



# FY 2026-2027 Budget DRAFT

## Updates through June 8, 2026

## GENERAL FUND SUMMARY 2027

|                                    | ACTUAL   |            | ACTUAL   |            | ACTUAL   |            | AMEND #2 | AMEND #3   |    | DRAFT      |
|------------------------------------|----------|------------|----------|------------|----------|------------|----------|------------|----|------------|
|                                    | FY 22-23 |            | FY 23-24 |            | FY 24-25 |            | BUDGET   | BUDGET     |    | DRAFT      |
|                                    | FY 22-23 |            | FY 23-24 |            | FY 24-25 |            | FY 25-26 | FY 25-26   |    | FY 26-27   |
| REVENUES:                          |          |            |          |            |          |            |          |            |    |            |
| PROPERTY TAXES                     | \$       | 3,261,171  | \$       | 3,683,386  | \$       | 4,972,219  | \$       | 4,950,000  | \$ | 5,395,500  |
| TRANSPORTATION TAXES               |          | 296,945    |          | 375,439    |          | 478,605    |          | 430,000    |    | 500,000    |
| SALES TAX                          |          | 3,150,801  |          | 3,204,125  |          | 3,604,684  |          | 3,588,000  |    | 3,800,000  |
| RAP TAX                            |          | 208,953    |          | 220,225    |          | 264,831    |          | 235,000    |    | 250,000    |
| FRANCHISE TAX                      |          | 892,696    |          | 824,467    |          | 942,630    |          | 951,600    |    | 950,000    |
| BUSINESS LICENSES & PERMITS        |          | 15,460     |          | 17,261     |          | 19,795     |          | 17,500     |    | 19,000     |
| BUILDING PERMITS                   |          | 265,675    |          | 781,423    |          | 611,971    |          | 900,000    |    | 750,000    |
| FIRE INSPECTION & PLAN REVIEW FEES |          | 8,420      |          | 25,112     |          | 36,084     |          | 15,000     |    | 35,000     |
| CLASS B&C ROAD FUNDS               |          | 515,957    |          | 541,193    |          | 628,053    |          | 529,650    |    | 592,000    |
| GRANT REVENUE                      |          | 9,995      |          | 10,686     |          | 50,164     |          | -          |    | 709,500    |
| DEVELOPMENT FEES                   |          | 219,311    |          | 470,627    |          | 381,876    |          | 370,000    |    | 510,000    |
| SANITATION FEES                    |          | 559,156    |          | 583,085    |          | 738,023    |          | 797,610    |    | 790,000    |
| INSPECTION FEES                    |          | 120,323    |          | 206,911    |          | 428,651    |          | 375,000    |    | 340,000    |
| RECREATION FEES                    |          | 162,334    |          | 170,164    |          | 211,298    |          | 222,000    |    | 261,472    |
| FINES & FORFEITURES                |          | -          |          | 700        |          | 300        |          | 1,000      |    | 500        |
| CREDIT CARD FEES                   |          | 7,026      |          | 4,976      |          | 6,714      |          | 6,500      |    | 7,000      |
| INTEREST EARNINGS                  |          | 166,048    |          | 251,081    |          | 623,319    |          | 225,000    |    | 815,000    |
| RENTS                              |          | 20,838     |          | 21,558     |          | 27,930     |          | 20,000     |    | 21,200     |
| SPONSORSHIPS                       |          | 30,550     |          | 30,455     |          | 63,500     |          | 45,000     |    | 60,000     |
| MISCELLANEOUS REVENUE              |          | 27,689     |          | 8,851      |          | 57,578     |          | 10,000     |    | 10,000     |
| DONATIONS                          |          | 1,000      |          | 1,345      |          | 6,041      |          | 1,449      |    | 20,000     |
| USE OF PRIOR YEAR FUND BALANCE     |          | -          |          | -          |          | -          |          | 380,258    |    | 929,452    |
| TOTAL REVENUE                      | \$       | 9,940,351  | \$       | 11,433,070 | \$       | 14,154,267 | \$       | 14,070,567 | \$ | 15,187,128 |
| TRANSFERS IN:                      |          |            |          |            |          |            |          |            |    |            |
| TRANSFER FROM RDA FUND             | \$       | 330,138    | \$       | 373,974    | \$       | 399,002    | \$       | 528,000    | \$ | 640,016    |
| TRANSFER FROM CAPITAL PROJECTS     |          | -          |          | -          |          | 3,000      |          | 1,358,330  |    | 1,300,000  |
| TOTAL TRANSFERS IN                 | \$       | 330,138    | \$       | 373,974    | \$       | 402,002    | \$       | 1,886,330  | \$ | 1,940,016  |
| TOTAL REVENUE & TRANSFERS IN       | \$       | 10,270,489 | \$       | 11,807,044 | \$       | 14,556,269 | \$       | 15,956,897 | \$ | 17,063,125 |
| GENERAL FUND EXPENDITURES:         |          |            |          |            |          |            |          |            |    |            |
| MAYOR & COUNCIL                    | \$       | 100,366    | \$       | 121,651    | \$       | 211,578    | \$       | 240,975    | \$ | 252,170    |
| CITY MANAGER                       |          | 137,192    |          | 168,776    |          | 208,314    |          | 218,139    |    | 215,811    |
| RECORDER                           |          | 192,536    |          | 191,418    |          | 184,372    |          | 240,560    |    | 223,033    |
| FINANCE                            |          | 247,385    |          | 284,192    |          | 315,042    |          | 368,511    |    | 374,411    |
| COMMUNICATIONS                     |          | 156,960    |          | 280,913    |          | 291,128    |          | 244,768    |    | 235,033    |
| PLANNING                           |          | 446,975    |          | 481,294    |          | 586,668    |          | 774,658    |    | 471,723    |
| BUILDING                           |          | 386,860    |          | 443,187    |          | 559,701    |          | 701,240    |    | 652,426    |
| POLICE                             |          | 2,328,474  |          | 2,815,769  |          | 3,252,168  |          | 4,103,125  |    | 4,697,575  |
| FIRE                               |          | 1,654,069  |          | 1,379,625  |          | 2,250,807  |          | 2,574,600  |    | 3,025,539  |
| LIBRARY                            |          | 29,979     |          | 54,609     |          | 74,637     |          | 121,518    |    | 155,077    |
| PUBLIC WORKS                       |          | 745,006    |          | 687,503    |          | 608,588    |          | 900,159    |    | 881,227    |
| ENGINEERING                        |          | 152,492    |          | 141,201    |          | 160,638    |          | 210,362    |    | 220,350    |
| SANITATION                         |          | 493,381    |          | 530,752    |          | 565,388    |          | 675,675    |    | 741,837    |
| PARKS                              |          | 618,442    |          | 825,148    |          | 894,090    |          | 1,117,111  |    | 956,309    |
| RECREATION                         |          | 359,798    |          | 402,811    |          | 477,548    |          | 559,475    |    | 590,877    |
| SPECIAL EVENTS                     |          | 152,440    |          | 175,417    |          | 241,029    |          | 275,148    |    | 241,111    |
| NON-DEPARTMENTAL                   |          | 57,076     |          | 79,053     |          | 71,793     |          | 222,180    |    | 222,180    |
| TOTAL DEPT ALLOCATIONS             | \$       | 8,384,686  | \$       | 9,063,319  | \$       | 10,953,489 | \$       | 13,548,204 | \$ | 14,156,688 |
| TRANSFERS OUT:                     |          |            |          |            |          |            |          |            |    |            |
| TRANSFER TO WASTEWATER FUND        | \$       | -          | \$       | 11,055     | \$       | -          | \$       | -          | \$ | -          |
| TRANSFER TO STORMWATER FUND        |          | -          |          | 26,661     |          | 570        |          | 240,133    |    | 308,167    |
| TRANSFER TO TRANSPORTATION FUND    |          | 689,594    |          | 375,439    |          | 772,419    |          | 959,650    |    | 1,470,999  |
| TRANSFER TO CAPITAL PROJECTS FUND  |          | 523,952    |          | 1,520,225  |          | 1,064,831  |          | 235,000    |    | 1,073,750  |
| TRANSFER TO INTERNAL SERVICE FUND  |          | 433,001    |          | 769,904    |          | 730,734    |          | 973,910    |    | 605,534    |
| TOTAL TRANSFERS OUT:               | \$       | 1,646,547  | \$       | 2,703,285  | \$       | 2,568,554  | \$       | 2,408,693  | \$ | 3,458,452  |
| TOTAL EXP. & TRANS.OUT             | \$       | 10,031,233 | \$       | 11,766,604 | \$       | 13,522,043 | \$       | 15,956,897 | \$ | 17,063,124 |
| OPERATING SURPLUS (DEFICIT)        | \$       | 239,256    | \$       | 40,441     | \$       | 1,034,226  | \$       | 0          | \$ | 1,127,723  |

| ALL FUNDS SUMMARY        |                                        |                                                       |                                                        |                                                                              |                           |                                  |
|--------------------------|----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------|---------------------------|----------------------------------|
| Fund                     | Estimated<br>Beginning Fund<br>Balance | Budgeted<br>Revenue<br>(Including PY<br>Fund Balance) | Budgeted<br>Expenditure<br>(Excluding<br>Depreciation) | Net Revenue<br>(Including PY<br>Fund Balance &<br>Excluding<br>Depreciation) | Use of PY Fund<br>Balance | Estimated Ending<br>Fund Balance |
| General Fund             | \$ 4,776,056                           | \$ 18,742,863                                         | \$ 17,615,140                                          | \$ 1,127,723                                                                 | \$ 950,000                | \$ 4,953,779                     |
| Impact Fee Fund          | \$ 3,153,891                           | \$ 2,218,000                                          | \$ 2,218,000                                           | \$ -                                                                         | \$ 1,011,800              | \$ 2,142,091                     |
| RDA Fund                 | \$ 20,322,085                          | \$ 29,838,656                                         | \$ 29,838,656                                          | \$ -                                                                         | \$ 13,073,656             | \$ 7,248,429                     |
| Capital Projects Fund    | \$ 13,560,159                          | \$ 4,979,018                                          | \$ 4,979,018                                           | \$ -                                                                         | \$ 3,905,268              | \$ 9,654,891                     |
| Water Fund               | \$ 3,433,348                           | \$ 7,518,984                                          | \$ 7,518,984                                           | \$ -                                                                         | \$ 2,914,083              | \$ 519,265                       |
| Wastewater Fund          | \$ 2,566,227                           | \$ 4,217,471                                          | \$ 4,217,471                                           | \$ -                                                                         | \$ 1,131,471              | \$ 1,434,756                     |
| Stormwater Fund          | \$ 147,900                             | \$ 719,854                                            | \$ 719,854                                             | \$ -                                                                         | \$ 36,687                 | \$ 111,213                       |
| Transportation Fund      | \$ 368,828                             | \$ 1,880,018                                          | \$ 1,880,018                                           | \$ -                                                                         | \$ 154,957                | \$ 213,871                       |
| Internal Service Fund    | \$ 640,886                             | \$ 1,588,701                                          | \$ 1,588,701                                           | \$ -                                                                         | \$ -                      | \$ 640,886                       |
| <b>TOTAL - ALL FUNDS</b> | <b>\$ 48,969,380</b>                   | <b>\$ 71,703,565</b>                                  | <b>\$ 70,575,842</b>                                   | <b>\$ 1,127,723</b>                                                          | <b>\$ 23,177,922</b>      | <b>\$ 26,919,180</b>             |

| GENERAL FUND REVENUES              | FY23<br>ACTUAL | FY24<br>ACTUAL | FY25 ACTUAL   | FINAL<br>FY26 BUDGET | AMEND #1<br>FY26 BUDGET | AMEND #2<br>FY26 BUDGET | AMEND #3<br>FY26 BUDGET | DRAFT<br>FY27 BUDGET |
|------------------------------------|----------------|----------------|---------------|----------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Property Tax                       | \$ 3,261,171   | \$ 3,683,386   | \$ 4,972,219  | \$ 4,950,000         | \$ 4,950,000            | \$ 4,950,000            | \$ 4,950,000            | \$ 5,395,500         |
| Sales Tax - Includes Transient     | 3,150,801      | 3,204,125      | 3,604,684     | 3,588,000            | 3,588,000               | 3,588,000               | 3,588,000               | 3,800,000            |
| RAP Tax                            | 208,953        | 220,225        | 264,831       | 235,000              | 235,000                 | 235,000                 | 235,000                 | 250,000              |
| Transportation Tax                 | 296,945        | 375,439        | 478,605       | 430,000              | 430,000                 | 430,000                 | 430,000                 | 500,000              |
| Franchise Tax                      | 892,696        | 824,467        | 942,630       | 951,600              | 951,600                 | 951,600                 | 951,600                 | 950,000              |
| Total Taxes                        | \$ 7,810,566   | \$ 8,307,642   | \$ 10,262,969 | \$ 10,154,600        | \$ 10,154,600           | \$ 10,154,600           | \$ 10,154,600           | \$ 10,895,500        |
| Business Licenses & Permits        | \$ 15,460      | \$ 17,261      | \$ 19,795     | \$ 17,500            | \$ 17,500               | \$ 17,500               | \$ 17,500               | \$ 19,000            |
| Building Permits                   | 265,675        | 781,423        | 611,971       | 900,000              | 900,000                 | 900,000                 | 900,000                 | 750,000              |
| Fire Inspection & Plan Review Fees | 8,420          | 25,112         | 36,084        | 15,000               | 15,000                  | 15,000                  | 15,000                  | 35,000               |
| Total Licenses & Permits           | \$ 289,554     | \$ 823,796     | \$ 667,850    | \$ 932,500           | \$ 932,500              | \$ 932,500              | \$ 932,500              | \$ 804,000           |
| Class B&C Road Funds               | \$ 515,957     | \$ 541,193     | \$ 628,053    | \$ 529,650           | \$ 529,650              | \$ 529,650              | \$ 672,017              | \$ 592,000           |
| Grant Revenue                      | 9,995          | 10,686         | 50,164        | -                    | -                       | -                       | -                       | \$ 709,500           |
| Total Intergovernmental Revenue    | \$ 525,952     | \$ 551,879     | \$ 678,217    | \$ 529,650           | \$ 529,650              | \$ 529,650              | \$ 672,017              | \$ 1,301,500         |
| Development Fees                   | \$ 219,311     | \$ 470,627     | \$ 381,876    | \$ 370,000           | \$ 370,000              | \$ 370,000              | \$ 370,000              | \$ 510,000           |
| Library Fees                       | 5              | -              | -             | -                    | -                       | -                       | -                       | 16,675               |
| Inspection Fees                    | 120,323        | 206,911        | 428,651       | 375,000              | 375,000                 | 375,000                 | 375,000                 | 340,000              |
| Sanitation Fees                    | 559,156        | 583,085        | 738,023       | 797,610              | 797,610                 | 797,610                 | 797,610                 | 790,000              |
| Recreation Fees                    | 162,334        | 170,164        | 211,298       | 222,000              | 222,000                 | 222,000                 | 222,000                 | 261,472              |
| Fines & Forfeitures                | -              | 700            | 300           | 1,000                | 1,000                   | 1,000                   | 1,000                   | 500                  |
| Interest Earnings                  | 166,048        | 251,081        | 623,319       | 225,000              | 225,000                 | 225,000                 | 650,000                 | 815,000              |
| Rents                              | 20,838         | 21,558         | 27,930        | 20,000               | 20,000                  | 20,000                  | 20,000                  | 21,200               |
| Sponsorships                       | 30,550         | 30,455         | 63,500        | 45,000               | 45,000                  | 45,000                  | 45,000                  | 60,000               |
| Credit Card Fees                   | 7,026          | 4,976          | 6,714         | 6,500                | 6,500                   | 6,500                   | 6,500                   | 7,000                |
| Miscellaneous Revenues             | 27,689         | 8,851          | 57,578        | 10,000               | 10,000                  | 10,000                  | 10,000                  | 10,000               |
| Donations                          | 1,000          | 1,345          | 4,168         | -                    | -                       | 1,449                   | 1,449                   | 20,000               |
| Skate Park Donations - RESTRICTED  | -              | -              | 1,873         | -                    | -                       | -                       | -                       | -                    |
| Beg. Fund Appropriation            | -              | -              | -             | 103,677              | 143,839                 | 380,258                 | 929,452                 | 950,000              |
| Total Misc Revenue                 | \$ 1,314,279   | \$ 1,749,753   | \$ 2,545,230  | \$ 2,175,787         | \$ 2,215,949            | \$ 2,453,817            | \$ 3,428,011            | \$ 3,801,847         |
| Transfer from RDA Fund - Tax Admin | \$ 330,138     | \$ 373,974     | \$ 399,002    | \$ 528,000           | \$ 528,000              | \$ 528,000              | \$ 550,506              | \$ 640,016           |
| Transfer from Capital Projects     | \$ -           | \$ -           | \$ 3,000      | \$ 1,578,330         | \$ 1,578,330            | \$ 1,358,330            | \$ 1,325,490            | \$ 1,300,000         |
| TOTAL GENERAL FUND REV             | \$ 10,270,489  | \$ 11,807,044  | \$ 14,556,269 | \$ 15,898,867        | \$ 15,939,029           | \$ 15,956,897           | \$ 17,063,125           | \$ 18,742,863        |
| TOTAL GENERAL FUND EXPEND          | \$ 10,031,233  | \$ 11,766,604  | \$ 13,522,043 | \$ 15,898,866        | \$ 15,939,029           | \$ 15,956,897           | \$ 17,063,124           | \$ 17,615,140        |
| Surplus (Deficit)                  | \$ 239,256     | \$ 40,441      | \$ 1,034,226  | \$ 0                 | \$ 0                    | \$ 0                    | \$ 0                    | \$ 1,127,723         |

MAYOR & MUNICIPAL COUNCIL

| MAYOR & MUNICIPAL COUNCIL |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|---------------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                      | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Mayor & Council           |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                        | 0101 | 4001 | Full Time Regular               | \$ -               | \$ 1,338           | \$ 73,067          | \$ 97,350          | \$ 124,421         | \$ 98,562          |
| 10                        | 0101 | 4002 | Part Time Regular               | 86,430             | 95,947             | 97,234             | 72,302             | 72,302             | 83,683             |
| 10                        | 0101 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 6,170              | 7,225              | 4,856              |
| 10                        | 0101 | 4051 | Retirement & Taxes              | 3,473              | 4,186              | 22,205             | 23,528             | 29,440             | 24,701             |
| 10                        | 0101 | 4053 | Insurance                       | -                  | -                  | -                  | 9,600              | 24,031             | 13,893             |
|                           |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                        | 0101 | 4105 | Membership Dues & Subscriptions | \$ -               | \$ -               | \$ -               | \$ 600             | \$ 600             | \$ 600             |
| 10                        | 0101 | 4108 | Meetings                        | 625                | 4,309              | 3,400              | 9,300              | 9,300              | 6,500              |
| 10                        | 0101 | 4257 | Programs                        | 3,799              | 10,009             | 6,627              | 8,000              | 8,000              | 8,000              |
| 10                        | 0101 | 4355 | Miscellaneous                   | 801                | 147                | 2,328              | 2,000              | 2,000              | 2,000              |
| 10                        | 0101 | 4413 | Training                        | 4,194              | 3,468              | 5,682              | 6,500              | 6,500              | 6,500              |
| 10                        | 0101 | 4414 | Travel                          | 1,044              | 2,247              | 1,035              | 5,625              | 5,625              | 2,875              |
| Total Mayor & Council     |      |      |                                 | \$ 100,366         | \$ 121,651         | \$ 211,578         | \$ 240,975         | \$ 289,444         | \$ 252,170         |

# CITY MANAGER

|                    |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|--------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND               | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| City Manager       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                 | 0201 | 4001 | Full Time Regular               | \$ 79,153          | \$ 103,233         | \$ 129,408         | \$ 132,036         | \$ 204,353         | \$ 123,787         |
| 10                 | 0201 | 4005 | Overtime                        | -                  | -                  | 171                |                    |                    |                    |
| 10                 | 0201 | 4006 | Other Compensation              | 600                | 750                | 50                 | -                  | -                  | -                  |
| 10                 | 0201 | 4007 | Car Allowance                   | 3,600              | 4,000              | 4,200              | 4,200              | 4,200              | 4,200              |
| 10                 | 0201 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 4,546              | 4,818              | 3,312              |
| 10                 | 0201 | 4051 | Retirement & Taxes              | 18,701             | 23,248             | 29,579             | 25,481             | 27,159             | 27,035             |
| 10                 | 0201 | 4053 | Insurance                       | 15,411             | 14,546             | 22,996             | 15,887             | 30,158             | 21,486             |
| 10                 | 0201 | 4105 | Membership Dues & Subscriptions | \$ 9,445           | \$ 15,225          | \$ 11,663          | \$ 13,650          | \$ 13,650          | \$ 13,650          |
| 10                 | 0201 | 4108 | Meetings                        | 3,313              | 2,526              | 3,081              | 4,500              | 4,500              | 4,500              |
| 10                 | 0201 | 4109 | Special Events                  | 2,525              | -                  | 1,706              | 3,000              | 3,000              | 3,000              |
| 10                 | 0201 | 4355 | Miscellaneous                   | 3,315              | 761                | 2,959              | 3,740              | 3,740              | 3,740              |
| 10                 | 0201 | 4413 | Training                        | 660                | 2,469              | 2,328              | 7,300              | 7,300              | 7,300              |
| 10                 | 0201 | 4414 | Travel                          | 469                | 2,018              | 174                | 3,800              | 3,800              | 3,800              |
| Total City Manager |      |      |                                 | \$ 137,192         | \$ 168,776         | \$ 208,314         | \$ 218,139         | \$ 306,678         | \$ 215,811         |

# RECORDER

|                       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|-----------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                  | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| <b>Recorder</b>       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                    | 0301 | 4001 | Full Time Regular               | \$ 77,493          | \$ 113,192         | \$ 116,779         | \$ 119,124         | \$ 124,286         | \$ 116,361         |
| 10                    | 0301 | 4002 | Part Time Regular               | 32,308             | 793                | -                  | -                  | -                  | -                  |
| 10                    | 0301 | 4005 | Overtime                        | 199                | 110                | 403                | 596                | 596                | 600                |
| 10                    | 0301 | 4006 | Other Compensation              | 520                | 600                | 600                | 600                | 650                | 350                |
| 10                    | 0301 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 4,689              | 4,773              | 2,790              |
| 10                    | 0301 | 4051 | Retirement & Taxes              | 26,649             | 28,513             | 28,328             | 27,499             | 22,249             | 25,413             |
| 10                    | 0301 | 4053 | Insurance                       | 15,445             | 30,581             | 33,162             | 33,997             | 42,818             | 19,649             |
| 10                    | 0301 | 4103 | Public Notices                  | \$ 800             | \$ 335             | \$ 388             | \$ 10,000          | \$ 10,000          | \$ 10,000          |
| 10                    | 0301 | 4105 | Membership Dues & Subscriptions | 355                | 765                | 685                | 1,565              | 1,565              | 1,565              |
| 10                    | 0301 | 4108 | Meetings                        | -                  | 271                | 101                | 240                | 240                | 240                |
| 10                    | 0301 | 4110 | Postage                         | -                  | -                  | -                  | 50                 | 50                 | 50                 |
| 10                    | 0301 | 4151 | Equipment                       | 36,954             | 53                 | -                  | -                  | -                  | -                  |
| 10                    | 0301 | 4301 | Contract Services               | -                  | 14,499             | 258                | 36,000             | 36,000             | 36,315             |
| 10                    | 0301 | 4355 | Miscellaneous                   | 171                | 140                | 20                 | 1,000              | 1,000              | 1,000              |
| 10                    | 0301 | 4413 | Training                        | 593                | 688                | 1,355              | 1,200              | 1,200              | 2,200              |
| 10                    | 0301 | 4414 | Travel                          | 1,049              | 878                | 2,294              | 4,000              | 4,000              | 6,500              |
| <b>Total Recorder</b> |      |      |                                 | <b>\$ 192,536</b>  | <b>\$ 191,418</b>  | <b>\$ 184,372</b>  | <b>\$ 240,560</b>  | <b>\$ 249,427</b>  | <b>\$ 223,033</b>  |

# FINANCE

| FUND                 | ORG  | ACCT | DESCRIPTION                     | AMEND #2 AMEND #3 DRAFT |                   |                   |                   |                   |                   |  |
|----------------------|------|------|---------------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
|                      |      |      |                                 | ACTUAL                  | ACTUAL            | ACTUAL            | BUDGET            | BUDGET            | BUDGET            |  |
|                      |      |      |                                 | FY 22-23                | FY 23-24          | FY 24-25          | FY 25-26          | FY 25-26          | FY 26-27          |  |
| <b>Finance</b>       |      |      |                                 |                         |                   |                   |                   |                   |                   |  |
| 10                   | 0401 | 4001 | Full Time Regular               | \$ 113,193              | \$ 132,136        | \$ 138,601        | \$ 138,238        | \$ 155,193        | \$ 147,838        |  |
| 10                   | 0401 | 4002 | Part Time Regular               | 35,439                  | 38,921            | 31,502            | 65,504            | 65,504            | 57,943            |  |
| 10                   | 0401 | 4003 | Seasonal Employees              | 6,518                   | 6,731             | 2,137             | 14,321            | 14,321            | -                 |  |
| 10                   | 0401 | 4005 | Overtime                        | 91                      | 8                 | 0                 | -                 | -                 | -                 |  |
| 10                   | 0401 | 4006 | Other Compensation              | 1,947                   | 1,243             | 650               | 1,200             | 1,200             | 600               |  |
| 10                   | 0401 | 4007 | Car Allowance                   | 2,400                   | 2,200             | 2,400             | 2,400             | 2,400             | -                 |  |
| 10                   | 0401 | 4008 | Compensation Adjustments        | -                       | -                 | -                 | 6,092             | 7,627             | 5,029             |  |
| 10                   | 0401 | 4051 | Retirement & Taxes              | 27,203                  | 30,408            | 35,178            | 28,526            | 37,587            | 37,474            |  |
| 10                   | 0401 | 4053 | Insurance                       | 12,590                  | 11,524            | 23,399            | 10,080            | 24,490            | 25,977            |  |
| 10                   | 0401 | 4105 | Membership Dues & Subscriptions | \$ 425                  | \$ 849            | \$ 508            | \$ 1,610          | \$ 1,610          | \$ 1,610          |  |
| 10                   | 0401 | 4108 | Meetings                        | 402                     | 303               | 416               | 1,200             | 1,200             | 600               |  |
| 10                   | 0401 | 4301 | Contract Services               | 9,275                   | 12,515            | 17,188            | 33,990            | 33,990            | 35,740            |  |
| 10                   | 0401 | 4352 | Bank Fees                       | 30,354                  | 38,706            | 55,399            | 50,000            | 50,000            | 50,000            |  |
| 10                   | 0401 | 4355 | Miscellaneous                   | 285                     | 1,242             | 687               | 2,375             | 2,375             | 2,375             |  |
| 10                   | 0401 | 4413 | Training                        | 4,469                   | 4,235             | 3,100             | 3,775             | 3,775             | 3,225             |  |
| 10                   | 0401 | 4414 | Travel                          | 2,794                   | 3,171             | 3,879             | 9,200             | 9,200             | 6,000             |  |
| <b>Total Finance</b> |      |      |                                 | <b>\$ 247,385</b>       | <b>\$ 284,192</b> | <b>\$ 315,042</b> | <b>\$ 368,511</b> | <b>\$ 410,473</b> | <b>\$ 374,411</b> |  |



COMMUNICATIONS

| FUND                 | ORG  | ACCT | DESCRIPTION              |            |            |            | AMEND #2   | AMEND #3   | DRAFT      |
|----------------------|------|------|--------------------------|------------|------------|------------|------------|------------|------------|
|                      |      |      |                          | ACTUAL     | ACTUAL     | ACTUAL     | BUDGET     | BUDGET     | BUDGET     |
|                      |      |      |                          | FY 22-23   | FY 23-24   | FY 24-25   | FY 25-26   | FY 25-26   | FY 26-27   |
| Communications       |      |      |                          |            |            |            |            |            |            |
| 10                   | 0601 | 4001 | Full Time Regular        | \$ 123,300 | \$ 127,700 | \$ 98,127  | \$ 91,840  | \$ 91,840  | \$ 73,626  |
| 10                   | 0601 | 4002 | Part Time Regular        | 2,066      | 1,856      | 20,346     | 49,486     | 49,486     | 54,889     |
| 10                   | 0601 | 4005 | Overtime                 | 180        | 12         | 182        | -          | -          | -          |
| 10                   | 0601 | 4006 | Other Compensation       | 1,260      | 690        | 550        | -          | 600        | 600        |
| 10                   | 0601 | 4007 | Car Allowance            |            |            |            |            |            | 4,800      |
| 10                   | 0601 | 4008 | Compensation Adjustments | -          | -          | -          | 4,663      | 4,663      | 3,510      |
| 10                   | 0601 | 4051 | Retirement & Taxes       | 25,500     | 24,330     | 22,636     | 24,487     | 24,487     | 20,992     |
| 10                   | 0601 | 4053 | Insurance                | 510        | 5,824      | 12,565     | 18,743     | 18,743     | 13,667     |
|                      |      |      |                          |            |            |            |            |            |            |
| 10                   | 0601 | 4108 | Meetings                 | \$ 366     | \$ 786     | \$ 394     | \$ 1,400   | \$ 1,400   | \$ 1,400   |
| 10                   | 0601 | 4151 | Equipment                | 236        | 587        | 513        | 700        | 700        | 20,600     |
| 10                   | 0601 | 4152 | Supplies                 | -          | 391        | 420        | 2,250      | 2,250      | 2,250      |
| 10                   | 0601 | 4257 | Communities That Care    | 2,950      | 14,138     | 35,611     | 31,000     | 31,000     | 31,000     |
| 10                   | 0601 | 4355 | Miscellaneous            | -          | 102,518    | 98,456     | 16,200     | 16,200     | 3,700      |
| 10                   | 0601 | 4413 | Training                 | 290        | 383        | 906        | 1,900      | 1,900      | 1,900      |
| 10                   | 0601 | 4414 | Travel                   | 305        | 1,698      | 422        | 2,100      | 2,100      | 2,100      |
| Total Communications |      |      |                          | \$ 156,960 | \$ 280,913 | \$ 291,128 | \$ 244,768 | \$ 245,368 | \$ 235,033 |

## PLANNING

| PLANNING       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|----------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND           | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Planning       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10             | 0701 | 4001 | Full Time Regular               | \$ 234,314         | \$ 272,166         | \$ 338,217         | \$ 361,501         | \$ 396,111         | \$ 204,808         |
| 10             | 0701 | 4002 | Part Time Regular               | 40,712             | 62,229             | 75,663             | \$ 71,392          | \$ 71,392          | \$ 67,813          |
| 10             | 0701 | 4005 | Overtime                        | 3,852              | 1,921              | 1,022              | \$ -               | \$ -               | \$ -               |
| 10             | 0701 | 4006 | Other Compensation              | 870                | 536                | 100                | \$ -               | \$ -               | \$ -               |
| 10             | 0701 | 4007 | Car Allowance                   | 1,286              | 1,300              | 1,300              | \$ 1,300           | \$ 1,300           | \$ -               |
| 10             | 0701 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | \$ 17,095          | \$ 17,095          | \$ 7,690           |
| 10             | 0701 | 4051 | Retirement & Taxes              | 56,204             | 74,272             | 89,743             | \$ 92,365          | \$ 92,365          | \$ 54,711          |
| 10             | 0701 | 4053 | Insurance                       | 36,483             | 44,579             | 51,079             | \$ 73,174          | \$ 78,951          | \$ 53,022          |
|                |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10             | 0701 | 4105 | Membership Dues & Subscriptions | \$ 51,054          | \$ 1,313           | \$ 8,240           | \$ 8,864           | \$ 8,864           | \$ 1,100           |
| 10             | 0701 | 4108 | Meetings                        | 2,039              | 2,282              | 1,516              | \$ 10,500          | \$ 10,500          | \$ 10,500          |
| 10             | 0701 | 4301 | Contract Services               | 2,658              | 184                | -                  | \$ 99,000          | \$ 99,000          | \$ 47,000          |
| 10             | 0701 | 4355 | Miscellaneous                   | 7,364              | 4,264              | 8,005              | \$ 18,510          | \$ 18,510          | \$ 16,570          |
| 10             | 0701 | 4413 | Training                        | 4,437              | 7,797              | 5,821              | \$ 10,284          | \$ 10,284          | \$ 4,075           |
| 10             | 0701 | 4414 | Travel                          | 5,702              | 8,451              | 5,963              | \$ 10,673          | \$ 10,673          | \$ 4,434           |
| Total Planning |      |      |                                 | \$ 446,975         | \$ 481,294         | \$ 586,668         | \$ 774,658         | \$ 815,046         | \$ 471,723         |

# BUILDING

|                       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|-----------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                  | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| <b>Building</b>       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                    | 0801 | 4001 | Full Time Regular               | \$ 287,583         | \$ 339,407         | \$ 423,608         | \$ 453,153         | \$ 453,153         | \$ 455,349         |
| 10                    | 0801 | 4002 | Part Time Regular               | 14,880             | -                  | -                  | -                  | -                  | -                  |
| 10                    | 0801 | 4003 | Seasonal Employee               | 6,086              | 6,185              | 6,052              | 11,213             | 11,213             | -                  |
| 10                    | 0801 | 4005 | Overtime                        | 109                | 1                  | 4                  | -                  | -                  | -                  |
| 10                    | 0801 | 4006 | Other Compensation              | 180                | 300                | 100                | -                  | -                  | -                  |
| 10                    | 0801 | 4007 | Car Allowance                   | 400                | -                  | -                  | -                  | -                  | -                  |
| 10                    | 0801 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 17,961             | 17,961             | 11,287             |
| 10                    | 0801 | 4051 | Retirement & Taxes              | 60,448             | 75,017             | 93,033             | 101,865            | 101,865            | 100,973            |
| 10                    | 0801 | 4053 | Insurance                       | 4,191              | 9,234              | 15,352             | 51,478             | 51,478             | 44,247             |
| 10                    | 0801 | 4105 | Membership Dues & Subscriptions | \$ 1,004           | \$ 1,313           | \$ 1,190           | \$ 5,460           | \$ 5,460           | \$ 5,460           |
| 10                    | 0801 | 4108 | Meetings                        | 492                | 399                | 1,269              | 2,160              | 2,160              | 2,160              |
| 10                    | 0801 | 4151 | Equipment                       | -                  | 1,083              | 3,504              | 3,500              | 3,500              | 3,500              |
| 10                    | 0801 | 4152 | Supplies                        | 4,832              | 2,845              | 3,626              | 4,000              | 4,000              | 4,000              |
| 10                    | 0801 | 4154 | Uniforms                        | 424                | 622                | 739                | 900                | 900                | 900                |
| 10                    | 0801 | 4301 | Contract Services               | 900                | -                  | -                  | 25,000             | 25,000             | -                  |
| 10                    | 0801 | 4355 | Miscellaneous                   | 1,099              | 254                | 150                | 4,000              | 4,000              | 4,000              |
| 10                    | 0801 | 4413 | Training                        | 2,042              | 4,060              | 6,896              | 10,550             | 10,550             | 10,550             |
| 10                    | 0801 | 4414 | Travel                          | 2,189              | 2,467              | 4,179              | 10,000             | 10,000             | 10,000             |
| <b>Total Building</b> |      |      |                                 | <b>\$ 386,860</b>  | <b>\$ 443,187</b>  | <b>\$ 559,701</b>  | <b>\$ 701,240</b>  | <b>\$ 701,240</b>  | <b>\$ 652,426</b>  |

POLICE

| POLICE       |      |      |                    |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|--------------|------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND         | ORG  | ACCT | DESCRIPTION        | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Police       |      |      |                    |                    |                    |                    |                    |                    |                    |
| 10           | 0901 | 4001 | Full Time Regular  | \$ -               | \$ 6,476           | \$ -               | \$ -               | \$ -               | \$ -               |
| 10           | 0901 | 4002 | Part Time Regular  | 35,452             | 40,981             | 43,072             | 51,140             | 51,140             | 51,441             |
| 10           | 0901 | 4051 | Retirement & Taxes | 1,376              | 2,622              | 3,560              | 4,577              | 4,577              | 4,604              |
|              |      |      |                    |                    |                    |                    |                    |                    |                    |
| 10           | 0901 | 4151 | Equipment          | \$ -               | \$ -               | \$ -               | \$ 2,850           | \$ 2,850           | \$ 2,850           |
| 10           | 0901 | 4154 | Uniforms           | -                  | -                  | 245                | 3,000              | 3,000              | 3,000              |
| 10           | 0901 | 4301 | Contract Services  | 2,291,436          | 2,765,443          | 3,204,532          | 4,040,558          | 4,040,558          | 4,634,681          |
| 10           | 0901 | 4355 | Miscellaneous      | 210                | 140                | 760                | 1,000              | 1,000              | 1,000              |
| Total Police |      |      |                    | \$ 2,328,474       | \$ 2,815,769       | \$ 3,252,168       | \$ 4,103,125       | \$ 4,103,125       | \$ 4,697,575       |

FIRE SERVICES

|                     |      |      |                              |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|---------------------|------|------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                | ORG  | ACCT | DESCRIPTION                  | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Fire Services       |      |      |                              |                    |                    |                    |                    |                    |                    |
| 10                  | 1001 | 4201 | Water Charges                | \$ -               | \$ -               | \$ -               | \$ -               | \$ 3,500           | \$ 3,500           |
| 10                  | 1001 | 4202 | Wastewater Charges           | -                  | -                  | -                  | -                  | 2,500              | 2,500              |
| 10                  | 1001 | 4203 | Stormwater Charges           | -                  | -                  | -                  | -                  | 100                | 100                |
| 10                  | 1001 | 4204 | Natural Gas Charges          | -                  | -                  | -                  | -                  | 1,400              | 1,400              |
| 10                  | 1001 | 4205 | Electric Charges             | -                  | -                  | -                  | -                  | 2,100              | 2,100              |
| 10                  | 1001 | 4206 | Telephone & Internet Charges | -                  | -                  | -                  | -                  | 1,400              | 1,400              |
| 10                  | 1001 | 4301 | Contract Services            | \$ 1,654,069       | \$ 1,379,625       | \$ 2,250,807       | \$ 2,574,600       | \$ 2,574,600       | \$ 3,014,539       |
| Total Fire Services |      |      |                              | \$ 1,654,069       | \$ 1,379,625       | \$ 2,250,807       | \$ 2,574,600       | \$ 2,585,600       | \$ 3,025,539       |

# LIBRARY

| LIBRARY       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|---------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND          | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Library       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10            | 1101 | 4001 | Full Time Regular               | \$ -               | \$ 455             | \$ 40,962          | \$ 46,463          | \$ 46,463          | \$ 49,297          |
| 10            | 1101 | 4002 | Part Time Regular               | 6,829              | 27,741             | 623                | 18,935             | 18,935             | 40,014             |
| 10            | 1101 | 4005 | Overtime                        |                    | 15                 | 245                |                    |                    | 2,250              |
| 10            | 1101 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 2,758              | 2,758              | 2,442              |
| 10            | 1101 | 4051 | Retirement & Taxes              | 99                 | 3,048              | 8,676              | 11,842             | 11,842             | 14,376             |
| 10            | 1101 | 4053 | Insurance                       | -                  | -                  | -                  | 9,600              | 9,600              | 9,600              |
|               |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10            | 1101 | 4105 | Membership Dues & Subscriptions | \$ -               | \$ 30              | \$ 60              | \$ 130             | \$ 130             | \$ 130             |
| 10            | 1101 | 4108 | Meetings                        | -                  | 120                | -                  | 220                | 220                | 240                |
| 10            | 1101 | 4151 | Equipment                       | -                  | 787                | 1,372              | 1,825              | 1,825              | 1,500              |
| 10            | 1101 | 4152 | Supplies                        | 4,855              | 2,792              | 1,831              | 1,850              | 1,850              | 5,280              |
| 10            | 1101 | 4257 | Programs                        | 18,197             | 1,624              | 940                | 1,300              | 1,300              | 5,873              |
| 10            | 1101 | 4301 | Contract Services               | -                  | -                  | 1,200              | 5,700              | 5,700              | 3,800              |
| 10            | 1101 | 4355 | Miscellaneous                   | -                  | 17,350             | 17,721             | 20,000             | 20,000             | 20,000             |
| 10            | 1101 | 4413 | Training                        | -                  | 530                | 479                | 525                | 525                | 275                |
| 10            | 1101 | 4414 | Travel                          | -                  | 42                 | 529                | 370                | 370                | -                  |
| Total Library |      |      |                                 | \$ 29,979          | \$ 54,609          | \$ 74,637          | \$ 121,518         | \$ 121,518         | \$ 155,077         |

# PUBLIC WORKS

| PUBLIC WORKS                           |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|----------------------------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                                   | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Public Works Administration            |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                                     | 1201 | 4001 | Full Time Regular               | \$ 165,890         | \$ 59,418          | \$ 50,925          | \$ 57,483          | \$ 122,932         | \$ 71,108          |
| 10                                     | 1201 | 4005 | Overtime                        | -                  | -                  | 1                  | 8,622              | 18,440             | 10,666             |
| 10                                     | 1201 | 4006 | Other Compensation              | 1,950              | 1,244              | 80                 | -                  | -                  | -                  |
| 10                                     | 1201 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 2,240              | 3,520              | 3,639              |
| 10                                     | 1201 | 4051 | Retirement & Taxes              | 32,495             | 13,518             | 11,440             | 12,554             | 26,848             | 15,530             |
| 10                                     | 1201 | 4053 | Insurance                       | 10,349             | 34,161             | 23,146             | 10,038             | 19,674             | 12,776             |
|                                        |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                                     | 1201 | 4101 | Maintenance                     | \$ 11,924          | \$ 2,497           | \$ 933             | -                  | -                  | -                  |
| 10                                     | 1201 | 4105 | Membership Dues & Subscriptions | 14,749             | 2,710              | 10,826             | 15,220             | 15,220             | 8,470              |
| 10                                     | 1201 | 4108 | Meetings                        | 3,365              | 1,805              | 2,556              | 2,329              | 2,329              | 2,329              |
| 10                                     | 1201 | 4151 | Equipment                       | 11,103             | 6,102              | 1,935              | 9,800              | 9,800              | 9,800              |
| 10                                     | 1201 | 4152 | Supplies                        | 4,391              | 6,300              | 6,725              | 2,800              | 2,800              | 2,800              |
| 10                                     | 1201 | 4154 | Uniforms                        | 2,426              | 3,590              | 4,390              | 8,550              | 8,550              | 8,550              |
| 10                                     | 1201 | 4205 | Electric Charges                | 23,827             | 24,155             | 28,181             | -                  | -                  | -                  |
| 10                                     | 1201 | 4301 | Contract Services               | 399,850            | 65,405             | 234                | -                  | -                  | -                  |
| 10                                     | 1201 | 4303 | Software Maintenance            | -                  | 600                | 2,292              | 5,400              | 5,400              | 5,400              |
| 10                                     | 1201 | 4355 | Miscellaneous                   | 5,682              | 634                | -                  | -                  | -                  | -                  |
| 10                                     | 1201 | 4407 | Certification & Testing         | 422                | 406                | 6,504              | 11,800             | 11,800             | 8,000              |
| 10                                     | 1201 | 4413 | Training                        | 1,535              | 3,022              | 1,305              | 6,700              | 6,700              | 4,000              |
| 10                                     | 1201 | 4414 | Travel                          | 860                | 4,728              | 420                | -                  | -                  | -                  |
| Total Public Works Administration      |      |      |                                 | \$ 745,006         | \$ 230,295         | \$ 151,894         | \$ 153,536         | \$ 254,012         | \$ 163,068         |
| Public Works Grounds Maintenance       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                                     | 1202 | 4001 | Full Time Regular               | \$ -               | \$ 80,916          | \$ 55,028          | \$ 66,429          | \$ 66,820          | \$ 68,786          |
| 10                                     | 1202 | 4002 | Part Time Regular               | -                  | 1,062              | 989                | 7,390              | 7,433              | 7,433              |
| 10                                     | 1202 | 4003 | Seasonal Employee               | -                  | -                  | 11,455             | 13,061             | 13,137             | 15,084             |
| 10                                     | 1202 | 4005 | Overtime                        | -                  | 3,859              | 328                | 9,964              | 10,023             | 10,318             |
| 10                                     | 1202 | 4006 | Other Compensation              | -                  | 600                | 600                | 600                | 600                | 600                |
| 10                                     | 1202 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 2,854              | 2,109              | 4,903              |
| 10                                     | 1202 | 4051 | Retirement & Taxes              | -                  | 19,870             | 13,562             | 16,599             | 16,697             | 17,289             |
| 10                                     | 1202 | 4053 | Insurance                       | -                  | 752                | 5,417              | 25,979             | 26,764             | 28,785             |
|                                        |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                                     | 1202 | 4101 | Maintenance                     | \$ -               | \$ 7,954           | \$ 3,892           | \$ 15,000          | \$ 15,000          | \$ 15,000          |
| 10                                     | 1202 | 4103 | Public Notices                  | -                  | -                  | -                  | 250                | 250                | 250                |
| 10                                     | 1202 | 4105 | Membership Dues & Subscriptions | -                  | -                  | 451                | 1,930              | 1,930              | 3,200              |
| 10                                     | 1202 | 4151 | Equipment                       | -                  | 2,749              | 4,771              | 8,855              | 8,855              | 3,700              |
| 10                                     | 1202 | 4152 | Supplies                        | -                  | 24,314             | 24,119             | 12,700             | 12,700             | 32,200             |
| 10                                     | 1202 | 4154 | Uniforms                        | -                  | -                  | -                  | 1,575              | 1,575              | 1,575              |
| 10                                     | 1202 | 4201 | Water Charges                   | -                  | 135,033            | 154,339            | 150,000            | 150,000            | 150,000            |
| 10                                     | 1202 | 4301 | Contract Services               | -                  | 152,922            | 168,478            | 366,188            | 366,188            | 306,188            |
| 10                                     | 1202 | 4365 | Trees                           | -                  | 25,559             | 3,632              | 25,000             | 25,000             | 35,000             |
| 10                                     | 1202 | 4407 | Certification & Testing         | -                  | 850                | 1,020              | 3,550              | 3,550              | 3,550              |
| 10                                     | 1202 | 4413 | Training                        | -                  | 768                | 3,307              | 7,100              | 7,100              | 6,100              |
| 10                                     | 1202 | 4414 | Travel                          | -                  | -                  | 5,307              | 11,600             | 11,600             | 8,200              |
| Total Public Works Grounds Maintenance |      |      |                                 | \$ -               | \$ 457,208         | \$ 456,695         | \$ 746,623         | \$ 747,331         | \$ 718,159         |
|                                        |      |      |                                 |                    |                    |                    |                    |                    |                    |
| Public Works Administration            |      |      |                                 | \$ 745,006         | \$ 230,295         | \$ 151,894         | \$ 153,536         | \$ 254,012         | \$ 163,068         |
| Public Works Grounds Maintenance       |      |      |                                 | -                  | 457,208            | 456,695            | 746,623            | 747,331            | 718,159            |
| Total Public Works                     |      |      |                                 | \$ 745,006         | \$ 687,503         | \$ 608,588         | \$ 900,159         | \$ 1,001,344       | \$ 881,227         |

## ENGINEERING

| ENGINEERING       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|-------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND              | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Engineering       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                | 1301 | 4001 | Full Time Regular               | \$ 99,494          | \$ 73,225          | \$ 76,216          | \$ 82,526          | \$ 83,011          | \$ 96,004          |
| 10                | 1301 | 4005 | Overtime                        | -                  | -                  | 4                  |                    |                    |                    |
| 10                | 1301 | 4006 | Other Compensation              | 990                | 600                | 600                | 600                | 600                | 600                |
| 10                | 1301 | 4007 | Car Allowance                   | 3,600              | 3,600              | 3,600              | 3,600              | 3,600              | 3,600              |
| 10                | 1301 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 3,215              | 2,377              | 4,950              |
| 10                | 1301 | 4051 | Retirement & Taxes              | 22,630             | 17,326             | 17,285             | 18,024             | 18,130             | 20,967             |
| 10                | 1301 | 4053 | Insurance                       | 12,422             | 13,352             | 14,503             | 15,537             | 15,591             | 18,684             |
|                   |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                | 1301 | 4105 | Membership Dues & Subscriptions | \$ 2,062           | \$ 3,129           | \$ 10,289          | \$ 9,570           | \$ 9,570           | \$ 9,220           |
| 10                | 1301 | 4108 | Meetings                        | 269                | 533                | 723                | 1,500              | 1,500              | 1,500              |
| 10                | 1301 | 4151 | Equipment                       | 761                | 347                | 227                | 3,900              | 3,900              | 3,100              |
| 10                | 1301 | 4301 | Contract Services               | 5,232              | 24,749             | 32,952             | 61,490             | 61,490             | 54,000             |
| 10                | 1301 | 4407 | Certification & Testing         | 378                | -                  | 294                | 4,100              | 4,100              | 2,300              |
| 10                | 1301 | 4413 | Training                        | 1,799              | 3,771              | 3,001              | 2,100              | 2,100              | 1,825              |
| 10                | 1301 | 4414 | Travel                          | 2,497              | 569                | 944                | 4,200              | 4,200              | 3,600              |
| Total Engineering |      |      |                                 | \$ 152,492         | \$ 141,201         | \$ 160,638         | \$ 210,362         | \$ 210,169         | \$ 220,350         |



SANITATION

|                  |      |      |                   |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|------------------|------|------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND             | ORG  | ACCT | DESCRIPTION       | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Sanitation       |      |      |                   |                    |                    |                    |                    |                    |                    |
| 10               | 1401 | 4301 | Contract Services | \$ 492,166         | \$ 530,752         | \$ 565,216         | \$ 675,675         | \$ 675,675         | \$ 741,837         |
| 10               | 1401 | 4808 | Bad Debt Expense  | 1,215              | -                  | 172                | -                  | -                  | -                  |
| Total Sanitation |      |      |                   | \$ 493,381         | \$ 530,752         | \$ 565,388         | \$ 675,675         | \$ 675,675         | \$ 741,837         |

# PARKS

|                    |      |      |                                  |                    |                    |                    | AMEND #2            | AMEND #3            | DRAFT              |
|--------------------|------|------|----------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| FUND               | ORG  | ACCT | DESCRIPTION                      | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26  | BUDGET<br>FY 25-26  | BUDGET<br>FY 26-27 |
| <b>Parks</b>       |      |      |                                  |                    |                    |                    |                     |                     |                    |
| 10                 | 1501 | 4001 | Full Time Regular                | \$ 237,558         | \$ 267,604         | \$ 285,770         | \$ 274,768          | \$ 274,768          | \$ 288,720         |
| 10                 | 1501 | 4002 | Part Time Regular                | 4,738              | 1,748              | 688                | 6,285               | 6,285               | 13,989             |
| 10                 | 1501 | 4003 | Seasonal Employee                | 28,494             | 59,155             | 27,123             | 46,590              | 46,590              | 28,810             |
| 10                 | 1501 | 4005 | Overtime                         | 2,574              | 2,606              | 1,937              | 8,000               | 8,000               | 5,130              |
| 10                 | 1501 | 4006 | Other Compensation               | 3,747              | 2,804              | 2,250              | 1,680               | 1,680               | 1,680              |
| 10                 | 1501 | 4008 | Compensation Adjustments         | -                  | -                  | -                  | 10,924              | 10,924              | 8,624              |
| 10                 | 1501 | 4051 | Retirement & Taxes               | 53,783             | 60,876             | 62,940             | 64,742              | 64,742              | 66,887             |
| 10                 | 1501 | 4053 | Insurance                        | 42,740             | 39,684             | 43,098             | 62,914              | 62,914              | 68,407             |
| 10                 | 1501 | 4101 | Maintenance                      | \$ 56,171          | \$ 86,380          | \$ 108,797         | \$ 179,819          | \$ 179,819          | \$ 100,000         |
| 10                 | 1501 | 4105 | Membership Dues & Subscriptions  | 725                | -                  | 2,699              | 2,000               | 2,000               | 1,155              |
| 10                 | 1501 | 4108 | Meetings                         | 97                 | 719                | 735                | 900                 | 900                 | 720                |
| 10                 | 1501 | 4151 | Equipment                        | 1,174              | 53,920             | 32,238             | 57,000              | 57,000              | 18,000             |
| 10                 | 1501 | 4152 | Supplies                         | 11,723             | 14,159             | 18,243             | 24,000              | 24,000              | 31,000             |
| 10                 | 1501 | 4154 | Uniforms                         | 703                | 1,339              | 1,502              | 1,600               | 1,600               | 2,325              |
| 10                 | 1501 | 4201 | Water Charges                    | 145,489            | 81,158             | 116,617            | 90,000              | 90,000              | 90,000             |
| 10                 | 1501 | 4205 | Electric Charges                 | 8,312              | 10,436             | 13,302             | 15,000              | 15,000              | 15,000             |
| 10                 | 1501 | 4208 | Miscellaneous Facilities Charges | 3,100              | 2,735              | 1,748              | 12,800              | 12,800              | 7,000              |
| 10                 | 1501 | 4301 | Contract Services                | 7,907              | 129,502            | 157,381            | 221,188             | 221,188             | 204,500            |
| 10                 | 1501 | 4355 | Miscellaneous                    | 7,774              | 3,500              | 14,310             | 28,000              | 28,000              | -                  |
| 10                 | 1501 | 4365 | Trees                            | -                  | 972                | -                  | -                   | -                   | -                  |
| 10                 | 1501 | 4413 | Training                         | 1,255              | 4,900              | 1,720              | 5,400               | 5,400               | 3,113              |
| 10                 | 1501 | 4414 | Travel                           | 377                | 951                | 991                | 3,500               | 3,500               | 1,250              |
| <b>Total Parks</b> |      |      |                                  | <b>\$ 618,442</b>  | <b>\$ 825,148</b>  | <b>\$ 894,090</b>  | <b>\$ 1,117,111</b> | <b>\$ 1,117,111</b> | <b>\$ 956,309</b>  |

RECREATION

| RECREATION       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND             | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Recreation       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10               | 1601 | 4001 | Full Time Regular               | \$ 171,415         | \$ 168,340         | \$ 190,351         | \$ 236,325         | \$ 236,325         | \$ 247,319         |
| 10               | 1601 | 4002 | Part Time Regular               | 3,292              | 30,816             | 32,873             | -                  | -                  | -                  |
| 10               | 1601 | 4003 | Seasonal Employee               | 18,200             | 31,367             | 49,209             | 47,736             | 47,736             | 51,218             |
| 10               | 1601 | 4005 | Overtime                        | 2,495              | 996                | -                  | 5,000              | 5,000              | 2,600              |
| 10               | 1601 | 4006 | Other Compensation              | 733                | 1,250              | 1,630              | 1,440              | 1,440              | 1,440              |
| 10               | 1601 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 9,207              | 9,207              | 7,082              |
| 10               | 1601 | 4051 | Retirement & Taxes              | 38,830             | 38,092             | 46,338             | 55,886             | 55,886             | 58,598             |
| 10               | 1601 | 4053 | Insurance                       | 27,952             | 19,926             | 29,368             | 53,243             | 53,243             | 56,311             |
|                  |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10               | 1601 | 4105 | Membership Dues & Subscriptions | \$ 330             | \$ 514             | \$ 1,307           | \$ 1,100           | \$ 1,100           | \$ 2,275           |
| 10               | 1601 | 4108 | Meetings                        | 151                | 440                | 304                | 600                | 600                | 1,200              |
| 10               | 1601 | 4151 | Equipment                       | -                  | -                  | 1,954              | -                  | -                  | -                  |
| 10               | 1601 | 4154 | Uniforms                        | 100                | 49                 | -                  | 350                | 350                | 525                |
| 10               | 1601 | 4257 | Programs                        | 84,890             | 94,822             | 107,904            | 129,958            | 129,958            | 140,228            |
| 10               | 1601 | 4355 | Miscellaneous                   | 9,282              | 11,821             | 12,263             | 12,000             | 12,000             | 17,500             |
| 10               | 1601 | 4413 | Training                        | 1,924              | 3,291              | 2,840              | 3,605              | 3,605              | 2,733              |
| 10               | 1601 | 4414 | Travel                          | 203                | 1,087              | 1,208              | 3,025              | 3,025              | 1,850              |
| Total Recreation |      |      |                                 | \$ 359,798         | \$ 402,811         | \$ 477,548         | \$ 559,475         | \$ 559,475         | \$ 590,877         |

## SPECIAL EVENTS

| SPECIAL EVENTS       |      |      |                                 |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|----------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                 | ORG  | ACCT | DESCRIPTION                     | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Special Events       |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                   | 1701 | 4001 | Full Time Regular               | \$ 62,451          | \$ 72,256          | \$ 83,884          | \$ 67,700          | \$ 67,700          | \$ 32,545          |
| 10                   | 1701 | 4002 | Part Time Regular               | -                  | -                  | 3,442              | 31,028             | 31,028             | -                  |
| 10                   | 1701 | 4005 | Overtime                        | 1,818              | 2,119              | 2,352              | 1,500              | 1,500              | -                  |
| 10                   | 1701 | 4006 | Other Compensation              | 592                | 478                | 360                | 360                | 360                | -                  |
| 10                   | 1701 | 4008 | Compensation Adjustments        | -                  | -                  | -                  | 3,717              | 3,717              | 932                |
| 10                   | 1701 | 4051 | Retirement & Taxes              | 13,054             | 15,591             | 16,951             | 17,563             | 17,563             | 7,108              |
| 10                   | 1701 | 4053 | Insurance                       | 262                | 322                | 378                | 9,600              | 9,600              | 6,947              |
|                      |      |      |                                 |                    |                    |                    |                    |                    |                    |
| 10                   | 1701 | 4105 | Membership Dues & Subscriptions | \$ 849             | \$ 1,460           | \$ 1,975           | \$ 2,450           | \$ 2,450           | \$ 2,450           |
| 10                   | 1701 | 4108 | Meetings                        | -                  | 119                | 159                | 180                | 180                | 180                |
| 10                   | 1701 | 4109 | Special Events                  | 69,679             | 77,767             | 126,828            | 135,000            | 135,000            | 152,500            |
| 10                   | 1701 | 4151 | Equipment                       | 1,837              | 4,464              | 2,506              | 3,000              | 3,000              | 3,000              |
| 10                   | 1701 | 4152 | Supplies                        | -                  | -                  | -                  |                    |                    | 1,750              |
| 10                   | 1701 | 4257 | Programs                        |                    |                    |                    |                    |                    |                    |
| 10                   | 1701 | 4301 | Contract Services               | -                  | -                  | -                  | -                  | -                  | 30,000             |
| 10                   | 1701 | 4304 | Marketing                       | 1,669              | 273                | 1,356              | 1,750              | 1,750              | 1,750              |
| 10                   | 1701 | 4355 | Miscellaneous                   | -                  | -                  | -                  |                    |                    | 650                |
| 10                   | 1701 | 4413 | Training                        | -                  | 135                | 425                | 650                | 650                | 650                |
| 10                   | 1701 | 4414 | Travel                          | 230                | 433                | 413                | 650                | 650                | 650                |
| Total Special Events |      |      |                                 | \$ 152,440         | \$ 175,417         | \$ 241,029         | \$ 275,148         | \$ 275,148         | \$ 241,111         |

## NON-DEPARTMENTAL

| NON-DEPARTMENTAL       |      |      |                                   |                    |                    |                    | AMEND #2           | AMEND #3           | DRAFT              |
|------------------------|------|------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUND                   | ORG  | ACCT | DESCRIPTION                       | ACTUAL<br>FY 22-23 | ACTUAL<br>FY 23-24 | ACTUAL<br>FY 24-25 | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Non-Departmental       |      |      |                                   |                    |                    |                    |                    |                    |                    |
| 10                     | 1801 | 4110 | Postage                           | \$ -               | \$ -               | \$ 1,789           | \$ 2,000           | \$ 2,000           | \$ 2,000           |
| 10                     | 1801 | 4152 | Supplies                          | 12,216             | 16,303             | 11,365             | 19,700             | 19,700             | 19,700             |
| 10                     | 1801 | 4154 | Uniforms                          | 1,137              | 1,587              | 2,698              | 6,900              | 6,900              | 6,900              |
| 10                     | 1801 | 4301 | Contract Services                 | 3,686              | 57,040             | 52,537             | 162,380            | 162,380            | 162,380            |
| 10                     | 1801 | 4355 | Miscellaneous                     | 21,586             | 3,398              | 3,287              | -                  | -                  | -                  |
| 10                     | 1801 | 4356 | Community Garden                  | 6,793              | 581                | 118                | 1,200              | 1,200              | 1,200              |
| 10                     | 1801 | 4410 | Employee Appreciation             | 11,658             | 144                | -                  | -                  | -                  | -                  |
| 10                     | 1801 | 4855 | General Fee Waivers               | -                  | -                  | -                  | 30,000             | 30,000             | 30,000             |
|                        |      |      |                                   |                    |                    |                    |                    |                    |                    |
| 10                     | 1801 | 6049 | Transfer to Capital Projects      | \$ 523,953         | \$ 1,520,225       | \$ 1,064,831       | \$ 235,000         | \$ 235,000         | \$ 1,073,750       |
| 10                     | 1801 | 6052 | Transfer to Wastewater Fund       | -                  | 11,055             | -                  | -                  | -                  | -                  |
| 10                     | 1801 | 6053 | Transfer to Stormwater Fund       | -                  | 26,661             | 570                | 240,133            | 240,133            | 308,167            |
| 10                     | 1801 | 6054 | Transfer to Transportation Fund   | 689,595            | 375,439            | 772,419            | 959,650            | 1,725,061          | 1,470,999          |
| 10                     | 1801 | 6061 | Transfer to Internal Service Fund | 433,001            | 769,904            | 730,734            | 973,910            | 973,910            | 605,534            |
| Total Non-Departmental |      |      |                                   | \$ 1,703,625       | \$ 2,782,337       | \$ 2,640,348       | \$ 2,630,873       | \$ 3,396,284       | \$ 3,680,631       |

# IMPACT FEES

| FUND 23                                         |      |      |                                            | ACTUAL            | ACTUAL            | ACTUAL              | AMEND #2            | AMEND #3            | DRAFT               |
|-------------------------------------------------|------|------|--------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| FUND                                            | ORG  | ACCT | DESCRIPTION                                | FY 22-23          | FY 23-24          | FY 24-25            | BUDGET              | BUDGET              | BUDGET              |
|                                                 |      |      |                                            | FY 22-23          | FY 23-24          | FY 24-25            | FY 25-26            | FY 25-26            | FY 26-27            |
| <b>Revenue</b>                                  |      |      |                                            |                   |                   |                     |                     |                     |                     |
| 23                                              | 2301 | 3754 | Public Safety Impact Fees                  | \$ -              | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                |
| 23                                              | 2302 | 3501 | Roadway Interest                           | 27,654            | 50,832            | 27,057              | 13,800              | 13,800              | -                   |
| 23                                              | 2302 | 3754 | Roadway Facilities Impact Fees             | 195,718           | 802,777           | 994,426             | 800,000             | 800,000             | 970,000             |
| 23                                              | 2303 | 3754 | Park Facilities Impact Fees                | -                 | -                 | -                   | 400,000             | 100,000             | 175,000             |
| 23                                              | 2304 | 3754 | Storm & Groundwater Facilities Impact Fees | 10,784            | 34,894            | 11,524              | 34,500              | 34,500              | 61,200              |
|                                                 |      |      | Use of Prior Year Fund Balance             | -                 | -                 | -                   | 1,219,700           | 1,219,700           | 1,011,800           |
| <b>Total Revenue</b>                            |      |      |                                            | <b>\$ 234,156</b> | <b>\$ 888,503</b> | <b>\$ 1,033,007</b> | <b>\$ 2,468,000</b> | <b>\$ 2,168,000</b> | <b>\$ 2,218,000</b> |
| <b>Public Safety Facilities</b>                 |      |      |                                            |                   |                   |                     |                     |                     |                     |
| 23                                              | 2301 | 4301 | Contract Services                          | \$ -              | \$ -              | \$ -                | 25,000              | 25,000              | 25,000              |
| 23                                              | 2301 | 4651 | Capital Expense                            | -                 | -                 | -                   | -                   | -                   | -                   |
| <b>Total Public Safety Facilities</b>           |      |      |                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 25,000</b>    | <b>\$ 25,000</b>    | <b>\$ 25,000</b>    |
| <b>Roadway Facilities</b>                       |      |      |                                            |                   |                   |                     |                     |                     |                     |
| 23                                              | 2302 | 4301 | Contract Services                          | \$ 53,938         | \$ -              | \$ 12,425           | \$ 25,000           | \$ 25,000           | \$ 25,000           |
| 23                                              | 2302 | 4651 | Capital Expense                            | 31,373            | 69,470            | 84,524              | 1,821,750           | 1,821,750           | 1,913,000           |
| <b>Total Roadway Facilities</b>                 |      |      |                                            | <b>\$ 85,312</b>  | <b>\$ 69,470</b>  | <b>\$ 96,949</b>    | <b>\$ 1,846,750</b> | <b>\$ 1,846,750</b> | <b>\$ 1,938,000</b> |
| <b>Park Facilities</b>                          |      |      |                                            |                   |                   |                     |                     |                     |                     |
| 23                                              | 2303 | 4301 | Contract Services                          | \$ -              | \$ -              | \$ -                | 25,000              | 25,000              | 25,000              |
| 23                                              | 2303 | 4651 | Capital Expense                            | -                 | -                 | -                   | 400,000             | 100,000             | 150,000             |
| <b>Total Park Facilities</b>                    |      |      |                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 425,000</b>   | <b>\$ 125,000</b>   | <b>\$ 175,000</b>   |
| <b>Storm &amp; Groundwater Facilities</b>       |      |      |                                            |                   |                   |                     |                     |                     |                     |
| 23                                              | 2304 | 4301 | Contract Services                          | \$ -              | \$ 40,000         | \$ -                | \$ 40,000           | \$ 40,000           | \$ 40,000           |
| 23                                              | 2304 | 4651 | Capital Expense                            | 10,784            | 34,037            | 9,436               | 131,250             | 131,250             | 40,000              |
| <b>Total Storm &amp; Groundwater Facilities</b> |      |      |                                            | <b>\$ 10,784</b>  | <b>\$ 74,037</b>  | <b>\$ 9,436</b>     | <b>\$ 171,250</b>   | <b>\$ 171,250</b>   | <b>\$ 80,000</b>    |
| <b>Public Safety Facilities</b>                 |      |      |                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 25,000</b>    | <b>\$ 25,000</b>    | <b>\$ 25,000</b>    |
| <b>Roadway Facilities</b>                       |      |      |                                            | <b>85,312</b>     | <b>69,470</b>     | <b>96,949</b>       | <b>1,846,750</b>    | <b>1,846,750</b>    | <b>1,938,000</b>    |
| <b>Park Facilities</b>                          |      |      |                                            | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>425,000</b>      | <b>125,000</b>      | <b>175,000</b>      |
| <b>Storm &amp; Groundwater Facilities</b>       |      |      |                                            | <b>10,784</b>     | <b>74,037</b>     | <b>9,436</b>        | <b>171,250</b>      | <b>171,250</b>      | <b>80,000</b>       |
| <b>Total Impact Fees Fund</b>                   |      |      |                                            | <b>\$ 96,096</b>  | <b>\$ 143,507</b> | <b>\$ 106,385</b>   | <b>\$ 2,468,000</b> | <b>\$ 2,168,000</b> | <b>\$ 2,218,000</b> |
| <b>Surplus (Deficit)</b>                        |      |      |                                            | <b>\$ 138,061</b> | <b>\$ 744,996</b> | <b>\$ 926,622</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

**REDEVELOPMENT AGENCY**

| <b>FUND 25</b>           |            |             |                                      |                            |                            |                            | <b>AMEND #1</b>            |                            | <b>DRAFT</b>               |
|--------------------------|------------|-------------|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>FUND</b>              | <b>ORG</b> | <b>ACCT</b> | <b>DESCRIPTION</b>                   | <b>ACTUAL<br/>FY 22-23</b> | <b>ACTUAL<br/>FY 23-24</b> | <b>ACTUAL<br/>FY 24-25</b> | <b>BUDGET<br/>FY 25-26</b> | <b>BUDGET<br/>FY 25-26</b> | <b>BUDGET<br/>FY 26-27</b> |
| <b>Revenue</b>           |            |             |                                      |                            |                            |                            |                            |                            |                            |
| 25                       | 2501       | 3110        | Property Tax Increment               | \$ 7,923,319               | \$ 8,975,367               | \$ 9,576,055               | \$ 12,672,000              | \$ 13,212,155              | \$ 15,359,984              |
| 25                       | 2501       | 3113        | RDA Admin                            | 330,138                    | 373,974                    | 399,002                    | 528,000                    | 550,506                    | 640,016                    |
| 25                       | 2501       | 3501        | Interest Income                      | 1,805,905                  | 2,053,524                  | 1,647,366                  | 1,750,000                  | 1,750,000                  | 765,000                    |
| 25                       | 2501       | 3205        | Grant Revenue                        | -                          | -                          | 216,402                    | 3,372,441                  | 3,372,441                  | -                          |
|                          |            |             | Beginning Fund Balance Appropriation |                            |                            | -                          | 16,414,610                 | 15,939,456                 | 13,073,656                 |
| <b>Total Revenue</b>     |            |             |                                      | <b>\$ 10,059,362</b>       | <b>\$ 11,829,870</b>       | <b>\$ 11,838,825</b>       | <b>\$ 34,737,051</b>       | <b>\$ 34,824,558</b>       | <b>\$ 29,838,656</b>       |
| <b>RDA</b>               |            |             |                                      |                            |                            |                            |                            |                            |                            |
| 25                       | 2501       | 4103        | Public Notices                       | \$ -                       | \$ 410                     | \$ 757                     | \$ 2,000                   | \$ 2,000                   | \$ 2,000                   |
| 25                       | 2501       | 4301        | Contract Services                    | 369,201                    | 294,072                    | 416,467                    | 738,400                    | 803,400                    | 803,650                    |
| 25                       | 2501       | 4457        | TIFF Payments                        | 2,167,758                  | 3,799,641                  | 4,152,324                  | 2,511,258                  | 2,511,258                  | 2,609,362                  |
| 25                       | 2501       | 4651        | Capital Expense                      | 18,820,158                 | 4,074,879                  | 3,690,989                  | 24,012,441                 | 24,012,441                 | 18,987,441                 |
| 25                       | 2501       | 4802        | Principal on Debt                    | 4,059,427                  | 4,232,187                  | 4,411,192                  | 4,591,477                  | 4,591,477                  | 4,638,000                  |
| 25                       | 2501       | 4803        | Interest on Debt                     | 2,818,775                  | 2,646,515                  | 2,466,511                  | 2,278,475                  | 2,278,475                  | 2,083,188                  |
| 25                       | 2501       | 4808        | Bad Debt Expense                     | -                          | -                          | 50,100                     |                            |                            |                            |
| 25                       | 2501       | 6010        | Transfer to General Fund (Admin)     | 330,138                    | 373,974                    | 399,002                    | 528,000                    | 550,506                    | 640,016                    |
| 25                       | 2501       | 6061        | Transfer to Internal Service Fund    | 56,420                     | 62,898                     | 75,000                     | 75,000                     | 75,000                     | 75,000                     |
| <b>Total RDA</b>         |            |             |                                      | <b>\$ 28,633,987</b>       | <b>\$ 15,484,583</b>       | <b>\$ 15,662,343</b>       | <b>\$ 34,737,051</b>       | <b>\$ 34,824,558</b>       | <b>\$ 29,838,656</b>       |
| <b>Surplus (Deficit)</b> |            |             |                                      | <b>\$ (18,574,625)</b>     | <b>\$ (3,654,713)</b>      | <b>\$ (3,823,518)</b>      | <b>\$ -</b>                | <b>\$ 0</b>                | <b>\$ -</b>                |

CAPITAL PROJECTS

| FUND 49                |      |      |                                      | ACTUAL     | ACTUAL       | ACTUAL        | AMEND #2           | AMEND #3           | DRAFT              |
|------------------------|------|------|--------------------------------------|------------|--------------|---------------|--------------------|--------------------|--------------------|
| FUND                   | ORG  | ACCT | DESCRIPTION                          | FY 22-23   | FY 23-24     | FY 24-25      | BUDGET<br>FY 25-26 | BUDGET<br>FY 25-26 | BUDGET<br>FY 26-27 |
| Revenue                |      |      |                                      |            |              |               |                    |                    |                    |
| 49                     | 4901 | 5010 | Transfer from General Fund           | \$ 523,953 | \$ 1,520,225 | \$ 1,064,831  | \$ 235,000         | \$ 235,000         | \$ 1,073,750       |
| 49                     | 4901 | 3205 | Grants                               | -          | -            | 10,000,000    | 105,280            | 105,280            | -                  |
| 49                     | 4901 | 3680 | Lease Proceeds                       | -          | -            | 42,680        |                    | -                  | -                  |
| 49                     | 4901 | 3890 | Beginning Fund Balance Appropriation | -          | -            | -             | 14,065,550         | 14,065,550         | 3,905,268          |
| Total Revenue          |      |      |                                      | \$ 523,953 | \$ 1,520,225 | \$ 11,107,511 | \$ 14,405,830      | \$ 14,405,830      | \$ 4,979,018       |
| Capital Projects       |      |      |                                      |            |              |               |                    |                    |                    |
| 49                     | 4901 | 4651 | Capital Expense                      | 281,063    | 637,358      | 938,730       | 13,047,500         | 13,080,340         | 3,579,018          |
| 49                     | 4901 | 6010 | Transfer to General Fund             | -          | -            | 3,000         | 1,358,330          | 1,325,490          | 1,400,000          |
| Total Capital Projects |      |      |                                      | \$ 281,063 | \$ 637,358   | \$ 949,477    | \$ 14,405,830      | \$ 14,405,830      | \$ 4,979,018       |
| Surplus (Deficit)      |      |      |                                      | \$ 242,889 | \$ 882,867   | \$ 10,158,034 | \$ -               | \$ -               | \$ -               |



# WASTEWATER

## FUND 52

|                                    |      |      |                                      | AMEND #1            |                     | AMEND #2            |                     | AMEND #3            |                     | DRAFT               |                     |
|------------------------------------|------|------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND                               | ORG  | ACCT | DESCRIPTION                          | ACTUAL<br>FY 22-23  | ACTUAL<br>FY 23-24  | ACTUAL<br>FY 24-25  | BUDGET<br>FY 25-26  | BUDGET<br>FY 25-26  | BUDGET<br>FY 25-26  | BUDGET<br>FY 25-26  | BUDGET<br>FY 26-27  |
| <b>Revenue</b>                     |      |      |                                      |                     |                     |                     |                     |                     |                     |                     |                     |
| 52                                 | 5201 | 3501 | Interest income                      |                     |                     |                     |                     |                     |                     |                     |                     |
| 52                                 | 5201 | 3602 | Utility Service Sales                | \$ 1,679,575        | \$ 2,148,222        | \$ 2,701,846        | \$ 2,800,000        | \$ 2,800,000        | \$ 2,800,000        | \$ 2,800,000        | \$ 2,856,000        |
| 52                                 | 5201 | 3752 | Industrial Pretreatment Fees         |                     |                     | -                   | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 3825 | Late Fees                            |                     |                     | -                   | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 3754 | Impact Fees                          | 110,004             | 480,370             | 118,303             | 245,000             | 245,000             | 245,000             | 245,000             | 230,000             |
| 52                                 | 5201 | 3835 | Developer Contributions              | 1,568,850           | 1,201,000           | 499,780             |                     |                     |                     |                     |                     |
| 52                                 | 5201 | 3851 | Miscellaneous Revenue                | -                   |                     | -                   | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 5010 | Transfer from General Fund           | -                   | 11,055              | -                   | -                   | -                   | -                   | -                   | -                   |
|                                    |      |      | Beginning Fund Balance Appropriation | -                   | -                   | -                   | 2,697,665           | 2,703,089           | 2,707,785           | 2,525,437           | 1,131,471           |
| <b>Total Revenue</b>               |      |      |                                      | <b>\$ 3,358,429</b> | <b>\$ 3,840,648</b> | <b>\$ 3,319,929</b> | <b>\$ 5,742,665</b> | <b>\$ 5,748,089</b> | <b>\$ 5,752,785</b> | <b>\$ 5,570,437</b> | <b>\$ 4,217,471</b> |
| <b>Wastewater Collection</b>       |      |      |                                      |                     |                     |                     |                     |                     |                     |                     |                     |
| 52                                 | 5201 | 4001 | Full Time Regular                    | \$ 229,258          | \$ 197,649          | \$ 261,292          | \$ 312,157          | \$ 312,157          | \$ 312,157          | \$ 311,210          | \$ 358,036          |
| 52                                 | 5201 | 4002 | Part Time Regular                    | 2,110               | 123                 | 4,703               | 2,228               | 2,228               | 2,228               | 5,602               | 8,278               |
| 52                                 | 5201 | 4003 | Seasonal Employee                    | 455                 | -                   | 142                 | 955                 | 955                 | 955                 | 960                 | -                   |
| 52                                 | 5201 | 4005 | Overtime                             | 985                 | 311                 | 228                 | 7,000               | 7,000               | 7,000               | 7,000               | 7,000               |
| 52                                 | 5201 | 4006 | Other Compensation                   | 550                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 4008 | Compensation Adjustments             | -                   | -                   | -                   | 12,286              | 12,286              | 12,272              | 9,059               | 23,859              |
| 52                                 | 5201 | 4051 | Retirement & Taxes                   | 50,334              | 25,337              | 67,197              | 69,907              | 69,907              | 69,471              | 70,006              | 77,981              |
| 52                                 | 5201 | 4053 | Insurance                            | 35,941              | 41,304              | 58,273              | 81,699              | 81,699              | 76,845              | 81,545              | 94,977              |
| 52                                 | 5201 | 4101 | Maintenance                          | \$ 34,351           | \$ 95,299           | \$ 223,000          | \$ 266,245          | \$ 266,245          | \$ 266,245          | \$ 266,245          | \$ 232,000          |
| 52                                 | 5201 | 4105 | Membership Dues & Subscriptions      | 949                 | 872                 | 898                 | 5,450               | 5,450               | 5,450               | 5,450               | 5,450               |
| 52                                 | 5201 | 4108 | Meetings                             | -                   | 295                 | 122                 | 480                 | 480                 | 480                 | 480                 | 500                 |
| 52                                 | 5201 | 4151 | Equipment                            | 10,982              | 5,093               | 8,724               | 40,900              | 40,900              | 40,900              | 40,900              | 60,650              |
| 52                                 | 5201 | 4152 | Supplies                             | 2,860               | 4,689               | 33,196              | 108,500             | 108,500             | 108,500             | 108,500             | 98,150              |
| 52                                 | 5201 | 4154 | Uniforms                             | 456                 | 506                 | 953                 | 2,700               | 2,700               | 2,700               | 2,700               | 2,700               |
| 52                                 | 5201 | 4201 | Water Usage                          | -                   | 1,216               | 1,240               | 1,500               | 1,500               | 1,500               | 1,500               | 1,500               |
| 52                                 | 5201 | 4205 | Electric Charges                     | 17,353              | 17,541              | 22,421              | 31,050              | 31,050              | 31,050              | 31,050              | 46,750              |
| 52                                 | 5201 | 4301 | Contract Services                    | 908,832             | 1,028,989           | 1,711,148           | 1,419,600           | 1,419,600           | 2,356,187           | 2,356,187           | 1,794,540           |
| 52                                 | 5201 | 4306 | Public Engagement                    | -                   | -                   | 30                  | 1,400               | 1,400               | 1,400               | 1,400               | 1,400               |
| 52                                 | 5201 | 4407 | Certification & Testing              | 631                 | 525                 | 1,112               | 7,500               | 7,500               | 7,500               | 7,500               | 7,500               |
| 52                                 | 5201 | 4413 | Training                             | -                   | 810                 | 2,515               | 4,000               | 4,000               | 4,000               | 4,000               | 4,200               |
| 52                                 | 5201 | 4414 | Travel                               | -                   | 1,160               | 1,211               | 4,000               | 4,000               | 4,000               | 4,000               | 2,000               |
| 52                                 | 5201 | 4651 | Capital Expense                      | -                   | -                   | 581,603             | 3,100,337           | 3,100,337           | 2,173,750           | 1,986,947           | 1,140,000           |
| 52                                 | 5201 | 4803 | Interest on Debt                     | -                   | 56,831              | 64,578              | 100,000             | 100,000             | 100,000             | 100,000             | 100,000             |
| 52                                 | 5201 | 4804 | Cost of Issuance                     | -                   | 20,424              | -                   | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 4808 | Bad Debt Expense                     | 2,687               | -                   | 135                 | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 4901 | Depreciation - Do not budget for     | 453,558             | 501,256             | 539,460             | -                   | -                   | -                   | -                   | -                   |
| 52                                 | 5201 | 6061 | Transfer to Internal Service Fund    | 125,050             | 141,930             | 141,734             | 162,771             | 168,195             | 168,195             | 168,195             | 150,000             |
| <b>Total Wastewater Collection</b> |      |      |                                      | <b>\$ 1,877,342</b> | <b>\$ 2,142,159</b> | <b>\$ 3,725,917</b> | <b>\$ 5,742,665</b> | <b>\$ 5,748,089</b> | <b>\$ 5,752,785</b> | <b>\$ 5,570,437</b> | <b>\$ 4,217,471</b> |
| <b>Surplus (Deficit)</b>           |      |      |                                      | <b>\$ 1,481,087</b> | <b>\$ 1,698,488</b> | <b>\$ (405,989)</b> | <b>\$ (0)</b>       | <b>\$ (0)</b>       | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ -</b>         |

# STORMWATER

| FUND 53                                           |      |      |                                      | ACTUAL              | ACTUAL              | ACTUAL              | AMEND #2          | AMEND #3          | DRAFT             |
|---------------------------------------------------|------|------|--------------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| FUND                                              | ORG  | ACCT | DESCRIPTION                          | FY 22-23            | FY 23-24            | FY 24-25            | BUDGET            | BUDGET            | BUDGET            |
|                                                   |      |      |                                      | FY 25-26            | FY 25-26            | FY 25-26            |                   |                   | FY 26-27          |
| <b>Revenue</b>                                    |      |      |                                      |                     |                     |                     |                   |                   |                   |
| 53                                                | 5301 | 3602 | Utility Service Sales                | \$ 328,334          | \$ 305,713          | \$ 362,946          | \$ 350,000        | \$ 350,000        | \$ 375,000        |
| 53                                                | 5301 | 3835 | Developer Contributions              | 2,217,700           | 2,038,000           | 657,208             | -                 | -                 | -                 |
| 53                                                | 5301 | 5010 | Transfer from General Fund           | -                   | 26,661              | 570                 | 240,133           | 240,133           | 308,167           |
|                                                   |      |      | Beginning Fund Balance Appropriation | -                   | -                   | -                   | 36,005            | 36,687            | 36,687            |
| <b>Total Revenue</b>                              |      |      |                                      | <b>\$ 2,546,034</b> | <b>\$ 2,370,374</b> | <b>\$ 1,020,724</b> | <b>\$ 626,138</b> | <b>\$ 626,820</b> | <b>\$ 719,854</b> |
| <b>Stormwater Administration &amp; Permitting</b> |      |      |                                      |                     |                     |                     |                   |                   |                   |
| 53                                                | 5301 | 4001 | Full Time Regular                    | \$ 79,106           | \$ 176,151          | \$ 253,588          | \$ 263,799        | \$ 261,032        | \$ 331,665        |
| 53                                                | 5301 | 4002 | Part Time Regular                    | -                   | -                   | 4,818               | 2,228             | 5,569             | 37,621            |
| 53                                                | 5301 | 4003 | Seasonal Employee                    | 226                 | -                   | -                   | 955               | 955               | -                 |
| 53                                                | 5301 | 4005 | Overtime                             | 198                 | 954                 | 1,964               | 6,000             | 6,000             | 6,000             |
| 53                                                | 5301 | 4006 | Other Compensation                   | -                   | -                   | -                   | 240               | 240               | -                 |
| 53                                                | 5301 | 4008 | Compensation Adjustments             | -                   | -                   | -                   | 10,345            | 10,327            | 22,184            |
| 53                                                | 5301 | 4051 | Retirement & Taxes                   | 17,280              | 22,401              | 63,778              | 59,756            | 59,882            | 78,917            |
| 53                                                | 5301 | 4053 | Insurance                            | 6,458               | 14,407              | 36,020              | 53,071            | 53,071            | 76,178            |
| 53                                                | 5301 | 4101 | Maintenance                          | \$ 1,013            | \$ 7,439            | \$ 4,830            | \$ 35,000         | \$ 35,000         | \$ 49,135         |
| 53                                                | 5301 | 4103 | Public Notices                       | -                   | -                   | -                   | 200               | 200               | 200               |
| 53                                                | 5301 | 4105 | Membership Dues & Subscriptions      | 963                 | 1,470               | 1,787               | 3,000             | 3,000             | 3,000             |
| 53                                                | 5301 | 4108 | Meetings                             | -                   | -                   | -                   | 1,240             | 1,240             | 1,240             |
| 53                                                | 5301 | 4151 | Equipment                            | -                   | -                   | -                   | 1,400             | 1,400             | 1,400             |
| 53                                                | 5301 | 4152 | Supplies                             | 1,141               | -                   | 1,513               | 9,500             | 9,500             | 4,515             |
| 53                                                | 5301 | 4154 | Uniforms                             | -                   | 312                 | -                   | 1,850             | 1,850             | 3,500             |
| 53                                                | 5301 | 4205 | Electric Charges                     | -                   | -                   | -                   | -                 | -                 | -                 |
| 53                                                | 5301 | 4301 | Contract Services                    | 6,490               | -                   | 6,129               | 53,000            | 53,000            | 53,000            |
| 53                                                | 5301 | 4303 | Software Maintenance                 | 1,200               | 1,200               | 1,320               | 1,400             | 1,400             | 1,400             |
| 53                                                | 5301 | 4306 | Public Engagement                    | 462                 | 103                 | 373                 | 3,500             | 3,500             | 3,500             |
| 53                                                | 5301 | 4407 | Certification & Testing              | 1,750               | 1,750               | 2,200               | 3,400             | 3,400             | 3,400             |
| 53                                                | 5301 | 4413 | Training                             | 85                  | -                   | 160                 | 1,000             | 1,000             | 3,000             |
| 53                                                | 5301 | 4414 | Travel                               | 1,339               | -                   | 121                 | -                 | -                 | -                 |
| 53                                                | 5301 | 4651 | Capital Expense                      | -                   | -                   | -                   | -                 | -                 | -                 |
| 53                                                | 5301 | 4808 | Bad Debt Expense                     | 370                 | -                   | 36                  | -                 | -                 | -                 |
| 53                                                | 5301 | 4901 | Depreciation                         | 125,350             | 198,273             | 269,594             | -                 | -                 | -                 |
| 53                                                | 5301 | 6061 | Transfer to Internal Service Fund    | 59,605              | 89,942              | 111,607             | 115,255           | 115,255           | 40,000            |
| <b>Total Stormwater Admin &amp; Permitting</b>    |      |      |                                      | <b>\$ 303,035</b>   | <b>\$ 514,402</b>   | <b>\$ 759,838</b>   | <b>\$ 626,138</b> | <b>\$ 626,820</b> | <b>\$ 719,854</b> |
| Stormwater Admin & Permitting                     |      |      |                                      | \$ 303,035          | \$ 514,402          | \$ 759,838          | \$ 626,138        | \$ 626,820        | \$ 719,854        |
| Stormwater Maintenance                            |      |      |                                      | -                   | -                   | -                   | -                 | -                 | -                 |
| <b>Total Stormwater</b>                           |      |      |                                      | <b>\$ 303,035</b>   | <b>\$ 514,402</b>   | <b>\$ 759,838</b>   | <b>\$ 626,138</b> | <b>\$ 626,820</b> | <b>\$ 719,854</b> |
| <b>Surplus (Deficit)</b>                          |      |      |                                      | <b>\$ 2,242,999</b> | <b>\$ 1,855,972</b> | <b>\$ 260,886</b>   | <b>\$ (0)</b>     | <b>\$ 0</b>       | <b>\$ (0)</b>     |

| WATER                    |      |      |                                      |              |              |              | AMEND #2     | AMEND #3     | DRAFT        |
|--------------------------|------|------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| FUND 51                  |      |      |                                      | ACTUAL       | ACTUAL       | ACTUAL       | BUDGET       | BUDGET       | BUDGET       |
| FUND                     | ORG  | ACCT | DESCRIPTION                          | FY 22-23     | FY 23-24     | FY 24-25     | FY 25-26     | FY 25-26     | FY 26-27     |
| Revenue                  |      |      |                                      |              |              |              |              |              |              |
| 51                       | 5101 | 3205 | Grant Revenue                        | \$ 1,702,174 | \$ 2,000,000 | \$ -         | \$ -         | \$ -         | \$ -         |
| 51                       | 5101 | 3501 | Interest Income                      | -            | 426,802      | 219,541      | 175,000      | 175,000      | -            |
| 51                       | 5101 | 3602 | Utility Service Sales                | 2,288,371    | 3,320,268    | 3,676,609    | 3,700,000    | 3,700,000    | 4,369,901    |
| 51                       | 5101 | 3754 | Impact Fees                          | 50,191       | 117,350      | 64,845       | 130,000      | 130,000      | 150,000      |
| 51                       | 5101 | 3803 | Connection Fees                      | 23,300       | 59,072       | 46,895       | 55,000       | 55,000       | 70,000       |
| 51                       | 5101 | 3825 | Late Fees                            | 19,038       | 32,404       | 24,954       | 15,000       | 15,000       | 15,000       |
|                          |      |      | Beginning Fund Balance Appropriation | -            | -            | -            | 3,257,099    | 3,269,781    | 2,914,083    |
| Total Revenue            |      |      |                                      | \$ 5,542,342 | \$ 7,141,896 | \$ 4,426,849 | \$ 7,332,099 | \$ 7,344,781 | \$ 7,518,984 |
| Water Distribution       |      |      |                                      |              |              |              |              |              |              |
| 51                       | 5101 | 4001 | Full Time Regular                    | \$ 366,892   | \$ 366,744   | \$ 441,692   | \$ 534,688   | \$ 531,921   | \$ 568,329   |
| 51                       | 5101 | 4002 | Part Time Regular                    | 6,329        | 1,079        | 5,363        | 7,154        | 10,496       | 13,233       |
| 51                       | 5101 | 4003 | Seasonal Employee                    | 3,568        | -            | 5,753        | 11,571       | 11,571       | 10,056       |
| 51                       | 5101 | 4005 | Overtime                             | 2,364        | 570          | 621          | 15,000       | 15,000       | 15,000       |
| 51                       | 5101 | 4006 | Other Compensation                   | 1,890        | 1,200        | 1,030        | 840          | 840          | 600          |
| 51                       | 5101 | 4007 | Car Allowance                        | 4,100        | 1,400        | -            | -            | -            | -            |
| 51                       | 5101 | 4008 | Compensation Adjustments             | -            | -            | -            | 21,138       | 21,119       | -            |
| 51                       | 5101 | 4051 | Retirement & Taxes                   | 84,132       | 47,136       | 115,501      | 120,203      | 120,328      | -            |
| 51                       | 5101 | 4053 | Insurance                            | 57,154       | 80,082       | 107,632      | 142,356      | 142,356      | 167,021      |
| 51                       | 5101 | 4101 | Maintenance                          | \$ 45,010    | \$ 59,021    | \$ 46,653    | \$ 174,122   | \$ 174,122   | \$ 147,500   |
| 51                       | 5101 | 4105 | Membership Dues & Subscriptions      | 1,181        | 1,036        | 1,078        | 5,040        | 5,040        | 5,270        |
| 51                       | 5101 | 4108 | Meetings                             | 260          | 283          | -            | 1,400        | 1,400        | 1,550        |
| 51                       | 5101 | 4151 | Equipment                            | 1,368        | 732          | 5,909        | 37,000       | 37,000       | 29,750       |
| 51                       | 5101 | 4152 | Supplies                             | 13,102       | 8,290        | (1,202)      | 42,500       | 42,500       | 28,000       |
| 51                       | 5101 | 4154 | Uniforms                             | 365          | 898          | 1,110        | 3,350        | 3,350        | 4,500        |
| 51                       | 5101 | 4157 | Meters                               | 149,095      | 91,075       | 84,381       | 150,000      | 150,000      | 125,000      |
| 51                       | 5101 | 4205 | Electric Charges                     | 9,290        | 8,294        | 9,613        | 210,000      | 210,000      | 211,800      |
| 51                       | 5101 | 4301 | Contract Services                    | 1,344,098    | 1,352,683    | 1,443,565    | 1,933,850    | 1,945,850    | 2,112,800    |
| 51                       | 5101 | 4303 | Software Maintenance                 | -            | -            | -            | 3,125        | 3,125        | 3,125        |
| 51                       | 5101 | 4306 | Public Engagement                    | -            | -            | 47           | 22,150       | 22,150       | 22,150       |
| 51                       | 5101 | 4355 | Miscellaneous                        | 85           | 934          | 139          | -            | -            | -            |
| 51                       | 5101 | 4407 | Certification & Testing              | 3,455        | 1,688        | 3,431        | 9,800        | 9,800        | 14,300       |
| 51                       | 5101 | 4413 | Training                             | 695          | 2,279        | 1,692        | 8,300        | 8,300        | 7,500        |
| 51                       | 5101 | 4414 | Travel                               | 676          | 1,216        | 319          | 7,100        | 7,100        | 6,000        |
| 51                       | 5101 | 4651 | Capital Expense                      | -            | -            | 140,784      | 3,030,454    | 3,030,454    | 3,175,500    |
| 51                       | 5101 | 4803 | Interest on Debt                     | -            | 511,476      | 581,204      | 600,000      | 600,000      | 600,000      |
| 51                       | 5101 | 4804 | Cost of Issuance                     | -            | 183,813      | -            | -            | -            | -            |
| 51                       | 5101 | 4808 | Bad Debt Expense                     | 14,449       | -            | 442          | -            | -            | -            |
| 51                       | 5101 | 6061 | Transfer to Internal Service Fund    | 237,841      | 256,688      | 179,300      | 240,959      | 240,959      | 250,000      |
| Total Water Distribution |      |      |                                      | \$ 2,545,292 | \$ 3,224,142 | \$ 3,633,776 | \$ 7,332,099 | \$ 7,344,781 | \$ 7,518,984 |
| Surplus (Deficit)        |      |      |                                      | \$ 2,997,050 | \$ 3,917,754 | \$ 793,073   | \$ 0         | \$ (0)       | \$ -         |

# TRANSPORTATION

| FUND 54              |      |      |                                      | ACTUAL      | ACTUAL       | ACTUAL       | BUDGET       | BUDGET       | BUDGET       | BUDGET       |
|----------------------|------|------|--------------------------------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| FUND                 | ORG  | ACCT | DESCRIPTION                          | FY 22-23    | FY 23-24     | FY 24-25     | FY 25-26     | FY 25-26     | FY 25-26     | FY 26-27     |
| Revenue              |      |      |                                      |             |              |              |              |              |              |              |
| 54                   | 5401 | 3401 | Road Cut Fee                         | \$ 16       | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| 54                   | 5401 | 3757 | Utility Transportation Fee           | -           | -            | -            | 1,101,587    | 895,740      | -            | -            |
| 54                   | 5401 | 3205 | Grant Revenue                        | -           | 25,000       | -            | -            | -            | -            | -            |
| 54                   | 5401 | 5010 | Transfer from General Fund           | 689,595     | 375,439      | 772,419      | 959,650      | 1,064,321    | 1,725,061    | 1,470,999    |
|                      |      |      | Beginning Fund Balance Appropriation | -           | -            | -            | 169,957      | 154,957      | 154,957      | 150,000      |
| Total Revenue        |      |      |                                      | \$ 689,611  | \$ 400,439   | \$ 772,419   | \$ 2,231,194 | \$ 2,115,018 | \$ 1,880,018 | \$ 1,620,999 |
| Transportation       |      |      |                                      |             |              |              |              |              |              |              |
| 54                   | 5401 | 4001 | Full Time Regular                    | \$ 179,291  | \$ 157,908   | \$ 234,751   | \$ 257,673   | \$ 257,673   | \$ 257,673   | \$ 318,289   |
| 54                   | 5401 | 4002 | Part Time Regular                    | -           | 708          | 659          | 8,707        | 8,707        | 8,707        | 39,399       |
| 54                   | 5401 | 4003 | Seasonal Employee                    |             |              | 5,325        |              |              |              |              |
| 54                   | 5401 | 4005 | Overtime                             | 574         | 986          | 2,083        | 27,000       | 27,000       | 27,000       | 27,000       |
| 54                   | 5401 | 4006 | Other Compensation                   | 1,600       | 900          | 600          | 1,320        | 1,320        | 1,320        | 1,321        |
| 54                   | 5401 | 4008 | Compensation Adjustments             | -           | -            | -            | 10,105       | 10,105       | 10,105       | 23,257       |
| 54                   | 5401 | 4051 | Retirement & Taxes                   | 37,611      | 20,122       | 59,039       | 59,082       | 59,082       | 59,082       | 76,065       |
| 54                   | 5401 | 4053 | Insurance                            | 9,412       | 19,109       | 30,939       | 60,810       | 60,810       | 60,810       | 82,037       |
| 54                   | 5401 | 4101 | Maintenance                          | \$ 4,376    | \$ 16,759    | \$ 28,612    | \$ 58,000    | \$ 73,000    | \$ 73,000    | \$ 51,000    |
| 54                   | 5401 | 4105 | Membership Dues & Subscriptions      | -           | 2,420        | 3,019        | 5,890        | 5,890        | 5,890        | 8,890        |
| 54                   | 5401 | 4108 | Meetings                             | -           | -            | 110          | 600          | 600          | 600          | 600          |
| 54                   | 5401 | 4151 | Equipment                            | 86,736      | 11,162       | 31,744       | 12,900       | 12,900       | 12,900       | 16,650       |
| 54                   | 5401 | 4152 | Supplies                             | 1,466       | 25,336       | 24,391       | 48,000       | 33,000       | 33,000       | 43,000       |
| 54                   | 5401 | 4154 | Uniforms                             | 406         | 269          | 392          | 3,750        | 3,750        | 3,750        | 3,300        |
| 54                   | 5401 | 4205 | Electrical Charges                   | -           | -            | -            | 38,400       | 38,400       | 38,400       | 42,240       |
| 54                   | 5401 | 4301 | Contract Services                    | 272,118     | 48,196       | 394,581      | 801,357      | 809,257      | 824,257      | 662,500      |
| 54                   | 5401 | 4355 | Miscellaneous                        | -           | -            | (2)          | 5,000        | 5,000        | 5,000        | 5,000        |
| 54                   | 5401 | 4413 | Training                             | -           | 370          | 1,590        | 6,250        | 6,250        | 6,250        | 5,550        |
| 54                   | 5401 | 4414 | Travel                               | -           | 941          | 371          | 4,900        | 4,900        | 4,900        | 4,900        |
| 54                   | 5401 | 4651 | Capital Expense                      | -           | -            | -            | 410,000      | 410,000      | 160,000      | 10,000       |
| 54                   | 5401 | 4808 | Bad Debt Expense                     | 1,888       | -            | 1            | -            | -            | -            | -            |
| 54                   | 5401 | 6061 | Transfer to Internal Service Fund    | 123,253     | 213,216      | 255,810      | 287,375      | 287,375      | 287,375      | 200,000      |
| 54                   | 5401 | 9580 | Budgeted Increase in Fund Balance    | -           | -            | -            | 124,076      | -            | -            | -            |
| Total Transportation |      |      |                                      | \$ 718,732  | \$ 518,401   | \$ 1,074,014 | \$ 2,231,194 | \$ 2,115,018 | \$ 1,880,018 | \$ 1,620,999 |
| Surplus (Deficit)    |      |      |                                      | \$ (29,121) | \$ (117,962) | \$ (301,595) | \$ (0)       | \$ (0)       | \$ (0)       | \$ (0)       |

# INTERNAL SERVICE

## FUND 61

|                                              |      |      |                                      |                     |                     |                     | AMEND #2            | AMEND #3            | DRAFT               |
|----------------------------------------------|------|------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                              |      |      |                                      | ACTUAL              | ACTUAL              | ACTUAL              | BUDGET              | BUDGET              | BUDGET              |
| FUND                                         | ORG  | ACCT | DESCRIPTION                          | FY 22-23            | FY 23-24            | FY 24-25            | FY 25-26            | FY 25-26            | FY 26-27            |
| <b>Revenue</b>                               |      |      |                                      |                     |                     |                     |                     |                     |                     |
| 61                                           | 6101 | 3691 | Insurance Reimbursements             | \$ -                | \$ -                | \$ 120,667          | \$ -                | \$ -                | \$ -                |
| 61                                           | 6101 | 3807 | Sale of Vehicles                     | -                   | 45,945              | -                   | -                   | -                   | -                   |
| 61                                           | 6101 | 3820 | Sale of Fixed Assets                 | -                   | -                   | 4,000               | -                   | -                   | -                   |
| 61                                           | 6101 | 5010 | Transfer from General Fund           | 433,001             | 769,904             | 730,734             | 973,910             | 973,910             | 605,534             |
| 61                                           | 6101 | 5025 | Transfer from RDA Fund               | 56,420              | 62,898              | 75,000              | 75,000              | 75,000              | 75,000              |
| 61                                           | 6101 | 5051 | Transfer from Water Fund             | 237,841             | 256,688             | 179,300             | 240,959             | 240,959             | 250,000             |
| 61                                           | 6101 | 5052 | Transfer from Wastewater Fund        | 125,050             | 141,930             | 141,734             | 168,195             | 168,195             | 150,000             |
| 61                                           | 6101 | 5053 | Transfer from Stormwater Fund        | 59,605              | 89,942              | 111,607             | 115,255             | 115,255             | 308,167             |
| 61                                           | 6101 | 5054 | Transfer from Transportation Fund    | 123,253             | 213,216             | 255,810             | 287,375             | 287,375             | 200,000             |
|                                              |      |      | Beginning Fund Balance Appropriation | -                   | -                   | -                   | 44,609              | 45,969              | -                   |
| <b>Total Revenue</b>                         |      |      |                                      | <b>\$ 1,035,170</b> | <b>\$ 1,580,523</b> | <b>\$ 1,618,852</b> | <b>\$ 1,905,303</b> | <b>\$ 1,906,663</b> | <b>\$ 1,588,701</b> |
| <b>Internal Service Administration</b>       |      |      |                                      |                     |                     |                     |                     |                     |                     |
| 61                                           | 6101 | 4001 | Full Time Regular                    | \$ 19,008           | \$ 14,720           | \$ -                | \$ -                | \$ -                | \$ -                |
| 61                                           | 6101 | 4051 | Retirement & Taxes                   | 3,857               | 3,620               | -                   | -                   | -                   | -                   |
| 61                                           | 6101 | 4053 | Insurance                            | 89                  | 2,179               | -                   | -                   | -                   | -                   |
| 61                                           | 6101 | 4301 | Contract Services                    | 120,889             | 133,428             | 217,100             | 240,328             | 240,328             | 103,006             |
| 61                                           | 6101 | 4901 | Depreciation - Do not budget for     | 159,245             | 229,105             | 286,023             | -                   | -                   | -                   |
| <b>Total Internal Service Administration</b> |      |      |                                      | <b>\$ 303,088</b>   | <b>\$ 383,053</b>   | <b>\$ 503,123</b>   | <b>\$ 240,328</b>   | <b>\$ 240,328</b>   | <b>\$ 103,006</b>   |
| <b>Facilities</b>                            |      |      |                                      |                     |                     |                     |                     |                     |                     |
| 61                                           | 6102 | 4001 | Full Time Regular                    | \$ 20,596           | \$ 32,817           | \$ 55,939           | \$ 66,429           | \$ 66,429           | \$ 68,786           |
| 61                                           | 6102 | 4002 | Part Time Regular                    | 8,074               | 1,062               | 989                 | 7,390               | 7,390               | 7,433               |
| 61                                           | 6102 | 4003 | Seasonal Employee                    | -                   | -                   | 7,989               | 13,061              | 13,061              | 15,084              |
| 61                                           | 6102 | 4005 | Overtime                             | -                   | 10                  | 300                 | -                   | -                   | -                   |
| 61                                           | 6102 | 4008 | Compensation Adjustments             | -                   | -                   | -                   | 2,854               | 2,854               | 4,903               |
| 61                                           | 6102 | 4051 | Retirement & Taxes                   | 4,030               | (10,618)            | 19,977              | 16,599              | 16,599              | 17,289              |
| 61                                           | 6102 | 4053 | Insurance                            | 2,891               | 10,942              | 20,090              | 25,979              | 25,979              | 28,785              |
| 61                                           | 6102 | 4101 | Maintenance                          | \$ 7,244            | \$ 6,564            | \$ 8,834            | \$ 49,500           | \$ 49,500           | \$ 14,500           |
| 61                                           | 6102 | 4105 | Memberships Dues & Subscriptions     | 1,447               | -                   | -                   | -                   | -                   | -                   |
| 61                                           | 6102 | 4107 | Lease Payments                       | 67,943              | 74,130              | 76,344              | 79,500              | 79,500              | 79,500              |
| 61                                           | 6102 | 4152 | Supplies                             | 11,604              | 11,309              | 7,735               | 16,000              | 16,000              | 17,000              |
| 61                                           | 6102 | 4201 | Water Charges                        | -                   | 3,060               | 3,275               | 3,850               | 3,850               | 3,850               |
| 61                                           | 6102 | 4204 | Natural Gas Charges                  | 9,877               | 6,933               | 7,406               | 14,850              | 14,850              | 14,850              |
| 61                                           | 6102 | 4205 | Electric Charges                     | 11,939              | 13,225              | 18,870              | 19,360              | 19,360              | 19,360              |
| 61                                           | 6102 | 4206 | Telephone & Internet                 | 18,638              | 22,451              | 36,133              | 45,800              | 45,800              | 48,200              |
| 61                                           | 6102 | 4208 | Miscellaneous Facilities Charges     | 5,020               | 948                 | 3,676               | 4,000               | 4,000               | 4,000               |
| 61                                           | 6102 | 4210 | Cellular Phone Bills                 | 17,195              | 23,180              | 27,053              | 28,750              | 28,750              | 28,750              |
| 61                                           | 6102 | 4301 | Contract Services                    | 54,514              | 80,879              | 83,208              | 100,527             | 100,527             | 102,027             |
| 61                                           | 6102 | 4355 | Miscellaneous                        | -                   | 11,321              | -                   | -                   | -                   | -                   |
| <b>Total Facilities</b>                      |      |      |                                      | <b>\$ 241,010</b>   | <b>\$ 288,213</b>   | <b>\$ 377,817</b>   | <b>\$ 494,449</b>   | <b>\$ 494,449</b>   | <b>\$ 474,316</b>   |
| <b>Fleet Management</b>                      |      |      |                                      |                     |                     |                     |                     |                     |                     |
| 61                                           | 6103 | 4101 | Maintenance                          | \$ 14,006           | \$ 17,442           | \$ 19,388           | \$ 27,000           | \$ 27,000           | \$ 28,500           |
| 61                                           | 6103 | 4107 | Lease Payments                       | 15,593              | 12,539              | 55,259              | 288,539             | 288,539             | 288,539             |
| 61                                           | 6103 | 4151 | Equipment                            | 2,516               | 432                 | 2,530               | 10,000              | 10,000              | 10,000              |
| 61                                           | 6103 | 4301 | Contract Services                    | 121                 | 14,316              | 14,993              | 36,040              | 36,040              | 36,039              |
| 61                                           | 6103 | 4751 | Vehicle Replacement                  | 209                 | 24,290              | -                   | -                   | -                   | -                   |
| 61                                           | 6103 | 4759 | Vehicle Repairs                      | 7,906               | 7,636               | 101,303             | 15,000              | 15,000              | 15,000              |
| 61                                           | 6103 | 4760 | Vehicle Fuel                         | 50,597              | 54,467              | 52,306              | 99,126              | 99,126              | 99,126              |
| <b>Total Fleet Management</b>                |      |      |                                      | <b>\$ 90,948</b>    | <b>\$ 131,122</b>   | <b>\$ 245,779</b>   | <b>\$ 475,706</b>   | <b>\$ 475,706</b>   | <b>\$ 477,205</b>   |

INTERNAL SERVICE

FUND 61

|                                 |      |      |                                 |            |              |              | AMEND #2     | AMEND #3     | DRAFT        |
|---------------------------------|------|------|---------------------------------|------------|--------------|--------------|--------------|--------------|--------------|
|                                 |      |      |                                 | ACTUAL     | ACTUAL       | ACTUAL       | BUDGET       | BUDGET       | BUDGET       |
| FUND                            | ORG  | ACCT | DESCRIPTION                     | FY 22-23   | FY 23-24     | FY 24-25     | FY 25-26     | FY 25-26     | FY 26-27     |
| Information Systems             |      |      |                                 |            |              |              |              |              |              |
| 61                              | 6104 | 4151 | Equipment                       | \$ 3,210   | \$ 8,165     | \$ 4,017     | \$ 10,050    | \$ 10,050    | \$ 16,250    |
| 61                              | 6105 | 4301 | Contract Services               | -          | -            | -            | -            | -            | 86,900       |
| 61                              | 6104 | 4303 | Software Maintenance            | 67,961     | 119,238      | 111,121      | 246,122      | 246,122      | 170,122      |
| 61                              | 6104 | 4551 | Computer Replacement            | 27,981     | 33,816       | 22,049       | 26,000       | 26,000       | 21,000       |
| Total Information Systems       |      |      |                                 | \$ 99,152  | \$ 161,219   | \$ 137,188   | \$ 282,172   | \$ 282,172   | \$ 294,272   |
| Human Resources                 |      |      |                                 |            |              |              |              |              |              |
| 61                              | 6105 | 4001 | Full Time Regular               | \$ -       | \$ 130,828   | \$ 139,578   | \$ 147,515   | \$ 147,515   | \$ 70,425    |
| 61                              | 6105 | 4006 | Other Compensation              | -          | 2,552        | 590          | 720          | 720          | -            |
| 61                              | 6105 | 4008 | Compensation Adjustments        | -          | -            | -            | 5,747        | 5,747        | 7,016        |
| 61                              | 6105 | 4051 | Retirement & Taxes              | -          | 30,393       | 31,963       | 32,217       | 32,217       | 15,381       |
| 61                              | 6105 | 4053 | Insurance                       | -          | 27,171       | 44,674       | 46,727       | 46,727       | 24,740       |
| 61                              | 6105 | 4054 | Wellness                        | -          | -            | 12,870       | 18,450       | 19,740       | 18,810       |
| 61                              | 6105 | 4105 | Membership Dues & Subscriptions | \$ -       | \$ 961       | \$ 1,266     | \$ 1,480     | \$ 2,150     | \$ 1,310     |
| 61                              | 6105 | 4108 | Meetings                        | -          | 69           | 72           | 240          | 240          | 240          |
| 61                              | 6105 | 4152 | Supplies                        | -          | 21           | 160          | 200          | 200          | 400          |
| 61                              | 6105 | 4301 | Contract Services               | -          | -            | -            | -            | -            | 40,000       |
| 61                              | 6105 | 4355 | Miscellaneous                   | -          | 35,072       | 104,941      | 45,152       | 45,152       | 37,280       |
| 61                              | 6105 | 4410 | Employee Appreciation           | -          | 15,162       | 10,629       | 13,000       | 13,000       | 15,000       |
| 61                              | 6105 | 4413 | Training                        | -          | 2,490        | 638          | 17,300       | 17,300       | 7,300        |
| 61                              | 6105 | 4414 | Travel                          | -          | 1,649        | -            | 2,000        | 1,400        | 2,000        |
| Total Human Resources           |      |      |                                 | \$ -       | \$ 246,368   | \$ 347,381   | \$ 330,748   | \$ 332,108   | \$ 239,902   |
| Internal Service Administration |      |      |                                 | \$ 303,088 | \$ 383,053   | \$ 503,123   | \$ 240,328   | \$ 240,328   | \$ 103,006   |
| Facilities                      |      |      |                                 | 241,010    | 288,213      | 377,817      | 494,449      | 494,449      | 474,316      |
| Fleet Management                |      |      |                                 | 90,948     | 131,122      | 245,779      | 475,706      | 475,706      | 477,205      |
| Information Systems             |      |      |                                 | 99,152     | 161,219      | 137,188      | 282,172      | 282,172      | 294,272      |
| Human Resources                 |      |      |                                 | -          | 246,368      | 347,381      | 330,748      | 332,108      | 239,902      |
| Total Internal Service          |      |      |                                 | \$ 734,198 | \$ 1,209,975 | \$ 1,611,288 | \$ 1,823,403 | \$ 1,824,763 | \$ 1,588,701 |
| Surplus (Deficit)               |      |      |                                 | \$ 300,972 | \$ 370,548   | \$ 7,564     | \$ 81,900    | \$ 81,900    | \$ 0         |