

INTERNAL SERVICE: FACILITIES REPAIR & MAINTENANCE

Internal Service Funds-Facilities fund accounts for the maintenance of all City-owned buildings.

ISF-FACILITIES									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 26,498	\$ 10,199	\$ 500	\$ -	\$ 500	\$ 250	\$ -	\$ 5,000	\$ 4,500
Interdepartmental Charges	281,958	149,998	350,156	-	350,156	175,078	-	350,156	-
TOTAL REVENUES	308,456	160,197	350,656	-	350,656	175,328	-	355,156	4,500
Personnel Services	199,590	13,146	105,998	-	105,998	52,999	-	105,998	-
Repairs & Maintenance	20,342	18,408	12,000	-	12,000	6,000	2,051	22,500	(10,500)
Contractual Services	8,050	18,988	32,000	-	32,000	16,000	-	8,000	24,000
Depreciation	7,084	7,481	-	-	-	-	-	-	-
TOTAL EXPENDITURES	235,066	50,541	-	-	149,998	74,999	2,051	136,498	13,500
Net Revenue/(Expense)	\$ 73,390	\$ 109,656	\$ 350,656	\$ -	\$ 200,658	\$ 100,329	\$ (2,051)	\$ 218,658	18,000

The Facilities Internal Service Fund (ISF) is performing in line with budget projections, with both revenues and expenditures tracking as expected through the fiscal year.

Over the past year, the Fund has supported several key facility improvement projects, including the City Hall flooring project, the Town Hall remodel, and improvements to the Police Department lobby, which were co-funded with asset forfeiture funds. These investments have enhanced the functionality, safety, and overall customer experience of key City facilities.

The Facilities ISF continues to play a critical role in maintaining and upgrading City-owned assets by providing a stable and centralized funding mechanism for ongoing maintenance and capital improvements.

INTERNAL SERVICE: INFORMATION TECHNOLOGY

Information technology accounts for all activities of the City's computer networks, the costs of which are distributed among user departments using equitable formulas.

ISF-IT									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 225	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Charges	645,745	530,997	924,371	-	924,371	462,186	-	831,371	(93,000)
TOTAL REVENUES	645,970	531,109	924,371	-	924,371	462,186	-	831,371	-
Personnel Services	225,196	360,893	328,082	-	328,082	164,041	174,634	406,995	(78,914)
Repairs & Maintenance	1,834	5,357	4,450	-	4,450	2,225	491	4,450	-
Materials & Supplies	340,534	415,582	586,119	-	755,866	377,933	357,953	818,136	(62,270)
Contractual Services	54,526	17,577	55,000	-	55,000	27,500	-	55,000	-
Allocated Overhead	-	11,217	-	-	-	-	-	-	-
Depreciation	36,015	41,844	-	-	-	-	-	-	-
TOTAL EXPENDITURES	658,105	852,471	973,651	-	1,143,397	571,699	533,078	1,284,581	(141,184)
Net Revenue/(Expense)	\$ (12,135)	\$ (321,361)	\$ (49,280)	\$ -	\$ (219,026)	\$ (109,513)	\$ (533,078)	\$ (453,210)	(234,184)

INTERNAL SERVICE: FLEET

Fleet and Equipment services account for all activities of the City's central garage operations, the costs of which are distributed among designated user departments using equitable formulas.

The FY 2025 budget includes \$133,000 for Police vehicle replacements and \$285,000 for Public Works vehicles, consistent with the City's long-term Vehicle Replacement Plan. Fuel and lubricant costs are projected at \$141,000, remaining consistent with the prior year, while a new allocation of \$6,000 has been included to support electric vehicle charging infrastructure as part of the City's gradual transition toward fleet electrification. Looking ahead, the addition of new street maintenance equipment in FY 2026 may result in increased maintenance and repair costs, and a future budget adjustment may be necessary to account for these operational impacts.

ISF-FLEET									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	\$ 642,265	\$ 729,116	\$ 773,541	\$ -	\$ 773,541	\$ 386,771	\$ -	\$ 773,541	\$ -
Grant Reimbursements	-	-	500	-	500	-	-	500	-
TOTAL REVENUES	642,265	729,116	773,541	-	773,541	386,771	-	774,041	(500)
Personnel Services	126,097	398,910	126,716	-	126,716	63,358	69,768	133,750	(7,034)
Repairs & Maintenance	86,716	58,979	59,000	-	59,000	29,500	43,835	77,000	(18,000)
Materials & Supplies	116,854	95,951	124,000	-	124,000	62,000	35,169	118,000	6,000
Vehicles	8,457	2,873	418,000	-	348,423	174,211	73,002	358,000	(9,577)
Contractual Services	428	1,451	1,400	-	1,400	700	140	500	900
Allocated Overhead	-	-	-	-	-	-	-	-	-
Depreciation	164,086	197,633	-	-	-	-	-	-	-
TOTAL EXPENDITURES	502,640	755,796	729,116	-	659,538	329,769	221,915	687,250	(27,711)
Net Revenue/(Expense)	\$ 139,625	\$ (26,681)	\$ 44,425	\$ -	\$ 114,003	\$ 57,001	\$ (221,915)	\$ 86,791	(27,211)

In the third quarter, the City completed the purchase of a dump truck at a total cost of approximately \$225,000 and acquired two Ford Mavericks to replace an existing F-150, improving fuel efficiency and operational flexibility.

Vehicle Replacement Plan														
Unit No.	Make	Yr.	Model	Hours/Miles	FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	FY 31/32 Projected	FY 31/32 Projected	FY 31/32 Projected
WWT31	NISSAN	2007	FRONTIER	64,414										
PW5	FORD	2006	F-250 SERV.	88,706										
PW12	PETE	1997	DUMP TRUCK	429,174		\$225,000								
WT1	Dodge	2005	1500 Q. CAB	80,375	\$60,000									
PW16	FORD	2006	F-150 X-TRA	84,419		\$60,000								
PW56	GLOBAL	2016	SWEEPER					\$300,000						
PW17	CAT	2005	FORKLIFT				\$57,000							
			Sewer Jetter		75000									
Public Works Sub-Total:					\$135,000	\$285,000	\$57,000	\$300,000	\$0					
PD500	FORD	2015	INTERCEPTOR	90,995	\$83,000									
PD501	FORD	2015	INTERCEPTOR	82,985										
PD502	FORD	2015	INTERCEPTOR	65,707			\$84,000							
PD503	FORD	2015	INTERCEPTOR	76,000		\$83,000								
PD507	FORD	2016	INTERCEPTOR	58,400				\$85,000						
PD508	FORD	2016	INTERCEPTOR	58,916					\$86,000					
PD509	FORD	2023	MACH E ELECTRIC	2,494										
PD510	FORD	2015	TAURUS	88,008		\$50,000								
PD513	FORD	2018	INTERCEPTOR	47,964					\$86,000					
PD517H	FORD	2023	F150 HYBRID	18,307										
PD518E	FORD	2023	F150 ELECTRIC	32,581							\$40,000			
PD519E	FORD	2023	F150 ELECTRIC	23,372							\$40,000			
PD520E	FORD	2023	F150 ELECTRIC	24,207							\$40,000			
PD521E	FORD	2023	F150 ELECTRIC	15,905								\$40,000		
PD522E	FORD	2023	F150 ELECTRIC	6,980								\$40,000		
Police Sub-Total:					\$83,000	\$133,000	\$84,000	\$85,000	\$172,000	\$0	\$0	\$120,000	\$80,000	
Total Replacement Costs:					\$218,000	\$418,000	\$141,000	\$385,000	\$172,000	\$0	\$0	\$120,000	\$80,000	

For Police Department fleet replacements, the City is deferring the purchase of two vehicles originally budgeted in FY 2025. The City is currently evaluating participation in the Enterprise Fleet Management Program, which would transition the City from a traditional purchase model to a leasing-based approach. This strategy is intended to provide greater financial flexibility, stabilize replacement cycles, and reduce large upfront capital expenditures.

Nationwide, vehicle costs have increased significantly since the COVID-19 pandemic due to ongoing supply chain disruptions, including semiconductor shortages. As a result, vehicle pricing remains elevated, with the average cost of a new vehicle reaching approximately \$47,000. These conditions continue to impact fleet replacement planning and procurement strategies.

In alignment with the City's Fund Balance and Reserve Policy, unrestricted fund balances are utilized to pre-fund major fleet purchases and repairs. This approach helps smooth capital expenditures over time, reduce volatility in annual budgets, and ensure the City maintains a sustainable and proactive fleet replacement program