

**Summary of Tow Lot Revenue and Expenditures - Historical and Budgeted**

Revenue Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual (a)	2026 Adopted	Low-End	High-End
							Estimated w/VMS (b)	Estimated w/VMS (b)
406901-Tow Fees	918,801	973,188	1,071,020	1,064,319	1,040,235	1,000,000	1,000,000	1,000,000
406902-Storage Fees	1,126,655	1,226,807	1,206,579	960,817	1,015,999	980,000	980,000	980,000
406903-Junk Auto Salvage	621,442	976,648	1,012,600	845,949	1,274,170	1,041,000	1,671,000	2,141,000
408990-Miscellaneous Revenues	249,078	522,521	466,911	694,417	369,753	750,000	750,000	750,000
<b>Total Revenues</b>	<b>2,915,976</b>	<b>3,699,164</b>	<b>3,757,110</b>	<b>3,565,501</b>	<b>3,700,157</b>	<b>3,771,000</b>	<b>4,401,000</b>	<b>4,871,000</b>

Expenditure Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual (a)	2026 Adopted	Estimated w/VMS (c)	Estimated w/VMS (c)
521100-Office Supplies	729	3,022	95	417	518	3,000	0	0
521300-Publications	0	0	0	0	0	300	0	0
521400-Postage	40,000	35,700	29,397	40,000	25,000	50,000	0	0
523100-Clothing & Linen	0	0	0	0	0	250	0	0
525100-Replacement Parts For Buildings	0	0	0	153	168	0	0	0
525200-Replacement Parts For Equipment	355	0	104	0	145	1,500	0	0
528900-Miscellaneous Supplies		382	686	489	590	1,000	0	0
533100-Building & Space Rental		1,630	0	0	2,725	3,000	0	0
533200-Office Equipment Rental	2,589	2,546	2,546	2,546	2,546	13,487	0	0
533300-Machinery & Equipment Rental	1,945	3,820	0	0	0	0	0	0
533900-Clothing Rental	426	461	500	0	497	750	0	0
534100-Electric	16,029	16,866	20,862	18,473	19,713	31,712	0	0
534300-Heating	5,013	6,042	4,893	3,761	3,992	17,496	0	0
535100-Repair & Maintenance of Buildings	6,860	8,940	4,967	3,947	3,802	4,100	0	0
535400-Repair & Maintenance of Machinery	306	0	0	0	623	750	0	0
535600-Repair & Maintenance of Infrastructure	0	0	0	0	0	50,000	0	0
537240-Erp Charge Back	1,449	2,052	4,681	3,325	2,501	2,769	0	0
537400-Professional Service	5,105	14,743	0	0	130	22,500	0	0
537410-Contractual Services	929,142	952,784	1,229,642	1,235,440	1,320,580	1,472,700	2,196,000	2,196,000
537500-Advertising	619	196	726	906	596	2,500	0	0
537760-Merchant Fees - Credit Cards	60,487	71,787	74,348	38,163	32,041	68,000	0	0
538900-Misc. Charges & Services	1	0	0	0	0	0	0	0
551200-Bond Principal	150,000	150,000	155,000	155,000	0	0	0	0
551500-Bond Interest	29,875	22,375	14,854	7,104	0	0	0	0
<b>Subtotal Expenditures</b>	<b>1,250,931</b>	<b>1,293,346</b>	<b>1,543,302</b>	<b>1,509,725</b>	<b>1,416,167</b>	<b>1,745,814</b>	<b>2,196,000</b>	<b>2,196,000</b>

Transfers and Personnel Costs	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual (a)	2026 Adopted	Low-End	High-End
							Estimated w/VMS	Estimated w/VMS
558100-Operating Transfer To GENERAL FUND	1,747,095	2,224,550	2,325,558	2,355,803	2,241,689	2,025,186	2,205,000	2,675,000
Personnel Costs Budgeted in the GENERAL FUND (d)	(782,567)	(905,054)	(939,606)	(970,424)	(1,000,088)	(1,108,841)	(1,108,841)	(1,108,841)

<b>Net Benefit to the GENERAL FUND</b>	<b>964,528</b>	<b>1,319,496</b>	<b>1,385,952</b>	<b>1,385,379</b>	<b>1,241,601</b>	<b>916,345</b>	<b>1,096,159</b>	<b>1,566,159</b>
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- (a) Reflects unaudited FY 2025 revenues and expenditures
- (b) Estimated revenues reflect projected revenue increases ranging from \$630,000 on the low-end to \$1,100,000 on the high-end
- (c) Expenditures for VMS under new contract for years 1 and 2; price will escalate beginning in year 3, but does not exceed \$2,471,617 over the contract term
- (d) Estimated for 7 officers and 1 sergeant (wages and fringes). Does not include additional support costs provided by Police Administration.