

2026 Council Retreat

Financial Overview

January 31, 2026



Financial Stewardship Goal



Survivability

Sustainability

Resiliency

Fund Elements

1

**Ending Fund Balance
(EFB)**

2

**Capital Infrastructure
Needs**

3

**Personnel Services
Costs**

4

**Personnel Services
Staffing Levels**

5

**Materials & Services
Costs**

6

Debt Service



AREAS OF CONCERN

GENERAL FUND

EFB, PS Escalation & CIP

WATER FUND

CIP & Debt Service

STREET FUND

EFB, CIP & M/S (preservation)

SEWER FUND

EFB, CIP, PS Escalation



Water Rate Increase – 3.4%

FY26 Revenues = \$1,106,000

3.4% Rate Increase = **\$37,604**

Sewer Rate Increase – 6.4%

FY 26 Revenues = 920,000

6.4% Rate Increase = **\$58,880**

Transportation Utility Fee – ENR

FY25 Revenues = 191,500

ENR (3.4%) Rate Increase = **\$6,511**



REVENUE OPTIONS BY FUND

| Revenue Type | General Fund | Street Fund | Water Fund | Sewer Fund |
|--|--------------|-------------|------------|------------|
| Utility Rates (Water, Sewer, TUF) | | ✓ | ✓ | ✓ |
| Park & Open Space Fee (New) Public Safety Support Fee (New) | ✓ | | | |
| Tree Fee (Increase) Storm System Fee (New) | | ✓ | | |
| Diesel Tax | | ✓ | | |
| Local Option Levy (Parks or Police) | ✓ | | | |
| Lodging Tax, Planning Fees, Misc Fees | ✓ | | | |



FINANCIAL STABILITY TIMELINE

