



FY 2027 Adopted Budget

Date: May 21, 2026

Fund 10:

General Fund

CITY OF BUENA VISTA

General Fund (Fund 10)

General Property Taxes (Dept 0011)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0011.31010	Current Real Estate	\$4,250,999	\$4,028,666	\$4,583,923	\$2,319,972	\$4,640,660	\$4,640,660	\$4,640,660	\$56,737	1.2%
10.0011.31020	Delinquent Real Estate	\$133,434	\$172,599	\$142,500	\$63,620	\$131,300	\$173,801	\$173,801	\$31,301	22.0%
10.0011.31030	Land Redemptions	\$24,670	\$28,226	\$40,300	\$13,942	\$26,000	\$26,000	\$26,000	-\$14,300	-35.5%
10.0011.31040	Real & Personal Pub Service	\$242,670	\$263,190	\$270,600	\$167,013	\$284,245	\$284,245	\$284,245	\$13,645	5.0%
10.0011.31050	Current Personal Property	\$1,328,044	\$1,467,291	\$1,323,300	\$623,385	\$1,400,000	\$1,400,000	\$1,400,000	\$76,700	5.8%
10.0011.31060	Delinquent Personal Property	\$431,503	\$446,029	\$372,690	\$54,791	\$400,000	\$855,000	\$855,000	\$482,310	129.4%
10.0011.31080	Machinery & Tools	\$357,923	\$423,425	\$363,600	\$0	\$390,600	\$398,500	\$398,500	\$34,900	9.6%
10.0011.31090	Penalties (All Property Taxes)	\$77,808	\$75,459	\$70,000	\$17,980	\$70,000	\$80,500	\$80,500	\$10,500	15.0%
10.0011.31100	Interest (All Property Taxes)	\$40,786	\$51,853	\$40,000	\$20,252	\$40,500	\$46,575	\$46,575	\$6,575	16.4%
10.0011.31600	E-911 Rental Revenue	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Department Total	\$6,887,999	\$6,956,737	\$7,206,913	\$3,280,955	\$7,383,305	\$7,905,281	\$7,905,281	\$698,368	9.7%

Other Local Taxes (Dept 0012)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0012.31000	Communication Tax	\$205,524	\$204,525	\$195,525	\$68,026	\$204,000	\$204,000	\$204,000	\$8,475	4.3%
10.0012.31110	Local Sales Use Tax	\$663,494	\$637,687	\$660,000	\$236,101	\$695,000	\$695,000	\$695,000	\$35,000	5.3%
10.0012.31120	Water Utility Tax	\$25,466	\$98,457	\$105,745	\$48,970	\$99,000	\$99,000	\$99,000	-\$6,745	-6.4%
10.0012.31130	Utility Taxes- Other	\$287,126	\$244,194	\$280,100	\$98,873	\$250,000	\$260,000	\$260,000	-\$20,100	-7.2%
10.0012.31140	Food Tax	\$428,432	\$461,048	\$434,125	\$193,899	\$434,125	\$442,145	\$442,145	\$8,020	1.8%
10.0012.31160	Sprint Right of Way	\$12,570	\$16,888	\$15,000	\$6,499	\$15,000	\$15,000	\$15,000	\$0	0.0%
10.0012.31170	Lodging Tax	\$48,071	\$54,623	\$46,700	\$28,916	\$56,000	\$56,000	\$56,000	\$9,300	19.9%
10.0012.31180	Courthouse Maintenance Fee	\$2,002	\$2,380	\$2,100	\$1,406	\$2,800	\$2,800	\$2,800	\$700	33.3%
10.0012.31190	Business & Prof Licenses	\$212,279	\$226,015	\$220,000	\$8,342	\$220,000	\$226,600	\$226,600	\$6,600	3.0%
10.0012.31210	Motor Vehicle Licenses	\$141,474	\$132,145	\$141,500	\$3,761	\$141,500	\$141,500	\$141,500	\$0	0.0%
10.0012.31215	Cigarette Tax	\$0	\$0	\$50,000	\$11,250	\$100,000	\$100,000	\$100,000	\$50,000	100.0%
10.0012.31220	Bank Stock Tax	\$36,785	\$38,040	\$39,740	\$0	\$40,500	\$40,500	\$40,500	\$760	1.9%
10.0012.31230	Recordation Wills	\$54,701	\$48,248	\$50,000	\$26,182	\$52,500	\$52,500	\$52,500	\$2,500	5.0%
10.0012.31240	Jail Admission Fees	\$832	\$508	\$800	\$223	\$500	\$500	\$500	-\$300	-37.5%
10.0012.31260	Dog Tags	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0012.31280	Zoning & Advertising Fees	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0012.31330	Sign Permits	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0012.31250	Courtroom Security Fees	\$0	\$16,323	\$20,000	\$13,049	\$23,000	\$23,000	\$23,000	\$3,000	15.0%
	Department Total	\$2,118,829	\$2,181,080	\$2,261,335	\$745,496	\$2,333,925	\$2,358,545	\$2,358,545	\$97,210	4.3%

CITY OF BUENA VISTA

General Fund (Fund 10)

Permits, Priv. & Reg Licenses (Dept 0013)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0013.31260	Dog Tags	\$1,136	\$1,676	\$1,100	\$426	\$1,100	\$2,670	\$2,670	\$1,570	142.7%
10.0013.31270	Transfer Fees	\$234	\$197	\$230	\$88	\$200	\$200	\$200	-\$30	-13.0%
10.0013.31280	Zoning & Advertising Fees	\$4,971	\$3,235	\$4,500	\$1,790	\$3,800	\$3,800	\$3,800	-\$700	-15.6%
10.0013.31290	ESC/SWM Permits	\$0	\$0	\$0	\$6,655	\$7,000	\$7,000	\$7,000	\$7,000	0.0%
10.0013.31295	Right-of-Way Permits	\$0	\$0	\$1,500	\$0	\$100	\$100	\$100	-\$1,400	-93.3%
10.0013.31300	Building/Elect/Plumb Permits	\$77,064	\$63,781	\$45,000	\$32,801	\$55,000	\$55,000	\$55,000	\$10,000	22.2%
10.0013.31330	Sign Permits	\$0	\$130	\$150	\$60	\$150	\$150	\$150	\$0	0.0%
Department Total		\$83,404	\$69,019	\$52,480	\$41,820	\$67,350	\$68,920	\$68,920	\$16,440	31.3%

Fines & Forfeitures (Dept 0014)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0014.31340	Court Fines & Forfeitures	\$32,172	\$31,087	\$30,500	\$32,410	\$45,250	\$45,250	\$45,250	\$14,750	48.4%
10.0014.31350	Parking Fines	\$900	\$380	\$750	\$480	\$800	\$800	\$800	\$50	6.7%
10.0014.31360	Courthouse Construct Fees	\$3,126	\$3,406	\$3,200	\$2,417	\$4,800	\$4,800	\$4,800	\$1,600	50.0%
Department Total		\$36,198	\$34,872	\$34,450	\$35,307	\$50,850	\$50,850	\$50,850	\$16,400	47.6%

Revenue from Investments & Property (Dept 0015)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0015.31370	Interest On Investments	\$5,599	\$4,147	\$3,400	\$1,461	\$3,000	\$3,000	\$3,000	-\$400	-11.8%
Department Total		\$5,599	\$4,147	\$3,400	\$1,461	\$3,000	\$3,000	\$3,000	-\$400	-11.8%

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0016.31102	Local VPA Refund	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0016.31285	Special Event Fees	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0016.31405	Finger Printing Fees	\$340	\$225	\$280	\$80	\$200	\$200	\$200	-\$80	-28.6%
10.0016.31410	Sheriff Fees	\$514	\$514	\$514	\$514	\$514	\$514	\$514	\$0	0.0%
10.0016.31420	Commonwealth Atty Fees	\$1,671	\$1,159	\$1,000	\$504	\$1,100	\$1,100	\$1,100	\$100	10.0%
10.0016.31430	Curb Gutter Completions	\$19,800	\$25,780	\$60,000	\$5,540	\$11,000	\$11,000	\$11,000	-\$49,000	-81.7%
10.0016.31450	Waste Collection & Disposal	\$699,921	\$649,107	\$766,125	\$376,901	\$766,125	\$834,723	\$834,723	\$68,598	9.0%
10.0016.31470	Grave Openings	\$32,850	\$37,100	\$43,890	\$22,500	\$43,890	\$43,890	\$43,890	\$0	0.0%
Department Total		\$755,151	\$713,909	\$871,809	\$406,038	\$822,829	\$891,427	\$891,427	\$19,618	2.3%

CITY OF BUENA VISTA

General Fund (Fund 10)

Miscellaneous Revenue (Dept 0018)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0018.31103	Local CSA Refunds	\$22,450	\$52,049	\$25,785	\$13,707	\$25,785	\$25,785	\$25,785	\$0	0.0%
10.0018.31105	Hybrid VRS Forfeiture Recovery	\$0	\$1,873	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0018.31500	Miscellaneous Receipts	\$85,968	\$221,014	\$71,415	\$18,790	\$80,000	\$83,000	\$83,000	\$11,585	16.2%
10.0018.31505	RANA Bridge Loan	\$0	\$0	\$0	\$2,056	\$2,000	\$2,000	\$2,000	\$2,000	0.0%
10.0018.31515	Holy Cow Property Rental	\$2,400	\$2,400	\$2,400	\$1,200	\$2,400	\$0	\$0	-\$2,400	-100.0%
10.0018.31530	Returned Check Charges	\$1,440	\$1,140	\$1,450	\$390	\$1,100	\$1,100	\$1,100	-\$350	-24.1%
10.0018.31560	Court Appointed Attorney	\$0	\$0	\$0	\$60	\$50	\$50	\$50	\$50	0.0%
10.0018.31610	Mountain Gateway Lease Revenue	\$142,327	\$142,327	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0018.31611	Carilion Building Lease Rev	\$30,447	\$33,834	\$34,000	\$17,170	\$35,200	\$35,200	\$35,200	\$1,200	3.5%
10.0018.31622	Town Square Donations	\$13,890	\$33,419	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0018.31635	CW Attorney E-Summons	\$818	\$847	\$920	\$283	\$825	\$825	\$825	-\$95	-10.3%
10.0018.31767	Opioid Funds Direct Distribution	\$20,280	\$9,656	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0018.31772	Opioid Funds-Individual Settlements	\$0	\$2,847	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0018.31791	VRSA Police Grant	\$0	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.0%
10.0018.33730	Police E Summons Court	\$2,943	\$3,855	\$3,000	\$3,005	\$4,000	\$4,000	\$4,000	\$1,000	33.3%
Department Total		\$322,963	\$509,263	\$142,970	\$56,662	\$155,360	\$155,960	\$155,960	\$12,990	9.1%

Total Local Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$10,210,144	\$10,469,029	\$10,573,357	\$4,567,740	\$10,816,619	\$11,433,983	\$11,433,983	\$860,626

Non-Categorical Aid - Virginia (Dept 0022)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0022.31580	Mobile Home Titling Tax	\$1,993	\$960	\$600	\$300	\$600	\$600	\$600	\$0	0.0%
10.0022.31590	Rolling Stock	\$6,976	\$6,968	\$7,300	\$24	\$7,000	\$7,000	\$7,000	-\$300	-4.1%
10.0022.31605	Car Rental Tax	\$1,526	\$1,956	\$1,200	\$1,184	\$1,800	\$1,800	\$1,800	\$600	50.0%
10.0022.31625	PPTRA Reimb-Commonwealth	\$662,919	\$662,919	\$662,919	\$288,474	\$662,919	\$662,919	\$662,919	\$0	0.0%
Department Total		\$673,414	\$672,803	\$672,019	\$289,982	\$672,319	\$672,319	\$672,319	\$300	0.0%

Shared Expenses - Reimbursements (Dept 0023)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0023.31630	Commonwealth's Attorney	\$204,946	\$288,166	\$307,993	\$130,975	\$318,961	\$318,961	\$318,961	\$10,968	3.6%
10.0023.31640	Sheriff	\$218,814	\$238,897	\$251,598	\$98,709	\$261,386	\$261,386	\$261,386	\$9,788	3.9%
10.0023.31650	Commissioner of Revenue	\$102,886	\$116,759	\$121,221	\$49,105	\$131,987	\$131,987	\$131,987	\$10,766	8.9%
10.0023.31660	Treasurer	\$99,733	\$110,233	\$115,058	\$48,172	\$119,583	\$119,583	\$119,583	\$4,525	3.9%
10.0023.31680	Police HB 599	\$227,289	\$235,426	\$235,426	\$117,716	\$235,431	\$235,431	\$235,431	\$5	0.0%
10.0023.31690	Juror Fees	\$2,050	\$1,350	\$3,000	\$0	\$1,000	\$1,000	\$1,000	-\$2,000	-66.7%
10.0023.31700	Clerk of Circuit Court	\$193,972	\$203,031	\$214,106	\$92,435	\$238,837	\$238,837	\$238,837	\$24,731	11.6%
10.0023.31820	Registrar Electoral Board	\$66,954	\$63,991	\$64,000	\$0	\$75,000	\$75,000	\$75,000	\$11,000	17.2%
Department Total		\$1,116,643	\$1,257,853	\$1,312,402	\$537,111	\$1,382,185	\$1,382,185	\$1,382,185	\$69,783	5.3%

General Fund Anticipated Revenues

CITY OF BUENA VISTA

General Fund (Fund 10)

Categorical Aid - Virginia (Dept 0024)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0024.31500	Miscellaneous Receipts	\$742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.31710	Welfare	\$202,242	\$251,899	\$162,000	\$3,630	\$200,000	\$200,000	\$200,000	\$38,000	23.5%
10.0024.31720	State CSA Reimb	\$1,573,701	\$1,609,827	\$1,540,000	\$631,277	\$1,540,000	\$1,540,000	\$1,540,000	\$0	0.0%
10.0024.31730	Street/Highway Maintenance	\$1,717,629	\$1,763,983	\$1,763,985	\$910,330	\$1,820,660	\$1,820,660	\$1,820,660	\$56,675	3.2%
10.0024.31731	Pavement Maintenance Grant	\$449,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.31741	SRO Grant	\$380,024	\$306,791	\$201,275	\$39,331	\$149,401	\$149,401	\$149,401	-\$51,874	-25.8%
10.0024.31745	Ground Transportation Safety Grant	\$0	\$0	\$0	\$4,151	\$0	\$0	\$0	\$0	0.0%
10.0024.31750	Victim Witness Program	\$21,211	\$27,322	\$27,407	\$9,930	\$45,140	\$45,140	\$45,140	\$17,733	64.7%
10.0024.31760	Asset Forfeiture State	\$2,168	\$332	\$0	\$192	\$0	\$0	\$0	\$0	0.0%
10.0024.31761	Asset Forfeiture CW Attorney	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.31768	Opioid Funding- OAA Distribution	\$219,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.31771	Opioid Grant Funding	\$0	\$491,139	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.31781	DMV 402 Grant	\$0	\$0	\$15,000	\$3,937	\$8,000	\$14,280	\$14,280	-\$720	-4.8%
10.0024.31787	PD VSP Heat Program	\$12,189	\$12,474	\$12,500	\$0	\$10,000	\$10,000	\$10,000	-\$2,500	-20.0%
10.0024.31789	TDO/ECO Reimbursement	\$1,196	\$0	\$0	\$432	\$100	\$100	\$100	\$100	0.0%
10.0024.31850	Fire Programs Fund Grant	\$30,000	\$34,035	\$34,035	\$37,169	\$37,169	\$37,169	\$37,169	\$3,134	9.2%
10.0024.31875	Emergency Services \$4 For Life	\$15,744	\$5,103	\$5,100	\$0	\$5,100	\$5,100	\$5,100	\$0	0.0%
10.0024.33600	Grant Proceeds	\$0	\$0	\$0	\$13,944	\$0	\$0	\$0	\$0	0.0%
10.0024.33765	Virginia Tourism Funds	\$0	\$14,952	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0024.33785	VBAF Grant	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	0.0%
10.0024.33810	State Funds	\$0	\$25,575	\$0	\$19,990	\$20,000	\$20,000	\$20,000	\$20,000	0.0%
10.0024.34800	Creative Comm Partnership Grant	\$0	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%
Department Total		\$4,625,735	\$4,547,932	\$3,765,802	\$1,728,813	\$3,840,070	\$3,846,350	\$3,846,350	\$80,548	2.1%

Total State Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$6,415,792	\$6,478,587	\$5,750,223	\$2,555,906	\$5,894,574	\$5,900,854	\$5,900,854	\$150,631	2.6%

CITY OF BUENA VISTA

General Fund (Fund 10)

Categorical Aid - Federal (Dept 0033)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0033.31685	VSTOP Grant Revenue	\$25,000	\$50,000	\$50,000	\$15,862	\$50,000	\$50,000	\$50,000	\$0	0.0%
10.0033.31719	CDBG Comm Revitalization	\$31,518	\$70,744	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31725	CSA Pool Funds	\$0	\$12,357	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31735	Asset Forfeiture - Federal	\$80,893	\$9,873	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31739	Community Resource Officer Grant	\$0	\$0	\$0	\$48,815	\$0	\$0	\$0	\$0	0.0%
10.0033.31745	Ground Transp Safety Grant	\$11,448	\$29,512	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31749	Edward Byrne Memorial JAG Grant	\$0	\$132,963	\$0	\$51,584	\$25,000	\$25,000	\$25,000	\$25,000	0.0%
10.0033.31750	Victim Witness Program	\$44,543	\$43,296	\$43,296	\$8,290	\$37,685	\$37,685	\$37,685	-\$5,611	-13.0%
10.0033.31755	Federal Welfare	\$139,196	\$191,687	\$150,000	\$168,488	\$190,000	\$190,000	\$190,000	\$40,000	26.7%
10.0033.31756	DOJ Cops Grant	\$71,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31788	Body Vest Recovery	\$6,471	\$0	\$2,000	\$3,200	\$6,000	\$6,000	\$6,000	\$4,000	200.0%
10.0033.31790	Local Law Enforcement Block Grant	\$0	\$0	\$0	\$1,538	\$1,656	\$0	\$0	\$0	0.0%
10.0033.31792	Law Enforcement ARPA Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0033.31796	ARPA Funding	\$857,602	\$3,567,715	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Department Total		\$1,268,599	\$4,108,147	\$245,296	\$297,778	\$310,341	\$308,685	\$308,685	\$63,389	25.8%

Total Federal Revenues	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Thru Dec	FY 26 Requested	FY 26 Recommend	FY 26 Approved	Amount Change	Percent Change
		\$1,268,599	\$4,108,147	\$245,296	\$297,778	\$310,341	\$308,685	\$308,685	\$63,389

CITY OF BUENA VISTA

General Fund (Fund 10)

Non-Revenue Receipts (Dept 0041)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0041.31360	Courthouse Construction Fee	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.0041.31770	Insurance Recoveries	\$12,701	\$6,020	\$10,000	\$0	\$8,000	\$10,000	\$10,000	\$0	0.0%
10.0041.31785	Sale of Cemetery Lots	\$15,600	\$12,900	\$25,270	\$4,800	\$13,800	\$13,800	\$13,800	-\$11,470	-45.4%
Department Total		\$28,563	\$18,920	\$35,270	\$4,800	\$21,800	\$23,800	\$23,800	-\$11,470	-32.5%

Transfers (Dept 0051)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0051.31805	Transfer from Assigned Reserves	\$0	\$0	\$125,000	\$0	\$0	\$71,336	\$71,336	-\$53,664	-42.9%
Total Department		\$0	\$0	\$125,000	\$0	\$0	\$71,336	\$71,336	-\$53,664	-42.9%

Total Other Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$28,563	\$18,920	\$160,270	\$4,800	\$21,800	\$95,136	\$95,136	-\$65,134

Total General Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$17,923,097	\$21,074,682	\$16,729,146	\$7,426,224	\$17,043,334	\$17,738,659	\$17,738,659	\$1,009,513

Expenditures	\$18,821,108	\$17,738,658	\$17,738,658
Delta	-\$1,777,774	\$0	\$0

CITY OF BUENA VISTA

General Fund (Fund 10)

City Council (Dept 1101)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1101.50500	FT Salaries & Wages	\$10,355	\$22,768	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1101.50550	Part-Time Wages	\$12,252	\$0	\$19,380	\$8,075	\$19,380	\$19,380	\$19,380	\$0	0.0%
10.1101.51450	FICA	\$1,827	\$1,779	\$1,148	\$618	\$1,483	\$1,483	\$1,483	\$335	29.1%
10.1101.51650	Workers Compensation	\$56	\$72	\$33	\$25	\$37	\$37	\$37	\$4	12.1%
	Personnel Subtotal	\$24,490	\$24,619	\$20,561	\$8,718	\$20,900	\$20,900	\$20,900	\$339	1.6%
10.1101.52040	Employee Development	\$0	\$0	\$200	\$0	\$200	\$200	\$200	\$0	0.0%
10.1101.52150	Postal Services	\$38	\$75	\$50	\$111	\$50	\$50	\$50	\$0	0.0%
10.1101.52200	Telecommunications	\$3,236	\$2,493	\$2,200	\$1,215	\$4,200	\$4,200	\$4,200	\$2,000	90.9%
10.1101.52250	Office Supplies	\$958	\$1,980	\$2,000	\$1,691	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.1101.52350	Advertising	\$3,672	\$4,177	\$1,200	\$554	\$1,200	\$1,200	\$1,200	\$0	0.0%
10.1101.52500	Professional Services	\$75	\$10,000	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
10.1101.52600	Dues & Assoc. Memberships	\$2,323	\$4,203	\$7,000	\$6,232	\$7,000	\$7,000	\$7,000	\$0	0.0%
10.1101.52650	Gifts of Appreciation	\$12,110	\$12,849	\$9,000	\$8,591	\$12,000	\$12,000	\$12,000	\$3,000	33.3%
10.1101.55000	Travel, Subsistence, Lodging	\$762	\$1,909	\$2,000	\$109	\$0	\$0	\$0	-\$2,000	-100.0%
10.1101.57000	Uniforms & Wearing Apparel	\$0	\$0	\$0	\$0	\$700	\$225	\$225	\$225	0.0%
10.1101.67450	Employee Committee	\$0	\$0	\$5,620	\$457	\$6,000	\$6,000	\$6,000	\$380	6.8%
10.1101.67550	VEPGA	\$0	\$327	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1101.68020	Program Fees	\$0	\$12,700	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$23,174	\$50,713	\$29,370	\$18,959	\$33,350	\$32,875	\$32,875	\$3,505	11.9%
	Department Total	\$47,665	\$75,332	\$49,931	\$27,676	\$54,250	\$53,775	\$53,775	\$3,844	7.7%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1101 Positions						
Mayor	1	1	1	1	1	1
Council Members	6	6	6	6	6	6
Total Authorized Positions	7	7	7	7	7	7

Total Legislative Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$47,665	\$75,332	\$49,931	\$27,676	\$54,250	\$53,775	\$53,775	\$3,844	7.7%

CITY OF BUENA VISTA

General Fund (Fund 10)

City Manager (Dept 1201)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1201.50500	FT Salaries & Wages	\$162,079	\$193,335	\$128,250	\$60,308	\$131,257	\$97,830	\$97,830	-\$30,421	-23.7%
10.1201.50524	Sick Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.50850	Longevity	\$0	\$299	\$300	\$304	\$656	\$489	\$489	\$189	63.1%
10.1201.50860	Vacation Pay	\$0	\$3,747	\$0	\$0	\$1,000	\$0	\$0	\$0	0.0%
10.1201.50880	Requested Vacation Pay	\$2,264	\$1,151	\$0	\$1,022	\$1,000	\$0	\$0	\$0	0.0%
10.1201.51450	FICA	\$11,810	\$14,228	\$9,834	\$4,337	\$10,244	\$7,521	\$7,521	-\$2,313	-23.5%
10.1201.51500	Retirement - VRS	\$25,330	\$22,616	\$15,198	\$6,570	\$15,449	\$11,515	\$11,515	-\$3,683	-24.2%
10.1201.51510	Hybrid - VRS	\$2,010	\$2,770	\$1,620	\$809	\$1,616	\$1,291	\$1,291	-\$329	-20.3%
10.1201.51550	Hospital/Medical Plans	\$33,292	\$35,309	\$28,295	\$16,505	\$29,295	\$23,124	\$23,124	-\$5,171	-18.3%
10.1201.51600	Group Life Insurance - VRS	\$2,300	\$2,252	\$1,513	\$654	\$1,391	\$1,037	\$1,037	-\$476	-31.5%
10.1201.51610	ST/LT Disability	\$909	\$1,077	\$721	\$392	\$743	\$554	\$554	-\$167	-23.2%
10.1201.51650	Workmen's Compensation	\$123	\$158	\$134	\$101	\$130	\$97	\$97	-\$37	-27.7%
	Personnel Subtotal	\$240,116	\$276,943	\$185,865	\$91,002	\$192,782	\$143,458	\$143,458	-\$42,407	-22.8%
10.1201.51700	Prof Health Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.52040	Employee Development	\$870	\$185	\$400	\$0	\$900	\$900	\$900	\$500	125.0%
10.1201.52050	Office Equipment	\$0	\$0	\$1,500	\$0	\$750	\$750	\$750	-\$750	-50.0%
10.1201.52100	Repair & Maintenance	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.52120	Computer Maintenance	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.52150	Postal Services	\$38	\$28	\$50	\$8	\$40	\$40	\$40	-\$10	-20.0%
10.1201.52200	Telecommunications	\$2,212	\$2,207	\$2,000	\$907	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.1201.52250	Office Supplies	\$2,831	\$5,370	\$5,900	\$1,092	\$5,000	\$5,000	\$5,000	-\$900	-15.3%
10.1201.52350	Advertising	\$450	\$1,100	\$500	\$600	\$1,200	\$1,200	\$1,200	\$700	140.0%
10.1201.52400	Books Subscriptions	\$0	\$240	\$250	\$335	\$335	\$335	\$335	\$85	34.0%
10.1201.52500	Professional Services	\$0	\$4,725	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.52600	Dues & Assoc. Memberships	\$1,552	\$1,130	\$1,600	\$35	\$1,600	\$1,600	\$1,600	\$0	0.0%
10.1201.52650	Gifts of Appreciation	\$490	\$434	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.54000	Motor Vehicle Insurance	\$878	\$761	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.54500	Lease Rental of Equipment	\$327	\$2,619	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.55000	Travel, Subsistence, Lodging	\$1,556	\$1,618	\$2,100	\$712	\$2,100	\$2,100	\$2,100	\$0	0.0%
10.1201.56010	Fuel	\$45	\$38	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1201.5700	Uniforms & Wearing Apparel	\$383	\$0	\$100	\$0	\$200	\$200	\$200	\$100	100.0%
	Operations Subtotal	\$11,633	\$26,525	\$14,400	\$3,689	\$14,125	\$14,125	\$14,125	-\$275	-1.9%
	Department Total	\$251,749	\$303,468	\$200,265	\$94,691	\$206,907	\$157,583	\$157,583	-\$42,682	-21.3%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1201 Positions						
City Manager	0.5	0.5	0.5	0.5	0.25	0.25
Exec. Secretary/Clerk of Council	1	1	1	1	1	1
Total Authorized Positions	1.5	1.5	1.5	1.5	1.25	1.25

CITY OF BUENA VISTA

General Fund (Fund 10)

Information Technology (Dept 1203)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1203.50100	IT Equipment	\$8,562	\$11,867	\$12,000	\$1,668	\$20,000	\$20,000	\$20,000	\$8,000	66.7%
10.1203.50400	ARP Fixed Assets	\$3,145	\$77,389	\$1,393	\$1,393	\$0	\$0	\$0	-\$1,393	-100.0%
10.1203.52120	Computer Maintenance	\$78,000	\$66,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1203.52125	IT Software	\$210	\$26,210	\$120,000	\$22,000	\$30,000	\$30,000	\$30,000	-\$90,000	-75.0%
10.1203.52200	Telecommunications	\$0	\$276	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1203.52400	Books & Subscriptions	\$21,950	\$27,658	\$59,000	\$12,796	\$69,920	\$69,920	\$69,920	\$10,920	18.5%
10.1203.52500	Professional Services	\$3,057	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1203.53000	Contracted Services	\$0	\$285	\$76,000	\$36,602	\$101,000	\$101,000	\$101,000	\$25,000	32.9%
	Department Total	\$114,924	\$211,590	\$268,393	\$74,459	\$220,920	\$220,920	\$220,920	-\$47,473	-17.7%

City Attorney (Dept 1204)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1204.52500	Professional Services	\$76,547	\$64,830	\$74,000	\$35,895	\$74,000	\$74,000	\$74,000	\$0	0.0%
	Department Total	\$76,547	\$64,830	\$74,000	\$35,895	\$74,000	\$74,000	\$74,000	\$0	0.0%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1204 Positions						
City Attorney (Contracted)	1	1	1	1	1	1
Total Authorized Positions	1	1	1	1	1	1

Human Resources (Dept 1205)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1205.50500	FT Salaries & Wages	\$0	\$70,252	\$68,336	\$26,871	\$116,338	\$19,400	\$19,400	-\$48,936	-71.6%
10.1205.50550	Part-time Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1205.50850	Longevity	\$0	\$337	\$683	\$718	\$753	\$194	\$194	-\$489	-71.6%
10.1205.50860	Vacation Pay	\$0	\$1,295	\$0	\$691	\$0	\$0	\$0	\$0	0.0%
10.1205.50880	Requested Vacation Pay	\$0	\$0	\$0	\$691	\$2,000	\$0	\$0	\$0	0.0%
10.1205.51450	FICA	\$0	\$4,895	\$5,280	\$1,843	\$9,110	\$1,499	\$1,499	-\$3,781	-71.6%
10.1205.51500	Retirement - VRS	\$594	\$7,978	\$8,098	\$2,699	\$13,693	\$2,283	\$2,283	-\$5,815	-71.8%
10.1205.51510	Hybrid - VRS	\$0	\$2,521	\$2,392	\$1,025	\$4,072	\$679	\$679	-\$1,713	-71.6%
10.1205.51550	Hospital/Medical Plans	\$0	\$8,571	\$8,000	\$10,800	\$49,508	\$6,188	\$6,188	-\$1,812	-22.6%
10.1205.51600	Group Life Insurance - VRS	\$63	\$794	\$806	\$269	\$1,233	\$206	\$206	-\$600	-74.5%
10.1205.51610	ST/LT Disability	\$0	\$286	\$382	\$161	\$658	\$110	\$110	-\$272	-71.3%
10.1205.51650	Workmen's Compensation	\$0	\$69	\$71	\$54	\$115	\$19	\$19	-\$52	-72.9%
	Personnel Subtotal	\$657	\$96,998	\$94,048	\$45,820	\$197,481	\$30,578	\$30,578	-\$63,470	-67.5%

CITY OF BUENA VISTA

General Fund (Fund 10)

Human Resources (Dept 1205) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1205.51700	Professional Health Services	\$0	\$0	\$520	\$49	\$500	\$500	\$500	-\$20	-3.8%
10.1205.52040	Employee Development	\$0	\$0	\$100	\$0	\$350	\$350	\$350	\$250	250.0%
10.1205.52050	Office Equipment	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.1205.52150	Postal Services	\$0	\$72	\$75	\$26	\$75	\$75	\$75	\$0	0.0%
10.1205.52200	Telecommunications	\$0	\$619	\$700	\$205	\$500	\$500	\$500	-\$200	-28.6%
10.1205.52250	Office Supplies	\$0	\$470	\$300	\$188	\$500	\$500	\$500	\$200	66.7%
10.1205.52350	Advertising	\$0	\$0	\$900	\$0	\$900	\$900	\$900	\$0	0.0%
10.1205.52600	Dues & Assoc. Memberships	\$0	\$50	\$300	\$0	\$350	\$350	\$350	\$50	16.7%
10.1205.53000	Contracted Services	\$0	\$0	\$500	\$500	\$1,000	\$1,000	\$1,000	\$500	100.0%
10.1205.55000	Travel, Subsistence, Lodging	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
	Operations Subtotal	\$0	\$1,211	\$3,495	\$969	\$4,775	\$4,775	\$4,775	\$1,280	36.6%
	Department Total	\$657	\$98,209	\$97,543	\$46,789	\$202,256	\$35,353	\$35,353	-\$62,190	-63.8%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1205 Positions						
Human Resources Director	0	0	1	1	0.25	0.25
Total Authorized Positions	0	0	1	1	0.25	0.25

Finance Department (Dept 1207)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1207.50500	FT Salaries & Wages	\$222,811	\$182,503	\$163,574	\$78,282	\$173,272	\$56,399	\$56,399	-\$107,175	-65.5%
10.1207.50550	Salary Part-Time Wages	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1207.50850	Longevity	\$1,501	\$910	\$1,420	\$1,444	\$1,468	\$293	\$293	-\$1,127	-79.4%
10.1207.50860	Vacation Pay	\$0	\$2,789	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.1207.50880	Requested Vacation Pay	\$944	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
10.1207.51450	FICA	\$15,243	\$12,792	\$12,622	\$5,519	\$13,383	\$4,345	\$4,345	-\$8,277	-65.6%
10.1207.51500	Retirement- VRS	\$33,270	\$21,771	\$19,384	\$8,267	\$20,394	\$6,638	\$6,638	-\$12,746	-65.8%
10.1207.51510	Hybrid VRS	\$5,575	\$2,645	\$2,147	\$1,072	\$2,578	\$584	\$584	-\$1,563	-72.8%
10.1207.51550	Hospital/Medical Plans	\$41,241	\$23,036	\$25,601	\$14,932	\$29,336	\$8,479	\$8,479	-\$17,122	-66.9%
10.1207.51600	Group Insurance	\$3,344	\$2,168	\$1,930	\$823	\$1,837	\$598	\$598	-\$1,332	-69.0%
10.1207.51610	ST/LT Disability	\$977	\$706	\$671	\$340	\$682	\$319	\$319	-\$352	-52.4%
10.1207.51650	Workmen's Compensation	\$213	\$205	\$170	\$128	\$172	\$56	\$56	-\$114	-67.2%
	Personnel Subtotal	\$325,164	\$249,524	\$227,519	\$110,808	\$243,321	\$77,811	\$77,811	-\$149,708	-65.8%

CITY OF BUENA VISTA

General Fund (Fund 10)

Finance Department (Dept 1207) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1207.51700	Professional Health Services	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1207.52040	Employee Development	\$0	\$1,990	\$1,500	\$1,020	\$2,760	\$2,760	\$2,760	\$1,260	84.0%
10.1207.52050	Office Equipment	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
10.1207.52100	Repair and Maintenance	\$0	\$274	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1207.52150	Postal Services	\$2,632	\$1,241	\$2,000	\$1,102	\$2,200	\$2,200	\$2,200	\$200	10.0%
10.1207.52200	Telecommunications	\$2,251	\$2,366	\$2,300	\$608	\$1,450	\$1,450	\$1,450	-\$850	-37.0%
10.1207.52250	Office Supplies	\$5,333	\$3,625	\$4,000	\$421	\$3,910	\$3,910	\$3,910	-\$90	-2.3%
10.1207.52350	Advertising	\$1,560	\$2,345	\$1,000	\$133	\$2,500	\$2,500	\$2,500	\$1,500	150.0%
10.1207.52500	Professional Services	\$98,810	\$91,214	\$100,000	\$57,567	\$115,200	\$109,000	\$109,000	\$9,000	9.0%
10.1207.52600	Dues & Assoc. Memberships	\$0	\$345	\$870	\$320	\$1,035	\$1,035	\$1,035	\$165	19.0%
10.1207.52650	Gifts of Appreciation	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1207.53000	Contracted Services	\$0	\$599	\$6,410	\$5,666	\$6,670	\$6,670	\$6,670	\$260	4.1%
10.1207.54500	Lease/Rental of Equipment	\$2,834	\$3,039	\$2,900	\$1,778	\$3,600	\$3,600	\$3,600	\$700	24.1%
10.1207.55000	Travel, Subsistence, Lodging	\$17	\$1,302	\$1,800	\$871	\$2,715	\$2,715	\$2,715	\$915	50.8%
10.1207.57000	Uniforms & Wearing Apparel	\$0	\$0	\$0	\$0	\$90	\$90	\$90	\$90	0.0%
	Operations Subtotal	\$113,495	\$108,388	\$122,780	\$69,486	\$143,630	\$137,430	\$137,430	\$14,650	11.9%
	Department Total	\$438,659	\$357,912	\$350,299	\$180,294	\$386,951	\$215,241	\$215,241	-\$135,058	-38.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1207 Positions						
Finance Director	0.5	0.5	0.5	0.5	0.25	0.25
Accountant	1	1	1	1	0.25	0.25
Accounts Payable Clerk	1	1	1	1	0.25	0.25
Payroll HR Specialist	1	1	0	0	0	0
Treasurer Clerk	0.5	0.5	0	0	0	0
Total Authorized Positions	4	4	2.5	2.5	0.75	0.75

Independent Auditor (Dep 1208)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1208.52110	Independent Auditor Services	\$46,120	\$47,920	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1208.52500	Professional Services	\$52,690	\$34,185	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Department Total	\$98,810	\$82,105	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Commissioner of the Revenues (Dept 1209)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1209.50500	FT Salaries & Wages	\$144,727	\$155,466	\$159,537	\$71,946	\$166,293	\$166,293	\$166,293	\$6,756	4.2%
10.1209.50520	Overtime	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1209.50550	Part-time Wages	\$134	\$0	\$5,519	\$0	\$5,519	\$5,519	\$5,519	\$0	0.0%
10.1209.50850	Longevity	\$925	\$1,358	\$1,415	\$1,426	\$1,885	\$1,885	\$1,885	\$470	33.2%
10.1209.50860	Vacation Pay	\$0	\$771	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.1209.50880	Requested Vacation Pay	\$691	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
10.1209.51450	FICA	\$10,103	\$10,894	\$12,313	\$5,045	\$13,303	\$13,295	\$13,295	\$982	8.0%
10.1209.51500	Retirement - VRS	\$22,136	\$18,148	\$18,905	\$7,807	\$19,573	\$19,573	\$19,573	\$668	3.5%
10.1209.51510	Hybrid - VRS	\$2,509	\$3,142	\$3,034	\$1,500	\$3,659	\$3,659	\$3,659	\$625	20.6%
10.1209.51550	Hospital/Medical Plans	\$21,715	\$19,906	\$24,321	\$14,185	\$27,867	\$27,867	\$27,867	\$3,546	14.6%
10.1209.51600	Group Life Insurance - VRS	\$2,088	\$1,807	\$1,883	\$777	\$1,763	\$1,763	\$1,763	-\$120	-6.4%
10.1209.51610	ST/LT Disability	\$813	\$863	\$867	\$445	\$941	\$941	\$941	\$74	8.6%
10.1209.51650	Workmen's Compensation	\$167	\$215	\$165	\$125	\$165	\$165	\$165	\$0	-0.2%
	Personnel Subtotal	\$206,007	\$212,583	\$227,959	\$103,257	\$241,167	\$241,059	\$241,059	\$13,100	5.7%
10.1209.52040	Employee Development	\$0	\$0	\$1,000	\$0	\$500	\$500	\$500	-\$500	-50.0%
10.1209.52050	Office Equipment	\$1,042	\$0	\$2,500	\$0	\$1,000	\$1,000	\$1,000	-\$1,500	-60.0%
10.1209.52100	Repair & Maintenance	-\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1209.52150	Postal Services	\$2,601	\$2,426	\$2,900	\$6	\$3,200	\$3,200	\$3,200	\$300	10.3%
10.1209.52200	Telecommunications	\$3,445	\$3,358	\$3,700	\$1,075	\$3,500	\$3,500	\$3,500	-\$200	-5.4%
10.1209.52250	Office Supplies	\$4,479	\$4,865	\$2,000	\$594	\$1,750	\$1,750	\$1,750	-\$250	-12.5%
10.1209.52400	Books & Subscriptions	\$0	\$0	\$2,310	\$1,776	\$3,310	\$3,310	\$3,310	\$1,000	43.3%
10.1209.52500	Professional Services	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1209.52600	Dues & Assoc. Memberships	\$111	\$1,898	\$600	\$100	\$200	\$200	\$200	-\$400	-66.7%
10.1209.52700	Merchandise for Resale	\$0	\$0	\$5,000	\$2,106	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.1209.53000	Contracted Services	\$0	\$0	\$2,000	\$388	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.1209.54500	Lease/Rental of Equipment	\$0	\$0	\$1,300	\$144	\$900	\$900	\$900	-\$400	-30.8%
10.1209.55000	Travel, Subsistence, Lodging	\$0	\$0	\$1,500	\$0	\$750	\$750	\$750	-\$750	-50.0%
	Operations Subtotal	\$13,091	\$12,547	\$24,810	\$6,188	\$22,110	\$22,110	\$22,110	-\$2,700	-10.9%
	Department Total	\$219,098	\$225,130	\$252,769	\$109,444	\$263,277	\$263,169	\$263,169	\$10,400	4.1%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1209 Positions						
Commissioner	1	1	1	1	1	1
Clerk	2	2	2	2	2	2
Total Authorized Positions	3	3	3	3	3	3

CITY OF BUENA VISTA

General Fund (Fund 10)

Reassessment (Dept 1210)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1210.52120	Computer Maintenance	\$0	\$313	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1210.52350	Advertising	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1210.52530	General Reassessment	\$100,087	\$31,858	\$9,800	\$0	\$0	\$0	\$0	-\$9,800	-100.0%
10.1210.52550	Board of Equalization	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1210.52600	Dues & Association Memberships	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1210.53000	Contracted Services	\$0	\$10,000	\$34,250	\$36,736	\$44,050	\$44,050	\$44,050	\$9,800	28.6%
	Department Total	\$100,322	\$43,399	\$44,050	\$36,736	\$44,050	\$44,050	\$44,050	\$0	0.0%

Treasurer (Dept 1213)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1213.50500	FT Salaries & Wages	\$194,256	\$204,819	\$104,708	\$47,101	\$106,884	\$106,884	\$106,884	\$2,176	2.1%
10.1213.50520	Overtime	\$4,380	\$3,616	\$6,000	\$1,045	\$5,000	\$5,000	\$5,000	-\$1,000	-16.7%
10.1213.50524	Sick Pay	\$5,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1213.50530	Security	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1213.50850	Longevity	\$2,191	\$2,450	\$1,274	\$1,166	\$1,201	\$1,201	\$1,201	-\$73	-5.8%
10.1213.50860	Vacation Pay	\$4,803	\$0	\$0	\$1,320	\$0	\$0	\$0	\$0	0.0%
10.1213.51450	FICA	\$13,751	\$14,428	\$8,108	\$3,491	\$8,559	\$8,559	\$8,559	\$451	5.6%
10.1213.51500	Retirement - VRS	\$28,462	\$23,935	\$12,408	\$4,928	\$12,580	\$12,580	\$12,580	\$172	1.4%
10.1213.51510	Hybrid VRS	\$2,839	\$3,708	\$1,576	\$822	\$1,779	\$1,779	\$1,779	\$203	12.9%
10.1213.51550	Hospital/Medical Plans	\$32,175	\$32,023	\$19,563	\$11,410	\$16,959	\$16,959	\$16,959	-\$2,604	-13.3%
10.1213.51600	Group Life Insurance	\$2,574	\$2,383	\$1,236	\$491	\$686	\$1,133	\$1,133	-\$103	-8.3%
10.1213.51610	ST/LT Disability	\$928	\$781	\$347	\$197	\$366	\$605	\$605	\$258	74.3%
10.1213.51650	Workmen's Compensation	\$227	\$293	\$108	\$82	\$106	\$106	\$106	-\$2	-2.0%
	Personnel Subtotal	\$293,234	\$288,435	\$155,328	\$72,052	\$154,121	\$154,806	\$154,806	-\$522	-0.3%
10.1213.52040	Employee Development	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.1213.52050	Office Equipment	\$1,290	\$1,122	\$1,500	\$179	\$1,400	\$1,400	\$1,400	-\$100	-6.7%
10.1213.52100	Repair and Maintenance	\$718	\$336	\$1,000	\$225	\$850	\$850	\$850	-\$150	-15.0%
10.1213.52120	Computer Maintenance	\$0	\$1,625	\$1,000	\$0	\$500	\$500	\$500	-\$500	-50.0%
10.1213.52150	Postal Services	\$8,549	\$11,686	\$10,500	\$5,410	\$12,650	\$12,650	\$12,650	\$2,150	20.5%
10.1213.52200	Telecommunications	\$3,294	\$3,201	\$3,700	\$1,026	\$3,300	\$3,300	\$3,300	-\$400	-10.8%
10.1213.52250	Office Supplies	\$1,810	\$1,985	\$2,500	\$679	\$2,500	\$2,500	\$2,500	\$0	0.0%
10.1213.52300	Printing Binding	\$2,359	\$3,235	\$3,200	\$976	\$3,200	\$3,200	\$3,200	\$0	0.0%
10.1213.52350	Advertising	\$916	\$914	\$1,300	\$615	\$1,400	\$1,400	\$1,400	\$100	7.7%
10.1213.52500	Professional Services	\$1,237	\$1,095	\$800	\$390	\$0	\$0	\$0	-\$800	-100.0%
10.1213.52600	Dues/Association Memberships	\$375	\$375	\$375	\$325	\$375	\$375	\$375	\$0	0.0%
10.1213.52650	Gifts of Appreciation	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1213.52700	Merchandise for Resale	\$3,142	\$5,715	\$3,500	\$3,111	\$3,500	\$3,500	\$3,500	\$0	0.0%
10.1213.53000	Contracted Services	\$0	\$0	\$7,925	\$7,013	\$3,300	\$3,300	\$3,300	-\$4,625	-58.4%
10.1213.55000	Travel, Subsistence, Lodging	\$370	\$477	\$1,500	\$701	\$2,500	\$2,500	\$2,500	\$1,000	66.7%
10.1213.82050	Capital Outlay	\$3,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$27,193	\$31,868	\$38,800	\$20,650	\$36,475	\$36,475	\$36,475	-\$2,325	-6.0%
	Department Total	\$320,426	\$320,303	\$194,128	\$92,702	\$190,596	\$191,281	\$191,281	-\$2,847	-1.5%

CITY OF BUENA VISTA

General Fund (Fund 10)

Treasurer (Dept 1213) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1213 Positions						
Treasurer	1	1	1	0.5	0.5	0.5
Clerks	2.5	2.5	1.5	1.5	1.5	1.5
Total Authorized Positions	3.5	3.5	2.5	2	2	2

Insurances (Dept 1224)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1224.54050	Public Official Liability	\$11,162	\$14,102	\$10,006	\$10,005	\$10,505	\$10,505	\$10,505	\$499	5.0%
10.1224.54100	Liability Insurance	\$45,091	\$39,042	\$43,214	\$45,365	\$47,633	\$47,633	\$47,633	\$4,419	10.2%
10.1224.54110	PCORI Fees	\$0	\$0	\$213	\$213	\$223	\$223	\$223	\$10	4.8%
10.1224.54150	Unemployment Benefits	\$0	\$2,773	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	0.0%
10.1224.54200	Flood Insurance	\$21,935	\$25,109	\$23,000	\$0	\$26,364	\$26,364	\$26,364	\$3,364	14.6%
	Department Total	\$78,188	\$81,027	\$77,933	\$55,582	\$86,226	\$86,226	\$86,226	\$8,293	10.6%

Total Administration & Finance Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$1,699,379	\$1,787,973	\$1,559,380	\$726,591	\$1,675,182	\$1,287,822	\$1,287,822	-\$271,558	-17.4%

Electoral Board (Dept 1301)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1301.50500	FT Salaries & Wages	\$108,436	\$114,746	\$120,830	\$54,076	\$124,473	\$124,473	\$124,473	\$3,643	3.0%
10.1301.50520	Overtime	\$161	\$394	\$200	\$348	\$1,400	\$1,400	\$1,400	\$1,200	600.0%
10.1301.50521	Holiday Overtime Pay	\$187	\$337	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.1301.50530	Security	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1301.50550	Salary Part Time	\$119	\$449	\$10,000	\$561	\$1,000	\$1,000	\$1,000	-\$9,000	-90.0%
10.1301.50570	Election Officials	\$6,527	\$9,638	\$8,000	\$3,269	\$8,240	\$8,240	\$8,240	\$240	3.0%
10.1301.50590	Electoral Board	\$4,888	\$5,001	\$5,300	\$1,684	\$5,300	\$5,300	\$5,300	\$0	0.0%
10.1301.50850	Longevity	\$745	\$954	\$1,208	\$1,158	\$1,660	\$1,660	\$1,660	\$452	37.4%
10.1301.50870	Holiday Pay	\$393	\$487	\$1,000	\$0	\$750	\$750	\$750	-\$250	-25.0%
10.1301.51450	FICA	\$7,805	\$8,392	\$9,336	\$3,940	\$10,964	\$10,964	\$10,964	\$1,628	17.4%
10.1301.51500	Retirement - VRS	\$16,215	\$13,324	\$14,318	\$5,719	\$14,651	\$14,651	\$14,651	\$333	2.3%
10.1301.51510	Hybrid - VRS	\$1,555	\$1,905	\$2,217	\$906	\$2,698	\$2,698	\$2,698	\$481	21.7%
10.1301.51550	Hospital/Medical Plans	\$20,894	\$20,655	\$29,600	\$17,265	\$33,918	\$33,918	\$33,918	\$4,318	14.6%
10.1301.51600	Group Life Insurance - VRS	\$1,528	\$1,327	\$1,426	\$569	\$1,319	\$1,319	\$1,319	-\$107	-7.5%
10.1301.51610	ST/LT Disability	\$452	\$622	\$664	\$326	\$705	\$705	\$705	\$41	6.1%
10.1301.51650	Workmen's Compensation	\$65	\$84	\$126	\$95	\$123	\$123	\$123	-\$3	-2.2%
	Personnel Subtotal	\$170,518	\$178,315	\$204,725	\$89,916	\$207,702	\$207,702	\$207,702	\$2,977	1.5%

CITY OF BUENA VISTA

General Fund (Fund 10)

Electoral Board (Dept 1301) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.1301.52050	Office Equipment	\$365	\$20,332	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.1301.52120	Computer Maintenance	\$0	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-100.0%
10.1301.52150	Postal Services	\$972	\$1,307	\$1,000	\$653	\$1,200	\$1,200	\$1,200	\$200	20.0%
10.1301.52200	Telecommunications	\$1,469	\$1,138	\$1,600	\$534	\$1,600	\$1,600	\$1,600	\$0	0.0%
10.1301.52250	Office Supplies	\$1,318	\$552	\$1,300	\$55	\$800	\$800	\$800	-\$500	-38.5%
10.1301.52300	Printing & Binding	\$1,252	\$2,596	\$2,000	\$89	\$1,500	\$1,500	\$1,500	-\$500	-25.0%
10.1301.52350	Advertising	\$258	\$426	\$400	\$173	\$400	\$400	\$400	\$0	0.0%
10.1301.52500	Professional Services	\$8,521	\$8,001	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.1301.52600	Dues & Assoc. Memberships	\$480	\$400	\$600	\$250	\$450	\$450	\$450	-\$150	-25.0%
10.1301.53000	Contracted Services	\$0	\$0	\$9,000	\$3,976	\$11,800	\$11,800	\$11,800	\$2,800	31.1%
10.1301.54500	Lease/Rental of Equipment	\$0	\$0	\$900	\$219	\$600	\$600	\$600	-\$300	-33.3%
10.1301.55000	Travel, Subsistence, Lodging	\$781	\$1,540	\$2,000	\$404	\$2,000	\$2,000	\$2,000	\$0	0.0%
	Operations Subtotal	\$15,414	\$36,293	\$21,300	\$6,352	\$22,350	\$22,350	\$22,350	\$1,050	4.9%
	Department Total	\$185,933	\$214,608	\$226,025	\$96,269	\$230,052	\$230,052	\$230,052	\$4,027	1.8%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1301 Positions						
Registrar	1	1	1	1	1	1
Assistant Registrar	0	0	1	1	1	1
Total Authorized Positions	1	1	2	2	2	2

Total Election Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$185,933	\$214,608	\$226,025	\$96,269	\$230,052	\$230,052	\$230,052	\$4,027	1.8%

Circuit Court (Dept 2101)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2101.50550	Part-Time Wages	\$1,002	\$1,005	\$1,100	\$467	\$2,000	\$2,000	\$2,000	\$900	81.8%
10.2101.50610	Jurors	\$2,890	\$2,700	\$4,915	\$600	\$3,700	\$3,700	\$3,700	-\$1,215	-24.7%
10.2101.51450	FICA	\$77	\$77	\$85	\$36	\$155	\$155	\$155	\$70	82.4%
	Department Total	\$3,969	\$3,782	\$6,100	\$1,103	\$5,855	\$5,855	\$5,855	-\$245	-4.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

General District Court (Dept 2102)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2102.50400	ARP Fixed Assets	\$43,941	\$128	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2102.52045	Tuition Reimbursement	\$750	\$0	\$750	\$0	\$0	\$0	\$0	-\$750	-100.0%
10.2102.52050	Office Equipment	\$662	\$1,949	\$235	\$190	\$250	\$250	\$250	\$15	6.4%
10.2102.52100	Repair & Maintenance	\$28	\$0	\$500	\$0	\$250	\$250	\$250	-\$250	-50.0%
10.2102.52105	Pay Supplement	\$1,650	\$1,500	\$2,000	\$0	\$140	\$140	\$140	-\$1,860	-93.0%
10.2102.52150	Postal Services	\$4	\$19	\$20	\$0	\$10	\$10	\$10	-\$10	-50.0%
10.2102.52200	Telecommunications	\$1,337	\$1,661	\$1,500	\$609	\$1,400	\$1,400	\$1,400	-\$100	-6.7%
10.2102.52250	Office Supplies	\$425	\$359	\$600	\$0	\$150	\$150	\$150	-\$450	-75.0%
10.2102.52500	Professional Services	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2102.52600	Dues & Assoc Memberships	\$98	\$40	\$125	\$13	\$50	\$50	\$50	-\$75	-60.0%
10.2102.53000	Contracted Services	\$0	\$0	\$400	\$62	\$300	\$300	\$300	-\$100	-25.0%
10.2102.54500	Lease/Rental of Equipment	\$0	\$0	\$765	\$366	\$780	\$780	\$780	\$15	2.0%
10.2102.55000	Travel, Subsistence, Lodging	\$379	\$488	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.2102.56550	Court Appointed Attorney Expense	\$0	\$240	\$1,000	\$0	\$750	\$750	\$750	-\$250	-25.0%
	Department Total	\$49,324	\$6,384	\$8,395	\$1,239	\$4,580	\$4,580	\$4,580	-\$3,815	-45.4%

Juvenile & Domestic Relations (Dept 2105)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2105.50400	ARP Fixed Assets	\$43,941	\$128	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2105.52045	Tuition Reimbursement	\$750	\$0	\$750	\$0	\$0	\$0	\$0	-\$750	-100.0%
10.2105.52050	Office Equipment	\$662	\$1,981	\$235	\$206	\$250	\$250	\$250	\$15	6.4%
10.2105.52100	Repair & Maintenance	\$28	\$0	\$750	\$0	\$250	\$250	\$250	-\$500	-66.7%
10.2105.52105	Pay Supplement	\$2,350	\$2,000	\$2,500	\$0	\$140	\$140	\$140	-\$2,360	-94.4%
10.2105.52150	Postal Services	\$0	\$17	\$20	\$0	\$10	\$10	\$10	-\$10	-50.0%
10.2105.52200	Telecommunications	\$1,337	\$1,661	\$1,500	\$609	\$1,400	\$1,400	\$1,400	-\$100	-6.7%
10.2105.52250	Office Supplies	\$425	\$406	\$600	\$0	\$150	\$150	\$150	-\$450	-75.0%
10.2105.52500	Professional Services	\$7,575	\$6,138	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2105.52600	Dues & Assoc Memberships	\$525	\$40	\$125	\$13	\$50	\$50	\$50	-\$75	-60.0%
10.2105.53000	Contracted Services	\$0	\$0	\$400	\$62	\$300	\$300	\$300	-\$100	-25.0%
10.2105.54500	Lease/Rental of Equipment	\$0	\$0	\$765	\$555	\$780	\$780	\$780	\$15	2.0%
10.2105.55000	Travel, Subsistence, Lodging	\$379	\$488	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.2105.56550	Court Appointed Attorney	\$0	\$0	\$500	\$0	\$750	\$750	\$750	\$250	50.0%
	Department Total	\$57,972	\$12,859	\$8,645	\$1,445	\$4,580	\$4,580	\$4,580	-\$4,065	-47.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Circuit Court Clerk (Dept 2106)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2106.50500	FT Salaries & Wages	\$183,985	\$197,601	\$202,673	\$93,686	\$207,427	\$207,427	\$207,427	\$4,754	2.3%
10.2106.50520	Overtime	\$65	\$22	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.50850	Longevity	\$2,822	\$3,536	\$2,764	\$3,650	\$3,759	\$3,759	\$3,759	\$995	36.0%
10.2106.50860	Vacation Pay	\$740	\$777	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.51450	FICA	\$12,778	\$13,817	\$15,716	\$6,768	\$16,156	\$16,156	\$16,156	\$440	2.8%
10.2106.51500	Retirement VRS	\$31,078	\$23,054	\$24,017	\$9,943	\$24,414	\$24,414	\$24,414	\$397	1.7%
10.2106.51510	Hybrid VRS	\$689	\$872	\$844	\$416	\$965	\$965	\$965	\$121	14.3%
10.2106.51550	Hospital/Medical Plans	\$29,092	\$24,188	\$29,554	\$14,383	\$27,867	\$27,867	\$27,867	-\$1,687	-5.7%
10.2106.51600	Group Life Insurance	\$2,653	\$2,296	\$2,392	\$990	\$455	\$2,199	\$2,199	-\$193	-8.1%
10.2106.51610	ST/LT Disability	\$212	\$228	\$228	\$117	\$243	\$1,174	\$1,174	\$946	414.9%
10.2106.51650	Workmen's Compensation	\$210	\$271	\$210	\$159	\$205	\$205	\$205	-\$5	-2.2%
	Personnel Subtotal	\$264,324	\$266,661	\$278,398	\$130,112	\$281,491	\$284,166	\$284,166	\$5,768	2.1%
10.2106.52050	Office Equipment	\$1,255	\$1,255	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.52150	Postal Services	\$665	\$578	\$750	\$328	\$750	\$750	\$750	\$0	0.0%
10.2106.52200	Telecommunications	\$3,203	\$3,293	\$3,200	\$1,112	\$2,500	\$2,500	\$2,500	-\$700	-21.9%
10.2106.52250	Office Supplies	\$1,375	\$1,339	\$1,500	\$42	\$1,000	\$1,000	\$1,000	-\$500	-33.3%
10.2106.52300	Printing & Binding	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.52350	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.52450	Records/Indexing	\$12,482	\$38,297	\$32,590	\$26,188	\$21,000	\$21,000	\$21,000	-\$11,590	-35.6%
10.2106.52500	Professional Services	\$1,881	\$1,633	\$2,000	\$1,785	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.2106.52600	Dues & Assoc. Memberships	\$290	\$290	\$0	\$0	\$295	\$295	\$295	\$295	0.0%
10.2106.52650	Gifts of Appreciation	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2106.53000	Lease of Equipment	\$0	\$0	\$0	\$0	\$1,260	\$1,260	\$1,260	\$1,260	0.0%
10.2106.82050	Capital Outlay	\$4,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operatlions Subtotal	\$26,242	\$46,686	\$40,040	\$29,455	\$28,805	\$28,805	\$28,805	-\$11,235	-28.1%
	Department Total	\$290,566	\$313,347	\$318,438	\$159,566	\$310,296	\$312,971	\$312,971	-\$5,467	-1.7%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 2106 Positions						
Clerk of the Circuit Court	1	1	1	1	1	1
Deputy Clerk	2	2	2	2	2	2
Total Authorized Positions	3	3	3	3	3	3

CITY OF BUENA VISTA

General Fund (Fund 10)

City Sheriff (Dept 2107)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2107.50400	ARP Fixed Assets	\$2,211	\$6,276	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.50500	FT Salaries & Wages	\$349,935	\$290,684	\$305,314	\$137,900	\$310,841	\$253,682	\$253,682	-\$51,632	-16.9%
10.2107.50520	Overtime	\$7,157	\$4,805	\$9,000	\$2,825	\$8,000	\$8,000	\$8,000	-\$1,000	-11.1%
10.2107.50521	Holiday Overtime Pay	\$1,630	\$0	\$1,000	\$2,079	\$2,250	\$2,250	\$2,250	\$1,250	125.0%
10.2107.50527	PD On Call Pay	\$43	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.50529	Sheriff SRO Grant Expense	\$17,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.50550	Salary-Part Time	\$67,924	\$72,490	\$56,000	\$31,425	\$74,200	\$63,000	\$63,000	\$7,000	12.5%
10.2107.50552	Community Services Supervisor	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	-\$3,500	-100.0%
10.2107.50850	Longevity	\$5,444	\$6,318	\$6,859	\$7,064	\$4,403	\$4,787	\$4,787	-\$2,072	-30.2%
10.2107.50860	Vacation Pay	\$6,008	\$1,392	\$0	\$25,170	\$0	\$0	\$0	\$0	0.0%
10.2107.50870	Holiday Pay	\$10,875	\$5,941	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.50880	Requested Vacation Pay	\$1,770	\$0	\$1,600	\$2,688	\$0	\$0	\$0	-\$1,600	-100.0%
10.2107.51040	Retirement Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.51300	Salaries Other Degree	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	-\$2,000	-100.0%
10.2107.51450	FICA	\$31,529	\$29,556	\$23,881	\$14,685	\$30,577	\$25,376	\$25,376	\$1,495	6.3%
10.2107.51500	Retirement VRS	\$45,419	\$34,911	\$36,180	\$14,901	\$36,586	\$29,828	\$29,828	-\$6,352	-17.6%
10.2107.51550	Hospital/Medical Plans	\$49,286	\$37,505	\$53,824	\$31,395	\$91,108	\$66,354	\$66,354	\$12,530	23.3%
10.2107.51600	Group Life Insurance	\$3,778	\$3,477	\$3,603	\$1,484	\$3,668	\$2,689	\$2,689	-\$914	-25.4%
10.2107.51650	Workmen's Compensation	\$5,838	\$11,280	\$14,562	\$13,688	\$24,865	\$20,293	\$20,293	\$5,731	39.4%
	Personnel Subtotal	\$608,035	\$506,591	\$517,323	\$285,304	\$586,497	\$476,259	\$476,259	-\$41,064	-7.9%
10.2107.52050	Office Equipment	\$2,399	\$2,618	\$1,000	\$2,140	\$2,500	\$2,500	\$2,500	\$1,500	150.0%
10.2107.52100	Repair & Maintenance	\$991	\$8	\$1,000	\$0	\$750	\$750	\$750	-\$250	-25.0%
10.2107.52150	Postal Services	\$620	\$536	\$550	\$0	\$600	\$600	\$600	\$50	9.1%
10.2107.52200	Telecommunications	\$5,652	\$5,398	\$6,250	\$4,371	\$6,000	\$6,000	\$6,000	-\$250	-4.0%
10.2107.52250	Office Supplies	\$1,880	\$1,347	\$1,500	\$816	\$1,500	\$1,500	\$1,500	\$0	0.0%
10.2107.52350	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.52405	Bank Service Fee	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.52500	Professional Services	\$253	\$179	\$0	\$120	\$0	\$0	\$0	\$0	0.0%
10.2107.52600	Dues & Assoc. Memberships	\$6,031	\$3,635	\$4,854	\$2,172	\$6,250	\$6,000	\$6,000	\$1,146	23.6%
10.2107.53000	Contracted Services	\$0	\$0	\$350	\$0	\$2,200	\$2,200	\$2,200	\$1,850	528.6%
10.2107.54000	Motor Vehicle Insurance	\$2,722	\$2,359	\$2,500	\$2,476	\$2,600	\$2,600	\$2,600	\$100	4.0%
10.2107.54105	Line of Duty Insurance	\$2,258	\$3,168	\$3,119	\$3,119	\$3,275	\$3,275	\$3,275	\$156	5.0%
10.2107.55000	Travel, Subsistence, Lodging	\$8,163	\$5,209	\$5,000	\$3,807	\$6,500	\$6,500	\$6,500	\$1,500	30.0%
10.2107.56000	Vehicle Powered Equip Supplies	\$13,881	\$1,807	\$0	\$2,752	\$2,500	\$2,500	\$2,500	\$2,500	0.0%
10.2107.56010	Fuel	\$11,030	\$8,787	\$10,000	\$3,782	\$10,000	\$9,000	\$9,000	-\$1,000	-10.0%
10.2107.56020	Vehicle Repair and Maintenance	\$0	\$51	\$2,500	\$0	\$6,500	\$3,500	\$3,500	\$1,000	40.0%
10.2107.56500	Police Supplies	\$16,606	\$3,695	\$2,500	\$734	\$3,500	\$3,000	\$3,000	\$500	20.0%
10.2107.56530	Burial Services	\$0	\$0	\$2,000	\$0	\$2,000	\$1,000	\$1,000	-\$1,000	-50.0%
10.2107.56540	PD ARPA Grant	\$91,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.57000	Uniform Wearing Apparel	\$10,463	\$2,142	\$2,000	\$2,393	\$3,000	\$2,500	\$2,500	\$500	25.0%
10.2107.58000	Public Education	\$0	\$43	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

City Sheriff (Dept 2107) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2107.58200	Courthouse Maintenance (Restricted)	\$2,290	\$2,449	\$2,100	\$139	\$3,000	\$3,000	\$3,000	\$900	42.9%
10.2107.60020	Sheriff's Calendar Fee	\$2,100	\$2,014	\$0	\$1,838	\$0	\$0	\$0	\$0	0.0%
10.2107.65000	Contributions	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2107.70030	Vehicles Police	\$0	\$23,580	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$178,957	\$69,024	\$47,223	\$30,659	\$62,675	\$56,425	\$56,425	\$9,202	19.5%
	Department Total	\$786,992	\$575,615	\$564,546	\$315,963	\$649,172	\$532,684	\$532,684	-\$31,862	-5.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 2107 Positions						
Sheriff	1	1	1	1	1	1
Deputy Sheriff	1	3	2	2	2	2
Animal Control	1	0	1	1	0	0
SRO	0	1	0	0	0	0
Secretary	1	0	0	0	0	0
Total Authorized Positions	4	5	4	4	3	3

Commonwealth's Attorney (Dept 2201)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2201.50500	FT Salaries & Wages	\$195,390	\$266,209	\$294,618	\$135,181	\$299,293	\$299,293	\$299,293	\$4,675	1.6%
10.2201.50520	Overtime	\$2,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2201.50850	Longevity	\$1,841	\$2,877	\$3,389	\$3,345	\$3,446	\$3,446	\$3,446	\$57	1.7%
10.2201.51450	FICA	\$13,663	\$18,186	\$22,798	\$9,464	\$23,160	\$23,160	\$23,160	\$362	1.6%
10.2201.51500	Retirement VRS	\$28,288	\$30,476	\$34,912	\$14,347	\$35,227	\$35,227	\$35,227	\$315	0.9%
10.2201.51510	Hybrid VRS	\$4,701	\$6,301	\$8,355	\$3,136	\$6,876	\$6,876	\$6,876	-\$1,479	-17.7%
10.2201.51550	Hospital/Medical Plans	\$20,894	\$30,500	\$43,140	\$25,200	\$49,507	\$49,507	\$49,507	\$6,367	14.8%
10.2201.51600	Group Life Insurance VRS	\$2,815	\$3,035	\$3,476	\$1,429	\$2,569	\$3,173	\$3,173	-\$303	-8.7%
10.2201.51610	ST/LT Disability	\$828	\$1,112	\$1,293	\$663	\$1,372	\$1,694	\$1,694	\$401	31.0%
10.2201.51650	Workmans' Compensation	\$241	\$311	\$219	\$165	\$237	\$237	\$237	\$18	8.2%
	Personnel Subtotal	\$270,675	\$359,007	\$412,200	\$192,929	\$421,686	\$422,612	\$422,612	\$10,412	2.5%
10.2201.51700	Professional Health Services	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2201.52050	Office Equipment	\$1,912	\$2,876	\$1,400	\$347	\$1,000	\$1,000	\$1,000	-\$400	-28.6%
10.2201.52150	Postal Services	\$94	\$111	\$185	\$55	\$125	\$125	\$125	-\$60	-32.4%
10.2201.52200	Telecommunications	\$6,322	\$6,846	\$6,250	\$2,920	\$6,000	\$6,000	\$6,000	-\$250	-4.0%
10.2201.52250	Office Supplies	\$1,249	\$2,631	\$1,300	\$999	\$1,500	\$1,500	\$1,500	\$200	15.4%
10.2201.52350	Advertising	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Commonwealth's Attorney (Dept 2201) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2201.52400	Books & Subscriptions	\$0	\$0	\$0	\$0	\$155	\$155	\$155	\$155	0.0%
10.2201.52600	Dues & Assoc. Memberships	\$802	\$1,925	\$1,420	\$670	\$1,420	\$1,420	\$1,420	\$0	0.0%
10.2201.52650	Gifts of Appreciation	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2201.53000	Contracted Services	\$0	\$0	\$0	\$0	\$565	\$565	\$565	\$565	0.0%
10.2201.53050	Maintenance Svc Contract	\$1,303	\$2,133	\$1,600	\$1,047	\$1,525	\$1,525	\$1,525	-\$75	-4.7%
10.2201.54500	Lease Rental of Equipment	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2201.54550	Office Rent	\$7,500	\$7,500	\$7,500	\$3,750	\$7,500	\$7,500	\$7,500	\$0	0.0%
10.2201.55000	Travel, Subsistence, Lodging	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2201.56100	CW Forfeiture Expense	\$21	\$300	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$19,457	\$24,521	\$19,655	\$9,788	\$19,790	\$19,790	\$19,790	\$135	0.7%
	Department Total	\$290,133	\$383,528	\$431,855	\$202,717	\$441,476	\$442,402	\$442,402	\$10,547	2.4%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 2201 Positions						
Commonwealth's Attorney	1	1	1	1	1	1
Deputy Commonwealth's Attorney	0	0	1	1	1	1
Secretary	1	1	1	1	1	1
Total Authorized Positions	2	2	3	3	3	3

Criminal Justice Service (Dept 2401)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.2401.50500	FT Salaries & Wages	\$56,334	\$56,392	\$59,039	\$27,410	\$59,052	\$60,823	\$60,823	\$1,784	3.0%
10.2401.50850	Longevity	\$562	\$562	\$591	\$591	\$887	\$912	\$912	\$321	54.4%
10.2401.51450	FICA	\$3,975	\$3,969	\$4,562	\$1,954	\$4,585	\$4,723	\$4,723	\$161	3.5%
10.2401.51500	Retirement - VRS	\$7,709	\$6,663	\$6,996	\$2,916	\$6,951	\$7,159	\$7,159	\$163	2.3%
10.2401.51510	Hybrid - VRS	\$1,743	\$2,132	\$2,067	\$1,030	\$2,067	\$2,129	\$2,129	\$62	3.0%
10.2401.51600	Group Life Insurance - VRS	\$813	\$663	\$697	\$290	\$623	\$645	\$645	-\$52	-7.5%
10.2401.51610	ST/LT Disability	\$317	\$318	\$320	\$166	\$335	\$344	\$344	\$24	7.6%
10.2401.51650	Workmans' Compensation	\$63	\$81	\$62	\$45	\$47	\$48	\$48	-\$14	-22.3%
	Personnel Subtotal	\$71,516	\$70,780	\$74,334	\$34,400	\$74,547	\$76,783	\$76,783	\$2,449	3.3%
10.2401.52040	Employee Development	\$0	\$0	\$835	\$450	\$835	\$835	\$835	\$0	0.0%
10.2401.52200	Telecommunications	\$168	\$0	\$842	\$396	\$842	\$842	\$842	\$0	0.0%
10.2401.52250	Office Supplies	\$103	\$0	\$1,270	\$0	\$1,270	\$1,270	\$1,270	\$0	0.0%
10.2401.52600	Dues & Association Membership	\$0	\$1,375	\$1,525	\$0	\$1,525	\$1,525	\$1,525	\$0	0.0%
10.2401.52650	Gifts of Appreciation	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.2401.54550	Office Rent	\$2,700	\$2,700	\$2,700	\$1,350	\$2,700	\$2,700	\$2,700	\$0	0.0%
10.2401.55000	Travel, Subsistence, Lodging	\$0	\$1,153	\$1,319	\$1,383	\$1,319	\$1,319	\$1,319	\$0	0.0%
	Operations Subtotal	\$2,971	\$5,283	\$8,491	\$3,579	\$8,491	\$8,491	\$8,491	\$0	0.0%
	Department Total	\$74,487	\$76,063	\$82,825	\$37,979	\$83,038	\$85,274	\$85,274	\$2,449	3.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Criminal Justice Service (Dept 2401) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 2401 Positions						
Victim/Witness Coordinator	1	1	1	1	1	1
Total Authorized Positions	1	1	1	1	1	1

Total Judicial Administration Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$1,553,443	\$1,371,578	\$1,420,804	\$720,013	\$1,498,997	\$1,388,346	\$1,388,346	-\$32,458	-2.3%

Police Department (Dept 3101)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3101.50400	ARP Fixed Assets	\$18,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50500	FT Salaries & Wages	\$922,632	\$1,312,370	\$1,011,856	\$448,189	\$1,051,443	\$1,115,955	\$1,115,955	\$104,099	10.3%
10.3101.50520	Overtime	\$51,719	\$35,579	\$25,000	\$9,546	\$35,000	\$35,000	\$35,000	\$10,000	40.0%
10.3101.50521	Holiday Overtime Pay	\$14,174	\$20,115	\$20,000	\$6,927	\$20,000	\$20,000	\$20,000	\$0	0.0%
10.3101.50522	Special Events Overtime	\$14,066	\$2,523	\$4,000	\$0	\$0	\$0	\$0	-\$4,000	-100.0%
10.3101.50523	Court Overtime Pay	\$10,659	\$7,618	\$12,000	\$2,012	\$9,500	\$9,500	\$9,500	-\$2,500	-20.8%
10.3101.50524	Sick Pay	\$0	\$6,180	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50527	PD on Call Pay	\$16,690	\$12,350	\$3,000	\$50	\$3,000	\$0	\$0	-\$3,000	-100.0%
10.3101.50528	Supplemental Bonus	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50529	SRO Grant 275 Expense	\$0	\$25,068	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50531	SRO Grant 1080 Expense	\$34,837	\$41,279	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50532	SRO Grant 962 Expense	\$23,223	\$24,264	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50533	ECO/TDO	\$936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50534	SRO Grant	\$44,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50535	SRO Grant 402 Expense	\$0	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50536	VSTOP Grant Expense	\$0	\$2,610	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50540	Tactical Support Stipend	\$2,957	\$0	\$5,000	\$0	\$8,000	\$8,000	\$8,000	\$3,000	60.0%
10.3101.50550	Salary-Part-Time	\$3,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50850	Longevity	\$7,659	\$7,884	\$12,035	\$8,483	\$8,800	\$9,866	\$9,866	-\$2,169	-18.0%
10.3101.50860	Vacation Pay	\$5,664	\$15,459	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.50870	Holiday Pay	\$63,793	\$90,451	\$6,935	\$32,077	\$15,000	\$15,000	\$15,000	\$8,065	116.3%
10.3101.50880	Requested Vacation Pay	\$2,786	\$300	\$6,000	\$0	\$6,000	\$0	\$0	-\$6,000	-100.0%
10.3101.51000	Retirement Supplement	\$17,690	\$16,329	\$13,674	\$6,078	\$18,000	\$18,000	\$18,000	\$4,326	31.6%
10.3101.51040	Retirement Bonus	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.51050	LEO Supplement	\$47,173	\$43,010	\$36,465	\$16,207	\$36,465	\$36,465	\$36,465	\$0	0.0%
10.3101.51300	Salaries Other Degree	\$12,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.51400	DMV 402 Grant Overtime	\$10,565	\$7,058	\$0	\$9,855	\$0	\$0	\$0	\$0	0.0%
10.3101.51450	FICA	\$79,312	\$103,856	\$78,000	\$35,580	\$92,657	\$96,986	\$96,986	\$18,986	24.3%
10.3101.51500	Retirement - VRS	\$82,553	\$75,268	\$119,000	\$28,363	\$123,755	\$131,348	\$131,348	\$12,348	10.4%
10.3101.51550	Hospital/Medical Plans	\$144,882	\$197,119	\$174,981	\$130,814	\$218,939	\$240,410	\$240,410	\$65,429	37.4%
10.3101.51600	Group Life Insurance - VRS	\$12,262	\$13,369	\$12,000	\$5,044	\$11,145	\$11,829	\$11,829	-\$171	-1.4%
10.3101.51650	Workmans' Compensation	\$26,973	\$30,000	\$46,800	\$46,798	\$81,106	\$85,634	\$85,634	\$38,834	83.0%
Personnel Subtotal	\$1,673,822	\$2,115,809	\$1,586,746	\$786,022	\$1,738,811	\$1,833,993	\$1,833,993	\$1,833,993	\$247,247	15.6%

CITY OF BUENA VISTA

General Fund (Fund 10)

Police Department (Dept 3101) cont'd										
Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3101.51700	Professional Health Services	\$2,020	\$2,091	\$0	\$1,089	\$0	\$0	\$0	\$0	0.0%
10.3101.52040	Employee Development	\$16,313	\$19,157	\$12,000	-\$1,711	\$17,000	\$15,000	\$15,000	\$3,000	25.0%
10.3101.52045	Tuition Reimbursement	\$3,201	\$7,315	\$10,000	\$22,129	\$15,000	\$10,000	\$10,000	\$0	0.0%
10.3101.52050	Office Equipment	\$2,459	\$2,784	\$3,000	\$337	\$3,000	\$3,000	\$3,000	\$0	0.0%
10.3101.52080	Police Equipment	\$11,113	\$5,123	\$6,000	\$0	\$7,500	\$7,000	\$7,000	\$1,000	16.7%
10.3101.52100	Repair & Maintenance	\$13,551	\$8,909	\$2,000	\$800	\$2,500	\$2,500	\$2,500	\$500	25.0%
10.3101.52120	Computer Maintenance	\$1,200	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.0%
10.3101.52125	IT Software	\$30,046	\$26,249	\$27,645	\$21,933	\$30,000	\$27,000	\$27,000	-\$645	-2.3%
10.3101.52150	Postal Services	\$315	\$97	\$350	\$96	\$290	\$290	\$290	-\$60	-17.1%
10.3101.52200	Telecommunications	\$27,246	\$28,308	\$24,000	\$9,678	\$27,000	\$23,000	\$23,000	-\$1,000	-4.2%
10.3101.52250	Office Supplies	\$2,209	\$2,868	\$2,400	\$1,129	\$2,400	\$2,400	\$2,400	\$0	0.0%
10.3101.52300	Printing & Binding	\$1,024	\$2,728	\$1,200	\$658	\$1,200	\$1,200	\$1,200	\$0	0.0%
10.3101.52350	Advertising	\$504	\$284	\$300	\$114	\$300	\$300	\$300	\$0	0.0%
10.3101.52400	Books & Subscriptions	\$1,064	\$1,191	\$1,100	\$880	\$1,100	\$1,100	\$1,100	\$0	0.0%
10.3101.52600	Dues & Assoc. Memberships	\$24,940	\$1,715	\$17,000	\$12,928	\$19,000	\$19,000	\$19,000	\$2,000	11.8%
10.3101.52650	Gifts of Appreciation	\$430	\$55	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.53000	Contracted Services	\$0	\$109	\$7,000	\$7,316	\$27,000	\$27,000	\$27,000	\$20,000	285.7%
10.3101.53050	Maintenance Svc Contract	\$4,664	\$4,187	\$5,000	\$1,110	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.3101.54000	Motor Vehicle Insurance	\$13,046	\$11,304	\$14,385	\$14,247	\$14,960	\$14,960	\$14,960	\$575	4.0%
10.3101.54050	Public Official Liability Insur	\$9,788	\$12,367	\$16,255	\$16,255	\$17,065	\$17,065	\$17,065	\$810	5.0%
10.3101.54105	Line of Duty Insurance	\$14,141	\$11,767	\$18,008	\$18,008	\$18,910	\$18,910	\$18,910	\$902	5.0%
10.3101.54500	Lease/Rental of Equipment	\$80,000	\$8,124	\$5,000	\$805	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.3101.54700	Lease/Rental of Vehicles	\$0	\$0	\$20,000	\$60	\$112,000	\$0	\$0	-\$20,000	-100.0%
10.3101.55000	Travel, Subsistence, Lodging	\$9,096	\$9,555	\$10,000	\$6,386	\$12,000	\$11,000	\$11,000	\$1,000	10.0%
10.3101.56000	Vehicle Powered Equip Supplies	\$20,921	\$12,930	\$12,000	\$5,109	\$14,500	\$14,000	\$14,000	\$2,000	16.7%
10.3101.56010	Fuel	\$42,649	\$42,364	\$40,000	\$20,441	\$40,000	\$40,000	\$40,000	\$0	0.0%
10.3101.56090	Police Forfeiture Expense	\$31,389	\$20,100	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.56091	VSP Heat Program Expense	\$12,189	\$8,153	\$12,500	\$4,905	\$10,000	\$10,000	\$10,000	-\$2,500	-20.0%
10.3101.56095	K9-Unit Expenses	\$17,823	\$13,442	\$10,000	\$2,138	\$12,000	\$12,000	\$12,000	\$2,000	20.0%
10.3101.56350	Small, Rural, Tribal Body Cam Grant Expens	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.56360	PD Selective Enforcement Grant Expense	\$0	\$17,314	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.56400	Police Equip (Restricted)	\$21,532	\$12,253	\$5,000	\$515	\$0	\$0	\$0	-\$5,000	-100.0%
10.3101.56450	Police Credit Card Expense	\$1,693	\$433	\$1,000	\$170	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.3101.56500	Police Supplies	\$17,189	\$11,437	\$18,000	\$4,276	\$20,000	\$20,000	\$20,000	\$2,000	11.1%
10.3101.56520	Shooting Range	\$1,214	\$4,338	\$2,500	\$0	\$5,000	\$5,000	\$5,000	\$2,500	100.0%
10.3101.56540	PD ARPA Grant Expenditures	\$88,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.56550	Court Appointed Attorney Expense	\$518	\$300	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.56560	Body Vest Expense	\$6,400	\$9,250	\$0	\$0	\$12,000	\$12,000	\$12,000	\$12,000	0.0%
10.3101.56700	Police E-Summons	\$2,660	\$2,710	3000	\$1,923	\$3,000	\$3,000	\$3,000	\$0	0.0%
10.3101.57000	Uniforms/Wearing Apparel	\$13,746	\$26,124	\$10,350	\$1,203	\$15,000	\$14,000	\$14,000	\$3,650	35.3%
10.3101.58000	Public Education	\$2,960	\$4,948	\$6,000	\$4,118	\$6,000	\$6,000	\$6,000	\$0	0.0%
10.3101.59000	Electrical Services	\$9,867	\$10,304	\$11,000	\$4,977	\$11,000	\$11,000	\$11,000	\$0	0.0%
10.3101.59050	Heating Services	\$1,825	\$2,010	\$2,500	\$924	\$2,500	\$2,500	\$2,500	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Police Department (Dept 3101) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3101.60000	Project Life Saver	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.3101.60050	Special Response Team	\$2,960	\$0	\$2,300	\$0	\$3,000	\$3,000	\$3,000	\$700	30.4%
10.3101.60253	DCJS Equip Grant PD	\$1,956	\$0	\$0	\$2,772	\$0	\$0	\$0	\$0	0.0%
10.3101.60255	JAG Grant Expense	\$0	\$41,499	\$56,250	\$56,788	\$33,333	\$33,333	\$33,333	-\$22,917	-40.7%
10.3101.60259	VRSA Police Grant	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3101.60350	DMV 402 Grant	\$0	\$5,078	\$0	\$12,675	\$0	\$0	\$0	\$0	0.0%
10.3101.67848	Capital Body Cam Principal	\$0	\$0	\$0	\$25,084	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$566,081	\$455,273	\$396,343	\$282,263	\$527,858	\$398,858	\$398,858	\$2,515	0.6%
	Department Total	\$2,239,903	\$2,571,082	\$1,983,089	\$1,068,285	\$2,266,669	\$2,232,851	\$2,232,851	\$249,762	12.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3101 Positions						
Chief of Police	1	1	1	1	1	1
Captain/Assistant Chief	0	0	1	1	1	1
Lieutenant	1	1	1	2	2	2
Sergeant	2	2	4	5	5	5
Corporal	7	6	2	1	1	1
Police Investigator	1	1	1	0	0	0
School Resource Officer	1	2	2	0	0	0
Patrolman I	3	3	5	5	5	5
Office Manager/Accreditation Manager	1	1	1	2	2	2
Total Authorized Positions	17	17	18	17	17	17

BVPD SRO No. 2 (Dept 3102)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3102.50500	FT Salaries & Wages	\$0	\$0	\$61,271	\$2,357	\$0	\$0	\$0	-\$61,271	-100.0%
10.3102.50850	Longevity	\$0	\$0	\$306	\$0	\$0	\$0	\$0	-\$306	-100.0%
10.3102.51450	FICA	\$0	\$0	\$4,711	\$171	\$0	\$0	\$0	-\$4,711	-100.0%
10.3102.51500	Retirement- VRS	\$0	\$0	\$7,261	\$0	\$0	\$0	\$0	-\$7,261	-100.0%
10.3102.51550	Hospital/Medical Plans	\$0	\$0	\$21,601	\$0	\$0	\$0	\$0	-\$21,601	-100.0%
10.3102.51600	Group Insurance	\$0	\$0	\$722	\$0	\$0	\$0	\$0	-\$722	-100.0%
10.3102.51650	Workmen's Compensation	\$0	\$0	\$2,890	\$2,747	\$0	\$0	\$0	-\$2,890	-100.0%
	Personnel Subtotal	\$0	\$0	\$98,762	\$5,275	\$0	\$0	\$0	-\$98,762	-100.0%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3102 Positions						
Patrolman I	0	0	1	0	0	0
Total Authorized Positions	0	0	1	0	0	0

CITY OF BUENA VISTA

General Fund (Fund 10)

BVPD SRO 402 Grant (Dept 3103)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3103.50500	FT Salaries & Wages	\$0	\$0	\$71,050	\$31,427	\$71,053	\$75,197	\$75,197	\$4,147	5.8%
10.3103.50520	Overtime	\$0	\$0	\$0	\$512	\$750	\$750	\$750	\$750	0.0%
10.3103.50521	Holiday Overtime Pay	\$0	\$0	\$0	\$564	\$700	\$700	\$700	\$700	0.0%
10.3103.50850	Longevity	\$0	\$0	\$1,776	\$1,776	\$1,776	\$1,880	\$1,880	\$104	5.9%
10.3103.50870	Holiday Pay	\$0	\$0	\$0	\$2,186	\$2,700	\$2,700	\$2,700	\$2,700	0.0%
10.3103.51450	FICA	\$0	\$0	\$5,571	\$2,296	\$5,889	\$6,214	\$6,214	\$643	11.5%
10.3103.51500	Retirement - VRS	\$0	\$0	\$8,419	\$3,508	\$8,363	\$8,851	\$8,851	\$432	5.1%
10.3103.51550	Hospital/Medical Plans	\$0	\$0	\$21,539	\$12,565	\$24,684	\$24,684	\$24,684	\$3,145	14.6%
10.3103.51600	Group Life Insurance - VRS	\$0	\$0	\$840	\$349	\$753	\$797	\$797	-\$43	-5.1%
10.3103.51650	Workmen's Compensation	\$0	\$0	\$4,220	\$3,185	\$5,684	\$6,015	\$6,015	\$1,795	42.5%
	Personnel Subtotal	\$0	\$0	\$113,415	\$58,369	\$122,352	\$127,788	\$127,788	\$14,373	12.7%
	Department Total	\$0	\$0	\$113,415	\$58,369	\$122,352	\$127,788	\$127,788	\$14,373	12.7%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3103 Positions						
Sergeant	0	0	0	1	1	1
Total Authorized Positions	0	0	0	1	1	1

BVPD SRO No. 1 (Dept 3104)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3104.50550	Salary-Part-Time	\$0	\$0	\$60,887	\$28,101	\$60,886	\$62,712	\$62,712	\$1,825	3.0%
10.3104.51450	FICA	\$0	\$0	\$4,658	\$1,895	\$4,658	\$4,797	\$4,797	\$139	3.0%
10.3104.51550	Hospital/Medical Plans	\$0	\$0	\$14,759	\$8,611	\$16,917	\$16,917	\$16,917	\$2,158	14.6%
10.3104.51650	Workmen's Compensation	\$0	\$0	\$3,115	\$2,730	\$4,870	\$5,016	\$5,016	\$1,901	61.0%
	Personnel Subtotal	\$0	\$0	\$83,419	\$41,337	\$87,331	\$89,443	\$89,443	\$6,024	7.2%
	Department Total	\$0	\$0	\$83,419	\$41,337	\$87,331	\$89,443	\$89,443	\$6,024	7.2%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3104 Positions						
Patrolman I	0	0	0	1	1	1
Total Authorized Positions	0	0	0	1	1	1

CITY OF BUENA VISTA

General Fund (Fund 10)

BVPD SRO 275 Grant (Dept 3105)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3105.50500	FT Salaries & Wages	\$0	\$0	\$65,975	\$24,687	\$61,277	\$64,851	\$64,851	-\$1,124	-1.7%
10.3105.50520	Overtime	\$0	\$0	\$0	\$177	\$400	\$400	\$400	\$400	0.0%
10.3105.50521	Holiday Overtime Pay	\$0	\$0	\$0	\$471	\$650	\$650	\$650	\$650	0.0%
10.3105.50850	Longevity	\$0	\$0	\$330	\$306	\$306	\$324	\$324	-\$6	-1.7%
10.3105.50870	Holiday Pay	\$0	\$0	\$0	\$1,885	\$2,500	\$2,500	\$2,500	\$2,500	0.0%
10.3105.51450	FICA	\$0	\$0	\$5,072	\$2,008	\$4,983	\$5,257	\$5,257	\$185	3.7%
10.3105.51500	Retirement - VRS	\$0	\$0	\$7,818	\$3,026	\$7,212	\$7,633	\$7,633	-\$185	-2.4%
10.3105.51550	Hospital/Medical Plans	\$0	\$0	\$7,999	-\$595	\$0	\$0	\$0	-\$7,999	-100.0%
10.3105.51600	Group Life Insurance - VRS	\$0	\$0	\$779	\$301	\$650	\$687	\$687	-\$92	-11.8%
10.3105.51650	Workmen's Compensation	\$0	\$0	\$3,919	\$2,958	\$4,902	\$5,188	\$5,188	\$1,269	32.4%
	Personnel Subtotal	\$0	\$0	\$91,892	\$35,225	\$82,880	\$87,490	\$87,490	-\$4,402	-4.8%
10.3105.56500	Police Supplies	\$0	\$0	\$9,397	\$0	\$0	\$0	\$0	-\$9,397	-100.0%
10.3101.54700	Lease/Rental of Vehicles	\$0	\$0	\$0	\$0	\$15,737	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$0	\$0	\$9,397	\$0	\$15,737	\$0	\$0	-\$9,397	-100.0%
	Department Total	\$0	\$0	\$101,289	\$35,225	\$98,617	\$87,490	\$87,490	-\$13,799	-13.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Actual	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3105 Positions						
Officer	0	0	0	1	1	1
Total Authorized Positions	0	0	0	1	1	1

BVPD V-STOP Grant (Dept 3106)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3106.50500	FT Salaries & Wages	\$0	\$0	\$60,900	\$27,588	\$67,978	\$71,942	\$71,942	\$11,042	18.1%
10.3106.50520	Overtime	\$0	\$0	\$0	\$182	\$380	\$380	\$380	\$380	0.0%
10.3106.50521	Holiday Overtime Pay	\$0	\$0	\$0	\$121	\$250	\$250	\$250	\$250	0.0%
10.3106.50850	Longevity	\$0	\$0	\$305	\$315	\$315	\$360	\$360	\$55	17.9%
10.3106.50870	Holiday Pay	\$0	\$0	\$0	\$1,936	\$2,800	\$2,800	\$2,800	\$2,800	0.0%
10.3106.51450	FICA	\$0	\$0	\$4,682	\$2,112	\$5,487	\$5,794	\$5,794	\$1,112	23.7%
10.3106.51500	Retirement - VRS	\$0	\$0	\$7,217	\$3,107	\$8,001	\$8,468	\$8,468	\$1,251	17.3%
10.3106.51550	Hospital/Medical Plans	\$0	\$0	\$9,526	\$5,555	\$10,914	\$10,914	\$10,914	\$1,388	14.6%
10.3106.51600	Group Life Insurance - VRS	\$0	\$0	\$719	\$309	\$721	\$763	\$763	\$44	6.1%
10.3106.51650	Workmen's Compensation	\$0	\$0	\$3,617	\$2,730	\$5,438	\$5,755	\$5,755	\$2,138	59.1%
	Personnel Subtotal	\$0	\$0	\$86,966	\$43,954	\$102,282	\$107,424	\$107,424	\$20,458	23.5%
	Department Total	\$0	\$0	\$86,966	\$43,954	\$102,282	\$107,424	\$107,424	\$20,458	23.5%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3106 Positions						
Patrolman I	0	0	1	1	1	1
Total Authorized Positions	0	0	1	1	1	1

CITY OF BUENA VISTA

General Fund (Fund 10)

BVPD Community Resource Program (Dept 3107)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3107.50500	FT Salaries & Wages	\$0	\$0	\$130,935	\$57,714	\$120,978	\$71,942	\$71,942	-\$58,993	-45.1%
10.3107.50520	Overtime	\$0	\$0	\$0	\$190	\$900	\$500	\$500	\$500	0.0%
10.3107.50521	Holiday Overtime Pay	\$0	\$0	\$0	\$756	\$3,200	\$1,000	\$1,000	\$1,000	0.0%
10.3107.50850	Longevity	\$0	\$0	\$655	\$655	\$655	\$360	\$360	-\$295	-45.1%
10.3107.50870	Holiday Pay	\$0	\$0	\$0	\$4,284	\$9,000	\$4,500	\$4,500	\$4,500	0.0%
10.3107.51400	DMV 402 Overtime	\$0	\$0	\$0	\$754	\$1,500	\$0	\$0	\$0	0.0%
10.3107.51450	FICA	\$0	\$0	\$10,067	\$4,315	\$10,422	\$5,990	\$5,990	-\$4,077	-40.5%
10.3107.51500	Retirement - VRS	\$0	\$0	\$15,516	\$6,467	\$14,239	\$8,468	\$8,468	-\$7,048	-45.4%
10.3107.51550	Hospital/Medical Plans	\$0	\$0	\$43,202	\$25,200	\$37,130	\$24,754	\$24,754	-\$18,448	-42.7%
10.3107.51600	Group Insurance	\$0	\$0	\$1,545	\$644	\$1,282	\$763	\$763	-\$782	-50.6%
10.3107.51650	Workmen's Compensation	\$0	\$0	\$6,948	\$5,869	\$9,677	\$5,755	\$5,755	-\$1,193	-17.2%
10.3107.58000	Public Education	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	0.0%
10.3107.60110	Byrne Grant - Equipment	\$0	\$0	\$58,421	\$58,420	\$0	\$0	\$0	-\$58,421	-100.0%
	Personnel Subtotal	\$0	\$0	\$267,289	\$165,268	\$212,983	\$124,031	\$124,031	-\$143,258	-53.6%
	Department Total	\$0	\$0	\$267,289	\$165,268	\$212,983	\$124,031	\$124,031	-\$143,258	-53.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3107 Positions						
Patrolman I	0	0	2	2	2	1
Total Authorized Positions	0	0	2	2	2	1

CITY OF BUENA VISTA

General Fund (Fund 10)

Fire Services (Dept 3202)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3202.50400	ARP Fixed Assets	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3202.50551	Volunteer Incentive Pay	\$11,059	\$13,159	\$15,000	\$4,646	\$26,000	\$26,000	\$26,000	\$11,000	73.3%
10.3202.52200	Telecommunications	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3202.54100	Liability Insurance	\$54,992	\$46,932	\$60,630	\$0	\$50,000	\$50,000	\$50,000	-\$10,630	-17.5%
10.3202.54105	Line of Duty Insurance	\$7,113	\$6,930	\$8,953	\$8,317	\$8,732	\$8,732	\$8,732	-\$221	-2.5%
10.3202.60010	Fire Programs Grant	\$30,000	\$34,035	\$34,035	\$37,169	\$37,169	\$37,169	\$37,169	\$3,134	9.2%
10.3202.60210	OMD Fee	\$334	\$3,154	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.3202.65000	Contributions	\$97,500	\$97,500	\$102,375	\$51,188	\$142,000	\$117,731	\$117,731	\$15,356	15.0%
10.3202.68015	Program Activities	\$0	\$0	\$0	\$12,081	\$0	\$0	\$0	\$0	0.0%
	Department Total	\$251,060	\$201,710	\$225,993	\$113,400	\$268,901	\$244,633	\$244,633	\$18,640	8.2%

Rescue Services (Dept 3203)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3203.52200	Telecommunications	\$2,563	\$2,685	\$2,700	\$1,419	\$2,000	\$2,000	\$2,000	-\$700	-25.9%
10.3203.54100	Liability Insurance	\$20,859	\$21,972	\$22,000	\$22,739	\$22,000	\$22,000	\$22,000	\$0	0.0%
10.3203.54105	Line of Duty Insurance	\$4,064	\$3,960	\$4,100	\$4,736	\$4,700	\$4,700	\$4,700	\$600	14.6%
10.3203.60210	OMD Fee	\$6,334	\$6,000	\$7,000	\$0	\$7,000	\$7,000	\$7,000	\$0	0.0%
10.3203.65000	Contributions	\$140,744	\$130,103	\$139,125	\$69,563	\$235,000	\$159,994	\$159,994	\$20,869	15.0%
	Department Total	\$174,564	\$164,720	\$174,925	\$98,456	\$270,700	\$195,694	\$195,694	\$20,769	11.9%

CITY OF BUENA VISTA

General Fund (Fund 10)

Probation Office (Dept 3303)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3303.52500	Professional Services	\$870	\$713	\$1,000	\$0	\$900	\$900	\$900	-\$100	-10.0%
	Department Total	\$870	\$713	\$1,000	\$0	\$900	\$900	\$900	-\$100	-10.0%

Magistrate (Dept 3304)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3304.52200	Telecommunications	\$0	\$0	\$100	\$0	\$50	\$50	\$50	-\$50	-50.0%
10.3304.57500	Pro Rata/Chief Magistrate	\$135	\$140	\$150	\$0	\$140	\$140	\$140	-\$10	-6.7%
	Department Total	\$135	\$140	\$250	\$0	\$190	\$190	\$190	-\$60	-24.0%

Regional Jail (Dept 3320)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3320.67720	Regional Jail Ops Cost-Share	\$760,478	\$689,032	\$700,133	\$299,054	\$738,746	\$738,746	\$738,746	\$38,613	5.5%
10.3320.67722	Regional Jail Debt Svs Cost-Share	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.0%
10.3320.67723	Regional Jail Capital Cost-Share	\$0	\$0	\$399	\$398	\$18,990	\$18,990	\$18,990	\$18,591	4659.4%
10.3320.67725	Trustee Work Program	\$0	\$0	\$4,601	\$0	\$2,500	\$2,500	\$2,500	-\$2,101	-45.7%
	Department Total	\$760,478	\$689,032	\$725,133	\$299,452	\$780,236	\$780,236	\$780,236	\$55,103	7.6%

Juvenile Detention (Dept 3330)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3330.67715	SV Juve Det Ctr Ops Cost-Share	\$0	\$0	\$25,000	\$6,375	\$15,000	\$15,000	\$15,000	-\$10,000	-40.0%
	Department Total	\$0	\$0	\$25,000	\$6,375	\$15,000	\$15,000	\$15,000	-\$10,000	-40.0%

Public Safety Communication Center (Dept 3340)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3340.67785	911 Center Ops Cost-Share	\$262,438	\$381,758	\$417,986	\$222,320	\$465,568	\$465,568	\$465,568	\$47,582	11.4%
10.3340.67786	911 Center Capital Cost-Share	\$58,102	\$59,355	\$75,820	\$36,105	\$350,235	\$184,621	\$184,621	\$108,801	143.5%
10.3340.67887	911 Center Rent Cost-Share	\$13,601	\$13,601	\$13,601	-\$4,452	\$13,605	\$13,605	\$13,605	\$4	0.0%
10.3340.67888	911 Center Sys/Radio Debt Cost-Share	\$58,102	\$59,355	\$0	\$0	\$61,000	\$61,000	\$61,000	\$61,000	0.0%
	Department Total	\$392,243	\$514,069	\$507,407	\$253,974	\$890,408	\$724,794	\$724,794	\$217,387	42.8%

CITY OF BUENA VISTA

General Fund (Fund 10)

Inspections (Dept 3402)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3402.50500	FT Salaries & Wages	\$134,242	\$124,964	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.50850	Longevity	\$1,015	\$1,436	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.50860	Vacation Pay	\$0	\$7,864	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.50870	Holiday Pay	\$0	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51450	FICA	\$9,252	\$9,327	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51500	Retirement- VRS	\$20,668	\$15,001	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51510	Hybrid VRS	\$2,204	\$2,843	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51550	Hospital/Medical Plans	\$20,894	\$17,679	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51600	Group Insurance	\$1,936	\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51610	ST/LT Disability	\$389	\$424	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.51650	Workmen's Compensation	\$1,363	\$1,755	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Personnel Subtotal	\$191,961	\$184,693	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.52000	Marketing	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	0.0%
10.3402.52040	Employee Development	\$860	\$644	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.52050	Office Equipment	\$491	\$1,385	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.52070	Equipment & Materials	\$0	\$51,869	\$0	-\$2,611	\$0	\$0	\$0	\$0	0.0%
10.3402.52150	Postal Services	\$541	\$778	\$100	\$54	\$125	\$125	\$125	\$25	25.0%
10.3402.52200	Telecommunications	\$2,312	\$2,194	\$1,050	\$460	\$1,050	\$1,050	\$1,050	\$0	0.0%
10.3402.52250	Office Supplies	\$1,590	\$2,054	\$500	\$375	\$750	\$750	\$750	\$250	50.0%
10.3402.52350	Advertising	\$3,130	\$2,314	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.52400	Books & Subscriptions	\$1,927	\$1,621	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.52500	Professional Services	\$27,781	\$27,660	\$10,000	\$7,448	\$15,000	\$15,000	\$15,000	\$5,000	50.0%
10.3402.52600	Dues/Memberships	\$180	\$550	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.53000	Contracted Services	\$0	\$13,269	\$70,000	\$34,292	\$72,100	\$72,100	\$72,100	\$2,100	3.0%
10.3402.54000	Motor Vehicle Insurance	\$1,066	\$924	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.54500	Lease Rental of Equipment	\$327	\$5,646	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.55000	Travel	\$979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56000	Vehicle Powered Equip Supp	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56010	Fuel Expense	\$456	\$323	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56020	Vehicle Repair and Maintenance	\$0	\$386	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56180	Economic Development	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56182	VBAF Mundet Grant	\$63,864	\$201	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56183	VDOT TAP Streetscape	\$13,544	\$14,666	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56184	VOF River Access Design	\$29,722	\$808	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56186	Town Square Expenses	\$216,750	\$50,627	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.56200	State Inspection Fees	\$0	\$0	\$0	\$0	\$600	\$600	\$600	\$600	0.0%
10.3402.57000	Uniforms	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.3402.60640	Derelict Structure Program	\$405	\$16,869	\$25,000	\$2,020	\$20,000	\$20,000	\$20,000	-\$5,000	-20.0%
10.3402.60680	Connect BV Grant	\$69,949	\$66,698	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$436,555	\$261,633	\$106,650	\$42,069	\$109,625	\$109,625	\$109,625	\$2,975	2.8%
	Department Total	\$628,516	\$446,325	\$106,650	\$42,069	\$109,625	\$109,625	\$109,625	\$2,975	2.8%

CITY OF BUENA VISTA

General Fund (Fund 10)

Inspections (Dept 3402) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 3402 Positions						
Planner	1	1	1	0	0	0
Building Official (Contracted)	1	1	1	1	1	1
Total Authorized Positions	2	2	2	1	1	1

Medical Examiner (Dept 3503)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.3503.52500	Professional Health Services	\$60	\$40	\$100	\$40	\$90	\$90	\$90	-\$10	-10.0%
	Department Total	\$60	\$40	\$100	\$40	\$90	\$90	\$90	-\$10	-10.0%

Total Public Safety Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$4,447,829	\$4,587,831	\$4,500,687	\$2,231,479	\$5,226,285	\$4,840,188	\$4,840,188	\$339,501	7.5%

Administrative & Engineering (Dept 4101)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4101.50500	FT Salaries & Wages	\$139,051	\$153,295	\$123,054	\$54,790	\$61,934	\$57,251	\$57,251	-\$65,803	-53.5%
10.4101.50520	Overtime	\$642	\$513	\$2,000	\$207	\$1,000	\$1,000	\$1,000	-\$1,000	-50.0%
10.4101.50521	Holiday Overtime Pay	\$0	\$137	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.4101.50550	PT Wages	\$9,515	\$2,651	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.50850	Longevity	\$2,525	\$3,261	\$2,016	\$2,058	\$386	\$386	\$386	-\$1,630	-80.9%
10.4101.50860	Vacation Pay	\$0	\$1,919	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.4101.50870	Holiday Pay	\$9,120	\$11,001	\$0	\$3,930	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.4101.50880	Requested Vacation Pay	\$1,716	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	0.0%
10.4101.51450	FICA	\$10,979	\$11,737	\$9,721	\$4,078	\$5,081	\$4,646	\$4,646	-\$5,075	-52.2%
10.4101.51500	Retirement - VRS	\$24,521	\$19,384	\$14,592	\$6,232	\$7,290	\$6,738	\$6,738	-\$7,854	-53.8%
10.4101.51510	Hybrid - VRS	\$773	\$1,049	\$1,006	\$518	\$491	\$440	\$440	-\$566	-56.3%
10.4101.51550	Hospital/Medical Plans	\$38,531	\$29,883	\$27,462	\$18,519	\$18,548	\$18,548	\$18,548	-\$8,914	-32.5%
10.4101.51600	Group Life Insurance - VRS	\$2,116	\$1,930	\$1,452	\$621	\$657	\$607	\$607	-\$845	-58.2%
10.4101.51610	ST/LT Disability	\$319	\$363	\$374	\$195	\$278	\$324	\$324	-\$50	-13.4%
10.4101.51650	Workmans' Compensation	\$26	\$34	\$1,498	\$1,131	\$61	\$57	\$57	-\$1,441	-96.2%
	Personnel Subtotal	\$239,834	\$237,157	\$183,175	\$92,278	\$98,825	\$92,097	\$92,097	-\$91,078	-49.7%
10.4101.51700	Professional Health Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.52040	Employee Development	\$0	\$0	\$500	\$45	\$500	\$500	\$500	\$0	0.0%
10.4101.52050	Office Equipment	\$754	\$130	\$750	\$802	\$750	\$750	\$750	\$0	0.0%
10.4101.52060	Improvement Projects	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.52100	Repair and Maintenance	-\$153	\$0	\$500	\$225	\$400	\$400	\$400	-\$100	-20.0%
10.4101.52130	Repair Maintenance Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.52140	Machinery & Equipment	\$263	\$0	\$1,000	\$0	\$275	\$275	\$275	-\$725	-72.5%
10.4101.52150	Postal Services	\$163	\$0	\$250	\$0	\$100	\$100	\$100	-\$150	-60.0%
10.4101.52200	Telecommunications	\$4,454	\$4,131	\$4,500	\$1,512	\$3,500	\$3,500	\$3,500	-\$1,000	-22.2%
10.4101.52250	Office Supplies	\$3,154	\$2,438	\$2,500	\$457	\$2,500	\$2,500	\$2,500	\$0	0.0%
10.4101.52350	Advertising	\$0	\$430	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

General Fund Planned Expenditures

CITY OF BUENA VISTA

General Fund (Fund 10)

Administrative & Engineering (Dept 4101) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4101.52400	Books/Subscriptions	\$0	\$96	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.4101.52500	Professional Services	\$0	\$0	\$100	\$1,610	\$1,500	\$1,500	\$1,500	\$1,400	1400.0%
10.4101.52600	Dues Association Member	\$0	\$0	\$0	\$0	\$350	\$350	\$350	\$350	0.0%
10.4101.52650	Gifts of Appreciation	\$0	\$1,092	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.53000	Contracted Services	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.4101.53050	Maintenance Svc Contract	\$1,324	\$550	\$1,000	\$0	\$0	\$0	\$0	-\$1,000	-100.0%
10.4101.54000	Motor Vehicle Insurance	\$9,408	\$8,152	\$1,500	\$1,486	\$1,565	\$1,565	\$1,565	\$65	4.3%
10.4101.54500	Lease/Rental of Equipment	\$3,606	\$3,163	\$2,800	\$1,459	\$2,800	\$2,800	\$2,800	\$0	0.0%
10.4101.55000	Travel, Subsistence, Lodging	\$0	\$0	\$500	\$0	\$750	\$750	\$750	\$250	50.0%
10.4101.56010	Fuel	\$4,639	\$2,819	\$2,000	\$1,062	\$2,200	\$2,200	\$2,200	\$200	10.0%
10.4101.56020	Vehicle Repair and Maint	\$0	\$228	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.4101.57000	Uniform Wearing Apparel	\$706	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.4101.68850	Tree Maintenance Replacement	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4101.69035	Safety Operations	\$0	\$39	\$1,300	\$1,010	\$1,300	\$1,300	\$1,300	\$0	0.0%
	Operations Subtotal	\$28,444	\$25,068	\$19,800	\$9,667	\$20,190	\$20,190	\$20,190	\$390	2.0%
	Department Total	\$268,279	\$262,225	\$202,975	\$101,945	\$119,015	\$112,287	\$112,287	-\$90,688	-44.7%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4101 Positions						
Director Public Works	1	1	1	0.5	0.5	0.5
Utility Billing Clerk	0.25	0.25	0.25	0.25	0.25	0.25
Mechanic	0	1	1	0	0	0
WWTP Operator	0	1	1	0	0	0
Total Authorized Positions	1.25	3.25	3.25	0.75	0.75	0.75

Street Maintenance (Dept 4102)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4102.50400	ARP Fixed Assets	\$47,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4102.50500	FT Salaries & Wages	\$304,201	\$340,778	\$387,180	\$140,477	\$324,397	\$291,109	\$291,109	-\$96,071	-24.8%
10.4102.50520	Overtime	\$8,003	\$20,660	\$20,000	\$7,092	\$20,000	\$20,000	\$20,000	\$0	0.0%
10.4102.50521	Holiday Overtime Pay	\$159	\$1,353	\$0	\$616	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.4102.50550	PT Wages	\$75,616	\$86,387	\$60,000	\$73,160	\$145,000	\$145,000	\$145,000	\$85,000	141.7%
10.4102.50850	Longevity	\$4,967	\$6,442	\$7,305	\$6,924	\$6,924	\$6,916	\$6,916	-\$389	-5.3%
10.4102.50860	Vacation Pay	\$1,115	\$4,004	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.4102.50870	Holiday Pay	\$20,434	\$25,943	\$0	\$10,094	\$22,000	\$22,000	\$22,000	\$22,000	0.0%
10.4102.50880	Requested Vacation Pay	\$2,115	\$0	\$0	\$828	\$1,000	\$0	\$0	\$0	0.0%
10.4102.51450	FICA	\$28,904	\$34,493	\$36,298	\$16,829	\$39,881	\$37,257	\$37,257	\$959	2.6%
10.4102.51500	Retirement - VRS	\$47,857	\$39,359	\$45,203	\$12,858	\$38,182	\$34,264	\$34,264	-\$10,939	-24.2%
10.4102.51510	Hybrid - VRS	\$2,556	\$3,334	\$1,849	\$1,456	\$2,423	\$1,850	\$1,850	\$1	0.1%
10.4102.51550	Hospital/Medical Plans	\$50,560	\$41,476	\$80,938	\$29,051	\$92,740	\$81,826	\$81,826	\$888	1.1%

CITY OF BUENA VISTA

General Fund (Fund 10)

Street Maintenance (Dept 4102) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4102.51600	Group Life Insurance - VRS	\$4,191	\$3,919	\$4,569	\$1,280	\$3,439	\$3,086	\$3,086	-\$1,483	-32.5%
10.4102.51610	ST/LT Disability	\$1,048	\$1,181	\$633	\$541	\$685	\$1,648	\$1,648	\$1,015	160.3%
10.4102.51650	Workmans' Compensation	\$31,441	\$40,499	\$18,097	\$16,015	\$22,944	\$23,632	\$23,632	\$5,535	30.6%
	Personnel Subtotal	\$630,611	\$649,827	\$662,072	\$317,220	\$721,613	\$670,589	\$670,589	\$8,517	1.3%
10.4102.51700	Professional Health Services	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4102.52040	Employee Development	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.4102.52100	Repair and Maintenance	\$78,445	\$8,638	\$8,000	\$345	\$8,000	\$8,000	\$8,000	\$0	0.0%
10.4102.52140	Machinery Equipment	\$34,430	\$48,338	\$1,000	\$400	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.4102.52200	Telecommunications	\$2,074	\$1,897	\$2,750	\$953	\$2,500	\$2,500	\$2,500	-\$250	-9.1%
10.4102.52250	Office Supplies	\$430	\$0	\$400	\$0	\$250	\$250	\$250	-\$150	-37.5%
10.4102.52350	Advertising	\$662	\$367	\$700	\$378	\$700	\$700	\$700	\$0	0.0%
10.4102.52500	Professional Services	\$8,167	\$3,066	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4102.52650	Gifts of Appreciation	\$458	\$461	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4102.53000	Contracted Services	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$15,000	\$0	0.0%
10.4102.53050	Maintenance Service Contract	\$0	\$0	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
10.4102.54500	Lease/ Rental of Equipment	\$0	\$0	\$1,000	\$0	\$750	\$750	\$750	-\$250	-25.0%
10.4102.55600	Snow & Ice Supplies	\$16,058	\$22,700	\$16,000	\$18,784	\$19,000	\$19,000	\$19,000	\$3,000	18.8%
10.4102.55700	Curb & Gutter Installation	\$4,711	\$10,413	\$5,000	\$6,461	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.4102.55750	Storm Drain Installation	\$881	\$108,786	\$900	\$468	\$900	\$900	\$900	\$0	0.0%
10.4102.55800	Culvert Replacement	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.4102.56000	Vehicle Powered Equip Supp	\$0	\$63	\$500	\$0	\$250	\$250	\$250	-\$250	-50.0%
10.4102.56010	Fuel	\$24,753	\$20,266	\$20,000	\$8,516	\$19,000	\$19,000	\$19,000	-\$1,000	-5.0%
10.4102.56020	Vehicle Repair & Maint	\$508	\$7,487	\$7,500	\$9,914	\$7,500	\$7,500	\$7,500	\$0	0.0%
10.4102.56030	Power Equip Repair & Maint	\$1,074	\$10,943	\$9,000	\$6,911	\$9,000	\$9,000	\$9,000	\$0	0.0%
10.4102.56050	Other Operating Supplies	\$0	\$78	\$250	\$19	\$150	\$150	\$150	-\$100	-40.0%
10.4102.56160	Signage	\$9,316	\$7,362	\$12,000	\$14,624	\$9,000	\$9,000	\$9,000	-\$3,000	-25.0%
10.4102.57000	Uniforms/Wearing Apparel	\$5,749	\$4,744	\$5,500	\$2,910	\$3,600	\$3,600	\$3,600	-\$1,900	-34.5%
10.4102.58005	Administration Streets	\$182	\$0	\$200	\$0	\$100	\$100	\$100	-\$100	-50.0%
10.4102.58010	Pavement Maintenance	\$296,623	\$178,268	\$153,000	\$24,473	\$180,000	\$180,000	\$180,000	\$27,000	17.6%
10.4102.58015	Pavement Extension	\$452,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4102.58020	Drainage Maintenance	\$701	\$9,155	\$34,500	\$26,325	\$34,500	\$34,500	\$34,500	\$0	0.0%
10.4102.58030	Structures Maintenance	\$11,440	\$8,200	\$2,000	\$0	\$1,500	\$1,500	\$1,500	-\$500	-25.0%
10.4102.58040	Traffic Control Maintenance	\$0	\$2,500	\$5,000	\$3,473	\$5,000	\$5,000	\$5,000	\$0	0.0%
10.4102.58050	Traffic Control Operations	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.4102.58060	Roadside Services	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.4102.58070	Emergency Services	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
10.4102.68800	Small Tools	\$1,452	\$565	\$1,500	\$565	\$1,500	\$1,500	\$1,500	\$0	0.0%
10.4102.68850	Tree Maintenance & Replace	\$27,048	\$24,025	\$20,000	\$5,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
10.4102.69020	Chemicals	\$4,328	\$7,599	\$5,500	\$0	\$5,500	\$5,500	\$5,500	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Street Maintenance (Dept 4102) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4102.69035	Safety Operations	\$3,290	\$770	\$1,500	\$97	\$1,500	\$1,500	\$1,500	\$0	0.0%
10.4102.82050	Capital Outlay	\$0	\$112,689	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$985,006	\$599,378	\$330,600	\$130,616	\$353,000	\$353,000	\$353,000	\$22,400	6.8%
	Department Total	\$1,615,617	\$1,249,205	\$992,672	\$447,836	\$1,074,613	\$1,023,589	\$1,023,589	\$30,917	3.1%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4102 Positions						
Street Supervisor	1	1	1	1	1	1
Street Maintenance	5	5	4	3	3	3
Curb Guttering Supervisor	0	0	1	1	1	1
Mowing/Leaf Crew	6	6	4	4	4	4
Total Authorized Positions	12	12	10	9	9	9

Street Lights (Dept 4104)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4104.52100	Repair Maintenance	\$0	\$2,389	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.4104.59000	Electrical Services	\$71,497	\$69,598	\$70,000	\$39,968	\$70,000	\$70,000	\$70,000	\$0	0.0%
	Department Total	\$71,497	\$71,987	\$71,000	\$39,968	\$71,000	\$71,000	\$71,000	\$0	0.0%

Refuse (Dept 4203)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4203.50500	FT Salaries & Wages	\$237,267	\$263,339	\$308,880	\$125,991	\$274,622	\$282,861	\$282,861	-\$26,019	-8.4%
10.4203.50520	Overtime	\$6,461	\$16,631	\$10,000	\$5,758	\$10,000	\$10,000	\$10,000	\$0	0.0%
10.4203.50550	Holiday Overtime	\$6,642	\$6,570	\$0	\$1,995	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
10.4203.50550	PT Wages	\$0	\$1,490	\$0	\$11,075	\$23,500	\$23,500	\$23,500	\$23,500	0.0%
10.4203.50850	Longevity	\$1,831	\$2,004	\$2,620	\$2,471	\$2,778	\$2,862	\$2,862	\$242	9.2%
10.4203.50860	Vacation Pay	\$3,921	\$2,709	\$0	\$255	\$2,000	\$2,000	\$2,000	\$2,000	0.0%
10.4203.50870	Holiday Pay	\$16,574	\$18,960	\$0	\$8,905	\$17,000	\$17,000	\$17,000	\$17,000	0.0%
10.4203.51450	FICA	\$18,994	\$21,965	\$23,830	\$10,958	\$25,582	\$26,218	\$26,218	\$2,388	10.0%
10.4203.51500	Retirement - VRS	\$40,536	\$34,608	\$36,602	\$15,302	\$32,323	\$33,293	\$33,293	-\$3,309	-9.0%
10.4203.51510	Hybrid - VRS	\$2,108	\$1,958	\$2,218	\$1,078	\$3,866	\$3,982	\$3,982	\$1,764	79.5%
10.4203.51550	Hospital/Medical Plans	\$35,958	\$24,322	\$51,889	\$21,618	\$48,539	\$48,539	\$48,539	-\$3,350	-6.5%
10.4203.51600	Group Life Insurance - VRS	\$3,606	\$3,445	\$3,645	\$1,524	\$2,911	\$2,998	\$2,998	-\$647	-17.7%
10.4203.51610	ST/LT Disability	\$1,031	\$931	\$1,060	\$529	\$1,284	\$1,601	\$1,601	\$541	51.0%
10.4203.51650	Workmans' Compensation	\$20,943	\$26,976	\$23,030	\$21,519	\$36,431	\$37,524	\$37,524	\$14,494	62.9%
	Personnel Subtotal	\$395,873	\$425,908	\$463,774	\$228,979	\$485,337	\$496,879	\$496,879	\$33,105	7.1%

CITY OF BUENA VISTA

General Fund (Fund 10)

Refuse (Dept 4203) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4203.51700	Professional Health Services	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4203.52100	Repair and Maintenance	\$2,864	\$0	\$1,500	\$0	\$0	\$0	\$0	-\$1,500	-100.0%
10.4203.52200	Telecommunications	\$1,206	\$1,532	\$1,200	\$1,003	\$1,600	\$1,600	\$1,600	\$400	33.3%
10.4203.52250	Office Supplies	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4203.52350	Advertising	\$589	\$0	\$750	\$0	\$600	\$600	\$600	-\$150	-20.0%
10.4203.52650	Gifts of Appreciation	\$0	\$311	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4203.54000	Motor Vehicle Insurance	\$3,763	\$3,261	\$4,000	\$3,962	\$4,160	\$4,160	\$4,160	\$160	4.0%
10.4203.54150	Unemployment Benefits	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4203.56010	Fuel	\$20,933	\$19,332	\$21,000	\$7,694	\$20,000	\$20,000	\$20,000	-\$1,000	-4.8%
10.4203.56020	Vehicle Repair Maintenance	\$1,629	\$4,315	\$3,000	\$3,770	\$3,000	\$3,000	\$3,000	\$0	0.0%
10.4203.56030	Power Equipment Repair & Maint	\$0	\$0	\$0	\$1,004	\$0	\$0	\$0	\$0	0.0%
10.4203.56050	Other Operating Supplies	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4203.57000	Uniforms/Wearing Apparel	\$4,608	\$3,396	\$2,000	\$1,616	\$3,250	\$3,250	\$3,250	\$1,250	62.5%
10.4203.68550	Landfill Fees	\$332,212	\$326,813	\$315,000	\$143,791	\$315,000	\$315,000	\$315,000	\$0	0.0%
10.4203.68800	Small Tools	\$142	\$0	\$200	\$0	\$200	\$200	\$200	\$0	0.0%
10.4203.69035	Safety Operations	\$0	\$170	\$0	\$439	\$250	\$250	\$250	\$250	0.0%
	Operations Subtotal	\$368,107	\$359,214	\$348,650	\$163,278	\$348,060	\$348,060	\$348,060	-\$590	-0.2%
	Department Total	\$763,979	\$785,122	\$812,424	\$392,257	\$833,397	\$844,939	\$844,939	\$32,515	4.0%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4203 Positions						
Supervisor	0	0	0	0.5	0.5	0.5
Driver	2	2	2	2	2	2
Laborer	7	7	7	5.5	5.5	5.5
Total Authorized Positions	9	9.0	9	8	8	8

Refuse Disposal (Dept 4204)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4204.52500	Purchase Service	\$332,212	\$326,813	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Department Total	\$332,212	\$326,813	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Building & Grounds (Dept 4302)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	ARP Fixed Assets	\$140,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.50500	FT Salaries & Wages	\$182,116	\$175,320	\$156,376	\$71,000	\$163,467	\$168,371	\$168,371	\$11,995	7.7%
10.4302.50520	Overtime	\$12,013	\$6,790	\$30,000	\$1,707	\$5,000	\$5,000	\$5,000	-\$25,000	-83.3%
10.4302.50521	Holiday Overtime	\$1,697	\$898	\$0	\$181	\$500	\$500	\$500	\$500	0.0%
10.4302.50528	Supplemental Bonus	\$1,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.50550	Part-time Wages	\$12,522	\$12,332	\$15,000	\$5,836	\$13,000	\$13,000	\$13,000	-\$2,000	-13.3%
10.4302.50850	Longevity	\$3,384	\$2,788	\$2,910	\$2,926	\$2,955	\$3,044	\$3,044	\$134	4.6%
10.4302.50870	Holiday Pay	\$12,401	\$12,086	\$0	\$4,970	\$12,000	\$12,000	\$12,000	\$12,000	0.0%
10.4302.50880	Requested Vacation Pay	\$776	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
10.4302.51450	FICA	\$15,633	\$14,706	\$15,628	\$6,055	\$15,072	\$15,446	\$15,446	-\$182	-1.2%
10.4302.51500	Retirement VRS	\$34,204	\$26,010	\$18,568	\$9,721	\$19,240	\$19,817	\$19,817	\$1,249	6.7%
10.4302.51510	Hybrid VRS	\$2,158	\$2,753	\$1,320	\$1,009	\$1,766	\$1,819	\$1,819	\$499	37.8%
10.4302.51550	Hospital/Medical Plans	\$54,798	\$46,367	\$30,288	\$30,262	\$34,699	\$34,699	\$34,699	\$4,411	14.6%
10.4302.51600	Group Life Insurance VRS	\$3,007	\$2,590	\$1,849	\$968	\$1,733	\$1,785	\$1,785	-\$64	-3.5%
10.4302.51610	ST/LT Disability	\$677	\$576	\$416	\$226	\$460	\$953	\$953	\$537	129.1%
10.4302.51650	Workmans' Compensation	\$3,741	\$4,818	\$1,908	\$1,440	\$3,755	\$3,867	\$3,867	\$1,959	102.7%
	Personnel Subtotal	\$481,431	\$308,035	\$274,263	\$136,302	\$273,747	\$280,301	\$280,301	\$6,038	2.2%
10.4302.50530	Security	\$0	\$79	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.51700	Professional Health Svcs	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.52100	Repair and Maintenance	\$153,650	\$154,241	\$75,000	\$40,737	\$75,000	\$75,000	\$75,000	\$0	0.0%
10.4302.52130	Repair and Maint Supplies	\$0	\$620	\$0	\$1,027	\$750	\$750	\$750	\$750	0.0%
10.4302.52140	Machinery Equipment	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	0.0%
10.4302.52200	Telecommunications	\$1,674	\$1,531	\$1,500	\$966	\$1,750	\$1,750	\$1,750	\$250	16.7%
10.4302.52250	Office Supplies	\$0	\$0	\$0	\$195	\$0	\$0	\$0	\$0	0.0%
10.4302.52350	Advertising	\$49	\$130	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.52500	Professional Services	\$1,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.52600	Dues - Association Memberships	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.53050	Maintenance Service Contract	\$1,664	\$777	\$1,500	\$0	\$1,500	\$1,000	\$1,000	-\$500	-33.3%
10.4302.54000	Motor Vehicle Insurance	\$941	\$815	\$2,150	\$2,129	\$2,235	\$2,235	\$2,235	\$85	4.0%
10.4302.54500	Lease/Rental of Equipment	\$153	\$68	\$200	\$12	\$175	\$175	\$175	-\$25	-12.5%
10.4302.54700	Lease/Rental of Vehicles	\$0	\$0	\$17,214	\$8,584	\$17,170	\$17,170	\$17,170	-\$44	-0.3%
10.4302.55900	Repaving	\$0	\$257	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4302.55950	Housekeeping/Janitorial Supplies	\$15,967	\$19,841	\$16,900	\$10,595	\$16,900	\$16,900	\$16,900	\$0	0.0%
10.4302.56010	Fuel	\$3,070	\$2,288	\$3,000	\$1,555	\$3,200	\$3,200	\$3,200	\$200	6.7%
10.4302.56020	Vehicle Repair & Maintenance	\$103,044	\$37,909	\$15,000	\$7,296	\$15,000	\$15,000	\$15,000	\$0	0.0%
10.4302.56030	Power Equip Repair & Maint	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	0.0%
10.4302.56050	Other Operating Supplies	\$0	\$0	\$0	\$420	\$0	\$0	\$0	\$0	0.0%
10.4302.57000	Uniforms/Wearing Apparel	\$1,466	\$2,203	\$1,500	\$794	\$1,875	\$1,875	\$1,875	\$375	25.0%
10.4302.59000	Electrical Services	\$33,369	\$31,087	\$30,000	\$14,417	\$33,000	\$33,000	\$33,000	\$3,000	10.0%
10.4302.59050	Heating Services	\$11,347	\$14,037	\$12,000	\$12,333	\$14,500	\$14,500	\$14,500	\$2,500	20.8%
10.4302.68800	Small Tools	\$0	\$618	\$250	\$0	\$200	\$200	\$200	-\$50	-20.0%
10.4302.69020	Chemicals	\$0	\$0	\$0	\$68	\$100	\$100	\$100	\$100	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Building & Grounds (Dept 4302) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4302.69035	Safety Operations	\$2,182	\$5,277	\$2,300	\$4,319	\$2,300	\$2,300	\$2,300	\$0	0.0%
10.4302.82050	Capital Outlay	\$0	\$54,567	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$330,471	\$326,395	\$178,514	\$105,652	\$185,655	\$185,155	\$185,155	\$6,641	3.7%
	Department Total	\$811,902	\$634,429	\$452,777	\$241,954	\$459,402	\$465,456	\$465,456	\$12,679	2.8%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4302 Positions						
Supervisor	0.3	1	1	0.5	0.5	0.5
Custodian	1	1	1	1	1	1
Laborer	1	3	3	2.5	2.5	2.5
Total Authorized Positions	2.3	5	5	4	4	4

Green Hill Cemetery (Dept 4306)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4306.50500	FT Salaries & Wages	\$11,469	\$11,890	\$12,855	\$5,569	\$12,854	\$13,240	\$13,240	\$385	3.0%
10.4306.50520	Overtime	\$473	\$489	\$0	\$111	\$250	\$250	\$250	\$250	0.0%
10.4306.50521	Holiday Overtime	\$0	\$137	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4306.50850	Longevity	\$302	\$380	\$386	\$386	\$386	\$397	\$397	\$11	2.9%
10.4306.50860	Vacation Pay	\$0	\$244	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4306.50870	Holiday Pay	\$620	\$807	\$0	\$399	\$800	\$800	\$800	\$800	0.0%
10.4306.50880	Requested Vacation Pay	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4306.51450	FICA	\$774	\$836	\$1,013	\$379	\$1,093	\$1,124	\$1,124	\$111	10.9%
10.4306.51500	Retirement - VRS	\$2,098	\$1,501	\$1,523	\$635	\$1,513	\$1,558	\$1,558	\$35	2.3%
10.4306.51550	Hospital/Medical Plans	\$5,209	\$4,407	\$5,385	\$3,141	\$6,171	\$6,171	\$6,171	\$786	14.6%
10.4306.51600	Group Life Insurance - VRS	\$174	\$149	\$152	\$63	\$136	\$75	\$75	-\$77	-50.7%
10.4306.51650	Workmen's Compensation	\$4,924	\$6,343	\$547	\$413	\$738	\$760	\$760	\$213	39.0%
	Personnel Subtotal	\$26,274	\$27,183	\$21,861	\$11,095	\$23,942	\$24,375	\$24,375	\$2,514	11.5%
10.4306.52100	Repair and Maintenance	\$3,452	\$3,041	\$3,000	\$2,295	\$3,000	\$3,000	\$3,000	\$0	0.0%
10.4306.52140	Machinery Equipment	\$0	\$0	\$0	\$159	\$0	\$0	\$0	\$0	0.0%
10.4306.52200	Telecommunications	\$545	\$546	\$600	\$273	\$600	\$600	\$600	\$0	0.0%
10.4306.52350	Advertising	\$0	\$0	\$200	\$0	\$200	\$200	\$200	\$0	0.0%
10.4306.52500	Professional Services	\$11,588	\$5,720	\$0	\$4,050	\$0	\$0	\$0	\$0	0.0%
10.4306.53000	Contracted Services	\$0	\$0	\$6,000	\$2,500	\$6,000	\$6,000	\$6,000	\$0	0.0%
10.4306.54000	Motor Vehicle Insurance	\$941	\$815	\$1,000	\$990	\$1,040	\$1,040	\$1,040	\$40	4.0%
10.4306.56000	Vehicle/Powered Equip Supplies	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4306.56010	Fuel	\$5,791	\$1,318	\$6,000	\$1,044	\$3,000	\$3,000	\$3,000	-\$3,000	-50.0%
10.4306.56020	Vehicle Repair & Maintenance	\$60	\$1,070	\$1,000	\$2,308	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.4306.56030	Power Equip Repair & Maint	\$0	\$550	\$1,000	\$8,137	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.4306.56050	Other Operating Supplies	\$0	\$0	\$0	\$235	\$0	\$0	\$0	\$0	0.0%
10.4306.57000	Uniform Wearing Apparel	\$0	\$114	\$0	\$794	\$50	\$50	\$50	\$50	0.0%
10.4306.59000	Electrical Services	\$1,630	\$1,512	\$1,600	\$638	\$1,600	\$1,600	\$1,600	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Green Hill Cementery (Dept 4306) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4306.68055	Greenwood Cemetary Expenses	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4306.68800	Small Tools	\$574	\$15	\$500	\$25	\$400	\$400	\$400	-\$100	-20.0%
10.4306.69035	Safety Operations	\$0	\$40	\$0	\$70	\$100	\$100	\$100	\$100	0.0%
10.4306.82050	Capital Outlay	\$0	\$0	\$0	\$13,500	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$26,581	\$14,806	\$20,900	\$37,018	\$17,990	\$17,990	\$17,990	-\$2,910	-13.9%
	Department Total	\$52,855	\$41,989	\$42,761	\$48,113	\$41,932	\$42,365	\$42,365	-\$396	-0.9%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4306 Positions						
Utility Billing Clerk	0.25	0.25	0.25	0.25	0.25	0.25
Total Authorized Positions	0.25	0.25	0.25	0.25	0.25	0.25

Fleet Services (Dept 4400)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4400.50500	FT Salaries & Wages	\$0	\$0	\$0	\$0	\$110,926	\$114,254	\$114,254	\$114,254	0.0%
10.4400.50520	Overtime	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.50521	Holiday Overtime Pay	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.50550	PT Wages	\$0	\$0	\$0	\$0	\$24,025	\$24,025	\$24,025	\$24,025	0.0%
10.4400.50850	Longevity	\$0	\$0	\$0	\$0	\$555	\$571	\$571	\$571	0.0%
10.4400.50860	Vacation Pay	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.50870	Holiday Pay	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.50880	Requested Vacation Pay	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	0.0%
10.4400.51450	FICA	\$0	\$0	\$0	\$0	\$10,557	\$10,775	\$10,775	\$10,775	0.0%
10.4400.51500	Retirement - VRS	\$0	\$0	\$0	\$0	\$13,056	\$13,448	\$13,448	\$13,448	0.0%
10.4400.51510	Hybrid VRS	\$0	\$0	\$0	\$0	\$2,010	\$2,070	\$2,070	\$2,070	0.0%
10.4400.51550	Hospital/Medical Plans	\$0	\$0	\$0	\$0	\$35,667	\$35,667	\$35,667	\$35,667	0.0%
10.4400.51600	Group Life Insurance - VRS	\$0	\$0	\$0	\$0	\$1,176	\$1,211	\$1,211	\$1,211	0.0%
10.4400.51610	ST/LT Disability	\$0	\$0	\$0	\$0	\$628	\$647	\$647	\$647	0.0%
10.4400.51650	Workmans' Compensation	\$0	\$0	\$0	\$0	\$3,097	\$3,190	\$3,190	\$3,190	0.0%
	Personnel Subtotal	\$0	\$0	\$0	\$0	\$204,197	\$207,858	\$207,858	\$207,858	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Fleet Services (Dept 4400) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.4400.52040	Employee Development	\$0	\$0	\$0	\$0	\$250	\$250	\$250	\$250	0.0%
10.4400.52100	Repair and Maintenance	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.4400.52140	Machinery & Equipment	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.52200	Telecommunications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.4400.52250	Office Supplies	\$0	\$0	\$0	\$0	\$150	\$150	\$150	\$150	0.0%
10.4400.52400	Books/Subscriptions	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
10.4400.52600	Dues Association Member	\$0	\$0	\$0	\$0	\$150	\$150	\$150	\$150	0.0%
10.4400.53000	Contracted Services	\$0	\$0	\$0	\$0	\$250	\$250	\$250	\$250	0.0%
10.4400.54500	Lease/Rental of Equipment	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200	0.0%
10.4400.55000	Travel, Subsistence, Lodging	\$0	\$0	\$0	\$0	\$250	\$250	\$250	\$250	0.0%
10.4400.56000	Vehicle/Power Equip Supplies	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
10.4400.56010	Fuel	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
10.4400.56020	Vehicle Repair and Maint	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500	\$7,500	0.0%
10.4400.57000	Uniform/Wearing Apparel	\$0	\$0	\$0	\$0	\$1,125	\$1,125	\$1,125	\$1,125	0.0%
10.4400.68800	Small Tools	\$0	\$0	\$0	\$0	\$300	\$300	\$300	\$300	0.0%
10.4400.69035	Safety Operations	\$0	\$0	\$0	\$0	\$350	\$350	\$350	\$350	0.0%
	Operations Subtotal	\$0	\$0	\$0	\$0	\$13,225	\$13,225	\$13,225	\$13,225	0.0%
	Department Total	\$0	\$0	\$0	\$0	\$217,422	\$221,083	\$221,083	\$221,083	0.0%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 4400 Positions						
Mechanics	0	0	0	2	2	2
Total Authorized Positions	0	0	0	2	2	2

Total Public Works Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$3,916,341	\$3,371,769	\$2,574,609	\$1,272,074	\$2,816,780	\$2,780,718	\$2,780,718	\$206,109	8.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

General Tax Relief (Dept 5306)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.5306.65500	Tax Relief	\$80,223	\$77,349	\$76,000	\$108,623	\$114,055	\$114,055	\$114,055	\$38,055	50.1%
	Department Total	\$80,223	\$77,349	\$76,000	\$108,623	\$114,055	\$114,055	\$114,055	\$38,055	50.1%

Social Services (Dept 5309)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.5309.52500	Professional Services	\$2,400	\$14,550	\$15,300	\$7,650	\$15,300	\$15,300	\$15,300	\$0	0.0%
10.5309.58010	Pavement Maintenance	\$0	\$0	\$0	\$33,792	\$0	\$0	\$0	\$0	0.0%
10.5309.65700	VPA Expenditures	\$330,424	\$526,692	\$350,000	\$204,653	\$350,000	\$350,000	\$350,000	\$0	0.0%
10.5309.65800	CSA Expenditures	\$2,162,040	\$2,171,023	\$2,000,000	\$517,721	\$2,100,000	\$2,000,000	\$2,000,000	\$0	0.0%
10.5309.67781	Health & Human Services Debt Svs Share	\$0	\$0	\$69,586	\$0	\$78,530	\$78,530	\$78,530	\$8,944	12.9%
	Department Total	\$2,494,864	\$2,712,265	\$2,434,886	\$763,816	\$2,543,830	\$2,443,830	\$2,443,830	\$8,944	0.4%

Total Health and Human Services Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$2,575,087	\$2,789,614	\$2,510,886	\$872,439	\$2,657,885	\$2,557,885	\$2,557,885	\$46,999

CITY OF BUENA VISTA

General Fund (Fund 10)

Economic Development (Dept 8401)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.8401.50400	ARP Fixed Assets	\$0	\$850	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.50500	FT Salaries & Wages	\$58,738	\$100,250	\$107,448	\$49,879	\$117,125	\$120,639	\$120,639	\$13,191	12.3%
10.8401.50850	Longevity	\$290	\$689	\$887	\$887	\$967	\$993	\$993	\$106	11.9%
10.8401.50860	Vacation Pay	\$1,115	\$1,325	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.8401.50870	Holiday Pay	\$0	\$999	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
10.8401.51450	FICA	\$4,176	\$7,222	\$8,288	\$3,540	\$9,187	\$9,458	\$9,458	\$1,170	14.1%
10.8401.51500	Retirement - VRS	\$9,086	\$11,965	\$12,733	\$5,306	\$13,786	\$14,199	\$14,199	\$1,466	11.5%
10.8401.51510	Hybrid - VRS	\$789	\$1,415	\$1,424	\$711	\$2,138	\$2,199	\$2,199	\$775	54.4%
10.8401.51550	Hospital/Medical Plans	\$7,142	\$13,094	\$15,999	\$9,330	\$18,329	\$18,329	\$18,329	\$2,330	14.6%
10.8401.51600	Group Insurance - VRS	\$833	\$1,192	\$1,268	\$528	\$1,242	\$1,279	\$1,279	\$11	0.8%
10.8401.51610	ST/LT Disability	\$325	\$550	\$588	\$302	\$663	\$683	\$683	\$95	16.1%
10.8401.51650	Workmen's Compensation	\$470	\$605	\$67	\$51	\$319	\$358	\$358	\$291	434.8%
	Personnel Subtotal	\$82,965	\$140,156	\$148,702	\$70,534	\$165,755	\$170,136	\$170,136	\$21,434	14.4%
10.8401.51700	Professional Health Services	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.52040	Employee Development	\$615	\$815	\$2,000	\$725	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.8401.52050	Office Equipment	\$442	\$836	\$2,000	\$374	\$1,000	\$1,000	\$1,000	-\$1,000	-50.0%
10.8401.52135	ARPA Expenses	\$18,635	\$19,367	\$0	\$1,933	\$0	\$0	\$0	\$0	0.0%
10.8401.52150	Postal Services	\$230	\$175	\$200	\$147	\$200	\$200	\$200	\$0	0.0%
10.8401.52200	Telecommunications	\$1,160	\$2,103	\$2,200	\$914	\$1,920	\$1,920	\$1,920	-\$280	-12.7%
10.8401.52250	Office Supplies	\$631	\$1,589	\$1,000	\$293	\$1,000	\$1,000	\$1,000	\$0	0.0%
10.8401.52400	Books & Subscriptions	\$344	\$642	\$5,500	\$5,055	\$8,500	\$8,500	\$8,500	\$3,000	54.5%
10.8401.52500	Professional Services	\$3,240	\$1,625	\$3,000	\$1,600	\$2,500	\$2,500	\$2,500	-\$500	-16.7%
10.8401.52600	Dues/Memberships	\$280	\$349	\$750	\$275	\$1,000	\$1,000	\$1,000	\$250	33.3%
10.8401.53000	Contracted Services	\$0	\$0	\$2,000	\$0	\$6,000	\$6,000	\$6,000	\$4,000	200.0%
10.8401.54500	Lease Rental of Equipment	\$327	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.55000	Travel, Subsistence, Lodging	\$770	\$1,203	\$3,000	\$580	\$3,000	\$2,000	\$2,000	-\$1,000	-33.3%
10.8401.56060	Shenandoah Valley Partner	\$8,785	\$8,785	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.56170	Marketing	\$7,465	\$9,594	\$15,000	\$4,003	\$14,000	\$14,000	\$14,000	-\$1,000	-6.7%
10.8401.56180	Economic Development	\$4,098	\$6,245	\$7,500	\$562	\$5,000	\$5,000	\$5,000	-\$2,500	-33.3%
10.8401.56186	Town Square Expenses	\$0	\$3,049	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.60270	Façade Grant	\$17,590	\$35,922	\$20,000	\$5,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
10.8401.60275	Main Street Buena Vista	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.60285	DHCD Community Vitality Expense	\$4,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.60680	Connect BV Grant Expense	\$0	\$3,025	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.8401.68032	Small Business Development Ctr	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$72,784	\$97,687	\$64,150	\$21,461	\$66,120	\$65,120	\$65,120	\$970	1.5%
	Department Total	\$155,749	\$237,843	\$212,852	\$91,995	\$231,875	\$235,256	\$235,256	\$22,404	10.5%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 8401 Positions						
Econ Development Director	0	0	1	1	1	1
Asst Econ Dev & Marketing Coord	0	0	0	1	1	1
Econ Development Coordinator	1	1	0	0	0	0
Total	1	1	1	2	2	2

CITY OF BUENA VISTA

General Fund (Fund 10)

Community Development (Dept 8402)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.8402.50500	FT Salaries & Wages	\$0	\$0	\$76,605	\$35,564	\$118,606	\$78,905	\$78,905	\$2,300	3.0%
10.8402.50850	Longevity	\$0	\$0	\$766	\$766	\$1,149	\$1,184	\$1,184	\$418	54.5%
10.8402.51450	FICA	\$0	\$0	\$5,919	\$2,345	\$9,209	\$6,127	\$6,127	\$208	3.5%
10.8402.51500	Retirement- VSRS	\$0	\$0	\$9,078	\$3,782	\$13,960	\$9,287	\$9,287	\$209	2.3%
10.8402.51510	Hybrid VRS	\$0	\$0	\$2,681	\$1,339	\$4,150	\$2,761	\$2,761	\$80	3.0%
10.8402.51550	Hospital/Medical Plans	\$0	\$0	\$21,601	\$12,600	\$49,507	\$24,754	\$24,754	\$3,153	14.6%
10.8402.51600	Group Insurance	\$0	\$0	\$904	\$377	\$1,257	\$836	\$836	-\$68	-7.5%
10.8402.51610	ST/LT Disability	\$0	\$0	\$429	\$216	\$671	\$447	\$447	\$18	4.1%
10.8402.51650	Workmans' Compensation	\$0	\$0	\$933	\$704	\$1,644	\$1,094	\$1,094	\$161	17.2%
	Personnel Subtotal	\$0	\$0	\$118,916	\$57,694	\$200,155	\$125,393	\$125,393	\$6,477	5.4%
10.8402.52040	Employee Development	\$0	\$0	\$1,250	\$750	\$1,300	\$1,300	\$1,300	\$50	4.0%
10.8402.52070	Equipment & Materials	\$0	\$0	\$3,241	\$3,265	\$0	\$0	\$0	-\$3,241	-100.0%
10.8402.52150	Postal Services	\$0	\$0	\$500	\$167	\$450	\$450	\$450	-\$50	-10.0%
10.8402.52200	Telecommunications	\$0	\$0	\$1,050	\$491	\$1,000	\$1,000	\$1,000	-\$50	-4.8%
10.8402.52250	Office Supplies	\$0	\$0	\$900	\$325	\$800	\$800	\$800	-\$100	-11.1%
10.8402.52350	Advertising	\$0	\$0	\$2,000	\$1,130	\$2,400	\$2,400	\$2,400	\$400	20.0%
10.8402.52400	Books & Subscriptions	\$0	\$0	\$1,800	\$0	\$3,650	\$3,650	\$3,650	\$1,850	102.8%
10.8402.52500	Professional Services	\$0	\$0	\$32,000	\$17,090	\$10,000	\$10,000	\$10,000	-\$22,000	-68.8%
10.8402.52600	Dues/Memberships	\$0	\$0	\$0	\$250	\$250	\$250	\$250	\$250	0.0%
10.8402.53000	Contracted Services	\$0	\$0	\$7,500	\$0	\$14,000	\$14,000	\$14,000	\$6,500	86.7%
10.8402.55000	Travel, Subsistence, Lodging	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
10.8402.56183	VDOT TAP Streetscape	\$0	\$0	\$906,000	\$1,675	\$0	\$0	\$0	-\$906,000	-100.0%
10.8402.56184	VOF River Access Design	\$0	\$0	\$16,805	\$16,251	\$0	\$0	\$0	-\$16,805	-100.0%
10.8402.56186	Town Square Expenses	\$0	\$0	\$81,717	\$55,681	\$0	\$0	\$0	-\$81,717	-100.0%
10.8402.56187	DCR CFPF Resilience Plan	\$0	\$0	\$78,800	\$71,499	\$0	\$0	\$0	-\$78,800	-100.0%
10.8402.60680	Connect BV Grant	\$0	\$0	\$1,230,000	\$3,745	\$0	\$0	\$0	-\$1,230,000	-100.0%
	Operations Subtotal	\$0	\$0	\$2,364,063	\$172,318	\$34,350	\$34,350	\$34,350	-\$2,329,713	-98.5%
	Department Total	\$0	\$0	\$2,482,979	\$230,012	\$234,505	\$159,743	\$159,743	-\$2,323,236	-93.6%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 8402 Positions						
Planner	0	0	0	1	1	1
Total Authorized Positions	0	0	0	1	1	1

Total Community Development Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$155,749	\$237,843	\$2,695,831	\$322,007	\$466,379	\$394,999	\$394,999	-\$2,300,832	-85.3%

CITY OF BUENA VISTA

General Fund (Fund 10)

Transfers (Dept 9314)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9314.67540	Transfer to Green Hill Cemetery Fund	\$0	\$0	\$0	\$89,334	\$0	\$0	\$0	\$0	0.0%
10.9314.67590	Transfer to School Fund	\$2,877,513	\$1,719,566	\$2,295,238	\$272,932	\$2,559,791	\$2,559,791	\$2,559,791	\$264,553	11.5%
10.9314.67600	Transfer to Parks and Recreation Fund	\$0	\$1,410,515	\$423,620	\$281,450	\$428,024	\$489,606	\$489,606	\$65,986	15.6%
10.9314.67620	Transfer to Capital Improve Plan Fund	\$0	\$0	\$8,685	\$0	\$10,415	\$30,627	\$30,627	\$21,942	252.6%
10.9314.67670	Transfer to School Construction Fund	\$24,242	\$24,297	\$24,297	\$0	\$24,297	\$24,297	\$24,297	\$0	0.0%
10.9314.67700	Transfer to Park Fund	\$837,463	\$46,052	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Department Total		\$3,739,218	\$3,200,430	\$2,751,840	\$643,716	\$3,022,527	\$3,104,321	\$3,104,321	\$352,481	12.8%

Debt Service (Dept 9500)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9500.67778	2009 City National Bank - MGCC - Prin A	\$0	\$0	\$32,460	\$7,994	\$45,366	\$45,366	\$45,366	\$12,906	39.8%
10.9500.67779	2009 City National Bank - MGCC - Int A	\$0	\$0	\$102,260	\$25,685	\$89,354	\$89,354	\$89,354	-\$12,906	-12.6%
10.9500.67780	2009 City National Bank - MGCC - Prin B	\$57,743	\$56,849	\$29,510	\$7,230	\$30,510	\$30,510	\$30,510	\$1,000	3.4%
10.9500.67790	2009 City National Bank - MGCC - Int B	\$117,290	\$130,444	\$17,500	\$4,521	\$16,411	\$16,411	\$16,411	-\$1,089	-6.2%
10.9500.67792	2004 USDA - Dickinson Well - Interest	\$248,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9500.67833	2002 Truist - Refuse Truck - Principal	\$29,286	\$32,650	\$33,400	\$13,824	\$19,836	\$19,836	\$19,836	-\$13,564	-40.6%
10.9500.67841	2014 BoB - Medical Building - Principal	\$21,116	\$22,223	\$23,449	\$9,607	\$24,607	\$24,607	\$24,607	\$1,158	4.9%
10.9500.67842	2014 BoB - Medical Building - Interest	\$7,479	\$6,372	\$5,148	\$2,308	\$3,989	\$3,989	\$3,989	-\$1,160	-22.5%
10.9500.67843	2002 Truist - Refuse Truck - Interest	\$2,121	\$1,611	\$863	\$451	\$150	\$150	\$150	-\$713	-82.6%
10.9500.67846	2020 Huntington Bank - PC Lease - Prin	\$6,788	\$3,516	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9500.67847	2020 Huntington Bank - PC Lease - Int	\$370	\$63	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9500.67848	2021 Axon - Body Cam - Principal	\$25,084	\$25,084	\$25,084	\$0	\$0	\$0	\$0	-\$25,084	-100.0%
Department Total		\$515,348	\$278,813	\$269,674	\$71,622	\$230,222	\$230,222	\$230,222	-\$39,452	-14.6%

CITY OF BUENA VISTA

General Fund (Fund 10)

Non-Profit Agencies (Dept 9700)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9700.65050	SPCA	\$34,221	\$28,096	\$40,669	\$20,335	\$47,822	\$47,822	\$47,822	\$7,153	17.6%
10.9700.65010	Community Foundation	\$243,115	\$491,139	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9700.65100	Central Shenandoah Health Dist	\$31,054	\$28,974	\$45,000	\$21,913	\$50,008	\$45,000	\$45,000	\$0	0.0%
10.9700.65300	Community Services Board	\$64,016	\$71,542	\$73,914	\$36,957	\$76,495	\$76,495	\$76,495	\$2,581	3.5%
10.9700.66000	Rockbridge/BV Regional Lib	\$150,691	\$195,368	\$223,573	\$113,517	\$253,954	\$235,954	\$235,954	\$12,381	5.5%
10.9700.66800	NB Soil & Water Conservation Dist	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
10.9700.66900	Virginia Municipal League	\$5,186	\$5,186	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9700.67000	Central Shenandoah Plan Dist Comm	\$21,038	\$21,221	\$21,348	\$23,168	\$23,470	\$25,590	\$25,590	\$4,242	19.9%
10.9700.67550	VEPGA	\$327	\$327	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9700.67720	Regional Jail	\$2,380	\$4,830	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9700.67805	Mountain Gateway Comm College	\$36,408	\$36,752	\$21,482	\$16,112	\$22,000	\$21,482	\$21,482	\$0	0.0%
10.9700.67815	Valley Program for Aging Services	\$43,912	\$43,912	\$43,912	\$21,956	\$43,912	\$43,912	\$43,912	\$0	0.0%
10.9700.67890	Regional Tourism Program	\$51,379	\$74,070	\$63,534	\$31,767	\$68,756	\$68,756	\$68,756	\$5,222	8.2%
10.9700.68005	Mauzy Express	\$20,491	\$21,738	\$20,000	\$10,259	\$30,340	\$22,000	\$22,000	\$2,000	10.0%
10.9700.68011	RARO Cost Share	\$0	\$0	\$0	\$0	\$165,830	\$165,830	\$165,830	\$165,830	0.0%
	Non-Discretionary Subtotal	\$706,218	\$1,025,155	\$555,432	\$297,982	\$784,587	\$754,841	\$754,841	\$199,409	35.9%
10.9700.56060	Shenandoah Valley Partner	\$8,785	\$8,785	\$8,785	\$8,785	\$8,785	\$8,785	\$8,785	\$0	0.0%
10.9700.60275	Mainstreet Buena Vista	\$15,000	\$30,000	\$30,000	\$30,000	\$35,000	\$30,000	\$30,000	\$0	0.0%
10.9700.67775	Food Bank	\$0	\$1,200	\$1,200	\$1,200	\$0	\$1,200	\$1,200	\$0	0.0%
10.9700.67825	Total Action for Progress	\$2,700	\$2,700	\$2,700	\$0	\$2,700	\$2,700	\$2,700	\$0	0.0%
10.9700.67875	American Legion	\$2,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

CITY OF BUENA VISTA

General Fund (Fund 10)

Non-Profit Agencies (Dept 9700) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9700.67865	Chamber of Commerce	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.0%
10.9700.67885	Buena Vista Arts Council	\$8,692	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0.0%
10.9700.67895	Rockbridge Area Relief Association	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
10.9700.67900	Project Horizon	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.0%
10.9700.67910	Paxton House	\$10,000	\$10,000	\$5,000	\$2,500	\$10,000	\$5,000	\$5,000	\$0	0.0%
10.9700.67920	Rockbridge Area Health Center	\$10,000	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	0.0%
10.9700.67930	Rockbridge Area Transportation Svcs	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	0.0%
10.9700.68025	Blue Ridge Legal Services	\$1,248	\$1,248	\$1,248	\$1,248	\$2,721	\$1,248	\$1,248	\$0	0.0%
10.9700.68032	Small Business Dev Center	\$3,000	\$5,000	\$5,000	\$5,000	\$7,000	\$5,000	\$5,000	\$0	0.0%
10.9700.68040	Talking Book Center	\$900	\$2,100	\$2,100	\$2,100	\$2,300	\$2,100	\$2,100	\$0	0.0%
10.9700.XXXXX	Valley Childrens Advocay Center	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	0.0%
10.9700.XXXXX	Rockbridge Connect & Nourish	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Discretionary Subtotal	\$63,025	\$72,533	\$70,033	\$64,833	\$112,506	\$70,033	\$70,033	\$0	0.0%
	Department Total	\$769,243	\$1,097,688	\$625,465	\$362,815	\$897,093	\$824,874	\$824,874	\$199,409	31.9%

Retiree Medical Plan (Dept 9800)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9800.67200	Retiree Medical Plan	\$30,230	\$25,517	\$26,000	\$16,666	\$43,655	\$43,655	\$43,655	\$17,655	67.9%
	Department Total	\$30,230	\$25,517	\$26,000	\$16,666	\$43,655	\$43,655	\$43,655	\$17,655	67.9%

Miscellaneous Expenditures (Dept 9999)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.9999.52405	Bank Service Fees	\$7,688	\$1,125	\$0	\$698	\$1,400	\$1,400	\$1,400	\$1,400	0.0%
10.9999.68023	Program Fees	\$0	\$5,277	\$0	\$159	\$400	\$400	\$400	\$400	0.0%
	Department Total	\$7,688	\$6,402	\$0	\$857	\$1,800	\$1,800	\$1,800	\$1,800	0.0%

Total Non-Departmental Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$5,061,727	\$4,608,850	\$3,672,979	\$1,095,676	\$4,195,298	\$4,204,873	\$4,204,873	\$531,894	14.5%

Total General Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$19,643,152	\$19,045,397	\$19,211,132	\$7,364,223	\$18,821,108	\$17,738,658	\$17,738,658	-\$1,472,474	-7.7%

Revenues	\$17,043,334	\$17,738,659	\$17,738,659
Delta	-\$1,777,774	\$0	\$0

Fund 12:

Parks & Recreation Fund

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.0016.31395	Proceeds from Sale of Property	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.0016.32010	Concession Sales	\$6,638	\$6,827	\$7,000	\$3,098	\$6,500	\$6,500	\$6,500	-\$500	-7.1%
12.0016.32020	Campground Rentals	\$197,577	\$207,694	\$329,300	\$140,812	\$281,000	\$381,000	\$381,000	\$51,700	15.7%
12.0016.32030	Shelter Rentals	\$6,575	\$6,475	\$8,000	\$2,400	\$6,500	\$6,500	\$6,500	-\$1,500	-18.8%
12.0016.32040	Pool - Daily Fees	\$24,428	\$28,281	\$32,572	\$16,007	\$32,575	\$40,675	\$40,675	\$8,103	24.9%
12.0016.32050	Pool - Season Passes	\$13,755	\$18,005	\$19,125	\$505	\$19,125	\$27,725	\$27,725	\$8,600	45.0%
12.0016.32055	Pool - Party Fees	\$0	\$0	\$7,910	\$3,880	\$7,910	\$14,165	\$14,165	\$6,255	79.1%
12.0016.32060	Swim Lessons	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
12.0016.32070	Activities Programs	\$7,911	\$4,523	\$0	-\$145	\$0	\$0	\$0	\$0	0.0%
12.0016.32150	Maury River Fiddler's Convention	\$0	\$0	\$14,400	\$0	\$14,400	\$14,400	\$14,400	\$0	0.0%
12.0016.32155	Beach Music Friday	\$0	\$0	\$12,470	\$860	\$0	\$0	\$0	-\$12,470	-100.0%
12.0016.32160	Beach Music Festival	\$0	\$0	\$12,470	\$10,478	\$10,500	\$10,500	\$10,500	-\$1,970	-15.8%
12.0016.32165	Mountain Music & Dance Festival	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$0	0.0%
12.0016.32170	Nothin' Fancy Bluegrass Festival	\$0	\$0	\$17,500	\$0	\$17,500	\$17,500	\$17,500	\$0	0.0%
12.0016.32175	BV Rotary Club Revenue Share	\$0	\$0	\$7,700	\$0	\$4,700	\$4,700	\$4,700	-\$3,000	-39.0%
12.0016.34200	Labor Day Festival	\$0	\$0	\$0	\$840	\$840	\$840	\$840	\$840	0.0%
	Department Total	\$256,884	\$286,805	\$478,447	\$178,734	\$411,650	\$534,605	\$534,605	\$56,158	11.7%

Miscellaneous Revenue (Dept 0018)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.0018.31500	Miscellaneous Receipts	\$53	\$100	\$125	\$66	\$125	\$125	\$125	\$0	0.0%
12.0018.31515	Holy Cow Property Rental	\$0	\$0	\$0	\$0	\$0	\$2,400	\$2,400	\$2,400	0.0%
12.0018.32110	Miscellaneous	\$0	\$0	\$0	\$6,000	\$2,500	\$2,500	\$2,500	\$2,500	0.0%
12.0018.32140	Playground Donations	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.0018.34230	Penny Park	\$5,000	\$1,000	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
	Department Total	\$5,703	\$1,100	\$225	\$6,066	\$2,625	\$5,025	\$5,025	\$4,800	2133.3%

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Gift Shop Sales (Dept 0027)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.0027.32090	Propane Sales	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	-\$1,000	0.0%
12.0027.32100	Ice Sales	\$1,101	\$1,238	\$1,100	\$1,113	\$1,500	\$1,500	\$1,500	\$400	32.3%
12.0027.32110	Miscellaneous	\$31,702	\$44,857	\$1,000	\$1,515	\$1,750	\$1,750	\$1,750	\$750	1.7%
	Department Total	\$32,803	\$46,095	\$3,100	\$2,629	\$3,250	\$3,250	\$3,250	\$150	0.3%

Transfer - Other Funds (Dept 0051)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.0051.32200	Transfer from General Fund	\$971,799	\$1,410,515	\$423,620	\$281,450	\$428,024	\$489,606	\$489,606	\$65,986	15.6%
	Department Total	\$971,799	\$1,410,515	\$423,620	\$281,450	\$428,024	\$489,606	\$489,606	\$65,986	15.6%

Total Park & Rec Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$1,267,188	\$1,744,516	\$905,392	\$468,879	\$845,549	\$1,032,486	\$1,032,486	\$127,094	14.0%

Expenditures	\$845,549	\$1,032,486	\$1,032,486
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Administration (Dept 7101)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.7101.50500	FT Salaries & Wages	\$193,151	\$145,582	\$107,908	\$44,913	\$107,895	\$220,598	\$220,598	\$112,690	104.4%
12.7101.50520	Overtime	\$7,893	\$3,554	\$5,000	\$1,393	\$5,000	\$5,000	\$5,000	\$0	0.0%
12.7101.50521	Holiday Overtime Pay	\$3,711	\$3,068	\$0	\$1,323	\$3,300	\$3,300	\$3,300	\$3,300	0.0%
12.7101.50530	Security	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.50550	Part-Time Wages	\$3,428	\$10,475	\$15,000	\$5,117	\$15,000	\$15,000	\$15,000	\$0	0.0%
12.7101.50850	Longevity	\$1,924	\$2,409	\$1,527	\$1,490	\$475	\$1,361	\$1,361	-\$166	-10.9%
12.7101.50860	Vacation Pay	\$0	\$1,595	\$0	\$0	\$0	\$0	\$0	\$0	
12.7101.50870	Holiday Pay	\$8,713	\$7,189	\$0	\$3,017	\$7,200	\$7,200	\$7,200	\$7,200	0.0%
12.7101.50880	Requested Vacation Pay	\$1,519	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	0.0%
12.7101.51450	FICA	\$11,339	\$11,932	\$9,902	\$3,977	\$10,738	\$19,313	\$19,313	\$9,411	95.0%
12.7101.51500	Retirement - VRS	\$25,268	\$18,432	\$12,787	\$4,965	\$12,699	\$25,964	\$25,964	\$13,177	103.1%
12.7101.51510	Hybrid - VRS	\$480	\$620	\$437	\$218	\$1,004	\$2,216	\$2,216	\$1,779	407.0%
12.7101.51550	Hospital/Medical Plans	\$19,232	\$17,629	\$10,770	\$6,282	\$12,377	\$33,216	\$33,216	\$22,446	208.4%
12.7101.51600	Group Life Insurance - VRS	\$2,149	\$1,835	\$1,273	\$494	\$755	\$2,338	\$2,338	\$1,065	83.7%
12.7101.51610	ST/LT Disability	\$197	\$216	\$164	\$87	\$403	\$1,249	\$1,249	\$1,085	661.3%
12.7101.51650	Workmen's Compensation	\$1,002	\$1,291	\$1,314	\$992	\$3,504	\$4,521	\$4,521	\$3,207	244.0%
	Personnel Subtotal	\$280,111	\$225,829	\$166,082	\$74,270	\$181,850	\$341,276	\$341,276	\$175,194	105.5%
12.7101.52000	Marketing	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.0%
12.7101.52100	Repair and Maintenance	\$265	\$5,630	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.52120	Computer Maintenance	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
12.7101.52130	Repair Maintenance Supply	\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.52140	Machinery Equipment	\$0	\$2,977	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.52200	Telecommunications	\$2,831	\$2,769	\$1,900	\$1,138	\$2,300	\$2,300	\$2,300	\$400	21.1%
12.7101.52250	Office Supplies	\$310	\$289	\$500	\$49	\$400	\$400	\$400	-\$100	-20.0%
12.7101.52406	Merchant Fees	\$10,026	\$10,416	\$12,000	\$6,702	\$14,150	\$14,150	\$14,150	\$2,150	17.9%
12.7101.52500	Professional Services	\$0	\$9,165	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.52650	Gifts of Appreciation	\$0	\$308	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.54000	Motor Vehicle Insurance	\$0	\$0	\$950	\$941	\$990	\$990	\$990	\$40	4.2%
12.7101.56010	Fuel	\$0	\$304	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7101.56020	Vehicle Repair & Maintenance	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	
12.7101.68100	Pargas Purchases	\$0	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-100.0%
	Operations Subtotal	\$13,432	\$32,540	\$16,450	\$8,830	\$18,440	\$18,440	\$18,440	\$1,990	12.1%
	Department Total	\$293,543	\$258,368	\$182,532	\$83,100	\$200,290	\$359,716	\$359,716	\$177,184	97.1%

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Administration (Dept 7101) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 7101 Positions						
Parks & Recreation Director	1	1	0.5	0.5	0.5	0.5
Parks & Recreation Administration	2	2	1.75	1.75	1.75	1.75
City Manager	0	0	0	0.25	0.25	0.25
Human Resource Director	0	0	0	0.25	0.25	0.25
Finance Director	0	0	0	0.25	0.25	0.25
Accountant	0	0	0	0.25	0.25	0.25
Accounts Payable Clerk	0	0	0	0.25	0.25	0.25
Total Authorized Positions	3	3	2.25	3.5	3.5	3.5

Recreation (Dept 7102)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.7102.52050	Office Equipment	\$1,346	\$655	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.52100	Repair and Maintenance	\$4,621	\$7,278	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.52130	Repair Maintenance Supply	\$182	\$1,215	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.52200	Telecommunications	\$8,953	\$9,266	\$9,000	\$2,742	\$6,000	\$6,000	\$6,000	-\$3,000	-33.3%
12.7102.52250	Office Supplies	\$1,029	\$896	\$0	\$732	\$0	\$0	\$0	\$0	0.0%
12.7102.52300	Printing & Binding	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	0.0%
12.7102.52350	Advertising	\$2,420	\$0	\$0	\$2,394	\$0	\$0	\$0	\$0	0.0%
12.7102.52500	Professional Services	\$4,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.54000	Motor Vehicle Insurance	\$941	\$815	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.57000	Uniforms/Wearing Apparel	\$0	\$449	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7102.59000	Electrical Services	\$23,379	\$50,519	\$30,000	\$3,861	\$8,000	\$8,000	\$8,000	-\$22,000	-73.3%
12.7102.68000	Recreation Supplies	\$7,450	\$1,753	\$2,400	\$0	\$2,400	\$2,400	\$2,400	\$0	0.0%
12.7102.68001	Athletic Field Maintenance	\$5,690	\$0	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.0%
12.7102.68010	Officials Programs	\$14,847	\$2,591	\$0	\$390	\$0	\$0	\$0	\$0	0.0%
12.7102.68011	RARO Cost Share	\$141,298	\$145,555	\$167,328	\$83,088	\$0	\$0	\$0	-\$167,328	-100.0%
12.7102.68015	Programs Activities	\$3,508	\$5,644	\$4,000	\$250	\$0	\$0	\$0	-\$4,000	-100.0%
	Department Total	\$220,145	\$226,636	\$215,228	\$93,556	\$18,900	\$18,900	\$18,900	-\$196,328	-91.2%

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Parks & Campground (Dept 7103)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.7103.50400	ARP Fixed Assets	\$34,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.50500	FT Salaries & Wages	\$100,020	\$104,905	\$133,834	\$58,448	\$133,843	\$137,067	\$137,067	\$3,233	2.4%
12.7103.50520	Overtime	\$4,976	\$9,365	\$0	\$3,758	\$7,500	\$7,500	\$7,500	\$7,500	0.0%
12.7103.50521	Holiday Overtime Pay	\$1,002	\$1,213	\$0	\$1,349	\$1,400	\$1,400	\$1,400	\$1,400	0.0%
12.7103.50550	PT Wages	\$40,295	\$47,865	\$20,000	\$25,663	\$50,000	\$50,000	\$50,000	\$30,000	150.0%
12.7103.50850	Longevity	\$1,091	\$1,145	\$1,870	\$1,870	\$1,344	\$1,115	\$1,115	-\$755	-40.4%
12.7103.50860	Vacation Pay	\$0	\$1,449	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
12.7103.50870	Holiday Pay	\$6,769	\$7,381	\$0	\$3,987	\$7,500	\$7,500	\$7,500	\$7,500	0.0%
12.7103.50880	Requested Vacation Pay	\$1,380	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	0.0%
12.7103.51450	FICA	\$11,002	\$12,376	\$11,911	\$6,712	\$15,651	\$15,765	\$15,765	\$3,854	32.4%
12.7103.51500	Retirement - VRS	\$17,148	\$13,168	\$15,859	\$6,608	\$15,753	\$16,133	\$16,133	\$274	1.7%
12.7103.51510	Hybrid - VRS	\$511	\$579	\$1,210	\$272	\$1,685	\$1,519	\$1,519	\$309	25.5%
12.7103.51550	Hospital/Medical Plans	\$21,715	\$19,906	\$29,706	\$17,326	\$34,055	\$58,809	\$58,809	\$29,103	98.0%
12.7103.51600	Group Life Insurance - VRS	\$1,528	\$1,311	\$1,579	\$658	\$961	\$1,453	\$1,453	-\$126	-8.0%
12.7103.51610	ST/LT Disability	\$364	\$386	\$388	\$196	\$513	\$776	\$776	\$388	99.9%
12.7103.51650	Workmen's Compensation	\$5,837	\$7,518	\$1,630	\$1,230	\$4,346	\$4,451	\$4,451	\$2,821	173.1%
	Personnel Subtotal	\$247,662	\$228,567	\$217,987	\$128,079	\$277,551	\$304,987	\$304,987	\$87,000	39.9%
12.7103.52050	Office Equipment	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.52070	Equipment & Materials	\$0	\$2,521	\$7,980	\$0	\$6,000	\$6,000	\$6,000	-\$1,980	-24.8%
12.7103.52100	Repair and Maintenance	\$405	\$4,987	\$9,000	\$6,116	\$9,000	\$9,000	\$9,000	\$0	0.0%
12.7103.52130	Repair/Maintenance Supply	\$273,317	\$75,009	\$29,000	\$16,848	\$29,000	\$29,000	\$29,000	\$0	0.0%
12.7103.52200	Telecommunications	\$0	\$182	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.52250	Office Supplies	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.52350	Advertising	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.52500	Professional Services	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.52730	Playground	\$0	\$22,355	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.53000	Contracted Services	\$0	\$0	\$10,000	\$1,032	\$8,000	\$8,000	\$8,000	-\$2,000	-20.0%
12.7103.54000	Motor Vehicle Insurance	\$1,972	\$1,709	\$1,800	\$1,783	\$1,875	\$1,875	\$1,875	\$75	4.2%
12.7103.55950	Housekeeping Supplies	\$7,735	\$7,562	\$7,300	\$5,801	\$8,000	\$8,000	\$8,000	\$700	9.6%
12.7103.56010	Fuel	\$15,086	\$10,221	\$13,000	\$5,915	\$13,000	\$13,000	\$13,000	\$0	0.0%
12.7103.56020	Vehicle Repair & Maintenance	\$0	\$357	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.59000	Electrical Services	\$64,915	\$53,426	\$45,000	\$34,051	\$64,000	\$64,000	\$64,000	\$19,000	42.2%
12.7103.68010	Officials Programs Activities	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.68015	Programs Activities	\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7103.68080	Food Services	\$4,980	\$6,909	\$0	\$2,126	\$0	\$0	\$0	\$0	0.0%
12.7103.68100	Pargas Purchases	\$203	-\$584	\$0	\$47	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$370,127	\$186,234	\$123,080	\$73,717	\$138,875	\$138,875	\$138,875	\$15,795	12.8%
	Department Total	\$617,789	\$414,801	\$341,067	\$201,795	\$416,426	\$443,862	\$443,862	\$102,795	30.1%

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Parks & Campground (Dept 7103) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 7103 Positions						
Parks and Recreation Director	0	0	0	0.25	0.25	0.25
Campground Maintenance	3	3	3	3	3	3
Total Authorized Positions	3	3	3	3.25	3.25	3.25

Activities Department (Dept 7104)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.7104.52250	Office Supplies	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7104.52350	Advertising	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0	0.0%
12.7104.56010	Fuel	\$0	\$0	\$0	\$85	\$0	\$0	\$0	\$0	0.0%
12.7104.52500	Professional Services	\$170	\$205	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7104.68010	Official Programs Activities	\$3,057	\$2,456	\$0	\$521	\$0	\$0	\$0	\$0	0.0%
12.7104.68014	Easter Egg Hunt	\$0	\$0	\$700	\$0	\$3,100	\$3,100	\$3,100	\$2,400	342.9%
12.7104.68015	Programs Activities	\$30,875	\$52,643	\$0	\$6,486	\$0	\$0	\$0	\$0	0.0%
12.7104.68016	Maury River Fiddler's Convention	\$0	\$680	\$11,900	\$0	\$14,400	\$14,400	\$14,400	\$2,500	21.0%
12.7104.68017	Independence Day Festival	\$0	\$0	\$6,000	\$63	\$7,000	\$7,000	\$7,000	\$1,000	16.7%
12.7104.68018	Beach Music Friday	\$0	\$225	\$7,750	\$2,802	\$0	\$0	\$0	-\$7,750	-100.0%
12.7104.68019	Beach Music Festival	\$0	\$225	\$7,750	\$14,207	\$10,500	\$10,500	\$10,500	\$2,750	35.5%
12.7104.68050	Labor Day Event	\$0	\$0	\$12,000	\$16,001	\$12,000	\$12,000	\$12,000	\$0	0.0%
12.7104.XXXXX	Halloween Trunk or Treat	\$0	\$0	\$0	\$0	\$800	\$800	\$800	\$800	0.0%
12.7104.XXXXX	Christmas Event	\$0	\$0	\$0	\$0	\$700	\$700	\$700	\$700	0.0%
12.7104.68060	Trout Stocking Program	\$0	-\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7104.68080	Food Services	\$0	\$0	\$5,000	\$140	\$0	\$0	\$0	-\$5,000	-100.0%
12.7104.68100	Pargas Purchases	\$0	\$87	\$0	\$361	\$750	\$750	\$750	\$750	0.0%
	Department Total	\$34,132	\$53,022	\$51,100	\$40,704	\$49,250	\$49,250	\$49,250	-\$1,850	-3.6%

CITY OF BUENA VISTA

**Parks & Recreation Fund (Fund 12)
Swimming Pool (Dept 7105)**

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
12.7105.50500	FT Salaries & Wages	\$1,144	\$0	\$30,765	\$13,451	\$30,763	\$30,895	\$30,895	\$130	0.4%
12.7105.50520	Overtime	\$697	\$4,171	\$0	\$6,285	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
12.7105.50521	Holiday Overtime	\$3,056	\$237	\$0	\$207	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
12.7105.50550	Part-Time Wages	\$55,044	\$64,502	\$55,044	\$46,020	\$60,000	\$60,000	\$60,000	\$4,956	9.0%
12.7105.50850	Longevity	\$0	\$0	\$623	\$623	\$97	\$205	\$205	-\$418	-67.2%
12.7105.50870	Holiday Pay	\$0	\$0	\$0	\$785	\$800	\$800	\$800	\$800	0.0%
12.7105.51450	FICA	\$4,471	\$5,272	\$6,612	\$5,006	\$7,509	\$7,528	\$7,528	\$916	13.8%
12.7105.51500	Retirement - VRS	\$0	\$0	\$3,646	\$1,519	\$3,621	\$3,636	\$3,636	-\$10	-0.3%
12.7105.51510	Hybrid VRS	\$0	\$0	\$316	\$73	\$405	\$200	\$200	-\$116	-36.6%
12.7105.51550	Hospital/Medical Plans	\$0	\$0	\$5,385	\$3,141	\$6,188	\$6,188	\$6,188	\$803	14.9%
12.7105.51600	Group Insurance	\$0	\$0	\$363	\$151	\$326	\$327	\$327	-\$36	-9.8%
12.7105.51610	ST/LT Disability	\$0	\$0	\$117	\$23	\$174	\$175	\$175	\$58	49.5%
12.7105.51650	Workmen's Compensation	\$1,056	\$1,360	\$375	\$283	\$999	\$1,003	\$1,003	\$628	167.5%
	Personnel Subtotal	\$65,468	\$75,541	\$103,246	\$77,567	\$117,383	\$117,458	\$117,458	\$14,212	13.8%
12.7105.50400	ARP Fixed Assets	\$0	\$636,265	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.51700	Professional Health Svcs	\$764	\$719	\$750	\$0	\$750	\$750	\$750	\$0	0.0%
12.7105.52050	Office Equipment	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.52100	Repair and Maintenance	\$8,262	\$22,982	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
12.7105.52130	Repair/Maintenance Supply	\$3,006	\$12,973	\$5,000	\$8,671	\$5,000	\$5,000	\$5,000	\$0	0.0%
12.7105.52200	Telecommunications	\$0	\$182	\$200	\$180	\$200	\$200	\$200	\$0	0.0%
12.7105.52250	Office Supplies	\$0	\$148	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
12.7105.52350	Advertising	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.52500	Professional Services	\$339	\$7,706	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.54150	Dues & Assoc Memberships	\$0	\$0	\$450	\$0	\$450	\$450	\$450	\$0	0.0%
12.7105.55950	Housekeeping Supplies	\$1,218	\$13,089	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.57000	Uniforms Wearing Apparel	\$647	\$875	\$700	\$0	\$800	\$800	\$800	\$100	14.3%
12.7105.59000	Electrical Services	\$13,054	\$13,415	\$8,000	\$8,196	\$16,000	\$16,000	\$16,000	\$8,000	100.0%
12.7105.68010	Officials Programs Activities	\$728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.68015	Programs Activities	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
12.7105.68080	Food Services	\$7,745	\$1,305	\$4,000	\$1,404	\$4,000	\$4,000	\$4,000	\$0	0.0%
12.7105.69020	Chemicals	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	0.0%
12.7105.69080	Golf Cart Lease	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Operations Subtotal	\$36,110	\$709,944	\$20,200	\$18,452	\$43,300	\$43,300	\$43,300	\$23,100	114.4%
	Department Total	\$101,578	\$785,485	\$123,446	\$96,018	\$160,683	\$160,758	\$160,758	\$37,312	30.2%

CITY OF BUENA VISTA

Parks & Recreation Fund (Fund 12)

Swimming Pool (Dept 7105) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 7105 Positions						
Parks & Recreation Director	0	1	0.25	0.25	0.25	0.25
Parks & Recreation Administration	0	0	0.25	0.25	0.25	0.25
Pool Manager (seasonal)	0	0	0	0	0	0
Part Time (seasonal)	0	0	0	0	0	0
Total Authorized Positions	0	1	0.5	0.5	0.5	0.5

Total Park/Rec Expenditures	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Thru Dec	FY 26 Requested	FY 26 Recommend	FY 26 Approved	Amount Change	Percent Change
	\$1,267,188	\$1,738,312	\$913,373	\$515,174	\$845,549	\$1,032,486	\$1,032,486	\$119,113	13.0%

Revenues	\$845,549	\$1,032,486	\$1,032,486
Delta	\$0	\$0	\$0

Fund 13:

Water Fund

CITY OF BUENA VISTA

Water Fund (Fund 13)

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
10.0016.32240	Water System Development Fee	\$0	\$0	\$0	\$3,000	\$4,500	\$23,000	\$23,000	\$23,000	0.0%
13.0016.32250	Water Taps	\$11,500	\$15,440	\$21,030	\$6,950	\$15,000	\$22,275	\$22,275	\$1,245	5.9%
13.0016.32260	Sale of Water	\$1,131,408	\$1,114,253	\$1,100,000	\$508,150	\$1,210,000	\$1,210,000	\$1,210,000	\$110,000	10.0%
13.0016.32290	Water Service Charges/Recon	\$15,240	\$14,080	\$14,500	\$7,465	\$14,500	\$14,500	\$14,500	\$0	0.0%
13.0016.32310	Meter Service Charges	\$46,735	\$41,924	\$46,200	\$20,891	\$46,200	\$46,200	\$46,200	\$0	0.0%
13.0016.32320	Penalties	\$59,961	\$47,660	\$55,000	\$26,337	\$55,000	\$55,000	\$55,000	\$0	0.0%
Total Department		\$1,264,844	\$1,233,357	\$1,236,730	\$572,793	\$1,345,200	\$1,370,975	\$1,370,975	\$134,245	10.9%

Total Water Fund Revenues	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Thru Dec	FY 26 Requested	FY 26 Recommend	FY 26 Approved	Amount Change	Percent Change
	\$1,264,844	\$1,233,357	\$1,236,730	\$572,793	\$1,345,200	\$1,370,975	\$1,370,975	\$134,245	10.9%

Expenditures	\$1,345,200	\$1,370,975	\$1,370,975
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

Water Fund (Fund 13)

Water Administration (Dept 1801)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.1801.50500	FT Salaries & Wages	\$13,945	\$14,159	\$142,108	\$64,925	\$167,518	\$215,187	\$215,187	\$73,079	51.4%
13.1801.50520	Overtime	\$473	\$489	\$2,000	\$765	\$1,000	\$1,000	\$1,000	-\$1,000	-50.0%
13.1801.50521	Holiday Overtime	\$0	\$137	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
13.1801.50850	Longevity	\$302	\$380	\$1,778	\$1,752	\$1,744	\$2,124	\$2,124	\$346	19.5%
13.1801.50860	Vacation Pay	\$620	\$807	\$0	\$660	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
13.1801.50870	Holiday Pay	\$232	\$244	\$0	\$1,079	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
13.1801.51450	FICA	\$912	\$836	\$11,160	\$4,785	\$13,186	\$16,861	\$16,861	\$5,701	51.1%
13.1801.51500	Retirement - VRS	\$2,568	\$1,501	\$16,840	\$7,017	\$19,717	\$25,328	\$25,328	\$8,488	50.4%
13.1801.51510	Hybrid - VRS	\$0	\$18	\$1,294	\$575	\$1,488	\$2,725	\$2,725	\$1,431	110.6%
13.1801.51550	Hospital/Medical Plans	\$7,411	\$4,407	\$26,298	\$15,339	\$31,484	\$43,860	\$43,860	\$17,562	66.8%
13.1801.51600	Group Life Insurance - VRS	\$220	\$150	\$1,677	\$699	\$977	\$2,281	\$2,281	\$604	36.0%
13.1801.51610	ST/LT Disability	\$0	\$0	\$364	\$149	\$522	\$1,218	\$1,218	\$854	234.6%
13.1801.51650	Workmen's Compensation	\$61	\$79	\$148	\$112	\$166	\$212	\$212	\$64	43.2%
	Personnel Subtotal	\$26,744	\$23,206	\$203,667	\$97,856	\$239,900	\$312,896	\$312,896	\$109,229	53.6%
13.1801.52040	Employee Development	\$1,030	\$3,056	\$1,000	\$585	\$2,000	\$2,000	\$2,000	\$1,000	100.0%
13.1801.52050	Office Equipment	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
13.1801.52100	Repair and Maintenance	\$0	\$824	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1801.52120	Computer Maintenance	\$0	\$313	\$200	\$0	\$200	\$200	\$200	\$0	0.0%
13.1801.52150	Postal Services	\$22,245	\$22,465	\$20,000	\$15,711	\$27,000	\$27,000	\$27,000	\$7,000	35.0%
13.1801.52200	Telecommunications	\$1,413	\$1,884	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	0.0%
13.1801.52250	Office Supplies	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
13.1801.52300	Printing and Binding	\$4,046	\$2,616	\$2,000	\$1,328	\$2,700	\$2,700	\$2,700	\$700	35.0%
13.1801.52350	Advertising	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
13.1801.52500	Professional Services	\$6,173	\$0	\$14,000	\$800	\$9,000	\$9,000	\$9,000	-\$5,000	-35.7%
13.1801.52600	Dues & Association Member	\$500	\$0	\$500	\$500	\$1,000	\$1,000	\$1,000	\$500	100.0%
13.1801.55000	Travel, Subsistence, Lodging	\$20	\$0	\$100	\$737	\$100	\$100	\$100	\$0	0.0%
13.1801.57000	Uniforms/Wearing Apparel	\$2,893	\$2,940	\$0	\$424	\$250	\$250	\$250	\$250	0.0%
13.1801.69035	Safety Operations	\$1,670	\$1,613	\$0	\$1,531	\$1,700	\$1,700	\$1,700	\$1,700	0.0%
	Operations Subtotal	\$39,989	\$35,712	\$39,600	\$21,616	\$45,750	\$45,750	\$45,750	\$6,150	15.5%
	Department Total	\$66,733	\$58,918	\$243,267	\$119,472	\$285,650	\$358,646	\$358,646	\$115,379	47.4%

CITY OF BUENA VISTA

Water Fund (Fund 13)

Water Administration (Dept 1801) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1801 Positions						
Public Works Director	0	0	0.25	0.25	0.25	0.25
Water & Sewer Manager	0	0	0	0.20	0.20	0.20
Utility Billing Clerk	0.25	0.25	0.25	0.25	0.25	0.25
City Manager	0.25	0	0.25	0.25	0.25	0.25
Finance Director	0.25	0	0.25	0.25	0.25	0.25
Accountant	0	0	0	0.25	0.25	0.25
Accounts Payable Clerk	0	0	0	0.25	0.25	0.25
Treasurer	0	0	0.25	0.25	0.25	0.25
Treasurer Clerks	0	0	0.75	0.75	0.75	0.75
Total Authorized Positions	0.75	0.25	2	2.7	2.7	2.7

Water Maintenance (Dept 1811)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.1811.50500	FT Salaries & Wages	\$53,856	\$46,548	\$50,199	\$23,506	\$87,120	\$89,733	\$89,733	\$39,534	78.8%
13.1811.50520	Overtime	\$19,773	\$14,975	\$14,000	\$4,662	\$14,000	\$14,000	\$14,000	\$0	0.0%
13.1811.50521	Holiday Overtime	\$1,124	\$905	\$0	\$244	\$500	\$500	\$500	\$500	0.0%
13.1811.50850	Longevity	\$1,235	\$1,169	\$1,245	\$1,266	\$1,821	\$1,875	\$1,875	\$630	50.6%
13.1811.50860	Vacation Pay	\$2,606	\$489	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
13.1811.50878	Holiday Pay	\$3,592	\$3,345	\$0	\$1,829	\$3,600	\$3,600	\$3,600	\$3,600	0.0%
13.1811.50880	Requested Vacation Pay	\$456	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
13.1811.51450	FICA	\$5,539	\$4,435	\$5,007	\$2,040	\$8,227	\$8,431	\$8,431	\$3,424	68.4%
13.1811.51500	Retirement - VRS	\$11,331	\$5,871	\$5,949	\$2,505	\$10,254	\$10,562	\$10,562	\$4,613	77.5%
13.1811.51510	Hybrid - VRS	\$837	\$483	\$470	\$259	\$802	\$826	\$826	\$356	75.7%
13.1811.51550	Hospital/Medical Plans	\$33,409	\$26,506	\$21,585	\$18,891	\$31,501	\$31,501	\$31,501	\$9,916	45.9%
13.1811.51600	Group Life Insurance - VRS	\$1,017	\$585	\$593	\$249	\$369	\$951	\$951	\$358	60.4%
13.1811.51610	ST/LT Disability	\$71	\$75	\$75	\$39	\$197	\$508	\$508	\$433	577.2%
13.1811.51650	Workmen's Compensation	\$2,652	\$3,416	\$2,221	\$1,676	\$3,536	\$3,642	\$3,642	\$1,421	64.0%
	Personnel Subtotal	\$137,499	\$108,800	\$101,344	\$57,167	\$162,527	\$166,629	\$166,629	\$65,285	64.4%

CITY OF BUENA VISTA

Water Fund (Fund 13)

Water Maintenance (Dept 1811) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.1811.52100	Repair and Maintenance	\$81,890	\$74,952	\$65,000	\$30,261	\$65,000	\$65,000	\$65,000	\$0	0.0%
13.1811.52130	Repair Maint Supply	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
13.1811.52140	Machinery & Equipment	\$43	\$24,169	\$2,000	\$0	\$1,500	\$1,500	\$1,500	-\$500	-25.0%
13.1811.52160	Meter Repair/Replacement	\$139,159	\$28,218	\$2,000	\$1,558	\$2,000	\$2,000	\$2,000	\$0	0.0%
13.1811.52200	Telecommunications	\$2,234	\$1,457	\$1,200	\$1,110	\$2,910	\$2,910	\$2,910	\$1,710	142.5%
13.1811.52250	Office Supplies	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1811.52350	Advertising	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1811.52500	Professional Services	\$8,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1811.53050	Maintenance Svc Contract	\$10,225	\$3,051	\$10,000	\$3,741	\$10,000	\$10,000	\$10,000	\$0	0.0%
13.1811.54000	Motor Vehicle Insurance	\$878	\$761	\$900	\$891	\$935	\$935	\$935	\$35	3.9%
13.1811.55000	Travel, Subsistence, Lodging	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1811.56000	Vehicle/Powered Equip Supp	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
13.1811.56010	Fuel	\$11,864	\$8,296	\$8,000	\$2,524	\$8,000	\$8,000	\$8,000	\$0	0.0%
13.1811.56020	Vehicle Repair Maintenance	\$821	\$35	\$1,200	\$239	\$1,200	\$1,200	\$1,200	\$0	0.0%
13.1811.56030	Power Equip Repair & Maint	\$0	\$0	\$500	\$27	\$250	\$250	\$250	-\$250	-50.0%
13.1811.56050	Other Operating Supplies	\$0	\$100	\$100	\$449	\$100	\$100	\$100	\$0	0.0%
13.1811.57000	Uniforms Wearing Apparel	\$402	\$0	\$1,500	\$1,102	\$2,200	\$2,200	\$2,200	\$700	46.7%
13.1811.59000	Electrical Services	\$120,292	\$105,478	\$100,000	\$49,638	\$0	\$0	\$0	-\$100,000	-100.0%
13.1811.59050	Heating Services	\$79	\$0	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
13.1811.68200	Utility Construction	\$0	\$0	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
13.1811.68250	Reserve Water Infrastructure	\$0	\$0	\$69,115	\$0	\$57,697	\$30,458	\$30,458	-\$38,658	-55.9%
13.1811.68300	Operations Assessments	\$0	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-100.0%
13.1811.68550	Landfill Fees	\$7,176	\$9,315	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1811.68800	Small Tools	\$1,077	\$0	\$1,200	\$390	\$1,000	\$1,000	\$1,000	-\$200	-16.7%
13.1811.69035	Safety Operations	\$0	\$310	\$750	\$0	\$375	\$375	\$375	-\$375	-50.0%
13.1811.82050	Capital Outlay	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.0%
	Operations Subtotal	\$384,728	\$256,288	\$284,365	\$91,930	\$173,367	\$146,128	\$146,128	-\$138,238	-48.6%
	Department Total	\$522,227	\$365,088	\$385,709	\$149,097	\$335,893	\$312,757	\$312,757	-\$72,952	-18.9%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1811 Positions						
Water & Sewer Manager	0	0	0	0.20	0.20	0.20
Water & Sewer Supervisor	0.25	0.25	0.25	0.25	0.25	0.25
Water & Sewer Foreman	0.5	0.5	0.5	0.50	0.50	0.50
Equipment Operator	0.75	0.75	0.75	0.25	0.25	0.25
Meter Reader	0.5	0.5	0.5	0.50	0.50	0.50
Total Authorized Positions	2	2	2	1.70	1.70	1.70

CITY OF BUENA VISTA

Water Fund (Fund 13)

Water Production (Dept 1815)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.1815.50500	FT Salaries & Wages	\$46,627	\$44,416	\$50,541	\$22,683	\$67,635	\$69,664	\$69,664	\$19,123	37.8%
13.1815.50520	Overtime	\$29,113	\$26,869	\$10,000	\$7,708	\$10,000	\$10,000	\$10,000	\$0	0.0%
13.1815.50521	Holiday Overtime	\$1,543	\$1,669	\$0	\$415	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
13.1815.50850	Longevity	\$696	\$863	\$995	\$1,037	\$1,487	\$1,531	\$1,531	\$536	53.9%
13.1815.50860	Vacation Pay	\$0	\$978	\$0	\$0	\$500	\$500	\$500	\$500	0.0%
13.1815.50870	Holiday Pay	\$2,984	\$3,372	\$0	\$1,629	\$3,300	\$3,300	\$3,300	\$3,300	0.0%
13.1815.50880	Req Vacation Pay	\$912	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
13.1815.51450	FICA	\$5,250	\$5,284	\$4,708	\$2,125	\$6,428	\$6,579	\$6,579	\$1,871	39.7%
13.1815.51500	Retirement- VRS	\$7,293	\$5,921	\$5,989	\$2,547	\$7,961	\$8,200	\$8,200	\$2,211	36.9%
13.1815.51510	Hybrid - VRS	\$804	\$1,001	\$941	\$487	\$978	\$1,007	\$1,007	\$66	7.0%
13.1815.51550	Hospital/Medical Plans	\$20,864	\$17,654	\$21,570	\$12,582	\$26,901	\$26,901	\$26,901	\$5,331	24.7%

CITY OF BUENA VISTA

Water Fund (Fund 13)

Water Production (Dept 1815) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.1815.51600	Group Life Insurance - VRS	\$686	\$590	\$596	\$254	\$296	\$738	\$738	\$142	23.9%
13.1815.51610	ST/LT Disability	\$142	\$150	\$150	\$79	\$158	\$394	\$394	\$244	162.9%
13.1815.51650	Workmen's Compensation	\$1,971	\$2,538	\$2,237	\$1,689	\$2,745	\$2,828	\$2,828	\$591	26.4%
	Personnel Subtotal	\$118,884	\$111,305	\$97,727	\$53,235	\$129,489	\$132,643	\$132,643	\$34,916	35.7%
13.1815.52100	Repair and Maintenance	\$51,071	\$49,733	\$35,000	\$24,500	\$35,000	\$35,000	\$35,000	\$0	0.0%
13.1815.52120	Computer Maintenance	\$72,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1815.52130	Repair/Maintenance Supply	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1815.52250	Office Supplies	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1815.52350	Advertising	\$0	\$1,024	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.1815.53050	Maintenance Svc Contract	\$33,250	\$40,371	\$40,000	\$34,591	\$40,000	\$40,000	\$40,000	\$0	0.0%
13.1815.54000	Motor Vehicle Insurance	\$878	\$761	\$900	\$891	\$935	\$935	\$935	\$35	3.9%
13.1815.54500	Lease/Rental of Equipment	\$0	\$0	\$0	\$1,134	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
13.1815.56020	Vehicle Repair & Maintenance	\$0	\$0	\$0	\$23	\$100	\$100	\$100	\$100	0.0%
13.1815.56030	Power Equipment Repair & Maint	\$0	\$0	\$0	\$32	\$100	\$100	\$100	\$100	0.0%
13.1815.57000	Uniforms/Wearing Apparel	\$200	\$152	\$1,600	\$891	\$2,200	\$2,200	\$2,200	\$600	37.5%
13.1815.59000	Electrical Services	\$405	\$3,020	\$800	\$0	\$105,000	\$105,000	\$105,000	\$104,200	13025.0%
13.1815.68230	Short-Lived Asset Reserve Fund	\$0	\$0	\$59,353	\$0	\$59,353	\$59,353	\$59,353	\$0	0.0%
13.1815.68250	Reserve Water Infrastructure	\$0	\$0	\$69,115	\$0	\$57,697	\$30,458	\$30,458	-\$38,658	-55.9%
13.1815.68800	Small Tools	\$1,224	\$0	\$1,100	\$0	\$500	\$500	\$500	-\$600	-54.5%
13.1815.69020	Chemicals	\$34,914	\$34,978	\$60,000	\$19,035	\$50,000	\$50,000	\$50,000	-\$10,000	-16.7%
13.1815.69030	Testing/Compliance	\$15,511	\$11,593	\$18,000	\$9,066	\$18,000	\$18,000	\$18,000	\$0	0.0%
13.1815.69035	Safety Operations	\$0	\$0	\$750	\$0	\$375	\$375	\$375	-\$375	-50.0%
	Operations Subtotal	\$210,361	\$141,679	\$286,618	\$90,164	\$370,260	\$343,021	\$343,021	\$56,403	19.7%
	Department Total	\$329,246	\$252,983	\$384,345	\$143,399	\$499,748	\$475,663	\$475,663	\$91,318	23.8%

Water Production (Dept 1815) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1815 Positions						
Water & Sewer Manager	0	0	0	0.20	0.20	0.20
Water & Sewer Supervisor	0.5	0.5	0.5	0.5	0.5	0.5
Equipment Operator	0.5	0.5	0.5	0.5	0.5	0.5
Total Authorized Positions	1	1	1	1.2	1.2	1.2

CITY OF BUENA VISTA

Water Fund (Fund 13)

Debt Service (Dept 9500)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
13.9500.67783	2024 USDA Refinance-Principal	\$0	\$81,726	\$146,103	\$38,636	\$80,244	\$80,244	\$80,244	-\$65,859	-45.1%
13.9500.67784	2024 USDA Refinance-Interest	\$0	\$142,182	\$77,806	\$73,318	\$143,664	\$143,664	\$143,664	\$65,858	84.6%
13.9500.67792	Interest - Dickinson Well	\$1,101,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.9500.68650	Principal - W&S Infrastruct	\$0	\$30,282	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.9500.68700	Interest - W&S Infrastruct	\$2,520,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
13.9500.68720	Bond Issuance Costs	\$0	\$33,515	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	Department Total	\$3,621,966	\$287,705	\$223,909	\$111,954	\$223,908	\$223,908	\$223,908	-\$1	0.0%

Total Water Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$4,540,172	\$964,694	\$1,237,230	\$523,922	\$1,345,200	\$1,370,975	\$1,370,975	\$133,745	10.8%

Revenues	\$1,345,200	\$1,370,975	\$1,370,975
Delta	\$0	\$0	\$0

Fund 19:

School Fund

School Fund (Fund 19)

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
19.0016.33800	Local Funds	\$34,871	\$46,556	\$0	\$6,225	\$18,500	\$18,500	\$18,500	\$18,500	0.0%
	Department Total	\$34,871	\$46,556	\$0	\$6,225	\$18,500	\$18,500	\$18,500	\$18,500	0.0%

Categorical Aid - Virginia (Dept 0024)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
19.0024.33810	State Funds	\$9,374,381	\$12,353,440	\$0	\$5,494,509	\$11,500,452	\$11,500,452	\$11,500,452	\$11,500,452	0.0%
	Department Total	\$9,374,381	\$12,353,440	\$0	\$5,494,509	\$11,500,452	\$11,500,452	\$11,500,452	\$11,500,452	0.0%

Categorical Aid - Federal (Dept 0033)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
19.0033.33820	Federal Funds	\$2,351,963	\$1,466,584	\$0	\$387,491	\$606,474	\$606,474	\$606,474	\$606,474	0.0%
	Department Total	\$2,351,963	\$1,466,584	\$0	\$387,491	\$606,474	\$606,474	\$606,474	\$606,474	0.0%

Transfer - Other Funds (Dept 0051)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
19.0051.32200	Transfer from General Fund	\$2,713,890	\$1,719,566	\$0	\$272,932	\$2,559,791	\$2,559,791	\$2,559,791	\$2,559,791	0.0%
	Department Total	\$2,713,890	\$1,719,566	\$0	\$272,932	\$2,559,791	\$2,559,791	\$2,559,791	\$2,559,791	0.0%

Total School Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$14,475,105	\$15,586,146	\$0	\$6,161,157	\$14,685,217	\$14,685,217	\$14,685,217	\$14,685,217	0.0%

Expenditures	\$14,685,217	\$14,685,217	\$14,685,217
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

School Fund (Fund 19)

School Expenses (Dept 6600)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
19.6600.69130	School Expenses	\$14,651,604	\$15,586,146	\$490,663	\$6,306,471	\$14,685,217	\$14,685,217	\$14,685,217	\$14,194,554	2992.9%
	Department Total	\$14,651,604	\$15,586,146	\$490,663	\$6,306,471	\$14,685,217	\$14,685,217	\$14,685,217	\$14,194,554	2992.9%

Total School Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$14,651,604	\$15,586,146	\$490,663	\$6,306,471	\$14,685,217	\$14,685,217	\$14,685,217	\$14,194,554	2992.9%

Revenue	\$14,685,217	\$14,685,217	\$14,685,217
Delta	\$0	\$0	\$0

Fund 25:

School Construction Fund

CITY OF BUENA VISTA

School Construction Fund (Fund 25)

Non-Revenue Receipts (Dept 0041)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
25.0041.31101	Interest Recovery	\$18,522	\$18,467	\$18,467	\$9,233	\$18,467	\$18,467	\$18,467	\$0	0.0%
	Department Total	\$18,522	\$18,467	\$18,467	\$9,233	\$18,467	\$18,467	\$18,467	-\$18,467	-100.0%

Transfer from Other Funds (Dept 0051)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
25.0051.32200	Transfer from General Fund	\$22,181	\$24,297	\$24,297	\$0	\$24,297	\$24,297	\$24,297	\$0	0.0%
	Department Total	\$22,181	\$24,297	\$24,297	\$0	\$24,297	\$24,297	\$24,297	\$0	0.0%

Total School Construction Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$40,703	\$42,764	\$42,764	\$9,233	\$42,764	\$42,764	\$42,764	\$0	0.0%

Expenditures	\$42,764	\$42,764	\$42,764
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

School Construction Fund (Fund 25)

Debt Service (Dept 9500)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
25.9500.68650	Bond Payment Principal	\$23,181	\$23,181	\$23,181	\$23,181	\$23,181	\$23,181	\$23,181	\$0	100.0%
25.9500.68700	Bond Payment Interest	\$19,583	\$19,583	\$19,583	\$9,791	\$19,583	\$19,583	\$19,583	\$0	100.0%
	Department Total	\$42,764	\$42,764	\$42,764	\$32,972	\$42,764	\$42,764	\$42,764	\$0	100.0%

Total School Construction Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$42,764	\$42,764	\$42,764	\$32,972	\$42,764	\$42,764	\$42,764	\$0

Revenue	\$42,764	\$42,764	\$42,764
Delta	\$0	\$0	\$0

Fund 26:

School Nutrition Fund

CITY OF BUENA VISTA

School Nutrition Fund (Fund 26)

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
26.0016.33800	Local Funds	\$45,654	\$69,140	\$50,557	\$16,584	\$71,326	\$71,326	\$71,326	\$20,769	41.1%
	Department Total	\$45,654	\$69,140	\$50,557	\$16,584	\$71,326	\$71,326	\$71,326	\$20,769	41.1%

Categorical Aid - Virginia (Dept 0024)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
26.0024.33810	State Funds	\$21,524	\$27,789	\$23,834	\$1,650	\$28,667	\$28,667	\$28,667	\$4,833	20.3%
	Department Total	\$21,524	\$27,789	\$23,834	\$1,650	\$28,667	\$28,667	\$28,667	\$4,833	20.3%

Categorical Aid - Federal (Dept 0033)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
26.0033.33820	Federal Funds	\$778,745	\$738,293	\$862,374	\$297,411	\$761,631	\$761,631	\$761,631	-\$100,743	-11.7%
	Department Total	\$778,745	\$738,293	\$862,374	\$297,411	\$761,631	\$761,631	\$761,631	-\$100,743	-11.7%

Total School Nutrition Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$845,922	\$835,222	\$936,765	\$315,645	\$861,624	\$861,624	\$861,624	-\$75,141	-8.0%

Expenditures	\$861,624	\$861,624	\$861,624
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

School Nutrition Fund (Fund 26)

School Nutrition (Dept 6600)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
26.6600.69150	Nutrition Expenses	\$815,109	\$833,359	\$979,962	\$401,005	\$861,624	\$861,624	\$861,624	-\$118,338	-12.1%
	Department Total	\$815,109	\$833,359	\$979,962	\$401,005	\$861,624	\$861,624	\$861,624	-\$118,338	-12.1%

Total School Nutrition Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$815,109	\$833,359	\$979,962	\$401,005	\$861,624	\$861,624	\$861,624	-\$118,338

Revenues	\$861,624	\$861,624	\$861,624
Delta	\$0	\$0	\$0

Fund 27:

Senior Center Fund

CITY OF BUENA VISTA

Senior Center Fund (Fund 27)

Non-Revenue Receipts (Dept 0041)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
27.0041.34120	VPAS	\$7,658	\$11,054	\$8,500	\$1,918	\$8,500	\$8,500	\$8,500	\$0	0.0%
	Department Total	\$7,658	\$11,054	\$8,500	\$1,918	\$8,500	\$8,500	\$8,500	\$0	0.0%

Total Senior Center Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$7,658	\$11,054	\$8,500	\$1,918	\$8,500	\$8,500	\$8,500	\$0	0.0%

Expenditures	\$8,500	\$8,500	\$8,500
Delta	\$0	\$0	\$0

CITY OF BUENA VISTA

Senior Center Fund (Fund 27)

Senior Center (Dept 8107)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
27.8107.59000	Electrical Services	\$5,391	\$3,778	\$7,000	\$2,408	\$7,000	\$7,000	\$7,000	\$0	0.0%
27.8107.59050	Heating Services	\$3,412	\$3,130	\$1,500	\$347	\$1,500	\$1,500	\$1,500	\$0	0.0%
	Department Total	\$8,803	\$6,908	\$8,500	\$2,756	\$8,500	\$8,500	\$8,500	\$0	0.0%

Total Senior Center Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
		\$8,803	\$6,908	\$8,500	\$2,756	\$8,500	\$8,500	\$8,500	\$0

Revenues	\$8,500	\$8,500	\$8,500
Delta	\$0	\$0	\$0

Fund 33:

Sewer Fund

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Charges for Services (Dept 0016)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.0016.31805	Transfer from Reserves	\$0	\$0	\$48,662	\$0	\$0	\$0	\$0	-\$48,662	-100.0%
33.0016.32270	Sewer Taps	\$26,550	\$12,440	\$19,120	\$2,950	\$12,000	\$16,500	\$16,500	-\$2,620	-13.7%
33.0016.32275	Leachate Treatment Fees	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
33.0016.32280	Sewerage Treatment Fees	\$1,033,771	\$1,048,209	\$1,220,000	\$557,729	\$1,252,500	\$1,374,015	\$1,374,015	\$154,015	12.6%
33.0016.32285	Sewer System Development Fee	\$0	\$0	\$0	\$1,500	\$0	\$39,500	\$39,500	\$39,500	0.0%
	Department Total	\$1,060,321	\$1,060,649	\$1,287,782	\$562,179	\$1,269,000	\$1,434,515	\$1,434,515	\$146,733	11.4%

Total Sewer Fund Revenues	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$1,060,321	\$1,060,649	\$1,287,782	\$562,179	\$1,269,000	\$1,434,515	\$1,434,515	\$146,733	11.4%

Expenditures	\$1,363,301	\$1,434,515	\$1,434,515
Delta	-\$94,301	\$0	\$0

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Sewer Administration (Dept 1802)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.1802.50500	FT Salaries & Wages	\$13,945	\$12,980	\$142,108	\$64,925	\$167,518	\$215,187	\$215,187	\$73,079	51.4%
33.1802.50520	Overtime	\$473	\$489	\$1,000	\$765	\$1,000	\$1,000	\$1,000	\$0	0.0%
33.1802.50521	Holiday Overtime	\$0	\$137	\$0	\$0	\$100	\$100	\$100	\$100	0.0%
33.1802.50850	Longevity	\$302	\$380	\$1,778	\$1,752	\$1,744	\$2,124	\$2,124	\$346	19.5%
33.1802.50860	Vacation Pay	\$0	\$244	\$0	\$660	\$500	\$500	\$500	\$500	0.0%
33.1802.50870	Holiday Pay	\$620	\$807	\$0	\$1,079	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
33.1802.50880	Requested Vacation Pay	\$232	\$0	\$0	\$0	\$100	\$0	\$0	\$0	0.0%
33.1802.51450	FICA	\$911	\$835	\$11,084	\$4,784	\$13,155	\$16,823	\$16,823	\$5,739	51.8%
33.1802.51500	Retirement - VRS	\$2,568	\$1,501	\$16,840	\$7,017	\$19,717	\$25,328	\$25,328	\$8,488	50.4%
33.1802.51510	Hybrid - VRS	\$0	\$0	\$1,294	\$575	\$1,488	\$2,505	\$2,505	\$1,211	93.6%
33.1802.51550	Hospital/Medical Plans	\$7,411	\$4,407	\$26,298	\$15,339	\$31,484	\$43,860	\$43,860	\$17,562	66.8%
33.1802.51600	Group Life Insurance - VRS	\$220	\$149	\$1,677	\$699	\$977	\$2,281	\$2,281	\$604	36.0%
33.1802.51610	ST/LT Disability	\$0	\$0	\$0	\$149	\$522	\$1,218	\$1,218	\$1,218	0.0%
33.1802.51650	Workmen's Compensation	\$61	\$79	\$364	\$275	\$114	\$212	\$212	-\$152	-41.8%
	Personnel Subtotal	\$26,742	\$22,008	\$202,443	\$98,019	\$239,419	\$312,138	\$312,138	\$109,695	54.2%
33.1802.52040	Employee Development	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	-\$2,000	-100.0%
33.1802.52050	Office Equipment	\$0	\$0	\$750	\$0	\$0	\$0	\$0	-\$750	-100.0%
33.1802.52100	Repair and Maintenance	\$0	\$0	\$250	\$0	\$0	\$0	\$0	-\$250	-100.0%
33.1802.52150	Postal Services	\$0	\$1	\$9,500	\$0	\$0	\$0	\$0	-\$9,500	-100.0%
33.1802.52200	Telecommunications	\$1,212	\$1,212	\$1,000	\$505	\$0	\$0	\$0	-\$1,000	-100.0%
33.1802.52250	Office Supplies	\$0	\$0	\$750	\$0	\$0	\$0	\$0	-\$750	-100.0%
33.1802.52300	Printing and Binding	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	-\$1,500	-100.0%
33.1802.52350	Advertising	\$0	\$2,188	\$500	\$0	\$100	\$100	\$100	-\$400	-80.0%
33.1802.52400	Books & Subscriptions	\$0	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-100.0%
33.1802.52500	Professional Services	\$1,836	\$10,503	\$5,000	\$7,200	\$12,500	\$12,500	\$12,500	\$7,500	150.0%
33.1802.52600	Dues & Association Member	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	-\$1,500	-100.0%
33.1802.53050	Maintenance Svc Contract	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	-\$1,000	-100.0%
33.1802.54500	Lease Rental Equipment	\$0	\$0	\$250	\$0	\$0	\$0	\$0	-\$250	-100.0%
33.1802.55000	Travel/Training	\$0	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-100.0%
33.1802.56010	Fuel	\$0	\$0	\$150	\$0	\$0	\$0	\$0	-\$150	-100.0%
33.1802.57000	Uniforms	\$0	\$0	\$250	\$0	\$0	\$0	\$0	-\$250	-100.0%
33.1802.58000	Public Education	\$0	\$0	\$100	\$0	\$0	\$0	\$0	-\$100	-100.0%
33.1802.69035	Safety Operations	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	-\$1,500	-100.0%
	Operations Subtotal	\$3,048	\$13,903	\$27,000	\$7,705	\$12,600	\$12,600	\$12,600	-\$14,400	-53.3%
	Department Total	\$29,790	\$35,911	\$229,443	\$105,724	\$252,019	\$324,738	\$324,738	\$95,295	41.5%

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Sewer Administration (Dept 1802) cont'd

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1802 Positions						
Public Work Director	0	0	0	0.25	0.25	0.25
Water & Sewer Manager	0	0	0	0.20	0.20	0.20
Utility Billing Clerk	0.25	0.25	0.25	0.25	0.25	0.25
City Manager	0.25	0.25	0	0.25	0.25	0.25
Human Resource Director	0	0	0	0.25	0.25	0.25
Finance Director	0.25	0.25	0	0.25	0.25	0.25
Accountant	0	0	0	0.25	0.25	0.25
Accounts Payable Clerks	0	0	0	0.25	0.25	0.25
Treasurer	0	0	0	0.25	0.25	0.25
Treasurer Clerks	0	0	0	0.75	0.75	0.75
Total Authorized Positions	0.75	0.75	0.25	2.95	2.95	2.95

Sewer Maintenance (Dept 1817)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.1817.50500	FT Salaries & Wages	\$53,856	\$46,548	\$50,199	\$23,506	\$87,120	\$89,733	\$89,733	\$39,534	78.8%
33.1817.50520	Overtime	\$19,772	\$14,975	\$15,000	\$4,662	\$9,500	\$9,500	\$9,500	-\$5,500	-36.7%
33.1817.50521	Holiday Overtime	\$1,124	\$905	\$0	\$244	\$750	\$750	\$750	\$750	0.0%
33.1817.50850	Longevity	\$1,235	\$1,169	\$1,245	\$1,266	\$1,300	\$3,088	\$3,088	\$1,843	148.0%
33.1817.50860	Vacation Pay	\$2,606	\$489	\$0	\$0	\$750	\$750	\$750	\$750	0.0%
33.1817.50870	Holiday Pay	\$3,989	\$3,345	\$0	\$1,829	\$3,600	\$3,600	\$3,600	\$3,600	0.0%
33.1817.50880	Requested Vacation Pay	\$456	\$0	\$0	\$0	\$500	\$0	\$0	\$0	0.0%
33.1817.51450	FICA	\$5,539	\$4,434	\$5,083	\$2,040	\$7,919	\$8,218	\$8,218	\$3,135	61.7%
33.1817.51500	Retirement - VRS	\$11,331	\$5,871	\$5,949	\$2,505	\$10,254	\$10,562	\$10,562	\$4,613	77.5%
33.1817.51510	Hybrid - VRS	\$837	\$500	\$470	\$259	\$802	\$826	\$826	\$356	75.7%
33.1817.51550	Hospital/Medical Plans	\$33,409	\$26,506	\$21,585	\$18,891	\$31,501	\$31,501	\$31,501	\$9,916	45.9%
33.1817.51600	Group Life Insurance - VRS	\$1,017	\$585	\$592	\$249	\$369	\$951	\$951	\$359	60.7%
33.1817.51610	ST/LT Disability	\$71	\$75	\$75	\$39	\$197	\$508	\$508	\$433	577.2%
33.1817.51650	Workmen's Compensation	\$1,190	\$1,533	\$880	\$664	\$2,191	\$2,256	\$2,256	\$1,376	156.4%
	Personnel Subtotal	\$136,433	\$106,935	\$101,078	\$56,154	\$156,753	\$162,243	\$162,243	\$61,165	60.5%
33.1817.52100	Repair and Maintenance	\$28,459	\$34,415	\$20,000	\$11,680	\$20,000	\$20,000	\$20,000	\$0	0.0%
33.1817.52130	Repair Maint Supply	\$0	\$117	\$500	\$0	\$350	\$350	\$350	-\$150	-30.0%
33.1817.52140	Machinery and Equipment	\$0	\$24,169	\$1,000	\$0	\$750	\$750	\$750	-\$250	-25.0%
33.1817.52500	Professional Services	\$5,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1817.53000	Contracted Services	\$0	\$0	\$9,500	\$0	\$9,500	\$9,500	\$9,500	\$0	0.0%
33.1817.53050	Maintenance Svc Contract	\$20,973	\$18,529	\$10,000	\$1,344	\$10,000	\$10,000	\$10,000	\$0	0.0%
33.1817.54000	Motor Vehicle Insurance	\$878	\$761	\$950	\$941	\$1,000	\$1,000	\$1,000	\$50	5.3%

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Sewer Maintenance (Dept 1817) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.1817.54500	Lease/Rental Equipment	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
33.1817.56000	Vehicle/Powered Equip Supp	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.0%
33.1817.56010	Fuel	\$2,182	\$1,677	\$2,500	\$734	\$2,500	\$2,500	\$2,500	\$0	0.0%
33.1817.56020	Vehicle Repair & Maint	\$2,293	\$632	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.0%
33.1817.56030	Power Equipment Repair & M	\$0	\$0	\$500	\$0	\$100	\$100	\$100	-\$400	-80.0%
33.1817.59000	Electrical Services	\$7,511	\$2,755	\$7,500	\$861	\$3,000	\$3,000	\$3,000	-\$4,500	-60.0%
33.1817.68240	Sewer Infrastructure Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1817.68450	I&I Project	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$0	0.0%
33.1817.68800	Small Tools	\$0	\$3,601	\$500	\$404	\$500	\$500	\$500	\$0	0.0%
33.1817.69020	Chemicals	\$2,841	\$3,503	\$3,000	\$801	\$3,000	\$3,000	\$3,000	\$0	0.0%
33.1817.69030	Testing/Compliance	\$0	\$0	\$500	\$0	\$250	\$250	\$250	-\$250	-50.0%
33.1817.69035	Safety Operations	\$924	\$0	\$500	\$0	\$250	\$250	\$250	-\$250	-50.0%
	Operations Subtotal	\$71,957	\$90,159	\$109,650	\$16,765	\$103,900	\$103,900	\$103,900	-\$5,750	-5.2%
	Total Sewer Maintenance Dept	\$208,390	\$197,094	\$210,728	\$72,919	\$260,653	\$266,143	\$266,143	\$55,415	26.3%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1817 Positions						
Water & Sewer Manager	0	0	0	0.20	0.20	0.20
Water & Sewer Supervisor	0.25	0.25	0.25	0.25	0.25	0.25
Water & Sewer Foreman	0.5	0.5	0.5	0.5	0.5	0.5
Equipment Operator	0.75	0.75	0.75	0.25	0.25	0.25
Meter Reader	0.5	0.5	0.5	0.5	0.5	0.5
Total Authorized Positions	2	2	2	1.7	1.7	1.7

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Waste Water Treatment (WWT) Plant (Dept 1821)

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.1821.50400	ARP Fixed Assets	\$86,911	\$52,576	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1821.50500	FT Salaries & Wages	\$165,668	\$165,888	\$191,902	\$81,733	\$194,022	\$199,843	\$199,843	\$7,941	4.1%
33.1821.50520	Overtime	\$17,673	\$16,941	\$17,890	\$6,047	\$17,000	\$17,000	\$17,000	-\$890	-5.0%
33.1821.50521	Holiday Overtime	\$8,129	\$9,315	\$6,224	\$4,589	\$9,315	\$9,315	\$9,315	\$3,091	49.7%
33.1821.50550	Part-Time Wages	\$24,329	\$22,077	\$22,011	\$11,124	\$22,250	\$22,250	\$22,250	\$239	1.1%
33.1821.50850	Longevity	\$2,271	\$2,891	\$2,934	\$2,998	\$2,998	\$3,088	\$3,088	\$154	5.2%
33.1821.80860	Vacation Pay	\$0	\$0	\$0	\$1,293	\$1,300	\$1,300	\$1,300	\$1,300	0.0%
33.1821.50870	Holiday Pay	\$9,895	\$11,161	\$7,883	\$5,819	\$10,500	\$10,500	\$10,500	\$2,617	33.2%
33.1821.50880	Requested Vacation Pay	\$4,728	\$0	\$4,827	\$0	\$4,000	\$0	\$0	-\$4,827	-100.0%
33.1821.51450	FICA	\$15,879	\$16,127	\$19,406	\$7,873	\$19,996	\$20,142	\$20,142	\$736	3.8%
33.1821.51500	Retirement - VRS	\$29,993	\$22,425	\$22,740	\$9,580	\$22,836	\$23,522	\$23,522	\$782	3.4%
33.1821.51510	Hybrid - VRS	\$1,111	\$1,383	\$1,301	\$650	\$1,574	\$1,622	\$1,622	\$321	24.6%
33.1821.51550	Hospital/Medical Plans	\$47,060	\$39,820	\$48,653	\$26,027	\$44,446	\$44,446	\$44,446	-\$4,207	-8.6%
33.1821.51600	Group Life Insurance - VRS	\$2,604	\$2,233	\$2,264	\$954	\$784	\$2,118	\$2,118	-\$146	-6.4%
33.1821.51610	ST/LT Disability	\$389	\$411	\$412	\$209	\$418	\$1,131	\$1,131	\$719	174.5%
33.1821.51650	Workmen's Compensation	\$3,251	\$4,188	\$3,363	\$2,538	\$4,879	\$5,025	\$5,025	\$1,662	49.4%
	Personnel Subtotal	\$419,891	\$367,435	\$351,810	\$161,433	\$356,319	\$361,302	\$361,302	\$9,492	2.7%
33.1821.52040	Employee Prof Development	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750	0.0%
33.1821.52050	Office Equipment	\$218	\$663	\$1,000	\$17	\$800	\$800	\$800	-\$200	-20.0%
33.1821.52100	Repair and Maintenance	\$173,340	\$59,359	\$180,000	\$2,720	\$100,000	\$88,022	\$88,022	-\$91,978	-51.1%
33.1821.52120	Computer Maintenance	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1821.52140	Machinery & Equipment	\$1,599	\$1,270	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.0%
33.1821.52200	Telecommunications	\$2,087	\$1,959	\$2,100	\$1,232	\$2,400	\$2,400	\$2,400	\$300	14.3%
33.1821.52250	Office Supplies	\$1,981	\$2,904	\$3,000	\$1,530	\$3,000	\$3,000	\$3,000	\$0	0.0%
33.1821.52350	Advertising	\$0	\$339	\$200	\$0	\$200	\$200	\$200	\$0	0.0%
33.1821.52500	Professional Services	\$47,019	\$27,679	\$0	\$13,089	\$30,000	\$30,000	\$30,000	\$30,000	0.0%
33.1821.52600	Dues & Memberships	\$4,900	\$4,681	\$5,500	\$1,103	\$5,250	\$5,250	\$5,250	-\$250	-4.5%
33.1821.53000	Contracted Services	\$0	\$0	\$8,000	\$99	\$8,000	\$8,000	\$8,000	\$0	0.0%
33.1821.53050	Maintenance Svc Contract	\$591	\$614	\$0	\$812	\$0	\$0	\$0	\$0	0.0%
33.1821.54000	Motor Vehicle Insurance	\$2,509	\$2,174	\$2,700	\$2,674	\$2,810	\$2,810	\$2,810	\$110	4.1%
33.1821.55000	Travel, Lodging, Subsistence	\$277	\$398	\$300	\$62	\$300	\$300	\$300	\$0	0.0%

CITY OF BUENA VISTA

Sewer Fund (Fund 33)

Waste Water Treatment (WWT) Plant (Dept 1821) cont'd

Activity Code	Description	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
33.1821.55950	Housekeeping Supplies	\$1,211	\$811	\$1,300	\$374	\$1,200	\$1,200	\$1,200	-\$100	-7.7%
33.1821.56000	Vehicle/Powered Equip Supp	\$0	\$244	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1821.56010	Fuel	\$1,200	\$1,021	\$1,200	\$544	\$1,200	\$1,200	\$1,200	\$0	0.0%
33.1821.56020	Vehicle Repair & Maint	\$24	\$128	\$1,500	\$0	\$1,000	\$1,000	\$1,000	-\$500	-33.3%
33.1821.56030	Power Equip Repair & Maint	\$760	\$894	\$750	\$36	\$1,000	\$1,000	\$1,000	\$250	33.3%
33.1821.56050	Other Operating Supplies	\$15,827	\$18,343	\$15,000	\$9,210	\$15,000	\$15,000	\$15,000	\$0	0.0%
33.1821.57000	Uniforms/Wearing Apparel	\$1,185	\$1,265	\$1,300	\$830	\$1,300	\$1,300	\$1,300	\$0	0.0%
33.1821.59000	Electrical Services	\$99,667	\$102,288	\$95,000	\$42,390	\$95,000	\$95,000	\$95,000	\$0	0.0%
33.1821.59050	Heating Services	\$7,823	\$8,894	\$8,500	\$4,584	\$9,600	\$9,600	\$9,600	\$1,100	12.9%
33.1821.68350	DEQ Permit	\$0	\$10,886	\$0	\$11,218	\$12,000	\$12,000	\$12,000	\$12,000	0.0%
33.1821.68240	Sewer Infrastructure Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
33.1821.68400	Capital Reserve	\$0	\$0	\$30,000	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
33.1821.68520	Nutrient Credit Purchase	\$43,516	\$50,540	\$50,000	(\$163.54)	\$55,000	\$55,000	\$55,000	\$5,000	10.0%
33.1821.68550	Landfill Fees	\$0	\$0	\$7,000	\$8,903	\$19,000	\$19,000	\$19,000	\$12,000	171.4%
33.1821.69020	Chemicals	\$48,540	\$50,883	\$50,000	\$21,211	\$52,000	\$52,000	\$52,000	\$2,000	4.0%
33.1821.69030	Testing Compliance	\$31,110	\$42,432	\$42,000	\$29,092	\$45,000	\$45,000	\$45,000	\$3,000	7.1%
33.1821.69035	Safety Operations	\$56	\$99	\$200	\$0	\$0	\$0	\$0	-\$200	-100.0%
33.1821.82050	Capital Outlay	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	-\$15,000	-100.0%
	Operations Subtotal	\$485,439	\$390,811	\$524,050	\$151,567	\$494,310	\$482,332	\$482,332	-\$41,718	-8.0%
	Total WWT Plant Dept	\$905,330	\$758,246	\$875,860	\$313,001	\$850,629	\$843,634	\$843,634	-\$32,226	-3.7%

Authorized Positions (FTE)	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 27 Requested	FY 27 Recommend	FY 27 Approved
Dept 1821 Positions						
Waste Water Manager	1	1	1	1	1	1
Waste Water Licensed Operator	1	1	1	1	1	1
Waste Water Operator	2	2	2	2	2	2
Total Authorized Positions	4	4	4	4	4	4

Total Sewer Fund Expenditures	FY 24 Actual	FY 25 Actual	FY 26 Budget	FY 26 Thru Dec	FY 27 Requested	FY 27 Recommend	FY 27 Approved	Amount Change	Percent Change
	\$1,143,511	\$991,251	\$1,316,031	\$491,644	\$1,363,301	\$1,434,515	\$1,434,515	\$118,484	9.0%

Revenue	\$1,269,000	\$1,434,515	\$1,434,515
Delta	-\$94,301	\$0	\$0