

## 2027 Significant Budget Changes by Department

General Fund Departments	Variance Descriptions	Expenditure Change
Administration	Increase in Salaries, Benefits, Allocations, Career Development, and Elections General for the 2026 mid-term election. 1.0 FTE Director of Economic and Community Vitality position moved from City Manager to Economic Development.	\$ 431,887
Community Development	Increase in Salaries, Benefits, Allocations, Training.	291,234
Economic & Community Vitality	Increase in Salaries, Benefits, Allocations (primarily Computer), Outside Services (primarily Business Recruitment and Business Networking & Development). 1.0 FTE Director of Economic and Community Vitality position moved from City Manager.	488,614
Finance	Increase in Salaries, Benefits, Allocations, General Leave	495,348
Human Resources	Increase in Benefits, Allocations, Insurance benefits	395,369
Legal	Increase in Salaries; Benefits; Computer Allocation; Training; Operating Supplies	81,839
Legislative	Increase in Facility and Computer Allocations, Operating Supplies, Outside Services, Sponsorships, and Career Development.	52,275
Parks, Recreation & Golf	Increase in Salaries, Benefits, Allocations (primarily Facilities), Contract Services, Operating Supplies, and Outside Services.	1,285,060
Public Safety	Increase in Salaries, Benefits, Allocations (primarily Computer due to Flock), Operating Supplies, and Operating Equipment Radios.	4,160,411
Public Works	Increase in Salaries, Benefits, Allocations, Utilities/Water services, Operating and Uniform Supplies.	1,854,596
<b>Total General Fund Departments</b>		<b>\$ 9,536,633</b>

Internal Service Fund Departments	Variance Descriptions	Expenditure Change
Facilities	Increase in Salaries, Benefits, Outside Services.	\$ 501,257
Fleet	Increase in Salaries, Benefits, Allocations, Operating Supplies, and depreciation ("Transfer Out" budget [\$5M in 2026] not included in total)	(3,863,169)
Information Technology	Increase in Salaries, Benefits, and Software and Hardware replacement, maintenance, and upgrades including the Flock Camera Expansion Project.	1,746,316
<b>Total Internal Service Fund Departments</b>		<b>\$ (1,615,596)</b>