expenditures: **General Fund Personnel**



*Administration includes 4 divisions: Town Management, Human Resources, Communications & Economic Engagement, Information Technology
Total GF Personnel Cost is $33M for 239 headcount.

FY 2027 Proposed Expenditures: **General Fund Personnel**

Employee Compensation	Assumption	$Impact
Total Compensation	239 HC	$33.4M
▪ Market Rate Adjustments	1.0%	$236K
▪ Pay for Performance	Avg 2.25%	$336K
▪ Healthcare Costs $3.0M	YOY increase 15.0%	Inc of $120K
▪ Virginia Retirement System	8.45%	$2.5M
▪ Police Supplemental Retirement Plan	4.0%	$250K
▪ Training & Education	-	$294K

FY 2027 Proposed Expenditures: **Operations & Maintenance**

FY 2027 Proposed - Operations and Maintenance - By Department						
In Thousands						
Departments	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2027 Proposed**	**$ Change**	**% Change**
Legislative/Town Clerk	124	86	100	90	(10)	-9.9%
Administration	1,153	1,729	2,043	2,212	169	8.3%
Parks & Recreation	912	1,111	1,419	1,512	93	6.5%
Finance	131	101	119	148	29	24.7%
Community Development	342	473	530	534	4	0.8%
Police (and Grants)	982	935	1,206	1,344	138	11.4%
Public Works	4,642	4,945	5,019	5,167	148	2.9%
Town Attorney	455	306	353	318	(35)	-9.9%
Commercial Leases	83	93	86	0	(86)	-100.0%
Non-Departmental	562	774	742	717	(25)	-3.4%
O & M Total	**9,387**	**10,553**	**11,616**	**12,042**	**426**	**3.7%**

FY 2027 Proposed Expenditures: **Capital Outlay**

FY 2027 Proposed Capital Outlay			
In Thousands			
General Fund		**FY 2027 Proposed**	**Funding**
HPD	Vehicles & vehicle equipment	$ 257	Unassigned Fund Balance
Legal	Capitalized Legal Fees	200	Downtown Parking assigned fund balance
IT	Nexus Switches Replacement	125	Unassigned Fund Balance
DPW	Replacement Components for traffic signals	90	Operating revenues
DPW	Vehicles & equipment	55	Unassigned Fund Balance
P&R	Recreation equipment	7	Operating revenues
Total		**$ 734**	

The FY2027 proposed budget also includes transfer-out expenditures to the Capital Projects Fund totaling $870K for CIP projects.

FY 2027 Proposed Expenditures: **Debt Service**

- General Fund Budget assumes a 20-year general obligation bond issuance of $6.6M

- Bond proceeds are anticipated to fund:
  - $5M for Phase1of the ESPC Project, including major facility HVAC replacement, associated roof replacement and other ancillary costs
  - $1.6M for Community Center Racquetball Court rebuild

- Incremental debt service estimated at $325K; a budget amendment is anticipated as interest rates, fees and timing are finalized

FY 2027 Proposed Expenditures: **Use of Fund Balance**

In Thousands		
Dept		**FY 2027**
	One-time Expenditures	
Com & Econ Dev	Professional Fees - Economic Development	$ 175
Com & Econ Dev	Resident/Business Survey	23
HPD	Bike Trail Cameras	15
HPD	Promotional Assessment (occurs every three years)	20
HPD	Wi-Fi connectivity and other special equipment	65
P&R	Park water fountains	24
P&R	Office Furniture, Aquatics SW and fixtures	60
CD	Comprehensive Plan - add'l professional fees	100
Non-Dept	Donations	200
		682

In Thousands		
Dept		**FY 2027**
	Assigned Fund Balances	
Non-Dept	Downtown Development - Legal Fees	200
HPD	eSummons spending	40
All	Transfer to Capital Projects Fund	870
		1,110

In Thousands		
Dept		**FY 2027**
	One-time Capital Outlay	
HPD	Vehicles & vehicle equipment	257
IT	Nexus switches replacement	125
DPW	Vehicles & equipment	55
		437

	Total	**$ 2,229**

FY 2027 Proposed Expenditures: **Summary**

FY 2027 Proposed Expenditures - By Category						
In Thousands						
General Fund	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Adopted**	**FY 2027 Proposed**	**+/- vs FY26**	**% Change**
Personnel Services	29,020	30,741	33,285	33,359	74	0.2%
Operations and Maint	9,386	10,553	11,616	12,042	426	3.7%
Debt Service	1,515	1,354	1,315	1,600	285	21.7%
Subtotal	**39,921**	**42,648**	**46,216**	**47,001**	**785**	**1.7%**
Interfund Transfers	250	0	1,324	870	(454)	-34.3%
Capital Outlay	951	2,234	2,898	734	(2,164)	-74.7%
Expenditures Total	**41,122**	**44,882**	**50,438**	**48,605**	**(1,833)**	**-3.6%**

FY 2027 Proposed Budget: **Unfunded Requests Impacting Strategic Goals**

Dept	Description	Impact	Amount
Comm & EDev	HW/SW tools: deferred implementation of several SW tools to FY28	• Delay in leveraging expertise available	$30K
IT	Professional Services & HW/SW Maint.: deferred identified tools and development	• Possible reduced efficiency and delays to modernization	$79K
P&R	Special Events: cost reduction	• Limits expansion on town events	$25K
CD	Professional Services: deferred Streetscape manual update, planning consulting	• Potential delays in plan reviews and fiscal analysis	$316K
CD	Tree Maintenance & Removal: reduced removal budget and new planting limited to grant funding	• Reduces overall investment in urban forestry program	$340K
HPD	Vehicles & special equipment: approved two vehicles of the six requested	• Delays in replacement increase risk of fleet offline for repairs	$304K
DPW	Vehicles: approved only one vehicle replacement for FY27	• Increases average age of fleet vehicles and potentially higher repair costs	$1.0M

FY 2027 Proposed Budget: **Unfunded Requests Impacting Strategic Goals**

Dept	Description	Impact	Amount
DPW	Professional Services: reduced third-party design and assessment work for existing or contemplated projects	• Causes delays in work related to CIP and maintenance projects	$255K
DPW	Building Maintenance & Repair: delayed work on certain security and safety projects	• Budget amendments will be required to cover unexpected maintenance	$320K
DPW	Contract Services – Grounds: reduced landscaping, sod and grass repair services	• Delays in attending to repairs and replacements; beautification impacts	$50K
DPW	Paving & Concrete: set FY 2027 amounts equal to FY 2026 budgeted levels	• Increase in cost replacement may occur due to delayed maintenance	$900K
Personnel	Department Requests for additional staff Comms/ED 2 PTF HPD 4 PO1 DPW 1 FTE Right of Way Admin 1 FTE Twn Mgr's office P&R 1 FTE – Park Mgt	• Reduced ability to provide higher level and enhanced services	$756K

…… General Fund – Questions ??

FY 2027 Proposed Budget: **American Rescue Plan Act (ARPA) Fund**

- Spending on approved projects funded by the federal grant completed by the December 31, 2026 deadline
- We expect to close the ARPA fund in FY 2027 and transfer any fund balance resulting from final interest income earned on cash balances to the Capital Projects Fund

FY 2027 Proposed Budget: **Stormwater Management Fund**

- Two primary types of revenues in this Fund: Shared Stormwater Tax revenue and Grant revenue
- Capital Outlay includes facility repair project, vehicles, and the stream restoration projects (grant funded)
- Beginning Fund balance of $1.8M July 1, 2025; no transfer from the General Fund transfers expected for 2027
- Operating costs include 4 FTEs

FY 2027 Stormwater Management Fund					
In Thousands					
	FY 2025 Actuals	**FY 2026 Adopted**	**FY 2027 Proposed**	**+/- vs FY26**	**% Change**
Revenues					
Tax revenues	$ 433	$ 435	$ 460	$ 25	5.7%
Intergovernmental	136	2,516	1,336	(1,180)	-46.9%
Interest & Other	154	111	25	(86)	-77.5%
Use of Fund Balance	0	1,200	1,198	(2)	
Total Revenues	**723**	**4,262**	**3,019**	**(1,243)**	**-29.2%**
Expenditures					
Personnel & Operating Costs	326	546	694	148	27.1%
Capital Outlay	392	3,716	2,325	(1,391)	-37.4%
Total Expenditures	**$ 718**	**$ 4,262**	**$ 3,019**	**$ (1,243)**	-29.2%
Change in Fund Balance	**$ 5**	**$ -**	**$ -**	**$ -**	

FY 2027 Proposed Budget: **Capital Projects Fund**

- FY 2027 Capital Projects have been budgeted in the Capital Projects Fund ($11.6M)
- The presentation to Town Council on the full Capital Improvement Program (CIP) will provide details on the budgeted projects
  - Transportation projects ($3.3M – grant funded)
  - Monroe Street sidewalk extension ($68K)
  - 1481 Sterling Rd. ($75K)
  - HCC life cycle projects ($50K)
  - Wayfinding and ID signage ($100K)
  - Ferndale Ave. improvements ($270K)
  - Sunset Park intersection ($832K – partially grant funded)
  - Bready Park tennis bubble project ($270K)
  - ESPC ($5.0M, bond funded)
  - HCC racquetball courts rebuild ($1.6M, bond funded)

FY 2027 Budget Process: **Upcoming Key Dates**

Activity	Date
Draft Operating Budgets completed by Departments	complete
Preliminary Real Estate Assessment from the County	received
TC Work Session – Davenport presentation on Water-Sewer	complete
Proposed FY27 Budget delivered to Council and available to residents	Mar 3
TC Work Sessions: Fund Presentations and discussions	March
Full Proposed Budget Book – review for adoption	Apr 1
Begin Public Hearings	Apr 14
Budget Adoption	Apr 28

Appendix

FY 2027 Proposed Budget: **Detail General Fund Expenditures**

FY 2027 General Fund	Town Clerk	ADMIN	Parks & Rec.	Finance	CD	Police	Public Works	Town Attorney	Grants	Non-Dep'l
41 - Personnel Services	**614,600**	**3,549,560**	**3,993,529**	**2,087,378**	**2,618,653**	**12,224,797**	**9,401,132**	**1,043,602**	**0**	**-2,173,839**
44 - Operations and Maint	**89,654**	**2,212,265**	**1,512,416**	**147,813**	**533,468**	**1,279,400**	**5,167,042**	**318,197**	**65,000**	**716,847**
420010 - Public Information	0	39,600	0	0	0	0	0	0	0	0
420020 - Office Supplies	2,423	10,860	8,800	7,835	4,000	9,000	12,500	3,300	0	0
420030 - Telephone & Communication	0	144,494	6,300	1,080	8,320	122,200	61,900	0	0	0
420040 - Postage	183	7,170	230	7,400	3,400	2,500	1,600	250	0	0
420050 - Office Equip Maint & Repair	0	4,000	400	0	500	0	1,100	378	0	0
420060 - Advertising	10,000	29,000	80,200	0	0	0	0	0	0	0
420080 - Printing & Duplication	6,972	22,460	1,000	5,900	5,375	6,000	9,100	620	0	0
420090 - Travel & Training	16,948	30,227	15,066	25,000	14,128	70,000	40,569	6,956	0	0
420110 - Professional Dues/Publications	35,499	12,720	5,300	7,065	15,755	13,500	19,878	12,089	0	0
420130 - Annual Audit	0	0	0	0	0	0	0	0	0	75,625
420140 - Employee Education	0	75,300	0	0	0	0	0	0	0	0
420150 - Professional Services	0	594,700	0	52,900	120,000	55,000	320,000	266,040	0	0
420152 - Pro Services Cmpshve Plan	0	0	0	0	100,000	0	0	0	0	0
420160 - Employee Testing/Recruiting	0	17,275	0	0	0	40,200	0	0	0	0
420180 - Employee Programs	0	35,000	0	0	0	0	0	0	0	0
420190 - PC Software	0	47,550	0	0	0	0	8,238	2,284	0	0
420200 - Leases Initial Cap &NonGASB 87	0	4,000	0	0	0	0	0	0	0	0
420230 - Drafting Supplies	0	0	0	0	13,240	0	0	0	0	0
420240 - Gas & Oil	0	0	0	0	0	17,000	283,947	0	0	0
420250 - ID Supplies	0	0	0	0	0	9,000	0	0	0	0
420260 - Ammunition	0	0	0	0	0	51,000	0	0	0	0
420270 - Uniforms	0	0	4,735	0	2,550	90,000	51,392	0	0	0
420280 - Automobile Maint & Repair	0	0	0	100	0	17,500	203,195	0	0	0
420290 - Recycling Tipping Fee	0	0	0	0	0	0	78,000	0	0	0
420291 - Compost-Yard Waste	0	0	0	0	0	0	25,321	0	0	0
420300 - Small Tools & Equipment	0	0	0	0	0	8,000	41,800	0	0	0
420310 - Electricity	0	0	195,200	0	0	0	451,229	0	0	0
420320 - Equipment Maint & Repair	0	0	63,570	0	0	21,800	1,000	0	0	0
420340 - Chemicals	0	0	22,592	0	0	0	46,216	0	0	0

FY 2027 Proposed Budget: **Detail General Fund Expenditures**

FY 2027 General Fund	Town Clerk	ADMIN	Parks & Rec.	Finance	CD	Police	Public Works	Town Attorney	Grants	Non-Dep'l
420350 - Street Materials	0	0	0	0	0	0	75,000	0	0	0
420360 - Concession Supplies	0	0	5,000	0	0	0	0	0	0	0
420370 - Street Light Op/Maintenance	0	0	0	0	0	0	49,409	0	0	0
420380 - Landfill Charges	0	0	0	0	0	0	503,000	0	0	0
420390 - Cleaning Supplies	0	0	3,000	0	0	0	1,500	0	0	0
420400 - Natural Gas	0	0	41,000	0	0	0	15,606	0	0	0
420410 - Materials & Supplies	0	0	31,048	0	0	5,500	62,000	0	0	0
420420 - Water Service	0	0	15,000	0	0	0	17,033	0	0	0
420430 - Sewer Service	0	0	3,000	0	0	0	10,069	0	0	0
420450 - Leased Space	0	0	0	0	0	0	0	0	0	33,000
420460 - Traffic Control Maint & Repair	0	0	0	0	0	0	25,000	0	0	0
420470 - Material/Supplies-Tennis	0	0	12,000	0	0	0	0	0	0	0
420500 - Bank Service Charges	0	0	64,060	28,360	0	0	0	0	0	0
420510 - Unemployment Compensation	0	5,000	0	0	0	0	0	0	0	0
420530 - Fire/Elevator Inspection	0	0	0	0	0	0	4,100	0	0	0
420540 - K-9 Patrol	0	0	0	0	0	10,000	0	0	0	0
420550 - Special Police Operations	0	0	0	0	0	12,500	0	0	0	0
420555 - eSummons Expenditures	0	0	0	0	0	40,000	0	0	0	0
420560 - Volunteer Activities	0	0	0	0	600	0	0	0	0	0
420570 - Grants	0	0	0	0	0	10,000	0	0	0	0
420570 - Grants - Fire	0	0	0	0	0	0	137,992	0	0	0
420570 - Grants-Community Development	0	0	0	0	35,000	0	0	0	0	0
420570 - Grants-Litter Control	0	0	0	0	0	0	9,846	0	0	0
420571 - Community Donations	0	0	0	0	0	0	0	0	0	200,000
420580 - Safety Program	0	0	0	0	0	0	43,500	0	0	0
420600 - Landscaping	0	0	0	0	0	0	20,998	0	0	0
420610 - Contract Services	0	289,741	510,420	0	0	357,200	854,120	0	0	0
420640 - Signage	0	0	0	0	0	0	5,000	0	0	0
420690 - Aquatics Programs	0	0	47,029	0	0	0	0	0	0	0
420700 - Recreation Programs	0	0	41,200	0	0	0	0	0	0	0
420710 - Repaving Program	0	0	0	0	0	0	500,000	0	0	0

FY 2027 Proposed Budget: **Detail General Fund Expenditures**

FY 2027 General Fund	Town Clerk	ADMIN	Parks & Rec.	Finance	CD	Police	Public Works	Town Attorney	Grants	Non-Dep'l
420720 - Concrete Replacement & Repair	0	0	0	0	0	0	350,000	0	0	0
420740 - Equipment Rental	0	0	0	0	0	0	3,912	0	0	0
420750 - Indigent Defense Fees	0	0	0	0	0	0	0	24,780	0	0
420760 - Insurance	0	0	0	0	0	0	0	0	0	208,222
420780 - General Services	0	0	0	2,292	0	0	0	0	0	0
420790 - Computer Hard/Soft Maintenance	0	762,318	0	0	0	298,000	42,000	0	0	0
420820 - Building Maint & Repair	0	0	0	0	0	0	637,572	0	0	0
420830 - Instructional Programs	0	0	106,000	0	0	0	0	0	0	0
420840 - Sports Programs	0	0	12,500	0	0	0	0	0	0	0
420850 - Community Arts/Special Events	0	0	135,000	0	0	0	0	0	0	0
420860 - Teen Programs	0	0	12,500	0	0	0	0	0	0	0
420890 - Medical/Safety Devices	0	0	0	0	0	3,500	0	0	0	0
421010 - Holiday Decorations	0	0	30,000	0	0	0	0	0	0	0
421020 - Tree Maintenance & Removal	0	0	0	0	100,000	0	0	0	0	0
421024 - Tree Planting	0	0	0	0	100,000	0	0	0	0	0
421040 - Flowers & Memorials	600	200	0	200	0	0	0	0	0	0
421050 - Public Relations	17,029	0	0	0	2,500	0	0	0	0	0
421060 - Mowing	0	0	0	0	0	0	110,000	0	0	0
421070 - Swim Team	0	0	17,700	0	0	0	0	0	0	0
421080 - Special Events	0	8,600	0	0	0	8,000	22,400	0	0	0
421100 - Inclusion Services (ADA)	0	0	500	0	0	0	0	0	0	0
421130 - Minor Office Furniture/Equipme	0	72,050	18,066	2,500	8,100	2,000	10,000	1,500	0	0
421160 - Amortize Commissions	0	0	0	7,181	0	0	0	0	0	0
421170 - Fitness Room Program	0	0	4,000	0	0	0	0	0	0	0
421990 - Contingency Reserve	0	0	0	0	0	0	0	0	0	200,000
450080 - Grants/Speed Enforcement	0	0	0	0	0	0	0	0	5,000	0
450320 - State Asset Forfeiture Use	0	0	0	0	0	0	0	0	60,000	0
48 - Capital Outlay	**0**	**125,000**	**7,434**	**0**	**0**	**256,500**	**145,000**	**0**	**0**	**200,000**
Total	**704,254**	**5,886,824**	**5,513,379**	**2,235,191**	**3,152,121**	**13,760,697**	**14,713,174**	**1,361,799**	**65,000**	**-1,256,992**