



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line      | By Department                                    |                       |                       |                       |                       |                        |                       |
|-----------|--------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Item      | By Fund                                          | 2023                  | 2024                  | 2025                  | 2025                  | 2025                   | 2026                  |
| Ref #     | By Classification                                | Actual                | Actual                | Adopted               | Actual YTD            | Amended                | Recommended           |
| <b>1</b>  | <b>City Council</b>                              |                       |                       |                       |                       |                        |                       |
| <b>2</b>  | <b>100 - General Fund</b>                        | <b>\$ (349,701)</b>   | <b>\$ (1,244,871)</b> | <b>\$ (270,525)</b>   | <b>\$ 89,430</b>      | <b>\$ (570,274)</b>    | <b>\$ (342,397)</b>   |
| <b>3</b>  | <b>Revenue</b>                                   | <b>\$ 500</b>         | <b>-</b>              | <b>-</b>              | <b>\$ 201,250</b>     | <b>-</b>               | <b>-</b>              |
| 4         | Intergovernmental                                | -                     | -                     | -                     | 201,250               | -                      | -                     |
| 5         | Other Revenue                                    | 500                   | -                     | -                     | -                     | -                      | -                     |
| <b>6</b>  | <b>Expenses</b>                                  | <b>\$ 350,201</b>     | <b>\$ 1,244,871</b>   | <b>\$ 270,525</b>     | <b>\$ 111,820</b>     | <b>\$ 570,274</b>      | <b>\$ 342,397</b>     |
| 7         | Labor and Benefits                               | 51,442                | 54,204                | 56,039                | 46,448                | 56,039                 | 60,204                |
| 8         | Employment Taxes                                 | 3,648                 | 3,843                 | 3,975                 | 3,293                 | 3,975                  | 4,271                 |
| 9         | Other Compensation                               | 4,800                 | 5,040                 | 6,960                 | 4,500                 | 6,960                  | 7,085                 |
| 10        | Part-Time Wages                                  | 42,880                | 45,195                | 45,000                | 38,550                | 45,000                 | 48,750                |
| 11        | Workers Compensation Insurance                   | 114                   | 126                   | 104                   | 105                   | 104                    | 98                    |
| 12        | Operating                                        | 232,610               | 1,110,770             | 134,613               | 146,869               | 434,362                | 182,000               |
| 13        | Contract Services                                | 46,211                | 27,749                | 15,000                | 29,250                | 15,000                 | -                     |
| 14        | Equipment                                        | 290                   | 174                   | 100                   | -                     | 100                    | -                     |
| 15        | Grants and Contributions                         | 17,863                | 1,017,306             | 16,500                | 12,585                | 316,249                | 71,900                |
| 16        | Operating Costs                                  | 16,662                | 14,950                | 16,530                | 24,627                | 16,530                 | 19,200                |
| 17        | Professional Development                         | 151,584               | 50,592                | 86,483                | 80,406                | 86,483                 | 90,900                |
| 18        | Interfund Charges                                | 66,149                | 79,897                | 79,873                | 68,802                | 79,873                 | 100,193               |
| 19        | Information Technology Internal Support Charge   | 66,149                | 79,897                | 79,873                | 68,802                | 79,873                 | 100,193               |
| 20        | Capital Outlay                                   | -                     | -                     | -                     | (150,299)             | -                      | -                     |
| 21        | Land                                             | -                     | -                     | -                     | (150,299)             | -                      | -                     |
| <b>22</b> | <b>City Manager</b>                              |                       |                       |                       |                       |                        |                       |
| <b>23</b> | <b>100 - General Fund</b>                        | <b>\$ (3,606,925)</b> | <b>\$ (4,214,649)</b> | <b>\$ (2,993,982)</b> | <b>\$ (1,532,423)</b> | <b>\$ (2,993,983)</b>  | <b>\$ (3,654,040)</b> |
| <b>24</b> | <b>Revenue</b>                                   | <b>\$ 28,477</b>      | <b>\$ 1,173</b>       | <b>-</b>              | <b>-</b>              | <b>-</b>               | <b>-</b>              |
| 25        | Intergovernmental                                | 28,477                | 1,173                 | -                     | -                     | -                      | -                     |
| <b>26</b> | <b>Expenses</b>                                  | <b>\$ 3,635,402</b>   | <b>\$ 4,215,823</b>   | <b>\$ 2,993,982</b>   | <b>\$ 1,532,423</b>   | <b>\$ 2,993,983</b>    | <b>\$ 3,654,040</b>   |
| 27        | Labor and Benefits                               | 944,732               | 1,033,587             | 1,146,939             | 803,919               | 1,146,940              | 1,810,509             |
| 28        | Employment Taxes                                 | 50,086                | 60,707                | 63,338                | 42,826                | 63,338                 | 94,991                |
| 29        | Health, Dental, Vision Insurance                 | 69,943                | 69,503                | 88,706                | 77,265                | 88,708                 | 200,845               |
| 30        | Health Programs                                  | 8,464                 | 9,929                 | 17,590                | 10,515                | 17,589                 | 24,566                |
| 31        | Other Insurance                                  | 3,708                 | 3,596                 | 4,775                 | 2,486                 | 4,775                  | 7,413                 |
| 32        | Other Compensation                               | 21,672                | 11,400                | 1,300                 | 23,167                | 1,300                  | 8,500                 |
| 33        | Part-Time Wages                                  | 55                    | -                     | -                     | -                     | -                      | -                     |
| 34        | Regular Wages                                    | 732,901               | 814,069               | 895,619               | 598,512               | 895,619                | 1,362,217             |
| 35        | Retirement                                       | 56,084                | 62,332                | 73,545                | 47,594                | 73,545                 | 109,243               |
| 36        | Workers Compensation Insurance                   | 1,819                 | 2,051                 | 2,066                 | 1,555                 | 2,066                  | 2,735                 |
| 37        | Operating                                        | 2,398,359             | 2,787,542             | 1,487,933             | 534,356               | 1,487,932              | 1,559,128             |
| 38        | Charges and Fees                                 | 3,426                 | 1,545                 | -                     | 3,668                 | -                      | 400                   |
| 39        | Cost of Goods Sold                               | 162                   | -                     | -                     | -                     | -                      | -                     |
| 40        | Contract Services                                | 138,829               | 150,511               | 110,300               | 8,466                 | 117,300                | 127,300               |
| 41        | Equipment                                        | 1,715                 | 3,432                 | 3,000                 | 275                   | 3,000                  | -                     |
| 42        | Grants and Contributions                         | 2,225,362             | 2,605,211             | 1,330,000             | 493,837               | 1,326,000              | 1,376,000             |
| 43        | Operating Costs                                  | 6,027                 | 6,176                 | 10,090                | 5,858                 | 7,090                  | 10,590                |
| 44        | Professional Development                         | 22,838                | 20,665                | 32,960                | 22,253                | 32,960                 | 43,270                |
| 45        | Utilities                                        | -                     | -                     | 1,583                 | -                     | 1,582                  | 1,568                 |
| 46        | Interfund Charges                                | 292,311               | 394,694               | 359,110               | 194,147               | 359,111                | 284,402               |
| 47        | Facility Internal Support Charge                 | 47,324                | 36,028                | 37,365                | 31,138                | 37,365                 | 37,358                |
| 48        | Insurance Premiums Internal Support Charge       | 96,636                | 140,896               | 135,965               | 4,508                 | 135,965                | 126,205               |
| 49        | Information Technology Internal Support Charge   | 135,997               | 207,939               | 177,611               | 151,693               | 177,611                | 112,744               |
| 50        | Utilities Internal Support Charge                | 12,354                | 9,831                 | 8,169                 | 6,808                 | 8,170                  | 8,095                 |
| <b>51</b> | <b>201 - Sales Tax Capital Improvements Fund</b> | <b>\$ (2,676,059)</b> | <b>\$ (3,321,481)</b> | <b>\$ (9,442,235)</b> | <b>\$ (3,736,126)</b> | <b>\$ (11,843,129)</b> | <b>\$ (3,345,919)</b> |
| <b>52</b> | <b>Expenses</b>                                  | <b>\$ 2,676,059</b>   | <b>\$ 3,321,481</b>   | <b>\$ 9,442,235</b>   | <b>\$ 3,736,126</b>   | <b>\$ 11,843,129</b>   | <b>\$ 3,345,919</b>   |
| 53        | Operating                                        | 2,676,059             | 3,320,103             | 7,242,235             | 2,935,585             | 7,242,235              | 3,345,919             |
| 54        | Contract Services                                | -                     | 2,865                 | -                     | 42,390                | -                      | -                     |
| 55        | Grants and Contributions                         | 2,655,202             | 3,317,239             | 7,242,235             | 2,893,195             | 7,242,235              | 3,345,919             |
| 56        | Operating costs                                  | 20,857                | -                     | -                     | -                     | -                      | -                     |
| 57        | Capital Outlay                                   | -                     | 1,378                 | 2,200,000             | 800,541               | 4,600,894              | -                     |



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| Line      | By Department                                  |                       |                       |                       |                       |                       |                       |
|-----------|------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item      | By Fund                                        | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #     | By Classification                              | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 58        | Land                                           | -                     | -                     | -                     | 300,000               | -                     | -                     |
| 59        | Other Capital                                  | -                     | 1,378                 | 2,200,000             | 500,541               | 4,600,894             | -                     |
| <b>60</b> | <b>City Attorney</b>                           |                       |                       |                       |                       |                       |                       |
| <b>61</b> | <b>100 - General Fund</b>                      | <b>\$ (1,119,444)</b> | <b>\$ (1,203,652)</b> | <b>\$ (1,611,290)</b> | <b>\$ (1,066,442)</b> | <b>\$ (1,611,290)</b> | <b>\$ (1,741,587)</b> |
| <b>62</b> | <b>Revenue</b>                                 | <b>\$ 1,690</b>       | <b>\$ 1,105</b>       | <b>\$ 2,825</b>       | <b>\$ 2,335</b>       | <b>\$ 2,825</b>       | <b>\$ 2,825</b>       |
| 63        | License and Permits                            | 1,690                 | -                     | 2,825                 | -                     | 2,825                 | 2,825                 |
| 64        | Fines                                          | -                     | 1,105                 | -                     | 2,335                 | -                     | -                     |
| <b>65</b> | <b>Expenses</b>                                | <b>\$ 1,121,134</b>   | <b>\$ 1,204,757</b>   | <b>\$ 1,614,115</b>   | <b>\$ 1,068,777</b>   | <b>\$ 1,614,115</b>   | <b>\$ 1,744,412</b>   |
| 66        | Labor and Benefits                             | 960,344               | 1,038,794             | 1,346,496             | 905,404               | 1,346,495             | 1,503,484             |
| 67        | Employment Taxes                               | 51,102                | 54,807                | 74,585                | 49,422                | 74,585                | 81,440                |
| 68        | Health, Dental, Vision Insurance               | 82,154                | 95,531                | 144,531               | 93,026                | 144,530               | 173,487               |
| 69        | Health Programs                                | 8,038                 | 9,502                 | 20,296                | 12,433                | 20,296                | 24,566                |
| 70        | Other Insurance                                | 3,817                 | 4,336                 | 5,996                 | 4,088                 | 5,996                 | 6,534                 |
| 71        | Other Compensation                             | 10,387                | 9,398                 | 5,600                 | 4,617                 | 5,600                 | 5,000                 |
| 72        | Regular Wages                                  | 746,698               | 803,988               | 1,009,770             | 682,359               | 1,009,770             | 1,118,368             |
| 73        | Retirement                                     | 56,312                | 59,214                | 83,387                | 57,739                | 83,387                | 91,844                |
| 74        | Workers Compensation Insurance                 | 1,837                 | 2,019                 | 2,331                 | 1,720                 | 2,331                 | 2,246                 |
| 75        | Operating                                      | 57,432                | 25,002                | 88,491                | 16,460                | 88,491                | 88,484                |
| 76        | Charges and Fees                               | 69                    | 220                   | 800                   | 50                    | 800                   | 800                   |
| 77        | Contract Services                              | 12,349                | 250                   | 9,800                 | 25                    | 9,800                 | 9,800                 |
| 78        | Equipment                                      | 17,986                | 3,623                 | -                     | -                     | -                     | -                     |
| 79        | Insurance and Claims                           | 9,533                 | 10,901                | 52,600                | 9,812                 | 52,600                | 52,600                |
| 80        | Operating Costs                                | 2,252                 | 2,523                 | 2,000                 | 1,007                 | 2,000                 | 2,000                 |
| 81        | Professional Development                       | 15,244                | 7,484                 | 22,500                | 5,565                 | 22,500                | 22,500                |
| 82        | Utilities                                      | -                     | -                     | 791                   | -                     | 791                   | 784                   |
| 83        | Interfund Charges                              | 103,358               | 140,961               | 179,129               | 146,914               | 179,129               | 152,444               |
| 84        | Facility Internal Support Charge               | 23,662                | 21,060                | 21,842                | 18,202                | 21,842                | 21,838                |
| 85        | Insurance Premiums Internal Support Charge     | -                     | 5,606                 | 5,410                 | -                     | 5,410                 | 5,021                 |
| 86        | Information Technology Internal Support Charge | 73,470                | 108,563               | 146,975               | 124,627               | 146,975               | 120,728               |
| 87        | Utilities Internal Support Charge              | 6,226                 | 5,732                 | 4,901                 | 4,085                 | 4,902                 | 4,857                 |
| <b>88</b> | <b>City Clerk</b>                              |                       |                       |                       |                       |                       |                       |
| <b>89</b> | <b>100 - General Fund</b>                      | <b>\$ (626,733)</b>   | <b>\$ (618,528)</b>   | <b>\$ (740,349)</b>   | <b>\$ (579,629)</b>   | <b>\$ (740,347)</b>   | <b>\$ (657,863)</b>   |
| <b>90</b> | <b>Revenue</b>                                 | <b>\$ 119,691</b>     | <b>\$ 119,737</b>     | <b>\$ 105,950</b>     | <b>\$ 109,108</b>     | <b>\$ 105,950</b>     | <b>\$ 107,275</b>     |
| 91        | Charges for Services                           | 900                   | 130                   | 700                   | 400                   | 700                   | -                     |
| 92        | License and Permits                            | 54,299                | 56,723                | 47,500                | 50,750                | 47,500                | 48,200                |
| 93        | Fines                                          | -                     | -                     | -                     | 500                   | -                     | -                     |
| 94        | Other Revenue                                  | 4,033                 | 3,250                 | 750                   | 6,362                 | 750                   | 2,075                 |
| 95        | Tax Revenue                                    | 60,458                | 59,635                | 57,000                | 51,096                | 57,000                | 57,000                |
| <b>96</b> | <b>Expenses</b>                                | <b>\$ 746,424</b>     | <b>\$ 738,265</b>     | <b>\$ 846,299</b>     | <b>\$ 688,737</b>     | <b>\$ 846,297</b>     | <b>\$ 765,138</b>     |
| 97        | Labor and Benefits                             | 381,000               | 455,146               | 465,677               | 383,306               | 465,675               | 490,185               |
| 98        | Employment Taxes                               | 21,068                | 24,817                | 25,488                | 19,863                | 25,488                | 26,730                |
| 99        | Health, Dental, Vision Insurance               | 38,036                | 56,018                | 69,151                | 60,424                | 69,149                | 73,391                |
| 100       | Health Programs                                | 6,958                 | 5,780                 | 10,825                | 7,183                 | 10,824                | 11,560                |
| 101       | Other Insurance                                | 1,940                 | 1,906                 | 2,171                 | 1,710                 | 2,171                 | 2,260                 |
| 102       | Other Compensation                             | 1,540                 | 2,246                 | 801                   | -                     | 801                   | 601                   |
| 103       | Overtime                                       | 367                   | 68                    | -                     | 433                   | -                     | -                     |
| 104       | Part-Time Wages                                | 3,010                 | 6,703                 | 18,020                | 7,430                 | 18,020                | 18,020                |
| 105       | Regular Wages                                  | 286,460               | 332,232               | 314,359               | 264,704               | 314,359               | 330,792               |
| 106       | Retirement                                     | 20,909                | 24,528                | 24,096                | 20,875                | 24,096                | 26,130                |
| 107       | Workers Compensation Insurance                 | 712                   | 847                   | 767                   | 683                   | 767                   | 700                   |
| 108       | Operating                                      | 239,656               | 129,830               | 212,816               | 165,593               | 212,816               | 152,894               |
| 109       | Charges and Fees                               | 1,553                 | 208                   | -                     | 34                    | -                     | -                     |
| 110       | Contract Services                              | 182,440               | 99,540                | 140,400               | 124,759               | 140,400               | 110,900               |
| 111       | Equipment                                      | 8,859                 | 3,072                 | 29,000                | -                     | 29,000                | -                     |
| 112       | Grants and Contributions                       | 1,233                 | 665                   | 500                   | -                     | 500                   | 500                   |
| 113       | Operating Costs                                | 34,999                | 13,098                | 25,300                | 25,794                | 25,300                | 23,600                |
| 114       | Professional Development                       | 10,572                | 13,246                | 16,825                | 15,006                | 16,825                | 17,110                |



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| Line       | By Department                                       |                       |                       |                       |                       |                       |                       |
|------------|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item       | By Fund                                             | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #      | By Classification                                   | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 115        | Utilities                                           | -                     | -                     | 791                   | -                     | 791                   | 784                   |
| 116        | Interfund Charges                                   | 125,768               | 153,289               | 167,806               | 139,838               | 167,806               | 122,060               |
| 117        | Facility Internal Support Charge                    | 16,901                | 20,434                | 21,193                | 17,661                | 21,193                | 21,189                |
| 118        | Insurance Premiums Internal Support Charge          | -                     | 5,606                 | 5,410                 | 4,508                 | 5,410                 | 5,021                 |
| 119        | Information Technology Internal Support Charge      | 104,321               | 121,517               | 136,301               | 113,584               | 136,301               | 90,992                |
| 120        | Utilities Internal Support Charge                   | 4,546                 | 5,732                 | 4,901                 | 4,085                 | 4,902                 | 4,857                 |
| <b>121</b> | <b>Community Development</b>                        |                       |                       |                       |                       |                       |                       |
| <b>122</b> | <b>100 - General Fund</b>                           | <b>\$ (3,534,294)</b> | <b>\$ (3,130,011)</b> | <b>\$ (3,622,775)</b> | <b>\$ (2,321,472)</b> | <b>\$ (3,622,775)</b> | <b>\$ (4,701,518)</b> |
| <b>123</b> | <b>Revenue</b>                                      | <b>\$ 2,598,321</b>   | <b>\$ 507,208</b>     | <b>\$ 196,000</b>     | <b>\$ 197,655</b>     | <b>\$ 196,000</b>     | <b>\$ 208,000</b>     |
| 124        | Charges for Services                                | 111,446               | 97,188                | 110,000               | 87,364                | 110,000               | 110,000               |
| 125        | License and Permits                                 | 42,628                | 163,963               | 86,000                | 87,813                | 86,000                | 98,000                |
| 126        | Intergovernmental                                   | 2,441,204             | 245,820               | -                     | 21,370                | -                     | -                     |
| 127        | Other Revenue                                       | 3,044                 | 237                   | -                     | 1,108                 | -                     | -                     |
| <b>128</b> | <b>Expenses</b>                                     | <b>\$ 6,132,615</b>   | <b>\$ 3,637,219</b>   | <b>\$ 3,818,775</b>   | <b>\$ 2,519,127</b>   | <b>\$ 3,818,775</b>   | <b>\$ 4,909,518</b>   |
| 129        | Labor and Benefits                                  | 1,884,436             | 2,101,985             | 2,511,600             | 1,776,453             | 2,511,602             | 2,286,027             |
| 130        | Employment Taxes                                    | 108,020               | 117,317               | 142,776               | 96,022                | 142,774               | 129,353               |
| 131        | Health, Dental, Vision Insurance                    | 180,573               | 228,515               | 306,430               | 220,566               | 306,429               | 272,222               |
| 132        | Health Programs                                     | 16,986                | 24,942                | 51,417                | 32,998                | 51,418                | 60,692                |
| 133        | Other Insurance                                     | 8,417                 | 10,263                | 12,728                | 8,494                 | 12,729                | 11,646                |
| 134        | Other Compensation                                  | 26,575                | 33,815                | 24,787                | 17,302                | 24,787                | 4,249                 |
| 135        | Overtime                                            | 729                   | 799                   | 6,073                 | 795                   | 6,073                 | 4,633                 |
| 136        | Part-Time Wages                                     | 45,898                | 4,890                 | 20,482                | 3,913                 | 20,482                | 13,470                |
| 137        | Regular Wages                                       | 1,403,713             | 1,579,075             | 1,815,007             | 1,303,324             | 1,815,006             | 1,670,679             |
| 138        | Retirement                                          | 89,904                | 98,309                | 127,653               | 89,725                | 127,655               | 115,691               |
| 139        | Workers Compensation Insurance                      | 3,621                 | 4,060                 | 4,249                 | 3,315                 | 4,249                 | 3,392                 |
| 140        | Operating                                           | 3,871,588             | 1,034,450             | 766,830               | 290,765               | 766,830               | 2,114,417             |
| 141        | Charges and Fees                                    | 9,828                 | 9,324                 | 8,700                 | 2,248                 | 8,700                 | 13,000                |
| 142        | Contract Services                                   | 715,528               | 647,681               | 110,000               | 52,297                | 110,000               | 8,000                 |
| 143        | Equipment                                           | 18,273                | 50,613                | 260,287               | 154,777               | 260,287               | 111,883               |
| 144        | Grants and Contributions                            | 3,057,860             | 63,832                | 238,000               | 14,911                | 238,000               | 1,872,533             |
| 145        | Operating Costs                                     | 25,248                | 29,682                | 39,600                | 24,202                | 39,600                | 26,200                |
| 146        | Professional Development                            | 44,851                | 233,318               | 108,660               | 42,331                | 108,660               | 81,233                |
| 147        | Utilities                                           | -                     | -                     | 1,583                 | -                     | 1,583                 | 1,568                 |
| 148        | Interfund Charges                                   | 372,397               | 500,784               | 540,346               | 451,909               | 540,343               | 509,074               |
| 149        | Facility Internal Support Charge                    | 57,464                | 59,215                | 61,412                | 51,177                | 61,412                | 61,400                |
| 150        | Fleet and Fuel Internal Support Charge              | 3,868                 | 2,934                 | 2,305                 | 1,921                 | 2,305                 | 5,499                 |
| 151        | Insurance Premiums Internal Support Charge          | 45,114                | 63,160                | 60,949                | 50,791                | 60,949                | 56,575                |
| 152        | Information Technology Internal Support Charge      | 250,733               | 359,926               | 401,792               | 336,448               | 401,790               | 371,839               |
| 153        | Utilities Internal Support Charge                   | 15,218                | 15,549                | 13,887                | 11,573                | 13,887                | 13,762                |
| 154        | Capital utlay                                       | 4,194                 | -                     | -                     | -                     | -                     | -                     |
| 155        | Capital quipment                                    | 4,194                 | -                     | -                     | -                     | -                     | -                     |
| <b>156</b> | <b>104 - Community Development Block Grant Fund</b> | <b>\$ 139,453</b>     | <b>\$ 346,402</b>     | <b>\$ 260,991</b>     | <b>\$ 7,387</b>       | <b>\$ 654,019</b>     | <b>\$ 611,101</b>     |
| <b>157</b> | <b>Revenue</b>                                      | <b>\$ 452,662</b>     | <b>\$ 504,093</b>     | <b>\$ 499,552</b>     | <b>\$ 41,438</b>      | <b>\$ 925,432</b>     | <b>\$ 611,101</b>     |
| 158        | Intergovernmental                                   | 452,662               | 504,093               | 499,552               | 41,438                | 925,432               | 611,101               |
| <b>159</b> | <b>Expenses</b>                                     | <b>\$ 313,209</b>     | <b>\$ 157,691</b>     | <b>\$ 238,561</b>     | <b>\$ 34,052</b>      | <b>\$ 271,413</b>     | <b>-</b>              |
| 160        | Operating                                           | 313,209               | 157,691               | 238,561               | 34,052                | 271,413               | -                     |
| 161        | Contract Services                                   | -                     | 7,156                 | -                     | 8,118                 | -                     | -                     |
| 162        | Grants and Contributions                            | 312,341               | 140,082               | 238,561               | 18,586                | 271,413               | -                     |
| 163        | Operating Costs                                     | -                     | 132                   | -                     | 551                   | -                     | -                     |
| 164        | Professional Development                            | 869                   | 10,322                | -                     | 6,796                 | -                     | -                     |
| <b>165</b> | <b>201 - Sales Tax Capital Improvements Fund</b>    | <b>\$ 10,784</b>      | <b>\$ (390,637)</b>   | <b>\$ (3,050,000)</b> | <b>\$ (1,599,819)</b> | <b>\$ (2,054,678)</b> | <b>\$ (1,250,000)</b> |
| <b>166</b> | <b>Revenue</b>                                      | <b>\$ 10,784</b>      | <b>\$ 59,000</b>      | <b>-</b>              | <b>\$ 3,230,369</b>   | <b>\$ 5,200,000</b>   | <b>-</b>              |
| 167        | Intergovernmental                                   | 10,784                | 59,000                | -                     | 2,230,000             | 4,200,000             | -                     |
| 168        | Contributions                                       | -                     | -                     | -                     | 1,000,369             | 1,000,000             | -                     |
| <b>169</b> | <b>Expenses</b>                                     | <b>-</b>              | <b>\$ 449,637</b>     | <b>\$ 3,050,000</b>   | <b>\$ 4,830,187</b>   | <b>\$ 7,254,678</b>   | <b>\$ 1,250,000</b>   |
| 170        | Operating                                           | -                     | 40,273                | 250,000               | 231,810               | 250,000               | -                     |
| 171        | Equipment                                           | -                     | 40,273                | -                     | 652                   | -                     | -                     |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                       |                       |                       |                       |                       |                       |                       |
|------------|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item       | By Fund                                             | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #      | By Classification                                   | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 172        | Grants and Contributions                            | -                     | -                     | 250,000               | 231,158               | 250,000               | -                     |
| 173        | Capital Outlay                                      | -                     | 409,364               | 2,800,000             | 4,598,377             | 7,004,678             | 1,250,000             |
| 174        | Capital Equipment                                   | -                     | 409,364               | -                     | 10,785                | -                     | -                     |
| 175        | Land                                                | -                     | -                     | -                     | 3,204,358             | 3,204,678             | -                     |
| 176        | Street Infrastructure                               | -                     | -                     | 2,800,000             | 1,383,235             | 3,800,000             | 1,250,000             |
| <b>177</b> | <b>Engineering and Transportation</b>               |                       |                       |                       |                       |                       |                       |
| <b>178</b> | <b>100 - General Fund</b>                           | <b>\$ (6,528,921)</b> | <b>\$ (7,337,389)</b> | <b>\$ (7,332,809)</b> | <b>\$ (5,751,845)</b> | <b>\$ (7,465,165)</b> | <b>\$ (7,069,067)</b> |
| <b>179</b> | <b>Revenue</b>                                      | <b>\$ 566,720</b>     | <b>\$ 643,778</b>     | <b>\$ 561,761</b>     | <b>\$ 339,594</b>     | <b>\$ 561,761</b>     | <b>\$ 612,511</b>     |
| 180        | Charges for Services                                | 381,827               | 441,761               | 441,761               | 244,465               | 441,761               | 441,761               |
| 181        | License and Permits                                 | 125,517               | 116,630               | 120,000               | 74,020                | 120,000               | 170,000               |
| 182        | Intergovernmental                                   | -                     | 3,500                 | -                     | -                     | -                     | -                     |
| 183        | Other Revenue                                       | 59,376                | 21,298                | -                     | 21,108                | -                     | 750                   |
| 184        | Sale of Capital Assets                              | -                     | 60,590                | -                     | -                     | -                     | -                     |
| <b>185</b> | <b>Expenses</b>                                     | <b>\$ 7,095,641</b>   | <b>\$ 7,981,167</b>   | <b>\$ 7,894,570</b>   | <b>\$ 6,091,439</b>   | <b>\$ 8,026,926</b>   | <b>\$ 7,681,578</b>   |
| 186        | Labor and Benefits                                  | 3,519,871             | 3,873,450             | 4,322,948             | 3,380,260             | 4,322,945             | 4,203,947             |
| 187        | Employment Taxes                                    | 194,624               | 214,494               | 245,426               | 183,379               | 245,425               | 236,421               |
| 188        | Health, Dental, Vision Insurance                    | 388,493               | 421,971               | 495,749               | 401,346               | 495,748               | 492,590               |
| 189        | Health Programs                                     | 39,556                | 39,504                | 89,438                | 57,090                | 89,438                | 98,408                |
| 190        | Other Insurance                                     | 17,073                | 18,242                | 21,344                | 16,992                | 21,344                | 20,039                |
| 191        | Other Compensation                                  | 33,034                | 48,930                | 18,038                | 10,993                | 18,038                | 25,159                |
| 192        | Overtime                                            | 32,353                | 33,826                | 37,145                | 25,516                | 37,145                | 39,009                |
| 193        | Part-Time Wages                                     | 21,160                | 58,720                | 95,640                | 65,860                | 95,640                | 112,528               |
| 194        | Regular Wages                                       | 2,590,355             | 2,816,867             | 3,057,358             | 2,407,838             | 3,057,359             | 2,928,962             |
| 195        | Retirement                                          | 158,281               | 171,104               | 208,109               | 164,154               | 208,107               | 201,730               |
| 196        | Workers Compensation Insurance                      | 44,943                | 49,790                | 54,701                | 47,093                | 54,701                | 49,100                |
| 197        | Operating                                           | 2,539,078             | 2,404,325             | 2,364,685             | 1,700,348             | 2,364,685             | 2,306,192             |
| 198        | Charges and Fees                                    | 4,048                 | 4,462                 | -                     | 860                   | -                     | -                     |
| 199        | Cost of Goods Sold                                  | 292                   | -                     | -                     | -                     | -                     | -                     |
| 200        | Contract Services                                   | 267,974               | 164,757               | 37,900                | 13,306                | 37,900                | 31,900                |
| 201        | Equipment                                           | 74,493                | (74,344)              | 31,750                | 19,383                | 31,750                | 30,900                |
| 202        | Operating Costs                                     | 542,100               | 509,178               | 591,845               | 490,391               | 591,845               | 544,445               |
| 203        | Professional Development                            | 33,385                | 48,500                | 58,500                | 35,943                | 58,500                | 54,900                |
| 204        | Utilities                                           | 1,616,785             | 1,751,772             | 1,644,690             | 1,140,466             | 1,644,690             | 1,644,047             |
| 205        | Interfund Charges                                   | 1,036,692             | 1,029,444             | 1,206,937             | 1,008,982             | 1,206,936             | 1,171,439             |
| 206        | Facility Internal Support Charge                    | 138,566               | 66,739                | 69,253                | 57,711                | 69,253                | 72,355                |
| 207        | Fleet and Fuel Internal Support Charge              | 267,157               | 217,927               | 286,984               | 239,541               | 286,984               | 315,892               |
| 208        | Insurance Premiums Internal Support Charge          | 178,396               | 249,756               | 241,015               | 200,846               | 241,015               | 223,715               |
| 209        | Information Technology Internal Support Charge      | 400,587               | 458,778               | 577,568               | 484,120               | 577,567               | 537,808               |
| 210        | Utilities Internal Support Charge                   | 51,986                | 36,244                | 32,117                | 26,764                | 32,117                | 21,669                |
| 211        | Capital Outlay                                      | -                     | 673,948               | -                     | 1,848                 | 132,360               | -                     |
| 212        | Capital Equipment                                   | -                     | 288,467               | -                     | -                     | 32,360                | -                     |
| 213        | Land                                                | -                     | -                     | -                     | -                     | 100,000               | -                     |
| 214        | Street Infrastructure                               | -                     | 1,638                 | -                     | 1,848                 | -                     | -                     |
| 215        | Utility Systems                                     | -                     | 383,843               | -                     | -                     | -                     | -                     |
| <b>216</b> | <b>104 - Community Development Block Grant Fund</b> | <b>-</b>              | <b>-</b>              | <b>\$ (200,000)</b>   | <b>-</b>              | <b>-</b>              | <b>\$ (200,000)</b>   |
| <b>217</b> | <b>Expenses</b>                                     | <b>-</b>              | <b>-</b>              | <b>\$ 200,000</b>     | <b>-</b>              | <b>-</b>              | <b>\$ 200,000</b>     |
| 218        | Transfers Out                                       | -                     | -                     | 200,000               | -                     | -                     | 200,000               |
| 219        | Transfers Out                                       | -                     | -                     | 200,000               | -                     | -                     | 200,000               |
| <b>220</b> | <b>201 - Sales Tax Capital Improvements Fund</b>    | <b>\$ (4,771,682)</b> | <b>\$ (4,898,658)</b> | <b>\$ (7,787,006)</b> | <b>\$ (4,358,019)</b> | <b>\$ (7,320,961)</b> | <b>\$ (8,354,623)</b> |
| <b>221</b> | <b>Revenue</b>                                      | <b>\$ 116,939</b>     | <b>\$ 943,886</b>     | <b>\$ 850,000</b>     | <b>\$ 731,465</b>     | <b>\$ 1,688,342</b>   | <b>\$ 7,985,200</b>   |
| 222        | Charges for Services                                | -                     | 244,061               | -                     | 91,026                | -                     | -                     |
| 223        | Special Assessments                                 | 5,316                 | 130,485               | -                     | 1,788                 | -                     | -                     |
| 224        | Intergovernmental                                   | 58,679                | 526,092               | 200,000               | 638,651               | 1,688,342             | 6,835,200             |
| 225        | Contributions                                       | -                     | -                     | 450,000               | -                     | -                     | 450,000               |
| 226        | Other Revenue                                       | 52,944                | 43,248                | -                     | -                     | -                     | -                     |
| A227       | Sale of Capital Assets                              | -                     | -                     | -                     | -                     | -                     | 500,000               |
| 228        | Transfers In                                        | -                     | -                     | 200,000               | -                     | -                     | 200,000               |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                |                        |                        |                        |                       |                        |                        |
|------------|----------------------------------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|------------------------|
| Item       | By Fund                                      | 2023                   | 2024                   | 2025                   | 2025                  | 2025                   | 2026                   |
| Ref #      | By Classification                            | Actual                 | Actual                 | Adopted                | Actual YTD            | Amended                | Recommended            |
| <b>229</b> | <b>Expenses</b>                              | <b>\$ 4,888,621</b>    | <b>\$ 5,842,544</b>    | <b>\$ 8,637,006</b>    | <b>\$ 5,089,484</b>   | <b>\$ 9,009,303</b>    | <b>\$ 16,339,823</b>   |
| 230        | Operating                                    | 149,884                | 98,347                 | -                      | 1,375,002             | -                      | -                      |
| 231        | Charges and Fees                             | -                      | -                      | -                      | 500                   | -                      | -                      |
| 232        | Contract Services                            | 16,444                 | 99,845                 | -                      | 1,373,623             | -                      | -                      |
| 233        | Equipment                                    | 133,440                | (1,975)                | -                      | -                     | -                      | -                      |
| 234        | Operating Costs                              | -                      | 477                    | -                      | 879                   | -                      | -                      |
| 235        | Capital Outlay                               | 4,738,738              | 5,744,197              | 8,637,006              | 3,714,482             | 9,009,303              | 16,339,823             |
| 236        | Land                                         | 438                    | -                      | -                      | -                     | 100,000                | -                      |
| 237        | Other Capital                                | 378,710                | -                      | 100,000                | 92,603                | 100,000                | -                      |
| 238        | Parks and Trails                             | 90,270                 | 613,884                | 900,000                | 431,921               | 400,000                | 1,107,903              |
| 239        | Street Infrastructure                        | 3,854,730              | 5,062,851              | 7,129,500              | 3,180,713             | 8,094,623              | 15,136,050             |
| 240        | Utility Systems                              | 414,589                | 67,463                 | 507,506                | 9,246                 | 314,680                | 95,870                 |
| <b>241</b> | <b>202 - Storm Drainage Development Fund</b> | <b>\$ (55,959)</b>     | <b>\$ (200,126)</b>    | <b>\$ (70,000)</b>     | <b>\$ (37,066)</b>    | <b>\$ (270,000)</b>    | <b>\$ (75,000)</b>     |
| <b>242</b> | <b>Revenue</b>                               | <b>\$ 4,939</b>        | <b>\$ 6,817</b>        | <b>\$ 200,000</b>      | <b>\$ 17,418</b>      | <b>\$ 180,000</b>      | <b>\$ 21,000</b>       |
| 243        | Charges for Services                         | 4,939                  | 6,817                  | -                      | 17,418                | -                      | 21,000                 |
| 244        | Contributions                                | -                      | -                      | 200,000                | -                     | 180,000                | -                      |
| <b>245</b> | <b>Expenses</b>                              | <b>\$ 60,898</b>       | <b>\$ 206,943</b>      | <b>\$ 270,000</b>      | <b>\$ 54,484</b>      | <b>\$ 450,000</b>      | <b>\$ 96,000</b>       |
| 246        | Operating                                    | 7,229                  | -                      | -                      | 28,721                | -                      | -                      |
| 247        | Contract Services                            | 509                    | -                      | -                      | 28,721                | -                      | -                      |
| 248        | Equipment                                    | 6,720                  | -                      | -                      | -                     | -                      | -                      |
| 249        | Capital Outlay                               | 53,669                 | 206,943                | 270,000                | 25,763                | 450,000                | 96,000                 |
| 250        | Utility Systems                              | 53,669                 | 206,943                | 270,000                | 25,763                | 450,000                | 96,000                 |
| <b>251</b> | <b>207 - Transportation Capacity Fund</b>    | <b>\$ (16,508,425)</b> | <b>\$ (11,574,852)</b> | <b>\$ (23,813,473)</b> | <b>\$ (3,866,441)</b> | <b>\$ (11,463,741)</b> | <b>\$ (19,168,910)</b> |
| <b>252</b> | <b>Revenue</b>                               | <b>\$ 2,163,778</b>    | <b>\$ 3,338,912</b>    | <b>\$ 3,636,527</b>    | <b>\$ 3,045,803</b>   | <b>\$ 4,136,527</b>    | <b>\$ 8,266,527</b>    |
| 253        | Charges for Services                         | 2,114,936              | 3,010,576              | 2,636,527              | 2,265,872             | 2,636,527              | 2,636,527              |
| 254        | Intergovernmental                            | 48,842                 | 328,337                | 1,000,000              | 779,931               | 1,500,000              | 4,000,000              |
| 255        | Contributions                                | -                      | -                      | -                      | -                     | -                      | 1,630,000              |
| <b>256</b> | <b>Expenses</b>                              | <b>\$ 18,672,202</b>   | <b>\$ 14,913,764</b>   | <b>\$ 27,450,000</b>   | <b>\$ 6,912,244</b>   | <b>\$ 15,600,268</b>   | <b>\$ 27,435,437</b>   |
| 257        | Labor and Benefits                           | -                      | -                      | -                      | 22,327                | -                      | -                      |
| 258        | Employment Taxes                             | -                      | -                      | -                      | 1,250                 | -                      | -                      |
| 259        | Health, Dental, Vision Insurance             | -                      | -                      | -                      | 2,591                 | -                      | -                      |
| 260        | Health Programs                              | -                      | -                      | -                      | 78                    | -                      | -                      |
| 261        | Other Insurance                              | -                      | -                      | -                      | 86                    | -                      | -                      |
| 262        | Regular Wages                                | -                      | -                      | -                      | 17,173                | -                      | -                      |
| 263        | Retirement                                   | -                      | -                      | -                      | 1,067                 | -                      | -                      |
| 264        | Workers Compensation Insurance               | -                      | -                      | -                      | 80                    | -                      | -                      |
| 265        | Operating                                    | 47,031                 | (3,486)                | -                      | 50,070                | -                      | -                      |
| 266        | Contract Services                            | 31,710                 | (5,145)                | -                      | 48,434                | -                      | -                      |
| 267        | Operating Costs                              | 15,321                 | 1,239                  | -                      | 175                   | -                      | -                      |
| 268        | Utilities                                    | -                      | 420                    | -                      | 1,461                 | -                      | -                      |
| 269        | Capital Outlay                               | 18,625,172             | 14,917,250             | 27,450,000             | 6,839,847             | 15,600,268             | 27,435,437             |
| 270        | Land                                         | -                      | -                      | -                      | -                     | -                      | 500,000                |
| 271        | Street Infrastructure                        | 18,625,172             | 14,917,250             | 27,450,000             | 6,839,847             | 15,600,268             | 26,935,437             |
| <b>272</b> | <b>900 - Joint Sewer Systems</b>             | <b>-</b>               | <b>-</b>               | <b>\$ (15,883)</b>     | <b>-</b>              | <b>-</b>               | <b>\$ (3,410)</b>      |
| <b>273</b> | <b>Expenses</b>                              | <b>-</b>               | <b>-</b>               | <b>\$ 15,883</b>       | <b>-</b>              | <b>-</b>               | <b>\$ 3,410</b>        |
| 274        | Labor and Benefits                           | -                      | -                      | 15,883                 | -                     | -                      | 3,410                  |
| 275        | Employment Taxes                             | -                      | -                      | 1,123                  | -                     | -                      | 241                    |
| 276        | Other Compensation                           | -                      | -                      | 380                    | -                     | -                      | -                      |
| 277        | Overtime                                     | -                      | -                      | 2,904                  | -                     | -                      | 3,154                  |
| 278        | Part-Time Wages                              | -                      | -                      | 11,400                 | -                     | -                      | -                      |
| 279        | Workers Compensation Insurance               | -                      | -                      | 75                     | -                     | -                      | 14                     |
| <b>280</b> | <b>Finance</b>                               |                        |                        |                        |                       |                        |                        |
| <b>281</b> | <b>100 - General Fund</b>                    | <b>\$ (3,689,357)</b>  | <b>\$ (4,271,474)</b>  | <b>\$ (4,036,784)</b>  | <b>\$ (3,597,060)</b> | <b>\$ (4,036,778)</b>  | <b>\$ (4,151,879)</b>  |
| <b>282</b> | <b>Revenue</b>                               | <b>\$ 259,475</b>      | <b>\$ 571,627</b>      | <b>\$ 667,615</b>      | <b>\$ 408,057</b>     | <b>\$ 667,615</b>      | <b>\$ 885,778</b>      |
| 283        | Charges for Services                         | -                      | -                      | 186,065                | 63,211                | 186,065                | 232,878                |
| 284        | License and Permits                          | 26,529                 | 31,630                 | 39,050                 | 48,024                | 39,050                 | 60,000                 |
| 285        | Fines                                        | 231,229                | 277,966                | 322,500                | 391,368               | 322,500                | 467,900                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                     |                     |                     |                     |                     |                     |
|------------|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Item       | By Fund                                        | 2023                | 2024                | 2025                | 2025                | 2025                | 2026                |
| Ref #      | By Classification                              | Actual              | Actual              | Adopted             | Actual YTD          | Amended             | Recommended         |
| 286        | Intergovernmental                              | -                   | 259,111             | -                   | (37,798)            | -                   | -                   |
| 287        | Other Revenue                                  | 1,716               | 2,920               | 120,000             | 23,271              | 120,000             | 125,000             |
| 288        | Tax Revenue                                    | -                   | -                   | -                   | (80,018)            | -                   | -                   |
| <b>289</b> | <b>Expenses</b>                                | <b>\$ 3,948,832</b> | <b>\$ 4,843,101</b> | <b>\$ 4,704,399</b> | <b>\$ 4,005,116</b> | <b>\$ 4,704,393</b> | <b>\$ 5,037,657</b> |
| 290        | Labor and Benefits                             | 2,450,185           | 2,926,374           | 3,202,010           | 2,329,771           | 3,202,006           | 3,087,964           |
| 291        | Employment Taxes                               | 136,989             | 157,044             | 175,951             | 121,455             | 175,951             | 164,819             |
| 292        | Health, Dental, Vision Insurance               | 265,936             | 358,230             | 468,327             | 346,823             | 468,327             | 536,428             |
| 293        | Health Programs                                | 25,628              | 32,828              | 74,419              | 48,483              | 74,417              | 80,200              |
| 294        | Other Insurance                                | 10,423              | 11,932              | 15,254              | 9,312               | 15,253              | 14,436              |
| 295        | Other Compensation                             | 28,864              | 34,853              | 9,760               | 27,658              | 9,760               | 3,500               |
| 296        | Overtime                                       | -                   | -                   | -                   | 5,904               | -                   | -                   |
| 297        | Part-Time Wages                                | 91,904              | 103,323             | -                   | 68,031              | -                   | -                   |
| 298        | Regular Wages                                  | 1,776,373           | 2,091,282           | 2,303,533           | 1,596,641           | 2,303,532           | 2,152,066           |
| 299        | Retirement                                     | 109,454             | 131,327             | 149,453             | 101,302             | 149,453             | 132,194             |
| 300        | Workers Compensation Insurance                 | 4,613               | 5,554               | 5,313               | 4,161               | 5,313               | 4,321               |
| 301        | Operating                                      | 623,907             | 476,334             | 471,928             | 816,086             | 471,927             | 797,268             |
| 302        | Charges and Fees                               | 31,447              | 39,270              | 23,740              | 49,106              | 23,740              | 64,561              |
| 303        | Cost of Goods Sold                             | -                   | (815)               | -                   | 35,289              | -                   | -                   |
| 304        | Contract Services                              | 319,185             | 382,129             | 336,200             | 400,467             | 336,200             | 613,284             |
| 305        | Equipment                                      | 203,886             | 27,587              | -                   | 65,965              | -                   | 1,800               |
| 306        | Operating Costs                                | 26,465              | 21,920              | 45,810              | 260,156             | 45,810              | 49,760              |
| 307        | Professional Development                       | 42,923              | 6,242               | 63,565              | 4,757               | 63,565              | 64,595              |
| 308        | Utilities                                      | -                   | -                   | 2,613               | 347                 | 2,612               | 3,268               |
| 309        | Interfund Charges                              | 874,741             | 1,162,871           | 1,030,460           | 859,260             | 1,030,460           | 1,152,425           |
| 310        | Facility Internal Support Charge               | 112,486             | 108,095             | 111,775             | 93,146              | 111,775             | 111,753             |
| 311        | Fleet and Fuel Internal Support Charge         | -                   | 4,498               | 6,634               | 5,528               | 6,634               | 6,794               |
| 312        | Information Technology Internal Support Charge | 732,601             | 852,183             | 712,568             | 594,349             | 712,567             | 801,174             |
| 313        | Utilities Internal Support Charge              | 29,654              | 198,096             | 199,483             | 166,237             | 199,484             | 232,705             |
| 314        | Capital Outlay                                 | -                   | 277,522             | -                   | -                   | -                   | -                   |
| 315        | Capital Equipment                              | -                   | 277,522             | -                   | -                   | -                   | -                   |
| <b>316</b> | <b>305 - Golf Courses Fund</b>                 | <b>\$ (196,645)</b> | <b>\$ (183,165)</b> | <b>\$ 219,868</b>   | <b>\$ 109,346</b>   | <b>\$ (5,129)</b>   | <b>\$ (172,553)</b> |
| <b>317</b> | <b>Revenue</b>                                 | <b>\$ 2,472,758</b> | <b>\$ 2,766,221</b> | <b>\$ 3,246,285</b> | <b>\$ 2,487,970</b> | <b>\$ 3,021,285</b> | <b>\$ 2,965,150</b> |
| 318        | Charges for Services                           | 1,828,085           | 2,125,107           | 2,464,400           | 1,909,327           | 2,239,400           | 2,329,150           |
| 319        | License and Permits                            | 155,113             | 159,942             | 172,500             | 157,754             | 172,500             | 175,000             |
| 320        | Other Revenue                                  | 67,600              | 20,827              | 117,000             | 13,775              | 117,000             | 13,000              |
| 321        | Interest Revenue                               | 9,167               | 5,651               | 9,985               | 5,483               | 9,985               | -                   |
| 322        | Lease Revenue                                  | 412,793             | 454,693             | 482,400             | 401,631             | 482,400             | 448,000             |
| <b>323</b> | <b>Expenses</b>                                | <b>\$ 2,669,403</b> | <b>\$ 2,949,386</b> | <b>\$ 3,026,417</b> | <b>\$ 2,378,624</b> | <b>\$ 3,026,414</b> | <b>\$ 3,137,703</b> |
| 324        | Labor and Benefits                             | 979,214             | 1,024,795           | 1,149,139           | 938,288             | 1,149,136           | 1,194,239           |
| 325        | Employment Taxes                               | 57,287              | 59,576              | 68,941              | 54,017              | 68,940              | 70,980              |
| 326        | Health, Dental, Vision Insurance               | 83,794              | 94,616              | 107,184             | 94,196              | 107,184             | 120,122             |
| 327        | Health Programs                                | 9,404               | 7,984               | 18,943              | 12,441              | 18,943              | 20,231              |
| 328        | Other Insurance                                | 3,103               | 3,227               | 3,589               | 2,924               | 3,588               | 3,699               |
| 329        | Other Compensation                             | 15,538              | 12,072              | 20,214              | 656                 | 20,214              | 19,502              |
| 330        | Overtime                                       | 1,050               | 788                 | -                   | 1,508               | -                   | -                   |
| 331        | Part-Time Wages                                | 318,214             | 330,877             | 385,000             | 327,578             | 385,000             | 399,750             |
| 332        | Regular Wages                                  | 447,012             | 469,536             | 495,975             | 403,611             | 495,975             | 511,520             |
| 333        | Retirement                                     | 27,587              | 28,512              | 31,739              | 25,019              | 31,738              | 32,630              |
| 334        | Workers Compensation Insurance                 | 16,226              | 17,606              | 17,554              | 16,338              | 17,554              | 15,806              |
| 335        | Operating                                      | 904,703             | 1,078,699           | 1,026,170           | 816,522             | 1,026,170           | 1,087,790           |
| 336        | Charges and Fees                               | 95,155              | 98,584              | 108,250             | 79,051              | 108,250             | 117,000             |
| 337        | Cost of Goods Sold                             | 388,295             | 492,717             | 347,000             | 311,644             | 347,000             | 367,000             |
| 338        | Contract Services                              | 33,284              | 19,484              | 20,420              | 17,761              | 20,420              | 20,150              |
| 339        | Equipment                                      | 178,583             | 210,141             | 231,600             | 173,237             | 231,600             | 245,600             |
| 340        | Operating Costs                                | 158,981             | 207,478             | 246,700             | 219,682             | 246,700             | 268,340             |
| 341        | Professional Development                       | 2,960               | 2,509               | 15,500              | 7,366               | 15,500              | 8,500               |
| 342        | Utilities                                      | 47,446              | 47,787              | 56,700              | 7,780               | 56,700              | 61,200              |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                       |                       |                       |                       |                       |                       |
|------------|------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item       | By Fund                                        | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #      | By Classification                              | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 343        | Interfund Charges                              | 697,689               | 728,496               | 763,310               | 623,813               | 763,310               | 767,876               |
| 344        | Facility Internal Support Charge               | 29,011                | 51,285                | 53,542                | 44,618                | 53,542                | 48,126                |
| 345        | Fleet and Fuel Internal Support Charge         | 302,216               | 268,140               | 274,658               | 216,339               | 274,658               | 270,233               |
| 346        | General Government Internal Support Charge     | 139,454               | 198,574               | 199,635               | 166,363               | 199,635               | 212,078               |
| 347        | Insurance Premiums Internal Support Charge     | 28,164                | 39,429                | 38,049                | 31,708                | 38,049                | 35,318                |
| 348        | Information Technology Internal Support Charge | 120,386               | 92,382                | 117,083               | 97,833                | 117,083               | 103,689               |
| 349        | Utilities Internal Support Charge              | 78,458                | 78,686                | 80,343                | 66,953                | 80,343                | 98,433                |
| 350        | Capital Outlay                                 | -                     | 29,599                | -                     | -                     | -                     | -                     |
| 351        | Land                                           | -                     | 29,599                | -                     | -                     | -                     | -                     |
| 352        | Debt Service                                   | 87,797                | 87,797                | 87,798                | -                     | 87,798                | 87,797                |
| 353        | Interest Expense                               | 8,690                 | 7,503                 | 6,299                 | -                     | 6,299                 | 5,076                 |
| 354        | Principal                                      | 79,108                | 80,294                | 81,499                | -                     | 81,499                | 82,721                |
| <b>355</b> | <b>Human Resources</b>                         |                       |                       |                       |                       |                       |                       |
| <b>356</b> | <b>100 - General Fund</b>                      | <b>\$ (2,248,320)</b> | <b>\$ (2,630,351)</b> | <b>\$ (3,272,724)</b> | <b>\$ (1,871,318)</b> | <b>\$ (3,272,722)</b> | <b>\$ (2,720,786)</b> |
| <b>357</b> | <b>Revenue</b>                                 | <b>\$ 432</b>         | <b>\$ 6,243</b>       | <b>-</b>              | <b>\$ 264</b>         | <b>-</b>              | <b>-</b>              |
| 358        | Other Revenue                                  | 432                   | 6,243                 | -                     | 264                   | -                     | -                     |
| <b>359</b> | <b>Expenses</b>                                | <b>\$ 2,248,752</b>   | <b>\$ 2,636,594</b>   | <b>\$ 3,272,724</b>   | <b>\$ 1,871,582</b>   | <b>\$ 3,272,722</b>   | <b>\$ 2,720,786</b>   |
| 360        | Labor and Benefits                             | 1,409,627             | 1,667,516             | 2,038,079             | 1,287,524             | 2,038,078             | 1,740,210             |
| 361        | Employment Taxes                               | 75,553                | 85,621                | 122,955               | 71,071                | 122,955               | 101,996               |
| 362        | Health, Dental, Vision Insurance               | 116,654               | 138,983               | 184,395               | 140,314               | 184,396               | 184,434               |
| 363        | Health Programs                                | 59,369                | 70,923                | 32,474                | 36,053                | 32,473                | 34,681                |
| 364        | Other Insurance                                | 6,042                 | 7,006                 | 7,589                 | 5,665                 | 7,589                 | 7,216                 |
| 365        | Other Compensation                             | 51,490                | 54,126                | 157,827               | 25,161                | 157,827               | 142,890               |
| 366        | Overtime                                       | 585                   | 686                   | -                     | 280                   | -                     | -                     |
| 367        | Part-Time Wages                                | 203,690               | 209,923               | 341,275               | 136,583               | 341,275               | 124,320               |
| 368        | Regular Wages                                  | 794,189               | 922,696               | 1,108,157             | 811,453               | 1,108,157             | 1,066,066             |
| 369        | Retirement                                     | 51,572                | 59,334                | 80,064                | 58,258                | 80,063                | 76,217                |
| 370        | Unemployment Insurance                         | 46,246                | 113,756               | -                     | -                     | -                     | -                     |
| 371        | Workers Compensation Insurance                 | 4,235                 | 4,461                 | 3,343                 | 2,685                 | 3,343                 | 2,391                 |
| 372        | Operating                                      | 504,919               | 528,846               | 950,208               | 345,849               | 950,208               | 728,139               |
| 373        | Contract Services                              | 212,837               | 202,506               | 418,400               | 189,050               | 418,400               | 298,700               |
| 374        | Equipment                                      | 26,181                | 16,199                | 4,400                 | 71                    | 4,400                 | -                     |
| 375        | Grants and Contributions                       | -                     | -                     | -                     | 471                   | -                     | -                     |
| 376        | Operating Costs                                | 157,018               | 197,915               | 277,600               | 84,865                | 277,600               | 191,000               |
| 377        | Professional Development                       | 108,882               | 112,225               | 249,017               | 71,392                | 249,017               | 237,655               |
| 378        | Utilities                                      | -                     | -                     | 791                   | -                     | 791                   | 784                   |
| 379        | Interfund Charges                              | 334,207               | 440,232               | 284,437               | 238,209               | 284,436               | 252,437               |
| 380        | Facility Internal Support Charge               | 37,787                | 59,984                | 62,210                | 51,842                | 62,210                | 62,198                |
| 381        | Insurance Premiums Internal Support Charge     | 5,005                 | 7,007                 | 6,762                 | 5,635                 | 6,762                 | 6,276                 |
| 382        | Information Technology Internal Support Charge | 281,136               | 358,523               | 201,577               | 169,160               | 201,577               | 170,202               |
| 383        | Utilities Internal Support Charge              | 10,279                | 14,718                | 13,887                | 11,573                | 13,887                | 13,762                |
| <b>384</b> | <b>440 - Insurance</b>                         | <b>\$ 675,678</b>     | <b>\$ (642,443)</b>   | <b>\$ 1,338,505</b>   | <b>\$ 2,496,076</b>   | <b>\$ 1,338,503</b>   | <b>\$ 26,289</b>      |
| <b>385</b> | <b>Revenue</b>                                 | <b>\$ 18,388,311</b>  | <b>\$ 21,370,074</b>  | <b>\$ 26,544,268</b>  | <b>\$ 20,687,482</b>  | <b>\$ 26,544,268</b>  | <b>\$ 28,326,631</b>  |
| 386        | Charges for Services                           | -                     | 579,492               | 775,000               | 361,931               | 775,000               | 500,000               |
| 387        | Interfund Revenue                              | 18,054,730            | 20,750,116            | 25,679,048            | 20,285,984            | 25,679,048            | 27,736,411            |
| 388        | Other Revenue                                  | 333,581               | 40,466                | 6,000                 | 39,567                | 6,000                 | 6,000                 |
| 389        | Interest Revenue                               | -                     | -                     | 84,220                | -                     | 84,220                | 84,220                |
| <b>390</b> | <b>Expenses</b>                                | <b>\$ 17,712,633</b>  | <b>\$ 22,012,516</b>  | <b>\$ 25,205,763</b>  | <b>\$ 18,191,406</b>  | <b>\$ 25,205,765</b>  | <b>\$ 28,300,342</b>  |
| 391        | Labor and Benefits                             | 1,101,018             | 705,000               | 712,948               | 600,399               | 712,948               | 716,240               |
| 392        | Employment Taxes                               | 26,422                | 38,761                | 41,350                | 32,981                | 41,351                | 41,615                |
| 393        | Health, Dental, Vision Insurance               | 654,960               | 60,301                | 72,814                | 63,759                | 72,815                | 73,868                |
| 394        | Health Programs                                | 778                   | 4,796                 | 16,237                | 10,621                | 16,237                | 17,341                |
| 395        | Other Insurance                                | 1,860                 | 3,000                 | 3,896                 | 2,903                 | 3,896                 | 3,922                 |
| 396        | Other Compensation                             | 54,833                | 67,773                | 528                   | 44,547                | 528                   | 450                   |
| 397        | Part-Time Wages                                | 1,100                 | -                     | -                     | -                     | -                     | -                     |
| 398        | Regular Wages                                  | 338,535               | 499,083               | 540,001               | 414,118               | 540,001               | 543,541               |
| 399        | Retirement                                     | 20,312                | 29,996                | 36,876                | 28,636                | 36,875                | 34,412                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                    |                      |                       |                      |                      |                       |                       |
|-------|--------------------------------------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Item  | By Fund                                          | 2023                 | 2024                  | 2025                 | 2025                 | 2025                  | 2026                  |
| Ref # | By Classification                                | Actual               | Actual                | Adopted              | Actual YTD           | Amended               | Recommended           |
| 400   | Workers Compensation Insurance                   | 2,218                | 1,291                 | 1,245                | 2,835                | 1,245                 | 1,091                 |
| 401   | Operating                                        | 16,400,375           | 21,107,661            | 24,410,044           | 17,510,655           | 24,410,045            | 27,508,057            |
| 402   | Charges and Fees                                 | -                    | 7,786                 | 10,771               | 9,021                | 10,771                | 10,554                |
| 403   | Contract Services                                | 163,386              | 217,293               | 1,821,564            | 998,722              | 1,821,564             | 1,835,603             |
| 404   | Equipment                                        | 407                  | 2,553                 | 1,350                | -                    | 1,350                 | -                     |
| 405   | Insurance and Claims                             | 15,612,819           | 20,043,922            | 22,351,141           | 16,103,457           | 22,351,142            | 25,360,503            |
| 406   | Operating Costs                                  | 611,386              | 824,022               | 194,140              | 392,913              | 194,140               | 273,887               |
| 407   | Professional Development                         | 10,871               | 10,240                | 29,518               | 5,243                | 29,518                | 25,950                |
| 408   | Utilities                                        | 1,505                | 1,845                 | 1,560                | 1,300                | 1,560                 | 1,560                 |
| 409   | Interfund Charges                                | 24,000               | 66,021                | 82,771               | 69,034               | 82,772                | 76,044                |
| 410   | Facility Internal Support Charge                 | -                    | -                     | -                    | -                    | -                     | 13,653                |
| 411   | Information Technology Internal Support Charge   | 24,000               | 66,021                | 82,771               | 69,034               | 82,772                | 62,392                |
| 412   | Capital Outlay                                   | 187,240              | 133,834               | -                    | 11,318               | -                     | -                     |
| 413   | Capital Facilities                               | 187,240              | 133,834               | -                    | 11,318               | -                     | -                     |
| 414   | <b>Information Technology</b>                    |                      |                       |                      |                      |                       |                       |
| 415   | <b>201 - Sales Tax Capital Improvements Fund</b> | <b>\$ (250,625)</b>  | <b>\$ (4,564,852)</b> | <b>-</b>             | <b>\$ (11)</b>       | <b>-</b>              | <b>-</b>              |
| 416   | <b>Revenue</b>                                   | <b>\$ 217,527</b>    | <b>\$ 4,128</b>       | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>              |
| 417   | Intergovernmental                                | 217,527              | 4,128                 | -                    | -                    | -                     | -                     |
| 418   | <b>Expenses</b>                                  | <b>\$ 468,153</b>    | <b>\$ 4,568,980</b>   | <b>-</b>             | <b>\$ 11</b>         | <b>-</b>              | <b>-</b>              |
| 419   | Operating                                        | 20,805               | -                     | -                    | 11                   | -                     | -                     |
| 420   | Equipment                                        | 20,805               | -                     | -                    | 11                   | -                     | -                     |
| 421   | Capital Outlay                                   | 447,348              | 4,568,980             | -                    | -                    | -                     | -                     |
| 422   | Capital Equipment                                | 447,348              | 4,568,980             | -                    | -                    | -                     | -                     |
| 423   | <b>401 - Information Technology Fund</b>         | <b>\$ 367,947</b>    | <b>\$ 1,754,079</b>   | <b>\$ (275,000)</b>  | <b>\$ 334,041</b>    | <b>\$ (1,523,599)</b> | <b>\$ (2,299,607)</b> |
| 424   | <b>Revenue</b>                                   | <b>\$ 10,432,710</b> | <b>\$ 12,725,903</b>  | <b>\$ 16,046,937</b> | <b>\$ 13,460,747</b> | <b>\$ 16,046,936</b>  | <b>\$ 14,528,506</b>  |
| 425   | License and Permits                              | -                    | 16,800                | 16,800               | 16,675               | 16,800                | 7,200                 |
| 426   | Interfund Revenue                                | 10,401,664           | 12,530,472            | 16,006,455           | 13,448,244           | 16,006,454            | 14,497,624            |
| 427   | Interest Revenue                                 | 31,045               | 53,631                | 23,682               | (4,172)              | 23,682                | 23,682                |
| 428   | Lease Revenue                                    | -                    | 125,000               | -                    | -                    | -                     | -                     |
| 429   | <b>Expenses</b>                                  | <b>\$ 10,064,763</b> | <b>\$ 10,971,824</b>  | <b>\$ 16,321,937</b> | <b>\$ 13,126,707</b> | <b>\$ 17,570,535</b>  | <b>\$ 16,828,113</b>  |
| 430   | Labor and Benefits                               | 3,182,428            | 3,588,703             | 3,896,375            | 3,099,270            | 3,896,374             | 4,123,623             |
| 431   | Employment Taxes                                 | 176,620              | 197,659               | 217,192              | 164,397              | 217,192               | 224,939               |
| 432   | Health, Dental, Vision Insurance                 | 369,816              | 441,912               | 536,932              | 444,295              | 536,932               | 629,049               |
| 433   | Health Programs                                  | 33,029               | 35,657                | 83,890               | 54,323               | 83,890                | 89,593                |
| 434   | Other Insurance                                  | 15,426               | 16,942                | 20,006               | 15,195               | 20,006                | 20,580                |
| 435   | Other Compensation                               | 73,061               | 81,996                | 18,465               | 42,134               | 18,465                | 34,757                |
| 436   | Overtime                                         | 83                   | 3,745                 | -                    | 802                  | -                     | -                     |
| 437   | Part-Time Wages                                  | -                    | 8,418                 | -                    | 9,793                | -                     | -                     |
| 438   | Regular Wages                                    | 2,361,905            | 2,630,552             | 2,827,738            | 2,216,874            | 2,827,738             | 2,925,799             |
| 439   | Retirement                                       | 146,555              | 165,044               | 185,626              | 145,798              | 185,626               | 193,028               |
| 440   | Workers Compensation Insurance                   | 5,933                | 6,779                 | 6,525                | 5,660                | 6,525                 | 5,879                 |
| 441   | Operating                                        | 5,385,101            | 6,491,849             | 12,249,341           | 7,941,835            | 12,249,341            | 12,139,926            |
| 442   | Contract Services                                | 3,858,325            | 4,745,338             | 52,000               | 2,147,217            | 52,000                | 52,000                |
| 443   | Equipment                                        | 710,507              | 894,029               | 11,347,050           | 5,226,157            | 11,347,050            | 11,250,442            |
| 444   | Fuel                                             | -                    | -                     | -                    | 80                   | -                     | -                     |
| 445   | Grants and Contributions                         | 93                   | -                     | -                    | -                    | -                     | -                     |
| 446   | Operating Costs                                  | 170,455              | 168,923               | 55,000               | 27,663               | 55,000                | 42,200                |
| 447   | Professional Development                         | 118,978              | 89,450                | 87,000               | 54,599               | 87,000                | 87,000                |
| 448   | Utilities                                        | 526,743              | 594,109               | 708,291              | 486,119              | 708,291               | 708,284               |
| 449   | Interfund Charges                                | 78,212               | 117,359               | 126,220              | 88,675               | 126,220               | 128,564               |
| 450   | Facility Internal Support Charge                 | 42,426               | 74,235                | 76,990               | 64,158               | 76,990                | 76,975                |
| 451   | Fleet and Fuel Internal Support Charge           | 2,353                | 1,420                 | 1,633                | 1,483                | 1,633                 | 3,064                 |
| 452   | Insurance Premiums Internal Support Charge       | 3,187                | 4,462                 | 4,306                | 3,588                | 4,306                 | 3,997                 |
| 453   | Information Technology Internal Support Charge   | 18,617               | 19,256                | -                    | 5,150                | -                     | -                     |
| 454   | Utilities Internal Support Charge                | 11,629               | 17,986                | 43,291               | 14,296               | 43,291                | 44,529                |
| 455   | Capital Outlay                                   | 1,419,022            | 773,913               | 50,000               | 1,996,926            | 1,298,600             | 436,000               |
| 456   | Capital Equipment                                | 1,419,022            | 773,663               | 50,000               | 714,090              | 1,298,600             | 436,000               |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                       |                       |                       |                       |                       |                       |
|------------|------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item       | By Fund                                        | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #      | By Classification                              | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 457        | Other Capital                                  | -                     | -                     | -                     | 1,282,836             | -                     | -                     |
| 458        | Utility Systems                                | -                     | 250                   | -                     | -                     | -                     | -                     |
| <b>459</b> | <b>Visit Grand Junction</b>                    |                       |                       |                       |                       |                       |                       |
| <b>460</b> | <b>102 - Visit Grand Junction Fund</b>         | <b>\$ (1,255,727)</b> | <b>\$ (1,698,378)</b> | <b>\$ (1,121,989)</b> | <b>\$ 395,949</b>     | <b>\$ (990,172)</b>   | <b>\$ (635,585)</b>   |
| <b>461</b> | <b>Revenue</b>                                 | <b>\$ 3,382,739</b>   | <b>\$ 3,505,996</b>   | <b>\$ 3,768,064</b>   | <b>\$ 2,794,456</b>   | <b>\$ 3,493,152</b>   | <b>\$ 3,616,365</b>   |
| 462        | Charges for Services                           | -                     | -                     | 13,300                | -                     | -                     | 12,250                |
| 463        | Other Revenue                                  | 157                   | -                     | -                     | -                     | -                     | -                     |
| 464        | Tax Revenue                                    | 3,324,105             | 3,461,597             | 3,749,703             | 2,790,359             | 3,488,091             | 3,599,054             |
| 465        | Interest Revenue                               | 58,476                | 44,399                | 5,061                 | 4,097                 | 5,061                 | 5,061                 |
| <b>466</b> | <b>Expenses</b>                                | <b>\$ 4,638,466</b>   | <b>\$ 5,204,374</b>   | <b>\$ 4,890,054</b>   | <b>\$ 2,398,507</b>   | <b>\$ 4,483,324</b>   | <b>\$ 4,251,950</b>   |
| 467        | Labor and Benefits                             | 465,305               | 584,330               | 649,571               | 510,135               | 661,042               | 919,907               |
| 468        | Employment Taxes                               | 27,160                | 33,199                | 38,495                | 28,179                | 38,494                | 51,711                |
| 469        | Health, Dental, Vision Insurance               | 38,686                | 58,463                | 62,581                | 65,694                | 62,581                | 127,695               |
| 470        | Health Programs                                | 3,421                 | 9,108                 | 12,854                | 8,190                 | 12,854                | 19,508                |
| 471        | Other Insurance                                | 1,341                 | 1,859                 | 2,386                 | 1,838                 | 2,386                 | 3,617                 |
| 472        | Other Compensation                             | 10,103                | 5,543                 | 8,941                 | 3,066                 | 15,595                | 6,909                 |
| 473        | Part-Time Wages                                | 12,177                | 19,026                | 67,163                | 25,506                | 67,163                | 66,243                |
| 474        | Regular Wages                                  | 348,547               | 428,197               | 427,095               | 354,519               | 431,912               | 602,806               |
| 475        | Retirement                                     | 22,963                | 27,813                | 28,917                | 22,185                | 28,917                | 40,075                |
| 476        | Workers Compensation Insurance                 | 906                   | 1,122                 | 1,140                 | 960                   | 1,140                 | 1,343                 |
| 477        | Operating                                      | 3,889,971             | 4,365,057             | 4,008,294             | 1,714,181             | 3,610,511             | 3,116,003             |
| 478        | Contract Services                              | 3,602,442             | 4,095,534             | 3,724,547             | 1,319,754             | 3,203,845             | 2,650,867             |
| 479        | Equipment                                      | 155,005               | 142,472               | 192,933               | 270,345               | 308,380               | 336,677               |
| 480        | Grants and Contributions                       | 10,667                | 11,353                | 10,350                | 10,000                | 10,350                | 10,980                |
| 481        | Operating Costs                                | 78,135                | 64,235                | 39,785                | 54,436                | 46,637                | 47,643                |
| 482        | Professional Development                       | 39,483                | 46,985                | 36,249                | 56,511                | 36,869                | 65,168                |
| 483        | Utilities                                      | 4,239                 | 4,478                 | 4,430                 | 3,135                 | 4,430                 | 4,668                 |
| 484        | Interfund Charges                              | 283,189               | 254,987               | 232,188               | 174,191               | 211,771               | 216,040               |
| 485        | Fleet and Fuel Internal Support Charge         | 7,791                 | 18,649                | 10,031                | 8,129                 | 10,031                | 10,404                |
| 486        | General Government Internal Support Charge     | 170,934               | 118,837               | 139,736               | 97,208                | 119,320               | 118,220               |
| 487        | Insurance Premiums Internal Support Charge     | 2,407                 | 3,370                 | 3,252                 | 2,710                 | 3,252                 | 3,019                 |
| 488        | Information Technology Internal Support Charge | 92,991                | 108,291               | 73,192                | 61,164                | 73,192                | 75,918                |
| 489        | Utilities Internal Support Charge              | 9,066                 | 5,840                 | 5,977                 | 4,980                 | 5,976                 | 8,480                 |
| <b>490</b> | <b>General Services</b>                        |                       |                       |                       |                       |                       |                       |
| <b>491</b> | <b>100 - General Fund</b>                      | <b>\$ (8,262,793)</b> | <b>\$ (8,327,724)</b> | <b>\$ (9,077,879)</b> | <b>\$ (6,669,719)</b> | <b>\$ (9,101,714)</b> | <b>\$ (8,120,328)</b> |
| <b>492</b> | <b>Revenue</b>                                 | <b>\$ 337,176</b>     | <b>\$ 226,274</b>     | <b>\$ 293,500</b>     | <b>\$ 90,598</b>      | <b>\$ 293,500</b>     | <b>\$ 232,000</b>     |
| 493        | Charges for Services                           | 308,937               | 186,186               | 280,000               | 78,399                | 280,000               | 209,000               |
| 494        | Other Revenue                                  | 18,753                | 29,781                | 4,500                 | 10,273                | 4,500                 | 14,000                |
| 495        | Sale of Capital Assets                         | 9,486                 | 10,306                | 9,000                 | 1,926                 | 9,000                 | 9,000                 |
| <b>496</b> | <b>Expenses</b>                                | <b>\$ 8,599,969</b>   | <b>\$ 8,553,997</b>   | <b>\$ 9,371,379</b>   | <b>\$ 6,760,317</b>   | <b>\$ 9,395,214</b>   | <b>\$ 8,352,328</b>   |
| 497        | Labor and Benefits                             | 3,781,059             | 4,057,721             | 4,787,476             | 3,449,707             | 4,787,479             | 4,080,751             |
| 498        | Employment Taxes                               | 200,762               | 211,520               | 252,977               | 170,854               | 252,977               | 212,792               |
| 499        | Health, Dental, Vision Insurance               | 393,572               | 470,851               | 622,521               | 491,449               | 622,521               | 579,598               |
| 500        | Health Programs                                | 39,811                | 46,858                | 115,688               | 69,659                | 115,686               | 114,881               |
| 501        | Other Insurance                                | 16,034                | 16,017                | 19,564                | 13,787                | 19,564                | 16,966                |
| 502        | Other Compensation                             | 28,343                | 30,965                | 24,042                | 28,798                | 24,042                | 16,346                |
| 503        | Overtime                                       | 82,706                | 84,240                | 83,526                | 69,968                | 83,527                | 91,455                |
| 504        | Part-Time Wages                                | 309,659               | 311,989               | 461,760               | 257,876               | 461,760               | 308,880               |
| 505        | Regular Wages                                  | 2,325,654             | 2,481,542             | 2,740,756             | 1,997,549             | 2,740,756             | 2,366,791             |
| 506        | Retirement                                     | 144,584               | 151,524               | 181,417               | 130,595               | 181,419               | 157,730               |
| 507        | Workers Compensation Insurance                 | 239,936               | 252,216               | 285,226               | 219,174               | 285,227               | 215,311               |
| 508        | Operating                                      | 1,894,064             | 1,689,532             | 1,813,991             | 1,111,009             | 1,837,824             | 1,543,760             |
| 509        | Charges and Fees                               | 122,116               | 154,388               | 139,700               | 98,869                | 139,700               | 150,050               |
| 510        | Cost of Goods Sold                             | 9,174                 | 14,091                | 4,275                 | 109                   | 4,275                 | 4,275                 |
| 511        | Contract Services                              | 928,117               | 801,491               | 963,075               | 692,514               | 963,075               | 939,740               |
| 512        | Equipment                                      | 255,930               | 290,433               | 155,025               | 17,086                | 155,025               | 10,000                |
| 513        | Grants and Contributions                       | 17,942                | 704                   | -                     | -                     | -                     | -                     |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                    |                       |                       |                       |                       |                       |                       |
|------------|--------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item       | By Fund                                          | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref #      | By Classification                                | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 514        | Operating Costs                                  | 526,556               | 385,775               | 485,851               | 266,283               | 509,684               | 394,115               |
| 515        | Professional Development                         | 27,866                | 35,956                | 57,450                | 31,227                | 57,450                | 30,500                |
| 516        | Utilities                                        | 6,364                 | 6,694                 | 8,615                 | 4,921                 | 8,615                 | 15,080                |
| 517        | Interfund Charges                                | 2,103,296             | 2,476,988             | 2,769,912             | 2,165,961             | 2,769,911             | 2,727,818             |
| 518        | Facility Internal Support Charge                 | 169,189               | 144,602               | 119,305               | 99,420                | 119,304               | 108,210               |
| 519        | Fleet and Fuel Internal Support Charge           | 1,242,241             | 1,572,122             | 1,579,257             | 1,301,356             | 1,579,257             | 1,608,988             |
| 520        | Insurance Premiums Internal Support Charge       | 174,067               | 243,694               | 235,165               | 195,971               | 235,165               | 218,285               |
| 521        | Information Technology Internal Support Charge   | 403,642               | 475,859               | 630,654               | 526,425               | 630,654               | 566,312               |
| 522        | Utilities Internal Support Charge                | 114,157               | 40,710                | 205,532               | 42,789                | 205,531               | 226,023               |
| 523        | Capital Outlay                                   | 821,550               | 329,756               | -                     | 33,640                | -                     | -                     |
| 524        | Capital Equipment                                | 101,973               | 329,693               | -                     | 29,811                | -                     | -                     |
| 525        | Capital Facilities                               | 719,576               | 64                    | -                     | 2,638                 | -                     | -                     |
| 526        | Street Infrastructure                            | -                     | -                     | -                     | 1,191                 | -                     | -                     |
| <b>527</b> | <b>201 - Sales Tax Capital Improvements Fund</b> | <b>\$ (2,886,548)</b> | <b>\$ (2,301,827)</b> | <b>\$ (1,639,949)</b> | <b>\$ (1,451,913)</b> | <b>\$ (1,952,065)</b> | <b>\$ (2,865,000)</b> |
| <b>528</b> | <b>Revenue</b>                                   | <b>\$ 200,005</b>     | <b>-</b>              | <b>\$ 350,000</b>     | <b>-</b>              | <b>\$ 479,430</b>     | <b>-</b>              |
| 529        | Intergovernmental                                | 200,000               | -                     | -                     | -                     | 129,430               | -                     |
| 530        | Contributions                                    | -                     | -                     | 350,000               | -                     | 350,000               | -                     |
| 531        | Other Revenue                                    | 5                     | -                     | -                     | -                     | -                     | -                     |
| <b>532</b> | <b>Expenses</b>                                  | <b>\$ 3,086,553</b>   | <b>\$ 2,301,827</b>   | <b>\$ 1,989,949</b>   | <b>\$ 1,451,913</b>   | <b>\$ 2,431,495</b>   | <b>\$ 2,865,000</b>   |
| 533        | Operating                                        | 1,246,307             | 1,272,534             | -                     | 50,772                | -                     | -                     |
| 534        | Contract Services                                | 230,849               | 75,487                | -                     | 32,905                | -                     | -                     |
| 535        | Equipment                                        | -                     | 34,498                | -                     | -                     | -                     | -                     |
| 536        | Operating Costs                                  | 1,015,458             | 1,159,749             | -                     | 17,867                | -                     | -                     |
| 537        | Utilities                                        | -                     | 2,800                 | -                     | -                     | -                     | -                     |
| 538        | Capital Outlay                                   | 1,840,246             | 1,029,293             | 1,989,949             | 1,401,142             | 2,431,495             | 1,365,000             |
| 539        | Capital Facilities                               | 1,840,246             | 1,029,293             | 689,949               | 669,356               | 1,131,495             | -                     |
| 540        | Street Infrastructure                            | -                     | -                     | 1,300,000             | 731,785               | 1,300,000             | 1,365,000             |
| 541        | Transfers ut                                     | -                     | -                     | -                     | -                     | -                     | 1,500,000             |
| 542        | Transfers ut                                     | -                     | -                     | -                     | -                     | -                     | 1,500,000             |
| <b>543</b> | <b>202 - Storm Drainage Development Fund</b>     | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>\$ (7,920)</b>     | <b>-</b>              | <b>-</b>              |
| <b>544</b> | <b>Expenses</b>                                  | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>\$ 7,920</b>       | <b>-</b>              | <b>-</b>              |
| 545        | Capital Outlay                                   | -                     | -                     | -                     | 7,920                 | -                     | -                     |
| 546        | Utility Systems                                  | -                     | -                     | -                     | 7,920                 | -                     | -                     |
| <b>547</b> | <b>302 - Solid Waste Fund</b>                    | <b>\$ 248,436</b>     | <b>\$ (13,814)</b>    | <b>\$ 162,271</b>     | <b>\$ 9,009,002</b>   | <b>\$ (1,601,423)</b> | <b>\$ 306,448</b>     |
| <b>548</b> | <b>Revenue</b>                                   | <b>\$ 6,032,190</b>   | <b>\$ 7,609,300</b>   | <b>\$ 7,857,317</b>   | <b>\$ 24,569,888</b>  | <b>\$ 26,172,517</b>  | <b>\$ 8,352,448</b>   |
| 549        | Charges for Services                             | 5,696,994             | 6,866,288             | 7,762,647             | 6,344,324             | 7,762,647             | 8,176,028             |
| 550        | License and Permits                              | 208,550               | 150,867               | 68,250                | 128,947               | 68,250                | 150,000               |
| 551        | Intergovernmental                                | 73,552                | 540,646               | -                     | 15,000                | 315,470               | -                     |
| 552        | Other Revenue                                    | 8                     | (20)                  | -                     | 982                   | -                     | -                     |
| 553        | Debt Proceeds                                    | -                     | -                     | -                     | 18,000,000            | 18,000,000            | -                     |
| 554        | Tax Revenue                                      | -                     | -                     | -                     | -                     | (270)                 | -                     |
| 555        | Interest Revenue                                 | 53,087                | 51,519                | 26,420                | 80,635                | 26,420                | 26,420                |
| <b>556</b> | <b>Expenses</b>                                  | <b>\$ 5,783,754</b>   | <b>\$ 7,623,114</b>   | <b>\$ 7,695,046</b>   | <b>\$ 15,560,886</b>  | <b>\$ 27,773,940</b>  | <b>\$ 8,046,000</b>   |
| 557        | Labor and Benefits                               | 2,187,502             | 2,705,152             | 3,080,734             | 2,392,884             | 3,080,735             | 3,308,154             |
| 558        | Employment Taxes                                 | 105,662               | 127,105               | 148,418               | 106,657               | 148,419               | 162,812               |
| 559        | Health, Dental, Vision Insurance                 | 321,793               | 441,835               | 566,449               | 454,115               | 566,448               | 662,101               |
| 560        | Health Programs                                  | 17,165                | 30,428                | 85,243                | 49,667                | 85,244                | 91,038                |
| 561        | Other Insurance                                  | 9,728                 | 10,831                | 13,705                | 9,944                 | 13,705                | 14,885                |
| 562        | Other Compensation                               | 7,325                 | 17,477                | 5,268                 | 2,425                 | 5,268                 | 9,798                 |
| 563        | Overtime                                         | 32,267                | 64,827                | 20,076                | 39,775                | 20,076                | 46,562                |
| 564        | Part-Time Wages                                  | 1,152                 | 2,504                 | 33,120                | 8,056                 | 33,120                | 25,920                |
| 565        | Regular Wages                                    | 1,438,257             | 1,699,409             | 1,881,645             | 1,454,020             | 1,881,645             | 1,974,116             |
| 566        | Retirement                                       | 86,374                | 101,574               | 117,396               | 90,141                | 117,397               | 128,710               |
| 567        | Workers Compensation Insurance                   | 167,780               | 209,163               | 209,413               | 178,083               | 209,413               | 192,213               |
| 568        | Operating                                        | 1,680,243             | 2,023,505             | 1,502,836             | 894,006               | 1,502,836             | 1,354,119             |
| 569        | Charges and Fees                                 | 810,240               | 930,756               | 920,815               | 709,351               | 920,815               | 779,800               |
| 570        | Contract Services                                | 122,463               | 109,044               | 69,000                | 12,621                | 69,000                | 73,700                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                  |                    |                     |                     |                   |                     |                     |
|-------|------------------------------------------------|--------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Item  | By Fund                                        | 2023               | 2024                | 2025                | 2025              | 2025                | 2026                |
| Ref # | By Classification                              | Actual             | Actual              | Adopted             | Actual YTD        | Amended             | Recommended         |
| 571   | Equipment                                      | 643,771            | 878,403             | 398,250             | 47,692            | 398,250             | 394,650             |
| 572   | Grants and Contributions                       | 320                | 1,172               | 1,000               | 671               | 1,000               | 1,500               |
| 573   | Operating Costs                                | 97,829             | 89,172              | 97,256              | 113,253           | 97,256              | 85,339              |
| 574   | Professional Development                       | 5,620              | 14,957              | 14,775              | 10,418            | 14,775              | 15,850              |
| 575   | Utilities                                      | -                  | -                   | 1,740               | -                 | 1,740               | 3,280               |
| 576   | Interfund Charges                              | 1,867,501          | 2,373,136           | 2,676,476           | 2,225,137         | 2,676,475           | 2,948,727           |
| 577   | Facility Internal Support Charge               | 16,379             | 28,846              | 29,992              | 24,993            | 29,992              | 28,046              |
| 578   | Fleet and Fuel Internal Support Charge         | 890,773            | 1,148,640           | 1,304,977           | 1,081,078         | 1,304,977           | 1,502,697           |
| 579   | General Government Internal Support Charge     | 401,720            | 475,885             | 432,547             | 360,456           | 432,547             | 563,965             |
| 580   | Insurance Premiums Internal Support Charge     | 46,520             | 97,693              | 94,274              | 78,561            | 94,273              | 87,507              |
| 581   | Information Technology Internal Support Charge | 244,446            | 302,764             | 467,777             | 390,958           | 467,776             | 400,527             |
| 582   | Utilities Internal Support Charge              | 267,663            | 319,308             | 346,910             | 289,092           | 346,910             | 365,984             |
| 583   | Capital Outlay                                 | 48,508             | 521,321             | 435,000             | 9,850,609         | 20,513,894          | 435,000             |
| 584   | Capital Equipment                              | 38,000             | 32,694              | 435,000             | -                 | 1,513,894           | 435,000             |
| 585   | Capital Facilities                             | 10,508             | 488,258             | -                   | 9,850,609         | 19,000,000          | -                   |
| 586   | Utility Systems                                | -                  | 369                 | -                   | -                 | -                   | -                   |
| 587   | Debt Service                                   | -                  | -                   | -                   | 198,250           | -                   | -                   |
| 588   | Interest Expense                               | -                  | -                   | -                   | 100,750           | -                   | -                   |
| 589   | Principal                                      | -                  | -                   | -                   | 97,500            | -                   | -                   |
| 590   | <b>305 - Golf Courses Fund</b>                 | -                  | -                   | -                   | \$ -              | -                   | <b>150,000</b>      |
| 591   | <b>Expenses</b>                                | -                  | -                   | -                   | \$ -              | -                   | <b>150,000</b>      |
| 592   | Capital outlay                                 | -                  | -                   | -                   | -                 | -                   | 150,000             |
| 593   | Utility Systems                                | -                  | -                   | -                   | -                 | -                   | 150,000             |
| 594   | <b>308 - Parking Fund</b>                      | <b>\$ (46,494)</b> | <b>\$ (550,339)</b> | <b>\$ 73,881</b>    | <b>\$ 104,899</b> | <b>\$ 73,882</b>    | <b>\$ (83)</b>      |
| 595   | <b>Revenue</b>                                 | <b>\$ 767,532</b>  | <b>\$ 984,976</b>   | <b>\$ 1,198,384</b> | <b>\$ 804,122</b> | <b>\$ 1,198,384</b> | <b>\$ 1,186,984</b> |
| 596   | Charges for Services                           | 158,574            | 224,788             | 235,000             | 485,788           | 235,000             | 766,600             |
| 597   | License and Permits                            | 385,398            | 467,851             | 570,000             | 89,165            | 570,000             | 155,000             |
| 598   | Special Assessments                            | 35,550             | 2,350               | -                   | -                 | -                   | -                   |
| 599   | Fines                                          | 165,903            | 270,590             | 378,000             | 212,880           | 378,000             | 250,000             |
| 600   | Other Revenue                                  | 40                 | (360)               | 4,788               | 7,997             | 4,788               | 4,788               |
| 601   | Interest Revenue                               | 19,157             | 14,567              | 10,596              | 877               | 10,596              | 10,596              |
| 602   | Lease Revenue                                  | 2,910              | 5,190               | -                   | 7,415             | -                   | -                   |
| 603   | <b>Expenses</b>                                | <b>\$ 814,026</b>  | <b>\$ 1,535,316</b> | <b>\$ 1,124,503</b> | <b>\$ 699,222</b> | <b>\$ 1,124,502</b> | <b>\$ 1,187,067</b> |
| 604   | Labor and Benefits                             | 261,175            | 488,713             | 463,870             | 390,151           | 463,870             | 498,765             |
| 605   | Employment Taxes                               | 12,835             | 23,641              | 22,983              | 17,677            | 22,983              | 24,483              |
| 606   | Health, Dental, Vision Insurance               | 45,080             | 86,278              | 93,188              | 82,491            | 93,188              | 105,123             |
| 607   | Health Programs                                | 1,337              | 6,618               | 14,207              | 9,444             | 14,207              | 15,173              |
| 608   | Other Insurance                                | 1,009              | 1,727               | 2,182               | 1,630             | 2,182               | 2,311               |
| 609   | Other Compensation                             | 1,856              | 1,884               | 1,407               | 623               | 1,407               | 678                 |
| 610   | Overtime                                       | 2,216              | 5,247               | 384                 | 2,705             | 384                 | 3,858               |
| 611   | Regular Wages                                  | 178,975            | 328,547             | 298,643             | 248,417           | 298,643             | 315,496             |
| 612   | Retirement                                     | 10,793             | 19,720              | 19,086              | 16,012            | 19,087              | 20,559              |
| 613   | Workers Compensation Insurance                 | 7,074              | 15,050              | 11,789              | 11,151            | 11,789              | 11,084              |
| 614   | Operating                                      | 177,783            | 174,179             | 253,710             | 172,095           | 253,710             | 254,340             |
| 615   | Charges and Fees                               | 88,607             | 106,538             | 120,000             | 92,660            | 120,000             | 120,000             |
| 616   | Contract Services                              | 29,669             | 21,560              | 77,500              | 24,442            | 77,500              | 88,530              |
| 617   | Equipment                                      | 39,642             | 5,264               | 5,000               | 19,176            | 5,000               | -                   |
| 618   | Operating Costs                                | 19,865             | 40,801              | 21,700              | 8,119             | 21,700              | 16,700              |
| 619   | Professional Development                       | -                  | 16                  | 29,510              | 27,697            | 29,510              | 29,110              |
| 620   | Interfund Charges                              | 131,301            | 152,559             | 163,155             | 136,977           | 163,154             | 190,195             |
| 621   | Facility Internal Support Charge               | -                  | 476                 | 500                 | 51,148            | 500                 | 303                 |
| 622   | Fleet and Fuel Internal Support Charge         | 5,776              | 4,683               | 3,956               | 3,286             | 3,956               | 4,956               |
| 623   | General Government Internal Support Charge     | 58,878             | 66,496              | 60,878              | -                 | 60,878              | 110,541             |
| 624   | Insurance Premiums Internal Support Charge     | 12,444             | 17,402              | 16,812              | 14,010            | 16,812              | 15,605              |
| 625   | Information Technology Internal Support Charge | 43,754             | 56,681              | 72,677              | 61,590            | 72,677              | 58,789              |
| 626   | Utilities Internal Support Charge              | 10,449             | 6,821               | 8,331               | 6,943             | 8,331               | -                   |
| 627   | Capital Outlay                                 | -                  | 476,098             | -                   | -                 | -                   | -                   |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                     |                     |                      |                     |                       |                      |
|------------|------------------------------------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|----------------------|
| Item       | By Fund                                        | 2023                | 2024                | 2025                 | 2025                | 2025                  | 2026                 |
| Ref #      | By Classification                              | Actual              | Actual              | Adopted              | Actual YTD          | Amended               | Recommended          |
| 628        | Capital Equipment                              | -                   | 476,098             | -                    | -                   | -                     | -                    |
| 629        | Debt Service                                   | 243,767             | 243,767             | 243,768              | -                   | 243,768               | 243,767              |
| 630        | Interest Expense                               | 20,832              | 17,488              | 14,094               | -                   | 14,094                | 10,648               |
| 631        | Principal                                      | 222,935             | 226,279             | 229,674              | -                   | 229,674               | 233,119              |
| <b>632</b> | <b>402 - Equipment Fund</b>                    | <b>\$ 294,186</b>   | <b>\$ (22,913)</b>  | <b>\$ 378,984</b>    | <b>\$ (471,760)</b> | <b>\$ (3,190,346)</b> | <b>\$ (792,196)</b>  |
| <b>633</b> | <b>Revenue</b>                                 | <b>\$ 8,550,146</b> | <b>\$ 9,849,321</b> | <b>\$ 10,983,482</b> | <b>\$ 8,571,628</b> | <b>\$ 10,983,483</b>  | <b>\$ 11,392,973</b> |
| 634        | Charges for Services                           | 1,187,429           | 1,100,675           | 1,541,952            | 830,479             | 1,541,953             | 1,401,703            |
| 635        | Interfund Revenue                              | 6,879,275           | 8,087,782           | 9,174,258            | 7,583,567           | 9,174,258             | 9,738,998            |
| 636        | Other Revenue                                  | 209,408             | 151,346             | 201,500              | 2,247               | 201,500               | 186,500              |
| 637        | Sale of Capital Assets                         | 83,718              | 293,494             | 50,000               | 83,894              | 50,000                | 50,000               |
| 638        | Interest Revenue                               | 190,316             | 216,025             | 15,772               | 71,441              | 15,772                | 15,772               |
| <b>639</b> | <b>Expenses</b>                                | <b>\$ 8,255,960</b> | <b>\$ 9,872,234</b> | <b>\$ 10,604,498</b> | <b>\$ 9,043,388</b> | <b>\$ 14,173,829</b>  | <b>\$ 12,185,169</b> |
| 640        | Labor and Benefits                             | 1,407,855           | 1,658,561           | 2,040,465            | 1,445,370           | 2,040,466             | 2,078,655            |
| 641        | Employment Taxes                               | 69,366              | 82,880              | 105,538              | 71,093              | 105,538               | 109,687              |
| 642        | Health, Dental, Vision Insurance               | 243,248             | 269,366             | 353,695              | 244,479             | 353,696               | 324,547              |
| 643        | Health Programs                                | 21,307              | 21,541              | 52,093               | 32,769              | 52,093                | 61,414               |
| 644        | Other Insurance                                | 6,443               | 8,039               | 9,800                | 6,709               | 9,800                 | 10,247               |
| 645        | Other Compensation                             | 3,847               | 4,788               | 3,172                | 894                 | 3,172                 | 2,661                |
| 646        | Overtime                                       | 4,995               | 3,630               | 19,465               | 1,921               | 19,465                | 20,564               |
| 647        | Regular Wages                                  | 962,622             | 1,151,074           | 1,356,946            | 982,925             | 1,356,946             | 1,410,599            |
| 648        | Retirement                                     | 56,442              | 68,401              | 85,632               | 62,085              | 85,633                | 89,927               |
| 649        | Workers Compensation Insurance                 | 39,583              | 48,840              | 54,123               | 42,495              | 54,123                | 49,009               |
| 650        | Operating                                      | 3,177,923           | 3,298,374           | 3,558,693            | 2,334,831           | 3,558,693             | 3,867,226            |
| 651        | Charges and Fees                               | 436                 | 1,027               | 675                  | 54                  | 675                   | 675                  |
| 652        | Contract Services                              | 101,610             | 36,182              | 35,270               | 28,768              | 35,270                | 35,270               |
| 653        | Equipment                                      | 32,975              | 50,912              | 54,780               | 26,363              | 54,780                | 52,500               |
| 654        | Fuel                                           | 1,258,029           | 1,127,257           | 1,464,148            | 848,798             | 1,464,148             | 1,540,838            |
| 655        | Operating Costs                                | 1,761,742           | 2,063,993           | 1,972,525            | 1,421,049           | 1,972,525             | 2,201,258            |
| 656        | Professional Development                       | 22,815              | 19,003              | 20,500               | 9,799               | 20,500                | 20,500               |
| 657        | Utilities                                      | 317                 | -                   | 10,795               | -                   | 10,795                | 16,185               |
| 658        | Interfund Charges                              | 681,018             | 599,924             | 517,959              | 453,653             | 517,959               | 484,778              |
| 659        | Facility Internal Support Charge               | 28,919              | 37,676              | 39,155               | 32,629              | 39,155                | 35,280               |
| 660        | Fleet and Fuel Internal Support Charge         | 20,204              | 18,103              | 29,605               | 24,544              | 29,605                | 30,822               |
| 661        | Insurance Premiums Internal Support Charge     | 253,368             | 196,705             | 85,859               | 93,565              | 85,859                | 79,696               |
| 662        | Information Technology Internal Support Charge | 187,597             | 266,221             | 291,098              | 242,714             | 291,098               | 248,922              |
| 663        | Utilities Internal Support Charge              | 190,930             | 81,220              | 72,242               | 60,202              | 72,242                | 90,058               |
| 664        | Capital Outlay                                 | 2,989,164           | 4,315,375           | 4,487,382            | 4,809,533           | 8,056,711             | 5,754,510            |
| 665        | Capital Equipment                              | 2,989,164           | 4,315,375           | 4,487,382            | 4,804,130           | 8,056,711             | 5,754,510            |
| 666        | Capital Facilities                             | -                   | -                   | -                    | 5,403               | -                     | -                    |
| <b>667</b> | <b>406 - Facilities Management Fund</b>        | <b>\$ 11,740</b>    | <b>\$ 200,795</b>   | <b>\$ (2,807)</b>    | <b>\$ 109,137</b>   | <b>\$ (2,805)</b>     | <b>\$ (123,111)</b>  |
| <b>668</b> | <b>Revenue</b>                                 | <b>\$ 4,143,783</b> | <b>\$ 4,236,075</b> | <b>\$ 3,450,995</b>  | <b>\$ 2,823,751</b> | <b>\$ 3,450,995</b>   | <b>\$ 6,051,226</b>  |
| 669        | Interfund Revenue                              | 4,118,698           | 4,207,251           | 3,382,196            | 2,818,496           | 3,382,196             | 4,421,306            |
| 670        | Contributions                                  | -                   | -                   | -                    | -                   | -                     | 25,000               |
| 671        | Other Revenue                                  | 7,169               | 903                 | 46,214               | 5,357               | 46,214                | 71,267               |
| 672        | Interest Revenue                               | (1,976)             | 6,160               | 1,653                | (4,162)             | 1,653                 | 1,653                |
| 673        | Lease Revenue                                  | 19,893              | 21,760              | 20,932               | 4,060               | 20,932                | 32,000               |
| 674        | Transfers n                                    | -                   | -                   | -                    | -                   | -                     | 1,500,000            |
| <b>675</b> | <b>Expenses</b>                                | <b>\$ 4,132,043</b> | <b>\$ 4,035,280</b> | <b>\$ 3,453,801</b>  | <b>\$ 2,714,613</b> | <b>\$ 3,453,800</b>   | <b>\$ 6,174,337</b>  |
| 676        | Labor and Benefits                             | 823,699             | 899,091             | 1,055,474            | 780,367             | 1,055,473             | 1,442,226            |
| 677        | Employment Taxes                               | 43,957              | 47,455              | 56,104               | 39,418              | 56,104                | 72,326               |
| 678        | Health, Dental, Vision Insurance               | 96,557              | 110,341             | 142,303              | 114,903             | 142,302               | 269,049              |
| 679        | Health Programs                                | 11,268              | 12,736              | 33,150               | 19,762              | 33,151                | 46,964               |
| 680        | Other Insurance                                | 3,777               | 4,328               | 5,239                | 3,324               | 5,239                 | 6,571                |
| 681        | Other Compensation                             | 4,234               | 6,013               | 3,489                | 2,267               | 3,489                 | 1,720                |
| 682        | Overtime                                       | 7,346               | 5,321               | 8,444                | 4,651               | 8,444                 | 7,190                |
| 683        | Regular Wages                                  | 591,068             | 639,838             | 721,451              | 535,738             | 721,451               | 939,677              |
| 684        | Retirement                                     | 35,628              | 38,566              | 46,024               | 32,810              | 46,024                | 56,823               |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                        |                        |                        |                        |                        |                        |
|------------|------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Item       | By Fund                                        | 2023                   | 2024                   | 2025                   | 2025                   | 2025                   | 2026                   |
| Ref #      | By Classification                              | Actual                 | Actual                 | Adopted                | Actual YTD             | Amended                | Recommended            |
| 685        | Workers Compensation Insurance                 | 29,866                 | 34,495                 | 39,269                 | 27,494                 | 39,269                 | 41,906                 |
| 686        | Operating                                      | 2,999,440              | 2,781,763              | 1,983,899              | 1,586,420              | 1,983,899              | 2,880,664              |
| 687        | Contract Services                              | 368,433                | 255,677                | 302,630                | 285,577                | 302,630                | 300,350                |
| 688        | Equipment                                      | 4,762                  | 12,828                 | 22,400                 | -                      | 22,400                 | 18,500                 |
| 689        | Operating Costs                                | 62,007                 | 70,698                 | 71,434                 | 83,133                 | 71,434                 | 111,990                |
| 690        | Professional Development                       | 5,355                  | 1,907                  | 4,500                  | 2,778                  | 4,500                  | 7,875                  |
| 691        | Utilities                                      | 2,558,882              | 2,440,654              | 1,582,935              | 1,214,933              | 1,582,935              | 2,441,949              |
| 692        | Interfund Charges                              | 308,904                | 353,053                | 414,429                | 344,897                | 414,428                | 351,447                |
| 693        | Facility Internal Support Charge               | 36,957                 | 11,653                 | 12,104                 | 10,087                 | 12,104                 | 11,818                 |
| 694        | Fleet and Fuel Internal Support Charge         | 18,369                 | 16,029                 | 23,172                 | 18,548                 | 23,172                 | 26,121                 |
| 695        | Insurance Premiums Internal Support Charge     | 107,954                | 151,136                | 145,846                | 121,538                | 145,846                | 135,378                |
| 696        | Information Technology Internal Support Charge | 136,230                | 163,499                | 222,926                | 186,075                | 222,926                | 167,125                |
| 697        | Utilities Internal Support Charge              | 9,394                  | 10,736                 | 10,380                 | 8,650                  | 10,380                 | 11,006                 |
| 698        | Capital Outlay                                 | -                      | 1,373                  | -                      | 2,929                  | -                      | 1,500,000              |
| 699        | Capital Facilities                             | -                      | 1,373                  | -                      | 2,929                  | -                      | 1,500,000              |
| <b>700</b> | <b>Police</b>                                  |                        |                        |                        |                        |                        |                        |
| <b>701</b> | <b>100 - General Fund</b>                      | <b>\$ (28,885,550)</b> | <b>\$ (31,584,354)</b> | <b>\$ (36,339,100)</b> | <b>\$ (29,123,512)</b> | <b>\$ (36,533,051)</b> | <b>\$ (38,320,079)</b> |
| <b>702</b> | <b>Revenue</b>                                 | <b>\$ 1,764,111</b>    | <b>\$ 1,983,403</b>    | <b>\$ 1,603,267</b>    | <b>\$ 1,083,421</b>    | <b>\$ 1,603,267</b>    | <b>\$ 1,471,813</b>    |
| 703        | Charges for Services                           | 809,327                | 752,530                | 840,766                | 558,760                | 840,766                | 709,416                |
| 704        | License and Permits                            | 1,050                  | 210                    | 1,000                  | 425                    | 1,000                  | 1,000                  |
| 705        | Fines                                          | 7,900                  | 6,589                  | 7,500                  | 6,380                  | 7,500                  | 7,500                  |
| 706        | Intergovernmental                              | 833,038                | 900,957                | 685,546                | 355,085                | 685,546                | 711,497                |
| 707        | Contributions                                  | 2,615                  | 194,010                | -                      | -                      | -                      | -                      |
| 708        | Other Revenue                                  | 110,181                | 129,107                | 68,455                 | 162,771                | 68,455                 | 42,400                 |
| <b>709</b> | <b>Expenses</b>                                | <b>\$ 30,649,661</b>   | <b>\$ 33,567,757</b>   | <b>\$ 37,942,367</b>   | <b>\$ 30,206,933</b>   | <b>\$ 38,136,318</b>   | <b>\$ 39,791,892</b>   |
| 710        | Labor and Benefits                             | 20,693,644             | 23,165,242             | 26,430,457             | 21,039,117             | 26,430,459             | 27,961,754             |
| 711        | Employment Taxes                               | 383,737                | 416,066                | 491,858                | 362,812                | 491,859                | 649,404                |
| 712        | Health, Dental, Vision Insurance               | 2,138,246              | 2,438,471              | 2,957,001              | 2,526,470              | 2,957,002              | 3,292,633              |
| 713        | Health Programs                                | 200,777                | 184,086                | 462,750                | 281,217                | 462,750                | 494,206                |
| 714        | Other Insurance                                | 88,148                 | 96,106                 | 118,543                | 90,630                 | 118,543                | 122,910                |
| 715        | Other Compensation                             | 259,569                | 245,096                | 63,651                 | 45,799                 | 63,651                 | 51,699                 |
| 716        | Overtime                                       | 1,794,429              | 1,993,468              | 2,081,537              | 1,716,224              | 2,081,537              | 2,453,727              |
| 717        | Part-Time Wages                                | 12,739                 | 18,525                 | -                      | 16,977                 | -                      | -                      |
| 718        | Regular Wages                                  | 13,543,380             | 15,130,636             | 17,238,201             | 13,518,768             | 17,238,200             | 17,971,462             |
| 719        | Retirement                                     | 1,459,155              | 1,703,382              | 2,039,372              | 1,628,497              | 2,039,373              | 2,018,161              |
| 720        | Workers Compensation Insurance                 | 813,464                | 939,405                | 977,544                | 851,723                | 977,544                | 907,553                |
| 721        | Operating                                      | 2,696,512              | 2,472,566              | 2,404,643              | 1,427,462              | 2,598,593              | 2,726,236              |
| 722        | Charges and Fees                               | 2,009                  | 1,923                  | 1,500                  | 968                    | 1,500                  | 2,000                  |
| 723        | Cost of Goods Sold                             | -                      | -                      | -                      | (358)                  | -                      | -                      |
| 724        | Contract Services                              | 917,332                | 880,872                | 910,959                | 420,760                | 1,104,909              | 836,619                |
| 725        | Equipment                                      | 529,419                | 442,855                | 144,850                | 135,422                | 144,850                | 492,500                |
| 726        | Fuel                                           | 297                    | 576                    | -                      | 184                    | -                      | -                      |
| 727        | Grants and Contributions                       | 34,420                 | 19,073                 | 99,000                 | 64,060                 | 99,000                 | 88,000                 |
| 728        | Operating Costs                                | 698,055                | 627,941                | 718,929                | 493,040                | 718,929                | 757,420                |
| 729        | Professional Development                       | 514,981                | 499,162                | 514,005                | 313,386                | 514,005                | 525,277                |
| 730        | Utilities                                      | -                      | 165                    | 15,400                 | -                      | 15,400                 | 24,420                 |
| 731        | Interfund Charges                              | 6,691,302              | 7,776,717              | 9,107,267              | 7,694,029              | 9,107,266              | 9,073,902              |
| 732        | Communications Center Internal Support Charge  | 2,486,205              | 2,590,706              | 2,701,675              | 2,251,396              | 2,701,675              | 2,829,801              |
| 733        | Facility Internal Support Charge               | 527,428                | 512,951                | 531,287                | 442,739                | 531,287                | 529,962                |
| 734        | Fleet and Fuel Internal Support Charge         | 999,806                | 1,316,266              | 1,193,638              | 1,032,718              | 1,193,638              | 1,484,870              |
| 735        | Insurance Premiums Internal Support Charge     | 366,188                | 512,664                | 494,721                | 412,268                | 494,721                | 459,211                |
| 736        | Information Technology Internal Support Charge | 2,139,525              | 2,641,557              | 3,923,398              | 3,336,119              | 3,923,397              | 3,506,827              |
| 737        | Utilities Internal Support Charge              | 172,150                | 202,573                | 262,547                | 218,790                | 262,548                | 263,232                |
| 738        | Capital Outlay                                 | 568,202                | 153,232                | -                      | 46,325                 | -                      | 30,000                 |
| 739        | Capital Equipment                              | 568,202                | 153,232                | -                      | 46,325                 | -                      | 30,000                 |
| <b>740</b> | <b>101 - Enhanced 911 Fund</b>                 | <b>\$ 3,995,391</b>    | <b>\$ 4,275,348</b>    | <b>\$ 3,788,030</b>    | <b>\$ 2,971,757</b>    | <b>\$ 4,300,970</b>    | <b>\$ 1,015,326</b>    |
| <b>741</b> | <b>Revenue</b>                                 | <b>\$ 3,995,391</b>    | <b>\$ 4,275,348</b>    | <b>\$ 4,300,970</b>    | <b>\$ 2,971,757</b>    | <b>\$ 4,300,970</b>    | <b>\$ 4,679,966</b>    |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                    |                       |                       |                       |                       |                       |                       |
|-------|--------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Item  | By Fund                                          | 2023                  | 2024                  | 2025                  | 2025                  | 2025                  | 2026                  |
| Ref # | By Classification                                | Actual                | Actual                | Adopted               | Actual YTD            | Amended               | Recommended           |
| 742   | Charges for Services                             | 3,918,310             | 4,126,132             | 4,275,293             | 2,937,125             | 4,275,293             | 4,646,821             |
| 743   | Tax Revenue                                      | (61,766)              | (72,630)              | (83,599)              | (62,414)              | (83,599)              | (76,132)              |
| 744   | Interest Revenue                                 | 138,847               | 221,847               | 109,276               | 97,047                | 109,276               | 109,276               |
| 745   | <b>Expenses</b>                                  | -                     | -                     | <b>\$ 512,940</b>     | -                     | -                     | <b>\$ 3,664,640</b>   |
| 746   | Transfers Out                                    | -                     | -                     | 512,940               | -                     | -                     | 3,664,640             |
| 747   | Transfers Out                                    | -                     | -                     | 512,940               | -                     | -                     | 3,664,640             |
| 748   | <b>107 - First Responder Tax Fund</b>            | <b>\$ (1,491,885)</b> | <b>\$ (1,902,444)</b> | <b>\$ (3,047,380)</b> | <b>\$ (1,693,460)</b> | <b>\$ (3,047,379)</b> | <b>\$ (3,904,058)</b> |
| 749   | <b>Revenue</b>                                   | <b>\$</b>             | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| 750   | Other Revenue                                    | 1                     | -                     | -                     | -                     | -                     | -                     |
| 751   | <b>Expenses</b>                                  | <b>\$ 1,491,885</b>   | <b>\$ 1,902,444</b>   | <b>\$ 3,047,380</b>   | <b>\$ 1,693,460</b>   | <b>\$ 3,047,379</b>   | <b>\$ 3,904,058</b>   |
| 752   | Labor and Benefits                               | 698,566               | 1,103,455             | 2,213,559             | 1,120,826             | 2,213,557             | 2,655,483             |
| 753   | Employment Taxes                                 | 37,924                | 56,450                | 72,972                | 50,482                | 72,972                | 105,761               |
| 754   | Health, Dental, Vision Insurance                 | 87,475                | 166,666               | 320,212               | 185,614               | 320,212               | 444,384               |
| 755   | Health Programs                                  | 1,530                 | 12,662                | 46,004                | 27,678                | 46,005                | 49,132                |
| 756   | Other Insurance                                  | 3,307                 | 4,645                 | 9,366                 | 5,081                 | 9,365                 | 12,269                |
| 757   | Other Compensation                               | 450                   | 4,327                 | 550                   | 554                   | 550                   | 450                   |
| 758   | Overtime                                         | 14,947                | 19,061                | 246,197               | 36,518                | 246,197               | 75,781                |
| 759   | Regular Wages                                    | 510,739               | 769,200               | 1,325,313             | 735,437               | 1,325,313             | 1,739,561             |
| 760   | Retirement                                       | 30,644                | 45,913                | 123,607               | 50,921                | 123,605               | 156,404               |
| 761   | Workers Compensation Insurance                   | 11,550                | 24,530                | 69,337                | 28,542                | 69,338                | 71,743                |
| 762   | Operating                                        | 68,943                | 47,162                | 413,100               | 179,112               | 413,100               | 363,100               |
| 763   | Contract Services                                | -                     | -                     | -                     | 7,266                 | -                     | -                     |
| 764   | Equipment                                        | 68,943                | 46,632                | 347,700               | 170,849               | 347,700               | 297,700               |
| 765   | Operating Costs                                  | -                     | -                     | 36,400                | 106                   | 36,400                | 36,400                |
| 766   | Professional Development                         | -                     | 530                   | 29,000                | 892                   | 29,000                | 29,000                |
| 767   | Interfund Charges                                | 314,318               | 358,140               | 420,721               | 335,080               | 420,722               | 470,475               |
| 768   | Fleet and Fuel Internal Support Charge           | 188,511               | 210,589               | 179,787               | 132,447               | 179,787               | 257,471               |
| 769   | Information Technology Internal Support Charge   | 125,807               | 147,551               | 240,934               | 202,633               | 240,935               | 213,004               |
| 770   | Capital Outlay                                   | 410,058               | 393,687               | -                     | 58,442                | -                     | 415,000               |
| 771   | Capital Equipment                                | 410,058               | 393,687               | -                     | 58,442                | -                     | 415,000               |
| 772   | <b>115 - Public Safety Impact Fee Fund</b>       | <b>\$ 138,300</b>     | <b>\$ 235,614</b>     | <b>\$ 216,050</b>     | <b>\$ 189,340</b>     | <b>\$ 216,050</b>     | <b>\$ (253,950)</b>   |
| 773   | <b>Revenue</b>                                   | <b>\$ 138,300</b>     | <b>\$ 235,614</b>     | <b>\$ 216,050</b>     | <b>\$ 189,340</b>     | <b>\$ 216,050</b>     | <b>\$ 216,050</b>     |
| 774   | Charges for Services                             | 132,494               | 235,614               | 216,050               | 189,340               | 216,050               | 216,050               |
| 775   | Interest Revenue                                 | 5,807                 | -                     | -                     | -                     | -                     | -                     |
| 776   | <b>Expenses</b>                                  | -                     | -                     | -                     | <b>\$ -</b>           | -                     | <b>470,000</b>        |
| 777   | Transfers Out                                    | -                     | -                     | -                     | -                     | -                     | 470,000               |
| 778   | Transfers Out                                    | -                     | -                     | -                     | -                     | -                     | 470,000               |
| 779   | <b>201 - Sales Tax Capital Improvements Fund</b> | <b>-</b>              | <b>\$ (93,450)</b>    | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| 780   | <b>Revenue</b>                                   | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>\$ -</b>           | <b>-</b>              | <b>470,000</b>        |
| 781   | Debt Proceeds                                    | -                     | -                     | -                     | -                     | -                     | 2,000,000             |
| 782   | Transfers In                                     | -                     | -                     | -                     | -                     | -                     | 470,000               |
| 783   | <b>Expenses</b>                                  | <b>-</b>              | <b>\$ 93,450</b>      | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>\$ 2,470,000</b>   |
| 784   | Operating                                        | -                     | 2,990                 | -                     | -                     | -                     | -                     |
| 785   | Equipment                                        | -                     | 2,990                 | -                     | -                     | -                     | -                     |
| 786   | Capital Outlay                                   | -                     | 90,460                | -                     | -                     | -                     | 2,470,000             |
| 787   | Capital Equipment                                | -                     | 90,460                | -                     | -                     | -                     | 470,000               |
| 788   | Capital Facilities                               | -                     | -                     | -                     | -                     | -                     | 2,000,000             |
| 789   | <b>405 - Communications Center Fund</b>          | <b>\$ (1,842,517)</b> | <b>\$ (2,716,204)</b> | <b>\$ (3,599,821)</b> | <b>\$ (1,892,327)</b> | <b>\$ (3,892,503)</b> | <b>\$ (3,390,350)</b> |
| 790   | <b>Revenue</b>                                   | <b>\$ 5,612,990</b>   | <b>\$ 5,985,705</b>   | <b>\$ 6,957,846</b>   | <b>\$ 5,398,897</b>   | <b>\$ 6,957,846</b>   | <b>\$ 10,479,656</b>  |
| 791   | Charges for Services                             | 2,375,140             | 2,562,845             | 2,806,522             | 2,357,658             | 2,806,522             | 2,971,576             |
| 792   | Interfund Revenue                                | 3,104,320             | 3,309,196             | 3,527,715             | 2,939,763             | 3,527,715             | 3,730,526             |
| 793   | Intergovernmental                                | -                     | -                     | -                     | 7,625                 | -                     | -                     |
| 794   | Other Revenue                                    | 750                   | 750                   | -                     | -                     | -                     | -                     |
| 795   | Interest Revenue                                 | 41,581                | 21,714                | 20,069                | 17,752                | 20,069                | 21,714                |
| 796   | Lease Revenue                                    | 91,200                | 91,200                | 90,600                | 76,100                | 90,600                | 91,200                |
| 797   | Transfers In                                     | -                     | -                     | 512,940               | -                     | 512,940               | 3,664,640             |
| 798   | <b>Expenses</b>                                  | <b>\$ 7,455,508</b>   | <b>\$ 8,701,909</b>   | <b>\$ 10,557,667</b>  | <b>\$ 7,291,225</b>   | <b>\$ 10,850,349</b>  | <b>\$ 13,870,006</b>  |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                  |                       |                        |                        |                        |                        |                        |
|------------|------------------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Item       | By Fund                                        | 2023                  | 2024                   | 2025                   | 2025                   | 2025                   | 2026                   |
| Ref #      | By Classification                              | Actual                | Actual                 | Adopted                | Actual YTD             | Amended                | Recommended            |
| 799        | Labor and Benefits                             | 5,026,900             | 5,396,419              | 6,908,767              | 4,550,208              | 6,908,768              | 7,008,808              |
| 800        | Employment Taxes                               | 289,639               | 303,195                | 381,776                | 241,998                | 381,776                | 385,177                |
| 801        | Health, Dental, Vision Insurance               | 475,377               | 590,767                | 996,460                | 626,489                | 996,460                | 1,026,964              |
| 802        | Health Programs                                | 60,713                | 61,546                 | 150,191                | 93,395                 | 150,191                | 160,400                |
| 803        | Other Insurance                                | 19,129                | 20,396                 | 28,451                 | 18,728                 | 28,451                 | 28,930                 |
| 804        | Other Compensation                             | 97,680                | 21,463                 | 9,890                  | 1,609                  | 9,890                  | 13,536                 |
| 805        | Overtime                                       | 1,055,462             | 991,310                | 1,060,642              | 648,342                | 1,060,642              | 1,040,373              |
| 806        | Part-Time Wages                                | 5,369                 | 44,066                 | -                      | -                      | -                      | -                      |
| 807        | Regular Wages                                  | 2,836,334             | 3,158,326              | 4,000,104              | 2,732,136              | 4,000,104              | 4,072,782              |
| 808        | Retirement                                     | 173,555               | 190,303                | 264,942                | 175,060                | 264,942                | 266,316                |
| 809        | Workers Compensation Insurance                 | 13,641                | 15,048                 | 16,312                 | 12,452                 | 16,312                 | 14,330                 |
| 810        | Operating                                      | 382,219               | 342,224                | 372,510                | 277,430                | 372,510                | 356,010                |
| 811        | Contract Services                              | 64,626                | 17,992                 | 71,126                 | 3,851                  | 71,126                 | 54,626                 |
| 812        | Equipment                                      | 96,756                | 107,687                | 67,764                 | 84,882                 | 67,764                 | 67,764                 |
| 813        | Grants and Contributions                       | 1,313                 | 298                    | 1,470                  | -                      | 1,470                  | 1,470                  |
| 814        | Operating Costs                                | 87,374                | 79,067                 | 129,450                | 145,026                | 129,450                | 129,450                |
| 815        | Professional Development                       | 26,517                | 60,672                 | 102,700                | 43,671                 | 102,700                | 102,700                |
| 816        | Utilities                                      | 105,633               | 76,507                 | -                      | -                      | -                      | -                      |
| 817        | Interfund Charges                              | 1,661,440             | 2,141,742              | 2,763,450              | 2,306,404              | 2,763,449              | 2,840,548              |
| 818        | Fleet and Fuel Internal Support Charge         | 57,019                | 81,215                 | 35,662                 | 29,376                 | 35,662                 | 41,814                 |
| 819        | General Government Internal Support Charge     | 394,026               | 474,127                | 557,571                | 464,643                | 557,571                | 625,718                |
| 820        | Insurance Premiums Internal Support Charge     | 10,528                | 14,739                 | 14,223                 | 11,853                 | 14,223                 | 13,202                 |
| 821        | Information Technology Internal Support Charge | 1,137,828             | 1,475,080              | 2,136,323              | 1,784,141              | 2,136,323              | 2,149,104              |
| 822        | Utilities Internal Support Charge              | 62,039                | 96,581                 | 19,670                 | 16,392                 | 19,670                 | 10,710                 |
| 823        | Capital Outlay                                 | 384,950               | 821,524                | 512,940                | 157,183                | 805,622                | 3,664,640              |
| 824        | Capital Equipment                              | 384,950               | 821,524                | 512,940                | 113,069                | 805,622                | 3,464,640              |
| 825        | Capital Facilities                             | -                     | -                      | -                      | 44,114                 | -                      | 200,000                |
| <b>826</b> | <b>Fire</b>                                    |                       |                        |                        |                        |                        |                        |
| <b>827</b> | <b>100 - General Fund</b>                      | <b>\$ (9,020,633)</b> | <b>\$ (10,963,655)</b> | <b>\$ (12,496,959)</b> | <b>\$ (13,288,222)</b> | <b>\$ (12,257,771)</b> | <b>\$ (13,347,831)</b> |
| <b>828</b> | <b>Revenue</b>                                 | <b>\$ 11,940,912</b>  | <b>\$ 13,374,220</b>   | <b>\$ 12,608,547</b>   | <b>\$ 8,132,298</b>    | <b>\$ 12,847,734</b>   | <b>\$ 13,636,187</b>   |
| 829        | Charges for Services                           | 10,933,508            | 11,947,894             | 11,807,751             | 6,897,491              | 12,046,938             | 12,596,007             |
| 830        | License and Permits                            | 128,740               | 123,347                | 131,800                | 109,282                | 131,800                | 131,800                |
| 831        | Intergovernmental                              | 810,649               | 1,216,226              | 667,996                | 1,067,995              | 667,996                | 907,380                |
| 832        | Contributions                                  | 2,215                 | 2,049                  | 1,000                  | 2,418                  | 1,000                  | 1,000                  |
| 833        | Other Revenue                                  | 64,899                | 82,100                 | -                      | 53,435                 | -                      | -                      |
| 834        | Interest Revenue                               | 901                   | 2,603                  | -                      | 1,677                  | -                      | -                      |
| <b>835</b> | <b>Expenses</b>                                | <b>\$ 20,961,544</b>  | <b>\$ 24,337,875</b>   | <b>\$ 25,105,506</b>   | <b>\$ 21,420,519</b>   | <b>\$ 25,105,505</b>   | <b>\$ 26,984,018</b>   |
| 836        | Labor and Benefits                             | 15,558,978            | 17,558,511             | 17,873,222             | 15,601,215             | 17,873,224             | 20,002,351             |
| 837        | Employment Taxes                               | 198,048               | 225,237                | 241,737                | 190,471                | 241,738                | 381,131                |
| 838        | Health, Dental, Vision Insurance               | 1,587,524             | 1,830,159              | 2,113,392              | 1,886,316              | 2,113,390              | 2,424,287              |
| 839        | Health Programs                                | 201,149               | 151,187                | 330,149                | 212,234                | 330,148                | 352,591                |
| 840        | Other Insurance                                | 64,280                | 70,321                 | 80,706                 | 66,488                 | 80,707                 | 82,884                 |
| 841        | Other Benefits                                 | 32,406                | 47,380                 | -                      | 78,435                 | -                      | 40,228                 |
| 842        | Other Compensation                             | 126,859               | 146,083                | 39,337                 | 86,379                 | 39,337                 | 41,474                 |
| 843        | Overtime                                       | 1,403,570             | 1,532,294              | 1,048,588              | 1,684,712              | 1,048,588              | 2,043,065              |
| 844        | Part-Time Wages                                | 44,540                | 81,471                 | -                      | 55,821                 | -                      | 79,412                 |
| 845        | Regular Wages                                  | 9,648,902             | 10,922,598             | 11,435,541             | 9,069,306              | 11,435,542             | 11,789,790             |
| 846        | Retirement                                     | 1,538,608             | 1,732,329              | 1,821,264              | 1,562,935              | 1,821,266              | 2,024,929              |
| 847        | Workers Compensation Insurance                 | 713,091               | 819,451                | 762,507                | 708,118                | 762,508                | 742,560                |
| 848        | Operating                                      | 1,793,820             | 1,972,047              | 1,777,785              | 1,272,246              | 1,777,783              | 1,714,364              |
| 849        | Charges and Fees                               | 155,644               | 156,598                | 155,000                | 86,665                 | 155,000                | 160,000                |
| 850        | Contract Services                              | 452,118               | 713,615                | 531,007                | 300,371                | 531,007                | 508,167                |
| 851        | Equipment                                      | 161,316               | 15,698                 | -                      | 1,900                  | -                      | -                      |
| 852        | Fuel                                           | 9,908                 | 17,049                 | 1,440                  | -                      | 1,440                  | 1,440                  |
| 853        | Grants and Contributions                       | -                     | 2,300                  | 2,700                  | 2,700                  | 2,700                  | 2,700                  |
| 854        | Operating Costs                                | 831,341               | 860,877                | 773,545                | 724,430                | 773,543                | 686,680                |
| 855        | Professional Development                       | 160,155               | 177,816                | 274,568                | 135,086                | 274,568                | 326,717                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line       | By Department                                    |                       |                       |                        |                       |                        |                        |
|------------|--------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------------|------------------------|
| Item       | By Fund                                          | 2023                  | 2024                  | 2025                   | 2025                  | 2025                   | 2026                   |
| Ref #      | By Classification                                | Actual                | Actual                | Adopted                | Actual YTD            | Amended                | Recommended            |
| 856        | Utilities                                        | 23,339                | 28,094                | 39,525                 | 21,094                | 39,525                 | 28,660                 |
| 857        | Interfund Charges                                | 3,555,564             | 4,772,372             | 5,454,499              | 4,545,411             | 5,454,498              | 5,267,302              |
| 858        | Communications Center Internal Support Charge    | 618,115               | 718,490               | 826,040                | 688,367               | 826,040                | 900,725                |
| 859        | Facility Internal Support Charge                 | 212,565               | 318,373               | 331,727                | 276,439               | 331,727                | 309,021                |
| 860        | Fleet and Fuel Internal Support Charge           | 1,128,817             | 1,735,844             | 2,026,954              | 1,672,048             | 2,026,954              | 2,007,738              |
| 861        | Insurance Premiums Internal Support Charge       | 239,149               | 334,809               | 323,091                | 269,243               | 323,091                | 299,900                |
| 862        | Information Technology Internal Support Charge   | 1,242,354             | 1,561,371             | 1,840,825              | 1,551,097             | 1,840,825              | 1,615,169              |
| 863        | Utilities Internal Support Charge                | 114,564               | 103,485               | 105,862                | 88,217                | 105,861                | 134,750                |
| 864        | Capital Outlay                                   | 53,182                | 34,945                | -                      | 1,647                 | -                      | -                      |
| 865        | Capital Equipment                                | 53,182                | 34,945                | -                      | -                     | -                      | -                      |
| 866        | Capital Facilities                               | -                     | -                     | -                      | 1,647                 | -                      | -                      |
| <b>867</b> | <b>107 - First Responder Tax Fund</b>            | <b>\$ (6,488,706)</b> | <b>\$ (6,867,119)</b> | <b>\$ (11,338,857)</b> | <b>\$ (8,048,750)</b> | <b>\$ (11,338,856)</b> | <b>\$ (12,314,769)</b> |
| <b>868</b> | <b>Revenue</b>                                   | <b>\$ 2,046,924</b>   | <b>\$ 2,188,202</b>   | <b>\$ 12,504</b>       | <b>\$ 341,521</b>     | <b>\$ 12,504</b>       | <b>\$ 12,504</b>       |
| 869        | Intergovernmental                                | 2,046,924             | 2,188,202             | 12,504                 | 341,521               | 12,504                 | 12,504                 |
| <b>870</b> | <b>Expenses</b>                                  | <b>\$ 8,535,630</b>   | <b>\$ 9,055,321</b>   | <b>\$ 11,351,361</b>   | <b>\$ 8,390,271</b>   | <b>\$ 11,351,360</b>   | <b>\$ 12,327,273</b>   |
| 871        | Labor and Benefits                               | 6,571,710             | 7,794,462             | 9,325,328              | 6,840,175             | 9,325,324              | 10,733,927             |
| 872        | Employment Taxes                                 | 68,623                | 84,205                | 117,465                | 77,055                | 117,464                | 217,164                |
| 873        | Health, Dental, Vision Insurance                 | 745,322               | 918,291               | 1,145,485              | 944,399               | 1,145,483              | 1,478,453              |
| 874        | Health Programs                                  | 22,895                | 75,934                | 175,899                | 112,935               | 175,899                | 187,856                |
| 875        | Other Insurance                                  | 31,609                | 35,624                | 42,073                 | 30,699                | 42,073                 | 47,434                 |
| 876        | Other Benefits                                   | 6,798                 | 24,267                | -                      | -                     | -                      | 22,628                 |
| 877        | Other Compensation                               | 30,691                | 81,944                | 25,733                 | 9,302                 | 25,733                 | 2,354                  |
| 878        | Overtime                                         | 151,808               | 207,679               | 789,904                | 380,957               | 789,903                | 849,597                |
| 879        | Regular Wages                                    | 4,639,638             | 5,335,512             | 5,850,240              | 4,383,848             | 5,850,240              | 6,611,477              |
| 880        | Retirement                                       | 570,789               | 672,995               | 774,628                | 594,452               | 774,628                | 920,577                |
| 881        | Workers Compensation Insurance                   | 303,538               | 358,011               | 403,901                | 306,528               | 403,901                | 396,386                |
| 882        | Operating                                        | 495,346               | 235,233               | 582,472                | 350,782               | 582,473                | 389,177                |
| 883        | Contract Services                                | -                     | 453                   | 88,077                 | 41,728                | 88,077                 | 47,653                 |
| 884        | Equipment                                        | 92,160                | -                     | 79,820                 | -                     | 79,820                 | -                      |
| 885        | Operating Costs                                  | 380,579               | 199,731               | 356,727                | 276,290               | 356,729                | 284,217                |
| 886        | Professional Development                         | 13,283                | 24,054                | 39,971                 | 24,269                | 39,971                 | 39,731                 |
| 887        | Utilities                                        | 9,325                 | 10,995                | 17,876                 | 8,496                 | 17,876                 | 17,576                 |
| 888        | Interfund Charges                                | 668,859               | 940,227               | 1,443,562              | 1,199,314             | 1,443,563              | 1,204,170              |
| 889        | Facility Internal Support Charge                 | 1,406                 | 84,702                | 88,470                 | 73,725                | 88,470                 | 79,208                 |
| 890        | Fleet and Fuel Internal Support Charge           | 159,909               | 240,437               | 498,499                | 411,163               | 498,499                | 406,330                |
| 891        | Information Technology Internal Support Charge   | 471,499               | 583,423               | 824,482                | 687,666               | 824,482                | 673,900                |
| 892        | Utilities Internal Support Charge                | 36,045                | 31,665                | 32,111                 | 26,760                | 32,112                 | 44,732                 |
| 893        | Capital Outlay                                   | 799,715               | 85,399                | -                      | -                     | -                      | -                      |
| 894        | Capital Equipment                                | 799,715               | 85,399                | -                      | -                     | -                      | -                      |
| <b>895</b> | <b>115 - Public Safety Impact Fee Fund</b>       | <b>\$ 322,389</b>     | <b>\$ 539,083</b>     | <b>\$ 489,301</b>      | <b>\$ 442,054</b>     | <b>\$ 489,301</b>      | <b>\$ 489,301</b>      |
| <b>896</b> | <b>Revenue</b>                                   | <b>\$ 322,389</b>     | <b>\$ 539,083</b>     | <b>\$ 489,301</b>      | <b>\$ 442,054</b>     | <b>\$ 489,301</b>      | <b>\$ 489,301</b>      |
| 897        | Charges for Services                             | 308,869               | 539,083               | 489,301                | 442,054               | 489,301                | 489,301                |
| 898        | Interest Revenue                                 | 13,520                | -                     | -                      | -                     | -                      | -                      |
| <b>899</b> | <b>201 - Sales Tax Capital Improvements Fund</b> | <b>\$ (2,051,699)</b> | <b>\$ (4,023,201)</b> | <b>\$ (39,000)</b>     | <b>\$ (4,350,270)</b> | <b>\$ (5,672,944)</b>  | <b>-</b>               |
| <b>900</b> | <b>Revenue</b>                                   | <b>-</b>              | <b>\$ 341,241</b>     | <b>-</b>               | <b>\$ 599,088</b>     | <b>\$ 657,056</b>      | <b>-</b>               |
| 901        | Intergovernmental                                | -                     | 341,241               | -                      | 599,088               | 657,056                | -                      |
| <b>902</b> | <b>Expenses</b>                                  | <b>\$ 2,051,699</b>   | <b>\$ 4,364,441</b>   | <b>\$ 39,000</b>       | <b>\$ 4,949,358</b>   | <b>\$ 6,330,000</b>    | <b>-</b>               |
| 903        | Operating                                        | 344                   | 25,982                | -                      | 42,004                | -                      | -                      |
| 904        | Contract Services                                | -                     | 5,680                 | -                      | -                     | -                      | -                      |
| 905        | Equipment                                        | 242                   | 17,184                | -                      | 21,235                | -                      | -                      |
| 906        | Operating Costs                                  | 103                   | 2,959                 | -                      | 20,534                | -                      | -                      |
| 907        | Utilities                                        | -                     | 159                   | -                      | 235                   | -                      | -                      |
| 908        | Capital Outlay                                   | 2,051,355             | 4,338,460             | 39,000                 | 4,907,355             | 6,330,000              | -                      |
| 909        | Capital Equipment                                | 748,373               | 1,811,453             | -                      | 9,942                 | -                      | -                      |
| 910        | Capital Facilities                               | 1,298,482             | 2,527,007             | 39,000                 | 4,897,413             | 6,330,000              | -                      |
| 911        | Land                                             | 4,500                 | -                     | -                      | -                     | -                      | -                      |
| <b>912</b> | <b>Utilities</b>                                 |                       |                       |                        |                       |                        |                        |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                  |               |                |                |               |                |               |
|-------|------------------------------------------------|---------------|----------------|----------------|---------------|----------------|---------------|
| Item  | By Fund                                        | 2023          | 2024           | 2025           | 2025          | 2025           | 2026          |
| Ref # | By Classification                              | Actual        | Actual         | Adopted        | Actual YTD    | Amended        | Recommended   |
| 913   | 100 - General Fund                             | -             | -              | -              | \$ (4,018)    | -              | -             |
| 914   | Expenses                                       | -             | -              | -              | \$ 4,018      | -              | -             |
| 915   | Labor and Benefits                             | -             | -              | -              | 4,018         | -              | -             |
| 916   | Employment Taxes                               | -             | -              | -              | 211           | -              | -             |
| 917   | Health, Dental, Vision Insurance               | -             | -              | -              | 663           | -              | -             |
| 918   | Health Programs                                | -             | -              | -              | 3             | -              | -             |
| 919   | Other Insurance                                | -             | -              | -              | 23            | -              | -             |
| 920   | Regular Wages                                  | -             | -              | -              | 2,914         | -              | -             |
| 921   | Retirement                                     | -             | -              | -              | 204           | -              | -             |
| 922   | 301 - Water Fund                               | \$ 9,756,030  | \$ (1,280,867) | \$ (1,910,264) | \$ 488,493    | \$ (4,515,276) | \$ (405,202)  |
| 923   | Revenue                                        | \$ 22,434,270 | \$ 11,775,676  | \$ 12,843,613  | \$ 10,165,184 | \$ 12,851,319  | \$ 17,009,649 |
| 924   | Charges for Services                           | 9,041,470     | 9,691,642      | 10,114,400     | 8,864,664     | 10,114,400     | 11,442,000    |
| 925   | License and Permits                            | 71,604        | 72,725         | 70,000         | 108,329       | 70,000         | 120,000       |
| 926   | Interfund Revenue                              | 863,681       | 1,051,052      | 1,349,545      | 781,252       | 1,349,545      | 1,402,745     |
| 927   | Intergovernmental                              | 505,163       | 256,370        | 935,000        | 6,544         | 935,000        | -             |
| 928   | Contributions                                  | -             | -              | 20,000         | 1,250         | 20,000         | -             |
| 929   | Other Revenue                                  | 18,578        | 11,684         | 45,000         | 21,332        | 45,000         | 40,000        |
| 930   | Debt Proceeds                                  | 11,725,402    | 399,763        | 200,000        | 267,196       | 207,706        | 3,890,000     |
| 931   | Interest Revenue                               | 150,337       | 177,922        | 46,840         | 82,050        | 46,840         | 49,484        |
| 932   | Lease Revenue                                  | 58,037        | 114,517        | 62,828         | 32,569        | 62,828         | 65,420        |
| 933   | Expenses                                       | \$ 12,678,240 | \$ 13,056,543  | \$ 14,753,877  | \$ 9,676,692  | \$ 17,366,595  | \$ 17,414,851 |
| 934   | Labor and Benefits                             | 3,585,254     | 4,217,231      | 5,303,611      | 3,620,535     | 5,303,611      | 5,576,791     |
| 935   | Employment Taxes                               | 186,423       | 213,794        | 277,846        | 179,614       | 277,849        | 292,224       |
| 936   | Health, Dental, Vision Insurance               | 479,133       | 630,626        | 854,025        | 578,578       | 854,023        | 899,309       |
| 937   | Health Programs                                | 51,906        | 49,603         | 123,129        | 77,019        | 123,130        | 134,389       |
| 938   | Other Insurance                                | 16,834        | 18,715         | 24,940         | 15,969        | 24,940         | 25,909        |
| 939   | Other Compensation                             | 20,041        | 39,943         | 25,129         | 5,737         | 25,129         | 54,098        |
| 940   | Overtime                                       | 121,982       | 123,265        | 138,900        | 103,647       | 138,899        | 141,015       |
| 941   | Part-Time Wages                                | -             | -              | -              | 33,648        | -              | 23,040        |
| 942   | Regular Wages                                  | 2,442,283     | 2,829,410      | 3,475,886      | 2,351,561     | 3,475,886      | 3,624,945     |
| 943   | Retirement                                     | 148,847       | 173,641        | 239,277        | 159,188       | 239,275        | 248,873       |
| 944   | Workers Compensation Insurance                 | 117,806       | 138,235        | 144,480        | 115,575       | 144,480        | 132,989       |
| 945   | Operating                                      | 1,291,622     | 1,371,456      | 3,008,382      | 1,227,674     | 3,008,382      | 2,387,608     |
| 946   | Charges and Fees                               | 4,830         | 7,323          | 6,500          | 6,216         | 6,500          | 7,200         |
| 947   | Contract Services                              | 129,840       | 142,134        | 368,148        | 209,732       | 368,148        | 329,378       |
| 948   | Equipment                                      | 133,947       | 83,616         | 403,900        | 55,547        | 403,900        | 176,200       |
| 949   | Grants and Contributions                       | 84,581        | 142,446        | 1,010,300      | 138,072       | 1,010,300      | 553,900       |
| 950   | Operating Costs                                | 884,636       | 923,074        | 1,119,746      | 760,762       | 1,119,746      | 1,208,590     |
| 951   | Professional Development                       | 34,663        | 51,048         | 78,273         | 47,489        | 78,273         | 87,310        |
| 952   | Utilities                                      | 19,124        | 21,815         | 21,515         | 9,857         | 21,515         | 25,030        |
| 953   | Interfund Charges                              | 1,827,940     | 1,975,851      | 2,390,728      | 1,986,022     | 2,390,726      | 2,411,518     |
| 954   | Facility Internal Support Charge               | 26,414        | 38,189         | 39,630         | 33,025        | 39,630         | 39,426        |
| 955   | Fleet and Fuel Internal Support Charge         | 347,913       | 337,130        | 487,795        | 400,021       | 487,795        | 480,692       |
| 956   | General Government Internal Support Charge     | 717,277       | 724,544        | 948,160        | 790,133       | 948,160        | 938,841       |
| 957   | Insurance Premiums Internal Support Charge     | 114,808       | 160,731        | 155,105        | 129,254       | 155,105        | 143,972       |
| 958   | Information Technology Internal Support Charge | 555,860       | 653,453        | 694,327        | 582,996       | 694,325        | 669,096       |
| 959   | Utilities Internal Support Charge              | 65,668        | 61,804         | 65,711         | 50,593        | 65,711         | 139,490       |
| 960   | Capital Outlay                                 | 5,587,612     | 4,514,655      | 2,795,000      | 2,491,893     | 5,407,720      | 5,650,000     |
| 961   | Capital Equipment                              | 70            | 68,925         | -              | 988           | -              | 60,000        |
| 962   | Utility Systems                                | 5,587,541     | 4,445,730      | 2,795,000      | 2,490,905     | 5,407,720      | 5,590,000     |
| 963   | Debt Service                                   | 385,812       | 977,349        | 1,256,156      | 350,567       | 1,256,156      | 1,388,934     |
| 964   | Interest Expense                               | 78,344        | 204,652        | 208,201        | 76,735        | 208,201        | 222,891       |
| 965   | Principal                                      | 307,468       | 772,697        | 1,047,955      | 273,832       | 1,047,955      | 1,166,043     |
| 966   | 309 - Irrigation Fund                          | \$ (59,346)   | \$ 41,775      | \$ (5,899)     | \$ 91,243     | \$ (5,897)     | \$ (197,710)  |
| 967   | Revenue                                        | \$ 363,557    | \$ 398,564     | \$ 391,518     | \$ 370,085    | \$ 391,518     | \$ 461,124    |
| 968   | Charges for Services                           | 357,190       | 391,746        | 387,185        | 365,982       | 387,185        | 456,791       |
| 969   | Debt Proceeds                                  | 1,875         | 1,141          | 900            | 887           | 900            | 900           |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line        | By Department                                  |                       |                      |                        |                        |                        |                      |
|-------------|------------------------------------------------|-----------------------|----------------------|------------------------|------------------------|------------------------|----------------------|
| Item        | By Fund                                        | 2023                  | 2024                 | 2025                   | 2025                   | 2025                   | 2026                 |
| Ref #       | By Classification                              | Actual                | Actual               | Adopted                | Actual YTD             | Amended                | Recommended          |
| 970         | Interest Revenue                               | 4,493                 | 5,677                | 3,433                  | 3,216                  | 3,433                  | 3,433                |
| <b>971</b>  | <b>Expenses</b>                                | <b>\$ 422,904</b>     | <b>\$ 356,789</b>    | <b>\$ 397,417</b>      | <b>\$ 278,842</b>      | <b>\$ 397,415</b>      | <b>\$ 658,834</b>    |
| 972         | Labor and Benefits                             | 124,960               | 134,039              | 155,153                | 128,924                | 155,151                | 169,957              |
| 973         | Employment Taxes                               | 7,092                 | 6,797                | 7,973                  | 6,248                  | 7,973                  | 8,613                |
| 974         | Health, Dental, Vision Insurance               | 10,343                | 19,276               | 26,500                 | 22,571                 | 26,500                 | 29,540               |
| 975         | Health Programs                                | 378                   | 536                  | 3,383                  | 2,318                  | 3,383                  | 3,613                |
| 976         | Other Insurance                                | 620                   | 591                  | 734                    | 618                    | 733                    | 797                  |
| 977         | Other Compensation                             | 201                   | 2,675                | 1,485                  | 169                    | 1,485                  | 786                  |
| 978         | Overtime                                       | 7,497                 | 5,591                | -                      | 1,891                  | -                      | -                    |
| 979         | Part-Time Wages                                | -                     | -                    | -                      | 232                    | -                      | -                    |
| 980         | Regular Wages                                  | 88,144                | 87,944               | 104,125                | 84,603                 | 104,125                | 113,654              |
| 981         | Retirement                                     | 5,522                 | 5,533                | 7,543                  | 5,486                  | 7,543                  | 7,829                |
| 982         | Workers Compensation Insurance                 | 5,163                 | 5,096                | 3,409                  | 4,788                  | 3,409                  | 5,126                |
| 983         | Operating                                      | 44,792                | 31,220               | 37,650                 | 10,493                 | 37,650                 | 61,200               |
| 984         | Contract Services                              | 16,161                | 3,215                | 2,500                  | 1,403                  | 2,500                  | 4,500                |
| 985         | Equipment                                      | -                     | 460                  | 500                    | -                      | 500                    | 2,000                |
| 986         | Operating Costs                                | 28,064                | 26,981               | 34,050                 | 8,786                  | 34,050                 | 54,000               |
| 987         | Utilities                                      | 567                   | 565                  | 600                    | 304                    | 600                    | 700                  |
| 988         | Interfund Charges                              | 170,833               | 143,721              | 163,451                | 133,563                | 163,452                | 211,515              |
| 989         | Fleet and Fuel Internal Support Charge         | 11,190                | 5,961                | 4,731                  | 1,296                  | 4,731                  | -                    |
| 990         | General Government Internal Support Charge     | 27,436                | 29,206               | 31,627                 | 26,356                 | 31,627                 | 25,655               |
| 991         | Insurance Premiums Internal Support Charge     | 1,397                 | 1,956                | 1,888                  | 1,573                  | 1,888                  | 1,752                |
| 992         | Information Technology Internal Support Charge | -                     | -                    | 15,741                 | 13,118                 | 15,741                 | 12,856               |
| 993         | Utilities Internal Support Charge              | 130,809               | 106,598              | 109,464                | 91,221                 | 109,465                | 171,252              |
| 994         | Capital Outlay                                 | 66,158                | 31,647               | 25,000                 | 5,862                  | 25,000                 | 200,000              |
| 995         | Utility Systems                                | 66,158                | 31,647               | 25,000                 | 5,862                  | 25,000                 | 200,000              |
| 996         | Debt Service                                   | 16,162                | 16,162               | 16,162                 | -                      | 16,162                 | 16,162               |
| 997         | Interest Expense                               | 3,235                 | 3,041                | 2,844                  | -                      | 2,844                  | 2,644                |
| 998         | Principal                                      | 12,927                | 13,121               | 13,318                 | -                      | 13,318                 | 13,517               |
| <b>999</b>  | <b>900 - Joint Sewer Systems</b>               | <b>\$ (3,334,972)</b> | <b>\$ 45,638,786</b> | <b>\$ (48,122,973)</b> | <b>\$ (25,079,919)</b> | <b>\$ (75,408,876)</b> | <b>\$ 15,061,412</b> |
| <b>1000</b> | <b>Revenue</b>                                 | <b>\$ 19,788,571</b>  | <b>\$ 88,987,148</b> | <b>\$ 21,755,575</b>   | <b>\$ 19,081,565</b>   | <b>\$ 23,726,704</b>   | <b>\$ 51,501,709</b> |
| 1001        | Charges for Services                           | 15,471,162            | 16,735,962           | 18,066,005             | 14,599,859             | 18,066,005             | 20,662,652           |
| 1002        | Interfund Revenue                              | 89,276                | 83,765               | 195,000                | 9,171                  | 195,000                | 195,000              |
| 1003        | Special Assessments                            | 2,574                 | 3,861                | -                      | -                      | -                      | -                    |
| 1004        | Fines                                          | 9,000                 | -                    | 1,000                  | -                      | 1,000                  | 1,000                |
| 1005        | Intergovernmental                              | 798                   | -                    | -                      | -                      | -                      | -                    |
| 1006        | Other Revenue                                  | 39,022                | 95,573               | 118,600                | 110,547                | 118,600                | 276,350              |
| 1007        | Debt Proceeds                                  | 2,993,132             | 68,974,995           | 2,550,240              | 2,904,948              | 2,550,240              | 28,516,200           |
| 1008        | Interest Revenue                               | 1,183,606             | 3,092,992            | 824,730                | 1,457,039              | 2,795,859              | 1,850,507            |
| <b>1009</b> | <b>Expenses</b>                                | <b>\$ 23,123,543</b>  | <b>\$ 43,348,362</b> | <b>\$ 69,878,548</b>   | <b>\$ 44,161,484</b>   | <b>\$ 99,135,580</b>   | <b>\$ 36,440,297</b> |
| 1010        | Labor and Benefits                             | 4,145,280             | 4,240,840            | 5,434,868              | 3,561,782              | 5,450,747              | 5,613,026            |
| 1011        | Employment Taxes                               | 220,328               | 226,633              | 292,070                | 186,662                | 293,193                | 301,929              |
| 1012        | Health, Dental, Vision Insurance               | 526,235               | 514,892              | 791,622                | 469,584                | 791,621                | 846,164              |
| 1013        | Health Programs                                | 49,631                | 53,618               | 127,053                | 77,473                 | 127,052                | 135,690              |
| 1014        | Other Insurance                                | 20,411                | 19,318               | 26,129                 | 15,608                 | 26,129                 | 26,976               |
| 1015        | Other Compensation                             | 32,004                | 86,639               | 48,898                 | 17,828                 | 49,278                 | 11,672               |
| 1016        | Overtime                                       | 68,814                | 108,677              | 133,837                | 111,859                | 136,741                | 142,632              |
| 1017        | Part-Time Wages                                | -                     | -                    | -                      | -                      | 11,400                 | 23,040               |
| 1018        | Regular Wages                                  | 2,955,881             | 2,953,789            | 3,642,318              | 2,443,521              | 3,642,319              | 3,781,775            |
| 1019        | Retirement                                     | 180,641               | 179,506              | 245,916                | 160,480                | 245,915                | 246,288              |
| 1020        | Workers Compensation Insurance                 | 91,335                | 97,768               | 127,025                | 78,767                 | 127,099                | 96,861               |
| 1021        | Operating                                      | 2,172,156             | 2,840,540            | 3,994,613              | 2,454,838              | 3,994,613              | 4,183,492            |
| 1022        | Charges and Fees                               | 358,737               | 653,111              | 447,214                | 346,694                | 447,214                | 350,914              |
| 1023        | Contract Services                              | 395,388               | 681,162              | 870,330                | 644,786                | 870,330                | 997,350              |
| 1024        | Equipment                                      | 24,423                | 28,597               | 260,500                | 23,726                 | 260,500                | 326,000              |
| 1025        | Fuel                                           | -                     | -                    | -                      | 75                     | -                      | -                    |
| 1026        | Grants and Contributions                       | 1,706                 | 2,994                | 3,100                  | 4,648                  | 3,100                  | 5,100                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line        | By Department                                  |                        |                        |                        |                        |                        |                        |
|-------------|------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Item        | By Fund                                        | 2023                   | 2024                   | 2025                   | 2025                   | 2025                   | 2026                   |
| Ref #       | By Classification                              | Actual                 | Actual                 | Adopted                | Actual YTD             | Amended                | Recommended            |
| 1027        | Operating Costs                                | 1,324,840              | 1,391,829              | 1,520,659              | 1,092,111              | 1,520,659              | 1,575,776              |
| 1028        | Professional Development                       | 59,981                 | 67,950                 | 55,355                 | 93,321                 | 55,355                 | 78,285                 |
| 1029        | Utilities                                      | 7,080                  | 14,896                 | 837,455                | 249,476                | 837,455                | 850,067                |
| 1030        | Interfund Charges                              | 3,144,519              | 3,455,399              | 2,842,541              | 2,457,566              | 2,842,540              | 2,835,779              |
| 1031        | Fleet and Fuel Internal Support Charge         | 432,222                | 358,001                | 357,180                | 284,895                | 357,180                | 356,041                |
| 1032        | General Government Internal Support Charge     | 780,990                | 812,229                | 858,624                | 715,520                | 858,624                | 892,969                |
| 1033        | Insurance Premiums Internal Support Charge     | 100,859                | 141,202                | 136,260                | 113,550                | 136,260                | 126,480                |
| 1034        | Information Technology Internal Support Charge | 470,333                | 543,049                | 692,697                | 583,640                | 692,696                | 613,821                |
| 1035        | Utilities Internal Support Charge              | 1,360,115              | 1,600,918              | 797,780                | 759,961                | 797,780                | 846,469                |
| 1036        | Capital Outlay                                 | 13,041,497             | 30,017,007             | 53,855,777             | 34,289,424             | 83,096,930             | 20,060,000             |
| 1037        | Capital Equipment                              | 188,837                | 19,900                 | -                      | 399,042                | 311,796                | -                      |
| 1038        | Land                                           | -                      | -                      | -                      | 87,715                 | -                      | -                      |
| 1039        | Utility Systems                                | 12,852,660             | 29,997,107             | 53,855,777             | 33,802,667             | 82,785,134             | 20,060,000             |
| 1040        | Debt Service                                   | 620,091                | 2,794,577              | 3,750,750              | 1,397,875              | 3,750,750              | 3,748,000              |
| 1041        | Interest Expense                               | 55,091                 | 2,189,577              | 2,795,750              | 1,397,875              | 2,795,750              | 2,748,000              |
| 1042        | Principal                                      | 565,000                | 605,000                | 955,000                | -                      | 955,000                | 1,000,000              |
| <b>1043</b> | <b>Parks and Recreation</b>                    |                        |                        |                        |                        |                        |                        |
| <b>1044</b> | <b>100 - General Fund</b>                      | <b>\$ (10,105,735)</b> | <b>\$ (11,485,846)</b> | <b>\$ (12,714,278)</b> | <b>\$ (10,146,944)</b> | <b>\$ (12,714,281)</b> | <b>\$ (13,086,177)</b> |
| <b>1045</b> | <b>Revenue</b>                                 | <b>\$ 3,008,787</b>    | <b>\$ 2,939,077</b>    | <b>\$ 3,268,190</b>    | <b>\$ 2,575,510</b>    | <b>\$ 3,268,190</b>    | <b>\$ 3,557,170</b>    |
| 1046        | Charges for Services                           | 1,407,858              | 1,228,259              | 1,331,162              | 1,105,648              | 1,331,162              | 1,293,130              |
| 1047        | License and Permits                            | 1,097,473              | 1,300,166              | 1,552,482              | 1,251,621              | 1,552,482              | 1,843,445              |
| 1048        | Intergovernmental                              | 457,515                | 322,830                | 344,264                | 183,157                | 344,264                | 381,775                |
| 1049        | Contributions                                  | 20,739                 | 9,930                  | 10,500                 | 5,455                  | 10,500                 | 10,500                 |
| 1050        | Other Revenue                                  | 11,542                 | 68,740                 | 20,650                 | 24,932                 | 20,650                 | 23,800                 |
| 1051        | Sale of Capital Assets                         | 3,600                  | -                      | -                      | -                      | -                      | -                      |
| 1052        | Lease Revenue                                  | 10,060                 | 9,151                  | 9,132                  | 4,697                  | 9,132                  | 4,520                  |
| <b>1053</b> | <b>Expenses</b>                                | <b>\$ 13,114,522</b>   | <b>\$ 14,424,923</b>   | <b>\$ 15,982,468</b>   | <b>\$ 12,722,454</b>   | <b>\$ 15,982,471</b>   | <b>\$ 16,643,347</b>   |
| 1054        | Labor and Benefits                             | 7,405,274              | 8,381,083              | 9,328,181              | 7,721,662              | 9,328,183              | 10,113,519             |
| 1055        | Employment Taxes                               | 418,229                | 465,545                | 526,862                | 421,246                | 526,860                | 556,705                |
| 1056        | Health, Dental, Vision Insurance               | 704,120                | 875,086                | 1,040,327              | 895,370                | 1,040,327              | 1,379,506              |
| 1057        | Health Programs                                | 71,012                 | 80,632                 | 197,548                | 123,307                | 197,550                | 216,757                |
| 1058        | Other Insurance                                | 22,481                 | 26,915                 | 31,845                 | 24,408                 | 31,844                 | 33,321                 |
| 1059        | Other Compensation                             | 89,565                 | 94,396                 | 129,606                | 16,633                 | 129,608                | 86,525                 |
| 1060        | Overtime                                       | 94,266                 | 99,357                 | -                      | 90,786                 | -                      | 255,695                |
| 1061        | Part-Time Wages                                | 1,918,870              | 1,959,092              | 2,359,654              | 2,211,642              | 2,359,656              | 2,312,240              |
| 1062        | Regular Wages                                  | 3,575,505              | 4,178,879              | 4,412,223              | 3,404,587              | 4,412,222              | 4,638,932              |
| 1063        | Retirement                                     | 213,735                | 256,766                | 287,690                | 219,978                | 287,690                | 307,636                |
| 1064        | Workers Compensation Insurance                 | 297,491                | 344,414                | 342,426                | 313,705                | 342,426                | 326,202                |
| 1065        | Operating                                      | 2,849,960              | 3,317,621              | 3,878,341              | 2,706,956              | 3,878,342              | 3,726,500              |
| 1066        | Charges and Fees                               | 16,579                 | 60,733                 | 67,725                 | 58,204                 | 67,725                 | 67,850                 |
| 1067        | Cost of Goods Sold                             | 43,824                 | 35,793                 | 35,948                 | (11,381)               | 35,948                 | 35,948                 |
| 1068        | Contract Services                              | 727,592                | 983,658                | 1,457,260              | 900,893                | 1,457,261              | 1,282,865              |
| 1069        | Equipment                                      | 264,948                | 198,945                | 294,292                | 88,654                 | 294,292                | 139,392                |
| 1070        | Grants and Contributions                       | 33,681                 | 24,698                 | 54,257                 | 26,088                 | 54,257                 | 54,257                 |
| 1071        | Insurance and Claims                           | -                      | 350                    | -                      | -                      | -                      | -                      |
| 1072        | Operating Costs                                | 876,203                | 1,049,917              | 1,085,705              | 814,910                | 1,085,705              | 1,144,699              |
| 1073        | Professional Development                       | 65,127                 | 29,113                 | 52,221                 | 34,089                 | 52,221                 | 65,381                 |
| 1074        | Utilities                                      | 822,006                | 934,414                | 830,933                | 795,499                | 830,933                | 936,108                |
| 1075        | Interfund Charges                              | 2,542,280              | 2,402,000              | 2,775,947              | 2,293,836              | 2,775,946              | 2,803,327              |
| 1076        | Facility Internal Support Charge               | 159,888                | 147,402                | 153,150                | 127,625                | 153,150                | 168,756                |
| 1077        | Fleet and Fuel Internal Support Charge         | 788,057                | 811,205                | 866,800                | 717,850                | 866,800                | 918,572                |
| 1078        | Insurance Premiums Internal Support Charge     | 129,354                | 195,702                | 188,852                | 157,378                | 188,853                | 175,297                |
| 1079        | Information Technology Internal Support Charge | 949,414                | 834,746                | 1,114,805              | 939,980                | 1,114,804              | 961,195                |
| 1080        | Utilities Internal Support Charge              | 515,567                | 412,944                | 452,339                | 351,002                | 452,339                | 579,507                |
| 1081        | Capital Outlay                                 | 317,008                | 324,219                | -                      | -                      | -                      | -                      |
| 1082        | Capital Equipment                              | 120,461                | 292,273                | -                      | -                      | -                      | -                      |
| 1083        | Capital Facilities                             | 54,859                 | 3,168                  | -                      | -                      | -                      | -                      |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line        | By Department                                       |                       |                       |                     |                       |                       |                       |
|-------------|-----------------------------------------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Item        | By Fund                                             | 2023                  | 2024                  | 2025                | 2025                  | 2025                  | 2026                  |
| Ref #       | By Classification                                   | Actual                | Actual                | Adopted             | Actual YTD            | Amended               | Recommended           |
| 1084        | Land                                                | 141,688               | 28,778                | -                   | -                     | -                     | -                     |
| <b>1085</b> | <b>104 - Community Development Block Grant Fund</b> | -                     | -                     | -                   | \$ -                  | -                     | <b>50,000</b>         |
| <b>1086</b> | <b>Expenses</b>                                     | -                     | -                     | -                   | \$ -                  | -                     | <b>0,000</b>          |
| 1087        | Transfers Out                                       | -                     | -                     | -                   | -                     | -                     | 50,000                |
| 1088        | Transfers Out                                       | -                     | -                     | -                   | -                     | -                     | 50,000                |
| <b>1089</b> | <b>105 - Parkland Expansion Fund</b>                | -                     | -                     | \$ (450,000)        | -                     | -                     | <b>\$ (1,406,500)</b> |
| <b>1090</b> | <b>Expenses</b>                                     | -                     | -                     | \$ 450,000          | -                     | -                     | <b>\$ 1,406,500</b>   |
| 1091        | Transfers Out                                       | -                     | -                     | 450,000             | -                     | -                     | 1,406,500             |
| 1092        | Transfers Out                                       | -                     | -                     | 450,000             | -                     | -                     | 1,406,500             |
| <b>1093</b> | <b>110 - Conservation Trust Fund</b>                | -                     | -                     | \$ (100,000)        | -                     | -                     | <b>\$ (650,000)</b>   |
| <b>1094</b> | <b>Expenses</b>                                     | -                     | -                     | \$ 100,000          | -                     | -                     | <b>\$ 650,000</b>     |
| 1095        | Transfers Out                                       | -                     | -                     | 100,000             | -                     | -                     | 650,000               |
| 1096        | Transfers Out                                       | -                     | -                     | 100,000             | -                     | -                     | 650,000               |
| <b>1097</b> | <b>116 - Community Recreation Center Tax Fund</b>   | -                     | \$ (53,033)           | \$ (443,280)        | \$ (131,922)          | \$ (443,283)          | <b>\$ (2,148,815)</b> |
| <b>1098</b> | <b>Revenue</b>                                      | -                     | -                     | -                   | \$ -                  | -                     | <b>852,473</b>        |
| 1099        | Charges for Services                                | -                     | -                     | -                   | -                     | -                     | 705,011               |
| 1100        | License and Permits                                 | -                     | -                     | -                   | -                     | -                     | 38,000                |
| 1101        | Lease Revenue                                       | -                     | -                     | -                   | -                     | -                     | 109,462               |
| <b>1102</b> | <b>Expenses</b>                                     | -                     | \$ 53,033             | \$ 443,280          | \$ 131,922            | \$ 443,283            | <b>\$ 3,001,288</b>   |
| 1103        | Labor and Benefits                                  | -                     | 48,944                | 367,722             | 68,957                | 367,725               | 1,600,640             |
| 1104        | Employment Taxes                                    | -                     | 2,833                 | 18,067              | 3,713                 | 18,068                | 88,729                |
| 1105        | Health, Dental, Vision Insurance                    | -                     | 3,048                 | 79,630              | 6,153                 | 79,630                | 233,417               |
| 1106        | Health Programs                                     | -                     | -                     | 5,412               | 3,141                 | 5,413                 | 34,681                |
| 1107        | Other Insurance                                     | -                     | -                     | 1,335               | 64                    | 1,336                 | 3,347                 |
| 1108        | Other Compensation                                  | -                     | 365                   | -                   | 372                   | -                     | 21,054                |
| 1109        | Overtime                                            | -                     | -                     | -                   | 14                    | -                     | -                     |
| 1110        | Part-Time Wages                                     | -                     | -                     | -                   | -                     | -                     | 618,127               |
| 1111        | Regular Wages                                       | -                     | 38,312                | 236,171             | 49,477                | 236,171               | 520,671               |
| 1112        | Retirement                                          | -                     | 2,299                 | 16,532              | 3,150                 | 16,533                | 34,956                |
| 1113        | Workers Compensation Insurance                      | -                     | 2,087                 | 10,574              | 2,872                 | 10,574                | 45,658                |
| 1114        | Operating                                           | -                     | 4,089                 | -                   | -                     | -                     | 589,042               |
| 1115        | Cost of Goods Sold                                  | -                     | -                     | -                   | -                     | -                     | 9,500                 |
| 1116        | Contract Services                                   | -                     | -                     | -                   | -                     | -                     | 239,700               |
| 1117        | Equipment                                           | -                     | 4,089                 | -                   | -                     | -                     | 2,800                 |
| 1118        | Fuel                                                | -                     | -                     | -                   | -                     | -                     | 1,000                 |
| 1119        | Grants and Contributions                            | -                     | -                     | -                   | -                     | -                     | 10,000                |
| 1120        | Operating Costs                                     | -                     | -                     | -                   | -                     | -                     | 250,600               |
| 1121        | Professional Development                            | -                     | -                     | -                   | -                     | -                     | 33,550                |
| 1122        | Utilities                                           | -                     | -                     | -                   | -                     | -                     | 41,892                |
| 1123        | Interfund Charges                                   | -                     | -                     | 75,559              | 62,965                | 75,558                | 811,605               |
| 1124        | Facility Internal Support Charge                    | -                     | -                     | -                   | -                     | -                     | 362,006               |
| 1125        | Information Technology Internal Support Charge      | -                     | -                     | 75,559              | 62,965                | 75,558                | 125,599               |
| 1126        | Utilities Internal Support Charge                   | -                     | -                     | -                   | -                     | -                     | 324,000               |
| <b>1127</b> | <b>201 - Sales Tax Capital Improvements Fund</b>    | <b>\$ (5,850,044)</b> | <b>\$ (5,785,630)</b> | <b>\$ (570,000)</b> | <b>\$ (1,763,163)</b> | <b>\$ (1,540,022)</b> | <b>\$ (355,000)</b>   |
| <b>1128</b> | <b>Revenue</b>                                      | <b>\$ 310,780</b>     | <b>\$ 377,960</b>     | <b>\$ 764,300</b>   | <b>\$ 480,017</b>     | <b>\$ 1,481,503</b>   | <b>\$ 2,661,500</b>   |
| 1129        | License and Permits                                 | 8,628                 | 6,276                 | -                   | 4,320                 | -                     | -                     |
| 1130        | Intergovernmental                                   | 92,152                | 371,684               | -                   | 475,697               | 1,017,203             | 40,000                |
| 1131        | Contributions                                       | 210,000               | -                     | 214,300             | -                     | 314,300               | 510,000               |
| 1132        | Transfers In                                        | -                     | -                     | 550,000             | -                     | 150,000               | 2,111,500             |
| <b>1133</b> | <b>Expenses</b>                                     | <b>\$ 6,160,823</b>   | <b>\$ 6,163,590</b>   | <b>\$ 1,334,300</b> | <b>\$ 2,243,180</b>   | <b>\$ 3,021,525</b>   | <b>\$ 3,016,500</b>   |
| 1134        | Operating                                           | 25,144                | 1,546                 | -                   | 13,951                | -                     | -                     |
| 1135        | Charges and Fees                                    | -                     | 1,421                 | -                   | -                     | -                     | -                     |
| 1136        | Contract Services                                   | 24,750                | 125                   | -                   | 675                   | -                     | -                     |
| 1137        | Equipment                                           | 395                   | -                     | -                   | -                     | -                     | -                     |
| 1138        | Operating Costs                                     | -                     | -                     | -                   | 13,276                | -                     | -                     |
| 1139        | Capital Outlay                                      | 6,135,679             | 6,162,044             | 1,334,300           | 2,229,228             | 3,021,525             | 3,016,500             |
| 1140        | Capital Equipment                                   | 4,550                 | 17,070                | -                   | -                     | -                     | -                     |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line        | By Department                          |                       |                       |                        |                        |                        |                        |
|-------------|----------------------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|
| Item        | By Fund                                | 2023                  | 2024                  | 2025                   | 2025                   | 2025                   | 2026                   |
| Ref #       | By Classification                      | Actual                | Actual                | Adopted                | Actual YTD             | Amended                | Recommended            |
| 1141        | Capital Facilities                     | 526,471               | 998                   | 439,300                | 403,267                | 439,300                | 2,586,500              |
| 1142        | Land                                   | 4,865,676             | 5,071,016             | 575,000                | 472,103                | 785,348                | 110,000                |
| 1143        | Other Capital                          | 471,524               | 517,266               | -                      | 152,113                | 129,655                | -                      |
| 1144        | Parks and Trails                       | 267,459               | 555,695               | 320,000                | 1,201,745              | 1,667,221              | 320,000                |
| <b>1145</b> | <b>204 - Major Projects Fund</b>       | <b>\$ (1,102,187)</b> | <b>\$ 62,087,880</b>  | <b>\$ (54,568,693)</b> | <b>\$ (27,501,833)</b> | <b>\$ (37,591,412)</b> | <b>\$ (24,109,000)</b> |
| <b>1146</b> | <b>Revenue</b>                         | <b>-</b>              | <b>\$ 78,034,681</b>  | <b>\$ 1,500,000</b>    | <b>\$ 4,500,747</b>    | <b>\$ 5,358,588</b>    | <b>\$ 1,631,000</b>    |
| 1147        | Intergovernmental                      | -                     | 174,431               | -                      | 894,649                | 825,569                | -                      |
| 1148        | Contributions                          | -                     | 1,500,000             | 1,500,000              | 2,500,000              | 3,054,000              | 1,631,000              |
| 1149        | Debt Proceeds                          | -                     | 74,106,729            | -                      | -                      | -                      | -                      |
| 1150        | Interest Revenue                       | -                     | 2,253,521             | -                      | 1,106,098              | 1,479,019              | -                      |
| <b>1151</b> | <b>Expenses</b>                        | <b>\$ 1,102,187</b>   | <b>\$ 15,946,801</b>  | <b>\$ 56,068,693</b>   | <b>\$ 32,002,580</b>   | <b>\$ 42,950,000</b>   | <b>\$ 25,740,000</b>   |
| 1152        | Operating                              | -                     | 402,580               | -                      | -                      | -                      | -                      |
| 1153        | Charges and Fees                       | -                     | 400,369               | -                      | -                      | -                      | -                      |
| 1154        | Equipment                              | -                     | 2,101                 | -                      | -                      | -                      | -                      |
| 1155        | Operating Costs                        | -                     | 110                   | -                      | -                      | -                      | -                      |
| 1156        | Capital Outlay                         | 1,102,187             | 15,544,221            | 56,068,693             | 32,002,580             | 42,950,000             | 25,740,000             |
| 1157        | Capital Facilities                     | 1,082,268             | 15,544,221            | 56,068,693             | 31,964,724             | 42,950,000             | 25,740,000             |
| 1158        | Land                                   | 19,919                | -                     | -                      | 9,734                  | -                      | -                      |
| 1159        | Other Capital                          | -                     | -                     | -                      | 28,122                 | -                      | -                      |
| <b>1160</b> | <b>Non-Departmental</b>                |                       |                       |                        |                        |                        |                        |
| <b>1161</b> | <b>100 - General Fund</b>              | <b>\$ 84,498,783</b>  | <b>\$ 87,122,818</b>  | <b>\$ 94,623,699</b>   | <b>\$ 74,636,799</b>   | <b>\$ 93,807,192</b>   | <b>\$ 97,215,109</b>   |
| <b>1162</b> | <b>Revenue</b>                         | <b>\$ 85,651,633</b>  | <b>\$ 91,526,423</b>  | <b>\$ 93,017,635</b>   | <b>\$ 74,895,623</b>   | <b>\$ 91,329,514</b>   | <b>\$ 97,409,045</b>   |
| 1163        | License and Permits                    | 8,029                 | 21,921                | 12,000                 | 5,804                  | 12,000                 | 9,500                  |
| 1164        | Interfund Revenue                      | 2,729,131             | 2,931,573             | 3,304,207              | 2,728,894              | 3,304,207              | 3,564,091              |
| 1165        | Intergovernmental                      | 4,256                 | -                     | -                      | -                      | -                      | -                      |
| 1166        | Other Revenue                          | 186,081               | 239,820               | 88,300                 | 119,627                | 88,300                 | 88,300                 |
| 1167        | Tax Revenue                            | 79,023,367            | 84,808,486            | 86,970,491             | 71,317,193             | 85,282,370             | 90,040,572             |
| 1168        | Interest Revenue                       | 1,435,003             | 1,135,891             | 1,351,772              | 724,005                | 1,351,772              | 1,331,379              |
| 1169        | Lease Revenue                          | 850                   | 100                   | -                      | 100                    | -                      | -                      |
| 1170        | Transfers In                           | 2,264,915             | 2,388,631             | 1,290,865              | -                      | 1,290,865              | 2,375,203              |
| <b>1171</b> | <b>Expenses</b>                        | <b>\$ 1,152,849</b>   | <b>\$ 4,403,605</b>   | <b>\$ (1,606,064)</b>  | <b>\$ 258,824</b>      | <b>\$ (2,477,678)</b>  | <b>\$ 193,936</b>      |
| 1172        | Contingency                            | -                     | -                     | 300,000                | -                      | 268,461                | 425,000                |
| 1173        | Contingency                            | -                     | -                     | 300,000                | -                      | 268,461                | 425,000                |
| 1174        | Labor and Benefits                     | 957,387               | 66,692                | (2,100,000)            | 61,504                 | (2,100,000)            | (625,000)              |
| 1175        | Employment Taxes                       | (12,346)              | 58                    | -                      | -                      | -                      | -                      |
| 1176        | Other Benefits                         | (16,563)              | (162)                 | -                      | (22)                   | -                      | -                      |
| 1177        | Other Compensation                     | 989,150               | 915                   | -                      | -                      | -                      | -                      |
| 1178        | Overtime                               | -                     | 1,412                 | -                      | -                      | -                      | -                      |
| 1179        | Regular Wages                          | -                     | -                     | (2,000,000)            | -                      | (2,000,000)            | -                      |
| 1180        | Retirement                             | (44,976)              | 62,855                | (100,000)              | 61,525                 | (100,000)              | (625,000)              |
| 1181        | Workers Compensation Insurance         | 42,122                | 1,613                 | -                      | -                      | -                      | -                      |
| 1182        | Operating                              | 195,462               | 236,978               | 193,936                | 197,320                | (1,547,033)            | 393,936                |
| 1183        | Charges and Fees                       | 193,677               | 235,752               | 193,936                | 234,820                | 193,936                | 193,936                |
| 1184        | Operating Costs                        | 1,785                 | -                     | -                      | -                      | (1,740,969)            | 200,000                |
| 1185        | Professional Development               | -                     | 1,226                 | -                      | (37,500)               | -                      | -                      |
| 1186        | Transfers Out                          | -                     | 4,099,935             | -                      | -                      | 900,894                | -                      |
| 1187        | Transfers Out                          | -                     | 4,099,935             | -                      | -                      | 900,894                | -                      |
| <b>1188</b> | <b>101 - Enhanced 911 Fund</b>         | <b>\$ (2,922,097)</b> | <b>\$ (3,201,046)</b> | <b>\$ (2,975,215)</b>  | <b>-</b>               | <b>\$ (3,742,836)</b>  | <b>\$ (3,321,008)</b>  |
| <b>1189</b> | <b>Expenses</b>                        | <b>\$ 2,922,097</b>   | <b>\$ 3,201,046</b>   | <b>\$ 2,975,215</b>    | <b>-</b>               | <b>\$ 3,742,836</b>    | <b>\$ 3,321,008</b>    |
| 1190        | Transfers Out                          | 2,922,097             | 3,201,046             | 2,975,215              | -                      | 3,742,836              | 3,321,008              |
| 1191        | Transfers Out                          | 2,922,097             | 3,201,046             | 2,975,215              | -                      | 3,742,836              | 3,321,008              |
| <b>1192</b> | <b>102 - Visit Grand Junction Fund</b> | <b>\$ 820,436</b>     | <b>\$ 801,736</b>     | <b>\$ 980,482</b>      | <b>\$ 835,885</b>      | <b>\$ 774,336</b>      | <b>\$ 615,168</b>      |
| <b>1193</b> | <b>Revenue</b>                         | <b>\$ 1,020,436</b>   | <b>\$ 1,021,736</b>   | <b>\$ 1,200,482</b>    | <b>\$ 835,885</b>      | <b>\$ 994,336</b>      | <b>\$ 985,168</b>      |
| 1194        | Transfers In                           | 1,020,436             | 1,021,736             | 1,200,482              | 835,885                | 994,336                | 985,168                |
| <b>1195</b> | <b>Expenses</b>                        | <b>\$ 200,000</b>     | <b>\$ 220,000</b>     | <b>\$ 220,000</b>      | <b>-</b>               | <b>\$ 220,000</b>      | <b>\$ 370,000</b>      |
| 1196        | Contingency                            | -                     | -                     | -                      | -                      | -                      | 150,000                |
| 1197        | Contingency                            | -                     | -                     | -                      | -                      | -                      | 150,000                |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                       |                      |                       |                      |                      |                       |                      |
|-------|-----------------------------------------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|
| Item  | By Fund                                             | 2023                 | 2024                  | 2025                 | 2025                 | 2025                  | 2026                 |
| Ref # | By Classification                                   | Actual               | Actual                | Adopted              | Actual YTD           | Amended               | Recommended          |
| 1198  | Transfers Out                                       | 200,000              | 220,000               | 220,000              | -                    | 220,000               | 220,000              |
| 1199  | Transfers Out                                       | 200,000              | 220,000               | 220,000              | -                    | 220,000               | 220,000              |
| 1200  | <b>104 - Community Development Block Grant Fund</b> | <b>\$ (139,453)</b>  | <b>\$ (346,402)</b>   | <b>\$ (60,991)</b>   | <b>-</b>             | <b>\$ (654,019)</b>   | <b>\$ (361,101)</b>  |
| 1201  | Expenses                                            | \$ 139,453           | \$ 346,402            | \$ 60,991            | -                    | \$ 654,019            | \$ 361,101           |
| 1202  | Transfers Out                                       | 139,453              | 346,402               | 60,991               | -                    | 654,019               | 361,101              |
| 1203  | Transfers Out                                       | 139,453              | 346,402               | 60,991               | -                    | 654,019               | 361,101              |
| 1204  | <b>105 - Parkland Expansion Fund</b>                | <b>\$ 921,679</b>    | <b>\$ (1,257,858)</b> | <b>\$ 1,100,435</b>  | <b>\$ 1,006,782</b>  | <b>\$ 650,435</b>     | <b>\$ 668,557</b>    |
| 1205  | Revenue                                             | \$ 997,452           | \$ 1,292,972          | \$ 1,160,227         | \$ 1,006,782         | \$ 1,160,227          | \$ 728,349           |
| 1206  | Charges for Services                                | 965,981              | 1,226,866             | 1,150,632            | 1,001,431            | 1,150,632             | 718,349              |
| 1207  | Fines                                               | 1,923                | 1,495                 | -                    | 1,266                | -                     | -                    |
| 1208  | Interest Revenue                                    | 29,548               | 64,611                | 9,595                | 4,085                | 9,595                 | 10,000               |
| 1209  | Expenses                                            | \$ 75,773            | \$ 2,550,830          | \$ 59,792            | -                    | \$ 509,792            | \$ 59,792            |
| 1210  | Transfers Out                                       | 75,773               | 2,550,830             | 59,792               | -                    | 509,792               | 59,792               |
| 1211  | Transfers Out                                       | 75,773               | 2,550,830             | 59,792               | -                    | 509,792               | 59,792               |
| 1212  | <b>106 - Lodging Tax Share Fund</b>                 | <b>\$ (99,957)</b>   | <b>\$ 14,038</b>      | <b>\$ 12,000</b>     | <b>\$ (188,352)</b>  | <b>\$ 12,000</b>      | <b>\$ 12,000</b>     |
| 1213  | Revenue                                             | \$ 2,349,089         | \$ 2,466,204          | \$ 2,893,157         | \$ 2,008,479         | \$ 2,398,406          | \$ 2,376,403         |
| 1214  | Tax Revenue                                         | 2,334,967            | 2,452,487             | 2,881,157            | 2,006,125            | 2,386,406             | 2,364,403            |
| 1215  | Interest Revenue                                    | 14,121               | 13,717                | 12,000               | 2,354                | 12,000                | 12,000               |
| 1216  | Expenses                                            | \$ 2,449,046         | \$ 2,452,166          | \$ 2,881,157         | \$ 2,196,831         | \$ 2,386,406          | \$ 2,364,403         |
| 1217  | Operating                                           | 1,428,610            | 1,430,430             | 1,680,675            | 1,360,946            | 1,392,070             | 1,379,235            |
| 1218  | Grants and Contributions                            | 1,428,610            | 1,430,430             | 1,680,675            | 1,360,946            | 1,392,070             | 1,379,235            |
| 1219  | Transfers Out                                       | 1,020,436            | 1,021,736             | 1,200,482            | 835,885              | 994,336               | 985,168              |
| 1220  | Transfers Out                                       | 1,020,436            | 1,021,736             | 1,200,482            | 835,885              | 994,336               | 985,168              |
| 1221  | <b>107 - First Responder Tax Fund</b>               | <b>\$ 10,013,785</b> | <b>\$ 2,981,424</b>   | <b>\$ 13,356,470</b> | <b>\$ 11,234,124</b> | <b>\$ 13,160,235</b>  | <b>\$ 14,410,851</b> |
| 1222  | Revenue                                             | \$ 12,508,242        | \$ 13,356,547         | \$ 13,495,438        | \$ 11,234,124        | \$ 13,299,203         | \$ 14,794,010        |
| 1223  | Tax Revenue                                         | 12,241,052           | 13,032,664            | 13,329,660           | 11,164,023           | 13,133,425            | 13,628,232           |
| 1224  | Interest Revenue                                    | 267,190              | 323,883               | 165,778              | 70,102               | 165,778               | 165,778              |
| 1225  | Transfers In                                        | -                    | -                     | -                    | -                    | -                     | 1,000,000            |
| 1226  | Expenses                                            | \$ 2,494,457         | \$ 10,375,123         | \$ 138,968           | -                    | \$ 138,968            | \$ 383,159           |
| 1227  | Labor and Benefits                                  | -                    | -                     | (250,000)            | -                    | (250,000)             | -                    |
| 1228  | Regular Wages                                       | -                    | -                     | (250,000)            | -                    | (250,000)             | -                    |
| 1229  | Transfers Out                                       | 2,494,457            | 10,375,123            | 388,968              | -                    | 388,968               | 383,159              |
| 1230  | Transfers Out                                       | 2,494,457            | 10,375,123            | 388,968              | -                    | 388,968               | 383,159              |
| 1231  | <b>110 - Conservation Trust Fund</b>                | <b>\$ 3,111</b>      | <b>\$ (45,286)</b>    | <b>\$ 381,666</b>    | <b>\$ 585,939</b>    | <b>\$ 281,666</b>     | <b>\$ 330,781</b>    |
| 1232  | Revenue                                             | \$ 943,305           | \$ 845,462            | \$ 882,448           | \$ 585,939           | \$ 882,448            | \$ 809,575           |
| 1233  | Intergovernmental                                   | 940,676              | 830,488               | 878,779              | 583,829              | 878,779               | 794,575              |
| 1234  | Interest Revenue                                    | 2,629                | 14,974                | 3,669                | 2,110                | 3,669                 | 15,000               |
| 1235  | Expenses                                            | \$ 940,194           | \$ 890,748            | \$ 500,782           | -                    | \$ 600,782            | \$ 478,794           |
| 1236  | Transfers Out                                       | 940,194              | 890,748               | 500,782              | -                    | 600,782               | 478,794              |
| 1237  | Transfers Out                                       | 940,194              | 890,748               | 500,782              | -                    | 600,782               | 478,794              |
| 1238  | <b>111 - Cannabis Tax Fund</b>                      | <b>\$ 55,814</b>     | <b>\$ 1,366,917</b>   | <b>\$ 1,307,422</b>  | <b>\$ 1,504,292</b>  | <b>\$ 1,307,422</b>   | <b>\$ 52,131</b>     |
| 1239  | Revenue                                             | \$ 169,178           | \$ 1,499,684          | \$ 1,454,784         | \$ 1,505,619         | \$ 1,454,784          | \$ 1,808,324         |
| 1240  | License and Permits                                 | 75,572               | 58,500                | 50,000               | 75,000               | 50,000                | 50,000               |
| 1241  | Tax Revenue                                         | 91,706               | 1,416,126             | 1,363,089            | 1,404,981            | 1,363,089             | 1,733,266            |
| 1242  | Interest Revenue                                    | 1,901                | 25,058                | 41,695               | 25,638               | 41,695                | 25,058               |
| 1243  | Expenses                                            | \$ 113,364           | \$ 132,767            | \$ 147,362           | \$ 1,328             | \$ 147,362            | \$ 1,756,193         |
| 1244  | Operating                                           | -                    | -                     | -                    | 1,328                | -                     | -                    |
| 1245  | Contract Services                                   | -                    | -                     | -                    | 1,328                | -                     | -                    |
| 1246  | Transfers Out                                       | 113,364              | 132,767               | 147,362              | -                    | 147,362               | 1,756,193            |
| 1247  | Transfers Out                                       | 113,364              | 132,767               | 147,362              | -                    | 147,362               | 1,756,193            |
| 1248  | <b>114 - American Rescue Plan Fund</b>              | <b>\$ 69,336</b>     | <b>\$ 7,696</b>       | <b>-</b>             | <b>\$ 16,571</b>     | <b>\$ (1,555,785)</b> | <b>-</b>             |
| 1249  | Revenue                                             | \$ 5,725,449         | \$ 2,111,677          | -                    | \$ 16,571            | -                     | -                    |
| 1250  | Intergovernmental                                   | 5,539,536            | 2,002,157             | -                    | -                    | -                     | -                    |
| 1251  | Interest Revenue                                    | 185,913              | 109,520               | -                    | 16,571               | -                     | -                    |
| 1252  | Expenses                                            | \$ 5,656,113         | \$ 2,103,981          | -                    | -                    | \$ 1,555,785          | -                    |
| 1253  | Operating                                           | 5,656,113            | -                     | -                    | -                    | -                     | -                    |
| 1254  | Grants and Contributions                            | 5,656,113            | -                     | -                    | -                    | -                     | -                    |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line        | By Department                                     |                      |                      |                      |                      |                      |                      |
|-------------|---------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Item        | By Fund                                           | 2023                 | 2024                 | 2025                 | 2025                 | 2025                 | 2026                 |
| Ref #       | By Classification                                 | Actual               | Actual               | Adopted              | Actual YTD           | Amended              | Recommended          |
| 1255        | Transfers Out                                     | -                    | 2,103,981            | -                    | -                    | 1,555,785            | -                    |
| 1256        | Transfers Out                                     | -                    | 2,103,981            | -                    | -                    | 1,555,785            | -                    |
| <b>1257</b> | <b>115 - Public Safety Impact Fee Fund</b>        | <b>\$ (1,760)</b>    | <b>\$ 38,567</b>     | <b>\$ 18,252</b>     | <b>\$ 23,692</b>     | <b>\$ 18,252</b>     | <b>\$ 18,252</b>     |
| <b>1258</b> | <b>Revenue</b>                                    | <b>\$ (1,760)</b>    | <b>\$ 38,567</b>     | <b>\$ 18,252</b>     | <b>\$ 23,692</b>     | <b>\$ 18,252</b>     | <b>\$ 18,252</b>     |
| 1259        | Interest Revenue                                  | (1,760)              | 38,567               | 18,252               | 23,692               | 18,252               | 18,252               |
| <b>1260</b> | <b>116 - Community Recreation Center Tax Fund</b> | <b>\$ 297,573</b>    | <b>\$ 2,000,083</b>  | <b>\$ (518,166)</b>  | <b>\$ 3,168,840</b>  | <b>\$ (571,183)</b>  | <b>\$ 1,183,238</b>  |
| <b>1261</b> | <b>Revenue</b>                                    | <b>\$ 1,398,280</b>  | <b>\$ 3,720,748</b>  | <b>\$ 3,732,166</b>  | <b>\$ 3,168,840</b>  | <b>\$ 3,679,149</b>  | <b>\$ 3,846,555</b>  |
| 1262        | Tax Revenue                                       | 1,388,319            | 3,649,241            | 3,732,166            | 3,125,927            | 3,679,149            | 3,846,555            |
| 1263        | Interest Revenue                                  | 9,961                | 71,507               | -                    | 42,913               | -                    | -                    |
| <b>1264</b> | <b>Expenses</b>                                   | <b>\$ 1,100,707</b>  | <b>\$ 1,720,665</b>  | <b>\$ 4,250,332</b>  | <b>-</b>             | <b>\$ 4,250,332</b>  | <b>\$ 2,663,317</b>  |
| 1265        | Transfers Out                                     | 1,100,707            | 1,720,665            | 4,250,332            | -                    | 4,250,332            | 2,663,317            |
| 1266        | Transfers Out                                     | 1,100,707            | 1,720,665            | 4,250,332            | -                    | 4,250,332            | 2,663,317            |
| <b>1267</b> | <b>201 - Sales Tax Capital Improvements Fund</b>  | <b>\$ 14,235,897</b> | <b>\$ 31,114,511</b> | <b>\$ 15,656,621</b> | <b>\$ 16,518,328</b> | <b>\$ 17,487,953</b> | <b>\$ 13,544,970</b> |
| <b>1268</b> | <b>Revenue</b>                                    | <b>\$ 20,472,626</b> | <b>\$ 37,663,786</b> | <b>\$ 20,332,525</b> | <b>\$ 16,518,359</b> | <b>\$ 22,659,857</b> | <b>\$ 20,721,501</b> |
| 1269        | Contributions                                     | 200,000              | 200,000              | 200,000              | -                    | 200,000              | 200,000              |
| 1270        | Sale of Capital Assets                            | -                    | 907,835              | -                    | -                    | -                    | -                    |
| 1271        | Tax Revenue                                       | 18,078,836           | 19,253,210           | 19,993,751           | 16,517,082           | 19,471,376           | 20,382,727           |
| 1272        | Interest Revenue                                  | 416,046              | 142,026              | -                    | 1,277                | -                    | -                    |
| 1273        | Transfers In                                      | 1,777,744            | 17,160,715           | 138,774              | -                    | 2,988,481            | 138,774              |
| <b>1274</b> | <b>Expenses</b>                                   | <b>\$ 6,236,729</b>  | <b>\$ 6,549,276</b>  | <b>\$ 4,675,904</b>  | <b>\$ 32</b>         | <b>\$ 5,171,904</b>  | <b>\$ 7,176,531</b>  |
| 1275        | Operating                                         | 112                  | 954,934              | -                    | 32                   | -                    | -                    |
| 1276        | Charges and Fees                                  | 112                  | 13                   | -                    | 32                   | -                    | -                    |
| 1277        | Grants and Contributions                          | -                    | 954,921              | -                    | -                    | -                    | -                    |
| 1278        | Transfers Out                                     | 6,236,617            | 5,594,342            | 4,675,904            | -                    | 5,171,904            | 7,176,531            |
| 1279        | Transfers Out                                     | 6,236,617            | 5,594,342            | 4,675,904            | -                    | 5,171,904            | 7,176,531            |
| <b>1280</b> | <b>202 - Storm Drainage Development Fund</b>      | <b>-</b>             | <b>-</b>             | <b>\$ -</b>          | <b>-</b>             | <b>3,000</b>         | <b>-</b>             |
| <b>1281</b> | <b>Revenue</b>                                    | <b>-</b>             | <b>-</b>             | <b>\$ -</b>          | <b>-</b>             | <b>3,000</b>         | <b>-</b>             |
| 1282        | Transfers In                                      | -                    | -                    | -                    | -                    | 73,000               | -                    |
| <b>1283</b> | <b>204 - Major Projects Fund</b>                  | <b>\$ 1,102,187</b>  | <b>\$ 230,553</b>    | <b>-</b>             | <b>\$ 43,234</b>     | <b>\$ (73,000)</b>   | <b>-</b>             |
| <b>1284</b> | <b>Revenue</b>                                    | <b>\$ 1,102,187</b>  | <b>\$ 730,553</b>    | <b>-</b>             | <b>\$ 43,234</b>     | <b>-</b>             | <b>-</b>             |
| 1285        | Interest Revenue                                  | 1,480                | 36,347               | -                    | 43,234               | -                    | -                    |
| 1286        | Transfers In                                      | 1,100,707            | 694,206              | -                    | -                    | -                    | -                    |
| <b>1287</b> | <b>Expenses</b>                                   | <b>-</b>             | <b>\$ 500,000</b>    | <b>-</b>             | <b>-</b>             | <b>\$ 73,000</b>     | <b>-</b>             |
| 1288        | Transfers Out                                     | -                    | 500,000              | -                    | -                    | 73,000               | -                    |
| 1289        | Transfers Out                                     | -                    | 500,000              | -                    | -                    | 73,000               | -                    |
| <b>1290</b> | <b>207 - Transportation Capacity Fund</b>         | <b>\$ 735,945</b>    | <b>\$ 581,800</b>    | <b>\$ 20,200,000</b> | <b>\$ 344,793</b>    | <b>\$ 20,200,000</b> | <b>\$ 400,000</b>    |
| <b>1291</b> | <b>Revenue</b>                                    | <b>\$ 935,945</b>    | <b>\$ 740,723</b>    | <b>\$ 20,400,000</b> | <b>\$ 460,421</b>    | <b>\$ 20,400,000</b> | <b>\$ 400,000</b>    |
| 1292        | Debt Proceeds                                     | -                    | -                    | 20,000,000           | -                    | 20,000,000           | -                    |
| 1293        | Interest Revenue                                  | 935,945              | 740,723              | 400,000              | 460,421              | 400,000              | 400,000              |
| <b>1294</b> | <b>Expenses</b>                                   | <b>\$ 200,000</b>    | <b>\$ 158,922</b>    | <b>\$ 200,000</b>    | <b>\$ 115,628</b>    | <b>\$ 200,000</b>    | <b>-</b>             |
| 1295        | Operating                                         | -                    | 158,922              | 200,000              | 115,628              | 200,000              | -                    |
| 1296        | Charges and Fees                                  | -                    | 158,922              | 200,000              | 115,628              | 200,000              | -                    |
| 1297        | Transfers Out                                     | 200,000              | -                    | -                    | -                    | -                    | -                    |
| 1298        | Transfers Out                                     | 200,000              | -                    | -                    | -                    | -                    | -                    |
| <b>1299</b> | <b>302 - Solid Waste Fund</b>                     | <b>\$ (220,000)</b>  | <b>\$ (220,000)</b>  | <b>\$ (220,000)</b>  | <b>-</b>             | <b>\$ (220,000)</b>  | <b>\$ (220,000)</b>  |
| <b>1300</b> | <b>Expenses</b>                                   | <b>\$ 220,000</b>    | <b>\$ 220,000</b>    | <b>\$ 220,000</b>    | <b>-</b>             | <b>\$ 220,000</b>    | <b>\$ 220,000</b>    |
| 1301        | Transfers Out                                     | 220,000              | 220,000              | 220,000              | -                    | 220,000              | 220,000              |
| 1302        | Transfers Out                                     | 220,000              | 220,000              | 220,000              | -                    | 220,000              | 220,000              |
| <b>1303</b> | <b>305 - Golf Courses Fund</b>                    | <b>\$ 120,000</b>    | <b>\$ 120,000</b>    | <b>\$ 20,000</b>     | <b>-</b>             | <b>\$ 20,000</b>     | <b>\$ 120,000</b>    |
| <b>1304</b> | <b>Revenue</b>                                    | <b>\$ 120,000</b>    | <b>\$ 120,000</b>    | <b>\$ 120,000</b>    | <b>-</b>             | <b>\$ 120,000</b>    | <b>\$ 120,000</b>    |
| 1305        | Transfers In                                      | 120,000              | 120,000              | 120,000              | -                    | 120,000              | 120,000              |
| <b>1306</b> | <b>Expenses</b>                                   | <b>-</b>             | <b>-</b>             | <b>\$ 100,000</b>    | <b>-</b>             | <b>\$ 100,000</b>    | <b>-</b>             |
| 1307        | Contingency                                       | -                    | -                    | 100,000              | -                    | 100,000              | -                    |
| 1308        | Contingency                                       | -                    | -                    | 100,000              | -                    | 100,000              | -                    |
| <b>1309</b> | <b>308 - Parking Fund</b>                         | <b>-</b>             | <b>\$ (1,991)</b>    | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| <b>1310</b> | <b>Expenses</b>                                   | <b>-</b>             | <b>\$ 1,991</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| 1311        | Transfers Out                                     | -                    | 1,991                | -                    | -                    | -                    | -                    |



**2026 Recommended Budget**  
**By Department, By Fund, By Account Classification**  
**November 19, 2025**

| Line  | By Department                                        |              |              |              |                |              |              |
|-------|------------------------------------------------------|--------------|--------------|--------------|----------------|--------------|--------------|
| Item  | By Fund                                              | 2023         | 2024         | 2025         | 2025           | 2025         | 2026         |
| Ref # | By Classification                                    | Actual       | Actual       | Adopted      | Actual YTD     | Amended      | Recommended  |
| 1312  | Transfers Out                                        | -            | 1,991        | -            | -              | -            | -            |
| 1313  | 401 - Information Technology Fund                    | -            | -            | \$ -         | -              | 496,000      | -            |
| 1314  | Revenue                                              | -            | -            | \$ -         | -              | 496,000      | -            |
| 1315  | Transfers In                                         | -            | -            | -            | -              | 496,000      | -            |
| 1316  | 402 - Equipment Fund                                 | \$ 81,582    | -            | \$ (250,000) | -              | \$ (250,000) | -            |
| 1317  | Revenue                                              | \$ 81,582    | -            | -            | -              | -            | -            |
| 1318  | Transfers In                                         | 81,582       | -            | -            | -              | -            | -            |
| 1319  | Expenses                                             | -            | -            | \$ 250,000   | -              | \$ 250,000   | -            |
| 1320  | Contingency                                          | -            | -            | 250,000      | -              | 250,000      | -            |
| 1321  | Contingency                                          | -            | -            | 250,000      | -              | 250,000      | -            |
| 1322  | 405 - Communications Center Fund                     | \$ 2,451,295 | \$ 2,731,823 | \$ 2,955,026 | -              | \$ 3,209,707 | \$ 2,821,008 |
| 1323  | Revenue                                              | \$ 2,451,295 | \$ 2,731,823 | \$ 2,475,215 | -              | \$ 2,729,896 | \$ 2,821,008 |
| 1324  | Transfers In                                         | 2,451,295    | 2,731,823    | 2,475,215    | -              | 2,729,896    | 2,821,008    |
| 1325  | Expenses                                             | -            | -            | \$ (479,811) | -              | \$ (479,811) | -            |
| 1326  | Labor and Benefits                                   | -            | -            | (479,811)    | -              | (479,811)    | -            |
| 1327  | Regular Wages                                        | -            | -            | (479,811)    | -              | (479,811)    | -            |
| 1328  | 406 - Facilities Management Fund                     | -            | -            | \$ (75,000)  | -              | \$ (75,000)  | -            |
| 1329  | Expenses                                             | -            | -            | \$ 75,000    | -              | \$ 75,000    | -            |
| 1330  | Contingency                                          | -            | -            | 75,000       | -              | 75,000       | -            |
| 1331  | Contingency                                          | -            | -            | 75,000       | -              | 75,000       | -            |
| 1332  | 440 - Insurance                                      | \$ (38,434)  | \$ 491,588   | \$ (181,473) | \$ (746,494)   | \$ (181,474) | \$ (722,627) |
| 1333  | Revenue                                              | \$ 750,962   | \$ 1,607,586 | \$ 356,487   | \$ 371,904     | \$ 356,486   | \$ 439,765   |
| 1334  | Contributions                                        | 176,373      | 145,419      | 119,016      | 46,674         | 119,016      | 105,792      |
| 1335  | Debt Proceeds                                        | 270,363      | 269,593      | 237,471      | 228,753        | 237,470      | 333,973      |
| 1336  | Interest Revenue                                     | 129,226      | 192,574      | -            | 96,478         | -            | -            |
| 1337  | Transfers In                                         | 175,000      | 1,000,000    | -            | -              | -            | -            |
| 1338  | Expenses                                             | \$ 789,395   | \$ 1,115,998 | \$ 537,960   | \$ 1,118,398   | \$ 537,960   | \$ 1,162,392 |
| 1339  | Labor and Benefits                                   | 614,395      | 4,665        | -            | 3,810          | -            | -            |
| 1340  | Health, Dental, Vision Insurance                     | 614,395      | 4,665        | -            | 3,810          | -            | -            |
| 1341  | Operating                                            | -            | 1,111,333    | 537,960      | 1,114,588      | 537,960      | 1,162,392    |
| 1342  | Insurance and Claims                                 | -            | 1,111,333    | 537,960      | 1,114,588      | 537,960      | 1,162,392    |
| 1343  | Transfers Out                                        | 175,000      | -            | -            | -              | -            | -            |
| 1344  | Transfers Out                                        | 175,000      | -            | -            | -              | -            | -            |
| 1345  | 610 - General Debt Service Fund                      | \$ 208       | \$ 1,501     | -            | \$ (7,713,985) | -            | -            |
| 1346  | Revenue                                              | \$ 6,295,135 | \$ 7,595,007 | \$ 9,206,236 | -              | \$ 9,206,236 | \$ 9,952,553 |
| 1347  | Interest Revenue                                     | 1,207        | -            | -            | -              | -            | -            |
| 1348  | Transfers In                                         | 6,293,928    | 7,595,007    | 9,206,236    | -              | 9,206,236    | 9,952,553    |
| 1349  | Expenses                                             | \$ 6,294,927 | \$ 7,593,506 | \$ 9,206,236 | \$ 7,713,985   | \$ 9,206,236 | \$ 9,952,553 |
| 1350  | Operating                                            | 3,000        | 3,000        | 3,500        | 3,500          | 3,500        | 4,000        |
| 1351  | Charges and Fees                                     | 3,000        | 3,000        | 3,500        | 3,500          | 3,500        | 4,000        |
| 1352  | Debt Service                                         | 6,291,927    | 7,590,506    | 9,202,736    | 7,710,485      | 9,202,736    | 9,948,553    |
| 1353  | Interest Expense                                     | 2,911,927    | 4,565,506    | 6,017,736    | 5,515,485      | 6,017,736    | 6,638,553    |
| 1354  | Principal                                            | 3,380,000    | 3,025,000    | 3,185,000    | 2,195,000      | 3,185,000    | 3,310,000    |
| 1355  | 614 - Grand Junction Public Finance Corporation Fund | \$ (3,636)   | \$ 6,206     | -            | \$ 209,766     | -            | \$ (19,188)  |
| 1356  | Revenue                                              | \$ 696,164   | \$ 705,206   | \$ 701,800   | \$ 401,916     | \$ 701,800   | \$ 679,812   |
| 1357  | Contributions                                        | 400,000      | 400,000      | 400,000      | 400,000        | 400,000      | 400,000      |
| 1358  | Interest Revenue                                     | 4,952        | 6,206        | -            | 1,916          | -            | -            |
| 1359  | Transfers In                                         | 291,212      | 299,000      | 301,800      | -              | 301,800      | 279,812      |
| 1360  | Expenses                                             | \$ 699,800   | \$ 699,000   | \$ 701,800   | \$ 192,150     | \$ 701,800   | \$ 699,000   |
| 1361  | Operating                                            | 1,500        | 2,500        | 2,500        | 2,500          | 2,500        | 2,500        |
| 1362  | Charges and Fees                                     | 1,500        | 2,500        | 2,500        | 2,500          | 2,500        | 2,500        |
| 1363  | Debt Service                                         | 698,300      | 696,500      | 699,300      | 189,650        | 699,300      | 696,500      |
| 1364  | Interest Expense                                     | 403,300      | 391,500      | 379,300      | 189,650        | 379,300      | 366,500      |
| 1365  | Principal                                            | 295,000      | 305,000      | 320,000      | -              | 320,000      | 330,000      |
| 1366  | 615 - Riverside Parkway Debt Retirement Fund         | \$ 72,689    | -            | -            | -              | -            | -            |
| 1367  | Revenue                                              | \$ 72,689    | -            | -            | -              | -            | -            |
| 1368  | Transfers In                                         | 72,689       | -            | -            | -              | -            | -            |