

## FY 2025/26 VPD Budget Category Crosswalk

This document summarizes how line items from the FY 2025/26 Vehicle Parking District (VPD) budget were grouped into expenditure categories.

Category	Line Item(s)
Personnel	51012 – Earnings & Benefits 51030 – All Overtime 51040 – Hourly 51059 – Retirement/Termination Payout 51080 – Total Buybacks
Office Administration	52060 – Office Supplies 52063 – Postage 52064 – Printing & Copying 52130 – Prof Development 52140 – Dues, Subscriptions, & Certs
Misc Expenditures	52182 – Credit Card Fees 52350 – Departmental Expense*
Flowbird Contract	Expenditures for the Flowbird contract are charged to Controllable Contract Services. The remaining balance that, after accounting for the Flowbird agreement, is included under the Maintenance category.
Maintenance	52285 – Controllable Contract Services 52380 – Vehicle Maint/Repair 52381 – Equip Maint/Repair 52402 – Small Tools & Equip 52430 – Other Supplies/Materials 52581 – Office Equip Maint/Repair 52583 – Parking Lot Maint 52585 – Property Maint & Repairs 52750 – Traffic Signs
DPOA Contract (Sweeping)	52934 – Contract - Sweeping
Landscape Maintenance	52711 – Landscape Maintenance
Tree Maintenance (24/25 Expenditure)	Tree maintenance costs were historically charged to multiple line items. For this review, \$17,000 was shifted from the Maintenance category based on FY 2024/25 actuals to show Tree Maintenance as a separate category.
Taxes	52160 – Pub, Print Ord/Res/Legals 53222 – Taxes – PBID 53915 – Property Tax Admin Fee-SB2557
Utilities	52071 – Water 52121 – Telephone Service Expense 52123 – Desk Phone Expense
Liability	52185 – Info Systems Allocation 52245 – Liab Admin Alloc 52246 – Uneml Admin Alloc 52247 – WC Admin Alloc 52420 – Fleet Operation 53910 – Admin Service Charge 53921 – POB Allocation