

Budget Presentation Fiscal Year 2026 Rev 2

June 16, 2026



General Fund Revenue Changes

GENERAL FUND REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
BY CATEGORY	Actuals	Actuals	Actuals	Budget	Budget	
SALES TAX	13,487,649	13,941,992	14,394,612	14,976,000	15,600,000	624,000
INTERFUND SERVICES PROVIDED	5,827,007	5,697,916	6,196,519	6,752,283	6,878,836	126,553
PROPERTY TAX	5,344,759	5,741,119	5,885,342	6,073,250	6,073,250	0
FITCITY REC & COMMUNITY CENTER	54,439	82,585	95,991	5,349,623	5,349,623	0
FIRE & EMS REVENUE	2,409,038	2,873,842	3,368,171	3,832,500	4,182,000	349,500
COMMUNITY DEVELOPMENT REVENUE	3,418,223	3,454,808	3,120,844	3,294,500	3,294,500	0
GOLF	1,656,694	2,337,958	2,651,934	2,707,000	3,102,000	395,000
ENERGY SALES TAX	3,023,094	2,903,871	2,808,890	3,142,500	3,142,500	0
ARTS COUNCIL & SPECIAL EVENTS	1,444,981	1,573,111	1,663,213	1,697,275	1,713,275	16,000
POLICE & LEGAL REVENUE	746,753	950,269	951,829	1,071,329	1,181,329	110,000
PUBLIC SAFETY IMPACT FEES	802,861	1,030,860	1,523,906	1,000,000	1,000,000	0
RECREATION PROGRAMS & SERVICES	877,459	854,992	875,661	914,000	950,000	36,000
INTEREST EARNINGS	918,238	1,049,004	1,369,314	1,100,000	1,100,000	0
FAIRGROUNDS	456,046	609,512	540,127	539,000	571,000	32,000
CEMETERY	366,991	396,296	296,609	360,000	410,000	50,000
MISC. TAXES	391,012	378,039	348,790	335,000	335,000	0
RENTALS	175,632	210,206	227,852	237,500	257,500	20,000
MISCELLANEOUS	235,705	286,758	231,938	285,500	308,500	23,000
GRANTS	5,187,011	132,112	107,779	441,885	488,500	46,615
LIBRARY	44,826	66,580	72,233	71,600	71,600	0
GENERAL FUND REVENUES	46,868,418	44,571,830	46,731,554	54,180,745	56,009,413	1,828,668



General Fund Expense Changes

GENERAL FUND EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
BY DIVISION	Actuals	Actuals	Actuals	Budget	Budget	
ADMIN & GEN GOVERNMENT	1,865,675	2,160,805	2,050,536	2,383,125	2,524,335	141,210
SENIOR CITIZEN	322,246	330,632	325,906	0	0	0
INFORMATION SERVICES	727,046	874,234	926,013	855,923	855,923	(0)
FINANCE	813,757	1,012,517	981,112	969,933	969,933	(0)
LEGAL	744,237	798,049	885,277	940,691	940,691	0
PLANNING	715,378	664,386	673,557	997,401	997,401	(0)
ENGINEERING	3,213,558	3,233,550	3,652,471	3,968,955	4,088,955	120,000
BUILDING INSPECTION	1,165,414	1,224,060	1,273,802	1,332,818	1,332,818	(0)
POLICE	8,066,844	8,437,556	9,463,484	9,779,090	9,984,690	205,600
FIRE & EMS	5,092,068	5,797,092	7,700,341	8,478,781	8,478,781	(0)
EMERGENCY PREPAREDNESS	190,646	192,571	178,110	185,281	185,281	(0)
FACILITIES	988,055	1,131,992	1,050,617	1,057,433	1,076,933	19,500
JUSTICE CENTER	228,654	195,219	255,923	251,246	251,246	0
PARKS	3,538,180	4,080,949	4,559,656	4,470,202	4,670,530	200,328
CEMETERY	516,289	583,120	616,130	666,659	698,909	32,250
LIBRARY	2,208,383	2,389,163	2,601,320	2,701,971	2,719,971	18,000
FAIRGROUNDS	1,934,732	982,290	829,423	821,449	821,449	0
RECREATION	1,429,958	1,571,145	1,640,196	1,637,383	1,709,969	72,586
CONCESSIONS	130,106	154,050	159,848	152,096	159,096	7,000
ARTS COUNCIL	286,347	279,337	286,526	295,115	295,115	(0)
SPECIAL EVENTS	1,276,880	1,352,876	1,477,787	1,585,439	1,585,439	(0)
FITCITY REC & COMMUNITY CENTER	0	0	252,375	5,390,939	5,390,940	1
GOLF	1,399,212	1,548,101	1,601,477	1,826,565	1,950,217	123,652
TOTAL EXPENSES	36,853,665	38,993,694	43,441,887	50,748,495	51,688,621	940,126



General Fund Transfers Changes

GENERAL FUND REVENUES	46,868,418	44,571,830	46,731,554	54,180,745	56,009,413	1,828,668
DIVIDEND TRANSFER FROM ENT. FUNDS	1,975,000	2,019,998	2,368,025	2,343,025	2,343,025	0
(TO)/FROM CAPITAL PROJECT FUNDS	(10,989,929)	(5,562,114)	(3,580,000)	(2,876,585)	(3,750,000)	(873,415)
(TO)/FROM DEBT SERVICE	(413,186)	(413,186)	(1,963,000)	(3,205,193)	(3,205,193)	0
(TO)/FROM REDEVELOPMENT AGENCY	(448,657)	(148,291)	(123,634)	(298,320)	(298,320)	0
(TO)/FROM LOCAL BUILDING AUTHORITY	(60,000)	0	0	0	0	0
(TO)/FROM AIRPORT FUND	(105,000)	(95,000)	0	0	0	0
LOAN TO AIRPORT FUND	0	0	0	(500,000)	(500,000)	0
(TO)/FROM STREETS & STORM DRAIN	(1,258,750)	0	0	(475,000)	(475,000)	0
NET TRANSFERS IN/(OUT)	(11,300,522)	(4,198,593)	(3,298,609)	(5,012,073)	(5,885,488)	(873,415)
GENERAL FUND EXPENSES	36,853,665	38,993,694	43,441,887	50,748,495	51,688,621	940,126
INCREASE/(DECREASE) IN FUND BALANCE	(1,285,769)	1,379,543	(8,942)	(1,579,823)	(1,564,696)	15,127



Land Acquisition & Capital Building Fund Changes

Land Acquisition & Capital Building - Capital Project Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
OTHER SERV-MERCHANT/BANK FEES	0	1,133	1,011	0		0
OTHER SERV-APPRAISAL/PROP TAX	0	1,857	3,261	0		0
LAND ACQUISITION	3,187,513	2,200	1,934,231	500,000	1,000,000	500,000
ENGINEERING DESIGN	0	0	0	0		0
FAIRGROUNDS PROJECTS	0	0	183,604	700,000	2,680,000	1,980,000
BLDG & GROUNDS SHOP	333,328	2,363,159	17,520	0		0
PARKS SHOP (@GC SHOPS)	0	0	0	1,000,000	1,000,000	0
OLD LIBRARY REMODEL	41,888	1,642,014	0	0		0
CITY OFFICE BUILDING REMODEL	4,500	26,680	122,903	0		0
GREENHOUSE RELOCATION	0	0	0	236,000	0	(236,000)
TOTAL EXPENSES	3,567,229	4,037,043	2,262,530	2,436,000	4,680,000	2,244,000

INTEREST EARNINGS	0	323,000	316,625	210,000	250,000	40,000
MISC. REVENUE	1,605,218	30	105,000	350,000	350,000	0
RAP TAX GRANTS	0	0	0	0	0	0
TOTAL REVENUES	1,605,218	323,030	421,625	560,000	600,000	40,000

TRANSFER TO OTHER CP FUNDS	0	(1,000,000)	(750,000)	(2,250,000)	(2,250,000)	0
TRANSFER FROM ELECTRIC	0	0	0	0		0
TRANSFER FROM GENERAL FUND	4,390,302	3,432,114	2,968,000	2,541,400	3,050,000	508,600
TRANSFERS IN/(OUT)	4,390,302	2,432,114	2,218,000	291,400	800,000	508,600

NET INCREASE/(DECREASE)	2,428,291	(1,281,899)	377,095	(1,584,600)	(3,280,000)	(1,695,400)
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Golf Course Projects Fund Changes

Golf Course Projects - Capital Project Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
GOLF COURSE IMPROVEMENTS	168,884	0	110,657	110,000	205,000	95,000
CONSTRUCTION	0	0	269,030	0		0
ENGINEERING DESIGN	0	0	0	0		0
UNEXPENDED SURPLUS	0	0	0	0		0
TRANSFER TO RESERVE	0	0	0	0		0
TOTAL EXPENSES	168,884	0	379,692	110,000	205,000	95,000

INTEREST INCOME	0	0	1,426	8,000	8,000	0
LOAN PROCEEDS	0	0	0	0		0
NON-TAXABLE MISC. REVENUE	0	20,844	0	180,000	180,000	0
TOTAL REVENUES	0	20,844	1,426	188,000	188,000	0

TRANSFER TO NORTH PARK DEV.	0	0	0	0	0	0
TRANSFER FROM WATER	0	0	0	0	0	0
TRANSFER FROM GENERAL FUND	57,548	80,000	312,000	200,000	200,000	0
TRANSFER FROM GEN. FUND- I.F.	0	0	0	0	0	0
TRANSFERS IN/(OUT)	57,548	80,000	312,000	200,000	200,000	0

NET INCREASE/(DECREASE)	(111,336)	100,844	(66,266)	278,000	183,000	(95,000)
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Rec Center Construction Fund Changes

Rec Center Construction - Capital Projects Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
DESIGN & CONSTRUCT CUT BRIDGE	0	0	0	0	0	0
CENTER STREET WIDEN	0	0	0	0	0	0
REC CENTER LAND	574,487	3,560,355	0	0	0	0
REC CENTER DESIGN	555,635	1,828,146	293,378	572,841	572,841	0
REC CENTER CONSTRUCTION	580	24,197,749	32,054,368	13,477,303	13,477,303	0
REC CENTER LANDSCAPING	0	0	217,290	333,000	333,000	0
TOTAL EXPENSES	1,130,702	29,586,250	32,842,107	15,906,073	15,906,073	0

INTEREST EARNINGS	0	218,748	1,524,463	100,000	100,000	0
BOND PROCEEDS	0	61,665,867	0	0	0	0
RAP TAX GRANT	50,000	1,000,000	750,000	150,000	150,000	0
MISC. INCOME	0	503,626	584,654	1,000,000	2,500,000	1,500,000
TOTAL REVENUES	50,000	63,388,241	2,859,117	1,250,000	2,750,000	1,500,000

TRANSFER FROM GENERAL FUND	6,542,079	2,050,000	300,000	0	0	0
TRANSFER TO BROADBAND FUND	(1,000,000)	0	0	0	0	0
TRANSFER FROM LAND ACQ FUND	0	1,000,000	0	0	0	0
TRANSFER FROM PARK CAP FUND	0	200,000	0	0	0	0
TRANSFER FROM LBA FUND					700,000	700,000
TRANSFERS IN/(OUT)	5,542,079	3,250,000	300,000	0	700,000	700,000

NET INCREASE/(DECREASE)	4,461,377	37,051,991	(29,682,990)	(14,656,073)	(12,456,073)	2,200,000
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Parks Capital Projects Fund Changes

Parks - Capital Projects Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
OTHER SERV-MERCHANT/BANK FEES	0	0	146	0		0
LAND	1,065,955	0	449,544	550,000	550,000	0
RMP POWER LINE PARK	168,028	101,913	192,339	0		0
NELSON FIELD BLEACHERS	0	0	0	0		0
ELECTRIC PARK	1,244,561	1,096,745	0	0		0
URBAN FOREST	327,829	403,312	8,201	65,000	65,000	0
LEGACY FARMS PARK	3,825	0	0	0		0
SUNSET RIDGE PARK	0	0	0	404,000	404,000	0
OAKRIDGE COVE CONTRACT	0	0	182,999	185,214	185,214	0
SPTS PARK FIELDS 9&10 RENO	0	0	0	540,000	540,000	0
REC IF DEV REIMBURSEMENT	113,444	138,514	76,158	80,000	80,000	0
CANYON VIEW PARK PI PROJECT	0	0	0	0		0
PARKS PROJECTS	0	0	0	0	236,000	236,000
TRAIL PROJECTS	0	0	0	307,500	307,500	0
TOTAL EXPENSES	2,923,642	1,740,484	909,387	2,131,714	2,367,714	236,000



Gun Club Fund Expense Changes

GUN CLUB EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	5,179	5,043	5,476	5,549	5,549	0
Salaries and Wages (part-time)	78,941	114,086	101,049	120,009	120,009	0
Employee Benefits	13,027	12,642	12,359	12,711	12,711	0
Overtime	5,565	5,073	3,170	5,000	5,000	0
Personnel	102,712	136,844	122,054	143,269	143,269	0
Professional Development	2,373	1,922	3,054	2,630	2,630	0
Supplies	115,489	267,457	203,660	268,050	323,050	55,000
Equipment Maintenance	3,572	4,045	9,601	4,000	4,000	0
Motor Pool Maintenance	1,328	4,756	107	1,500	1,500	0
Fuel & Utilities	14,891	15,658	14,401	16,450	16,450	0
Buildings & Ground Maint	10,680	17,386	9,683	33,690	33,690	0
Data Processing	0	0	0	0	0	0
Professional and Technical	27,057	3,190	144	170	170	0
Other Services	6,883	9,701	7,525	11,750	11,750	0
Power Purchase	0	0	0	0	0	0
Risk Management	1,033	1,262	1,304	1,441	1,441	(0)
Vehicle Lease from Motor Pool	4,505	4,505	4,505	1,972	1,972	0
Construction Material	0	0	0	0	0	0
Collection Fees	0	0	0	0	0	0
Transfer Station Fees	0	0	0	0	0	0
Interfund Services Received	0	0	0	0	0	0
Operations	187,811	329,882	253,984	341,653	396,653	55,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	455	16,975	0	0	0
Capital - Projects	0	81,528	0	0	0	0
Dev. Impact Fee Reimbursement	0	0	0	0	0	0
Vehicle & Equipment Purchases	0	0	0	0	0	0
Capital	0	81,983	16,975	0	0	0
Debt-Principal	0	0	0	0	0	0
Debt-Interest	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Debt	0	0	0	0	0	0
TOTAL EXPENSES	290,523	548,709	393,013	484,922	539,922	55,000



Gun Club Fund Revenue Changes

GUN CLUB REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
MEMBERSHIPS	4,111	4,995	4,834	3,500	3,500	0
SHELLS SALES	49,884	91,754	64,317	90,000	90,000	0
GUN - PRO SHOP MERCHANDISE	0	5,561	13,601	12,000	15,000	3,000
R V HOOK-UPS	9,745	23,550	10,712	24,000	24,000	0
PUNCH PASSES	21,642	30,160	23,524	24,000	24,000	0
LEAGUE/ROUND ROBIN SHOOT	31,070	55,048	64,161	50,000	95,000	45,000
TARGET SALES	17,542	2,832	1,027	1,000	15,000	14,000
A.T.A. EVENT FEES	82,507	185,579	84,560	150,000	150,000	0
VENDING MACHINE SALES	2,259	(15)	4	0	0	0
ADVERTISING	4,416	1,101	1,080	2,000	2,000	0
MEMBER/NON-MEMBER PRACTICE	14,535	20,919	18,291	19,000	19,000	0
FOOD SALES	101	2,911	1,924	2,250	2,250	0
SPORTING CLAY PRACTICE	0	11,345	4,183	4,000	4,000	0
SPORTING CLAY EVENTS	0	27,858	75,911	85,000	85,000	0
OPTIONS	18,897	(145)	0	0		0
TIPS	1,321	0	0	0		0
INTEREST EARNINGS	2,303	2,586	5,152	500	500	0
NON FED GRANTS & DONATIONS	0	87,421	24,149	14,000	14,000	0
MISC. REVENUE NONTAXABLE	3,935	7,520	35,613	5,000	5,000	0
GUN CLUB MISC. TAXABLE	0	(15)	1,595	0	0	0
OVER / SHORT	485	73	88	0	0	0
TOTAL REVENUES	264,753	561,038	434,726	486,250	548,250	62,000

TOTAL EXPENSES	290,523	548,709	393,013	484,922	539,922	55,000
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NET INCREASE/(DECREASE)	(25,770)	12,329	41,713	1,328	8,328	7,000
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Wastewater Fund Revenue Changes

WASTEWATER REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
INTEREST EARNINGS	867,768	1,300,440	963,495	240,000	700,000	460,000
INTEREST - WW IMPACT FEES	1,762	0	0	0	0	0
INTEREST - BONDS	1,374,973	898,017	500,926	0	0	0
MAPLETON SEWER BOND INTEREST	617,393	572,124	665,746	685,221	685,221	0
MAPLETON SEWER BOND PRINCIPAL	0	632,917	740,417	891,668	891,668	0
MAPLETON COLL. REIMBURSEMENTS	60,138	2,593	933,333	1,971,583	1,971,583	0.00
MAPLETON WRF O&M REIMBURSEMENT	302,254	408,607	436,647	478,585	554,000	75,415
MAPLETON WRF CAP REIMBURSEMENTS						0
FEDERAL GRANTS	4,000,000	0	0	0	5,653,000	5,653,000
NON FED GRANTS & DONATIONS	0	0	400,000	0	0	0
WW COLL. MISC. REVENUE	3,900	75,245	0	10,000	10,000	0
WRF MISCELLANEOUS REVENUE	237,625	63,108	1,950	40,000	67,000	27,000
USE OF BOND PROCEEDS	0	0	0	0	0	0
RESIDENTIAL WW CHARGES	5,797,055	6,613,775	7,350,513	7,971,246	7,971,246	0
COMMERCIAL WW CHARGES	1,250,608	1,502,438	1,585,455	1,847,372	1,847,372	0
GAIN ON SALE OF ASSETS	0	0	0	10,000	10,000	0
WW IMPACT FEE	2,102,366	2,219,025	1,806,988	2,149,843	2,149,843	0
TOTAL REVENUES	16,615,842	14,288,289	15,385,470	16,295,518	22,510,933	6,215,415

TRANSFER/DIVIDEND (TO)GEN FUND	(150,000)	(150,744)	(155,025)	(155,025)	(155,025)	0
NET TRANSFERS IN/(OUT)	(150,000)	(150,744)	(155,025)	(155,025)	(155,025)	0

COMBINED WASTEWATER EXPENSES	37,793,194	55,896,194	49,995,092	26,246,293	28,535,136	2,288,843
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NET INCREASE/(DECREASE)	(21,327,352)	(41,758,649)	(34,764,647)	(10,105,800)	(6,179,228)	3,926,572
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Water Reclamation Facility Expense Changes

WATER RECLAMATION FACILITY EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	331,256	369,638	446,613	423,226	423,226	0
Salaries and Wages (part-time)	8,507	17,752	27,748	21,543	21,543	0
Employee Benefits	175,379	186,371	220,977	224,510	224,510	0
Overtime	18,454	9,086	4,118	10,000	10,000	0
Personnel	533,596	582,847	699,456	679,279	679,279	0
Professional Development	19,085	16,117	17,356	19,510	19,510	0
Supplies	192,850	195,969	302,856	255,620	330,620	75,000
Equipment Maintenance	191,234	226,840	185,909	107,500	117,500	10,000
Motor Pool Maintenance	30,662	46,030	39,501	45,000	45,000	0
Fuel & Utilities	408,814	326,481	344,239	401,500	501,500	100,000
Buildings & Ground Maint	15,092	9,480	2,014	29,950	29,950	0
Data Processing	1,928	15,873	10,266	21,500	21,500	0
Professional and Technical	104,808	115,413	113,237	116,400	116,400	0
Other Services	130,596	169,508	248,095	332,700	582,700	250,000
Power Purchase	0	0	0	0	0	0
Risk Management	13,950	16,919	56,063	209,902	209,902	0
Vehicle Lease from Motor Pool	57,937	63,637	86,764	64,134	64,134	(0)
Construction Material	0	0	0	0	0	0
Collection Fees	0	0	0	0	0	0
Transfer Station Fees	0	0	0	0	0	0
Interfund Services Received	435,740	424,112	460,741	614,521	627,908	13,387
Operations	1,602,696	1,626,379	1,867,041	2,218,237	2,666,623	448,386
Capital - Buildings & Land	6,748	10,869	3,593	250,000	250,000	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	28,435,784	45,898,014	34,963,825	7,190,000	9,015,000	1,825,000
Dev. Impact Fee Reimbursement	0	0	0	0	0	0
Vehicle & Equipment Purchases	0	0	0	0	0	0
Capital	28,442,532	45,908,883	34,967,418	7,440,000	9,265,000	1,825,000
Debt-Principal	0	0	2,490,345	3,718,209	3,718,209	0
Debt-Interest	2,073,035	2,404,171	3,421,003	3,513,396	3,513,396	(0)
Local Building Authority Debt	0	0	0	0	0	0
Debt	2,073,035	2,404,171	5,911,348	7,231,605	7,231,605	(0)
TOTAL EXPENSES	32,651,859	50,522,280	43,445,263	17,569,121	19,842,507	2,273,386



Questions?

FY 2027 Budget Timeline

- January - Staff presented needs and priorities to council and received feedback.
- February-April - Budget Development
- Tonight - The Tentative Budget is presented
 - Serves as the beginning budget for the council and public to review
- Month of May - Council reviews the budget
 - The budget will be available at spanishfork.gov
- June 2nd - FY 2027 Budget Public Hearing
- June 16th - FY 2027 Budget Approved



Local Building Authority Budget Fiscal Year 2026 Rev 2

June 16, 2026



Local Building Authority Fund Changes

Local Building Authority Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
PROFESSIONAL AND TECHNICAL	0	0	0	0	0	0
ACCOUNTING AND AUDITING	0	0	0	0	0	0
LEGAL	0	0	0	0	0	0
OTHER SERVICES	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0
CAPITAL - PROJECTS	0	0	0	0	0	0
CAP- LIBRARY HALL	8,551,525	1,440,167	0	0	0	0
CAP-NEW SFCN BUILDING	4,493,476	7,445,146	22,525	0	0	0
LBA PRINCIPAL	1,307,000	1,244,000	1,262,000	1,326,000	1,326,000	0
LBA INTEREST	631,943	694,571	678,001	656,140	665,000	8,860
BOND ISSUANCE COST	0	0	0	0		0
TOTAL EXPENSES	14,983,944	10,823,884	1,962,526	1,982,140	1,991,000	8,860

LEASE REV. FROM SFCITY	1,941,885	1,941,885	1,941,885	1,989,000	1,989,000	0
INTEREST ON LIBRARY BOND	204,976	42,371	28,271	15,000	26,000	11,000
INTEREST ON SFCN BOND	404,084	280,429	66,786	10,000	13,000	3,000
MISC. INCOME	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0
TOTAL REVENUES	2,550,945	2,264,685	2,036,942	2,014,000	2,028,000	14,000

TRANSFER (TO)FROM GENERAL FUND	60,000	0	0	0	0	0
TRANSFER (TO)FROM CP FUNDS					(700,000)	(700,000)
TRANSFERS IN/(OUT)	60,000	0	0	0	(700,000)	(700,000)

NET INCREASE/(DECREASE)	(12,372,999)	(8,559,199)	74,416	31,860	(663,000)	(694,860)
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Questions?