



MESSAGE FROM THE MAYOR

July 1, 2026

Dear City Residents, Friends, and Neighbors,

Pursuant to Article VI, Chapter 6-102 of the City Charter, I present the budgets for the City of Syracuse and the Syracuse City School District for the Fiscal Year 2027, the period of July 1, 2026 through June 30, 2027 (FY27). The \$350.6 million general fund budget allows the City to continue delivering core services and maximize the moment through critical investments in housing and neighborhoods, youth services, infrastructure and public works, and public safety.

The adopted budget does not include the use of our fund balance as a result of additional municipal aid from New York State. This will allow the City to maintain strong reserves as we continue to transition to post-American Rescue Plan Act fiscal sustainability. The plan relies on revenue fueled by growth in property values, which increased by 4.2% over the prior year, and through solid sales tax gains.

As municipalities across the country face increasing personnel, healthcare, retirement, and utility costs, Syracuse is no different, with our budget forecasting a 5% growth in spending. To offset these costs, I asked Department Heads to reduce each of their budget proposals by 10%, keeping operating costs steady by limiting new expenses and reexamining their operations to eliminate any redundant costs. We are also pursuing strategies that allocate existing staff resources to better manage the key drivers of rising costs.

Sources of Revenue

Primary sources of additional revenue to the City budget compared to the prior fiscal year include:

- \$2.9 million in new property tax revenue from increased property values
- \$3 million in new sales tax revenue
- \$30 million in additional New York State aid

The budget maintains no increase in the property tax rate for FY27. A 4% increase in water rates for property owners will help offset the rising cost of materials, allow continued investment in our water infrastructure, and ensure a safe and stable water supply. The average residential water bill will increase by about \$7 over the course of the year.

The budget proposal I submitted to the Common Council in April included a fund balance draw of \$23.8 million, which the Council reduced to \$19,999,121 through its amendment process. The New York State FY27 budget, which passed after an initial \$15 million in temporary municipal assistance had been incorporated

into our budget calculations, included an additional \$20 million in aid for Syracuse, bringing the total amount of State temporary assistance allocated to the City to \$35 million. This additional \$20 million gives us the opportunity to balance our budget and eliminates our budgeted use of the fund balance, further bolstering the foundation of fiscal sustainability this budget has laid. Thank you to Governor Hochul, Senators May and Ryan, and Assemblymembers Magnarelli, Hunter, and Stirpe for continuously advocating for our City and working to secure this additional aid.

Strategic Investments

In addition to funding existing City services and operations, the budget provides funding for the following strategic priorities:

- **Housing:** \$2.25 million for the Housing Strategies Corporation and \$1 million for Home Headquarters allocated to improve the City's housing stock and increase homeownership accessibility Citywide.
- **Constituent Services:** The creation of the Constituent Assistance Resource Employees (CARE) Team, a new office whose sole purpose is to respond to constituent concerns and elevate the level of constituent services provided by the City.
- **Property Revaluation:** \$500,000 for the beginning stages of a multi-year, Citywide property revaluation process that will work to improve the equity of the City's tax base and ensure property taxes are calculated based on accurate valuations.

- **Economic Development:** Funding for summer youth employment and workforce development programs and for third-party plan review to help us meet this historic moment of growth and investment in our City.
- **Quality of life:** Increased funding for community events and the creation of new positions in the Department of Neighborhood and Business Development and Department of Public Works that support revitalization efforts, including the Nightlife Coordinator and Deputy Commissioner of Transportation and Mobility.
- **Public Safety:** Funding for new Syracuse Police Department and Syracuse Fire Department recruit classes and additional funding for dog control services.

This budget, as the first of my administration, was created through extensive dialogue and collaboration between the Office of Management and Budget, Department Heads, and the Syracuse Common Council to ensure that the City's fiscal and budgetary priorities were aligned. The result is a budget that establishes a solid foundation for the fiscal sustainability of our City and sets a firm precedent for continued, early engagement with the Council.

I will build upon this model of early engagement by convening the City's budget leadership, Common Council, and Senior Staff, at the start of the fiscal year to take a deep dive into our revenues and expenses. By engaging key stakeholders including the Syracuse City School District, we can identify and implement solutions to our structural budget deficit and institutionalize the engagement process, ensuring the

longevity of our current state of financial strength and fiscal sustainability.

We will continue to be responsible stewards of all sources of revenue, understanding that the investments we are able to make in our community would not be possible without your support as taxpayers and civically engaged residents of our City, as well as the continued collaboration of our local, state and federal government partners. I am honored to present this budget as your Mayor, and I look forward to maximizing this moment to make Syracuse the very best it can be.

Thank you,



Sharon F. Owens
Mayor

Subsequent Events:

The budget approved by the Common Council and the Mayor included the following amendments:

General Fund

- Special Objects of Expense, 90300 "Social Security" Account – 590301, decrease expenditure by \$500,000.
- Special Objects of Expense, 90600 "Medical Insurance" Account – 590601, decrease expenditure by \$900,000.
- Special Objects of Expense, 90100 "Employee Retirement System" Account – 590101, decrease expenditure by \$900,000.
- Special Objects of Expense, 90000 "Financial Management System" Account – 599891, decrease expenditure by \$51,500.
- Special Objects of Expense, 90500 "Allowance for Negotiations" Account – 590051, decrease expenditure by \$1,000,000.
- Expense Line "Cash Capital", decrease expenditure by \$2,120,000.
- Special Objects of Expense, 90000 "Onondaga Historical Association" Account – 594500, increase expenditure by \$25,000.
- Department of Parks Recreation and Youth Programs, Division of Recreation, 71400 "Professional Services" Account – 541500, increase expenditure by \$175,000.
- Department of Parks Recreation and Youth Programs, Division of Parks/Grounds Maintenance, 71100 "Wages – F/T Weekly" Account – 510200, increase expenditure by \$50,000.
- Department of Parks Recreation and Youth Programs, Division of Parks/Grounds Maintenance, 71100 "Facility Repair" Account – 540511, increase expenditure by \$125,000.
- Department of Law, 14200 "Salaries" Account – 510100, increase expenditure by \$100,000.
- Office of Personnel and Labor Relations, 14300 "Salaries" Account – 510100, increase expenditure by \$80,000.

- Common Council, 10100 "Salaries" Account – 510100, increase expenditure by \$100,000.
- City Clerk, 14100 "Professional Services" Account – 541500, increase expenditure by \$35,000.
- Special Objects of Expense, 90000 "Public Events" Account – 595500, increase expenditure by \$50,000.
- Special Objects of Expense, 90000 "Home Headquarters" Account – 595946, increase expenditure by \$750,000.
- Special Objects of Expense, 90000 "One Time Expenditures" Account – 593000, increase expenditure by \$100,000.
- General Fund Revenue, decrease "Surpluses and Balances - Fund Balance" \$3,881,500 for a new revenue amount of \$19,999,121.
- General Fund Revenue, increase "Temporary Aim Aid", Account 435209 \$20,000,000 for a new revenue amount of \$35,000,000.
- General Fund Revenue, decrease "Surpluses and Balances - Fund Balance" \$20,000,000 for a new revenue surplus amount of \$879.

Syracuse City School District

- Syracuse School City District, PILOT Revenue, increase by \$82,114 to \$331,197.
- Syracuse School City District, Unassigned Fund Balance, decrease by \$5,500,000 to \$21,500,000.
- Syracuse School City District, Technical Adjustment - Salaries and Wages decrease by \$1,318,855 to \$299,738,299.

- Syracuse School City District, Technical Adjustment – Employee Benefits decrease by \$2,321,275 to \$117,711,209.
- Syracuse School City District, Technical Adjustment - Supplies decrease by \$187,336 to \$22,508,412.
- Syracuse School City District, Professional Services decrease by \$1,590,420 to \$157,037,961.

CITY OF SYRACUSE, NEW YORK

HONORABLE SHARON F. OWENS

COMMON COUNCIL

Hon. Rita M. Paniagua, President
Hon. Chol Majok, Councilor-at-Large
Hon. Rasheada Caldwell, Councilor-at-Large
Hon. Hanah Ehrenreich, Councilor-at-Large
Hon. Helen Hudson Councilor-at-Large
Hon. Marty Nave, First District Councilor
Hon. Donna Moore, Second District Councilor
Hon. Corey J. Williams, Third District Councilor
Hon. Patrona Jones-Rowser, Fourth District Councilor
Hon. James Monto, Fifth District Councilor

OFFICE OF MANAGEMENT AND BUDGET

Mr. Evan Loving, Director
Ms. Julie Castellitto, Assistant Director
Ms. Mary Yehle, Budget Analyst III
Ms. Stacy Jennis, Budget Analyst II
Ms. Theresa Mowers, Administrative Officer

**THE CITY OF SYRACUSE
2026/2027 GENERAL STATISTICS**

Population*	
City Of Syracuse.....	148,620
County Of Onondaga.....	476,516
Public School Enrollment.....	18,036
Public School Enrollment (Including Pre K).....	19,440
Assessed Valuation (Full-Value Assessment For General City Purposes).....	\$ 4,595,366,584
Assessed Valuation (Full-Value Assessment For School District Purposes).....	\$ 4,628,400,330
Percentage Of Property Exempt From Taxation.....	50.11
Equalization Rate.....	52.00%
City Tax Rate - Real Estate (Per \$1,000 Assessed Valuation).....	\$ 28.2600
General City.....	\$ 13.4700
City School District.....	\$ 14.7900
Budget Total.....	\$ 1,027,852,721
General City.....	\$ 393,755,721
City School District.....	\$ 634,097,000
City Tax Levy - Real Estate.....	\$ 130,359,277
General City.....	\$ 61,913,554
City School District.....	\$ 68,445,723

*U.S. Census Bureau, Census 2020 Redistricting Data

BUDGET FOR THE CITY OF SYRACUSE
FOR THE PERIOD OF JULY 1, 2026 - JUNE 30, 2027

In accordance with Article VI, Section 6-102 of the Charter of the City of Syracuse, and pursuant to the Uniform System of Accounts for Cities, as provided for by Section 36 of the General Municipal Law, this budget was prepared by the Director of Management and Budget; approved by the Mayor and transmitted to the Common Council on April 8, 2026; published in the official newspaper on April 21, 2026, was amended through 18 ordinances by the Common Council on May 8, 2026, pertaining to the City budget. The Mayor declined to object to the Common Council's amendments and the budget in its amended form became effective as of May 21, 2026 pursuant to Section 6-102 (4) (c) (1) of the City Charter of the City of Syracuse (1960).



Owens Administration Organizational Structure

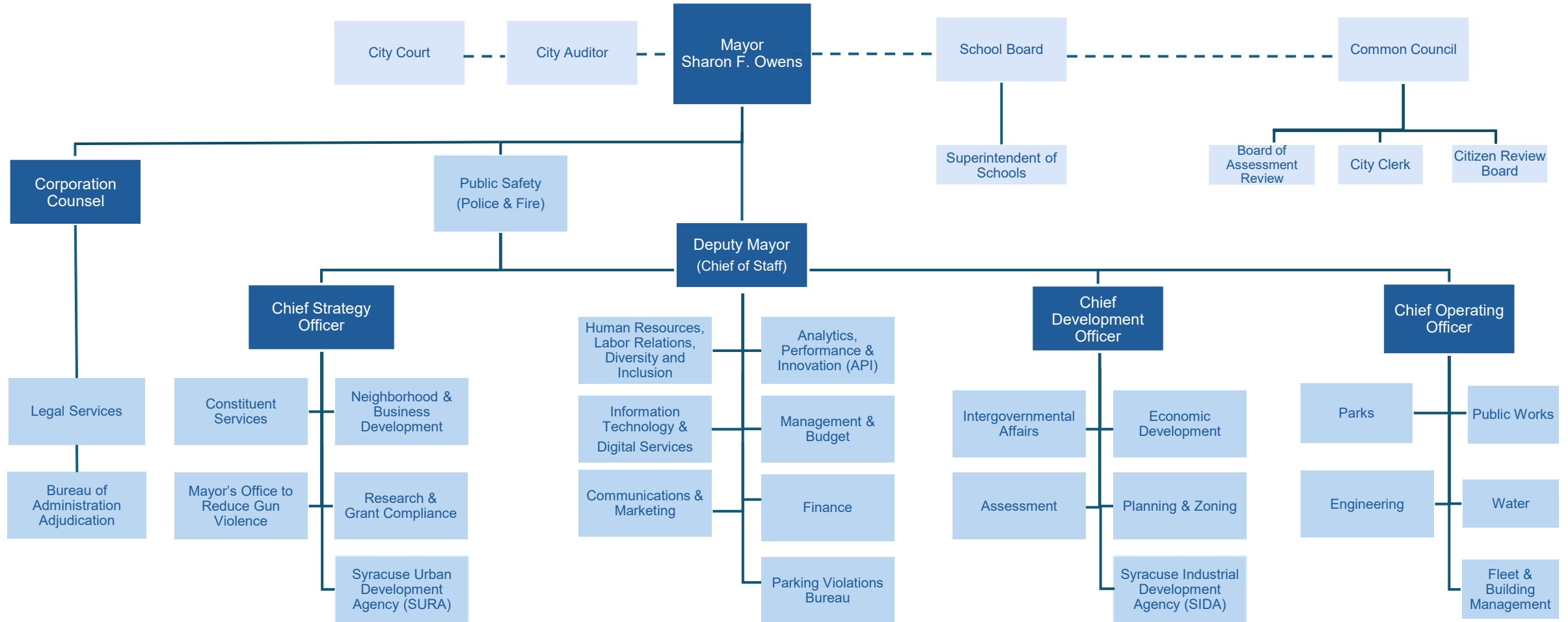


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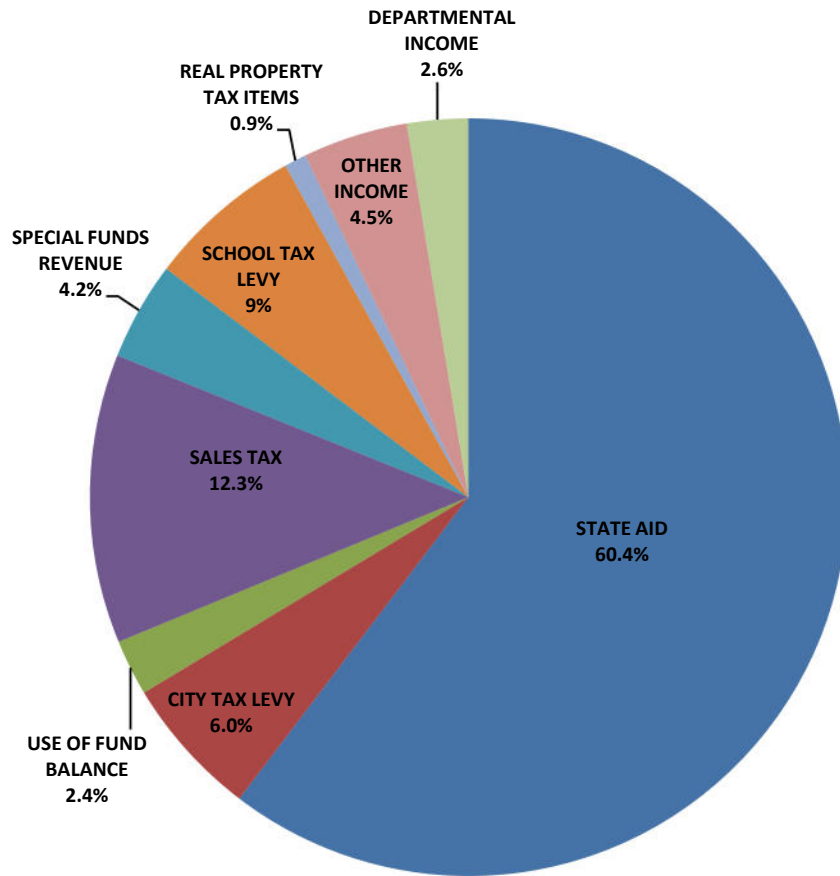
COMPARATIVE AND SUPPLEMENTAL DATA

Combined City & School District
Budget Summary

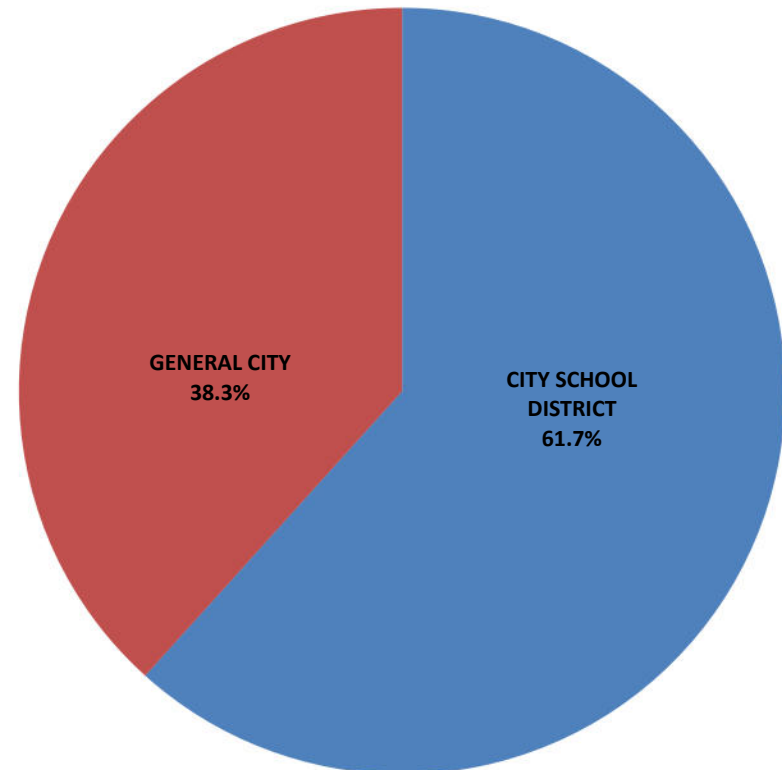
	<u>FY26 Adopted</u>	<u>FY27 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
COMBINED CITY & SCHOOL				
City General Fund	333,036,573	350,640,243	17,603,670	5.3%
City School District	<u>611,001,627</u>	<u>634,097,000</u>	<u>23,095,373</u>	<u>3.8%</u>
Total City & School	<u>944,038,200</u>	<u>984,737,243</u>	<u>40,699,043</u>	<u>4.3%</u>
All Other City Funds	42,348,220	46,456,228	4,108,008	9.7%
<i>Less: Interfund Appropriations</i>	<u>(3,340,750)</u>	<u>(3,340,750)</u>	<u>0</u>	<u>0.0%</u>
Total Combined Budget (Net)	<u>983,045,670</u>	<u>1,027,852,721</u>	<u>44,807,051</u>	<u>4.6%</u>

**2026/2027
TOTAL CITY BUDGET
\$1,027,852,721**

**TOTAL NET
REVENUES**

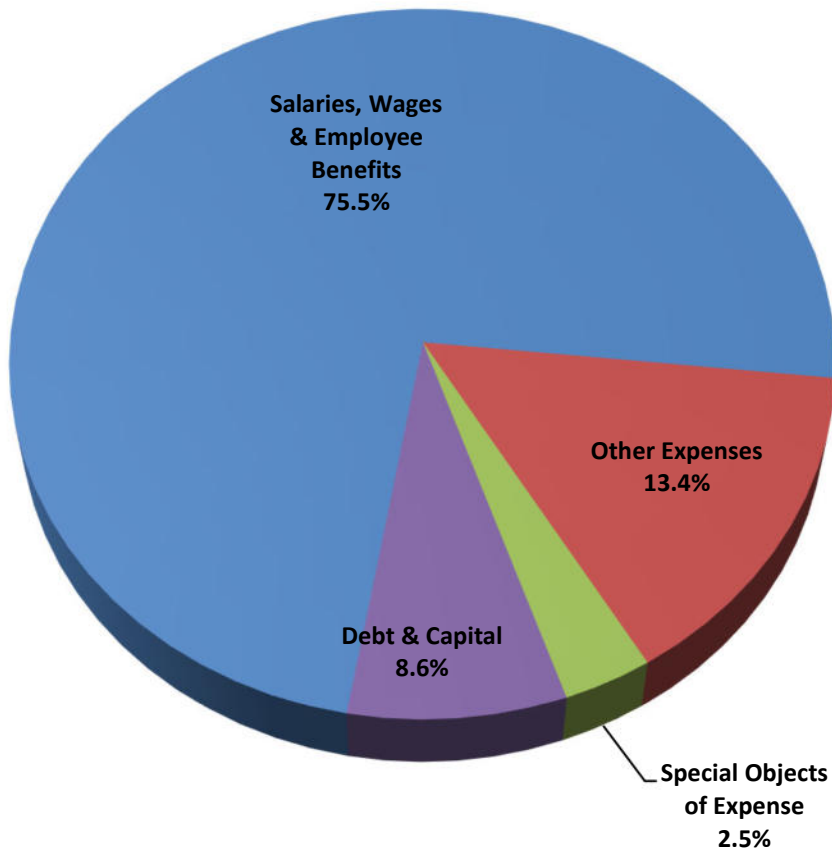


**TOTAL NET
EXPENDITURES**



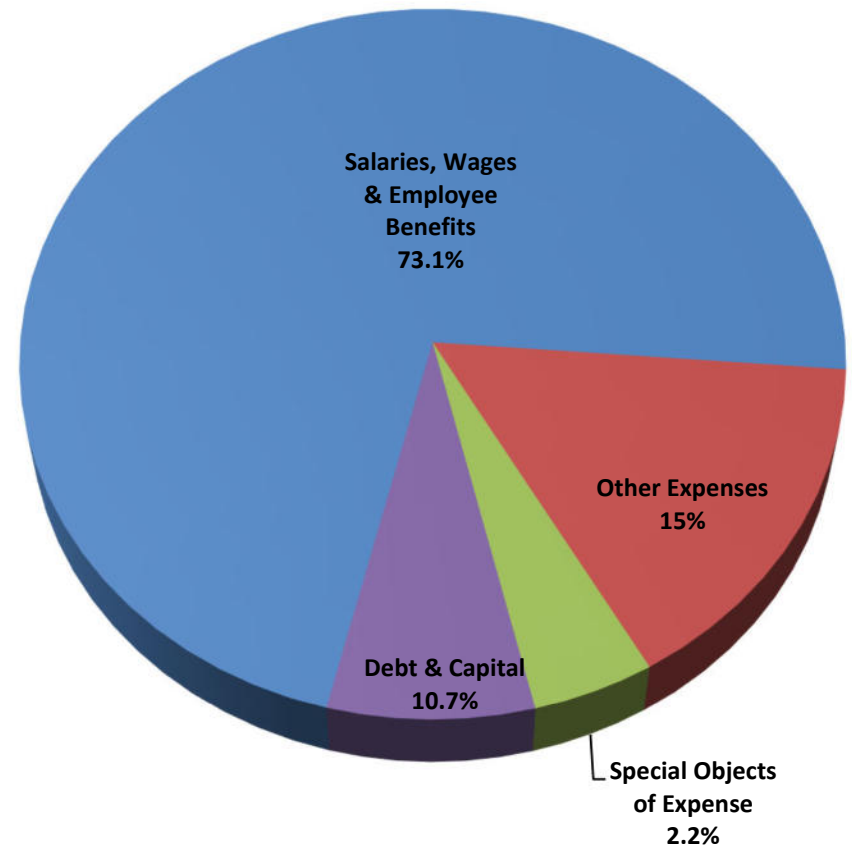
2026/2027 GENERAL CITY BUDGET COMPARISON

NET APPROPRIATION
\$333,036,573



2025/2026

NET APPROPRIATION
\$350,640,243



2026/2027

WHERE THE MONEY WILL COME FROM

2026/2027 COMBINED CITY AND SCHOOL DISTRICT BUDGET

Revenue Category		Amount	Percentage
<u>State Aid (Net of STAR)</u>			
City School District	\$530,795,082		
AIM State Aid	\$71,758,584		
Temporary AIM State Aid	\$15,000,000		
State Aid-Spin Up	\$0		
Mortgage Tax	\$2,600,000		
State Highway Maintenance	\$171,000		
State Highway Aid	\$0		
State Aid-Traffic Control Center	\$0		
Youth Projects	\$0		
	<u>\$0</u>	\$620,324,666	<u>60.35%</u>
<u>Real Property Taxes (Includes portions covered by STAR)</u>			
School Property Tax Levy	\$68,445,723		
City Property Tax Levy	\$61,913,554		
	<u>\$61,913,554</u>	130,359,277	<u>12.68%</u>
<u>Real Property Tax Items</u>			
Payments in Lieu of Taxes	\$5,571,307		
Light Works Infrastructure Payment	\$500		
Special Lighting Tax	\$275,000		
Assessable Improvements (less Buyouts)	(\$220,000)		
Tax Fees and Penalties	\$2,100,000		
Prior Years' Tax Collections (Including Tax Lien Sale)	\$4,000,000		
Less: Uncollected City & School Taxes	(\$2,000,000)		
	<u>(\$2,000,000)</u>	\$9,726,807	<u>0.95%</u>
<u>Non-Property Taxes</u>			
Sales Tax	\$125,986,341		
Utilities Gross Receipts Tax	\$2,175,000		
Room Occupancy Tax Rate	\$800,000		
CATV Franchise Tax	\$1,250,000		
Right of Way Franchise Fee	\$125,000		
Cannabis Tax	\$750,000		
	<u>\$750,000</u>	\$131,086,341	<u>12.75%</u>
<u>Other Revenues</u>			
Departmental Revenues	\$26,863,586		
Special Funds	\$46,456,228		
City School District-Other Revenues	10,356,195		
General City-Other Revenues	\$31,520,371		
City School District-Surpluses and Balances	24,500,000		
General City-Federal American Relief Plan	\$0		
Less: Interfund Revenues	(\$3,340,750)		
	<u>(\$3,340,750)</u>	\$136,355,630	<u>13.27%</u>
TOTAL		\$1,027,852,721	100.0%

HOW THE MONEY WILL BE USED

2026/2027 COMBINED CITY AND SCHOOL DISTRICT BUDGET

	<u>Amount</u>	<u>Percentage</u>
<u>Education</u>		
City School District, Including Debt Service and Capital Appropriation	\$634,097,000	61.7%
<u>Capital Appropriation and Debt Service (City)</u>		
Capital Appropriation	\$333,000	0.0%
Principal and Interest on Bonds and Notes	\$26,495,345	2.6%
<u>Operation and Maintenance (City)</u>		
Police	\$63,746,688	6.2%
Fire	\$47,895,330	4.7%
Public Works	\$41,121,923	4.0%
Water	\$27,884,732	2.7%
Sewer	\$6,576,845	0.6%
Parks and Recreation	\$12,547,384	1.2%
Municipal Sidewalks	\$2,627,690	0.3%
Engineering	\$1,698,817	0.2%
Law	\$5,649,651	0.5%
Finance, Audit, Assessment, Zoning	\$6,229,229	0.6%
Neighborhood & Business Development	\$7,659,904	0.7%
Executive	\$11,021,967	1.1%
City Clerk, Common Council and Citizen Review Board	\$1,938,863	0.2%
Employee Benefits	\$114,844,549	11.2%
All Other Appropriations (Net)	\$15,483,803	1.5%
TOTAL	\$1,027,852,721	100.0%

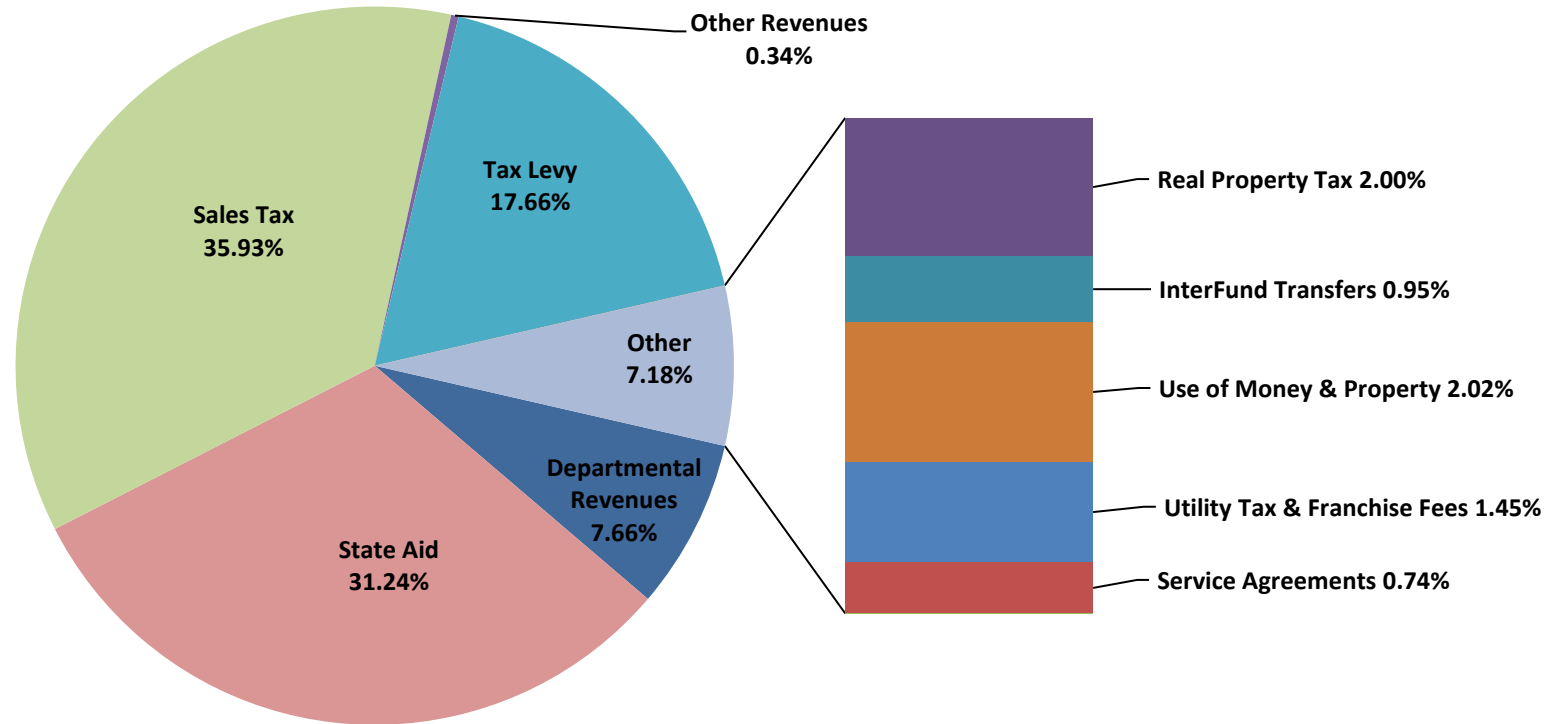
Combined City & School District
Tax Rate Summary

	FY26 Adopted	FY27 Adopted	\$ Change	% Change
GENERAL CITY				
Total Assessed Value	4,490,461,793	4,595,366,584	104,904,791	2.3%
Tax Levy	<u>58,970,189</u>	<u>61,913,554</u>	<u>2,943,365</u>	<u>5.0%</u>
Tax Rate per \$1,000	13.1323	13.4700	0.3377	2.6%
SCHOOL DISTRICT				
Total Assessed Value	<u>4,524,164,423</u>	<u>4,628,400,330</u>	<u>104,235,907</u>	<u>2.3%</u>
Tax Levy	<u>68,445,723</u>	<u>68,445,723</u>	<u>0</u>	<u>0.0%</u>
Tax Rate per \$1,000	<u>15.1290</u>	<u>14.7900</u>	<u>(0.3390)</u>	<u>(2.2%)</u>
COMBINED TAX RATE	<u>28.2613</u>	<u>28.2600</u>	<u>(0.0013)</u>	<u>0.0%</u>

Combined City & School District
Tax Levy Summary

	FY26 Adopted	FY27 Adopted	\$ Change	% Change
GENERAL CITY				
Appropriations	332,452,709	350,027,238	17,574,529	5.3%
Estimated Revenues	<u>274,066,384</u>	<u>288,726,689</u>	<u>14,660,305</u>	<u>5.3%</u>
Difference	58,386,325	61,300,549	2,914,224	5.0%
<i>1% Added Pursuant to Law</i>	<u>583,864</u>	<u>613,005</u>	<u>29,141</u>	<u>5.0%</u>
Total City Tax Levy	<u>58,970,189</u>	<u>61,913,554</u>	<u>2,943,365</u>	<u>5.0</u>
 SCHOOL DISTRICT				
Appropriations	611,001,627	634,097,000	23,095,373	3.8%
Estimated Revenue	<u>542,555,904</u>	<u>565,651,277</u>	<u>23,095,373</u>	<u>4.3%</u>
Total School Tax Levy	<u>68,445,723</u>	<u>68,445,723</u>	<u>0</u>	<u>0.0%</u>

City Fund Revenues



<u>REVENUES</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
State Aid	\$79,429,584	\$109,529,584	37.90%
Sales Tax	\$122,975,761	\$125,986,341	2.45%
Departmental Revenues	\$26,925,430	\$26,863,586	-0.23%
Real Property Tax Items	\$7,985,700	\$7,026,807	-12.01%
InterFund Transfers	\$3,340,750	\$3,340,750	0.00%
Use of Money & Property	\$9,593,000	\$7,093,000	-26.06%
Utility Tax & Franchise Fees	\$5,175,000	\$5,100,000	-1.45%
Service Agreements	\$2,600,000	\$2,600,000	0.00%
Other Revenues	\$1,647,500	\$1,187,500	-27.92%
Tax Levy	\$58,970,189	\$61,913,554	4.99%
Fund Balance	\$14,393,659	(\$879)	-100.01%
TOTAL REVENUES	\$333,036,573	\$350,640,243	

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	<u>FY26</u> <u>Adopted</u>	<u>FY27</u> <u>Adopted</u>	<u>\$</u> <u>Difference</u>	<u>%</u> <u>Change</u>
<u>GENERAL FUND</u>				
<u>Surpluses & Balances</u>				
Unreserved, Undesignated	14,393,809	(879)	(14,394,688)	(100.0%)
<u>Real Property Tax Items</u>				
410010 School District Tax Buyout	(2,700,000)	(2,700,000)	0	0.0%
410020 Special Lighting Assessments	275,000	275,000	0	0.0%
410030 Assessable Improvements	50,000	80,000	30,000	60.0%
410040 Assessable Improvements Buyout	(300,000)	(300,000)	0	0.0%
410810 PILOT - Non-Profit Houses	1,750,000	2,000,000	250,000	14.3%
410820 PILOT - Solvay Paperboard	0	0	0	0.0%
410830 PILOT - Ontrack	5,000	0	(5,000)	(100.0%)
410840 PILOT - SIDA	4,000,000	3,571,307	(428,693)	(10.7%)
410850 PILOT - SU DOME	0	0	0	0.0%
410500 Prior Years' Tax Collection	4,000,000	4,000,000	0	0.0%
410900 Fees & Penalties	2,100,000	2,100,000	0	0.0%
425940 Light Works Infrastructure Payment	500	500	0	0.0%
Less: Uncollected City Taxes - Current Year	<u>(1,194,800)</u>	<u>(2,000,000)</u>	<u>(805,200)</u>	<u>67.4%</u>
TOTAL REAL PROPERTY TAX ITEMS:	<u>7,985,700</u>	<u>7,026,807</u>	<u>(958,893)</u>	<u>(12.0%)</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	Adopted	Adopted	Difference	Change
<u>Non-Property Tax Items</u>				
411100 Sales Tax	122,975,761	125,986,341	3,010,580	2.4%
411300 Utilities Gross Receipts Tax	2,150,000	2,175,000	25,000	1.2%
411700 CATV Franchise Fee	1,350,000	1,250,000	(100,000)	(7.4%)
411710 Right of Way Franchise Fee	125,000	125,000	0	0.0%
425910 SU Service Agreement	125,000	125,000	0	0.0%
425920 SU Service - Supplemental	2,000,000	2,000,000	0	0.0%
415900 SU DOME Traffic Reimbursement	475,000	475,000	0	0.0%
411400 Cannabis Tax	750,000	750,000	0	0.0%
TOTAL NON-PROPERTY TAX ITEMS:	<u>130,750,761</u>	<u>133,686,341</u>	<u>2,935,580</u>	<u>2.2%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	<u>FY26</u> <u>Adopted</u>	<u>FY27</u> <u>Adopted</u>	<u>\$</u> <u>Difference</u>	<u>%</u> <u>Change</u>
<u>Departmental Income</u>				
<u>Finance</u>				
412300 Abstract Fees	100,000	100,000	0	0.0%
412310 Duplicate Tax Bill Fee	12,000	12,000	0	0.0%
412320 County Tax Collection Fee	779,500	804,992	25,492	3.3%
415800 Parking Restitution Surcharge	650,000	650,000	0	0.0%
415810 Handicapped Parking Surcharge	16,000	16,000	0	0.0%
425400 License Comm. Bingo Licenses	1,000	1,000	0	0.0%
425410 Bingo Receipts	3,750	4,000	250	6.7%
425450 Licenses	45,000	45,000	0	0.0%
425750 Administrative Adjudication Receipts	350,000	450,000	100,000	28.6%
426100 Fines & Penalties Viol/Traffic	25,000	25,000	0	0.0%
426610 Sale of Tax Property	15,000	15,000	0	0.0%
427500 Parking Ticket Receipts	3,750,000	2,750,000	(1,000,000)	(26.7%)
427520 PVB Court Costs/Charges	2,500	2,500	0	0.0%
427700 Misc. Receipts	175,000	175,000	0	0.0%
427710 Returned Check Fees	2,000	2,000	0	0.0%
Total Finance:	11,926,750	11,052,492	(874,258)	(7.3%)
<u>City Clerk</u>				
412550 City Clerk Licenses	60,000	60,000	0	0.0%
Total City Clerk:	60,000	60,000	0	0.0%

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Change
<u>Code Enforcement</u>				
415650 Boardup/Cleanup Charges	100,000	110,000	10,000	10.0%
415660 Cleanup Charges	228,000	80,000	(148,000)	(64.9%)
415700 DEMO Charges - Unsafe Building	168,000	250,000	82,000	48.8%
415870 Vacant Property Registry	25,000	25,000	0	0.0%
415890 Rental Registry Fees	225,000	225,000	0	0.0%
417441 Small Cell Permits	130,000	130,000	0	0.0%
425500 Building & Property Permits	3,500,000	4,250,000	750,000	21.4%
425560 Certificate of Compliance	158,500	89,000	(69,500)	(43.8%)
425570 Board of Zoning - Appeals	500	500	0	0.0%
425700 Building & Property Rehab Electric Lic	35,000	35,000	0	0.0%
425710 Building & Property Heating Lic	56,000	56,000	0	0.0%
425720 Building & Property Elevator Permits	12,000	45,000	33,000	275.0%
425480 Certificates of Use	110,000	110,000	0	0.0%
Total Code Enforcement:	4,748,000	5,405,500	657,500	13.8%
<u>Parks & Recreation</u>				
420010 P & R Fee & Concessions	550,000	550,100	100	0.0%
420020 Clinton Square Rink Fees	200,000	240,000	40,000	20.0%
420250 P & R Ballfield Fees	5,000	0	(5,000)	(100.0%)
Total Parks & Recreation:	755,000	790,100	35,100	4.6%

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	Adopted	Adopted	Difference	Change
<u><i>Fire</i></u>				
415380 Fire Reimbursement - Outside Agencies	40,000	40,000	0	0.0%
415400 Fire - Reports & Records	5,000	25,800	20,800	416.0%
422620 EMS Reimbursement - New York State	11,000	11,000	0	0.0%
415300 Fire Ambulance Billing	350,000	0	(350,000)	(100.0%)
Total Fire:	406,000	76,800	(329,200)	(81.1%)
<u><i>Police</i></u>				
415200 Police Reports, Records & Fingerprints	25,000	10,000	(15,000)	(60.0%)
412110 City Court Criminal Div	2,500	2,500	0	0.0%
415880 Annual Alarm Fee	85,000	85,000	0	0.0%
415910 Police Services - Outside Agencies	2,000,000	2,000,000	0	0.0%
415950 Police Unclaimed Property	50,000	115,000	65,000	130.0%
Total Police:	2,162,500	2,212,500	50,000	2.3%
<u><i>Law</i></u>				
412200 Housing Court Fines	350,000	350,000	0	0.0%
Total Law:	350,000	350,000	0	0.0%

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES
Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	Adopted	Adopted	Difference	Change
<i><u>Public Works</u></i>				
415670 Set-Out Charges	312,000	500,000	188,000	60.3%
417100 DPW Charges for Services	40,000	36,000	(4,000)	(10.0%)
417110 DPW Paving Cuts - Non-Refund	800,000	950,000	150,000	18.8%
417120 DPW Charges - Outside Agencies	80,000	550,000	470,000	587.5%
417140 DPW Liability Waiver Permit	6,500	20,000	13,500	207.7%
417150 DPW Block Party Revenue	5,000	5,000	0	0.0%
417200 Parking Lots	20,000	18,500	(1,500)	(7.5%)
417270 Fayette St Garage	700,000	0	(700,000)	(100.0%)
417280 Madison Irving Garage	650,000	735,000	85,000	13.1%
417290 Harrison St Garage	558,330	650,000	91,670	16.4%
417310 Washington St Garage	555,000	600,000	45,000	8.1%
417320 Armory Square Garage	195,000	210,000	15,000	7.7%
417330 ONCenter Parking Garage	125,000	112,094	(12,906)	(10.3%)
417400 Parking Meter Receipts	2,300,000	2,400,000	100,000	4.3%
417420 DPW Loading Zone Permits	1,500	1,600	100	6.7%
417430 DPW Sidewalk Permits	500	1,000	500	100.0%
417440 DPW Sidewalk Cafe Permits	3,500	4,500	1,000	28.6%
421310 Refuse & Garbage Charges	5,200	4,000	(1,200)	(23.1%)
423010 DPW Charges - Other Gov't	150,000	110,000	(40,000)	(26.7%)
427730 Parking Garage Registration	7,500	6,500	(1,000)	(13.3%)
Total Public Works:	6,515,030	6,914,194	399,164	6.1%

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Change
<u>Assessment</u>				
426630 Appraisal Fees	2,000	2,000	0	0.0%
Total Assessment:	2,000	2,000	0	0.0%
TOTAL DEPARTMENTAL INCOME:	<u>26,925,280</u>	<u>26,863,586</u>	<u>(61,694)</u>	<u>(0.2%)</u>
<u>Use of Money & Property</u>				
424010 Interest of Deposits	9,500,000	7,000,000	(2,500,000)	(26.3%)
424020 Bankruptcy Fees	55,000	55,000	0	0.0%
424100 Rental of Real Property	38,000	38,000	0	0.0%
TOTAL USE OF MONEY & PROPERTY	<u>9,593,000</u>	<u>7,093,000</u>	<u>(2,500,000)</u>	<u>(26.1%)</u>
<u>Sale of Property</u>				
426500 Sale of Scrap Equipment	25,000	35,000	10,000	40.0%
426750 Gain on Disposal of Assets	1,470,000	1,000,000	(470,000)	(32.0%)
TOTAL SALE OF PROPERTY:	<u>1,495,000</u>	<u>1,035,000</u>	<u>(460,000)</u>	<u>(30.8%)</u>
<u>State Aid</u>				
430050 State Aid - Mortgage Tax	2,500,000	2,600,000	100,000	4.0%
435210 AIM State Aid	71,758,584	71,758,584	0	0.0%
435209 Temporary Aim Aid	5,000,000	35,000,000	30,000,000	600.0%
435100 State Aid - Highway Maint	171,000	171,000	0	0.0%
TOTAL STATE AID:	<u>79,429,584</u>	<u>109,529,584</u>	<u>30,100,000</u>	<u>37.9%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	<u>FY26</u> <u>Adopted</u>	<u>FY27</u> <u>Adopted</u>	<u>\$</u> <u>Difference</u>	<u>%</u> <u>Change</u>
<u>Miscellaneous Revenue</u>				
426550 Bid & Specs Revenue	2,500	2,500	0	0.0%
426800 Insurance Recoveries	150,000	150,000	0	0.0%
Transfer from - Water Fund	2,800,000	2,800,000	0	0.0%
Transfer from - Sewer Fund	540,750	540,750	0	0.0%
TOTAL MISCELLANEOUS REVENUE:	<u>3,493,250</u>	<u>3,493,250</u>	<u>0</u>	<u>0.0%</u>
TOTAL GENERAL FUND REVENUE	<u>274,066,384</u>	<u>288,726,689</u>	<u>14,660,305</u>	<u>5.3%</u>
<u>Tax Levy</u>				
Tax Levy	58,386,325	61,300,549	2,914,224	5.0%
1% Added Pursuant to Law	583,864	613,005	29,141	5.0%
TOTAL TAX LEVY:	<u>58,970,189</u>	<u>61,913,554</u>	<u>2,943,365</u>	<u>5.0%</u>
GRAND TOTAL ALL REVENUES AND TAX PROCEEDS	<u>333,036,573</u>	<u>350,640,243</u>	<u>17,603,670</u>	<u>5.3%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	Adopted	Adopted	Difference	Change
<u>MUNICIPAL SIDEWALK FUND</u>				
Unreserved, Undesignated	(1,349,724)	(915,273)	434,451	(32.2%)
Municipal Sidewalk Fee	3,634,961	3,634,961	0	0.0%
TOTAL MUNICIPAL SIDEWALK FUND REVENUE:	<u>2,285,237</u>	<u>2,719,688</u>	<u>434,451</u>	<u>19.0%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES
Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	Adopted	Adopted	Difference	Change
<u>WATER FUND</u>				
Unreserved, Undesignated	2,625,846	3,689,133	1,063,287	40.5%
421400 Sale of Water	26,000,000	27,040,000	1,040,000	4.0%
421420 Water Frontage Tax	31,000	31,000	0	0.0%
421440 Fire Service Installation	35,000	35,000	0	0.0%
421460 Water Turn-on/Turn-off	32,000	32,000	0	0.0%
421480 Interest and Penalties	650,000	650,000	0	0.0%
421490 Pending Penalties	350,000	375,000	25,000	7.1%
421500 Meter Repairs	24,000	25,750	1,750	7.3%
421510 Infrastructure Improvement Fee	500,000	615,000	115,000	23.0%
424010 Interest of Deposits	50,000	40,000	(10,000)	(20.0%)
424100 Rental of Real Property	40,000	25,000	(15,000)	(37.5%)
424140 Rental of Equipment	45,000	45,000	0	0.0%
425600 Fees/Paving Cuts	30,000	34,000	4,000	13.3%
425900 Water Meter Installation	18,000	18,000	0	0.0%
425950 Service Kill Fees	75,000	70,000	(5,000)	(6.7%)
426000 Fire Service Maintenance Fee	371,000	371,000	0	0.0%
426500 Sale of Scrap Equipment	25,000	15,000	(10,000)	(40.0%)
426750 Gain on Disposal of Assets	10,000	5,000	(5,000)	(50.0%)
426800 Insurance Recoveries	75,000	10,000	(65,000)	(86.7%)
427700 Misc. Receipts	45,000	50,000	5,000	11.1%
TOTAL WATER FUND REVENUE:	31,031,846	33,175,883	2,144,037	6.9%

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	<u>Adopted</u>	<u>Adopted</u>	<u>Difference</u>	<u>Change</u>
<u>SEWER FUND</u>				
Unreserved, Undesignated	728,800	2,086,902	1,358,102	186.3%
421200 Sewer Rents	6,700,000	6,800,000	100,000	1.5%
421490 Pending Penalties	<u>55,000</u>	<u>80,000</u>	<u>25,000</u>	<u>45.5%</u>
TOTAL SEWER FUND REVENUE:	<u><u>7,483,800</u></u>	<u><u>8,966,902</u></u>	<u><u>1,483,102</u></u>	<u><u>19.8%</u></u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	<u>Adopted</u>	<u>Adopted</u>	<u>Difference</u>	<u>Change</u>
<u>DOWNTOWN SPECIAL ASSESSMENT</u>				
Special Assessment - Downtown	1,350,209	1,390,715	40,506	3.0%
Allowance for Uncollected Assessment	<u>20,561</u>	<u>21,177</u>	<u>616</u>	<u>3.0%</u>
TOTAL DOWNTOWN SPECIAL ASSESSMENT REVENUE:	<u>1,370,770</u>	<u>1,411,892</u>	<u>41,122</u>	<u>3.0%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

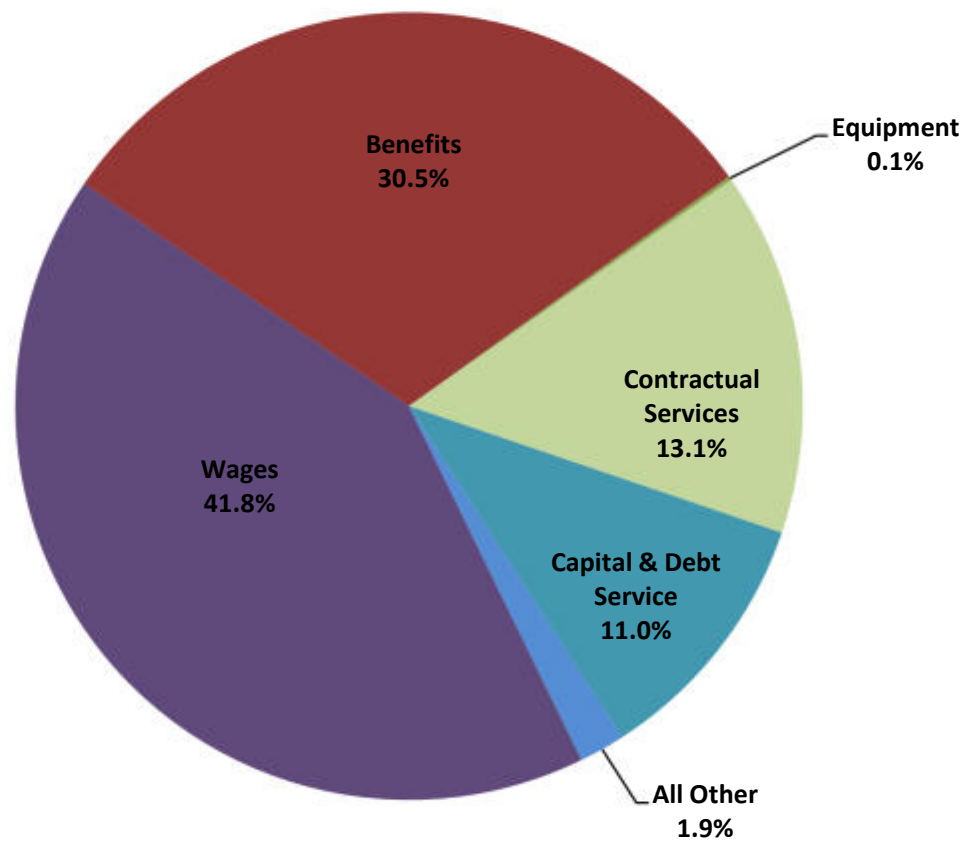
	FY26	FY27	\$	%
	<u>Adopted</u>	<u>Adopted</u>	<u>Difference</u>	<u>Change</u>
<u>CROUSE- MARSHALL SPECIAL ASSESSMENT</u>				
Special Assessment - Crouse-Marshall	<u>176,567</u>	<u>181,863</u>	<u>5,296</u>	<u>3.0%</u>
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT FUND REVENUE:	<u>176,567</u>	<u>181,863</u>	<u>5,296</u>	<u>3.0%</u>

REVENUE SUMMARY - COMPARISON OF ESTIMATED REVENUES

Fiscal Year Ending June 30, 2027

	FY26	FY27	\$	%
	<u>Adopted</u>	<u>Adopted</u>	<u>Difference</u>	<u>Change</u>
<u>ALL FUNDS - TOTAL REVENUES</u>				
General Fund	333,036,573	350,640,243	17,603,670	5.3%
Municipal Sidewalk Fund	2,285,237	2,719,688	434,451	19.0%
Water Fund	31,031,846	33,175,883	2,144,037	6.9%
Sewer Fund	7,483,800	8,966,902	1,483,102	19.8%
Downtown Special Assessment Fund	1,370,770	1,411,892	41,122	3.0%
Crouse-Marshall Special Assessment Fund	176,567	181,863	5,296	3.0%
<i>LESS INTER-FUND REVENUES</i>	<i>(3,340,750)</i>	<i>(3,340,750)</i>	<i>0</i>	<i>0.0%</i>
NET TOTAL - ALL FUNDS	<u><u>372,044,043</u></u>	<u><u>393,755,721</u></u>	<u><u>21,711,678</u></u>	<u><u>5.8%</u></u>

City Expenditures



<u>EXPENDITURES</u>	<u>2026/2027</u>
Wages	\$146,524,816
Benefits	\$107,071,343
Equipment	\$503,200
Contractual Services	\$52,481,741
Capital & Debt Service	\$37,441,350
All Other	\$6,617,793
Total	\$350,640,243

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>GENERAL FUND</u>				
<i>Departmental Operating Expenditures</i>				
<u>Common Council</u>				
Common Council	745,848	1,034,969	289,121	38.8%
<u>Citizen Review Board</u>				
Citizens Review Board	385,804	422,852	37,048	9.6%
<u>Executive</u>				
Office of the Mayor	981,358	970,783	(10,575)	(1.1%)
Office of Administration	148,374	145,558	(2,816)	(1.9%)
Mayor's Office to Reduce Gun Violence	245,540	390,901	145,361	59.2%
Office of Constituent Assistance Resource Employees	366,606	378,231	11,625	3.2%
Office of Analytics, Performance & Innovation	3,632,022	4,638,479	1,006,457	27.7%
Office of Management & Budget	497,259	499,492	2,233	0.4%
Division of Purchase	128,578	131,968	3,390	2.6%
Division of Equity Compliance & Social Impact	191,852	191,747	(105)	(0.1%)
Office of Personnel & Labor Relations	1,300,359	1,340,234	39,875	3.1%
Bureau of Research	342,331	347,903	5,572	1.6%
Syracuse Opportunity Works	80,500	80,500	0	0.0%
Bureau of Information Technology	1,760,051	1,906,171	146,120	8.3%
Total Executive:	9,674,830	11,021,967	1,347,137	13.9%
<u>Finance</u>				
Bureau of City Payment Center	1,214,437	1,210,052	(4,385)	(0.4%)
Bureau of Accounts	839,524	819,713	(19,811)	(2.4%)
Parking Violations Bureau	991,795	968,380	(23,414)	(2.4%)
Bureau of Financial Operations	1,526,140	1,491,770	(34,370)	(2.3%)
Total Finance:	4,571,896	4,489,915	(81,980)	(1.8%)

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

		FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>Audit</u>					
	Office of the City Auditor	324,445	357,727	33,282	10.3%
<u>City Clerk</u>					
	City Clerk's Office	393,472	481,042	87,570	22.3%
<u>Assessment</u>					
	Department of Assessment	897,992	1,352,852	454,860	50.7%
	Board of Assessment Review	18,786	20,200	1,414	7.5%
	Total Assessment:	916,778	1,373,052	456,274	49.8%
<u>Board of Zoning Appeals</u>					
	Board of Zoning Appeal	8,835	8,535	(300)	(3.4%)
<u>Department of Law</u>					
	Law Department	4,403,310	4,808,551	405,241	9.2%
	Bureau of Administrative Adjudication	898,875	841,100	(57,775)	(6.4%)
	Total Law:	5,302,185	5,649,651	347,466	6.6%
<u>Neighborhood & Business Development</u>					
	Neighborhood & Business Development	1,291,825	1,306,936	15,111	1.2%
	Division of Code Enforcement	5,805,952	5,964,230	158,278	2.7%
	Division of Planning & Sustainability	388,738	388,738	0	0.0%
	Total Neighborhood & Business Development:	7,486,514	7,659,904	173,390	2.3%
<u>Engineering</u>					
	Department of Engineering	1,465,533	1,698,817	233,284	15.9%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>Public Works</u>				
DPW Main Office	2,276,674	2,974,804	698,130	30.7%
DPW Environmental Services	1,227,268	1,180,524	(46,745)	(3.8%)
DPW Building Services	4,052,431	4,724,377	671,945	16.6%
DPW Street Repair	1,313,689	884,776	(428,914)	(32.6%)
DPW Motor Equipment Maintenance	6,423,822	7,160,312	736,490	11.5%
DPW Snow & Ice Control	4,305,785	4,771,016	465,231	10.8%
DPW Waste Collection, Recycling & Disposal	7,983,033	8,703,919	720,886	9.0%
DPW Street Cleaning	1,528,872	1,570,874	42,002	2.7%
DPW Transportation	8,011,998	9,151,324	1,139,325	14.2%
Total Public Works:	37,123,572	41,121,923	3,998,351	10.8%
<u>Police</u>				
Police Field Services - Sworn	54,812,435	56,930,396	2,117,961	3.9%
Police Field Services - Civilian	7,421,863	6,816,292	(605,571)	(8.2%)
Total Police:	62,234,298	63,746,688	1,512,390	2.4%
<u>Fire</u>				
Fire Main - Sworn	45,256,334	46,499,442	1,243,108	2.7%
Fire Main - Civilian	1,270,059	1,395,888	125,830	9.9%
Total Fire:	46,526,393	47,895,330	1,368,937	2.9%
<u>Parks, Rec. & Youth Prog.</u>				
Parks Administration	779,168	797,849	18,681	2.4%
Parks Grounds Maintenance	6,420,824	6,572,323	151,499	2.4%
Parks Recreation	4,483,911	4,691,072	207,161	4.6%
Dog Control Division	493,748	486,140	(7,608)	(1.5%)
Total Parks, Recreation & Youth Programs:	12,177,651	12,547,384	369,733	3.0%
TOTAL DEPARTMENTAL:	189,338,053	199,509,757	10,171,703	5.4%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<i>Special Objects of Expense</i>				
Blighted Property Maintenance	750,000	750,000	0	0.0%
Printing & Advertising	185,000	125,000	(60,000)	(32.4%)
Fiscal Services	500,000	500,000	0	0.0%
Postage	310,240	330,240	20,000	6.4%
Labor Relations Expense	20,000	20,000	0	0.0%
Unallocated Insurance	260,800	260,800	0	0.0%
Conf & Assoc Dues	31,064	32,104	1,040	3.3%
Tax Certiorari	50,000	50,000	0	0.0%
City Share of Local Assessment	370,000	370,000	0	0.0%
City Share of Tax Deeds	70,000	77,000	7,000	10.0%
External Auditors	144,000	144,000	0	0.0%
Financial Management System	51,500	0	(51,500)	(100.0%)
Special Audit Services	30,000	30,000	0	0.0%
GASB75 Actuarial Valuation	23,800	23,800	0	0.0%
JSCB Expenses	15,000	15,000	0	0.0%
Greater Syracuse Property Development Corporation	750,000	750,000	0	0.0%
Onondaga Historical Association	50,000	100,000	50,000	100.0%
Public Events	199,250	296,860	97,610	49.0%
Erie Canal Museum	21,000	21,000	0	0.0%
Internet and Networking Services	407,200	580,200	173,000	42.5%
Arts Acquisition Conservation Fund	53,500	73,500	20,000	37.4%
Univ. Neighborhood Grants	0	125,000	125,000	0.0%
Downtown District Matching	15,000	15,000	0	0.0%
Crouse Marshall Matching	12,500	12,500	0	0.0%
Leadership Syracuse	15,000	15,000	0	0.0%
Home HeadQuarters	1,250,000	1,000,000	(250,000)	(20.0%)
Mandated Drug Testing	30,000	15,000	(15,000)	(50.0%)
Veteran's Post Rents	200	0	(200)	(100.0%)
One-Time Expenditures	0	100,000	100,000	0.0%
Operating Leases	1,546,495	3,398,937	1,852,442	119.8%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
Summer Youth Employment Program	700,000	700,000	0	0.0%
Community Ambassador Program	200,000	0	(200,000)	(100.0%)
Financial Empowerment Center	375,000	375,000	0	0.0%
CNY Works	50,000	50,000	0	0.0%
Housing Trust	0	2,250,000	2,250,000	0.0%
Union Apprentice Program	250,000	200,000	(50,000)	(20.0%)
Landbank Seizure Fund	100,000	300,000	200,000	200.0%
Traffic Camera Fees	2,261,852	2,261,852	0	0.0%
Community Broadband	0	500,000	500,000	0.0%
Allowance for Negotiations	1,500,000	500,000	(1,000,000)	(66.7%)
Employee Retirement	6,502,212	6,383,978	(118,234)	(1.8%)
Social Security	11,655,185	11,617,072	(38,113)	(0.3%)
Worker's Compensation	3,250,000	3,250,000	0	0.0%
Police & Fire Retirement	31,896,734	32,586,504	689,770	2.2%
Personal Injury Protection	41,200	20,000	(21,200)	(51.5%)
Unemployment Insurance	51,500	390,000	338,500	657.3%
Medical Insurance	46,616,490	50,413,289	3,796,799	8.1%
Supplemental Benefits Disability Payments	360,500	360,500	0	0.0%
Judgement and Claims	1,600,000	750,000	(850,000)	(53.1%)
Employee Assistance Program	40,000	40,000	0	0.0%
Police 207-C Expenses Total	1,320,000	1,320,000	0	0.0%
Fire 207-A Expenses Total	210,000	190,000	(20,000)	(9.5%)
TOTAL SPECIAL OBJECTS:	116,142,222	123,689,136	7,546,914	6.5%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<i>Capital Appropriations & Debt Service:</i>				
<i>Transfer to Capital Projects Fund</i>				
Cash Capital Appropriations	2,121,500	333,000	(1,788,500)	(84.3%)
<i>Transfer to Debt Service Fund</i>				
Serial Bond Principal & Interest	24,850,934	26,495,345	1,644,411	6.6%
TOTAL CAPITAL APPROPRIATION AND DEBT SERVICE:	26,972,434	26,828,345	(144,089)	(77.7%)
1% Added Pursuant to Law	583,864	613,005	29,141	5.0%
GRAND TOTAL GENERAL FUND BUDGET	333,036,573	350,640,243	17,603,670	5.3%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>MUNICIPAL SIDEWALK FUND</u>				
Municipal Sidewalk Operating Expenses	1,155,459	1,160,266	4,807	0.4%
<i>Special Objects of Expense</i>				
Employee Retirement System	30,242	34,728	4,486	14.8%
Social Security	11,587	12,260	673	5.8%
Workers Compensation	10,000	10,000	0	0.0%
Medical Insurance	36,630	35,010	(1,620)	(4.4%)
Subtotal:	88,459	91,998	3,539	4.0%
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond - Principal	779,317	1,099,715	320,398	41.1%
Serial Bonds - Interest	262,002	367,709	105,707	40.3%
Serial Bond Principal & Interest	1,041,319	1,467,424	426,105	81.5%
TOTAL MUNICIPAL SIDEWALK FUND BUDGET:	2,285,237	2,719,688	434,451	19.0%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>WATER FUND</u>				
<i>Water Departmental Operating Expenditures</i>				
Water Finance	203,720	229,152	25,432	12.5%
Water Engineering	2,110,782	2,324,487	213,705	10.1%
Water Quality Management	2,108,435	1,872,599	(235,836)	(11.2)
Skaneateles Watershed Program	1,151,714	1,261,691	109,977	9.5%
Water Plant	10,161,906	10,970,180	808,274	8.0%
Subtotal:	15,736,557	16,658,109	921,552	5.9%
<i>Special Objects of Expense</i>				
Fiscal Services	30,000	30,000	0	0.0%
Onon Cty Water District	50,000	1,000,000	950,000	1,900.0%
City Share of Local Assessment	400,000	400,000	0	0.0%
Employee Retirement System	720,644	833,489	112,845	15.7%
Social Security	536,062	500,000	(36,062)	(6.7)
Workers Compensation	750,000	750,000	0	0.0%
Medical Insurance	2,699,654	3,207,662	508,008	18.8%
Judgement & Claims	25,000	25,000	0	0.0%
Transfer - General Fund	2,800,000	2,800,000	0	0.0%
Subtotal:	8,011,360	9,546,151	1,534,791	19.2%
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest	5,688,929	5,826,623	137,694	0.7%
Transfer - Cash Capital	1,595,000	1,145,000	(450,000)	(28.2)
Subtotal:	7,283,929	6,971,623	(312,306)	(27.5)
TOTAL WATER FUND BUDGET:	31,031,846	33,175,883	2,144,037	6.9%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>SEWER FUND</u>				
<i>Sewer Departmental Operating Expenditures</i>	3,828,929	4,814,513	985,584	25.7%
<i>Special Objects of Expense</i>				
Employee Retirement System	309,989	350,969	40,980	13.2%
Social Security	185,950	189,325	3,375	1.8%
Workers Compensation	420,000	400,000	(20,000)	(4.8%)
Medical Insurance	1,257,307	1,449,763	192,456	15.3%
Transfer - General Fund	540,750	540,750	0	0.0%
<i>Subtotal:</i>	2,713,996	2,930,807	216,811	8.0%
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest	267,875	266,582	(1,293)	(34.5%)
Transfer - Cash Capital	673,000	955,000	282,000	41.9%
<i>Subtotal:</i>	940,875	1,221,582	280,707	29.8%
TOTAL SEWER FUND BUDGET:	7,483,800	8,966,902	1,483,102	19.8%

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>DOWNTOWN SPECIAL ASSESSMENT</u>				
Admin	241,398	221,775	(19,623)	(8.1%)
Marketing	132,601	65,678	(66,923)	(50.5%)
Environ. Maintenance	377,997	461,123	83,126	22.0%
Economic Develop	354,630	375,018	20,388	5.7%
Security	243,583	267,121	23,538	9.7%
Allowance for Uncollectable Assessment	20,561	21,177	616	3.0%
TOTAL DOWNTOWN SPECIAL ASSESSMENT:	<u>1,370,770</u>	<u>1,411,892</u>	<u>41,122</u>	<u>3.0%</u>

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>CROUSE - MARSHALL SPECIAL ASSESSMENT</u>				
Admin	38,641	40,627	1,986	5.1%
Marketing	3,379	7,310	3,931	116.3%
Environ. Maintenance	13,200	13,200	0	0.0%
Security	73,688	77,113	3,425	4.6%
Personnel	29,059	26,061	(2,998)	(10.3)
Economic Development	18,600	17,552	(1,048)	(5.6)
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT:	<u>176,567</u>	<u>181,863</u>	<u>5,296</u>	<u>3.0%</u>

**EXPENDITURE SUMMARY - COMPARISON OF
ESTIMATED EXPENDITURES**
Fiscal Year Ending June 30, 2027

	FY26 Adopted	FY27 Adopted	\$ Difference	% Difference
<u>ALL FUNDS - TOTAL EXPENDITURES</u>				
General Fund	333,036,573	350,640,243	17,603,670	5.3%
Municipal Sidewalk Fund	2,285,237	2,719,688	434,451	19.0%
Water Fund	31,031,846	33,175,883	2,144,037	6.9%
Sewer Fund	7,483,800	8,966,902	1,483,102	19.8%
Downtown Special Assessment Fund	1,370,770	1,411,892	41,122	3.0%
Crouse-Marshall Special Assessment Fund	176,567	181,863	5,296	3.0%
<i>LESS: INTERFUND APPROPRIATIONS</i>	<i>(3,340,750)</i>	<i>(3,340,750)</i>	<i>0</i>	<i>0.0%</i>
NET TOTAL- ALL FUNDS	<u>372,044,043</u>	<u>393,755,721</u>	<u>21,711,678</u>	<u>5.8%</u>

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	<u>FY25 Actual</u>	<u>FY26 Adopted</u>	<u>FY26 Projected</u>	<u>FY27 Adopted</u>
<u>GENERAL FUND</u>				
<u>Surpluses & Balances</u>				
Unreserved, Undesignated	0	14,393,809	0	(879)
 <u>Real Property Tax Items</u>				
410010 School District Tax Buyout	(2,678,538)	(2,700,000)	(2,678,538)	(2,700,000)
410020 Special Lighting Assessments	265,201	275,000	260,801	275,000
410030 Assessable Improvements	74,307	50,000	77,717	80,000
410040 Assessable Improvements Buyout	(236,886)	(300,000)	(306,806)	(300,000)
410810 PILOT - Non-Profit Houses	2,032,201	1,750,000	2,500,000	2,000,000
410830 PILOT - Ontrack	0	5,000	0	0
410840 PILOT - SIDA	2,621,528	4,000,000	2,700,000	3,571,307
410500 Prior Years' Tax Collection	4,108,988	4,000,000	3,500,000	4,000,000
410900 Fees & Penalties	2,613,359	2,100,000	2,089,129	2,100,000
425940 Light Works Infrastructure Payment	1,000	500	500	500
Less: Uncollected City Taxes - Current Year	0	(1,194,800)	(1,194,800)	(2,000,000)
TOTAL REAL PROPERTY TAX ITEMS:	<u>8,801,161</u>	<u>7,985,700</u>	<u>6,948,003</u>	<u>7,026,807</u>
 <u>Non-Property Tax Items</u>				
411100 Sales Tax	121,145,765	122,975,761	124,124,474	125,986,341
411300 Utilities Gross Receipts Tax	2,282,021	2,150,000	2,173,186	2,175,000
411500 Room Occupancy Tax Rate	290,030	800,000	737,000	800,000
411700 CATV Franchise Fee	849,884	1,350,000	1,000,590	1,250,000
411710 Right of Way Franchise Fee	115,980	125,000	40,000	125,000
425910 SU Service Agreement	375,000	125,000	125,000	125,000
425920 SU Service - Supplemental	2,000,000	2,000,000	2,000,000	2,000,000
415900 SU DOME Traffic Reimbursement	100,000	475,000	486,580	475,000
411400 Cannabis Tax	700,878	750,000	664,274	750,000
TOTAL NON-PROPERTY TAX ITEMS:	<u>127,859,558</u>	<u>130,750,761</u>	<u>131,351,104</u>	<u>133,686,341</u>

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Departmental Income</u>				
<u>Finance</u>				
412300 Abstract Fees	109,927	100,000	108,766	100,000
412310 Duplicate Tax Bill Fee	9,222	12,000	10,465	12,000
412320 County Tax Collection Fee	746,443	779,500	769,002	804,992
415800 Parking Restitution Surcharge	741,320	650,000	637,372	650,000
415810 Handicapped Parking Surcharge	16,906	16,000	15,754	16,000
425400 License Comm. Bingo Licenses	0	1,000	800	1,000
425410 Bingo Receipts	3,110	3,750	3,994	4,000
425450 Licenses	39,570	45,000	46,564	45,000
425750 Administrative Adjudication Receipts	491,288	350,000	501,000	450,000
426100 Fines & Penalties Viol/Traffic	32,799	25,000	23,641	25,000
426102 School Bus Arm Violation	0	1,618,518	1,600,000	1,618,518
426104 School Zone Speed Violation	0	1,823,683	1,823,680	1,823,683
426106 School Zone Red Light Violations	0	2,557,799	2,557,799	2,557,799
426610 Sale of Tax Property	19,447	15,000	160,000	15,000
427500 Parking Ticket Receipts	2,561,107	3,750,000	2,224,335	2,750,000
427520 PVB Court Costs/Charges	30	2,500	800	2,500
427710 Returned Check Fees	1,528	2,000	2,000	2,000
427700 Misc. Receipts	224,954	175,000	0	175,000
Total Finance:	4,997,651	11,926,750	10,485,972	11,052,492
<u>City Clerk</u>				
412550 City Clerk Licenses	57,139	60,000	54,336	60,000
Total City Clerk:	57,139	60,000	54,336	60,000

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Code Enforcement</u>				
415650 Boardup/Cleanup Charges	101,825	100,000	104,605	110,000
415660 Cleanup Charges	91,319	228,000	78,983	80,000
415700 DEMO Charges - Unsafe Building	121,950	168,000	0	250,000
415870 Vacant Property Registry	13,700	25,000	14,464	25,000
415890 Rental Registry Fees	172,686	225,000	160,338	225,000
417441 Small Cell Permits	115,550	130,000	151,097	130,000
425500 Building & Property Permits	3,729,369	3,500,000	4,398,420	4,250,000
425560 Certificate of Compliance	104,805	158,500	65,000	89,000
425570 Board of Zoning - Appeals	0	500	500	500
425700 Building & Property Rehab Electric Lic	36,510	35,000	37,000	35,000
425710 Building & Property Heating Lic	54,680	56,000	59,000	56,000
425720 Building & Property Elevator Permits	93,237	12,000	50,000	45,000
425480 Certificates of Use	177,500	110,000	185,000	110,000
Total Code Enforcement:	4,813,131	4,748,000	5,304,407	5,405,500
<u>Parks & Recreation</u>				
420000 Festival Beverage Revenue	28,160	0	0	0
420010 P & R Fee & Concessions	534,084	550,000	484,600	550,100
420020 Clinton Square Rink Fees	201,219	200,000	193,465	240,000
420250 P & R Ballfield Fees	2,625	5,000	0	0
420120 P & R Reimbursement - Outside Agency	26,452	0	0	0
Total Parks & Recreation:	792,540	755,000	678,065	790,100
<u>Fire</u>				
415380 Fire Reimbursement - Outside Agencies	25,700	40,000	36,949	40,000
415400 Fire- Reports & Records	900	5,000	17,000	25,800
422620 EMS Reimbursement - New York State	30,050	11,000	10,894	11,000
415300 Fire Ambulance Billing	228,222	350,000	296,272	0
Total Fire:	284,872	406,000	361,115	76,800

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Police</u>				
415200 Police Reports, Records & Fingerprints	7,103	25,000	8,284	10,000
412110 City Court Criminal Div	1,151	2,500	2,900	2,500
415880 Annual Alarm Fee	107,310	85,000	90,000	85,000
415910 Police Services - Outside Agencies	2,858,860	2,000,000	700,000	2,000,000
415950 Police Unclaimed Property	116,696	50,000	125,000	115,000
Total Police:	3,091,120	2,162,500	926,184	2,212,500
 <u>Law</u>				
412200 Housing Court Fines	207,782	350,000	303,462	350,000
Total Law:	207,782	350,000	303,462	350,000

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Public Works</u>				
415670 Set-Out Charges	457,145	312,000	485,015	500,000
417100 DPW Charges for Services	24,396	40,000	35,000	36,000
417110 DPW Paving Cuts - Non-Refund	899,567	800,000	985,000	950,000
417120 DPW Charges - Outside Agencies	105,213	80,000	730,000	550,000
417140 DPW Liability Waiver Permit	4,475	6,500	25,000	20,000
417150 DPW Block Party Revenue	4,625	5,000	4,500	5,000
417200 Parking Lots	18,165	20,000	18,000	18,500
417270 Fayette St Garage	635,898	700,000	350,000	0
417280 Madison Irving Garage	731,982	650,000	725,000	735,000
417290 Harrison St Garage	766,662	558,330	560,000	650,000
417310 Washington St Garage	574,823	555,000	612,000	600,000
417320 Armory Square Garage	182,711	195,000	214,000	210,000
417330 ONCenter Parking Garage	0	125,000	130,693	112,094
417400 Parking Meter Receipts	2,511,018	2,300,000	2,355,000	2,400,000
417420 DPW Loading Zone Permits	1,240	1,500	1,900	1,600
417430 DPW Sidewalk Permits	500	500	1,200	1,000
417440 DPW Sidewalk Cafe Permits	4,700	3,500	4,500	4,500
421310 Refuse & Garbage Charges	6,455	5,200	3,500	4,000
423010 DPW Charges - Other Gov't	101,243	150,000	106,000	110,000
427730 Parking Garage Registration	6,900	7,500	6,000	6,500
Total Public Works:	7,037,718	6,515,030	7,352,308	6,914,194
<u>Assessment</u>				
426630 Appraisal Fees	0	2,000	0	2,000
Total Assessment:	0	2,000	0	2,000
 TOTAL DEPARTMENTAL INCOME:	 21,281,954	 26,925,280	 25,465,849	 26,863,586

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Use of Money & Property</u>				
424010 Interest of Deposits	11,756,390	9,500,000	9,000,000	7,000,000
424020 Bankruptcy Fees	32,766	55,000	45,050	55,000
424100 Rental of Real Property	125,249	38,000	215,000	38,000
424140 Rental of Equipment	245	0	0	0
TOTAL USE OF MONEY & PROPERTY:	11,914,650	9,593,000	9,260,050	7,093,000
 <u>Sale of Property</u>				
426500 Sale of Scrap Equipment	38,294	25,000	32,000	35,000
426750 Gain on Disposal of Assets	458,635	1,470,000	5,800,000	1,000,000
TOTAL SALE OF PROPERTY:	496,929	1,495,000	5,832,000	1,035,000
 <u>State Aid</u>				
430000 State Aid - Misc	68,651	0	0	0
430050 State Aid - Mortgage Tax	2,430,431	2,500,000	2,650,646	2,600,000
430080 State Aid - State Highway Aid	90,008	0	0	0
438200 State Aid - Youth Projects	24,319	0	0	0
435210 AIM State Aid	71,758,584	71,758,584	71,758,584	71,758,584
435209 Temporary Aim Aid	5,000,000	5,000,000	5,000,000	35,000,000
435100 State Aid - Highway Maint	170,545	171,000	171,000	171,000
TOTAL STATE AID:	79,542,537	79,429,584	79,580,230	109,529,584

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Miscellaneous Revenue</u>				
426550 Bid & Specs Revenue	3,500	2,500	2,847	2,500
426800 Insurance Recoveries	159,974	150,000	176,954	150,000
450350 Transfer from - Water Fund	2,800,000	2,800,000	2,800,000	2,800,000
450360 Transfer from - Sewer Fund	540,750	540,750	540,750	540,750
427110 Premium on Bonds/RANs	0	0	0	0
450312 Transfer from - Municipal Sidewalks	0	0	0	0
450370 Transfer from - Capital Fund	0	0	0	0
TOTAL MISCELLANEOUS REVENUE:	<u>3,504,224</u>	<u>3,493,250</u>	<u>3,520,551</u>	<u>3,493,250</u>
 TOTAL GENERAL FUND REVENUE	 <u>253,401,013</u>	 <u>274,066,384</u>	 <u>261,957,787</u>	 <u>288,726,689</u>

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Tax Levy</u>				
Tax Levy	54,323,515	58,386,325	58,386,325	61,300,549
1% Added Pursuant to Law	543,235	583,864	583,864	613,005
TOTAL TAX LEVY:	<u>54,866,750</u>	<u>58,970,189</u>	<u>58,970,189</u>	<u>61,913,554</u>
 GRAND TOTAL ALL REVENUES AND TAX PROCEEDS	 <u>308,267,763</u>	 <u>333,036,573</u>	 <u>320,927,976</u>	 <u>350,640,243</u>

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	<u>FY25 Actual</u>	<u>FY26 Adopted</u>	<u>FY26 Projected</u>	<u>FY27 Adopted</u>
<u>MUNICIPAL SIDEWALK FUND</u>				
Unreserved, Undesignated	0	(1,349,724)	0	(915,273)
499012 Municipal Sidewalk Fee	<u>2,766,820</u>	<u>3,634,961</u>	<u>3,658,560</u>	<u>3,634,961</u>
TOTAL MUNICIPAL SIDEWALK REVENUE:	<u>2,766,820</u>	<u>2,285,237</u>	<u>3,658,560</u>	<u>2,719,688</u>

REVENUE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>WATER FUND</u>				
Unreserved, Undesignated	0	2,625,846	0	3,689,133
421400 Sale of Water	25,190,218	26,000,000	25,590,000	27,040,000
421420 Water Frontage Tax	30,009	31,000	31,416	31,000
421440 Fire Service Installation	31,380	35,000	29,125	35,000
421450 Lead Pipe Removal	4,931	0	0	0
421460 Water Turn-on/Turn-off	29,603	32,000	24,601	32,000
421480 Interest and Penalties	603,860	650,000	663,000	650,000
421490 Pending Penalties	430,700	350,000	425,877	375,000
421500 Meter Repairs	24,921	24,000	25,600	25,750
421510 Infrastructure Improvement Fee	645,395	500,000	615,000	615,000
424010 Interest of Deposits	40,526	50,000	10,000	40,000
424100 Rental of Real Property	24,190	40,000	24,000	25,000
424140 Rental of Equipment	83,036	45,000	53,000	45,000
425600 Fees/Paving Cuts	22,465	30,000	35,000	34,000
425900 Water Meter Installation	13,827	18,000	23,000	18,000
425950 Service Kill Fees	81,000	75,000	70,000	70,000
426000 Fire Service Maintenance Fee	360,036	371,000	369,000	371,000
426500 Sale of Scrap Equipment	9,840	25,000	12,000	15,000
426750 Gain on Disposal of Assets	0	10,000	2,000	5,000
426800 Insurance Recoveries	10,485	75,000	5,000	10,000
427700 Misc. Receipts	30,625	45,000	49,000	50,000
427710 Returned Check Fees	30	0	0	0
TOTAL WATER FUND REVENUE:	<u>27,667,077</u>	<u>31,031,846</u>	<u>28,056,619</u>	<u>33,175,883</u>

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>SEWER FUND</u>				
Unreserved, Undesignated	0	728,800	0	2,086,902
421200 Sewer Rents	6,814,334	6,700,000	6,800,000	6,800,000
421490 Pending Penalties	84,316	55,000	60,000	80,000
TOTAL SEWER FUND REVENUE:	<u>6,898,650</u>	<u>7,483,800</u>	<u>6,860,000</u>	<u>8,966,902</u>

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>DOWNTOWN SPECIAL ASSESSMENT</u>				
Special Assessment - Downtown	1,118,166	1,350,209	1,350,209	1,390,714
Fees & Penalties	824	0	0	0
Allowance for Uncollected Assessment	0	20,561	20,561	21,178
TOTAL DOWNTOWN SPECIAL ASSESSMENT REVENUE:	<u>1,118,991</u>	<u>1,370,770</u>	<u>1,370,770</u>	<u>1,411,892</u>

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>CROUSE- MARSHALL SPECIAL ASSESSMENT</u>				
400532 Special Assessment - Crouse-Marshall	144,676	176,567	176,567	181,863
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT FUND REVENUE:	144,676	176,567	176,567	181,863

REVENUE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>ALL FUNDS - TOTAL REVENUES</u>				
General Fund	308,267,763	333,036,573	320,927,976	350,640,243
Municipal Sidewalk Fund	2,766,820	2,285,237	3,658,560	2,719,688
Water Fund	27,667,077	31,031,846	28,056,619	33,175,883
Sewer Fund	6,898,650	7,483,800	6,860,000	8,966,902
Downtown Special Assessment Fund	1,118,991	1,370,770	1,370,770	1,411,892
Crouse-Marshall Special Assessment Fund	144,676	176,567	176,567	181,863
 <i>LESS INTERUND REVENUES</i>	 (3,340,750)	 (3,340,750)	 (3,340,750)	 (3,340,750)
 NET TOTAL - ALL FUNDS	 <u>341,285,244</u>	 <u>372,044,043</u>	 <u>357,709,742</u>	 <u>393,755,721</u>

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>GENERAL FUND</u>					
<i>Departmental Operating Expenditures</i>					
<u>Common Council</u>					
	Common Council	647,968	745,848	693,906	1,034,969
<u>Citizen Review Board</u>					
	Citizens Review Board	103,912	385,804	273,306	422,852
<u>Executive</u>					
	Office of the Mayor	971,657	981,358	1,112,874	970,783
	Office of Administration	181,914	148,374	155,992	145,558
	Mayor's Office to Reduce Gun Violence	179,082	245,540	256,278	390,901
	Office of Constituent Assistance Resource				
	Employees	313,368	366,606	376,615	378,231
	Office of Analytics, Performance & Innovation	4,251,502	3,632,022	3,910,701	4,638,479
	Office of Management & Budget	492,299	497,259	507,071	499,492
	Division of Purchase	68,474	128,578	133,877	131,968
	Division of Equity Compliance & Social Impact	159,922	191,852	126,783	191,747
	Office of Personnel & Labor Relations	1,153,306	1,300,359	1,187,507	1,340,234
	Bureau of Research	515,440	342,331	349,199	347,903
	Syracuse Opportunity Works	69,255	80,500	80,500	80,500
	Bureau of Information Technology	2,032,688	1,760,051	1,629,203	1,906,171
	Total Executive:	10,388,907	9,674,830	9,826,600	11,021,967
<u>Finance</u>					
	Bureau of City Payment Center	1,142,112	1,214,437	1,199,704	1,210,052
	Bureau of Accounts	665,289	839,524	754,724	819,713
	Parking Violations Bureau	643,837	991,795	842,099	968,380
	Bureau of Financial Operations	1,538,326	1,526,140	1,628,787	1,491,770
	Total Finance:	3,989,564	4,571,896	4,425,314	4,489,915

EXPENDITURE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

		FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Audit</u>	Office of the City Auditor	298,132	324,445	321,427	357,727
<u>City Clerk</u>	City Clerk's Office	400,093	393,472	387,565	481,042
<u>Assessment</u>	Department of Assessment	761,532	897,992	802,522	1,352,852
	Board of Assessment Review	19,700	18,786	19,000	20,200
	Total Assessment:	781,232	916,778	821,522	1,373,052
<u>Board of Zoning Appeals</u>	Board of Zoning Appeal	3,225	8,835	8,200	8,535
<u>Department of Law</u>	Law Department	4,611,346	4,403,310	5,094,403	4,808,551
	Bureau of Administrative Adjudication	494,613	898,875	577,399	841,100
	Total Law:	5,065,532	5,302,185	5,671,802	5,649,651
<u>Neighborhood & Business Development</u>	Neighborhood & Business Development	1,871,266	1,291,825	1,458,633	1,306,936
	Division of Code Enforcement	4,825,548	5,805,952	5,608,359	5,964,230
	Division of Planning & Sustainability	124,202	388,738	395,219	388,738
	Total Neighborhood & Business Development:	6,821,016	7,486,514	7,462,211	7,659,904
<u>Engineering</u>	Department of Engineering	1,177,751	1,465,533	1,101,652	1,698,817

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>Public Works</u>				
DPW Main Office	1,607,978	2,276,674	2,180,081	2,974,804
DPW Environmental Services	984,508	1,227,268	1,218,413	1,180,524
DPW Building Services	3,912,298	4,052,431	4,519,219	4,724,377
DPW Street Repair	1,716,196	1,313,689	2,121,009	884,776
DPW Motor Equipment Maintenance	6,111,721	6,423,822	6,943,962	7,160,312
DPW Snow & Ice Control	3,789,533	4,305,785	4,744,806	4,771,016
DPW Waste Collection, Recycling & Disposal	7,691,998	7,983,033	8,469,250	8,703,919
DPW Street Cleaning	1,368,586	1,528,872	1,528,384	1,570,874
DPW Transportation	7,658,306	8,011,998	7,505,577	9,151,324
Total Public Works:	34,841,124	37,123,572	39,230,701	41,121,923
<u>Police</u>				
Police Field Services - Sworn	56,905,855	54,812,435	57,036,299	56,930,396
Police Field Services - Civilian	6,042,594	7,421,863	6,697,800	6,816,292
Total Police:	62,948,449	62,234,298	63,734,099	63,746,688
<u>Fire</u>				
Fire Main - Sworn	44,570,920	45,256,334	45,907,437	46,499,442
Fire Main - Civilian	1,239,600	1,270,059	1,251,659	1,395,888
Total Fire:	45,810,520	46,526,393	47,159,096	47,895,330
<u>Parks, Rec. & Youth Prog.</u>				
Parks Administration	592,605	779,168	623,885	797,849
Parks Grounds Maintenance	6,166,785	6,420,824	6,112,188	6,572,323
Parks Recreation	4,062,033	4,483,911	4,295,270	4,691,072
Dog Control Division	413,729	493,748	367,210	486,140
Total Parks, Recreation & Youth Programs:	11,235,152	12,177,651	11,398,553	12,547,384
TOTAL DEPARTMENTAL:	183,731,345	189,338,053	192,515,954	199,509,757

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<i>Special Objects of Expense</i>					
596220	Blighted Property Maintenance	591,540	750,000	591,000	750,000
593620	Printing & Advertising	125,213	185,000	125,000	125,000
593260	Fiscal Services	490,547	500,000	491,531	500,000
596700	Postage	371,199	310,240	307,982	330,240
594310	Labor Relations Expense	0	20,000	7,800	20,000
599100	Unallocated Insurance	168,950	260,800	207,764	260,800
599200	Conf & Assoc Dues	26,474	31,064	29,514	32,104
599310	Tax Certiorari	0	50,000	10,000	50,000
599500	City Share of Local Assessment	373,137	370,000	369,100	370,000
599600	City Share of Tax Deeds	67,826	70,000	75,494	77,000
599890	External Auditors	146,986	144,000	130,750	144,000
599891	Financial Management System	0	51,500	10,000	0
599892	Special Audit Services	88,523	30,000	15,000	30,000
599893	GASB45 Actuarial Valuation	0	23,800	10,000	23,800
599897	JSCB Expenses	10,997	15,000	11,365	15,000
599898	Greater Syracuse Property Development Corporation	1,250,000	750,000	750,000	750,000
594500	Onondaga Historical Association	50,000	50,000	50,000	100,000
595500	Public Events	180,197	199,250	196,820	296,860
595850	Urban Cultural Parks Exp	21,000	21,000	21,000	21,000
595860	Internet & Networking Services	371,433	407,200	21,600	580,200
595905	Arts Acquisition Conservation Fund	23,500	53,500	23,500	73,500
595910	University Neighborhood Grants	284,078	0	0	125,000
595911	Downtown District Matching	15,000	15,000	15,000	15,000
595912	Crouse-Marshall Matching	9,560	12,500	12,500	12,500
595940	Leadership Syracuse	15,000	15,000	15,000	15,000
595946	Home HeadQuarters	500,000	1,250,000	1,250,000	1,000,000
595950	Mandated Drug Testing	5,326	30,000	8,000	15,000
599930	Veteran's Post Rents	0	200	0	0
593000	One-Time Expenditures	53,577	0	0	100,000

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
590810 Operating Leases	789,383	1,546,495	1,255,322	3,398,937
593001 Summer Youth Employment Program	700,000	700,000	700,000	700,000
593002 Community Ambassador Program	0	200,000	0	0
593003 Financial Empowerment Center	0	375,000	175,000	375,000
593005 CNY Works	50,000	50,000	50,000	50,000
593007 Housing Trust	2,500,000	0	0	2,250,000
593009 Union Apprentice Program	119,822	250,000	185,000	200,000
593010 Landbank Seizure Fund	0	100,000	80,524	300,000
540553 Traffic Camera Fees	0	2,261,852	2,261,852	2,261,852
595865 Community Broadband	0	0	0	500,000
590050 Allowance for Negotiations	0	1,500,000	1,500,000	500,000
590100 Employee Retirement System	5,801,577	6,502,212	6,703,227	6,383,978
590300 Social Security	10,422,992	11,655,185	11,158,615	11,617,072
590400 Workers Compensation	4,677,679	3,250,000	4,250,000	3,250,000
590150 Police & Fire Retirement System	27,626,603	31,896,734	30,136,625	32,586,504
590410 Personal Injury Protection	0	41,200	0	20,000
590500 Unemployment Insurance	0	51,500	283,786	390,000
590600 Medical Insurance	42,277,192	46,616,490	46,898,957	50,413,289
590858 Supplemental Benefits	158,248	360,500	0	360,500
599300 Judgement & Claims	1,000,275	1,600,000	750,000	750,000
590701 Employee Assistance Program	27,934	40,000	40,000	40,000
590420 Police 207C Expenses	1,053,008	1,320,000	1,160,000	1,320,000
590430 Fire 207A Expenses	163,748	210,000	155,000	190,000
TOTAL SPECIAL OBJECTS:	102,608,524	116,142,222	112,499,628	123,689,136

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	<u>FY25 Actual</u>	<u>FY26 Adopted</u>	<u>FY26 Projected</u>	<u>FY27 Adopted</u>
Capital Appropriations & Debt Service:				
<i>Transfer to Capital Projects Fund</i>				
Cash Capital Appropriations	7,442,750	2,121,500	2,121,500	333,000
BAN Interest	14,908	0	0	0
<i>Transfer to Debt Service Fund</i>				
Serial Bond Principal & Interest	23,969,296	24,850,934	25,016,271	26,495,345
TOTAL CAPITAL APPROPRIATION AND DEBT SERVICE:	<u>31,426,954</u>	<u>26,972,434</u>	<u>27,137,771</u>	<u>26,828,345</u>
1% Added Pursuant to Law	0	583,864	583,864	613,005
GRAND TOTAL GENERAL FUND BUDGET	<u>317,766,823</u>	<u>333,036,573</u>	<u>332,737,217</u>	<u>350,640,243</u>

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>MUNICIPAL SIDEWALK FUND</u>				
Municipal Sidewalk Departmental Operating Expenditures	994,364	1,155,459	1,115,263	1,160,266
Special Objects of Expense				
Employee Retirement System	0	30,242	31,177	34,728
Social Security	11,011	11,587	12,337	12,260
Workers Compensation	0	10,000	0	10,000
Medical Insurance	28,133	36,630	31,209	35,010
Subtotal:	39,144	88,459	74,723	91,998
Cash Capital Appropriations & Debt Service				
Serial Bond Principal & Interest	0	1,041,319	1,496,406	1,467,424
TOTAL MUNICIPAL SIDEWALK FUND BUDGET:	1,033,508	2,285,237	2,686,392	2,719,688

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

WATER FUND

	<u>FY25 Actual</u>	<u>FY26 Adopted</u>	<u>FY26 Projected</u>	<u>FY27 Adopted</u>
<i>Water Departmental Operating Expenditures</i>				
Water Finance	202,055	203,720	185,795	229,152
Water Engineering	1,338,683	2,110,782	2,004,523	2,324,487
Water Quality Management	1,314,083	2,108,435	1,388,546	1,872,599
Skaneateles Watershed Program	1,058,643	1,151,714	1,118,693	1,261,691
Water Plant	8,732,129	10,161,906	8,904,802	10,970,180
Subtotal:	12,645,593	15,736,557	13,602,359	16,658,109
<i>Special Objects of Expense</i>				
Fiscal Services	23,390	30,000	22,071	30,000
Bad Debt Expense	456,851	0	0	0
Onon Cty Water District	58,333	50,000	50,004	1,000,000
City Share of Local Assessment	353,772	400,000	338,394	400,000
Employee Retirement System	663,079	720,644	784,901	833,489
Social Security	440,999	536,062	448,000	500,000
Workers Compensation	131,444	750,000	700,000	750,000
Medical Insurance	2,577,504	2,699,654	2,859,276	3,207,662
Judgement & Claims	6,010	25,000	25,000	25,000
Transfer - General Fund	2,800,000	2,800,000	2,800,000	2,800,000
Subtotal:	7,463,788	8,011,360	8,027,646	9,546,151
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest				
Transfer - Cash Capital	1,278,267	5,688,929	5,352,757	5,826,623
Subtotal:	0	1,595,000	1,595,000	1,145,000
TOTAL WATER FUND BUDGET:	1,278,267	7,283,929	6,947,757	6,971,623
	21,387,648	31,031,846	28,577,762	33,175,883

EXPENDITURE SUMMARY - ADOPTED BUDGET

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>SEWER FUND</u>				
Sewer Departmental Operating Expenditures	3,422,863	3,828,929	3,734,135	4,814,513
<i>Special Objects of Expense</i>				
Bad Debt Expense	115,386	0	0	0
Employee Retirement System	267,676	309,989	319,572	350,969
Social Security	169,056	185,950	166,068	189,325
Workers Compensation	433,260	420,000	400,000	400,000
Medical Insurance	1,183,743	1,257,307	1,313,150	1,449,763
Transfer - General Fund	540,750	540,750	540,750	540,750
Subtotal:	2,709,871	2,713,996	2,739,540	2,930,807
 <i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest	48,443	267,875	267,875	266,582
Transfer - Cash Capital	0	673,000	673,000	955,000
Subtotal:	48,443	940,875	940,875	1,221,582
TOTAL SEWER FUND BUDGET:	<u>6,181,177</u>	<u>7,483,800</u>	<u>7,414,550</u>	<u>8,966,902</u>

EXPENDITURE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>DOWNTOWN SPECIAL ASSESSMENT</u>				
Admin	184,645	241,398	221,280	221,774
Marketing	9,393	132,601	334,534	65,678
Environ. Maintenance	342,308	377,997	416,696	461,123
Economic Develop	351,592	354,630	334,242	375,018
Security	250,498	243,583	398,164	267,121
Allowance for Uncollectable Assessment	0	20,561	20,562	21,178
TOTAL DOWNTOWN SPECIAL ASSESSMENT:	<u>1,138,436</u>	<u>1,370,770</u>	<u>1,725,478</u>	<u>1,411,892</u>

EXPENDITURE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>CROUSE - MARSHALL SPECIAL ASSESSMENT</u>				
Admin	34,201	38,641	38,829	40,627
Marketing	690	3,379	4,000	7,310
Environ. Maintenance	12,779	13,200	31,316	13,200
Security	70,276	73,688	74,394	77,113
Personnel	29,194	29,059	27,452	26,061
Economic Development	0	18,600	18,600	17,552
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT:	147,140	176,567	194,591	181,863

EXPENDITURE SUMMARY - ADOPTED BUDGET*Fiscal Year Ending June 30, 2027*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
<u>ALL FUNDS - TOTAL EXPENDITURES</u>				
General Fund	317,766,823	333,036,573	332,737,217	350,640,243
Municipal Sidewalk Fund	1,033,508	2,285,237	2,686,392	2,719,688
Water Fund	21,383,072	31,031,846	28,577,762	33,175,883
Sewer Fund	6,181,177	7,483,800	7,414,550	8,966,902
Downtown Special Assessment Fund	1,138,436	1,370,770	1,725,478	1,411,892
Crouse-Marshall Special Assessment Fund	147,140	176,567	194,591	181,863
<i>LESS: INTERFUND APPROPRIATIONS</i>	<i>(3,340,750)</i>	<i>(3,340,750)</i>	<i>(3,340,750)</i>	<i>(3,340,750)</i>
NET TOTAL- ALL FUNDS	<u>344,309,406</u>	<u>372,044,043</u>	<u>369,995,240</u>	<u>393,755,721</u>

PROPERTY TAX CAP CALCULATION
Calculation of Tax Levy Cap & Tax Cap Margin

Base Formula Per Adopted Budget	FY26	FY27
Property Taxes and Special Assessments		
Prior Year's Property Tax Levy	123,312,473	127,415,912
Downtown Special Assessment	1,161,670	1,370,770
Crouse Marshall Assessment	147,140	176,567
Special Benefit Assessments	6,277,675	7,307,018
Subtotal:	130,898,958	136,270,267
 Tax Base Growth Factor	 1.0066	 1.0000
Subtotal:	131,762,891	136,270,267
Additions		
PILOTS Receivable for the Prior Year	6,208,193	5,755,000
Tort Exclusion Amount Claimed in PY	-	-
Subtotal:	137,971,084	142,025,267
 Allowance Levy Growth Factor	 1.0200	 1.0200
PROPERTY TAX CAP BEFORE SUBTRACTIONS & EXCLUSIONS	140,730,506	144,865,772
 Subtractions & Exclusions Per Adopted Budget		
PILOTS Receivable for the Coming Year	5,755,000	5,571,307
Plus Available Carryover from the Prior Year	-	-
Subtotal:	(5,755,000)	(5,571,307)
 Property Tax Cap BEFORE Exclusions	134,975,506	139,294,465
Exclusions:		
Tort	-	-
Pensions	-	-
ERS	-	-
PFRS	464,610	728,322
TRS	-	-
Property Tax Cap AFTER Exclusions	135,440,116	140,022,787
 Tax Cap Margin Calculation		
Adopted Tax Levy	127,415,912	130,359,277
Adopted Downtown Special Assessment Levy	1,370,770	1,411,893
Adopted Crouse Marshall Tax Levy	176,567	181,864
Adopted Special Benefit Assessments	7,307,018	8,172,892
Total Tax Levy & Special Assessments	136,270,267	140,125,926
 Property Tax Cap After Exclusions	135,440,116	140,022,787
PROPERTY TAX CAP MARGIN	(830,151)	(103,139)

City of Syracuse
COMPUTATION OF CONSTITUTIONAL TAX LIMIT
FY27 Budget

For Assessment Rolls Completed in Year	Taxable Assessed Value to Compute School Tax Rate	Special State Equalization Ratio*	Full Valuation of Taxable Real Estate
2021/2022	4,019,344,386	61.83%	6,500,637,855
2022/2023	4,184,136,940	59.69%	7,009,778,757
2023/2024	4,378,684,615	55.09%	7,948,238,546
2024/2025	4,524,164,423	53.68%	8,428,026,123
2025/2026	4,628,400,330	51.28%	9,025,741,673
Total Full Valuation			38,912,422,955
Five-Year Average Full Valuation			7,782,484,591
Two Percent Five-Year Average Full Valuation			155,649,692
Tax Levy			
City		61,913,554	
School District		68,445,723	
Downtown Special District		1,411,893	
Crouse-Marshall Special District		181,864	
Special Benefit Assessments		8,172,892	
Tax Levy			<u>140,125,926</u>
Net Debt Exclusions			
City Gen Fund		26,495,345	
Municipal Sidewalk Fund		1,467,424	
City Water		5,826,623	
School District		1,343,400	
Sewer Fund		266,581	
Net Capital Exclusions			
City Gen Fund		333,000	
Municipal Sidewalk Fund		-	
City Water		1,145,000	
School District		-	
Sewer Fund		-	
Total Exclusions			<u>36,877,373</u>
Tax Levy Subject to Limit			103,248,553
PERCENTAGE OF TAX LIMIT EXHAUSTED			<u>66.3%</u>
CONSTITUTIONAL TAX MARGIN			<u>52,401,139</u>

CDBG ALLOCATIONS

TITLE	CITY 101	CITY GENER AL FUN 415	HOME	SIDA	LEAD	SHSC	CDBG	ESG	OPIOID	SEDCO	City 101	City General Fund 415	Home	SIDA	LEAD	SHSC	CDBG	ESG	OPIOID	SEDCO	TOTAL
DIR OF NEIGHBORHOOD GRANTS			40%				60%				\$ -	\$ -	\$ 31,752.84	\$ -	\$ -	\$ -	\$ 47,629.26	\$ -	\$ -	\$ -	\$ 79,382.10
ADMINISTRATIVE COORD		85%					15%				\$ -	\$ 60,704.54	\$ -	\$ -	\$ -	\$ -	\$ 10,712.57	\$ -	\$ -	\$ -	\$ 71,417.11
SENIOR FINANCIAL ANALYST			5%	8%			60%	7%	20%		\$ -	\$ -	\$ 4,621.56	\$ 7,394.49	\$ -	\$ -	\$ 55,458.70	\$ 6,470.18	\$ 18,486.23	\$ -	\$ 92,431.17
ASST CORP COUNSEL II							45%		20%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,552.77	\$ -	\$ 15,801.23	\$ -	\$ 51,354.00
PROGRAM ADMINISTRATOR								20%	80%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,723.64	\$ 58,894.58	\$ -	\$ 73,618.22
DC COMM OF BUSINESS DV		30%		33%			37%				\$ -	\$ 29,360.56	\$ -	\$ 32,296.62	\$ -	\$ -	\$ 36,211.36	\$ -	\$ -	\$ -	\$ 97,868.54
DC COMM OF NEIGH DV		30%				30%	40%				\$ -	\$ 29,360.56	\$ -	\$ -	\$ -	\$ 29,360.56	\$ 39,147.42	\$ -	\$ -	\$ -	\$ 97,868.54
DIR HOUSING + NEIGH PLAN		100%									\$ -	\$ 79,382.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,382.10
COMMISSIONER OF NEIGH & BUSINESS	90%						8%			2%	\$ 109,803.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,760.28	\$ -	\$ -	\$ 2,440.07	\$ 122,003.50
DIR OF BUS DEVELOPMENT		70%					20%		10%		\$ -	\$ 56,328.85	\$ -	\$ -	\$ -	\$ -	\$ 16,093.96	\$ -	\$ 8,046.98	\$ -	\$ 80,469.78
BUS. DEV PROGRAM MANAGER		100%									\$ -	\$ 70,682.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,682.72
DIR NBD DATA & EVALUATION		20%					80%				\$ -	\$ 15,876.42	\$ -	\$ -	\$ -	\$ -	\$ 63,505.68	\$ -	\$ -	\$ -	\$ 79,382.10
PLANNER		100%									\$ -	\$ 56,227.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,227.70
PLANNER II		80%				5%	15%				\$ -	\$ 46,106.92	\$ -	\$ -	\$ -	\$ 2,881.68	\$ 8,645.05	\$ -	\$ -	\$ -	\$ 57,633.65
BUSINESS CORRIDOR MANAGER				25%			75%				\$ -	\$ -	\$ -	\$ 17,942.60	\$ -	\$ -	\$ 53,827.80	\$ -	\$ -	\$ -	\$ 71,770.40
DIR EAST ADAMS REDEV		100%									\$ -	\$ 91,016.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,016.98
HOUSING INITIATIVES PROJECT MANAGER		50%				30%	20%				\$ -	\$ 34,797.52	\$ -	\$ -	\$ -	\$ 20,878.51	\$ 13,919.01	\$ -	\$ -	\$ -	\$ 69,595.04
NEIGHBORHOOD BUSINESS DATA ANALYST		93%					8%				\$ -	\$ 56,917.29	\$ -	\$ -	\$ -	\$ 4,614.92	\$ -	\$ -	\$ -	\$ -	\$ 61,532.20
ACCOUNTANT I			10%				70%	10%	10%		\$ -	\$ -	\$ 5,436.75	\$ -	\$ -	\$ -	\$ 38,057.26	\$ 5,436.75	\$ 5,436.75	\$ -	\$ 54,367.52
IMMIGRANT & REFUGEE AFFAIRS COORD		100%									\$ -	\$ 65,789.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,789.19
LEAD PROJECT COORDINATOR		30%					70%				\$ -	\$ 19,003.50	\$ -	\$ -	\$ -	\$ -	\$ 44,341.50	\$ -	\$ -	\$ -	\$ 63,345.00
BUS ENGAGEMENT SPECIALIST				75%			25%				\$ -	\$ -	\$ -	\$ 40,382.44	\$ -	\$ -	\$ 13,460.81	\$ -	\$ -	\$ -	\$ 53,843.25
BUS OPPORTUNITY SPECIALIST				90%			10%				\$ -	\$ -	\$ -	\$ 53,209.80	\$ -	\$ -	\$ 5,912.20	\$ -	\$ -	\$ -	\$ 59,122.00
BUS OPPORTUNITY SPECIALIST										100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,122.00	\$ 59,122.00
HOME PROGRAM ADMIN			94%				6%				\$ -	\$ -	\$ 62,521.52	\$ -	\$ -	\$ -	\$ 3,990.74	\$ -	\$ -	\$ -	\$ 66,512.25
CDBG PROGRAM ADMIN							100%				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,512.25	\$ -	\$ -	\$ -	\$ 66,512.25
DIR COMMUNITY INVESTMENT										100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,237.00	\$ 80,237.00
PLANNER				25%			55%		20%		\$ -	\$ -	\$ -	\$ 13,518.75	\$ -	\$ -	\$ 29,741.25	\$ -	\$ -	\$ 10,815.00	\$ 54,075.00
ASST TO DEP COMMISH'S				50%						50%	\$ -	\$ -	\$ -	\$ 28,505.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,505.25	\$ 57,010.50
BUSINESS MANAGER										100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,902.50	\$ 73,902.50
DEVELOPMENT AIDE				70%			30%				\$ -	\$ -	\$ -	\$ 43,072.54	\$ -	\$ -	\$ 18,459.66	\$ -	\$ -	\$ -	\$ 61,532.20
ACCOUNTANT I			20%				80%				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HOUSING STABILITY COORDINATOR							100%				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							100%				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
INTERNS											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEC MANAGER		80%					20%				\$ -	\$ 48,377.04	\$ -	\$ -	\$ -	\$ -	\$ 12,084.26	\$ -	\$ -	\$ -	\$ 60,471.30
PLANNER		100%									\$ -	\$ 56,227.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,227.70
ENVIRONMENTAL REVIEW COORDINATOR		100%									\$ -	\$ 66,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,950.00
3% SALARY INCREASE											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECTOR OF OPERATIONS											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HOUSING REHABILITATION SPECIALIST											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROGRAM SERVICES COORDINATOR											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE ASSISTANT											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

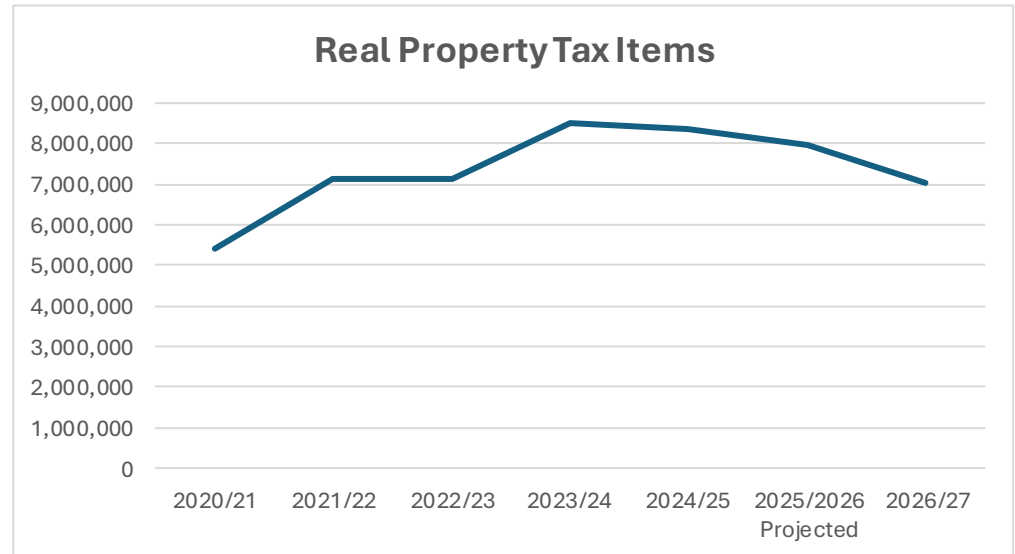
Grand Total:	\$ 109,803.15	\$ 883,109.59	\$ 104,332.67	\$ 236,322.49	\$ -	\$ 57,735.67	\$ 668,033.77	\$ 26,630.58	\$ 106,665.77	\$ 255,021.82	\$ 2,447,655.51
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**NARRATIVE SUMMARY OF REVENUES AND
SPECIAL OBJECTS OF EXPENSE**

NARRATIVE SUMMARY OF 2026/27 CITY REVENUE ACCOUNTS

REAL PROPERTY TAX ITEMS

Year-to-Year Comparison		
2025/2026	2026/2027	Change
7,985,700	7,026,807	(958,893)



LESS: UNCOLLECTED TAXES - CURRENT YEAR: Beginning in 1989, the City started to budget for the uncollected portion of each year's combined City and School District levy, that was anticipated to exceed 1% of the tax budget already added individually to the City's and School District's tax budget as required by New York State Law. The inclusion of the Uncollected Taxes account was recommended by staff of the State Comptroller as part of the City's efforts to be more in compliance with State finance requirements.

SPECIAL LIGHTING TAX: Properties located in special lighting districts are assessed fees to cover the cost of installation and maintenance of specialized street lighting. Examples of districts include the Bradford Hills area, certain streets in the Westcott area and Armory Square.

ASSESSABLE IMPROVEMENTS: The City provides some services, namely sidewalk and vault reconstruction, and charges the taxpayer for these improvements on their tax bill. This account records the anticipated revenues for the year.

ASSESSABLE IMPROVEMENTS BUYOUT: Beginning each fiscal year, the General Fund makes various operating funds whole with regards to special assessments charged on the tax levy (e.g., unimproved street charges). This *negative* revenue represents the difference between the total special assessment taxes purchased by the General Fund and the expected collections of these charges during the fiscal year.

PRIOR YEARS' TAX COLLECTION: This revenue account represents an estimate of prior years' City and School District taxes which will be collected in Fiscal 2026/2027. The amount included in the budget is based on an average of recent years' collections. Prior to the 1994/95 budget, the amount used for Less: Uncollected Taxes Current Year was a combination of prior years' tax collection and the current uncollected. The 2026/27 budget displays both components, showing two gross amounts instead of one net figure.

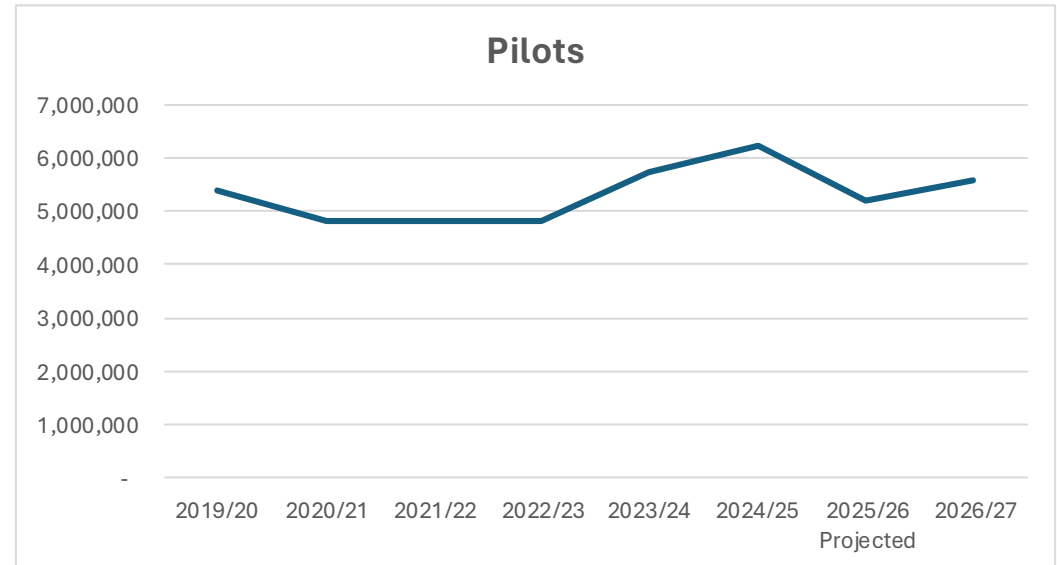
TAX FEES AND PENALTIES: These payments represent late fees and delinquency penalties for City property taxes, which accrue at 1.5% per month for current year's taxes (with an annual maximum rate of 12%) and fees from tax sales certificates which accrue at 1% per month. Also included in this account are proceeds from tax sale certificates. Tax sale certificates represent unpaid taxes from previous years that are filed as a lien on or about October 6th of each year.

PILOTS

Year-to-Year Comparison		
2025/2026	2026/2027	Change
5,755,000	5,571,307	(183,693)

PILOT- NON-PROFIT HOUSING: Payments-in-lieu of-taxes for senior citizen high-rise apartment buildings. These payments are negotiated based on a shelter rent formula representing 10% of gross receipts less the cost of utilities and uncollected rents.

PILOT-S.I.D.A.: Payments-in-lieu-of-taxes from development projects exempt from property taxes due to ownership by the Syracuse Industrial Development Agency, such as the Galleries and the Equitable Towers. These PILOT agreements are on file in the Finance Department and typically are based on such factors as assessed value and rentable square footage. Includes only unrestricted income available to the City's General Fund.

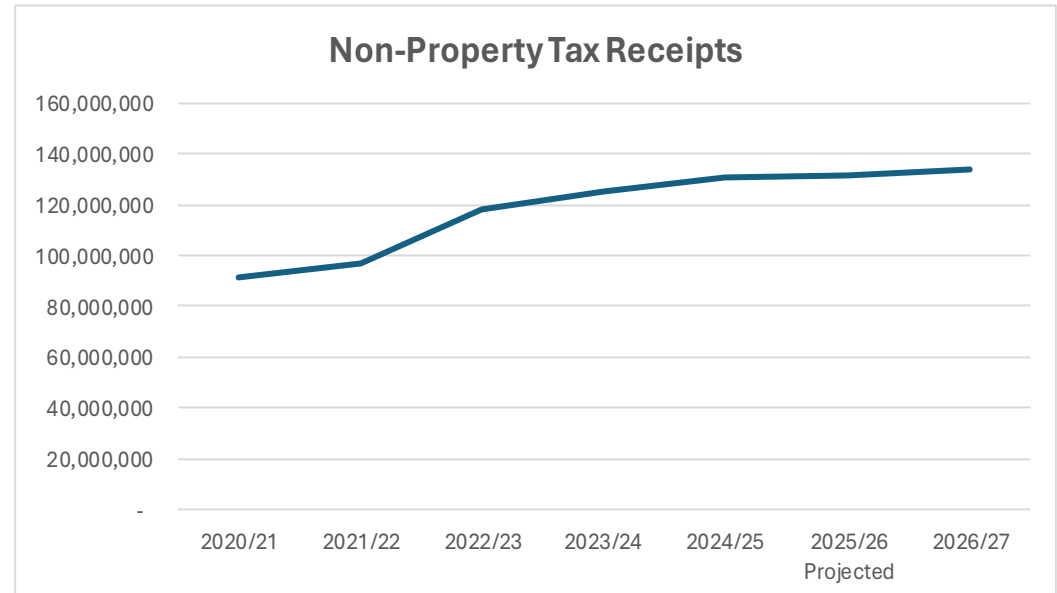


NON-PROPERTY TAXES

Year-to-Year Comparison		
2025/2026	2026/2027	Change
130,750,761	133,686,341	2,935,580

UTILITIES GROSS RECEIPTS TAX: Syracuse imposes a 1% tax on the gross income of utility company transactions in the City. Two of the utility companies affected by this tax are the National Grid Power Corporation and Verizon.

HOTEL OCCUPANCY TAX: Authorized by NYS Legislature under Local Law 2023-S8950A, the City Council approved a 2% hotel/motel occupancy tax on November 22, 2024; collections began in FY2025. The implementation of the 2% hotel/motel room occupancy tax positions the City to generate a reliable, visitor-based revenue stream,



contributing to downtown economic vitality and fiscal balance without increasing burdens on residents. The City has 1,256 hotel/motel rooms within City limits at the time of FY27 budget adoption.

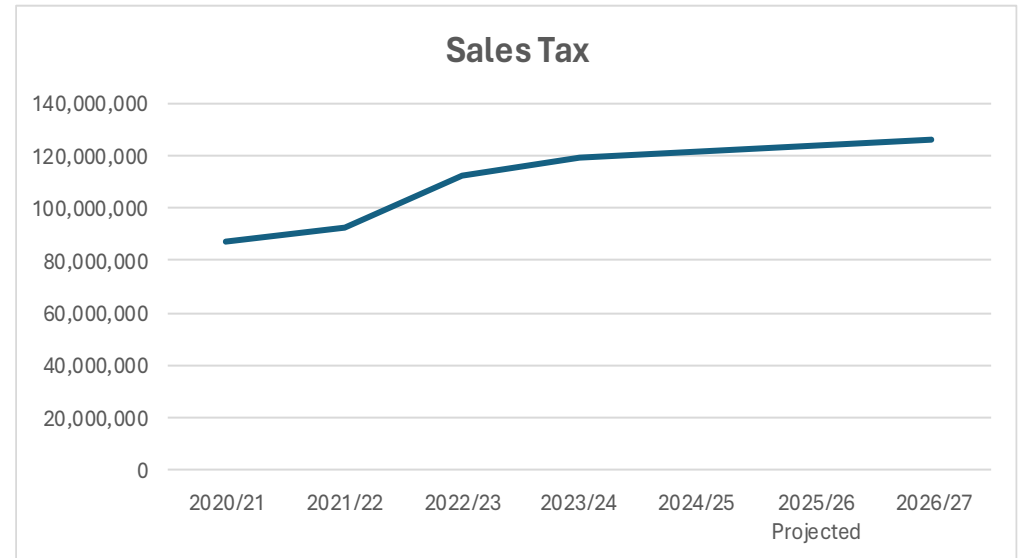
C.A.T.V. FRANCHISE TAX: Spectrum Inc. is assessed a 5% tax on gross receipts, payable in quarterly installments. The State assesses a fee based on the amount it needs to run the State Cable Commission, typically about .8%. The City receives the remainder for its purposes.

RIGHT OF WAY FRANCHISE TAX: This tax represents Fibertech Networks' fee for using our conduits for their cable. These fees are billed by linear foot of conduit used.

SALES TAX

Year-to-Year Comparison		
2025/2026	2026/2027	Change
122,975,761	125,986,341	3,010,580

SALES TAX: The sales tax rate in Onondaga County is 8%. New York State receives 4% of these revenues, while Onondaga County currently shares the remaining 4% local tax with the City of Syracuse, and the suburban Towns, Villages and School Districts pursuant to a 2000 City/County agreement. In May 2010, a new agreement was adopted that will govern the distributions for 2011 through 2020. Over the course of the decade, the Town, Village and School District shares will be significantly reduced. For the transition year of calendar 2011 only, the City will receive a reduced share of approximately 19.5% of the total. From 2012 onward, the City's share will ratchet up and then stabilize at approximately 24.47% of the total in year 2016. In January 2019, this agreement was extended through 2030.



JMA WIRELESS DOME STADIUM REIMBURSEMENTS: Beginning January 13, 2020, a new agreement was reached between the City and Syracuse University relating to traffic control for events held at the JMA Wireless Dome. The City provides all manpower for traffic control for scheduled events. Under the new agreement SU will pay all workforce costs.

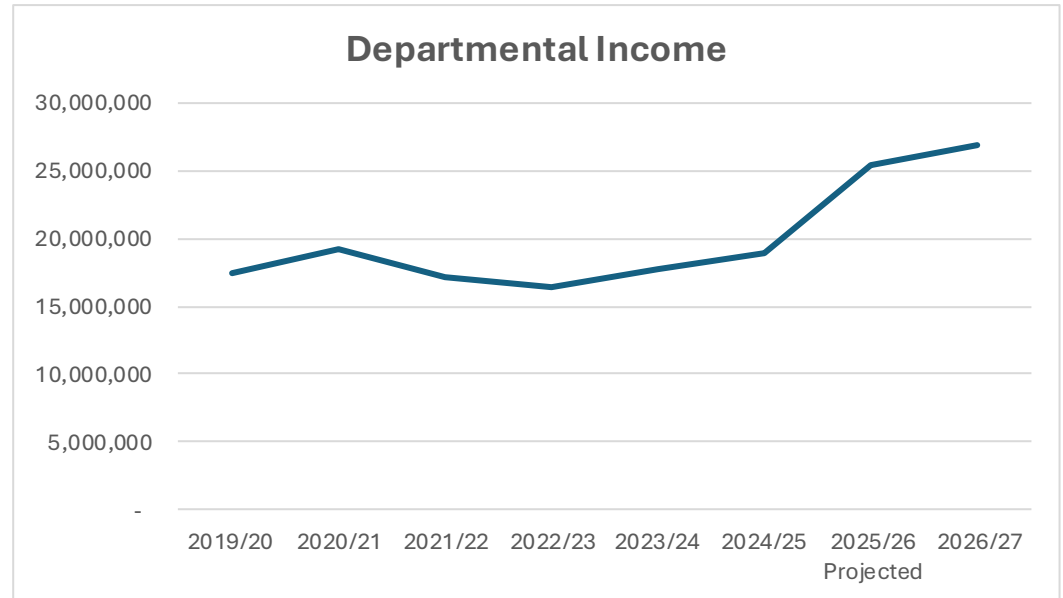
S.U./CITY SERVICE AGREEMENT: Per an agreement with Syracuse University and the City, the University will make annual payments to the City of \$500,000 for the Neighborhood Support- \$125,000 allocated to the Syracuse Police Department and the remaining balance \$375,000 for community organizations and projects in the target area. Also included is routine maintenance and patrol of Walnut Park.

SU SERVICES/SUPPLEMENTAL: The City of Syracuse and Syracuse University entered into a new agreement for city services in 2021 which will provide the City with annual payments, the first year (FY23) will be \$1,500,000, with an annual increase of \$250,000 in the next two years, culminating in a \$2 million payment each year thereafter.

CANNABIS TAX: Pursuant to the Marihuana Regulation and Taxation Act (MRTA), municipalities in New York State receive a share of the adult-use cannabis retail tax. The local excise tax is 4%, of which 3% is distributed to the municipality where the sale occurs and 1% to the County. The City began receiving cannabis tax in FY2024 following the opening of its first licensed dispensary.

DEPARTMENTAL INCOME

Year-to-Year Comparison		
2025/2026	2026/2027	Change
26,925,430	26,863,586	(61,694)



FINANCE

Year-to-Year Comparison		
2025/2026	2026/2027	Change
11,926,750	11,052,492	(874,258)

ABSTRACT FEES: In order to obtain clear title to a property located in the City, property owners must make sure that all property taxes are up to date. The City charges \$3 per year with a minimum fee of \$25 (5-year tax search) to search its records to certify the payment status of property taxes and miscellaneous charges, fees and/or liens levied against a subject property. The most common search is a ten-year search for \$45, followed by a 15 year for \$65 and a 20-year search for \$80.

DUPLICATE TAX BILL FEE: The revised General Ordinances of the City were amended by Common Council action in January 1994 permitting the Finance Commissioner to charge a fee of \$4 for the issuance of a duplicate tax bill to any person or firm, other than the property owner. This fee allows the City to be compensated for the person hours used to help banks, lawyers, etc., get duplicate copies of tax bills for their various needs.

COUNTY TAX COLLECTION FEE: The City acts as tax collector for Onondaga County. The City fee is equal to 1% of the taxes levied by Onondaga County.

PARKING RESTITUTION SURCHARGE: In November 2003, New York State imposed a \$15 surcharge on every parking ticket. The City is responsible for collecting these funds and forwarding them to the State. As of 2008, the City keeps all the proceeds from the surcharge.

HANDICAPPED PARKING SURCHARGE: Effective April 2000, handicapped parking violations were assessed with an additional penalty of \$30. While New York State imposed this new fee, the City and Onondaga County split the entirety of the proceeds equally.

LICENSES: The Finance Department issues approximately 2,000 licenses annually. These include licenses for taxis and drivers, auctioneers, food vendors, amusement device operators, bowling alleys, dance and entertainment, secondhand dealer, etc. Annual fees for these licenses vary from \$25.00 for a secondhand dealer license to \$1,500 for a food vendor's license. The fee for waste hauling permits is also included in this account.

BINGO LICENSES: Bingo licenses are issued for each occasion of Bingo at an approved site. The fee for these licenses is \$18.75 per occasion. Forty percent of the license fees collected for Bingo goes to the City, while the remaining 60% is remitted to New York State. Currently, there are several locations in the City that hold Bingo events.

BINGO RECEIPTS: The City of Syracuse receives 3% of the total gross receipts from Bingo events. These receipts are sent to the City on a weekly basis. The City employs one part-time Bingo inspector to monitor Bingo events.

GAMES OF CHANCE RECEIPTS: The City receives 5% of the gross receipts from Games of Chance events, such as Casino Nights. These receipts are sent in immediately following the conclusion of each event. For Raffles, the City receives 2% of the gross receipts on a quarterly basis.

GAMES OF CHANCE - LICENSES: These licenses are issued for such events as Casino Nights and Bell Jars. The license fee per event is \$25. 40% of the license fees collected go to the City, while the remaining 60% is remitted to New York State.

FINES AND PENALTIES VIOLATIONS/TRAFFIC: Fines and penalties collected on tickets for moving violations issued by the Syracuse Police Department.

SCHOOL BUS ARM VIOLATION: Under NYS Vehicle & Traffic Law and City Council approval, the City of Syracuse equipped its fleet of First Student buses (230+) with stop-arm cameras beginning April 21, 2025. Violation fines are \$250 for the first offense, \$275 for the second within 18 months, and \$300 for subsequent offenses. This self-enforcement program represents a new, activity-based revenue stream based on illegal passing of school bus stop arms.

SCHOOL ZONE SPEED VIOLATION: Enforced under City of Syracuse Code § 33-42 and New York Vehicle & Traffic Law § 1180-c, this revenue is generated from civil penalties for speeding violations in designated school zones. Fines range from \$50 to \$150 depending on severity and school zone conditions.

SCHOOL ZONE RED LIGHT VIOLATION: According to State legislation (Senate Bills 2023-S6631 and S6632), Syracuse is authorized to operate automated cameras at up to 36 red-light intersections to detect and deter red light violations. Fines are \$50 per violation plus \$25 surcharge if unpaid.

MISCELLANEOUS RECEIPTS: Examples of miscellaneous receipts include settlements from vendors with which the City has had a dispute, or reimbursement for expenses paid by the City in previous years.

RETURNED CHECK FEES: The City charges a \$30 fee for all returned checks.

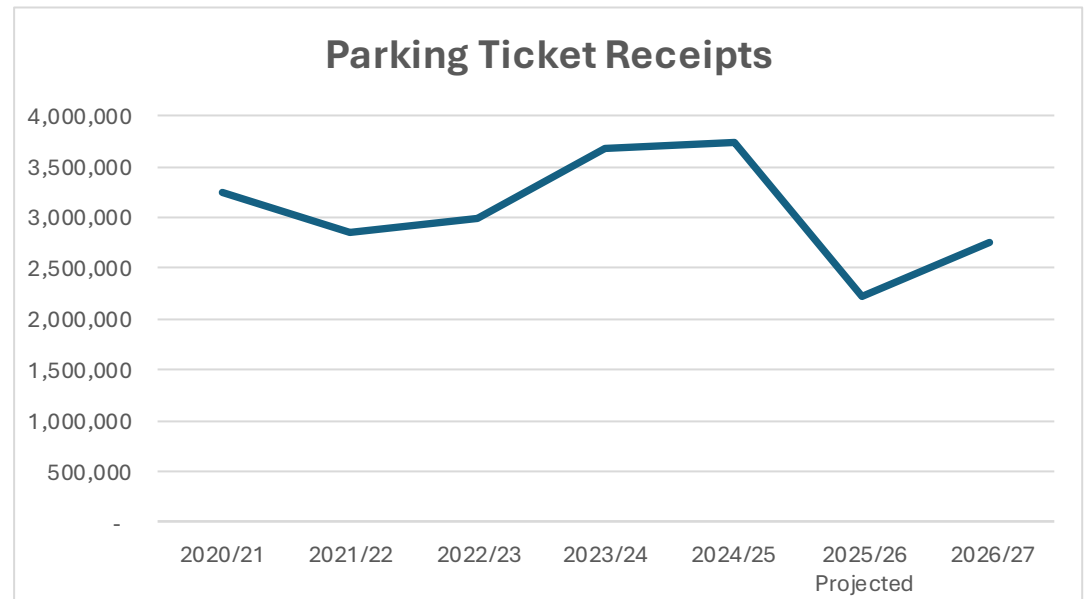
PARKING TICKET RECEIPTS

Year-to-Year Comparison		
2025/2026	2026/2027	Change
3,750,000	2,750,000	(1,000,000)

PARKING TICKET RECEIPTS: The City receives and collects parking ticket fines/penalties from parking violations issued within the City. Additionally, persons who have accumulated three (3) or more unpaid parking tickets, that are 90 days or older, are subject to having a boot placed on their vehicle. This device, which is attached to the wheel, disables the vehicle.

PARKING RESTITUTION SURCHARGE: Effective November 2003, New York State imposed a \$15.00 surcharge on every parking ticket. As of 2008, the City is responsible for collecting and retaining all the proceeds from the surcharge.

HANDICAPPED PARKING SURCHARGE: Effective April 2000, New York State imposed a \$30.00 handicapped parking violation surcharge. The City is responsible for collecting and splitting the proceeds equally with Onondaga County.



CITY CLERK

Year-to-Year Comparison		
2025/2026	2026/2027	Change
60,000	60,000	0

LICENSES: The City Clerk's Office issues marriage licenses, dog licenses, and Department of Environmental Conservation licenses for fishing, hunting and trapping. The Office issues about 1,900 marriage licenses a year, at a cost of \$40 per license. The City retains \$7.50 of this fee for the marriage license and \$10 for the marriage certificate. The remaining \$22.50 goes to the State. Copies of marriage transcripts are \$10 each. The office also issues about 2,000 dog licenses a year. Charges for dog licenses are \$10.00 for a spayed or neutered dog; \$20.00 otherwise. Effective January 1, 2011, \$1.00 of the spayed and neutered fee and \$3.00 of the unneutered fee is given to the Spayed and Neutered Foundation. The City also issues about 50 Department of Environmental Conservation licenses per year. These licenses range from \$5.00 to \$25.00 for fishing and hunting. All licenses are sold individually. There are also specialty licenses for bow hunters, and hunters who use muzzle-loading guns, turkeys and trappers.

CODE ENFORCEMENT

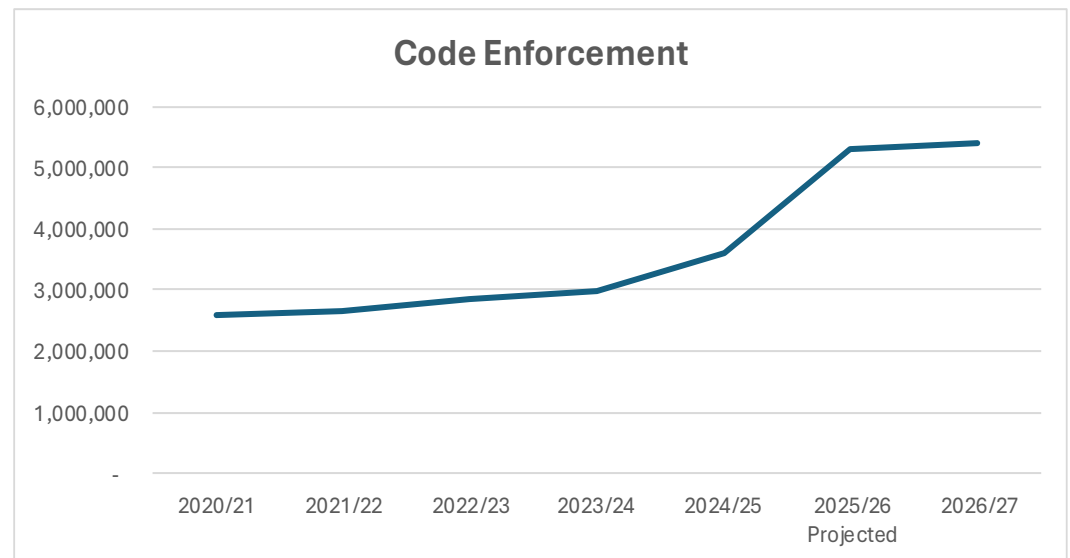
Year-to-Year Comparison		
2025/2026	2026/2027	Change
4,748,000	5,405,500	657,500

BOARD UP/CLEAN CHARGES: Payments received from homeowners for board up or cleanup of property by City workers.

RENTAL REGISTRY FEES: The City inspects all non-owner occupied 1 and 2 family homes over every three-year period. Any family occupied residents are exempt from this fee.

CERTIFICATE OF USE: Syracuse issues Certificates of Use for the operation of all smoking establishments, bars, restaurants, drug stores and food stores (less than 20,000 sq. ft.) within the City. The certificate of use is \$500 for a 2-year period.

CERTIFICATES OF COMPLIANCE: These certificates are issued every three years by the City for any residential occupancy with three or more units and for any mixed occupancy. The fee is \$55.00 for any occupancy with two residential units and increases in increments of \$20.00 for any additional unit (3 apartments = \$75.00).



BUILDING PERMITS

Year-to-Year Comparison		
2025/2026	2026/2027	Change
3,500,000	4,250,000	750,000

BUILDING PERMITS: The City of Syracuse issues various types of building permits, including permits for new construction, elevators, security, demolition, additions, electric, sprinklers, remodeling, and heating and air conditioning. The base filing fee for general construction is as follows:

\$60 commercial, new construction/additions

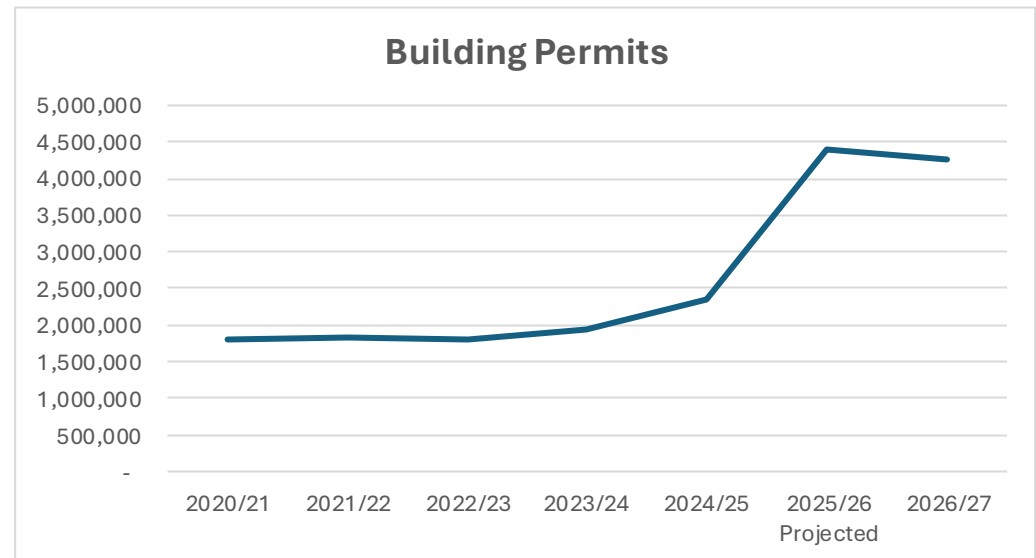
\$40 commercial, renovation/remodeling

\$30-unit for one- and two-family dwellings, new construction/additions

\$25-unit for one- and two-family dwellings, renovation/remodeling

\$25-unit for multiple dwellings, new construction/additions

\$25-unit for multiple dwellings, up to three and \$5.00/each additional unit, renovation/remodeling



In addition to the base filing fee for general construction and demolition, the permit fee shall include an additional fee of \$15.00 per \$1,000, or fraction thereof, of construction costs from \$0.00 to \$500,000, plus \$10 per \$1,000, or fraction thereof, of construction costs from \$500,000.01 to \$1,000,000, plus \$7.50 per \$1,000, or fraction thereof, of construction costs from \$1,000,000.01 to \$5,000,000 plus \$5 per \$1,000, or fraction thereof, of construction costs over \$5,000,000. A completion fee of \$25 is charged in addition to these costs. For heating, air conditioning, sprinkler, and electric permits, fees are based on number of items installed (\$60/item HVAC, \$2/item sprinkler, \$2/item electric).

HEATING LICENSES: The City also issues heating licenses. This includes licenses for those working with hydronics and warm air heating. Any person wishing to do heating work within the City must be licensed on an annual basis. The fee for such licensing ranges from \$125 to \$500 annually, depending on the type of license applied for. In addition to the license revenue, this account also contains the fees collected for the heating exam, which range from \$75 to \$200, depending on the type of license applied for.

ELECTRICAL LICENSES: Each year, the City issues electrical licenses. Any electrician wishing to do work within the City must be licensed on an annual basis. The fee for such licensing ranges from \$125 for limited, to \$250 for master, annually. In addition to the license revenue, this account also contains the fees collected for the annual electrician exam, which are \$100 for limited and \$200 for master.

PARKING GARAGE REGISTRATIONS: The Property Conservation Code of the City of Syracuse requires the registration and annual certification of all parking garages operated within the City. This revenue item constitutes the collection of both the one-time registration fee of \$100 per facility, and the annual operating certification fee of \$300 per facility.

BOARD OF ZONING APPEALS: Property owners who wish to remodel or make other changes that affect the nature of the property are sometimes in violation of established zoning laws. Applications for zoning law variance requests are charged fees for review and processing.

PARKS AND RECREATION

Year-to-Year Comparison		
2025/2026	2026/2027	Change
755,000	790,100	35,100

FESTIVAL & CONCESSIONS: Festival organizers will pay the City a 12.5% surcharge on the net alcohol sales from Downtown festivals events. Net alcohol sales are determined by subtracting the wholesale beverage cost and sales tax paid from the gross sales. This fee is to help defray the cost of police and other services at Downtown festival events.

CLINTON SQUARE FESTIVAL & RINK FEES: User fees generated by patrons of the downtown skating facility located in Clinton Square are deposited in this account.

PARK FEES AND CONCESSIONS: Per General Ordinance No. 26-2001, the Common Council established the following user fees for parks, playgrounds and public grounds:



Aquatic Fees

	<u>City Resident</u>	<u>Non-City Resident</u>
Swim Lessons	\$10	\$35
Adult Water Exercise	\$50	\$55
Pre-competitive & Water Polo	\$30	\$55
Lap Swim	\$ 3	\$ 3
Lap Swim Booklets 20 Tickets	\$55	\$55
Lap Swim Booklets 50 Tickets	\$125	\$125

Summer Camp Fees

	<u>City Resident</u>	<u>Non-City Resident</u>
Summer Camp	\$40/week	\$90/week
½ Day Camp/Youth Clinics (5-6 Session)	\$25/week	\$50/week

Summer Basketball Leagues

	<u>City Resident</u>	<u>Non-City Resident</u>
Summer ACTION League	\$10	\$20
Summer ACTION Team League	City Team \$225	Non-City Team \$425
Junior ACTION Summer/Winter Leagues	\$10	\$20

Clinics

	<u>City Resident</u>	<u>Non-City Resident</u>
Youth Sports Clinics	\$25	\$50

<u>Adult Fitness</u>	\$35	\$50 (\$5 per single class drop in)
<u>Ice Rink Fees</u> (Includes In-Line Skating)		
<u>User Fees</u>	Juniors & Seniors-\$3/session, Adults-\$5/session	
<u>Meachem Rink Rental:</u>	<u>Summer Proposed Rate (April & August)</u>	
Resident Organizations	\$100/hour	
Non-Resident Organizations	\$150/hour	
	<u>Summer Proposed Rate (May to July)</u>	
Resident Organizations	\$85/hour	
Non-Resident Organizations	\$135/hour	
Burnet and Sunnycrest	\$125/hr. for city and non-city affiliated groups	
<u>Golf Fees</u>		
User Fees	Juniors and Seniors-\$3/round, Adults-\$6/round	
<u>Yearly Season Passes:</u>		
Juniors and Seniors	\$40	\$65
Adult	\$100	\$125
Golf Tournament Fee	\$35/Resident \$60/Non-Resident	
Wednesday Women's League Fees	Participants must purchase season pass City Residents \$40 Senior 55+ / \$100 Adult Non-City Residents \$65 Senior 55+ / \$125 Adult Or pay \$50 Flat Rate	
<u>Intro One-Day Camps</u>	\$5/participant 1 day only as an "introduction" to the sport or activity	
<u>Special Events Program Fee</u>	To be used only if we have limited space for an event that requires pre-registration and supplies need to be purchased Ages 16 + / \$3 per person Ages 15 & under / \$1 per person	
<u>Movie Screen Use Fee</u>	\$150 Screen Rental Fee \$40/hour Staffing fee with 3 hours minimum Screen usage is strictly limited to City Property	

Facility Usage and Service Fees

Permits

\$50/permit - 4-hour block

Pools

Indoor Pools: \$50/hr. + additional staff charge

Outdoor Pools: \$75/hr. + additional staff charge

Bandwagon Rental Fee**Bandwagon – Large 24x14** (CDL requirements apply to these rentals):

Locations within city limits: Rental Fee is \$200 per day.

Delivery/Pickup fee is \$100 if done during driver's normal working hours, \$250 if done on an overtime basis

Locations Outside city limits: Rental fee is \$300 per day

Delivery/Pickup fee is \$150 if done during normal working hours and \$350 if done on an overtime basis.

Bandwagon – Small 20'x16'

Locations within city limits: Rental Fee is \$150 per day.

Delivery/Pickup fee is \$100 if done during driver's normal working hours, \$200 if done on an overtime basis

Locations Outside city limits: Rental fee is \$250 per day

Delivery/Pickup fee is \$150 if done during normal working hours and \$250 if done on an overtime basis.

Building Fee-Community Centers

City-affiliated/non-city group: \$40/hr. + \$100 refundable deposit for clean-up

Athletic Field Use

\$50 Permit Fee plus the following:

\$15. hr./Grass Field

\$60/hr./Grass Field with Lights

\$50 Turf Field -City affiliated group w/o lights- with lights \$75/hr.

\$75/hr.: Turf Field Non- city affiliated-with lights \$100/hr.

Electrical Hook-up Fee

\$20/day + current rate for electricians

Special Events/Type of Permit/Fee

Park Permit Fee

\$50/ every 4 hours

Generator Rental

\$45/Hr. (4 hour minimum)

Generator Fuel

\$50

*Clinton Square Permit (< 100 PPL)

\$100/every 4 hours

*Clinton Square Permit (> 100 PPL)

\$500/day, including setup

*When holding events of similar nature in front of City Hall, same fees as above should apply

Syracuse based non-profit (> 100 PPL)

\$250/day, including setup

Clinton Square Permit (drain fountain)

\$500/day, including setup

Syracuse based non-profit (drain fountain)

\$250/day, including setup

Inner Harbor Permit (< 100 PPL)	\$50/every 4 hours
Inner Harbor Permit (100-300 PPL)	\$200/day
Inner Harbor Permit (>300)	\$300/day

Youth & Adult League Permit Fees

Grass Field	\$50/day and location
Turf Field	\$75/day and location
Burnet Indoor Turf (non-profit rate)	\$150/1 st hour-\$75/hour after

Adult League Permit Fees

Adult Basketball League	\$380
Adult Volleyball League	\$380
Adult Lacrosse League	\$385
Adult Softball League	\$375
Pick up Adult Sport Program	City Resident \$20/Non -City\$30
Drop-In Recreation Programs	City Resident \$5/Non -City\$7

Sporting Equipment Rentals for pop-up recreation events throughout the parks: (boats, paddles, paddleboards, outdoor sporting equipment, etc.)

- \$5/session rental fee

Instructional Are Classes: City Resident \$25-\$50/Non-City \$35-\$50

FIRE

Year-to-Year Comparison		
2025/2026	2026/2027	Change
406,000	76,800	(329,200)

REPORTS AND PERMITS: The City charges \$.25 per page for copies of fire reports that are requested for insurance and other purposes. In addition, the Fire Code requires certain permits. Charges for those permits are as follows:

<u>Permit Usage</u>	<u>Annual Fee</u>
Welding and Cutting	\$25/Project
Propane	\$25/Year
Tents	\$10 per unit
Fraternity/Sorority inspections	\$250/year
Burn Permit	\$25/Event

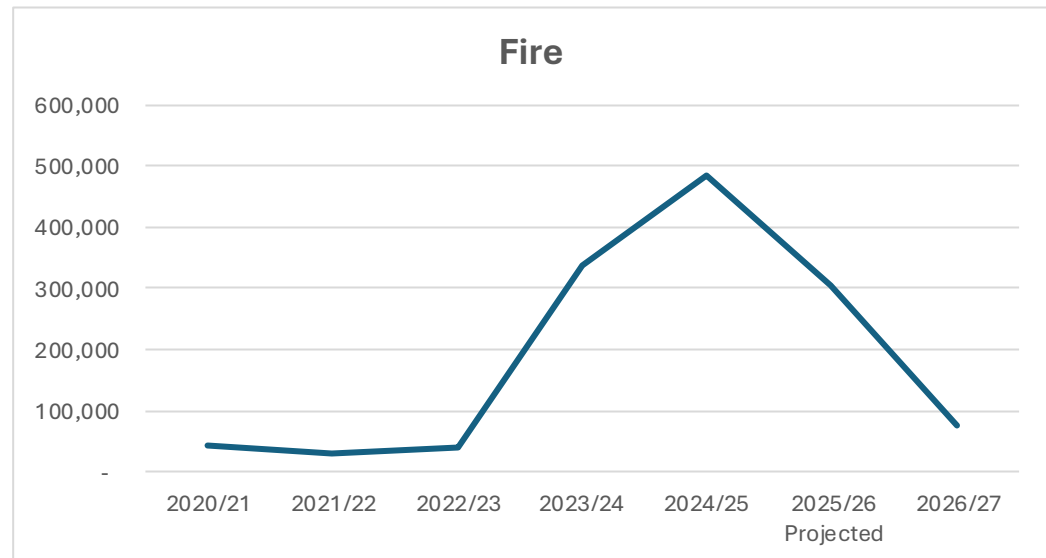
Pyrotechnic Permit: Minor Display: \$75.00 per event and shall be subject to an inspection in accordance with Section 5-170.

Major Display: \$300.00 per event and shall be subject to an inspection in accordance with Section 5-170.

Special Display: \$300.00 per event, plus invoiced costs for any additional expenses beyond \$300.00 incurred by the fire department to staff the display, payable in full upon receipt of invoice. Invoices shall include total standby hours provided, personnel assigned to the display, and an hourly rate for each personnel member.

FIRE REIMBURSEMENT-OTHER GOVERNMENTS: Reimbursements from other government agencies that the Syracuse Fire Department assists.

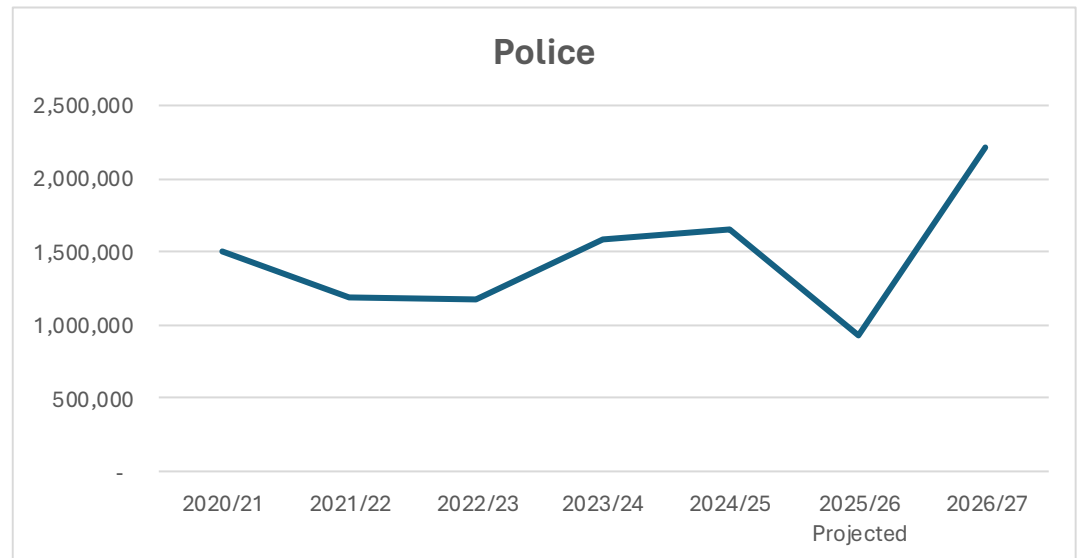
EMS REIMBURSEMENTS – NY STATE: The Department trains firefighters the skills required to be First Responders and Emergency Medical Technicians. New York State reimburses the costs associated with this training, including personnel and supplies.



POLICE

Year-to-Year Comparison		
2025/2026	2026/2027	Change
2,162,500	2,212,500	50,000

REPORTS AND RECORDS: The Department charges for information, such as accident and crime reports, and for providing photographs as crime and accident sites. The Department charges \$.25 per page for reports. It charges varying amounts for requested photographs, depending upon the number and size of prints involved.



ANNUAL ALARM FEE: A local law authorizes the Police Department to collect a license fee of \$30 from all security alarm subscribers within the City.

POLICE SERVICES TO OUTSIDE AGENCIES: Fees charged by the Police Department for special services to non-governmental agencies. For example, special events held by Syracuse University.

CRIMINAL DIVISION: Fines paid in Criminal Court for violations of City ordinances (rather than State laws) are deposited in this account. Examples of infractions include violations of City noise ordinances, possession of alcohol in City parks, and possession of small amounts of marijuana. Bail forfeitures in connection with these violations are also deposited in this account.

LAW

Year-to-Year Comparison		
2025/2026	2026/2027	Change
350,000	350,000	0

HOUSING COURT FINES: The City's Law Department commences approximately 60 court cases annually for property code violations. The income generated in this account is from the settlement of active litigation related to these cases as well as post-judgment legal collection efforts for cases in which the City was awarded a money judgment. Court cases are commonly commenced for violations of the Property Maintenance Code of New York State, the Syracuse Zoning Ordinance, and the Property Conservation Code of the City of Syracuse.

PUBLIC WORKS

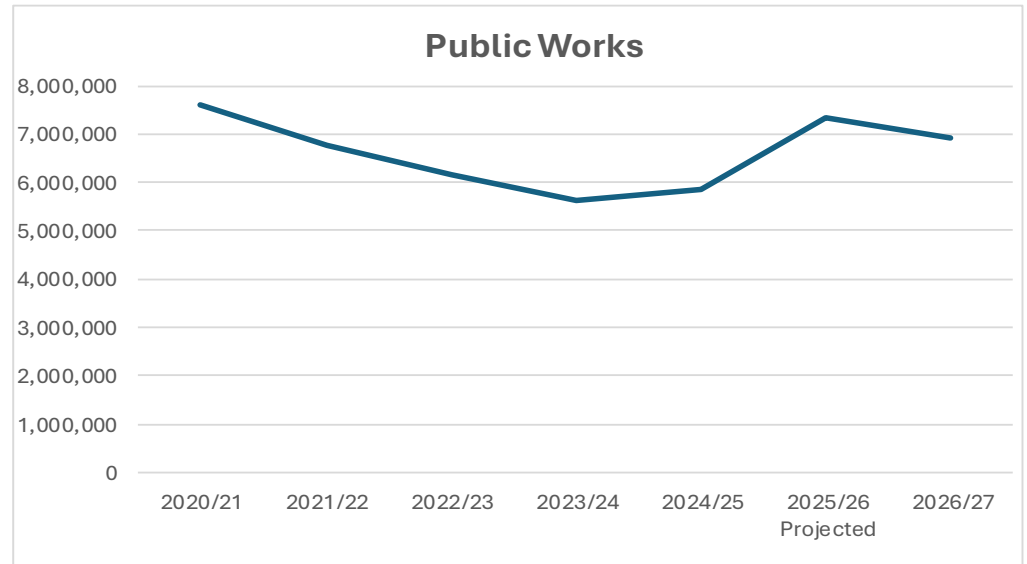
Year-to-Year Comparison		
2025/2026	2026/2027	Change
6,515,030	6,914,194	399,164

CHARGES FOR SERVICES: National Grid reimburses the City for inspecting street cuts. These charges cover the cost of inspection during the work being performed (\$57.29 per hour)

PAVING CUTS: Contractors, including National Grid who cut into City streets, pay the City \$5.65 per square foot for each cut.

DPW CHARGES-OUTSIDE AGENCIES: The City of Syracuse provides services to outside agencies for which we are reimbursed. We provide vehicle fuel to Syracuse Housing Authority, Onondaga County, SCSD Maintenance, and SCSD Transportations along with road salt to Syracuse University Hospital, Syracuse Housing and Centro of CNY.

PARKING LOTS: The City owns several parking lots. The City operates some, such as the lot located on North Pearl Street. A private contractor operates others, such as Lot #26 on East Onondaga St. These revenues represent the money the city receives from these parking lots.



PARKING GARAGE REVENUES

Year-to-Year Comparison		
2025/2026	2026/2027	Change
2,783,330	2,307,094	(476,236)

FAYETTE PARKING GARAGE: These revenues represent parking fees collected at the Fayette Parking Garage, located at Fayette and Montgomery streets. In November of 2025, the parking garage was closed due to structural safety concerns and is no longer in use.

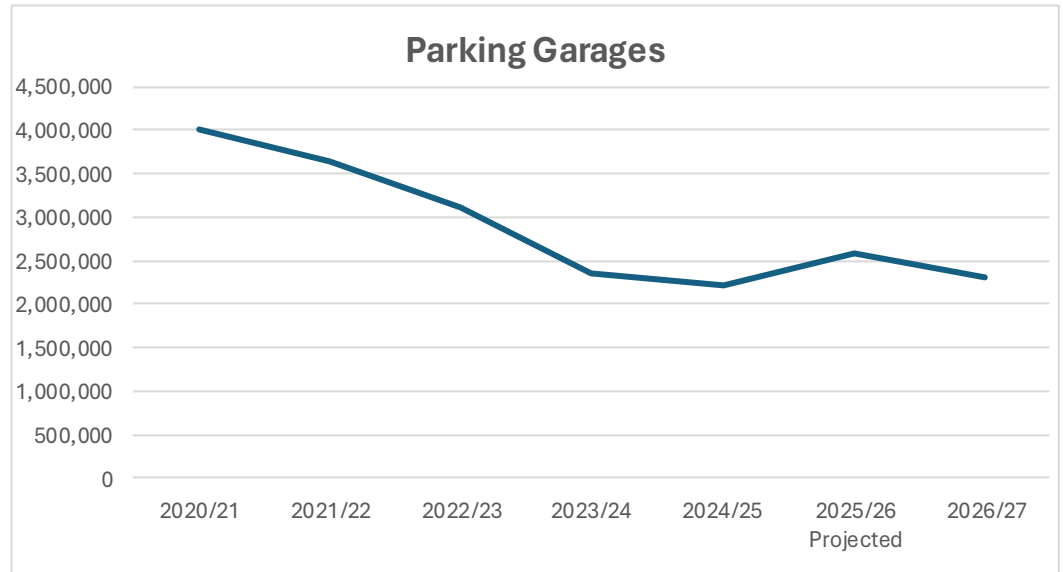
MADISON-IRVING PARKING GARAGE: These revenues represent parking fees collected at the parking garage, located at Madison Street and Irving Avenue.

HARRISON STREET PARKING GARAGE: These revenues represent parking fees collected at the parking garage which is surrounded by Harrison, North Warren, Adams and Harrison Place.

WASHINGTON STREET PARKING GARAGE: Revenues derived from the Washington Street Parking Garage are credited to the General Fund with the sale of the garage from the Syracuse Industrial Development Agency to the City in the fall of 1993. The sale is a component of the refinancing of the S.I.D.A. bond issues. The result of this refinancing is a substantial saving of debt service expenses for the remaining years of financial obligation. Revenues represent parking fees collected at the parking garage, located on Washington Street between West and Franklin streets.

ARMORY SQUARE GARAGE: These revenues represent parking fees collected at the parking garage located in the Armory Square Historic District.

ONCENTER PARKING GARAGE: Per contractual agreement with Onondaga County, fifty percent of annual operating profits of the garage are remitted to the City.



PARKING METER REVENUES

Year-to-Year Comparison		
2025/2026	2026/2027	Change
2,300,000	2,400,000	100,000

PARKING METER RECEIPTS: These receipts represent the collections from parking meters located on City streets, as well as in metered parking lots.

DPW LOADING ZONE PERMITS: Revenue from the issuance of permits allowing non-commercial vehicles to utilize loading zone areas. The fee is \$25 each (up to two per business).

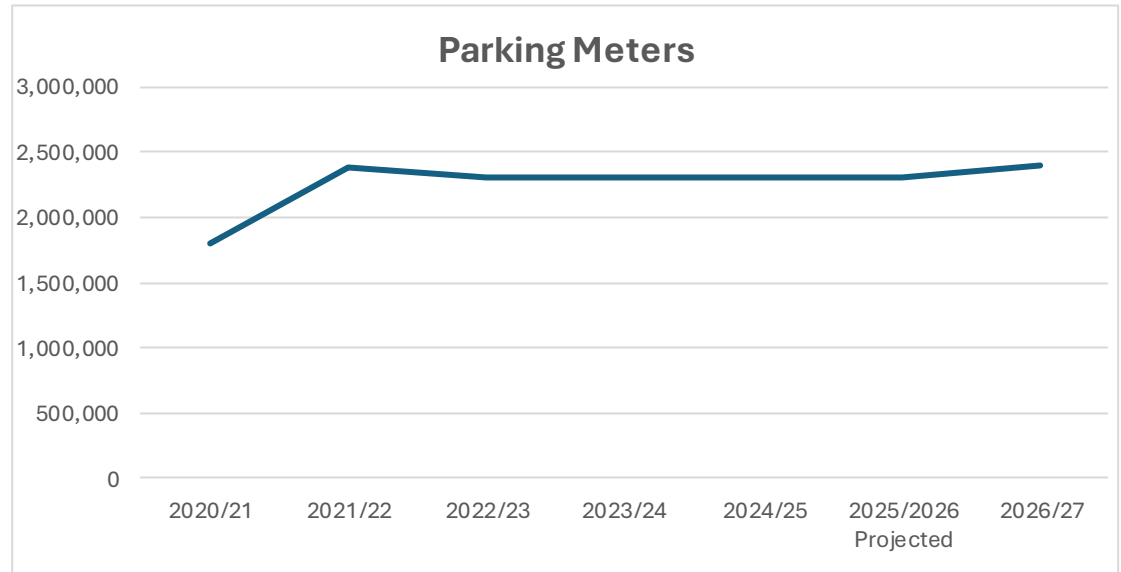
LIABILITY WAIVER (RIGHT-OF-WAY): Revenue generated by a non-refundable fee of \$50.

SIDEWALK PERMITS: Revenue generated by permit fee of \$25 issued to residents to reconstruct their sidewalks.

SIDEWALK CAFÉ PERMITS: Revenue generated from restaurants applying for permits for outside seating on the sidewalk areas around their businesses.

EVENT COST REIMBURSEMENT: Revenue generated from reimbursements for City of Syracuse personnel to prepare and clean up after special events.

CHARGES FOR SERVICES-OTHER GOVERNMENTS: Revenues for City charges for services to other governmental entities, including fuel reimbursement from Onondaga County.



ASSESSMENT

Year-to-Year Comparison		
2025/2026	2026/2027	Change
2,000	2,000	0

TITLE WORK: When the City prepares to take property in a tax foreclosure, a title company is paid \$150 to identify all parties with an interest in the property so that they can be notified of the impending action. When the property is sold, the cost of this fee is reimbursed. Revenues in this line represent those reimbursements.

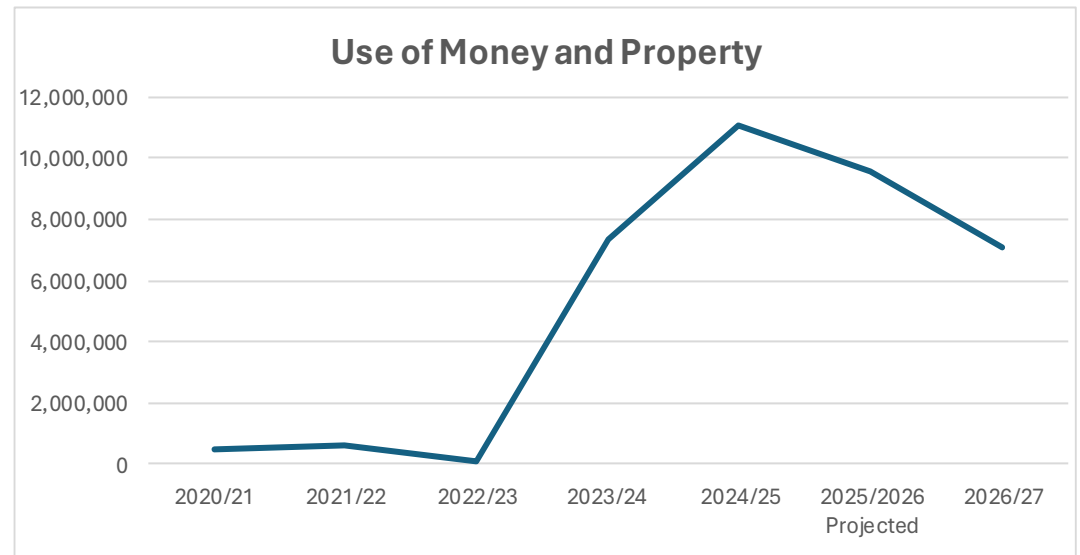
APPRAISAL FEES: When the City prepares to sell a property, it pays a real estate appraisal company to determine the approximate market value of the property. Fees are negotiated and approved by the Common Council. The charge for appraisals of larger residential and commercial properties is commensurately higher and generally these matters are contracted out based on mailed and emailed solicitations. When the property is sold, the cost of the fee is reimbursed. Revenues in this line represent those reimbursements.

USE OF MONEY AND PROPERTY

INTEREST ON DEPOSITS: Cash for which the City has no immediate use is invested in order to generate additional income. These investments include Certificates of Deposit, collateralized repurchase agreements and management investment accounts. Efforts are made to maximize the income from these accounts while maintaining the safety of the principal.

BANKRUPTCY FEES: Bankruptcy Trustee provides the City with a fee when the taxes are sent to the City.

RENTALS OF REAL PROPERTY: Rents collected from various City owned properties that are leased are deposited in this account.



SALE OF PROPERTY

Year-to-Year Comparison		
2025/2026	2026/2027	Change
1,495,000	1,035,000	(460,000)

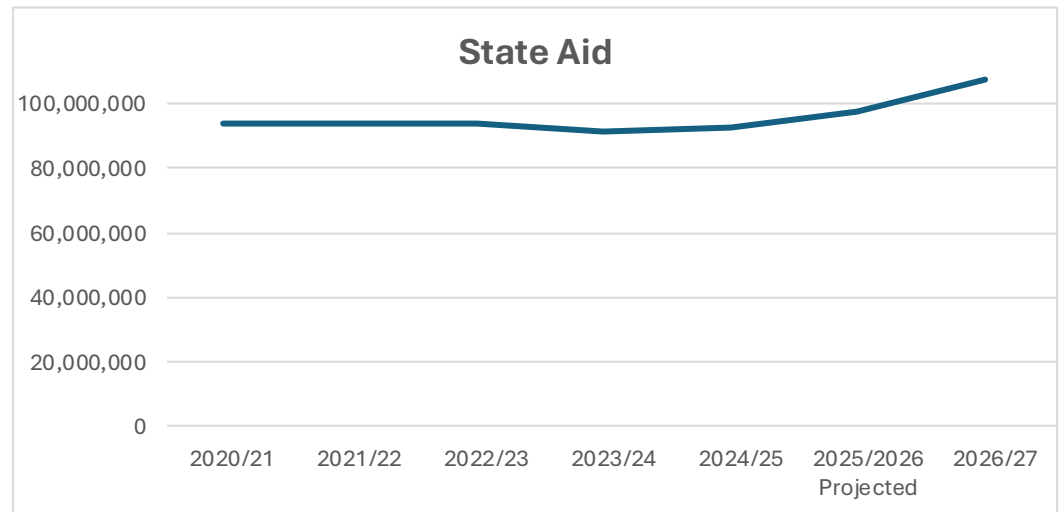
SALE OF SCRAP PROPERTY: Proceeds from the sale of scrap property.

SALE OF REAL PROPERTY: Properties that are seized by the City for failure to pay taxes are sold at the appraised market value. These revenues represent income that comes to the City in the event that the sale price of the property exceeds the amount of taxes and other charges (title searches, appraisal fees and other costs incurred in the sale of the property), which are owed.

GAIN ON DISPOSAL OF ASSETS: The City of Syracuse holds approximately eight auctions and four sealed bid sales per year. Items included in these auctions and sales include equipment no longer usable by the City departments. The primary source of revenue from this account is generated from vehicle auctions. Other items often included are desks and various office equipment, and police-recovered stolen or unclaimed property such as bicycles, stereos, televisions, etc.

STATE AID

Year-to-Year Comparison		
2025/2026	2026/2027	Change
79,429,584	109,529,584	30,100,000



MORTGAGE TAX: The Mortgage Tax is a State tax administered by the recording officer of each County. The tax is imposed at the rate of \$1.00 for each \$100 of debt secured by a mortgage on real property. Each County retains \$.75 of this portion, while the remaining \$.25 is paid over to the New York Mortgage Agency. After deducting the expenses of administration and collection, Onondaga County distributes the net amount to the City and towns according to the amount collected within their territory.

STATE HIGHWAY AID: The City of Syracuse receives revenue from this State program (CHIPS--Consolidated Local Street and Highway Improvements Program) by submitting quarterly calculations of road mileage and records of expenditures on street repair, reconstruction and cleaning to the State Department of Transportation. Revenue is dependent on continuing current expenditure levels; at least 75% of the aid must be spent on capital work.

AID & INCENTIVES FOR MUNICIPALITIES PROGRAM (AIM): The State consolidated several Aid programs; Revenue Sharing, Emergency Financial Aid to Certain Cities, Emergency Financial Assistance to Eligible Municipalities, Target Aid and increased funding into a new State Aid Program in 2005/2006.

HIGHWAY MAINTENANCE: This account contains reimbursement the City receives for maintaining State highways that run through the City. The City receives \$.85/square yard of State road maintained, plus a supplement of \$.10/square yard for elevated pavement.

YOUTH PROJECTS: The City of Syracuse receives revenue from the New York State Division for Youth to fund such programs as summer youth recreation, Officer Friendly, and the Syracuse Police Department information and resource officers in the City high schools. The City/County Youth Bureau receives these funds before being distributed to the City.

MISCELLANEOUS REVENUE & RESOURCES

Year-to-Year Comparison		
2025/2026	2026/2027	Change
3,493,250	3,493,250	0

BID/SPEC. REVENUE: A fee of \$50 to \$100 is charged for copies of project blueprints and specs to contractors who wish to submit bids.

INSURANCE RECOVERIES: Pursuant to accounting policy established by the Office of the State Comptroller, this revenue item was created effective July 1, 1999. Proceeds received as a result of pursuing a non-City party/entity for recoverable property damages are now deposited into this revenue account.

INTERFUND TRANSFER-WATER FUND: The Water Fund reimburses the General Fund for services provided by City departments throughout the fiscal year.

INTERFUND TRANSFER-SEWER FUND: The Sewer Fund reimburses the General Fund for services provided by City departments throughout the fiscal year.

SIDEWALK FUND

Year-to-Year Comparison		
2025/2026	2026/2027	Change
2,285,237	2,719,688	434,451

SIDEWALK REVENUES: These revenues, for year three of the program, represent a City taxpayer fee equivalent to \$40/yr. for residential parcels and \$120/yr. for commercial parcels. Fees were introduced on a phased-in basis over five years. The City will assume responsibility for repair and replacement of existing sidewalks, as well as expansion to the sidewalk network. The funding collected within each quadrant will be used in that quadrant. The associated costs of this program include labor, equipment, necessary legal fees, engineering costs, inspection fees, advertising fees, administrative costs and miscellaneous costs.

		Year 1		Year 2		Year 3		Year 4		Year 5		Year 6
Residential		\$0		\$20		\$40		\$60		\$80		\$100
Commercial		\$0		\$60		\$120		\$180		\$240		\$300

WATER FUND

SALE OF WATER: These revenues represent monies received from users of the City's water system. The current rate schedule effective, July 1, 2026, is as follows:

CITY OF SYRACUSE:

Minimum rate per quarter (based on 1,300 cu. ft.)	\$46.50/unit
First 60,000 cubic feet per quarter	\$3.57/100 cu. ft.
Over 60,000 cubic feet per quarter	\$2.88/100 cu. ft.
Minimum rate per month (based on 433.3 cu. ft.)	\$115.50/unit
Over 20,000 cubic feet per quarter	\$3.71/100 cu. ft.
Over 60,000 cubic feet per quarter	\$2.88/100 cu. ft.

SUBURBAN: (Except for the Town of Dewitt)

Minimum rate per quarter (based on 1,300 cu. ft.)	\$69.89/unit
Over 1,300 cubic feet per quarter	\$5.37/100 cu. ft.
All over 60,000 cubic feet per quarter	\$4.29/100 cu. ft.
Minimum rate per month (based on 433.3 cu. ft.)	\$23.29/unit
Over 20,000 cubic feet per month	\$5.37/100 cu. ft.
All over 20,000 cubic feet per month	\$4.29/100 cu. ft.

METER RATES FOR PRIVATE NON-PROFIT SCHOOLS: \$0.065 per 100 cubic feet.

OTHER REVENUES: These accounts represent charges other than water use fees, such as charges for fire service installations, rental of equipment, paving cuts, meter installations and sale of scrap and obsolete equipment.

SEWER FUND

Year-to-Year Comparison		
2025/2026	2026/2027	Change
7,483,800	8,966,902	1,483,102

SEWER RENTS: This represents revenues received from sewer rents of \$1.25 per 100 cubic feet of metered water consumption as of July 1, 2024

DOWNTOWN SPECIAL ASSESSMENT FUND

Year-to-Year Comparison		
2025/2026	2026/2027	Change
1,370,770	1,411,892	41,122

SPECIAL DISTRICT ASSESSMENT: The Downtown Special Assessment District was established by local ordinance in 1975 in keeping with the action taken by the New York State Legislature in Chapter 405 of the Laws of 1975. It authorized the City to establish a special assessment district for the purpose of undertaking, developing, operating, financing, and maintaining certain special improvements within the boundaries established for the district. The district's annual budget is divided between several programs designed to ensure the revitalization of downtown, as well as the future growth and prosperity of the City's business core. This money is raised through special assessments on properties according to a formula established by ordinance, which reflects the benefit accruing to various properties.

CROUSE-MARSHALL SPECIAL ASSESMENT FUND

Year-to-Year Comparison		
2025/2026	2026/2027	Change
176,567	181,863	5,296

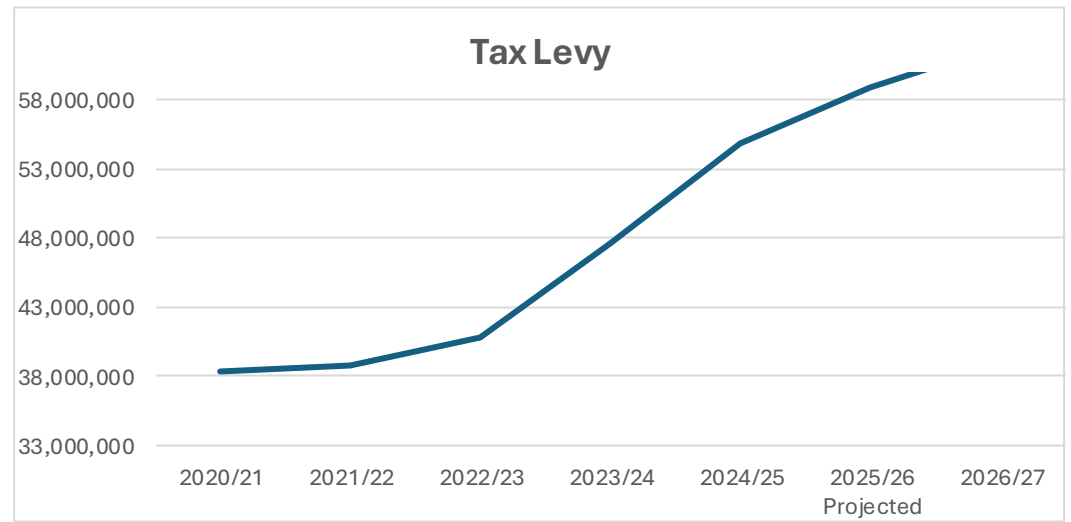
SPECIAL DISTRICT ASSESSMENT: The establishment of the Crouse-Marshall Special Assessment District was approved by local ordinance in 2001. The funding provides maintenance and repairs of infrastructure constructed in the area pursuant to a federal grant. Management, marketing and security measures are also provided for in the district budget. The special assessments are levied on district properties according to a formula in the Crouse-Marshall Business Improvement District plan on file with the City Clerk and approved by local law 8-2001.

TAX LEVY:

Year-to-Year Comparison

2025/2026	2026/2027	Change
58,970,189	61,913,554	2,943,365

This represents the amount of property taxes necessary to bridge the gap between the revenue and expenses for the City of Syracuse.



NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

CODE ENFORCEMENT DEMOLITION: These funds are used to maintain vacant properties. When it is no longer feasible to maintain the structures on these vacant properties these funds are used to demolish the structures.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$750,000	\$750,000	\$0

PRINTING & ADVERTISING: The City of Syracuse advertises in the Syracuse newspaper for employment opportunities, legal & public notices, and upcoming city projects. This account represents those payments and any outsourced printing services.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$185,000	\$125,000	(\$60,000)

FISCAL SERVICES: This account consists of any costs pertaining to bank charges and/or debt issuance costs. Fees include those related to checks, lock box, financial advisors and rating agencies.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$500,000	\$500,000	\$0

POSTAGE: Per the agreement with Onondaga County, the City pays the county for processing the City's business mail.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$310,240	\$330,240	\$20,000

LABOR RELATIONS EXPENSE: Outside legal expenses related to labor union negotiations are paid from this account.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$20,000	\$20,000	\$0

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

UNALLOCATED INSURANCE: These funds are used to purchase property insurance for certain City owned buildings and insurance for the city's technology systems.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$260,800	\$260,800	\$0

CONFERENCE & ASSOCIATION DUES: This account consists of annual membership fees associated with City business.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$31,064	\$32,104	\$1,040

TAX CERTIORARI: This account represents legal expenses associated with the review process of real property assessment by the courts.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$50,000	\$50,000	\$0

CITY SHARE OF LOCAL ASSESSMENTS: Assessment fees on City-owned properties located in the jurisdiction of other towns and villages are paid from this account. This includes payments to Onondaga County and the Syracuse City School District.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$370,000	\$370,000	\$0

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

CITY SHARE OF TAX DEEDS: Represents the City of Syracuse property tax (mostly on vacant lots) on properties that the City now owns as a result of tax deeds being taken.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$70,000	\$77,000	\$7,000

EXTERNAL AUDITORS: This account represents payments to an outside auditing firm for the City's annual audit.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$144,000	\$144,000	\$0

FINANCIAL MANAGEMENT SYSTEM: This account consists of payments to Affiliated Computer Systems (ACS) for maintenance of the City's financial system.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$51,500	\$0	(\$51,500)

SPECIAL AUDIT SERVICES: In addition to the annual audit by an outside firm, the city may have additional audits which are paid from this account.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$30,000	\$30,000	\$0

GASB45 ACTUARIAL VALUATION: This account represents professional fees for annual OPEB (Other Post Employment Benefits) Valuation Report.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$23,800	\$23,800	\$0

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

JSCB EXPENSES: This account represents the City of Syracuse's share (50%) for the indemnity insurance for the Joint School Construction Board (JSCB) Directors and Officers.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$15,000	\$15,000	\$0

GREATER SYRACUSE PROPERTY DEVELOPMENT CORPORATION: This account is used to assist in funding the Greater Syracuse Property Development Corporation, also known as the Land Bank. The Land Bank was formed in cooperation between the City of Syracuse and Onondaga County to promote partnerships in management, evaluation, and maintenance programs to provide enhanced opportunities to promote home ownership in the residential neighborhoods of Syracuse.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$750,000	\$750,000	\$0

ONONDAGA HISTORICAL ASSOCIATION: This account represents the City's payment to the Onondaga Historical Association who serves as the City's archivist and curator of historical documents and assists the Landmark Preservation Board.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$50,000	\$100,000	\$50,000

PUBLIC EVENTS: The Downtown Committee is responsible for the annual installation and removal of holiday decorations throughout the downtown area. This account allows for payment to the Downtown Committee for this service and also pays for other City celebrations.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$199,250	\$296,860	\$97,610

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

URBAN CULTURAL PARKS EXPENSE: These funds are used for the operation and management of the Syracuse Urban Cultural Park (Heritage Area) Visitor Center at the Erie Canal Museum.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$21,000	\$21,000	\$0

INTERNET & NETWORKING SERVICES: This account represents any costs associated with the City of Syracuse maintaining connectivity with other municipalities and locations via the internet. This includes both broadband and wi-fi connections and the maintenance of them. Maintenance fees include both parts for repairs enacted by city personnel as well as outside services provided by vendors who specialize in the field.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$407,200	\$580,200	\$173,000

ARTS ACQUISITION CONSERVATION FUND: These funds are used to purchase works of art to be displayed throughout the City.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$53,500	\$73,500	\$20,000

UNIVERSITY NEIGHBORHOOD GRANTS: This involves an agreement between Syracuse University and the City of Syracuse in which the University grants the city an allocation of funding to address the impact of the University on the neighborhood. The City annually requests applications from neighborhood organizations for programs to be funded with these monies that address the impact of Syracuse University on the neighborhood, as well as the neighborhood on the University.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$0	\$125,000	\$125,000

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

DOWNTOWN DISTRICT MATCHING: This account funds the agreement between the City and the Downtown Committee of Syracuse allowing for cost sharing in the replacement of streetscape amenities.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$15,000	\$15,000	\$0

CROUSE MARSHALL MATCHING: The Crouse Marshall Business Improvement District (CMBID) and the city have a partnership to maintain the sidewalks, street furniture, trash cans, trees and other plantings in the Crouse Marshall Area. The City and CMBID have split the cost of these improvements within the district up to a limit of \$25,000 per year.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$12,500	\$12,500	\$0

LEADERSHIP SYRACUSE: These funds are for continued missions including yearly classes which involves the CNY Leadership Institute in partnership with Centerstate CEO and its partnership with the Gifford Foundation and the CNY Community Foundation to plan and execute Nourishing Tomorrow's Leaders.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$15,000	\$15,000	\$0

HOME HEADQUARTERS: Funds will be used to continue implementation of the Syracuse Housing Strategy.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$1,250,000	\$1,000,000	(\$250,000)

MANDATED DRUG TESTING: This represents the Federal and NYS Drug and Alcohol testing for employees who require a commercial drivers' license for their job. Random drug testing on City employees is also paid from this account.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$30,000	\$15,000	(\$15,000)

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

VETERAN'S POST RENT: This is an inter-municipal agreement between the City and Onondaga County to pay a portion of the rent on the building where the veterans hold their meetings.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$200	\$0	(\$200)

ONE-TIME EXPENDITURES: This is designated for one-time, non-reoccurring purchases for City departments.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$0	\$100,000	\$100,000

OPERATING LEASES: This cost represents the leasing of One Park Place for employees relocated from City Hall Commons and for 1153 Fayette Street for employees relocated from the Public Safety building.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$1,255,322	\$3,398,937	\$2,143,615

SUMMER YOUTH EMPLOYMENT PROGRAM: These funds are for approximately 800 jobs for summer youth and adult workforce development.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$700,000	\$700,000	\$0

COMMUNITY AMBASSADOR PROGRAM: These funds will be used to sustain the continuation of the Community Ambassador program established in 2020 to provide direct outreach and case management to residents in need of assistance dealing with various types of housing needs, including code enforcement and eviction prevention.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$200,000	\$0	(\$200,000)

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

FISCAL EMPOWERMENT CENTER: These funds will be used to support families who have been negatively impacted economically during the pandemic by providing various services and support including financial literacy services.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$375,000	\$375,000	\$0

CNY WORKS: Funds will be used to support CNY Works with a variety of enrichment activities and educational and vocational opportunities for youth and young adults to gain marketable skills in our emerging workforce.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$50,000	\$50,000	\$0

HOUSING TRUST: Funds will be used to add new quality housing and help current property owners fix up the aging housing stock in City neighborhoods.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$0	\$2,250,000	\$2,250,000

UNION APPRENTICE PROGRAM: Funds will be used to provide people with the experience they will need to work in a specialized career. Trade unions typically oversee and coordinate these programs, and local organizations often sponsor them.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$250,000	\$200,000	(\$50,000)

LANDBANK SEIZURE FUND: Funds will be used to compensate property owners of homes seized by the Landbank if the value of home is greater than taxes owed.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$100,000	\$300,000	\$200,000

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

TRAFFIC CAMERA FEES: These fees are associated with the operation and enforcement of school transportation safety, including school bus stop-arm violations, school zone speed violations and school zone red light violations.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$2,261,852	\$2,261,852	\$0

COMMUNITY BROADBAND: The City of Syracuse Community Broadband program will provide affordable internet service to low income families in the City.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$0	\$500,000	\$500,000

ALLOWANCE FOR NEGOTIATIONS: The labor agreement negotiated between the City and the Unions is paid out of this account.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$1,500,000	\$500,000	(\$1,000,000)

EMPLOYEE RETIREMENT SYSTEM: This account pays the City's share of contributions to the New York State Retirement System for City employees.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$6,502,212	\$6,383,978	(\$118,234)

SOCIAL SERCURITY: This account represents the Social Security payroll tax levied on the City. The current rate is 6.2% and an additional 1.45% for Medicare tax.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$11,665,185	\$11,617,072	(\$38,113)

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

WORKERS COMPENSATION: This account provides wage replacement and medical benefits to employees suffering from a work-related injury. The City is self-insured.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$3,250,000	\$3,250,000	\$0

POLICE & FIRE RETIREMENT SYSTEM: This account pays the City's share of contributions to New York State Retirement System for City Police Officers and Firefighters.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$31,896,734	\$32,586,504	\$689,770

PERSONAL INJURY PROTECTION: This account pays for lost wages to individuals injured in a motor vehicle accident involving a city vehicle.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$41,200	\$20,000	(\$21,200)

UNEMPLOYMENT INSURANCE: Since the City is self-insured, the City reimburses New York State for unemployment compensation paid to former city employees from this account.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$51,500	\$390,000	\$338,500

MEDICAL INSURANCE: This account represents the cost of the city providing health and dental insurance for city employees.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$46,616,490	\$50,413,289	\$3,796,799

NARRATIVE SUMMARY OF 2026/27 CITY SPECIAL OBJECTS OF EXPENSE ACCOUNTS

SUPPLEMENTAL BENEFITS: This account pays the City's portion for injured firefighters that have received retirement disability as well as the medical bills relating to the injury.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$360,500	\$360,500	\$0

JUDGEMENT & CLAIMS: This account includes costs for settled claims against the City and in legal proceedings for any judgements awarded by the courts.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$1,600,000	\$750,000	(\$850,000)

EMPLOYEE ASSISTANCE PROGRAM: The City has a contract with HelpPeople to provide professional services to City employees. These services include supervisor training seminars, Wellness workshops, critical incident management sessions and diversity training, as well as providing substance abuse professional services.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$40,000	\$40,000	\$0

POLICE 207-C EXPENSES: Section 207C of the General Municipal Law of New York State requires that local governments provide salary and medical benefits to public safety personnel suffering a work-related injury or disease. This account is used to pay for the medical expenses for the police officers that have received a work-related injury or disease and any legal costs associated with a 207-C case.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$1,320,000	\$1,320,000	\$0

FIRE 207-A EXPENSES: Section 207A of the General Municipal Law of New York State requires that local governments provide salary and medical benefits to public safety personnel suffering from work-related injury or disease. This account is used to pay for the medical expenses for the firefighters that have received a work-related injury or disease.

Year to Year Comparison

<u>2025/2026</u>	<u>2026/2027</u>	<u>Change</u>
\$210,000	\$190,000	(\$20,000)

GENERAL FUND DEPARTMENTAL APPROPRIATIONS

COMMON COUNCIL
01.10100

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
President of the Common Council	FLAT	\$40,314	1	1
Councilor-at-Large	FLAT	\$37,132	4	4
District Councilor	FLAT	\$37,132	5	5
Legislative Aide	16	\$71,778-\$81,330	1	1
Secretary to the President	16	\$71,778-\$81,330	0	1
Secretary to the Common Council	12	\$54,998-\$62,770	2	2
TBD	TBD	TBD	0	1
Subtotal			13	15
<u>Temporary Services</u>				
Administrative Officer	FLAT	\$30,000	2	0
Subtotal			2	0
GRAND TOTAL			15	15

Common Council

01.10100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	540,860	556,248	616,956	753,769
510300 Temporary Services-P/T	27,189	60,000	26,000	0
Total Personal Services	568,049	616,248	642,956	753,769
Equipment				
520200 Office Equipment & Furnishings	7,792	0	0	0
Total Equipment	7,792	0	0	0
Contractual & Other Expenses				
540300 Office Supplies	5,747	7,700	11,900	10,500
540500 Operating Supplies & Expenses	904	2,540	2,250	33,100
541500 Professional Services	64,016	108,860	34,000	220,000
541600 Travel, Training & Development	1,459	10,500	2,800	17,600
Total Contractual & Other Expenses	72,126	129,600	50,950	281,200
TOTAL:	647,967	745,848	693,906	1,034,969

**CITIZEN REVIEW BOARD
01.10500**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Program Coordinator	18E	\$60,826-\$80,759	1	1
Investigator	60	\$52,847-\$79,271	1	1
Data Analyst	11	\$51,480-\$59,263	1	1
Community Engagement Specialist (Youth)	11	\$51,480-\$59,263	1	1
Legal Secretary I	9	\$45,117-\$51,984	1	1
Subtotal			5	5
Temporary				
Typist II	FLAT	\$24.00/Hr.	1	1
Subtotal			1	1
GRAND TOTAL			6	6

Citizens Review Board

01.10500

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	57,187	285,304	206,146	292,477
510300 Temporary Services-P/T	10,350	30,000	30,000	31,100
Total Personal Services	67,537	315,304	236,146	323,577
Contractual & Other Expenses				
540300 Office Supplies	3,150	3,500	2,700	3,500
540500 Operating Supplies & Expenses	1,443	27,625	5,460	27,325
541500 Professional Services	28,946	18,410	27,000	47,450
541600 Travel, Training & Development	2,835	20,965	2,000	21,000
Total Contractual & Other Expenses	36,374	70,500	37,160	99,275
TOTAL:	103,911	385,804	273,306	422,852

Total Executive Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Office of the Mayor	971,656	981,358	970,783	970,783
Office of Administration	181,914	148,374	145,558	145,558
Mayor's Office to Reduce Gun Violence	179,082	245,540	390,901	390,901
Office of Constituent Assistance Resource Employees	313,369	366,606	378,231	378,231
Office of Analytics, Performance & Innovation	4,268,275	3,632,022	4,638,479	4,638,479
Office of Management & Budget	492,297	497,259	499,492	499,492
Division of Purchase	68,474	128,578	131,968	131,968
Division of Equity Compliance & Social Impact	173,527	191,852	191,747	191,747
Office of Personnel & Labor Relations	1,153,306	1,300,359	1,260,234	1,340,234
Bureau of Research	515,440	342,331	347,903	347,903
Syracuse Opportunity Works	69,255	80,500	80,500	80,500
Bureau of Information Technology	2,032,687	1,760,051	1,906,171	1,906,171
Total Executive Department	10,419,282	9,674,830	10,941,967	11,021,967

**EXECUTIVE DEPARTMENT
OFFICE OF THE MAYOR
01.12100**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Mayor	FLAT	\$150,000	1	1
Deputy Mayor	140	\$137,175-\$200,000	1	1
Chief Strategy Officer	130	\$115,080-\$185,000	1	1
Chief Development Officer	130	\$115,080-\$185,000	0	1
Chief Operating Officer	130	\$115,080-\$185,000	1	0
Director of Strategic Initiatives	90	\$75,763-\$113,645	1	1
Sr. Executive Secretary	50	\$48,111-\$72,167	1	1
Confidential Aide	30	\$38,727-\$58,091	1	0
Subtotal			7	6
<u>SURA</u>				
I-81 Director	60	\$52,847-\$79,271	1	1
Intergovernmental Affairs Coordinator	30	\$38,727-\$58,091	1	1
Subtotal			2	2
GRAND TOTAL			9	8

Office of the Mayor
01.12100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	781,002	807,519	903,709	760,295
519100 Less: Reimbursement from Other Funds	(1,358)	0	0	0
519900 Less: Offset From Special Grant Sources	(65,009)	(48,063)	0	0
Total Personal Services	714,635	759,456	903,709	760,295
Equipment				
520200 Office Equipment & Furnishings	0	0	4,480	0
Total Equipment	0	0	4,480	0
Contractual & Other Expenses				
540300 Office Supplies	5,973	13,000	7,900	8,100
540500 Operating Supplies & Expenses	3,192	7,800	2,090	4,100
541600 Travel, Training & Development	13,529	20,120	2,250	8,250
541700 Contracted Services-Related Parties	234,327	180,982	192,445	190,038
Total Contractual & Other Expenses	257,021	221,902	204,685	210,488
TOTAL:	971,656	981,358	1,112,874*	970,783

*Includes one-time departure payouts from administration transitions

EXECUTIVE DEPARTMENT
OFFICE OF ADMINISTRATION
01.12110

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Chief Administration Officer	130	\$115,080-\$185,000	1	0
Chief Operating Officer	130	\$115,080-\$185,000	<u>0</u>	<u>1</u>
GRAND TOTAL			1	1

Office of Administration*01.12110*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	181,914	148,374	155,992	145,558
Total Personal Services	181,914	148,374	155,992	145,558
 TOTAL:	 181,914	 148,374	 155,992	 145,558

**EXECUTIVE DEPARTMENT
MAYOR'S OFFICE TO REDUCE GUN VIOLENCE
01.12150**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
<u>SURA</u>				
Director of Gun Violence	60	\$52,847-\$79,271	1	1
Project Coordinator	40	\$42,876-\$64,313	1	1
Data Analyst	40	\$42,876-\$64,313	<u>1</u>	<u>1</u>
			Subtotal	3
<u>Temporary Services</u>				
Summer Aide	FLAT	\$18.75/Hr.	<u>1</u>	<u>1</u>
			Subtotal	1
			GRAND TOTAL	4

Mayor's Office to Reduce Gun Violence

01.12150

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510300 Temporary Services-P/T	48,497	32,000	7,500	32,000
519100 Less: Reimbursement from Other Funds	0	(8,000)	0	0
Total Personal Services	48,497	24,000	7,500	32,000
Contractual & Other Expenses				
540300 Office Supplies	462	0	0	500
540500 Operating Supplies & Expenses	2,300	0	0	25,000
540800 Uniforms	0	0	0	2,558
541500 Professional Services	148,445	50,000	12,000	50,000
541600 Travel, Training & Development	2,158	0	991	6,050
541700 Contracted Services-Related Parties	230,559	270,792	279,326	274,793
549100 Less: Reimbursements from Other Funds	(253,339)	(99,252)	(43,539)	0
Total Contractual & Other Expenses	130,585	221,540	248,778	358,901
TOTAL:	179,082	245,540	256,278	390,901*

*FY27 proposed total reflects the office's transition from grant funding to General Fund (GF) support.

**EXECUTIVE DEPARTMENT
OFFICE OF CONSTITUENT ASSISTANCE RESOURCE EMPLOYEES*
01.12120**

POSITION DETAILS

Position	Grade	Rate	Number of Positions		
			2025/2026	2026/2027	
Director of Communications	80	\$64,501-\$96,752	1	1	
Deputy Director of Communications	60	\$52,847-\$79,271	1	0	
Sr. Public Information Officer	60	\$52,847-\$79,271	0	1	
Public Information Officer	40	\$42,876-\$64,313	2	0	
Marketing Aide	40	\$42,876-\$64,313	1	1	
Confidential Aide	30	\$38,727-\$58,091	<u>0</u>	<u>1</u>	
			Subtotal	5	4
<u>Temporary Services</u>					
Intern	FLAT	\$30,000	<u>1</u>	<u>1</u>	
			Subtotal	1	1
<u>SURA</u>					
Immigration Affairs Coordinator	70	\$58,355-\$87,532	<u>0</u>	<u>1</u>	
			Subtotal	0	1
			GRAND TOTAL	6	6

*Represents a newly established office focused on constituent assistance, staffed by employees reassigned from other parts of the organization.

Office of Constituent Assistance Resource Employees

01.12120

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	284,752	309,700	353,867	262,759
510300 Temporary Services-P/T	0	30,000	12,000	30,000
Total Personal Services	284,752	339,700	365,867	292,759
Equipment				
520200 Office Equipment & Furnishings	7,560	0	0	0
Total Equipment	7,560	0	0	0
Contractual & Other Expenses				
540300 Office Supplies	3,245	4,000	3,500	3,000
540500 Operating Supplies & Expenses	9,426	2,906	2,800	3,800
541500 Professional Services	1,861	13,000	4,000	2,000
541600 Travel, Training & Development	5,259	7,000	0	1,500
541700 Contracted Services-Related Parties	1,266	0	448	75,172
Total Contractual & Other Expenses	21,057	26,906	10,748	85,472
TOTAL:	313,369	366,606	376,615	378,231

EXECUTIVE DEPARTMENT
OFFICE OF ANALYTICS, PERFORMANCE AND INNOVATION

01.12140
POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Chief Technology Officer	110	\$91,806-\$153,010	1	1
Chief Innovation & Data Officer	110	\$91,806-\$153,010	0	1
Deputy Chief Innovation & Data Officer	90	\$75,763-\$113,645	0	1
Director of Analyst & Data Mgmt	80	\$64,501-\$96,752	1	1
Director of Digital Services	80	\$64,501-\$96,752	1	1
Technical Product Manager	80	\$64,501-\$96,752	0	1
Management Analyst	70	\$58,355-\$87,532	0	1
Director of Innovation	TBD		1	0
GIS Specialist	70	\$58,355-\$87,532	1	1
Enterprise Support Specialist	70	\$58,355-\$87,532	2	2
Data Project Manager	60	\$52,847-\$79,271	2	2
Innovation Designer	60	\$52,847-\$79,271	1	1
Innovation Project Leader	50	\$48,111-\$72,167	2	0
Data Analyst	40	\$42,876-\$64,313	1	1
System Analyst	40	\$42,876-\$64,313	1	1
System Training Analyst	40	\$42,876-\$64,313	1	1
Information System Coordinator	40	\$42,876-\$64,313	2	2
Administrative Assistant	40	\$42,876-\$64,313	1	1
Subtotal			18	19
SURA				
Data Engineer	70	\$58,355-\$87,532	1	1
Software Improvement Specialist	70	\$58,355-\$87,532	1	1
Procurement Trans Project Manager	70	\$58,355-\$87,532	1	1
Performance & Innovation Specialist	60	\$52,847-\$79,271	1	1
Program Manager	50	\$48,111-\$72,167	0	1
Subtotal			4	5
GRAND TOTAL			22	24

Office of Analytics, Performance & Innovation

01.12140

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	1,099,611	1,264,149	1,216,105	1,432,690
510900 Out of Title Pay	8,293	0	23,149	0
Total Personal Services	1,107,904	1,264,149	1,239,254	1,432,690
Contractual & Other Expenses				
540300 Office Supplies	1,520	2,500	985	2,500
540500 Operating Supplies & Expenses	2,918,602	2,070,277	2,000,323	2,900,000*
541600 Travel, Training & Development	25,401	21,000	9,300	21,000
541700 Contracted Services-Related Parties	214,848	274,096	339,845	365,080
549100 Less: Reimbursements from Other Funds	0	0	(79,006)	(82,791)
Total Contractual & Other Expenses	3,160,371	2,367,873	2,271,447	305,789
TOTAL:	4,268,275	3,632,022	3,510,701	4,638,479

*Indicates increased software expenditures; FY26 reflects lower costs due to one-time co-terming efforts.

**EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET
DIVISION OF BUDGET
01.13400**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Director of Management & Budget	110	\$91,806-\$153,010	1	1
Assistant Budget Director	100	\$82,434-\$123,651	1	1
Budget Analyst III	80	\$64,501-\$96,752	1	1
Budget Analyst II	70	\$58,355-\$87,532	1	1
Administrative Officer (Budget)	70	\$58,355-\$87,532	0	1
			Subtotal	4
				5
SURA				
Administrative Officer (Budget)	70	\$58,355-\$87,532	1	0
			Subtotal	1
				0
			GRAND TOTAL	5
				5

Office of Management & Budget

01.13400

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	368,644	367,064	378,798	490,692
510900 Out of Title Pay	6,299	0	0	0
Total Personal Services	374,943	367,064	378,798	490,692
Contractual & Other Expenses				
540300 Office Supplies	4,945	9,500	7,400	7,000
540500 Operating Supplies & Expenses	68	450	300	300
541600 Travel, Training & Development	1,341	5,400	900	1,500
541700 Contracted Services-Related Parties	111,000	114,845	119,673	0
Total Contractual & Other Expenses	117,354	130,195	128,273	8,800
TOTAL:	492,297	497,259	507,071	499,492

**EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET
DIVISION OF PURCHASE
01.13450**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Assistant Director of Purchase	60	\$52,847-\$79,271	1	1
Purchasing Contract Clerk	40	\$42,876-\$64,313	1	1
GRAND TOTAL			2	2

Division of Purchase

01.13450

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	(18,793)	128,078	133,577	131,968
519900 Less: Offset From Special Grant Sources	86,339	0	0	0
Total Personal Services	67,546	128,078	133,577	131,968
Contractual & Other Expenses				
540300 Office Supplies	842	500	300	0
541600 Travel, Training & Development	87	0	0	0
Total Contractual & Other Expenses	929	500	300	0
TOTAL:	68,475	128,578	133,877	131,968

EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET
DIVISION OF EQUITY COMPLIANCE SOCIAL IMPACT

01.64500

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
<u>SURA</u>				
Asst. Dir. Of Equity Compliance	60	\$52,847-\$79,271	2	1
Social Impact Analyst	40	\$42,876-\$64,313	<u>0</u>	<u>1</u>
GRAND TOTAL			2	2

Division of Equity Compliance & Social Impact

01.64500

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Contractual & Other Expenses				
540300 Office Supplies	580	0	0	0
540500 Operating Supplies & Expenses	293	3,000	1,000	3,000
541600 Travel, Training & Development	8,562	0	0	0
541700 Contracted Services-Related Parties	164,092	188,852	125,783	188,747
Total Contractual & Other Expenses	173,527	191,852	126,783	191,747
TOTAL:	173,527	191,852	126,783	191,747

**EXECUTIVE DEPARTMENT
OFFICE OF PERSONNEL AND LABOR RELATIONS
01.14300**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Director of Labor Management Services	120	\$101,940-\$169,900	1	1
Assistant Director of Labor Management Services	100	\$82,434-\$123,651	1	1
Retirement Specialist	TBD		0	1
Risk Manager	80	\$64,501-\$96,752	1	1
Employee Relations Manager	80	\$64,501-\$96,752	1	1
Personnel Analyst II	80	\$64,501-\$96,752	2	2
Multi-Cultural Affairs/Diversity Specialist	60	\$52,847-\$79,271	1	1
Safety Officer	60	\$52,847-\$79,271	2	2
Safety Officer Instructor	50	\$48,111-\$72,167	1	1
Personnel Analyst I	40	\$42,876-\$64,313	4	3
Personnel Specialist	20	\$33,931-\$50,896	1	0
Personnel Services Representative	20	\$33,931-\$50,896	0	2
Clerk II	10	\$30,253-\$45,380	1	1
Subtotal			16	17
<u>Temporary Services</u>				
Clerk I	FLAT	\$23.55/Hr.	1	1
Subtotal			1	1
GRAND TOTAL			17	18

Office of Personnel & Labor Relations

01.14300

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	1,095,392	1,142,434	1,094,076	1,227,058
510300 Temporary Services-P/T	4,397	5,500	5,007	5,500
510600 Car Allowance	2,208	4,400	2,200	4,400
Total Personal Services	1,101,997	1,152,334	1,101,283	1,236,958
Equipment				
520600 Operating Equipment	0	64,400	10,000	20,000
Total Equipment	0	64,400	10,000	20,000
Contractual & Other Expenses				
540300 Office Supplies	4,691	5,150	4,389	5,150
540500 Operating Supplies & Expenses	1,473	625	276	526
540700 Equipment Repair, Supplies & Services	132	850	125	850
541500 Professional Services	25,632	39,000	39,000	39,000
541600 Travel, Training & Development	19,381	38,000	32,434	37,750
Total Contractual & Other Expenses	51,309	83,625	76,224	83,276
TOTAL:	1,153,306	1,300,359	1,187,507	1,340,234

EXECUTIVE DEPARTMENT
BUREAU OF RESEARCH
01.14800

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Director of Research	110	\$91,806-\$153,010	1	1
Grants Procurement Specialist	40	\$42,876-\$64,313	2	2
Administrative Assistant	40	\$42,876-\$64,313	1	1
Clerk II	10	\$30,253-\$45,380	1	1
GRAND TOTAL			5	5

Bureau of Research*01.14800*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	317,022	328,831	335,749	331,703
Total Personal Services	317,022	328,831	335,749	331,703
Contractual & Other Expenses				
540300 Office Supplies	2,250	3,500	2,500	3,500
541600 Travel, Training & Development	5,054	10,000	10,950	12,700
541700 Contracted Services-Related Parties	191,114	0	0	0
Total Contractual & Other Expenses	198,418	13,500	13,450	16,200
TOTAL:	515,440	342,331	349,199	347,903

**EXECUTIVE DEPARTMENT
SYRACUSE OPPORTUNITY WORKS
01.14810**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
<u>Temporary Services</u>				
Summer Aide	FLAT	\$20.00/Hr.	<u>35</u>	<u>35</u>
GRAND TOTAL			35	35

Syracuse Opportunity Works

01.14810

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510300 Temporary Services-P/T	14,250	25,000	25,000	25,000
Total Personal Services	14,250	25,000	25,000	25,000
Contractual & Other Expenses				
541500 Professional Services	55,005	55,500	55,500	55,500
Total Contractual & Other Expenses	55,005	55,500	55,500	55,500
TOTAL:	69,255	80,500	80,500	80,500

**EXECUTIVE DEPARTMENT
BUREAU OF INFORMATION TECHNOLOGY
01.16800**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Director of Cybersecurity & Business Continuity	110	\$91,806-\$153,010	1	1
Director of Enterprise Technology Solutions	110	\$91,806-\$153,010	1	1
Programmer Analyst	90	\$75,763-\$113,645	1	1
IT Project Manager	TBD		1	0
Helpdesk & Endpoint Lead	60	\$52,847-\$79,271	1	1
Lan Technical Support Specialist	12	\$54,998-\$62,770	0	1
Office Automation Analyst	12	\$54,998-\$62,770	2	2
GRAND TOTAL			7	7

Bureau of Information Technology

01.16800

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	384,157	503,253	424,038	571,573
510300 Temporary Services-P/T	6,090	0	0	0
510400 Overtime Wages	5,172	5,000	4,675	5,000
Total Personal Services	395,419	508,253	428,713	576,573
Contractual & Other Expenses				
540300 Office Supplies	1,434	5,700	4,000	5,700
540500 Operating Supplies & Expenses	58,019	602,478	526,395	654,678
541100 Utilities	281,485	330,120	348,045	461,220
541500 Professional Services	1,307,243	325,000	332,550	216,000
541600 Travel, Training & Development	150	5,500	500	3,000
549100 Less: Reimbursements from Other Funds	(11,063)	(17,000)	(11,000)	(11,000)
Total Contractual & Other Expenses	1,637,268	1,251,798	1,200,490	1,329,598
TOTAL:	2,032,687	1,760,051	1,629,203	1,906,171

Total Finance Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Bureau of City Payment Center	1,142,112	1,214,437	1,210,052	1,210,052
Bureau of Accounts	664,738	839,524	819,713	819,713
Parking Violations Bureau	643,835	991,795	968,380	968,380
Bureau of Financial Operations	1,538,326	1,526,140	1,491,770	1,491,770
Total Finance Department	3,989,011	4,571,896	4,489,915	4,489,915

**DEPARTMENT OF FINANCE
CITY PAYMENT CENTER
01.13100**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Deputy Commissioner of Finance	90	\$75,763-\$113,645	1	1
Control Clerk	8	\$43,637-\$48,987	8	8
Super of Accounts Receivable	40	\$42,876-\$64,313	1	1
Cashier	6	\$40,154-\$43,224	5	5
A/R Coordinator	30	\$38,727-\$58,091	2	2
Information Aide	1	\$35,480-\$36,295	3	3
GRAND TOTAL			20	20

Bureau of City Payment Center*01.13100*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	891,383	935,790	949,792	942,105
510900 Out of Title Pay	26	1,000	0	1,000
Total Personal Services	891,409	936,790	949,792	943,105
Contractual & Other Expenses				
540300 Office Supplies	26,445	35,057	30,799	42,207
540500 Operating Supplies & Expenses	7,887	33,050	14,113	15,200
541500 Professional Services	213,797	203,000	203,000	203,000
541600 Travel, Training & Development	694	540	0	540
543000 Payments to Other Governments	1,881	6,000	2,000	6,000
Total Contractual & Other Expenses	250,703	277,647	249,912	266,947
TOTAL:	1,142,112	1,214,437	1,199,704	1,210,052

**DEPARTMENT OF FINANCE
BUREAU OF ACCOUNTS
01.13110**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Finance	120	\$101,940-\$169,900	1	1
Deputy Commissioner of Finance	TBD		1	1
Director of Accounting	90	\$75,763-\$113,645	1	1
Assistant Director of Accounting	80	\$64,501-\$96,752	1	1
Accountant III	16	\$71,778-\$81,330	2	2
Accountant II	15	\$67,155-\$75,811	2	2
Accountant I	11	\$51,480-\$59,263	1	1
Secretary to the Commissioner	40	\$42,876-\$64,313	1	1
GRAND TOTAL			10	10

Bureau of Accounts

01.13110

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	654,952	823,044	728,078	796,958
510400 Overtime Wages	0	1,000	0	500
510900 Out of Title Pay	0	0	19,032	9,475
Total Personal Services	654,952	824,044	747,110	806,933
Contractual & Other Expenses				
540300 Office Supplies	6,916	9,510	6,394	9,510
540500 Operating Supplies & Expenses	300	400	350	400
541600 Travel, Training & Development	2,570	5,570	870	2,870
Total Contractual & Other Expenses	9,786	15,480	7,614	12,780
TOTAL:	664,738	839,524	754,724	819,713

**DEPARTMENT OF FINANCE
PARKING VIOLATIONS BUREAU
01.13310**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Deputy Director	90	\$75,763-\$113,645	1	1
Supervisor	60	\$52,847-\$79,271	1	1
Legal Secretary II	40	\$42,876-\$64,313	1	1
Administrative Aide	7	\$41,410-\$46,481	2	2
Clerk II	4	\$37,645-\$39,454	4	4
Info Aide	1	\$35,480-\$36,295	4	4
			Subtotal	13
<u>Temporary Services</u>				
Sr. Hearing Examiner	FLAT	\$158/Hr.	12	12
			Subtotal	12
<u>SURA</u>				
Supervising Hearing Examiner	FLAT	\$48,565	1	1
			Subtotal	1
			GRAND TOTAL	26

Parking Violations Bureau*01.13310*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	461,529	614,492	487,626	596,225
510300 Temporary Services-P/T	110,774	300,000	290,000	300,000
Total Personal Services	572,303	914,492	777,626	896,225
Contractual & Other Expenses				
540300 Office Supplies	6,028	12,500	8,000	9,500
541500 Professional Services	0	250	0	250
541600 Travel, Training & Development	0	10,000	0	5,000
541700 Contracted Services-Related Parties	65,504	54,553	56,473	57,405
Total Contractual & Other Expenses	71,532	77,303	64,473	72,155
TOTAL:	643,835	991,795	842,099	968,380

**DEPARTMENT OF FINANCE
FINANCIAL OPERATIONS
01.13120**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
1st Deputy Commissioner of Finance	100	\$82,434-\$123,651	1	1
Fiscal Officer	80	\$64,501-\$96,752	4	4
Program Monitor	80	\$64,501-\$96,752	1	0
Business Operations Specialist	70	\$58,355-\$87,532	1	1
Administrative Officer	70	\$58,355-\$87,532	2	2
Payroll Supervisor	60	\$52,847-\$79,271	1	1
Accounts Payable Supervisor	60	\$52,847-\$79,271	1	1
Payroll Clerk	11	\$51,480-\$59,263	2	2
Travel Coordinator	11	\$51,480-\$59,263	1	1
Administrative Analyst I	11	\$51,480-\$59,263	1	1
Administrative Assistant	10	\$48,227-\$56,011	3	3
Examiner of Claims	9	\$45,117-\$51,984	2	2
Account Clerk II	6	\$40,154-\$43,224	2	2
Subtotal			22	21
SURA				
Payroll Coordinator	Flat	\$37.69/Hr	2	2
Subtotal			2	2
GRAND TOTAL			24	23

Bureau of Financial Operations

01.13120

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	1,342,907	1,391,540	1,481,679	1,338,559
510400 Overtime Wages	829	1,000	840	1,000
510900 Out of Title Pay	13,900	0	8,075	10,111
Total Personal Services	1,357,636	1,392,540	1,490,594	1,349,670
Contractual & Other Expenses				
540300 Office Supplies	1,084	0	0	0
541600 Travel, Training & Development	333	600	129	600
541700 Contracted Services-Related Parties	179,273	133,000	138,064	141,500
Total Contractual & Other Expenses	180,690	133,600	138,193	142,100
TOTAL:	1,538,326	1,526,140	1,628,787	1,491,770

OFFICE OF THE CITY AUDITOR
01.13200

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
City Auditor	FLAT	\$72,141	1	1
Deputy City Auditor	60	\$52,847-\$79,271	1	1
Auditor III	16	\$71,778-\$81,330	1	1
Audit Secretary	40	\$42,876-\$64,313	1	1
			1	1
			Subtotal	
			4	4
<u>Temporary Services</u>				
Auditor I	FLAT	\$27.00/Hr.	1	1
			1	1
			Subtotal	
			1	1
			GRAND TOTAL	
			5	5

Office of the City Auditor
01.13200

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	278,265	269,246	274,507	278,607
510300 Temporary Services-P/T	10,097	30,000	30,000	30,000
Total Personal Services	288,362	299,246	304,507	308,607
Contractual & Other Expenses				
540300 Office Supplies	3,333	8,500	7,600	8,500
540500 Operating Supplies & Expenses	2,842	5,120	2,120	4,620
541500 Professional Services	0	579	0	25,000
541600 Travel, Training & Development	3,595	11,000	7,200	11,000
Total Contractual & Other Expenses	9,770	25,199	16,920	49,120
TOTAL:	298,132	324,445	321,427	357,727

CITY CLERK'S OFFICE
01.14100

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
City Clerk	22E	\$80,325-\$102,386	1	1
Deputy City Clerk	19E	\$64,696-\$86,093	1	1
Secretary to the City Clerk	14	\$62,878-\$71,544	1	1
Administrative Assistant	10	\$48,227-\$56,011	2	2
Subtotal			5	5
<u>Temporary Services</u>				
Clerk I	FLAT	\$23.55/Hr.	1	2
Subtotal			1	2
GRAND TOTAL			6	7

City Clerk's Office
01.14100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	357,717	361,732	351,672	369,602
510300 Temporary Services-P/T	21,239	20,000	20,000	40,000
510400 Overtime Wages	2,290	0	6,000	6,000
510900 Out of Title Pay	0	0	408	0
Total Personal Services	381,246	381,732	378,080	415,602
Equipment				
520200 Office Equipment & Furnishings	6,798	2,000	0	4,000
Total Equipment	6,798	2,000	0	4,000
Contractual & Other Expenses				
540300 Office Supplies	6,095	7,200	7,000	8,200
540500 Operating Supplies & Expenses	460	500	460	500
540700 Equipment Repair, Supplies & Services	4,650	700	650	700
541500 Professional Services	0	0	0	50,000
541600 Travel, Training & Development	843	1,340	1,375	2,040
Total Contractual & Other Expenses	12,048	9,740	9,485	61,440
TOTAL:	400,092	393,472	387,565	481,042

Total Assessment Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Department of Assessment	761,532	897,992	1,352,852	1,352,852
Board of Assessment Review	19,700	18,786	20,200	20,200
Total Assessment Department	781,232	916,778	1,373,052	1,373,052

DEPARTMENT OF ASSESSMENT
01.13550

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Assessment	110	\$91,806-\$153,010	1	1
1st Deputy Commissioner of Assessment	100	\$82,434-\$123,651	1	0
Deputy Commissioner of Assessment	90	\$75,763-\$113,645	1	1
Director of Change Management and Innovation	70	\$58,355-\$87,532	1	0
Senior Appraiser	15	\$67,155-\$75,811	2	2
Valuation Data Manager	14	\$62,878-\$71,544	1	1
Real Property Appraiser	13	\$58,878-\$67,539	1	2
Secretary to Commissioner	40	\$42,876-\$64,313	1	1
Real Property Assessment Clerk	9	\$45,117-\$51,984	1	0
Control Clerk	8	\$43,637-\$48,987	1	2
Assessment Clerk	4	\$37,645-\$39,454	1	0
Information Aide	1	\$35,480-\$36,295	1	0
			Subtotal	10
<u>Temporary Services</u>				
1st Deputy Commissioner of Assessment	FLAT	\$35,000	0	1
			Subtotal	1
			GRAND TOTAL	11

Department of Assessment
01.13550

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	689,455	817,967	752,142	736,427
510300 Temporary Services-P/T	0	0	0	35,000
Total Personal Services	689,455	817,967	752,142	771,427
Contractual & Other Expenses				
540300 Office Supplies	5,701	6,200	5,530	6,200
540500 Operating Supplies & Expenses	0	3,800	3,300	3,000
541500 Professional Services	56,255	60,000	32,000	560,000*
541600 Travel, Training & Development	7,908	9,725	9,250	12,225
541800 Postage & Freight	0	300	300	0
543000 Payments to Other Governments	2,213	0	0	0
Total Contractual & Other Expenses	72,077	80,025	50,380	581,425
TOTAL:	761,532	897,992	802,522	1,352,852

*Partial year funding of Reevaluation. Total cost will be estimated at \$2 Million over multiple years.

BOARD OF ASSESSMENT REVIEW
01.13560

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Board Member	FLAT	\$150 a Day in February \$125 a Day in March	<u>5</u>	<u>5</u>
GRAND TOTAL			5	5

Board of Assessment Review*01.13560*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	19,700	18,586	19,000	20,000
Total Personal Services	19,700	18,586	19,000	20,000
Contractual & Other Expenses				
541600 Travel, Training & Development	0	200	0	200
Total Contractual & Other Expenses	0	200	0	200
TOTAL:	19,700	18,786	19,000	20,200

BOARD OF ZONING
01.80100

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Board Member	FLAT	\$75/Meeting	<u>7</u>	<u>7</u>
GRAND TOTAL			7	7

Board of Zoning Appeal
01.80100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Proposed
Personal Services				
510300 Temporary Services-P/T	3,225	8,535	8,200	8,535
Total Personal Services	3,225	8,535	8,200	8,535
Contractual & Other Expenses				
541600 Travel, Training & Development	0	300	0	0
Total Contractual & Other Expenses	0	300	0	0
TOTAL:	3,225	8,835	8,200	8,535

Total Law Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Law Department	4,611,346	4,403,310	4,708,551	4,808,551
Bureau of Administrative Adjudication	494,613	898,875	841,100	841,100
Total Law Department	5,105,959	5,302,185	5,549,651	5,649,651

DEPARTMENT OF LAW
01.14200

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Corporation Counsel	140	\$137,175-\$200,000	1	1
1 st Assistant Corporation Counsel	130	\$115,080-\$185,000	1	1
Assistant Corporation Counsel IV	130	\$115,080-\$185,000	7	7
Assistant Corporation Counsel III	120	\$101,940-\$169,900	4	4
Assistant Corporation Counsel II	110	\$91,806-\$153,010	5	4
Assistant Corporation Counsel I	100	\$82,434-\$123,651	4	4
Records Access Officer	50	\$48,111-\$72,167	1	1
Paralegal	50	\$48,111-\$72,167	8	8
Secretary to the Corporation Counsel	40	\$42,876-\$64,313	1	1
Legal Secretary	8	\$43,637-\$48,987	1	0
Information Aide	10	\$30,253-\$45,380	1	1
			Subtotal	32
<u>Temporary Services</u>				
Investigator	FLAT	\$35,000	1	1
			Subtotal	1
<u>SURA</u>				
Supervising Hearing Examiner	Flat	\$72,846	1	1
Foreclosure Analyst	50	\$48,111-\$72,167	1	1
Admin Assistant	50	\$48,111-\$72,167	0	1
Paralegal	50	\$48,111-\$72,167	1	1
			Subtotal	4
			GRAND TOTAL	37

Law Department

01.14200

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	3,082,617	3,221,988	3,127,390	3,133,667
510300 Temporary Services-P/T	0	1,000	67,450	0
519100 Less: Reimbursement from Other Funds	(192,280)	(101,140)	(101,140)	(101,140)
Total Personal Services	2,890,337	3,121,848	3,093,700	3,032,527
Equipment				
520200 Office Equipment & Furnishings	1,880	4,000	4,000	0
Total Equipment	1,880	4,000	4,000	0
Contractual & Other Expenses				
540300 Office Supplies	22,054	29,400	24,500	24,000
540500 Operating Supplies & Expenses	31,846	119,575	121,950	96,400
541500 Professional Services	1,419,683	810,933	1,525,000	1,294,000
541600 Travel, Training & Development	21,024	22,200	15,300	14,000
541700 Contracted Services-Related Parties	209,330	286,054	301,453	338,624
541800 Postage & Freight	2,124	1,300	1,000	1,000
543000 Payments to Other Governments	13,068	8,000	7,500	8,000
Total Contractual & Other Expenses	1,719,129	1,277,462	1,996,703	1,776,024
TOTAL:	4,611,346	4,403,310	5,094,403	4,808,551

BUREAU OF ADMINISTRATIVE ADJUDICATION
01.13320

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Chief Administrative Law Judge	100	\$82,434-\$123,651	1	1
Deputy Director	90	\$75,763-\$113,645	1	1
Supervisor	60	\$52,847-\$79,271	1	1
Paralegal	50	\$48,111-\$72,167	2	2
Clerk II	4	\$37,645-\$39,454	1	1
Subtotal			6	6
<u>Temporary Services</u>				
Administrative Law Judges	FLAT	\$158/Hr.	10	10
Subtotal			10	10
GRAND TOTAL			16	16

Bureau of Administrative Adjudication*01.13320*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	385,654	456,128	283,472	453,145
510300 Temporary Services-P/T	93,428	312,342	250,000	275,000
Total Personal Services	479,082	768,470	533,472	728,145
Contractual & Other Expenses				
540300 Office Supplies	9,062	15,780	17,252	17,680
540500 Operating Supplies & Expenses	2,807	25,500	18,500	5,500
541600 Travel, Training & Development	3,662	9,125	8,175	9,775
543000 Payments to Other Governments	0	80,000	0	80,000
Total Contractual & Other Expenses	15,531	130,405	43,927	112,955
TOTAL:	494,613	898,875	577,399	841,100

Total Neighborhood & Business Development Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Neighborhood & Business Development	1,889,137	1,291,825	1,458,633	1,306,936
Division of Code Enforcement	4,825,143	5,805,952	5,608,359	5,904,230
Division of Planning & Sustainability	128,936	388,738	395,219	388,738
Total Neighborhood & Business Development Department	6,843,216	7,486,515	7,462,211	7,599,904

DEPARTMENT OF NEIGHBORHOOD BUSINESS DEVELOPMENT
01.64200

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Neighborhood & Business Dev.	110	\$91,806-\$153,010	1	1
Public Information Officer	40	\$42,876-\$64,313	0	1
Subtotal			1	2
SURA				
Senior Financial Analyst	90	\$75,763-\$113,645	1	0
Director of East Adams	80	\$64,501-\$96,752	1	1
DP Commissioner of Neighborhood & Business	80	\$64,501-\$96,752	2	2
Director of Business Development	70	\$58,355-\$87,532	1	1
Business Corridor Manager	70	\$58,355-\$87,532	1	0
Immig & Ref Affairs Coordinator	70	\$58,355-\$87,532	1	0
Director of Data & Evaluation	70	\$58,355-\$87,532	1	1
Director of Housing & Neighborhood Planning	60	\$52,847-\$79,271	1	1
Business Development Program Manager	60	\$52,847-\$79,271	1	1
Innovation Project Manager	60	\$52,847-\$79,271	1	1
Lead Project Coordinator	50	\$48,111-\$72,167	1	0
Administrative Coordinator	40	\$42,876-\$64,313	1	1
Planner	40	\$42,876-\$64,313	3	3
Data and Mapping Analyst	40	\$42,876-\$64,313	1	1
FEC Program Manager	40	\$42,876-\$64,313	1	1
Environmental Review Coordinator	TBD		0	1
Subtotal			18	15
GRAND TOTAL			19	17

Neighborhood & Business Development

01.64200

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	120,489	122,249	127,066	185,189
519100 Less: Reimbursement from Other Funds	0	(107,827)	(106,605)	(112,980)
519900 Less: Offset From Special Grant Sources	(2,500)	0	0	0
Total Personal Services	117,989	14,422	20,461	72,209
Contractual & Other Expenses				
540300 Office Supplies	4,751	9,300	4,635	9,300
540500 Operating Supplies & Expenses	32,368	35,200	35,020	35,200
541500 Professional Services	150,000	150,000	150,000	150,000
541600 Travel, Training & Development	32,454	24,900	3,024	24,900
541700 Contracted Services-Related Parties	1,551,575	1,058,003	1,245,493	1,015,327
Total Contractual & Other Expenses	1,771,148	1,277,403	1,438,172	1,234,727
TOTAL:	1,889,137	1,291,825	1,458,633	1,306,936

**DEPARTMENT OF NEIGHBORHOOD BUSINESS DEVELOPMENT
DIVISION OF CODE ENFORCEMENT
01.36210**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Plans Examiner III	15	\$67,155-\$75,811	2	2
Struct. & New Const. Examiner-Electrical	13	\$58,878-\$67,539	12	12
Electrical Inspector II	13	\$58,878-\$67,539	2	2
Plans Examiner II	13	\$58,878-\$67,539	6	7
HVAC Inspector I	60	\$52,847-\$79,271	1	1
Plans Examiner I	11	\$51,480-\$59,263	4	4
Housing Inspector	10	\$48,227-\$56,011	14	14
Control Clerk	8	\$43,637-\$48,987	0	0
Permit Technician	8	\$43,637-\$48,987	3	3
Administrative Aide	7	\$41,410-\$46,481	6	6
			6	6
			Subtotal	
			50	51
<u>Temporary Services</u>				
Summer Laborer	FLAT	\$16.00/Hr.	7	7
Bingo Inspectors	FLAT	\$2,500	1	1
			1	1
			Subtotal	
			8	8

**DEPARTMENT OF NEIGHBORHOOD BUSINESS DEVELOPMENT
DIVISION OF CODE ENFORCEMENT
01.36210**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
SURA				
Deputy Commissioner of Code Enforcement	80	\$64,501-\$96,752	1	1
Director of Code Enforcement	70	\$58,355-\$87,532	1	1
Director of Permits	70	\$58,355-\$87,532	1	1
Director of Zoning	60	\$52,847-\$79,271	1	1
Deputy Director Code Enforcement	60	\$52,847-\$79,271	1	1
Assistant Director Codes Enforcement	60	\$52,847-\$79,271	2	2
Assistant Director Central Permit Office	60	\$52,847-\$79,271	1	1
Senior Project Manager	50	\$48,111-\$72,167	2	2
Project Manager Float	50	\$48,111-\$72,167	1	1
Preservation Planner	50	\$48,111-\$72,167	1	1
Lead Paint Office Admin	40	\$42,876-\$64,313	1	0
Lead Paint Program Coordinator	40	\$42,876-\$64,313	1	0
Secretary to Director of Codes Enforcement	40	\$42,876-\$64,313	1	1
Administrative Coordinator	40	\$42,876-\$64,313	1	0
Data & Mapping Analyst	40	\$42,876-\$64,313	1	1
Office Administrator	40	\$42,876-\$64,313	1	1
Zoning Admin Specialist	40	\$42,876-\$64,313	1	1
Office and Board Coordinator	30	\$38,727-\$58,091	1	1
Periodic Inspector Coordinator	20	\$33,931-\$50,896	1	1
Planner II	13	\$58,878-\$67,539	1	0
Licensing Coordinator	10	\$48,227-\$56,011	1	1
Permit Consultation Specialist	10	\$48,227-\$56,011	1	1
Garage Inspector	TBD		0	1
Administrative Supervisor	TBD		0	1
			Subtotal	24
Temporary Services				
Summer Aide	Flat	\$20/Hr	4	4
			Subtotal	4
GRAND TOTAL			86	85

Division of Code Enforcement

01.36210

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	2,315,550	2,695,659	2,528,690	2,760,555
510300 Temporary Services-P/T	24,270	59,936	34,936	24,936
510400 Overtime Wages	19,989	16,000	13,400	16,000
510600 Car Allowance	60,195	65,100	65,100	65,100
510900 Out of Title Pay	2,647	0	1,097	0
511000 Uniform Allowance	6,050	7,150	6,600	7,150
519900 Less: Offset From Special Grant Sources	(4,080)	0	0	0
Total Personal Services	2,424,621	2,843,845	2,649,823	2,873,741
Equipment				
520600 Operating Equipment	0	60,000	0	0
Total Equipment	0	60,000	0	0
Contractual & Other Expenses				
540300 Office Supplies	21,353	25,650	19,942	25,650
540500 Operating Supplies & Expenses	380,319	507,220	449,879	430,720
540800 Uniforms	1,486	3,550	1,700	3,550
541500 Professional Services	280,430	295,000	314,300	545,000
541600 Travel, Training & Development	39,620	49,545	48,845	49,545
541700 Contracted Services-Related Parties	1,677,114	2,020,692	2,123,460	2,035,574
541800 Postage & Freight	200	450	410	450
Total Contractual & Other Expenses	2,400,522	2,902,107	2,958,536	3,090,489
TOTAL:	4,825,143	5,805,952	5,608,359	5,964,230

**DEPARTMENT OF NEIGHBORHOOD BUSINESS DEVELOPMENT
DIVISION OF PLANNING AND SUSTAINABILITY
01.64210**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
SURA				
Deputy Commissioner of Planning/Sustainability	80	\$64,501-\$96,752	1	1
Sustainability Planner	60	\$52,847-\$79,271	1	1
GRAND TOTAL			2	2

Division of Planning & Sustainability*01.64210*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Contractual & Other Expenses				
541500 Professional Services	49,598	163,240	162,500	156,245
541700 Contracted Services-Related Parties	79,338	225,498	232,719	232,493
Total Contractual & Other Expenses	128,936	388,738	395,219	388,738
TOTAL:	128,936	388,738	395,219	388,738

**DEPARTMENT OF ENGINEERING
TECHNICAL SERVICES
01.80400**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
City Engineer	120	\$101,940-\$169,900	1	1
Deputy City Engineer	90	\$75,763-\$113,645	1	1
Division Engineer-Design & Construction	17M	\$83,452-\$101,251	1	1
Division Engineer-Mapping	17M	\$83,452-\$101,251	1	1
Division Engineer -Building	17M	\$83,452-\$101,251	1	1
Facilities Engineer	16M	\$77,007-\$93,429	5	5
Construction Administrator	16M	\$77,007-\$93,429	1	1
Civil Engineer II	15	\$67,155-\$75,811	1	1
GIS Specialist II	15	\$67,155-\$75,811	1	1
Civil Engineer I	13	\$58,878-\$67,539	3	4
Construction Inspector II	12	\$54,998-\$62,770	1	1
Engineering Technician II	12	\$54,998-\$62,770	1	1
Clerk of the Works I	11	\$51,480-\$59,263	1	1
Engineering Technician I	10	\$48,227-\$56,011	1	0
Administrative Assistant	10	\$48,227-\$56,011	1	1
GRAND TOTAL			21	21

Department of Engineering

01.80400

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	1,053,684	1,413,458	1,070,052	1,453,192
510400 Overtime Wages	0	500	0	500
511000 Uniform Allowance	3,875	6,700	6,200	6,700
519100 Less: Reimbursement from Other Funds	0	(30,000)	(30,000)	(30,000)
Total Personal Services	1,057,559	1,390,658	1,046,252	1,430,392
Contractual & Other Expenses				
540300 Office Supplies	4,508	10,000	7,500	9,900
540500 Operating Supplies & Expenses	18,012	25,600	25,630	30,050
540700 Equipment Repair, Supplies & Services	0	975	0	975
540800 Uniforms	574	2,050	1,300	2,250
541500 Professional Services	17,685	30,000	17,500	219,000*
541600 Travel, Training & Development	1,275	6,150	3,370	6,150
541700 Contracted Services-Related Parties	78,039	0	0	0
543000 Payments to Other Governments	100	100	100	100
Total Contractual & Other Expenses	120,192	74,875	55,400	268,425
TOTAL:	1,177,751	1,465,533	1,101,652	1,698,817

*Includes funding for legal support associated with the I-81 project, supporting the City's efforts to secure control of land beneath the viaduct.

Total Public Works Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
DPW Main Office	1,607,978	2,276,674	2,974,804	2,974,804
DPW Environmental Services	984,508	1,227,268	1,180,524	1,180,524
DPW Building Services	3,912,298	4,052,431	4,724,377	4,724,377
DPW Street Repair	1,716,196	1,313,689	884,776	884,776
DPW Motor Equipment Maintenance	6,111,722	6,423,822	7,160,312	7,160,312
DPW Snow & Ice Control	3,789,533	4,305,785	4,771,016	4,771,016
DPW Waste Collection, Recycling & Disposal	7,691,997	7,983,033	8,703,919	8,703,919
DPW Street Cleaning	1,368,587	1,528,872	1,570,874	1,570,874
DPW Transportation	7,658,302	8,011,998	9,151,324	9,151,324
Total of Department of Public Works	34,841,121	37,123,572	41,121,923	41,121,923

**DEPARTMENT OF PUBLIC WORKS
MAIN OFFICE
01.14900**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Public Works	110	\$91,806-\$153,010	1	1
First Deputy Commissioner (General)	100	\$82,434-\$123,651	1	1
Director of Fleet Operations	90	\$75,763-\$113,645	1	1
Network Administrator	90	\$75,763-\$113,645	1	1
Deputy Commissioner of Public Works	80	\$64,501-\$96,752	1	1
Director of Special Projects	80	\$64,501-\$96,752	1	1
Vision Zero Analyst	80	\$64,501-\$96,752	1	1
Cityworks Admin/ GIS Analyst	70	\$58,355-\$87,532	1	1
Planner III	70	\$58,355-\$87,532	0	1
Asst. Director of Fleet Operations	60	\$52,847-\$79,271	1	0
Project Coordinator	50	\$48,111-\$72,167	1	0
Secretary to the Commissioner	40	\$42,876-\$64,313	1	1
Administrative Assistant	10	\$48,227-\$56,011	2	1
Subtotal			13	11
<u>Temporary Services</u>				
Deputy Commissioner (Technical)	FLAT	\$35,000	1	1
Subtotal			1	1
<u>SURA</u>				
City Facilities Manager	80	\$64,501-\$96,752	1	1
Subtotal			1	1
GRAND TOTAL			15	13

DPW Main Office

01.14900

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	708,585	976,983	743,643	894,046
510300 Temporary Services-P/T	52,695	50,000	61,761	50,000
510400 Overtime Wages	0	300	0	0
Total Personal Services	761,281	1,027,283	805,404	944,046
Equipment				
520200 Office Equipment & Furnishings	1,142	1,000	1,070	1,200
Total Equipment	1,142	1,000	1,070	1,200
Contractual & Other Expenses				
540300 Office Supplies	11,052	15,300	9,920	10,750
540500 Operating Supplies & Expenses	3,759	51,150	46,300	31,400
541100 Utilities	788,094	1,000,789	1,134,856	1,811,084*
541500 Professional Services	32,716	38,500	33,000	36,500
541600 Travel, Training & Development	9,504	9,000	8,700	1,000
541700 Contracted Services-Related Parties	0	131,152	140,036	137,574
541800 Postage & Freight	0	1,000	150	250
543000 Payments to Other Governments	430	1,500	645	1,000
Total Contractual & Other Expenses	845,555	1,248,391	1,373,607	2,029,558
TOTAL:	1,607,978	2,276,674	2,180,081	2,974,804

*Noting increase in utility costs.

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF ENVIRONMENTAL SERVICES
01.14910**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Public Works Inspector	20	\$33,931-\$50,896	1	1
Superintendent of Environmental Services	16M	\$77,007-\$93,429	1	1
City Line Coordinator	40	\$42,876-\$64,313	1	1
Complaint Investigator	8	\$43,637-\$48,987	4	4
		Subtotal	7	7
Labor Crewleader	22	\$24.77/Hr.	1	1
MEO II 1B 1A	14	\$21.90-\$22.95	3	2
Motor Equipment Operator	8	\$20.38-\$21.52	7	5
Laborer I	3	\$19.50-\$20.57	5	5
		Subtotal	16	13
<u>Temporary Services</u>				
Laborer	FLAT	\$16.00/Hr.	8	8
		Subtotal	8	8
		GRAND TOTAL	31	28

DPW Environmental Services*01.14910*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	366,082	402,062	391,277	406,744
510200 Wages- F/T Weekly	450,103	668,943	592,033	548,980
510300 Temporary Services-P/T	35,475	60,200	54,600	92,000
510400 Overtime Wages	114,767	56,463	150,000	100,000
510700 Night Shift Differential	1,030	1,100	1,100	1,100
510900 Out of Title Pay	3,189	8,000	7,000	8,000
511000 Uniform Allowance	3,500	4,500	3,500	3,500
511200 Contractual Obligations	4,700	9,600	5,600	6,300
Total Personal Services	978,846	1,210,868	1,205,110	1,166,624
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	4,212	11,200	10,403	9,400
540700 Equipment Repair, Supplies & Services	0	2,000	800	1,500
540800 Uniforms	1,450	3,200	2,100	3,000
Total Contractual & Other Expenses	5,662	16,400	13,303	13,900
TOTAL:	984,508	1,227,268	1,218,413	1,180,524

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF BUILDING SERVICES
01.16210**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Director of Building Maint. & Operations	17M	\$83,452-\$101,125	1	1
Building Maintenance Supervisor	15M	\$66,838-\$81,093	1	1
Maintenance Crewleader	28	\$26.17/Hr.	1	2
Building Maintenance Crewleader	28	\$26.17/Hr.	1	1
Maintenance Worker I	8	\$20.38-\$21.52	3	4
Laborer I	3	\$19.50-\$20.57	3	5
Custodial Worker II	2	\$19.17-\$20.20	1	1
Custodial Worker I	1	\$18.55-\$19.63	3	7
Electrician	FLAT	\$40.94-\$46.27	4	6
Plumber	FLAT	\$51.34-\$44.67	3	3
Steamfitter	FLAT	\$44.67-\$49.54	2	2
Carpenter	FLAT	\$39.04-\$43.72	6	6
Bricklayer	FLAT	\$40.52-\$45.38	4	3
Painter	FLAT	\$37.61-\$42.12	5	5
Roofer	FLAT	\$40.04-\$44.84	2	3
Subtotal			40	50
<u>Temporary Services</u>				
Bricklayer	FLAT	\$50.28/Hr.	1	1
Roofer	FLAT	\$47.43/Hr.	5	5
Painter	FLAT	\$44.88/Hr.	2	2
Electrician	FLAT	\$60.82/Hr.	3	3
Plumber	FLAT	\$57.48/Hr.	2	2
Steamfitter	FLAT	\$60.82/Hr.	1	1
Carpenter	FLAT	\$43.52/Hr.	1	1
Subtotal			15	15
GRAND TOTAL			55	65

DPW Building Services
01.16210

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	175,878	184,663	198,254	197,122
510200 Wages- F/T Weekly	2,781,005	2,569,216	3,116,531	3,186,505
510300 Temporary Services-P/T	349,867	500,000	450,000	500,000
510400 Overtime Wages	309,116	315,000	335,000	345,000
510700 Night Shift Differential	2,065	2,000	2,100	2,300
510800 Tool Allowance	1,050	2,100	2,100	2,800
510900 Out of Title Pay	10,061	30,000	12,000	15,000
511000 Uniform Allowance	16,500	19,252	17,500	19,250
511200 Contractual Obligations	8,050	7,200	6,600	13,200
Total Personal Services	3,653,592	3,629,431	4,140,085	4,281,177*
Contractual & Other Expenses				
540300 Office Supplies	1,857	2,200	584	300
540500 Operating Supplies & Expenses	254,119	415,500	374,400	436,600
540700 Equipment Repair, Supplies & Services	590	2,000	1,000	2,000
540800 Uniforms	1,990	3,000	3,000	4,000
543000 Payments to Other Governments	150	300	150	300
Total Contractual & Other Expenses	258,706	423,000	379,134	443,200
TOTAL:	3,912,298	4,052,431	4,519,219	4,724,377

*Includes increased staffing to support operations at the new facility at 1153 West Fayette Street.

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET REPAIR
01.51200**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Road Reconstruction Manager	60	\$52,847-\$79,271	1	1
Superintendent of Street Repair	16M	\$77,007-\$93,429	1	1
Asst Superintendent of Street Repair	15M	\$66,838-\$81,093	1	0
Bituminous Lab Technician	13	\$58,878-\$67,539	1	1
Construction Inspector II	12	\$54,998-\$62,770	1	1
Subtotal			5	4
Street Maintenance Crewleader	24	\$25.47/Hr.	4	3
Maintenance Welder	17A	\$26.22-\$27.81	1	1
Motor Equipment Operator II	14	\$21.90-\$22.95	12	10
Motor Equipment Operator	8	\$20.38-\$21.52	13	11
Laborer II	6	\$20.02-\$21.10	1	0
Laborer I	4	\$19.63-\$20.69	15	14
Subtotal			46	39
GRAND TOTAL			51	43

DPW Street Repair

01.51200

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	309,351	411,804	317,750	326,563
510200 Wages- F/T Weekly	862,679	1,313,075	1,216,909	939,103
510400 Overtime Wages	395,715	400,000	403,000	410,000
510700 Night Shift Differential	3,302	4,000	3,780	4,000
510800 Tool Allowance	250	350	350	350
510900 Out of Title Pay	5,609	18,000	10,000	11,000
511000 Uniform Allowance	10,300	12,350	11,100	12,350
511200 Contractual Obligations	10,500	12,000	10,800	12,000
519700 Less: Reimbursement from Street Reconstruction	0	(1,000,000)	0	(1,000,000)
Total Personal Services	1,597,706	1,171,579	1,973,689	715,366
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	113,278	133,400	140,910	161,200
540700 Equipment Repair, Supplies & Services	0	2,000	500	1,500
540800 Uniforms	3,523	6,000	5,200	6,000
541600 Travel, Training & Development	1,579	0	0	0
543000 Payments to Other Governments	110	710	710	710
Total Contractual & Other Expenses	118,490	142,110	147,320	169,410
TOTAL:	1,716,196	1,313,689	2,121,009	884,776*

*Noting the decrease due to anticipated CHIPs reimbursements.

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF MOTOR EQUIPMENT MAINTENANCE
01.51320**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Equipment Maintenance Supervisor	15M	\$66,838-\$81,093	1	1
Garage Manager	16M	\$77,007-\$93,429	1	1
Supervisor of Stores and Services	14M	\$59,201-\$71,830	1	1
Subtotal			3	3
Heavy Equipment Mechanic Crewleader	30	\$29.99-\$32.85	3	3
Heavy Equipment Mechanic II	17C	\$29.19-\$30.66	8	7
Heavy Equipment Mechanic I	17B	\$28.41-\$29.89	4	5
Automotive Mechanic	17A	\$26.22-\$27.81	2	2
Maintenance Welder	17A	\$26.22-\$27.81	2	2
Maintenance Machinist	16	\$22.47-\$23.55	1	1
Storekeeper	15	\$22.09-\$23.13	2	2
Auto Body Repair Worker	14	\$21.90-\$22.95	2	2
Tire Service Mechanic	13	\$21.49-\$22.53	2	1
Stock Clerk	8	\$20.38-\$21.52	1	1
Auto Mechanic Helper	8	\$20.38-\$21.52	3	2
Motor Equipment Dispatcher	7	\$20.32-\$21.43	1	1
Laborer I	3	\$19.50-\$20.57	1	1
Subtotal			32	30
GRAND TOTAL			35	33

DPW Motor Equipment Maintenance

01.51320

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	239,473	299,114	315,441	316,623
510200 Wages- F/T Weekly	1,590,003	1,688,781	1,756,731	1,607,439
510300 Temporary Services-P/T	552	0	3,000	0
510400 Overtime Wages	705,674	480,000	616,000	620,000
510700 Night Shift Differential	11,307	10,000	11,000	12,000
510800 Tool Allowance	7,700	7,000	6,650	7,000
510900 Out of Title Pay	2,722	10,000	3,500	5,000
511000 Uniform Allowance	9,250	9,250	8,750	9,250
511200 Contractual Obligations	9,700	18,000	9,700	18,000
Total Personal Services	2,576,381	2,522,145	2,730,772	2,595,312
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	2,055,042	2,155,102	2,334,650	2,575,500
540200 Motor Equipment Repair Supplies & Services	1,979,024	2,300,000	2,350,000	2,475,000
540300 Office Supplies	1,111	1,500	1,200	1,500
540500 Operating Supplies & Expenses	150,178	196,075	202,990	215,000
540700 Equipment Repair, Supplies & Services	12,045	29,500	17,550	22,500
540800 Uniforms	3,783	6,000	4,800	5,000
541600 Travel, Training & Development	18,149	18,000	16,500	10,000
543000 Payments to Other Governments	0	500	500	500
549100 Less: Reimbursements from Other Funds	(339,981)	(380,000)	(345,000)	(360,000)
549300 Less: Reimbursements from Sweeping & Flushing	(102,771)	(175,000)	(120,000)	(120,000)
549700 Less: Reimbursements from Street Reconstruction	(241,239)	(250,000)	(250,000)	(260,000)
Total Contractual & Other Expenses	3,535,341	3,901,677	4,213,190	4,565,000
TOTAL:	6,111,722	6,423,822	6,943,962	7,160,312

DPW Snow & Ice Control

01.51420

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	65,821	106,066	113,534	113,886
510200 Wages- F/T Weekly	1,639,757	2,070,741	2,133,976	2,097,030
510400 Overtime Wages	691,442	450,000	672,000	600,000
510700 Night Shift Differential	28,746	30,000	30,656	28,000
510900 Out of Title Pay	1,417	5,000	1,500	2,000
511200 Contractual Obligations	2,200	5,400	2,640	2,000
Total Personal Services	2,429,383	2,667,207	2,954,306	2,842,916
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	1,360,150	1,597,328	1,768,900	1,928,100
541500 Professional Services	0	41,250	21,600	0
Total Contractual & Other Expenses	1,360,150	1,638,578	1,790,500	1,928,100
TOTAL:	3,789,533	4,305,785	4,744,806	4,771,016

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF WASTE COLLECTION, RECYCLING AND DISPOSAL
01.81600**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Superintendent of Waste Collection	16M	\$77,007-\$93,429	1	1
Ass't. Superintendent of Waste Collection	15M	\$66,838-\$81,093	1	1
Public Works Inspector	20	\$33,931-\$50,896	1	1
		Subtotal	3	3
Sanitation Crewleader	23	\$25.21/Hr.	6	6
Motor Equipment Operator	8	\$20.38-\$21.52	33	33
Sanitation Worker	5	\$19.79-\$20.92	49	49
		Subtotal	88	88
<u>Temporary Services</u>				
Laborer	FLAT	\$16.00/Hr.	6	6
		Subtotal	6	6
		GRAND TOTAL	97	97

DPW Waste Collection, Recycling & Disposal

01.81600

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	185,931	222,620	216,469	217,766
510200 Wages- F/T Weekly	3,292,385	3,663,097	3,715,559	3,672,378
510300 Temporary Services-P/T	50,797	69,750	67,425	67,425
510400 Overtime Wages	322,741	210,000	310,000	275,000
510700 Night Shift Differential	595	300	500	500
510900 Out of Title Pay	8,007	12,000	2,000	5,000
511000 Uniform Allowance	24,500	24,500	23,000	24,500
511200 Contractual Obligations	33,100	36,000	33,600	36,000
Total Personal Services	3,918,056	4,238,267	4,368,553	4,298,569
Contractual & Other Expenses				
540300 Office Supplies	762	0	0	0
540500 Operating Supplies & Expenses	3,713,017	3,591,166	4,027,430	4,192,850*
540800 Uniforms	8,992	13,000	11,600	12,500
541500 Professional Services	51,170	140,600	61,667	200,000
Total Contractual & Other Expenses	3,773,941	3,744,766	4,100,697	4,405,350
TOTAL:	7,691,997	7,983,033	8,469,250	8,703,919

*Reflects higher tipping fees compared to prior periods.

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET CLEANING
01.81700**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Superintendent of Street Cleaning	16M	\$77,007-\$93,429	1	1
Ass't. Superintendent of Street Cleaning	15M	\$66,838-\$81,093	1	1
		Subtotal	2	2
Street Maintenance Crewleader	24	\$25.47/Hr.	6	6
Motor Equipment Operator II	14	\$21.90-\$22.95	14	14
Motor Equipment Operator	8	\$20.38-\$21.52	21	21
Laborer I	3	\$19.50-\$20.57	16	16
		Subtotal	57	57
<u>Temporary Services</u>				
Laborer	FLAT	\$16.00/Hr.	6	6
		Subtotal	6	6
		GRAND TOTAL	65	65

DPW Street Cleaning*01.81700*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	161,599	102,324	111,239	115,591
510200 Wages- F/T Weekly	754,707	908,274	908,769	913,082
510300 Temporary Services-P/T	44,192	81,900	47,775	68,250
510400 Overtime Wages	137,824	130,000	160,000	150,000
510700 Night Shift Differential	2,111	2,000	2,500	2,700
510900 Out of Title Pay	5,607	7,000	3,000	4,500
511000 Uniform Allowance	8,750	18,250	11,750	12,500
511200 Contractual Obligations	13,100	21,600	16,800	17,000
Total Personal Services	1,127,890	1,271,348	1,261,833	1,283,623
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	236,904	247,524	260,751	280,751
540800 Uniforms	3,793	10,000	5,800	6,500
Total Contractual & Other Expenses	240,697	257,524	266,551	287,251
TOTAL:	1,368,587	1,528,872	1,528,384	1,570,874

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF TRANSPORTATION
01.81800**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Street Lighting Manager	17M	\$83,452-\$101,125	1	0
Superintendent of Traffic Services	16M	\$77,007-\$93,429	1	1
Traffic Signal Control Operator	16M	\$77,007-\$93,429	1	1
		Subtotal	3	2
Traffic Sign Maintenance Crewleader	27	\$25.82/Hr.	2	2
Traffic Signal Repair Crewleader	27	\$25.82/Hr.	1	1
Traffic Signal Repair Worker II	16	\$22.47-\$23.55	5	5
Sign Fabricator	15	\$22.09-\$23.13	1	1
Traffic Maintenance Worker	11	\$21.02-\$22.19	4	4
Laborer II	6	\$20.02-\$21.10	0	0
Laborer I	3	\$19.50-\$20.57	4	4
Working Foreman Electrical Lineman	FLAT	\$60.84/Hr.	1	1
Lineman/Electrician	FLAT	\$55.31/Hr.	1	2
		Subtotal	19	20
<u>Temporary Services</u>				
Laborer	FLAT	\$16.00/Hr.	5	5
		Subtotal	5	5
<u>SURA</u>				
Rehabilitation Specialist	FLAT	\$30.00/Hr.	1	1
		Subtotal	1	1
		GRAND TOTAL	28	28

DPW Transportation

01.81800

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	282,005	266,197	284,428	182,782
510200 Wages- F/T Weekly	979,549	1,047,193	1,062,254	1,163,328
510300 Temporary Services-P/T	70,571	80,600	40,300	80,600
510400 Overtime Wages	107,426	100,000	94,000	120,000
510700 Night Shift Differential	1,001	750	1,000	1,000
510900 Out of Title Pay	11,086	12,000	13,000	12,000
511000 Uniform Allowance	6,750	7,000	7,000	7,000
511200 Contractual Obligations	5,800	5,400	5,400	5,640
Total Personal Services	1,464,188	1,519,140	1,507,382	1,572,350
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	2,178,182	2,790,000	2,340,000	3,697,000
540700 Equipment Repair, Supplies & Services	310	3,500	1,300	3,000
540800 Uniforms	2,066	3,200	2,500	3,200
541100 Utilities	1,320,981	1,232,095	1,397,012	1,468,608
541500 Professional Services	2,556,737	2,357,311	2,221,300	2,385,517
541600 Travel, Training & Development	2,700	1,500	500	1,000
541700 Contracted Services-Related Parties	115,879	112,762	18,096	3,159
541800 Postage & Freight	22	0	0	0
543000 Payments to Other Governments	17,237	17,490	17,487	17,490
549100 Less: Reimbursements from Other Funds	0	(25,000)	0	0
Total Contractual & Other Expenses	6,194,114	6,492,858	5,998,195	7,578,974
TOTAL:	7,658,302	8,011,998	7,505,577	9,151,324*

*Reflects increased utility costs and street lighting maintenance.

Total Police Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Police Field Services - Sworn	56,905,855	54,812,435	56,930,396	56,930,396
Police Field Services - Civilian	5,930,405	7,421,863	6,816,292	6,816,292
Total Police Department	62,836,260	62,234,298	63,746,688	63,746,688

**DEPARTMENT OF POLICE
SWORN
01.31230**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Chief of Police	FLAT	\$214,000	1	1
First Deputy Chief	FLAT	\$202,000	1	1
Deputy Chief	FLAT	\$196,000	3	4
Captain	35A/B	\$129,900-\$136,840	7	8
Lieutenant	32A/B	\$112,025-\$124,286	20	21
Sergeant	25B/C	\$101,299-\$112,361	64	63
Police Officer	21A	\$58,675-\$92,092	323	287
GRAND TOTAL			419	385

Police Field Services - Sworn

01.31230

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	38,979,929	38,466,450	38,596,259	39,865,725
510400 Overtime Wages	9,942,323	5,500,000	9,292,000	9,885,800
510500 Holiday Pay	1,752,398	2,027,000	1,840,000	1,901,000
510700 Night Shift Differential	471,223	400,000	382,000	400,000
511000 Uniform Allowance	288,750	317,250	310,000	303,750
511100 Vaulted Pay	27,484	95,000	90,000	100,000
511200 Contractual Obligations	77,315	1,185,000	1,150,000	1,157,000
511300 Sick Time Buy Back	245,701	250,000	300,000	250,000
511500 Police/ Fire Injured on Duty	264,506	0	0	0
519100 Less: Reimbursement from Other Funds	(1,772,378)	(1,170,000)	(3,100,000)	(4,164,479)
519900 Less: Offset From Special Grant Sources	(546,138)	(580,000)	(1,000,000)	(1,199,500)
Total Personal Services	49,731,113	46,490,700	47,860,259	48,499,296
Equipment				
520200 Office Equipment & Furnishings	0	45,000	50,000	50,000
520600 Operating Equipment	60,701	70,000	163,000	168,000
Total Equipment	60,701	115,000	213,000	218,000
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	22,121	46,500	45,500	53,500
540200 Motor Equipment Repair Supplies & Services	384,529	604,500	635,200	678,600
540300 Office Supplies	121,590	200,000	171,500	185,000
540500 Operating Supplies & Expenses	3,705,757	4,250,600	4,796,090	4,670,000
540700 Equipment Repair, Supplies & Services	283,602	396,500	359,700	350,500
540800 Uniforms	169,205	238,500	233,900	238,000
541100 Utilities	550,438	698,500	759,000	459,000
541500 Professional Services	1,619,838	1,462,135	1,593,000	1,297,000
541600 Travel, Training & Development	246,771	267,500	333,150	264,500
541800 Postage & Freight	10,191	17,000	11,000	17,000
542500 Police Training Classes	0	25,000	25,000	0
Total Contractual & Other Expenses	7,114,042	8,206,735	8,963,040	8,213,100
TOTAL:	56,905,856	54,812,435	57,036,299	56,930,396

*Includes fully budgeted police overtime (net of anticipated reimbursements) and for the first time, recognizes retirement payouts as a recurring annual expense of \$1M+, previously unbudgeted.

**DEPARTMENT OF POLICE
CIVILIAN
01.31231**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Accreditation Manager	70	\$58,355-\$87,532	1	1
Garage Manager	15M	\$66,838-\$81,093	1	1
Administrative Director of HR	80	\$64,501-\$96,752	1	1
Records Compliance Manager	60	\$52,847-\$79,271	1	1
Grants Procurement Specialist	40	\$42,876-\$64,313	0	1
Garage Supervisor	14M	\$59,201-\$71,830	1	1
Special Events Coordinator	15	\$67,155-\$75,811	1	1
Overtime & Detail Management Coordinator	15	\$67,155-\$75,811	1	1
Accountant II	15	\$67,155-\$75,811	0	1
Secretary to the Chief of Police	40	\$42,876-\$64,313	1	1
Personnel Analyst	40	\$42,876-\$64,313	0	1
Research Technician II	13	\$58,878-\$67,539	1	1
LAN Tech Support Specialist	12	\$54,998-\$62,770	3	3
Administrative Analyst I	11	\$51,480-\$59,263	1	1
Research Technician I	11	\$51,480-\$59,263	1	1
Public Information Specialist	10	\$48,227-\$56,011	1	1
Personnel Specialist	10	\$48,227-\$56,011	1	0
Administrative Assistant	10	\$48,227-\$56,011	1	1
Dog Control Officer	8	\$43,637-\$48,987	4	4
Duplicating Equipment Operator II	7	\$41,410-\$46,481	1	1
Community Service Officer	7	\$41,410-\$46,481	40	40
Personnel Aide	7	\$41,410-\$46,481	0	1
Complaint Clerk/Dispatcher	6	\$40,154-\$43,224	1	1
Parking Checkers	5	\$38,900-\$41,207	7	7
Data Entry Equipment Operator	2	\$35,858-\$36,681	3	3
Information Aide	1	\$35,480-\$36,295	2	2
Subtotal			75	78

**DEPARTMENT OF POLICE
CIVILIAN
01.31231**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Automotive Crewleader	30	\$29.99-\$32.85	2	2
Automotive/Equipment Mechanic	17A	\$26.22-\$27.81	7	7
Automotive Mechanice Helper	8	\$20.38-\$21.52	1	1
Stock Clerk	8	\$20.38-\$21.52	2	2
Laborer I	3	\$19.50-\$20.57	2	2
Subtotal			14	14
<u>Temporary Services</u>				
Special Patrol Officer P/T	FLAT	\$30.90/Hr.	58	58
Information Aide	FLAT	\$14,821	1	0
School Crossing Guards	FLAT	\$5,451-\$6,331	55	55
Summer Aide	FLAT	\$20.00/Hr.	1	1
Seasonal Aide	FLAT	\$20.00/Hr.	1	1
Subtotal			116	115
<u>SURA</u>				
Chief Accountability Officer	110	\$91,806-\$153,010	1	1
Director of Community Engagement	60	\$52,847-\$79,271	1	1
Subtotal			2	2
GRAND TOTAL			207	209

Police Field Services - Civilian

01.31231

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	3,173,186	3,570,392	3,767,909	3,933,000
510200 Wages- F/T Weekly	459,075	728,524	472,293	607,545
510300 Temporary Services-P/T	1,196,856	2,310,000	1,540,000	1,385,000
510400 Overtime Wages	393,131	340,000	433,210	465,000
510500 Holiday Pay	77,191	102,000	85,000	89,000
510700 Night Shift Differential	3,020	7,500	2,700	7,500
510800 Tool Allowance	1,750	2,750	2,750	2,750
510900 Out of Title Pay	6,756	0	0	0
511000 Uniform Allowance	35,000	40,650	41,425	41,750
511200 Contractual Obligations	5,100	0	0	0
519100 Less: Reimbursement from Other Funds	0	(700,000)	(30,000)	0
Total Personal Services	5,351,065	6,401,816	6,315,287	6,531,545
Contractual & Other Expenses				
540200 Motor Equipment Repair Supplies & Services	0	1,500	1,200	1,500
540500 Operating Supplies & Expenses	58,428	84,000	87,570	9,000
540800 Uniforms	2,755	5,475	4,625	5,475
541500 Professional Services	20,419	50,000	45,900	50,000
541700 Contracted Services-Related Parties	609,927	879,072	243,218	218,772
Total Contractual & Other Expenses	691,529	1,020,047	382,513	284,747
TOTAL:	6,042,594	7,421,863	6,697,800	6,816,292

Total Fire Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Fire Main - Sworn	44,569,719	45,256,334	46,499,442	46,499,443
Fire Main - Civilian	1,239,600	1,270,059	1,395,888	1,395,888
Total Fire Department	45,810,520	46,526,393	47,895,330	47,895,331

**DEPARTMENT OF FIRE
MAIN FIRE SWORN
01.34100**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Chief of Fire	22E	\$214,000	1	1
First Deputy Chief	20E	\$203,000	2	2
Deputy Chief	FLAT	\$131,107-\$133,729	5	5
District Chief	35A	\$107,093-\$110,888	15	15
Fire Equipment Maint. Superintendent	35A	\$107,093-\$110,888	1	1
Fire Captain	32A	\$101,124-\$106,771	24	25
Asst. Fire Equipment Maint. Superintendent	32A	\$101,124-\$106,771	1	1
Fire Lieutenant	25B	\$93,281-\$99,808	70	73
Firefighter	21A	\$55,534-\$85,998	<u>261</u>	<u>261</u>
GRAND TOTAL			380	384

Fire Main - Sworn

01.34100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	31,197,434	33,741,592	33,932,189	34,030,786
510400 Overtime Wages	5,934,041	4,262,135	5,117,764	4,900,000
510500 Holiday Pay	2,486,549	2,773,544	2,682,155	2,769,470
510700 Night Shift Differential	318,938	367,750	335,326	367,750
510900 Out of Title Pay	2,677	46,000	2,700	5,000
511100 Vaulted Pay	182,781	512,056	170,711	438,326
511200 Contractual Obligations	174,037	338,261	305,239	323,806
511300 Sick Time Buy Back	282,554	325,740	148,235	359,640
511400 Military Pay	20,941	0	0	0
511500 Police/ Fire Injured on Duty	29,349	0	0	0
511600 Medical Certification	149,766	207,500	187,706	211,000
519100 Less: Reimbursement from Other Funds	(437)	0	0	0
519900 Less: Offset From Special Grant Sources	(1,448,428)	(1,566,278)	(1,407,131)	(1,432,335)
Total Personal Services	39,330,202	41,008,300	41,474,894	41,973,443
Equipment				
520200 Office Equipment & Furnishings	91,856	99,000	37,000	52,000
520600 Operating Equipment	478,628	298,500	175,500	163,000
Total Equipment	570,484	397,500	212,500	215,000
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	197,974	292,000	232,000	263,500
540200 Motor Equipment Repair Supplies & Services	994,237	900,000	981,000	1,010,000
540300 Office Supplies	63,004	68,000	65,500	73,000
540500 Operating Supplies & Expenses	2,517,112	1,495,000	1,962,334	2,175,500
540700 Equipment Repair, Supplies & Services	104,624	178,000	76,000	110,000
540800 Uniforms	192,386	226,500	202,300	217,000
541100 Utilities	254,282	344,534	318,409	5,000
541500 Professional Services	218,555	280,000	338,000	392,000
541600 Travel, Training & Development	98,386	61,500	42,000	60,000
541800 Postage & Freight	1,274	5,000	2,500	5,000
542100 EMS Training Expenditures	27,199	0	0	0
Total Contractual & Other Expenses	4,669,033	3,850,534	4,220,043	4,311,000
TOTAL:	44,569,719	45,256,334	45,907,437	46,499,443

**DEPARTMENT OF FIRE
MAIN FIRE CIVILIAN
01.34101**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Administrative Director of HR	80	\$64,501-\$96,752	0	1
Plans Examiner III	15	\$67,155-\$75,811	1	1
Secretary to Chief of Fire	40	\$42,876-\$64,313	1	0
Administrative Service Manager	TBD		0	1
Plans Examiner II	13	\$58,878-\$67,539	3	2
Plans Examiner	11	\$51,480-\$59,263	0	1
Administrative Assistant	10	\$48,227-\$56,011	1	1
Typist II	8	\$43,637-\$48,987	1	1
Administrative Aide	7	\$41,410-\$46,481	1	1
Subtotal			8	9
Electrician	FLAT	\$40.94-\$46.27	1	1
Plumber	FLAT	\$51.34-\$44.67	1	1
Heavy Equipment Mechanic Crew leader	29	\$26.40/Hr.	1	1
Fire Apparatus Maintenance Mechanic I	17B	\$28.41-\$29.89	1	1
Heavy Equipment Mechanic II	16	\$22.47-\$23.55	5	5
Fire Equipment Supply Worker	8	\$20.38-\$21.52	1	1
Subtotal			10	10
GRAND TOTAL			18	19

Fire Main - Civilian
01.34101

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	421,524	472,740	415,782	578,685
510200 Wages- F/T Weekly	671,472	642,169	693,027	668,353
510400 Overtime Wages	104,350	106,000	100,000	100,000
510700 Night Shift Differential	474	1,000	400	1,000
510800 Tool Allowance	1,750	2,100	2,100	2,100
510900 Out of Title Pay	0	3,000	0	500
511000 Uniform Allowance	2,500	3,250	3,250	3,250
511200 Contractual Obligations	5,600	7,800	5,100	5,000
Total Personal Services	1,207,670	1,238,059	1,219,659	1,358,888
Contractual & Other Expenses				
540800 Uniforms	1,987	2,000	2,000	2,000
541500 Professional Services	29,942	30,000	30,000	35,000
Total Contractual & Other Expenses	31,929	32,000	32,000	37,000
TOTAL:	1,239,599	1,270,059	1,251,659	1,395,888

Total Parks Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Parks Administration	592,605	779,168	797,849	797,849
Parks Grounds Maintenance	6,166,785	6,420,824	6,397,323	6,572,323
Parks Recreation	4,062,033	4,483,911	4,516,072	4,691,072
Dog Control Division	413,729	493,748	486,140	486,140
Total Parks Department	11,235,152	12,177,651	12,197,384	12,547,384

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
ADMINISTRATION BUREAU
01.70200

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Parks and Recreation	110	\$91,806-\$153,010	1	1
Deputy Commissioner of Parks and Recreation	100	\$82,434-\$123,651	1	1
Public Information Officer	40	\$42,876-\$64,313	0	1
Landscape Architect II	15	\$67,155-\$75,811	1	1
Landscape Architect I	13	\$58,878-\$67,539	1	1
Architect I	13	\$58,878-\$67,539	1	1
LAN Technical Support Specialist	12	\$54,998-\$62,770	1	0
Secretary to the Commissioner	40	\$42,876-\$64,313	1	1
Administrative Assistant	10	\$48,227-\$56,011	1	1
Administrative Aide	7	\$41,410-\$46,481	0	1
Clerk II	4	\$37,645-\$39,454	1	0
Subtotal			9	9
<u>Temporary Services</u>				
Summer Aides	FLAT	\$17.00	1	2
Subtotal			1	2
GRAND TOTAL			10	11

Parks Administration

01.70200

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	548,052	619,856	566,414	587,905
510300 Temporary Services-P/T	7,649	13,728	22,000	23,460
510400 Overtime Wages	4,049	7,000	193	4,120
510900 Out of Title Pay	1,589	0	0	2,880
Total Personal Services	561,339	640,584	588,607	618,365
Contractual & Other Expenses				
540300 Office Supplies	21,774	23,000	18,754	26,460
540500 Operating Supplies & Expenses	134	3,140	1,140	40,140
541500 Professional Services	265	100,000	6,000	100,000
541600 Travel, Training & Development	8,317	11,564	8,404	11,904
543000 Payments to Other Governments	776	880	980	980
Total Contractual & Other Expenses	31,266	138,584	35,278	179,484
TOTAL:	592,605	779,168	623,885	797,849

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF PARKS/GROUND MAINTENANCE
01.71100

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Arborist	16	\$71,778-\$81,330	1	1
Superintendent of Grounds Maintenance	15M	\$66,838-\$81,093	1	1
Asst. Superintendent of Grounds Maintenance	14M	\$59,201-\$71,830	1	1
Forestry Technician	13	\$58,878-\$67,539	3	3
Trails Coordinator	11	\$51,480-\$59,263	1	1
Administrative Assistant	10	\$48,227-\$56,011	1	1
Subtotal			8	8
Tree Trimmer Crewleader	28	\$26.17/Hr.	1	1
Greenhouse Crewleader	23	\$25.21/Hr.	1	1
Park Labor Crewleader	22	\$24.77/Hr.	9	9
Storekeeper	15	\$22.09-\$23.13	1	1
Tree Trimmer II	14	\$21.90-\$22.95	3	3
Motor Equipment Operator II	14	\$21.90-\$22.95	2	2
Motor Equipment Operator I	8	\$20.38-\$21.52	5	5
Tree Trimmer I	7	\$20.32-\$21.43	1	1
Gardener	7	\$20.32-\$21.43	3	3
Laborer II	6	\$20.02-\$21.10	0	0
Laborer I	3	\$19.50-\$20.57	20	22
Custodial Worker I	1	\$18.55-\$19.63	6	6
Subtotal			52	54

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF PARKS/GROUND MAINTENANCE
01.71100

Temporary Services

Seasonal Laborers	FLAT	\$16.00/Hr.	12	12
Seasonal Laborer	FLAT	\$20.00/Hr.	1	1
Seasonal Laborer -Golf	FLAT	\$16.00	0	2
Summer Aides	FLAT	\$16.00/Hr.	2	0
Summer Aides	FLAT	\$17.00 Hr.	0	2
Pool Maintenance Worker	FLAT	\$400-\$450 per week	4	0
Pool Maintenance Worker	FLAT	\$20.00-\$23.33	0	4
			19	21
			Subtotal	

SURA

Special Advisor	14M	\$59,201-\$71,830	1	1
Forestry Aide	40	\$42,876-\$64,313	1	1
			2	2
			Subtotal	
			GRAND TOTAL	85

Parks Grounds Maintenance
01.71100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	393,482	542,963	447,617	531,011
510200 Wages- F/T Weekly	2,097,245	2,325,783	2,217,282	2,361,796
510300 Temporary Services-P/T	331,883	250,000	277,436	256,213
510400 Overtime Wages	209,638	207,000	205,218	207,000
510600 Car Allowance	3,510	2,200	2,600	2,600
510700 Night Shift Differential	3,970	356	3,816	3,900
510800 Tool Allowance	1,050	1,750	1,750	1,750
510900 Out of Title Pay	14,407	15,590	9,690	15,500
511000 Uniform Allowance	14,750	12,500	12,500	12,500
511200 Contractual Obligations	11,100	64,800	10,800	64,800
Total Personal Services	3,081,035	3,422,942	3,188,709	3,457,070
Equipment				
520600 Operating Equipment	44,814	45,000	42,578	45,000
Total Equipment	44,814	45,000	42,578	45,000
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	318	750	392	750
540200 Motor Equipment Repair Supplies & Services	20,178	17,500	15,175	25,000
540500 Operating Supplies & Expenses	2,729,140	2,735,151	2,748,693	2,884,934
540700 Equipment Repair, Supplies & Services	303	1,500	950	1,500
540800 Uniforms	6,190	15,000	14,885	15,000
541500 Professional Services	84,047	150,000	67,000	90,000
541600 Travel, Training & Development	6,821	9,590	5,160	9,590
541700 Contracted Services-Related Parties	114,680	163,545	76,637	152,851
542000 Clinton Square Maintenance	79,258	0	0	0
549100 Less: Reimbursements from Other Funds	0	(140,154)	(47,991)	(109,372)
Total Contractual & Other Expenses	3,040,935	2,952,882	2,880,901	3,070,253
TOTAL:	6,166,784	6,420,824	6,112,188	6,572,323

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF RECREATION
01.71400

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Principal Recreation Program Director	60	\$52,847-\$79,271	1	1
Recreation Program Director	60	\$52,847-\$79,271	2	2
Public Information Officer	40	\$42,876-\$64,313	1	0
Athletic Program Director	60	\$52,847-\$79,271	1	1
Special Events Coordinator	15	\$67,155-\$75,811	2	2
Aquatic Director	40	\$42,876-\$64,313	1	1
Therapeutic Recreation Specialist	13	\$58,878-\$67,539	1	0
Special Events Assistant	12	\$54,998-\$62,770	1	1
Aquatic Supervisor	30	\$38,727-\$58,091	2	2
Recreation Supervisor (Arts & Crafts)	10	\$48,227-\$56,011	1	1
Senior Citizens Coordinator	10	\$48,227-\$56,011	1	1
Manager of Athletics (Rinks & Golf)	10	\$48,227-\$56,011	0	1
Recreation Supervisor I	9	\$45,117-\$51,984	1	1
Recreation Activity Specialist	7	\$41,410-\$46,481	1	1
Senior Recreation Leader	7	\$41,410-\$46,481	2	2
Recreation Leader	6	\$40,154-\$43,224	11	10
Recreation Aide	1	\$35,480-\$36,295	2	2
Information Aide	1	\$35,480-\$36,295	1	1
Subtotal			32	30
Swimming Facility Manager	FLAT	\$23.23/Hr	2	2
Assistant Swimming Manager	FLAT	\$21.12/Hr.	2	2
Lifeguard III	FLAT	\$19.00/Hr	6	6
Subtotal			10	10
<u>SURA</u>				
Public Arts Coordinator	40	\$42,876-\$64,313	1	1
Subtotal			1	1
GRAND TOTAL			43	41

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF RECREATION
01.71400

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
<u>Temporary Employees</u>				
Aquatic Program				
Seasonal Aide/Pool Supervisor	FLAT	\$22.75	4	4
Swimming Facility Manager II	FLAT	\$22.75	3	7
Swimming Facility Manager I	FLAT	\$19.00	2	0
Asst.Swimming Facility Manager II	FLAT	\$18.50	9	0
Asst.Swimming Facility Manager II	FLAT	\$21.10	0	11
Asst. Swimming Facility Manager I	FLAT	\$16.00-\$18.00	2	0
Lifeguard III	FLAT	\$15.90-\$17.10	42	0
Lifeguard III	FLAT	\$19.00	0	42
Lifeguard II	FLAT	\$15.65-\$16.75	56	0
Lifeguard II	FLAT	\$18.00	0	58
Lifeguard I	FLAT	\$16.25-\$16.60	29	0
Lifeguard I	FLAT	\$17.50	0	29
Summer Aide	FLAT	\$16.00-\$16.20	43	43
Summer Pool Night Security				
Summer Aide	FLAT	\$16.00-\$16.25	20	0
Summer Aide	FLAT	\$16.50-\$17.50	0	19
Summer Aide	FLAT	\$16.00-\$16.25	4	0
Summer Aid (Night Supervisor) *NEW*	FLAT	\$22.75	0	1
			Subtotal	
			214	214
Ice Skating				
Skating Facility Manager	FLAT	\$20.70	2	0
Skating Facility Manager	FLAT	\$21.00	0	3
Skating Facility Manager	FLAT	\$17.95-\$18.65	3	0
Skating Facility Manager	FLAT	\$18.00-\$19.00	0	4
Skating Facility Manager	FLAT	\$16.45-\$16.84	2	0
Assistant Skating Facility Manager	FLAT	\$16.10-\$16.50	4	0
Skating Facility Manager	FLAT	\$16.50-\$17.50	0	6
Assistant Skating Facility Manager	FLAT	\$16.00-\$16.50	4	0
Seasonal Aide	FLAT	\$16.00-\$16.35	7	0
Seasonal Aide	FLAT	\$16.00-\$16.25	36	0
Seasonal Aide	FLAT	\$16.00-\$17.00	0	36
NEW Seasonal Aide (Zamboni Driver)	FLAT	\$17.50-\$19.50	0	10
NEW Rink General Manager	FLAT	\$25.00	0	1
			Subtotal	
			58	60

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF RECREATION
01.71400
POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Golf Courses				
Summer Aide (Golf Manager)	FLAT	\$15.95-\$16.64	1	0
Summer Aide (Golf Manager)	FLAT	\$18.00	0	2
Summer Aide (Golf Asst Manager)	FLAT	\$16.00-\$16.25	4	0
Summer Aide (Golf Asst Manager)	FLAT	\$16.50-\$17.50	0	4
Summer Aide	FLAT	\$16.00-\$16.15	12	18
			Subtotal	
			17	24
School Year Youth Program				
Seasonal Aide	FLAT	\$16.95-\$17.65	8	0
Seasonal Aide	FLAT	\$17.10-\$18.10	0	8
Seasonal Aide	FLAT	\$16.00-\$16.50	34	34
			Subtotal	
			42	42
Special Events				
Position				
Seasonal Aide	FLAT	\$16.00-\$16.30	3	5
			Subtotal	
			3	5
Summer Playgrounds				
Position				
Seasonal Aide	FLAT	\$16.95	6	0
Seasonal Aide	FLAT	\$18.10-\$20.00	0	6
Summer Aide	FLAT	\$16.00	65	65
			Subtotal	
			71	71
Senior Centers				
Summer Aide	FLAT	\$16.00	1	0
Summer Aide	FLAT	\$16.00-\$16.50	0	2
			Subtotal	
			1	2

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DIVISION OF RECREATION
01.71400

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Summer Camps				
Summer Aide	FLAT	\$26.15	0	4
Summer Aide	FLAT	\$25.65	2	0
Summer Aide	FLAT	\$21.15	0	4
Summer Aide	FLAT	\$20.65	2	0
Summer Aide	FLAT	\$18.65	11	0
Summer Aide	FLAT	\$16.90	25	0
Summer Aide	FLAT	\$16.25	16	0
Summer Aide	FLAT	\$16.00	69	117
			Subtotal	
			125	125
Summer Leagues				
League Director	FLAT	\$16.95	3	0
League Director	FLAT	\$20.65	0	3
Summer Aide	FLAT	\$16.00	13	13
			Subtotal	
			16	16
Burnet Craft Building				
Summer Aide *NEW*	FLAT	\$16.00-\$20.65	0	2
			Subtotal	
			0	2
Adult Recreation				
Summer Aide *NEW*	FLAT	\$16.00-\$16.50	0	2
			Subtotal	
			0	2
GRAND TOTAL			547	563

Parks Recreation

01.71400

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	1,395,402	1,551,380	1,539,294	1,483,111
510200 Wages- F/T Weekly	345,941	404,750	372,560	404,751
510300 Temporary Services-P/T	1,779,366	1,838,040	1,870,369	1,916,168
510400 Overtime Wages	107,763	130,000	99,360	100,000
510600 Car Allowance	19,760	22,000	17,600	19,800
510700 Night Shift Differential	451	600	595	800
510900 Out of Title Pay	18,514	0	0	1,500
511000 Uniform Allowance	250	0	0	0
519100 Less: Reimbursement from Other Funds	0	0	0	(18,700)
Total Personal Services	3,667,447	3,946,770	3,899,778	3,907,430
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	257,941	278,860	243,233	301,125
541500 Professional Services	130,482	159,925	129,422	382,800
541600 Travel, Training & Development	6,163	7,000	5,515	7,000
541700 Contracted Services-Related Parties	0	91,356	17,322	92,717
Total Contractual & Other Expenses	394,586	537,141	395,492	783,642
TOTAL:	4,062,033	4,483,911	4,295,270	4,691,072

DEPARTMENT OF PARKS, RECREATION AND YOUTH PROGRAMS
DOG CONTROL
01.35100

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Animal Services Supervisor	50	\$48,111-\$72,167	1	1
Shelter Assistant	7	\$41,410-\$46,481	5	5
GRAND TOTAL			6	6

Dog Control Division*01.35100*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	258,629	280,748	189,298	262,140
510400 Overtime Wages	7,455	10,000	9,300	11,000
510900 Out of Title Pay	6,253	0	14,375	15,000
Total Personal Services	272,337	290,748	212,973	288,140
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	7,771	20,000	3,900	15,000
541500 Professional Services	133,621	183,000	150,337	183,000
Total Contractual & Other Expenses	141,392	203,000	154,237	198,000
TOTAL:	413,729	493,748	367,210	486,140

**DOWNTOWN AND CROUSE MARSHALL
SPECIAL ASSESSMENT FUNDS**

DOWNTOWN SPECIAL ASSESSMENT FUND

	<u>2024/2025</u> <u>Actual</u>	<u>2025/2026</u> <u>Adopted</u>	<u>2025/2026</u> <u>Projected</u>	<u>2026/2027</u> <u>Adopted</u>
PROGRAM EXPENDITURES				
Administration	185,071	241,398	221,280	221,774
Marketing	284,680	442,117	334,534	568,717
Environmental Maintenance	307,875	430,396	416,696	516,033
Economic Development	265,455	354,630	334,242	375,018
Transportation	110,475	149,622	121,542	139,104
Security	275,177	410,183	398,165	441,211
Farmers Market	43,899	24,800	24,731	23,450
Arts and Crafts	76,493	69,930	64,063	72,570
Various Grants	80,239	88,464	175,275	229,965
Reserve	23,233	20,562	20,562	21,177
TOTAL:	1,652,598	2,232,103	2,111,089	2,609,019
PROGRAM REVENUE				
Interest	17,982	13,590	15,348	13,590
Farmers Market	28,373	26,575	28,757	29,000
Arts & Crafts	117,385	109,500	105,375	108,000
Transportation	182,046	224,500	200,038	219,400
Miscellaneous	112,734	315,203	270,203	461,445
Various Grants	142,058	171,965	196,965	322,592
TOTAL:	600,578	861,333	816,686	1,154,027
Special Assessment	1,161,670	1,370,770	1,370,770	1,411,892
Allowance for Uncollected Assessment	23,233	20,562	20,562	21,177
SPECIAL ASSESSMENT LEVY		1,411,892		

**DOWNTOWN SPECIAL ASSESSMENT FUND
ADMINISTRATION**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	108,079	175,859	143,000	149,247
Operations and Administration	20,161	23,831	24,000	24,254
Office Supplies	1,384	\$,200	1,850	1,400
Transportation and Travel	5,743	7,000	7,689	8,000
Insurance	1,796	1,682	1,800	1,867
Office Rent	8,888	9,326	7,941	7,477
Machine Contract	23,856	14,000	21,000	21,030
Other Expenses	15,163	8,500	14,000	8,500
TOTAL:	185,070	241,398	221,280	221,774
TOTAL FUNDED BY SPECIAL ASSESSMENT		221,774		

**DOWNTOWN SPECIAL ASSESSMENT FUND
MARKETING**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	200,363	385,849	242,922	354,015
Promotions	35,862	27,200	30,000	42,994
Printing	2,314	3,600	5,112	6,000
Advertising	25,063	0	31,000	135,000
Program Operations	16,981	21,138	21,000	26,208
Website	4,097	4,330	4,500	4,500
TOTAL:	284,680	442,117	334,534	568,717
TOTAL FUNDED BY SPECIAL ASSESSMENT		65,678		

**DOWNTOWN SPECIAL ASSESSMENT FUND
ENVIRONMENTAL MAINTENANCE**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	184,908	316,426	284,774	397,671
Operations and Maintenance	33,620	32,000	39,000	39,000
Program Delivery	6,776	5,430	6,954	3,740
Insurance	13,170	14,889	12,868	12,451
Special Projects	39,855	32,000	42,000	32,000
Depreciation	28,608	28,552	30,000	30,071
Alarm	937	1,100	1,100	1,100
TOTAL:	307,874	430,396	416,696	516,033
TOTAL FUNDED BY SPECIAL ASSESSMENT		461,123		

**DOWNTOWN SPECIAL ASSESSMENT FUND
ECONOMIC DEVELOPMENT**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	211,125	336,909	318,242	355,420
Program Operations	14,086	17,721	16,000	19,598
Special Projects	40,245	0	0	0
TOTAL:	265,455	354,630	334,242	375,018
TOTAL FUNDED BY SPECIAL ASSESSMENT		375,018		

**DOWNTOWN SPECIAL ASSESSMENT FUND
TRANSPORTATION**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	77,655	112,648	85,200	102,318
Rent	14,360	13,486	13,486	13,486
Sales Tax	12,833	17,960	16,003	17,552
Insurance	1,502	1,428	1,500	1,648
Operations	4,124	4,100	5,352	4,100
TOTAL:	110,474	149,622	121,541	139,104
TOTAL FUNDED BY SPECIAL ASSESSMENT		0		

**DOWNTOWN SPECIAL ASSESSMENT FUND
SECURITY**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 <u>Actual</u>	2025/2026 <u>Adopted</u>	2025/2026 <u>Projected</u>	2026/2027 <u>Adopted</u>
Salaries and Fringe	181,091	341,220	330,001	373,027
Depreciation	31,757	18,109	18,109	18,109
Insurance	23,742	24,854	24,054	23,575
Operations/Education	37,012	25,000	25,000	25,500
Telephone	1,575	1,000	1,000	1,000
TOTAL:	275,177	410,183	\$398,165	441,211
TOTAL FUNDED BY SPECIAL ASSESSMENT		267,121		

CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT

	<u>2024/2025 Actual</u>	<u>2025/2026 Adopted</u>	<u>2025/2026 Projected</u>	<u>2026/2027 Adopted</u>
PROGRAM EXPENDITURES				
Administration	35,545	38,642	38,829	40,627
Economic Development	0	18,600	18,600	17,552
Marketing	1,918	3,379	4,000	7,310
Security	72,289	73,688	74,394	77,113
Environmental Maintenance	25,509	31,200	31,316	13,200
Personnel	<u>26,067</u>	<u>29,059</u>	<u>27,452</u>	<u>26,061</u>
TOTAL:	161,328	194,568	194,591	181,863
PROGRAM REVENUE				
Interest	1,049	1,000	1,024	1,000
Donated Services	1,200	1,200	1,200	1,200
Miscellaneous	3,000	3,300	3,300	3,300
City Reimbursement (50/50)	<u>9,560</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
TOTAL:	14,809	18,000	18,024	18,000
Special Assessment	<u>146,519</u>	<u>176,567</u>	<u>176,567</u>	<u>181,863</u>
SPECIAL ASSESSMENT LEVY	146,519	176,567	176,567	181,863

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
ADMINISTRATION**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	<u>2024/2025 Actual</u>	<u>2025/2026 Adopted</u>	<u>2025/2026 Projected</u>	<u>2026/2027 Adopted</u>
Administration Personnel	23,996	25,632	26,966	26,389
Audit	7,404	8,437	7,191	8,205
Office Expense	614	1,000	1,100	1,100
Insurance	<u>3,531</u>	<u>3,572</u>	<u>3,572</u>	<u>4,933</u>
TOTAL:	35,545	38,641	38,829	40,627
 TOTAL FUNDED BY SPECIAL ASSESSMENT			40,627	

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
ECONOMIC DEVELOPMENT**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	<u>2024/2025 Actual</u>	<u>2025/2026 Adopted</u>	<u>2025/2026 Projected</u>	<u>2026/2027 Adopted</u>
Economic Development	<u>0</u>	<u>18,600</u>	<u>18,600</u>	<u>17,552</u>
TOTAL:	0	18,600	18,600	17,552
TOTAL FUNDED BY SPECIAL ASSESSMENT			17,552	

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
MARKETING**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	<u>2024/2025 Actual</u>	<u>2025/2026 Adopted</u>	<u>2025/2026 Projected</u>	<u>2026/2027 Adopted</u>
Marketing	<u>1,918</u>	<u>3,379</u>	<u>4,000</u>	<u>7,310</u>
TOTAL:	1,918	3,379	4,000	7,310
TOTAL FUNDED BY SPECIAL ASSESSMENT			7,310	

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
SECURITY**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	2024/2025 Actual	2025/2026 Adopted	2025/2026 Projected	2026/2027 Adopted
Security Personnel	55,379	55,668	57,180	58,391
Security Benefits	8,172	8,797	7,991	9,110
Security Insurance	7,849	8,123	8,123	8,512
Security Operations	889	1,100	1,100	1,100
TOTAL:	<u>72,289</u>	<u>73,688</u>	<u>74,394</u>	<u>77,113</u>
TOTAL FUNDED BY SPECIAL ASSESSMENT			77,113	

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
ENVIRONMENTAL MAINTENANCE**

DETAIL ANALYSIS OBJECT OF EXPENDITURE		2025/2026 Adopted	2025/2026 Projected	2026/2027 Adopted
Depreciation -Tractor & Sweeper		3,500	3,500	3,500
Horticulture		3,100	3,300	3,300
Operations & Maintenance		1,500	1,616	1,500
Special Projects		21,900	21,700	21,700
Trash Dumpster (Donated)		1,200	1,200	1,200
TOTAL:		31,200	31,316	31,200
TOTAL FUNDED BY SPECIAL ASSESSMENT			13,200	

**CROUSE - MARSHALL SPECIAL ASSESSMENT DISTRICT
PERSONNEL**

DETAIL ANALYSIS OBJECT OF EXPENDITURE	<u>2024/2025 Actual</u>	<u>2025/2026 Adopted</u>	<u>2025/2026 Projected</u>	<u>2026/2027 Adopted</u>
FT Maintenance	18,812	21,316	22,997	22,374
PT Maintenance	0	0	300	600
Benefits	<u>7,255</u>	<u>7,743</u>	<u>4,155</u>	<u>3,087</u>
TOTAL:	26,067	29,059	27,452	26,061
 TOTAL FUNDED BY SPECIAL ASSESSMENT			26,061	

MUNICIPAL SIDEWALK FUND APPROPRIATIONS

**DEPARTMENT OF PUBLIC WORKS
MUNICIPAL SIDEWALK PROGRAM
12.81200**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Project Coordinator	50	\$48,111-\$72,167	1	1
Engineering Project Coordinator	16M	\$77,007-\$93,429	1	1
GRAND TOTAL			2	2

Department of Sidewalk Program*12.81200*

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	150,925	150,959	160,763	159,766
511000 Uniform Allowance	500	500	500	500
Total Personal Services	151,425	151,459	161,263	160,266
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	842,939	1,004,000	954,000	1,000,000
Total Contractual & Other Expenses	842,939	1,004,000	954,000	1,000,000
TOTAL:	994,364	1,155,459	1,115,263	1,160,266

WATER FUND APPROPRIATIONS

Total Water Department
Summary of Departmental Appropriations

	FY25 Actual	FY26 Adopted	FY27 Proposed	FY27 Adopted
Water Finance	202,055	203,720	229,152	229,152
Engineering	1,338,683	2,110,782	2,324,487	2,324,487
Quality Management	1,314,083	2,108,435	1,872,599	1,872,599
Skaneateles	1,058,643	1,151,714	1,261,691	1,261,691
Plant	8,732,129	10,161,906	10,970,180	10,970,180
Total Water Department	12,645,593	15,736,557	16,658,109	16,658,109

**DEPARTMENT OF WATER
DIVISION OF WATER FINANCE
05.83100**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Utilities Billing Supervisor	15M	\$66,838-\$81,093	1	1
Account Clerk III	8	\$43,637-\$48,987	1	2
Administrative Aide	7	\$41,410-\$46,481	2	1
GRAND TOTAL			4	4

Water Finance

05.83100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	188,385	197,670	172,857	210,852
510400 Overtime Wages	3,777	3,500	3,482	3,500
510900 Out of Title Pay	1,693	1,800	1,456	1,800
Total Personal Services	193,855	202,970	177,795	216,152
Equipment				
520200 Office Equipment & Furnishings	0	750	0	5,000
Total Equipment	0	750	0	5,000
Contractual & Other Expenses				
541600 Travel, Training & Development	200	0	0	0
541800 Postage & Freight	8,000	0	8,000	8,000
Total Contractual & Other Expenses	8,200	0	8,000	8,000
TOTAL:	202,055	203,720	185,795	229,152

**DEPARTMENT OF WATER
DIVISION OF ENGINEERING
05.83110**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Commissioner of Water	120	\$101,940-\$169,900	1	1
Water Systems Construction Engineer	16M	\$77,007-\$93,429	1	1
Executive Engineer	17M	\$83,452-\$101,125	1	1
Construction Manager	16M	\$77,007-\$93,429	1	1
Instrumentation Mechanic	14M	\$59,201-\$71,830	0	1
Management Analyst	70	\$58,355-\$87,532	1	1
Civil Engineer II	15	\$67,155-\$75,811	1	2
Computer Technician	14	\$62,878-\$71,544	1	1
Civil Engineer I	13	\$58,878-\$67,539	2	2
Construction Inspector	11	\$51,480-\$59,263	1	1
GRAND TOTAL			10	12

Water Engineering
05.83110

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	574,755	689,822	640,715	946,827
510400 Overtime Wages	2,607	5,000	2,688	5,000
511000 Uniform Allowance	1,050	550	550	550
Total Personal Services	578,412	695,372	643,953	952,377
Equipment				
520200 Office Equipment & Furnishings	0	5,000	485	10,000
Total Equipment	0	5,000	485	10,000
Contractual & Other Expenses				
541500 Professional Services	757,558	1,406,710	1,358,710	1,358,710
541600 Travel, Training & Development	2,713	3,700	1,375	3,400
Total Contractual & Other Expenses	760,271	1,410,410	1,360,085	1,362,110
TOTAL:	1,338,683	2,110,782	2,004,523	2,324,487

**DEPARTMENT OF WATER
WATER QUALITY MANAGEMENT
05.83300**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Water Plant Manager	15M	\$66,838-\$81,093	<u>1</u>	<u>1</u>
			Subtotal	1
Principal Water Plant Operator Crewleader	24	\$25.47/Hr.	1	1
Watershed Inspector	16	\$22.47-\$23.55	1	2
Water Treatment Plant Operator II	16	\$22.47-\$23.55	1	2
Water Treatment Plant Operator Trainee	13	\$21.49-\$22.53	<u>1</u>	<u>1</u>
			Subtotal	6
<u>Temporary Services</u>				
Summer Aide	FLAT	\$16.00/Hr.	<u>1</u>	<u>1</u>
			Subtotal	1
			GRAND TOTAL	8

Water Quality Management
05.83300

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	50,172	6,500	76,465	78,698
510200 Wages- F/T Weekly	129,425	216,169	163,020	167,036
510300 Temporary Services-P/T	17,536	18,500	2,000	5,000
510400 Overtime Wages	19,062	18,000	18,465	18,000
510700 Night Shift Differential	27	0	96	0
510900 Out of Title Pay	4,701	5,000	1,000	5,000
511000 Uniform Allowance	750	750	500	500
511200 Contractual Obligations	700	1,200	1,200	1,200
Total Personal Services	222,373	266,119	262,746	275,434
Equipment				
520200 Office Equipment & Furnishings	767	1,000	400	5,000
520600 Operating Equipment	0	1,000	600	1,000
Total Equipment	767	2,000	1,000	6,000
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	5,501	8,000	4,618	8,000
540300 Office Supplies	0	500	100	500
540500 Operating Supplies & Expenses	1,068,092	1,776,616	1,093,865	1,530,900
540700 Equipment Repair, Supplies & Services	2,948	3,000	0	0
541100 Utilities	11,690	11,800	12,924	14,365
541500 Professional Services	0	27,800	11,624	24,800
541600 Travel, Training & Development	2,300	12,000	1,215	12,000
541800 Postage & Freight	412	600	454	600
Total Contractual & Other Expenses	1,090,943	1,840,316	1,124,800	1,591,165
TOTAL:	1,314,083	2,108,435	1,388,546	1,872,599

**DEPARTMENT OF WATER
SKANEATELES WATERSHED PROGRAM
05.83350**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Geographic Information Specialist II	15	\$67,155-\$75,811	1	1
Watershed Quality Coordinator	15M	\$66,838-\$81,093	<u>1</u>	<u>1</u>
GRAND TOTAL			2	2

Skaneateles Watershed Program
05.83350

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	201,877	165,185	170,292	170,958
511000 Uniform Allowance	500	500	500	500
Total Personal Services	202,377	165,685	170,792	171,458
Equipment				
520200 Office Equipment & Furnishings	0	500	250	5,000
Total Equipment	0	500	250	5,000
Contractual & Other Expenses				
541500 Professional Services	856,265	985,029	947,551	1,089,233
541600 Travel, Training & Development	0	500	100	500
Total Contractual & Other Expenses	856,265	985,529	947,651	1,089,733
TOTAL:	1,058,643	1,151,714	1,118,693	1,266,191

**DEPARTMENT OF WATER
WATER PLANT
05.83400**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Deputy Commissioner of Water	90	\$75,763-\$113,645	1	1
Supt. of Maintenance & Operations	16M	\$77,007-\$93,429	1	1
Asst. Supt. of Maintenance & Operations	15M	\$66,838-\$81,093	3	3
Meter Replacement Supervisor	15M	\$66,838-\$81,093	1	1
Supervisor of Stores & Services	14M	\$59,201-\$71,830	1	1
Management Analyst	70	\$58,355-\$87,532	1	1
Secretary to Commissioner of Water	40	\$42,876-\$64,313	1	1
Public Information Officer	40	\$42,876-\$64,313	0	1
Administrative Analyst	11	\$51,480-\$59,263	1	1
Administrative Aide	7	\$41,410-\$46,481	1	1
Subtotal			11	12

**DEPARTMENT OF WATER
WATER PLANT
05.83400**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Electrician	FLAT	\$40.94-\$46.27	1	1
Plumber	FLAT	\$51.34-\$44.67	2	2
Equipment Maintenance Supervisor	TBD		0	1
Heavy Equipment Mechanic Crewleader	29	\$26.40/Hr.	1	0
Street Maintenance Crewleader	24	\$25.47/Hr.	1	1
Water Maintenance Crewleader	24	\$25.47/Hr.	4	4
Principal Emerg. Valve Operator Crewleader	24	\$25.47/Hr.	1	1
Heavy Equipment Mechanic II	17C	\$29.19-\$30.66	1	1
Storekeeper	15	\$22.09-\$23.13	1	1
Underground Facilities Locator	15	\$22.09-\$23.13	2	2
Automotive Mechanic	17A	\$26.22-\$27.81	1	1
Water Treatment Plant Operator I	13	\$21.49-\$22.53	3	2
Water Maintenance Worker II	12	\$21.31-\$22.41	9	9
Motor Equipment Operator II	12	\$21.31-\$22.41	1	1
Emergency Valve Operator	11	\$21.02-\$22.19	3	3
Control Center Attendant	11	\$21.02-\$22.19	8	8
Water Plant Operator Trainee	9	\$20.52-\$21.63	2	2
Water Meter Repair Worker II	9	\$20.52-\$21.63	2	2
Motor Equipment Operator	8	\$20.38-\$21.52	2	1
Asst. Emergency Valve Operator	8	\$20.38-\$21.52	4	2
Maintenance Worker I	8	\$20.38-\$21.52	3	4
Water Maintenance Worker I	8	\$20.38-\$21.52	13	17
Water Meter Repair Worker I	7	\$20.32-\$21.43	2	1
Meter Reader	7	\$20.32-\$21.43	3	2
Custodial Worker	1	\$18.55-\$19.63	1	1
Subtotal			71	70
<u>SURA</u>				
Water Plant Operator Advisor	FLAT	\$36.61	1	1
Subtotal			1	1
GRAND TOTAL			83	83

Water Plant
05.83400

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	903,333	793,368	730,509	867,682
510200 Wages- F/T Weekly	3,189,419	3,736,636	3,224,800	3,708,967
510400 Overtime Wages	1,004,070	998,000	1,005,851	1,000,000
510700 Night Shift Differential	18,525	21,000	17,355	21,000
510800 Tool Allowance	700	1,250	1,750	1,750
510900 Out of Title Pay	17,544	20,000	12,155	20,000
511000 Uniform Allowance	20,921	24,150	20,300	24,150
511200 Contractual Obligations	18,050	82,800	22,800	82,800
Total Personal Services	5,173,162	5,677,204	5,035,520	5,726,349
Equipment				
520200 Office Equipment & Furnishings	1,539	10,000	9,564	10,000
520600 Operating Equipment	225,117	315,000	258,895	315,000
Total Equipment	226,656	325,000	268,459	325,000
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	171,413	191,000	170,672	191,000
540200 Motor Equipment Repair Supplies & Services	259,871	290,000	230,446	290,000
540300 Office Supplies	16,356	28,800	18,580	79,000
540500 Operating Supplies & Expenses	2,153,445	3,031,783	2,594,130	3,680,725
540700 Equipment Repair, Supplies & Services	7,696	14,000	7,508	14,500
540800 Uniforms	5,613	5,200	5,200	5,200
541100 Utilities	545,829	538,600	517,863	594,896
541600 Travel, Training & Development	9,087	10,800	4,451	11,300
541700 Contracted Services-Related Parties	86,430	49,519	51,973	52,210
Total Contractual & Other Expenses	3,332,311	4,159,702	3,600,823	4,918,831
TOTAL:	8,732,129	10,161,906	8,904,802	10,970,180

SEWER FUND APPROPRIATIONS

**DEPARTMENT OF PUBLIC WORKS
DIVISION OF SEWERS AND STREAMS
06.81100**

POSITION DETAILS

Position	Grade	Rate	Number of Positions	
			2025/2026	2026/2027
Superintendent of Sewers and Streams	16M	\$77,007-\$93,429	1	1
Asst. Superintend Sewers & Streams	15M	\$66,838-\$81,093	1	1
Closed Circuit T.V. Operator	10	\$48,227-\$56,011	2	2
		Subtotal	4	4
Sewer Maintenance Crewleader	24	\$25.47/Hr.	5	5
Underground Facilities Locator	15	\$22.09-\$23.13	1	1
Mason	14	\$21.90-\$22.95	4	2
Sewer Maintenance Worker II A	14A	\$22.61-\$23.66	3	3
Sewer Maintenance Worker II (Mason)	14	\$21.90-\$22.95	0	2
Sewer Maintenance Worker II	14	\$21.90-\$22.95	2	2
Sewer Maintenance Worker I	8	\$20.38-\$21.52	30	30
		Subtotal	45	45
<u>SURA</u>				
Sewers & Streams Advisor		\$37.69/Hr.	1	1
		Subtotal	1	1
		GRAND TOTAL	50	50

Sewer Department
06.81100

	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
Personal Services				
510100 Salaries	463,819	297,614	295,949	297,186
510200 Wages- F/T Weekly	1,367,721	1,626,310	1,376,881	1,660,472
510400 Overtime Wages	450,030	475,000	468,000	455,000
510700 Night Shift Differential	3,743	1,000	3,500	3,600
510800 Tool Allowance	350	0	0	0
510900 Out of Title Pay	5,815	5,000	2,000	2,500
511000 Uniform Allowance	11,775	13,800	11,300	12,300
511200 Contractual Obligations	13,200	12,000	13,200	13,200
519100 Less: Reimbursement from Other Funds	0	(40,000)	(50,000)	(50,000)
519700 Less: Reimbursement from Street Reconstruction	0	(35,000)	0	0
Total Personal Services	2,316,453	2,355,724	2,120,830	2,394,258
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	97,890	150,000	110,000	115,000
540200 Motor Equipment Repair Supplies & Services	107,595	150,000	190,000	195,000
540500 Operating Supplies & Expenses	860,225	1,229,400	1,274,200	2,069,450
540700 Equipment Repair, Supplies & Services	6,119	16,500	13,000	15,000
540800 Uniforms	4,850	7,500	6,500	6,000
541500 Professional Services	10,039	3,600	3,600	3,600
541600 Travel, Training & Development	0	250	200	250
541700 Contracted Services-Related Parties	18,742	15,000	15,000	15,000
543000 Payments to Other Governments	950	955	805	955
549100 Less: Reimbursements from Other Funds	0	(100,000)	0	0
Total Contractual & Other Expenses	1,106,410	1,473,205	1,613,305	2,420,255
TOTAL:	3,422,863	3,828,929	3,734,135	4,814,513

CASH CAPITAL APPROPRIATIONS AND DEBT SERVICE

Debt Service Appropriations by Fund
Summary of Principal & Interest Appropriations

		FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted
General Fund					
	Serial Bond Principal & Interest	23,969,296	24,850,934	25,016,271	26,495,345
Municipal Sidewalk Fund					
	Serial Bond Principal & Interest	0	1,041,319	1,496,406	1,467,424
Water Fund					
	Serial Bond Principal & Interest	1,278,267	5,688,929	5,352,757	5,826,623
Sewer Fund					
	Serial Bond Principal & Interest	<u>48,443</u>	<u>267,875</u>	<u>267,875</u>	<u>266,582</u>
TOTAL:		25,296,006	31,849,057	32,133,309	34,055,974

* Appropriations for debt service include estimates for new debt issuances.

Debt Service By Fund
Summary of Outstanding Debt and Payments for Debt Service

	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Balance</u>	<u>FY27 Principal</u>	<u>FY27 Interest</u>	<u>FY27 Year-End Balance</u>
General Fund						
500 Public Improvement Bonds, 2014 B	2/1/34	2.9%	9,212,110	427,000	68,760	1,736,000
505 Public Improvement Refunding Bonds, 2015 A	3/1/27	2.5%	14,797,719	920,151	46,008	
515 Public Improvement Bonds, 2015 A	2/1/30	2.9%	6,139,500	353,000	44,661	1,050,000
525 Public Improvement Bonds, 2016 A	2/1/31	2.0%	10,692,840	445,000	49,878	1,823,000
530 Public Improvement Bonds, 2017 A	5/1/32	2.2%	14,286,000	748,000	141,210	3,276,000
560 Public Improvement Bonds, 2018 A	5/1/33	2.7%	11,376,000	666,000	150,960	3,108,000
570 Public Improvement Bonds, 2019 A	5/15/34	2.2%	13,407,000	873,000	239,080	5,104,000
575 Public Improvement Bonds, 2020A	5/15/35	1.8%	14,145,000	924,000	326,000	7,226,000
580 Public Improvement Refunding Bonds, 2020B	5/15/31	1.8%	9,955,000	420,000	118,000	1,940,000
585 Public Improvement Bonds, 2021A	5/15/36	2.0%	43,891,968	2,490,000	679,220	31,471,000
590 Public Improvement Refunding Bonds, 2021B	6/1/33	4.0%	5,448,000	655,000	51,200	625,000
595 Public Improvement Bonds, 2022A	5/15/42	4.0%	19,819,977	3,092,000	461,160	8,427,000
605 Public Improvement Bonds, 2024	5/1/31	4.0%	9,126,000	1,242,234	269,052	5,484,077
610 Public Improvement Bonds, 2025	5/1/37	4.0%	12,800,109	993,882	467,222	10,686,663
600 Public Improvement Bonds, 2023	5/1/33	4.0%	<u>30,735,230</u>	<u>6,248,001</u>	<u>485,306</u>	<u>5,884,660</u>
TOTAL:			225,832,453	20,497,268	3,597,717	87,841,400

* The presented bond series include only debt that has been authorized and issued. Budget estimates for new debt are included in the respective funds summary schedule.

Debt Service By Fund
Summary of Outstanding Debt and Payments for Debt Service

	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Balance</u>	<u>FY27 Principal</u>	<u>FY27 Interest</u>	<u>FY27 Year-End Balance</u>
Municipal Sidewalk Fund						
595 Public Improvement Bonds, 2022A	5/15/42	4.0%	3,000,000	196,000	98,160	2,258,000
605 Public Improvement Bonds, 2024	5/1/31	4.0%	4,500,000	612,541	132,669	2,704,180
610 Public Improvement Bonds, 2025	5/1/37	4.0%	3,750,000	291,174	136,880	3,130,832

* The presented bond series include only debt that has been authorized and issued. Budget estimates for new debt are included in the respective funds summary schedule.

Debt Service By Fund
Summary of Outstanding Debt and Payments for Debt Service

	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Balance</u>	<u>FY27 Principal</u>	<u>FY27 Interest</u>	<u>FY27 Year-End Balance</u>
Water Fund						
445 N.Y.S. E.F.C Bonds, 2010 C	10/1/39	4.1%	36,381,323	1,235,000	392,850	17,605,000
500 Public Improvement Bonds, 2014 B	2/1/34	2.9%	2,000,000	111,000	29,965	811,000
505 Public Improvement Refunding Bonds, 2015 A	3/1/27	2.5%	7,317,909	472,414	23,621	
515 Public Improvement Bonds, 2015 A	2/1/30	2.9%	1,000,000	81,000	10,019	234,000
525 Public Improvement Bonds, 2016 A	2/1/31	2.0%	1,400,000	110,000	11,873	431,000
570 Public Improvement Bonds, 2019 A	5/15/34	2.2%	1,200,000	85,000	29,480	652,000
575 Public Improvement Bonds, 2020A	5/15/35	1.8%	875,000	61,000	24,000	539,000
580 Public Improvement Refunding Bonds, 2020B	5/15/36	2.0%	1,040,000	75,000	21,250	350,000
585 Public Improvement Bonds, 2021A	5/15/36	2.0%	4,025,000	390,000	52,680	2,244,000
590 Public Improvement Refunding Bonds, 2021B	6/1/33	4.0%	11,615,000	1,040,000	265,400	5,595,000
595 Public Improvement Bonds, 2022A	5/15/42	4.0%	1,300,000	85,000	42,480	977,000
610 Public Improvement Bonds, 2025	5/1/37	4.0%	1,350,000	104,823	49,277	1,127,099
600 Public Improvement Bonds, 2023	5/1/33	4.0%	<u>4,219,770</u>	<u>401,999</u>	<u>121,494</u>	<u>2,635,340</u>
TOTAL:			73,724,002	4,252,236	1,074,389	33,200,439

* The presented bond series include only debt that has been authorized and issued. Budget estimates for new debt are included in the respective funds summary schedule.

Debt Service By Fund
Summary of Outstanding Debt and Payments for Debt Service

	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Balance</u>	<u>FY27 Principal</u>	<u>FY27 Interest</u>	<u>FY27 Year-End Balance</u>
Sewer Fund						
500 Public Improvement Bonds, 2014 B	2/1/34	2.9%	220,000	12,000	3,256	88,000
505 Public Improvement Refunding Bonds, 2015 A	3/1/27	2.5%	3,800,030	196,848	9,842	0
525 Public Improvement Bonds, 2016 A	2/1/31	2.0%	120,000	9,000	1,035	38,000
570 Public Improvement Bonds, 2019 A	5/15/34	2.2%	<u>250,000</u>	<u>31,000</u>	<u>3,600</u>	<u>59,000</u>
TOTAL:			4,390,030	248,848	17,733	185,000

* The presented bond series include only debt that has been authorized and issued. Budget estimates for new debt are included in the respective funds summary schedule.

SYRACUSE CITY SCHOOL DISTRICT BUDGET

Syracuse City School District
2026-27 Adopted Budget
General Fund Revenue
Summary by Major Source

Description	Amended Budget 2025-26	Adopted Budget 2026-27	% of Revenue
General State Aid	\$514,595,877	\$530,795,082	83.71%
Tax Levy Revenue	64,862,230	65,089,002	10.26%
STAR Revenue	3,583,493	3,356,721	0.53%
Use of Fund Balance	25,400,000	24,500,000	3.86%
Sales Tax	950,000	950,000	0.15%
Federal Funding	1,730,000	1,730,000	0.27%
All Other Miscellaneous Revenue	8,844,081	7,676,195	1.22%
Total	\$619,965,681	\$634,097,000	100.00%

Syracuse City School District
Adopted Budget General Fund Year to Year Revenue Comparison

Function	Account	Description	Amended Budget 2025-26	Adopted Budget 2026-27	Increase / (Decrease)
1001	3020	Tax Levy Revenue	\$65,089,002	\$65,089,002	-
1081	3015	PILOT Revenue	249,083	331,197	82,114
1085	3025	STAR Revenue	3,356,721	3,356,721	-
1120	3030	Sales Tax Revenue	950,000	950,000	-
1320	3060	Summer School Tuition	20,000	20,000	-
2230	3080	Day Tuition Non Residents	1,500,000	1,500,000	-
2280	3830	Health Services Other Districts	275,000	275,000	-
2401	3130	Earnings on Investments	1,000,000	1,000,000	-
2410	3140	School Building Use Revenue	100,000	100,000	-
2450	3160	Commission Revenue	25,000	25,000	-
2650	3170	Sale-Scrap & Obsolete Equipment Revenue	50,000	50,000	-
2690	3190	Other Compensations	250	250	-
2705	3220	Gifts & Donations	50,000	50,000	-
2770	3210	Miscellaneous Revenues	1,000,000	1,000,000	-
3101	3260	State Aid Basic Formula	472,683,417	472,683,417	-
3102	3260	State Aid Basic Formula - Lottery Aid	53,304,357	53,304,357	-
3104	3260	State Aid Basic Formula - Tuition Aid	65,000	65,000	-
3189	3900	Incarcerated Youth Aid	250,000	250,000	-
3260	3290	State Aid Textbooks	1,255,867	1,255,867	-
3262	3320	State Aid Computer Software	317,127	317,127	-
3262	3330	State Aid Hardware	447,321	447,321	-
3263	3230	State Aid Library	132,313	132,313	-
3289	3900	Supplemental Charter Tuition Aid	2,339,680	2,339,680	-
4289	3210	Federal Impact Aid	150,000	150,000	-
4289	3910	Federal Revenues - Medicare Part D	80,000	80,000	-
4289	3920	Federal E-Rate Revenue	500,000	500,000	-
4601	3530	Medicaid Reimbursement	1,000,000	1,000,000	-
5031	3980	Interfund Revenue	3,324,748	3,324,748	-
9130	3010	Fund Balance - Committed	3,000,000	3,000,000	-
9170	3010	Fund Balance - Unassigned	27,000,000	21,500,000	(5,500,000)
General Fund Total			\$639,514,886	\$634,097,000	\$(5,417,886)

**Syracuse City School District
General Fund Expenditure Budget**

	Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease)		
	FTE	Amount	FTE	Amount	FTE		%
10100-Board of Education							
Total Board of Education	7.00	\$418,002	7.00	\$432,382	-	\$14,380	3.44%
Total District Clerk	1.50	\$186,611	1.50	\$183,889	-	\$(2,722)	-1.46%
Total Chief School Administrator	8.00	\$2,027,308	9.00	\$2,101,873	1.00	\$74,565	3.68%
Total Business Administration	48.67	\$6,164,218	52.67	\$6,788,169	4.00	\$623,951	10.12%
Total Auditing	1.00	\$396,825	1.00	\$387,662	-	\$(9,163)	-2.31%
Total Purchasing	-	\$572,000	-	\$572,000	-	-	0.00%
Total Legal Services	-	\$775,000	-	\$875,000	-	\$100,000	12.90%
Total Personnel	54.50	\$9,735,974	60.50	\$10,767,066	6.00	\$1,031,092	10.59%
Total Records Management Officer	2.00	\$224,383	2.00	\$237,237	-	\$12,854	5.73%
Total Public Information & Services	8.00	\$1,742,627	8.00	\$1,739,923	-	\$(2,704)	-0.16%
Total Operation of Plant	237.50	\$43,931,897	243.50	\$46,419,309	6.00	\$2,487,412	5.66%
Total Maintenance of Plant	46.00	\$7,911,747	46.00	\$8,001,523	-	\$89,776	1.13%
Total Security of Plant	161.50	\$12,737,701	161.50	\$13,568,920	-	\$831,219	6.53%
Total Central Storeroom	26.00	\$3,037,021	25.00	\$3,270,909	(1.00)	\$233,888	7.70%
Total Central Printing & Mailing	8.50	\$1,871,806	9.50	\$2,117,160	1.00	\$245,354	13.11%
Total Central Data Processing	85.00	\$21,918,517	91.00	\$22,661,841	6.00	\$743,324	3.39%
19100-Unallocated Insurance							
4230 Insurance	-	\$1,098,630	-	\$1,174,747	-	\$76,117	6.93%
Total Unallocated Insurance	-	\$1,098,630	-	\$1,174,747	-	\$76,117	6.93%
19300-Judgment and Claims							
4270 Judgments & Claims	-	\$150,000	-	\$150,000	-	-	0.00%
Total Judgment and Claims	-	\$150,000	-	\$150,000	-	-	0.00%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
19500-Assessments on School Property								
4550	Assessments/Taxes	-	\$285,000	-	\$285,000	-	-	0.00%
Total Assessments on School Property		-	\$285,000	-	\$285,000	-	-	0.00%
20100-Curriculum Development & Supervision								
1015	Senior Administrative Staff	3.00	\$617,290	4.00	\$1,065,963	1.00	\$448,673	72.68%
1030	Director - Certified	12.50	2,073,670	12.50	2,118,096	-	44,426	2.14%
1035	Director - Non-Certified	0.40	67,932	0.40	69,362	-	1,430	2.11%
1090	Assistant Director - Certified	6.00	863,082	5.00	751,695	(1.00)	(111,387)	-12.91%
1095	Assistant Director - Non-Certified	0.50	55,497	-	-	(0.50)	(55,497)	-100.00%
1370	Coordinator	-	-	2.00	183,716	2.00	183,716	100.00%
1500	Certified Support Staff	1.00	60,069	1.00	65,605	-	5,536	9.22%
1600	Non-Instructional Support Staff	15.00	974,549	16.75	1,119,447	1.75	144,898	14.87%
1850	Extension - Instructional	-	120,000	-	95,000	-	(25,000)	-20.83%
4450	Purchased Services	-	2,483,100	-	1,998,458	-	(484,642)	-19.52%
4750	Staff Travel	-	75,000	-	65,000	-	(10,000)	-13.33%
8010	State Retirement (ERS)	-	180,041	-	192,183	-	12,142	6.74%
8020	Teachers Retirement (TRS)	-	316,789	-	332,824	-	16,035	5.06%
8030	Social Security Expense	-	287,440	-	311,839	-	24,399	8.49%
8050	Medical	-	444,235	-	540,700	-	96,465	21.71%
8060	Dental	-	39,699	-	47,678	-	7,979	20.10%
8090	Medicare	-	68,225	-	76,967	-	8,742	12.81%
8110	Unemployment	-	4,156	-	4,370	-	214	5.15%
8160	Vision Insurance	-	-	-	7,204	-	7,204	100.00%
Total Curriculum Development & Supervision		38.40	\$8,730,774	41.65	\$9,046,107	3.25	\$315,333	3.61%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
20200-Supervision - Regular School								
1015	Senior Administrative Staff	1.00	\$202,577	-	-	(1.00)	\$(202,577)	-100.00%
1020	Assistant Superintendent	6.00	1,134,208	5.00	954,229	(1.00)	(179,979)	-15.87%
1035	Director - Non-Certified	1.00	183,313	-	-	(1.00)	(183,313)	-100.00%
1040	Administrator - Certified	18.00	1,479,868	22.00	2,292,110	4.00	812,242	54.89%
1140	Supervisor - Non-Certified	1.00	56,276	1.00	54,464	-	(1,812)	-3.22%
1400	Daily Substitute Service	-	90,000	-	90,000	-	-	0.00%
1500	Certified Support Staff	37.00	2,421,240	37.00	2,549,079	-	127,839	5.28%
1530	Vice Principal	55.00	6,884,077	52.00	6,752,964	(3.00)	(131,113)	-1.90%
1570	Principal Salary	33.00	5,090,320	31.00	4,884,030	(2.00)	(206,290)	-4.05%
1600	Non-Instructional Support Staff	111.50	5,338,451	110.50	5,355,023	(1.00)	16,572	0.31%
1820	Extension/Overtime - Non-Instructional	-	13,000	-	-	-	(13,000)	-100.00%
1850	Extension - Instructional	-	125,000	-	125,000	-	-	0.00%
1980	Certified Stipend	-	115,500	-	312,500	-	197,000	170.56%
2240	Furniture > \$5,000	-	12,000	-	12,000	-	-	0.00%
4310	Land/Building Rental	-	75,500	-	75,500	-	-	0.00%
4340	Equipment Rental	-	3,500	-	3,500	-	-	0.00%
4450	Purchased Services	-	64,500	-	65,250	-	750	1.16%
4750	Staff Travel	-	27,680	-	47,750	-	20,070	72.51%
4790	Maintenance Agreement	-	88,500	-	-	-	(88,500)	-100.00%
5000	Supplies and Materials	-	492,928	-	450,928	-	(42,000)	-8.52%
8010	State Retirement (ERS)	-	627,535	-	571,282	-	(56,253)	-8.96%
8020	Teachers Retirement (TRS)	-	1,570,885	-	1,371,553	-	(199,332)	-12.69%
8030	Social Security Expense	-	1,395,198	-	1,413,407	-	18,209	1.31%
8050	Medical	-	2,778,000	-	2,969,800	-	191,800	6.90%
8060	Dental	-	229,223	-	237,893	-	8,670	3.78%
8090	Medicare	-	326,910	-	330,565	-	3,655	1.12%
8110	Unemployment	-	27,330	-	27,418	-	88	0.32%
8160	Vision Insurance	-	-	-	39,229	-	39,229	100.00%
Total Supervision - Regular School		263.50	\$30,853,519	258.50	\$30,985,474	(5.00)	\$131,955	0.43%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
20400-Supervision - Special School								
1570	Principal Salary	2.00	\$315,474	1.00	\$166,272	(1.00)	\$(149,202)	-47.29%
1820	Extension/Overtime - Non-Instructional	-	-	-	42,400	-	42,400	100.00%
1850	Extension - Instructional	-	43,740	-	43,740	-	-	0.00%
1980	Certified Stipend	-	23,270	-	31,047	-	7,777	33.42%
8010	State Retirement (ERS)	-	-	-	5,385	-	5,385	100.00%
8020	Teachers Retirement (TRS)	-	35,850	-	19,742	-	(16,108)	-44.93%
8030	Social Security Expense	-	23,182	-	17,293	-	(5,889)	-25.40%
8050	Medical	-	39,886	-	22,000	-	(17,886)	-44.84%
8060	Dental	-	3,346	-	1,710	-	(1,636)	-48.89%
8090	Medicare	-	5,418	-	4,046	-	(1,372)	-25.32%
8110	Unemployment	-	717	-	829	-	112	15.62%
8160	Vision Insurance	-	-	-	274	-	274	100.00%
Total Supervision - Special School		2.00	\$490,883	1.00	\$354,738	(1.00)	\$(136,145)	-27.73%
20600-Research, Planning & Evaluation								
1015	Senior Administrative Staff	1.00	\$210,944	1.00	\$213,902	-	\$2,958	1.40%
1020	Assistant Superintendent	-	-	1.00	189,864	1.00	189,864	100.00%
1030	Director - Certified	1.00	160,209	1.00	166,724	-	6,515	4.07%
1600	Non-Instructional Support Staff	1.00	101,187	1.00	79,606	-	(21,581)	-21.33%
1850	Extension - Instructional	-	15,000	-	15,000	-	-	0.00%
4450	Purchased Services	-	175,000	-	380,000	-	205,000	117.14%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
20600-Research, Planning & Evaluation								
4790	Maintenance Agreement	-	23,500	-	23,500	-	-	0.00%
4840	BOCES Services	-	10,000	-	10,000	-	-	0.00%
5000	Supplies and Materials	-	2,000	-	2,000	-	-	0.00%
8010	State Retirement (ERS)	-	18,714	-	10,397	-	(8,317)	-44.44%
8020	Teachers Retirement (TRS)	-	35,668	-	46,316	-	10,648	29.85%
8030	Social Security Expense	-	27,490	-	38,350	-	10,860	39.51%
8050	Medical	-	35,591	-	39,200	-	3,609	10.14%
8060	Dental	-	2,239	-	2,894	-	655	29.25%
8090	Medicare	-	6,792	-	9,251	-	2,459	36.20%
8110	Unemployment	-	400	-	486	-	86	21.50%
8160	Vision Insurance	-	-	-	390	-	390	100.00%
Total Research, Planning & Evaluation		3.00	\$824,734	4.00	\$1,227,880	1.00	\$403,146	48.88%
20700-In-service Training - Instruction								
1015	Senior Administrative Staff	-	-	1.00	\$208,017	1.00	\$208,017	100.00%
1030	Director - Certified	2.00	335,077	2.00	346,726	-	11,649	3.48%
1500	Certified Support Staff	3.00	199,115	2.00	159,098	(1.00)	(40,017)	-20.10%
1850	Extension - Instructional	-	1,115,846	-	913,340	-	(202,506)	-18.15%
4450	Purchased Services	-	949,000	-	853,000	-	(96,000)	-10.12%
4750	Staff Travel	-	-	-	50,000	-	50,000	100.00%
5000	Supplies and Materials	-	-	-	25,000	-	25,000	100.00%
8020	Teachers Retirement (TRS)	-	157,045	-	135,361	-	(21,684)	-13.81%
8030	Social Security Expense	-	87,646	-	97,668	-	10,022	11.43%
8050	Medical	-	63,358	-	96,600	-	33,242	52.47%
8060	Dental	-	5,044	-	7,432	-	2,388	47.34%
8090	Medicare	-	23,747	-	23,268	-	(479)	-2.02%
8110	Unemployment	-	1,798	-	1,974	-	176	9.79%
8160	Vision Insurance	-	-	-	1,096	-	1,096	100.00%
Total In-service Training - Instruction		5.00	\$2,937,676	5.00	\$2,918,580	-	\$(19,096)	-0.65%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease)		
		FTE	Amount	FTE	Amount	FTE		%
21100-Teaching - Regular School								
1035	Director - Non-Certified	1.00	\$175,840	1.00	\$182,874	-	\$7,034	4.00%
1110	Sabbatical Leave	2.00	61,216	2.00	63,057	-	1,841	3.01%
1200	Teacher, Grade K-3	348.50	26,229,620	336.92	26,144,625	(11.58)	(84,995)	-0.32%
1250	Teacher, Grade 4-6	176.90	13,087,031	172.78	13,000,466	(4.12)	(86,565)	-0.66%
1300	Teacher, Grade 7-8	236.10	16,631,973	233.78	17,183,256	(2.32)	551,283	3.31%
1320	Teaching Assistant	201.96	7,121,705	195.49	7,205,071	(6.47)	83,366	1.17%
1350	Teacher, Grade 9-12	220.70	17,210,311	226.80	18,029,320	6.10	819,009	4.76%
1400	Daily Substitute Service	-	3,551,606	-	3,551,502	-	(104)	0.00%
1460	Leave of Absence with Pay	-	200,000	-	200,000	-	-	0.00%
1500	Certified Support Staff	164.45	13,030,607	161.15	13,695,517	(3.30)	664,910	5.10%
1570	Principal Salary	1.00	158,720	1.00	162,836	-	4,116	2.59%
1600	Non-Instructional Support Staff	9.00	280,678	9.00	304,601	-	23,923	8.52%
1770	Homebound Instruction	-	475,000	-	475,000	-	-	0.00%
1850	Extension - Instructional	-	1,404,256	-	1,227,555	-	(176,701)	-12.58%
1980	Certified Stipend	-	2,875,250	-	3,595,550	-	720,300	25.05%
2240	Furniture > \$5,000	-	50,000	-	50,000	-	-	0.00%
4450	Purchased Services	-	12,658,930	-	11,514,567	-	(1,144,363)	-9.04%
4460	Tuition Charter Schools	-	38,445,435	-	39,923,400	-	1,477,965	3.84%
4650	Repairs	-	5,000	-	5,000	-	-	0.00%
4710	Tuition NYS Public Districts	-	350,000	-	350,000	-	-	0.00%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease)		
		FTE	Amount	FTE	Amount	FTE		%
21100-Teaching - Regular School								
4720	Field Trips/Student Travel	-	796,969	-	804,800	-	7,831	0.98%
4750	Staff Travel	-	1,005,761	-	834,385	-	(171,376)	-17.04%
4790	Maintenance Agreement	-	12,000	-	12,000	-	-	0.00%
4800	Textbooks - NYSTL	-	2,164,696	-	2,052,480	-	(112,216)	-5.18%
4840	BOCES Services	-	60,000	-	60,000	-	-	0.00%
5000	Supplies and Materials	-	4,412,236	-	3,961,864	-	(450,372)	-10.21%
8010	State Retirement (ERS)	-	32,157	-	58,393	-	26,236	81.59%
8020	Teachers Retirement (TRS)	-	9,547,202	-	7,883,998	-	(1,663,204)	-17.42%
8030	Social Security Expense	-	6,131,806	-	6,231,168	-	99,362	1.62%
8050	Medical	-	13,133,659	-	14,330,977	-	1,197,318	9.12%
8060	Dental	-	1,134,364	-	1,157,031	-	22,667	2.00%
8090	Medicare	-	1,486,014	-	1,522,569	-	36,555	2.46%
8110	Unemployment	-	145,155	-	143,531	-	(1,624)	-1.12%
8160	Vision Insurance	-	-	-	182,909	-	182,909	100.00%
Total Teaching - Regular School		1,361.61	\$194,065,197	1,339.92	\$196,100,302	(21.69)	\$2,035,105	1.05%

22500-Program for Students with Disabilities

1020	Assistant Superintendent	1.00	\$191,456	1.00	\$196,617	-	\$5,161	2.70%
1030	Director - Certified	1.00	162,126	2.00	324,252	1.00	162,126	100.00%
1090	Assistant Director - Certified	4.00	559,550	3.00	437,026	(1.00)	(122,524)	-21.90%
1200	Teacher, Grade K-3	182.90	13,515,828	189.90	14,205,446	7.00	689,618	5.10%
1220	Occupational Therapist	23.00	1,786,558	29.00	2,172,397	6.00	385,839	21.60%
1230	Physical Therapist	8.40	800,584	10.40	963,631	2.00	163,047	20.37%
1250	Teacher, Grade 4-6	11.00	834,858	11.00	731,942	-	(102,916)	-12.33%
1280	Speech/Language Pathologist	52.00	4,319,752	55.00	4,691,349	3.00	371,597	8.60%
1300	Teacher, Grade 7-8	65.40	4,677,641	67.40	4,878,918	2.00	201,277	4.30%
1320	Teaching Assistant	438.00	13,988,271	474.65	15,641,945	36.65	1,653,674	11.82%
1370	Coordinator	3.00	367,752	3.00	381,244	-	13,492	3.67%
1440	School Health Attendant	14.00	525,282	13.00	556,073	(1.00)	30,791	5.86%
1500	Certified Support Staff	29.50	1,941,083	28.50	2,056,000	(1.00)	114,917	5.92%
1350	Teacher, Grade 9-12	110.20	8,376,631	110.50	8,452,114	0.30	75,483	0.90%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
22500-Program for Students with Disabilities								
1530	Vice Principal	1.00	124,742	-	-	(1.00)	(124,742)	-100.00%
1540	Psychologist	1.00	116,207	1.00	118,954	-	2,747	2.36%
1550	Social Worker	4.00	324,845	4.00	357,048	-	32,203	9.91%
1570	Principal Salary	-	-	1.00	157,375	1.00	157,375	100.00%
1600	Non-Instructional Support Staff	6.50	354,786	6.50	370,837	-	16,051	4.52%
1700	School Monitor	2.00	76,522	2.00	79,583	-	3,061	4.00%
1770	Homebound Instruction	-	325,000	-	325,000	-	-	0.00%
1850	Extension - Instructional	-	226,950	-	180,000	-	(46,950)	-20.69%
1980	Certified Stipend	-	47,777	-	40,000	-	(7,777)	-16.28%
4310	Land/Building Rental	-	6,000	-	6,000	-	-	0.00%
4450	Purchased Services	-	405,607	-	314,607	-	(91,000)	-22.44%
4460	Tuition Charter Schools	-	5,129,451	-	6,224,929	-	1,095,478	21.36%
4630	Tuition - All Other	-	1,750,000	-	1,750,000	-	-	0.00%
4650	Repairs	-	1,000	-	1,000	-	-	0.00%
4710	Tuition NYS Public Districts	-	1,150,000	-	1,150,000	-	-	0.00%
4720	Field Trips/Student Travel	-	10,400	-	15,000	-	4,600	44.23%
4750	Staff Travel	-	16,400	-	16,400	-	-	0.00%
4840	BOCES Services	-	1,330,000	-	1,300,000	-	(30,000)	-2.26%
5000	Supplies and Materials	-	211,305	-	211,305	-	-	0.00%
8010	State Retirement (ERS)	-	436,309	-	470,316	-	34,007	7.79%
8020	Teachers Retirement (TRS)	-	4,558,878	-	3,948,516	-	(610,362)	-13.39%
8030	Social Security Expense	-	3,312,675	-	3,546,973	-	234,298	7.07%
8050	Medical	-	7,310,457	-	8,272,198	-	961,741	13.16%
8060	Dental	-	617,900	-	638,922	-	21,022	3.40%
8090	Medicare	-	777,071	-	830,029	-	52,958	6.82%
8110	Unemployment	-	91,853	-	97,695	-	5,842	6.36%
8160	Vision Insurance	-	-	-	101,131	-	101,131	100.00%
Total Program for Students with Disabilities		957.90	\$80,759,507	1,012.85	\$86,212,772	54.95	\$5,453,265	6.75%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
22590-Programs for English Language Learners								
1030	Director - Certified	0.50	\$87,399	0.50	\$90,807	-	\$3,408	3.90%
1090	Assistant Director - Certified	1.00	140,710	2.00	286,792	1.00	146,082	103.82%
1200	Teacher, Grade K-3	63.00	4,657,883	63.00	4,789,867	-	131,984	2.83%
1250	Teacher, Grade 4-6	2.00	136,244	2.00	136,509	-	265	0.19%
1300	Teacher, Grade 7-8	17.00	1,091,522	17.00	1,154,436	-	62,914	5.76%
1350	Teacher, Grade 9-12	35.70	2,683,203	36.00	2,742,324	0.30	59,121	2.20%
1370	Coordinator	1.00	121,350	-	-	(1.00)	(121,350)	-100.00%
1500	Certified Support Staff	6.60	543,999	6.60	587,912	-	43,913	8.07%
1600	Non-Instructional Support Staff	4.50	217,506	11.50	563,268	7.00	345,762	158.97%
1820	Extension/Overtime - Non-Instructional	-	-	-	1	-	1	100.00%
1850	Extension - Instructional	-	447,080	-	382,520	-	(64,560)	-14.44%
1980	Certified Stipend	-	40,000	-	352,000	-	312,000	780.00%
4310	Land/Building Rental	-	100,000	-	-	-	(100,000)	-100.00%
4450	Purchased Services	-	383,500	-	195,000	-	(188,500)	-49.15%
4750	Staff Travel	-	74,000	-	50,000	-	(24,000)	-32.43%
4800	Textbooks - NYSTL	-	120,000	-	120,000	-	-	0.00%
5000	Supplies and Materials	-	59,000	-	53,000	-	(6,000)	-10.17%
8010	State Retirement (ERS)	-	22,714	-	50,075	-	27,361	120.46%
8020	Teachers Retirement (TRS)	-	894,396	-	802,164	-	(92,232)	-10.31%
8030	Social Security Expense	-	629,750	-	678,815	-	49,065	7.79%
8050	Medical	-	1,348,648	-	1,507,600	-	158,952	11.79%
8060	Dental	-	113,429	-	125,820	-	12,391	10.92%
8090	Medicare	-	147,278	-	160,603	-	13,325	9.05%
8110	Unemployment	-	15,122	-	16,026	-	904	5.98%
8160	Vision Insurance	-	-	-	20,079	-	20,079	100.00%
Total Programs for English Language Learners		131.30	\$14,074,733	138.60	\$14,865,618	7.30	\$790,885	5.62%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
22800-Occupational Education (9-12)								
1030	Director - Certified	1.00	\$163,671	1.00	\$167,398	-	\$3,727	2.28%
1090	Assistant Director - Certified	1.00	140,710	1.00	138,960	-	(1,750)	-1.24%
1320	Teaching Assistant	3.00	91,824	3.00	90,927	-	(897)	-0.98%
1350	Teacher, Grade 9-12	97.70	7,543,578	96.30	7,733,124	(1.40)	189,546	2.51%
1500	Certified Support Staff	5.00	461,221	5.30	467,839	0.30	6,618	1.43%
1850	Extension - Instructional	-	70,600	-	70,600	-	-	0.00%
1980	Certified Stipend	-	250,000	-	-	-	(250,000)	-100.00%
4310	Land/Building Rental	-	7,000	-	10,000	-	3,000	42.86%
4450	Purchased Services	-	477,225	-	498,525	-	21,300	4.46%
4720	Field Trips/Student Travel	-	125,200	-	125,200	-	-	0.00%
4750	Staff Travel	-	55,000	-	55,000	-	-	0.00%
4800	Textbooks - NYSTL	-	75,000	-	25,000	-	(50,000)	-66.67%
5000	Supplies and Materials	-	527,750	-	472,750	-	(55,000)	-10.42%
8010	State Retirement (ERS)	-	-	-	11,367	-	11,367	100.00%
8020	Teachers Retirement (TRS)	-	796,159	-	677,903	-	(118,256)	-14.85%
8030	Social Security Expense	-	535,643	-	536,739	-	1,096	0.20%
8050	Medical	-	1,127,937	-	1,334,320	-	206,383	18.30%
8060	Dental	-	107,374	-	119,939	-	12,565	11.70%
8090	Medicare	-	126,343	-	125,528	-	(815)	-0.65%
8110	Unemployment	-	10,930	-	10,806	-	(124)	-1.13%
8160	Vision Insurance	-	-	-	19,114	-	19,114	100.00%
Total Occupational Education (9-12)		107.70	\$12,693,165	106.60	\$12,691,039	(1.10)	\$(2,126)	-0.02%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
23300-Teaching - Special Schools								
1030	Director - Certified	0.30	\$50,470	0.30	\$51,798	-	\$1,328	2.63%
1200	Teacher, Grade K-3	1.00	64,085	1.00	63,694	-	(391)	-0.61%
1250	Teacher, Grade 4-6	3.00	187,792	3.00	184,903	-	(2,889)	-1.54%
1300	Teacher, Grade 7-8	5.00	406,220	9.00	686,171	4.00	279,951	68.92%
1320	Teaching Assistant	6.00	200,713	11.00	358,391	5.00	157,678	78.56%
1350	Teacher, Grade 9-12	7.00	546,355	6.00	519,649	(1.00)	(26,706)	-4.89%
1500	Certified Support Staff	0.50	44,788	0.50	46,713	-	1,925	4.30%
1820	Extension/Overtime - Non-Instructional	-	15,500	-	-	-	(15,500)	-100.00%
1850	Extension - Instructional	-	825,955	-	649,161	-	(176,794)	-21.40%
1860	Teacher, Adult Education	8.01	485,371	7.01	483,195	(1.00)	(2,176)	-0.45%
1980	Certified Stipend	-	76,554	-	5,000	-	(71,554)	-93.47%
4310	Land/Building Rental	-	37,500	-	67,500	-	30,000	80.00%
4450	Purchased Services	-	173,050	-	178,700	-	5,650	3.26%
4720	Field Trips/Student Travel	-	20,000	-	20,000	-	-	0.00%
4750	Staff Travel	-	27,250	-	12,000	-	(15,250)	-55.96%
5000	Supplies and Materials	-	20,941	-	20,900	-	(41)	-0.20%
8010	State Retirement (ERS)	-	17,920	-	-	-	(17,920)	-100.00%
8020	Teachers Retirement (TRS)	-	266,265	-	245,233	-	(21,032)	-7.90%
8030	Social Security Expense	-	179,440	-	188,313	-	8,873	4.94%
8050	Medical	-	269,775	-	360,966	-	91,191	33.80%
8060	Dental	-	22,266	-	22,916	-	650	2.92%
8090	Medicare	-	41,970	-	44,038	-	2,068	4.93%
8110	Unemployment	-	4,258	-	4,771	-	513	12.05%
8160	Vision Insurance	-	-	-	4,218	-	4,218	100.00%
Total Teaching - Special Schools		30.81	\$3,984,438	37.81	\$4,218,230	7.00	\$233,792	5.87%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease)		
		FTE	Amount	FTE	Amount	FTE		%
26100-School Library & Audiovisual								
1150	Supervisor - Certified	0.75	\$99,031	0.75	\$102,312	-	\$3,281	3.31%
1320	Teaching Assistant	1.00	51,348	1.00	53,348	-	2,000	3.89%
1340	Library Media Specialist	32.00	2,352,612	32.00	2,446,257	-	93,645	3.98%
1600	Non-Instructional Support Staff	5.00	216,300	5.60	256,669	0.60	40,369	18.66%
1850	Extension - Instructional	-	24,300	-	19,440	-	(4,860)	-20.00%
4190	Data Access Subscription	-	111,000	-	122,325	-	11,325	10.20%
4450	Purchased Services	-	59,000	-	83,300	-	24,300	41.19%
5000	Supplies and Materials	-	239,020	-	232,904	-	(6,116)	-2.56%
5140	Library Books State Aided	-	143,203	-	143,505	-	302	0.21%
8010	State Retirement (ERS)	-	5,494	-	35,163	-	29,669	540.03%
8020	Teachers Retirement (TRS)	-	254,978	-	211,205	-	(43,773)	-17.17%
8030	Social Security Expense	-	169,934	-	178,265	-	8,331	4.90%
8050	Medical	-	396,562	-	411,560	-	14,998	3.78%
8060	Dental	-	32,478	-	32,057	-	(421)	-1.30%
8090	Medicare	-	39,737	-	41,687	-	1,950	4.91%
8110	Unemployment	-	4,060	-	4,063	-	3	0.07%
8160	Vision Insurance	-	-	-	5,227	-	5,227	100.00%
Total School Library & Audiovisual		38.75	\$4,199,057	39.35	\$4,379,287	0.60	\$180,230	4.29%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
26300-Computer Assisted Instruction								
2210	Computer Hardware Aidable	-	\$473,015	-	\$473,015	-	-	0.00%
4190	Data Access Subscription	-	3,144,799	-	3,582,429	-	437,630	13.92%
4450	Purchased Services	-	100,000	-	-	-	(100,000)	-100.00%
5000	Supplies and Materials	-	4,970,621	-	4,470,621	-	(500,000)	-10.06%
5190	Computer Software	-	611,550	-	738,550	-	127,000	20.77%
Total Computer Assisted Instruction		-	\$9,299,985	-	\$9,264,615	-	\$(35,370)	-0.38%
28050-Attendance - Regular School								
1370	Coordinator	1.00	\$76,579	1.00	\$78,876	-	\$2,297	3.00%
5000	Supplies and Materials	-	50,000	-	50,000	-	-	0.00%
8010	State Retirement (ERS)	-	9,615	-	10,683	-	1,068	11.11%
8030	Social Security Expense	-	4,694	-	4,835	-	141	3.00%
8050	Medical	-	19,943	-	22,000	-	2,057	10.31%
8060	Dental	-	1,673	-	1,710	-	37	2.21%
8090	Medicare	-	1,098	-	1,131	-	33	3.01%
8110	Unemployment	-	100	-	100	-	-	0.00%
8160	Vision Insurance	-	-	-	274	-	274	100.00%
Total Attendance - Regular School		1.00	\$163,702	1.00	\$169,609	-	\$5,907	3.61%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
28100-Guidance - Regular School								
1370	Coordinator	-	-	1.00	\$121,660	1.00	\$121,660	100.00%
1600	Non-Instructional Support Staff	13.00	482,712	13.00	499,174	-	16,462	3.41%
1830	Guidance Counselor	70.50	5,540,629	71.50	5,892,540	1.00	351,911	6.35%
1850	Extension - Instructional	-	17,500	-	17,500	-	-	0.00%
4450	Purchased Services	-	458,650	-	433,650	-	(25,000)	-5.45%
4720	Field Trips/Student Travel	-	156,200	-	215,000	-	58,800	37.64%
4750	Staff Travel	-	-	-	40,000	-	40,000	100.00%
5000	Supplies and Materials	-	35,000	-	26,000	-	(9,000)	-25.71%
8010	State Retirement (ERS)	-	42,394	-	30,152	-	(12,242)	-28.88%
8020	Teachers Retirement (TRS)	-	484,721	-	438,295	-	(46,426)	-9.58%
8030	Social Security Expense	-	343,301	-	371,703	-	28,402	8.27%
8050	Medical	-	839,070	-	999,300	-	160,230	19.10%
8060	Dental	-	69,963	-	75,933	-	5,970	8.53%
8090	Medicare	-	80,288	-	86,924	-	6,636	8.27%
8110	Unemployment	-	8,300	-	8,486	-	186	2.24%
8160	Vision Insurance	-	-	-	12,179	-	12,179	100.00%
Total Guidance - Regular School		83.50	\$8,558,728	85.50	\$9,268,496	2.00	\$709,768	8.29%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
28150-Health Services - Regular School								
1035	Director - Non-Certified	1.00	\$158,823	1.00	\$165,175	-	\$6,352	4.00%
1070	Administrator - Non-Certified	1.00	96,693	-	-	(1.00)	(96,693)	-100.00%
1110	Sabbatical Leave	1.00	44,765	1.00	60,157	-	15,392	34.38%
1140	Supervisor - Non-Certified	1.00	84,000	1.00	98,458	-	14,458	17.21%
1440	School Health Attendant	34.00	1,554,523	34.00	1,573,304	-	18,781	1.21%
1500	Certified Support Staff	1.00	99,112	2.00	167,112	1.00	68,000	68.61%
1600	Non-Instructional Support Staff	2.00	111,777	2.00	115,130	-	3,353	3.00%
1750	Nurse	35.50	2,447,994	37.50	2,542,488	2.00	94,494	3.86%
1960	Non-Certified Stipend	-	4,000	-	4,000	-	-	0.00%
4450	Purchased Services	-	171,800	-	221,600	-	49,800	28.99%
4620	Health Other District	-	325,000	-	325,000	-	-	0.00%
4650	Repairs	-	2,000	-	2,000	-	-	0.00%
4750	Staff Travel	-	6,950	-	6,950	-	-	0.00%
4790	Maintenance Agreement	-	7,500	-	2,500	-	(5,000)	-66.67%
5000	Supplies and Materials	-	258,383	-	215,850	-	(42,533)	-16.46%
8010	State Retirement (ERS)	-	551,050	-	579,398	-	28,348	5.14%
8020	Teachers Retirement (TRS)	-	-	-	5,406	-	5,406	100.00%
8030	Social Security Expense	-	282,980	-	291,184	-	8,204	2.90%
8050	Medical	-	767,322	-	798,676	-	31,354	4.09%
8060	Dental	-	69,836	-	68,481	-	(1,355)	-1.94%
8090	Medicare	-	66,600	-	68,396	-	1,796	2.70%
8110	Unemployment	-	8,010	-	8,108	-	98	1.22%
8160	Vision Insurance	-	-	-	10,572	-	10,572	100.00%
Total Health Services - Regular School		76.50	\$7,119,118	78.50	\$7,329,945	2.00	\$210,827	2.96%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
28200-Psychological Services - Regular School								
1540	Psychologist	47.60	\$3,828,593	46.60	\$3,854,120	(1.00)	\$25,527	0.67%
1980	Certified Stipend	-	42,000	-	21,000	-	(21,000)	-50.00%
5000	Supplies and Materials	-	60,000	-	60,000	-	-	0.00%
8010	State Retirement (ERS)	-	13,865	-	-	-	(13,865)	-100.00%
8020	Teachers Retirement (TRS)	-	283,636	-	247,465	-	(36,171)	-12.75%
8030	Social Security Expense	-	218,392	-	218,533	-	141	0.06%
8050	Medical	-	403,159	-	451,880	-	48,721	12.08%
8060	Dental	-	36,553	-	34,780	-	(1,773)	-4.85%
8090	Medicare	-	51,079	-	51,110	-	31	0.06%
8110	Unemployment	-	5,060	-	4,446	-	(614)	-12.13%
8160	Vision Insurance	-	-	-	5,753	-	5,753	100.00%
Total Psychological Services - Regular School		47.60	\$4,942,337	46.60	\$4,949,087	(1.00)	\$6,750	0.14%
28250-Social Work Services - Regular School								
1370	Coordinator	-	-	1.00	\$121,660	1.00	\$121,660	100.00%
1550	Social Worker	70.50	4,672,139	73.50	5,071,250	3.00	399,111	8.54%
1600	Non-Instructional Support Staff	5.00	231,958	7.00	417,716	2.00	185,758	80.08%
8010	State Retirement (ERS)	-	92,886	-	137,529	-	44,643	48.06%
8020	Teachers Retirement (TRS)	-	381,503	-	350,009	-	(31,494)	-8.26%
8030	Social Security Expense	-	304,053	-	347,733	-	43,680	14.37%
8050	Medical	-	694,791	-	988,200	-	293,409	42.23%
8060	Dental	-	67,441	-	84,845	-	17,404	25.81%
8090	Medicare	-	71,105	-	81,325	-	10,220	14.37%
8110	Unemployment	-	7,550	-	8,150	-	600	7.95%
8160	Vision Insurance	-	-	-	13,639	-	13,639	100.00%
Total Social Work Services - Regular School		75.50	\$6,523,426	81.50	\$7,622,056	6.00	\$1,098,630	16.84%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
28500-Co-Curricular Activities - Regular School								
1560	Extra Curricular Activity	-	\$292,720	-	\$309,600	-	\$16,880	5.77%
1850	Extension - Instructional	-	133,700	-	80,500	-	(53,200)	-39.79%
4310	Land/Building Rental	-	5,500	-	-	-	(5,500)	-100.00%
4450	Purchased Services	-	114,100	-	85,170	-	(28,930)	-25.35%
4650	Repairs	-	145,000	-	145,000	-	-	0.00%
4720	Field Trips/Student Travel	-	276,914	-	182,543	-	(94,371)	-34.08%
4750	Staff Travel	-	10,000	-	10,000	-	-	0.00%
5000	Supplies and Materials	-	553,668	-	616,168	-	62,500	11.29%
8020	Teachers Retirement (TRS)	-	40,890	-	32,160	-	(8,730)	-21.35%
8030	Social Security Expense	-	21,083	-	24,189	-	3,106	14.73%
8090	Medicare	-	6,184	-	5,666	-	(518)	-8.38%
8110	Unemployment	-	874	-	2,327	-	1,453	166.25%
Total Co-Curricular Activities - Regular School		-	\$1,600,633	-	\$1,493,323	-	\$(107,310)	-6.70%
28550-Interscholastic Athletics - Regular School								
1030	Director - Certified	1.00	\$165,572	1.00	\$169,984	-	\$4,412	2.66%
1150	Supervisor - Certified	5.00	708,244	6.00	828,073	1.00	119,829	16.92%
1600	Non-Instructional Support Staff	3.00	240,718	3.00	252,704	-	11,986	4.98%
1820	Extension/Overtime - Non-Instructional	-	165,850	-	176,850	-	11,000	6.63%
1840	Coaching & Apprentice Program	-	2,081,640	-	2,081,641	-	1	0.00%
1980	Certified Stipend	-	-	-	18,000	-	18,000	100.00%
4340	Equipment Rental	-	21,785	-	5,525	-	(16,260)	-74.64%
4370	Game Officials	-	197,100	-	250,000	-	52,900	26.84%
4450	Purchased Services	-	309,900	-	363,140	-	53,240	17.18%
4650	Repairs	-	74,500	-	74,500	-	-	0.00%
4720	Field Trips/Student Travel	-	5,200	-	13,500	-	8,300	159.62%
4750	Staff Travel	-	14,000	-	25,000	-	11,000	78.57%
5000	Supplies and Materials	-	373,940	-	403,940	-	30,000	8.02%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
28550-Interscholastic Athletics - Regular School								
8010	State Retirement (ERS)	-	12,881	-	20,309	-	7,428	57.67%
8020	Teachers Retirement (TRS)	-	310,470	-	271,963	-	(38,507)	-12.40%
8030	Social Security Expense	-	206,884	-	217,321	-	10,437	5.04%
8050	Medical	-	143,130	-	157,800	-	14,670	10.25%
8060	Dental	-	11,737	-	12,036	-	299	2.55%
8090	Medicare	-	48,347	-	50,747	-	2,400	4.96%
8110	Unemployment	-	18,173	-	15,797	-	(2,376)	-13.07%
8160	Vision Insurance	-	-	-	1,760	-	1,760	100.00%
Total Interscholastic Athletics - Regular School		9.00	\$5,110,071	10.00	\$5,410,590	1.00	\$300,519	5.88%
55100-District Transportation Services								
1035	Director - Non-Certified	1.00	\$119,640	1.00	\$121,864	-	\$2,224	1.86%
1095	Assistant Director - Non-Certified	1.00	96,850	1.00	98,651	-	1,801	1.86%
1140	Supervisor - Non-Certified	1.00	78,876	1.00	81,243	-	2,367	3.00%
1600	Non-Instructional Support Staff	11.33	822,849	11.33	855,155	-	32,306	3.93%
1650	Custodial Salaries	1.00	64,800	1.00	66,634	-	1,834	2.83%
1730	Bus Attendant	70.00	831,447	54.00	730,069	(16.00)	(101,378)	-12.19%
1930	School Bus Driver	12.00	366,730	12.00	383,131	-	16,401	4.47%
2980	Vehicles	-	250,000	-	204,000	-	(46,000)	-18.40%
4450	Purchased Services	-	5,250	-	5,250	-	-	0.00%
4650	Repairs	-	62,000	-	62,000	-	-	0.00%
4750	Staff Travel	-	3,400	-	5,000	-	1,600	47.06%
4790	Maintenance Agreement	-	40,100	-	41,600	-	1,500	3.74%
4840	BOCES Services	-	5,000	-	2,000	-	(3,000)	-60.00%
5000	Supplies and Materials	-	153,500	-	153,500	-	-	0.00%
5750	Gas & Oil	-	110,000	-	110,000	-	-	0.00%
8010	State Retirement (ERS)	-	266,345	-	295,596	-	29,251	10.98%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
55100-District Transportation Services								
8020	Teachers Retirement (TRS)	-	6,848	-	-	-	(6,848)	-100.00%
8030	Social Security Expense	-	147,411	-	144,648	-	(2,763)	-1.87%
8050	Medical	-	379,382	-	377,260	-	(2,122)	-0.56%
8060	Dental	-	43,132	-	39,238	-	(3,894)	-9.03%
8090	Medicare	-	34,473	-	33,825	-	(648)	-1.88%
8110	Unemployment	-	6,833	-	6,319	-	(514)	-7.52%
8160	Vision Insurance	-	-	-	5,508	-	5,508	100.00%
Total District Transportation Services		97.33	\$3,894,866	81.33	\$3,822,491	(16.00)	\$(72,375)	-1.86%
55300-Garage Building								
1940	Automotive Mechanic	0.50	\$37,032	0.50	\$36,731	-	\$(301)	-0.81%
4540	Electric/Gas	-	29,000	-	40,139	-	11,139	38.41%
8010	State Retirement (ERS)	-	4,267	-	5,580	-	1,313	30.77%
8030	Social Security Expense	-	2,295	-	2,277	-	(18)	-0.78%
8050	Medical	-	2,346	-	860	-	(1,486)	-63.34%
8060	Dental	-	228	-	289	-	61	26.75%
8090	Medicare	-	538	-	532	-	(6)	-1.12%
8110	Unemployment	-	50	-	50	-	-	0.00%
8160	Vision Insurance	-	-	-	51	-	51	100.00%
Total Garage Building		0.50	\$75,756	0.50	\$86,509	-	\$10,753	14.19%
55400-Contract Pupil Transportation								
4400	Transportation Contracts	-	\$34,415,469	-	\$36,456,463	-	\$2,040,994	5.93%
4720	Field Trips/Student Travel	-	335,418	-	347,158	-	11,740	3.50%
Total Contract Pupil Transportation		-	\$34,750,887	-	\$36,803,621	-	\$2,052,734	5.91%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
55500-Public Pupil Transportation								
4400	Transportation Contracts	-	\$3,237,591	-	\$3,543,416	-	\$305,825	9.45%
Total Public Pupil Transportation		-	\$3,237,591	-	\$3,543,416	-	\$305,825	9.45%
90400-Workers' Compensation								
8040	Workers' Compensation	-	\$3,772,668	-	\$3,750,000	-	\$(22,668)	-0.60%
Total Workers' Compensation		-	\$3,772,668	-	\$3,750,000	-	\$(22,668)	-0.60%
90500-Unemployment								
8110	Unemployment	-	\$175,000	-	\$175,000	-	-	0.00%
Total Unemployment		-	\$175,000	-	\$175,000	-	-	0.00%
90600-Hospital, Medical & Vision Insurance								
8050	Medical	-	\$15,567,970	-	\$18,607,470	-	\$3,039,500	19.52%
8160	Vision Insurance	-	550,000	-	6,160	-	(543,840)	-98.88%
Total Hospital, Medical & Vision Insurance		-	\$16,117,970	-	\$18,613,630	-	\$2,495,660	15.48%
90700-Dental Insurance								
8060	Dental	-	\$872,021	-	\$872,021	-	-	0.00%
Total Dental Insurance		-	\$872,021	-	\$872,021	-	-	0.00%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease) %		
		FTE	Amount	FTE	Amount	FTE		
90890-Other Benefits								
1890	Retirement Pay	-	\$1,000,000	-	\$1,000,000	-	-	0.00%
1980	Certified Stipend	-	10,000	-	10,000	-	-	0.00%
5000	Supplies and Materials	-	31,270	-	31,270	-	-	0.00%
8020	Teachers Retirement (TRS)	-	959	-	824	-	(135)	-14.08%
8030	Social Security Expense	-	11,538	-	12,059	-	521	4.52%
8090	Medicare	-	14,645	-	14,645	-	-	0.00%
8110	Unemployment	-	-	-	152	-	152	100.00%
8130	Flexible Benefit Plan	-	20,000	-	20,000	-	-	0.00%
Total Other Benefits		-	\$1,088,412	-	\$1,088,950	-	\$538	0.05%
97310-Bond Anticipation Notes - Construction								
6100	Bond - Principal	-	-	-	\$30,000	-	\$30,000	100.00%
7100	Bond Interest	-	84,800	-	140,000	-	55,200	65.09%
Total Bond Anticipation Notes - Construction		-	\$84,800	-	\$170,000	-	\$85,200	100.47%
97810-Long Term SBITA Obligations								
6110	SBITA - Principal	-	\$81,556	-	\$40,607	-	\$(40,949)	-50.21%
7110	SBITA - Interest	-	5,097	-	2,171	-	(2,926)	-57.41%
Total Long Term SBITA Obligations		-	\$86,653	-	\$42,778	-	\$(43,875)	-50.63%

		Amended Budget 2025-26		Adopted Budget 2026-27		Budget to Budget Increase / (Decrease)		
		FTE	Amount	FTE	Amount	FTE		%
97880-Long Term Lease Obligations								
6150	Lease - Principal	-	\$275,456	-	\$361,061	-	\$85,605	31.08%
7150	Lease - Interest	-	24,007	-	16,496	-	(7,511)	-31.29%
Total Long Term Lease Obligations		-	\$299,463	-	\$377,557	-	\$78,094	26.08%
99010-Interfund Transfers								
6100	Bond - Principal	-	\$26,245,000	-	\$23,295,000	-	\$(2,950,000)	-11.24%
7100	Bond Interest	-	10,491,738	-	9,357,763	-	(1,133,975)	-10.81%
9500	Transfer to Special Aid Fund	-	2,655,906	-	1,855,906	-	(800,000)	-30.12%
Total Interfund Transfers		-	\$39,392,644	-	\$34,508,669	-	\$(4,883,975)	-12.40%
99500-Transfer To Capital Funds								
9000	Transfer to Capital Fund	-	\$4,000,000	-	-	-	\$(4,000,000)	-100.00%
Total Transfer To Capital Funds		-	\$4,000,000	-	-	-	\$(4,000,000)	-100.00%
GRAND TOTAL		4,026.07	\$619,965,681	4,088.38	\$634,097,000	62.31	\$14,131,319	2.28%

NEW YORK STATE EXEMPTION REPORT

REQUIRED BY CHAPTER 258, SECTION 495 OF THE REAL PROPERTY TAX LAW

Equalized Total Assessed Value 16,905,879,425

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	98	770,165,962	4.56
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	7,500,000	0.04
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	6	36,973,077	0.22
13100	CO - GENERALLY	RPTL 406(1)	99	974,382,596	5.76
13240	CO O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	203,077	0.00
13350	CITY - GENERALLY	RPTL 406(1)	548	856,816,875	5.07
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	6	14,307,500	0.08
14110	USA - SPECIFIED USES	STATE L 54	8	327,415,385	1.94
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	143	793,824,519	4.70
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	10	3,601,154	0.02
18080	MUN HSNG AUTH-FEDERAL/MUN AID	PUB HSNG L 52(3)&(5)	59	146,005,962	0.86
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	239	191,838,654	1.13
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	108	1,959,949,288	11.59
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	262	481,750,617	2.85
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	38	667,369,702	3.95
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	882	24,045,315	0.14
26100	VETERANS ORGANIZATION	RPTL 452	8	2,822,115	0.02
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	36	25,852,308	0.15
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	16,730,769	0.10
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	3	3,686,538	0.02
41001	VETERANS EXEMPTION INCR/DECR	RPTL 458(5)	95	6,417,992	0.04
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	640	15,851,933	0.09
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	1	23,077	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	495	20,434,806	0.12
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	263	14,789,885	0.09
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	69,231	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	181	2,161,610	0.01

Equalized Total Assessed Value 16,905,879,425

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41163	COLD WAR VETERANS (15%)	RPTL 458-b	1	12,000	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	40	1,142,731	0.01
41173	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	10,371	0.00
41400	CLERGY	RPTL 460	39	112,500	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1,894	124,061,458	0.73
41801	PERSONS AGE 65 OR OVER	RPTL 467	71	4,088,506	0.02
41836	ENHANCED STAR	RPTL 425	4,755	296,645,013	1.75
41856	BASIC STAR 1999-2000	RPTL 425	3,825	84,847,804	0.50
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	159	10,008,835	0.06
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	26	1,729,808	0.01
41966	HISTORIC PROPERTY	RPTL 444-a	2	1,233,462	0.01
44336	RESIDENTIAL PROPERTY IMPROVEM	RPTL 485-j	100	34,658,758	0.21
44456	VACANT OR NEW RES - CERTAIN CI	RPTL 485-M	161	18,672,213	0.11
44603	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	22	2,151,538	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	10	9,435,433	0.06
47590	Mix-use Properties outside NYC	RPTL S485-a	85	283,668,985	1.68
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	82	10,682,221	0.06
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	4	67,782,067	0.40
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	75	138,017,115	0.82

NYS - Real Property System
County of Onondaga
City of Syracuse - 3115

Assessor's Report - 2026 - Current Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 6/11/2026 14:27:59
Total Assessed Value 8,791,057,301
Uniform Percentage 52.00

Equalized Total Assessed Value 16,905,879,425

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	24	17,929,577	0.11

Total Exemptions Exclusive of
System Exemptions:

15,609 8,471,880,340 50.11

Total System Exemptions:

0 0 0.00

Totals:

15,609 8,471,880,340 50.11

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____