



**CoD Budget Vs Actual YTD Report**

Fund(s): General Fund  
 Appropriation(s): All  
 Agency (Agencies): A37000 : Police Department  
 Cost Center(s): All

Period Type: YTD  
 Month: Sep-25  
 Period (months): 3  
 Fiscal Year: 2026

	MONTH				YEAR TO DATE				ANNUALIZED PROJECTION ANALYSIS					
	BUDGET PTD	ACTUAL PTD	VARIANCE (BUDGET VS ACTUAL)		ADOPTED BUDGET YTD	BUDGET YTD	ACTUAL YTD	VARIANCE (BUDGET VS ACTUAL)		ADOPTED BUDGET	ANNUAL AMENDED BUDGET	ACTUAL ANNUAL PROJECTION	VARIANCE (BUDGET VS ACTUAL)	
<b>REVENUE:</b>														
Municipal Income Tax	3,267,146	3,098,519	(168,627)	(5.2%)	9,076,269	9,076,269	8,529,977	(546,292)	(6.0%)	38,478,763	38,478,763	38,478,763	-	-
Property Taxes	-	-	-	NA	-	-	-	-	NA	-	-	-	-	NA
Wagering Taxes	-	-	-	NA	-	-	-	-	NA	-	-	-	-	NA
Utility Users' Tax	2,476,311	3,152,735	676,424	27.3%	6,556,743	6,556,743	7,639,433	1,082,690	16.5%	37,132,917	37,132,917	37,132,917	-	-
State Revenue Sharing	-	-	-	NA	-	-	-	-	NA	-	-	-	-	NA
Other Revenue	825,838	356,643	(469,195)	(56.8%)	-	2,486,430	1,011,509	(1,474,921)	(59.3%)	10,397,046	10,397,046	10,452,325	55,279	0.5%
<b>TOTAL (L)</b>	<b>6,569,295</b>	<b>6,607,897</b>	<b>38,602</b>	<b>NA</b>	<b>15,633,012</b>	<b>18,119,442</b>	<b>17,180,919</b>	<b>(938,523)</b>	<b>(5.2%)</b>	<b>86,008,726</b>	<b>86,008,726</b>	<b>86,064,005</b>	<b>55,279</b>	<b>0.1%</b>
<b>EXPENDITURES:</b>														
Salaries and Wages	25,087,379	27,102,471	(2,015,092)	8.0%	67,461,402	69,043,525	72,259,868	(3,216,343)	4.7%	326,202,343	330,096,341	337,997,768	(7,901,427)	(2.4%) 1
Employee Benefits	6,130,285	6,157,307	(27,022)	0.4%	16,199,007	15,330,186	19,750,983	(4,420,797)	28.8%	82,974,157	83,449,115	78,887,462	4,561,653	5.5% 2
Professional and Contractual Services	1,025,422	154,966	870,456	(84.9%)	820,341	1,615,677	251,804	1,363,873	(84.4%)	3,583,740	7,958,085	7,958,085	-	-
Operating Supplies	560,623	407,645	152,978	(27.3%)	981,240	1,282,378	725,461	556,917	(43.4%)	6,141,834	7,798,097	7,748,097	50,000	0.6%
Operating Services	194,131	17,308	176,823	(91.1%)	4,273,790	1,610,393	1,208,674	401,719	(24.9%)	14,448,131	4,004,567	4,004,567	-	-
Capital Equipment	99,507	383,355	(283,848)	285.3%	205,590	205,590	488,480	(282,890)	137.6%	1,250,000	1,250,000	1,250,000	-	-
Capital Outlays	1,273	2,658	(1,385)	108.8%	-	2,546	155,542	(152,996)	6009.3%	-	14,000	155,542	(141,542)	(1011.0%)
Debt Service	-	-	-	NA	-	-	-	-	NA	-	-	-	-	NA
Other Expenses	364,409	86,128	278,281	(76.4%)	510,498	515,952	146,630	369,322	(71.6%)	2,000,000	2,030,000	2,030,000	-	-
<b>TOTAL (M)</b>	<b>33,463,029</b>	<b>34,311,838</b>	<b>(848,809)</b>	<b>2.5%</b>	<b>90,451,868</b>	<b>89,606,247</b>	<b>94,987,442</b>	<b>(5,381,195)</b>	<b>6.0%</b>	<b>436,600,205</b>	<b>436,600,205</b>	<b>440,031,521</b>	<b>(3,431,316)</b>	<b>(0.8%)</b>
<b>SURPLUS/(DEFICIT) (N = L - M)</b>	<b>(\$26,893,734)</b>	<b>(\$27,703,941)</b>	<b>\$887,412</b>	<b>3.3%</b>	<b>(\$74,818,856)</b>	<b>(\$71,486,805)</b>	<b>(\$77,806,523)</b>	<b>\$4,442,672</b>	<b>6.2%</b>	<b>(\$350,591,479)</b>	<b>(\$350,591,479)</b>	<b>(\$353,967,516)</b>	<b>(\$3,376,037)</b>	<b>(1.0%)</b>

This report should be used for Budget vs. Actual analysis. Budget represents data from the Budgetary Control module. Actuals represent expenses posted to the General Ledger.

**Notes:**

- 1 Assumes an avg salary spend per pay period of \$10.3M with 20.7 pay periods remaining. This is based on our per-pay period average for the first 7 pay periods of the fiscal year  
 Assumes \$3.3M in salaries will be reimbursed by the grant fund to the GF  
 Assumes an avg non-uniform OT spend per pay period of \$197K  
 Assumes an avg uniform OT spend per pay period of \$2.5M

- 2 Assumes Sep YTD is 20.69% through the year, per the Budget Office's FY26 Payroll Schedule (see tab)