

# FY 2027 Budget Summary of The Office of Budget and Management



Misty Buscher, Mayor  
Ramona Metzger, Director

Thursday, January 15, 2026

# DEPARTMENT STRUCTURE

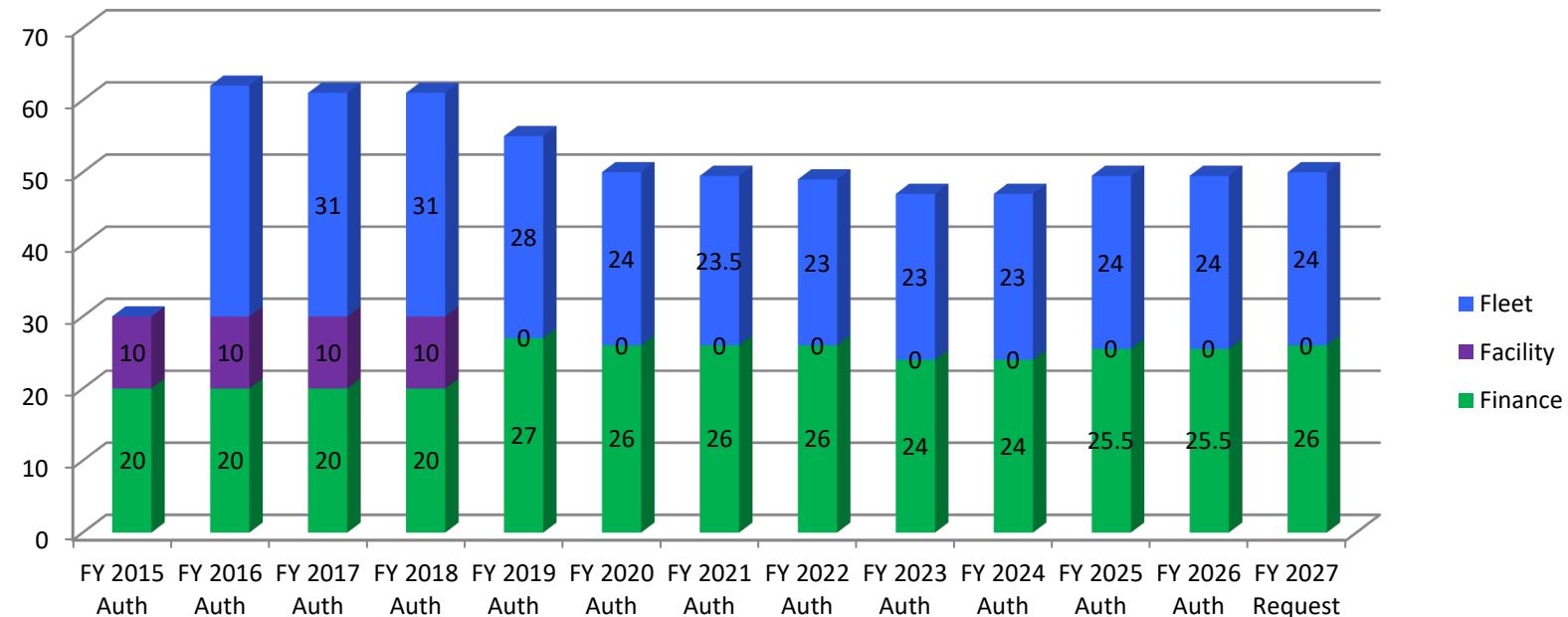
## DIVISIONS

- ▶ ***Accounting Division***
  - *Accountants*
  - *Accounts Payable*
  - *Accounts Receivable*
- ▶ ***Administrative Division***
  - *Tax and Revenue Division*
- ▶ ***Budget Division***
  - *Budget Analysts*
  - *Field Fiscal Officers*
- ▶ ***Central Services (Purchasing)***
- ▶ ***Payroll Division***
- ▶ ***Fleet Services***

# WHAT WE DO

- *Accounting and Audit Management (GASB compliance)*
- *Accounts Payable for all City agencies*
- *Budgeting across 12 agencies and 42 funds*
- *Budget monitoring and reporting*
- *Ordinance review for budgeting and purchasing compliance*
- *Salary tracking and forecasting*
- *Cash flow forecasting*
- *Revenue Forecasting*
- *Use Tax, Hotel-Motel Tax, and collections*
- *Fiscal research for collective bargaining*
- *Payroll production for all City agencies*
- *Tax compliance (1099, W-2 and quarterly reporting)*
- *Grant Management and Compliance (Single Audit and CYEFR)*
- *ARPA research and reporting (U.S. Treasury)*
- *Oversight of grant reporting*
- *Local and Federal purchasing law compliance*
- *Management of bid activity and specifications committee*
- *Field fiscal training*
- *Fleet Management*

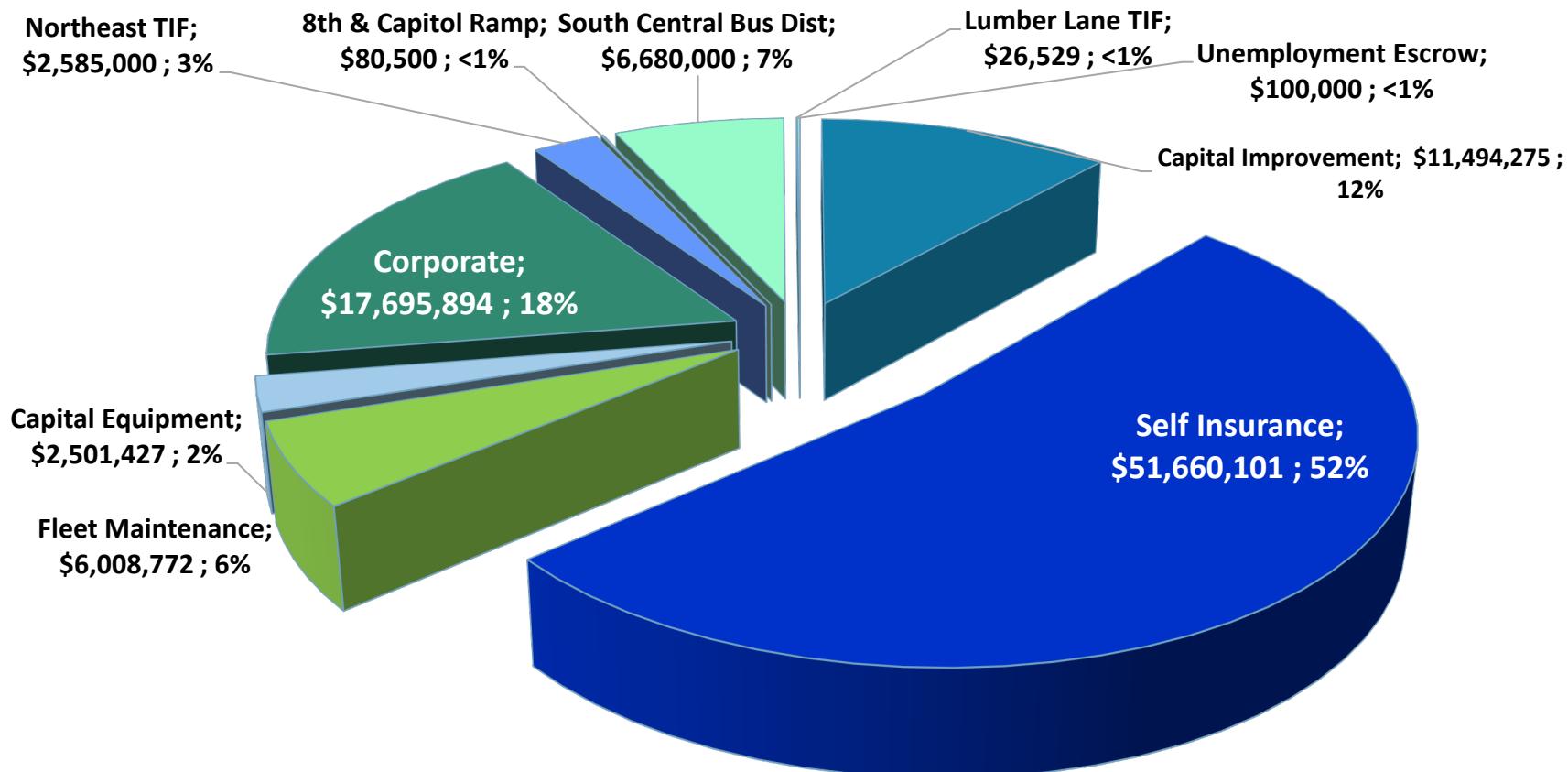
# FY 2027 WORKFORCE



## Vacancies

- Grant Coordinator
- Staff Accountant (2)
- Division Manager
- Fiscal Officer
- Budget Analyst (2)
- Fleet Tech Apprentice

# FY 2027 BUDGET BY FUND



# FY 2027 BUDGET BY COST CENTER

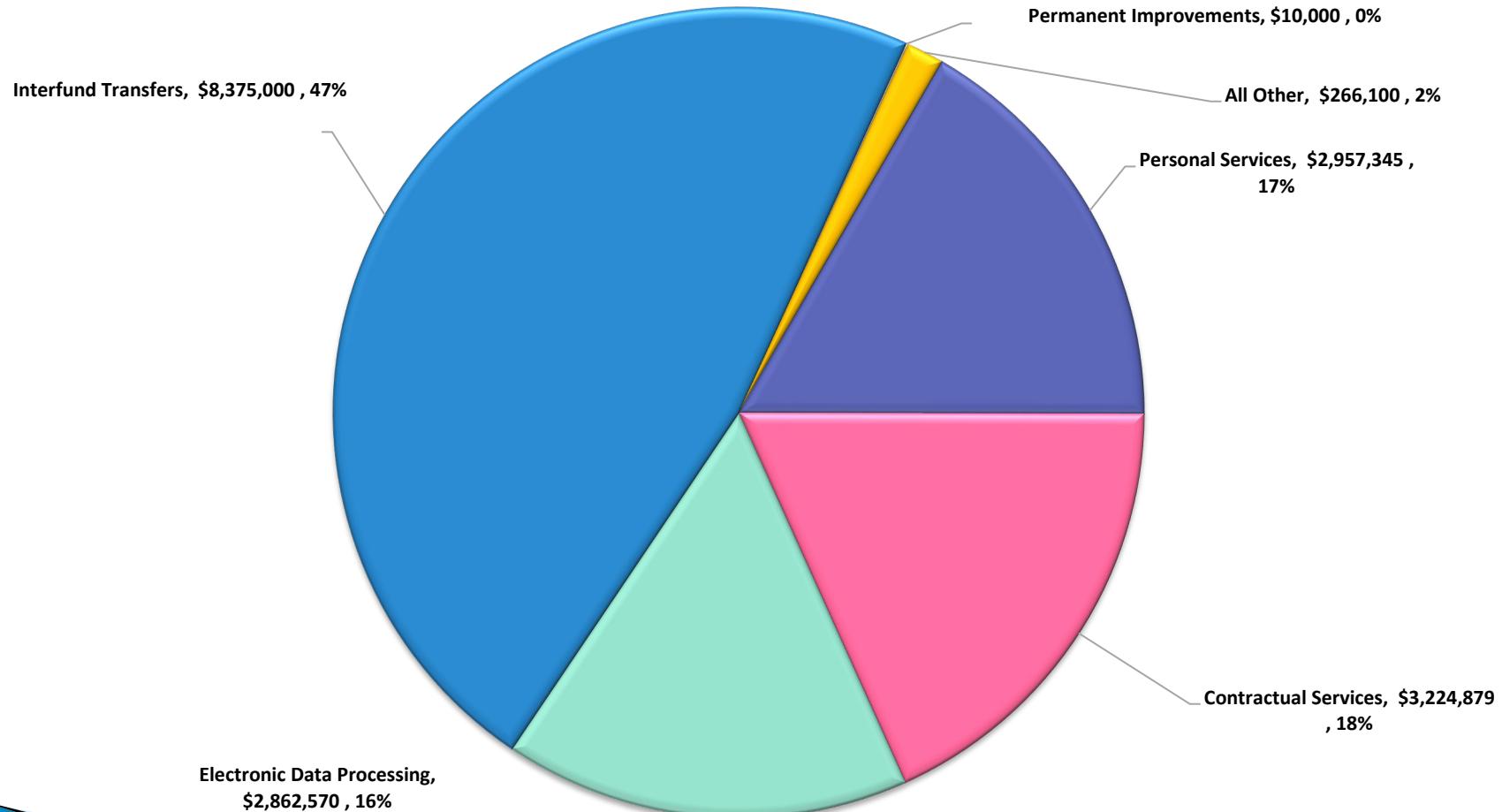
FY 2027 OBM - All Funds	FY 2025 Final	FY 2026 Current Budget	FY 2027 Request	\$\$\$ Variance FY26 to FY27 Request	% Variance FY26 to FY27 Request
Personal Services	\$ 6,724,673	\$ 7,402,667	\$ 7,882,517	\$ 479,850	6.48%
Contractual Services	\$ 44,202,407	\$ 46,492,356	\$ 50,572,830	\$ 4,080,474	8.78%
Commodities	\$ 21,691	\$ 39,900	\$ 45,850	\$ 5,950	14.91%
Equipment	\$ 43,497	\$ 522,639	\$ 69,087	\$ (453,552)	-86.78%
Electronic Data Processing	\$ 1,029,654	\$ 2,118,295	\$ 2,907,870	\$ 789,575	37.27%
Telecommunications	\$ 5,720	\$ 8,200	\$ 7,450	\$ (750)	-9.15%
Operation of Auto Equipment	\$ 3,119,474	\$ 2,620,000	\$ 2,925,000	\$ 305,000	11.64%
Interfund Transfers	\$ 18,625,412	\$ 7,316,680	\$ 9,300,000	\$ 1,983,320	27.11%
Awards and Grants	\$ 9,795,082	\$ 2,272,000	\$ 5,906,529	\$ 3,634,529	159.97%
Awards & Treatments - Empl	\$ 6,320,012	\$ 2,980,000	\$ 3,130,000	\$ 150,000	5.03%
Permanent Improvement	\$ 15,941,635	\$ 18,054,200	\$ 1,520,000	\$ (16,534,200)	-91.58%
Debt Service	\$ 42,565,752	\$ 13,780,559	\$ 14,465,165	\$ 684,606	4.97%
Refunds	\$ 240,718	\$ 1,600,000	\$ 100,000	\$ (1,500,000)	-93.75%
Travel	\$ 703	\$ 11,900	\$ 10,200	\$ (1,700)	-14.29%
<b>Total(s):</b>	<b>\$ 148,636,430</b>	<b>\$ 105,219,396</b>	<b>\$ 98,842,498</b>	<b>\$ (6,376,898)</b>	<b>-6.06%</b>

# FY 2027 BUDGET

## CORPORATE FUND – ALL ACTIVITIES

FY 2027 OBM Corporate	FY 2025 Final	FY 2026 Current Budget	FY 2027 Request	\$\$\$ Variance FY26 to FY27 Request	% Variance FY26 to FY27 Request
Personal Services	\$ 2,359,794	\$ 2,811,727	\$ 2,957,345	\$ 145,618	5.18%
Contractual Services	\$ 2,434,601	\$ 2,541,206	\$ 3,224,879	\$ 683,673	26.90%
Commodities	\$ 3,612	\$ 10,700	\$ 9,150	\$ (1,550)	-14.49%
Equipment	\$ 41,247	\$ 2,600	\$ 2,550	\$ (50)	-1.92%
Electronic Data Processing	\$ 1,003,268	\$ 2,076,995	\$ 2,862,570	\$ 785,575	37.82%
Telecommunications	\$ 2,983	\$ 3,700	\$ 3,700	\$ -	0.00%
Interfund Transfers	\$ 7,698,855	\$ 6,391,680	\$ 8,375,000	\$ 1,983,320	31.03%
Awards and Grants	\$ 141,745	\$ 145,000	\$ 145,000	\$ -	0.00%
Permanent Improvements	\$ 12,375,419	\$ 10,000	\$ 10,000	\$ -	0.00%
Refunds	\$ 240,718	\$ 100,000	\$ 100,000	\$ -	0.00%
Travel	\$ 703	\$ 5,700	\$ 5,700	\$ -	0.00%
<b>Total(s):</b>	<b>\$ 26,302,944</b>	<b>\$ 14,099,308</b>	<b>\$ 17,695,894</b>	<b>\$ 3,596,586</b>	<b>25.51%</b>

# FY 2027 BUDGET CORPORATE FUND



# FY 2027 BUDGET

## CORPORATE FUND – OPERATIONS ONLY

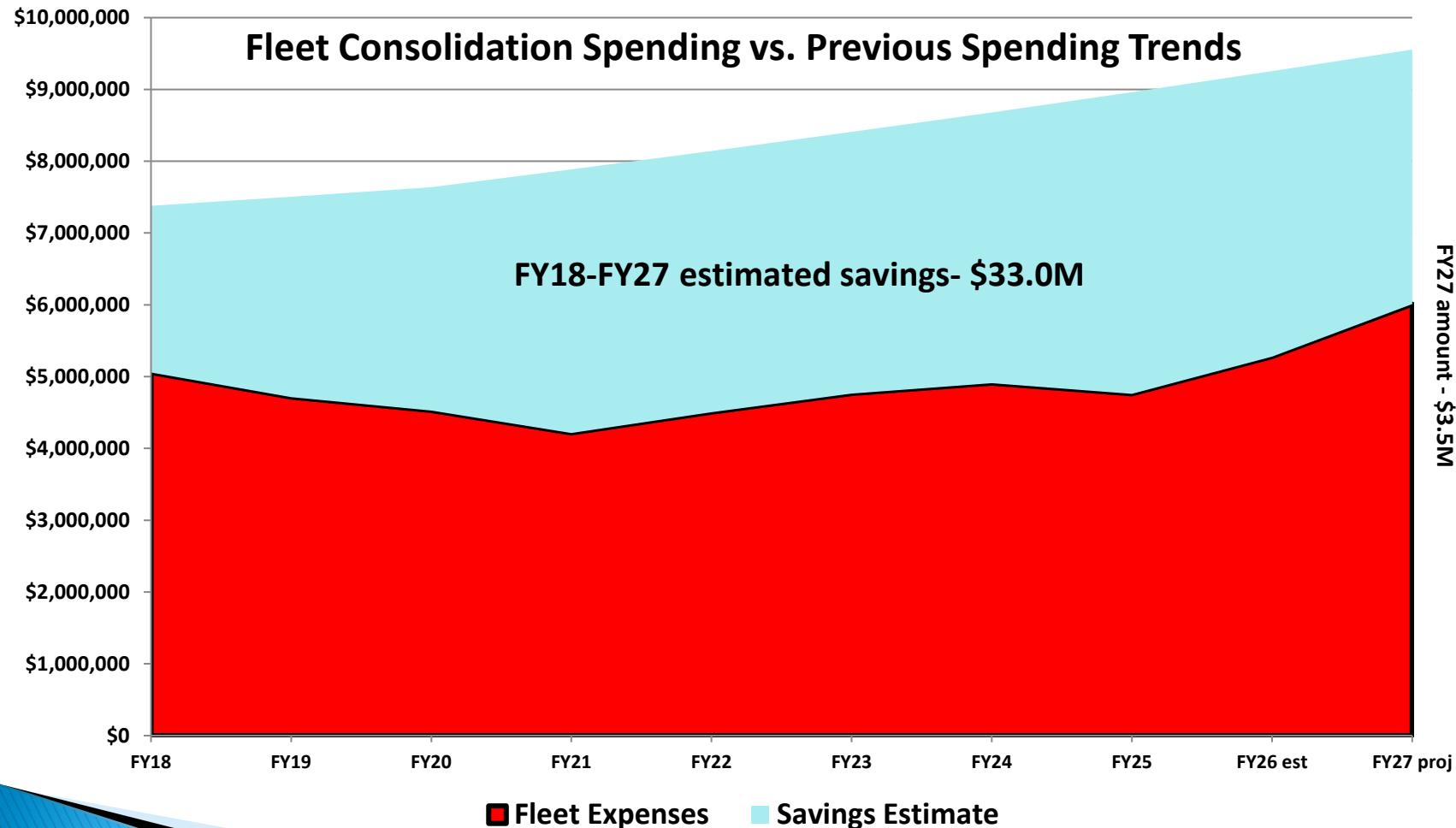
FY 2027 OBM Corporate Ops	FY 2025 Final	FY 2026 Current Budget	FY 2027 Request	\$\$\$ Variance FY26 to FY27 Request	% Variance FY26 to FY27 Request
Personal Services	\$ 2,359,794	\$ 2,811,727	\$ 2,957,345	\$ 145,618	5.18%
Contractual Services	\$ 20,608	\$ 43,750	\$ 39,000	\$ (4,750)	-10.86%
Commodities	\$ 3,563	\$ 7,000	\$ 6,700	\$ (300)	-4.29%
Equipment	\$ 1,078	\$ 2,600	\$ 2,550	\$ (50)	-1.92%
Electronic Data Processing	\$ 221,408	\$ 253,950	\$ 261,520	\$ 7,570	2.98%
Telecommunications	\$ 2,346	\$ 3,700	\$ 3,700	\$ -	0.00%
Travel	\$ 703	\$ 5,700	\$ 5,700	\$ -	0.00%
<b>Total(s):</b>	<b>\$ 2,609,499</b>	<b>\$ 3,128,427</b>	<b>\$ 3,276,515</b>	<b>\$ 148,088</b>	<b>4.73%</b>

*19% of the OBM Corporate Fund allotment is attributable to general operations.*

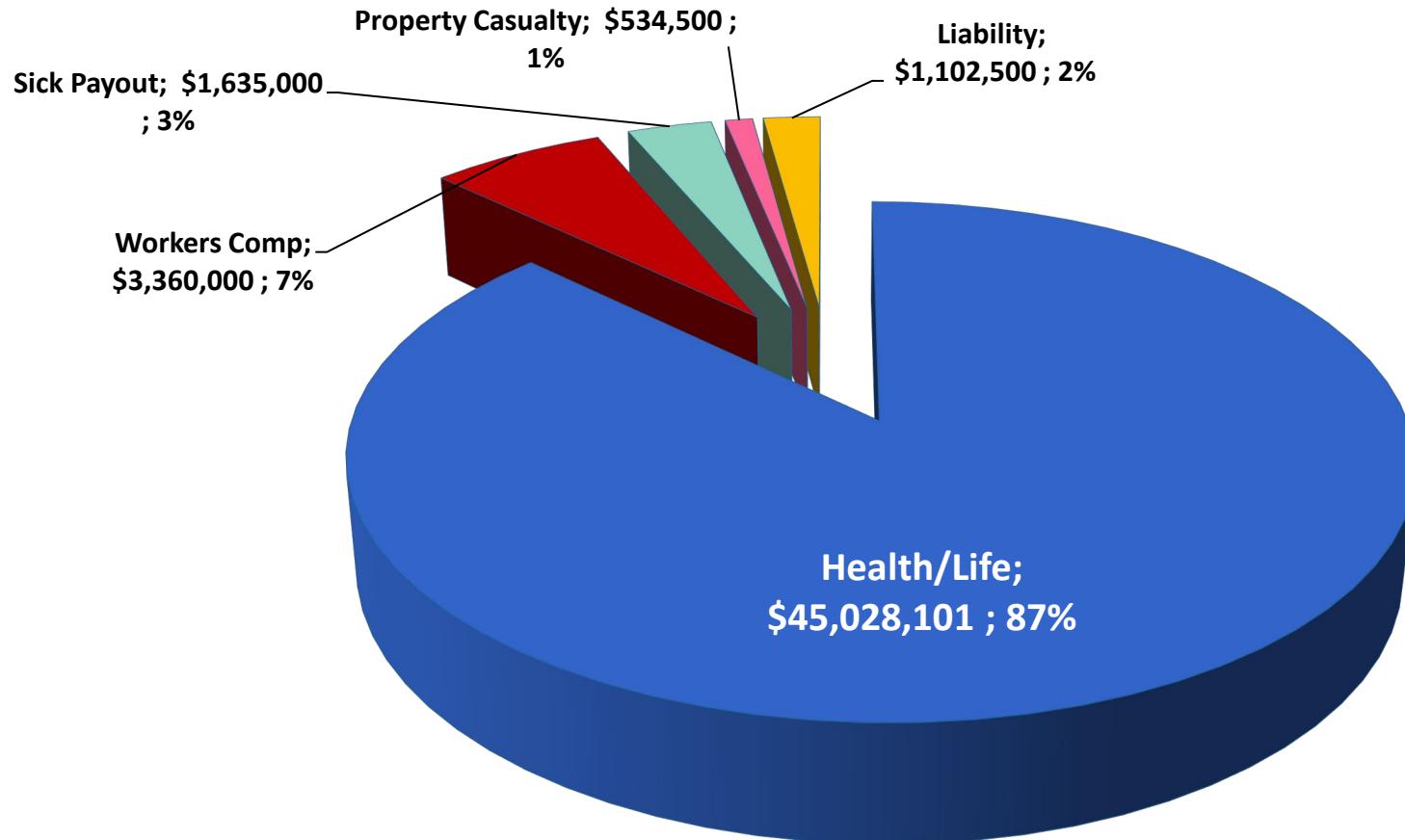
# FY 2027 BUDGET- FLEET SERVICES

FY 2027 OBM- Fleet Maintenance	FY 2025 Final	FY 2026 Current Budget	FY 2027 Request	\$\$\$ Variance FY26 to FY27 Request	Variance FY26 to FY27 Request
Personal Services	\$2,176,915	\$2,435,940	\$2,790,172	\$354,232	14.54%
Contractual Services	\$85,646	\$98,150	\$163,450	\$65,300	66.53%
Commodities	\$15,928	\$28,100	\$35,600	\$7,500	26.69%
Equipment	\$2,249	\$28,000	\$26,000	(\$2,000)	-7.14%
Electronic Data Processing	\$26,386	\$41,300	\$45,300	\$4,000	9.69%
Telecommunications	\$2,737	\$4,500	\$3,750	(\$750)	-16.67%
Operation of Auto Equip	\$3,119,474	\$2,620,000	\$2,925,000	\$305,000	11.64%
Permanent Improvements	\$0	\$15,000	\$15,000	\$0	0.00%
Travel	\$0	\$6,200	\$4,500	(\$1,700)	-27.42%
<b>Total(s):</b>	<b>\$5,429,335</b>	<b>\$5,277,190</b>	<b>\$6,008,772</b>	<b>\$731,582</b>	<b>13.86%</b>

# FLEET CONSOLIDATION SAVINGS ESTIMATE



# FY 2027 BUDGET SELF-INSURANCE



# FY 2027 BUDGET

## CAPITAL IMPROVEMENTS

FY 2027 OBM Fund 095 Capital Improvements	FY 2025 Final	FY 2026 Current Budget	FY 2027 Request	\$\$\$ Variance FY26 to FY27 Request	Variance FY26 to FY27 Request
Contractual Services	\$201,992	\$600,000	\$600,000	\$0	0.00%
Interfund Transfers	\$10,926,557	\$925,000	\$925,000	\$0	0.00%
Permanent Improvements	\$139,029	\$17,082,532	\$1,495,000	(\$15,587,532)	-91.25%
Debt Service	<u>\$19,327,084</u>	<u>\$8,477,509</u>	<u>\$8,474,275</u>	<u>(\$3,234)</u>	<u>-0.04%</u>
<b>Total(s):</b>	<b>\$30,594,662</b>	<b>\$27,085,041</b>	<b>\$11,494,275</b>	<b>(\$15,590,766)</b>	<b>-57.56%</b>

The four components of 095 are:

- 095 - 1: For general campus maintenance, transfers for equipment acquisition/loans, boilers, and PW garage.
- 095 - 2: Referred to as INFR designated for infrastructure by City Code and managed primarily by Public Works
- 095 - 3: Referred to as VGAM, designated for infrastructure by City Code
- 095 - 4: Referred to as BOND and holds the infrastructure debt service payments

# FY 2027 FOCUS

- Implementation of CGI 4.0.
- Continue a City-wide process evaluation in the areas of:
  - *Grant management and compliance with Office of Planning and Economic Development*
  - *Standardized practices across agencies.*
  - *Review of Internal controls across agencies.*

# **FY 2027 BUDGET**

**QUESTIONS?**