



# Folsom City Council Staff Report

<b>MEETING DATE:</b>	3/10/2026
<b>AGENDA SECTION:</b>	New Business
<b>SUBJECT:</b>	Resolution No. 11574– A Resolution Adopting the Fiscal Year 2025-26 Mid-Year Budget for the City of Folsom
<b>FROM:</b>	City Manager's Office

## **RECOMMENDATION / CITY COUNCIL ACTION**

Staff recommends that the City Council pass and adopt Resolution No. 11574 – A Resolution Adopting the Fiscal Year 2025-26 Mid-Year Budget for the City of Folsom.

## **BACKGROUND / ISSUE**

The City Manager’s Proposed Preliminary Budget for Fiscal Year 2025–26 was presented to the City Council on May 27, 2025, during a special budget workshop. During the workshop, the City Manager outlined his planned budget review process as follows:

- 1.) The Preliminary Budget for the fiscal year starting July 1<sup>st</sup> is developed and approved by the City Council in May or June of each year.
- 2.) The Final Budget is reviewed and approved by the City Council in October or November of each year.
- 3.) The Mid-Year Budget is reviewed and approved by the City Council typically in February or March of each year.

In addition, the City Manager introduced a new format for the Proposed Preliminary Budget for Fiscal Year 2025-26, highlighted key components of the proposed budget, and responded to questions from the City Council members and community participants.

As part of the Preliminary Budget process, the City Council conducted a public hearing on the Fiscal Year 2025–26 Proposed Preliminary Budget on June 10, 2025. During the hearing, staff presented information to the City Council that included historical revenue and expenditure

trends. The proposed FY 2025-2026 General Fund budget presented that evening anticipated revenues of \$114,442,459 and Transfers In of \$5,546,145 for a grand total in revenues of \$119,988,604. The projected expenditures totaled \$121,877,171 with Transfers Out of \$1,601,982 for a grand total for expenses of \$123,479,153. The budget intended to use \$3,490,549 of unassigned General Fund Balance to maintain current services. To provide additional time for the City Council and the public to review the proposed budget City staff asked that the City Council continue the public hearing on the budget until Tuesday, June 24, 2025. This time allowed staff to further review the budget as well as receive feedback from the public and City Council.

On June 24, 2025, the City Council reviewed additional budget modifications that reduced the projected General Fund deficit from \$3,490,549 to \$3,038,902. In adopting the FY 2025–26 Budget, the City Council acknowledged that staff would continue to pursue cost-saving opportunities and return with additional recommendations for Council and public consideration during the September/October 2025 timeframe.

As part of the Final Budget process, on September 23, 2025, the City Council adopted Resolution No. 11463 approving Phase One of the General Fund cost-saving measures for FY 2025–26. These measures totaled approximately \$3,000,000 in savings for FY 2025–26 and were projected to provide ongoing annual savings. The anticipated cost savings were achieved through the reduction of 20 positions, through the elimination of vacant positions, as well as targeted staffing reductions within the Fire, Police, Finance/Information Technology, City Attorney’s, and Library Departments.

As part of the continuation of the Final Budget process, on October 10, 2025, the City Council adopted Resolution No. 11482 approving Phase Two of the General Fund cost saving measures for FY 2025–26. The approved Phase Two measures were estimated to generate General Fund savings of \$1,159,236 in FY 2025–26 and \$2,318,473 in FY 2026–27. These additional savings are primarily associated with service reorganization efforts and the increased use of alternative funding sources within the Community Development, Parks and Recreation, Public Works, and Environmental & Water Resources/Utilities Departments.

## **ANALYSIS**

The City Manager’s Fiscal Year 2025-26 Proposed Mid-Year Budget is available on the City’s web site at <https://www.folsom.ca.us/home/showpublisheddocument/24122>

The City Manager’s Proposed Mid-Year Budget for Fiscal Year (FY) 2025–26 represents the cumulative result of all budgetary actions taken since the adoption of the FY 2025–26 Preliminary Budget. The Proposed Mid-Year Budget is comprised of the original adopted FY 2025–26 Preliminary Budget, the Encumbrance Carryforward Budget, all revenue and appropriation adjustments approved by the City Council through formal resolution during the fiscal year, and the modifications associated with the Phase One and Phase Two General Fund cost-saving measures previously adopted by the City Council.

The Encumbrance Carryforward Budget reflects the continuation of authorized but unspent purchase orders (POs) from the prior fiscal year into the current fiscal year. The PO carryforward process ensures that funds committed for goods or services such as contractual services, or material purchases remain available until the related obligations are fulfilled. Carrying forward the associated budget authority along with the purchase orders is critical to maintaining fiscal integrity, honoring legally binding commitments, and ensuring that previously approved contracts and procurements can be completed without interruption.

In addition, the Proposed Mid-Year Budget incorporates all Council approved revenue increases and appropriation adjustments adopted by resolution during the fiscal year, as well as the expenditure reductions and structural adjustments implemented through the Phase One and Phase Two General Fund cost-saving measures. The amounts reflected in the “Adjustment” column represent the net impact of these cumulative changes when compared to the adopted FY 2025–26 Preliminary Budget.

The City Manager’s Proposed Mid-Year Budget for Fiscal Year 2025–26 projects total revenues of \$116,043,936 and total expenditures of \$122,674,754. In addition, the budget includes \$5,546,145 in transfers in and \$2,478,952 in transfers out, resulting in net transfers of \$3,067,193. Collectively, these figures produce expenditures in excess of revenues of \$3,563,625.

It is important to note that \$3,845,592 of the proposed expenditures represents Encumbrance Carryforward appropriations. These amounts are funded by the General Fund assigned fund balance and are separate and distinct from the General Fund unassigned fund balance, which is used in calculating the City’s General Fund reserve. When the impact of the Encumbrance Carryforward is excluded, projected total revenues exceed total expenditures by approximately \$282,000, resulting in a budgeted increase to the General Fund unassigned fund balance.

Under the Proposed Mid-Year Budget, the unassigned General Fund balance for FY 2025–26 is projected to total \$25.6 million. This reflects an increase of \$3.3 million compared to the FY 2025–26 Adopted Budget unassigned balance of \$22.3 million and is \$282,000 higher than the actual unassigned General Fund balance of \$25.3 million at the close of FY 2024–25.

The improved fiscal position is directly attributable to the comprehensive cost-saving measures implemented by City staff as part of Phase One and Phase Two General Fund budget balancing strategy. At the time of the preliminary budget adoption, the City faced a projected \$3.0 million operating deficit. Through disciplined financial management, expenditure reductions, service reorganizations, and the strategic use of alternative funding sources, staff has eliminated the deficit and now projects a modest year-end available balance.

While this outcome reflects significant progress and the diligent efforts of City staff, it is important to note that the City continues to face substantial long-term infrastructure investment needs. Maintaining fiscal stability will require continued prudence, as significant resources must be allocated in future years to address deferred maintenance and critical capital improvements.

**ATTACHMENTS**

1. Resolution No. 11574 – A Resolution Adopting the Fiscal Year 2025-26 Mid-Year Budget for the City of Folsom
2. City of Folsom Proposed Mid-Year Budget Fiscal Year 2025-26

Submitted,

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Bryan Whitemyer, City Manager

## **ATTACHMENT 1**

**Resolution No. 11574 – A Resolution Adopting the Fiscal Year  
2025-26 Mid-Year Budget for the City of Folsom**

**RESOLUTION NO. 11574**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2025-26 MID-YEAR BUDGET FOR THE CITY OF FOLSOM**

**WHEREAS**, on the 27th day of May 2025, the City Manager presented to the City Council the City Manager’s FY 2025-26 Proposed Preliminary Budget; and

**WHEREAS**, on the 10th day of June 2025, a Public Hearing was held and the City Council received presentations from the City Manager and City Staff regarding the FY 2025-26 Proposed Preliminary Budget; and

**WHEREAS**, on the 24<sup>th</sup> day of June 2025 the City Council reviewed additional budget modifications and adopted the FY 2025-26 Preliminary Budget and acknowledged that staff would return to Council with additional recommendations for cost saving opportunities in September/October 2025; and

**WHEREAS**, on the 23<sup>rd</sup> day of September 2025 the City Council adopted Resolution No. 11463 approving Phase One of the General Fund cost saving measures for Fiscal Year 2025-26 totaling approximately \$3 million through the reduction of 20 positions, elimination of vacant positions, as well as targeted staffing reductions with the Fire, Police, Finance/Information Technology, City Attorney’s and Library Departments; and

**WHEREAS**, on the 10<sup>th</sup> day of October 2025 the City Council adopted Resolution No. 11482 approving Phase Two of the General Fund cost saving measures for Fiscal Year 2025-26 totaling approximately \$1.2 million in FY 2025-26 and \$2.3 million in FY2026-27 through service reorganization efforts and the increased use of alternative funding sources with the Community Development, Parks and Recreation, Public Works, and Environmental & Water Resources/Utilities Departments; and

**WHEREAS**, The City Manager’s Proposed Mid-Year Budget for Fiscal Year 2025–26 is projected to result in an unassigned General Fund balance of \$25.6 million representing an increase of \$3.3 million over the adopted Fiscal Year 2025–26 Preliminary Budget unassigned General Fund balance of \$22.3 million and the projected balance is also \$282,000 higher than the actual unassigned General Fund balance of \$25.3 million at the close of FY 2024–25; and

**WHEREAS**, the City Manager’s FY 2025-26 Proposed Mid-Year Budget is on file and available for inspection on the City website; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Folsom that City of Folsom Proposed Mid-Year Budget Fiscal Year 2025-26 is hereby approved and appropriated to the respective departments for their offices and operations in the amounts, and for the objects and purposes, as specified therein.

**PASSED AND ADOPTED** this 10th day of March 2026, by the following roll-call vote:

**AYES:** Councilmember(s):  
**NOES:** Councilmember(s):  
**ABSENT:** Councilmember(s):  
**ABSTAIN:** Councilmember(s):

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Justin Raithel, MAYOR

ATTEST:

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Christa Freemantle, CITY CLERK

## **ATTACHMENT 2**

City of Folsom Proposed Mid-Year Budget Fiscal Year 2025-26

# City of Folsom State of California

PROPOSED MID-YEAR BUDGET

FISCAL YEAR 2025-2026

March 10, 2026

**Mayor**

Justin Raithel

**Councilmembers**

Mike Kozlowski

Sarah Aquino

Barbara Leary

Anna Rohrbough

**City Manager**

Bryan Whitemyer

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Cash Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Projected Ending Balance 06/30/2026
010 - General Fund	29,463,308	116,043,936	5,546,145	2,478,952	122,674,754	25,899,683
012 - General Grants Fund	142,447	553,262	0	0	553,262	142,447
031 - SPIF Fee	252,265	0	0	0	0	252,265
032 - SPIF Parkland Fee	272,556	0	0	0	0	272,556
033 - SPIF Facilities Land	11,448	0	0	0	0	11,448
034 - SPIF Off-Site Road Set-Aside	933,338	0	0	0	0	933,338
	<u>31,075,362</u>	<u>116,597,198</u>	<u>5,546,145</u>	<u>2,478,952</u>	<u>123,228,016</u>	<u>27,511,737</u>
<b>Special Revenue Funds</b>						
201 - Community Development Block Grant	178,968	263,000	0	0	262,000	179,968
203 - Traffic Congestion Relief	6,636	0	0	0	0	6,636
204 - Los Cerros L&L AD	89,423	43,577	0	1,414	132,055	(469)
205 - Briggs Ranch L&L AD	0	80,576	0	2,348	205,812	(127,584)
206 - Transportation System Mgt	353,731	41,000	0	204	35,000	359,527
207 - Natoma Station L&L AD	(653,703)	170,279	0	3,805	272,932	(760,161)
208 - Folsom Hghts L&L AD	73,477	22,799	0	354	31,001	64,921
209 - Broadstone Unit 3 L&L	77,786	38,755	0	313	30,746	85,482
210 - Broadstone L&L AD	264,725	398,482	0	4,894	578,029	80,284
212 - Hannaford Cross L&L AD	(47,067)	20,165	0	581	35,140	(62,623)
213 - Lake Natoma Shores L&L	77,134	22,733	0	617	38,231	61,019
214 - Cobble Hills/Reflect L&L	(80,717)	44,011	0	939	62,304	(99,949)
215 - Prairie Oaks #2 L&L	250,136	323,773	0	7,340	344,324	222,245
219 - Folsom Commnty Cult'l Ser	111,867	3,500	0	0	40,000	75,367
221 - Housing Trust Fund	951,872	62,000	0	553	155,000	858,319
223 - Humbug Willow Creek	56,199	50,000	0	622	23,799	81,778
225 - General Plan Amendment	729,890	110,000	0	368	107,645	731,877
226 - Tree Planting & Replacement	1,408,257	135,000	0	5,554	449,498	1,088,205
230 - Truck Management Plan	651,644	0	0	0	0	651,644
231 - Sierra Estates L&L	12,649	11,853	0	326	13,524	10,652
232 - Lakeridge Estates L&L	274,549	36,643	0	1,282	59,913	249,997
233 - La Collina Del Lago L&L	(7,702)	0	0	0	0	(7,702)
234 - Cobble Ridge L&L	138,357	13,909	0	330	22,635	129,301
235 - Road Maintenance & Rehab	3,140,458	2,326,600	0	0	3,484,756	1,982,302
236 - Prairie Oaks Ranch L&L AD	(551,377)	196,220	0	2,038	160,733	(517,928)
237 - Silverbrook L&L	98,919	17,292	0	246	11,098	104,867
238 - Folsom Housing Fund	23,960,396	620,000	0	26,395	703,854	23,850,147
240 - Park Dedication (Quimby)	2,819,882	450,000	0	2,193	409,972	2,857,717
243 - Gas Tax 2106	1,759,342	404,616	0	225,000	166,692	1,772,266
244 - Gas Tax 2107	2,543,289	805,619	0	500,000	314,232	2,534,676
245 - Gas Tax 2107.5	2,288,560	878,778	0	225,000	314,232	2,628,106
246 - Planning Services	196,652	499,956	0	8,181	689,371	(944)
247 - Gas Tax 2105	2,214,887	604,942	0	250,000	0	2,569,829
248 - Transportation Tax (SB325)	469,719	89,500	0	0	70,283	488,936
249 - Willow Creek East L&L AD	(34,267)	60,059	0	638	25,451	(297)
250 - Blue Ravine Oaks L&L AD	162,732	39,217	0	501	30,320	171,128
251 - Steeplechase L&L AD	23,241	25,268	0	704	38,688	9,117
252 - Willow Creek South L&L AD	443,965	171,748	0	4,584	269,024	342,105
253 - American RV Canyon No L&L	(171,826)	105,205	0	4,916	71,608	(143,145)
254 - Historical District	11,056	5,000	0	163	8,000	7,893
260 - Willow Springs L&L	7,732	14,776	0	367	16,131	6,010
262 - Willow Spgs CFD 11 M. Dist.	610,795	215,288	0	4,014	208,565	613,504
266 - CFD #12 Maint. Dist.	1,005,212	630,824	0	13,529	856,184	766,323

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Cash Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Projected Ending Balance 06/30/2026
267 - CFD #13 ARC Maint. Dist.	2,666	123,278	0	2,636	143,136	(19,828)
270 - ARC No. L&L Dist. #2	210,429	16,503	0	233	9,230	217,469
271 - The Residences at ARC, N	47,302	30,136	0	456	25,762	51,220
273 - Sphere of Influence	62,512	0	0	0	0	62,512
274 - Oaks at Willow Springs	2,855,726	0	0	0	0	2,855,726
275 - ARC L&L Dist. #3	825,061	320,635	0	5,479	419,405	720,812
276 - New Measure A	5,033,347	3,857,552	0	0	4,132,485	4,758,414
278 - Blue Ravine Oaks No. 2 L&L	93,723	25,137	0	1,020	35,637	82,203
281 - Folsom Heights L&L 2	292,211	82,817	0	2,215	95,204	277,609
282 - Broadstone L&L 4	(851,971)	105,454	0	6,883	162,055	(915,455)
283 - CFD #16 Islands Maint. Dist.	881,287	165,481	0	2,283	106,571	937,914
284 - Willow Creek Estates East #2	62,716	86,249	0	1,245	32,102	115,618
285 - Prospect Ridge	65,691	47,948	0	463	32,102	81,074
288 - CFD #18 Maint. District	5,032,995	2,435,382	0	17,930	1,477,113	5,973,334
289 - CFD #19 Maint. District	1,010,634	187,317	0	1,564	99,756	1,096,631
291 - CFD #23 IA1 Maint. District	318,412	166,886	0	714	77,549	407,035
292 - CFD #23 IA2 Maint. District	397,119	34,149	0	75	31,355	399,838
293 - CFD #23 IA3 Maint. District	143,568	155,987	0	288	29,469	269,798
294 - CFD #23 IA4 Maint. District	125,754	135,642	0	191	76,456	184,749
295 - CFD #23 IA5 Maint. District	683,471	0	0	0	0	683,471
296 - CFD #23 IA6 Maint. District	240,914	0	0	2	0	240,912
297 - CFD #23 IA7 Maint. District	111,002	0	0	27	0	110,975
751 - Police Special Revenue	32,347	25,000	0	1,110	50,000	6,237
753 - Zoo Special Revenue	239,725	34,000	0	0	131,000	142,725
760 - Wetland/Open Space Maint	29,426	10,000	0	389	50,000	(10,963)
766 - Police Impound	(1,464)	0	0	0	0	(1,464)
<b>Total Special Revenue Funds</b>	<b>63,862,082</b>	<b>18,098,516</b>	<b>0</b>	<b>1,345,516</b>	<b>17,965,169</b>	<b>62,649,913</b>
<b>Debt Service</b>						
302 - CCF Debt Service	348,597	0	0	0	0	348,597
305 - 1993 G O School Fac D S	55,578	0	0	0	0	55,578
320 - FSAD Refunding	275,042	0	0	0	0	275,042
321 - 1982-1 Nimbus AD D S	965,627	0	0	0	0	965,627
325 - Traffic Signal COP Refi	(22,132)	0	0	0	0	(22,132)
337 - Recreation Facilities COP	96,995	0	0	0	0	96,995
604 - Folsom Ranch Financing Auth	41,127,346	10,689,300	0	0	10,689,300	41,127,346
605 - Folsom Public Financ Auth	28,668,400	6,072,474	0	0	6,072,474	28,668,400
<b>Total Debt Service Funds</b>	<b>71,515,453</b>	<b>16,761,774</b>	<b>0</b>	<b>0</b>	<b>16,761,774</b>	<b>71,515,453</b>
<b>Capital Projects</b>						
411 - Supplemental Park Fee	315,801	5,000	0	0	0	320,801
412 - Park Improvements	9,531,116	1,150,000	0	10,162	775,497	9,895,457
414 - Johnny Cash Trl Art Experience	26,907	9,000	0	0	10,000	25,907
416 - CFD #10 Russell Ranch	558,401	13,000	0	436	0	570,965
418 - Prairie Oak 92-2 1915 AD	377	0	0	0	0	377
428 - Police Capital	1,984,695	245,000	0	1,516	0	2,228,179
431 - Redevelopment Agy Cap Pro	2,195	0	0	0	0	2,195
438 - Parkway II CFD #14	2,209,769	50,000	0	1,549	0	2,258,220
441 - Fire Capital	709,072	255,000	0	361	0	963,711
443 - Hwy 50 Imprv Capital	7,083,129	1,230,000	0	5,029	100,000	8,208,100
444 - Hwy 50 Interch Capital	14,285,257	2,600,000	0	10,096	350,000	16,525,161
445 - General Capital	2,990,035	455,000	0	2,234	10,000	3,432,801
446 - Transportation Impr	14,050,176	5,323,755	0	64,470	2,888,924	16,420,537

City of Folsom  
Budget Summary By Fund - Projected Balance  
2025-26

Fund Name Description	Cash Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Projected Ending Balance 06/30/2026
448 - Drainage Capital Imprv	1,451,639	805,940	0	10,674	1,724,598	522,307
449 - Transit Capital	13,950,176	1,350,000	0	5,128	50,000	15,245,048
451 - Light Rail Transportation	1,402,337	205,000	0	1,467	257,580	1,348,290
452 - General Park Equip Cap	593,251	110,000	0	451	142,876	559,924
456 - Water Impact Fee (Ord 912)	2,505,433	280,000	0	306,917	250,642	2,227,874
458 - Library Development Fund	78,697	0	0	61	78,636	0
459 - Corp Yard Capital	3,229,325	735,000	0	2,170	50,000	3,912,155
470 - FSPA Infrastructure	22,006	500	0	17	0	22,489
472 - FSPA Capital	45,887,106	11,800,000	0	99,993	2,472,058	55,115,055
601 - Vehicle Replacement Fund	84,756	2,000	125,000	66	(175,066)	386,756
602 - Facility Rehab Fund	9,744,769	0	334,139	4,629	3,640,000	6,434,279
603 - IT Equipment Fund	100,000	0	250,000	0	150,000	200,000
607 - Police Vehicle/Equip Fund	0	0	520,982	0	520,982	0
608 - Fire Vehicle/Equip Fund	0	0	756,000	0	756,000	0
609 - Park/Trail Maint/Rehab Fund	791,684	12,792	334,139	0	791,684	346,931
<b>Total Capital Projects Funds</b>	<b>133,588,109</b>	<b>26,636,987</b>	<b>2,320,260</b>	<b>527,426</b>	<b>14,844,411</b>	<b>147,173,519</b>
<b>Enterprise</b>						
520 - Water Operating	30,708,469	19,136,000	300,000	1,033,020	28,141,692	20,969,757
521 - Water Impact Fee Fund	3,914,738	340,000	0	5,778	383,879	3,865,081
522 - Water Meters	899,864	295,000	0	10,259	522,139	662,466
530 - Sewer Operating	20,166,173	12,246,435	0	874,169	10,502,489	21,035,950
531 - Sewer Impact Fee Fund	329,183	191,920	0	7,854	90,000	423,249
536 - Facility Augmentation Critical	45,802	500	0	35	0	46,267
537 - Facility Augmentation General	5,107	1,500	0	710	0	5,897
540 - Solid Waste Operating	21,456,206	29,894,633	0	2,010,608	26,411,758	22,928,473
541 - Solid Waste Impact Fee Fund	504,377	107,500	0	371	85,000	526,506
543 - Landfill Closure	1,015	0	60,000	0	100,000	(38,985)
544 - Solid Waste Capital FPA	848,616	445,000	0	31,707	165,000	1,096,909
<b>Total Enterprise Funds</b>	<b>78,879,550</b>	<b>62,658,488</b>	<b>360,000</b>	<b>3,974,511</b>	<b>66,401,957</b>	<b>71,521,570</b>
<b>Internal Service</b>						
015 - Compensated Leaves	(65,271)	727,360	100,000	0	760,867	1,222
606 - Risk Management	2,397,457	24,299,493	0	0	24,502,777	2,194,173
<b>Total Internal Service Funds</b>	<b>2,332,186</b>	<b>25,026,853</b>	<b>100,000</b>	<b>0</b>	<b>25,263,644</b>	<b>2,195,395</b>
<b>Trust Funds</b>						
279 - RDA Obligation Retirement	6,907,342	3,966,043	0	0	3,735,475	7,137,910
280 - RDA SA Trust - Housing	155,567	4,000	0	0	0	159,567
702 - Blue Ravine East Agency	8,948	0	0	0	0	8,948
703 - CFD #23 IA7 Folsom Ranch	96,664	7,500	0	0	3,400	100,764
706 - Legends 93-2 1915 AD Agcy	9,285	0	0	0	0	9,285
707 - Natoma Sta 92-1 1915 AD Agy	22,785	0	0	0	0	22,785
708 - Folsom Auto Plaza 1915 AD	65,669	0	0	0	0	65,669
709 - Lk Natoma Shor 93-1 AD Agy	1,529	0	0	0	0	1,529
710 - Prairie Oaks AD92-2 Refi	73,907	0	0	0	0	73,907
711 - Cobble Hills Rdg AD Agncy	33,727	0	0	0	0	33,727
712 - Ridgeview 95-1 1915 AD Agy	14,507	0	0	0	0	14,507
713 - Cresleigh 95-2 AD Agency	24,577	0	0	0	0	24,577
715 - Hannaford Cross 1915 Refi	47,405	0	0	0	0	47,405
716 - CFD #23 IA2 F Ranch	5,354,429	586,700	0	0	609,659	5,331,470
718 - CFD #23 IA3 F Ranch	3,308,620	526,806	0	0	547,064	3,288,362
719 - CFD #23 IA4 F Ranch	11,509,698	7,500	0	0	576,350	10,940,848
720 - CFD #2013-01 Wtr Fac & Sup	986,608	20,000	0	0	1,473,000	(466,392)

City of Folsom  
 Budget Summary By Fund - Projected Balance  
 2025-26

Fund Name Description	Cash Balance 07/01/2025	Projected Revenues	Projected Transfers In	Projected Transfers Out	Projected Expenditures	Projected Ending Balance 06/30/2026
721 - CFD #1 Willow Cr So Refi	5,141	0	0	0	0	5,141
722 - CFD #2 Natoma Station	120,123	0	0	0	0	120,123
723 - CFD #3 Folsom Hgts Refi	434	0	0	0	0	434
724 - CFD #4 Broadstone Refi	57,474	0	0	0	0	57,474
725 - CFD #23 IA5 F Ranch	(19,735)	0	0	0	0	(19,735)
726 - CFD #23 IA6 F Ranch	(19,672)	7,500	0	0	125	(12,297)
727 - CFD #7 Broadstone #2	336,475	0	0	0	0	336,475
728 - CFD #8 Parkway	38,267	0	0	0	0	38,267
729 - CFD #9 Willow Creek So	49,890	0	0	0	0	49,890
730 - CFD #10 Russell Ranch	10,689,707	4,751,708	0	0	4,786,884	10,654,531
733 - CFD #16 Islands IA2	872,706	305,019	0	0	305,019	872,706
734 - CFD #14 Parkway II	725,200	1,267,619	0	0	1,241,027	751,792
735 - Fol His Dist Bus Imp Dist	32,300	0	0	0	0	32,300
736 - CFD #16 Islands at Parkshore	735,184	272,263	0	0	178,050	829,397
737 - CFD #17 Willow Hill Pipeline	1,545,856	468,922	0	0	451,744	1,563,034
738 - CFD #18 Area Wide	9,437,765	2,290,869	0	0	21,356,337	(9,627,703)
739 - CFD #19 Mangini Ranch	4,215,543	2,676,565	0	0	2,627,710	4,264,398
740 - CFD #20 Russell Ranch	12,472,084	1,505,619	0	0	1,485,819	12,491,884
741 - CFD #21 White Rock Springs Ran	2,462,238	1,334,394	0	0	1,218,499	2,578,133
742 - CFD #22 Folsom Heights	(22,294)	0	0	0	0	(22,294)
743 - CFD #23 IA1 F Ranch	4,590,813	1,388,645	0	0	1,371,036	4,608,422
Total Trust Funds	76,946,766	21,387,672	0	0	41,967,198	56,367,240
All Fund Total	458,199,508	287,167,488	8,326,405	8,326,405	306,432,169	438,934,827

Summary of General Fund Revenues and Expenditures  
Fund 010

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment (Mid-Year Budget Less Adopted Budget)
	Actual	Actual	Actual	Actual	Actual			
<b>Revenues</b>								
Taxes	59,967,769	66,075,402	70,086,681	73,208,866	75,631,595	80,622,692	80,622,692	0
Licenses & Permits	4,241,034	4,299,748	4,010,647	4,977,444	3,916,292	4,068,589	4,503,589	435,000
Intergovernmental	9,753,188	10,045,573	12,900,194	14,025,143	13,793,539	11,251,068	11,257,871	6,803
Charges for Services	13,959,335	18,250,447	17,696,356	18,948,237	21,648,606	16,908,910	18,058,910	1,150,000
Fines, Impact Fees	153,339	133,772	133,080	207,365	150,269	110,200	118,200	8,000
Interest	69,519	(951,314)	894,693	2,891,036	2,508,277	600,000	600,000	0
Other Revenue	1,380,315	1,176,601	1,181,058	452,639	(81,380)	881,000	882,674	1,674
<b>Total Revenues</b>	<b>89,524,499</b>	<b>99,030,227</b>	<b>106,902,709</b>	<b>114,710,730</b>	<b>117,567,198</b>	<b>114,442,459</b>	<b>116,043,936</b>	<b>1,601,477</b>
<b>Expenditures</b>								
0101100 - City Council	104,152	112,377	118,539	120,089	140,603	155,116	155,116	0
0101200 - City Manager's Office	721,621	700,467	690,940	736,166	775,034	797,322	812,309	14,987
0101203 - City Manager's Office - PIO	460,718	466,083	516,999	547,952	591,635	628,587	631,435	2,848
0101400 - City Clerk	581,740	591,310	648,107	637,181	696,858	752,283	745,502	(6,781)
0101401 - City Clerk - Elections	65,873	0	46,173	0	61,145	0	0	0
0101601 - Finance- Administration	444,849	445,758	551,754	518,758	518,038	586,392	572,774	(13,618)
0101602 - Finance- Disbursements	615,952	564,817	564,266	752,331	799,217	879,197	884,037	4,840
0101603 - Finance - Revenue	795,003	735,201	914,563	970,777	801,284	878,909	1,040,778	161,869
0101604 - Finance - Financial Services	1,146,806	1,182,517	1,281,548	1,200,276	1,267,507	1,642,612	1,780,372	137,760
0101700 - City Attorney	953,138	1,095,212	1,307,443	1,267,677	1,323,800	1,383,331	1,205,147	(178,184)
0101800 - Human Resources	622,182	602,453	673,714	834,153	849,379	1,027,029	1,055,285	28,256
0101904 - IT - Info Svcs	1,843,038	1,840,028	2,007,640	2,142,912	1,900,177	2,294,062	2,457,648	163,586
0101905 - IT- GIS	155,092	196,954	236,417	317,814	337,640	382,527	267,988	(114,539)
0101902 - Parks & Rec - Facilities	1,473,134	1,914,986	2,103,702	3,317,082	3,227,415	2,264,680	3,170,358	905,678
0102700 - Parks & Rec - Administration	799,947	807,163	854,864	898,200	1,016,863	1,081,431	1,139,386	57,955
0102710 - Parks & Rec - Comm & Cultural Svcs	1,368,765	1,982,598	2,680,164	2,694,057	2,926,397	2,792,550	3,200,042	407,492
0102711 - Parks & Rec - Community Facilities	0	0	450	0	0	0	0	0
0102720 - Parks & Rec - Outdoor Sports	1,192,935	1,693,408	2,743,801	2,117,223	2,090,470	2,146,278	1,856,062	(290,216)
0102730 - Parks & Rec - Aquatics	2,576,346	1,724,335	2,217,494	2,189,239	2,099,843	2,140,434	2,365,911	225,477
0103801 - Parks & Rec - Park Maintenance	2,895,757	3,216,766	3,226,003	3,636,625	4,040,954	5,194,579	5,687,875	493,296
0103802 - Parks & Rec - Park Dev	157,489	175,176	264,888	248,862	480,697	580,196	641,513	61,317
0103803 - Parks & Rec - Trails	719,527	608,225	296,443	312,572	238,087	252,775	511,717	258,942
0103805 - Parks & Rec - Municipal Landscaping	1,568,648	1,684,296	2,046,564	2,254,397	2,182,229	1,808,916	1,440,419	(368,497)
0104000 - Parks & Rec - Zoo	1,648,755	1,917,544	2,376,124	3,226,894	2,694,100	2,541,399	2,574,237	32,838
0101909 - Police - Animal Control	233,215	232,439	277,896	390,701	370,594	406,978	419,732	12,754
0102110 - Police - Administration	2,978,264	3,752,555	4,851,227	4,607,086	4,268,887	3,953,669	3,882,964	(70,705)
0102111 - Police - Support Services	3,634,826	3,674,585	4,053,600	3,992,357	4,287,880	4,809,564	4,743,403	(66,161)

Summary of General Fund Revenues and Expenditures  
Fund 010

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment (Mid-Year Budget Less Adopted Budget)
	Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
0102112 - Police - Operations	13,496,724	13,911,636	14,192,085	15,889,941	17,332,593	17,759,513	18,318,291	558,778
0102113 - Police - Investigations	3,221,597	3,104,183	2,885,039	3,301,779	3,675,022	4,492,216	3,602,045	(890,171)
0102220 - Fire - Administration	1,772,999	2,174,459	2,623,131	2,599,250	2,994,305	3,172,887	2,784,141	(388,746)
0102221 - Fire - Emergency Response	20,875,664	22,076,490	21,905,235	23,413,909	26,936,506	26,699,344	25,556,693	(1,142,651)
0102222 - Fire - Prevention	558,290	545,028	417,838	554,070	490,865	502,243	520,109	17,866
0102223 - Fire - Emergency Medical	565,007	949,752	673,950	1,136,681	2,918,427	589,553	1,462,398	872,845
0102300 - Community Development - Admin	725,524	862,562	834,003	1,711,027	1,440,246	1,027,761	1,102,917	75,156
0102310 - Community Development - Engineering	2,853,007	3,464,248	3,843,386	3,070,958	2,522,819	1,890,800	1,833,618	(57,182)
0102320 - Community Development - Building Services	1,699,346	2,055,017	2,778,896	2,633,569	2,403,687	2,367,397	2,416,030	48,633
0102325 - Community Development - Code Enforcement	380,915	407,434	433,132	469,975	433,349	541,018	367,505	(173,513)
0102330 - Community Development - Planning	1,166,814	1,225,619	1,285,672	1,066,760	1,097,707	1,282,288	1,427,677	145,389
0102900 - Library	1,838,898	1,753,515	2,192,763	2,099,362	2,167,758	2,304,966	2,213,336	(91,630)
0103700 - Utilities - Fleet Management	1,217,805	1,228,449	1,621,593	1,463,334	1,422,228	1,778,190	2,004,128	225,938
0105000 - Nondepartmental	3,855,487	6,180,073	7,588,332	8,096,163	9,355,812	8,212,257	9,010,823	798,566
0232601 - Public Works - Engineering	2,219,368	2,109,771	2,161,266	2,145,815	2,088,397	2,496,441	2,527,453	31,012
0233200 - Public Works - Streets	1,748,802	2,173,388	2,470,514	2,997,166	2,365,295	2,482,843	2,341,982	(140,861)
0233201 - Public Works - Traffic	1,858,533	2,032,349	2,054,696	2,140,155	2,350,239	2,444,991	1,943,598	(501,393)
<b>Total Expenditures</b>	<b>89,812,552</b>	<b>98,171,225</b>	<b>107,512,854</b>	<b>114,721,296</b>	<b>121,981,992</b>	<b>121,425,524</b>	<b>122,674,754</b>	<b>1,249,230</b>
Revenues Over (Under) Expenditures	(288,053)	859,002	(610,145)	(10,566)	(4,414,794)	(6,983,065)	(6,630,818)	1,593,477
Transfer In	6,058,559	4,589,055	4,454,442	4,026,857	5,254,900	5,546,145	5,546,145	0
Transfer Out	0	0	0	387,124	3,564,985	1,601,982	2,478,952	876,970
<b>Net Transfers</b>	<b>6,058,559</b>	<b>4,589,055</b>	<b>4,454,442</b>	<b>3,639,733</b>	<b>1,689,915</b>	<b>3,944,163</b>	<b>3,067,193</b>	<b>(876,970)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>5,770,506</b>	<b>5,448,057</b>	<b>3,844,297</b>	<b>3,629,167</b>	<b>(2,724,879)</b>	<b>(3,038,902)</b>	<b>(3,563,625)</b>	<b>(524,723)</b>
Unassigned Fund Balance					25,335,749	22,296,847	25,617,716	
Encumbrance Carry Forward					3,845,592		0	

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Taxes</b>									
010-0100000-000000-3110100	- Secured Property Taxes	27,521,898	27,955,386	29,873,381	31,336,069	32,085,627	34,332,337	34,332,337	0
010-0100000-000000-3110200	- Unsecured Property Taxes	1,040,990	1,024,965	1,042,421	1,145,480	1,235,563	1,223,936	1,223,936	0
010-0100000-000000-3110300	- Other Property Taxes	723,244	1,061,275	1,243,679	840,562	778,913	898,134	898,134	0
010-0100000-000000-3120000	- Real Property Transfer Tx	799,193	1,057,752	1,027,125	797,839	878,847	900,000	900,000	0
010-0100000-000000-3130100	- Sales & Use Tax	25,192,052	27,082,744	27,254,518	26,753,667	26,117,436	27,135,000	27,135,000	0
010-0100000-000000-3130102	- Safety Prop 172	654,933	818,036	847,861	882,465	821,139	865,000	865,000	0
010-0100000-000000-3140000	- TOT **Confidential Info**	1,357,550	2,597,968	2,487,862	2,471,997	2,497,141	2,500,000	2,500,000	0
010-0100000-000000-3140010	- TOT Short Term	0	0	8,503	49,844	100,908	50,000	50,000	0
010-0100000-000000-3180100	- Other Taxes	0	0	36	1,039	2,489	0	0	0
010-0100000-000000-3180101	- Tourism Business Imp	710,605	1,293,451	1,236,493	1,206,444	1,248,571	1,250,000	1,250,000	0
010-0100025-000000-3110100	- Secured Property Taxes	1,832,993	2,939,442	4,667,625	7,217,139	9,217,464	10,716,466	10,716,466	0
010-0100025-000000-3110200	- Unsecured Property Taxes	77,043	117,862	182,557	294,788	398,418	437,720	437,720	0
010-0100025-000000-3110310	- FSPA - Other Property Tax	57,268	126,521	214,622	211,534	249,080	314,099	314,099	0
		<u>59,967,769</u>	<u>66,075,402</u>	<u>70,086,681</u>	<u>73,208,866</u>	<u>75,631,595</u>	<u>80,622,692</u>	<u>80,622,692</u>	<u>0</u>
<b>Licenses &amp; Permits</b>									
010-0101603-000000-3210100	- Business Licenses	759,547	419,433	739,439	796,261	865,728	735,000	735,000	0
010-0101603-000000-3210102	- Card Room Regulation Fees	50	50	25	11,109	25	25	25	0
010-0101603-000000-3210105	- Ca Disability Access & Ed	38,143	25,617	36,853	17,460	138	30,000	30,000	0
010-0101603-000000-3210106	- 30% Ca Disb Acc & Ed	4,238	1,909	2,162	1,668	1,529	2,000	2,000	0
010-0101603-000000-3210200	- New License Review	20,998	733	12,420	21,366	30,291	7,500	7,500	0
010-0101603-005001-3210105	- Ca Disability Access & Ed	0	0	0	12,880	12,971	0	0	0
010-0101909-000000-3211501	- Animal Licenses	59,340	42,699	37,690	41,815	37,172	50,000	50,000	0
010-0102110-000000-3220100	- Police Alarms Permits	45,212	43,015	50,619	63,575	57,166	40,000	40,000	0
010-0102110-000000-3227000	- Permits - Other Permits	0	100	0	0	0	0	0	0
010-0102220-000000-3221100	- Fireworks Booth Permit	4,564	4,564	4,564	4,928	5,415	4,564	4,564	0
010-0102220-000000-3221200	- Uniform Fire Code Permits	3,507	12,272	12,951	16,231	30,868	17,000	17,000	0
010-0102300-005001-3210105	- Ca Disability Access & Ed	0	0	0	0	31,125	0	0	0
010-0102310-000000-3222000	- Encroachment Permits	153,159	68,448	111,679	104,747	341,113	125,000	125,000	0
010-0102310-000000-3222100	- Tree Removal Permit	14,497	19,434	16,651	14,673	54,302	20,800	20,800	0
010-0102320-000000-3224000	- Building Permit Fees	3,143,495	3,632,168	2,949,254	3,837,943	2,413,694	3,453,600	3,453,600	0
010-0102320-000000-3225000	- Wide & Overload Permits	23,080	22,836	4,960	3,280	2,320	9,600	9,600	0
010-0102320-000000-3227000	- Permits - Other Permits	(31,061)	6,296	21,504	20,826	23,284	0	0	0
010-0102330-000000-3223000	- Home Occupation Permits	2,265	174	9,877	8,683	9,152	8,500	8,500	0
		<u>4,241,034</u>	<u>4,299,748</u>	<u>4,010,647</u>	<u>4,977,444</u>	<u>3,916,292</u>	<u>4,503,589</u>	<u>4,503,589</u>	<u>0</u>

General Fund (010)  
Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Intergovernmental</b>									
010-0100000-000000-3310120	- Other Federal Grants	32,798	(3,335,461)	2,591,787	2,594,037	1,062,759	0	0	0
010-0100000-000000-3350201	- Motor Vehicle In-Lieu Tax	59,856	95,081	86,709	105,608	138,787	105,000	105,000	0
010-0100000-000000-3350202	- VLF Gap Repayment	7,763,992	8,247,658	8,912,025	9,724,021	10,282,922	10,797,068	10,797,068	0
010-0100000-000000-3350400	- Homeowners Tax Relief	248,336	245,514	234,826	227,394	218,271	230,000	230,000	0
010-0100000-002470-3310120	- Other Federal Grants	1,007,649	4,187,823	0	0	0	0	0	0
010-0100000-002915-3310120	- Other Federal Grants	30,971	0	0	0	0	0	0	0
010-0100025-000000-3350400	- Homeowners Tax Relief	18,738	28,439	41,275	58,701	70,584	60,000	60,000	0
010-0101902-009601-3310120	- Other Federal Grants	0	0	0	0	838,028	0	0	0
010-0101902-009602-3310120	- Other Federal Grants	0	0	0	0	127,982	0	0	0
010-0102110-000000-3310101	- COPS Grant	8,718	10,044	9,864	17,800	10,077	10,000	10,000	0
010-0102110-000000-3310120	- Other Federal Grants	0	32,911	(32,911)	0	0	0	0	0
010-0102110-000000-3310201	- State Cops Funding	0	0	0	125,839	(125,839)	0	0	0
010-0102110-003069-3310201	- State Cops Funding	93,331	30,240	0	0	0	0	0	0
010-0102110-003071-3310201	- State Cops Funding	10,576	79,391	99,661	0	0	0	0	0
010-0102110-003072-3310201	- State Cops Funding	0	4,512	203,200	0	0	0	0	0
010-0102110-003074-3310120	- Other Federal Grants	249,897	0	0	0	0	0	0	0
010-0102110-003075-3310201	- State Cops Funding	0	0	51,147	70,567	0	0	0	0
010-0102110-003077-3310201	- State Cops Funding	0	0	0	120,385	0	0	0	0
010-0102110-003083-3310201	- State Cops Funding	0	0	0	0	125,839	0	0	0
010-0102110-003084-3310201	- State Cops Funding	0	0	0	0	135,931	0	0	0
010-0102110-003092-3310120	- Other Federal Grants	0	0	42,413	0	1,265	0	0	0
010-0102110-003094-3310200	- State Grants	0	0	0	0	117,815	0	0	0
010-0102112-000000-3310120	- Other Federal Grants	0	0	0	0	18,157	0	0	0
010-0102112-000000-3310200	- State Grants	36,430	157,070	(5,658)	0	31,165	35,000	35,000	0
010-0102112-000000-3310220	- Other State Grants	10,911	15,057	(3,752)	(15,303)	0	0	0	0
010-0102112-002242-3310200	- State Grants	0	13,267	0	0	0	0	0	0
010-0102112-002645-3310220	- Other State Grants	0	0	51,252	0	0	0	0	0
010-0102112-003026-3310200	- State Grants	19,399	4,538	0	0	0	0	0	0
010-0102112-003073-3310220	- Other State Grants	5,700	34,638	29,028	15,303	0	0	0	0
010-0102112-003079-3310200	- State Grants	0	0	0	66,109	60,664	0	0	0
010-0102112-003080-3310120	- Other Federal Grants	0	0	0	0	74,726	0	0	0
010-0102112-003081-3310120	- Other Federal Grants	0	0	0	0	24,653	0	0	0
010-0102112-003090-3310120	- Other Federal Grants	0	0	0	52,889	24,640	0	0	0
010-0102112-003090-3310200	- State Grants	0	5,252	32,190	0	0	0	0	0
010-0102112-003091-3310120	- Other Federal Grants	0	0	0	0	49,746	0	0	0
010-0102112-003091-3310200	- State Grants	35,249	13,838	21,027	31,803	0	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102220-000000-3310120	- Other Federal Grants	0	0	3,937	0	0	0	0	0
010-0102220-000000-3310200	- State Grants	8,705	2,408	5,883	180	0	4,000	4,000	0
010-0102221-003078-3310120	- Other Federal Grants	0	0	7,454	0	0	0	0	0
010-0102300-000000-3310200	- State Grants	0	0	71,361	(71,361)	0	0	0	0
010-0102300-000000-3310220	- Other State Grants	0	0	140,521	(140,521)	0	0	0	0
010-0102300-002488-3310220	- Other State Grants	41,000	0	0	0	0	0	0	0
010-0102300-002490-3310220	- Other State Grants	0	0	68,681	241,319	0	0	0	0
010-0102300-002491-3310220	- Other State Grants	0	0	0	140,521	159,479	0	0	0
010-0102300-002492-3310200	- State Grants	0	0	89,990	0	0	0	0	0
010-0102300-002494-3310200	- State Grants	0	0	4,915	507,378	62,708	0	0	0
010-0102325-000000-3350500	- Vehicle Abatement	497	0	711	0	0	0	0	0
010-0102325-003012-3350500	- Vehicle Abatement	27,868	37,048	3,072	0	0	0	0	0
010-0102330-000000-3310220	- Other State Grants	(22,077)	(10,000)	0	0	0	0	0	0
010-0102330-CD1901-3310220	- Other State Grants	32,077	10,000	0	0	0	0	0	0
010-0102900-000000-3310200	- State Grants	0	0	4,647	(4,647)	0	7,578	7,578	0
010-0102900-000000-3352001	- CA State Library - PLF	0	0	0	0	0	9,225	9,225	0
010-0102900-002583-3352001	- CA State Library - PLF	32,566	6,514	0	0	0	0	0	0
010-0102900-002584-3352001	- CA State Library - PLF	0	10,900	14,528	16,747	11,377	0	0	0
010-0102900-003401-3310200	- State Grants	0	0	0	4,647	0	0	0	0
010-0102900-003402-3310120	- Other Federal Grants	0	0	0	10,000	0	0	0	0
010-0103801-000000-3310120	- Other Federal Grants	0	0	7,913	(7,913)	0	0	0	0
010-0103801-000000-3310220	- Other State Grants	0	0	0	0	225,916	0	0	0
010-0103801-008131-3310120	- Other Federal Grants	0	0	0	133,641	0	0	0	0
010-0103803-000000-3310120	- Other Federal Grants	0	72,754	(72,754)	0	0	0	0	0
010-0103803-002915-3310120	- Other Federal Grants	0	46,137	72,754	0	0	0	0	0
010-0105000-003093-3310220	- Other State Grants	0	0	0	0	45,888	0	0	0
023-0232601-008017-3310220	- Other State Grants	0	0	112,500	0	0	0	0	0
		9,753,188	10,045,573	12,900,194	14,025,143	13,793,539	11,257,871	11,257,871	0
<b>Charges for Services</b>									
010-0100000-000000-3410100	- Administrative Fees	338	188	172	89	149	170	170	0
010-0100000-000000-3410301	- Recovery Of Labor & Bene	20,561	20,981	24,112	26,631	27,373	25,000	25,000	0
010-0100000-000000-3411801	- Other Reimbursements	0	0	0	118	4,742	0	0	0
010-0100000-000000-3412601	- Act Ee Hlth Insurance	0	0	0	4,687	5,065	0	0	0
010-0100000-000000-3412602	- Vision	0	0	0	0	(21)	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0100000-000000-3412603	- Dental	0	0	0	0	250	0	0	0
010-0100000-000000-3448400	- Large Family Day Care Fee	26	0	0	0	0	0	0	0
010-0100000-000000-3730301	- Cellular Tower Rental	0	1,620	0	0	0	0	0	0
010-0100000-002390-3411800	- Reimbursements	119,693	0	0	65,680	0	0	0	0
010-0101200-000000-3411800	- Reimbursements	0	1,175	0	0	0	0	0	0
010-0101400-000000-3410101	- Other Filing Fees	5,175	0	3,325	0	3,505	0	0	0
010-0101400-000000-3410900	- Sale Of Documents	92	58	40	15	11	75	75	0
010-0101400-000000-3410904	- Auto Tape Copy	0	10	0	0	0	0	0	0
010-0101400-000000-3411800	- Reimbursements	0	0	400	0	1,200	0	0	0
010-0101603-000000-3410102	- Returned Check Charges	268	68	260	100	225	0	0	0
010-0101603-000000-3410301	- Recovery Of Labor & Bene	0	5,000	0	0	0	0	0	0
010-0101603-000000-3417000	- Miscellaneous Charges	5,341	0	35	0	0	0	0	0
010-0101700-000000-3410301	- Recovery Of Labor & Bene	275	0	0	(64,000)	0	0	0	0
010-0101700-000000-3410900	- Sale Of Documents	30	30	15	60	30	60	60	0
010-0101800-000000-3411801	- Other Reimbursements	0	0	1,621	0	6,000	0	0	0
010-0101902-000000-3410301	- Recovery Of Labor & Bene	9,622	0	2,288	18,847	416	0	0	0
010-0101902-000000-3410400	- Recovery Of Damages	0	0	7,026	0	0	0	0	0
010-0101902-000000-3458000	- Other Revenue	0	0	0	285	0	0	0	0
010-0101902-000000-3730100	- Facility Rentals	0	11,764	13,764	9,786	13,790	91,800	86,800	(5,000)
010-0101902-000000-3730120	- Natoma Learning Station	0	80,000	242,400	249,672	254,527	262,260	230,616	(31,644)
010-0101904-000000-3411801	- Other Reimbursements	0	0	0	1,477	0	0	0	0
010-0101909-000000-3411800	- Reimbursements	2,805	299	1,911	4,451	2,495	2,000	2,000	0
010-0101909-000000-3458000	- Other Revenue	0	(872)	(45)	0	0	0	0	0
010-0102110-000000-3410201	- Recovery Of Equipment Use	0	0	0	0	170	0	0	0
010-0102110-000000-3410301	- Recovery Of Labor & Bene	147,589	69,164	181,835	30,561	71,524	1,000	1,000	0
010-0102110-000000-3410400	- Recovery Of Damages	543	10,357	0	26,777	63,293	1,000	1,000	0
010-0102110-000000-3411801	- Other Reimbursements	62,782	31,201	51,446	80,546	581,208	20,000	20,000	0
010-0102110-000000-3411804	- Insurance Ref/Reimb	0	0	3,341	0	0	0	0	0
010-0102110-000000-3420100	- Public Safety Report Fees	1,915	2,260	2,716	668	3,855	2,500	2,500	0
010-0102110-000000-3420300	- Special Police Services	122	180	45	861	1,196	0	0	0
010-0102110-000000-3420501	- Vehicle Inspection Fees	90	180	135	1,143	455	135	135	0
010-0102110-000000-3422000	- Police Services	0	0	0	0	62	0	0	0
010-0102110-000000-3422100	- Clearance Letter Charges	480	760	1,240	1,128	1,189	1,000	1,000	0
010-0102110-000000-3422200	- Fingerprinting	228	533	407	132	283	400	400	0
010-0102110-000000-3422300	- Vehicle Tow/Storage/Rels	23,867	20,168	26,220	21,091	27,576	20,000	20,000	0
010-0102110-000000-3453703	- Insurance Reimbursements	0	9,840	283	0	196	0	0	0
010-0102110-000000-3458000	- Other Revenue	0	8,158	(9,143)	0	0	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102110-008067-3411800	- Reimbursements	0	0	0	101,435	0	0	0	0
010-0102111-000000-3410301	- Recovery Of Labor & Bene	0	8,072	5,425	0	0	0	0	0
010-0102111-000000-3411801	- Other Reimbursements	21,000	0	0	0	0	0	0	0
010-0102112-000000-3410301	- Recovery Of Labor & Bene	103,832	380,345	404,354	513,962	512,080	321,000	321,000	0
010-0102112-000000-3411801	- Other Reimbursements	25,613	4,537	2,118	9,339	1,509	2,000	2,000	0
010-0102220-000000-3410301	- Recovery Of Labor & Bene	0	0	8,676	15,195	7,929	0	0	0
010-0102220-000000-3410400	- Recovery Of Damages	0	104,209	0	0	8,743	0	0	0
010-0102220-000000-3411810	- Incident Restitution	614	621	218	51	52	500	500	0
010-0102220-000000-3412000	- Training Fees	3,581	25	7,600	2,185	7,745	2,000	2,000	0
010-0102220-000000-3420100	- Public Safety Report Fees	2,062	1,761	1,844	2,688	3,455	2,000	2,000	0
010-0102220-000000-3420202	- Fire False Alarm Response	563	1,395	182	0	0	0	0	0
010-0102220-000000-3420400	- Witness Fees	275	0	577	1,474	396	0	0	0
010-0102220-000000-3420502	- State Mandated Fire Insp	8,140	9,990	9,524	9,902	9,767	10,000	10,000	0
010-0102220-000000-3420505	- Special Occupancies	3,901	1,357	1,594	1,553	0	1,500	1,500	0
010-0102220-000000-3424002	- Paramedic Preceptors	7,180	580	0	0	0	0	0	0
010-0102220-000000-3424101	- Fire Plan Check	0	1,630	1,628	0	0	0	0	0
010-0102220-000000-3424102	- Fixed Systems	1,340	1,300	0	0	0	0	0	0
010-0102220-000000-3424103	- Fire Alarm System	6,138	14,332	29,705	68,917	43,918	30,000	30,000	0
010-0102220-000000-3424104	- Automatic Sprinkler Systm	6,008	16,207	31,730	36,524	41,798	30,000	30,000	0
010-0102220-000000-3424200	- Knox Boxes	275	125	0	0	0	0	0	0
010-0102220-000000-3424400	- Fire Hydrant Flow Test	5,628	7,839	7,638	7,821	6,013	7,000	7,000	0
010-0102220-000000-3427000	- PS Miscellaneous Charges	0	0	1,363	0	0	0	0	0
010-0102220-000000-3458000	- Other Revenue	0	(4,275)	(224)	46	36,892	0	0	0
010-0102221-000000-3410203	- Rec of Equip Use - Fire OES	174,389	145,433	18,226	11,067	157,566	10,000	10,000	0
010-0102221-000000-3410301	- Recovery Of Labor & Bene	719	6,906	4,066	9,054	22,647	5,000	5,000	0
010-0102221-000000-3410303	- Reimb Lab & Ben - Fire OES	963,719	597,163	103,136	313,848	782,110	100,000	100,000	0
010-0102221-000000-3411801	- Other Reimbursements	24,266	3,899	0	0	5,251	0	0	0
010-0102222-000000-3410301	- Recovery Of Labor & Bene	0	0	0	691	0	0	0	0
010-0102222-000000-3417000	- Miscellaneous Charges	41,827	28,547	43,265	80,733	73,679	50,000	50,000	0
010-0102222-000000-3424101	- Fire Plan Check	47	0	0	0	0	0	0	0
010-0102223-000000-3426001	- Emer Medical Service Fees	4,285,755	4,236,274	4,902,086	5,738,424	6,340,752	5,900,000	5,900,000	0
010-0102223-000000-3426003	- EMS - GEMT	3,481	(3,517)	180,755	10,674	0	0	0	0
010-0102300-000000-3410900	- Sale Of Documents	80	452	269	0	23	200	200	0
010-0102300-000000-3411801	- Other Reimbursements	200	0	0	0	0	0	0	0
010-0102300-000000-3458000	- Other Revenue	0	(16,555)	(1,964)	0	0	0	0	0
010-0102310-000000-3410301	- Recovery Of Labor & Bene	0	0	0	275	0	0	0	0
010-0102310-000000-3410400	- Recovery Of Damages	0	11,598	0	0	0	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102310-000000-3440200	- LLA Review	4,696	4,696	10,335	23,825	4,811	9,600	9,600	0
010-0102310-000000-3441000	- Misc Eng Services (Hrly)	0	0	2,626	0	115,981	5,000	5,000	0
010-0102310-000000-3441201	- Review Of Row/Esmnt Docs	3,906	2,604	1,302	1,302	13,344	20,000	20,000	0
010-0102310-000000-3441202	- Right of Way/Esmnt Abandonment	0	0	0	2,392	11,500	0	0	0
010-0102310-000000-3441301	- Parcel Map Review	5,605	16,445	17,185	0	21,842	34,000	34,000	0
010-0102310-000000-3441302	- Final Map Check Fees	0	41,852	0	10,719	52,736	90,000	90,000	0
010-0102310-000000-3441303	- Fin Map Amend/Cert Of Cor	0	0	2,899	0	0	6,000	6,000	0
010-0102310-000000-3441700	- Plan Chk And Inspection	189,694	(1,130,122)	(476,638)	199,473	1,098,256	495,000	495,000	0
010-0102310-000000-3441900	- Developer Agrmt Processin	5,141	10,282	5,141	0	0	5,000	5,000	0
010-0102310-000000-3442000	- Assmt.Dist/Cfd Pymt Proc	2,516	0	0	14,372	11,307	28,800	28,800	0
010-0102310-000000-3442100	- Subdiv Agree Processing	0	1,057	0	2,166	11,500	23,000	23,000	0
010-0102310-000000-3442300	- Grading Review Fees	28,164	20,018	0	0	0	20,000	20,000	0
010-0102310-001025-3440200	- LLA Review	4,696	14,088	4,696	5,800	8,378	0	0	0
010-0102310-001025-3441201	- Review Of Row/Esmnt Docs	16,926	15,624	16,926	3,938	3,906	0	0	0
010-0102310-001025-3441301	- Parcel Map Review	5,605	11,210	16,815	5,742	0	0	0	0
010-0102310-001025-3441302	- Final Map Check Fees	41,852	156,918	31,389	20,926	3,000	0	0	0
010-0102310-001025-3441303	- Fin Map Amend/Cert Of Cor	0	0	0	0	2,000	0	0	0
010-0102310-001025-3441700	- Plan Chk And Inspection	1,979,958	3,019,048	1,948,818	1,364,040	1,346,914	0	0	0
010-0102310-001025-3441900	- Developer Agrmt Processin	0	0	0	0	5,141	0	0	0
010-0102310-001025-3442000	- Assmt.Dist/Cfd Pymt Proc	12,580	12,580	2,516	10,312	19,200	0	0	0
010-0102310-001025-3442100	- Subdiv Agree Processing	4,228	13,741	10,570	1,057	15,200	0	0	0
010-0102320-000000-3410301	- Recovery Of Labor & Bene	0	0	0	0	275	0	0	0
010-0102320-000000-3440401	- Building Reinspection Fee	240	1,080	1,560	3,720	4,592	2,000	2,000	0
010-0102320-000000-3444100	- Structure Plan Check Fees	1,298,637	1,234,323	961,738	971,025	1,008,084	1,054,100	1,054,100	0
010-0102320-000000-3444200	- School Mititgation Calc	39,600	48,004	32,906	42,705	25,236	30,000	30,000	0
010-0102320-000000-3444300	- Seismic Training Fee	0	7,070	4,087	0	0	2,000	2,000	0
010-0102320-000000-3444400	- State Bldg Standards Fund	0	3,338	2,256	0	0	1,200	1,200	0
010-0102330-000000-3411800	- Reimbursements	15,000	0	0	0	0	0	0	0
010-0102330-000000-3440100	- Mobile Home Park Regs	21,240	21,240	21,240	21,240	25,890	21,240	21,240	0
010-0102330-000000-3440200	- LLA Review	943	943	2,829	4,853	2,056	4,000	4,000	0
010-0102330-000000-3445500	- Planning Services - Misc Fees	0	0	187	0	1,656	0	0	0
010-0102330-000000-3446001	- Mitigation Plan Setup Fee	0	2,450	0	2,450	0	0	0	0
010-0102330-000000-3446003	- Mitigation Post Monitor	0	5,451	0	5,451	0	0	0	0
010-0102330-000000-3446101	- General Plan Amd >5 Acres	8,146	0	0	0	0	0	0	0
010-0102330-000000-3446102	- Gen Plan Amd < 5 Acres	0	0	0	0	0	9,000	9,000	0
010-0102330-000000-3446201	- Arch Review - Sfd	4,234	5,452	4,060	3,804	4,547	1,000	1,000	0
010-0102330-000000-3446202	- Arch Review - Mf/Comm	18,486	28,698	6,162	19,286	15,596	20,000	20,000	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102330-000000-3446301	- Zoning Verifaction Review	3,456	3,744	3,744	2,950	4,022	3,000	3,000	0
010-0102330-000000-3446302	- Rezoning Review Fees	5,575	0	0	0	0	3,000	3,000	0
010-0102330-000000-3446501	- Site Design Review Staff	6,713	9,800	4,760	6,076	6,286	3,000	3,000	0
010-0102330-000000-3446502	- Site Design Rev Plan Comm	8,910	0	0	0	0	0	0	0
010-0102330-000000-3446601	- Appeal To City Council Fe	0	958	1,485	495	0	1,000	1,000	0
010-0102330-000000-3446700	- Use Permit Fees	10,732	18,943	21,626	27,043	23,361	18,000	18,000	0
010-0102330-000000-3446701	- Conditional Use Modifctn	0	1,567	1,567	1,605	3,294	5,000	5,000	0
010-0102330-000000-3446703	- Temporary Use Permit Rvw	240	240	240	366	640	240	240	0
010-0102330-000000-3446801	- Sign Design Review Fees	6,255	4,920	0	0	0	1,000	1,000	0
010-0102330-000000-3446803	- Uniform Sign Plan	0	280	0	0	582	1,000	1,000	0
010-0102330-000000-3446804	- Special Event Sign Permit	1,740	4,020	4,380	5,026	5,348	4,000	4,000	0
010-0102330-000000-3446805	- Planning Permit Sign Only	0	5,025	9,650	7,691	10,071	3,000	3,000	0
010-0102330-000000-3446806	- Temporary Sign Permit	20	50	30	70	110	50	50	0
010-0102330-000000-3446901	- Environment Assessmnt Fee	84,714	12,102	36,306	12,397	6,512	28,000	28,000	0
010-0102330-000000-3447001	- Specific Plan Amend Fees	0	0	6,574	0	7,076	7,000	7,000	0
010-0102330-000000-3447101	- Planned Dev Permit Fees	109,189	0	44,359	23,866	182,092	18,000	18,000	0
010-0102330-000000-3447102	- Planned Dev Modific Fees	17,026	34,052	8,513	8,928	18,324	9,000	9,000	0
010-0102330-000000-3447103	- Planned Dev Extension Fee	2,989	0	5,978	3,135	1,147	3,000	3,000	0
010-0102330-000000-3447300	- Notice Determination CEQA	0	0	0	0	304	0	0	0
010-0102330-000000-3447400	- Preliminary Project Revw	4,263	2,436	1,218	1,278	67,539	1,000	1,000	0
010-0102330-000000-3447501	- Tentative Subdiv Map Fee	67,110	15,266	13,250	7,339	72,946	15,000	15,000	0
010-0102330-000000-3447502	- Tentative Parcel Map	31,830	15,915	5,305	16,174	16,838	11,000	11,000	0
010-0102330-000000-3447503	- Tentative Map Revision Fe	8,841	0	0	0	0	0	0	0
010-0102330-000000-3447504	- Tentative Map Ext Fees	3,798	7,596	0	3,983	0	4,000	4,000	0
010-0102330-000000-3447600	- Variance Fees	(117)	(1,567)	0	1,643	0	2,000	2,000	0
010-0102330-000000-3447800	- Code Amendment Fees	0	4,268	0	0	0	2,000	2,000	0
010-0102330-000000-3448000	- Opinion-Planning Matter	0	0	0	251	258	1,000	1,000	0
010-0102330-000000-3448101	- HD Single Family Design Rev	870	232	0	656	504	1,000	1,000	0
010-0102330-000000-3448102	- HD M Fam/Comm Design Rev	0	2,054	4,108	0	2,054	4,000	4,000	0
010-0102330-000000-3448201	- Commercial Plan Check	6,484	17,948	66,015	36,412	63,456	35,000	35,000	0
010-0102330-000000-3448202	- Res Landscape Plan Review	16,146	13,662	9,522	7,249	2,484	25,000	25,000	0
010-0102330-000000-3448203	- Nonres Landscape Pck&Insp	151,550	252,402	22,815	303	65,168	25,000	25,000	0
010-0102330-000000-3448300	- Entertainment Permit	0	0	0	44	0	50	50	0
010-0102330-001025-3440200	- LLA Review	943	2,829	5,639	0	0	0	0	0
010-0102700-000000-3730300	- Cell Tower Interest	0	227,888	251,961	218,018	224,012	0	0	0
010-0102700-000000-3730301	- Cellular Tower Rental	412,129	112,451	278,643	202,143	206,748	312,700	312,700	0
010-0102710-000000-3410301	- Recovery Of Labor & Bene	0	0	0	104	0	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102710-000000-3450105	- Cultural Arts-Gallery	2,047	2,506	2,918	3,198	4,694	3,000	3,000	0
010-0102710-000000-3450300	- Special Events	12,715	101,834	137,775	117,323	46,098	95,000	45,000	(50,000)
010-0102710-000000-3450600	- Preschool Special Int	88,300	113,445	179,664	200,294	195,164	185,000	160,000	(25,000)
010-0102710-000000-3450700	- Youth	166,201	151,470	197,189	195,477	201,943	185,000	190,000	5,000
010-0102710-000000-3450702	- Youth Instructors	25,456	91,885	87,568	120,879	161,493	102,000	102,000	0
010-0102710-000000-3450800	- Teens	0	98,350	147,968	191,795	247,543	150,000	175,000	25,000
010-0102710-000000-3450900	- Adult	0	0	1,621	1,994	785	0	200	200
010-0102710-000000-3450902	- Adult Instructors	0	0	475	160	130	0	0	0
010-0102710-000000-3451000	- P & R- Senior	25	0	465	5,801	6,285	0	4,500	4,500
010-0102710-000000-3451002	- Seniors Instructors	2,824	22,470	46,742	61,152	80,378	60,000	65,000	5,000
010-0102710-000000-3451102	- Cultural Art Instructors	4,779	59,997	96,861	101,153	103,098	85,000	95,000	10,000
010-0102710-000000-3453703	- Insurance Reimbursements	0	0	5,380	0	0	0	0	0
010-0102710-000000-3458000	- Other Revenue	2,693	106	2,116	50	6,379	0	0	0
010-0102711-000000-3453701	- Catering Fees	(614)	36,373	39,703	34,180	21,350	20,000	20,000	0
010-0102711-000000-3453703	- Insurance Reimbursements	1,912	7,428	14	0	10	0	0	0
010-0102711-000000-3458000	- Other Revenue	0	(540)	0	0	0	0	0	0
010-0102711-000000-3730101	- Community Center	4,654	223,757	272,573	263,560	305,148	270,000	270,000	0
010-0102711-000000-3730102	- Rotary Clubhouse Rental	294	74,833	99,353	102,715	109,865	100,000	100,000	0
010-0102711-000000-3730103	- RG Smith Clubhouse Rental	0	5,000	6,000	5,500	6,000	6,000	6,000	0
010-0102711-000000-3730105	- Park Rental	11,630	23,941	28,350	23,710	44,137	30,000	30,000	0
010-0102711-000000-3730107	- Historic District	700	11,654	2,806	7,368	5,921	5,000	1,315	(3,685)
010-0102711-000000-3730200	- Equipment Rental	0	825	7,325	6,806	8,013	5,000	7,000	2,000
010-0102720-000000-3450104	- Kemp Concessions	0	0	3	0	0	0	0	0
010-0102720-000000-3450200	- Birthday Parties	0	0	0	0	129	0	0	0
010-0102720-000000-3450700	- Youth	44,604	127,818	107,523	85,951	119,875	90,000	110,000	20,000
010-0102720-000000-3450702	- Youth Instructors	112,971	187,346	213,415	264,649	186,146	215,000	215,000	0
010-0102720-000000-3450900	- Adult	55,885	226,460	185,433	173,887	168,983	170,000	110,000	(60,000)
010-0102720-000000-3450902	- Adult Instructors	564	5,138	6,834	4,556	9,510	6,500	9,000	2,500
010-0102720-000000-3452000	- Special Programs	7,348	0	0	0	0	0	0	0
010-0102720-000000-3455001	- CYSL - User Fee	16,471	72,254	78,194	88,445	195,199	90,000	90,000	0
010-0102720-000000-3458000	- Other Revenue	10,000	8,901	7,266	80	7,000	0	0	0
010-0102720-000000-3730100	- Facility Rentals	145,444	301,698	372,325	451,746	322,093	375,000	375,000	0
010-0102721-000000-3450110	- Cafe & Birthday Sales	61	531	12,086	3,534	2,526	6,000	2,000	(4,000)
010-0102721-000000-3450700	- Youth	6,709	55,654	106,104	136,464	144,178	125,000	130,000	5,000
010-0102721-000000-3450703	- Yth Rec Prog Instructors	53,990	116,322	182,061	169,022	190,550	170,000	175,000	5,000
010-0102721-000000-3450900	- Adult	13,610	58,285	132,488	131,493	146,420	130,000	130,000	0
010-0102721-000000-3450903	- Adlt Rec Prog Instructors	0	0	0	6,135	(175)	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102721-000000-3456008	- Batting Cage	25,697	92,225	129,890	132,933	131,658	125,000	130,000	5,000
010-0102721-000000-3458000	- Other Revenue	1,977	6,638	7,945	18,322	9,915	2,500	2,500	0
010-0102721-000000-3730100	- Facility Rentals	45,630	119,640	167,303	196,277	216,605	185,000	200,000	15,000
010-0102730-000000-3410301	- Recovery Of Labor & Bene	0	0	0	0	796	0	0	0
010-0102730-000000-3412000	- Training Fees	6,580	6,890	5,921	7,275	7,801	7,500	7,500	0
010-0102730-000000-3450101	- Merchandise Sales	2,308	3,840	4,076	5,992	4,419	4,500	4,500	0
010-0102730-000000-3450102	- Concessionaire Sales	36,497	80,764	88,896	99,944	115,544	95,000	100,000	5,000
010-0102730-000000-3450200	- Birthday Parties	5,243	40,771	55,926	66,782	64,567	55,000	62,500	7,500
010-0102730-000000-3450300	- Special Events	0	0	1,780	5,985	3,795	3,000	3,000	0
010-0102730-000000-3450500	- Classes	18,640	18,285	16,609	22,167	23,937	20,000	20,000	0
010-0102730-000000-3450501	- Lessons	47,142	124,847	128,307	139,419	145,429	135,000	135,000	0
010-0102730-000000-3452100	- Camps	(358)	6,129	11,613	9,644	8,526	10,000	10,000	0
010-0102730-000000-3454001	- Rec Swim/Lap Swim	220,443	318,292	335,979	389,070	438,376	380,000	412,629	32,629
010-0102730-000000-3454002	- Swim Team Payments	183,247	258,200	224,726	186,495	234,028	220,000	220,000	0
010-0102730-000000-3454003	- Swim Meets	55,823	37,698	54,520	31,900	20,500	30,000	30,000	0
010-0102730-000000-3458000	- Other Revenue	(164)	76	(402)	5,856	3,218	0	0	0
010-0102730-000000-3730100	- Facility Rentals	0	488	1,200	2,100	1,392	0	0	0
010-0102730-000000-3730110	- Classroom Rental	0	917	1,000	1,000	1,000	0	0	0
010-0102730-000000-3730111	- Pool Rental	43,350	39,750	75,765	75,291	52,499	65,000	65,000	0
010-0102900-000000-3411800	- Reimbursements	1,186	6,491	3,475	4,354	5,738	4,000	4,000	0
010-0102900-000000-3411801	- Other Reimbursements	0	600	0	0	0	0	0	0
010-0102900-000000-3458000	- Other Revenue	0	(1,512)	1	0	0	0	0	0
010-0102900-000000-3730130	- Library	0	4,000	0	0	0	0	0	0
010-0102900-002578-3411801	- Other Reimbursements	0	54	0	0	0	0	0	0
010-0103700-000000-3410301	- Recovery Of Labor & Bene	15,372	1,667	0	0	19,183	0	0	0
010-0103801-000000-3410301	- Recovery Of Labor & Bene	0	0	1,288	282	70	0	0	0
010-0103801-000000-3411801	- Other Reimbursements	1,929	17,998	7,340	20,654	6,681	5,000	5,000	0
010-0103801-000000-3411803	- Program Income	(5,018)	1,010	14,943	14,279	15,559	15,000	15,000	0
010-0103801-000000-3411821	- Sports Field User Fee	5,068	18,246	14,428	20,092	20,316	20,000	20,000	0
010-0103801-000000-3411822	- Parks Lighting Fee	21,446	50,950	57,042	41,225	52,915	40,000	40,000	0
010-0103801-000000-3451301	- Set Up	4,272	13,450	15,025	13,050	13,498	12,000	12,000	0
010-0103801-000000-3458000	- Other Revenue	0	0	0	0	25,000	0	0	0
010-0103801-000000-3730106	- Arena Rental Fees	0	0	2,918	0	2,394	0	0	0
010-0103803-000000-3410301	- Recovery Of Labor & Bene	0	0	0	27,099	2,579	0	0	0
010-0103805-000000-3417000	- Miscellaneous Charges	27,000	28,500	30,000	30,000	30,000	30,000	30,000	0
010-0104000-000000-3410301	- Recovery Of Labor & Bene	663	0	0	0	0	0	0	0
010-0104000-000000-3450101	- Merchandise Sales	4,779	61,990	69,650	64,743	97,437	70,000	70,000	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0104000-000000-3450102	- Concessionaire Sales	629	5,824	23,461	34,693	47,210	30,000	30,000	0
010-0104000-000000-3450200	- Birthday Parties	(249)	11,952	16,687	19,544	21,190	18,000	18,000	0
010-0104000-000000-3450300	- Special Events	0	(25,490)	168,200	188,080	168,377	165,000	165,000	0
010-0104000-000000-3450400	- Ticket Sales	218,545	541,193	491,228	529,281	540,726	520,000	550,000	30,000
010-0104000-000000-3452100	- Camps	54,389	66,948	77,599	75,785	78,063	70,000	70,000	0
010-0104000-000000-3457001	- Zoo Education Coordinator	0	600	770	810	520	600	600	0
010-0104000-000000-3457002	- Zoo Tours	0	1,370	33,048	54,628	53,261	45,000	45,000	0
010-0104000-000000-3457003	- Zoo Outreach Programs	(350)	0	0	0	0	0	0	0
010-0104000-000000-3457004	- Rentals/Overnighters	(1,200)	22,068	27,623	7,210	8,908	7,000	7,000	0
010-0104000-000000-3458000	- Other Revenue	2,638	(223)	13	171	0	0	0	0
010-0104000-007048-3450300	- Special Events	0	187,503	0	0	0	0	0	0
010-0105000-000000-3410301	- Recovery Of Labor & Bene	(318,728)	166,908	45,952	59,738	74,075	0	0	0
010-0105000-000000-3411800	- Reimbursements	976	75	148,393	(105,387)	124,089	30,000	30,000	0
010-0105000-000000-3411801	- Other Reimbursements	335,629	589	42,087	749	76,046	500	500	0
010-0105000-000000-3411807	- Non-Direct Charge Reimburse	0	1,182,230	1,099,309	993,145	869,756	2,171,730	2,171,730	0
010-0105000-000000-3458000	- Other Revenue	0	12,187	575	0	63	0	0	0
010-0105000-000000-3730080	- Sundry Rental Income	0	36	12	12	0	0	0	0
010-0105000-000000-3730120	- Natoma Learning Station	(299,566)	0	0	0	0	0	0	0
010-0105000-000000-3730301	- Cellular Tower Rental	1,890	0	1,620	1,620	0	0	0	0
010-0105000-000000-3730302	- Cable TV Tower Rental	8,497	8,497	7,789	7,681	8,870	8,500	8,500	0
010-0105000-000000-3730400	- Billboard Revenue	23,809	28,661	30,370	131,224	49,578	30,000	30,000	0
010-0105000-002390-3411800	- Reimbursements	0	3,500	5,681	0	0	0	0	0
010-0105000-002391-3411800	- Reimbursements	0	23,939	0	0	0	0	0	0
010-0105000-008067-3411800	- Reimbursements	0	0	70,657	87,928	0	0	0	0
023-0232601-000000-3410107	- Engineering Fees	1,305,829	1,247,599	399,683	406,474	510,146	800,000	800,000	0
023-0232601-000000-3410301	- Recovery Of Labor & Bene	0	0	0	16,504	12,900	0	0	0
023-0232601-000000-3411800	- Reimbursements	0	0	56	294	0	0	0	0
023-0232601-000000-3411801	- Other Reimbursements	46,467	0	99,617	40,797	0	0	0	0
023-0232601-000000-3411807	- Non-Direct Charge Reimburse	0	309,702	285,822	155,718	0	300,000	300,000	0
023-0232601-000000-3453703	- Insurance Reimbursements	0	0	2,928	0	0	0	0	0
023-0232601-RD1101-3411801	- Other Reimbursements	60,000	0	0	0	0	0	0	0
023-0233200-000000-3410301	- Recovery Of Labor & Bene	0	0	4,783	16,826	35,908	0	0	0
023-0233200-000000-3410400	- Recovery Of Damages	778	17,652	250	494	4,000	0	0	0
023-0233200-000000-3411807	- Non-Direct Charge Reimburse	0	290,000	130,500	400,000	0	150,000	150,000	0
023-0233201-000000-3410301	- Recovery Of Labor & Bene	411	79	19,513	78,850	47,192	0	0	0
023-0233201-000000-3410400	- Recovery Of Damages	4,967	0	7,052	19,798	4,818	0	0	0
023-0233201-000000-3411801	- Other Reimbursements	0	30,052	0	0	51	0	0	0

General Fund (010)

Revenues

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
023-0233201-000000-3411807	- Non-Direct Charge Reimburse	0	174,570	164,805	169,537	0	175,000	175,000	0	
023-0235000-000000-3410301	- Recovery Of Labor & Bene	22,105	21,136	0	0	0	0	0	0	
034-0342601-000000-3560100	- Impact Fee FPA	165,873	206,118	237,585	212,222	133,399	0	0	0	
		<b>13,959,335</b>	<b>18,250,447</b>	<b>17,696,356</b>	<b>18,948,237</b>	<b>21,648,606</b>	<b>18,058,910</b>	<b>18,058,910</b>	<b>0</b>	
<b>Fines, Impact Fees</b>										
010-0100000-000000-3510400	- Penalty	0	0	171	2,672	3,340	0	0	0	
010-0101909-000000-3510800	- Fines - Spay / Neuter	0	0	0	0	0	200	200	0	
010-0101909-002909-3510800	- Fines - Spay / Neuter	590	190	195	0	0	0	0	0	
010-0102110-000000-3510100	- Fines - Traffic	51,160	35,345	47,097	71,674	70,181	45,000	45,000	0	
010-0102110-000000-3510200	- Fines - Court	62,584	50,919	51,480	54,159	60,563	60,000	60,000	0	
010-0102110-000000-3510300	- Fines - Parking	5,964	3,452	3,820	2,622	5,125	4,000	4,000	0	
010-0102325-000000-3510700	- Sanctions-Code Enforcemnt	350	0	250	62,650	100	1,000	1,000	0	
010-0102325-000000-3510702	- Abatement Fine Levied	0	0	100	0	0	0	0	0	
010-0102900-000000-3510000	- Fines	5,706	25,399	29,968	12,587	10,961	8,000	8,000	0	
010-0105000-000000-3510400	- Penalty	26,986	18,466	0	1,000	0	0	0	0	
		<b>153,339</b>	<b>133,772</b>	<b>133,080</b>	<b>207,365</b>	<b>150,269</b>	<b>118,200</b>	<b>118,200</b>	<b>0</b>	
<b>Interest</b>										
010-0100000-000000-3620100	- Unrealized Gain/Loss	(116,209)	(1,108,074)	(244,830)	651,738	652,263	0	0	0	
010-0100025-000000-3611000	- Fiscal Agent Interest	10	(154)	(833)	(4,661)	(6,138)	0	0	0	
010-0105000-000000-3610000	- Interest Earned	166,430	180,411	778,243	1,177,460	864,261	600,000	600,000	0	
010-0105000-000000-3610100	- Pre Allocation All Funds	0	(1,611)	(4,266)	52,635	(56,144)	0	0	0	
010-0105000-000000-3610300	- Fee Deferrals	0	1,139	0	0	0	0	0	0	
010-0105000-000000-3611000	- Fiscal Agent Interest	30,170	28,137	191,390	275,546	265,587	0	0	0	
031-0315000-000000-3620100	- Unrealized Gain/Loss	(59,538)	(104,332)	(140,499)	138,673	125,678	0	0	0	
031-0319900-000000-3610000	- Interest Earned	31,282	28,017	181,225	364,123	391,960	0	0	0	
032-0329900-000000-3610000	- Interest Earned	14,091	20,754	116,986	195,653	218,823	0	0	0	
033-0339900-000000-3610000	- Interest Earned	1,898	1,247	3,521	5,752	6,504	0	0	0	
034-0349900-000000-3610000	- Interest Earned	1,383	3,151	13,757	34,118	45,483	0	0	0	
		<b>69,519</b>	<b>(951,314)</b>	<b>894,693</b>	<b>2,891,036</b>	<b>2,508,277</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	
<b>Other Revenue</b>										
010-0100000-000000-3720000	- Franchise Fees	2,135	0	0	0	0	0	0	0	
010-0100000-000000-3720001	- Gas Utility Franchise	262,211	291,804	367,781	410,282	355,606	356,000	356,000	0	
010-0100000-000000-3720002	- Electric Franchise Fees	0	2,751	3,224	2,828	9,226	3,000	3,000	0	
010-0100000-000000-3720003	- Cable TV Franchise Fees	473,910	600,421	460,230	334,652	364,474	400,000	400,000	0	
010-0100000-000000-3750100	- Donations	0	0	0	0	140	0	0	0	
010-0100000-000000-3760110	- Other	0	(55,289)	0	0	0	0	0	0	
010-0100000-000000-3780000	- Sundry Revenue	0	0	552	0	0	0	0	0	

General Fund (010)  
Revenues

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26	FY 2025-26	Adjustment
							Adopted Budget	Proposed Mid-Year Budget	
010-0102110-000000-3750170	Grants - Non Govt.	15,150	0	0	0	0	0	0	0
010-0102110-000000-3760100	Fixed Asset Disposition	11,050	16,078	60,478	61,611	0	10,000	10,000	0
010-0102110-000000-3780100	Sundry Revenue - Miscellaneous	0	0	1	0	0	0	0	0
010-0102220-000000-3760100	Fixed Asset Disposition	0	43,064	0	0	0	0	0	0
010-0102221-000000-3780000	Sundry Revenue	20	0	299	0	0	0	0	0
010-0102223-000000-3780000	Sundry Revenue	0	740	178	804	6,439	0	0	0
010-0102320-000000-3780000	Sundry Revenue	0	0	0	824	0	0	0	0
010-0102330-000000-3780000	Sundry Revenue	837	41	0	0	0	0	0	0
010-0102710-000000-3750301	Community Spons-Donations	2,341	14,292	12,732	22,036	21,839	12,000	12,000	0
010-0102900-000000-3750130	Library - Georgia Murray	650	1,510	3,529	3,661	19,985	25,000	25,000	0
010-0102900-000000-3780000	Sundry Revenue	4	0	0	0	0	0	0	0
010-0102900-002576-3750130	Library - Georgia Murray	13,068	20,636	33,298	75,501	28,100	0	0	0
010-0102900-002578-3750130	Library - Georgia Murray	0	554	0	20	0	0	0	0
010-0103803-008024-3750100	Donations	0	0	0	0	1,000	0	0	0
010-0104000-000000-3750101	Friends Partnership	108,472	94,538	102,097	100,077	99,987	0	0	0
010-0104000-000000-3780000	Sundry Revenue	0	1,454	0	0	0	0	0	0
010-0105000-000000-3750100	Donations	0	0	0	0	1,500	0	0	0
010-0105000-000000-3760100	Fixed Asset Disposition	70,933	57,567	15,558	60,158	21,377	40,000	40,000	0
010-0105000-000000-3780000	Sundry Revenue	24,057	20,288	31,116	12,533	50,989	20,000	20,000	0
010-0105000-000000-3780100	Sundry Revenue - Miscellaneous	304,310	15,088	22,793	13,351	18,833	16,674	16,674	0
010-0105000-003201-3750100	Donations	39,500	44,500	18,300	26,000	24,550	0	0	0
010-0105000-003204-3750100	Donations	51,000	6,000	48,500	32,500	26,500	0	0	0
012-0121909-000000-3750100	Donations	1,299	1,565	1,013	872	0	0	0	0
023-0232601-000000-3780000	Sundry Revenue	5	0	10	0	0	0	0	0
023-0233201-000000-3780000	Sundry Revenue	662	562	382	0	1,620	0	0	0
031-0310000-000000-3780000	Sundry Revenue	0	0	0	(502,796)	(735,193)	0	0	0
032-0320000-000000-3780000	Sundry Revenue	0	0	0	(195,653)	(383,628)	0	0	0
033-0330000-000000-3780000	Sundry Revenue	0	0	0	(5,752)	(14,723)	0	0	0
		<u>1,381,614</u>	<u>1,178,166</u>	<u>1,182,071</u>	<u>453,511</u>	<u>(81,380)</u>	<u>882,674</u>	<u>882,674</u>	<u>0</u>
		<u>89,525,798</u>	<u>99,031,792</u>	<u>106,903,722</u>	<u>114,711,602</u>	<u>117,567,198</u>	<u>116,043,936</u>	<u>116,043,936</u>	<u>0</u>

General Fund

City Council

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Salaries & Benefits										
010-0101100-000000-5011001	- Permanent	49,250	49,200	52,303	54,000	54,950	55,200	55,200	0	
010-0101100-000000-5011003	- Overtime	0	441	0	0	0	0	0	0	
010-0101100-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	558	558	
010-0101100-000000-5051502	- FICA	3,521	3,460	3,827	4,078	4,104	4,266	4,266	0	
010-0101100-000000-5051506	- PERS	13,504	15,624	15,845	15,553	12,418	21,894	21,894	0	
010-0101100-000000-5051522	- Combined Benefits	32,513	27,931	19,654	22,782	29,411	33,716	33,158	(558)	
Salaries & Benefits		98,788	96,656	91,629	96,413	100,884	115,076	115,076	0	
Operating Expense										
010-0101100-000000-6102001	- Printing	0	178	0	0	0	0	0	0	
010-0101100-000000-6102004	- Rents	498	498	501	500	498	600	600	0	
010-0101100-000000-6102101	- Telephone	137	136	137	138	142	175	175	0	
010-0101100-000000-6102103	- Internet	2,202	2,414	2,414	2,213	2,616	2,500	2,500	0	
010-0101100-000000-6102200	- Travel & Meetings	170	10,208	20,506	19,239	34,704	35,000	35,000	0	
010-0101100-000000-6103001	- Office Supplies	224	249	45	0	0	100	100	0	
010-0101100-000000-6103002	- Departmental	668	572	1,325	0	245	200	200	0	
010-0101100-000000-6103012	- Small Equipment	0	0	140	0	0	0	0	0	
010-0101100-009465-6102001	- Printing	0	0	59	0	0	0	0	0	
010-0101100-009465-6102200	- Travel & Meetings	0	0	45	36	50	0	0	0	
010-0101100-009465-6103002	- Departmental	0	0	272	85	0	0	0	0	
Operating Expenses		3,899	14,256	25,445	22,211	38,255	38,575	38,575	0	

General Fund

City Council

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101100-000000-6505016	Liability Insurance	1,465	1,465	1,465	1,465	1,465	1,465	1,465	0
	Insurance	1,465	1,465	1,465	1,465	1,465	1,465	1,465	0
Total		104,152	112,377	118,539	120,089	140,603	155,116	155,116	0

General Fund

City Manager's Office

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101200-000000-5011001	- Permanent	349,528	338,728	343,302	377,714	381,568	401,768	411,068	9,300
010-0101200-000000-5011002	- Temporary	6,473	15,422	4,616	2,023	0	0	0	0
010-0101200-000000-5011003	- Overtime	0	561	0	0	1,575	0	0	0
010-0101200-000000-5011014	- Annual Leave Account	0	6,667	5,390	5,420	5,746	5,952	6,131	179
010-0101200-000000-5051502	- FICA	19,662	19,926	20,349	21,579	21,544	22,743	23,358	615
010-0101200-000000-5051506	- PERS	186,988	141,258	148,318	158,533	182,972	177,719	181,858	4,139
010-0101200-000000-5051509	- Deferred Comp City Pd	22,760	22,137	22,236	23,970	19,959	26,155	26,852	697
010-0101200-000000-5051510	- Expense Account	2,400	2,400	2,400	2,400	1,840	2,400	2,400	0
010-0101200-000000-5051515	- Auto Allowance	6,600	6,000	6,000	6,000	4,600	6,000	6,000	0
010-0101200-000000-5051522	- Combined Benefits	46,109	50,706	36,828	36,840	38,000	37,677	37,734	57
	Salaries & Benefits	640,520	603,805	589,438	634,479	657,805	680,414	695,401	14,987
Operating Expense									
010-0101200-000000-6102001	- Printing	640	1,545	0	393	110	400	400	0
010-0101200-000000-6102002	- Dues & Publications	3,425	3,004	2,434	0	1,643	5,537	5,537	0
010-0101200-000000-6102003	- Advertising	2,775	0	5,000	0	1,072	5,360	5,360	0
010-0101200-000000-6102004	- Rents	5,146	5,274	5,221	5,036	5,092	4,800	4,800	0
010-0101200-000000-6102005	- Training & Education	0	4,634	0	4,800	107	1,000	1,000	0
010-0101200-000000-6102101	- Telephone	386	385	397	414	435	1,330	1,330	0
010-0101200-000000-6102103	- Internet	622	483	483	443	583	0	0	0
010-0101200-000000-6102200	- Travel & Meetings	(1,201)	6,780	4,015	2,214	7,335	5,925	5,925	0
010-0101200-000000-6102400	- Contracts	56,073	56,179	54,600	57,989	62,172	45,934	45,934	0
010-0101200-000000-6102416	- Pre Employment Costs	0	0	0	52	207	0	0	0
010-0101200-000000-6102503	- Equipment Maintenance	0	362	0	0	0	0	0	0
010-0101200-000000-6102701	- Hardware	0	0	0	1,986	0	3,300	3,300	0
010-0101200-000000-6102702	- Software	105	1,469	0	0	40	1,635	1,635	0
010-0101200-000000-6102703	- Software License & Maint	0	0	0	3,589	2,160	0	0	0
010-0101200-000000-6103001	- Office Supplies	1,409	1,694	135	291	244	1,200	1,200	0
010-0101200-000000-6103002	- Departmental	794	3,652	8,548	2,357	4,339	7,000	7,000	0
010-0101200-000000-6103012	- Small Equipment	0	0	1,165	1,770	1,230	0	0	0

General Fund

City Manager's Office

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101200-009465-6102001	- Printing	0	0	462	0	191	0	0	0
010-0101200-009465-6102400	- Contracts	0	0	0	98	0	0	0	0
010-0101200-009465-6103001	- Office Supplies	0	1,383	1,700	975	1,800	0	0	0
010-0101200-009465-6103002	- Departmental	0	230	794	457	840	0	0	0
	Operating Expenses	70,175	87,074	84,952	82,863	89,599	83,421	83,421	0
	Insurance								
010-0101200-000000-6505007	- Unemployment	632	0	0	0	0	0	0	0
010-0101200-000000-6505016	- Liability Insurance	10,294	9,588	16,550	18,824	27,631	33,487	33,487	0
	Insurance	10,926	9,588	16,550	18,824	27,631	33,487	33,487	0
Total		721,621	700,467	690,940	736,166	775,034	797,322	812,309	14,987

General Fund

City Manager's Office - PIO

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101203-000000-5011001	- Permanent	214,748	223,663	249,021	275,646	290,819	299,310	300,907	1,597
010-0101203-000000-5011002	- Temporary	0	0	0	9,680	23,919	25,000	25,000	0
010-0101203-000000-5011003	- Overtime	1,723	0	0	0	0	0	0	0
010-0101203-000000-5011014	- Annual Leave Account	0	3,312	3,574	3,969	4,221	4,246	4,451	205
010-0101203-000000-5051502	- FICA	17,221	17,872	19,567	21,858	24,509	24,415	22,779	(1,636)
010-0101203-000000-5051506	- PERS	90,737	93,182	104,322	113,162	121,200	129,722	132,035	2,313
010-0101203-000000-5051509	- Deferred Comp City Pd	8,374	8,690	9,429	10,259	11,260	12,799	13,136	337
010-0101203-000000-5051515	- Auto Allowance	3,600	3,600	3,600	3,600	3,600	3,600	3,600	0
010-0101203-000000-5051522	- Combined Benefits	36,542	36,569	36,677	36,841	37,945	37,008	37,040	32
	Salaries & Benefits	<u>372,944</u>	<u>386,888</u>	<u>426,191</u>	<u>475,015</u>	<u>517,474</u>	<u>536,100</u>	<u>538,948</u>	<u>2,848</u>
Operating Expenses									
010-0101203-000000-6102001	- Printing	308	0	0	364	631	1,000	1,000	0
010-0101203-000000-6102002	- Dues & Publications	2,532	921	2,054	2,487	3,713	1,100	1,100	0
010-0101203-000000-6102003	- Advertising	341	2,583	3,678	4,092	1,953	4,000	4,000	0
010-0101203-000000-6102005	- Training & Education	40	1,820	0	85	638	4,012	4,012	0
010-0101203-000000-6102006	- Postage	22	0	5,994	298	0	1,000	1,000	0
010-0101203-000000-6102101	- Telephone	0	38	0	0	0	0	0	0
010-0101203-000000-6102103	- Internet	912	901	959	883	941	500	500	0
010-0101203-000000-6102200	- Travel & Meetings	619	2,121	9,843	5,700	5,197	1,775	1,775	0
010-0101203-000000-6102400	- Contracts	71,089	54,956	40,346	37,543	30,557	53,250	53,250	0
010-0101203-000000-6102416	- Pre Employment Costs	0	32	0	126	0	0	0	0
010-0101203-000000-6102701	- Hardware	0	5,035	364	1,449	2,768	2,700	2,700	0
010-0101203-000000-6102702	- Software	2,515	909	1,188	1,138	1,454	500	500	0
010-0101203-000000-6102703	- Software License & Maint	0	0	7,346	3,591	7,689	0	0	0
010-0101203-000000-6103001	- Office Supplies	203	20	0	16	0	125	125	0
010-0101203-000000-6103002	- Departmental	557	217	7,110	1,490	0	200	200	0
010-0101203-003201-6102003	- Advertising	400	0	0	0	0	0	0	0
010-0101203-007048-6102003	- Advertising	0	0	745	92	0	0	0	0
010-0101203-007048-6102400	- Contracts	0	0	0	700	0	0	0	0

General Fund

City Manager's Office - PIO

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101203-009465-6102001	- Printing	0	54	0	58	0	0	0	0
010-0101203-009465-6102003	- Advertising	0	0	36	0	0	0	0	0
010-0101203-009465-6103002	- Departmental	0	0	113	276	0	0	0	0
	Operating Expenses	79,539	69,607	79,776	60,388	55,541	70,162	70,162	0
	Insurance								
010-0101203-000000-6505007	- Unemployment	0	0	0	0	218	0	0	0
010-0101203-000000-6505016	- Liability Insurance	8,235	9,588	11,033	12,549	18,402	22,325	22,325	0
	Insurance	8,235	9,588	11,033	12,549	18,620	22,325	22,325	0
Total		460,718	466,083	516,999	547,952	591,635	628,587	631,435	2,848

General Fund

City Clerk

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101400-000000-5011001 - Permanent		299,004	307,433	335,240	324,135	349,688	373,546	367,706	(5,840)
010-0101400-000000-5011003 - Overtime		4	0	0	0	0	0	0	0
010-0101400-000000-5011014 - Annual Leave Account		0	4,267	4,568	4,934	4,911	5,092	5,285	193
010-0101400-000000-5051502 - FICA		24,183	24,584	26,171	25,220	26,934	28,235	28,597	362
010-0101400-000000-5051506 - PERS		125,147	126,476	139,439	133,230	146,966	162,757	161,494	(1,263)
010-0101400-000000-5051509 - Deferred Comp City Pd		13,300	13,754	16,311	16,702	17,125	18,124	17,908	(216)
010-0101400-000000-5051515 - Auto Allowance		3,600	3,600	3,600	3,600	3,600	3,600	3,600	0
010-0101400-000000-5051522 - Combined Benefits		52,944	53,436	53,584	53,735	55,756	54,468	54,451	(17)
	Salaries & Benefits	518,182	533,550	578,913	561,555	604,980	645,822	639,041	(6,781)
Operating Expenses									
010-0101400-000000-6102001 - Printing		48	0	0	95	0	500	500	0
010-0101400-000000-6102002 - Dues & Publications		1,199	1,274	619	630	874	1,200	1,200	0
010-0101400-000000-6102003 - Advertising		5,616	7,920	4,932	8,721	5,845	5,600	5,600	0
010-0101400-000000-6102004 - Rents		5,441	5,328	5,192	5,815	6,875	6,400	6,400	0
010-0101400-000000-6102005 - Training & Education		11,222	2,382	3,195	2,836	4,427	9,000	4,000	(5,000)
010-0101400-000000-6102006 - Postage		14	0	0	0	0	0	0	0
010-0101400-000000-6102009 - Folsom Muni Codes		2,918	1,762	2,456	1,957	2,322	2,500	2,500	0
010-0101400-000000-6102103 - Internet		443	483	483	443	523	500	500	0
010-0101400-000000-6102200 - Travel & Meetings		22	1,271	2,377	1,076	6,001	3,000	8,000	5,000
010-0101400-000000-6102400 - Contracts		0	0	5,200	500	500	600	600	0
010-0101400-000000-6102416 - Pre Employment Costs		191	0	0	0	0	0	0	0
010-0101400-000000-6102503 - Equipment Maintenance		0	0	0	0	0	200	200	0
010-0101400-000000-6102701 - Hardware		81	0	0	1,971	3,020	3,574	3,574	0
010-0101400-000000-6102702 - Software		0	0	0	0	0	200	200	0
010-0101400-000000-6102703 - Software License & Maint		19,880	20,444	23,451	27,035	31,440	35,000	35,000	0
010-0101400-000000-6103001 - Office Supplies		690	416	170	953	0	1,000	1,000	0
010-0101400-000000-6103002 - Departmental		3,441	1,896	1,495	3,702	608	3,700	3,700	0
010-0101400-000000-6103012 - Small Equipment		0	0	2,185	0	1,081	0	0	0
010-0101400-009465-6102001 - Printing		0	0	460	169	95	0	0	0

General Fund

City Clerk

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101400-009465-6103001	Office Supplies	0	203	429	540	548	0	0	0
010-0101400-009465-6103002	Departmental	0	0	0	358	98	0	0	0
	Operating Expenses	51,205	43,378	52,644	56,801	64,258	72,974	72,974	0
	Insurance								
010-0101400-000000-6505016	Liability Insurance	12,353	14,382	16,550	18,824	27,620	33,487	33,487	0
	Insurance	12,353	14,382	16,550	18,824	27,620	33,487	33,487	0
Total		581,740	591,310	648,107	637,181	696,858	752,283	745,502	(6,781)

General Fund

City Clerk - Elections

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Operating Expenses										
010-0101401-000000-6102400	Contracts	65,873	0	46,173	0	61,145	0	0	0	
	Operating Expenses	65,873	0	46,173	0	61,145	0	0	0	
Total		65,873	0	46,173	0	61,145	0	0	0	

General Fund

Finance - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101601-000000-5011001 - Permanent		242,708	244,546	268,900	287,723	278,668	311,128	304,456	(6,672)
010-0101601-000000-5011014 - Annual Leave Account		0	3,586	3,871	4,152	4,449	4,385	4,517	132
010-0101601-000000-5051502 - FICA		17,355	17,057	18,795	19,347	18,622	20,110	20,476	366
010-0101601-000000-5051506 - PERS		101,500	100,945	111,698	118,567	119,055	137,918	134,949	(2,969)
010-0101601-000000-5051509 - Deferred Comp City Pd		13,123	13,149	13,997	15,282	15,820	17,178	16,744	(434)
010-0101601-000000-5051515 - Auto Allowance		3,900	3,600	3,600	3,600	3,600	3,600	3,600	0
010-0101601-000000-5051522 - Combined Benefits		35,925	36,082	36,218	36,335	36,457	36,522	36,481	(41)
	Salaries & Benefits	414,511	418,965	457,078	485,006	476,671	530,841	521,223	(9,618)
Operating Expenses									
010-0101601-000000-6102001 - Printing		0	0	0	0	0	10	10	0
010-0101601-000000-6102002 - Dues & Publications		976	666	928	1,086	983	1,000	1,000	0
010-0101601-000000-6102004 - Rents		10,265	10,219	9,819	9,953	10,948	15,883	11,883	(4,000)
010-0101601-000000-6102005 - Training & Education		1,252	228	485	948	50	3,863	3,863	0
010-0101601-000000-6102101 - Telephone		1,180	1,276	1,326	1,337	1,370	1,600	1,600	0
010-0101601-000000-6102200 - Travel & Meetings		245	40	424	401	65	100	100	0
010-0101601-000000-6102400 - Contracts		5,466	1,399	66,000	2,958	0	0	0	0
010-0101601-000000-6102416 - Pre Employment Costs		0	0	0	188	187	0	0	0
010-0101601-000000-6102503 - Equipment Maintenance		0	0	0	0	0	450	450	0
010-0101601-000000-6102701 - Hardware		0	0	1,079	0	0	5,263	5,263	0
010-0101601-000000-6102702 - Software		0	0	0	0	4,305	1,987	1,987	0
010-0101601-000000-6103001 - Office Supplies		1,635	1,659	104	117	214	1,300	1,300	0
010-0101601-000000-6103002 - Departmental		1,085	445	1,095	2,312	2,984	1,770	1,770	0
010-0101601-000000-6103012 - Small Equipment		0	183	0	203	0	0	0	0
010-0101601-009465-6103001 - Office Supplies		0	1,062	2,383	1,441	1,810	0	0	0
010-0101601-009465-6103002 - Departmental		0	27	0	261	49	0	0	0
	Operating Expenses	22,104	17,206	83,643	21,203	22,965	33,226	29,226	(4,000)

General Fund

Finance - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101601-000000-6505016	Liability Insurance	8,235	9,588	11,033	12,549	18,402	22,325	22,325	0
	Insurance	8,235	9,588	11,033	12,549	18,402	22,325	22,325	0
Total		444,849	445,758	551,754	518,758	518,038	586,392	572,774	(13,618)

General Fund

Finance - Disbursements

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101602-000000-5011001 - Permanent		336,843	303,943	294,907	416,603	421,877	460,111	462,790	2,679
010-0101602-000000-5011003 - Overtime		353	1,097	718	0	0	1,000	1,000	0
010-0101602-000000-5011014 - Annual Leave Account		0	5,171	5,330	5,590	6,814	6,395	6,751	356
010-0101602-000000-5051502 - FICA		25,234	23,230	22,491	32,244	31,768	36,676	36,908	232
010-0101602-000000-5051506 - PERS		142,889	125,593	123,179	170,999	180,021	203,415	204,607	1,192
010-0101602-000000-5051509 - Deferred Comp City Pd		6,380	5,077	6,898	12,023	11,967	12,910	12,910	0
010-0101602-000000-5051522 - Combined Benefits		81,959	79,396	79,463	79,572	90,259	90,235	90,251	16
	Salaries & Benefits	593,658	543,506	532,986	717,031	742,706	810,742	815,217	4,475
Operating Expenses									
010-0101602-000000-6102001 - Printing		0	0	0	0	0	250	250	0
010-0101602-000000-6102002 - Dues & Publications		85	0	0	0	0	500	500	0
010-0101602-000000-6102003 - Advertising		0	0	275	0	0	0	0	0
010-0101602-000000-6102005 - Training & Education		0	0	0	1,050	0	2,558	2,558	0
010-0101602-000000-6102006 - Postage		0	7	300	0	0	30	30	0
010-0101602-000000-6102200 - Travel & Meetings		0	0	0	0	0	500	500	0
010-0101602-000000-6102400 - Contracts		1,120	0	2,761	3,068	0	4,000	0	(4,000)
010-0101602-000000-6102416 - Pre Employment Costs		0	158	1,217	188	187	0	0	0
010-0101602-000000-6102701 - Hardware		0	0	0	2,911	4,101	3,350	3,350	0
010-0101602-000000-6102702 - Software		0	0	0	0	15	700	700	0
010-0101602-000000-6102703 - Software License & Maint		1,000	0	0	0	855	6,063	10,428	4,365
010-0101602-000000-6103001 - Office Supplies		2,174	769	446	762	94	3,104	3,104	0
010-0101602-000000-6103002 - Departmental		653	842	2,021	629	1,814	2,751	2,751	0
010-0101602-000000-6103012 - Small Equipment		790	0	0	445	1,127	0	0	0
010-0101602-009465-6103001 - Office Supplies		0	358	2,172	552	499	0	0	0
010-0101602-009465-6103002 - Departmental		0	0	20	595	2,015	0	0	0
	Operating Expenses	5,823	2,135	9,213	10,201	10,706	23,806	24,171	365

General Fund

Finance - Disbursements

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101602-000000-6505007	- Unemployment	0	0	0	0	9,000	0	0	0
010-0101602-000000-6505016	- Liability Insurance	16,471	19,176	22,067	25,099	36,805	44,649	44,649	0
	Insurance	16,471	19,176	22,067	25,099	45,805	44,649	44,649	0
Total		615,952	564,817	564,266	752,331	799,217	879,197	884,037	4,840

General Fund

Finance - Revenue

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101603-000000-5011001	- Permanent	316,653	313,381	389,723	429,232	405,415	425,968	520,522	94,554
010-0101603-000000-5011002	- Temporary	29,748	26,900	20,123	14,760	15,174	35,000	35,000	0
010-0101603-000000-5011003	- Overtime	118	2,402	988	0	0	0	0	0
010-0101603-000000-5011014	- Annual Leave Account	0	6,533	6,746	7,174	5,811	5,867	7,430	1,563
010-0101603-000000-5051502	- FICA	25,910	25,719	31,056	33,228	31,667	36,328	41,334	5,006
010-0101603-000000-5051506	- PERS	134,797	126,928	161,504	173,844	171,681	188,221	230,030	41,809
010-0101603-000000-5051509	- Deferred Comp City Pd	4,826	3,625	7,129	8,617	9,447	11,003	12,358	1,355
010-0101603-000000-5051522	- Combined Benefits	103,105	108,325	108,419	108,609	90,465	90,023	107,605	17,582
	Salaries & Benefits	615,158	613,813	725,688	775,464	729,660	792,410	954,279	161,869
Operating Expenses									
010-0101603-000000-6102001	- Printing	54	0	0	0	0	0	0	0
010-0101603-000000-6102002	- Dues & Publications	0	0	150	300	55	100	100	0
010-0101603-000000-6102003	- Advertising	150	0	0	0	0	0	0	0
010-0101603-000000-6102004	- Rents	3,796	3,796	3,796	3,886	3,876	4,435	4,435	0
010-0101603-000000-6102005	- Training & Education	0	0	730	3,062	583	2,000	2,000	0
010-0101603-000000-6102006	- Postage	0	4	0	0	0	500	500	0
010-0101603-000000-6102200	- Travel & Meetings	0	0	0	0	0	300	300	0
010-0101603-000000-6102400	- Contracts	133,920	79,783	146,182	144,993	3,527	891	891	0
010-0101603-000000-6102416	- Pre Employment Costs	544	270	364	56	32	0	0	0
010-0101603-000000-6102503	- Equipment Maintenance	0	0	0	0	0	680	680	0
010-0101603-000000-6102701	- Hardware	1,818	2,535	1,905	2,776	5,231	3,736	3,736	0
010-0101603-000000-6102702	- Software	105	0	0	0	0	1,050	1,050	0
010-0101603-000000-6102703	- Software License & Maint	2,119	5,683	1,875	2,163	2,288	3,675	3,675	0
010-0101603-000000-6103001	- Office Supplies	305	454	46	15	406	1,508	1,508	0
010-0101603-000000-6103002	- Departmental	425	79	615	142	21	650	650	0
010-0101603-000000-6103012	- Small Equipment	205	0	49	0	372	0	0	0
010-0101603-009465-6103001	- Office Supplies	0	19	63	0	26	0	0	0
	Operating Expenses	143,440	92,624	155,774	157,393	16,417	19,525	19,525	0

General Fund

Finance - Revenue

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101603-000000-6505007	- Unemployment	11,700	0	0	272	0	0	0	0
010-0101603-000000-6505016	- Liability Insurance	24,706	28,764	33,100	37,648	55,207	66,974	66,974	0
	Insurance	36,406	28,764	33,100	37,920	55,207	66,974	66,974	0
Total		795,003	735,201	914,563	970,777	801,284	878,909	1,040,778	161,869

General Fund

Finance - Financial Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101604-000000-5011001	- Permanent	556,178	556,929	607,280	530,181	544,217	717,812	648,854	(68,958)
010-0101604-000000-5011002	- Temporary	966	15,784	14,036	14,316	1,076	0	0	0
010-0101604-000000-5011003	- Overtime	0	0	0	818	0	0	0	0
010-0101604-000000-5011014	- Annual Leave Account	0	8,794	9,179	9,772	9,950	10,025	9,544	(481)
010-0101604-000000-5051502	- FICA	43,222	43,158	47,007	46,098	45,193	57,889	52,815	(5,074)
010-0101604-000000-5051506	- PERS	235,709	232,398	254,740	220,046	226,072	317,825	284,735	(33,090)
010-0101604-000000-5051509	- Deferred Comp City Pd	23,263	23,094	25,490	23,908	27,013	34,103	31,993	(2,110)
010-0101604-000000-5051522	- Combined Benefits	102,605	101,386	101,562	101,814	108,630	109,429	91,968	(17,461)
	Salaries & Benefits	961,944	981,542	1,059,295	946,953	962,152	1,247,083	1,119,909	(127,174)
Operating Expenses									
010-0101604-000000-6102001	- Printing	770	784	886	1,059	1,134	700	1,200	500
010-0101604-000000-6102002	- Dues & Publications	1,122	1,990	2,467	1,961	2,210	1,700	2,200	500
010-0101604-000000-6102003	- Advertising	0	0	0	0	0	200	0	(200)
010-0101604-000000-6102004	- Rents	0	0	633	633	0	800	0	(800)
010-0101604-000000-6102005	- Training & Education	1,117	1,722	495	3,145	1,689	8,000	8,000	0
010-0101604-000000-6102012	- Finance Charges	53,359	51,373	64,503	66,143	61,052	53,000	61,000	8,000
010-0101604-000000-6102200	- Travel & Meetings	0	40	31	450	39	200	200	0
010-0101604-000000-6102400	- Contracts	97,106	108,493	113,641	94,467	168,733	225,000	481,934	256,934
010-0101604-000000-6102411	- Legal Services	84	0	0	0	0	0	0	0
010-0101604-000000-6102416	- Pre Employment Costs	150	158	0	745	621	0	0	0
010-0101604-000000-6102701	- Hardware	0	3,689	1,770	2,976	5,282	3,000	3,000	0
010-0101604-000000-6102702	- Software	0	0	0	32,982	0	7,365	7,365	0
010-0101604-000000-6102703	- Software License & Maint	3,780	3,780	4,260	10,660	4,860	27,690	27,690	0
010-0101604-000000-6103001	- Office Supplies	195	44	91	11	606	400	400	0
010-0101604-000000-6103002	- Departmental	286	13	0	179	497	500	500	0
010-0101604-000000-6103012	- Small Equipment	0	0	0	0	2,824	0	0	0
010-0101604-009465-6102001	- Printing	0	0	0	0	95	0	0	0

General Fund

Finance - Financial Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101604-009465-6103001	Office Supplies	0	3	203	22	15	0	0	0
010-0101604-009465-6103002	Departmental	0	121	173	242	0	0	0	0
	Operating Expenses	157,969	172,212	189,154	215,675	249,657	328,555	593,489	264,934
	Insurance								
010-0101604-000000-6505007	Unemployment	2,188	0	0	0	348	0	0	0
010-0101604-000000-6505016	Liability Insurance	24,706	28,764	33,100	37,648	55,350	66,974	66,974	0
	Insurance	26,894	28,764	33,100	37,648	55,698	66,974	66,974	0
Total		1,146,806	1,182,517	1,281,548	1,200,276	1,267,507	1,642,612	1,780,372	137,760

General Fund

City Attorney

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101700-000000-5011001 - Permanent		534,312	558,208	601,672	639,851	677,723	705,592	600,509	(105,083)
010-0101700-000000-5011014 - Annual Leave Account		0	8,163	8,855	9,434	9,891	10,058	8,918	(1,140)
010-0101700-000000-5051502 - FICA		34,496	36,304	39,170	40,254	43,060	43,369	36,151	(7,218)
010-0101700-000000-5051506 - PERS		224,602	231,423	250,855	264,511	287,146	311,052	264,557	(46,495)
010-0101700-000000-5051509 - Deferred Comp City Pd		21,653	22,650	23,840	25,819	27,741	29,117	29,117	0
010-0101700-000000-5051515 - Auto Allowance		4,800	4,800	4,800	4,800	4,800	4,800	4,800	0
010-0101700-000000-5051522 - Combined Benefits		73,774	73,774	74,060	74,299	74,488	74,734	56,486	(18,248)
	Salaries & Benefits	893,638	935,323	1,003,253	1,058,967	1,124,850	1,178,722	1,000,538	(178,184)
Operating Expenses									
010-0101700-000000-6102002 - Dues & Publications		8,544	9,283	11,007	10,014	9,169	9,100	9,100	0
010-0101700-000000-6102004 - Rents		4,115	4,682	4,802	4,007	4,171	3,200	3,200	0
010-0101700-000000-6102005 - Training & Education		706	249	758	1,419	2,397	2,500	2,500	0
010-0101700-000000-6102006 - Postage		23	0	43	14	0	100	100	0
010-0101700-000000-6102101 - Telephone		580	577	617	645	679	560	560	0
010-0101700-000000-6102103 - Internet		443	483	483	443	523	0	0	0
010-0101700-000000-6102200 - Travel & Meetings		44	7	17	882	45	500	500	0
010-0101700-000000-6102400 - Contracts		0	313	0	0	0	0	0	0
010-0101700-000000-6102411 - Legal Services		26,459	123,762	263,947	162,907	141,966	140,000	140,000	0
010-0101700-000000-6102701 - Hardware		1,662	0	84	0	2,122	2,000	2,000	0
010-0101700-000000-6102702 - Software		0	0	0	0	0	1,000	1,000	0
010-0101700-000000-6102703 - Software License & Maint		0	0	0	2,832	0	0	0	0
010-0101700-000000-6103001 - Office Supplies		455	973	124	282	971	1,000	1,000	0
010-0101700-000000-6103002 - Departmental		0	34	82	34	5	0	0	0
010-0101700-000000-6103012 - Small Equipment		0	259	0	0	0	0	0	0
010-0101700-009465-6103001 - Office Supplies		0	92	160	132	75	0	0	0
	Operating Expenses	43,031	140,713	282,123	183,611	162,123	159,960	159,960	0

General Fund

City Attorney

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101700-000000-6505016	Liability Insurance	16,470	19,176	22,067	25,099	36,828	44,649	44,649	0
	Insurance	16,470	19,176	22,067	25,099	36,828	44,649	44,649	0
Total		953,138	1,095,212	1,307,443	1,267,677	1,323,800	1,383,331	1,205,147	(178,184)

General Fund

Human Resources

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Salaries & Benefits										
010-0101800-000000-5011001	- Permanent	302,685	222,870	268,997	428,016	441,822	482,154	499,686	17,532	
010-0101800-000000-5011002	- Temporary	0	62,588	51,592	7,978	0	0	0	0	
010-0101800-000000-5011003	- Overtime	0	0	25	0	0	0	0	0	
010-0101800-000000-5011014	- Annual Leave Account	0	8,258	7,550	8,538	6,541	6,566	7,174	608	
010-0101800-000000-5051502	- FICA	25,236	23,569	25,531	33,450	33,356	37,108	38,440	1,332	
010-0101800-000000-5051506	- PERS	126,581	88,943	110,452	175,806	184,134	211,088	218,889	7,801	
010-0101800-000000-5051509	- Deferred Comp City Pd	14,557	8,423	12,426	19,660	20,792	22,387	23,261	874	
010-0101800-000000-5051515	- Auto Allowance	3,000	1,050	2,850	3,600	3,600	3,600	3,600	0	
010-0101800-000000-5051522	- Combined Benefits	63,670	72,909	72,726	73,086	61,200	73,341	73,450	109	
	Salaries & Benefits	535,729	488,610	552,148	750,133	751,445	836,244	864,500	28,256	
Operating Expenses										
010-0101800-000000-6102001	- Printing	0	0	194	0	0	300	300	0	
010-0101800-000000-6102002	- Dues & Publications	0	240	380	380	0	4,485	4,485	0	
010-0101800-000000-6102003	- Advertising	1,441	249	0	0	0	0	0	0	
010-0101800-000000-6102004	- Rents	3,796	3,898	3,865	3,679	3,679	3,900	3,900	0	
010-0101800-000000-6102005	- Training & Education	664	724	(2,594)	1,764	8,403	8,593	8,593	0	
010-0101800-000000-6102006	- Postage	15	2	267	0	0	233	233	0	
010-0101800-000000-6102101	- Telephone	273	288	302	348	378	400	400	0	
010-0101800-000000-6102200	- Travel & Meetings	20	50	403	1,358	457	1,000	1,000	0	
010-0101800-000000-6102400	- Contracts	34,380	71,775	54,191	9,860	7,430	80,700	80,700	0	
010-0101800-000000-6102416	- Pre Employment Costs	186	797	284	158	0	0	0	0	
010-0101800-000000-6102418	- Licensing Requirements	0	188	63	0	0	0	0	0	
010-0101800-000000-6102701	- Hardware	0	711	0	2,225	1,139	0	0	0	
010-0101800-000000-6102702	- Software	0	0	0	0	80	0	0	0	
010-0101800-000000-6102703	- Software License & Maint	16,476	0	15,385	16,912	18,138	16,000	16,000	0	
010-0101800-000000-6103001	- Office Supplies	4,475	3,606	2,075	3,308	572	8,200	8,200	0	
010-0101800-000000-6103002	- Departmental	257	194	138	2,807	460	0	0	0	
010-0101800-000000-6103012	- Small Equipment	1,823	731	0	2,553	1,095	0	0	0	
010-0101800-009465-6102001	- Printing	0	378	139	85	285	0	0	0	

General Fund

Human Resources

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101800-009465-6103001	- Office Supplies	0	1,249	1,364	870	578	0	0	0
010-0101800-009465-6103002	- Departmental	0	0	311	65	0	0	0	0
	Operating Expense	63,806	85,080	76,766	46,372	42,694	123,811	123,811	0
	Insurance								
010-0101800-000000-6505007	- Unemployment	0	0	11,700	0	0	0	0	0
010-0101800-000000-6505016	- Liability Insurance	22,647	28,763	33,100	37,648	55,241	66,974	66,974	0
	Insurance	22,647	28,763	44,800	37,648	55,241	66,974	66,974	0
Total		622,182	602,453	673,714	834,153	849,379	1,027,029	1,055,285	28,256

General Fund

Admin Services - Information Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101904-000000-5011001	- Permanent	568,388	550,336	555,854	564,926	608,691	632,390	435,227	(197,163)
010-0101904-000000-5011003	- Overtime	61,438	65,054	57,219	59,826	69,416	65,000	65,000	0
010-0101904-000000-5011014	- Annual Leave Account	0	8,024	7,976	8,121	8,482	8,366	5,984	(2,382)
010-0101904-000000-5011025	- Uniform Allowance	900	900	600	700	1,050	1,050	1,050	0
010-0101904-000000-5051502	- FICA	47,670	47,817	46,579	47,438	50,827	53,247	34,108	(19,139)
010-0101904-000000-5051506	- PERS	240,016	229,043	232,327	233,716	257,204	277,409	189,593	(87,816)
010-0101904-000000-5051509	- Deferred Comp City Pd	3,300	3,300	5,700	5,700	6,500	9,600	3,600	(6,000)
010-0101904-000000-5051522	- Combined Benefits	88,507	88,607	89,178	89,231	89,989	89,466	88,242	(1,224)
	Salaries & Benefits	1,010,218	993,082	995,432	1,009,658	1,092,159	1,136,528	822,804	(313,724)
Operating Expenses									
010-0101904-000000-6102002	- Dues & Publications	130	130	130	130	130	500	200	(300)
010-0101904-000000-6102004	- Rents	249	566	32,815	2,338	2,528	250	2,530	2,280
010-0101904-000000-6102005	- Training & Education	8,058	1,679	1,954	1,754	3,857	9,000	2,000	(7,000)
010-0101904-000000-6102006	- Postage	62	0	0	0	0	365	0	(365)
010-0101904-000000-6102101	- Telephone	43,666	49,336	53,257	79,683	38,026	47,000	39,000	(8,000)
010-0101904-000000-6102102	- Cellular	0	0	299	456	51,007	0	51,000	51,000
010-0101904-000000-6102103	- Internet	120,326	121,004	120,450	119,833	128,224	140,295	130,000	(10,295)
010-0101904-000000-6102200	- Travel & Meetings	30	0	0	0	0	0	0	0
010-0101904-000000-6102400	- Contracts	69,345	46,109	47,079	77,894	64,297	71,000	85,000	14,000
010-0101904-000000-6102406	- Temporary Services	0	0	0	0	0	0	323,100	323,100
010-0101904-000000-6102416	- Pre Employment Costs	0	0	178	146	0	0	0	0
010-0101904-000000-6102501	- Building Maint	0	0	0	0	1,800	0	0	0
010-0101904-000000-6102502	- Maintenance - Vehicles	159	0	39	579	9,346	200	1,000	800
010-0101904-000000-6102503	- Equipment Maintenance	50,783	38,220	23,716	10,190	51,550	34,500	52,000	17,500
010-0101904-000000-6102701	- Hardware	13,928	26,650	6,375	8,638	13,634	119,495	76,902	(42,593)
010-0101904-000000-6102702	- Software	300	2,126	934	4,059	4,980	2,000	5,000	3,000
010-0101904-000000-6102703	- Software License & Maint	454,592	534,654	540,116	618,457	323,154	668,121	810,000	141,879
010-0101904-000000-6103001	- Office Supplies	0	30	68	9	19	0	0	0
010-0101904-000000-6103002	- Departmental	86	919	791	1,495	1,312	2,000	1,300	(700)

General Fund

Admin Services - Information Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101904-000000-6103003	Petroleum Products	17	0	38	0	0	500	0	(500)
010-0101904-000000-6103012	Small Equipment	2,971	1,555	1,857	298	1,114	6,496	0	(6,496)
010-0101904-009465-6103001	Office Supplies	0	0	125	0	0	0	0	0
010-0101904-009465-6103002	Departmental	0	0	0	88	0	0	0	0
Operating Expenses		764,702	822,976	830,222	926,047	694,978	1,101,722	1,579,032	477,310
Insurance									
010-0101904-000000-6505016	Liability Insurance	20,588	23,970	27,583	31,373	46,006	55,812	55,812	0
Insurance		20,588	23,970	27,583	31,373	46,006	55,812	55,812	0
Capital Outlay									
010-0101904-000000-9009005	Equipment	47,530	0	11,140	175,834	67,034	0	0	0
010-0101904-009600-9009005	Equipment	0	0	143,263	0	0	0	0	0
Capital Outlay		47,530	0	154,403	175,834	67,034	0	0	0
Total		1,843,038	1,840,028	2,007,640	2,142,912	1,900,177	2,294,062	2,457,648	163,586

General Fund

Admin Services - GIS

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101905-000000-5011001	- Permanent	89,107	93,360	106,154	172,884	180,175	187,542	52,565	(134,977)
010-0101905-000000-5011003	- Overtime	0	0	26	0	0	0	0	0
010-0101905-000000-5011014	- Annual Leave Account	0	1,394	1,472	2,616	2,696	2,647	1,324	(1,323)
010-0101905-000000-5051502	- FICA	6,004	6,313	7,344	12,310	12,945	14,733	4,133	(10,600)
010-0101905-000000-5051506	- PERS	37,712	38,959	44,541	72,070	76,954	83,190	20,781	(62,409)
010-0101905-000000-5051509	- Deferred Comp City Pd	0	0	0	550	1,200	2,400	350	(2,050)
010-0101905-000000-5051522	- Combined Benefits	18,150	18,176	18,208	36,281	36,333	36,360	18,180	(18,180)
	Salaries & Benefits	150,974	158,203	177,745	296,712	310,303	326,872	97,333	(229,539)
Operating Expenses									
010-0101905-000000-6102400	- Contracts	0	0	48,605	8,553	8,935	4,000	119,000	115,000
010-0101905-000000-6102406	- Temporary Services	0	33,700	0	0	0	20,000	20,000	0
010-0101905-000000-6102416	- Pre Employment Costs	0	0	158	0	0	0	0	0
010-0101905-000000-6102701	- Hardware	0	0	1,892	0	0	2,200	2,200	0
010-0101905-000000-6102702	- Software	0	0	0	0	0	1,030	1,030	0
010-0101905-000000-6102703	- Software License & Maint	0	0	2,500	0	0	5,700	5,700	0
010-0101905-000000-6103002	- Departmental	0	257	0	0	0	0	0	0
010-0101905-000000-6103012	- Small Equipment	0	0	0	0	0	400	400	0
	Operating Expenses	0	33,957	53,155	8,553	8,935	33,330	148,330	115,000

General Fund

Admin Services - GIS

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0101905-000000-6505016	Liability Insurance	4,118	4,794	5,517	12,549	18,402	22,325	22,325	0
	Insurance	<u>4,118</u>	<u>4,794</u>	<u>5,517</u>	<u>12,549</u>	<u>18,402</u>	<u>22,325</u>	<u>22,325</u>	<u>0</u>
Total		<u>155,092</u>	<u>196,954</u>	<u>236,417</u>	<u>317,814</u>	<u>337,640</u>	<u>382,527</u>	<u>267,988</u>	<u>(114,539)</u>

General Fund

Police - Animal Control

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101909-000000-5011001	- Permanent	50,888	41,472	77,876	129,855	119,637	142,238	150,168	7,930
010-0101909-000000-5011002	- Temporary	0	0	0	0	0	6,600	6,600	0
010-0101909-000000-5011003	- Overtime	381	2,078	1,559	1,187	409	10,742	10,742	0
010-0101909-000000-5011014	- Annual Leave Account	0	876	1,781	1,941	2,017	2,012	2,187	175
010-0101909-000000-5051502	- FICA	3,958	3,380	5,882	9,712	9,643	11,036	11,656	620
010-0101909-000000-5051505	- Uniform Expense	0	201	0	0	0	800	800	0
010-0101909-000000-5051506	- PERS	21,743	17,418	33,026	54,372	51,870	63,296	66,825	3,529
010-0101909-000000-5051522	- Combined Benefits	21,188	21,278	42,680	43,352	43,670	44,161	44,661	500
	Salaries & Benefits	98,157	86,704	162,804	240,419	227,245	280,885	293,639	12,754
Operating Expenses									
010-0101909-000000-6102001	- Printing	0	727	0	0	0	0	0	0
010-0101909-000000-6102002	- Dues & Publications	25	0	0	0	0	169	169	0
010-0101909-000000-6102003	- Advertising	0	0	0	0	0	1,000	1,000	0
010-0101909-000000-6102005	- Training & Education	0	65	0	0	0	2,287	2,287	0
010-0101909-000000-6102006	- Postage	16	52	0	0	0	0	0	0
010-0101909-000000-6102012	- Finance Charges	1,117	907	1,494	1,603	435	0	0	0
010-0101909-000000-6102101	- Telephone	1,375	1,372	1,423	1,445	1,505	0	0	0
010-0101909-000000-6102103	- Internet	0	0	0	0	0	275	275	0
010-0101909-000000-6102200	- Travel & Meetings	0	0	0	0	0	300	300	0
010-0101909-000000-6102400	- Contracts	125,306	124,506	92,520	118,733	110,271	90,294	90,294	0
010-0101909-000000-6102416	- Pre Employment Costs	0	186	377	0	0	0	0	0
010-0101909-000000-6102418	- Licensing Requirements	0	0	0	720	0	0	0	0
010-0101909-000000-6102502	- Maintenance - Vehicles	714	1,271	2,180	2,320	4,549	0	0	0
010-0101909-000000-6102701	- Hardware	0	0	0	0	0	1,000	1,000	0
010-0101909-000000-6102703	- Software License & Maint	0	0	0	0	0	400	400	0
010-0101909-000000-6103001	- Office Supplies	0	0	0	0	0	300	300	0
010-0101909-000000-6103002	- Departmental	184	96	1,112	2,375	291	5,236	5,236	0
010-0101909-000000-6103003	- Petroleum Products	2,204	4,110	7,142	10,506	7,896	0	0	0
010-0101909-000000-6103012	- Small Equipment	0	0	0	0	0	2,507	2,507	0

General Fund

Police - Animal Control

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101909-009465-6103002	Departmental	0	0	0	32	0	0	0	0
	Operating Expenses	130,940	133,291	106,248	137,733	124,947	103,768	103,768	0
	Insurance								
010-0101909-000000-6505007	Unemployment	0	7,650	4,050	0	0	0	0	0
010-0101909-000000-6505016	Liability Insurance	4,118	4,794	4,794	12,549	18,402	22,325	22,325	0
	Insurance	4,118	12,444	8,844	12,549	18,402	22,325	22,325	0
Total		233,215	232,439	277,896	390,701	370,594	406,978	419,732	12,754

General Fund

Police - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102110-000000-5011001	- Permanent	798,962	726,889	970,864	926,189	1,033,288	1,148,446	995,651	(152,795)
010-0102110-000000-5011002	- Temporary	0	0	0	0	0	0	96,279	96,279
010-0102110-000000-5011003	- Overtime	1,337	568	15,348	24,339	11,036	2,000	2,000	0
010-0102110-000000-5011014	- Annual Leave Account	0	11,139	11,569	12,696	13,521	14,611	12,870	(1,741)
010-0102110-000000-5011025	- Uniform Allowance	0	1,000	0	0	0	4,550	3,700	(850)
010-0102110-000000-5051502	- FICA	52,732	45,975	64,393	63,229	70,513	74,614	69,689	(4,925)
010-0102110-000000-5051505	- Uniform Expense	0	65	2,133	2,042	1,026	0	0	0
010-0102110-000000-5051506	- PERS	404,515	333,779	447,220	451,664	508,714	606,537	523,075	(83,462)
010-0102110-000000-5051509	- Deferred Comp City Pd	20,385	20,996	22,844	23,081	24,912	26,857	14,485	(12,372)
010-0102110-000000-5051522	- Combined Benefits	138,037	155,848	157,759	162,136	167,107	193,964	165,310	(28,654)
	Salaries & Benefits	<u>1,415,967</u>	<u>1,296,258</u>	<u>1,692,130</u>	<u>1,665,377</u>	<u>1,830,116</u>	<u>2,071,579</u>	<u>1,883,059</u>	<u>(188,520)</u>
Operating Expenses									
010-0102110-000000-6102001	- Printing	1,506	2,218	54	2,959	153	2,162	2,162	0
010-0102110-000000-6102002	- Dues & Publications	8,458	6,468	7,349	5,375	8,522	4,962	4,962	0
010-0102110-000000-6102003	- Advertising	0	0	0	0	586	154	154	0
010-0102110-000000-6102004	- Rents	50,176	52,296	52,469	113,011	97,971	107,561	107,561	0
010-0102110-000000-6102005	- Training & Education	83,419	95,853	155,391	170,920	144,564	175,600	175,600	0
010-0102110-000000-6102006	- Postage	1,541	1,349	923	255	790	1,400	1,400	0
010-0102110-000000-6102010	- Canine & Equine Programs	2,429	962	669	5,899	900	0	0	0
010-0102110-000000-6102012	- Finance Charges	0	0	0	0	400	0	0	0
010-0102110-000000-6102101	- Telephone	25,876	25,461	28,261	31,676	32,935	33,394	33,394	0
010-0102110-000000-6102102	- Cellular	61,125	75,977	68,425	94,487	112,908	90,120	90,120	0
010-0102110-000000-6102103	- Internet	68,606	45,733	56,359	23,232	5,504	47,081	47,081	0
010-0102110-000000-6102104	- Radios	81,781	83,235	90,380	130,764	100,288	106,328	106,328	0
010-0102110-000000-6102200	- Travel & Meetings	700	6,701	6,968	1,738	3,404	4,439	4,439	0
010-0102110-000000-6102300	- Utilities	24,290	24,350	32,840	34,870	38,848	28,100	28,100	0
010-0102110-000000-6102400	- Contracts	94,331	301,781	329,198	510,606	272,376	477,576	477,576	0
010-0102110-000000-6102411	- Legal Services	2,000	660	4,230	29,871	0	0	0	0
010-0102110-000000-6102416	- Pre Employment Costs	43,824	67,605	73,076	57,836	44,518	43,300	43,300	0

General Fund

Police - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102110-000000-6102418	- Licensing Requirements	49	0	108	0	0	0	0	0
010-0102110-000000-6102501	- Building Maint	100,082	101,868	83,906	109,589	90,297	96,994	96,994	0
010-0102110-000000-6102502	- Maintenance - Vehicles	104,870	184,424	234,956	243,908	347,110	230,888	230,888	0
010-0102110-000000-6102503	- Equipment Maintenance	7,734	7,860	78,082	24,837	18,026	0	117,815	117,815
010-0102110-000000-6102701	- Hardware	982	527	666	18,771	3,270	2,000	2,000	0
010-0102110-000000-6102702	- Software	1,527	751	19,563	782	144	1,000	1,000	0
010-0102110-000000-6102703	- Software License & Maint	25,515	17,531	(14,512)	27,621	19,297	0	0	0
010-0102110-000000-6103001	- Office Supplies	10,951	3,922	3,177	1,423	1,581	20,000	20,000	0
010-0102110-000000-6103002	- Departmental	25,113	37,095	49,076	23,776	21,076	17,000	17,000	0
010-0102110-000000-6103003	- Petroleum Products	201,645	294,830	301,502	281,028	285,747	284,757	284,757	0
010-0102110-000000-6103004	- Safety Equip/Chemicals	2,397	0	0	0	0	0	0	0
010-0102110-000000-6103012	- Small Equipment	3,040	3,706	11,842	36,176	8,268	40,300	40,300	0
010-0102110-000000-6103014	- Vehicle Add Ons	78,730	64,784	109,613	269,975	72,014	0	0	0
010-0102110-000000-6103102	- Taxes & Permits - Permits	601	30,212	1,137	899	1,145	0	0	0
010-0102110-002645-6102005	- Training & Education	0	0	2,000	9,980	6,749	0	0	0
010-0102110-002645-6102400	- Contracts	0	0	0	0	630	0	0	0
010-0102110-002645-6103002	- Departmental	0	0	0	11,117	113	0	0	0
010-0102110-003026-6103012	- Small Equipment	1,834	0	0	0	0	0	0	0
010-0102110-003069-6103002	- Departmental	10,248	0	0	0	0	0	0	0
010-0102110-003069-6103014	- Vehicle Add Ons	13,850	0	0	0	0	0	0	0
010-0102110-003071-6102501	- Building Maint	0	9,335	0	0	0	0	0	0
010-0102110-003071-6102701	- Hardware	0	21,319	0	0	0	0	0	0
010-0102110-003071-6103012	- Small Equipment	2,801	0	65,395	0	0	0	0	0
010-0102110-003072-6102703	- Software License & Maint	0	0	38,186	0	0	0	0	0
010-0102110-003072-6103012	- Small Equipment	0	0	17,360	0	0	0	0	0
010-0102110-003072-6103014	- Vehicle Add Ons	0	0	103,794	0	0	0	0	0
010-0102110-003074-6103002	- Departmental	1,268	0	0	0	0	0	0	0
010-0102110-003074-6103014	- Vehicle Add Ons	247,259	0	0	0	0	0	0	0
010-0102110-003075-6102400	- Contracts	0	0	6,679	0	0	0	0	0
010-0102110-003075-6102502	- Maintenance - Vehicles	0	0	4,168	0	0	0	0	0
010-0102110-003075-6103012	- Small Equipment	0	0	0	(32,384)	0	0	0	0
010-0102110-003077-6102001	- Printing	0	0	0	0	1,211	0	0	0
010-0102110-003077-6102104	- Radios	0	0	0	2,392	48,100	0	0	0

General Fund

Police - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102110-003077-6102400	- Contracts	0	0	0	0	73,752	0	0	0
010-0102110-003077-6102701	- Hardware	0	0	0	21,681	0	0	0	0
010-0102110-003077-6103002	- Departmental	0	0	0	0	4,558	0	0	0
010-0102110-003077-6103012	- Small Equipment	0	0	0	19,297	0	0	0	0
010-0102110-003080-6103012	- Small Equipment	0	0	0	16,871	0	0	0	0
010-0102110-003092-6103002	- Departmental	0	32,911	8,197	0	0	0	0	0
010-0102110-007109-6102400	- Contracts	0	4,795	234	0	0	0	0	0
010-0102110-007109-6103002	- Departmental	0	205	0	0	0	0	0	0
010-0102110-008067-6103002	- Departmental	0	0	0	51,606	0	0	0	0
010-0102110-009465-6102001	- Printing	0	970	6,249	1,809	2,102	0	0	0
010-0102110-009465-6103001	- Office Supplies	0	2,230	5,633	1,021	1,311	0	0	0
010-0102110-009465-6103002	- Departmental	0	2,951	8,001	13,973	13,267	0	0	0
010-0102110-009600-6103012	- Small Equipment	0	0	26,843	0	0	0	0	0
010-0102110-009600-6103014	- Vehicle Add Ons	0	0	33,609	0	0	0	0	0
010-0102110-009600-9009004	- Vehicles	0	381,765	287,102	0	0	0	0	0
010-0102110-PD2401-6102400	- Contracts	0	0	0	2,500	0	0	0	0
010-0102110-PD2401-6102501	- Building Maint	0	0	0	0	4,500	0	0	0
010-0102110-PD2401-6103002	- Departmental	0	0	0	14,708	8,565	0	0	0
010-0102110-PD2501-6102400	- Contracts	0	0	0	0	1,250	0	0	0
010-0102110-PD2501-9009002	- Bldgs	0	0	0	0	2,350	0	0	0
Operating Expenses		1,390,559	1,994,642	2,399,155	2,386,853	1,901,099	1,815,116	1,932,931	117,815
Insurance									
010-0102110-000000-6505016	- Liability Insurance	20,588	32,968	37,631	46,515	65,308	66,974	66,974	0
Insurance		20,588	32,968	37,631	46,515	65,308	66,974	66,974	0

General Fund

Police - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Capital Outlay									
010-0102110-000000-9009002	- Bldgs	0	159,242	199,396	0	0	0	0	0
010-0102110-000000-9009004	- Vehicles	151,150	90,101	522,914	508,341	472,364	0	0	0
010-0102110-000000-9009005	- Equipment	0	149,917	0	0	0	0	0	0
010-0102110-003071-9009005	- Equipment	0	29,428	0	0	0	0	0	0
	Capital Outlay	151,150	428,687	722,311	508,341	472,364	0	0	0
Total		2,978,264	3,752,555	4,851,227	4,607,086	4,268,887	3,953,669	3,882,964	(70,705)

General Fund

Police - Support Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102111-000000-5011001	- Permanent	1,870,104	1,829,560	2,105,754	1,988,911	2,116,551	2,395,265	2,355,085	(40,180)
010-0102111-000000-5011002	- Temporary	18,769	24,034	30,931	28,331	60,775	66,000	66,000	0
010-0102111-000000-5011003	- Overtime	87,030	158,358	102,862	121,277	129,098	75,000	75,000	0
010-0102111-000000-5011014	- Annual Leave Account	0	24,921	28,147	29,612	29,410	29,385	30,334	949
010-0102111-000000-5011025	- Uniform Allowance	0	0	0	0	0	2,000	2,000	0
010-0102111-000000-5051502	- FICA	145,320	148,845	163,638	160,771	169,655	182,017	179,400	(2,617)
010-0102111-000000-5051504	- Group Insurance	0	0	0	0	482	0	0	0
010-0102111-000000-5051506	- PERS	811,172	774,887	895,366	845,719	926,011	1,124,100	1,107,774	(16,326)
010-0102111-000000-5051509	- Deferred Comp City Pd	4,200	4,200	4,550	4,200	4,200	4,200	4,200	0
010-0102111-000000-5051522	- Combined Benefits	424,536	407,494	429,464	427,091	429,822	424,106	416,119	(7,987)
Salaries & Benefits		<u>3,361,131</u>	<u>3,372,298</u>	<u>3,760,711</u>	<u>3,605,911</u>	<u>3,866,002</u>	<u>4,302,073</u>	<u>4,235,912</u>	<u>(66,161)</u>
Operating Expenses									
010-0102111-000000-6102002	- Dues & Publications	1,251	1,126	1,179	469	971	0	0	0
010-0102111-000000-6102005	- Training & Education	0	0	0	0	35	0	0	0
010-0102111-000000-6102103	- Internet	3,688	1,240	2,160	0	0	0	0	0
010-0102111-000000-6102104	- Radios	0	0	0	25	0	0	0	0
010-0102111-000000-6102400	- Contracts	49,980	43,691	45,861	55,064	57,620	65,395	65,395	0
010-0102111-000000-6102416	- Pre Employment Costs	372	1,029	2,423	2,019	1,858	0	0	0
010-0102111-000000-6102501	- Building Maint	0	0	0	2,700	0	0	0	0
010-0102111-000000-6102503	- Equipment Maintenance	17,462	14,428	22,896	18,951	19,778	42,540	42,540	0
010-0102111-000000-6102701	- Hardware	222	2,544	2,637	5,245	12,566	11,251	11,251	0
010-0102111-000000-6102702	- Software	3,048	2,928	0	0	0	1,100	1,100	0
010-0102111-000000-6102703	- Software License & Maint	87,837	86,204	94,253	111,061	113,523	124,704	124,704	0
010-0102111-000000-6103001	- Office Supplies	0	373	0	459	0	0	0	0
010-0102111-000000-6103002	- Departmental	7,695	2,806	12,240	2,116	3,140	8,000	8,000	0
010-0102111-000000-6103009	- Supplies - Crime Prevention	0	531	926	0	0	0	0	0
010-0102111-000000-6103012	- Small Equipment	237	237	2,883	838	592	0	0	0
010-0102111-000000-6103102	- Taxes & Permits - Permits	1,481	1,518	1,602	1,722	1,794	0	0	0
010-0102111-003069-6103002	- Departmental	0	30,240	0	0	0	0	0	0

General Fund

Police - Support Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102111-003071-6103002	- Departmental	0	1,879	0	0	0	0	0	0
010-0102111-003071-6103012	- Small Equipment	7,775	8,442	758	0	0	0	0	0
010-0102111-009465-6103002	- Departmental	0	0	0	71	214	0	0	0
010-0102111-PD2401-6103002	- Departmental	0	0	0	42,643	0	0	0	0
	Operating Expense	181,048	199,217	189,819	243,383	212,090	252,990	252,990	0
	Insurance								
010-0102111-000000-6505016	- Liability Insurance	92,647	103,070	103,070	143,063	209,788	254,501	254,501	0
	Insurance	92,647	103,070	103,070	143,063	209,788	254,501	254,501	0
Total		3,634,826	3,674,585	4,053,600	3,992,357	4,287,880	4,809,564	4,743,403	(66,161)

General Fund

Police - Operations

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102112-000000-5011001	- Permanent	6,824,948	6,901,335	6,933,362	7,730,087	8,354,602	8,735,864	8,968,477	232,613
010-0102112-000000-5011002	- Temporary	18,844	28,972	43,111	46,937	78,404	60,000	60,000	0
010-0102112-000000-5011003	- Overtime	475,587	792,153	675,237	763,008	871,590	700,000	700,000	0
010-0102112-000000-5011014	- Annual Leave Account	0	91,659	98,417	103,020	111,320	104,424	114,512	10,088
010-0102112-000000-5011017	- Reimbursable Overtime	0	0	0	0	0	0	182,847	182,847
010-0102112-000000-5011025	- Uniform Allowance	804	(667)	1,017	96	0	18,200	15,650	(2,550)
010-0102112-000000-5051502	- FICA	530,248	549,447	556,016	623,278	659,696	711,750	680,604	(31,146)
010-0102112-000000-5051505	- Uniform Expense	94,539	109,282	275,514	164,930	145,230	62,358	62,358	0
010-0102112-000000-5051506	- PERS	3,451,865	3,271,723	3,266,105	3,770,969	4,181,747	4,695,348	4,791,617	96,269
010-0102112-000000-5051509	- Deferred Comp City Pd	16,800	15,400	17,150	13,798	14,250	16,800	16,800	0
010-0102112-000000-5051522	- Combined Benefits	1,619,214	1,635,558	1,676,983	1,740,261	1,843,763	1,784,972	1,809,291	24,319
	Salaries & Benefits	13,032,850	13,394,862	13,542,912	14,956,384	16,260,601	16,889,716	17,402,156	512,440
Operating Expenses									
010-0102112-000000-6102001	- Printing	0	0	0	65	54	0	0	0
010-0102112-000000-6102002	- Dues & Publications	0	1,500	1,738	2,595	438	0	0	0
010-0102112-000000-6102003	- Advertising	0	0	0	27	27	0	0	0
010-0102112-000000-6102004	- Rents	5,329	5,532	4,954	1,140	1,140	0	0	0
010-0102112-000000-6102005	- Training & Education	7,305	8,720	13,506	5,100	14,428	0	0	0
010-0102112-000000-6102006	- Postage	0	0	69	266	0	0	0	0
010-0102112-000000-6102010	- Canine & Equine Programs	42,133	35,851	55,847	32,155	52,941	37,287	37,287	0
010-0102112-000000-6102103	- Internet	303	0	0	1,226	198	0	0	0
010-0102112-000000-6102104	- Radios	534	2,007	2,173	1,289	2,858	0	0	0
010-0102112-000000-6102200	- Travel & Meetings	0	0	0	588	0	0	0	0
010-0102112-000000-6102400	- Contracts	3,917	5,108	24,089	31,850	58,285	57,671	57,671	0
010-0102112-000000-6102416	- Pre Employment Costs	3,657	2,591	6,151	3,857	4,305	0	0	0
010-0102112-000000-6102418	- Licensing Requirements	216	108	216	216	155	0	0	0
010-0102112-000000-6102501	- Building Maint	0	0	29	1,864	0	0	0	0
010-0102112-000000-6102502	- Maintenance - Vehicles	3,209	1,259	781	14,085	4,487	0	0	0
010-0102112-000000-6102503	- Equipment Maintenance	4,193	4,526	502	2,143	675	0	0	0

General Fund

Police - Operations

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102112-000000-6102701	- Hardware	8,553	3,532	8,160	2,158	5,460	12,300	12,300	0
010-0102112-000000-6102702	- Software	0	0	1,329	0	3,703	3,054	3,054	0
010-0102112-000000-6102703	- Software License & Maint	19,894	20,128	1,510	4,275	5,857	2,800	2,800	0
010-0102112-000000-6103001	- Office Supplies	646	0	26	0	0	0	0	0
010-0102112-000000-6103002	- Departmental	53,083	55,823	20,039	92,711	110,696	40,000	40,000	0
010-0102112-000000-6103003	- Petroleum Products	0	0	135	723	94	0	0	0
010-0102112-000000-6103009	- Supplies - Crime Prevention	0	0	18,683	472	1,325	2,297	2,297	0
010-0102112-000000-6103012	- Small Equipment	7,937	2,251	43,663	82,343	9,950	0	46,338	46,338
010-0102112-000000-6103014	- Vehicle Add Ons	0	0	960	13,341	756	0	0	0
010-0102112-002645-6103002	- Departmental	0	0	1,110	0	0	0	0	0
010-0102112-003069-6103002	- Departmental	8,020	0	0	0	0	0	0	0
010-0102112-003071-6103002	- Departmental	0	0	12,842	0	0	0	0	0
010-0102112-003071-6103012	- Small Equipment	0	8,989	20,666	0	0	0	0	0
010-0102112-003072-6102703	- Software License & Maint	0	0	16,078	0	0	0	0	0
010-0102112-003072-6103002	- Departmental	0	0	15,108	0	0	0	0	0
010-0102112-003072-6103012	- Small Equipment	0	4,512	0	0	0	0	0	0
010-0102112-003075-6102400	- Contracts	0	0	40,300	0	0	0	0	0
010-0102112-003075-6103012	- Small Equipment	0	0	0	102,951	0	0	0	0
010-0102112-003077-6102400	- Contracts	0	0	0	52,000	66,968	0	0	0
010-0102112-003077-6102701	- Hardware	0	0	0	15,149	0	0	0	0
010-0102112-003077-6103002	- Departmental	0	0	0	5,718	0	0	0	0
010-0102112-003079-6103002	- Departmental	0	0	0	6,982	0	0	0	0
010-0102112-003079-6103012	- Small Equipment	0	0	0	0	18,209	0	0	0
010-0102112-003080-6103012	- Small Equipment	0	0	0	0	74,726	0	0	0
010-0102112-003081-6103012	- Small Equipment	0	0	0	24,653	0	0	0	0
010-0102112-003090-6103012	- Small Equipment	0	0	0	0	16,052	0	0	0
010-0102112-003091-6102703	- Software License & Maint	24,800	0	0	0	0	0	0	0
010-0102112-003091-6103012	- Small Equipment	0	0	0	3,375	0	0	0	0
010-0102112-003092-6102400	- Contracts	0	0	2,570	0	0	0	0	0
010-0102112-009465-6102001	- Printing	0	0	0	1,118	2,275	0	0	0
010-0102112-009465-6103001	- Office Supplies	0	582	100	0	0	0	0	0
010-0102112-009465-6103002	- Departmental	0	0	1,930	1,489	111	0	0	0
010-0102112-009600-6102701	- Hardware	0	23,964	25,252	0	0	0	0	0

General Fund

Police - Operations

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
010-0102112-009600-6103002	- Departmental	0	0	0	0	7,290	0	0	0
010-0102112-009600-6103012	- Small Equipment	0	26,171	0	0	0	0	0	0
010-0102112-PD2401-6103002	- Departmental	0	0	0	16,208	0	0	0	0
	Operating Expenses	193,729	213,152	340,516	524,131	463,461	155,409	201,747	46,338
	Insurance								
010-0102112-000000-6505007	- Unemployment	10,733	1,602	6,637	7,846	19,006	0	0	0
010-0102112-000000-6505016	- Liability Insurance	259,413	302,020	302,020	401,580	589,524	714,388	714,388	0
	Insurance	270,146	303,622	308,657	409,426	608,530	714,388	714,388	0
Total		13,496,724	13,911,636	14,192,085	15,889,941	17,332,593	17,759,513	18,318,291	558,778

General Fund

Police - Investigations

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102113-000000-5011001	- Permanent	1,619,824	1,566,510	1,435,620	1,572,885	1,753,703	2,237,934	1,759,850	(478,084)
010-0102113-000000-5011002	- Temporary	3,888	0	0	0	0	0	0	0
010-0102113-000000-5011003	- Overtime	141,953	154,349	99,975	236,764	247,894	150,000	150,000	0
010-0102113-000000-5011014	- Annual Leave Account	0	21,443	24,169	24,475	24,649	27,463	22,835	(4,628)
010-0102113-000000-5011025	- Uniform Allowance	11,199	11,667	11,030	12,043	13,497	13,850	7,850	(6,000)
010-0102113-000000-5051502	- FICA	128,105	126,060	112,370	136,520	151,070	181,198	136,660	(44,538)
010-0102113-000000-5051505	- Uniform Expense	0	0	0	0	0	5,000	5,000	0
010-0102113-000000-5051506	- PERS	805,083	730,336	664,584	759,731	864,010	1,164,231	920,096	(244,135)
010-0102113-000000-5051509	- Deferred Comp City Pd	4,200	4,200	1,925	0	0	4,200	0	(4,200)
010-0102113-000000-5051522	- Combined Benefits	385,310	362,527	390,452	391,400	403,751	466,116	357,530	(108,586)
Salaries & Benefits		3,099,561	2,977,091	2,740,125	3,133,818	3,458,575	4,249,992	3,359,821	(890,171)
Operating Expenses									
010-0102113-000000-6102002	- Dues & Publications	1,655	1,704	1,890	420	525	0	0	0
010-0102113-000000-6102005	- Training & Education	0	0	0	0	500	0	0	0
010-0102113-000000-6102102	- Cellular	0	0	1,100	0	675	0	0	0
010-0102113-000000-6102200	- Travel & Meetings	0	1,364	0	0	0	0	0	0
010-0102113-000000-6102400	- Contracts	21,821	20,005	25,978	21,899	29,648	26,339	26,339	0
010-0102113-000000-6102416	- Pre Employment Costs	0	0	0	399	0	0	0	0
010-0102113-000000-6102502	- Maintenance - Vehicles	709	0	0	0	0	0	0	0
010-0102113-000000-6102503	- Equipment Maintenance	0	0	0	0	118	0	0	0
010-0102113-000000-6102701	- Hardware	2,587	2,450	1,579	2,027	969	3,035	3,035	0
010-0102113-000000-6102702	- Software	5,128	400	22,052	329	0	0	0	0
010-0102113-000000-6102703	- Software License & Maint	12,440	17,193	(2,670)	13,707	5,663	3,628	3,628	0
010-0102113-000000-6103002	- Departmental	7,334	7,004	4,434	8,436	8,457	8,300	8,300	0
010-0102113-000000-6103004	- Safety Equip/Chemicals	0	25	0	0	0	0	0	0
010-0102113-000000-6103012	- Small Equipment	1,511	243	1,126	3,065	1,698	0	0	0
010-0102113-003072-6102703	- Software License & Maint	0	0	12,676	0	0	0	0	0
010-0102113-003077-6102702	- Software	0	0	0	4,149	0	0	0	0
010-0102113-009465-6102001	- Printing	0	0	0	16	54	0	0	0

General Fund

Police - Investigations

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102113-009465-6103001	- Office Supplies	0	0	46	0	0	0	0	0
010-0102113-009465-6103002	- Departmental	0	0	0	570	2,518	0	0	0
	Operating Expenses	53,186	50,388	68,210	55,017	50,825	41,302	41,302	0
	Insurance								
010-0102113-000000-6505007	- Unemployment	2,968	0	0	0	0	0	0	0
010-0102113-000000-6505016	- Liability Insurance	65,883	76,704	76,704	112,944	165,622	200,922	200,922	0
	Insurance	68,851	76,704	76,704	112,944	165,622	200,922	200,922	0
Total		3,221,597	3,104,183	2,885,039	3,301,779	3,675,022	4,492,216	3,602,045	(890,171)

General Fund

Fire - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102220-000000-5011001 - Permanent		665,595	807,697	896,513	982,426	1,203,719	1,296,680	1,013,465	(283,215)
010-0102220-000000-5011002 - Temporary		47,974	37,129	11,313	0	0	54,000	54,000	0
010-0102220-000000-5011003 - Overtime		45,025	72,923	56,981	82,488	154,852	50,000	50,000	0
010-0102220-000000-5011014 - Annual Leave Account		0	11,745	12,343	13,066	17,697	16,657	13,354	(3,303)
010-0102220-000000-5011015 - OES Pay		0	31,939	13,523	35,654	38,643	0	0	0
010-0102220-000000-5011025 - Uniform Allowance		1,925	3,000	3,000	4,850	4,850	6,850	6,850	0
010-0102220-000000-5051502 - FICA		47,073	51,791	57,277	61,343	74,505	86,693	67,513	(19,180)
010-0102220-000000-5051505 - Uniform Expense		20,386	37,070	14,145	20,263	10,194	12,000	12,000	0
010-0102220-000000-5051506 - PERS		328,323	376,721	414,310	462,526	592,335	675,166	609,269	(65,897)
010-0102220-000000-5051509 - Deferred Comp City Pd		22,012	24,913	27,047	28,230	31,065	36,901	23,757	(13,144)
010-0102220-000000-5051522 - Combined Benefits		119,966	155,345	157,886	161,984	229,200	224,017	169,881	(54,136)
010-0102220-003300-5051505 - Uniform Expense		0	0	38,057	18,033	0	0	0	0
	Salaries & Benefits	1,298,279	1,610,273	1,702,395	1,870,863	2,357,060	2,458,964	2,020,089	(438,875)
Operating Expenses									
010-0102220-000000-6102001 - Printing		671	0	0	0	0	500	0	(500)
010-0102220-000000-6102002 - Dues & Publications		1,316	435	1,627	701	1,039	1,500	1,500	0
010-0102220-000000-6102003 - Advertising		2,225	1,223	727	575	0	1,000	0	(1,000)
010-0102220-000000-6102004 - Rents		12,044	11,984	13,562	13,268	14,764	10,000	10,000	0
010-0102220-000000-6102005 - Training & Education		62	616	194	36	31	700	700	0
010-0102220-000000-6102006 - Postage		499	513	268	218	41	200	200	0
010-0102220-000000-6102012 - Finance Charges		5,704	6,154	9,512	10,363	11,656	3,800	3,800	0
010-0102220-000000-6102101 - Telephone		11,312	11,963	10,908	8,740	14,127	12,000	12,000	0
010-0102220-000000-6102104 - Radios		365,499	428,094	653,248	461,427	511,872	581,281	609,810	28,529
010-0102220-000000-6102200 - Travel & Meetings		46	1,150	1,042	3,219	855	4,000	3,000	(1,000)
010-0102220-000000-6102400 - Contracts		(4,457)	1,167	654	825	670	0	24,100	24,100
010-0102220-000000-6102416 - Pre Employment Costs		7,774	30,252	52	52	963	11,500	11,500	0
010-0102220-000000-6102502 - Maintenance - Vehicles		231	189	1,029	46	102	0	0	0
010-0102220-000000-6102503 - Equipment Maintenance		389	0	44,000	145,291	0	0	0	0
010-0102220-000000-6102701 - Hardware		167	0	0	0	225	0	0	0

General Fund

Fire - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102220-000000-6102703	- Software License & Maint	857	857	0	4,403	857	0	0	0
010-0102220-000000-6103001	- Office Supplies	1,576	766	1,223	4,485	2,825	2,000	2,000	0
010-0102220-000000-6103002	- Departmental	117	531	1,552	1,647	3,192	2,000	2,000	0
010-0102220-000000-6103003	- Petroleum Products	167	0	0	0	0	0	0	0
010-0102220-000000-6103012	- Small Equipment	621	129	1,434	0	1,607	0	0	0
010-0102220-000000-6103101	- Taxes & Permits - Taxes	89	191	197	0	0	0	0	0
010-0102220-000000-6103102	- Taxes & Permits - Permits	4,913	5,926	5,984	6,992	7,784	5,306	5,306	0
010-0102220-003300-6102005	- Training & Education	0	0	0	698	0	0	0	0
010-0102220-003300-6102416	- Pre Employment Costs	0	0	33,432	14,736	0	0	0	0
010-0102220-003300-6103002	- Departmental	0	0	0	28	0	0	0	0
010-0102220-009465-6103001	- Office Supplies	0	159	328	0	123	0	0	0
010-0102220-009465-6103002	- Departmental	0	0	250	171	103	0	0	0
010-0102220-009600-6102503	- Equipment Maintenance	0	0	106,412	0	0	0	0	0
010-0102220-FD2234-6102400	- Contracts	0	0	0	6,544	0	0	0	0
Operating Expenses		411,822	502,298	887,636	684,464	572,836	635,787	685,916	50,129
Insurance									
010-0102220-000000-6505016	- Liability Insurance	20,588	28,174	33,100	43,923	64,409	78,136	78,136	0
Insurance		20,588	28,174	33,100	43,923	64,409	78,136	78,136	0
Capital Outlay									
010-0102220-000000-9009002	- Bldgs	17,720	0	0	0	0	0	0	0
010-0102220-002238-9009002	- Bldgs	24,590	33,714	0	0	0	0	0	0
Capital Outlay		42,310	33,714	0	0	0	0	0	0
Total		1,772,999	2,174,459	2,623,131	2,599,250	2,994,305	3,172,887	2,784,141	(388,746)

General Fund

Fire - Emergency Response

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102221-000000-5011001	- Permanent	7,829,090	7,886,252	9,084,141	10,075,736	10,038,778	11,418,357	10,798,316	(620,041)
010-0102221-000000-5011003	- Overtime	2,698,791	2,718,986	2,922,291	1,805,519	3,459,263	2,500,000	2,500,000	0
010-0102221-000000-5011006	- FLSA Overtime	130,235	124,256	143,342	177,046	179,088	154,500	145,750	(8,750)
010-0102221-000000-5011014	- Annual Leave Account	0	98,958	110,549	126,625	133,616	130,836	129,571	(1,265)
010-0102221-000000-5011015	- OES Pay	790,533	479,202	49,707	231,811	583,953	0	0	0
010-0102221-000000-5011025	- Uniform Allowance	75,250	74,175	67,725	78,500	96,250	103,500	97,250	(6,250)
010-0102221-000000-5051502	- FICA	719,137	717,527	800,617	835,197	974,741	1,063,955	840,838	(223,117)
010-0102221-000000-5051505	- Uniform Expense	12	189	0	5,520	429	0	0	0
010-0102221-000000-5051506	- PERS	4,037,954	3,785,951	4,352,135	5,037,723	5,137,935	6,264,760	5,924,844	(339,916)
010-0102221-000000-5051509	- Deferred Comp City Pd	12,347	12,525	12,750	12,000	7,975	12,000	8,400	(3,600)
010-0102221-000000-5051522	- Combined Benefits	1,815,155	1,826,665	2,044,312	2,202,387	2,398,060	2,292,403	2,157,013	(135,390)
	Salaries & Benefits	18,108,503	17,724,686	19,587,569	20,588,064	23,010,088	23,940,311	22,601,982	(1,338,329)
Operating Expenses									
010-0102221-000000-6102001	- Printing	846	796	619	0	0	750	750	0
010-0102221-000000-6102002	- Dues & Publications	2,481	3,257	3,005	1,677	1,454	2,000	2,000	0
010-0102221-000000-6102004	- Rents	959	1,552	5,071	2,673	637	0	0	0
010-0102221-000000-6102005	- Training & Education	51,896	39,052	88,453	111,174	67,800	72,900	72,900	0
010-0102221-000000-6102006	- Postage	210	0	391	692	1,155	0	0	0
010-0102221-000000-6102102	- Cellular	33,887	40,405	56,877	91,402	59,296	68,000	44,000	(24,000)
010-0102221-000000-6102103	- Internet	2,337	2,320	2,418	2,511	2,568	2,500	2,500	0
010-0102221-000000-6102104	- Radios	35,144	10,500	(185,013)	14,387	30,743	28,635	28,635	0
010-0102221-000000-6102200	- Travel & Meetings	2,164	3,026	1,745	3,507	5,159	3,000	3,000	0
010-0102221-000000-6102300	- Utilities	132,609	146,271	171,987	178,862	226,080	150,000	150,000	0
010-0102221-000000-6102400	- Contracts	92,625	88,863	82,584	71,760	121,528	107,400	107,400	0
010-0102221-000000-6102411	- Legal Services	0	0	0	0	16,853	0	0	0
010-0102221-000000-6102413	- Outside Plan Check	0	0	0	403	0	0	0	0
010-0102221-000000-6102416	- Pre Employment Costs	0	192	238	0	32	0	0	0
010-0102221-000000-6102418	- Licensing Requirements	0	130	0	0	0	0	0	0
010-0102221-000000-6102501	- Building Maint	100,464	136,948	323,078	275,751	238,355	279,943	279,943	0

General Fund

Fire - Emergency Response

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102221-000000-6102502 - Maintenance - Vehicles		325,705	329,516	463,737	542,465	411,669	396,900	396,900	0
010-0102221-000000-6102503 - Equipment Maintenance		22,988	24,686	31,971	66,576	73,744	77,050	59,016	(18,034)
010-0102221-000000-6102701 - Hardware		23,382	52,376	27,948	16,020	26,147	20,000	20,000	0
010-0102221-000000-6102702 - Software		16	2,767	0	6,850	250	8,000	1,000	(7,000)
010-0102221-000000-6102703 - Software License & Maint		25,313	36,999	35,110	34,552	45,628	35,702	54,607	18,905
010-0102221-000000-6103001 - Office Supplies		143	317	469	1,159	419	0	0	0
010-0102221-000000-6103002 - Departmental		55,776	52,920	85,262	55,949	69,678	100,000	90,000	(10,000)
010-0102221-000000-6103003 - Petroleum Products		106,793	166,888	168,893	175,979	180,070	174,190	174,190	0
010-0102221-000000-6103004 - Safety Equip/Chemicals		77,229	124,583	31,100	57,497	24,667	269,000	317,142	48,142
010-0102221-000000-6103012 - Small Equipment		43,652	57,080	87,348	54,795	79,251	81,240	71,240	(10,000)
010-0102221-000000-6103014 - Vehicle Add Ons		222	0	0	0	0	0	0	0
010-0102221-000000-6103102 - Taxes & Permits - Permits		832	0	0	0	0	0	0	0
010-0102221-002238-6102501 - Building Maint		365	11,746	0	0	0	0	0	0
010-0102221-002238-6103012 - Small Equipment		1,808	7,909	0	0	0	0	0	0
010-0102221-002910-6103003 - Petroleum Products		0	301	0	0	0	0	0	0
010-0102221-003055-6102005 - Training & Education		0	0	183	0	0	0	0	0
010-0102221-003055-6103002 - Departmental		0	0	168	0	0	0	0	0
010-0102221-003055-6103012 - Small Equipment		445	0	0	0	0	0	0	0
010-0102221-003076-6103012 - Small Equipment		0	1,073	0	0	0	0	0	0
010-0102221-003078-6103002 - Departmental		0	0	4,954	0	0	0	0	0
010-0102221-003078-6103012 - Small Equipment		0	0	2,508	0	0	0	0	0
010-0102221-003082-6103012 - Small Equipment		0	0	0	0	646	0	0	0
010-0102221-003300-6102005 - Training & Education		0	0	0	1,120	0	0	0	0
010-0102221-003300-6102400 - Contracts		0	0	15,461	12,808	0	0	0	0
010-0102221-003300-6103002 - Departmental		0	0	6,674	2,162	0	0	0	0
010-0102221-003300-6103004 - Safety Equip/Chemicals		0	0	165,311	36,399	469	0	0	0
010-0102221-009465-6102001 - Printing		0	0	319	198	363	0	0	0

General Fund

Fire - Emergency Response

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102221-009465-6103001	- Office Supplies	0	0	84	0	0	0	0	0
010-0102221-009465-6103002	- Departmental	0	5,465	10,577	16,415	16,047	0	0	0
010-0102221-009600-6102502	- Maintenance - Vehicles	0	348	0	0	0	0	0	0
010-0102221-009600-6103004	- Safety Equip/Chemicals	0	3,430	0	0	0	0	0	0
010-0102221-009600-6103012	- Small Equipment	0	74,395	0	0	0	0	0	0
010-0102221-FD2234-6103002	- Departmental	0	0	0	0	21,445	0	0	0
Operating Expenses		1,140,289	1,426,111	1,689,530	1,835,744	1,722,154	1,877,210	1,875,223	(1,987)
Debt Service									
010-0102221-000000-6404006	- Capital Leases	130,346	130,346	130,346	130,347	0	0	0	0
Debt Service		130,346	130,346	130,346	130,347	0	0	0	0
Insurance									
010-0102221-000000-6505007	- Unemployment	657	8,071	6,788	3,600	0	0	0	0
010-0102221-000000-6505016	- Liability Insurance	284,570	331,259	381,127	500,656	725,808	881,823	881,823	0
Insurance		285,227	339,330	387,915	504,256	725,808	881,823	881,823	0
Capital Outlay									
010-0102221-000000-9009002	- Bldgs	12,113	0	0	0	0	0	0	0
010-0102221-000000-9009004	- Vehicles	803,294	2,000,000	109,876	338,190	1,478,456	0	197,665	197,665
010-0102221-000000-9009005	- Equipment	0	15,927	0	17,309	0	0	0	0
010-0102221-002238-9009002	- Bldgs	395,892	336,444	0	0	0	0	0	0
010-0102221-009600-9009004	- Vehicles	0	21,971	0	0	0	0	0	0
010-0102221-009600-9009005	- Equipment	0	81,675	0	0	0	0	0	0
Capital Outlay		1,211,299	2,456,017	109,876	355,499	1,478,456	0	197,665	197,665
Total		20,875,664	22,076,490	21,905,235	23,413,909	26,936,506	26,699,344	25,556,693	(1,142,651)

General Fund

Fire - Prevention

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102222-000000-5011001 - Permanent		260,170	251,242	130,683	198,753	165,591	195,690	207,332	11,642
010-0102222-000000-5011003 - Overtime		143	195	171	484	742	2,100	2,100	0
010-0102222-000000-5011014 - Annual Leave Account		0	3,901	4,016	3,602	2,732	2,649	2,878	229
010-0102222-000000-5011025 - Uniform Allowance		300	600	300	0	0	0	350	350
010-0102222-000000-5051502 - FICA		19,910	20,717	10,592	15,301	12,858	15,586	16,498	912
010-0102222-000000-5051505 - Uniform Expense		407	758	101	384	1,193	1,200	1,200	0
010-0102222-000000-5051506 - PERS		109,825	104,459	54,396	80,996	70,246	85,748	90,516	4,768
010-0102222-000000-5051509 - Deferred Comp City Pd		3,000	2,375	2,000	3,350	3,100	5,400	5,100	(300)
010-0102222-000000-5051522 - Combined Benefits		58,214	59,010	59,253	58,232	42,877	39,960	40,225	265
	Salaries & Benefits	451,970	443,256	261,512	361,102	299,339	348,333	366,199	17,866
Operating Expenses									
010-0102222-000000-6102001 - Printing		613	0	0	0	0	500	500	0
010-0102222-000000-6102002 - Dues & Publications		600	1,326	350	798	440	1,000	1,000	0
010-0102222-000000-6102004 - Rents		337	0	0	0	0	0	0	0
010-0102222-000000-6102005 - Training & Education		1,754	971	2,730	4,244	400	3,585	3,585	0
010-0102222-000000-6102200 - Travel & Meetings		0	0	945	1,508	114	0	0	0
010-0102222-000000-6102400 - Contracts		0	0	1,654	13,933	2,238	0	0	0
010-0102222-000000-6102413 - Outside Plan Check		88,121	78,890	128,046	152,670	168,784	125,000	125,000	0
010-0102222-000000-6102416 - Pre Employment Costs		0	0	0	126	0	0	0	0
010-0102222-000000-6102502 - Maintenance - Vehicles		0	1,514	1,908	4,083	764	0	0	0
010-0102222-000000-6103002 - Departmental		1,473	2,893	2,832	3,033	385	1,500	1,500	0
010-0102222-000000-6103003 - Petroleum Products		586	1,795	0	0	0	0	0	0
010-0102222-000000-6103004 - Safety Equip/Chemicals		0	0	107	0	0	0	0	0
010-0102222-000000-6103012 - Small Equipment		484	0	684	0	0	0	0	0
010-0102222-009465-6102001 - Printing		0	0	509	0	0	0	0	0
010-0102222-009465-6103002 - Departmental		0	0	12	25	0	0	0	0
	Operating Expenses	93,968	87,390	139,776	180,419	173,124	131,585	131,585	0

General Fund

Fire - Prevention

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0102222-000000-6505016	Liability Insurance	12,353	14,382	16,550	12,549	18,402	22,325	22,325	0
	Insurance	<u>12,353</u>	<u>14,382</u>	<u>16,550</u>	<u>12,549</u>	<u>18,402</u>	<u>22,325</u>	<u>22,325</u>	<u>0</u>
Total		<u>558,290</u>	<u>545,028</u>	<u>417,838</u>	<u>554,070</u>	<u>490,865</u>	<u>502,243</u>	<u>520,109</u>	<u>17,866</u>

General Fund

Fire - Emergency Medical

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Operating Expenses									
010-0102223-000000-6102002	- Dues & Publications	1,167	3,421	3,104	3,259	3,422	3,300	3,300	0
010-0102223-000000-6102004	- Rents	338	0	0	0	0	0	0	0
010-0102223-000000-6102005	- Training & Education	9,507	4,037	4,760	5,961	8,105	9,803	9,803	0
010-0102223-000000-6102102	- Cellular	4,177	4,346	4,565	1,354	279	700	700	0
010-0102223-000000-6102400	- Contracts	388,379	421,760	461,094	784,607	720,965	368,250	1,241,095	872,845
010-0102223-000000-6102502	- Maintenance - Vehicles	7,572	7,926	19,860	85,087	63,852	0	0	0
010-0102223-000000-6102503	- Equipment Maintenance	3,333	18,139	9,918	15,942	6,745	12,500	12,500	0
010-0102223-000000-6102702	- Software	0	0	0	0	30	0	0	0
010-0102223-000000-6102703	- Software License & Maint	(1,902)	(13)	2,600	657	3,579	0	0	0
010-0102223-000000-6103002	- Departmental	150,007	191,962	167,934	239,815	275,343	195,000	195,000	0
010-0102223-000000-6103003	- Petroleum Products	597	60	116	0	0	0	0	0
010-0102223-000000-6103012	- Small Equipment	1,833	0	0	0	2,997	0	0	0
010-0102223-000000-6103204	- Fleet	0	240,000	0	0	0	0	0	0
010-0102223-002238-6103012	- Small Equipment	0	283	0	0	0	0	0	0
010-0102223-003082-6103002	- Departmental	0	0	0	0	1,696	0	0	0
010-0102223-009600-6102005	- Training & Education	0	1,319	0	0	0	0	0	0
Operating Expenses		565,007	893,238	673,950	1,136,681	1,087,012	589,553	1,462,398	872,845
Capital Outlay									
010-0102223-000000-9009004	- Vehicles	0	0	0	0	1,831,415	0	0	0
010-0102223-000000-9009005	- Equipment	0	28,150	0	0	0	0	0	0
010-0102223-009600-9009005	- Equipment	0	28,363	0	0	0	0	0	0
Capital Outlay		0	56,514	0	0	1,831,415	0	0	0
Total		565,007	949,752	673,950	1,136,681	2,918,427	589,553	1,462,398	872,845

General Fund

Community Development - Admin

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Salaries &amp; Benefits</b>									
010-0102300-000000-5011001	- Permanent	295,453	295,514	340,528	372,109	432,942	399,498	385,991	(13,507)
010-0102300-000000-5011002	- Temporary	0	0	18,270	32,625	18,833	5,000	5,000	0
010-0102300-000000-5011003	- Overtime	126	245	0	0	0	0	0	0
010-0102300-000000-5011014	- Annual Leave Account	0	4,454	4,869	5,197	5,511	5,523	5,682	159
010-0102300-000000-5011025	- Uniform Allowance	0	0	0	0	675	0	0	0
010-0102300-000000-5051502	- FICA	19,702	20,273	26,776	25,912	30,758	27,274	26,953	(321)
010-0102300-000000-5051506	- PERS	122,568	120,907	139,391	153,033	180,105	174,039	169,630	(4,409)
010-0102300-000000-5051509	- Deferred Comp City Pd	11,824	12,271	12,713	14,283	15,130	17,643	17,212	(431)
010-0102300-000000-5051515	- Auto Allowance	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0
010-0102300-000000-5051522	- Combined Benefits	54,647	54,678	54,850	55,022	55,152	54,625	55,164	539
	<b>Salaries &amp; Benefits</b>	<b>510,321</b>	<b>514,342</b>	<b>603,397</b>	<b>664,181</b>	<b>745,105</b>	<b>689,602</b>	<b>671,632</b>	<b>(17,970)</b>
<b>Operating Expenses</b>									
010-0102300-000000-6103003	- Petroleum Products	0	0	0	0	0	0	12,000	12,000
010-0102300-000000-6102001	- Printing	2,260	5,698	612	1,123	777	4,000	4,000	0
010-0102300-000000-6102002	- Dues & Publications	8,916	4,090	10,624	5,442	7,091	5,500	5,500	0
010-0102300-000000-6102003	- Advertising	17,972	23,979	6,556	12,537	11,176	7,500	7,500	0
010-0102300-000000-6102004	- Rents	39,091	39,069	41,130	43,252	43,595	55,500	55,500	0
010-0102300-000000-6102005	- Training & Education	2,504	9,606	16,793	3,666	11,760	17,500	17,500	0
010-0102300-000000-6102006	- Postage	83	0	256	732	0	358	358	0
010-0102300-000000-6102012	- Finance Charges	0	1,035	3,002	1,451	4,036	0	0	0
010-0102300-000000-6102101	- Telephone	2,373	2,411	2,441	2,489	2,576	2,500	2,500	0
010-0102300-000000-6102102	- Cellular	12,233	7,872	10,869	8,454	7,730	10,000	10,000	0
010-0102300-000000-6102103	- Internet	910	6,391	7,341	8,410	8,612	5,500	5,500	0
010-0102300-000000-6102200	- Travel & Meetings	258	58	273	2,348	6,029	2,000	2,000	0
010-0102300-000000-6102400	- Contracts	4,501	36,765	17,525	1,791	109,109	14,588	14,588	0
010-0102300-000000-6102401	- Project Construction	0	0	0	0	0	0	3,981	3,981
010-0102300-000000-6102416	- Pre Employment Costs	45	204	67	2,402	346	500	500	0
010-0102300-000000-6102502	- Maintenance - Vehicles	775	371	169	16,473	8,426	4,959	4,959	0
010-0102300-000000-6102503	- Equipment Maintenance	0	0	0	199	0	200	200	0

General Fund

Community Development - Admin

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102300-000000-6102601	- Advisory	4,650	9,265	4,448	3,000	12,445	10,000	10,000	0
010-0102300-000000-6102701	- Hardware	13,041	4,244	13,281	5,359	18,801	17,000	17,000	0
010-0102300-000000-6102702	- Software	392	392	0	0	69,733	5,000	35,000	30,000
010-0102300-000000-6102703	- Software License & Maint	21,468	9,543	25,007	25,601	125,038	114,067	161,212	47,145
010-0102300-000000-6103001	- Office Supplies	5,420	2,945	539	215	720	5,000	5,000	0
010-0102300-000000-6103002	- Departmental	9,494	11,425	7,921	11,198	9,576	11,000	11,000	0
010-0102300-000000-6103003	- Petroleum Products	1,341	1,589	1,679	2,354	5,426	12,000	12,000	0
010-0102300-000000-6103012	- Small Equipment	1,193	2,277	792	2,993	1,269	0	0	0
010-0102300-002490-6102103	- Internet	0	15,121	0	0	0	0	0	0
010-0102300-002490-6102400	- Contracts	40,040	29,915	0	0	0	0	0	0
010-0102300-002490-6102401	- Project Construction	13,891	30,530	7,587	9,400	0	0	0	0
010-0102300-002490-6102701	- Hardware	0	0	0	6,933	0	0	0	0
010-0102300-002491-6102401	- Project Construction	0	0	0	2,885	0	0	0	0
010-0102300-002491-6102501	- Building Maint	0	0	0	6,056	0	0	0	0
010-0102300-002491-6102701	- Hardware	0	0	0	18,456	0	0	0	0
010-0102300-002491-6103002	- Departmental	0	0	0	703	0	0	0	0
010-0102300-002491-6103012	- Small Equipment	0	0	0	22,705	0	0	0	0
010-0102300-002492-6102401	- Project Construction	0	89,990	0	0	0	0	0	0
010-0102300-002494-6102401	- Project Construction	0	(14,522)	14,522	0	0	0	0	0
010-0102300-002498-6102702	- Software	0	0	0	0	30,000	0	0	0
010-0102300-003204-6103002	- Departmental	0	0	0	944	0	0	0	0
010-0102300-005001-6102005	- Training & Education	0	0	0	9,851	5,038	0	0	0
010-0102300-005004-6102005	- Training & Education	0	0	0	0	445	0	0	0
010-0102300-005005-6102005	- Training & Education	0	0	0	0	326	0	0	0
010-0102300-009465-6102001	- Printing	0	1,423	3,374	3,262	382	0	0	0
010-0102300-009465-6102003	- Advertising	0	0	0	474	0	0	0	0
010-0102300-009465-6103001	- Office Supplies	0	987	4,304	2,318	2,625	0	0	0
010-0102300-009465-6103002	- Departmental	0	1,164	825	662	440	0	0	0
010-0102300-009600-6102003	- Advertising	0	0	0	0	382	0	0	0
010-0102300-009600-6102400	- Contracts	0	0	12,118	431,151	163,627	0	0	0
Operating Expenses		202,850	333,838	214,056	677,288	667,537	304,672	397,798	93,126

General Fund

Community Development - Admin

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Insurance										
010-0102300-000000-6505016	Liability Insurance	12,353	14,382	16,550	18,824	27,604	33,487	33,487	0	
	Insurance	12,353	14,382	16,550	18,824	27,604	33,487	33,487	0	
Capital Outlay										
010-0102300-002490-9009002	Bldgs	0	0	0	258,026	0	0	0	0	
010-0102300-002491-9009002	Bldgs	0	0	0	92,708	0	0	0	0	
	Capital Outlay	0	0	0	350,734	0	0	0	0	
Total		725,524	862,562	834,003	1,711,027	1,440,246	1,027,761	1,102,917	75,156	

General Fund

Community Development - Engineering

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102310-000000-5011001	- Permanent	665,614	654,190	665,626	641,816	565,701	636,133	597,658	(38,475)
010-0102310-000000-5011002	- Temporary	39,360	38,400	66,217	45,540	46,230	25,000	25,000	0
010-0102310-000000-5011003	- Overtime	377	711	0	0	114	0	0	0
010-0102310-000000-5011014	- Annual Leave Account	0	10,093	10,266	10,730	10,587	8,954	8,908	(46)
010-0102310-000000-5011025	- Uniform Allowance	1,200	1,200	1,200	675	675	700	0	(700)
010-0102310-000000-5051502	- FICA	50,987	50,941	53,729	53,709	47,626	50,446	47,321	(3,125)
010-0102310-000000-5051506	- PERS	283,106	274,255	280,374	265,666	240,766	280,799	265,424	(15,375)
010-0102310-000000-5051509	- Deferred Comp City Pd	10,500	10,500	12,275	11,050	8,377	12,000	12,000	0
010-0102310-000000-5051522	- Combined Benefits	116,704	117,212	117,546	118,434	118,580	119,794	120,333	539
Salaries & Benefits		<u>1,167,848</u>	<u>1,157,501</u>	<u>1,207,232</u>	<u>1,147,620</u>	<u>1,038,656</u>	<u>1,133,826</u>	<u>1,076,644</u>	<u>(57,182)</u>
Operating Expenses									
010-0102310-000000-6102102	- Cellular	0	0	862	0	0	0	0	0
010-0102310-000000-6102200	- Travel & Meetings	0	0	0	0	2	0	0	0
010-0102310-000000-6102400	- Contracts	1,657,199	2,257,112	2,596,382	1,879,224	1,425,708	690,000	690,000	0
010-0102310-000000-6102416	- Pre Employment Costs	0	0	214	248	362	0	0	0
010-0102310-000000-6102502	- Maintenance - Vehicles	2,607	18,290	1,792	2,733	729	0	0	0
010-0102310-000000-6103002	- Departmental	0	0	0	0	20	0	0	0
010-0102310-000000-6103003	- Petroleum Products	647	2,580	3,774	3,485	1,986	0	0	0
010-0102310-009465-6103002	- Departmental	0	0	30	0	0	0	0	0
Operating Expenses		<u>1,660,453</u>	<u>2,277,983</u>	<u>2,603,054</u>	<u>1,885,690</u>	<u>1,428,807</u>	<u>690,000</u>	<u>690,000</u>	<u>0</u>
Insurance									
010-0102310-000000-6505016	- Liability Insurance	24,706	28,764	33,100	37,648	55,356	66,974	66,974	0
Insurance		<u>24,706</u>	<u>28,764</u>	<u>33,100</u>	<u>37,648</u>	<u>55,356</u>	<u>66,974</u>	<u>66,974</u>	<u>0</u>
Total		<u>2,853,007</u>	<u>3,464,248</u>	<u>3,843,386</u>	<u>3,070,958</u>	<u>2,522,819</u>	<u>1,890,800</u>	<u>1,833,618</u>	<u>(57,182)</u>

General Fund

Community Development - Building Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102320-000000-5011001	- Permanent	800,287	829,022	791,967	863,247	976,524	1,117,513	1,147,053	29,540
010-0102320-000000-5011002	- Temporary	11,777	16,537	0	0	0	50,000	45,000	(5,000)
010-0102320-000000-5011003	- Overtime	40	725	247	921	469	0	5,000	5,000
010-0102320-000000-5011014	- Annual Leave Account	0	12,243	12,638	15,125	17,162	15,280	16,258	978
010-0102320-000000-5011025	- Uniform Allowance	1,200	1,200	1,200	675	1,350	1,050	1,050	0
010-0102320-000000-5051502	- FICA	59,570	63,034	60,400	65,315	73,858	91,743	90,280	(1,463)
010-0102320-000000-5051506	- PERS	341,128	348,314	334,320	363,047	419,031	494,724	507,869	13,145
010-0102320-000000-5051509	- Deferred Comp City Pd	7,821	7,800	10,702	6,408	5,403	21,600	21,600	0
010-0102320-000000-5051522	- Combined Benefits	169,679	170,117	170,378	208,931	227,306	210,026	216,459	6,433
	Salaries & Benefits	<u>1,391,502</u>	<u>1,448,992</u>	<u>1,381,851</u>	<u>1,523,669</u>	<u>1,721,104</u>	<u>2,001,936</u>	<u>2,050,569</u>	<u>48,633</u>
Operating Expenses									
010-0102320-000000-6102002	- Dues & Publications	0	0	3,152	0	0	0	0	0
010-0102320-000000-6102005	- Training & Education	0	0	0	0	165	0	0	0
010-0102320-000000-6102102	- Cellular	0	0	727	0	0	0	0	0
010-0102320-000000-6102400	- Contracts	257,548	557,703	1,337,601	1,035,786	592,252	265,000	265,000	0
010-0102320-000000-6102416	- Pre Employment Costs	152	32	178	158	0	0	0	0
010-0102320-000000-6102502	- Maintenance - Vehicles	5,171	1,991	1,426	10,804	4,572	0	0	0
010-0102320-000000-6102503	- Equipment Maintenance	0	0	0	196	0	0	0	0
010-0102320-000000-6103002	- Departmental	193	0	0	0	0	0	0	0
010-0102320-000000-6103003	- Petroleum Products	2,646	3,152	4,311	2,421	2,784	0	0	0
010-0102320-002490-6102400	- Contracts	5,075	0	0	2,443	0	0	0	0
010-0102320-005001-6102005	- Training & Education	0	0	0	1,620	0	0	0	0
	Operating Expenses	<u>270,785</u>	<u>562,879</u>	<u>1,347,395</u>	<u>1,053,428</u>	<u>599,773</u>	<u>265,000</u>	<u>265,000</u>	<u>0</u>

General Fund

Community Development - Building Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0102320-000000-6505016	Liability Insurance	37,059	43,146	49,650	56,472	82,811	100,461	100,461	0
	Insurance	<u>37,059</u>	<u>43,146</u>	<u>49,650</u>	<u>56,472</u>	<u>82,811</u>	<u>100,461</u>	<u>100,461</u>	<u>0</u>
Total		<u>1,699,346</u>	<u>2,055,017</u>	<u>2,778,896</u>	<u>2,633,569</u>	<u>2,403,687</u>	<u>2,367,397</u>	<u>2,416,030</u>	<u>48,633</u>

General Fund

Community Development - Code Enforcement

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102325-000000-5011001 - Permanent		201,109	213,053	221,095	229,235	233,842	251,649	180,799	(70,850)
010-0102325-000000-5011014 - Annual Leave Account		0	2,984	3,019	3,110	3,355	3,352	2,506	(846)
010-0102325-000000-5011025 - Uniform Allowance		600	600	600	675	675	350	700	350
010-0102325-000000-5051502 - FICA		15,434	16,135	16,701	17,425	17,865	19,994	14,260	(5,734)
010-0102325-000000-5051506 - PERS		85,820	89,608	93,424	95,978	100,586	111,840	80,167	(31,673)
010-0102325-000000-5051509 - Deferred Comp City Pd		2,200	2,400	3,600	3,600	5,200	6,000	2,400	(3,600)
010-0102325-000000-5051522 - Combined Benefits		39,133	39,325	39,440	39,600	40,034	40,208	39,050	(1,158)
	Salaries & Benefits	344,296	364,106	377,879	389,623	401,558	433,393	319,882	(113,511)
Operating Expenses									
010-0102325-000000-6102101 - Telephone		0	0	0	0	0	300	300	0
010-0102325-000000-6102400 - Contracts		22,650	31,059	40,815	62,749	13,072	85,000	24,998	(60,002)
010-0102325-000000-6102502 - Maintenance - Vehicles		2,102	204	1,008	3,231	0	0	0	0
010-0102325-000000-6103002 - Departmental		1,839	0	0	276	0	0	0	0
010-0102325-000000-6103003 - Petroleum Products		1,495	2,180	2,097	1,240	0	0	0	0
010-0102325-003012-6102101 - Telephone		298	297	301	307	317	0	0	0
	Operating Expenses	28,383	33,740	44,220	67,802	13,389	85,300	25,298	(60,002)
Insurance									
010-0102325-000000-6505016 - Liability Insurance		8,235	9,588	11,033	12,549	18,402	22,325	22,325	0
	Insurance	8,235	9,588	11,033	12,549	18,402	22,325	22,325	0
Total		380,915	407,434	433,132	469,975	433,349	541,018	367,505	(173,513)

General Fund

Community Development - Planning

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102330-000000-5011001	- Permanent	616,244	672,165	730,096	586,356	616,041	641,569	675,861	34,292
010-0102330-000000-5011002	- Temporary	5,304	36,139	23,913	10,050	2,500	0	0	0
010-0102330-000000-5011003	- Overtime	171	0	0	0	0	0	0	0
010-0102330-000000-5011014	- Annual Leave Account	0	9,828	10,236	8,513	8,989	8,780	9,607	827
010-0102330-000000-5051502	- FICA	45,360	52,179	57,623	47,317	46,912	49,829	53,199	3,370
010-0102330-000000-5051506	- PERS	262,069	294,448	305,724	243,514	263,612	284,965	300,224	15,259
010-0102330-000000-5051509	- Deferred Comp City Pd	14,380	14,400	16,062	13,340	12,600	13,800	16,500	2,700
010-0102330-000000-5051522	- Combined Benefits	109,253	109,260	108,345	90,503	90,743	91,371	91,583	212
	Salaries & Benefits	<u>1,052,781</u>	<u>1,188,418</u>	<u>1,251,998</u>	<u>999,593</u>	<u>1,041,397</u>	<u>1,090,314</u>	<u>1,146,974</u>	<u>56,660</u>
Operating Expenses									
010-0102330-000000-6102002	- Dues & Publications	0	2,227	0	0	0	0	0	0
010-0102330-000000-6102003	- Advertising	0	0	0	775	0	0	0	0
010-0102330-000000-6102005	- Training & Education	0	0	85	0	0	0	0	0
010-0102330-000000-6102400	- Contracts	85,660	6,108	0	0	0	125,000	213,729	88,729
010-0102330-000000-6102411	- Legal Services	0	0	425	0	0	0	0	0
010-0102330-000000-6102416	- Pre Employment Costs	67	102	64	304	32	0	0	0
010-0102330-000000-6102601	- Advisory	3,600	0	0	0	0	0	0	0
010-0102330-000000-6102701	- Hardware	0	0	0	0	1,071	0	0	0
010-0102330-002491-6102400	- Contracts	0	0	0	28,440	0	0	0	0
	Operating Expenses	<u>89,327</u>	<u>8,437</u>	<u>574</u>	<u>29,519</u>	<u>1,103</u>	<u>125,000</u>	<u>213,729</u>	<u>88,729</u>
Insurance									
010-0102330-000000-6505016	- Liability Insurance	24,706	28,764	33,100	37,648	55,207	66,974	66,974	0
	Insurance	<u>24,706</u>	<u>28,764</u>	<u>33,100</u>	<u>37,648</u>	<u>55,207</u>	<u>66,974</u>	<u>66,974</u>	<u>0</u>
Total		<u>1,166,814</u>	<u>1,225,619</u>	<u>1,285,672</u>	<u>1,066,760</u>	<u>1,097,707</u>	<u>1,282,288</u>	<u>1,427,677</u>	<u>145,389</u>

General Fund

Admin Services - Facilities

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0101902-000000-5011001	- Permanent	300,690	349,589	358,695	369,512	465,500	479,438	493,123	13,685
010-0101902-000000-5011002	- Temporary	29,821	19,832	61,585	56,886	80,605	60,000	68,000	8,000
010-0101902-000000-5011003	- Overtime	5,593	6,267	2,530	18,131	49,211	40,000	43,000	3,000
010-0101902-000000-5011014	- Annual Leave Account	0	5,250	5,505	5,788	6,155	6,086	6,645	559
010-0101902-000000-5011025	- Uniform Allowance	2,400	2,400	2,400	2,025	2,025	1,400	1,400	0
010-0101902-000000-5051502	- FICA	25,348	28,318	31,327	33,999	44,875	44,193	38,982	(5,211)
010-0101902-000000-5051505	- Uniform Expense	214	0	0	0	0	0	0	0
010-0101902-000000-5051506	- PERS	119,114	143,229	146,094	148,663	197,686	208,767	216,459	7,692
010-0101902-000000-5051509	- Deferred Comp City Pd	1,750	3,000	2,385	3,700	5,500	8,400	8,400	0
010-0101902-000000-5051522	- Combined Benefits	123,205	122,221	123,900	125,781	131,410	133,282	134,973	1,691
	Salaries & Benefits	608,135	680,105	734,421	764,485	982,967	981,566	1,010,982	29,416
Operating Expenses									
010-0101902-000000-6102001	- Printing	59	0	0	0	0	0	0	0
010-0101902-000000-6102002	- Dues & Publications	60	0	58	99	416	100	100	0
010-0101902-000000-6102004	- Rents	7,273	12,906	12,234	22,486	22,084	20,077	20,077	0
010-0101902-000000-6102005	- Training & Education	90	155	683	2,677	2,683	2,000	2,000	0
010-0101902-000000-6102101	- Telephone	949	938	1,063	1,163	1,255	1,200	1,200	0
010-0101902-000000-6102300	- Utilities	335,370	360,136	373,542	408,069	402,185	397,850	376,200	(21,650)
010-0101902-000000-6102400	- Contracts	31,418	14,680	10,391	25,513	15,263	38,600	35,600	(3,000)
010-0101902-000000-6102416	- Pre Employment Costs	0	0	168	58	0	0	0	0
010-0101902-000000-6102418	- Licensing Requirements	0	0	50	0	5	0	0	0
010-0101902-000000-6102501	- Building Maint	323,383	669,039	391,958	374,885	142,881	376,000	490,280	114,280
010-0101902-000000-6102502	- Maintenance - Vehicles	3,069	5,932	10,853	8,440	14,072	26,000	26,000	0
010-0101902-000000-6102503	- Equipment Maintenance	3,907	2,860	34,636	39,506	4,533	1,500	1,500	0
010-0101902-000000-6102508	- Landscape / Grounds Maint	2,954	3,319	9	0	0	1,000	1,000	0
010-0101902-000000-6102701	- Hardware	1,652	1,002	1,328	1,286	982	2,000	2,000	0
010-0101902-000000-6102703	- Software License & Maint	0	0	0	0	288	0	8,000	8,000
010-0101902-000000-6103001	- Office Supplies	481	468	285	362	562	350	1,000	650
010-0101902-000000-6103002	- Departmental	52,526	38,021	41,676	30,997	37,029	46,391	46,391	0

General Fund

Admin Services - Facilities

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0101902-000000-6103003	- Petroleum Products	5,061	8,044	8,884	9,037	11,381	9,000	9,000	0
010-0101902-000000-6103012	- Small Equipment	17,288	5,191	4,953	13,388	19,936	5,000	5,000	0
010-0101902-000000-6103101	- Taxes & Permits - Taxes	429	433	442	448	455	0	0	0
010-0101902-000000-6103102	- Taxes & Permits - Permits	2,307	3,987	2,317	1,773	2,973	1,600	1,600	0
010-0101902-000000-6103201	- Replacement Charges - Other	8,724	8,724	8,724	8,724	8,724	8,724	8,724	0
010-0101902-003201-6102501	- Building Maint	0	0	0	0	899	0	0	0
010-0101902-009465-6102001	- Printing	0	59	0	169	0	0	0	0
010-0101902-009465-6102005	- Training & Education	0	0	0	0	15	0	0	0
010-0101902-009465-6103001	- Office Supplies	0	0	0	14	82	0	0	0
010-0101902-009465-6103002	- Departmental	0	5,233	12,316	10,768	10,646	0	0	0
010-0101902-009600-6102501	- Building Maint	0	65,095	365,134	156,916	70,975	0	0	0
010-0101902-009600-6102505	- Renovation	0	4,688	0	0	0	0	0	0
Operating Expenses		797,000	1,210,911	1,281,704	1,116,779	770,324	937,392	1,035,672	98,280
Debt Service									
010-0101902-000000-6404001	- Principal	0	0	0	0	0	248,696	248,696	0
010-0101902-000000-6404002	- Interest	0	0	0	0	38,457	31,214	31,214	0
Debt Service		0	0	0	0	38,457	279,910	279,910	0
Insurance									
010-0101902-000000-6505007	- Unemployment	3,817	0	0	0	11,611	10,000	10,000	0
010-0101902-000000-6505016	- Liability Insurance	20,588	23,970	27,583	31,373	46,035	55,812	55,812	0
Insurance		24,405	23,970	27,583	31,373	57,646	65,812	65,812	0

General Fund

Admin Services - Facilities

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Capital Outlay									
	010-0101902-000000-9009002 - Bldgs	0	0	0	604,445	412,012	0	777,982	777,982
	010-0101902-000000-9009004 - Vehicles	43,594	0	59,994	0	0	0	0	0
	010-0101902-009600-9009002 - Bldgs	0	0	0	800,000	0	0	0	0
	010-0101902-009601-9009002 - Bldgs	0	0	0	0	838,028	0	0	0
	010-0101902-009602-9009002 - Bldgs	0	0	0	0	127,982	0	0	0
	Capital Outlay	43,594	0	59,994	1,404,445	1,378,022	0	777,982	777,982
Total		1,473,134	1,914,986	2,103,702	3,317,082	3,227,415	2,264,680	3,170,358	905,678

General Fund

Parks & Recreation - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102700-000000-5011001	- Permanent	421,797	428,355	427,635	454,756	442,286	485,606	507,985	22,379
010-0102700-000000-5011002	- Temporary	0	5,544	30,739	18,810	25,575	28,400	28,400	0
010-0102700-000000-5011003	- Overtime	90	1,011	0	0	0	0	0	0
010-0102700-000000-5011014	- Annual Leave Account	0	6,217	6,564	6,529	7,190	6,784	7,471	687
010-0102700-000000-5051502	- FICA	30,761	34,279	36,185	37,155	35,509	40,502	37,850	(2,652)
010-0102700-000000-5051506	- PERS	177,744	178,564	179,158	187,077	187,835	213,425	223,384	9,959
010-0102700-000000-5051509	- Deferred Comp City Pd	12,295	13,773	13,168	14,785	16,252	19,074	19,567	493
010-0102700-000000-5051515	- Auto Allowance	3,600	3,600	3,530	3,600	3,600	3,600	3,600	0
010-0102700-000000-5051522	- Combined Benefits	71,212	71,261	71,955	72,565	72,819	73,374	73,513	139
Salaries & Benefits		<u>717,498</u>	<u>742,604</u>	<u>768,934</u>	<u>795,278</u>	<u>791,067</u>	<u>870,765</u>	<u>901,770</u>	<u>31,005</u>
Operating Expenses									
010-0102700-000000-6102001	- Printing	0	0	0	0	30,934	69,813	81,813	12,000
010-0102700-000000-6102002	- Dues & Publications	622	1,055	75	1,685	517	700	700	0
010-0102700-000000-6102003	- Advertising	0	2,695	0	0	555	0	0	0
010-0102700-000000-6102004	- Rents	11,945	12,957	12,787	13,273	12,691	13,100	13,100	0
010-0102700-000000-6102005	- Training & Education	245	56	694	3,485	2,147	2,421	2,421	0
010-0102700-000000-6102006	- Postage	11	0	0	48	18,107	23,650	23,650	0
010-0102700-000000-6102101	- Telephone	1,374	1,388	1,452	1,544	1,637	1,300	1,700	400
010-0102700-000000-6102103	- Internet	39	0	0	0	0	0	0	0
010-0102700-000000-6102200	- Travel & Meetings	20	175	700	8,345	7,608	2,741	5,741	3,000
010-0102700-000000-6102400	- Contracts	17,302	120	0	8,207	12,233	0	2,000	2,000
010-0102700-000000-6102416	- Pre Employment Costs	9,103	6,699	14,396	13,898	10,583	13,697	13,697	0
010-0102700-000000-6102501	- Building Maint	0	0	0	0	65	0	0	0
010-0102700-000000-6102601	- Advisory	3,650	3,800	2,150	0	5,350	3,800	5,350	1,550
010-0102700-000000-6102701	- Hardware	1,330	42	10,712	1,425	5,114	2,000	3,500	1,500
010-0102700-000000-6102702	- Software	968	749	720	4,521	5,667	670	7,170	6,500
010-0102700-000000-6102703	- Software License & Maint	1,000	99	806	2,370	1,499	3,000	3,000	0
010-0102700-000000-6103001	- Office Supplies	710	1,483	516	1,334	1,783	2,800	2,800	0
010-0102700-000000-6103002	- Departmental	3,762	2,509	1,857	3,115	2,337	4,000	4,000	0

General Fund

Parks & Recreation - Administration

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102700-000000-6103011	- Promotions	0	0	0	0	81	0	0	0
010-0102700-000000-6103012	- Small Equipment	0	824	167	302	673	0	0	0
010-0102700-009465-6102001	- Printing	0	0	722	85	47,906	0	0	0
010-0102700-009465-6102005	- Training & Education	0	0	0	0	7	0	0	0
010-0102700-009465-6103001	- Office Supplies	0	586	3,240	1,602	2,459	0	0	0
010-0102700-009465-6103002	- Departmental	0	558	152	36	518	0	0	0
010-0102700-009465-6103011	- Promotions	0	0	0	0	118	0	0	0
	Operating Expenses	52,079	35,795	51,145	65,274	170,589	143,692	170,642	26,950
	Insurance								
010-0102700-000000-6505007	- Unemployment	5,664	0	1,686	0	0	0	0	0
010-0102700-000000-6505016	- Liability Insurance	24,706	28,764	33,100	37,648	55,207	66,974	66,974	0
	Insurance	30,370	28,764	34,786	37,648	55,207	66,974	66,974	0
Total		799,947	807,163	854,864	898,200	1,016,863	1,081,431	1,139,386	57,955

General Fund

Parks & Recreation - Community & Cultural Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102710-000000-5011001	- Permanent	432,545	518,324	597,765	661,900	719,872	757,092	763,527	6,435
010-0102710-000000-5011002	- Temporary	201,572	443,365	544,797	677,035	714,540	726,686	726,686	0
010-0102710-000000-5011003	- Overtime	696	7,401	19,940	20,836	8,026	11,000	8,000	(3,000)
010-0102710-000000-5011014	- Annual Leave Account	0	8,817	7,858	8,454	10,456	10,457	10,973	516
010-0102710-000000-5051502	- FICA	47,949	72,504	87,007	102,575	107,602	105,788	60,351	(45,437)
010-0102710-000000-5051506	- PERS	195,190	224,132	256,450	272,904	307,091	335,171	338,034	2,863
010-0102710-000000-5051509	- Deferred Comp City Pd	6,300	6,676	6,900	9,000	9,000	14,400	14,400	0
010-0102710-000000-5051522	- Combined Benefits	138,836	139,076	127,033	127,801	141,390	144,315	146,890	2,575
Salaries & Benefits		<u>1,023,089</u>	<u>1,420,295</u>	<u>1,647,750</u>	<u>1,880,506</u>	<u>2,017,977</u>	<u>2,104,909</u>	<u>2,068,861</u>	<u>(36,048)</u>
Operating Expenses									
010-0102710-000000-6102001	- Printing	54	25,659	37,431	66,711	216	500	500	0
010-0102710-000000-6102002	- Dues & Publications	820	870	915	1,876	1,950	750	2,000	1,250
010-0102710-000000-6102003	- Advertising	185	258	600	340	50	600	600	0
010-0102710-000000-6102004	- Rents	8,715	10,497	24,216	11,039	35,450	21,000	21,000	0
010-0102710-000000-6102005	- Training & Education	335	2,016	1,891	1,085	2,377	3,735	3,250	(485)
010-0102710-000000-6102006	- Postage	507	7,030	11,630	22,715	855	500	900	400
010-0102710-000000-6102012	- Finance Charges	12,315	20,002	40,615	44,719	42,853	4,000	4,000	0
010-0102710-000000-6102101	- Telephone	5,354	5,031	5,557	6,005	6,988	6,000	7,000	1,000
010-0102710-000000-6102102	- Cellular	1,226	2,977	3,672	3,770	4,419	4,500	4,500	0
010-0102710-000000-6102103	- Internet	3,537	3,501	3,388	3,662	4,347	3,750	4,350	600
010-0102710-000000-6102200	- Travel & Meetings	5	2,208	3,047	3,856	1,320	3,000	3,485	485
010-0102710-000000-6102300	- Utilities	46,691	49,289	60,586	60,568	61,456	61,000	61,000	0
010-0102710-000000-6102400	- Contracts	12,310	46,735	77,536	106,105	65,399	112,500	90,000	(22,500)
010-0102710-000000-6102416	- Pre Employment Costs	0	133	0	136	0	0	0	0
010-0102710-000000-6102417	- Instructors	2,632	76,312	126,347	155,637	186,248	130,000	195,000	65,000
010-0102710-000000-6102418	- Licensing Requirements	0	(80)	0	0	205	0	0	0
010-0102710-000000-6102501	- Building Maint	53,117	86,768	82,708	111,834	152,961	75,000	85,000	10,000
010-0102710-000000-6102502	- Maintenance - Vehicles	3,099	1,710	13,743	9,135	10,425	9,500	8,000	(1,500)
010-0102710-000000-6102503	- Equipment Maintenance	5,543	8,237	11,095	9,281	10,718	9,000	9,000	0

General Fund

Parks & Recreation - Community & Cultural Services

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102710-000000-6102507	- Park Land Maint	0	0	0	0	437	0	0	0
010-0102710-000000-6102701	- Hardware	1,503	0	2,632	1,762	5,164	5,500	5,500	0
010-0102710-000000-6102702	- Software	0	38	333	0	0	1,000	1,000	0
010-0102710-000000-6102703	- Software License & Maint	766	2,451	1,190	2,963	3,224	0	3,300	3,300
010-0102710-000000-6103001	- Office Supplies	965	1,798	766	513	1,051	2,000	2,000	0
010-0102710-000000-6103002	- Departmental	41,052	92,680	108,619	105,450	118,265	133,670	149,945	16,275
010-0102710-000000-6103003	- Petroleum Products	2,378	6,791	5,873	5,135	2,961	5,500	2,250	(3,250)
010-0102710-000000-6103012	- Small Equipment	3,554	10,925	8,687	4,822	14,288	13,000	13,000	0
010-0102710-000000-6103102	- Taxes & Permits - Permits	617	83	83	798	926	500	950	450
010-0102710-007048-6102501	- Building Maint	0	0	2,120	0	0	0	0	0
010-0102710-007048-6103002	- Departmental	1,288	51	973	202	0	0	0	0
010-0102710-009465-6102001	- Printing	0	0	342	0	138	0	0	0
010-0102710-009465-6103001	- Office Supplies	0	823	943	881	870	0	0	0
010-0102710-009465-6103002	- Departmental	0	4,162	15,216	16,131	18,325	0	0	0
010-0102710-009600-6102400	- Contracts	0	0	0	12,500	0	0	0	0
010-0102710-009600-6102501	- Building Maint	0	0	334,095	0	0	0	0	0
010-0102710-PK1502-6102400	- Contracts	22,500	0	0	0	0	0	0	0
Operating Expenses		231,068	468,956	986,849	769,629	753,888	606,505	677,530	71,025
Insurance									
010-0102710-000000-6505007	- Unemployment	85,784	1,576	6,948	0	3,073	3,000	3,000	0
010-0102710-000000-6505016	- Liability Insurance	28,824	33,558	38,617	43,923	64,659	78,136	78,136	0
Insurance		114,608	35,134	45,565	43,923	67,732	81,136	81,136	0
Capital Outlay									
010-0102710-000000-9009005	- Equipment	0	45,387	0	0	86,801	0	372,515	372,515
010-0102710-009600-9009005	- Equipment	0	12,826	0	0	0	0	0	0
Capital Outlay		0	58,213	0	0	86,801	0	372,515	372,515
Total		1,368,765	1,982,598	2,680,164	2,694,057	2,926,397	2,792,550	3,200,042	407,492

General Fund

Parks & Recreation - Community Facility

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Operating Expenses									
010-0102711-000000-6102501	Building Maint	0	0	450	0	0	0	0	0
	Operating Expenses	0	0	450	0	0	0	0	0
Total		0	0	450	0	0	0	0	0

General Fund

Parks & Recreation - Outdoor Sports

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102720-000000-5011001	- Permanent	357,803	394,649	422,924	440,008	453,355	485,708	361,548	(124,160)
010-0102720-000000-5011002	- Temporary	139,713	289,949	301,510	389,627	410,579	364,003	349,453	(14,550)
010-0102720-000000-5011003	- Overtime	90	398	0	4,507	982	1,100	1,500	400
010-0102720-000000-5011014	- Annual Leave Account	0	5,896	6,609	6,972	6,720	6,673	5,203	(1,470)
010-0102720-000000-5051502	- FICA	37,271	51,634	55,060	63,968	65,439	65,709	28,654	(37,055)
010-0102720-000000-5051506	- PERS	151,316	164,555	177,235	181,617	190,217	213,470	158,486	(54,984)
010-0102720-000000-5051509	- Deferred Comp City Pd	3,600	3,600	6,962	7,200	6,200	9,600	7,800	(1,800)
010-0102720-000000-5051522	- Combined Benefits	95,366	95,742	102,166	102,678	97,561	98,649	78,597	(20,052)
Salaries & Benefits		785,159	1,006,423	1,072,467	1,196,576	1,231,054	1,244,912	991,241	(253,671)
Operating Expenses									
010-0102720-000000-6102001	- Printing	640	1,325	33	54	400	1,250	1,250	0
010-0102720-000000-6102002	- Dues & Publications	3,025	1,523	1,906	2,876	4,933	2,150	2,150	0
010-0102720-000000-6102003	- Advertising	3	79	1,274	522	1,863	2,500	2,000	(500)
010-0102720-000000-6102004	- Rents	10,087	21,159	33,234	28,966	31,301	30,000	30,000	0
010-0102720-000000-6102005	- Training & Education	715	2,443	9,177	1,548	4,463	5,675	3,000	(2,675)
010-0102720-000000-6102006	- Postage	0	0	5,554	53	0	50	50	0
010-0102720-000000-6102012	- Finance Charges	6,615	24,353	38,094	48,231	43,045	4,010	4,010	0
010-0102720-000000-6102101	- Telephone	1,850	1,859	2,337	2,567	2,573	2,200	2,550	350
010-0102720-000000-6102102	- Cellular	0	0	0	0	0	100	100	0
010-0102720-000000-6102103	- Internet	451	1,928	2,213	2,213	2,213	2,000	2,250	250
010-0102720-000000-6102200	- Travel & Meetings	0	137	3,415	3,951	5,922	2,500	4,175	1,675
010-0102720-000000-6102300	- Utilities	31,736	42,729	75,614	79,012	76,114	67,740	67,740	0
010-0102720-000000-6102400	- Contracts	18,775	136,454	187,144	153,911	149,762	234,196	199,196	(35,000)
010-0102720-000000-6102409	- Maintenance/Improvements	0	140	0	0	0	0	0	0
010-0102720-000000-6102417	- Instructors	62,305	230,391	281,842	283,191	282,544	282,000	282,000	0
010-0102720-000000-6102501	- Building Maint	94,791	46,110	861,858	116,712	93,629	75,965	77,965	2,000
010-0102720-000000-6102502	- Maintenance - Vehicles	0	0	0	0	0	0	2,750	2,750
010-0102720-000000-6102503	- Equipment Maintenance	2,368	10,754	5,706	5,153	11,356	12,500	12,500	0
010-0102720-000000-6102701	- Hardware	3,346	2,545	151	4,253	6,086	7,400	7,400	0

General Fund

Parks & Recreation - Outdoor Sports

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
010-0102720-000000-6102702	- Software	108	440	453	420	1,297	975	5,355	4,380
010-0102720-000000-6102703	- Software License & Maint	20	0	0	720	1,153	0	300	300
010-0102720-000000-6103001	- Office Supplies	1,241	1,185	142	398	1,124	3,825	3,825	0
010-0102720-000000-6103002	- Departmental	43,779	70,926	67,998	113,147	75,095	84,650	84,650	0
010-0102720-000000-6103003	- Petroleum Products	0	0	0	0	0	0	2,500	2,500
010-0102720-000000-6103010	- Gift Shop/Concessions	0	183	4,237	513	0	4,000	0	(4,000)
010-0102720-000000-6103012	- Small Equipment	5,350	3,000	12,363	27,081	11,091	20,000	12,000	(8,000)
010-0102720-000000-6103101	- Taxes & Permits - Taxes	326	333	343	1,853	1,864	0	1,875	1,875
010-0102720-000000-6103102	- Taxes & Permits - Permits	1,921	83	83	0	380	2,950	500	(2,450)
010-0102720-009465-6102001	- Printing	0	0	18,025	0	0	0	0	0
010-0102720-009465-6102003	- Advertising	0	0	0	0	98	0	0	0
010-0102720-009465-6102400	- Contracts	0	0	5,049	0	0	0	0	0
010-0102720-009465-6103001	- Office Supplies	0	411	813	0	803	0	0	0
010-0102720-009465-6103002	- Departmental	0	1,353	7,058	8,376	9,074	0	0	0
010-0102720-009465-6103010	- Gift Shop/Concessions	0	0	0	571	0	0	0	0
010-0102720-009600-6102501	- Building Maint	0	8,467	0	0	0	0	0	0
Operating Expenses		289,451	610,312	1,626,115	886,293	818,181	848,636	812,091	(36,545)
Insurance									
010-0102720-000000-6505007	- Unemployment	99,796	4,378	2,698	118	(171)	2,500	2,500	0
010-0102720-000000-6505016	- Liability Insurance	18,529	21,573	24,825	28,236	41,406	50,230	50,230	0
Insurance		118,325	25,951	27,523	28,354	41,235	52,730	52,730	0
Capital Outlay									
010-0102720-000000-9009004	- Vehicles	0	15,894	0	6,000	0	0	0	0
010-0102720-000000-9009005	- Equipment	0	0	17,697	0	0	0	0	0
010-0102720-000000-9009010	- Construction	0	34,830	0	0	0	0	0	0
Capital Outlay		0	50,724	17,697	6,000	0	0	0	0
Total		1,192,935	1,693,408	2,743,801	2,117,223	2,090,470	2,146,278	1,856,062	(290,216)

General Fund

Parks & Recreation - Aquatics

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102730-000000-5011001	- Permanent	263,293	300,271	320,613	323,665	290,558	381,155	381,430	275
010-0102730-000000-5011002	- Temporary	206,811	444,575	592,899	658,253	668,261	693,388	693,388	0
010-0102730-000000-5011003	- Overtime	342	776	222	454	1,068	0	0	0
010-0102730-000000-5011014	- Annual Leave Account	0	4,364	5,223	5,589	5,239	5,227	5,452	225
010-0102730-000000-5011025	- Uniform Allowance	600	600	600	0	675	350	0	(350)
010-0102730-000000-5051502	- FICA	36,715	57,760	71,826	76,410	75,479	64,065	30,240	(33,825)
010-0102730-000000-5051506	- PERS	108,745	122,648	131,800	131,941	123,467	167,067	167,334	267
010-0102730-000000-5051509	- Deferred Comp City Pd	3,843	4,200	6,988	6,550	5,000	8,400	8,400	0
010-0102730-000000-5051522	- Combined Benefits	79,034	79,365	86,177	87,366	80,947	84,203	84,218	15
Salaries & Benefits		<u>699,383</u>	<u>1,014,559</u>	<u>1,216,347</u>	<u>1,290,228</u>	<u>1,250,694</u>	<u>1,403,855</u>	<u>1,370,462</u>	<u>(33,393)</u>
Operating Expenses									
010-0102730-000000-6102001	- Printing	0	27	30	0	0	0	0	0
010-0102730-000000-6102002	- Dues & Publications	1,122	908	1,110	1,407	2,038	1,000	1,000	0
010-0102730-000000-6102003	- Advertising	0	0	432	0	75	0	0	0
010-0102730-000000-6102004	- Rents	46,723	106,645	93,996	110,002	114,728	95,325	39,765	(55,560)
010-0102730-000000-6102005	- Training & Education	484	2,386	2,644	4,418	5,986	4,500	1,750	(2,750)
010-0102730-000000-6102006	- Postage	49	0	13	0	0	0	100	100
010-0102730-000000-6102012	- Finance Charges	5,074	11,896	28,562	20,617	26,062	3,731	3,731	0
010-0102730-000000-6102101	- Telephone	3,362	4,432	4,053	2,322	2,527	5,000	3,000	(2,000)
010-0102730-000000-6102103	- Internet	1,559	190	404	456	848	500	850	350
010-0102730-000000-6102200	- Travel & Meetings	0	83	3,837	1,482	11	0	2,750	2,750
010-0102730-000000-6102300	- Utilities	174,436	203,490	265,916	236,998	250,600	240,000	252,000	12,000
010-0102730-000000-6102400	- Contracts	6,394	7,183	21,959	13,478	15,439	14,000	16,000	2,000
010-0102730-000000-6102416	- Pre Employment Costs	0	0	0	0	31	0	0	0
010-0102730-000000-6102417	- Instructors	0	2,238	4,236	7,339	6,645	7,000	7,000	0
010-0102730-000000-6102501	- Building Maint	33,895	48,305	45,468	56,183	66,542	50,000	50,000	0
010-0102730-000000-6102502	- Maintenance - Vehicles	0	152	0	0	0	0	750	750
010-0102730-000000-6102503	- Equipment Maintenance	43,233	17,950	59,731	139,284	16,674	29,355	39,355	10,000
010-0102730-000000-6102701	- Hardware	1,084	1,149	1,831	735	1,743	2,500	2,500	0

General Fund

Parks & Recreation - Aquatics

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102730-000000-6102702	- Software	0	0	0	0	319	500	2,000	1,500
010-0102730-000000-6102703	- Software License & Maint	10	0	0	562	576	0	0	0
010-0102730-000000-6103001	- Office Supplies	1,393	1,499	1,560	1,484	1,292	2,000	2,000	0
010-0102730-000000-6103002	- Departmental	33,398	50,601	61,570	87,467	40,007	71,000	71,000	0
010-0102730-000000-6103003	- Petroleum Products	86	0	0	78	0	0	750	750
010-0102730-000000-6103004	- Safety Equip/Chemicals	57,081	69,382	81,694	89,600	146,449	90,000	130,000	40,000
010-0102730-000000-6103010	- Gift Shop/Concessions	17,532	40,792	46,869	53,254	58,939	56,000	65,000	9,000
010-0102730-000000-6103012	- Small Equipment	13,395	20,120	15,184	26,610	36,373	17,500	17,500	0
010-0102730-000000-6103102	- Taxes & Permits - Permits	3,737	4,949	5,222	7,864	8,040	6,600	8,800	2,200
010-0102730-009465-6102005	- Training & Education	0	0	0	47	0	0	0	0
010-0102730-009465-6103001	- Office Supplies	0	616	994	572	669	0	0	0
010-0102730-009465-6103002	- Departmental	0	2,194	5,631	8,594	9,698	0	0	0
010-0102730-009465-6103010	- Gift Shop/Concessions	0	513	3,265	3,112	3,852	0	0	0
Operating Expenses		444,048	597,699	756,210	873,965	816,165	696,511	717,601	21,090
Insurance									
010-0102730-000000-6505007	- Unemployment	48,086	(306)	639	3,085	781	1,000	1,000	0
010-0102730-000000-6505016	- Liability Insurance	14,412	16,779	19,308	21,961	32,204	39,068	39,068	0
Insurance		62,498	16,473	19,947	25,046	32,985	40,068	40,068	0
Capital Outlay									
010-0102730-000000-9009003	- Impr Other Than Bldgs	5,293	0	0	0	0	0	0	0
010-0102730-000000-9009005	- Equipment	22,768	8,053	0	0	0	0	0	0
010-0102730-000000-9009010	- Construction	0	0	0	0	0	0	237,780	237,780
010-0102730-009600-9009003	- Impr Other Than Bldgs	0	0	224,989	0	0	0	0	0
010-0102730-PK1901-9009003	- Impr Other Than Bldgs	1,342,356	87,551	0	0	0	0	0	0
Capital Outlay		1,370,417	95,604	224,989	0	0	0	237,780	237,780
Total		2,576,346	1,724,335	2,217,494	2,189,239	2,099,843	2,140,434	2,365,911	225,477

General Fund

Parks & Recreation - Park Maintenance

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0103801-000000-5011001	- Permanent	551,768	571,954	600,350	662,973	696,117	783,625	788,677	5,052
010-0103801-000000-5011002	- Temporary	201,628	245,229	232,523	302,412	350,214	482,072	464,822	(17,250)
010-0103801-000000-5011003	- Overtime	1,566	2,324	290	1,391	5,312	3,855	6,055	2,200
010-0103801-000000-5011014	- Annual Leave Account	0	8,243	8,509	8,914	10,215	10,625	11,075	450
010-0103801-000000-5011025	- Uniform Allowance	3,000	3,000	3,000	3,375	3,375	2,100	2,100	0
010-0103801-000000-5051502	- FICA	57,624	62,093	64,719	73,292	79,401	86,130	62,536	(23,594)
010-0103801-000000-5051506	- PERS	231,518	234,705	247,163	268,118	311,656	341,971	343,953	1,982
010-0103801-000000-5051509	- Deferred Comp City Pd	0	0	2,475	4,800	5,050	15,600	15,600	0
010-0103801-000000-5051522	- Combined Benefits	167,350	168,166	169,942	174,341	200,336	203,876	204,312	436
Salaries & Benefits		<u>1,214,453</u>	<u>1,295,713</u>	<u>1,328,971</u>	<u>1,499,617</u>	<u>1,661,677</u>	<u>1,929,854</u>	<u>1,899,130</u>	<u>(30,724)</u>
Operating Expenses									
010-0103801-000000-6102001	- Printing	366	1,095	0	0	0	400	400	0
010-0103801-000000-6102002	- Dues & Publications	584	415	517	1,348	1,008	1,000	1,000	0
010-0103801-000000-6102003	- Advertising	294	0	0	0	0	600	600	0
010-0103801-000000-6102004	- Rents	11,770	30,016	21,733	34,008	15,498	25,000	25,000	0
010-0103801-000000-6102005	- Training & Education	1,540	2,415	1,043	5,731	7,552	5,000	5,000	0
010-0103801-000000-6102006	- Postage	0	64	0	0	0	100	100	0
010-0103801-000000-6102101	- Telephone	12,760	12,107	13,638	14,845	15,891	14,500	14,500	0
010-0103801-000000-6102102	- Cellular	0	0	0	0	0	300	300	0
010-0103801-000000-6102103	- Internet	1,409	679	418	418	456	2,000	2,000	0
010-0103801-000000-6102200	- Travel & Meetings	0	0	0	0	214	0	0	0
010-0103801-000000-6102300	- Utilities	636,760	576,388	691,185	691,520	806,095	700,000	700,000	0
010-0103801-000000-6102400	- Contracts	17,286	80,762	16,615	80,072	84,122	1,230,469	1,656,425	425,956
010-0103801-000000-6102401	- Project Construction	0	0	0	0	145	0	0	0
010-0103801-000000-6102407	- Grants	0	0	0	0	630	0	0	0
010-0103801-000000-6102409	- Maintenance/Improvements	310,691	477,139	262,693	207,732	299,744	360,983	436,247	75,264
010-0103801-000000-6102416	- Pre Employment Costs	558	0	0	0	0	0	0	0
010-0103801-000000-6102418	- Licensing Requirements	0	0	634	0	398	0	0	0
010-0103801-000000-6102501	- Building Maint	57,214	75,389	89,275	93,479	44,049	87,000	87,000	0

General Fund

Parks & Recreation - Park Maintenance

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0103801-000000-6102502	Maintenance - Vehicles	17,917	36,328	40,492	75,531	121,768	69,000	69,000	0
010-0103801-000000-6102503	Equipment Maintenance	3,486	19,663	2,050	14,534	22,390	14,000	14,000	0
010-0103801-000000-6102504	Trails Maintenance	21,269	29,417	10,609	8,270	(7,107)	60,000	60,000	0
010-0103801-000000-6102505	Renovation	38,196	13,368	885	825	9,987	29,000	29,000	0
010-0103801-000000-6102506	Open Space Maint	92	364	0	5,111	263	92,310	72,310	(20,000)
010-0103801-000000-6102507	Park Land Maint	25,401	33,659	28,302	107,203	42,544	112,000	112,000	0
010-0103801-000000-6102508	Landscape / Grounds Maint	38,572	38,719	178,536	121,832	156,244	61,000	61,000	0
010-0103801-000000-6102509	Park Lighting	7,149	14,605	32,971	72,474	33,043	60,000	89,100	29,100
010-0103801-000000-6102701	Hardware	498	0	0	310	5,576	2,600	2,600	0
010-0103801-000000-6102702	Software	0	0	563	263	349	500	500	0
010-0103801-000000-6102703	Software License & Maint	5,217	2,881	2,881	2,881	3,523	2,500	6,200	3,700
010-0103801-000000-6103001	Office Supplies	1,116	926	1,313	915	1,238	1,600	1,600	0
010-0103801-000000-6103002	Departmental	31,404	45,111	56,435	41,262	56,153	37,000	47,000	10,000
010-0103801-000000-6103003	Petroleum Products	34,781	50,721	52,959	57,775	55,618	57,000	57,000	0
010-0103801-000000-6103004	Safety Equip/Chemicals	1,226	380	1,930	1,352	329	1,500	1,500	0
010-0103801-000000-6103012	Small Equipment	8,525	4,965	27,851	4,575	7,390	5,000	5,000	0
010-0103801-000000-6103015	Irrigation	102,471	79,503	86,337	78,337	78,920	74,287	74,287	0
010-0103801-000000-6103016	Janitorial	37,297	28,855	14,286	34,647	15,191	60,740	60,740	0
010-0103801-000000-6103101	Taxes & Permits - Taxes	72	878	76	0	0	900	900	0
010-0103801-000000-6103102	Taxes & Permits - Permits	1,470	1,595	2,229	1,896	1,971	2,500	2,500	0
010-0103801-003201-6103002	Departmental	0	0	0	0	173	0	0	0
010-0103801-003204-6102400	Contracts	0	450	0	0	0	0	0	0
010-0103801-008131-6102409	Maintenance/Improvements	0	0	0	199,315	0	0	0	0
010-0103801-008131-6102506	Open Space Maint	0	0	7,611	0	0	0	0	0
010-0103801-009465-6102508	Landscape / Grounds Maint	0	0	0	286	0	0	0	0
010-0103801-009465-6103001	Office Supplies	0	15	660	145	663	0	0	0
010-0103801-009465-6103002	Departmental	0	273	183	679	6,024	0	0	0
010-0103801-009465-6103015	Irrigation	0	0	1,241	0	0	0	0	0
010-0103801-009465-6103016	Janitorial	0	12,578	30,787	31,904	43,757	0	0	0
010-0103801-009600-6102001	Printing	0	7,706	0	0	0	0	0	0
010-0103801-009600-6102004	Rents	0	242	0	0	0	0	0	0
010-0103801-009600-6102400	Contracts	0	0	0	86,161	80,162	0	0	0
010-0103801-009600-6102409	Maintenance/Improvements	0	41,375	0	0	52,701	0	0	0

General Fund

Parks & Recreation - Park Maintenance

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0103801-009600-6102504	- Trails Maintenance	0	0	0	0	89,017	0	0	0
010-0103801-009600-6102505	- Renovation	0	17,969	95,412	0	0	0	0	0
010-0103801-009600-6102507	- Park Land Maint	0	0	0	0	1,575	0	0	0
010-0103801-009600-6102508	- Landscape / Grounds Maint	0	2,215	0	0	0	0	0	0
010-0103801-009600-6102509	- Park Lighting	0	0	0	0	9,509	0	0	0
010-0103801-009600-6103012	- Small Equipment	0	19,612	0	0	0	0	0	0
010-0103801-PK2101-6102400	- Contracts	0	0	0	0	1,084	0	0	0
010-0103801-PK2501-6102400	- Contracts	0	0	0	0	6,820	0	0	0
Operating Expenses		1,427,390	1,760,842	1,774,351	2,077,635	2,172,676	3,170,789	3,694,809	524,020
Debt Service									
010-0103801-000000-6404006	- Capital Leases	145,000	71,340	0	0	0	0	0	0
Debt Service		145,000	71,340	0	0	0	0	0	0
Insurance									
010-0103801-000000-6505007	- Unemployment	40,188	23,389	25,344	15,451	53,059	15,800	15,800	0
010-0103801-000000-6505016	- Liability Insurance	28,824	33,558	38,617	43,923	64,409	78,136	78,136	0
Insurance		69,012	56,947	63,961	59,374	117,468	93,936	93,936	0
Capital Outlay									
010-0103801-000000-9009004	- Vehicles	0	0	58,721	0	0	0	0	0
010-0103801-000000-9009005	- Equipment	39,901	8,573	0	0	0	0	0	0
010-0103801-009600-9009004	- Vehicles	0	0	0	0	32,661	0	0	0
010-0103801-009600-9009005	- Equipment	0	23,350	0	0	56,090	0	0	0
010-0103801-PK2501-9009010	- Construction	0	0	0	0	382	0	0	0
Capital Outlay		39,901	31,924	58,721	0	89,133	0	0	0
Total		2,895,757	3,216,766	3,226,003	3,636,625	4,040,954	5,194,579	5,687,875	493,296

General Fund

Parks & Recreation - Park Development

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0103802-000000-5011001	- Permanent	90,117	94,531	105,719	112,888	185,048	302,785	329,395	26,610
010-0103802-000000-5011002	- Temporary	0	0	0	0	0	34,000	34,000	0
010-0103802-000000-5011014	- Annual Leave Account	0	1,439	1,475	1,710	3,018	4,292	4,771	479
010-0103802-000000-5051502	- FICA	6,896	7,438	8,089	8,902	14,527	23,951	26,023	2,072
010-0103802-000000-5051505	- Uniform Expense	0	0	0	0	0	0	1,500	1,500
010-0103802-000000-5051506	- PERS	38,143	39,451	44,358	46,982	73,893	133,939	145,780	11,841
010-0103802-000000-5051509	- Deferred Comp City Pd	0	0	0	3,450	3,600	6,000	6,000	0
010-0103802-000000-5051522	- Combined Benefits	18,168	18,195	18,210	18,307	36,447	54,667	54,832	165
	Salaries & Benefits	153,323	161,054	177,851	192,239	316,533	559,634	602,301	42,667
Operating Expenses									
010-0103802-000000-6102002	- Dues & Publications	0	600	0	0	1,260	0	900	900
010-0103802-000000-6102004	- Rents	0	0	0	0	0	0	1,050	1,050
010-0103802-000000-6102005	- Training & Education	0	0	0	0	855	0	2,500	2,500
010-0103802-000000-6102103	- Internet	0	1,254	1,292	1,368	1,271	1,500	1,500	0
010-0103802-000000-6102200	- Travel & Meetings	0	0	0	865	3,123	0	0	0
010-0103802-000000-6102400	- Contracts	0	0	0	0	0	5,000	5,000	0
010-0103802-000000-6102701	- Hardware	0	0	0	0	75	0	0	0
010-0103802-000000-6102702	- Software	0	3,483	1,020	0	2,169	1,600	13,300	11,700
010-0103802-000000-6102703	- Software License & Maint	0	2,881	2,881	4,163	4,268	800	1,800	1,000
010-0103802-000000-6103001	- Office Supplies	0	0	0	0	585	0	0	0
010-0103802-000000-6103002	- Departmental	48	1,109	272	1,184	1,558	500	2,000	1,500
010-0103802-009465-6103001	- Office Supplies	0	0	0	0	70	0	0	0
010-0103802-009465-6103002	- Departmental	0	0	37	16	0	0	0	0
010-0103802-009600-6102400	- Contracts	0	0	76,018	42,751	139,728	0	0	0
	Operating Expenses	48	9,328	81,519	50,348	154,962	9,400	28,050	18,650

General Fund

Parks & Recreation - Park Development

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0103802-000000-6505016	Liability Insurance	4,118	4,794	5,517	6,275	9,202	11,162	11,162	0
	Insurance	4,118	4,794	5,517	6,275	9,202	11,162	11,162	0
Total		157,489	175,176	264,888	248,862	480,697	580,196	641,513	61,317

General Fund

Parks & Recreation - Trails

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0103803-000000-5011001 - Permanent		98,146	101,170	106,448	112,695	119,261	129,771	283,689	153,918
010-0103803-000000-5011014 - Annual Leave Account		0	1,475	1,512	1,612	1,762	1,762	4,173	2,411
010-0103803-000000-5051502 - FICA		7,423	7,756	8,022	8,782	9,341	10,338	22,573	12,235
010-0103803-000000-5051505 - Uniform Expense		161	0	0	0	0	0	0	0
010-0103803-000000-5051506 - PERS		40,925	42,240	44,666	46,923	50,905	57,481	125,708	68,227
010-0103803-000000-5051509 - Deferred Comp City Pd		0	0	0	0	0	3,600	7,200	3,600
010-0103803-000000-5051522 - Combined Benefits		18,208	18,236	18,252	18,293	18,355	18,401	36,952	18,551
	Salaries & Benefits	164,862	170,877	178,900	188,305	199,623	221,353	480,295	258,942
Operating Expenses									
010-0103803-000000-6102001 - Printing		0	0	0	558	954	2,000	2,000	0
010-0103803-000000-6102002 - Dues & Publications		0	0	0	0	1,889	0	0	0
010-0103803-000000-6102003 - Advertising		0	0	129	239	0	800	800	0
010-0103803-000000-6102005 - Training & Education		0	25	0	0	100	0	0	0
010-0103803-000000-6102101 - Telephone		278	288	301	348	377	300	300	0
010-0103803-000000-6102103 - Internet		0	0	1,023	1,326	1,771	0	640	640
010-0103803-000000-6102400 - Contracts		16,467	(8,371)	8,724	12,837	8,304	12,285	9,995	(2,290)
010-0103803-000000-6102701 - Hardware		0	3,437	80	1,718	181	0	1,650	1,650
010-0103803-000000-6103001 - Office Supplies		0	0	53	26	15	0	0	0
010-0103803-000000-6103002 - Departmental		4,796	920	1,990	267	0	3,875	3,875	0
010-0103803-000000-6103012 - Small Equipment		215	1,918	0	0	291	1,000	1,000	0
010-0103803-000000-6103102 - Taxes & Permits - Permits		0	0	0	442	74	0	0	0
010-0103803-000000-6404006 - Capital Leases		407,000	294,619	0	0	0	0	0	0
010-0103803-002915-6102400 - Contracts		46,800	104,764	0	0	0	0	0	0
010-0103803-008123-6102400 - Contracts		74,990	34,954	0	0	0	0	0	0
010-0103803-009465-6102001 - Printing		0	0	711	0	719	0	0	0
010-0103803-009600-6102400 - Contracts		0	0	99,013	100,232	14,588	0	0	0
	Operating Expenses	550,546	432,554	112,025	117,992	29,262	20,260	20,260	0

General Fund

Parks & Recreation - Trails

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Insurance									
010-0103803-000000-6505016	Liability Insurance	4,118	4,794	5,517	6,275	9,202	11,162	11,162	0
	Insurance	<u>4,118</u>	<u>4,794</u>	<u>5,517</u>	<u>6,275</u>	<u>9,202</u>	<u>11,162</u>	<u>11,162</u>	<u>0</u>
Total		<u>719,527</u>	<u>608,225</u>	<u>296,443</u>	<u>312,572</u>	<u>238,087</u>	<u>252,775</u>	<u>511,717</u>	<u>258,942</u>

General Fund

Parks & Recreation - Municipal Landscaping

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0103805-000000-5011001	- Permanent	396,375	419,023	475,133	513,186	470,803	569,468	613,831	44,363
010-0103805-000000-5011002	- Temporary	18,025	21,167	33,431	33,440	41,948	48,500	48,500	0
010-0103805-000000-5011003	- Overtime	4,555	7,780	160	629	0	0	0	0
010-0103805-000000-5011014	- Annual Leave Account	0	6,002	7,071	7,821	8,369	7,858	8,549	691
010-0103805-000000-5011025	- Uniform Allowance	1,800	1,800	1,800	2,700	3,961	1,400	1,400	0
010-0103805-000000-5051502	- FICA	31,532	34,042	38,432	41,813	38,801	48,586	48,752	166
010-0103805-000000-5051505	- Uniform Expense	981	1,173	2,139	0	2,215	0	2,500	2,500
010-0103805-000000-5051506	- PERS	167,313	174,351	198,753	209,873	202,317	251,233	270,441	19,208
010-0103805-000000-5051509	- Deferred Comp City Pd	3,000	5,750	8,050	9,450	8,831	12,000	13,500	1,500
010-0103805-000000-5051522	- Combined Benefits	115,575	117,638	141,969	145,949	149,137	151,625	144,150	(7,475)
Salaries & Benefits		739,155	788,726	906,936	964,860	926,380	1,090,670	1,151,623	60,953
Operating Expenses									
010-0103805-000000-6102002	- Dues & Publications	266	160	540	360	770	800	800	0
010-0103805-000000-6102003	- Advertising	221	0	0	0	331	0	0	0
010-0103805-000000-6102004	- Rents	0	0	288	1,370	2,599	3,500	3,500	0
010-0103805-000000-6102005	- Training & Education	210	255	2,760	1,010	1,090	5,200	5,200	0
010-0103805-000000-6102006	- Postage	121	122	31	40	21	0	0	0
010-0103805-000000-6102101	- Telephone	899	725	735	750	776	800	800	0
010-0103805-000000-6102102	- Cellular	2,548	2,357	4,068	4,244	2,742	4,300	4,300	0
010-0103805-000000-6102103	- Internet	0	0	873	0	0	0	0	0
010-0103805-000000-6102200	- Travel & Meetings	0	0	35	72	0	1,000	1,000	0
010-0103805-000000-6102300	- Utilities	5,603	5,376	6,239	7,559	8,336	7,950	7,950	0
010-0103805-000000-6102400	- Contracts	688,913	744,971	712,555	944,110	1,037,797	473,502	73,502	(400,000)
010-0103805-000000-6102409	- Maintenance/Improvements	0	13,347	62	18,876	5,700	0	0	0
010-0103805-000000-6102416	- Pre Employment Costs	0	0	32	0	0	0	0	0
010-0103805-000000-6102501	- Building Maint	4,516	5,345	19,460	21,433	5,095	19,500	19,500	0
010-0103805-000000-6102502	- Maintenance - Vehicles	2,596	4,003	12,490	35,391	26,121	35,000	35,000	0
010-0103805-000000-6102503	- Equipment Maintenance	1,148	152	0	4,460	4,021	1,900	3,600	1,700
010-0103805-000000-6102505	- Renovation	0	0	0	0	90	0	0	0

General Fund

Parks & Recreation - Municipal Landscaping

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0103805-000000-6102506	- Open Space Maint	10,348	10,449	575	4,069	12,370	23,500	0	(23,500)
010-0103805-000000-6102507	- Park Land Maint	0	0	0	0	8,825	0	0	0
010-0103805-000000-6102508	- Landscape / Grounds Maint	9,248	2,218	7,999	4,649	15,350	20,000	0	(20,000)
010-0103805-000000-6102509	- Park Lighting	0	201	0	0	2,587	0	0	0
010-0103805-000000-6102701	- Hardware	4,162	6,175	11,042	601	3,252	3,500	3,500	0
010-0103805-000000-6102702	- Software	199	199	930	349	349	820	820	0
010-0103805-000000-6102703	- Software License & Maint	5,217	2,881	7,361	3,169	3,678	3,000	14,000	11,000
010-0103805-000000-6103001	- Office Supplies	1,316	2,040	964	590	3,009	1,500	1,500	0
010-0103805-000000-6103002	- Departmental	10,197	4,982	11,304	9,048	13,962	13,000	14,350	1,350
010-0103805-000000-6103003	- Petroleum Products	7,835	12,636	15,233	16,365	13,243	18,000	18,000	0
010-0103805-000000-6103004	- Safety Equip/Chemicals	274	0	1,598	345	1,459	2,000	2,000	0
010-0103805-000000-6103012	- Small Equipment	6,424	6,296	7,999	7,045	6,798	9,000	9,000	0
010-0103805-000000-6103015	- Irrigation	6,433	13,925	288	14,044	(62)	0	0	0
010-0103805-000000-6103016	- Janitorial	1,433	582	0	23	0	1,500	1,500	0
010-0103805-002920-6102400	- Contracts	37,304	8,227	0	18,454	3,334	0	0	0
010-0103805-002920-6102409	- Maintenance/Improvements	0	255	0	0	0	0	0	0
010-0103805-002920-6102508	- Landscape / Grounds Maint	1,145	10,145	728	7,449	12,735	0	0	0
010-0103805-002920-6102509	- Park Lighting	0	0	0	0	2,563	0	0	0
010-0103805-002920-6103002	- Departmental	330	291	332	237	271	0	0	0
010-0103805-003201-6102004	- Rents	0	0	379	0	0	0	0	0
010-0103805-003201-6103002	- Departmental	0	0	760	0	0	0	0	0
010-0103805-007048-6102400	- Contracts	0	1,060	0	0	0	0	0	0
010-0103805-008131-6102409	- Maintenance/Improvements	0	0	0	15,893	0	0	0	0
010-0103805-009465-6102001	- Printing	0	0	0	0	236	0	0	0
010-0103805-009465-6103001	- Office Supplies	0	29	932	64	574	0	0	0
010-0103805-009465-6103002	- Departmental	0	0	1,053	9	561	0	0	0
010-0103805-009465-6103015	- Irrigation	0	0	0	0	62	0	0	0
010-0103805-009465-6103016	- Janitorial	0	155	1,557	1,341	0	0	0	0
010-0103805-009600-6102400	- Contracts	0	12,040	200,000	1,100	0	0	0	0
010-0103805-009600-6102508	- Landscape / Grounds Maint	0	0	0	83,961	0	0	0	0
Operating Expenses		808,905	871,601	1,031,203	1,228,477	1,200,642	649,272	219,822	(429,450)

General Fund

Parks & Recreation - Municipal Landscaping

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Insurance										
010-0103805-000000-6505007	- Unemployment	0	0	0	0	0	2,000	2,000	0	
010-0103805-000000-6505016	- Liability Insurance	20,588	23,970	27,583	37,648	55,207	66,974	66,974	0	
	Insurance	20,588	23,970	27,583	37,648	55,207	68,974	68,974	0	
Capital Outlay										
010-0103805-000000-9009004	- Vehicles	0	0	80,842	0	0	0	0	0	
010-0103805-000000-9009005	- Equipment	0	0	0	23,412	0	0	0	0	
	Capital Outlay	0	0	80,842	23,412	0	0	0	0	
Total		1,568,648	1,684,296	2,046,564	2,254,397	2,182,229	1,808,916	1,440,419	(368,497)	

General Fund

Parks & Recreation - Zoo

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0104000-000000-5011001	- Permanent	526,395	571,091	627,236	692,404	695,114	731,425	743,478	12,053
010-0104000-000000-5011002	- Temporary	153,895	203,419	315,529	432,296	460,806	428,446	446,446	18,000
010-0104000-000000-5011003	- Overtime	5,890	3,467	2,346	1,170	2,135	11,279	3,279	(8,000)
010-0104000-000000-5011014	- Annual Leave Account	0	8,013	8,564	9,024	9,838	9,746	10,243	497
010-0104000-000000-5011025	- Uniform Allowance	1,800	1,800	1,800	1,750	1,750	1,750	1,750	0
010-0104000-000000-5051502	- FICA	52,211	58,493	73,360	85,650	88,008	84,761	59,033	(25,728)
010-0104000-000000-5051505	- Uniform Expense	1,449	0	0	0	0	0	0	0
010-0104000-000000-5051506	- PERS	222,015	237,166	255,603	277,504	278,326	320,812	325,185	4,373
010-0104000-000000-5051509	- Deferred Comp City Pd	4,083	4,200	6,160	6,310	5,760	16,200	16,200	0
010-0104000-000000-5051522	- Combined Benefits	158,837	161,924	162,717	163,510	164,847	165,500	165,743	243
Salaries & Benefits		1,126,576	1,249,572	1,453,314	1,669,618	1,706,584	1,769,919	1,771,357	1,438
Operating Expenses									
010-0104000-000000-6102001	- Printing	0	411	65	33	322	100	1,100	1,000
010-0104000-000000-6102002	- Dues & Publications	997	2,160	2,668	5,224	4,936	2,000	2,000	0
010-0104000-000000-6102003	- Advertising	325	348	676	601	1,724	1,000	1,000	0
010-0104000-000000-6102004	- Rents	6,715	8,131	9,814	8,946	5,950	9,128	9,128	0
010-0104000-000000-6102005	- Training & Education	570	317	133	205	205	1,000	1,000	0
010-0104000-000000-6102006	- Postage	205	107	854	416	455	0	0	0
010-0104000-000000-6102012	- Finance Charges	7,027	20,297	16,806	30,074	22,131	8,000	8,000	0
010-0104000-000000-6102101	- Telephone	6,476	6,407	6,996	6,018	5,987	5,300	5,300	0
010-0104000-000000-6102102	- Cellular	3,364	3,016	3,581	3,351	4,005	3,300	3,300	0
010-0104000-000000-6102103	- Internet	114	842	1,766	1,855	2,243	0	2,000	2,000
010-0104000-000000-6102200	- Travel & Meetings	0	0	0	15	620	0	0	0
010-0104000-000000-6102300	- Utilities	18,158	20,095	21,135	20,894	22,993	21,000	21,000	0
010-0104000-000000-6102400	- Contracts	412	30,500	9,695	6,577	7,982	22,300	22,300	0
010-0104000-000000-6102409	- Maintenance/Improvements	4,002	10,080	0	27,060	12,009	16,865	16,865	0
010-0104000-000000-6102415	- Veterinary Care	117,044	165,996	170,753	183,034	235,703	184,000	184,000	0
010-0104000-000000-6102416	- Pre Employment Costs	0	0	476	168	0	0	0	0
010-0104000-000000-6102501	- Building Maint	29,165	40,562	88,398	69,127	58,071	91,387	91,387	0

General Fund

Parks & Recreation - Zoo

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0104000-000000-6102502	Maintenance - Vehicles	2,506	3,356	11,930	5,018	2,163	1,500	3,200	1,700
010-0104000-000000-6102503	Equipment Maintenance	2,529	1,921	6,534	7,686	5,312	11,500	11,500	0
010-0104000-000000-6102506	Open Space Maint	0	0	0	0	0	1,400	1,400	0
010-0104000-000000-6102507	Park Land Maint	149	0	0	0	0	0	0	0
010-0104000-000000-6102509	Park Lighting	0	0	0	3,255	0	0	0	0
010-0104000-000000-6102701	Hardware	1,703	7,237	2,788	2,153	1,460	3,000	3,000	0
010-0104000-000000-6102702	Software	0	0	333	909	2,302	30	30	0
010-0104000-000000-6102703	Software License & Maint	2,868	2,487	2,250	1,949	3,703	3,000	3,000	0
010-0104000-000000-6103001	Office Supplies	1,001	1,243	616	1,485	566	2,000	2,000	0
010-0104000-000000-6103002	Departmental	68,106	97,913	97,597	118,567	89,731	96,000	94,200	(1,800)
010-0104000-000000-6103003	Petroleum Products	687	1,079	1,662	1,618	1,864	3,800	3,800	0
010-0104000-000000-6103004	Safety Equip/Chemicals	1,955	4,274	2,217	5,620	5,388	5,000	12,000	7,000
010-0104000-000000-6103005	Animal Food & Supplements	134,599	116,618	131,584	151,960	144,412	134,771	134,771	0
010-0104000-000000-6103010	Gift Shop/Concessions	1,301	30,031	46,395	37,586	74,585	41,800	51,800	10,000
010-0104000-000000-6103011	Promotions	0	0	0	0	0	0	800	800
010-0104000-000000-6103012	Small Equipment	9,705	12,549	32,256	24,913	17,540	10,000	10,000	0
010-0104000-000000-6103015	Irrigation	0	106	20	0	0	0	0	0
010-0104000-000000-6103102	Taxes & Permits - Permits	75	40	592	1,458	2,942	2,000	2,000	0
010-0104000-007048-6102003	Advertising	0	0	0	0	326	0	0	0
010-0104000-007048-6102004	Rents	0	2,010	2,052	0	0	0	0	0
010-0104000-007048-6102400	Contracts	0	12,768	19,874	16,673	30,262	0	0	0
010-0104000-007048-6102501	Building Maint	0	0	3,163	117	0	0	0	0
010-0104000-007048-6103002	Departmental	0	17,874	22,111	33,814	15,170	0	0	0
010-0104000-007048-6103010	Gift Shop/Concessions	0	0	947	3,349	5,767	0	0	0
010-0104000-007048-6103012	Small Equipment	0	0	924	397	471	0	0	0
010-0104000-008121-6103010	Gift Shop/Concessions	0	0	349	0	2,471	0	0	0
010-0104000-009465-6102001	Printing	0	0	0	0	178	0	0	0

General Fund

Parks & Recreation - Zoo

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0104000-009465-6103001	Office Supplies	0	297	1,272	406	567	0	0	0
010-0104000-009465-6103002	Departmental	0	6,954	25,764	19,262	18,621	0	0	0
010-0104000-009465-6103010	Gift Shop/Concessions	0	0	807	1,615	559	0	0	0
010-0104000-009600-6102400	Contracts	0	0	35,767	0	0	0	0	0
010-0104000-009600-6102501	Building Maint	0	0	18,520	24,297	0	0	0	0
	Operating Expenses	421,759	628,024	802,140	827,704	811,694	681,181	701,881	20,700
	Insurance								
010-0104000-000000-6505007	Unemployment	31,306	1,595	1,011	(72)	(798)	1,000	1,000	0
010-0104000-000000-6505016	Liability Insurance	32,941	38,352	44,134	50,197	73,610	89,299	89,299	0
	Insurance	64,247	39,947	45,145	50,125	72,812	90,299	90,299	0
	Capital Outlay								
010-0104000-000000-9009003	Impr Other Than Bldgs	36,173	0	2,917	10,580	0	0	0	0
010-0104000-000000-9009004	Vehicles	0	0	0	19,657	0	0	0	0
010-0104000-000000-9009005	Equipment	0	0	5,495	14,311	0	0	10,700	10,700
010-0104000-009600-9009002	Bldgs	0	0	17,170	64,305	0	0	0	0
010-0104000-009600-9009003	Impr Other Than Bldgs	0	0	49,942	570,594	103,010	0	0	0
	Capital Outlay	36,173	0	75,524	679,447	103,010	0	10,700	10,700
Total		1,648,755	1,917,544	2,376,124	3,226,894	2,694,100	2,541,399	2,574,237	32,838

General Fund

Library

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0102900-000000-5011001	- Permanent	732,972	662,486	756,633	796,174	797,320	897,093	843,250	(53,843)
010-0102900-000000-5011002	- Temporary	26,375	59,277	58,100	72,861	85,127	103,281	103,281	0
010-0102900-000000-5011003	- Overtime	526	981	1,164	932	0	1,655	1,655	0
010-0102900-000000-5011014	- Annual Leave Account	0	11,049	11,488	12,027	12,155	12,269	12,172	(97)
010-0102900-000000-5051502	- FICA	57,609	54,022	62,539	66,295	67,466	71,773	67,590	(4,183)
010-0102900-000000-5051506	- PERS	308,694	276,023	316,455	329,480	334,832	400,678	369,373	(31,305)
010-0102900-000000-5051509	- Deferred Comp City Pd	8,272	8,585	11,610	12,121	14,145	25,241	24,496	(745)
010-0102900-000000-5051515	- Auto Allowance	3,600	3,600	3,600	3,600	3,600	3,600	3,600	0
010-0102900-000000-5051522	- Combined Benefits	227,654	214,493	214,052	214,301	215,624	216,081	198,147	(17,934)
	Salaries & Benefits	<u>1,365,702</u>	<u>1,290,517</u>	<u>1,435,642</u>	<u>1,507,789</u>	<u>1,530,268</u>	<u>1,731,671</u>	<u>1,623,564</u>	<u>(108,107)</u>
Operating Expenses									
010-0102900-000000-6102001	- Printing	361	170	92	0	0	2,225	500	(1,725)
010-0102900-000000-6102002	- Dues & Publications	2,902	2,841	581	1,436	405	5,500	500	(5,000)
010-0102900-000000-6102003	- Advertising	0	0	32	0	0	397	400	3
010-0102900-000000-6102004	- Rents	12,729	12,407	13,091	13,771	10,521	13,000	12,000	(1,000)
010-0102900-000000-6102005	- Training & Education	0	11	1,863	1,270	660	1,300	1,300	0
010-0102900-000000-6102006	- Postage	51	1,973	2,670	2,964	4,127	300	5,000	4,700
010-0102900-000000-6102101	- Telephone	1,545	1,597	1,969	2,324	2,531	2,000	2,700	700
010-0102900-000000-6102103	- Internet	12,308	11,393	7,359	519	8,552	6,234	8,734	2,500
010-0102900-000000-6102200	- Travel & Meetings	95	1,882	141	46	5,462	1,000	1,000	0
010-0102900-000000-6102300	- Utilities	21,258	23,656	31,674	27,758	32,023	28,098	28,000	(98)
010-0102900-000000-6102400	- Contracts	46,777	51,684	60,722	53,861	60,026	64,070	64,070	0
010-0102900-000000-6102416	- Pre Employment Costs	0	502	430	509	514	500	500	0
010-0102900-000000-6102417	- Instructors	0	0	275	175	75	0	0	0
010-0102900-000000-6102501	- Building Maint	45,992	39,183	60,496	54,603	119,274	56,504	69,583	13,079
010-0102900-000000-6102502	- Maintenance - Vehicles	118	391	1,706	1,039	300	1,000	1,000	0
010-0102900-000000-6102503	- Equipment Maintenance	104	104	283	196	286	1,500	500	(1,000)
010-0102900-000000-6102701	- Hardware	4,070	637	47,433	40,996	4,556	16,631	15,000	(1,631)
010-0102900-000000-6102702	- Software	0	17	1,368	1,728	8,164	6,265	3,000	(3,265)

General Fund

Library

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0102900-000000-6102703 - Software License & Maint		16,159	14,489	15,094	17,886	18,038	17,796	20,500	2,704
010-0102900-000000-6103001 - Office Supplies		1,410	1,410	446	190	80	4,000	250	(3,750)
010-0102900-000000-6103002 - Departmental		16,550	17,594	17,760	16,535	23,962	26,939	28,087	1,148
010-0102900-000000-6103003 - Petroleum Products		25	90	68	74	45	188	100	(88)
010-0102900-000000-6103011 - Promotions		0	0	3,425	103	169	0	5,000	5,000
010-0102900-000000-6103012 - Small Equipment		38	633	13,456	3,852	4,543	800	0	(800)
010-0102900-000000-6103013 - Books For Circulation		183,863	176,549	198,757	171,236	182,670	183,100	188,100	5,000
010-0102900-002576-6102002 - Dues & Publications		0	140	0	0	0	0	0	0
010-0102900-002576-6102004 - Rents		0	0	0	320	0	0	0	0
010-0102900-002576-6102005 - Training & Education		0	220	0	0	0	0	0	0
010-0102900-002576-6102417 - Instructors		0	220	75	175	75	0	0	0
010-0102900-002576-6102501 - Building Maint		0	0	4,828	4,357	3,216	0	0	0
010-0102900-002576-6102701 - Hardware		0	0	0	0	87	0	0	0
010-0102900-002576-6102703 - Software License & Maint		0	0	0	0	1,430	0	0	0
010-0102900-002576-6103002 - Departmental		6	889	341	284	160	0	0	0
010-0102900-002576-6103011 - Promotions		663	3,501	4,641	9,150	8,957	0	0	0
010-0102900-002576-6103012 - Small Equipment		0	5,719	13,242	32,827	0	0	0	0
010-0102900-002576-6103013 - Books For Circulation		12,400	11,325	10,171	22,393	3,703	0	0	0
010-0102900-002583-6102003 - Advertising		0	30	0	0	0	0	0	0
010-0102900-002583-6102417 - Instructors		0	500	0	0	0	0	0	0
010-0102900-002583-6102701 - Hardware		31,160	0	0	0	0	0	0	0
010-0102900-002583-6103002 - Departmental		0	41	0	0	0	0	0	0
010-0102900-002583-6103011 - Promotions		213	5,943	0	0	0	0	0	0
010-0102900-002583-6103013 - Books For Circulation		1,193	0	0	464	0	0	0	0
010-0102900-002584-6102002 - Dues & Publications		0	128	150	0	0	0	0	0
010-0102900-002584-6103013 - Books For Circulation		0	11,447	11,652	13,604	14,444	0	0	0
010-0102900-003201-6103002 - Departmental		0	0	(9)	0	0	0	0	0
010-0102900-003401-6103012 - Small Equipment		0	0	4,647	0	0	0	0	0
010-0102900-003402-6102417 - Instructors		0	0	0	445	0	0	0	0
010-0102900-003402-6103011 - Promotions		0	0	0	3,073	0	0	0	0
010-0102900-003402-6103013 - Books For Circulation		0	0	0	6,602	0	0	0	0
010-0102900-009465-6102001 - Printing		0	0	560	95	0	0	0	0

General Fund

Library

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
010-0102900-009465-6103001	Office Supplies	0	500	364	56	0	0	0	0
010-0102900-009465-6103002	Departmental	0	1,677	6,680	9,359	7,952	0	0	0
010-0102900-009600-6102501	Building Maint	0	0	152,390	0	0	0	0	0
	Operating Expenses	411,987	401,492	690,921	516,277	527,007	439,347	455,824	16,477
	Insurance								
010-0102900-000000-6505007	Unemployment	8,709	383	0	0	0	0	0	0
010-0102900-000000-6505016	Liability Insurance	52,500	61,123	66,200	75,296	110,483	133,948	133,948	0
	Insurance	61,209	61,506	66,200	75,296	110,483	133,948	133,948	0
Total		1,838,898	1,753,515	2,192,763	2,099,362	2,167,758	2,304,966	2,213,336	(91,630)

General Fund

Utilities- Fleet Management

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0103700-000000-5011001	- Permanent	515,613	503,541	591,974	514,143	498,534	722,893	789,411	66,518
010-0103700-000000-5011003	- Overtime	9,218	7,889	12,743	14,147	11,794	10,000	10,000	0
010-0103700-000000-5011014	- Annual Leave Account	0	8,526	8,672	9,712	9,722	9,757	11,229	1,472
010-0103700-000000-5011025	- Uniform Allowance	8,600	8,760	10,200	10,118	8,375	2,135	2,450	315
010-0103700-000000-5051502	- FICA	40,115	39,283	45,917	41,368	38,836	57,784	62,493	4,709
010-0103700-000000-5051505	- Uniform Expense	4,063	3,974	6,412	7,603	7,294	5,300	5,300	0
010-0103700-000000-5051506	- PERS	207,642	210,676	258,371	212,295	203,922	315,430	345,732	30,302
010-0103700-000000-5051509	- Deferred Comp City Pd	2,070	2,070	7,478	7,470	7,484	11,580	13,800	2,220
010-0103700-000000-5051522	- Combined Benefits	181,195	182,409	182,376	189,342	190,821	193,230	211,657	18,427
	Salaries & Benefits	968,516	967,128	1,124,144	1,006,198	976,783	1,328,109	1,452,072	123,963
Operating Expenses									
010-0103700-000000-6102002	- Dues & Publications	499	499	1,820	2,255	1,980	700	1,100	400
010-0103700-000000-6102003	- Advertising	35	0	0	0	0	0	0	0
010-0103700-000000-6102004	- Rents	6,780	5,832	7,575	7,247	7,005	7,300	7,300	0
010-0103700-000000-6102005	- Training & Education	655	5,373	11,734	12,882	16,437	12,992	7,792	(5,200)
010-0103700-000000-6102006	- Postage	132	665	102	69	10	0	0	0
010-0103700-000000-6102101	- Telephone	580	589	620	666	709	700	700	0
010-0103700-000000-6102102	- Cellular	325	202	0	0	0	0	0	0
010-0103700-000000-6102200	- Travel & Meetings	699	8,005	2,172	1,041	1,407	1,500	1,500	0
010-0103700-000000-6102300	- Utilities	27,524	28,804	39,393	29,458	27,741	28,000	28,000	0
010-0103700-000000-6102400	- Contracts	10,981	65,157	113,421	121,763	126,661	128,379	128,379	0
010-0103700-000000-6102416	- Pre Employment Costs	331	568	197	126	132	0	0	0
010-0103700-000000-6102418	- Licensing Requirements	326	644	216	391	473	398	398	0
010-0103700-000000-6102501	- Building Maint	15,905	2,890	41,526	20,093	11,143	9,500	9,500	0
010-0103700-000000-6102502	- Maintenance - Vehicles	11,372	8,317	36,841	29,696	29,458	11,000	11,000	0
010-0103700-000000-6102503	- Equipment Maintenance	33,604	10,667	25,795	7,152	12,060	8,079	8,079	0
010-0103700-000000-6102701	- Hardware	894	3,021	692	0	4,358	1,500	1,500	0
010-0103700-000000-6102702	- Software	1,195	0	0	0	0	40,000	40,000	0
010-0103700-000000-6102703	- Software License & Maint	4,209	3,235	4,076	7,019	8,457	2,800	6,800	4,000

General Fund

Utilities- Fleet Management

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0103700-000000-6102800	- Inventory Over & Short	60,599	20,392	(335)	(6,973)	0	0	0	0
010-0103700-000000-6103001	- Office Supplies	1,597	526	265	241	362	1,000	1,000	0
010-0103700-000000-6103002	- Departmental	18,196	13,799	61,314	49,348	39,071	50,000	50,000	0
010-0103700-000000-6103003	- Petroleum Products	3,992	5,041	5,661	3,947	3,827	6,000	6,000	0
010-0103700-000000-6103012	- Small Equipment	10,935	6,257	5,231	13,010	5,071	3,000	3,000	0
010-0103700-000000-6103102	- Taxes & Permits - Permits	3,933	4,128	3,404	3,471	4,992	4,500	5,300	800
010-0103700-000000-6103204	- Fleet	0	0	0	0	70,740	44,551	85,084	40,533
010-0103700-009465-6103001	- Office Supplies	0	211	294	0	223	0	0	0
010-0103700-009465-6103002	- Departmental	0	130	1,536	152	246	0	0	0
Operating Expenses		215,297	194,952	363,549	303,053	372,561	361,899	402,432	40,533
Insurance									
010-0103700-000000-6505007	- Unemployment	2,080	441	163	2,088	149	0	0	0
010-0103700-000000-6505016	- Liability Insurance	31,912	37,153	45,000	49,570	72,736	88,182	88,182	0
Insurance		33,992	37,594	45,163	51,658	72,885	88,182	88,182	0
Capital Outlay									
010-0103700-000000-9009004	- Vehicles	0	0	79,325	63,807	0	0	61,442	61,442
010-0103700-000000-9009005	- Equipment	0	28,775	9,413	38,618	0	0	0	0
Capital Outlay		0	28,775	88,738	102,425	0	0	61,442	61,442
Total		1,217,805	1,228,449	1,621,593	1,463,334	1,422,228	1,778,190	2,004,128	225,938

General Fund

Public Works - Engineering

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
023-0232601-000000-5011001	- Permanent	1,028,599	855,853	884,563	938,673	848,963	1,028,711	1,040,361	11,650
023-0232601-000000-5011002	- Temporary	2,355	0	3,520	0	0	0	0	0
023-0232601-000000-5011003	- Overtime	0	0	979	(592)	376	0	0	0
023-0232601-000000-5011014	- Annual Leave Account	0	15,430	15,331	14,310	15,517	14,100	15,128	1,028
023-0232601-000000-5011025	- Uniform Allowance	600	600	600	675	0	0	0	0
023-0232601-000000-5051502	- FICA	75,999	64,992	67,379	73,183	64,342	77,828	78,982	1,154
023-0232601-000000-5051506	- PERS	455,168	355,648	372,327	388,648	358,472	454,212	460,558	6,346
023-0232601-000000-5051509	- Deferred Comp City Pd	25,537	22,152	24,841	30,521	24,179	27,127	33,043	5,916
023-0232601-000000-5051515	- Auto Allowance	2,880	2,744	2,880	2,880	2,653	2,880	3,600	720
023-0232601-000000-5051522	- Combined Benefits	183,914	184,507	184,616	166,883	167,750	166,849	153,324	(13,525)
Salaries & Benefits		1,775,051	1,501,927	1,557,037	1,615,182	1,482,252	1,771,707	1,784,996	13,289
Operating Expenses									
023-0232601-000000-6102001	- Printing	0	664	0	38	95	500	500	0
023-0232601-000000-6102002	- Dues & Publications	1,809	854	1,596	1,102	1,541	2,000	2,000	0
023-0232601-000000-6102003	- Advertising	0	375	155	480	147	170	873	703
023-0232601-000000-6102004	- Rents	11,758	11,379	12,744	11,680	13,620	9,751	19,057	9,306
023-0232601-000000-6102005	- Training & Education	975	1,577	2,169	2,907	5,095	5,031	10,856	5,825
023-0232601-000000-6102006	- Postage	16	8	0	0	10	42	42	0
023-0232601-000000-6102101	- Telephone	213	212	218	225	235	400	400	0
023-0232601-000000-6102103	- Internet	1,482	1,077	829	3,225	5,271	0	401	401
023-0232601-000000-6102104	- Radios	330	345	360	375	385	345	385	40
023-0232601-000000-6102200	- Travel & Meetings	22	400	3,246	6,864	4,039	4,500	7,500	3,000
023-0232601-000000-6102300	- Utilities	21,012	17,108	18,116	19,733	22,131	22,433	28,746	6,313
023-0232601-000000-6102400	- Contracts	7,506	6,525	8,085	873	10,394	105,144	68,524	(36,620)
023-0232601-000000-6102401	- Project Construction	24,986	(1,607)	(17,296)	19,979	47,946	438,201	455,109	16,908
023-0232601-000000-6102411	- Legal Services	0	0	0	0	3,000	0	0	0
023-0232601-000000-6102416	- Pre Employment Costs	51	87	200	207	458	0	0	0
023-0232601-000000-6102418	- Licensing Requirements	108	108	0	0	0	0	0	0
023-0232601-000000-6102501	- Building Maint	0	0	18	0	0	0	0	0

General Fund

Public Works - Engineering

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
023-0232601-000000-6102502 - Maintenance - Vehicles		708	3,831	699	2,057	3,997	2,659	2,659	0
023-0232601-000000-6102503 - Equipment Maintenance		0	1,551	136	1,947	0	0	0	0
023-0232601-000000-6102701 - Hardware		1,839	4,200	1,001	2,124	2,987	4,476	11,291	6,815
023-0232601-000000-6102702 - Software		5,619	6,030	11,000	13,750	15,045	12,015	8,125	(3,890)
023-0232601-000000-6102703 - Software License & Maint		25,823	10,924	14,677	15,986	17,499	11,256	17,200	5,944
023-0232601-000000-6103001 - Office Supplies		1,854	762	306	798	1,238	2,000	2,000	0
023-0232601-000000-6103002 - Departmental		3,681	6,755	7,523	5,383	3,758	6,501	6,501	0
023-0232601-000000-6103003 - Petroleum Products		878	1,224	1,286	1,194	800	1,872	1,872	0
023-0232601-000000-6103012 - Small Equipment		0	0	246	1,710	748	0	2,978	2,978
023-0232601-000000-6103101 - Taxes & Permits - Taxes		0	84	79	76	0	0	0	0
023-0232601-002218-6102401 - Project Construction		27,500	27,500	27,500	27,500	27,500	0	0	0
023-0232601-002233-6102401 - Project Construction		102,838	93,624	75,530	73,639	87,788	0	0	0
023-0232601-002318-6102401 - Project Construction		0	50,000	100,000	0	50,000	0	0	0
023-0232601-002482-6102401 - Project Construction		2,090	0	26,740	0	6,353	0	0	0
023-0232601-003204-6103002 - Departmental		0	0	182	0	0	0	0	0
023-0232601-007007-6102401 - Project Construction		0	29,800	5,000	5,000	5,000	0	0	0
023-0232601-007011-6102401 - Project Construction		95,008	76,993	81,883	134,552	92,729	0	0	0
023-0232601-007011-6103001 - Office Supplies		326	0	0	29	0	0	0	0
023-0232601-007011-6103002 - Departmental		298	0	0	984	542	0	0	0
023-0232601-007011-6103102 - Taxes & Permits - Permits		0	0	26,498	0	0	0	0	0
023-0232601-008016-6102401 - Project Construction		0	0	0	0	50,000	0	0	0
023-0232601-009465-6102001 - Printing		0	0	144	208	0	0	0	0
023-0232601-009465-6102400 - Contracts		0	0	285	0	0	0	0	0
023-0232601-009465-6103001 - Office Supplies		0	0	46	421	1,503	0	0	0
023-0232601-009465-6103002 - Departmental		0	731	1,137	730	339	0	0	0
023-0232601-009529-6102401 - Project Construction		45,406	45,447	45,604	45,138	45,138	0	0	0
023-0232601-009600-6102400 - Contracts		0	0	35,775	0	0	0	0	0
023-0232601-PW0804-6102400 - Contracts		0	0	7,500	0	0	0	0	0
Operating Expenses		384,134	398,565	501,218	400,913	527,330	629,296	647,019	17,723
Insurance									
023-0232601-000000-6505007 - Unemployment		0	0	1,317	0	0	0	0	0

General Fund

Public Works - Engineering

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
023-0232601-000000-6505016	Liability Insurance	39,324	45,782	45,782	53,649	78,815	95,438	95,438	0
	Insurance	39,324	45,782	47,099	53,649	78,815	95,438	95,438	0
	Other Expense								
023-0232601-000000-8908009	Reimbursement	884	0	0	0	0	0	0	0
	Other Expense	884	0	0	0	0	0	0	0
	Capital Outlay								
023-0232601-002480-9009010	Construction	0	421	0	0	0	0	0	0
023-0232601-008017-9009010	Construction	0	112,500	0	0	0	0	0	0
023-0232601-009600-9009010	Construction	0	0	38,030	76,070	0	0	0	0
023-0232601-RD1101-9009010	Construction	19,974	50,576	17,882	0	0	0	0	0
	Capital Outlay	19,974	163,497	55,912	76,070	0	0	0	0
Total		2,219,368	2,109,771	2,161,266	2,145,815	2,088,397	2,496,441	2,527,453	31,012

General Fund

Public Works - Streets

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
023-0233200-000000-5011001	- Permanent	669,942	703,999	725,501	730,960	783,755	931,745	760,360	(171,385)
023-0233200-000000-5011002	- Temporary	0	0	1,160	11,860	0	0	0	0
023-0233200-000000-5011003	- Overtime	46,675	64,974	88,575	79,390	55,971	40,000	40,000	0
023-0233200-000000-5011014	- Annual Leave Account	0	9,700	10,005	11,186	12,553	12,595	10,600	(1,995)
023-0233200-000000-5011025	- Uniform Allowance	4,800	4,960	6,400	4,793	5,400	3,885	2,660	(1,225)
023-0233200-000000-5051502	- FICA	53,724	58,158	64,074	61,977	63,048	76,680	60,072	(16,608)
023-0233200-000000-5051506	- PERS	281,242	290,888	301,216	289,601	327,035	405,786	330,346	(75,440)
023-0233200-000000-5051509	- Deferred Comp City Pd	4,200	4,200	10,824	10,200	8,415	17,520	13,680	(3,840)
023-0233200-000000-5051522	- Combined Benefits	243,719	248,286	251,174	278,596	313,840	335,813	210,152	(125,661)
Salaries & Benefits		<u>1,304,302</u>	<u>1,385,165</u>	<u>1,458,929</u>	<u>1,478,562</u>	<u>1,570,017</u>	<u>1,824,024</u>	<u>1,427,870</u>	<u>(396,154)</u>
Operating Expenses									
023-0233200-000000-6102001	- Printing	0	0	0	0	38	0	0	0
023-0233200-000000-6102002	- Dues & Publications	0	0	340	340	0	75	75	0
023-0233200-000000-6102004	- Rents	31,010	3,955	1,704	3,442	19,025	28,543	36,424	7,881
023-0233200-000000-6102005	- Training & Education	350	1,921	4,754	2,612	3,362	6,000	6,000	0
023-0233200-000000-6102006	- Postage	0	0	0	42	0	0	0	0
023-0233200-000000-6102101	- Telephone	1,650	1,827	2,061	2,215	2,364	2,000	2,387	387
023-0233200-000000-6102102	- Cellular	80	161	880	782	380	0	0	0
023-0233200-000000-6102103	- Internet	1,122	805	1,261	1,972	8,542	0	8,959	8,959
023-0233200-000000-6102104	- Radios	3,580	3,105	2,520	2,625	3,465	3,105	3,465	360
023-0233200-000000-6102200	- Travel & Meetings	0	0	1,149	89	0	2,412	2,412	0
023-0233200-000000-6102300	- Utilities	12,414	11,908	15,423	15,120	16,713	11,000	11,000	0
023-0233200-000000-6102400	- Contracts	7,038	15,897	3,767	2,400	5,883	3,646	6,689	3,043
023-0233200-000000-6102401	- Project Construction	4,790	15,080	(9,255)	4,003	8,692	245,000	259,668	14,668
023-0233200-000000-6102411	- Legal Services	0	0	0	23,679	54,673	0	0	0
023-0233200-000000-6102416	- Pre Employment Costs	0	24	690	778	548	0	500	500
023-0233200-000000-6102418	- Licensing Requirements	601	800	823	839	2,509	1,000	1,000	0
023-0233200-000000-6102501	- Building Maint	1,303	1,677	1,525	1,829	4,053	3,000	3,000	0
023-0233200-000000-6102502	- Maintenance - Vehicles	59,621	57,304	120,265	147,407	125,469	91,688	91,688	0

General Fund

Public Works - Streets

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
023-0233200-000000-6102503	Equipment Maintenance	1,275	4,926	1,686	30,534	44,013	35,840	35,840	0
023-0233200-000000-6102701	Hardware	0	1,271	1,236	1,873	7,593	4,636	2,636	(2,000)
023-0233200-000000-6102702	Software	0	0	0	0	0	1,886	1,886	0
023-0233200-000000-6102703	Software License & Maint	5,666	5,320	3,000	3,300	3,300	4,257	1,257	(3,000)
023-0233200-000000-6103001	Office Supplies	1,950	1,886	385	655	1,723	2,000	2,000	0
023-0233200-000000-6103002	Departmental	31,986	17,676	19,606	49,871	74,191	42,335	42,335	0
023-0233200-000000-6103003	Petroleum Products	41,446	49,302	64,054	65,262	70,922	60,131	60,131	0
023-0233200-000000-6103012	Small Equipment	5,776	6,612	2,223	1,981	9,167	8,000	8,000	0
023-0233200-000000-6103014	Vehicle Add Ons	0	0	0	3,803	0	0	0	0
023-0233200-000000-6103102	Taxes & Permits - Permits	2,536	152	349	1,043	192	688	688	0
023-0233200-002309-6102401	Project Construction	72,576	64,317	197,836	210,349	164,203	0	0	0
023-0233200-002401-6102401	Project Construction	0	0	3,686	0	0	0	0	0
023-0233200-008021-6102400	Contracts	0	0	17,435	0	0	0	0	0
023-0233200-008021-6102401	Project Construction	50,433	42,467	25,846	11,921	39,704	0	0	0
023-0233200-008021-6103002	Departmental	0	0	71	0	0	0	0	0
023-0233200-008024-6102400	Contracts	4,260	0	0	0	0	0	0	0
023-0233200-008024-6102401	Project Construction	59,512	84,110	97,528	101,660	23,985	0	0	0
023-0233200-008024-6103002	Departmental	0	0	242	0	0	0	0	0
023-0233200-008027-6102004	Rents	0	690	0	211	0	0	0	0
023-0233200-008027-6102400	Contracts	0	0	2	0	0	0	0	0
023-0233200-008027-6102401	Project Construction	6,051	13,200	8,114	2,038	1,856	0	0	0
023-0233200-009465-6102001	Printing	0	0	0	73	95	0	0	0
023-0233200-009465-6103001	Office Supplies	0	442	35	362	1,056	0	0	0
023-0233200-009465-6103002	Departmental	0	238	1,034	433	0	0	0	0
Operating Expenses		407,029	407,073	592,275	695,542	697,717	557,242	588,040	30,798
Debt Service									
023-0233200-000000-6404001	Principal	0	24,182	24,735	25,551	13,090	0	0	0
023-0233200-000000-6404002	Interest	0	2,247	1,693	877	124	0	0	0
Debt Service		0	26,429	26,429	26,429	13,214	0	0	0

General Fund

Public Works - Streets

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Insurance										
023-0233200-000000-6505007	- Unemployment	0	0	0	0	614	0	0	0	
023-0233200-000000-6505016	- Liability Insurance	37,471	43,625	50,000	57,100	83,732	101,577	101,577	0	
	Insurance	<u>37,471</u>	<u>43,625</u>	<u>50,000</u>	<u>57,100</u>	<u>84,346</u>	<u>101,577</u>	<u>101,577</u>	<u>0</u>	
Capital Outlay										
023-0233200-000000-9009004	- Vehicles	0	311,097	342,881	739,533	0	0	224,495	224,495	
	Capital Outlay	<u>0</u>	<u>311,097</u>	<u>342,881</u>	<u>739,533</u>	<u>0</u>	<u>0</u>	<u>224,495</u>	<u>224,495</u>	
Total		<u>1,748,802</u>	<u>2,173,388</u>	<u>2,470,514</u>	<u>2,997,166</u>	<u>2,365,295</u>	<u>2,482,843</u>	<u>2,341,982</u>	<u>(140,861)</u>	

General Fund

Public Works - Traffic

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
023-0233201-000000-5011001	- Permanent	629,285	658,554	689,852	746,949	812,070	847,412	576,853	(270,559)
023-0233201-000000-5011003	- Overtime	47,935	55,656	65,978	51,002	31,044	25,000	25,000	0
023-0233201-000000-5011014	- Annual Leave Account	0	9,133	9,626	10,766	11,963	11,308	8,007	(3,301)
023-0233201-000000-5011025	- Uniform Allowance	4,200	4,200	4,200	4,725	4,725	2,450	1,470	(980)
023-0233201-000000-5051502	- FICA	51,192	53,946	57,902	59,502	62,349	66,821	45,516	(21,305)
023-0233201-000000-5051506	- PERS	264,174	272,686	287,319	284,366	337,673	371,280	253,102	(118,178)
023-0233201-000000-5051509	- Deferred Comp City Pd	1,220	3,000	8,750	10,800	11,050	12,300	8,640	(3,660)
023-0233201-000000-5051522	- Combined Benefits	197,929	200,161	203,274	211,063	240,157	234,796	160,092	(74,704)
	Salaries & Benefits	<u>1,195,936</u>	<u>1,257,337</u>	<u>1,326,901</u>	<u>1,379,172</u>	<u>1,511,031</u>	<u>1,571,367</u>	<u>1,078,680</u>	<u>(492,687)</u>
Operating Expenses									
023-0233201-000000-6102002	- Dues & Publications	116	830	794	340	0	0	0	0
023-0233201-000000-6102004	- Rents	10,551	10,551	10,551	6,269	2,187	5,433	2,956	(2,477)
023-0233201-000000-6102005	- Training & Education	7,857	4,868	4,656	4,356	8,426	7,545	7,545	0
023-0233201-000000-6102006	- Postage	252	193	371	320	447	200	226	26
023-0233201-000000-6102101	- Telephone	816	802	927	1,025	1,113	1,000	1,000	0
023-0233201-000000-6102102	- Cellular	1,591	1,250	2,212	2,983	3,475	1,700	4,151	2,451
023-0233201-000000-6102103	- Internet	0	0	0	0	219	0	0	0
023-0233201-000000-6102104	- Radios	990	1,035	1,080	1,125	1,155	2,500	2,500	0
023-0233201-000000-6102200	- Travel & Meetings	498	2,866	5,668	3,233	129	157	157	0
023-0233201-000000-6102300	- Utilities	408,603	403,462	403,078	413,511	445,398	444,859	444,859	0
023-0233201-000000-6102400	- Contracts	5,184	1,451	1,159	780	3,473	31,317	20,187	(11,130)
023-0233201-000000-6102401	- Project Construction	0	5,654	(5,654)	37,905	0	156,500	163,319	6,819
023-0233201-000000-6102416	- Pre Employment Costs	0	0	192	20	0	0	0	0
023-0233201-000000-6102418	- Licensing Requirements	108	384	163	560	1,195	800	800	0
023-0233201-000000-6102501	- Building Maint	1,523	487	775	811	1,670	2,500	2,500	0
023-0233201-000000-6102502	- Maintenance - Vehicles	13,505	13,550	20,451	23,466	31,691	8,543	8,543	0
023-0233201-000000-6102503	- Equipment Maintenance	2,344	763	0	2,875	0	6,000	3,000	(3,000)
023-0233201-000000-6102701	- Hardware	4,285	5,559	2,261	4,952	1,860	8,000	6,000	(2,000)
023-0233201-000000-6102702	- Software	0	0	0	0	0	3,409	4,014	605

General Fund

Public Works - Traffic

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
023-0233201-000000-6102703	- Software License & Maint	3,216	3,000	3,000	9,940	16,734	5,256	5,256	0
023-0233201-000000-6103001	- Office Supplies	555	1,244	2,781	1,178	742	1,000	1,000	0
023-0233201-000000-6103002	- Departmental	73,573	70,430	57,933	55,251	63,155	65,210	65,210	0
023-0233201-000000-6103003	- Petroleum Products	20,661	31,918	30,978	19,003	15,818	9,246	9,246	0
023-0233201-000000-6103012	- Small Equipment	7,368	18,708	830	23,521	29,969	23,000	23,000	0
023-0233201-000000-6103102	- Taxes & Permits - Permits	148	152	262	298	109	150	150	0
023-0233201-002108-6102400	- Contracts	15,528	41,636	20,831	21,282	52,999	0	0	0
023-0233201-002108-6103002	- Departmental	1,616	0	0	0	0	0	0	0
023-0233201-002108-6103012	- Small Equipment	9,988	0	0	0	0	0	0	0
023-0233201-002480-6102400	- Contracts	8,973	0	0	0	0	0	0	0
023-0233201-008016-6102401	- Project Construction	0	45,326	14,952	47,500	2,500	0	0	0
023-0233201-008020-6102401	- Project Construction	9,312	9,455	88,637	9,698	78,621	0	0	0
023-0233201-008024-6102400	- Contracts	0	0	0	772	0	0	0	0
023-0233201-008024-6102401	- Project Construction	20,471	34,827	13,823	17,629	0	0	0	0
023-0233201-008027-6102401	- Project Construction	25	0	0	0	0	0	0	0
023-0233201-009465-6103001	- Office Supplies	0	0	0	0	455	0	0	0
023-0233201-009465-6103002	- Departmental	0	86	85	186	0	0	0	0
023-0233201-009600-6103012	- Small Equipment	0	(17,991)	0	0	0	0	0	0
Operating Expenses		629,656	692,497	682,795	710,786	763,542	784,325	775,619	(8,706)
Insurance									
023-0233201-000000-6505016	- Liability Insurance	32,941	38,352	45,000	50,197	73,610	89,299	89,299	0
Insurance		32,941	38,352	45,000	50,197	73,610	89,299	89,299	0
Capital Outlay									
023-0233201-002480-9009010	- Construction	0	0	0	0	2,057	0	0	0
023-0233201-009600-9009005	- Equipment	0	44,163	0	0	0	0	0	0
Capital Outlay		0	44,163	0	0	2,057	0	0	0
Total		1,858,533	2,032,349	2,054,696	2,140,155	2,350,239	2,444,991	1,943,598	(501,393)

General Fund

Non-Departmental

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Salaries & Benefits									
010-0105000-000000-5051506	- PERS	431	0	0	0	0	0	0	0
010-0105000-000000-6505018	- CCF Retiree Healthcare	0	0	0	0	0	(412,000)	(412,000)	0
	Salaries & Benefits	431	0	0	0	0	(412,000)	(412,000)	0
Operating Expenses									
010-0105000-000000-6102001	- Printing	1,958	2,628	0	725	428	2,000	2,000	0
010-0105000-000000-6102002	- Dues & Publications	125,801	124,109	94,595	164,745	132,460	128,463	128,463	0
010-0105000-000000-6102003	- Advertising	599	10,844	13,080	0	12,680	1,000	1,000	0
010-0105000-000000-6102004	- Rents	2,891	(129,125)	(124,928)	(129,308)	35,932	3,000	3,000	0
010-0105000-000000-6102005	- Training & Education	0	0	1,200	0	0	0	0	0
010-0105000-000000-6102006	- Postage	51,071	55,332	51,729	68,126	66,868	71,377	71,377	0
010-0105000-000000-6102103	- Internet	683	0	0	0	0	0	0	0
010-0105000-000000-6102200	- Travel & Meetings	0	0	0	4,750	650	0	0	0
010-0105000-000000-6102400	- Contracts	1,471,927	2,614,719	2,776,428	3,004,589	3,086,572	3,035,130	3,691,933	656,803
010-0105000-000000-6102411	- Legal Services	0	0	0	0	0	30,000	30,000	0
010-0105000-000000-6102501	- Building Maint	0	0	9,700	0	172,000	3,141	3,141	0
010-0105000-000000-6102503	- Equipment Maintenance	0	192	0	12,612	0	2,500	2,500	0
010-0105000-000000-6102701	- Hardware	121,135	6,303	11,552	0	0	0	56,041	56,041
010-0105000-000000-6102702	- Software	0	0	0	20,553	0	0	0	0
010-0105000-000000-6102703	- Software License & Maint	44,259	42,468	(174,453)	(160,385)	67,011	30,000	30,000	0
010-0105000-000000-6103002	- Departmental	11,326	30,439	8,660	4,622	1,505	58,707	58,707	0
010-0105000-000000-6103012	- Small Equipment	17,246	4,600	11,523	9,050	14,018	0	85,722	85,722
010-0105000-000000-6103101	- Taxes & Permits - Taxes	0	29,501	0	5,394	11,749	0	0	0

General Fund

Non-Departmental

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
010-0105000-002097-6102400	- Contracts	0	0	0	0	4,950	0	0	0
010-0105000-002299-6102400	- Contracts	0	0	28,000	0	0	0	0	0
010-0105000-002390-6102400	- Contracts	8,165	67,460	91,942	33,245	18,000	0	0	0
010-0105000-002391-6102400	- Contracts	9,050	0	0	0	0	0	0	0
010-0105000-003093-6103012	- Small Equipment	0	0	0	0	39,927	0	0	0
010-0105000-003201-6102003	- Advertising	0	0	0	0	1,225	0	0	0
010-0105000-003201-6102400	- Contracts	0	0	650	156	0	0	0	0
010-0105000-003201-6103002	- Departmental	36,989	156	61,872	1,445	77,870	0	0	0
010-0105000-003204-6102001	- Printing	0	1,049	0	0	0	0	0	0
010-0105000-003204-6102003	- Advertising	0	0	0	224	0	0	0	0
010-0105000-003204-6102004	- Rents	0	231	0	0	0	0	0	0
010-0105000-003204-6102400	- Contracts	343	0	0	0	156	0	0	0
010-0105000-003204-6102702	- Software	119	0	0	0	0	0	0	0
010-0105000-003204-6103002	- Departmental	0	52,426	1,789	53,699	22,275	0	0	0
010-0105000-009465-6103002	- Departmental	0	0	380	0	251	0	0	0
010-0105000-009600-6102400	- Contracts	0	0	214,933	144,000	241,444	0	0	0
010-0105000-FL2201-6102400	- Contracts	0	0	49,011	82,265	0	0	0	0
Operating Expenses		1,903,564	2,913,331	3,127,663	3,320,506	4,007,970	3,365,318	4,163,884	798,566

General Fund

Non-Departmental

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Debt Service										
010-0105000-000000-6404001	- Principal	0	121,981	614,090	739,496	708,154	0	0	0	
010-0105000-000000-6404002	- Interest	0	10,354	7,470	3,351	82,466	0	0	0	
010-0105000-000000-6404006	- Capital Leases	219,035	219,297	219,047	218,285	221,882	219,838	219,838	0	
	Debt Service	219,035	351,632	840,607	961,132	1,012,502	219,838	219,838	0	
Insurance										
010-0105000-000000-6505007	- Unemployment	(174,271)	(7,996)	(11,454)	0	1,624	0	0	0	
010-0105000-000000-6505017	- Retiree Program	1,906,729	2,923,106	3,631,515	3,814,525	3,907,101	3,907,101	3,907,101	0	
	Insurance	1,732,458	2,915,110	3,620,061	3,814,525	3,908,725	3,907,101	3,907,101	0	
Other Expenses										
010-0105000-000000-8908001	- Other	0	0	0	0	426,647	0	0	0	
010-0105000-000000-8908002	- Contingency	0	0	0	0	0	1,082,000	1,082,000	0	
010-0105000-000000-8908004	- Core Value Recognition	0	0	0	0	0	50,000	50,000	0	
	Other Expenses	0	0	0	0	426,647	1,132,000	1,132,000	0	
Total		3,855,487	6,180,073	7,588,332	8,096,163	9,355,844	8,212,257	9,010,823	798,566	

General Fund

Transfers

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Other Financing Uses									
010-0109900-000000-9907001	- Transfer Out	0	0	0	387,124	3,564,985	1,601,982	2,478,952	876,970
	Other Financing Uses	0	0	0	387,124	3,564,985	1,601,982	2,478,952	876,970
Total		0	0	0	387,124	3,564,985	1,601,982	2,478,952	876,970

**General Grants Fund (012)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
012-0120000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	0	0	0
012-0122110-000000-3310120	- Other Federal Grants	0	0	0	0	0	64,000	64,000	0
012-0122112-000000-3310120	- Other Federal Grants	0	0	0	0	0	240,871	240,871	0
012-0122112-000000-3310200	- State Grants	0	0	0	0	0	248,392	248,392	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>553,263</b>	<b>553,263</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
012-0122112-000000-5011017	- Reimbursable Overtime	0	0	0	0	0	182,847	182,847	0
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,847</b>	<b>182,847</b>	<b>0</b>
<b>Operating Expenses</b>									
012-0122110-000000-6102703	- Software License & Maint	0	0	0	0	0	64,000	64,000	0
012-0122112-000000-6102200	- Travel & Meetings	0	0	0	0	0	5,768	5,768	0
012-0122112-000000-6102701	- Hardware	0	0	0	0	0	8,500	8,500	0
012-0122112-000000-6103002	- Departmental	0	0	0	0	0	1,217	1,217	0
012-0122112-000000-6103012	- Small Equipment	0	0	0	0	0	76,931	76,931	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,416</b>	<b>156,416</b>	<b>0</b>
<b>Capital Outley</b>									
012-0122112-000000-9009004	- Vehicles	0	0	0	0	0	214,000	214,000	0
<b>Capital Outley</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>214,000</b>	<b>214,000</b>	<b>0</b>

**General Grants Fund (012)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	0	0	553,263	553,263	0
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance - Beginning	142,447	142,447	142,447	142,447	142,447	142,447	142,447	0
	Fund Balance - Ending	142,447	142,447	142,447	142,447	142,447	142,447	142,447	0

**Copmpensated Leaves (015)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
015-0150000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	33,507	33,507	0
015-0154200-000000-3411801	- Other Reimbursements	0	592,765	632,388	684,200	727,362	727,360	727,360	0
015-0154200-000000-3610000	- Interest Earned	2,007	(1,038)	(322)	(118)	56	0	0	0
015-0159900-000000-3910000	- Transfers In	0	0	0	387,124	0	0	100,000	0
Total Revenues		2,007	591,727	632,066	1,071,207	727,418	760,867	860,867	0
Expenses									
Salaries & Benefits									
015-0154200-000000-5011014	- Annual Leave Account	569,490	860,802	780,129	719,504	818,506	760,867	760,867	0
	Salaries & Benefits	569,490	860,802	780,129	719,504	818,506	760,867	760,867	0

**Copmpensated Leaves (015)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	569,490	860,802	780,129	719,504	818,506	760,867	760,867	0
	Revenues Over (Under) Expenditures	(567,484)	(269,075)	(148,062)	351,703	(91,089)	0	100,000	0
	Fund Balance - Beginning	927,736	360,252	91,177	(56,885)	294,817	203,729	203,729	0
	Fund Balance - Ending	360,252	91,177	(56,885)	294,817	203,729	203,729	303,729	0

**SPIF Fee (031)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
031-0310000-000000-3780000	- Sundry Revenue	0	0	0	(502,796)	(735,193)	0	0	0
031-0315000-000000-3620100	- Unrealized Gain/Loss	(59,538)	(104,332)	(140,499)	138,673	125,678	0	0	0
031-0319900-000000-3610000	- Interest Earned	31,282	28,017	181,225	364,123	391,960	0	0	0
Total Revenues		(28,256)	(76,315)	40,726	0	(217,555)	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		(28,256)	(76,315)	40,726	0	(217,555)	0	0	0
Fund Balance - Beginning		12,183	(16,073)	(92,388)	(51,662)	(51,662)	(269,218)	(269,218)	0
Fund Balance - Ending		(16,073)	(92,388)	(51,662)	(51,662)	(269,218)	(269,218)	(269,218)	0

**SPIF Parkland Fee (032)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
032-0320000-000000-3780000	- Sundry Revenue	0	0	0	(195,653)	(383,628)	0	0	0
032-0329900-000000-3610000	- Interest Earned	14,091	20,754	116,986	195,653	218,823	0	0	0
Total Revenues		14,091	20,754	116,986	0	(164,806)	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		14,091	20,754	116,986	0	(164,806)	0	0	0
Fund Balance - Beginning		798	14,889	35,643	152,629	152,629	(12,176)	(12,176)	0
Fund Balance - Ending		14,889	35,643	152,629	152,629	(12,176)	(12,176)	(12,176)	0

**SPIF Facilities Land (033)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
033-0330000-000000-3780000	- Sundry Revenue	0	0	0	(5,752)	(14,723)	0	0	0
033-0339900-000000-3610000	- Interest Earned	1,898	1,247	3,521	5,752	6,504	0	0	0
Total Revenues		1,898	1,247	3,521	0	(8,218)	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		1,898	1,247	3,521	0	(8,218)	0	0	0
Fund Balance - Beginning		0	1,898	3,145	6,666	6,666	(1,552)	(1,552)	0
Fund Balance - Ending		1,898	3,145	6,666	6,666	(1,552)	(1,552)	(1,552)	0

**SPIF Off-Site Road Set-Aside (034)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
034-0342601-000000-3560100	- Impact Fee FPA	165,873	206,118	237,585	212,222	133,399	0	0	0
034-0349900-000000-3610000	- Interest Earned	1,383	3,151	13,757	34,118	45,483	0	0	0
Total Revenues		167,256	209,269	251,342	246,340	178,882	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		167,256	209,269	251,342	246,340	178,882	0	0	0
Fund Balance - Beginning		0	167,256	376,525	627,866	874,206	1,053,088	1,053,088	0
Fund Balance - Ending		167,256	376,525	627,866	874,206	1,053,088	1,053,088	1,053,088	0

**Community Development Block Grant (201)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
201-2010000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(1,000)	(1,000)	0
201-2012330-000000-3310105	- CDBG Proceeds	189,711	152,339	134,831	291,011	162,909	220,000	220,000	0
201-2012330-000000-3411803	- Program Income	129	(8,499)	0	0	0	0	0	0
201-2012330-000000-3610000	- Interest Earned	139	392	1,361	1,397	3,544	1,000	1,000	0
201-2012601-000000-3310120	- Other Federal Grants	0	0	0	0	0	0	42,000	42,000
<b>Total Revenues</b>		<b>189,979</b>	<b>144,233</b>	<b>136,192</b>	<b>292,407</b>	<b>166,454</b>	<b>220,000</b>	<b>262,000</b>	<b>42,000</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
201-2012330-000000-6102400	- Contracts	0	0	0	10	0	0	0	0
201-2012330-000000-6102407	- Grants	669	96	(611)	0	447	220,000	220,000	0
201-2012330-000000-6102408	- Rehab Loan Program	34	0	0	0	0	0	0	0
201-2012330-006101-6102407	- Grants	156,779	176,655	170,481	270,107	158,432	0	0	0
<b>Operating Expense</b>		<b>157,482</b>	<b>176,752</b>	<b>169,870</b>	<b>270,117</b>	<b>158,879</b>	<b>220,000</b>	<b>220,000</b>	<b>0</b>
<b>Capital Outley</b>									
201-2012601-000000-9009010	- Construction	0	0	0	0	0	0	42,000	42,000
<b>Capital Outley</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>
<b>Other Financing Uses</b>									
201-2019900-000000-9907001	- Transfer Out	3,457	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>3,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Community Development Block Grant (201)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	160,939	176,752	169,870	270,117	158,879	220,000	262,000	42,000
	Revenues Over (Under) Expenditures	29,040	(32,519)	(33,679)	22,291	7,575	0	0	0
	Fund Balance - Beginning	186,261	215,300	182,782	149,103	171,394	178,968	178,968	0
	Fund Balance - Ending	215,300	182,782	149,103	171,394	178,968	178,968	178,968	0

**Traffic Congestion Relief (203)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
203-2032601-000000-3610000	Interest Earned	1,354	202	(107)	(8)	34	0	0	0
Total Revenues		1,354	202	(107)	(8)	34	0	0	0
Expenses									
Capital Outlay									
203-2032601-000000-9009010	Construction	(88,465)	0	0	0	0	0	0	0
203-2032601-008017-9009010	Construction	88,465	98,000	0	0	0	0	0	0
Capital Outlay		0	98,000	0	0	0	0	0	0

**Traffic Congestion Relief (203)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	98,000	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	1,354	(97,798)	(107)	(8)	34	0	0	0
	Fund Balance - Beginning	103,161	104,516	6,718	6,610	6,602	6,636	6,636	0
	Fund Balance - Ending	104,516	6,718	6,610	6,602	6,636	6,636	6,636	0

**Los Cerros L&L AD (204)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
204-2040000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	20,198	20,198	0
204-2046000-000000-3550200	- A/D	40,638	40,668	40,646	40,439	40,789	40,838	40,838	0
204-2046000-000000-3610000	- Interest Earned	1,779	1,338	3,497	4,704	3,773	2,739	2,739	0
204-2046000-000000-3611000	- Fiscal Agent Interest	23	28	141	253	216	0	0	0
<b>Total Revenues</b>		<b>42,440</b>	<b>42,034</b>	<b>44,284</b>	<b>45,396</b>	<b>44,778</b>	<b>63,775</b>	<b>63,775</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
204-2046000-000000-6102103	- Internet	538	0	538	538	538	0	0	0
204-2046000-000000-6102300	- Utilities	5,840	4,583	4,687	4,408	4,501	4,700	4,700	0
204-2046000-000000-6102301	- Electrical	7,930	8,296	9,416	9,611	10,121	9,700	9,700	0
204-2046000-000000-6102400	- Contracts	510	734	814	1,047	1,099	1,000	1,000	0
204-2046000-000000-6102402	- Street Light Maintenance	2,160	3,127	5,160	22,525	3,496	5,200	73,579	68,379
204-2046000-000000-6102409	- Maintenance/Improvements	1,675	1,051	251	232	4,607	0	0	0
204-2046000-000000-6102505	- Renovation	7,726	10,429	27,642	27,642	23,035	27,642	27,642	0
204-2046000-000000-6102508	- Landscape / Grounds Maint	11,853	10,071	7,860	2,989	434	5,300	6,615	1,315
204-2046000-000000-6103015	- Irrigation	1,482	1,932	286	1,185	1,945	1,200	1,200	0
204-2046000-000000-6103807	- Non-Direct Charges	0	4,690	6,235	5,474	5,474	7,619	7,619	0
<b>Operating Expense</b>		<b>39,713</b>	<b>44,914</b>	<b>62,889</b>	<b>75,651</b>	<b>55,250</b>	<b>62,361</b>	<b>132,055</b>	<b>69,694</b>
<b>Other Financing Uses</b>									
204-2049900-000000-9907001	- Transfer Out	5,860	1,305	1,182	1,212	1,310	1,414	1,414	0
<b>Other Financing Uses</b>		<b>5,860</b>	<b>1,305</b>	<b>1,182</b>	<b>1,212</b>	<b>1,310</b>	<b>1,414</b>	<b>1,414</b>	<b>0</b>

**Los Cerros L&L AD (204)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	45,573	46,219	64,071	76,863	56,560	63,775	133,469	69,694
	Revenues Over (Under) Expenditures	(3,134)	(4,184)	(19,787)	(31,468)	(11,782)	0	(69,694)	(69,694)
	Fund Balance - Beginning	159,778	156,645	152,460	132,673	101,206	89,423	89,423	0
	Fund Balance - Ending	156,645	152,460	132,673	101,206	89,423	89,423	19,729	(69,694)

**Briggs Ranch L&L AD (205)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
205-2050000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	125,745	125,745	0
205-2056000-000000-3550200	- A/D	80,307	80,041	80,545	80,181	79,794	80,576	80,576	0
205-2056000-000000-3610000	- Interest Earned	(102)	(17)	(5)	(2)	(0)	0	0	0
205-2056000-000000-3611000	- Fiscal Agent Interest	46	56	279	501	424	0	0	0
205-2056000-008131-3310120	- Other Federal Grants	0	0	0	0	5,148	0	0	0
<b>Total Revenues</b>		<b>80,251</b>	<b>80,080</b>	<b>80,819</b>	<b>80,680</b>	<b>85,366</b>	<b>206,321</b>	<b>206,321</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
205-2056000-000000-6102103	- Internet	359	0	359	359	359	0	0	0
205-2056000-000000-6102300	- Utilities	9,565	8,223	7,935	10,674	7,598	11,000	11,000	0
205-2056000-000000-6102301	- Electrical	9,804	10,185	10,710	11,136	12,069	11,500	11,500	0
205-2056000-000000-6102400	- Contracts	510	735	814	1,047	1,099	71,000	71,000	0
205-2056000-000000-6102402	- Street Light Maintenance	4,482	5,760	4,008	6,602	8,898	5,750	5,750	0
205-2056000-000000-6102409	- Maintenance/Improvements	1,964	3,483	3,526	232	11,007	0	0	0
205-2056000-000000-6102505	- Renovation	20,805	37,227	66,043	66,043	55,036	66,043	66,043	0
205-2056000-000000-6102508	- Landscape / Grounds Maint	36,411	27,683	17,060	35,642	10,240	7,900	9,739	1,839
205-2056000-000000-6103015	- Irrigation	2,886	1,864	1,051	1,215	195	1,250	1,250	0
205-2056000-000000-6103807	- Non-Direct Charges	0	13,727	16,072	14,511	14,511	29,530	29,530	0
205-2056000-008131-6102409	- Maintenance/Improvements	0	0	0	0	7,627	0	0	0
<b>Operating Expense</b>		<b>86,786</b>	<b>108,885</b>	<b>127,578</b>	<b>147,461</b>	<b>128,639</b>	<b>203,973</b>	<b>205,812</b>	<b>1,839</b>
<b>Other Financing Uses</b>									
205-2059900-000000-9907001	- Transfer Out	16,443	2,965	2,025	2,323	2,289	2,348	2,348	0
<b>Other Financing Uses</b>		<b>16,443</b>	<b>2,965</b>	<b>2,025</b>	<b>2,323</b>	<b>2,289</b>	<b>2,348</b>	<b>2,348</b>	<b>0</b>

**Briggs Ranch L&L AD (205)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	103,229	111,850	129,603	149,784	130,928	206,321	208,160	1,839
	Revenues Over (Under) Expenditures	(22,977)	(31,771)	(48,784)	(69,104)	(45,562)	0	(1,839)	(1,839)
	Fund Balance - Beginning	42,229	19,251	0	0	0	0	0	0
	Fund Balance - Ending	19,251	0	0	0	0	0	0	(1,839)

Transportation System Management (206)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
206-2060000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(5,796)	(5,796)	0
206-2062601-000000-3460100	- Transportation Mgmt Fee	29,926	41,033	41,350	58,734	33,115	35,000	35,000	0
206-2065000-000000-3610000	- Interest Earned	1,478	1,604	5,524	11,279	14,924	6,000	6,000	0
Total Revenues		31,405	42,636	46,875	70,013	48,039	35,204	35,204	0
Expenses									
Operating Expenses									
206-2062601-000000-6102400	- Contracts	0	0	3,500	0	0	35,000	35,000	0
Operating Expenses		0	0	3,500	0	0	35,000	35,000	0
Other Financing Uses									
206-2069900-000000-9907001	- Transfer Out	457	135	165	164	243	204	204	0
Other Financing Uses		457	135	165	164	243	204	204	0
Total Expenditures		457	135	3,665	164	243	35,204	35,204	0
Revenues Over (Under) Expenditures		30,948	42,501	43,210	69,849	47,796	0	0	0
Fund Balance - Beginning		119,427	150,375	192,876	236,085	305,934	353,731	353,731	0
Fund Balance - Ending		150,375	192,876	236,085	305,934	353,731	353,731	353,731	0

**Natoma Station L&L AD (207)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
207-2070000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	104,304	104,304	0
207-2076000-000000-3550200 - A/D		173,151	174,252	173,482	169,289	169,499	170,279	170,279	0
207-2076000-000000-3611000 - Fiscal Agent Interest		99	121	602	1,058	901	0	0	0
207-2076000-008131-3310120 - Other Federal Grants		0	0	0	0	3,533	0	0	0
<b>Total Revenues</b>		<b>173,249</b>	<b>174,372</b>	<b>174,084</b>	<b>170,347</b>	<b>173,933</b>	<b>274,583</b>	<b>274,583</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
207-2076000-000000-6102006 - Postage		0	0	0	814	1,318	0	0	0
207-2076000-000000-6102103 - Internet		1,076	0	1,076	1,076	1,076	0	0	0
207-2076000-000000-6102300 - Utilities		51,939	51,004	49,403	46,499	43,174	49,500	49,500	0
207-2076000-000000-6102301 - Electrical		19,670	20,714	22,285	23,197	24,547	22,300	22,300	0
207-2076000-000000-6102400 - Contracts		510	735	1,314	776	48,924	11,000	11,000	0
207-2076000-000000-6102402 - Street Light Maintenance		27,339	16,266	57,002	15,718	7,153	15,000	15,000	0
207-2076000-000000-6102409 - Maintenance/Improvements		1,375	6,920	17,799	232	16,907	0	0	0
207-2076000-000000-6102505 - Renovation		42,470	77,988	101,443	101,443	84,536	101,444	101,444	0
207-2076000-000000-6102508 - Landscape / Grounds Maint		78,726	17,729	38,667	10,078	33,122	14,100	16,254	2,154
207-2076000-000000-6103001 - Office Supplies		0	0	0	0	93	0	0	0
207-2076000-000000-6103002 - Departmental		0	0	0	457	1,793	0	0	0
207-2076000-000000-6103015 - Irrigation		14,276	17,000	7,391	13,984	3,150	17,500	17,500	0
207-2076000-000000-6103807 - Non-Direct Charges		0	32,602	36,618	33,386	33,386	39,934	39,934	0
207-2076000-008131-6102409 - Maintenance/Improvements		0	0	0	0	8,569	0	0	0
<b>Operating Expenses</b>		<b>237,381</b>	<b>240,958</b>	<b>332,998</b>	<b>247,660</b>	<b>307,748</b>	<b>270,778</b>	<b>272,932</b>	<b>2,154</b>

**Natoma Station L&L AD (207)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Financing Uses									
	207-2079900-000000-9907001 - Transfer Out	37,275	5,900	5,712	5,415	6,252	3,805	3,805	0
	Other Financing Uses	<u>37,275</u>	<u>5,900</u>	<u>5,712</u>	<u>5,415</u>	<u>6,252</u>	<u>3,805</u>	<u>3,805</u>	<u>0</u>
Total Expenditures									
		<u>274,656</u>	<u>246,858</u>	<u>338,710</u>	<u>253,075</u>	<u>314,000</u>	<u>274,583</u>	<u>276,737</u>	<u>2,154</u>
Revenues Over (Under) Expenditures									
		(101,406)	(72,485)	(164,626)	(82,728)	(140,067)	0	(2,154)	(2,154)
Fund Balance - Beginning									
		<u>(92,390)</u>	<u>(193,796)</u>	<u>(266,282)</u>	<u>(430,908)</u>	<u>(513,636)</u>	<u>(653,703)</u>	<u>(653,703)</u>	<u>0</u>
Fund Balance - Ending									
		<u>(193,796)</u>	<u>(266,282)</u>	<u>(430,908)</u>	<u>(513,636)</u>	<u>(653,703)</u>	<u>(653,703)</u>	<u>(655,857)</u>	<u>(2,154)</u>

Folsom Heights L&L AD (208)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
208-2080000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(6,444)	(6,444)	0
208-2086000-000000-3550200	- A/D	21,866	21,583	21,689	21,560	21,546	21,831	21,831	0
208-2086000-000000-3610000	- Interest Earned	255	290	1,055	1,996	2,613	968	968	0
208-2086000-000000-3611000	- Fiscal Agent Interest	12	15	76	135	115	0	0	0
<b>Total Revenues</b>		<b>22,134</b>	<b>21,888</b>	<b>22,819</b>	<b>23,691</b>	<b>24,274</b>	<b>16,355</b>	<b>16,355</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
208-2086000-000000-6102006	- Postage	0	0	0	6	0	0	0	0
208-2086000-000000-6102300	- Utilities	5,443	4,502	4,614	5,752	4,774	5,900	5,900	0
208-2086000-000000-6102301	- Electrical	3,929	4,126	4,458	4,581	4,807	4,700	4,700	0
208-2086000-000000-6102400	- Contracts	1,019	1,470	1,629	1,565	1,099	1,000	1,000	0
208-2086000-000000-6102402	- Street Light Maintenance	1,218	2,495	240	711	1,206	3,000	3,000	0
208-2086000-000000-6102409	- Maintenance/Improvements	0	255	14	122	0	0	15,000	15,000
208-2086000-000000-6102508	- Landscape / Grounds Maint	41	0	0	0	1,169	0	0	0
208-2086000-000000-6103015	- Irrigation	2,495	1,821	757	617	195	1,200	1,200	0
208-2086000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	201	201	0
<b>Operating Expenses</b>		<b>14,145</b>	<b>14,668</b>	<b>11,712</b>	<b>13,353</b>	<b>13,250</b>	<b>16,001</b>	<b>31,001</b>	<b>15,000</b>
<b>Other Financing Uses</b>									
208-2089900-000000-9907001	- Transfer Out	713	823	437	468	341	354	354	0
<b>Other Financing Uses</b>		<b>713</b>	<b>823</b>	<b>437</b>	<b>468</b>	<b>341</b>	<b>354</b>	<b>354</b>	<b>0</b>

Folsom Heights L&L AD (208)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	14,858	15,491	12,149	13,821	13,591	16,355	31,355	15,000
	Revenues Over (Under) Expenditures	7,276	6,397	10,670	9,870	10,683	0	(15,000)	(15,000)
	Fund Balance - Beginning	28,582	35,857	42,254	52,923	62,794	73,477	73,477	0
	Fund Balance - Ending	35,857	42,254	52,923	62,794	73,477	73,477	58,477	(15,000)

**Broadstone Unit 3 L&L (209)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
209-2090000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(7,696)	(7,696)	0
209-2096000-000000-3550200	- A/D	22,329	22,479	22,508	34,138	36,076	38,257	38,257	0
209-2096000-000000-3610000	- Interest Earned	535	230	521	1,203	1,546	498	498	0
209-2096000-000000-3611000	- Fiscal Agent Interest	13	16	79	215	193	0	0	0
209-2096000-000000-3780000	- Sundry Revenue	540	540	540	540	540	0	0	0
<b>Total Revenues</b>		<b>23,416</b>	<b>23,264</b>	<b>23,648</b>	<b>36,096</b>	<b>38,355</b>	<b>31,059</b>	<b>31,059</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
209-2096000-000000-6102301	- Electrical	1,563	1,709	2,267	2,333	2,527	2,500	2,500	0
209-2096000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
209-2096000-000000-6102402	- Street Light Maintenance	9,507	27,476	23,472	10,929	30,793	20,000	20,000	0
209-2096000-000000-6102409	- Maintenance/Improvements	23,348	2,119	77	232	0	0	0	0
209-2096000-000000-6102508	- Landscape / Grounds Maint	0	0	217	0	0	0	0	0
209-2096000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	7,246	7,246	0
<b>Operating Expenses</b>		<b>34,927</b>	<b>32,039</b>	<b>26,848</b>	<b>14,542</b>	<b>34,419</b>	<b>30,746</b>	<b>30,746</b>	<b>0</b>
<b>Other Financing Uses</b>									
209-2099900-000000-9907001	- Transfer Out	1,292	1,436	817	781	560	313	313	0
<b>Other Financing Uses</b>		<b>1,292</b>	<b>1,436</b>	<b>817</b>	<b>781</b>	<b>560</b>	<b>313</b>	<b>313</b>	<b>0</b>

**Broadstone Unit 3 L&L (209)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	36,219	33,475	27,665	15,323	34,979	31,059	31,059	0
	Revenues Over (Under) Expenditures	(12,803)	(10,210)	(4,016)	20,773	3,376	0	0	0
	Fund Balance - Beginning	81,544	68,741	58,531	54,515	75,287	78,663	78,663	0
	Fund Balance - Ending	68,741	58,531	54,515	75,287	78,663	78,663	78,663	0

Broadstone L&L AD (210)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
210-2100000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	178,559	178,559	0
210-2106000-000000-3550200	- A/D	389,428	389,782	390,234	390,278	391,685	395,642	395,642	0
210-2106000-000000-3610000	- Interest Earned	0	91	2,387	8,679	12,691	2,840	2,840	0
210-2106000-000000-3611000	- Fiscal Agent Interest	224	271	1,353	2,437	2,080	0	0	0
210-2106000-000000-3780000	- Sundry Revenue	540	270	270	270	270	0	0	0
<b>Total Revenues</b>		<b>390,192</b>	<b>390,414</b>	<b>394,244</b>	<b>401,664</b>	<b>406,726</b>	<b>577,041</b>	<b>577,041</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
210-2106000-000000-6102300	- Utilities	139,688	114,969	110,060	125,734	133,162	130,000	130,000	0
210-2106000-000000-6102301	- Electrical	46,116	47,602	52,179	54,018	57,535	55,000	55,000	0
210-2106000-000000-6102400	- Contracts	769	735	814	1,047	1,099	71,000	71,000	0
210-2106000-000000-6102402	- Street Light Maintenance	2,915	699	0	0	4,777	45,000	45,000	0
210-2106000-000000-6102409	- Maintenance/Improvements	0	0	0	0	23,667	0	0	0
210-2106000-000000-6102505	- Renovation	0	0	0	0	118,333	142,000	142,000	0
210-2106000-000000-6102508	- Landscape / Grounds Maint	0	0	0	1,164	3,281	42,000	47,882	5,882
210-2106000-000000-6103015	- Irrigation	(82)	0	0	15,557	0	27,000	27,000	0
210-2106000-000000-6103807	- Non-Direct Charges	0	54,909	60,900	55,693	55,693	60,147	60,147	0
<b>Operating Expenses</b>		<b>189,406</b>	<b>218,914</b>	<b>223,953</b>	<b>253,213</b>	<b>397,547</b>	<b>572,147</b>	<b>578,029</b>	<b>5,882</b>
<b>Other Financing Uses</b>									
210-2109900-000000-9907001	- Transfer Out	66,783	9,576	5,392	5,008	4,373	4,894	4,894	0
<b>Other Financing Uses</b>		<b>66,783</b>	<b>9,576</b>	<b>5,392</b>	<b>5,008</b>	<b>4,373</b>	<b>4,894</b>	<b>4,894</b>	<b>0</b>

Broadstone L&L AD (210)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	256,189	228,490	229,345	258,221	401,920	577,041	582,923	5,882
	Revenues Over (Under) Expenditures	134,003	161,925	164,899	143,443	4,806	0	(5,882)	(5,882)
	Fund Balance - Beginning	(277,391)	(143,388)	18,536	183,435	326,878	331,684	331,684	0
	Fund Balance - Ending	(143,388)	18,536	183,435	326,878	331,684	331,684	325,802	(5,882)

**Hannaford Cross L&L AD (212)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
212-2120000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	15,056	15,056	0
212-2126000-000000-3410400	- Recovery Of Damages	0	3,541	0	0	0	0	0	0
212-2126000-000000-3550200	- A/D	20,054	20,078	20,088	19,886	20,268	20,165	20,165	0
212-2126000-000000-3610000	- Interest Earned	180	(45)	(14)	(5)	(1)	0	0	0
212-2126000-000000-3611000	- Fiscal Agent Interest	12	14	70	125	107	0	0	0
<b>Total Revenues</b>		<b>20,246</b>	<b>23,587</b>	<b>20,144</b>	<b>20,005</b>	<b>20,374</b>	<b>35,221</b>	<b>35,221</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
212-2126000-000000-6102103	- Internet	359	0	359	359	359	0	0	0
212-2126000-000000-6102300	- Utilities	2,324	2,072	2,064	1,987	2,018	2,075	2,075	0
212-2126000-000000-6102301	- Electrical	2,604	2,762	3,399	3,515	3,740	3,600	3,600	0
212-2126000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
212-2126000-000000-6102402	- Street Light Maintenance	7,892	1,176	381	713	700	800	800	0
212-2126000-000000-6102409	- Maintenance/Improvements	5,360	0	156	232	2,827	0	0	0
212-2126000-000000-6102505	- Renovation	5,604	10,061	16,962	16,962	14,135	16,962	16,962	0
212-2126000-000000-6102508	- Landscape / Grounds Maint	21,003	2,012	2,729	6,485	5,958	2,500	3,000	500
212-2126000-000000-6103015	- Irrigation	1,127	1,346	277	919	195	1,250	1,250	0
212-2126000-000000-6103807	- Non-Direct Charges	0	3,776	5,240	4,560	4,560	6,453	6,453	0
<b>Operating Expenses</b>		<b>46,782</b>	<b>23,941</b>	<b>32,382</b>	<b>36,779</b>	<b>35,591</b>	<b>34,640</b>	<b>35,140</b>	<b>500</b>
<b>Other Financing Uses</b>									
212-2129900-000000-9907001	- Transfer Out	4,679	743	1,052	511	569	581	581	0
<b>Other Financing Uses</b>		<b>4,679</b>	<b>743</b>	<b>1,052</b>	<b>511</b>	<b>569</b>	<b>581</b>	<b>581</b>	<b>0</b>

**Hannaford Cross L&L AD (212)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	51,461	24,684	33,434	37,290	36,160	35,221	35,721	500
	Revenues Over (Under) Expenditures	(31,215)	(1,096)	(13,290)	(17,285)	(15,786)	0	(500)	(500)
	Fund Balance - Beginning	33,621	2,406	1,310	(11,980)	(29,265)	(45,051)	(45,551)	0
	Fund Balance - Ending	2,406	1,310	(11,980)	(29,265)	(45,051)	(45,051)	(46,051)	(500)

Lake Natoma Shores L&L (213)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
213-2130000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	15,115	15,115	0
213-2136000-000000-3550200	- A/D	20,444	20,651	20,846	20,655	15,513	20,745	20,745	0
213-2136000-000000-3610000	- Interest Earned	1,098	900	2,488	3,601	3,450	1,988	1,988	0
213-2136000-000000-3611000	- Fiscal Agent Interest	12	14	72	129	83	0	0	0
Total Revenues		21,553	21,565	23,406	24,385	19,047	37,848	37,848	0
Expenses									
Operating Expenses									
213-2136000-000000-6102103	- Internet	179	0	179	179	179	0	0	0
213-2136000-000000-6102300	- Utilities	3,610	2,906	3,194	3,588	3,769	3,700	3,700	0
213-2136000-000000-6102301	- Electrical	704	754	884	914	972	1,000	1,000	0
213-2136000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
213-2136000-000000-6102402	- Street Light Maintenance	568	314	174	197	516	500	500	0
213-2136000-000000-6102409	- Maintenance/Improvements	1,562	330	10	232	2,940	0	0	0
213-2136000-000000-6102505	- Renovation	3,953	5,509	17,638	17,638	14,698	17,638	17,638	0
213-2136000-000000-6102508	- Landscape / Grounds Maint	2,633	2,891	3,287	4,429	451	5,000	6,000	1,000
213-2136000-000000-6103015	- Irrigation	1,340	941	469	716	403	750	750	0
213-2136000-000000-6103807	- Non-Direct Charges	0	2,860	4,243	3,644	3,644	7,643	7,643	0
Operating Expenses		15,060	17,239	30,894	32,584	28,672	37,231	38,231	1,000
Other Financing Uses									
213-2139900-000000-9907001	- Transfer Out	3,563	943	503	490	631	617	617	0
Other Financing Uses		3,563	943	503	490	631	617	617	0

**Lake Natoma Shores L&L (213)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	18,623	18,182	31,397	33,074	29,303	37,848	38,848	1,000
	Revenues Over (Under) Expenditures	2,930	3,383	(7,990)	(8,688)	(10,256)	0	(1,000)	
	Fund Balance - Beginning	107,897	110,827	114,210	106,220	97,532	87,276	86,276	0
	Fund Balance - Ending	110,827	114,210	106,220	97,532	87,276	87,276	85,276	0

**Cobble Hills/Reflect L&L (214)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
214-2140000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	18,232	18,232	0
214-2146000-000000-3550200	- A/D	43,718	43,636	43,794	43,821	43,807	44,011	44,011	0
214-2146000-000000-3610000	- Interest Earned	(97)	(14)	(4)	(2)	(0)	0	0	0
214-2146000-000000-3611000	- Fiscal Agent Interest	25	30	152	273	233	0	0	0
<b>Total Revenues</b>		<b>43,646</b>	<b>43,652</b>	<b>43,941</b>	<b>44,093</b>	<b>44,039</b>	<b>62,243</b>	<b>62,243</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
214-2146000-000000-6102103	- Internet	897	0	897	897	897	0	0	0
214-2146000-000000-6102300	- Utilities	11,902	11,401	13,613	10,570	11,917	11,500	11,500	0
214-2146000-000000-6102301	- Electrical	1,918	2,013	2,701	2,663	2,809	2,750	2,750	0
214-2146000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
214-2146000-000000-6102402	- Street Light Maintenance	2,924	1,619	523	1,711	1,544	1,800	1,800	0
214-2146000-000000-6102409	- Maintenance/Improvements	2,925	1,045	13	232	4,203	0	0	0
214-2146000-000000-6102505	- Renovation	12,039	18,883	25,218	25,218	21,015	25,219	25,219	0
214-2146000-000000-6102508	- Landscape / Grounds Maint	11,861	18,599	217	6,538	1,316	5,000	6,000	1,000
214-2146000-000000-6103015	- Irrigation	3,924	2,764	1,414	2,214	260	2,400	2,400	0
214-2146000-000000-6103807	- Non-Direct Charges	0	9,151	11,091	9,935	9,935	11,635	11,635	0
<b>Operating Expenses</b>		<b>48,899</b>	<b>66,210</b>	<b>56,503</b>	<b>61,027</b>	<b>54,996</b>	<b>61,304</b>	<b>62,304</b>	<b>1,000</b>
<b>Other Financing Uses</b>									
214-2149900-000000-9907001	- Transfer Out	11,100	1,948	1,185	1,425	1,003	939	939	0
<b>Other Financing Uses</b>		<b>11,100</b>	<b>1,948</b>	<b>1,185</b>	<b>1,425</b>	<b>1,003</b>	<b>939</b>	<b>939</b>	<b>0</b>

**Cobble Hills/Reflect L&L (214)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	59,999	68,158	57,688	62,452	55,999	62,243	63,243	1,000
	Revenues Over (Under) Expenditures	(16,353)	(24,506)	(13,746)	(18,359)	(11,960)	0	(1,000)	
	Fund Balance - Beginning	35,941	19,588	(4,918)	(18,664)	(37,023)	(48,983)	(48,983)	0
	Fund Balance - Ending	19,588	(4,918)	(18,664)	(37,023)	(48,983)	(48,983)	(49,983)	0

**Prairie Oaks #2 L&L AD (215)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
215-2150000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(4,381)	(4,381)	0
215-2156000-000000-3310120	- Other Federal Grants	0	0	167	(167)	0	0	0	0
215-2156000-000000-3550200	- A/D	0	281,146	281,561	298,781	308,951	317,758	317,758	0
215-2156000-000000-3610000	- Interest Earned	0	1,018	8,215	9,624	9,375	6,015	6,015	0
215-2156000-000000-3611000	- Fiscal Agent Interest	0	196	976	1,861	1,637	0	0	0
215-2156000-008131-3310120	- Other Federal Grants	0	0	0	4,708	74,360	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>282,360</b>	<b>290,919</b>	<b>314,807</b>	<b>394,322</b>	<b>319,392</b>	<b>319,392</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
215-2156000-000000-6102400	- Contracts	0	183	814	1,047	1,099	1,000	1,000	0
215-2156000-000000-6102402	- Street Light Maintenance	0	2,216	3,720	12,579	3,260	0	0	0
215-2156000-000000-6102409	- Maintenance/Improvements	0	36,399	32,696	232	20,133	151,000	183,272	32,272
215-2156000-000000-6102505	- Renovation	0	0	101,325	101,325	75,994	101,326	101,326	0
215-2156000-000000-6102508	- Landscape / Grounds Maint	0	0	65,544	277,523	72,630	20,000	20,000	0
215-2156000-000000-6103015	- Irrigation	0	0	0	6,032	19,297	6,700	6,700	0
215-2156000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	32,026	32,026	0
215-2156000-008131-6102409	- Maintenance/Improvements	0	0	0	5,046	106,736	0	0	0
215-2156000-008131-6102508	- Landscape / Grounds Maint	0	0	247	0	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>38,799</b>	<b>204,347</b>	<b>403,784</b>	<b>299,149</b>	<b>312,052</b>	<b>344,324</b>	<b>32,272</b>
<b>Other Financing Uses</b>									
215-2159900-000000-9907001	- Transfer Out	0	0	5,000	1,202	4,277	7,340	7,340	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>1,202</b>	<b>4,277</b>	<b>7,340</b>	<b>7,340</b>	<b>0</b>

**Prairie Oaks #2 L&L AD (215)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	38,799	209,347	404,986	303,426	319,392	351,664	32,272
	Revenues Over (Under) Expenditures	0	243,561	81,571	(90,179)	90,895	0	(32,272)	(32,272)
	Fund Balance - Beginning	0	0	243,561	325,133	234,954	325,849	325,849	0
	Fund Balance - Ending	0	243,561	325,133	234,954	325,849	325,849	293,577	(32,272)

**Folsom Community Culture Service (219)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
219-2190000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	36,500	36,500	0
219-2193903-000000-3610000	- Interest Earned	670	702	2,559	4,100	4,045	2,500	2,500	0
219-2193903-000000-3750100	- Donations	2,129	262	924	644	702	1,000	1,000	0
219-2193903-000000-3780000	- Sundry Revenue	36,600	32,572	37,044	37,816	39,888	0	0	0
<b>Total Revenues</b>		<b>39,399</b>	<b>33,536</b>	<b>40,527</b>	<b>42,560</b>	<b>44,635</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
219-2193903-000000-6102001	- Printing	125	1,612	1,028	1,176	203	2,000	2,000	0
219-2193903-000000-6102006	- Postage	0	787	406	561	0	0	0	0
219-2193903-000000-6102400	- Contracts	0	3,595	1,802	4,098	1,962	38,000	38,000	0
219-2193903-000000-6102501	- Building Maint	0	1,200	0	33,548	0	0	0	0
219-2193903-000000-6102503	- Equipment Maintenance	0	710	0	1,478	0	0	0	0
219-2193903-000000-6103002	- Departmental	5,668	9,223	4,084	5,188	7,943	0	0	0
219-2193903-000000-6103012	- Small Equipment	0	105	6,721	58	0	0	0	0
219-2193903-009465-6102001	- Printing	0	316	594	203	0	0	0	0
219-2193903-009465-6103002	- Departmental	0	20	209	255	0	0	0	0
<b>Operating Expenses</b>		<b>5,793</b>	<b>17,568</b>	<b>14,843</b>	<b>46,564</b>	<b>10,108</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
219-2199900-000000-9907001	- Transfer Out	0	0	0	29,782	0	0	0	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>29,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Folsom Community Culture Service (219)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	5,793	17,568	14,843	76,346	10,108	40,000	40,000	0
	Revenues Over (Under) Expenditures	33,607	15,968	25,683	(33,785)	34,527	0	0	0
	Fund Balance - Beginning	12,975	46,581	62,549	88,232	54,447	88,974	88,974	0
	Fund Balance - Ending	46,581	62,549	88,232	54,447	88,974	88,974	88,974	0

**Housing Trust Fund (221)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
221-2210000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	93,553	93,553	0
221-2212330-000000-3560200	- Housing Trust Fee	11,443	36,080	46,405	214,995	170,963	50,000	50,000	0
221-2212330-000000-3610000	- Interest Earned	27,568	21,916	19,446	31,936	92,658	12,000	12,000	0
221-2212330-000000-3780000	- Sundry Revenue	6,000	0	6,000	12,000	(18,573)	0	0	0
<b>Total Revenues</b>		<b>45,011</b>	<b>57,996</b>	<b>71,851</b>	<b>258,931</b>	<b>245,049</b>	<b>155,553</b>	<b>155,553</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
221-2212330-000000-6102400	- Contracts	1,310	475	0	0	0	150,000	150,000	0
221-2212330-000000-6102411	- Legal Services	0	0	0	0	0	5,000	5,000	0
<b>Operating Expenses</b>		<b>1,310</b>	<b>475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,000</b>	<b>155,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
221-2219900-000000-9907001	- Transfer Out	1,956	1,954	1,753	428	738	553	553	0
<b>Other Financing Uses</b>		<b>1,956</b>	<b>1,954</b>	<b>1,753</b>	<b>428</b>	<b>738</b>	<b>553</b>	<b>553</b>	<b>0</b>

**Housing Trust Fund (221)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	3,266	2,429	1,753	428	738	155,553	155,553	0
	Revenues Over (Under) Expenditures	41,745	55,567	70,098	258,503	244,311	0	0	0
	Fund Balance - Beginning	1,888,839	1,930,584	1,986,151	2,056,249	2,314,753	2,559,063	2,559,063	0
	Fund Balance - Ending	1,930,584	1,986,151	2,056,249	2,314,753	2,559,063	2,559,063	2,559,063	0

**Humbug Willow Creek (223)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
223-2230000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(29,378)	(29,378)	0
223-2233803-000000-3560500	- Humbug Willow Creek Fee	17,265	42,365	52,035	102,379	14,367	50,000	50,000	0
223-2233803-000000-3750100	- Donations	300	80	0	0	0	0	0	0
223-2233803-002711-3910000	- Transfers In	59,000	0	0	0	0	0	0	0
223-2233803-PK1601-3310120	- Other Federal Grants	40,000	985,000	0	0	0	0	0	0
223-2233803-PK1601-3411800	- Reimbursements	14,860	0	0	0	0	0	0	0
<b>Total Revenues</b>		<b>131,424</b>	<b>1,027,445</b>	<b>52,035</b>	<b>102,379</b>	<b>14,367</b>	<b>20,622</b>	<b>20,622</b>	<b>0</b>
<b>Operating Expenses</b>									
223-2233803-000000-6102400	- Contracts	0	0	0	0	0	20,000	23,799	3,799
223-2233803-PK1604-6102400	- Contracts	0	2,484	0	22,344	21,176	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>2,484</b>	<b>0</b>	<b>22,344</b>	<b>21,176</b>	<b>20,000</b>	<b>23,799</b>	<b>3,799</b>
<b>Capital Outlay</b>									
223-2233803-000000-9009010	- Construction	0	12,813	(12,813)	0	0	0	0	0
223-2233803-PK1604-9009010	- Construction	30,308	14,905	34,363	13,203	0	0	0	0
<b>Capital Outlay</b>		<b>30,308</b>	<b>27,718</b>	<b>21,550</b>	<b>13,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
223-2239900-000000-9907001	- Transfer Out	79,472	18,637	866	915	278	622	622	0
<b>Other Financing Uses</b>		<b>79,472</b>	<b>18,637</b>	<b>866</b>	<b>915</b>	<b>278</b>	<b>622</b>	<b>622</b>	<b>0</b>

**Humbug Willow Creek (223)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	109,780	48,839	22,416	36,462	21,454	20,622	24,421	3,799
	Revenues Over (Under) Expenditures	21,644	978,606	29,620	65,917	(7,087)	0	(3,799)	(3,799)
	Fund Balance - Beginning	(824,527)	(802,883)	175,723	205,343	271,260	264,173	264,173	0
	Fund Balance - Ending	(802,883)	175,723	205,343	271,260	264,173	264,173	260,374	(3,799)

**General Plan Amendment (225)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
225-2250000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(13,382)	(13,382)	0
225-2252330-000000-3446100	- General Plan Amendmnt Fee	114,678	138,242	138,696	161,198	129,702	100,000	100,000	0
225-2252330-000000-3610000	- Interest Earned	1,484	2,408	10,361	19,625	30,691	10,000	10,000	0
225-2252330-002495-3310220	- Other State Grants	0	0	0	182,460	39,760	0	0	0
<b>Total Revenues</b>		<b>116,162</b>	<b>140,651</b>	<b>149,057</b>	<b>363,283</b>	<b>200,153</b>	<b>96,618</b>	<b>96,618</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
225-2252330-000000-6102400	- Contracts	0	0	0	0	0	96,250	107,645	11,395
225-2252330-002495-6102400	- Contracts	0	0	0	194,345	39,760	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>194,345</b>	<b>39,760</b>	<b>96,250</b>	<b>107,645</b>	<b>11,395</b>
<b>Other Financing Uses</b>									
225-2259900-000000-9907001	- Transfer Out	3,034	83	226	357	380	368	368	0
<b>Other Financing Uses</b>		<b>3,034</b>	<b>83</b>	<b>226</b>	<b>357</b>	<b>380</b>	<b>368</b>	<b>368</b>	<b>0</b>
<b>Total Expenditures</b>		<b>3,034</b>	<b>83</b>	<b>226</b>	<b>194,702</b>	<b>40,140</b>	<b>96,618</b>	<b>108,013</b>	<b>11,395</b>
<b>Revenues Over (Under) Expenditures</b>		<b>113,128</b>	<b>140,568</b>	<b>148,831</b>	<b>168,581</b>	<b>160,013</b>	<b>0</b>	<b>(11,395)</b>	<b>(11,395)</b>
<b>Fund Balance - Beginning</b>		<b>(30,587)</b>	<b>82,541</b>	<b>223,108</b>	<b>371,939</b>	<b>540,520</b>	<b>700,533</b>	<b>700,533</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>82,541</b>	<b>223,108</b>	<b>371,939</b>	<b>540,520</b>	<b>700,533</b>	<b>700,533</b>	<b>689,138</b>	<b>(11,395)</b>

**Tree Planting & Replacement (226)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
226-2260000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	266,572	266,572	0
226-2262300-000000-3440500	- Tree Mitigation Fees	177,797	292,433	146,888	132,267	264,293	100,000	100,000	0
226-2262300-000000-3440501	- Landmark Tree Review	280	0	0	861	0	0	0	0
226-2265000-000000-3610000	- Interest Earned	13,246	9,851	32,013	51,586	58,321	35,000	35,000	0
<b>Total Revenues</b>		<b>191,323</b>	<b>302,284</b>	<b>178,901</b>	<b>184,714</b>	<b>322,614</b>	<b>401,572</b>	<b>401,572</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
226-2262300-000000-5011001	- Permanent	0	0	0	0	0	88,167	83,002	(5,165)
226-2262300-000000-5011014	- Annual Leave Account	0	0	0	0	0	1,239	1,241	2
226-2262300-000000-5011025	- Uniform Allowance	0	0	0	0	0	0	350	350
226-2262300-000000-5051502	- FICA	0	0	0	0	0	6,932	6,556	(376)
226-2262300-000000-5051506	- PERS	0	0	0	0	0	38,967	36,792	(2,175)
226-2262300-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	1,200	1,100	(100)
226-2262300-000000-5051522	- Combined Benefits	0	0	0	0	0	19,763	19,593	(170)
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,268</b>	<b>148,634</b>	<b>(7,634)</b>
<b>Operating Expense</b>									
226-2262300-000000-6102400	- Contracts	31,122	115,486	123,875	193,742	104,871	215,000	276,114	61,114
226-2262300-000000-6103002	- Departmental	0	452	0	0	0	18,000	18,000	0
226-2262300-000000-6103012	- Small Equipment	0	0	0	0	0	1,000	1,000	0
226-2262300-000000-6103807	- Non-Direct Charges	0	24,145	14,250	28,245	0	5,750	5,750	0
<b>Operating Expense</b>		<b>31,122</b>	<b>140,083</b>	<b>138,125</b>	<b>221,988</b>	<b>104,871</b>	<b>239,750</b>	<b>300,864</b>	<b>61,114</b>
<b>Other Financing Uses</b>									
226-2262300-000000-9907001	- Transfer Out	0	0	0	0	0	5,554	5,554	0
226-2269900-000000-9907001	- Transfer Out	161,983	3,555	2,286	4,913	4,229	0	0	0

**Tree Planting & Replacement (226)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Other Financing Uses	161,983	3,555	2,286	4,913	4,229	5,554	5,554	0
	Total Expenditures	193,106	143,638	140,411	226,901	109,100	401,572	455,052	53,480
	Revenues Over (Under) Expenditures	(1,783)	158,646	38,490	(42,187)	213,514	0	(53,480)	(53,480)
	Fund Balance - Beginning	1,007,191	1,005,408	1,164,054	1,202,544	1,160,357	1,373,870	1,373,870	0
	Fund Balance - Ending	1,005,408	1,164,054	1,202,544	1,160,357	1,373,870	1,373,870	1,320,390	(53,480)

**Truck Management Plan (230)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
230-2300000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(50,000)	(50,000)	0
230-2302601-000000-3351210	- Truck Management Plan Fee	0	0	0	631,644	114,912	50,000	50,000	0
230-2302601-000000-3610000	- Interest Earned	0	0	0	0	16,572	0	0	0
Total Revenues		0	0	0	631,644	131,483	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		0	0	0	631,644	131,483	0	0	0
Fund Balance - Beginning		0	0	0	0	631,644	763,127	763,127	0
Fund Balance - Ending		0	0	0	631,644	763,127	763,127	763,127	0

Sierra Estates L&L (231)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
231-2310000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	1,997	1,997	0
231-2316000-000000-3550200	- A/D	8,849	9,234	8,689	10,854	11,316	11,413	11,413	0
231-2316000-000000-3610000	- Interest Earned	264	227	621	682	524	440	440	0
231-2316000-000000-3611000	- Fiscal Agent Interest	5	6	30	66	59	0	0	0
Total Revenues		9,118	9,467	9,341	11,602	11,899	13,850	13,850	0
Expenses									
Operating Expenses									
231-2316000-000000-6102103	- Internet	179	0	179	179	179	0	0	0
231-2316000-000000-6102300	- Utilities	926	703	606	581	470	635	635	0
231-2316000-000000-6102301	- Electrical	363	732	529	580	618	730	730	0
231-2316000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
231-2316000-000000-6102402	- Street Light Maintenance	24	25	14	196	176	250	250	0
231-2316000-000000-6102409	- Maintenance/Improvements	187	0	1	232	1,422	0	0	0
231-2316000-000000-6102505	- Renovation	1,732	2,373	8,533	8,533	7,111	8,533	8,533	0
231-2316000-000000-6102508	- Landscape / Grounds Maint	882	475	217	5,495	5,504	1,500	1,500	0
231-2316000-000000-6103001	- Office Supplies	33	0	0	0	0	0	0	0
231-2316000-000000-6103015	- Irrigation	534	401	118	152	0	300	300	0
231-2316000-000000-6103807	- Non-Direct Charges	0	1,144	2,375	1,928	1,928	576	576	0
Operating Expenses		5,370	6,589	13,386	18,924	18,508	13,524	13,524	0
Other Financing Uses									
231-2319900-000000-9907001	- Transfer Out	1,402	219	166	175	247	326	326	0
Other Financing Uses		1,402	219	166	175	247	326	326	0

**Sierra Estates L&L (231)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	6,772	6,808	13,552	19,099	18,755	13,850	13,850	0
	Revenues Over (Under) Expenditures	2,346	2,659	(4,211)	(7,497)	(6,856)	0	0	0
	Fund Balance - Beginning	20,524	22,870	25,529	21,318	13,821	6,965	6,965	0
	Fund Balance - Ending	22,870	25,529	21,318	13,821	6,965	6,965	6,965	0

**Lakeridge Estates L&L (232)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
232-2320000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	23,552	23,552	0
232-2326000-000000-3550200	- A/D	68,413	67,151	67,587	69,670	31,319	30,096	30,096	0
232-2326000-000000-3610000	- Interest Earned	2,581	2,192	6,719	10,887	12,364	6,547	6,547	0
232-2326000-000000-3611000	- Fiscal Agent Interest	39	47	233	432	167	0	0	0
<b>Total Revenues</b>		<b>71,033</b>	<b>69,390</b>	<b>74,539</b>	<b>80,989</b>	<b>43,849</b>	<b>60,195</b>	<b>60,195</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
232-2326000-000000-6102101	- Telephone	0	0	179	0	0	0	0	0
232-2326000-000000-6102103	- Internet	179	0	0	0	179	0	0	0
232-2326000-000000-6102300	- Utilities	3,583	3,501	2,770	3,859	4,439	4,000	4,000	0
232-2326000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
232-2326000-000000-6102402	- Street Light Maintenance	35	320	152	454	59	700	700	0
232-2326000-000000-6102409	- Maintenance/Improvements	0	75	2	232	6,643	0	0	0
232-2326000-000000-6102505	- Renovation	15,159	26,961	39,856	39,856	33,214	39,857	39,857	0
232-2326000-000000-6102508	- Landscape / Grounds Maint	13,266	9,163	571	11,817	338	12,000	13,000	1,000
232-2326000-000000-6103015	- Irrigation	1,005	750	368	635	130	750	750	0
232-2326000-000000-6103807	- Non-Direct Charges	0	7,436	9,224	8,220	8,220	606	606	0
<b>Operating Expenses</b>		<b>33,736</b>	<b>48,941</b>	<b>53,936</b>	<b>66,121</b>	<b>54,321</b>	<b>58,913</b>	<b>59,913</b>	<b>1,000</b>
<b>Other Financing Uses</b>									
232-2329900-000000-9907001	- Transfer Out	8,535	1,687	1,079	1,283	1,122	1,282	1,282	0
<b>Other Financing Uses</b>		<b>8,535</b>	<b>1,687</b>	<b>1,079</b>	<b>1,283</b>	<b>1,122</b>	<b>1,282</b>	<b>1,282</b>	<b>0</b>

**Lakeridge Estates L&L (232)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	42,271	50,628	55,015	67,404	55,443	60,195	61,195	1,000
	Revenues Over (Under) Expenditures	28,762	18,762	19,524	13,585	(11,593)	0	(1,000)	(1,000)
	Fund Balance - Beginning	199,698	228,460	247,222	266,746	280,331	268,738		0
	Fund Balance - Ending	228,460	247,222	266,746	280,331	268,738	268,738	(1,000)	(1,000)

**Cobble Ridge L&L (234)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
234-2340000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	8,456	8,456	0
234-2346000-000000-3550200	- A/D	13,577	13,600	13,610	13,588	18,722	11,182	11,182	0
234-2346000-000000-3610000	- Interest Earned	1,333	1,065	3,191	5,167	5,903	2,727	2,727	0
234-2346000-000000-3611000	- Fiscal Agent Interest	8	10	47	85	100	0	0	0
<b>Total Revenues</b>		<b>14,918</b>	<b>14,675</b>	<b>16,848</b>	<b>18,840</b>	<b>24,725</b>	<b>22,365</b>	<b>22,365</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
234-2346000-000000-6102300	- Utilities	1,157	1,067	1,293	1,767	1,603	1,800	1,800	0
234-2346000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
234-2346000-000000-6102402	- Street Light Maintenance	1,791	560	120	155	533	500	500	0
234-2346000-000000-6102409	- Maintenance/Improvements	0	170	3	232	1,364	0	0	0
234-2346000-000000-6102505	- Renovation	1,486	2,060	8,187	8,187	6,822	8,187	8,187	0
234-2346000-000000-6102508	- Landscape / Grounds Maint	762	1,672	217	0	150	8,000	8,600	600
234-2346000-000000-6103015	- Irrigation	388	285	392	304	378	500	500	0
234-2346000-000000-6103807	- Non-Direct Charges	0	1,030	2,251	1,814	1,814	2,048	2,048	0
<b>Operating Expenses</b>		<b>6,093</b>	<b>7,579</b>	<b>13,279</b>	<b>13,505</b>	<b>13,764</b>	<b>22,035</b>	<b>22,635</b>	<b>600</b>
<b>Other Financing Uses</b>									
234-2349900-000000-9907001	- Transfer Out	1,619	422	302	308	335	330	330	0
<b>Other Financing Uses</b>		<b>1,619</b>	<b>422</b>	<b>302</b>	<b>308</b>	<b>335</b>	<b>330</b>	<b>330</b>	<b>0</b>

**Cobble Ridge L&L (234)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	7,712	8,001	13,581	13,813	14,099	22,365	22,965	600
	Revenues Over (Under) Expenditures	7,206	6,673	3,268	5,027	10,626	0	(600)	(600)
	Fund Balance - Beginning	96,534	103,739	110,413	113,680	118,707	129,333	129,333	0
	Fund Balance - Ending	103,739	110,413	113,680	118,707	129,333	129,333	128,733	(600)

**Road Maintenance & Rehabilitation (235)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
235-2350000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(601,600)	(601,600)	0
235-2352601-000000-3351007	- Gas Tax - Road Maint	1,496,665	1,650,805	2,026,756	2,206,366	2,402,068	2,301,600	2,301,600	0
235-2352601-PW1901-3310220	- Other State Grants	0	0	0	91,160	0	0	0	0
235-2355000-000000-3610000	- Interest Earned	7,009	8,738	27,692	45,704	87,351	25,000	25,000	0
<b>Total Revenues</b>		<b>1,503,674</b>	<b>1,659,542</b>	<b>2,054,448</b>	<b>2,343,229</b>	<b>2,489,419</b>	<b>1,725,000</b>	<b>1,725,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
235-2353200-000000-5011001	- Permanent	0	0	0	0	0	0	392,176	392,176
235-2353200-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	5,523	5,523
235-2353200-000000-5011025	- Uniform Allowance	0	0	0	0	0	0	1,470	1,470
235-2353200-000000-5051502	- FICA	0	0	0	0	0	0	31,018	31,018
235-2353200-000000-5051506	- PERS	0	0	0	0	0	0	170,747	170,747
235-2353200-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	7,320	7,320
235-2353200-000000-5051522	- Combined Benefits	0	0	0	0	0	0	117,935	117,935
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>726,189</b>	<b>726,189</b>
<b>Operating Expenses</b>									
235-2352601-000000-6102400	- Contracts	0	402,866	282,120	427,126	19,525	0	33,567	33,567
235-2352601-PW1901-6102400	- Contracts	88,461	12,344	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>88,461</b>	<b>415,209</b>	<b>282,120</b>	<b>427,126</b>	<b>19,525</b>	<b>0</b>	<b>33,567</b>	<b>33,567</b>
<b>Capital Outlay</b>									
235-2352601-000000-9009010	- Construction	90,385	(195,656)	0	0	0	1,725,000	2,725,000	1,000,000
235-2352601-002409-9009010	- Construction	0	0	0	270,000	0	0	0	0
235-2352601-008017-9009010	- Construction	105,270	1,382,201	1,176,005	1,480,721	731,204	0	0	0
235-2352601-PW1801-9009010	- Construction	150,903	166,759	0	0	0	0	0	0
235-2352601-PW1901-9009010	- Construction	0	0	178,260	350,935	0	0	0	0

**Road Maintenance & Rehabilitation (235)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Capital Outlay	346,559	1,353,304	1,354,265	2,101,656	731,204	1,725,000	2,725,000	1,000,000
	Total Expenditures	435,019	1,768,513	1,636,386	2,528,781	750,729	1,725,000	3,484,756	1,759,756
	Revenues Over (Under) Expenditures	1,068,654	(108,971)	418,063	(185,552)	1,738,690	0	(1,759,756)	(1,759,756)
	Fund Balance - Beginning	758,225	1,826,879	1,717,908	2,135,971	1,950,419	3,689,109	3,689,109	0
	Fund Balance - Ending	1,826,879	1,717,908	2,135,971	1,950,419	3,689,109	3,689,109	1,929,353	(1,759,756)

**Prairie Oaks Ranch L&L AD (236)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
236-2360000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(59,667)	(59,667)	0
236-2366000-000000-3410400	- Recovery Of Damages	0	0	0	0	7,662	0	0	0
236-2366000-000000-3550200	- A/D	195,518	195,565	195,559	195,599	196,323	196,220	196,220	0
236-2366000-000000-3611000	- Fiscal Agent Interest	112	136	679	1,219	1,041	0	0	0
236-2366000-000000-3780000	- Sundry Revenue	270	270	270	270	270	0	0	0
<b>Total Revenues</b>		<b>195,901</b>	<b>195,971</b>	<b>196,508</b>	<b>197,088</b>	<b>205,296</b>	<b>136,553</b>	<b>136,553</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
236-2366000-000000-6102300	- Utilities	66,958	59,802	56,549	63,465	60,082	65,000	65,000	0
236-2366000-000000-6102301	- Electrical	4,984	10,910	13,197	13,456	14,422	14,000	14,000	0
236-2366000-000000-6102400	- Contracts	510	17,831	814	1,047	1,099	1,000	1,000	0
236-2366000-000000-6102402	- Street Light Maintenance	22,502	7,545	1,367	2,545	4,453	4,000	4,000	0
236-2366000-000000-6102409	- Maintenance/Improvements	19,896	300	50	0	0	0	0	0
236-2366000-000000-6102505	- Renovation	67,717	105,691	0	0	0	0	0	0
236-2366000-000000-6102508	- Landscape / Grounds Maint	67,606	31,921	935	0	0	50,000	76,218	26,218
236-2366000-000000-6103015	- Irrigation	9,264	11,663	6,140	25,280	13	0	0	0
236-2366000-000000-6103807	- Non-Direct Charges	0	59,484	65,881	60,268	60,268	515	515	0
<b>Operating Expenses</b>		<b>259,436</b>	<b>305,148</b>	<b>144,932</b>	<b>166,061</b>	<b>140,338</b>	<b>134,515</b>	<b>160,733</b>	<b>26,218</b>
<b>Other Financing Uses</b>									
236-2369900-000000-9907001	- Transfer Out	66,397	6,818	1,144	6,344	2,021	2,038	2,038	0
<b>Other Financing Uses</b>		<b>66,397</b>	<b>6,818</b>	<b>1,144</b>	<b>6,344</b>	<b>2,021</b>	<b>2,038</b>	<b>2,038</b>	<b>0</b>

**Prairie Oaks Ranch L&L AD (236)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	325,833	311,966	146,076	172,405	142,359	136,553	162,771	26,218
	Revenues Over (Under) Expenditures	(129,932)	(115,995)	50,431	24,684	62,936	0	(26,218)	(26,218)
	Fund Balance - Beginning	(366,133)	(496,065)	(612,060)	(561,629)	(536,945)	(474,008)	(474,008)	0
	Fund Balance - Ending	(496,065)	(612,060)	(561,629)	(536,945)	(474,008)	(474,008)	(500,226)	(26,218)

**Silverbrook L&L (237)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
237-2370000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(5,948)	(5,948)	0
237-2376000-000000-3550200	- A/D	0	0	0	15,258	15,296	15,485	15,485	0
237-2376000-000000-3610000	- Interest Earned	1,187	839	2,233	3,462	4,177	1,807	1,807	0
237-2376000-000000-3611000	- Fiscal Agent Interest	0	0	0	96	82	0	0	0
<b>Total Revenues</b>		<b>1,187</b>	<b>839</b>	<b>2,233</b>	<b>18,817</b>	<b>19,554</b>	<b>11,344</b>	<b>11,344</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
237-2376000-000000-6102300	- Utilities	444	388	433	488	664	525	525	0
237-2376000-000000-6102301	- Electrical	263	296	415	434	464	500	500	0
237-2376000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
237-2376000-000000-6102402	- Street Light Maintenance	1,076	1,923	66	331	398	500	500	0
237-2376000-000000-6102409	- Maintenance/Improvements	0	1,371	6	232	1,063	0	0	0
237-2376000-000000-6102505	- Renovation	2,053	2,731	6,380	6,380	5,317	6,381	6,381	0
237-2376000-000000-6102508	- Landscape / Grounds Maint	1,029	546	217	0	19	1,500	1,500	0
237-2376000-000000-6103015	- Irrigation	30	32	17	152	65	200	200	0
237-2376000-000000-6103807	- Non-Direct Charges	0	1,144	2,375	1,928	1,928	492	492	0
<b>Operating Expenses</b>		<b>5,404</b>	<b>9,166</b>	<b>10,724</b>	<b>10,993</b>	<b>11,017</b>	<b>11,098</b>	<b>11,098</b>	<b>0</b>
<b>Other Financing Uses</b>									
237-2379900-000000-9907001	- Transfer Out	1,561	447	261	302	243	246	246	0
<b>Other Financing Uses</b>		<b>1,561</b>	<b>447</b>	<b>261</b>	<b>302</b>	<b>243</b>	<b>246</b>	<b>246</b>	<b>0</b>

**Silverbrook L&L (237)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	6,965	9,613	10,985	11,295	11,260	11,344	11,344	0
	Revenues Over (Under) Expenditures	(5,778)	(8,774)	(8,751)	7,522	8,294	0	0	0
	Fund Balance - Beginning	117,845	112,066	103,292	94,540	102,063	110,357	110,357	0
	Fund Balance - Ending	112,066	103,292	94,540	102,063	110,357	110,357	110,357	0

**Folsom Housing Fund (238)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
238-2380000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	21,695	21,695	0
238-2382500-000000-3310220	- Other State Grants	2,500,000	0	0	0	0	0	0	0
238-2382500-000000-3411800	- Reimbursements	24	0	2,580	31	0	0	0	0
238-2382500-000000-3411803	- Program Income	50,247	17,675	14,730	6,980	30,268	20,000	20,000	0
238-2382500-000000-3458000	- Other Revenue	0	0	0	0	8,813	0	0	0
238-2382500-000000-3560400	- Inclusionary Housing Fee	4,733,226	6,625,814	4,176,929	6,051,162	3,845,010	300,000	300,000	0
238-2382500-000000-3610000	- Interest Earned	344,537	81,337	385,276	525,759	1,030,341	300,000	300,000	0
238-2382500-000000-3620100	- Unrealized Gain/Loss	(172,091)	(289,334)	(132,342)	121,104	295,748	0	0	0
238-2382500-000000-3750170	- Grants - Non Govt.	128,212	0	0	0	0	0	0	0
238-2382500-002489-3411800	- Reimbursements	1,175	11,544	0	4,008	2,607	0	0	0
238-2382500-002585-3310220	- Other State Grants	0	0	0	12,012	361,988	0	0	0
238-2382500-002590-3310220	- Other State Grants	0	0	0	0	209,336	0	0	0
238-2382500-002591-3310220	- Other State Grants	0	0	0	0	230,368	0	0	0
<b>Total Revenues</b>		<b>7,585,330</b>	<b>6,447,036</b>	<b>4,447,173</b>	<b>6,721,057</b>	<b>6,014,478</b>	<b>641,695</b>	<b>641,695</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
238-2382500-000000-6102400	- Contracts	3,564,573	46,651	4,548	32,182	52,953	575,000	663,554	88,554
238-2382500-000000-6102405	- Housing Programs	16,241	10,950	11,600	8,795	14,965	30,000	30,000	0
238-2382500-000000-6102411	- Legal Services	0	0	909	0	0	10,000	10,000	0
238-2382500-000000-6102502	- Maintenance - Vehicles	177	0	0	0	0	300	300	0
238-2382500-002494-6102400	- Contracts	0	4,915	71,361	436,017	64,479	0	0	0
238-2382500-002585-6102400	- Contracts	0	0	0	8,510	360,522	0	0	0
238-2382500-009465-6102400	- Contracts	0	0	0	98	0	0	0	0
<b>Operating Expense</b>		<b>3,580,990</b>	<b>62,516</b>	<b>88,418</b>	<b>485,602</b>	<b>492,919</b>	<b>615,300</b>	<b>703,854</b>	<b>88,554</b>
<b>Other Financing Uses</b>									
238-2389900-000000-9907001	- Transfer Out	112,360	25,085	115,529	11,102	12,063	26,395	26,395	0

**Folsom Housing Fund (238)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
	Other Financing Uses	112,360	25,085	115,529	11,102	12,063	26,395	26,395	0
	Total Expenditures	3,693,350	87,601	203,947	496,704	504,982	641,695	730,249	88,554
	Revenues Over (Under) Expenditures	3,891,980	6,359,435	4,243,226	6,224,353	5,509,496	0	(88,554)	(88,554)
	Fund Balance - Beginning	22,725,393	26,617,373	32,976,808	37,220,034	43,444,387	48,953,883	48,953,883	0
	Fund Balance - Ending	26,617,373	32,976,808	37,220,034	43,444,387	48,953,883	48,953,883	48,865,329	(88,554)

**Park Dedication (Quimby) (240)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
240-2400000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(47,807)	(47,807)	0
240-2403802-000000-3560000	- Impact Fee Revenue	730	0	1,012,279	0	0	400,000	400,000	0
240-2403802-000000-3610000	- Interest Earned	28,409	18,140	48,289	113,223	123,104	50,000	50,000	0
<b>Total Revenues</b>		<b>29,139</b>	<b>18,140</b>	<b>1,060,567</b>	<b>113,223</b>	<b>123,104</b>	<b>402,193</b>	<b>402,193</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
240-2403802-000000-6102400	- Contracts	0	0	0	0	0	400,000	400,000	0
240-2403802-000000-6103807	- Non-Direct Charges	0	290,000	0	0	0	0	0	0
240-2403802-002013-6102400	- Contracts	2,075	95,136	0	0	0	0	0	0
240-2403802-002013-6103002	- Departmental	613	0	0	0	0	0	0	0
240-2403802-002013-6103012	- Small Equipment	903	0	0	0	0	0	0	0
240-2403802-002558-6102400	- Contracts	0	0	164,821	0	0	0	0	0
<b>Operating Expense</b>		<b>3,592</b>	<b>385,136</b>	<b>164,821</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>Capital Outlay</b>									
240-2403802-000000-9009010	- Construction	7,485	(7,485)	0	0	0	0	9,972	9,972
240-2403802-002013-9009010	- Construction	0	282,706	0	0	0	0	0	0
240-2403802-002558-9009010	- Construction	0	21,879	0	0	0	0	0	0
240-2403802-002633-9009010	- Construction	0	28,480	4,164	0	0	0	0	0
240-2403802-RD1101-9009010	- Construction	28,198	0	0	0	0	0	0	0
<b>Capital Outlay</b>		<b>35,683</b>	<b>325,580</b>	<b>4,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,972</b>	<b>9,972</b>
<b>Other Financing Uses</b>									
240-2409900-000000-9907001	- Transfer Out	3,783	0	4,387	14,788	6,136	2,193	2,193	0
<b>Other Financing Uses</b>		<b>3,783</b>	<b>0</b>	<b>4,387</b>	<b>14,788</b>	<b>6,136</b>	<b>2,193</b>	<b>2,193</b>	<b>0</b>

**Park Dedication (Quimby) (240)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	43,058	710,716	173,372	14,788	6,136	402,193	412,165	9,972
	Revenues Over (Under) Expenditures	(13,919)	(692,577)	887,196	98,435	116,968	0	(9,972)	(9,972)
	Fund Balance - Beginning	2,410,538	2,396,620	1,704,043	2,591,239	2,689,673	2,806,642	2,806,642	0
	Fund Balance - Ending	2,396,620	1,704,043	2,591,239	2,689,673	2,806,642	2,806,642	2,796,670	(9,972)

**Gas Tax 2106 (243)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
243-2430000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(179,616)	(179,616)	0
243-2432601-000000-3351003	- 2106	277,667	304,810	319,632	338,356	374,652	374,616	374,616	0
243-2435000-000000-3610000	- Interest Earned	7,370	8,100	28,821	47,599	51,335	30,000	30,000	0
<b>Total Revenues</b>		<b>285,037</b>	<b>312,910</b>	<b>348,453</b>	<b>385,956</b>	<b>425,987</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
243-2433200-000000-5011001	- Permanent	0	0	0	0	0	0	95,544	95,544
243-2433200-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	1,345	1,345
243-2433200-000000-5011025	- Uniform Allowance	0	0	0	0	0	0	70	70
243-2433200-000000-5051502	- FICA	0	0	0	0	0	0	7,532	7,532
243-2433200-000000-5051506	- PERS	0	0	0	0	0	0	41,994	41,994
243-2433200-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	2,520	2,520
243-2433200-000000-5051522	- Combined Benefits	0	0	0	0	0	0	17,687	17,687
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,692</b>	<b>166,692</b>
<b>Operating Expenses</b>									
243-2432601-000000-6103807	- Non-Direct Charges	0	0	13,873	83,942	0	0	0	0
243-2432601-PW1901-6102400	- Contracts	0	0	40,467	5,880	0	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>54,340</b>	<b>89,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
243-2439900-000000-9907001	- Transfer Out	175,000	0	181,250	0	175,000	225,000	225,000	0
<b>Other Financing Uses</b>		<b>175,000</b>	<b>0</b>	<b>181,250</b>	<b>0</b>	<b>175,000</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>

**Gas Tax 2106 (243)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	175,000	0	235,590	89,822	175,000	225,000	391,692	166,692
	Revenues Over (Under) Expenditures	110,037	312,910	112,864	296,134	250,987	0	(166,692)	(166,692)
	Fund Balance - Beginning	534,903	644,940	957,850	1,070,714	1,366,848	1,617,835	1,617,835	0
	Fund Balance - Ending	644,940	957,850	1,070,714	1,366,848	1,617,835	1,617,835	1,451,143	(166,692)

**Gas Tax 2107 (244)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
244-2440000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(305,619)	(305,619)	0
244-2442601-000000-3351004	- Gas Tax - 2107	564,760	546,137	655,713	689,915	741,226	765,619	765,619	0
244-2445000-000000-3610000	- Interest Earned	5,210	8,578	23,148	57,271	101,631	40,000	40,000	0
<b>Total Revenues</b>		<b>569,970</b>	<b>554,715</b>	<b>678,861</b>	<b>747,186</b>	<b>842,857</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
244-2443200-000000-5011001	- Permanent	0	0	0	0	0	0	24,836	24,836
244-2443200-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	356	356
244-2443200-000000-5051502	- FICA	0	0	0	0	0	0	1,930	1,930
244-2443200-000000-5051506	- PERS	0	0	0	0	0	0	10,999	10,999
244-2443200-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	540	540
244-2443200-000000-5051522	- Combined Benefits	0	0	0	0	0	0	3,938	3,938
244-2443201-000000-5011001	- Permanent	0	0	0	0	0	0	148,849	148,849
244-2443201-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	2,021	2,021
244-2443201-000000-5011025	- Uniform Allowance	0	0	0	0	0	0	490	490
244-2443201-000000-5051502	- FICA	0	0	0	0	0	0	11,708	11,708
244-2443201-000000-5051506	- PERS	0	0	0	0	0	0	65,128	65,128
244-2443201-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	1,680	1,680
244-2443201-000000-5051522	- Combined Benefits	0	0	0	0	0	0	41,757	41,757
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,232</b>	<b>314,232</b>
<b>Other Financing Uses</b>									
244-2449900-000000-9907001	- Transfer Out	300,000	500,000	181,250	0	400,000	500,000	500,000	0
<b>Other Financing Uses</b>		<b>300,000</b>	<b>500,000</b>	<b>181,250</b>	<b>0</b>	<b>400,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>

**Gas Tax 2107 (244)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	300,000	500,000	181,250	0	400,000	500,000	814,232	314,232
	Revenues Over (Under) Expenditures	269,970	54,715	497,611	747,186	442,857	0	(314,232)	(314,232)
	Fund Balance - Beginning	284,123	554,093	608,809	1,106,419	1,853,605	2,296,462	2,296,462	0
	Fund Balance - Ending	554,093	608,809	1,106,419	1,853,605	2,296,462	2,296,462	1,982,230	(314,232)

**Gas Tax 2107.5 (245)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
245-2450000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(653,778)	(653,778)	0
245-2452601-000000-3351001	- 2103	550,198	648,472	687,353	764,630	860,358	836,278	836,278	0
245-2452601-000000-3351002	- 2105	0	0	1,552	(1,552)	0	0	0	0
245-2452601-000000-3351005	- 2107.5	7,500	7,500	5,750	7,500	9,375	7,500	7,500	0
245-2455000-000000-3610000	- Interest Earned	3,218	9,080	25,765	52,660	54,761	35,000	35,000	0
<b>Total Revenues</b>		<b>560,916</b>	<b>665,052</b>	<b>720,420</b>	<b>823,238</b>	<b>924,493</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
245-2453200-000000-5011001	- Permanent	0	0	0	0	0	0	24,836	24,836
245-2453200-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	356	356
245-2453200-000000-5051502	- FICA	0	0	0	0	0	0	1,930	1,930
245-2453200-000000-5051506	- PERS	0	0	0	0	0	0	10,999	10,999
245-2453200-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	540	540
245-2453200-000000-5051522	- Combined Benefits	0	0	0	0	0	0	3,938	3,938
245-2453201-000000-5011001	- Permanent	0	0	0	0	0	0	148,849	148,849
245-2453201-000000-5011014	- Annual Leave Account	0	0	0	0	0	0	2,021	2,021
245-2453201-000000-5011025	- Uniform Allowance	0	0	0	0	0	0	490	490
245-2453201-000000-5051502	- FICA	0	0	0	0	0	0	11,708	11,708
245-2453201-000000-5051506	- PERS	0	0	0	0	0	0	65,128	65,128
245-2453201-000000-5051509	- Deferred Comp City Pd	0	0	0	0	0	0	1,680	1,680
245-2453201-000000-5051522	- Combined Benefits	0	0	0	0	0	0	41,757	41,757
<b>Salaries &amp; Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,232</b>	<b>314,232</b>
<b>Operating Expenses</b>									
245-2452601-000000-6103807	- Non-Direct Charges	0	59,624	141,011	209,698	0	0	0	0
245-2452601-008020-6102401	- Project Construction	0	0	0	0	18,964	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>59,624</b>	<b>141,011</b>	<b>209,698</b>	<b>18,964</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Gas Tax 2107.5 (245)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Capital Outlay									
245-2452601-002108-9009010	- Construction	0	12,617	0	26,063	39,502	0	0	0
	Capital Outlay	0	12,617	0	26,063	39,502	0	0	0
Other Financing Uses									
245-2459900-000000-9907001	- Transfer Out	59,798	500,000	181,250	0	225,000	225,000	225,000	0
	Other Financing Uses	59,798	500,000	181,250	0	225,000	225,000	225,000	0
Total Expenditures		59,798	572,241	322,261	235,760	283,466	225,000	539,232	314,232
Revenues Over (Under) Expenditures		501,118	92,811	398,159	587,478	641,027	0	(314,232)	(314,232)
Fund Balance - Beginning		118,803	619,920	712,731	1,110,890	1,698,368	2,339,395	2,339,395	0
Fund Balance - Ending		619,920	712,731	1,110,890	1,698,368	2,339,395	2,339,395	2,025,163	(314,232)

**Planning Services (246)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
246-2460000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(53,819)	(53,819)	0
246-2462330-000000-3410106	- Special Studies	462,330	434,820	294,026	338,270	300,364	400,000	487,956	87,956
246-2462330-002850-3410106	- Special Studies	0	(1,129)	(923)	0	0	0	0	0
246-2465000-000000-3610000	- Interest Earned	5,503	6,183	13,350	17,234	17,532	12,000	12,000	0
246-2465000-002866-3410106	- Special Studies	0	0	0	0	(3,177)	0	0	0
<b>Total Revenues</b>		<b>467,834</b>	<b>439,874</b>	<b>306,452</b>	<b>355,503</b>	<b>314,719</b>	<b>358,181</b>	<b>446,137</b>	<b>87,956</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
246-2462300-002850-6102400	- Contracts	0	0	780	0	0	0	0	0
246-2462330-000000-6102400	- Contracts	(639)	22,456	(23,722)	0	3,500	350,000	689,371	339,371
246-2462330-002798-6102400	- Contracts	27,247	0	0	0	0	0	0	0
246-2462330-002824-6102400	- Contracts	8,908	0	0	0	0	0	0	0
246-2462330-002826-6102400	- Contracts	10,873	0	0	0	0	0	0	0
246-2462330-002828-6102400	- Contracts	42,800	2,934	64,775	23,955	0	0	0	0
246-2462330-002829-6102400	- Contracts	3,751	0	0	0	0	0	0	0
246-2462330-002831-6102400	- Contracts	17,203	20,599	22,109	4,875	0	0	0	0
246-2462330-002832-6102400	- Contracts	0	7,350	0	0	0	0	0	0
246-2462330-002833-6102400	- Contracts	27,787	0	0	0	0	0	0	0
246-2462330-002834-6102400	- Contracts	11,392	0	0	0	0	0	0	0
246-2462330-002835-6102400	- Contracts	34,360	17,793	6,593	0	0	0	0	0
246-2462330-002836-6102400	- Contracts	16,845	7,149	3,006	0	0	0	0	0
246-2462330-002837-6102400	- Contracts	256,930	8,218	6,432	11,811	2,985	0	0	0
246-2462330-002838-6102400	- Contracts	2,700	17,689	7,027	1,559	0	0	0	0
246-2462330-002839-6102400	- Contracts	1,095	19,581	0	0	0	0	0	0
246-2462330-002840-6102400	- Contracts	4,297	4,555	8,093	3,732	0	0	0	0
246-2462330-002841-6102400	- Contracts	5,616	8,780	7,214	5,389	0	0	0	0
246-2462330-002842-6102400	- Contracts	6,980	6,239	6,775	0	0	0	0	0
246-2462330-002843-6102400	- Contracts	33,148	33,948	5,038	0	0	0	0	0
246-2462330-002844-6102400	- Contracts	1,388	80,249	0	0	0	0	0	0
246-2462330-002845-6102400	- Contracts	0	97,889	0	0	0	0	0	0

**Planning Services (246)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
246-2462330-002846-6102400 - Contracts		0	33,265	29,729	0	0	0	0	0
246-2462330-002847-6102400 - Contracts		0	49,948	0	0	0	0	0	0
246-2462330-002848-6102400 - Contracts		0	0	14,446	11,993	868	0	0	0
246-2462330-002849-6102400 - Contracts		0	2,643	7,440	12,979	20,551	0	0	0
246-2462330-002850-6102400 - Contracts		0	0	4,658	13,535	5,491	0	0	0
246-2462330-002853-6102400 - Contracts		0	0	24,910	0	0	0	0	0
246-2462330-002855-6102400 - Contracts		0	0	14,000	0	0	0	0	0
246-2462330-002856-6102400 - Contracts		0	0	10,205	0	1,876	0	0	0
246-2462330-002857-6102400 - Contracts		0	0	14,000	0	0	0	0	0
246-2462330-002858-6102400 - Contracts		0	0	50,622	30,010	0	0	0	0
246-2462330-002859-6102400 - Contracts		0	0	4,241	0	0	0	0	0
246-2462330-002860-6102400 - Contracts		0	0	3,116	12,221	0	0	0	0
246-2462330-002861-6102400 - Contracts		0	0	2,539	19,986	0	0	0	0
246-2462330-002862-6102400 - Contracts		0	0	0	101,171	54,150	0	0	0
246-2462330-002863-6102400 - Contracts		0	0	0	79,522	0	0	0	0
246-2462330-002864-6102400 - Contracts		0	0	0	5,531	3,705	0	0	0
246-2462330-002865-6102400 - Contracts		0	0	0	0	27,643	0	0	0
246-2462330-002867-6102400 - Contracts		0	0	0	0	154,586	0	0	0
246-2462330-002868-6102400 - Contracts		0	0	0	0	25,009	0	0	0
246-2465000-002866-6102400 - Contracts		0	0	0	0	49,972	0	0	0
Operating Expenses		512,681	441,283	294,026	338,270	350,335	350,000	689,371	339,371
Other Financing Uses									
246-2469900-000000-9907001 - Transfer Out		9,503	1,400	15,624	15,624	8,027	8,181	8,181	0
Other Financing Uses		9,503	1,400	15,624	15,624	8,027	8,181	8,181	0

**Planning Services (246)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	522,184	442,683	309,650	353,894	358,362	358,181	697,552	339,371
	Revenues Over (Under) Expenditures	(54,351)	(2,809)	(3,197)	1,610	(43,644)	0	(251,415)	(251,415)
	Fund Balance - Beginning	(7,657)	(62,008)	(64,817)	(68,015)	(66,405)	(110,049)	(110,049)	0
	Fund Balance - Ending	(62,008)	(64,817)	(68,015)	(66,405)	(110,049)	(110,049)	(361,464)	(251,415)

**Gas Tax 2105 (247)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
247-2470000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(354,942)	(354,942)	0
247-2472601-000000-3351002	- 2105	417,350	456,787	481,205	509,715	558,312	564,942	564,942	0
247-2475000-000000-3610000	- Interest Earned	6,213	7,716	30,223	54,765	88,679	40,000	40,000	0
<b>Total Revenues</b>		<b>423,562</b>	<b>464,503</b>	<b>511,428</b>	<b>564,480</b>	<b>646,991</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
247-2472601-000000-6102400	- Contracts	(15,736)	0	0	0	0	0	0	0
247-2472601-000000-6103807	- Non-Direct Charges	0	0	84,511	0	0	0	0	0
247-2472601-PW1901-6102400	- Contracts	120,452	0	0	0	0	0	0	0
<b>Operating Expense</b>		<b>104,716</b>	<b>0</b>	<b>84,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>									
247-2472601-PW1901-9009010	- Construction	0	0	0	100,805	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>100,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
247-2479900-000000-9907001	- Transfer Out	300,000	0	181,250	0	200,000	250,000	250,000	0
<b>Other Financing Uses</b>		<b>300,000</b>	<b>0</b>	<b>181,250</b>	<b>0</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>

**Gas Tax 2105 (247)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	404,716	0	265,761	100,805	200,000	250,000	250,000	0
	Revenues Over (Under) Expenditures	18,846	464,503	245,667	463,675	446,991	0	0	0
	Fund Balance - Beginning	411,506	430,353	894,856	1,140,523	1,604,198	2,051,188	2,051,188	0
	Fund Balance - Ending	430,353	894,856	1,140,523	1,604,198	2,051,188	2,051,188	2,051,188	0

**Transportation Tax (SB325) (248)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
248-2480000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(49,500)	(49,500)	0
248-2482601-000000-3351101	- Ped & Bike	59,494	77,459	108,110	107,752	7,311	82,000	82,000	0
248-2485000-000000-3610000	- Interest Earned	2,459	2,175	7,854	16,677	22,399	7,500	7,500	0
248-2485000-000000-3620100	- Unrealized Gain/Loss	0	0	0	(5,434)	6,319	0	0	0
<b>Total Revenues</b>		<b>61,953</b>	<b>79,634</b>	<b>115,964</b>	<b>118,995</b>	<b>36,030</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
248-2483803-000000-6102400	- Contracts	0	0	17,657	0	13,920	40,000	42,590	2,590
248-2483803-PK2201-6102400	- Contracts	0	0	0	0	9,217	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>17,657</b>	<b>0</b>	<b>23,137</b>	<b>40,000</b>	<b>42,590</b>	<b>2,590</b>
<b>Capital Outlay</b>									
248-2483803-000000-9009010	- Construction	0	0	0	0	0	0	27,693	27,693
248-2483803-PK1604-9009010	- Construction	0	0	0	0	47,546	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,546</b>	<b>0</b>	<b>27,693</b>	<b>27,693</b>
<b>Other Financing Uses</b>									
248-2489900-000000-9907001	- Transfer Out	133,990	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>133,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Transportation Tax (SB325) (248)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	133,990	0	17,657	0	70,683	40,000	70,283	30,283
	Revenues Over (Under) Expenditures	(72,037)	79,634	98,307	118,995	(34,653)	0	(30,283)	(30,283)
	Fund Balance - Beginning	161,543	89,506	169,140	267,446	386,441	351,788	351,788	0
	Fund Balance - Ending	89,506	169,140	267,446	386,441	351,788	351,788	321,505	(30,283)

**Willow Creek East L&L AD (249)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
249-2490000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(33,970)	(33,970)	0
249-2496000-000000-3550200	- A/D	59,536	59,659	59,626	59,648	59,506	60,059	60,059	0
249-2496000-000000-3611000	- Fiscal Agent Interest	34	42	208	374	318	0	0	0
<b>Total Revenues</b>		<b>59,570</b>	<b>59,700</b>	<b>59,833</b>	<b>60,022</b>	<b>59,823</b>	<b>26,089</b>	<b>26,089</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
249-2496000-000000-6102103	- Internet	538	0	538	538	0	0	0	0
249-2496000-000000-6102300	- Utilities	14,686	12,298	10,472	10,394	11,460	11,000	11,000	0
249-2496000-000000-6102301	- Electrical	10,978	11,447	11,894	12,270	10,915	13,000	13,000	0
249-2496000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
249-2496000-000000-6102402	- Street Light Maintenance	4,957	960	0	0	1,423	0	0	0
249-2496000-000000-6102409	- Maintenance/Improvements	5,513	0	0	0	0	0	0	0
249-2496000-000000-6102505	- Renovation	19,138	3,443	0	0	0	0	0	0
249-2496000-000000-6102508	- Landscape / Grounds Maint	12,817	8,000	0	752	0	0	0	0
249-2496000-000000-6103015	- Irrigation	2,061	3,565	1,044	5,126	0	0	0	0
249-2496000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	451	451	0
<b>Operating Expenses</b>		<b>71,197</b>	<b>40,448</b>	<b>24,762</b>	<b>30,128</b>	<b>24,898</b>	<b>25,451</b>	<b>25,451</b>	<b>0</b>
<b>Other Financing Uses</b>									
249-2499900-000000-9907001	- Transfer Out	2,011	2,440	1,731	1,132	638	638	638	0
<b>Other Financing Uses</b>		<b>2,011</b>	<b>2,440</b>	<b>1,731</b>	<b>1,132</b>	<b>638</b>	<b>638</b>	<b>638</b>	<b>0</b>

**Willow Creek East L&L AD (249)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	73,208	42,888	26,493	31,260	25,536	26,089	26,089	0
	Revenues Over (Under) Expenditures	(13,638)	16,812	33,340	28,762	34,288	0	0	0
	Fund Balance - Beginning	(116,277)	(129,915)	(113,103)	(79,762)	(51,000)	(16,713)	(16,713)	0
	Fund Balance - Ending	(129,915)	(113,103)	(79,762)	(51,000)	(16,713)	(16,713)	(16,713)	0

**Blue Ravine Oaks L&L AD (250)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
250-2500000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(11,396)	(11,396)	0
250-2506000-000000-3550200	- A/D	36,356	35,943	35,961	12,233	35,940	36,069	36,069	0
250-2506000-000000-3610000	- Interest Earned	1,103	997	3,441	6,019	6,773	3,148	3,148	0
250-2506000-000000-3611000	- Fiscal Agent Interest	21	25	125	77	191	0	0	0
<b>Total Revenues</b>		<b>37,480</b>	<b>36,965</b>	<b>39,528</b>	<b>18,329</b>	<b>42,904</b>	<b>27,821</b>	<b>27,821</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
250-2506000-000000-6102006	- Postage	5	0	0	6	0	0	0	0
250-2506000-000000-6102103	- Internet	359	0	359	359	359	0	0	0
250-2506000-000000-6102300	- Utilities	14,305	9,631	8,935	10,191	11,236	10,500	10,500	0
250-2506000-000000-6102301	- Electrical	3,501	3,665	3,986	4,096	4,138	4,200	4,200	0
250-2506000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
250-2506000-000000-6102402	- Street Light Maintenance	939	722	53	34	647	0	0	0
250-2506000-000000-6102505	- Renovation	6,114	957	0	0	0	0	0	0
250-2506000-000000-6102508	- Landscape / Grounds Maint	3,709	1,193	217	0	526	10,000	13,000	3000
250-2506000-000000-6103015	- Irrigation	1,346	373	0	488	195	1,500	1,500	0
250-2506000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	120	120	0
<b>Operating Expenses</b>		<b>30,787</b>	<b>17,275</b>	<b>14,365</b>	<b>16,221</b>	<b>18,200</b>	<b>27,320</b>	<b>30,320</b>	<b>3,000</b>
<b>Other Financing Uses</b>									
250-2509900-000000-9907001	- Transfer Out	1,171	1,496	947	648	492	501	501	0
<b>Other Financing Uses</b>		<b>1,171</b>	<b>1,496</b>	<b>947</b>	<b>648</b>	<b>492</b>	<b>501</b>	<b>501</b>	<b>0</b>

**Blue Ravine Oaks L&L AD (250)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	31,958	18,771	15,312	16,869	18,692	27,821	30,821	3,000
	Revenues Over (Under) Expenditures	5,521	18,194	24,216	1,460	24,212	0	(3,000)	(3,000)
	Fund Balance - Beginning	109,585	115,106	133,300	157,516	158,976	183,188	183,188	0
	Fund Balance - Ending	115,106	133,300	157,516	158,976	183,188	183,188	180,188	(3,000)

**Steeplechase L&L AD (251)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
251-2510000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	9,124	9,124	0
251-2516000-000000-3550200	- A/D	24,218	24,321	0	24,170	23,923	24,283	24,283	0
251-2516000-000000-3610000	- Interest Earned	992	655	1,575	1,611	976	985	985	0
251-2516000-000000-3611000	- Fiscal Agent Interest	14	17	0	151	128	0	0	0
<b>Total Revenues</b>		<b>25,224</b>	<b>24,993</b>	<b>1,575</b>	<b>25,933</b>	<b>25,027</b>	<b>34,392</b>	<b>34,392</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
251-2516000-000000-6102103	- Internet	359	0	359	359	359	0	0	0
251-2516000-000000-6102300	- Utilities	3,304	3,141	3,094	3,302	3,681	3,500	3,500	0
251-2516000-000000-6102301	- Electrical	2,170	2,304	2,598	2,673	2,501	2,800	2,800	0
251-2516000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
251-2516000-000000-6102402	- Street Light Maintenance	10,020	579	72	491	2,315	800	800	0
251-2516000-000000-6102409	- Maintenance/Improvements	0	485	262	232	2,383	0	5,000	5,000
251-2516000-000000-6102505	- Renovation	8,051	9,478	14,300	14,300	20,361	14,301	14,301	0
251-2516000-000000-6102508	- Landscape / Grounds Maint	4,156	6,910	1,792	12,788	1,923	5,000	5,000	0
251-2516000-000000-6103015	- Irrigation	628	722	445	542	615	600	600	0
251-2516000-000000-6103807	- Non-Direct Charges	0	4,019	5,505	4,803	4,803	5,687	5,687	0
<b>Operating Expenses</b>		<b>29,198</b>	<b>28,373</b>	<b>29,241</b>	<b>40,537</b>	<b>40,040</b>	<b>33,688</b>	<b>38,688</b>	<b>5,000</b>
<b>Other Financing Uses</b>									
251-2519900-000000-9907001	- Transfer Out	4,825	841	787	697	548	704	704	0
<b>Other Financing Uses</b>		<b>4,825</b>	<b>841</b>	<b>787</b>	<b>697</b>	<b>548</b>	<b>704</b>	<b>704</b>	<b>0</b>

**Steeplechase L&L AD (251)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	34,023	29,214	30,028	41,234	40,588	34,392	39,392	5,000
	Revenues Over (Under) Expenditures	(8,799)	(4,220)	(28,454)	(15,301)	(15,561)	0	(5,000)	(5,000)
	Fund Balance - Beginning	90,472	81,673	77,453	48,999	33,698	18,137	18,137	0
	Fund Balance - Ending	81,673	77,453	48,999	33,698	18,137	18,137	13,137	(5,000)

**Willow Creek South L&L AD (252)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
252-2520000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	60,862	60,862	0
252-2526000-000000-3550200	- A/D	159,309	159,793	159,676	160,083	159,152	160,497	160,497	0
252-2526000-000000-3610000	- Interest Earned	7,527	5,852	15,847	20,039	19,666	11,251	11,251	0
252-2526000-000000-3611000	- Fiscal Agent Interest	92	111	554	998	847	0	0	0
<b>Total Revenues</b>		<b>166,927</b>	<b>165,756</b>	<b>176,077</b>	<b>181,120</b>	<b>179,665</b>	<b>232,610</b>	<b>232,610</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
252-2526000-000000-6102006	- Postage	5	17	12	0	0	0	0	0
252-2526000-000000-6102103	- Internet	2,153	0	2,153	2,153	2,153	0	0	0
252-2526000-000000-6102300	- Utilities	39,085	35,170	37,594	38,008	39,915	39,000	39,000	0
252-2526000-000000-6102301	- Electrical	34,805	36,383	38,856	40,054	42,386	41,000	41,000	0
252-2526000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
252-2526000-000000-6102402	- Street Light Maintenance	16,744	18,773	6,168	15,573	7,062	7,500	7,500	0
252-2526000-000000-6102409	- Maintenance/Improvements	8,125	16,670	90,079	232	12,740	0	40,998	40,998
252-2526000-000000-6102505	- Renovation	8,105	14,037	76,443	76,443	63,702	76,443	76,443	0
252-2526000-000000-6102508	- Landscape / Grounds Maint	5,964	34,789	18,510	20,904	137,767	20,000	20,000	0
252-2526000-000000-6103015	- Irrigation	6,506	10,085	3,374	11,714	19,623	12,500	12,500	0
252-2526000-000000-6103807	- Non-Direct Charges	0	5,308	6,908	6,092	6,092	30,583	30,583	0
<b>Operating Expenses</b>		<b>122,002</b>	<b>171,968</b>	<b>280,911</b>	<b>212,219</b>	<b>332,540</b>	<b>228,026</b>	<b>269,024</b>	<b>40,998</b>
<b>Other Financing Uses</b>									
252-2529900-000000-9907001	- Transfer Out	11,305	5,597	4,122	5,199	6,335	4,584	4,584	0
<b>Other Financing Uses</b>		<b>11,305</b>	<b>5,597</b>	<b>4,122</b>	<b>5,199</b>	<b>6,335</b>	<b>4,584</b>	<b>4,584</b>	<b>0</b>

**Willow Creek South L&L AD (252)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	133,307	177,565	285,033	217,418	338,875	232,610	273,608	40,998
	Revenues Over (Under) Expenditures	33,620	(11,809)	(108,956)	(36,298)	(159,209)	0	(40,998)	(40,998)
	Fund Balance - Beginning	637,002	670,623	658,814	549,857	513,560	354,350	354,350	0
	Fund Balance - Ending	670,623	658,814	549,857	513,560	354,350	354,350	313,352	(40,998)

**American River Canyon North L&L (253)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
<b>Revenues</b>										
253-2530000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(28,681)	(28,681)	0	
253-2536000-000000-3550200 - A/D		103,991	104,968	104,008	104,494	104,570	105,205	105,205	0	
253-2536000-000000-3610000 - Interest Earned		889	410	260	(119)	(34)	0	0	0	
253-2536000-000000-3611000 - Fiscal Agent Interest		60	73	361	649	552	0	0	0	
253-2536000-008131-3310120 - Other Federal Grants		0	0	0	0	6,305	0	0	0	
<b>Total Revenues</b>		<b>104,940</b>	<b>105,451</b>	<b>104,629</b>	<b>105,025</b>	<b>111,393</b>	<b>76,524</b>	<b>76,524</b>	<b>0</b>	
<b>Expenses</b>										
<b>Operating Expenses</b>										
253-2536000-000000-6102300 - Utilities		38,614	25,918	33,351	36,485	38,466	37,000	37,000	0	
253-2536000-000000-6102301 - Electrical		30,799	16,939	20,595	32,478	35,735	33,000	33,000	0	
253-2536000-000000-6102400 - Contracts		510	735	814	1,047	1,099	1,000	1,000	0	
253-2536000-000000-6102402 - Street Light Maintenance		15,507	13,257	39,310	21,634	21,941	0	0	0	
253-2536000-000000-6102409 - Maintenance/Improvements		48,800	34,261	1,444	47,638	0	0	0	0	
253-2536000-000000-6102508 - Landscape / Grounds Maint		3,121	33,752	36,743	125,688	11,492	0	0	0	
253-2536000-000000-6103015 - Irrigation		6,914	7,358	3,905	0	0	0	0	0	
253-2536000-000000-6103201 - Replacement Charges - Other		0	0	0	0	9	0	0	0	
253-2536000-000000-6103807 - Non-Direct Charges		0	0	0	0	0	608	608	0	
<b>Operating Expenses</b>		<b>144,265</b>	<b>132,220</b>	<b>136,162</b>	<b>264,970</b>	<b>108,742</b>	<b>71,608</b>	<b>71,608</b>	<b>0</b>	
<b>Other Financing Uses</b>										
253-2539900-000000-9907001 - Transfer Out		5,467	4,966	3,728	3,434	3,014	4,916	4,916	0	
<b>Other Financing Uses</b>		<b>5,467</b>	<b>4,966</b>	<b>3,728</b>	<b>3,434</b>	<b>3,014</b>	<b>4,916</b>	<b>4,916</b>	<b>0</b>	

**American River Canyon North L&L (253)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	149,732	137,186	139,890	268,404	111,756	76,524	76,524	0
	Revenues Over (Under) Expenditures	(44,792)	(31,735)	(35,261)	(163,379)	(363)	0	0	0
	Fund Balance - Beginning	161,866	117,074	85,340	50,079	(113,300)	(113,663)	(113,663)	0
	Fund Balance - Ending	117,074	85,340	50,079	(113,300)	(113,663)	(113,663)	(113,663)	0

**Historic District (254)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
254-2540000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	3,163	3,163	0
254-2545000-000000-3210400	- Historical Dist Surtax	7,676	3,154	7,350	5,855	12,663	5,000	5,000	0
254-2545000-000000-3610000	- Interest Earned	66	9	124	341	517	0	0	0
<b>Total Revenues</b>		<b>7,742</b>	<b>3,163</b>	<b>7,474</b>	<b>6,196</b>	<b>13,179</b>	<b>8,163</b>	<b>8,163</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
254-2545000-000000-6102300	- Utilities	1,224	764	851	911	958	1,500	1,500	0
254-2545000-000000-6102400	- Contracts	0	5,316	0	5,722	4,757	6,500	6,500	0
<b>Operating Expenses</b>		<b>1,224</b>	<b>6,081</b>	<b>851</b>	<b>6,633</b>	<b>5,715</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
254-2549900-000000-9907001	- Transfer Out	190	193	42	185	27	163	163	0
<b>Other Financing Uses</b>		<b>190</b>	<b>193</b>	<b>42</b>	<b>185</b>	<b>27</b>	<b>163</b>	<b>163</b>	<b>0</b>

**Historic District (254)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,414	6,274	893	6,818	5,742	8,163	8,163	0
	Revenues Over (Under) Expenditures	6,328	(3,111)	6,581	(622)	7,437	0	0	0
	Fund Balance - Beginning	3	6,331	3,220	9,801	9,179	16,617	16,617	0
	Fund Balance - Ending	6,331	3,220	9,801	9,179	16,617	16,617	16,617	0

**Willow Spring L&L (260)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
260-2600000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	1,722	1,722	0
260-2606000-000000-3550200	- A/D	14,187	14,194	14,212	14,215	14,268	14,548	14,548	0
260-2606000-000000-3610000	- Interest Earned	542	(27)	221	491	313	228	228	0
260-2606000-000000-3611000	- Fiscal Agent Interest	8	10	50	90	77	0	0	0
<b>Total Revenues</b>		<b>14,736</b>	<b>14,177</b>	<b>14,483</b>	<b>14,796</b>	<b>14,657</b>	<b>16,498</b>	<b>16,498</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
260-2606000-000000-6102301	- Electrical	6,596	6,852	7,028	7,195	6,978	7,300	7,300	0
260-2606000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
260-2606000-000000-6102402	- Street Light Maintenance	2,457	3,904	2,122	4,184	5,152	4,500	4,500	0
260-2606000-000000-6102409	- Maintenance/Improvements	44,900	0	30	232	0	0	0	0
260-2606000-000000-6102508	- Landscape / Grounds Maint	0	0	217	4,784	2,200	0	0	0
260-2606000-000000-6103001	- Office Supplies	0	0	10	0	0	0	0	0
260-2606000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	3,331	3,331	0
<b>Operating Expenses</b>		<b>54,463</b>	<b>11,491</b>	<b>10,222</b>	<b>17,443</b>	<b>15,429</b>	<b>16,131</b>	<b>16,131</b>	<b>0</b>
<b>Other Financing Uses</b>									
260-2609900-000000-9907001	- Transfer Out	802	475	475	329	259	367	367	0
<b>Other Financing Uses</b>		<b>802</b>	<b>475</b>	<b>475</b>	<b>329</b>	<b>259</b>	<b>367</b>	<b>367</b>	<b>0</b>

**Willow Spring L&L (260)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	55,265	11,966	10,697	17,772	15,688	16,498	16,498	0
	Revenues Over (Under) Expenditures	(40,528)	2,211	3,786	(2,976)	(1,030)	0	0	0
	Fund Balance - Beginning	41,533	1,005	3,216	7,002	4,027	2,996	2,996	0
	Fund Balance - Ending	1,005	3,216	7,002	4,027	2,996	2,996	2,996	0

**Willow Springs CFD 11 Maintenance District (262)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
262-2620000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(34,787)	(34,787)	0
262-2626000-000000-3550200	- A/D	115,852	115,873	115,871	115,873	208,548	209,592	209,592	0
262-2626000-000000-3610000	- Interest Earned	3,521	2,775	4,589	10,015	27,716	5,696	5,696	0
262-2626000-000000-3611000	- Fiscal Agent Interest	18	22	108	194	1,109	0	0	0
262-2626000-008131-3310120	- Other Federal Grants	0	0	0	0	3,156	0	0	0
<b>Total Revenues</b>		<b>119,391</b>	<b>118,669</b>	<b>120,568</b>	<b>126,082</b>	<b>240,530</b>	<b>180,501</b>	<b>180,501</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
262-2626000-000000-6102103	- Internet	538	0	538	538	179	0	0	0
262-2626000-000000-6102300	- Utilities	22,316	16,303	16,668	16,454	16,982	17,000	17,000	0
262-2626000-000000-6102301	- Electrical	1,358	1,451	2,080	2,141	2,364	2,300	2,300	0
262-2626000-000000-6102400	- Contracts	0	0	0	0	0	6,500	6,500	0
262-2626000-000000-6102409	- Maintenance/Improvements	0	3,591	5,159	232	14,915	0	25,000	25,000
262-2626000-000000-6102505	- Renovation	38,075	58,928	89,488	89,488	74,574	89,489	89,489	0
262-2626000-000000-6102508	- Landscape / Grounds Maint	39,281	35,172	29,401	53,499	47,564	40,000	47,078	7,078
262-2626000-000000-6103015	- Irrigation	5,123	8,987	2,193	24,895	4,029	4,000	4,000	0
262-2626000-000000-6103807	- Non-Direct Charges	0	12,839	15,106	13,623	13,623	17,198	17,198	0
262-2626000-008131-6102409	- Maintenance/Improvements	0	0	0	0	5,140	0	0	0
<b>Operating Expense</b>		<b>106,692</b>	<b>137,272</b>	<b>160,633</b>	<b>200,871</b>	<b>179,370</b>	<b>176,487</b>	<b>208,565</b>	<b>32,078</b>
<b>Other Financing Uses</b>									
262-2629900-000000-9907001	- Transfer Out	16,877	4,599	3,751	3,448	3,223	4,014	4,014	0
<b>Other Financing Uses</b>		<b>16,877</b>	<b>4,599</b>	<b>3,751</b>	<b>3,448</b>	<b>3,223</b>	<b>4,014</b>	<b>4,014</b>	<b>0</b>

**Willow Springs CFD 11 Maintenance District (262)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	123,569	141,871	164,384	204,319	182,593	180,501	212,579	32,078
	Revenues Over (Under) Expenditures	(4,178)	(23,202)	(43,815)	(78,237)	57,937	0	(32,078)	(32,078)
	Fund Balance - Beginning	761,345	757,167	733,965	690,150	611,913	669,849	669,849	0
	Fund Balance - Ending	757,167	733,965	690,150	611,913	669,849	669,849	637,771	(32,078)

**CFD #12 Maintenance District (266)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
266-2660000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	110,120	110,120	0
266-2666000-000000-3550200	- A/D	599,275	600,912	599,400	601,793	600,600	601,303	601,303	0
266-2666000-000000-3610000	- Interest Earned	18,073	14,329	36,520	55,173	45,655	29,521	29,521	0
266-2666000-000000-3611000	- Fiscal Agent Interest	343	417	2,075	3,736	3,179	0	0	0
266-2666000-008131-3310120	- Other Federal Grants	0	0	0	8,342	0	0	0	0
<b>Total Revenues</b>		<b>617,692</b>	<b>615,658</b>	<b>637,995</b>	<b>669,044</b>	<b>649,434</b>	<b>740,944</b>	<b>740,944</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
266-2666000-000000-6102006	- Postage	0	0	38	9	19	0	0	0
266-2666000-000000-6102101	- Telephone	531	572	641	666	784	0	0	0
266-2666000-000000-6102103	- Internet	179	0	179	179	179	0	0	0
266-2666000-000000-6102300	- Utilities	112,016	94,899	85,761	82,417	97,560	84,000	84,000	0
266-2666000-000000-6102301	- Electrical	6,452	6,178	8,495	8,461	8,508	9,000	9,000	0
266-2666000-000000-6102400	- Contracts	0	5,646	7,787	8,096	8,364	8,500	8,500	0
266-2666000-000000-6102401	- Project Construction	5,453	1,828	0	0	0	0	0	0
266-2666000-000000-6102402	- Street Light Maintenance	128	0	0	0	0	0	0	0
266-2666000-000000-6102409	- Maintenance/Improvements	60,446	148,592	118,208	30,012	240,673	100,000	186,567	86,567
266-2666000-000000-6102505	- Renovation	91,090	166,207	390,556	390,556	325,463	390,556	390,556	0
266-2666000-000000-6102508	- Landscape / Grounds Maint	127,742	132,660	43,886	98,860	164,931	82,000	124,202	42,202
266-2666000-000000-6103015	- Irrigation	30,645	22,512	15,499	31,977	45,349	21,000	21,000	0
266-2666000-000000-6103807	- Non-Direct Charges	0	60,193	66,652	60,977	60,977	32,359	32,359	0
266-2666000-008131-6102409	- Maintenance/Improvements	0	0	0	9,268	0	0	0	0
266-2666000-008131-6102508	- Landscape / Grounds Maint	0	0	2,639	0	0	0	0	0
<b>Operating Expenses</b>		<b>434,683</b>	<b>639,287</b>	<b>740,341</b>	<b>721,479</b>	<b>952,807</b>	<b>727,415</b>	<b>856,184</b>	<b>128,769</b>
<b>Debt Service</b>									
266-2666000-000000-6404003	- Bank Charges	2,002	0	0	0	0	0	0	0
<b>Debt Service</b>		<b>2,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #12 Maintenance District (266)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Financing Uses									
266-2669900-000000-9907001	- Transfer Out	76,989	12,652	12,737	16,118	15,053	13,529	13,529	0
	Other Financing Uses	<u>76,989</u>	<u>12,652</u>	<u>12,737</u>	<u>16,118</u>	<u>15,053</u>	<u>13,529</u>	<u>13,529</u>	<u>0</u>
Total Expenditures		<u>513,674</u>	<u>651,939</u>	<u>753,078</u>	<u>737,597</u>	<u>967,860</u>	<u>740,944</u>	<u>869,713</u>	<u>128,769</u>
Revenues Over (Under) Expenditures		104,018	(36,280)	(115,084)	(68,552)	(318,426)	0	(128,769)	(128,769)
Fund Balance - Beginning		<u>1,328,121</u>	<u>1,432,139</u>	<u>1,395,858</u>	<u>1,280,775</u>	<u>1,212,222</u>	<u>893,796</u>	<u>893,796</u>	<u>0</u>
Fund Balance - Ending		<u>1,432,139</u>	<u>1,395,858</u>	<u>1,280,775</u>	<u>1,212,222</u>	<u>893,796</u>	<u>893,796</u>	<u>765,027</u>	<u>(128,769)</u>

**CFD #13 American River Canyon Maintenance District (267)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
267-2670000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(7,506)	(7,506)	0
267-2676000-000000-3550200	- A/D	106,477	112,461	114,311	119,591	120,713	122,925	122,925	0
267-2676000-000000-3610000	- Interest Earned	715	602	1,187	173	(126)	353	353	0
267-2676000-000000-3611000	- Fiscal Agent Interest	61	77	396	738	638	0	0	0
<b>Total Revenues</b>		<b>107,253</b>	<b>113,140</b>	<b>115,893</b>	<b>120,501</b>	<b>121,225</b>	<b>115,772</b>	<b>115,772</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
267-2676000-000000-6102006	- Postage	0	0	0	0	7	0	0	0
267-2676000-000000-6102101	- Telephone	278	228	339	319	406	0	0	0
267-2676000-000000-6102300	- Utilities	27,311	17,900	23,113	24,709	24,560	25,500	25,500	0
267-2676000-000000-6102301	- Electrical	1,431	1,577	2,189	2,268	2,381	2,500	2,500	0
267-2676000-000000-6102400	- Contracts	0	4,621	6,376	6,620	6,837	7,500	7,500	0
267-2676000-000000-6102401	- Project Construction	4,459	1,495	0	0	0	0	0	0
267-2676000-000000-6102409	- Maintenance/Improvements	0	0	0	0	8,333	0	5,000	5,000
267-2676000-000000-6102505	- Renovation	26,970	48,810	105,095	105,095	41,667	50,000	75,000	25,000
267-2676000-000000-6102508	- Landscape / Grounds Maint	26,397	9,762	0	0	4,895	25,000	25,000	0
267-2676000-000000-6103015	- Irrigation	0	0	200	0	2,932	0	0	0
267-2676000-000000-6103807	- Non-Direct Charges	0	19,388	22,235	20,172	20,172	2,636	2,636	0
<b>Operating Expenses</b>		<b>86,846</b>	<b>103,780</b>	<b>159,546</b>	<b>159,182</b>	<b>112,190</b>	<b>113,136</b>	<b>143,136</b>	<b>30,000</b>
<b>Debt Service</b>									
267-2676000-000000-6404003	- Bank Charges	1,638	0	0	0	0	0	0	0
<b>Debt Service</b>		<b>1,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
267-2679900-000000-9907001	- Transfer Out	23,503	3,310	2,258	2,212	2,896	2,636	2,636	0
<b>Other Financing Uses</b>		<b>23,503</b>	<b>3,310</b>	<b>2,258</b>	<b>2,212</b>	<b>2,896</b>	<b>2,636</b>	<b>2,636</b>	<b>0</b>

**CFD #13 American River Canyon Maintenance District (267)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	111,988	107,090	161,804	161,394	115,086	115,772	145,772	30,000
	Revenues Over (Under) Expenditures	(4,735)	6,050	(45,911)	(40,893)	6,139	0	(30,000)	(30,000)
	Fund Balance - Beginning	97,743	93,008	99,058	53,147	12,254	18,393	18,393	0
	Fund Balance - Ending	93,008	99,058	53,147	12,254	18,393	18,393	(11,607)	(30,000)

**American River Canyon North L&L District (270)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
270-2700000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(7,040)	(7,040)	0
270-2706000-000000-3550200	- A/D	12,129	12,348	12,327	8,927	11,984	12,432	12,432	0
270-2706000-000000-3610000	- Interest Earned	1,938	1,521	4,592	7,783	9,072	4,071	4,071	0
270-2706000-000000-3611000	- Fiscal Agent Interest	7	9	42	55	64	0	0	0
<b>Total Revenues</b>		<b>14,074</b>	<b>13,878</b>	<b>16,961</b>	<b>16,765</b>	<b>21,120</b>	<b>9,463</b>	<b>9,463</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
270-2706000-000000-6102301	- Electrical	280	311	433	450	482	500	500	0
270-2706000-000000-6102400	- Contracts	510	735	814	1,319	1,099	1,000	1,000	0
270-2706000-000000-6102402	- Street Light Maintenance	6,578	6,357	3,764	1,778	2,836	4,000	4,000	0
270-2706000-000000-6102409	- Maintenance/Improvements	1,562	0	18	0	0	0	0	0
270-2706000-000000-6102508	- Landscape / Grounds Maint	0	0	217	0	0	0	0	0
270-2706000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	3,730	3,730	0
<b>Operating Expenses</b>		<b>8,929</b>	<b>7,404</b>	<b>5,246</b>	<b>3,547</b>	<b>4,417</b>	<b>9,230</b>	<b>9,230</b>	<b>0</b>
<b>Other Financing Uses</b>									
270-2709900-000000-9907001	- Transfer Out	426	631	424	380	264	233	233	0
<b>Other Financing Uses</b>		<b>426</b>	<b>631</b>	<b>424</b>	<b>380</b>	<b>264</b>	<b>233</b>	<b>233</b>	<b>0</b>

**American River Canyon North L&L District (270)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	9,355	8,035	5,670	3,927	4,681	9,463	9,463	0
	Revenues Over (Under) Expenditures	4,718	5,844	11,291	12,837	16,439	0	0	0
	Fund Balance - Beginning	164,961	169,680	175,524	186,814	199,652	216,091	216,091	0
	Fund Balance - Ending	169,680	175,524	186,814	199,652	216,091	216,091	216,091	0

**The Residences at American River Canyon (271)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
271-2710000-000000-3990000	- Use of Fund Balance (Budget)						(4,518)	(4,518)	0
271-2716000-000000-3550200	- A/D	20,492	21,050	19,613	28,635	28,489	29,216	29,216	0
271-2716000-000000-3610000	- Interest Earned	729	544	1,224	1,742	2,055	920	920	0
271-2716000-000000-3611000	- Fiscal Agent Interest	12	14	68	172	151	0	0	0
<b>Total Revenues</b>		<b>21,233</b>	<b>21,608</b>	<b>20,905</b>	<b>30,548</b>	<b>30,695</b>	<b>25,618</b>	<b>25,618</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
271-2716000-000000-6102103	- Internet	359		359	359	359	0	0	0
271-2716000-000000-6102300	- Utilities	4,170	3,011	3,497	3,530	3,650	3,750	3,750	0
271-2716000-000000-6102301	- Electrical	693	734	880	891	960	900	900	0
271-2716000-000000-6102400	- Contracts	1,019	1,470	1,370	1,047	1,099	1,000	1,000	0
271-2716000-000000-6102402	- Street Light Maintenance	1,314	41	19	25	293	500	500	0
271-2716000-000000-6102409	- Maintenance/Improvements			662	232	2,484	0	0	0
271-2716000-000000-6102505	- Renovation	5,677	10,269	14,905	14,905	12,421	14,906	14,906	0
271-2716000-000000-6102508	- Landscape / Grounds Maint	4,921	4,259	8,386		451	3,000	3,600	600
271-2716000-000000-6103015	- Irrigation	715	1,478	404	521		600	600	0
271-2716000-000000-6103807	- Non-Direct Charges		4,012	5,497	4,796	4,796	506	506	0
<b>Operating Expenses</b>		<b>18,867</b>	<b>25,274</b>	<b>35,979</b>	<b>26,307</b>	<b>26,513</b>	<b>25,162</b>	<b>25,762</b>	<b>600</b>
<b>Other Financing Uses</b>									
271-2719900-000000-9907001	- Transfer Out	4,572	915	544	607	670	456	456	0
<b>Other Financing Uses</b>		<b>4,572</b>	<b>915</b>	<b>544</b>	<b>607</b>	<b>670</b>	<b>456</b>	<b>456</b>	<b>0</b>

**The Residences at American River Canyon (271)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	23,439	26,189	36,523	26,914	27,183	25,618	26,218	600
	Revenues Over (Under) Expenditures	(2,207)	(4,580)	(15,619)	3,634	3,512	0	(600)	(600)
	Fund Balance - Beginning	79,879	77,672	73,092	57,473	61,107	64,619	64,619	0
	Fund Balance - Ending	77,672	73,092	57,473	61,107	64,619	64,619	64,019	(600)

**Sphere of Influence (273)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
273-2730000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(4,000)	(4,000)	0
273-2735000-000000-3411801	- Other Reimbursements	6,377	0	0	0	0	0	0	0
273-2735000-000000-3610000	- Interest Earned	1,225	1,123	3,382	5,558	6,291	4,000	4,000	0
<b>Total Revenues</b>		<b>7,602</b>	<b>1,123</b>	<b>3,382</b>	<b>5,558</b>	<b>6,291</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
273-2735000-000000-6102400	- Contracts	3,951	0	0	0	0	0	0	0
273-2735000-000000-6102411	- Legal Services	2,426	216	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>6,377</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>6,377</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>1,225</b>	<b>906</b>	<b>3,382</b>	<b>5,558</b>	<b>6,291</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>38,483</b>	<b>39,708</b>	<b>40,614</b>	<b>43,996</b>	<b>49,554</b>	<b>55,845</b>	<b>55,845</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>39,708</b>	<b>40,614</b>	<b>43,996</b>	<b>49,554</b>	<b>55,845</b>	<b>55,845</b>	<b>55,845</b>	<b>0</b>

**Oaks at Willow Springs (274)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
274-2740000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(1,000)	(1,000)	0
274-2742500-000000-3610000	- Interest Earned	279	213	624	1,023	1,157	1,000	1,000	0
Total Revenues		279	213	624	1,023	1,157	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		279	213	624	1,023	1,157	0	0	0
Fund Balance - Beginning		2,852,403	2,852,682	2,852,895	2,853,519	2,854,542	2,855,699	2,855,699	0
Fund Balance - Ending		2,852,682	2,852,895	2,853,519	2,854,542	2,855,699	2,855,699	2,855,699	0

American River Canyon L&L District #3 (275)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
275-2750000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	84,832	84,832	0
275-2756000-000000-3310120	- Other Federal Grants	0	0	4,008	(4,008)	0	0	0	0
275-2756000-000000-3550200	- A/D	246,418	248,177	246,206	248,284	287,316	296,410	296,410	0
275-2756000-000000-3610000	- Interest Earned	11,746	10,010	28,542	46,736	45,905	24,225	24,225	0
275-2756000-000000-3611000	- Fiscal Agent Interest	141	172	853	1,538	1,514	0	0	0
275-2756000-008131-3310120	- Other Federal Grants	0	0	0	4,008	0	0	0	0
Total Revenues		258,305	258,359	279,608	296,558	334,734	405,467	405,467	0
Expenses									
Operating Expenses									
275-2756000-000000-6102006	- Postage	0	0	18	6	7	0	0	0
275-2756000-000000-6102103	- Internet	1,256	0	1,256	1,256	1,256	0	0	0
275-2756000-000000-6102301	- Electrical	263	325	387	434	465	450	450	0
275-2756000-000000-6102400	- Contracts	6,560	1,835	814	1,047	1,099	1,000	1,000	0
275-2756000-000000-6102402	- Street Light Maintenance	0	0	0	0	0	13,500	13,500	0
275-2756000-000000-6102409	- Maintenance/Improvements	37,503	20,542	188,689	126,213	361,246	160,000	160,000	0
275-2756000-000000-6102505	- Renovation	31,042	48,170	58,515	58,515	96,515	113,610	113,610	0
275-2756000-000000-6102508	- Landscape / Grounds Maint	28,300	39,374	57,586	63,004	43,092	73,000	92,417	19,417
275-2756000-000000-6103015	- Irrigation	11,729	3,584	6,026	6,370	120	7,500	7,500	0
275-2756000-000000-6103807	- Non-Direct Charges	0	15,351	17,840	16,135	16,135	30,928	30,928	0
275-2756000-008131-6102409	- Maintenance/Improvements	0	0	4,948	0	2,051	0	0	0
275-2756000-008131-6102508	- Landscape / Grounds Maint	0	0	990	0	0	0	0	0
Operating Expenses		116,653	129,180	337,069	272,980	521,985	399,988	419,405	19,417
Other Financing Uses									
275-2759900-000000-9907001	- Transfer Out	20,284	5,387	4,078	4,006	7,176	5,479	5,479	0
Other Financing Uses		20,284	5,387	4,078	4,006	7,176	5,479	5,479	0

**American River Canyon L&L District #3 (275)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	136,937	134,567	341,147	276,986	529,161	405,467	424,884	19,417
	Revenues Over (Under) Expenditures	121,368	123,792	(61,539)	19,572	(194,427)	0	(19,417)	(19,417)
	Fund Balance - Beginning	850,466	971,834	1,095,626	1,034,087	1,053,659	859,232	859,232	0
	Fund Balance - Ending	971,834	1,095,626	1,034,087	1,053,659	859,232	859,232	839,815	(19,417)

**New Measure A (276)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
276-2760000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(622,452)	(622,452)	0
276-2762637-000000-3351207 - Traffic Control / Safety		238,134	274,045	279,088	293,549	296,282	299,341	299,341	0
276-2762637-PW2403-3310120 - Other Federal Grants		0	0	0	0	267,980	0	0	0
276-2762638-000000-3351208 - Safety Ada Streetscape		342,325	402,710	411,077	433,446	436,525	439,804	439,804	0
276-2762639-000000-3310220 - Other State Grants		0	0	89,130	(89,130)	0	0	0	0
276-2762639-000000-3351209 - Street / Road Maint		2,381,344	2,740,450	2,790,879	2,935,489	2,962,818	2,993,407	2,993,407	0
276-2762639-PW1901-3310220 - Other State Grants		0	0	199,710	89,130	0	0	0	0
276-2765000-000000-3610000 - Interest Earned		12,947	25,389	104,870	209,295	269,423	125,000	125,000	0
<b>Total Revenues</b>		<b>2,974,750</b>	<b>3,442,594</b>	<b>3,874,754</b>	<b>3,871,779</b>	<b>4,233,028</b>	<b>3,235,100</b>	<b>3,235,100</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
276-2762637-000000-6102400 - Contracts		0	0	58,771	44,864	111,820	350,000	565,227	215,227
276-2762637-008023-6102400 - Contracts		0	0	66,047	5,740	69,402	0	0	0
276-2762637-PW2403-6102400 - Contracts		0	0	0	13,466	285,423	0	0	0
276-2762638-000000-6102400 - Contracts		0	0	0	0	4,849	0	19,638	19,638
276-2762638-002308-6102400 - Contracts		24,579	23,674	0	0	0	0	0	0
276-2762638-002308-6103012 - Small Equipment		0	0	1,078	0	0	0	0	0
276-2762638-002409-6102400 - Contracts		0	0	0	0	193,603	0	0	0
276-2762638-002486-6102400 - Contracts		0	9,185	0	0	0	0	0	0
276-2762639-000000-6102400 - Contracts		0	0	0	79,207	0	0	9,264	9,264
276-2762639-000000-6102703 - Software License & Maint		0	0	4,500	4,500	4,500	0	0	0
276-2762639-002310-6102400 - Contracts		0	0	6,099	0	0	0	0	0
276-2762639-002387-6102703 - Software License & Maint		3,500	3,500	0	0	0	0	0	0
276-2762639-007010-6102400 - Contracts		0	0	0	0	23,150	0	0	0
276-2762639-008017-6102400 - Contracts		0	86,618	36,543	154,749	51,293	0	0	0
276-2762639-PW1801-6102400 - Contracts		0	0	65,872	0	0	0	0	0
276-2762639-PW2401-6102400 - Contracts		0	0	0	139,123	5,858	0	0	0
276-2763803-000000-6102400 - Contracts		0	0	0	0	0	0	0	0
276-2765000-000000-6103807 - Non-Direct Charges		0	308,120	228,857	280,476	0	268,100	268,100	0
<b>Operating Expenses</b>		<b>28,079</b>	<b>431,097</b>	<b>467,767</b>	<b>722,125</b>	<b>749,897</b>	<b>618,100</b>	<b>862,229</b>	<b>244,129</b>

**New Measure A (276)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Capital Outlay									
276-2762637-000000-9009010	- Construction	35	0	0	1,166	4,750	425,000	425,000	0
276-2762637-002310-9009010	- Construction	0	0	0	31,013	0	0	0	0
276-2762637-008017-9009010	- Construction	0	0	4,630	0	0	0	0	0
276-2762637-008023-9009005	- Equipment	0	19,826	0	0	0	0	0	0
276-2762637-008023-9009010	- Construction	9,845	89,550	7,321	165,858	206,015	0	0	0
276-2762637-PW1502-9009010	- Construction	45,305	19,826	9,988	11,531	0	0	0	0
276-2762638-000000-9009010	- Construction	47,334	23,814	21,800	21,800	44,684	642,000	642,000	0
276-2762638-002308-9009010	- Construction	14,918	0	90,307	9,342	105,611	0	0	0
276-2762638-002409-9009010	- Construction	0	0	0	75,945	0	0	0	0
276-2762638-PW2102-9009010	- Construction	0	0	146,000	24,000	0	0	0	0
276-2762639-000000-9009005	- Equipment	0	0	0	0	0	0	38,209	38,209
276-2762639-000000-9009010	- Construction	979,010	1,012,566	241,550	241,550	241,550	1,550,000	2,165,047	615,047
276-2762639-002310-9009010	- Construction	0	57,169	49,383	65,115	57,320	0	0	0
276-2762639-002409-9009010	- Construction	0	150,000	0	0	0	0	0	0
276-2762639-007010-9009010	- Construction	0	152,489	0	0	87,240	0	0	0
276-2762639-008017-9009010	- Construction	16,690	466,610	536,359	1,206,515	1,156,536	0	0	0
276-2762639-008023-9009010	- Construction	0	1,600	0	0	0	0	0	0
276-2762639-PW1901-9009010	- Construction	0	0	399,420	100,580	0	0	0	0
276-2763802-000000-9009010	- Construction	0	0	0	0	0	0	0	0
Capital Outlay		1,113,137	1,993,451	1,506,759	1,954,415	1,903,705	2,617,000	3,270,256	653,256
Other Financing Uses									
276-2769900-000000-9907001	- Transfer Out	106,216	0	0	0	0	0	0	0
Other Financing Uses		106,216	0	0	0	0	0	0	0

**New Measure A (276)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,247,432	2,424,548	1,974,526	2,676,540	2,653,602	3,235,100	4,132,485	897,385
	Revenues Over (Under) Expenditures	1,727,318	1,018,046	1,900,228	1,195,239	1,579,426	0	(897,385)	(897,385)
	Fund Balance - Beginning	(1,628,970)	98,347	1,116,394	3,016,622	4,211,861	5,791,287	5,791,287	0
	Fund Balance - Ending	98,347	1,116,394	3,016,622	4,211,861	5,791,287	5,791,287	4,893,902	(897,385)

**278 Blue Ravine Oaks No. 2 L&L (278)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
278-2780000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	11,520	11,520	0
278-2786000-000000-3550200	- A/D	35,464	35,062	17,141	0	18,172	18,853	18,853	0
278-2786000-000000-3610000	- Interest Earned	2,165	1,638	4,307	5,362	3,928	6,284	6,284	0
278-2786000-000000-3611000	- Fiscal Agent Interest	20	24	60	0	97	0	0	0
<b>Total Revenues</b>		<b>37,649</b>	<b>36,724</b>	<b>21,508</b>	<b>5,362</b>	<b>22,197</b>	<b>36,657</b>	<b>36,657</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
278-2786000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
278-2786000-000000-6102402	- Street Light Maintenance	20,071	262	212	206	68	300	300	0
278-2786000-000000-6102409	- Maintenance/Improvements	15,868	2,905	8	232	3,680	0	0	0
278-2786000-000000-6102505	- Renovation	0	8,611	22,080	22,080	16,560	22,080	22,080	0
278-2786000-000000-6102508	- Landscape / Grounds Maint	7,233	13,783	15,676	28,196	5,084	0	0	0
278-2786000-000000-6103015	- Irrigation	805	856	649	802	0	0	0	0
278-2786000-000000-6103807	- Non-Direct Charges	0	4,080	5,571	4,864	4,864	12,257	12,257	0
<b>Operating Expenses</b>		<b>44,486</b>	<b>31,232</b>	<b>45,010</b>	<b>57,428</b>	<b>31,355</b>	<b>35,637</b>	<b>35,637</b>	<b>0</b>
<b>Other Financing Uses</b>									
278-2789900-000000-9907001	- Transfer Out	4,891	990	1,203	860	905	1,020	1,020	0
<b>Other Financing Uses</b>		<b>4,891</b>	<b>990</b>	<b>1,203</b>	<b>860</b>	<b>905</b>	<b>1,020</b>	<b>1,020</b>	<b>0</b>

**278 Blue Ravine Oaks No. 2 L&L (278)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	49,377	32,222	46,213	58,288	32,260	36,657	36,657	0
	Revenues Over (Under) Expenditures	(11,728)	4,502	(24,705)	(52,926)	(10,063)	0	0	0
	Fund Balance - Beginning	185,142	173,414	177,916	153,211	100,285	90,222	90,222	0
	Fund Balance - Ending	173,414	177,916	153,211	100,285	90,222	90,222	90,222	0

**RDA Obligation Retirement (279)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
279-2790000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(230,568)	(230,568)	0
279-2792400-000000-3110102	- Tax Increment Revenue	3,800,113	3,602,222	3,683,214	3,659,760	3,833,034	3,846,043	3,846,043	0
279-2792400-000000-3411803	- Program Income	11,026	2,518	2,491	596	(707)	0	0	0
279-2792400-000000-3610000	- Interest Earned	40,120	179,511	146,311	45,554	249,630	120,000	120,000	0
279-2792400-000000-3611000	- Fiscal Agent Interest	47	3	1,271	3,271	3,171	0	0	0
279-2792400-000000-3620100	- Unrealized Gain/Loss	(52,351)	(195,514)	(17,675)	88,438	106,271	0	0	0
279-2792400-000000-3780000	- Sundry Revenue	35,002	18,416	0	0	0	0	0	0
279-2792400-000000-3930000	- Proceeds Of Financing	573,260	143,315	143,315	143,315	379,196	0	0	0
<b>Total Revenues</b>		<b>4,407,217</b>	<b>3,750,471</b>	<b>3,958,927</b>	<b>3,940,934</b>	<b>4,570,595</b>	<b>3,735,475</b>	<b>3,735,475</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
279-2792400-000000-6102400	- Contracts	5,074	5,146	5,194	145	0	0	0	0
279-2792400-000000-6102403	- Owner Participation Agmt	(34,839)	28,377	26,766	0	0	0	0	0
279-2792400-000000-6102404	- AB 1290 Programs	207	48	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>(29,558)</b>	<b>33,571</b>	<b>31,960</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>									
279-2792400-000000-6404001	- Principal	(6,480,000)	0	0	0	0	2,520,000	2,520,000	0
279-2792400-000000-6404002	- Interest	1,593,000	1,523,813	1,449,950	1,371,756	1,289,638	1,203,475	1,203,475	0
279-2792400-000000-6404003	- Bank Charges	16,689	11,172	6,407	6,439	6,638	12,000	12,000	0
<b>Debt Service</b>		<b>(4,870,311)</b>	<b>1,534,985</b>	<b>1,456,357</b>	<b>1,378,195</b>	<b>1,296,275</b>	<b>3,735,475</b>	<b>3,735,475</b>	<b>0</b>
<b>Other Expense</b>									
279-2792400-000000-8908000	- Other	(318,728)	166,083	45,952	59,738	74,075	0	0	0
<b>Other Expense</b>		<b>(318,728)</b>	<b>166,083</b>	<b>45,952</b>	<b>59,738</b>	<b>74,075</b>	<b>0</b>	<b>0</b>	<b>0</b>

**RDA Obligation Retirement (279)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	(5,218,597)	1,734,639	1,534,269	1,438,078	1,370,350	3,735,475	3,735,475	0
	Revenues Over (Under) Expenditures	9,625,815	2,015,832	2,424,658	2,502,856	3,200,245	0	0	0
	Fund Balance - Beginning	(49,709,913)	(40,084,098)	(38,068,266)	(35,643,608)	(33,140,752)	(29,940,507)	(29,940,507)	0
	Fund Balance - Ending	(40,084,098)	(38,068,266)	(35,643,608)	(33,140,752)	(29,940,507)	(29,940,507)	(29,940,507)	0

**Redevelopment Agency SA Trust - Housing (280)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
280-2800000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(4,000)	(4,000)	0
280-2802500-000000-3610000	- Interest Earned	(129)	982	3,559	5,935	6,739	4,000	4,000	0
Total Revenues		(129)	982	3,559	5,935	6,739	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		(129)	982	3,559	5,935	6,739	0	0	0
Fund Balance - Beginning		147,568	147,439	148,421	151,980	157,915	164,653	164,653	0
Fund Balance - Ending		147,439	148,421	151,980	157,915	164,653	164,653	164,653	0

**Folsom Heights L&L 2 (281)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
281-2810000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(2,523)	(2,523)	0
281-2816000-000000-3550200	- A/D	62,486	62,082	62,301	63,833	72,964	76,643	76,643	0
281-2816000-000000-3610000	- Interest Earned	3,142	2,602	7,443	11,327	12,306	6,174	6,174	0
281-2816000-000000-3611000	- Fiscal Agent Interest	36	43	216	398	386	0	0	0
281-2816000-000000-3780000	- Sundry Revenue	0	0	0	3,184	0	0	0	0
281-2816000-008131-3310120	- Other Federal Grants	0	0	0	30,029	0	0	0	0
<b>Total Revenues</b>		<b>65,663</b>	<b>64,727</b>	<b>69,960</b>	<b>108,772</b>	<b>85,656</b>	<b>80,294</b>	<b>80,294</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
281-2816000-000000-6102400	- Contracts	0	0	0	530	1,099	1,000	1,000	0
281-2816000-000000-6102402	- Street Light Maintenance	0	0	4,511	949	520	0	0	0
281-2816000-000000-6102409	- Maintenance/Improvements	3,275	16,165	2,352	232	6,725	0	0	0
281-2816000-000000-6102505	- Renovation	8,114	11,258	40,351	40,351	33,626	40,352	40,352	0
281-2816000-000000-6102508	- Landscape / Grounds Maint	5,163	22,361	13,558	35,907	14,011	28,000	45,125	17,125
281-2816000-000000-6103015	- Irrigation	225	254	130	976	758	0	0	0
281-2816000-000000-6103807	- Non-Direct Charges	0	5,106	6,688	5,890	5,890	8,727	8,727	0
281-2816000-008131-6102409	- Maintenance/Improvements	0	0	0	33,366	0	0	0	0
<b>Operating Expenses</b>		<b>16,777</b>	<b>55,143</b>	<b>67,589</b>	<b>118,202</b>	<b>62,630</b>	<b>78,079</b>	<b>95,204</b>	<b>17,125</b>
<b>Other Financing Uses</b>									
281-2819900-000000-9907001	- Transfer Out	6,114	1,102	748	1,482	1,429	2,215	2,215	0
<b>Other Financing Uses</b>		<b>6,114</b>	<b>1,102</b>	<b>748</b>	<b>1,482</b>	<b>1,429</b>	<b>2,215</b>	<b>2,215</b>	<b>0</b>

**Folsom Heights L&L 2 (281)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	22,891	56,245	68,337	119,684	64,059	80,294	97,419	17,125
	Revenues Over (Under) Expenditures	42,772	8,482	1,623	(10,912)	21,598	0	(17,125)	(17,125)
	Fund Balance - Beginning	214,244	257,016	265,498	267,120	256,209	277,807	277,807	0
	Fund Balance - Ending	257,016	265,498	267,120	256,209	277,807	277,807	260,682	(17,125)

**Broadstone L&L #4 (282)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
282-2820000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	53,045	53,045	0
282-2826000-000000-3410400	- Recovery Of Damages	0	0	4,948	0	2,379	0	0	0
282-2826000-000000-3550200	- A/D	92,027	94,839	98,194	96,272	100,017	105,454	105,454	0
282-2826000-000000-3610000	- Interest Earned	3,194	60	(260)	(95)	(22)	0	0	0
282-2826000-000000-3611000	- Fiscal Agent Interest	53	67	343	607	536	0	0	0
282-2826000-008131-3310120	- Other Federal Grants	0	0	0	0	16,704	0	0	0
<b>Total Revenues</b>		<b>95,274</b>	<b>94,966</b>	<b>103,225</b>	<b>96,784</b>	<b>119,615</b>	<b>158,499</b>	<b>158,499</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
282-2826000-000000-6102006	- Postage	5	0	17	9	0	0	0	0
282-2826000-000000-6102400	- Contracts	510	735	2,063	1,047	1,099	1,000	1,000	0
282-2826000-000000-6102402	- Street Light Maintenance	51,717	42,161	44,701	33,034	19,139	0	0	0
282-2826000-000000-6102409	- Maintenance/Improvements	38,177	20,286	21,477	40,974	24,901	0	0	0
282-2826000-000000-6102505	- Renovation	67,692	125,582	291,404	291,404	124,504	149,405	149,405	0
282-2826000-000000-6102508	- Landscape / Grounds Maint	93,548	52,222	69,363	32,736	42,128	0	10,439	10,439
282-2826000-000000-6103015	- Irrigation	33,866	29,428	17,091	19,159	17,496	0	0	0
282-2826000-000000-6103807	- Non-Direct Charges	0	6,999	8,749	7,783	7,783	1,211	1,211	0
282-2826000-008131-6102409	- Maintenance/Improvements	0	0	0	0	31,664	0	0	0
<b>Operating Expenses</b>		<b>285,515</b>	<b>277,413</b>	<b>454,864</b>	<b>426,147</b>	<b>268,714</b>	<b>151,616</b>	<b>162,055</b>	<b>10,439</b>
<b>Other Financing Uses</b>									
282-2829900-000000-9907001	- Transfer Out	10,981	7,040	6,587	6,376	8,744	6,883	6,883	0
<b>Other Financing Uses</b>		<b>10,981</b>	<b>7,040</b>	<b>6,587</b>	<b>6,376</b>	<b>8,744</b>	<b>6,883</b>	<b>6,883</b>	<b>0</b>

**Broadstone L&L #4 (282)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	296,496	284,453	461,451	432,523	277,458	158,499	168,938	10,439
	Revenues Over (Under) Expenditures	(201,223)	(189,487)	(358,226)	(335,738)	(157,842)	0	(10,439)	(10,439)
	Fund Balance - Beginning	291,314	90,091	(99,395)	(457,621)	(793,360)	(951,202)	(951,202)	0
	Fund Balance - Ending	90,091	(99,395)	(457,621)	(793,360)	(951,202)	(951,202)	(961,641)	(10,439)

**CFD #16 Islands Maintenance District (283)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
283-2830000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(61,627)	(61,627)	0
283-2836000-000000-3550200	- A/D	188,421	188,421	216,829	173,045	151,419	151,419	151,419	0
283-2836000-000000-3610000	- Interest Earned	3,712	3,647	13,053	26,653	32,944	14,062	14,062	0
<b>Total Revenues</b>		<b>192,133</b>	<b>192,068</b>	<b>229,883</b>	<b>199,698</b>	<b>184,363</b>	<b>103,854</b>	<b>103,854</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
283-2836000-000000-6102300	- Utilities	9,228	7,100	8,494	8,905	8,774	9,200	9,200	0
283-2836000-000000-6102301	- Electrical	1,271	1,496	1,653	1,776	1,853	2,000	2,000	0
283-2836000-000000-6102400	- Contracts	0	0	0	0	0	6,500	6,500	0
283-2836000-000000-6102402	- Street Light Maintenance	0	3,332	136	93	281	1,000	1,000	0
283-2836000-000000-6102409	- Maintenance/Improvements	1,800	0	1,460	232	8,238	0	0	0
283-2836000-000000-6102505	- Renovation	30,122	41,118	49,429	49,429	41,191	49,438	49,438	0
283-2836000-000000-6102508	- Landscape / Grounds Maint	18,148	27,651	3,523	26,965	3,936	25,000	30,000	5,000
283-2836000-000000-6103015	- Irrigation	5,432	4,502	2,339	3,525	538	3,800	3,800	0
283-2836000-000000-6103807	- Non-Direct Charges	0	13,344	15,655	14,128	14,128	4,633	4,633	0
<b>Operating Expenses</b>		<b>66,000</b>	<b>98,544</b>	<b>82,689</b>	<b>105,054</b>	<b>78,940</b>	<b>101,571</b>	<b>106,571</b>	<b>5,000</b>
<b>Other Financing Uses</b>									
283-2839900-000000-9907001	- Transfer Out	15,707	2,015	2,097	2,636	1,925	2,283	2,283	0
<b>Other Financing Uses</b>		<b>15,707</b>	<b>2,015</b>	<b>2,097</b>	<b>2,636</b>	<b>1,925</b>	<b>2,283</b>	<b>2,283</b>	<b>0</b>

**CFD #16 Islands Maintenance District (283)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	81,707	100,559	84,786	107,690	80,865	103,854	108,854	5,000
	Revenues Over (Under) Expenditures	110,426	91,509	145,096	92,008	103,498	0	(5,000)	(5,000)
	Fund Balance - Beginning	254,331	364,757	456,266	601,362	693,370	796,869	796,869	0
	Fund Balance - Ending	364,757	456,266	601,362	693,370	796,869	796,869	791,869	(5,000)

**Willow Creek Estates East #2 (284)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
284-2840000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	18,080	18,080	0
284-2846000-000000-3550200	- A/D	71,897	73,402	76,288	79,297	82,099	84,664	84,664	0
284-2846000-000000-3610000	- Interest Earned	1,703	978	1,938	3,034	3,009	1,585	1,585	0
284-2846000-000000-3611000	- Fiscal Agent Interest	41	51	265	496	437	0	0	0
<b>Total Revenues</b>		<b>73,642</b>	<b>74,431</b>	<b>78,491</b>	<b>82,827</b>	<b>85,545</b>	<b>104,329</b>	<b>104,329</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
284-2846000-000000-6102400	- Contracts	510	735	814	1,047	1,099	1,000	1,000	0
284-2846000-000000-6102402	- Street Light Maintenance	19,648	2,911	2,064	2,291	10,146	2,500	2,500	0
284-2846000-000000-6102409	- Maintenance/Improvements	18,196	75,274	455	232	9,305	0	14,572	14,572
284-2846000-000000-6102505	- Renovation	0	30,988	55,831	55,831	46,526	55,831	55,831	0
284-2846000-000000-6102508	- Landscape / Grounds Maint	3,698	19,433	936	0	1,166	20,000	24,000	4,000
284-2846000-000000-6103015	- Irrigation	0	375	0	5,378	14,900	3,000	3,000	0
284-2846000-000000-6103807	- Non-Direct Charges	0	13,789	16,140	14,573	14,573	20,753	20,753	0
<b>Operating Expenses</b>		<b>42,052</b>	<b>143,504</b>	<b>76,240</b>	<b>79,352</b>	<b>97,714</b>	<b>103,084</b>	<b>121,656</b>	<b>18,572</b>
<b>Other Financing Uses</b>									
284-2849900-000000-9907001	- Transfer Out	16,884	971	1,112	3,057	1,240	1,245	1,245	0
<b>Other Financing Uses</b>		<b>16,884</b>	<b>971</b>	<b>1,112</b>	<b>3,057</b>	<b>1,240</b>	<b>1,245</b>	<b>1,245</b>	<b>0</b>

**Willow Creek Estates East #2 (284)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	58,936	144,475	77,352	82,409	98,954	104,329	122,901	18,572
	Revenues Over (Under) Expenditures	14,706	(70,044)	1,139	417	(13,409)	0	(18,572)	(18,572)
	Fund Balance - Beginning	85,382	100,088	30,044	31,183	31,600	18,191	18,191	0
	Fund Balance - Ending	100,088	30,044	31,183	31,600	18,191	18,191	(381)	(18,572)

**Prospect Ridge (285)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
285-2850000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(17,383)	(17,383)	0
285-2856000-000000-3310120 - Other Federal Grants		0	0	7,965	(7,965)	0	0	0	0
285-2856000-000000-3550200 - A/D		28,688	40,158	41,041	44,399	46,058	47,208	47,208	0
285-2856000-000000-3610000 - Interest Earned		137	231	846	1,685	2,644	740	740	0
285-2856000-000000-3611000 - Fiscal Agent Interest		16	28	143	277	245	0	0	0
285-2856000-008131-3310120 - Other Federal Grants		0	0	0	7,965	0	0	0	0
<b>Total Revenues</b>		<b>28,841</b>	<b>40,417</b>	<b>49,995</b>	<b>46,361</b>	<b>48,947</b>	<b>30,565</b>	<b>30,565</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
285-2856000-000000-6102300 - Utilities		2,521	1,626	1,581	1,654	1,962	1,850	1,850	0
285-2856000-000000-6102301 - Electrical		245	243	261	271	287	325	325	0
285-2856000-000000-6102400 - Contracts		510	735	815	1,047	1,099	1,000	1,000	0
285-2856000-000000-6102402 - Street Light Maintenance		0	135	12	0	29	200	200	0
285-2856000-000000-6102409 - Maintenance/Improvements		5,300	5,840	75	232	2,445	0	0	0
285-2856000-000000-6102505 - Renovation		4,800	6,600	14,670	14,670	12,225	14,670	14,670	0
285-2856000-000000-6102508 - Landscape / Grounds Maint		2,800	10,051	14,480	(7,381)	14,145	10,000	12,000	2000
285-2856000-000000-6103015 - Irrigation		478	349	250	325	823	400	400	0
285-2856000-000000-6103807 - Non-Direct Charges		0	5,219	6,811	6,003	6,003	1,657	1,657	0
285-2856000-008131-6102508 - Landscape / Grounds Maint		0	0	0	11,800	0	0	0	0
<b>Operating Expenses</b>		<b>16,653</b>	<b>30,799</b>	<b>38,953</b>	<b>28,622</b>	<b>39,017</b>	<b>30,102</b>	<b>32,102</b>	<b>2,000</b>
<b>Other Financing Uses</b>									
285-2859900-000000-9907001 - Transfer Out		5,383	219	415	643	677	463	463	0
<b>Other Financing Uses</b>		<b>5,383</b>	<b>219</b>	<b>415</b>	<b>643</b>	<b>677</b>	<b>463</b>	<b>463</b>	<b>0</b>

**Prospect Ridge (285)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	22,036	31,018	39,368	29,265	39,694	30,565	32,565	2,000
	Revenues Over (Under) Expenditures	6,805	9,400	10,627	17,096	9,252	0	(2,000)	(2,000)
	Fund Balance - Beginning	13,594	20,399	29,799	40,425	57,521	66,774	66,774	0
	Fund Balance - Ending	20,399	29,799	40,425	57,521	66,774	66,774	64,774	(2,000)

**CFD #18 Maintenance District (288)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
288-2880000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(1,072,158)	(1,072,158)	0
288-2886000-000000-3411800	- Reimbursements	0	0	0	0	4,000	0	0	0
288-2886000-000000-3550200	- A/D	744,337	956,863	1,548,078	2,269,184	2,392,863	2,392,863	2,392,863	0
288-2886000-000000-3610000	- Interest Earned	5,382	8,384	34,474	83,441	151,614	42,519	42,519	0
<b>Total Revenues</b>		<b>749,719</b>	<b>965,247</b>	<b>1,582,552</b>	<b>2,352,625</b>	<b>2,548,477</b>	<b>1,363,224</b>	<b>1,363,224</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
288-2886000-000000-6102300	- Utilities	63,333	123,288	136,630	138,536	148,396	185,000	185,000	0
288-2886000-000000-6102301	- Electrical	7,127	10,400	13,804	20,660	22,767	25,000	25,000	0
288-2886000-000000-6102400	- Contracts	0	32,390	54,430	45,305	68,015	90,000	168,140	78,140
288-2886000-000000-6102402	- Street Light Maintenance	4,000	11,338	29,866	504	11,436	20,000	20,000	0
288-2886000-000000-6102409	- Maintenance/Improvements	3,550	12,659	30,178	11,161	66,691	125,000	125,000	0
288-2886000-000000-6102505	- Renovation	19,029	149,055	358,624	388,158	331,101	625,000	625,000	0
288-2886000-000000-6102508	- Landscape / Grounds Maint	78,780	22,327	304,784	140,799	316,409	170,000	223,679	53,679
288-2886000-000000-6103002	- Departmental	0	117	0	0	0	0	0	0
288-2886000-000000-6103015	- Irrigation	14,701	4,085	38,043	30,735	31,354	50,000	50,000	0
288-2886000-000000-6103807	- Non-Direct Charges	0	391	103,282	71,747	71,747	55,294	55,294	0
<b>Operating Expense</b>		<b>190,520</b>	<b>366,050</b>	<b>1,069,641</b>	<b>847,605</b>	<b>1,067,915</b>	<b>1,345,294</b>	<b>1,477,113</b>	<b>131,819</b>
<b>Other Financing Uses</b>									
288-2889900-000000-9907001	- Transfer Out	1,120	1,953	6,021	11,478	22,106	17,930	17,930	0
<b>Other Financing Uses</b>		<b>1,120</b>	<b>1,953</b>	<b>6,021</b>	<b>11,478</b>	<b>22,106</b>	<b>17,930</b>	<b>17,930</b>	<b>0</b>

**CFD #18 Maintenance District (288)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
	Total Expenditures	191,640	368,003	1,075,662	859,083	1,090,021	1,363,224	1,495,043	131,819
	Revenues Over (Under) Expenditures	558,079	597,244	506,890	1,493,542	1,458,456	0	(131,819)	(131,819)
	Fund Balance - Beginning	103,268	661,347	1,258,591	1,765,481	3,259,023	4,717,478	4,717,478	0
	Fund Balance - Ending	661,347	1,258,591	1,765,481	3,259,023	4,717,478	4,717,478	4,585,659	(131,819)

**CFD #19 Maintenance District (289)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
289-2890000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(87,997)	(87,997)	0
289-2896000-000000-3550200	- A/D	153,497	201,958	210,048	166,093	173,091	173,091	173,091	0
289-2896000-000000-3610000	- Interest Earned	4,112	4,119	15,974	30,395	39,091	14,226	14,226	0
<b>Total Revenues</b>		<b>157,609</b>	<b>206,078</b>	<b>226,022</b>	<b>196,488</b>	<b>212,182</b>	<b>99,320</b>	<b>99,320</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
289-2896000-000000-6102300	- Utilities	11,773	10,200	10,884	9,425	9,311	11,250	11,250	0
289-2896000-000000-6102301	- Electrical	307	688	748	770	732	850	850	0
289-2896000-000000-6102402	- Street Light Maintenance	2,997	2,385	22,229	1,240	2,350	2,500	2,500	0
289-2896000-000000-6102409	- Maintenance/Improvements	0	578	0	232	5,627	10,000	10,000	0
289-2896000-000000-6102505	- Renovation	4,942	12,283	31,937	31,937	26,614	31,937	31,937	0
289-2896000-000000-6102508	- Landscape / Grounds Maint	6,335	1,326	48,351	2,090	9,202	10,000	12,000	2,000
289-2896000-000000-6103015	- Irrigation	459	25	130	0	181	7,500	7,500	0
289-2896000-000000-6103807	- Non-Direct Charges	0	134	1,279	919	919	23,719	23,719	0
<b>Operating Expenses</b>		<b>26,813</b>	<b>27,619</b>	<b>115,558</b>	<b>46,614</b>	<b>54,937</b>	<b>97,756</b>	<b>99,756</b>	<b>2,000</b>
<b>Other Financing Uses</b>									
289-2899900-000000-9907001	- Transfer Out	501	688	1,252	1,419	2,909	1,564	1,564	0
<b>Other Financing Uses</b>		<b>501</b>	<b>688</b>	<b>1,252</b>	<b>1,419</b>	<b>2,909</b>	<b>1,564</b>	<b>1,564</b>	<b>0</b>

**CFD #19 Maintenance District (289)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	27,314	28,307	116,810	48,033	57,846	99,320	101,320	2,000
	Revenues Over (Under) Expenditures	130,294	177,770	109,212	148,455	154,336	0	(2,000)	(2,000)
	Fund Balance - Beginning	200,119	330,414	508,184	617,396	765,851	920,187	920,187	0
	Fund Balance - Ending	330,414	508,184	617,396	765,851	920,187	920,187	918,187	(2,000)

**CFD #23 IA1 Maintenance District (291)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
291-2910000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(89,623)	(89,623)	0
291-2916000-000000-3550200	- A/D	0	153,120	102,032	140,432	144,979	161,999	161,999	0
291-2916000-000000-3610000	- Interest Earned	0	0	4,149	10,033	15,397	4,887	4,887	0
<b>Total Revenues</b>		<b>0</b>	<b>153,120</b>	<b>106,181</b>	<b>150,465</b>	<b>160,375</b>	<b>77,263</b>	<b>77,263</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
291-2916000-000000-6102006	- Postage	0	0	17	0	0	0	0	0
291-2916000-000000-6102300	- Utilities	0	0	0	7,253	19,261	12,500	12,500	0
291-2916000-000000-6102301	- Electrical	512	2,247	3,159	3,759	4,588	4,500	4,500	0
291-2916000-000000-6102402	- Street Light Maintenance	0	0	135	405	1,744	1,500	1,500	0
291-2916000-000000-6102409	- Maintenance/Improvements	0	170	0	232	1,559	0	0	0
291-2916000-000000-6102505	- Renovation	0	834	9,354	9,354	7,795	35,000	35,000	0
291-2916000-000000-6102508	- Landscape / Grounds Maint	0	0	387	0	5,857	5,000	6,000	1000
291-2916000-000000-6103015	- Irrigation	0	0	250	0	116	1,000	1,000	0
291-2916000-000000-6103807	- Non-Direct Charges	0	0	14,695	10,194	10,194	17,049	17,049	0
<b>Operating Expenses</b>		<b>512</b>	<b>3,251</b>	<b>27,998</b>	<b>31,196</b>	<b>51,113</b>	<b>76,549</b>	<b>77,549</b>	<b>1,000</b>
<b>Other Financing Uses</b>									
291-2919900-000000-9907001	- Transfer Out	0	0	15	264	468	714	714	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>15</b>	<b>264</b>	<b>468</b>	<b>714</b>	<b>714</b>	<b>0</b>

**CFD #23 IA1 Maintenance District (291)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	512	3,251	28,013	31,460	51,581	77,263	78,263	1,000
	Revenues Over (Under) Expenditures	(512)	149,869	78,168	119,005	108,794	0	(1,000)	(1,000)
	Fund Balance - Beginning	0	(512)	149,358	227,526	346,531	455,325	455,325	0
	Fund Balance - Ending	(512)	149,358	227,526	346,531	455,325	455,325	454,325	(1,000)

**CFD #23 IA2 Maintenance District (292)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
292-2920000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(2,719)	(2,719)	0
292-2926000-000000-3550200	- A/D	0	0	0	39,501	34,149	34,149	34,149	0
292-2926000-000000-3610000	- Interest Earned	0	0	0	124	1,375	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>39,625</b>	<b>35,524</b>	<b>31,430</b>	<b>31,430</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
292-2926000-000000-6102300	- Utilities	0	0	0	414	3,412	5,000	5,000	0
292-2926000-000000-6102301	- Electrical	0	0	0	1,342	2,641	1,400	1,400	0
292-2926000-000000-6102402	- Street Light Maintenance	0	0	0	0	11,811	750	750	0
292-2926000-000000-6102409	- Maintenance/Improvements	0	0	0	232	0	0	0	0
292-2926000-000000-6102505	- Renovation	0	0	0	0	0	3,000	3,000	0
292-2926000-000000-6102508	- Landscape / Grounds Maint	0	0	0	0	5,155	1,500	1,500	0
292-2926000-000000-6103015	- Irrigation	0	0	0	0	0	750	750	0
292-2926000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	18,955	18,955	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,988</b>	<b>23,019</b>	<b>31,355</b>	<b>31,355</b>	<b>0</b>
<b>Other Financing Uses</b>									
292-2929900-000000-9907001	- Transfer Out	0	0	0	0	0	75	75	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>75</b>	<b>0</b>

**CFD #23 IA2 Maintenance District (292)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	1,988	23,019	31,430	31,430	0
	Revenues Over (Under) Expenditures	0	0	0	37,637	12,505	0	0	0
	Fund Balance - Beginning	0	0	0	0	37,637	50,142	50,142	0
	Fund Balance - Ending	0	0	0	37,637	50,142	50,142	50,142	0

**CFD #23 IA3 Maintenance District (293)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
293-2930000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(126,230)	(126,230)	0
293-2936000-000000-3550200	- A/D	0	1,032	181,927	164,769	151,962	151,962	151,962	0
293-2936000-000000-3610000	- Interest Earned	0	0	550	9,342	17,592	4,025	4,025	0
<b>Total Revenues</b>		<b>0</b>	<b>1,032</b>	<b>182,477</b>	<b>174,111</b>	<b>169,555</b>	<b>29,757</b>	<b>29,757</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
293-2936000-000000-6102300	- Utilities	0	0	0	0	1,685	0	0	0
293-2936000-000000-6102508	- Landscape / Grounds Maint	0	0	0	0	1,842	20,000	20,000	0
293-2936000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	9,469	9,469	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,527</b>	<b>29,469</b>	<b>29,469</b>	<b>0</b>
<b>Other Financing Uses</b>									
293-2939900-000000-9907001	- Transfer Out	0	0	0	0	153	288	288	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>153</b>	<b>288</b>	<b>288</b>	<b>0</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,680</b>	<b>29,757</b>	<b>29,757</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>0</b>	<b>1,032</b>	<b>182,477</b>	<b>174,111</b>	<b>165,875</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>0</b>	<b>0</b>	<b>1,032</b>	<b>183,509</b>	<b>357,619</b>	<b>523,494</b>	<b>523,494</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>0</b>	<b>1,032</b>	<b>183,509</b>	<b>357,619</b>	<b>523,494</b>	<b>523,494</b>	<b>523,494</b>	<b>0</b>

**CFD #23 IA4 Maintenance District (294)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
294-2940000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(58,995)	(58,995)	0
294-2946000-000000-3550200	- A/D	0	0	0	131,387	135,642	135,642	135,642	0
294-2946000-000000-3610000	- Interest Earned	0	0	0	420	5,904	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>131,807</b>	<b>141,545</b>	<b>76,647</b>	<b>76,647</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
294-2946000-000000-6102300	- Utilities	0	0	0	1,818	13,143	5,000	5,000	0
294-2946000-000000-6102301	- Electrical	0	0	0	1,861	3,345	3,000	3,000	0
294-2946000-000000-6102402	- Street Light Maintenance	0	0	0	0	2,004	2,750	2,750	0
294-2946000-000000-6102409	- Maintenance/Improvements	0	0	0	232	0	0	0	0
294-2946000-000000-6102505	- Renovation	0	0	0	0	0	35,000	35,000	0
294-2946000-000000-6102508	- Landscape / Grounds Maint	0	0	0	0	1,899	10,000	10,000	0
294-2946000-000000-6103015	- Irrigation	0	0	0	0	0	750	750	0
294-2946000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	19,956	19,956	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,911</b>	<b>20,391</b>	<b>76,456</b>	<b>76,456</b>	<b>0</b>
<b>Other Financing Uses</b>									
294-2949900-000000-9907001	- Transfer Out	0	0	0	0	0	191	191	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>191</b>	<b>0</b>

**CFD #23 IA4 Maintenance District (294)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	3,911	20,391	76,647	76,647	0
	Revenues Over (Under) Expenditures	0	0	0	127,896	121,155	0	0	0
	Fund Balance - Beginning	0	0	0	0	127,896	249,051	249,051	0
	Fund Balance - Ending	0	0	0	127,896	249,051	249,051	249,051	0

**CFD #23 IA6 Maintenance District (296)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
296-2960000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	2	2	0
296-2966000-000000-3550200	- A/D	0	0	0	1,056	7,203	0	0	0
296-2966000-000000-3610000	- Interest Earned	0	0	0	3	76	0	0	0
296-2966000-000000-3611000	- Fiscal Agent Interest	0	0	0	0	32	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,060</b>	<b>7,311</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
296-2966000-000000-6102301	- Electrical	0	0	0	68	443	0	0	0
296-2966000-000000-6102402	- Street Light Maintenance	0	0	0	0	1,464	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>1,906</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
296-2969900-000000-9907001	- Transfer Out	0	0	0	0	0	2	2	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>	<b>1,906</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>992</b>	<b>5,404</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992</b>	<b>6,396</b>	<b>6,396</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>992</b>	<b>6,396</b>	<b>6,396</b>	<b>6,396</b>	<b>0</b>

**CFD #23 IA7 Maintenance District (297)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
297-2970000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	27	27	0
297-2976000-000000-3550200	- A/D	0	0	0	27,036	41,217	0	0	0
297-2976000-000000-3610000	- Interest Earned	0	0	0	87	1,342	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>27,124</b>	<b>42,559</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
297-2976000-000000-6102300	- Utilities	0	0	0	198	3,513	0	0	0
297-2976000-000000-6102402	- Street Light Maintenance	0	0	0	0	1,464	0	0	0
297-2976000-000000-6102508	- Landscape / Grounds Maint	0	0	0	0	940	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>198</b>	<b>5,917</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
297-2979900-000000-9907001	- Transfer Out	0	0	0	0	0	27	27	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>198</b>	<b>5,917</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>26,926</b>	<b>36,642</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,926</b>	<b>63,568</b>	<b>63,568</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>26,926</b>	<b>63,568</b>	<b>63,568</b>	<b>63,568</b>	<b>0</b>

**CCF Debt Service (302)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
302-3025000-000000-3610000	Interest Earned	3,629	2,777	8,129	13,324	15,070	0	0	0
Total Revenues		3,629	2,777	8,129	13,324	15,070	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		3,629	2,777	8,129	13,324	15,070	0	0	0
Fund Balance - Beginning		304,430	308,059	310,836	318,965	332,289	347,359	347,359	0
Fund Balance - Ending		308,059	310,836	318,965	332,289	347,359	347,359	347,359	0

**1993 G O School Fac D S (305)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
305-3055000-000000-3110103	- Bonds	609	611	69	(179)	246	0	0	0
305-3055000-000000-3610000	- Interest Earned	556	438	1,302	2,136	2,407	0	0	0
Total Revenues		1,164	1,049	1,371	1,956	2,652	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		1,164	1,049	1,371	1,956	2,652	0	0	0
Fund Balance - Beginning		47,382	48,547	49,596	50,967	52,923	55,576	55,576	0
Fund Balance - Ending		48,547	49,596	50,967	52,923	55,576	55,576	55,576	0

**FSAD Refunding (320)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
320-3200000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(5,000)	(5,000)	0
320-3205000-000000-3610000	- Interest Earned	2,866	2,194	6,423	10,528	11,908	5,000	5,000	0
Total Revenues		2,866	2,194	6,423	10,528	11,908	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		2,866	2,194	6,423	10,528	11,908	0	0	0
Fund Balance - Beginning		240,923	243,789	245,984	252,406	262,934	274,842	274,842	0
Fund Balance - Ending		243,789	245,984	252,406	262,934	274,842	274,842	274,842	0

**1982 - 1 Nimbus AD D S (321)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
321-3210000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(20,000)	(20,000)	0
321-3215000-000000-3610000	- Interest Earned	10,023	7,673	22,462	36,817	41,643	20,000	20,000	0
Total Revenues		10,023	7,673	22,462	36,817	41,643	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		10,023	7,673	22,462	36,817	41,643	0	0	0
Fund Balance - Beginning		842,536	852,559	860,232	882,694	919,511	961,153	961,153	0
Fund Balance - Ending		852,559	860,232	882,694	919,511	961,153	961,153	961,153	0

**Traffic Signal COP Refi (325)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
325-3255000-000000-3610000	Interest Earned	599	458	1,341	2,198	2,486	0	0	0
Total Revenues		599	458	1,341	2,198	2,486	0	0	0
Total Expenditures									
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures									
Revenues Over (Under) Expenditures		599	458	1,341	2,198	2,486	0	0	0
Fund Balance - Beginning									
Fund Balance - Beginning		(29,269)	(28,671)	(28,213)	(26,872)	(24,673)	(22,187)	(22,187)	0
Fund Balance - Ending									
Fund Balance - Ending		(28,671)	(28,213)	(26,872)	(24,673)	(22,187)	(22,187)	(22,187)	0

**Recreation Facilities COP (337)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
337-3375000-000000-3610000	Interest Earned	622	837	2,277	3,706	4,185	0	0	0
<b>Total Revenues</b>		<b>622</b>	<b>837</b>	<b>2,277</b>	<b>3,706</b>	<b>4,185</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Debt Service</b>									
337-3375000-000000-6404003	Bank Charges	2,000	0	0	0	0	0	0	0
	Debt Service	2,000	0	0	0	0	0	0	0
<b>Total Expenditures</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(1,378)</b>	<b>837</b>	<b>2,277</b>	<b>3,706</b>	<b>4,185</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>87,437</b>	<b>86,058</b>	<b>86,896</b>	<b>89,173</b>	<b>92,879</b>	<b>97,064</b>	<b>97,064</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>86,058</b>	<b>86,896</b>	<b>89,173</b>	<b>92,879</b>	<b>97,064</b>	<b>97,064</b>	<b>97,064</b>	<b>0</b>

**Supplemental Park Fee (411)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
411-4110000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(5,000)	(5,000)	0
411-4115000-000000-3610000	- Interest Earned	3,276	2,508	7,342	12,033	13,610	5,000	5,000	0
Total Revenues		3,276	2,508	7,342	12,033	13,610	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		3,276	2,508	7,342	12,033	13,610	0	0	0
Fund Balance - Beginning		275,375	278,651	281,159	288,501	300,534	314,144	314,144	0
Fund Balance - Ending		278,651	281,159	288,501	300,534	314,144	314,144	314,144	0

**Park Improvements (412)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
412-4120000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(638,794)	(638,794)	0
412-4123802-000000-3411801	- Other Reimbursements	0	0	0	2,650	(2,650)	0	0	0
412-4123802-000000-3560000	- Impact Fee Revenue	446,419	1,010,323	1,213,251	2,805,440	421,616	1,000,000	1,000,000	0
412-4123802-000000-3780000	- Sundry Revenue	0	0	0	973	0	0	0	0
412-4123802-PK9001-3411801	- Other Reimbursements	1,488	0	0	22	4,952	0	0	0
412-4125000-000000-3610000	- Interest Earned	54,829	41,950	148,571	357,870	449,716	150,000	150,000	0
412-4125000-000000-3620100	- Unrealized Gain/Loss	(35,666)	(161,233)	(45,164)	70,486	139,314	0	0	0
<b>Total Revenues</b>		<b>467,070</b>	<b>891,040</b>	<b>1,316,658</b>	<b>3,237,441</b>	<b>1,012,948</b>	<b>511,206</b>	<b>511,206</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
412-4123802-000000-5011002	- Temporary	17,184	30,152	32,464	512	0	0	0	0
412-4123802-000000-5051502	- FICA	1,315	2,102	2,483	39	0	0	0	0
<b>Salaries &amp; Benefits</b>		<b>18,499</b>	<b>32,254</b>	<b>34,947</b>	<b>551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>									
412-4123802-000000-6102103	- Internet	1,488	0	0	0	0	0	0	0
412-4123802-000000-6102400	- Contracts	0	0	36,080	16,800	6,500	50,000	120,720	70,720
412-4123802-000000-6102701	- Hardware	0	0	0	0	6,307	0	0	0
412-4123802-000000-6102702	- Software	720	0	0	0	0	0	0	0
412-4123802-000000-6102703	- Software License & Maint	2,381	0	0	0	0	0	0	0
412-4123802-000000-6103002	- Departmental	630	51	0	0	0	5,000	5,000	0
412-4123802-000000-6103012	- Small Equipment	7,010	0	0	0	0	0	0	0
412-4123802-002012-6102400	- Contracts	4,650	0	0	0	0	0	0	0
412-4123802-PK9001-6103002	- Departmental	1,488	0	0	0	4,955	0	0	0
<b>Operating Expenses</b>		<b>18,367</b>	<b>51</b>	<b>36,080</b>	<b>16,800</b>	<b>17,762</b>	<b>55,000</b>	<b>125,720</b>	<b>70,720</b>
<b>Capital Outlay</b>									
412-4123802-000000-9009010	- Construction	2,496	14,063	(16,559)	0	0	446,044	649,777	203,733
412-4123802-002604-9009010	- Construction	12,740	19,144	56,515	105,322	49,442	0	0	0

**Park Improvements (412)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
412-4123802-002643-9009010	- Construction	0	0	12,774	0	0	0	0	0
412-4123802-PK1902-9009010	- Construction	100,000	100,000	100,000	100,000	100,000	0	0	0
	Capital Outlay	115,236	133,207	152,730	205,322	149,442	446,044	649,777	203,733
	Other Financing Uses								
412-4129900-000000-9907001	- Transfer Out	21,528	9,943	8,307	8,861	8,953	10,162	10,162	0
	Other Financing Uses	21,528	9,943	8,307	8,861	8,953	10,162	10,162	0
	Total Expenditures	173,629	175,455	232,064	231,534	176,156	511,206	785,659	274,453
	Revenues Over (Under) Expenditures	293,441	715,585	1,084,594	3,005,908	836,792	0	(274,453)	(274,453)
	Fund Balance - Beginning	1,974,203	2,267,644	2,983,229	4,067,823	7,073,731	7,910,523	7,910,523	0
	Fund Balance - Ending	2,267,644	2,983,229	4,067,823	7,073,731	7,910,523	7,910,523	7,636,070	(274,453)

**Johnny Cash Trail Art Experience (414)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
414-4140000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	1,000	1,000	0
414-4143802-000000-3450101	- Merchandise Sales	263	47	0	0	0	6,000	6,000	0
414-4143802-000000-3450300	- Special Events	0	390	390	1,170	0	0	0	0
414-4143802-000000-3750100	- Donations	0	11,266	13,449	15,124	13,754	0	0	0
414-4143802-PK1502-3450101	- Merchandise Sales	9,630	6,999	6,310	5,796	2,568	0	0	0
414-4143802-PK1502-3750100	- Donations	105	1,002	51	165	0	0	0	0
414-4145000-000000-3610000	- Interest Earned	2,270	1,325	3,727	5,658	656	3,000	3,000	0
414-4149900-000000-3910000	- Transfers In	0	0	0	29,782	0	0	0	0
<b>Total Revenues</b>		<b>12,268</b>	<b>21,030</b>	<b>23,926</b>	<b>57,694</b>	<b>16,978</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
414-4143802-000000-6102400	- Contracts	0	0	0	0	0	10,000	10,000	0
414-4143802-PK1502-6102400	- Contracts	6,713	5,505	3,390	129,608	383	0	0	0
414-4143802-PK1502-6103002	- Departmental	405	0	0	0	1,810	0	0	0
<b>Operating Expense</b>		<b>7,118</b>	<b>5,505</b>	<b>3,390</b>	<b>129,608</b>	<b>2,193</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>Capital Outlay</b>									
414-4143802-PK1502-9009010	- Construction	44,856	0	44,856	0	59,808	0	0	0
<b>Capital Outlay</b>		<b>44,856</b>	<b>0</b>	<b>44,856</b>	<b>0</b>	<b>59,808</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Johnny Cash Trail Art Experience (414)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	51,974	5,505	48,246	129,608	62,001	10,000	10,000	0
	Revenues Over (Under) Expenditures	(39,706)	15,525	(24,320)	(71,914)	(45,022)	0	0	0
	Fund Balance - Beginning	162,807	123,102	138,626	114,307	42,393	(2,629)	(2,629)	0
	Fund Balance - Ending	123,102	138,626	114,307	42,393	(2,629)	(2,629)	(2,629)	0

**CFD #10 Russell Ranch (416)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
416-4160000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(12,564)	(12,564)	0
416-4165000-000000-3610000	- Interest Earned	5,406	4,421	13,116	21,501	24,303	13,000	13,000	0
Total Revenues		5,406	4,421	13,116	21,501	24,303	436	436	0
Expenses									
Other Financing Uses									
416-4169900-000000-9907001	- Transfer Out	1,301	732	676	589	433	436	436	0
Other Financing Uses		1,301	732	676	589	433	436	436	0
Total Expenditures		1,301	732	676	589	433	436	436	0
Revenues Over (Under) Expenditures		4,105	3,689	12,440	20,912	23,870	0	0	0
Fund Balance - Beginning		578,860	582,965	586,654	599,095	620,006	643,877	643,877	0
Fund Balance - Ending		582,965	586,654	599,095	620,006	643,877	643,877	643,877	0

**Prairie Oak 92-2 1915 AD (418)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
418-4185000-000000-3610000	Interest Earned	4	3	9	14	16	0	0	0
Total Revenues		4	3	9	14	16	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		4	3	9	14	16	0	0	0
Fund Balance - Beginning		330	333	336	345	360	376	376	0
Fund Balance - Ending		333	336	345	360	376	376	376	0

**Zoo Capital Projects (425)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
425-4255000-000000-3610000	- Interest Earned	(2)	(0)	(0)	(0)	(0)	0	0	0
425-4259900-000000-3910000	- Transfers In	34	0	0	0	0	0	0	0
Total Revenues		<u>32</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenses									
Other Financing Uses									
425-4259900-000000-9907001	- Transfer Out	34	0	0	0	0	0	0	0
Other Financing Uses		<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues Over (Under) Expenditures		(2)	(0)	(0)	(0)	(0)	0	0	0
Fund Balance - Beginning		<u>(36,166)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>0</u>
Fund Balance - Ending		<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>(36,168)</u>	<u>0</u>

**Police Capital (428)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
428-4280000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(243,484)	(243,484)	0
428-4282110-000000-3560000	- Impact Fee Revenue	48,085	169,303	195,297	506,128	49,935	200,000	200,000	0
428-4285000-000000-3610000	- Interest Earned	13,505	9,302	31,345	68,610	88,016	45,000	45,000	0
<b>Total Revenues</b>		<b>61,590</b>	<b>178,606</b>	<b>226,643</b>	<b>574,738</b>	<b>137,951</b>	<b>1,516</b>	<b>1,516</b>	<b>0</b>
<b>Expenses</b>									
<b>Capital Outlay</b>									
428-4282110-000000-9009002	- Bldgs	0	144,042	(144,042)	0	0	0	0	0
428-4282110-PD2101-9009002	- Bldgs	43,185	(6,410)	144,042	0	0	0	0	0
428-4282110-PD2501-9009002	- Bldgs	0	0	0	0	270,248	0	0	0
<b>Capital Outlay</b>		<b>43,185</b>	<b>137,633</b>	<b>0</b>	<b>0</b>	<b>270,248</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
428-4289900-000000-9907001	- Transfer Out	0	0	2,643	5,604	1,163	1,516	1,516	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>2,643</b>	<b>5,604</b>	<b>1,163</b>	<b>1,516</b>	<b>1,516</b>	<b>0</b>

**Police Capital (428)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	43,185	137,633	2,643	5,604	271,411	1,516	1,516	0
	Revenues Over (Under) Expenditures	18,405	40,973	224,000	569,134	(133,460)	0	0	0
	Fund Balance - Beginning	764,598	783,003	823,976	1,047,976	1,617,109	1,483,649	1,483,649	0
	Fund Balance - Ending	783,003	823,976	1,047,976	1,617,109	1,483,649	1,483,649	1,483,649	0

**Redevelopment Agency Capital Programs (431)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
431-4310000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(500)	(500)	0
431-4315000-000000-3610000	- Interest Earned	1,634	1,299	3,830	(407)	(278)	500	500	0
<b>Total Revenues</b>		<b>1,634</b>	<b>1,299</b>	<b>3,830</b>	<b>(407)</b>	<b>(278)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Capital Outlay</b>									
431-4312601-002486-9009010	- Construction	0	0	0	150,426	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>150,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
431-4319900-000000-9907001	- Transfer Out	265	214	197	172	126	0	0	0
<b>Other Financing Uses</b>		<b>265</b>	<b>214</b>	<b>197</b>	<b>172</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>265</b>	<b>214</b>	<b>197</b>	<b>150,598</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>1,369</b>	<b>1,085</b>	<b>3,633</b>	<b>(151,005)</b>	<b>(404)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>148,910</b>	<b>150,279</b>	<b>151,364</b>	<b>154,997</b>	<b>3,993</b>	<b>3,589</b>	<b>3,589</b>	<b>3,589</b>
<b>Fund Balance - Ending</b>		<b>150,279</b>	<b>151,364</b>	<b>154,997</b>	<b>3,993</b>	<b>3,589</b>	<b>3,589</b>	<b>3,589</b>	<b>3,589</b>

**Parkway II CFD #14 (438)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
438-4380000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(48,451)	(48,451)	0
438-4385000-000000-3610000	- Interest Earned	(13,217)	15,905	46,582	76,353	86,362	50,000	50,000	0
438-4385000-000000-3611000	- Fiscal Agent Interest	307	519	8,000	11,710	10,750	0	0	0
<b>Total Revenues</b>		<b>(12,910)</b>	<b>16,424</b>	<b>54,582</b>	<b>88,064</b>	<b>97,112</b>	<b>1,549</b>	<b>1,549</b>	<b>0</b>
<b>Expenses</b>									
<b>Other Financing Uses</b>									
438-4389900-000000-9907001	- Transfer Out	0	0	0	0	0	1,549	1,549	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,549</b>	<b>1,549</b>	<b>0</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,549</b>	<b>1,549</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(12,910)</b>	<b>16,424</b>	<b>54,582</b>	<b>88,064</b>	<b>97,112</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>1,936,089</b>	<b>1,923,180</b>	<b>1,939,604</b>	<b>1,994,186</b>	<b>2,082,249</b>	<b>2,179,362</b>	<b>2,179,362</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>1,923,180</b>	<b>1,939,604</b>	<b>1,994,186</b>	<b>2,082,249</b>	<b>2,179,362</b>	<b>2,179,362</b>	<b>2,179,362</b>	<b>0</b>

**Fire Capital (441)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
441-4410000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(254,639)	(254,639)	0
441-4412220-000000-3560000	- Impact Fee Revenue	77,107	247,787	296,683	680,652	223,113	250,000	250,000	0
441-4415000-000000-3610000	- Interest Earned	(12,922)	(2,412)	(736)	11,445	30,160	5,000	5,000	0
<b>Total Revenues</b>		<b>64,185</b>	<b>245,374</b>	<b>295,947</b>	<b>692,098</b>	<b>253,273</b>	<b>361</b>	<b>361</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
441-4412220-000000-6103807	- Non-Direct Charges	0	157,800	78,947	78,583	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>157,800</b>	<b>78,947</b>	<b>78,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>									
441-4412220-000000-9009004	- Vehicles	0	0	12,432	0	0	0	0	0
441-4412220-002238-9009002	- Bldgs	2,008,060	0	0	0	0	0	0	0
<b>Capital Outlay</b>		<b>2,008,060</b>	<b>0</b>	<b>12,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
441-4419900-000000-9907001	- Transfer Out	52,861	2,323	57,383	0	0	361	361	0
<b>Other Financing Uses</b>		<b>52,861</b>	<b>2,323</b>	<b>57,383</b>	<b>0</b>	<b>0</b>	<b>361</b>	<b>361</b>	<b>0</b>

**Fire Capital (441)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,060,921	160,123	148,762	78,583	0	361	361	0
	Revenues Over (Under) Expenditures	(1,996,736)	85,251	147,185	613,515	253,273	0	0	0
	Fund Balance - Beginning	1,193,723	(803,013)	(717,762)	(570,577)	42,938	296,211	296,211	0
	Fund Balance - Ending	(803,013)	(717,762)	(570,577)	42,938	296,211	296,211	296,211	0

**Highway 50 Improvement Capital (443)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
443-4430000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(1,124,971)	(1,124,971)	0
443-4432601-000000-3560000	- Impact Fee Revenue	0	0	0	0	0	1,100,000	1,100,000	0
443-4432601-000000-3560100	- Impact Fee FPA	1,031,102	1,273,362	1,537,486	1,335,666	826,977	0	0	0
443-4432601-000000-3610000	- Interest Earned	49,022	24,086	98,544	236,045	333,903	130,000	130,000	0
443-4435000-000000-3620100	- Unrealized Gain/Loss	0	0	0	(81,206)	97,356	0	0	0
<b>Total Revenues</b>		<b>1,080,124</b>	<b>1,297,448</b>	<b>1,636,030</b>	<b>1,490,504</b>	<b>1,258,236</b>	<b>105,029</b>	<b>105,029</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
443-4432601-000000-6102400	- Contracts	0	0	0	0	0	100,000	100,000	0
<b>Operating Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
443-4439900-000000-9907001	- Transfer Out	0	0	0	0	3,895	5,029	5,029	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,895</b>	<b>5,029</b>	<b>5,029</b>	<b>0</b>

**Highway 50 Improvement Capital (443)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Total Expenditures		0	0	0	0	3,895	105,029	105,029	0
Revenues Over (Under) Expenditures		1,080,124	1,297,448	1,636,030	1,490,504	1,254,341	0	0	0
Fund Balance - Beginning		307,982	1,388,106	2,685,554	4,321,584	5,812,088	7,066,429	7,066,429	0
Fund Balance - Ending		1,388,106	2,685,554	4,321,584	5,812,088	7,066,429	7,066,429	7,066,429	0

**Highway 50 Interchange Capital (444)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
444-4440000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(2,239,904)	(2,239,904)	0
444-4442601-000000-3560000	- Impact Fee Revenue	0	0	0	0	0	2,300,000	2,300,000	0
444-4442601-000000-3560100	- Impact Fee FPA	2,096,084	2,589,411	2,989,948	2,695,506	1,681,199	0	0	0
444-4442601-000000-3610000	- Interest Earned	53,566	48,940	199,854	505,850	649,022	300,000	300,000	0
444-4442601-000000-3620100	- Unrealized Gain/Loss	20,806	(199,355)	(112,373)	127,905	195,484	0	0	0
<b>Total Revenues</b>		<b>2,170,456</b>	<b>2,438,996</b>	<b>3,077,429</b>	<b>3,329,261</b>	<b>2,525,705</b>	<b>360,096</b>	<b>360,096</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
444-4442601-000000-6102400	- Contracts	0	0	0	0	0	100,000	100,000	0
<b>Operating Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Capital Outlay</b>									
444-4442601-000000-9009010	- Construction	0	0	0	0	0	250,000	250,000	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
444-4449900-000000-9907001	- Transfer Out	0	0	0	0	7,807	10,096	10,096	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,807</b>	<b>10,096</b>	<b>10,096</b>	<b>0</b>

**Highway 50 Interchange Capital (444)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	0	7,807	360,096	360,096	0
	Revenues Over (Under) Expenditures	2,170,456	2,438,996	3,077,429	3,329,261	2,517,898	0	0	0
	Fund Balance - Beginning	675,041	2,845,497	5,284,493	8,361,921	11,691,182	14,209,080	14,209,080	0
	Fund Balance - Ending	2,845,497	5,284,493	8,361,921	11,691,182	14,209,080	14,209,080	14,209,080	0

**General Capital (445)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
445-4450000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(442,766)	(442,766)	0
445-4455000-000000-3560000	- Impact Fee Revenue	117,263	365,120	450,067	983,687	144,375	400,000	400,000	0
445-4455000-000000-3610000	- Interest Earned	10,224	9,921	41,152	100,174	134,726	55,000	55,000	0
<b>Total Revenues</b>		<b>127,487</b>	<b>375,040</b>	<b>491,219</b>	<b>1,083,861</b>	<b>279,101</b>	<b>12,234</b>	<b>12,234</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
445-4455000-000000-6102400	- Contracts	0	0	0	0	0	5,000	5,000	0
445-4455000-000000-6103001	- Office Supplies	0	0	0	0	0	5,000	5,000	0
445-4455000-000000-6103807	- Non-Direct Charges	0	0	50,000	0	0	0	0	0
<b>Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
445-4459900-000000-9907001	- Transfer Out	1,582	1,211	1,187	1,457	1,409	2,234	2,234	0
<b>Other Financing Uses</b>		<b>1,582</b>	<b>1,211</b>	<b>1,187</b>	<b>1,457</b>	<b>1,409</b>	<b>2,234</b>	<b>2,234</b>	<b>0</b>

**General Capital (445)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,582	1,211	51,187	1,457	1,409	12,234	12,234	0
	Revenues Over (Under) Expenditures	125,905	373,829	440,032	1,082,404	277,692	0	0	0
	Fund Balance - Beginning	205,075	330,979	704,809	1,144,841	2,227,245	2,504,937	2,504,937	0
	Fund Balance - Ending	330,979	704,809	1,144,841	2,227,245	2,504,937	2,504,937	2,504,937	0

**Transportation Improvement (446)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Revenues									
446-4460000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(3,057,121)	(3,057,121)	0
446-4462601-000000-3310102 - RSTP		4,297,269	(1,268,093)	(1,005,130)	(2,024,045)	0	0	0	0
446-4462601-000000-3310120 - Other Federal Grants		1,021	(15,058)	97,524	(81,517)	0	0	170,340	170,340
446-4462601-000000-3310220 - Other State Grants		0	0	27,860	(27,860)	0	0	0	0
446-4462601-000000-3411801 - Other Reimbursements		0	0	232,000	(232,000)	11,904	0	0	0
446-4462601-000000-3560000 - Impact Fee Revenue		547,306	1,323,716	1,494,674	3,054,400	1,349,543	5,053,415	5,053,415	0
446-4462601-000000-3780000 - Sundry Revenue		0	0	0	1,133	0	0	0	0
446-4462601-002389-3310120 - Other Federal Grants		388,715	0	0	0	0	0	0	0
446-4462601-008130-3310220 - Other State Grants		18,889	31,278	0	0	0	0	0	0
446-4462601-009432-3310120 - Other Federal Grants		1,087	676,783	0	0	0	0	0	0
446-4462601-PW0804-3310102 - RSTP		270,438	88,632	4,946,301	0	0	0	0	0
446-4462601-PW1604-3310220 - Other State Grants		0	0	65,574	703,371	0	0	0	0
446-4462601-PW1607-3310102 - RSTP		655,676	14,431,416	3,854,557	6,808,351	0	0	0	0
446-4462601-PW1607-3411801 - Other Reimbursements		30,000	168,000	0	232,000	0	0	0	0
446-4462601-PW1804-3310120 - Other Federal Grants		248,653	216,044	208,430	32,158	174,466	0	0	0
446-4462601-PW2101-3310120 - Other Federal Grants		0	0	0	0	37,158	0	0	0
446-4462601-PW2102-3310120 - Other Federal Grants		0	0	28,901	94,099	0	0	0	0
446-4462601-PW2201-3411801 - Other Reimbursements		0	0	2,984,017	163,239	0	0	0	0
446-4462601-PW2202-3310220 - Other State Grants		0	0	21,403	681,702	0	0	0	0
446-4462601-PW2305-3310120 - Other Federal Grants		0	0	47,614	452,561	89,871	0	0	0
446-4462601-PW2404-3310120 - Other Federal Grants		0	0	0	0	176,766	0	0	0
446-4462601-PW2601-3310120 - Other Federal Grants		0	0	0	0	2,858	0	0	0
446-4465000-000000-3610000 - Interest Earned		82,291	13,632	94,930	450,413	700,285	100,000	100,000	0
446-4465000-000000-3620100 - Unrealized Gain/Loss		(143,625)	(143,565)	(71,673)	18,998	200,358	0	0	0
<b>Total Revenues</b>		<b>6,397,720</b>	<b>15,522,785</b>	<b>13,026,982</b>	<b>10,327,003</b>	<b>2,743,208</b>	<b>2,096,294</b>	<b>2,266,634</b>	<b>170,340</b>

**Transportation Improvement (446)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Expenses									
Operating Expense									
446-4462601-000000-6102400 - Contracts		80,661	(2,737)	2,203,805	38,763	0	0	420,501	420,501
446-4462601-000000-6102411 - Legal Services		1,542	(1,542)	0	0	0	0	0	0
446-4462601-000000-6102701 - Hardware		0	0	0	0	0	0	1,463	1,463
446-4462601-000000-6102703 - Software License & Maint		0	0	0	0	0	20,000	20,000	0
446-4462601-000000-6103012 - Small Equipment		0	0	0	0	0	10,000	10,000	0
446-4462601-000000-6103807 - Non-Direct Charges		0	89,547	0	0	0	0	0	0
446-4462601-002480-6102400 - Contracts		17,100	277	0	18,250	0	0	0	0
446-4462601-002480-6102411 - Legal Services		817	0	0	0	0	0	0	0
446-4462601-002480-6102701 - Hardware		0	0	0	0	1,673	0	0	0
446-4462601-002480-6102703 - Software License & Maint		3,050	6,000	28,108	19,062	3,634	0	0	0
446-4462601-002480-6103012 - Small Equipment		0	0	9,034	0	0	0	0	0
446-4462601-002615-6102400 - Contracts		84,430	0	0	0	0	0	0	0
446-4462601-008130-6102400 - Contracts		34,754	0	0	0	0	0	0	0
446-4462601-PW1602-6102400 - Contracts		25,791	57,953	0	0	0	0	0	0
446-4462601-PW1603-6102411 - Legal Services		4,789	1,945	0	0	0	0	0	0
446-4462601-PW1604-6102400 - Contracts		0	28,883	47,818	0	0	0	0	0
446-4462601-PW1607-6102400 - Contracts		3,090	0	0	0	0	0	0	0
446-4462601-PW1607-6103102 - Taxes & Permits - Permits		0	8,247	0	0	0	0	0	0
446-4462601-PW2101-6102400 - Contracts		0	46,726	25,000	0	6,589	0	0	0
446-4462601-PW2202-6102400 - Contracts		0	12,043	73,768	0	0	0	0	0
446-4462601-PW2203-6102400 - Contracts		0	7,101	185,545	13,447	146	0	0	0
446-4462601-PW2203-6103012 - Small Equipment		0	0	0	7,602	0	0	0	0
446-4462601-PW2305-6102400 - Contracts		0	0	147,761	457,853	92,882	0	0	0

**Transportation Improvement (446)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
446-4462601-PW2601-6102400	- Contracts	0	0	0	0	3,228	0	0	0
446-4465000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	200,000	200,000	0
Operating Expense		256,024	254,443	2,720,839	554,976	108,152	230,000	651,964	421,964
Capital Outlay									
446-4462601-000000-9009010	- Construction	1,458,536	550,736	(1,746,508)	(43,463)	198,792	1,551,824	1,557,707	5,883
446-4462601-002108-9009010	- Construction	34,966	15,404	47,335	111,016	89,652	0	0	0
446-4462601-002480-9009010	- Construction	113,923	35,372	34,801	81,821	72,022	0	0	0
446-4462601-008017-9009010	- Construction	0	0	0	0	11,206	0	0	0
446-4462601-008023-9009010	- Construction	0	0	0	1,300	0	0	0	0
446-4462601-009463-9009010	- Construction	53	0	0	0	0	0	0	0
446-4462601-PW0804-9009010	- Construction	0	0	1,200	0	0	0	0	0
446-4462601-PW1603-9009010	- Construction	811,666	74,075	(14,755)	0	0	0	0	0
446-4462601-PW1604-9009010	- Construction	0	0	0	692,296	0	0	0	0
446-4462601-PW1607-9009010	- Construction	4,794,244	16,104,067	5,584,109	912,668	0	0	0	0
446-4462601-PW1810-9009010	- Construction	234,931	73,659	0	0	0	0	0	0
446-4462601-PW2002-9009010	- Construction	337,345	0	0	0	0	0	0	0
446-4462601-PW2102-9009010	- Construction	0	3,600	338,760	64,481	0	0	0	0
446-4462601-PW2201-9009010	- Construction	0	349,636	2,775,634	21,985	0	0	0	0
446-4462601-PW2202-9009010	- Construction	0	0	0	1,355,138	0	0	0	0
446-4462601-PW2203-9009010	- Construction	0	0	0	261,950	465,164	0	0	0
446-4462601-PW2404-9009010	- Construction	0	0	0	0	184,200	0	0	0
446-4462640-000000-9009010	- Construction	(1,317,467)	2,361	(2,361)	0	0	250,000	679,253	429,253
446-4462640-PW0804-9009010	- Construction	1,988,651	4,967	3,640	2,035	0	0	0	0
446-4462640-PW1804-9009010	- Construction	305,874	198,636	114,069	39,447	174,466	0	0	0
Capital Outlay		8,762,722	17,412,512	7,135,924	3,500,674	1,195,502	1,801,824	2,236,960	435,136
Other Financing Uses									
446-4469900-000000-9907001	- Transfer Out	193,433	152,910	135,251	273,644	167,069	64,470	64,470	0
Other Financing Uses		193,433	152,910	135,251	273,644	167,069	64,470	64,470	0

**Transportation Improvement (446)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	9,212,179	17,819,865	9,992,014	4,329,295	1,470,723	2,096,294	2,953,394	857,100
	Revenues Over (Under) Expenditures	(2,814,459)	(2,297,080)	3,034,968	5,997,708	1,272,485	0	(686,760)	(686,760)
	Fund Balance - Beginning	12,886,574	10,072,115	7,775,035	10,810,003	16,807,711	18,080,196	18,080,196	0
	Fund Balance - Ending	10,072,115	7,775,035	10,810,003	16,807,711	18,080,196	18,080,196	17,393,436	(686,760)

**Drainage Capital Improvement (448)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
448-4480000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	914,734	914,734	0
448-4482601-000000-3560000	- Impact Fee Revenue	71,862	265,676	294,656	694,442	80,467	775,940	775,940	0
448-4482601-000000-3780000	- Sundry Revenue	0	144	22,414	0	0	0	0	0
448-4482601-002493-3310220	- Other State Grants	0	0	0	99,932	0	0	0	0
448-4482601-002497-3310220	- Other State Grants	0	0	0	38,000	0	0	0	0
448-4482601-002499-3310220	- Other State Grants	0	0	0	0	5,000	0	0	0
448-4482601-PW1703-3310220	- Other State Grants	0	42,475	0	49,315	0	0	0	0
448-4485000-000000-3610000	- Interest Earned	10,545	7,716	27,476	51,071	64,761	30,000	30,000	0
<b>Total Revenues</b>		<b>82,407</b>	<b>316,011</b>	<b>344,546</b>	<b>932,759</b>	<b>150,228</b>	<b>1,720,674</b>	<b>1,720,674</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
448-4482601-000000-6102400	- Contracts	1,160	(1,160)	0	0	0	55,000	69,598	14,598
448-4482601-000000-6103807	- Non-Direct Charges	0	165,336	(16,305)	50,000	0	0	0	0
448-4482601-002493-6102400	- Contracts	0	0	2,400	97,532	0	0	0	0
448-4482601-002497-6102400	- Contracts	0	0	0	39,635	0	0	0	0
448-4482601-002585-6102400	- Contracts	0	0	0	3,502	1,466	0	0	0
448-4482601-007011-6102401	- Project Construction	0	0	0	0	8,404	0	0	0
448-4482601-PW1401-6102400	- Contracts	59,612	11,055	0	640	0	0	0	0
448-4482601-PW2001-6102400	- Contracts	5,616	2,230	5,988	0	0	0	0	0
448-4482601-PW2306-6102400	- Contracts	0	0	2,881	0	0	0	0	0
<b>Operating Expenses</b>		<b>66,388</b>	<b>177,461</b>	<b>(5,036)</b>	<b>191,308</b>	<b>9,870</b>	<b>55,000</b>	<b>69,598</b>	<b>14,598</b>
<b>Capital Outlay</b>									
448-4482601-000000-9009005	- Equipment	0	0	0	0	0	700,000	700,000	0
448-4482601-000000-9009010	- Construction	74,075	115,690	50,795	50,000	50,000	955,000	955,000	0
448-4482601-PW1703-9009010	- Construction	34,566	30,228	745	0	0	0	0	0
448-4482601-PW1901-9009001	- Land	0	0	0	9,670	0	0	0	0
448-4482601-PW1901-9009010	- Construction	0	0	0	467,870	0	0	0	0
448-4482601-PW1906-9009010	- Construction	7,307	11,803	0	0	0	0	0	0
448-4482601-PW2306-9009010	- Construction	0	0	0	0	9,990	0	0	0

**Drainage Capital Improvement (448)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Capital Outlay	115,948	157,721	51,540	527,540	59,990	1,655,000	1,655,000	0
	Other Financing Uses								
448-4489900-000000-9907001	- Transfer Out	53,392	8,939	4,660	3,799	1,931	10,674	10,674	0
	Other Financing Uses	53,392	8,939	4,660	3,799	1,931	10,674	10,674	0
	Total Expenditures	235,728	344,121	51,164	722,647	71,791	1,720,674	1,735,272	14,598
	Revenues Over (Under) Expenditures	(153,320)	(28,110)	293,382	210,113	78,437	0	(14,598)	(14,598)
	Fund Balance - Beginning	1,090,456	937,135	909,025	1,202,408	1,412,520	1,490,958	1,490,958	0
	Fund Balance - Ending	937,135	909,025	1,202,408	1,412,520	1,490,958	1,490,958	1,476,360	(14,598)

**Transit Capital (449)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
449-4490000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(1,294,872)	(1,294,872)	0
449-4493600-000000-3560000	- Impact Fee Revenue	0	0	0	0	0	1,200,000	1,200,000	0
449-4493600-000000-3560100	- Impact Fee FPA	1,064,446	1,315,011	1,523,953	1,363,773	853,807	0	0	0
449-4493600-000000-3610000	- Interest Earned	15,331	24,842	101,554	257,140	329,597	150,000	150,000	0
449-4493600-000000-3620100	- Unrealized Gain/Loss	0	0	(147,918)	65,124	99,284	0	0	0
Total Revenues		<u>1,079,777</u>	<u>1,339,853</u>	<u>1,477,589</u>	<u>1,686,037</u>	<u>1,282,688</u>	<u>55,128</u>	<u>55,128</u>	<u>0</u>
Expenses									
Operating Expense									
449-4493600-000000-6102400	- Contracts	0	0	0	0	0	50,000	50,000	0
Operating Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Other Financing Uses									
449-4499900-000000-9907001	- Transfer Out	0	0	0	0	3,969	5,128	5,128	0
Other Financing Uses		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,969</u>	<u>5,128</u>	<u>5,128</u>	<u>0</u>

**Transit Capital (449)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	0	3,969	55,128	55,128	0
	Revenues Over (Under) Expenditures	1,079,777	1,339,853	1,477,589	1,686,037	1,278,719	0	0	0
	Fund Balance - Beginning	354,927	1,434,704	2,774,557	4,252,146	5,938,183	7,216,901	7,216,901	0
	Fund Balance - Ending	1,434,704	2,774,557	4,252,146	5,938,183	7,216,901	7,216,901	7,216,901	0

**Light Rail Transportation (451)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
451-4510000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	11,467	54,047	42,580
451-4512601-000000-3560000	- Impact Fee Revenue	46,722	121,969	147,974	317,318	61,457	175,000	175,000	0
451-4512601-002592-3310220	- Other State Grants	0	0	0	0	1,592	0	0	0
451-4515000-000000-3610000	- Interest Earned	12,872	8,772	28,554	49,992	62,074	30,000	30,000	0
<b>Total Revenues</b>		<b>59,594</b>	<b>130,740</b>	<b>176,528</b>	<b>367,310</b>	<b>125,124</b>	<b>216,467</b>	<b>259,047</b>	<b>42,580</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
451-4512601-000000-6102300	- Utilities	1,035	1,388	1,952	2,913	3,692	0	0	0
451-4512601-000000-6102400	- Contracts	0	0	0	0	0	15,000	57,580	42,580
451-4512601-000000-6103807	- Non-Direct Charges	0	0	114,930	72,894	0	0	0	0
451-4512601-008084-6102400	- Contracts	42,717	1,321	0	9,457	10,000	0	0	0
451-4512601-008084-6102701	- Hardware	4,217	0	0	0	0	0	0	0
451-4512601-008084-6103012	- Small Equipment	4,889	0	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>52,858</b>	<b>2,709</b>	<b>116,882</b>	<b>85,264</b>	<b>13,692</b>	<b>15,000</b>	<b>57,580</b>	<b>42,580</b>
<b>Capital Outlay</b>									
451-4512601-000000-9009010	- Construction	19,847	4,250	0	0	0	200,000	200,000	0
451-4512601-008084-9009010	- Construction	37,005	0	65,010	9,457	0	0	0	0
451-4512601-RD1101-9009010	- Construction	22,950	0	0	0	0	0	0	0
<b>Capital Outlay</b>		<b>79,802</b>	<b>4,250</b>	<b>65,010</b>	<b>9,457</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
451-4519900-000000-9907001	- Transfer Out	72,831	1,646	3,970	1,379	1,781	1,467	1,467	0
<b>Other Financing Uses</b>		<b>72,831</b>	<b>1,646</b>	<b>3,970</b>	<b>1,379</b>	<b>1,781</b>	<b>1,467</b>	<b>1,467</b>	<b>0</b>

**Light Rail Transportation (451)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	205,491	8,605	185,862	96,101	15,473	216,467	259,047	42,580
	Revenues Over (Under) Expenditures	(145,897)	122,135	(9,333)	271,209	109,651	0	0	0
	Fund Balance - Beginning	895,260	749,363	871,499	862,165	1,133,374	1,243,025	1,243,025	0
	Fund Balance - Ending	749,363	871,499	862,165	1,133,374	1,243,025	1,243,025	1,243,025	0

**General Park Equipment Capital (452)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
452-4520000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(9,549)	(9,549)	0
452-4523801-000000-3560000	- Impact Fee Revenue	83,624	112,358	127,996	143,553	59,827	100,000	100,000	0
452-4525000-000000-3610000	- Interest Earned	2,344	2,768	10,020	20,478	26,244	10,000	10,000	0
<b>Total Revenues</b>		<b>85,969</b>	<b>115,126</b>	<b>138,016</b>	<b>164,031</b>	<b>86,071</b>	<b>100,451</b>	<b>100,451</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
452-4523801-000000-6102400	- Contracts	0	0	0	0	0	60,000	60,000	0
452-4523801-000000-6103002	- Departmental	0	0	0	0	0	40,000	40,000	0
452-4523801-000000-6103012	- Small Equipment	0	3,763	0	0	0	0	0	0
452-4523801-000000-6103807	- Non-Direct Charges	0	8,573	65,511	0	0	0	0	0
452-4523801-002013-6103002	- Departmental	3,646	0	8,048	0	0	0	0	0
<b>Operating Expenses</b>		<b>3,646</b>	<b>12,336</b>	<b>73,559</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Capital Outlay</b>									
452-4523801-000000-9009005	- Equipment	0	0	0	0	36,294	0	42,876	42,876
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,294</b>	<b>0</b>	<b>42,876</b>	<b>42,876</b>
<b>Other Financing Uses</b>									
452-4529900-000000-9907001	- Transfer Out	137	219	414	500	537	451	451	0
<b>Other Financing Uses</b>		<b>137</b>	<b>219</b>	<b>414</b>	<b>500</b>	<b>537</b>	<b>451</b>	<b>451</b>	<b>0</b>

**General Park Equipment Capital (452)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	3,783	12,555	73,973	500	36,831	100,451	143,327	42,876
	Revenues Over (Under) Expenditures	82,186	102,571	64,043	163,531	49,240	0	(42,876)	(42,876)
	Fund Balance - Beginning	86,704	168,890	271,461	335,504	499,035	548,275	548,275	0
	Fund Balance - Ending	168,890	271,461	335,504	499,035	548,275	548,275	505,399	(42,876)

**Water Impact Fee (Ord 912) (456)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
456-4560000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	181,917	197,649	15,732
456-4562651-000000-3411801	- Other Reimbursements	0	15,259	35,357	15,668	22,736	0	0	0
456-4562651-000000-3560000	- Impact Fee Revenue	67,733	127,619	137,511	321,149	26,510	200,000	200,000	0
456-4562651-000000-3780000	- Sundry Revenue	0	133	0	0	0	0	0	0
456-4562651-WA1507-3310220	- Other State Grants	454,001	21,354	0	0	0	0	0	0
456-4562651-WA2201-3310120	- Other Federal Grants	0	0	0	10,862	0	0	0	0
456-4565000-000000-3610000	- Interest Earned	26,224	24,746	68,913	108,947	122,302	80,000	80,000	0
456-4565000-000000-3620100	- Unrealized Gain/Loss	0	1	0	0	0	0	0	0
<b>Total Revenues</b>		<b>547,959</b>	<b>189,112</b>	<b>241,781</b>	<b>456,625</b>	<b>171,548</b>	<b>461,917</b>	<b>477,649</b>	<b>15,732</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
456-4562651-000000-6102400	- Contracts	42,396	103,490	89,640	197,554	182,610	155,000	250,642	95,642
456-4562651-WA1507-6102400	- Contracts	0	0	14,447	0	0	0	0	0
456-4562651-WA2201-6102400	- Contracts	0	31,946	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>42,396</b>	<b>135,437</b>	<b>104,088</b>	<b>197,554</b>	<b>182,610</b>	<b>155,000</b>	<b>250,642</b>	<b>95,642</b>
<b>Capital Outlay</b>									
456-4562651-WA1507-9009005	- Equipment	142,506	0	0	0	0	0	0	0
<b>Capital Outlay</b>		<b>142,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
456-4569900-000000-9907001	- Transfer Out	47,139	195,351	216,603	7,126	88,270	306,917	306,917	0
<b>Other Financing Uses</b>		<b>47,139</b>	<b>195,351</b>	<b>216,603</b>	<b>7,126</b>	<b>88,270</b>	<b>306,917</b>	<b>306,917</b>	<b>0</b>

**Water Impact Fee (Ord 912) (456)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	232,041	330,788	320,691	204,680	270,881	461,917	557,559	95,642
	Revenues Over (Under) Expenditures	315,918	(141,676)	(78,910)	251,945	(99,333)	0	(79,910)	(79,910)
	Fund Balance - Beginning	2,411,974	2,727,891	2,586,215	2,507,306	2,759,251	2,659,918	2,659,918	0
	Fund Balance - Ending	2,727,891	2,586,215	2,507,306	2,759,251	2,659,918	2,659,918	2,580,008	(79,910)

**Library Development Fund (458)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
458-4580000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	61	61	0
458-4585000-000000-3610000	- Interest Earned	822	629	1,842	3,019	3,414	0	0	0
Total Revenues		822	629	1,842	3,019	3,414	61	61	0
Expenses									
Other Financing Uses									
458-4589900-000000-9907001	- Transfer Out	0	0	0	0	0	61	61	0
Other Financing Uses		0	0	0	0	0	61	61	0
Total Expenditures		0	0	0	0	0	61	61	0
Revenues Over (Under) Expenditures		822	629	1,842	3,019	3,414	0	0	0
Fund Balance - Beginning		68,971	69,794	70,423	72,264	75,283	78,697	78,697	0
Fund Balance - Ending		69,794	70,423	72,264	75,283	78,697	78,697	78,697	0

**Corp Yard Capital (459)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
459-4590000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(682,830)	(682,830)	0
459-4595000-000000-3560000	- Impact Fee Revenue	0	0	0	0	0	675,000	675,000	0
459-4595000-000000-3560100	- Impact Fee FPA	661,297	840,618	637,985	848,641	519,206	0	0	0
459-4595000-000000-3610000	- Interest Earned	2,760	6,532	37,342	96,779	139,522	60,000	60,000	0
<b>Total Revenues</b>		<b>664,057</b>	<b>847,150</b>	<b>675,327</b>	<b>945,420</b>	<b>658,728</b>	<b>52,170</b>	<b>52,170</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
459-4595000-000000-6102400	- Contracts	0	0	0	0	0	50,000	50,000	0
<b>Operating Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Debt Service</b>									
459-4595000-000000-6404001	- Principal	265,308	268,812	0	0	0	0	0	0
459-4595000-000000-6404002	- Interest	16,024	4,704	0	0	0	0	0	0
<b>Debt Service</b>		<b>281,332</b>	<b>273,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
459-4599900-000000-9907001	- Transfer Out	588	195	688	1,256	1,460	2,170	2,170	0
<b>Other Financing Uses</b>		<b>588</b>	<b>195</b>	<b>688</b>	<b>1,256</b>	<b>1,460</b>	<b>2,170</b>	<b>2,170</b>	<b>0</b>

**Corp Yard Capital (459)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	281,920	273,711	688	1,256	1,460	52,170	52,170	0
	Revenues Over (Under) Expenditures	382,137	573,439	674,639	944,164	657,268	0	0	0
	Fund Balance - Beginning	334,096	716,233	1,289,672	1,964,311	2,908,475	3,565,742	3,565,742	0
	Fund Balance - Ending	716,233	1,289,672	1,964,311	2,908,475	3,565,742	3,565,742	3,565,742	0

**FSPA Infrastructure (470)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
470-4700000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(483)	(483)	0
470-4705000-000000-3610000	- Interest Earned	176	168	514	845	957	500	500	0
<b>Total Revenues</b>		<b>176</b>	<b>168</b>	<b>514</b>	<b>845</b>	<b>957</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
470-4702651-000000-6102400	- Contracts	(5,477)	0	0	0	0	0	0	0
470-4702651-WA1409-6102400	- Contracts	548	0	0	0	0	0	0	0
470-4702651-WW1501-6102400	- Contracts	5,495	0	0	0	0	0	0	0
<b>Operating Expense</b>		<b>566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
470-4709900-000000-9907001	- Transfer Out	0	0	0	0	0	17	17	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>17</b>	<b>0</b>

**FSPA Infrastructure (470)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	566	0	0	0	0	17	17	0
	Revenues Over (Under) Expenditures	(390)	168	514	845	957	0	0	0
	Fund Balance - Beginning	16,733	16,343	16,512	17,025	17,871	18,828	18,828	0
	Fund Balance - Ending	16,343	16,512	17,025	17,871	18,828	18,828	18,828	0

**FP SA Capital (472)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
472-4720000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(11,600,007)	(10,604,358)	995,649
472-4722100-000000-3560104	- Impact Fee FPA PD Fac	330,527	402,522	480,890	496,684	262,507	400,000	400,000	0
472-4722200-000000-3560105	- Impact Fee FPA FD Fac	885,459	1,091,280	1,109,197	1,307,656	713,459	950,000	950,000	0
472-4722900-000000-3560102	- Impact Fee FPA Library	238,103	299,832	255,444	342,528	198,292	250,000	250,000	0
472-4723802-000000-3560106	- Impact Fee FPA Parks	6,125,822	7,718,998	6,653,931	8,835,521	5,111,663	6,750,000	6,750,000	0
472-4723803-000000-3560107	- Impact Fee FPA Trails	1,211,436	1,526,724	1,302,650	1,746,008	1,010,509	1,200,000	1,200,000	0
472-4725000-000000-3560101	- Impact Fee FPA Gen Cap	991,299	1,233,366	1,197,716	1,451,043	812,242	1,000,000	1,000,000	0
472-4725000-000000-3560103	- Impact Fee FPA Mun Svcs	433,326	545,868	488,633	626,011	361,535	450,000	450,000	0
472-4725000-000000-3610000	- Interest Earned	149,187	235,954	873,290	1,847,226	1,975,144	800,000	800,000	0
472-4725000-000000-3620100	- Unrealized Gain/Loss	(19,276)	(953,859)	(353,460)	639,471	662,765	0	0	0
<b>Total Revenues</b>		<b>10,345,882</b>	<b>12,100,685</b>	<b>12,008,291</b>	<b>17,292,150</b>	<b>11,108,116</b>	<b>199,993</b>	<b>1,195,642</b>	<b>995,649</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
472-4722100-000000-6102400	- Contracts	0	0	0	372	331	0	3,053	3,053
472-4722200-000000-6102400	- Contracts	0	0	0	898	9,851	0	0	0
472-4722200-FD2234-6102104	- Radios	0	0	0	95,168	0	0	0	0
472-4722900-000000-6102400	- Contracts	0	0	0	182	161	0	1,489	1,489
472-4723802-000000-6102400	- Contracts	0	0	0	5,615	4,993	0	46,027	46,027
472-4723803-000000-6102400	- Contracts	280,000	280,000	0	291,060	300,000	0	60,533	60,533
472-4723803-PK2201-6102400	- Contracts	0	11,647	127,519	24,405	160,784	0	0	0
472-4725000-000000-6102400	- Contracts	0	0	0	9,641	1,089	75,000	85,038	10,038
472-4725000-000000-6103807	- Non-Direct Charges	0	127,500	0	0	0	0	0	0
<b>Operating Expenses</b>		<b>280,000</b>	<b>419,147</b>	<b>127,519</b>	<b>427,340</b>	<b>477,210</b>	<b>75,000</b>	<b>196,140</b>	<b>121,140</b>
<b>Capital Outlay</b>									
472-4722110-PD2501-9009002	- Bldgs	0	0	0	0	2,433,045	0	0	0
472-4722200-000000-9009002	- Bldgs	0	36,881	193,409	(229,296)	0	25,000	668,859	643,859
472-4722200-FD2234-9009002	- Bldgs	0	80,981	1,513,514	6,145,044	2,923,416	0	0	0
472-4722200-FD2234-9009005	- Equipment	0	0	0	0	65,748	0	0	0
472-4723802-000000-9009010	- Construction	20,450	49,751	(70,200)	12,289	1,776	0	1,209,444	1,209,444

**FPSC Capital (472)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
472-4723802-PK2101-9009010	- Construction	11,623	179,478	250,352	6,639,564	2,602,186	0	0	0
472-4723802-PK2502-9009010	- Construction	0	0	0	0	110,056	0	0	0
472-4723803-000000-9009010	- Construction	0	0	0	0	0	0	397,615	397,615
472-4723803-PK2201-9009010	- Construction	0	0	0	0	42,893	0	0	0
	Capital Outlay	<u>32,072</u>	<u>347,090</u>	<u>1,887,074</u>	<u>12,567,601</u>	<u>8,179,121</u>	<u>25,000</u>	<u>2,275,918</u>	<u>2,250,918</u>
	Other Financing Uses								
472-4729900-000000-9907001	- Transfer Out	0	10,842	8,460	131,295	81,961	99,993	99,993	0
	Other Financing Uses	<u>0</u>	<u>10,842</u>	<u>8,460</u>	<u>131,295</u>	<u>81,961</u>	<u>99,993</u>	<u>99,993</u>	<u>0</u>
	Total Expenditures	<u>312,072</u>	<u>777,080</u>	<u>2,023,053</u>	<u>13,126,236</u>	<u>8,738,292</u>	<u>199,993</u>	<u>2,572,051</u>	<u>2,372,058</u>
	Revenues Over (Under) Expenditures	10,033,810	11,323,606	9,985,238	4,165,914	2,369,824	0	(1,376,409)	(1,376,409)
	Fund Balance - Beginning	<u>3,351,364</u>	<u>13,385,174</u>	<u>24,708,780</u>	<u>34,694,018</u>	<u>38,859,931</u>	<u>41,229,756</u>	<u>41,229,756</u>	<u>0</u>
	Fund Balance - Ending	<u>13,385,174</u>	<u>24,708,780</u>	<u>34,694,018</u>	<u>38,859,931</u>	<u>41,229,756</u>	<u>41,229,756</u>	<u>39,853,347</u>	<u>(1,376,409)</u>

**Transit (519)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
519-5193600-000000-3780000	Sundry Revenue	0	0	0	(100)	0	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
519-5193600-000000-6103003	Petroleum Products	0	0	0	125	0	0	0	0
	Operating Expense	0	0	0	125	125	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(225)</b>	<b>(125)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(225)</b>	<b>(350)</b>	<b>(350)</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(225)</b>	<b>(350)</b>	<b>(350)</b>	<b>(350)</b>	<b>0</b>

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Revenues									
520-5200000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	719,386	857,091	137,705
520-5202651-000000-3411802 - Reimb Of Prior Yr Expense		1,450	0	0	0	0	0	0	0
520-5202651-000000-3780000 - Sundry Revenue		0	0	2,000	18,220	0	0	0	0
520-5202651-WA2101-3310120 - Other Federal Grants		0	0	0	25,210	0	0	0	0
520-5203302-000000-3780000 - Sundry Revenue		3,003	1,184	54,117	120,022	90,301	0	0	0
520-5203303-000000-3410301 - Recovery Of Labor & Bene		0	0	0	866	8,267	0	0	0
520-5203303-000000-3410400 - Recovery Of Damages		0	0	3,684	0	0	0	0	0
520-5203303-000000-3411801 - Other Reimbursements		0	0	0	0	74	0	0	0
520-5203304-000000-3780000 - Sundry Revenue		0	0	624	2,550	0	0	0	0
520-5203305-000000-3780000 - Sundry Revenue		10,361	17,661	89,155	63,320	14,739	0	0	0
520-5205000-000000-3310220 - Other State Grants		0	0	15,256	0	0	0	0	0
520-5205000-000000-3410301 - Recovery Of Labor & Bene		22,031	5,112	5,037	446	7,135	0	0	0
520-5205000-000000-3410400 - Recovery Of Damages		368	5,916	572	3,631	5,713	0	0	0
520-5205000-000000-3411801 - Other Reimbursements		1,224	16,282	35,464	15,769	22,862	0	0	0
520-5205000-000000-3411802 - Reimb Of Prior Yr Expense		251,833	569,787	834,407	981,715	519,030	0	0	0
520-5205000-000000-3472001 - Accrual Basis		17,300,105	16,442,357	18,164,200	19,943,883	19,260,150	18,726,000	18,726,000	0
520-5205000-000000-3472007 - Water Use		283,865	387,312	365,023	30,734	133	75,000	75,000	0
520-5205000-000000-3472201 - Equity Buy In		48,816	57,496	43,371	111,045	28,315	75,000	75,000	0
520-5205000-000000-3472204 - Backflow Testing		39,375	26,772	35,685	30,995	36,951	30,000	30,000	0
520-5205000-000000-3510400 - Penalty		1,800	2,625	625	850	443	5,000	5,000	0
520-5205000-000000-3610000 - Interest Earned		154,051	145,723	498,349	1,017,062	1,235,022	225,000	225,000	0
520-5205000-000000-3611000 - Fiscal Agent Interest		1	113	5,687	8,059	7,268	0	0	0
520-5205000-000000-3620100 - Unrealized Gain/Loss		(112,486)	(601,051)	(123,758)	307,934	393,153	0	0	0
520-5205000-000000-3750201 - Contributions - Capital		4,941,525	843,265	5,339,925	3,673,446	18,952,753	0	0	0
520-5205000-000000-3780000 - Sundry Revenue		0	0	6,254	0	562,906	0	0	0
520-5205000-000000-3930000 - Proceeds Of Financing		113,771	113,771	113,771	113,771	113,771	0	0	0
520-5205000-WA1507-3310220 - Other State Grants		1,907	29,302	0	0	0	0	0	0
520-5205000-WA2101-3310120 - Other Federal Grants		0	0	0	165,600	0	0	0	0
520-5205000-WA2103-3310120 - Other Federal Grants		0	0	0	364,940	0	0	0	0
520-5209900-000000-3910000 - Transfers In		94,486	186,449	207,763	75,557	83,468	300,000	300,000	0
<b>Total Revenues</b>		<b>23,157,485</b>	<b>18,250,076</b>	<b>25,697,211</b>	<b>27,075,627</b>	<b>41,342,456</b>	<b>20,155,386</b>	<b>20,293,091</b>	<b>137,705</b>

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Expenses									
Salaries & Benefits									
520-5202651-000000-5011001 - Permanent		442,088	445,531	470,794	494,262	551,261	689,678	496,766	(192,912)
520-5202651-000000-5011002 - Temporary		0	0	0	2,200	1,700	0	0	0
520-5202651-000000-5011003 - Overtime		1,324	573	1,386	65	12	0	0	0
520-5202651-000000-5011014 - Annual Leave Account		0	6,769	7,454	8,272	8,591	9,601	7,270	(2,331)
520-5202651-000000-5051502 - FICA		31,835	32,333	34,317	35,222	40,945	50,706	36,933	(13,773)
520-5202651-000000-5051506 - PERS		186,520	185,484	197,019	204,868	232,828	305,172	219,326	(85,846)
520-5202651-000000-5051509 - Deferred Comp City Pd		9,278	9,607	12,014	12,838	14,896	21,040	16,387	(4,653)
520-5202651-000000-5051515 - Auto Allowance		1,800	1,800	1,800	1,800	1,787	1,800	1,800	0
520-5202651-000000-5051522 - Combined Benefits		94,248	85,718	94,921	104,280	103,050	121,746	76,397	(45,349)
520-5203301-000000-5011001 - Permanent		515,004	533,907	527,467	601,099	682,566	732,281	951,160	218,879
520-5203301-000000-5011003 - Overtime		11,148	8,415	12,302	25,059	28,137	25,000	25,000	0
520-5203301-000000-5011014 - Annual Leave Account		0	7,555	8,013	8,121	10,075	9,953	13,482	3,529
520-5203301-000000-5011025 - Uniform Allowance		3,600	3,600	3,000	4,050	4,725	2,450	2,800	350
520-5203301-000000-5051502 - FICA		38,796	40,292	40,752	47,033	53,157	59,545	75,203	15,658
520-5203301-000000-5051506 - PERS		219,314	224,114	220,935	248,455	285,204	323,062	419,306	96,244
520-5203301-000000-5051509 - Deferred Comp City Pd		2,238	2,100	5,875	7,200	7,200	10,800	15,600	4,800
520-5203301-000000-5051511 - Accrued Leave Current		(17,732)	2,483	2,246	(14,902)	35,178	0	0	0
520-5203301-000000-5051521 - Post Employment Benefits		(79,736)	(79,672)	(41,936)	(36,054)	120,377	0	0	0
520-5203301-000000-5051522 - Combined Benefits		156,328	158,500	161,423	161,736	198,988	178,364	238,014	59,650
520-5203302-000000-5011001 - Permanent		712,110	638,313	747,106	778,058	837,635	885,867	969,889	84,022
520-5203302-000000-5011002 - Temporary		16,666	20,074	0	366	0	20,000	20,000	0
520-5203302-000000-5011003 - Overtime		53,601	70,897	75,230	57,786	67,415	65,000	65,000	0
520-5203302-000000-5011014 - Annual Leave Account		0	10,340	10,329	10,978	11,753	11,776	13,487	1,711
520-5203302-000000-5011025 - Uniform Allowance		6,200	5,200	5,200	4,388	6,063	2,625	2,625	0
520-5203302-000000-5051502 - FICA		61,433	54,859	62,828	63,110	68,299	69,835	76,393	6,558
520-5203302-000000-5051505 - Uniform Expense		0	870	0	0	0	2,000	2,000	0
520-5203302-000000-5051506 - PERS		300,919	264,185	311,346	320,917	354,826	387,742	424,865	37,123
520-5203302-000000-5051509 - Deferred Comp City Pd		2,975	3,000	5,510	8,100	9,000	12,600	12,600	0
520-5203302-000000-5051522 - Combined Benefits		200,847	198,247	198,261	201,782	212,541	208,400	216,310	7,910
520-5203303-000000-5011001 - Permanent		505,970	519,195	563,305	592,518	627,043	700,611	776,885	76,274
520-5203303-000000-5011003 - Overtime		50,428	59,435	55,639	49,225	60,397	60,000	60,000	0
520-5203303-000000-5011014 - Annual Leave Account		0	7,737	7,736	9,372	9,875	9,451	10,741	1,290
520-5203303-000000-5011025 - Uniform Allowance		3,000	3,000	3,000	3,375	3,375	2,100	2,100	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5203303-000000-5051502	- FICA	42,882	43,656	47,084	48,266	51,634	55,399	60,960	5,561
520-5203303-000000-5051505	- Uniform Expense	0	0	0	0	0	3,000	3,000	0
520-5203303-000000-5051506	- PERS	213,803	216,231	235,804	241,275	272,448	308,501	342,443	33,942
520-5203303-000000-5051509	- Deferred Comp City Pd	4,200	4,200	10,350	10,800	10,800	12,000	12,000	0
520-5203303-000000-5051522	- Combined Benefits	140,763	142,467	142,267	167,811	177,278	174,290	177,609	3,319
520-5203304-000000-5011001	- Permanent	383,641	382,135	495,656	540,074	451,969	480,560	738,792	258,232
520-5203304-000000-5011002	- Temporary	3,216	13,317	47,723	20,253	23,356	0	0	0
520-5203304-000000-5011003	- Overtime	5,325	3,750	627	5,130	10,749	8,500	8,500	0
520-5203304-000000-5011014	- Annual Leave Account	0	5,881	7,091	8,608	8,127	6,466	10,686	4,220
520-5203304-000000-5011025	- Uniform Allowance	2,400	2,400	3,000	3,375	4,050	1,750	2,800	1,050
520-5203304-000000-5051502	- FICA	31,395	31,879	42,915	44,336	40,283	38,218	58,651	20,433
520-5203304-000000-5051506	- PERS	160,528	155,591	203,376	221,175	192,450	210,189	326,271	116,082
520-5203304-000000-5051509	- Deferred Comp City Pd	3,600	4,050	8,570	10,550	7,650	10,800	14,400	3,600
520-5203304-000000-5051522	- Combined Benefits	118,718	120,259	145,441	172,366	156,363	142,326	211,924	69,598
520-5203305-000000-5011001	- Permanent	213,437	229,134	231,819	182,723	228,238	242,778	246,570	3,792
520-5203305-000000-5011002	- Temporary	0	9,312	13,854	27,484	17,895	65,000	65,000	0
520-5203305-000000-5011003	- Overtime	0	0	0	543	2,907	5,640	5,640	0
520-5203305-000000-5011014	- Annual Leave Account	0	3,324	3,470	3,677	3,368	3,398	3,605	207
520-5203305-000000-5011025	- Uniform Allowance	900	900	900	1,050	1,700	0	1,050	1,050
520-5203305-000000-5051502	- FICA	16,250	17,875	18,717	18,276	18,925	19,108	19,494	386
520-5203305-000000-5051506	- PERS	90,457	95,858	97,443	76,836	97,419	107,770	109,023	1,253
520-5203305-000000-5051509	- Deferred Comp City Pd	0	0	1,200	650	0	3,600	3,600	0
520-5203305-000000-5051522	- Combined Benefits	57,712	57,871	58,116	58,527	61,480	69,874	70,073	199
<b>Salaries &amp; Benefits</b>		<b>5,019,430</b>	<b>5,064,552</b>	<b>5,620,695</b>	<b>5,879,362</b>	<b>6,487,984</b>	<b>6,948,372</b>	<b>7,740,430</b>	<b>792,058</b>
<b>Operating Expenses</b>									
520-5202651-000000-6102001	- Printing	149	7,585	0	0	4,429	0	0	0
520-5202651-000000-6102002	- Dues & Publications	171,207	106,910	138,091	179,049	147,273	186,500	187,050	550
520-5202651-000000-6102003	- Advertising	9,918	12,564	4,866	1,630	6,686	6,000	6,000	0
520-5202651-000000-6102004	- Rents	3,819	3,819	3,817	3,915	4,019	4,000	4,000	0
520-5202651-000000-6102005	- Training & Education	813	180	438	920	461	2,000	2,000	0
520-5202651-000000-6102006	- Postage	39,750	43,872	29,267	31,383	22,807	43,200	43,200	0
520-5202651-000000-6102012	- Finance Charges	98,202	53,291	74,802	70,004	18,677	81,800	81,800	0
520-5202651-000000-6102102	- Cellular	1,513	2,751	2,170	1,904	2,034	2,600	2,600	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5202651-000000-6102103	- Internet	0	0	0	0	0	0	360	360
520-5202651-000000-6102104	- Radios	0	0	1,440	1,500	770	0	0	0
520-5202651-000000-6102200	- Travel & Meetings	760	4,897	4,282	6,673	15,614	5,000	5,000	0
520-5202651-000000-6102400	- Contracts	1,348,281	1,116,663	1,244,695	988,373	1,028,218	2,136,817	2,499,954	363,137
520-5202651-000000-6102401	- Project Construction	7,365	0	0	0	12	0	0	0
520-5202651-000000-6102411	- Legal Services	83,340	124,180	69,984	49,366	40,768	200,000	195,640	(4,360)
520-5202651-000000-6102416	- Pre Employment Costs	359	88	198	20	178	0	0	0
520-5202651-000000-6102501	- Building Maint	0	0	1,020	0	0	0	0	0
520-5202651-000000-6102502	- Maintenance - Vehicles	20	0	0	0	0	0	0	0
520-5202651-000000-6102701	- Hardware	19,449	21,396	13,740	14,134	8,573	22,000	22,000	0
520-5202651-000000-6102702	- Software	0	0	0	0	0	0	3,450	3,450
520-5202651-000000-6102703	- Software License & Maint	12,154	6,632	6,732	5,837	6,333	12,100	12,100	0
520-5202651-000000-6103001	- Office Supplies	151	140	35	46	63	1,000	1,000	0
520-5202651-000000-6103002	- Departmental	1,058	3,870	1,213	546	4,687	1,500	1,500	0
520-5202651-000000-6103004	- Safety Equip/Chemicals	0	0	97	0	64	0	0	0
520-5202651-000000-6103012	- Small Equipment	8	0	0	181	362	0	0	0
520-5202651-000000-6103102	- Taxes & Permits - Permits	100	0	0	0	0	0	0	0
520-5202651-009002-6102400	- Contracts	0	0	0	0	26,748	0	0	0
520-5202651-009465-6102001	- Printing	0	150	0	0	48	0	0	0
520-5202651-009465-6103001	- Office Supplies	0	82	341	112	128	0	0	0
520-5202651-009465-6103002	- Departmental	0	0	99	187	30	0	0	0
520-5202651-WA1902-6102003	- Advertising	1,348	0	0	0	0	0	0	0
520-5202651-WA1902-6102400	- Contracts	37,731	0	0	0	0	0	0	0
520-5202651-WA2001-6102400	- Contracts	2,386	0	368	0	0	0	0	0
520-5202651-WA2001-6103102	- Taxes & Permits - Permits	1,986	0	0	0	0	0	0	0
520-5202651-WA2002-6102003	- Advertising	0	2,075	0	0	0	0	0	0
520-5202651-WA2101-6102400	- Contracts	102,366	67,524	0	0	0	0	0	0
520-5202651-WA2102-6102400	- Contracts	210,739	8,540	84,050	0	0	0	0	0
520-5203301-000000-6102001	- Printing	0	154	0	197	224	200	200	0
520-5203301-000000-6102002	- Dues & Publications	9,804	10,014	9,328	10,667	7,153	13,500	13,500	0
520-5203301-000000-6102003	- Advertising	417	0	0	0	0	0	0	0
520-5203301-000000-6102004	- Rents	19,830	4,661	7,431	3,245	8,324	12,000	11,312	(688)
520-5203301-000000-6102005	- Training & Education	3,584	2,400	3,356	3,733	5,866	4,000	4,000	0
520-5203301-000000-6102006	- Postage	0	0	0	0	53	0	0	0
520-5203301-000000-6102012	- Finance Charges	18	0	0	38	47	0	0	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5203301-000000-6102101	- Telephone	1,817	1,790	2,041	2,256	2,443	2,600	2,600	0
520-5203301-000000-6102102	- Cellular	2,182	3,170	1,287	270	274	400	400	0
520-5203301-000000-6102103	- Internet	0	0	744	1,423	1,932	2,000	2,000	0
520-5203301-000000-6102300	- Utilities	1,586	1,854	2,328	2,097	1,480	2,500	2,500	0
520-5203301-000000-6102400	- Contracts	1,279	2,988	2,084	33,682	14,421	10,000	10,000	0
520-5203301-000000-6102416	- Pre Employment Costs	0	203	200	366	125	500	500	0
520-5203301-000000-6102418	- Licensing Requirements	343	678	462	613	961	1,000	1,000	0
520-5203301-000000-6102501	- Building Maint	4,700	5,802	1,482	1,307	2,990	2,000	2,000	0
520-5203301-000000-6102502	- Maintenance - Vehicles	23,669	29,824	36,546	100,791	50,529	60,000	60,000	0
520-5203301-000000-6102503	- Equipment Maintenance	914	199	8,786	16,447	31,352	15,000	15,000	0
520-5203301-000000-6102701	- Hardware	75	42	0	396	0	500	900	400
520-5203301-000000-6102703	- Software License & Maint	0	0	0	2,750	2,000	2,000	2,000	0
520-5203301-000000-6103001	- Office Supplies	1,968	2,040	195	73	137	1,000	1,000	0
520-5203301-000000-6103002	- Departmental	84,054	127,421	164,784	132,341	109,183	131,800	131,800	0
520-5203301-000000-6103003	- Petroleum Products	20,716	33,745	34,765	31,411	30,090	30,000	30,000	0
520-5203301-000000-6103004	- Safety Equip/Chemicals	60	0	0	1,451	584	2,000	2,000	0
520-5203301-000000-6103012	- Small Equipment	9,759	5,070	18,858	15,626	4,661	15,000	15,000	0
520-5203301-000000-6103101	- Taxes & Permits - Taxes	376	420	407	391	397	0	401	401
520-5203301-009465-6102001	- Printing	0	0	243	218	95	0	0	0
520-5203301-009465-6103001	- Office Supplies	0	19	343	54	0	0	0	0
520-5203301-009465-6103002	- Departmental	0	816	2,360	867	1,154	0	0	0
520-5203302-000000-6102001	- Printing	193	0	233	0	0	200	200	0
520-5203302-000000-6102002	- Dues & Publications	105	105	512	0	321	0	0	0
520-5203302-000000-6102003	- Advertising	0	0	0	0	1,181	0	720	720
520-5203302-000000-6102004	- Rents	17,043	33,662	70,752	156,372	146,968	13,980	13,980	0
520-5203302-000000-6102005	- Training & Education	5,592	3,986	3,252	4,554	6,148	19,320	19,320	0
520-5203302-000000-6102006	- Postage	2,260	0	69	145	131	546	546	0
520-5203302-000000-6102101	- Telephone	10,900	9,730	10,457	10,828	11,382	11,280	11,280	0
520-5203302-000000-6102102	- Cellular	2,548	2,108	2,357	1,938	1,879	2,100	2,100	0
520-5203302-000000-6102104	- Radios	660	690	0	2,696	0	1,000	1,000	0
520-5203302-000000-6102300	- Utilities	878,182	564,456	982,943	958,941	1,060,655	920,000	920,000	0
520-5203302-000000-6102400	- Contracts	37,715	85,258	42,563	275,169	97,663	198,984	271,472	72,488
520-5203302-000000-6102416	- Pre Employment Costs	898	0	224	0	0	0	0	0
520-5203302-000000-6102418	- Licensing Requirements	133	108	30	387	196	1,200	1,200	0
520-5203302-000000-6102420	- Lab Services	41,580	36,031	41,582	48,393	48,523	45,000	45,000	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5203302-000000-6102501	- Building Maint	7,377	11,819	11,094	25,771	12,106	232,000	217,000	(15,000)
520-5203302-000000-6102502	- Maintenance - Vehicles	5,391	6,326	9,257	10,327	4,900	8,000	8,000	0
520-5203302-000000-6102503	- Equipment Maintenance	76,880	361,823	108,538	147,187	266,727	291,000	362,770	71,770
520-5203302-000000-6102701	- Hardware	11,794	33,044	9,862	163	1,079	1,500	1,500	0
520-5203302-000000-6102702	- Software	3,185	0	1,368	3,492	926	0	0	0
520-5203302-000000-6102703	- Software License & Maint	4,488	8,802	32,440	28,387	26,351	40,490	40,490	0
520-5203302-000000-6103001	- Office Supplies	721	671	18	202	179	2,000	2,000	0
520-5203302-000000-6103002	- Departmental	104,942	91,481	63,636	70,278	62,223	126,750	126,030	(720)
520-5203302-000000-6103003	- Petroleum Products	3,137	4,133	6,421	6,840	4,136	6,000	6,000	0
520-5203302-000000-6103004	- Safety Equip/Chemicals	379,553	408,123	569,454	613,474	711,309	741,400	897,477	156,077
520-5203302-000000-6103012	- Small Equipment	59,628	5,848	11,295	16,593	12,611	14,000	14,000	0
520-5203302-000000-6103102	- Taxes & Permits - Permits	73,754	91,300	103,236	111,948	122,934	119,000	119,000	0
520-5203302-002496-6102400	- Contracts	0	0	0	0	6,060	0	0	0
520-5203302-002496-6102501	- Building Maint	0	0	0	6,410	14,178	0	0	0
520-5203302-002496-6103002	- Departmental	0	0	0	12	(25)	0	0	0
520-5203302-009465-6102001	- Printing	0	0	0	155	0	0	0	0
520-5203302-009465-6103001	- Office Supplies	0	177	920	754	619	0	0	0
520-5203302-009465-6103002	- Departmental	0	286	1,725	1,574	1,847	0	0	0
520-5203303-000000-6102001	- Printing	228	282	0	0	0	600	600	0
520-5203303-000000-6102002	- Dues & Publications	0	953	1,053	953	1,823	1,000	1,000	0
520-5203303-000000-6102003	- Advertising	0	0	0	286	0	0	0	0
520-5203303-000000-6102004	- Rents	46,965	4,796	4,796	6,071	5,534	5,540	40,040	34,500
520-5203303-000000-6102005	- Training & Education	1,061	3,627	5,850	1,945	5,134	4,200	4,200	0
520-5203303-000000-6102006	- Postage	738	0	228	0	20	500	500	0
520-5203303-000000-6102102	- Cellular	3,878	3,553	2,721	2,624	3,224	3,500	3,500	0
520-5203303-000000-6102103	- Internet	0	0	0	1,330	2,249	2,000	2,000	0
520-5203303-000000-6102104	- Radios	0	0	1,825	0	0	0	0	0
520-5203303-000000-6102400	- Contracts	11,258	7,940	17,307	39,675	64,110	47,530	105,489	57,959
520-5203303-000000-6102416	- Pre Employment Costs	0	32	0	0	0	0	0	0
520-5203303-000000-6102418	- Licensing Requirements	108	354	108	397	473	0	410	410
520-5203303-000000-6102501	- Building Maint	12,014	13,611	7,914	4,915	9,438	8,500	19,000	10,500
520-5203303-000000-6102502	- Maintenance - Vehicles	5,848	11,618	16,774	39,014	17,577	13,000	13,000	0
520-5203303-000000-6102503	- Equipment Maintenance	23,325	79,698	50,527	34,117	60,782	124,400	126,120	1,720
520-5203303-000000-6102701	- Hardware	99	1,702	4,207	0	61	0	60	60
520-5203303-000000-6103001	- Office Supplies	294	863	66	1,024	177	4,030	4,030	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5203303-000000-6103002 - Departmental		42,978	44,028	37,591	37,819	22,767	51,500	46,245	(5,255)
520-5203303-000000-6103003 - Petroleum Products		15,028	21,015	27,187	26,117	23,377	25,000	25,000	0
520-5203303-000000-6103004 - Safety Equip/Chemicals		0	367	180	2,277	0	0	285	285
520-5203303-000000-6103012 - Small Equipment		21,161	2,430	5,158	6,487	496	5,000	5,000	0
520-5203303-000000-6103102 - Taxes & Permits - Permits		10,176	10,719	11,837	12,168	14,963	12,000	12,000	0
520-5203303-009465-6102001 - Printing		0	522	0	0	0	0	0	0
520-5203303-009465-6103001 - Office Supplies		0	97	1,004	1,222	793	0	0	0
520-5203303-009465-6103002 - Departmental		0	172	102	413	283	0	0	0
520-5203304-000000-6102001 - Printing		91	0	0	422	0	500	500	0
520-5203304-000000-6102002 - Dues & Publications		384	192	394	221	0	200	200	0
520-5203304-000000-6102004 - Rents		19,199	1,898	1,898	1,962	2,025	2,030	2,030	0
520-5203304-000000-6102005 - Training & Education		3,975	3,308	4,434	3,268	2,951	8,000	8,000	0
520-5203304-000000-6102006 - Postage		494	1,500	2,641	3,090	266	3,000	3,000	0
520-5203304-000000-6102102 - Cellular		2,445	7,237	3,384	3,849	4,105	4,200	4,200	0
520-5203304-000000-6102103 - Internet		7,784	2,603	0	0	0	0	0	0
520-5203304-000000-6102200 - Travel & Meetings		0	0	0	0	0	1,000	1,000	0
520-5203304-000000-6102400 - Contracts		10,170	9,361	35,339	7,676	17,194	55,000	97,673	42,673
520-5203304-000000-6102416 - Pre Employment Costs		165	171	280	155	311	300	300	0
520-5203304-000000-6102418 - Licensing Requirements		30	384	450	336	163	500	500	0
520-5203304-000000-6102501 - Building Maint		2,505	2,147	1,570	1,307	1,765	40,000	40,000	0
520-5203304-000000-6102502 - Maintenance - Vehicles		7,576	3,644	11,201	26,572	30,793	15,000	15,000	0
520-5203304-000000-6102503 - Equipment Maintenance		341,892	317,718	553,082	802,282	384,978	872,400	1,366,984	494,584
520-5203304-000000-6102701 - Hardware		0	306	106	247	0	1,000	1,000	0
520-5203304-000000-6102702 - Software		0	0	323	0	0	500	500	0
520-5203304-000000-6102703 - Software License & Maint		0	0	0	16,789	0	17,000	17,000	0
520-5203304-000000-6103001 - Office Supplies		32	196	69	45	33	500	500	0
520-5203304-000000-6103002 - Departmental		18,035	15,547	32,371	81,562	8,204	30,670	30,670	0
520-5203304-000000-6103003 - Petroleum Products		13,258	16,586	24,993	25,509	24,265	30,000	30,000	0
520-5203304-000000-6103004 - Safety Equip/Chemicals		778	0	0	0	37	7,000	7,000	0
520-5203304-000000-6103012 - Small Equipment		67,179	4,125	2,233	4,093	731,296	5,000	563,448	558,448
520-5203304-000000-6103014 - Vehicle Add Ons		1,500	0	2,001	3,332	3,263	8,000	8,000	0
520-5203304-000000-6103201 - Replacement Charges - Other		0	0	0	0	0	300,000	300,000	0
520-5203304-000000-6103204 - Fleet		135,000	0	0	0	0	0	0	0
520-5203304-009465-6103001 - Office Supplies		0	249	166	89	82	0	0	0
520-5203304-009465-6103002 - Departmental		0	0	0	855	714	0	0	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
520-5203305-000000-6102001	- Printing	346	119	964	498	95	5,200	5,200	0
520-5203305-000000-6102002	- Dues & Publications	27,548	27,561	27,741	27,935	29,322	30,500	30,500	0
520-5203305-000000-6102003	- Advertising	13,411	13,741	10,928	14,853	20,200	31,660	31,660	0
520-5203305-000000-6102004	- Rents	12,077	2,847	2,847	2,942	3,037	3,600	3,600	0
520-5203305-000000-6102005	- Training & Education	1,304	741	625	1,902	5,256	9,900	9,900	0
520-5203305-000000-6102006	- Postage	110	0	34	0	0	0	0	0
520-5203305-000000-6102102	- Cellular	149	300	438	880	1,860	2,000	2,000	0
520-5203305-000000-6102200	- Travel & Meetings	0	258	275	0	1,350	3,100	3,100	0
520-5203305-000000-6102400	- Contracts	58,500	128,703	146,828	134,325	218,932	157,600	230,075	72,475
520-5203305-000000-6102416	- Pre Employment Costs	243	32	52	683	0	200	200	0
520-5203305-000000-6102421	- Rebates	40,653	186,449	207,763	94,671	83,468	160,040	169,168	9,128
520-5203305-000000-6102501	- Building Maint	6,764	6,628	2,374	7,288	2,259	2,500	2,500	0
520-5203305-000000-6102502	- Maintenance - Vehicles	1,149	1,191	1,898	1,238	1,593	1,400	1,400	0
520-5203305-000000-6102503	- Equipment Maintenance	12	9	13	2,944	0	250	250	0
520-5203305-000000-6102701	- Hardware	145	371	19	17	23	200	200	0
520-5203305-000000-6103001	- Office Supplies	117	115	94	151	61	1,500	1,500	0
520-5203305-000000-6103002	- Departmental	5,319	2,699	783	2,730	734	3,900	3,845	(55)
520-5203305-000000-6103003	- Petroleum Products	2,533	3,093	2,310	626	829	1,000	1,000	0
520-5203305-000000-6103012	- Small Equipment	140	363	0	481	350	1,000	1,000	0
520-5203305-000000-6103102	- Taxes & Permits - Permits	0	0	211	248	55	0	55	55
520-5203305-009465-6102001	- Printing	0	0	85	1,023	10,757	0	0	0
520-5203305-009465-6102003	- Advertising	0	0	0	0	928	0	0	0
520-5203305-009465-6103001	- Office Supplies	0	175	22	29	97	0	0	0
520-5203305-009465-6103002	- Departmental	0	0	117	762	555	0	0	0
520-5205000-000000-6102003	- Advertising	0	0	0	0	66	0	0	0
520-5205000-000000-6102004	- Rents	0	(21,986)	(21,986)	(21,986)	0	0	0	0
520-5205000-000000-6102400	- Contracts	0	0	0	0	(5,496)	0	61,773	61,773
520-5205000-000000-6103002	- Departmental	0	0	263	0	0	0	0	0
520-5205000-WA1603-6102003	- Advertising	0	0	0	0	1,898	0	0	0
520-5205000-WA2101-6102003	- Advertising	0	0	935	0	0	0	0	0
520-5205000-WA2101-6102400	- Contracts	0	50,087	80,460	16,952	44,670	0	0	0
520-5205000-WA2102-6102001	- Printing	0	432	1,334	0	0	0	0	0
520-5205000-WA2102-6102003	- Advertising	0	961	0	0	0	0	0	0
520-5205000-WA2103-6102003	- Advertising	0	1,087	0	0	0	0	0	0
520-5205000-WA2103-6102400	- Contracts	45,359	63,964	0	0	0	0	0	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
520-5205000-WA2401-6102400	- Contracts	0	0	0	214,698	19,217	0	0	0
520-5205000-WA2402-6102003	- Advertising	0	0	0	0	1,325	0	0	0
520-5205000-WA2402-6102400	- Contracts	0	0	0	0	625	0	0	0
Operating Expenses		5,114,313	4,645,972	5,404,810	5,929,879	6,128,451	7,933,917	9,921,762	1,987,845
Debt Service									
520-5203301-000000-6404002	- Interest	(12,805)	45,726	45,726	45,726	45,726	0	0	0
520-5205000-000000-6404001	- Principal	0	0	0	0	0	1,584,000	1,584,000	0
520-5205000-000000-6404002	- Interest	628,233	398,807	380,421	335,228	288,573	244,895	244,895	0
520-5205000-000000-6404003	- Bank Charges	11,450	7,623	11,001	11,188	11,434	15,000	15,000	0
520-5205000-000000-6404004	- Cost Of Issuance	210,021	8,600	0	0	0	0	0	0
Debt Service		836,898	460,756	437,148	392,141	345,733	1,843,895	1,843,895	0
Insurance									
520-5202651-000000-6505016	- Liability Insurance	17,984	20,938	27,583	37,648	55,207	66,974	66,974	0
520-5203301-000000-6505007	- Unemployment	0	0	3,571	0	1,106	0	0	0
520-5203301-000000-6505016	- Liability Insurance	28,824	33,558	38,617	43,923	64,409	78,136	78,136	0
520-5203301-000000-6505017	- Retiree Program	120,195	205,827	238,151	242,216	242,216	242,216	242,216	0
520-5203302-000000-6505016	- Liability Insurance	39,118	45,543	44,134	50,197	73,610	89,299	89,299	0
520-5203303-000000-6505016	- Liability Insurance	24,706	28,764	33,100	37,648	55,207	66,974	66,974	0
520-5203304-000000-6505007	- Unemployment	0	127	256	0	8,100	5,000	5,000	0
520-5203304-000000-6505016	- Liability Insurance	20,588	23,969	27,583	37,648	55,208	66,974	66,974	0
520-5203305-000000-6505016	- Liability Insurance	12,353	14,382	16,550	18,824	27,604	33,487	33,487	0
Insurance		263,768	373,108	429,545	468,104	582,667	649,060	649,060	0
Depreciation									
520-5203301-000000-7006000	- Depreciation	2,999,356	3,204,389	3,339,325	3,673,923	3,950,017	0	0	0
520-5203302-000000-7006000	- Depreciation	1,451,346	1,451,682	1,451,749	1,459,753	1,491,077	0	0	0
Depreciation		4,450,702	4,656,071	4,791,075	5,133,676	5,441,094	0	0	0

**Water Operating (520)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Other Expenses									
520-5202651-000000-8908001 - Other		0	0	0	0	30,926	30,926	30,926	0
520-5203301-000000-8908001 - Other		(4,866)	0	0	0	0	0	0	0
520-5203301-000000-8908003 - Bad Debt		20,830	60,291	(28,880)	(8,823)	(24,275)	0	0	0
520-5205000-000000-8908001 - Other		0	0	0	0	0	4,450	4,450	0
520-5205000-000000-8908099 - Contra Pension Exp - GASB 68		281,733	(633,717)	373,986	827,283	889,841	0	0	0
	Other Expenses	297,697	(573,426)	345,106	818,460	896,492	35,376	35,376	0
Capital Outlay									
520-5202651-000000-9009002 - Bldgs		216,647	0	0	0	0	0	0	0
520-5202651-000000-9009004 - Vehicles		151,428	27,252	443,464	597,884	742,178	215,000	422,338	207,338
520-5202651-WA1901-9009010 - Construction		397,336	0	0	0	0	0	0	0
520-5203302-000000-9009002 - Bldgs		0	12,098	0	0	0	0	0	0
520-5203302-000000-9009005 - Equipment		51,115	0	0	0	258,853	0	85,517	85,517
520-5203302-002496-9009005 - Equipment		0	0	0	0	41,359	0	0	0
520-5203303-000000-9009005 - Equipment		61,900	55,725	0	0	0	0	0	0
520-5203304-000000-9009005 - Equipment		3,830	9,593	0	0	0	0	0	0
520-5205000-000000-9009010 - Construction		(314,123)	299,041	(299,041)	0	0	1,502,746	7,443,314	5,940,568
520-5205000-000000-9009099 - Fixed Assets Reclass		(3,601,905)	(2,973,795)	(4,093,428)	(2,486,511)	(3,705,236)	0	0	0
520-5205000-PW1901-9009010 - Construction		0	0	0	10,000	0	0	0	0
520-5205000-WA1603-9009010 - Construction		109,461	29,266	63,948	18,078	82,115	0	0	0
520-5205000-WA1802-9009010 - Construction		84,076	0	0	0	0	0	0	0
520-5205000-WA1901-9009010 - Construction		40,238	0	0	0	0	0	0	0
520-5205000-WA2001-9009010 - Construction		194,588	0	0	0	0	0	0	0
520-5205000-WA2002-9009010 - Construction		519,615	1,124,985	890,241	0	0	0	0	0
520-5205000-WA2101-9009010 - Construction		0	0	0	1,044,681	1,693,504	0	0	0
520-5205000-WA2102-9009010 - Construction		0	0	1,625,883	78,000	0	0	0	0
520-5205000-WA2103-9009010 - Construction		0	0	809,597	428,507	80,443	0	0	0
520-5205000-WA2301-9009010 - Construction		0	0	21,637	64,801	103,297	0	0	0
520-5205000-WA2302-9009010 - Construction		0	0	30,026	77,433	59,348	0	0	0
520-5205000-WA2402-9009010 - Construction		0	0	0	272,590	692,540	0	0	0
520-5205000-WA2403-9009010 - Construction		0	0	0	29,386	14,145	0	0	0
	Capital Outlay	(2,085,792)	(1,415,835)	(507,671)	134,850	62,546	1,717,746	7,951,169	6,233,423

**Water Operating (520)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Financing Uses									
520-5200000-000000-9909000	- Prior Period Adjustment	0	0	0	0	217,647	0	0	0
520-5209900-000000-9907001	- Transfer Out	870,160	872,971	864,282	900,571	1,030,222	1,027,020	1,033,020	0
	Other Financing Uses	870,160	872,971	864,282	900,571	1,247,869	1,027,020	1,033,020	0
Total Expenditures		14,767,175	14,084,170	17,384,989	19,657,044	21,192,836	20,155,386	29,174,712	9,013,326
Revenues Over (Under) Expenditures		8,390,310	4,165,906	8,312,222	7,418,582	20,149,621	0	(8,881,621)	(8,875,621)
Fund Balance - Beginning		87,532,048	95,922,358	100,088,264	108,400,486	115,819,068	135,968,688	135,968,688	0
Fund Balance - Ending		95,922,358	100,088,264	108,400,486	115,819,068	135,968,688	135,968,688	127,087,067	(8,875,621)

**Water Impact Fee Fund (521)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
<b>Revenues</b>										
521-5210000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(34,222)	(34,222)	0	
521-5212651-000000-3411801	- Other Reimbursements	0	0	3,819	0	0	0	0	0	
521-5212651-000000-3560000	- Impact Fee Revenue	201,146	363,450	216,389	598,030	177,908	250,000	250,000	0	
521-5212651-000000-3780000	- Sundry Revenue	0	467	0	0	0	0	0	0	
521-5215000-000000-3610000	- Interest Earned	59,886	29,481	84,004	140,322	174,599	90,000	90,000	0	
521-5215000-000000-3620100	- Unrealized Gain/Loss	(63,039)	(121,118)	97,467	0	0	0	0	0	
521-5215000-WA2103-3310120	- Other Federal Grants	0	0	0	183,388	0	0	0	0	
<b>Total Revenues</b>		<b>197,993</b>	<b>272,281</b>	<b>401,679</b>	<b>921,740</b>	<b>352,507</b>	<b>305,778</b>	<b>305,778</b>	<b>0</b>	
<b>Expenses</b>										
<b>Operating Expenses</b>										
521-5212651-000000-6102400	- Contracts	(4,152)	0	0	0	0	300,000	300,000	0	
521-5212651-WA1902-6102400	- Contracts	10,711	0	0	0	0	0	0	0	
521-5215000-000000-6102400	- Contracts	0	0	0	0	0	0	82,955	82,955	
521-5215000-WA2401-6102400	- Contracts	0	0	0	0	103,234	0	0	0	
<b>Operating Expenses</b>		<b>6,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,234</b>	<b>300,000</b>	<b>382,955</b>	<b>82,955</b>	
<b>Capital Outlay</b>										
521-5212651-WA1802-9009010	- Construction	25,314	0	0	0	0	0	0	0	
521-5215000-000000-9009010	- Construction	44,396	(40,739)	(3,657)	0	0	0	924	924	
521-5215000-WA1902-9009010	- Construction	1,423,438	1,263,239	130,274	0	0	0	0	0	
521-5215000-WA2103-9009010	- Construction	0	0	435,937	229,794	43,315	0	0	0	
<b>Capital Outlay</b>		<b>1,493,148</b>	<b>1,222,500</b>	<b>562,554</b>	<b>229,794</b>	<b>43,315</b>	<b>0</b>	<b>924</b>	<b>924</b>	
<b>Other Financing Uses</b>										
521-5219900-000000-9907001	- Transfer Out	9,969	16,393	26,899	22,460	9,912	5,778	5,778	0	
<b>Other Financing Uses</b>		<b>9,969</b>	<b>16,393</b>	<b>26,899</b>	<b>22,460</b>	<b>9,912</b>	<b>5,778</b>	<b>5,778</b>	<b>0</b>	

**Water Impact Fee Fund (521)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,509,676	1,238,893	589,453	252,254	156,461	305,778	389,657	83,879
	Revenues Over (Under) Expenditures	(1,311,683)	(966,613)	(187,775)	669,486	196,046	0	(83,879)	(83,879)
	Fund Balance - Beginning	5,493,310	4,181,627	3,215,015	3,027,240	3,696,726	3,892,772	3,892,772	0
	Fund Balance - Ending	4,181,627	3,215,015	3,027,240	3,696,726	3,892,772	3,892,772	3,808,893	(83,879)

**Water Meters (522)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
522-5220000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	115,259	115,259	0
522-5223304-000000-3472202	- Sale Of Meters	292,702	339,231	236,247	473,291	172,015	275,000	275,000	0
522-5225000-000000-3610000	- Interest Earned	10,432	10,320	24,072	44,658	45,029	20,000	20,000	0
<b>Total Revenues</b>		<b>303,134</b>	<b>349,552</b>	<b>260,319</b>	<b>517,949</b>	<b>217,044</b>	<b>410,259</b>	<b>410,259</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
522-5223304-000000-6103002	- Departmental	0	0	0	0	0	25,000	25,000	0
522-5223304-000000-6103012	- Small Equipment	77,614	391,496	319,588	399,964	210,012	375,000	497,139	122,139
<b>Operating Expenses</b>		<b>77,614</b>	<b>391,496</b>	<b>319,588</b>	<b>399,964</b>	<b>210,012</b>	<b>400,000</b>	<b>522,139</b>	<b>122,139</b>
<b>Other Financing Uses</b>									
522-5229900-000000-9907001	- Transfer Out	6,529	3,928	3,550	12,966	9,017	10,259	10,259	0
<b>Other Financing Uses</b>		<b>6,529</b>	<b>3,928</b>	<b>3,550</b>	<b>12,966</b>	<b>9,017</b>	<b>10,259</b>	<b>10,259</b>	<b>0</b>

**Water Meters (522)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
	Total Expenditures	84,143	395,424	323,138	412,930	219,029	410,259	532,398	122,139
	Revenues Over (Under) Expenditures	218,991	(45,872)	(62,819)	105,019	(1,985)	0	(122,139)	(122,139)
	Fund Balance - Beginning	696,267	915,259	869,386	806,568	911,587	909,602	909,602	787,463
	Fund Balance - Ending	915,259	869,386	806,568	911,587	909,602	909,602	787,463	665,324

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
530-5300000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(3,249,434)	(2,192,337)	1,057,097
530-5303400-000000-3410301 - Recovery Of Labor & Bene		12,416	0	0	9,889	0	0	0	0
530-5303400-000000-3411801 - Other Reimbursements		1,956	1,505	55,029	110,017	114,849	0	0	0
530-5303400-000000-3411805 - Loan Principal		12,150	(12,150)	0	0	0	0	0	0
530-5303400-000000-3472001 - Accrual Basis		8,393,157	8,559,788	11,472,943	11,905,150	12,325,739	12,049,235	12,049,235	0
530-5303400-000000-3472003 - Prison Services		67,200	72,800	67,200	61,600	67,200	67,200	67,200	0
530-5303400-000000-3750201 - Contributions - Capital		3,160,300	638,960	3,498,410	2,719,318	2,504,794	0	0	0
530-5303400-000000-3780000 - Sundry Revenue		0	0	1,525	42,500	0	0	0	0
530-5303400-009002-3411801 - Other Reimbursements		0	0	103,704	0	0	0	0	0
530-5305000-000000-3610000 - Interest Earned		195,982	171,718	607,507	1,092,255	1,173,048	130,000	130,000	0
530-5305000-000000-3611000 - Fiscal Agent Interest		12	0	0	1,590	1,086	0	0	0
530-5305000-000000-3620100 - Unrealized Gain/Loss		(106,454)	(682,620)	(205,712)	468,057	379,171	0	0	0
530-5309900-000000-3910000 - Transfers In		30,133	0	101,100	0	0	0	0	0
<b>Total Revenues</b>		<b>11,766,852</b>	<b>8,750,002</b>	<b>15,701,707</b>	<b>16,410,377</b>	<b>16,565,887</b>	<b>8,997,001</b>	<b>10,054,098</b>	<b>1,057,097</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
530-5302651-000000-5011001 - Permanent		430,098	445,531	470,795	480,000	511,311	689,678	489,357	(200,321)
530-5302651-000000-5011003 - Overtime		1,324	573	604	65	12	0	0	0
530-5302651-000000-5011014 - Annual Leave Account		0	7,433	8,933	9,549	9,161	9,601	7,159	(2,442)
530-5302651-000000-5051502 - FICA		30,768	32,333	34,307	34,517	37,774	50,706	36,488	(14,218)
530-5302651-000000-5051506 - PERS		181,602	185,485	197,020	199,185	216,880	305,172	216,045	(89,127)
530-5302651-000000-5051509 - Deferred Comp City Pd		9,277	9,607	12,014	12,534	14,021	21,040	15,908	(5,132)
530-5302651-000000-5051515 - Auto Allowance		1,800	1,800	1,800	1,800	1,787	1,800	1,692	(108)
530-5302651-000000-5051522 - Combined Benefits		89,841	99,227	126,594	127,622	102,386	121,746	75,841	(45,905)
530-5303400-000000-5011001 - Permanent		690,479	745,741	813,571	856,165	929,238	995,024	972,446	(22,578)
530-5303400-000000-5011002 - Temporary		0	0	0	15,340	19,655	0	0	0
530-5303400-000000-5011003 - Overtime		35,596	32,614	33,510	24,545	29,073	48,313	48,313	0
530-5303400-000000-5011014 - Annual Leave Account		0	9,839	10,421	11,198	13,689	13,283	13,507	224
530-5303400-000000-5011025 - Uniform Allowance		4,800	4,800	4,800	5,738	5,738	2,975	2,625	(350)
530-5303400-000000-5051502 - FICA		55,778	59,274	64,686	68,041	74,592	78,603	76,656	(1,947)
530-5303400-000000-5051505 - Uniform Expense		3,290	3,791	4,096	4,282	3,641	5,000	6,581	1,581

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
530-5303400-000000-5051506 - PERS		291,911	310,312	334,589	356,201	400,103	437,418	427,515	(9,903)
530-5303400-000000-5051509 - Deferred Comp City Pd		3,600	3,600	11,840	13,800	13,200	16,200	15,000	(1,200)
530-5303400-000000-5051511 - Accrued Leave Current		10,134	8,427	(2,220)	(5,074)	(11,590)	0	0	0
530-5303400-000000-5051521 - Post Employment Benefits		(19,837)	(18,109)	(9,554)	(8,214)	37,040	0	0	0
530-5303400-000000-5051522 - Combined Benefits		210,198	214,889	218,817	223,645	270,570	262,118	228,871	(33,247)
530-5303401-000000-5011001 - Permanent		400,857	375,790	387,338	418,248	474,179	663,706	682,508	18,802
530-5303401-000000-5011002 - Temporary		1,613	6,678	0	21,500	0	0	0	0
530-5303401-000000-5011003 - Overtime		1,573	125	407	6,571	7,946	6,500	6,500	0
530-5303401-000000-5011014 - Annual Leave Account		0	6,020	5,841	6,202	8,986	9,153	9,726	573
530-5303401-000000-5011025 - Uniform Allowance		3,000	3,000	2,400	3,375	3,375	2,450	2,450	0
530-5303401-000000-5051502 - FICA		30,033	29,029	29,211	32,982	35,997	52,488	53,970	1,482
530-5303401-000000-5051505 - Uniform Expense		1,810	2,146	2,441	3,105	3,325	3,000	4,012	1,012
530-5303401-000000-5051506 - PERS		161,597	156,533	161,052	173,079	200,285	292,869	301,503	8,634
530-5303401-000000-5051509 - Deferred Comp City Pd		2,238	2,100	2,655	3,980	5,650	10,800	10,800	0
530-5303401-000000-5051522 - Combined Benefits		131,332	133,014	131,364	133,226	182,136	178,043	184,737	6,694
<b>Salaries &amp; Benefits</b>		<b>2,764,714</b>	<b>2,871,603</b>	<b>3,059,329</b>	<b>3,233,205</b>	<b>3,600,159</b>	<b>4,277,686</b>	<b>3,890,210</b>	<b>(387,476)</b>
<b>Operating Expenses</b>									
530-5302651-000000-6102001 - Printing		149	50	0	0	48	500	500	0
530-5302651-000000-6102002 - Dues & Publications		16,585	14,356	18,823	19,168	20,905	23,000	23,000	0
530-5302651-000000-6102003 - Advertising		290	531	1,176	1,185	614	2,000	2,000	0
530-5302651-000000-6102004 - Rents		3,819	3,819	3,817	3,915	4,019	6,000	6,000	0
530-5302651-000000-6102005 - Training & Education		838	0	438	2,023	554	424	15,424	15,000
530-5302651-000000-6102006 - Postage		34,783	30,132	29,210	31,383	22,807	32,000	32,000	0
530-5302651-000000-6102012 - Finance Charges		94,766	51,014	72,014	67,949	18,379	81,000	81,000	0
530-5302651-000000-6102200 - Travel & Meetings		10	38	194	33	474	1,000	1,000	0
530-5302651-000000-6102400 - Contracts		254,282	239,884	168,235	367,295	258,664	684,300	1,244,012	559,712
530-5302651-000000-6102411 - Legal Services		1,410	810	1,920	300	0	0	0	0
530-5302651-000000-6102502 - Maintenance - Vehicles		0	0	0	0	2,970	0	0	0
530-5302651-000000-6102701 - Hardware		5,793	8,476	3,502	2,884	3,881	12,000	12,000	0
530-5302651-000000-6102702 - Software		2,750	0	0	0	0	5,000	5,000	0
530-5302651-000000-6102703 - Software License & Maint		12,154	6,632	6,732	5,837	6,333	13,000	13,000	0
530-5302651-000000-6103001 - Office Supplies		151	85	(4)	46	63	500	500	0
530-5302651-000000-6103002 - Departmental		1,021	834	795	187	277	1,000	1,000	0

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
530-5302651-000000-6103003	- Petroleum Products	0	0	0	0	303	0	200	200
530-5302651-000000-6103004	- Safety Equip/Chemicals	0	0	97	0	35	0	0	0
530-5302651-000000-6103012	- Small Equipment	8	0	0	181	173	0	0	0
530-5302651-000000-6103102	- Taxes & Permits - Permits	9,188	9,592	9,957	0	0	10,000	10,000	0
530-5302651-000000-6103807	- Non-Direct Charges	0	23,120	0	0	0	0	0	0
530-5302651-009002-6102400	- Contracts	0	0	13,560	22,920	9,360	0	0	0
530-5302651-009465-6102001	- Printing	0	150	0	0	0	0	0	0
530-5302651-009465-6103001	- Office Supplies	0	82	341	112	128	0	0	0
530-5302651-009465-6103002	- Departmental	0	0	99	187	0	0	0	0
530-5302651-WW1404-6102003	- Advertising	0	1,467	0	0	0	0	0	0
530-5302651-WW2001-6102003	- Advertising	2,594	0	0	0	0	0	0	0
530-5303400-000000-6102001	- Printing	0	379	0	0	0	1,000	1,000	0
530-5303400-000000-6102002	- Dues & Publications	1,930	2,634	5,902	3,099	3,161	4,000	4,000	0
530-5303400-000000-6102004	- Rents	19,674	2,847	2,847	3,059	3,037	3,050	3,050	0
530-5303400-000000-6102005	- Training & Education	1,343	3,285	11,449	1,056	7,031	9,800	9,800	0
530-5303400-000000-6102006	- Postage	116	255	50	131	1,494	3,000	3,000	0
530-5303400-000000-6102012	- Finance Charges	18	0	0	38	47	0	0	0
530-5303400-000000-6102101	- Telephone	4,864	4,842	5,559	6,113	6,589	6,600	6,600	0
530-5303400-000000-6102102	- Cellular	8,707	9,881	24,355	26,762	26,940	30,000	30,000	0
530-5303400-000000-6102103	- Internet	4,523	7,524	7,239	8,389	9,623	8,700	8,700	0
530-5303400-000000-6102200	- Travel & Meetings	0	12	736	54	4,829	4,600	4,600	0
530-5303400-000000-6102300	- Utilities	95,433	88,262	109,956	100,691	108,344	110,000	110,000	0
530-5303400-000000-6102400	- Contracts	7,482	7,522	11,969	13,255	9,012	53,000	53,000	0
530-5303400-000000-6102416	- Pre Employment Costs	55	0	24	84	85	500	500	0
530-5303400-000000-6102418	- Licensing Requirements	754	756	948	1,246	910	2,000	2,000	0
530-5303400-000000-6102501	- Building Maint	25,336	23,692	12,643	20,097	12,628	17,750	17,750	0
530-5303400-000000-6102502	- Maintenance - Vehicles	29,554	38,938	60,525	69,772	59,302	50,000	50,000	0
530-5303400-000000-6102503	- Equipment Maintenance	135,785	159,538	138,805	123,575	144,444	202,400	316,118	113,718
530-5303400-000000-6102701	- Hardware	576	43,657	1,188	1,275	0	2,000	2,000	0
530-5303400-000000-6102703	- Software License & Maint	480	8,168	19,754	16,218	17,978	21,120	21,120	0
530-5303400-000000-6103001	- Office Supplies	1,254	366	5,598	71	1,023	4,000	4,000	0
530-5303400-000000-6103002	- Departmental	52,014	48,901	43,321	45,766	44,707	120,720	120,720	0
530-5303400-000000-6103003	- Petroleum Products	40,155	61,221	63,579	41,265	36,738	50,000	50,000	0
530-5303400-000000-6103004	- Safety Equip/Chemicals	67,216	3,149	74,951	41,043	44,446	82,000	82,000	0
530-5303400-000000-6103012	- Small Equipment	20,377	25,605	3,952	16,804	13,439	65,500	65,500	0

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
530-5303400-000000-6103014	- Vehicle Add Ons	0	1,584	0	0	0	0	0	0
530-5303400-000000-6103102	- Taxes & Permits - Permits	21,587	25,184	26,458	28,436	30,443	30,000	30,000	0
530-5303400-009002-6102701	- Hardware	0	0	16,838	0	0	0	0	0
530-5303400-009465-6102001	- Printing	0	0	0	251	191	0	0	0
530-5303400-009465-6103001	- Office Supplies	0	260	0	0	150	0	0	0
530-5303400-009465-6103002	- Departmental	0	253	283	0	425	0	0	0
530-5303401-000000-6102001	- Printing	0	154	0	197	224	500	500	0
530-5303401-000000-6102002	- Dues & Publications	1,536	1,285	1,203	1,321	833	1,500	1,500	0
530-5303401-000000-6102004	- Rents	27,005	9,306	15,307	14,322	12,328	13,500	13,613	113
530-5303401-000000-6102005	- Training & Education	3,439	1,828	2,481	4,102	6,154	5,000	5,000	0
530-5303401-000000-6102006	- Postage	0	305	0	0	0	0	0	0
530-5303401-000000-6102103	- Internet	0	0	0	0	0	0	1,300	1,300
530-5303401-000000-6102200	- Travel & Meetings	0	0	18	0	0	100	100	0
530-5303401-000000-6102300	- Utilities	385	0	0	0	0	0	0	0
530-5303401-000000-6102400	- Contracts	0	0	698	9,995	9,665	10,000	10,000	0
530-5303401-000000-6102416	- Pre Employment Costs	55	203	0	377	0	400	400	0
530-5303401-000000-6102418	- Licensing Requirements	444	216	270	446	439	500	500	0
530-5303401-000000-6102501	- Building Maint	2,505	2,147	1,482	1,307	1,765	2,000	2,000	0
530-5303401-000000-6102502	- Maintenance - Vehicles	0	0	14,347	51,801	47,711	55,025	55,025	0
530-5303401-000000-6102503	- Equipment Maintenance	1,003	6,160	763	9,205	33,152	10,000	10,000	0
530-5303401-000000-6102701	- Hardware	0	42	0	21	0	0	1,200	1,200
530-5303401-000000-6103001	- Office Supplies	1,530	186	120	40	703	500	500	0
530-5303401-000000-6103002	- Departmental	52,299	63,239	84,674	101,826	80,888	136,000	133,500	(2,500)
530-5303401-000000-6103003	- Petroleum Products	0	0	5,529	20,743	21,324	46,025	46,025	0
530-5303401-000000-6103004	- Safety Equip/Chemicals	48	145	552	2,512	930	3,000	3,000	0
530-5303401-000000-6103012	- Small Equipment	17,918	8,560	3,532	3,279	8,491	15,000	15,000	0
530-5303401-009465-6102001	- Printing	0	0	0	218	0	0	0	0
530-5303401-009465-6103001	- Office Supplies	0	0	0	54	0	0	0	0
530-5303401-009465-6103002	- Departmental	0	(2)	1,068	764	806	0	0	0
530-5305000-000000-6102004	- Rents	0	(8,603)	(8,603)	0	0	0	0	0
530-5305000-000000-6102400	- Contracts	0	0	0	(8,604)	(2,151)	0	918	918
530-5305000-WW1502-6103102	- Taxes & Permits - Permits	0	0	0	2,883	0	0	0	0
530-5305000-WW1901-6102003	- Advertising	0	0	1,808	0	0	0	0	0
530-5305000-WW1901-6102400	- Contracts	211,341	12,080	0	0	0	0	0	0
530-5305000-WW2201-6102400	- Contracts	0	101,033	48,957	1,014	3,582	0	0	0

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
530-5305000-WW2403-6102400	Contracts	0	0	0	45,518	24,465	0	0	0
		0	0	0	0	0	0	0	0
	Operating Expenses	1,299,333	1,158,068	1,154,038	1,357,493	1,188,310	2,052,514	2,742,175	689,661
Debt Service									
530-5305000-000000-6404002	Interest	0	673	486	218	12	0	0	0
	Debt Service	0	673	486	218	12	0	0	0
Insurance									
530-5302651-000000-6505016	Liability Insurance	15,986	18,612	27,583	31,373	46,006	55,812	55,812	0
530-5302651-000000-6505017	Retiree Program	35,715	60,545	66,813	74,529	74,529	74,529	74,529	0
530-5303400-000000-6505007	Unemployment	213	0	0	0	0	0	0	0
530-5303400-000000-6505016	Liability Insurance	39,118	45,543	47,938	62,747	92,012	111,623	111,623	0
530-5303401-000000-6505016	Liability Insurance	20,588	23,970	26,632	31,373	46,006	55,812	55,812	0
	Insurance	111,620	148,670	168,966	200,022	258,553	297,776	297,776	0
Depreciation									
530-5300000-000000-7006000	Depreciation	0	0	0	0	7,677	0	0	0
530-5303400-000000-7006000	Depreciation	2,227,348	2,296,648	2,279,803	2,443,103	2,731,355	0	0	0
	Depreciation	2,227,348	2,296,648	2,279,803	2,443,103	2,739,032	0	0	0
Other Expense									
530-5302651-000000-8908001	Other	0	0	0	0	9,516	9,516	9,516	0
530-5303400-000000-8908003	Bad Debt	57,620	113,073	(56,845)	(15,458)	(29,587)	0	0	0
530-5305000-000000-8908001	Other	0	0	0	0	0	4,340	4,340	0
530-5305000-000000-8908099	Contra Pension Exp - GASB 68	161,757	(389,683)	174,554	472,780	477,945	0	0	0
	Other Expense	219,377	(276,610)	117,709	457,322	457,874	13,856	13,856	0
Capital Outlay									
530-5302651-000000-9009002	Bldgs	129,594	0	0	0	0	0	0	0
530-5302651-000000-9009004	Vehicles	111,212	0	254,346	371,518	513,163	215,000	1,007,915	792,915

**Sewer Operating (530)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
530-5303400-000000-9009005 - Equipment		0	21,820	15,336	0	0	0	0	0
530-5305000-000000-9009005 - Equipment		0	0	0	0	0	0	82,911	82,911
530-5305000-000000-9009010 - Construction		198,601	(127,166)	(71,435)	0	0	1,268,000	2,467,646	1,199,646
530-5305000-000000-9009099 - Fixed Assets Reclass		(252,659)	(1,308,930)	(4,115,432)	(6,349,107)	(3,542,897)	0	0	0
530-5305000-WW1404-9009010 - Construction		0	5,557	2,989,108	1,006,122	420,261	0	0	0
530-5305000-WW1502-9009010 - Construction		124,558	62,237	54,642	2,414,525	570,092	0	0	0
530-5305000-WW1901-9009010 - Construction		0	0	446,174	4,227,067	1,335,612	0	0	0
530-5305000-WW2001-9009010 - Construction		255,046	1,285,511	312,395	138,308	10,152	0	0	0
530-5305000-WW2201-9009005 - Equipment		0	0	0	0	21,515	0	0	0
530-5305000-WW2302-9009010 - Construction		0	0	60,466	209,675	34,286	0	0	0
530-5305000-WW2404-9009010 - Construction		0	0	0	0	145,222	0	0	0
<b>Capital Outlay</b>		<b>566,353</b>	<b>(60,971)</b>	<b>(54,401)</b>	<b>2,018,107</b>	<b>(492,594)</b>	<b>1,483,000</b>	<b>3,558,472</b>	<b>2,075,472</b>
<b>Other Financing Uses</b>									
530-5300000-000000-9909000 - Prior Period Adjustment		0	0	0	0	90,104	0	0	0
530-5309900-000000-9907001 - Transfer Out		669,896	680,552	722,787	681,593	822,083	872,169	874,169	0
<b>Other Financing Uses</b>		<b>669,896</b>	<b>680,552</b>	<b>722,787</b>	<b>681,593</b>	<b>912,187</b>	<b>872,169</b>	<b>874,169</b>	<b>0</b>
<b>Total Expenditures</b>		<b>7,858,641</b>	<b>6,818,632</b>	<b>7,448,716</b>	<b>10,391,063</b>	<b>8,663,531</b>	<b>8,997,001</b>	<b>11,376,658</b>	<b>2,377,657</b>
<b>Revenues Over (Under) Expenditures</b>		<b>3,908,211</b>	<b>1,931,370</b>	<b>8,252,990</b>	<b>6,019,314</b>	<b>7,902,355</b>	<b>0</b>	<b>(1,322,560)</b>	<b>(1,320,560)</b>
<b>Fund Balance - Beginning</b>		<b>59,282,461</b>	<b>63,190,672</b>	<b>65,122,043</b>	<b>73,375,033</b>	<b>79,394,347</b>	<b>87,296,702</b>	<b>87,296,702</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>63,190,672</b>	<b>65,122,043</b>	<b>73,375,033</b>	<b>79,394,347</b>	<b>87,296,702</b>	<b>87,296,702</b>	<b>85,974,142</b>	<b>(1,320,560)</b>

**Sewer Impact Fee Fund (531)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
531-5310000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(94,066)	(94,066)	0
531-5312651-000000-3560000	- Impact Fee Revenue	39,835	58,694	219,485	177,765	75,036	186,920	186,920	0
531-5315000-000000-3610000	- Interest Earned	13,343	10,092	24,614	34,177	27,214	5,000	5,000	0
<b>Total Revenues</b>		<b>53,178</b>	<b>68,785</b>	<b>244,099</b>	<b>211,941</b>	<b>102,250</b>	<b>97,854</b>	<b>97,854</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
531-5312651-000000-6102400	- Contracts	0	0	0	0	0	90,000	90,000	0
531-5312651-WW1901-6102400	- Contracts	0	79,982	84,732	0	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>79,982</b>	<b>84,732</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>
<b>Capital Outlay</b>									
531-5312651-WW1901-9009010	- Construction	0	0	14,941	596,651	8,460	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>14,941</b>	<b>596,651</b>	<b>8,460</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
531-5319900-000000-9907001	- Transfer Out	949	1,160	2,471	25,937	2,896	7,854	7,854	0
<b>Other Financing Uses</b>		<b>949</b>	<b>1,160</b>	<b>2,471</b>	<b>25,937</b>	<b>2,896</b>	<b>7,854</b>	<b>7,854</b>	<b>0</b>

**Sewer Impact Fee Fund (531)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	949	81,142	102,144	622,588	11,356	97,854	97,854	0
	Revenues Over (Under) Expenditures	52,229	(12,357)	141,955	(410,647)	90,894	0	0	0
	Fund Balance - Beginning	356,144	408,372	396,015	537,970	127,323	218,217	218,217	0
	Fund Balance - Ending	408,372	396,015	537,970	127,323	218,217	218,217	218,217	0

**Facilities Augmentation Critical (536)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
536-5360000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(465)	(465)	0
536-5365000-000000-3610000	- Interest Earned	438	355	1,052	1,725	1,950	500	500	0
Total Revenues		438	355	1,052	1,725	1,950	35	35	0
Expenses									
Other Financing Uses									
536-5369900-000000-9907001	- Transfer Out	144	59	54	47	35	35	35	0
Other Financing Uses		144	59	54	47	35	35	35	0
Total Expenditures		144	59	54	47	35	35	35	0
Revenues Over (Under) Expenditures		294	296	998	1,678	1,915	0	0	0
Fund Balance - Beginning		41,867	42,160	42,456	43,455	45,133	47,048	47,048	0
Fund Balance - Ending		42,160	42,456	43,455	45,133	47,048	47,048	47,048	0

**Facilities Augmentation General (537)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
537-5370000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(790)	(790)	0
537-5375000-000000-3560000	- Impact Fee Revenue	7	0	0	0	0	0	0	0
537-5375000-000000-3610000	- Interest Earned	857	747	2,280	1,471	(220)	1,500	1,500	0
<b>Total Revenues</b>		<b>864</b>	<b>747</b>	<b>2,280</b>	<b>1,471</b>	<b>(220)</b>	<b>710</b>	<b>710</b>	<b>0</b>
<b>Expenses</b>									
<b>Capital Outlay</b>									
537-5372601-PW2102-9009010	- Construction	0	0	27,577	60,423	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>27,577</b>	<b>60,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
537-5379900-000000-9907001	- Transfer Out	4,970	426	118	103	431	710	710	0
<b>Other Financing Uses</b>		<b>4,970</b>	<b>426</b>	<b>118</b>	<b>103</b>	<b>431</b>	<b>710</b>	<b>710</b>	<b>0</b>

**Facilities Augmentation General (537)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	4,970	426	27,695	60,526	431	710	710	0
	Revenues Over (Under) Expenditures	(4,106)	321	(25,415)	(59,055)	(651)	0	0	0
	Fund Balance - Beginning	110,497	106,391	106,712	81,297	22,242	21,590	21,590	0
	Fund Balance - Ending	106,391	106,712	81,297	22,242	21,590	21,590	21,590	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Revenues									
540-5400000-000000-3990000 - Use of Fund Balance (Budget)		0	0	0	0	0	(2,510,253)	(2,510,253)	0
540-5402651-000000-3310210 - Used Oil		9,484	11,366	13,078	12,023	0	13,000	12,878	(122)
540-5402651-000000-3310212 - Dept. Of Conservation Grt		20,304	137,652	21,355	251,183	22,233	22,233	22,233	0
540-5402651-000000-3310220 - Other State Grants		498	40,627	87,113	97,943	51,276	47,900	47,900	0
540-5402651-000000-3410109 - Hauler Fees		69,798	177,165	167,380	157,808	172,751	100,000	160,000	60,000
540-5402651-000000-3410110 - Applicant Fees		27,341	30,175	23,677	25,933	766	500	174	(326)
540-5402651-000000-3411800 - Reimbursements		0	0	0	0	149	0	0	0
540-5402651-000000-3411801 - Other Reimbursements		21,287	25,678	29,480	33,157	36,691	29,000	24,000	(5,000)
540-5402651-000000-3760102 - Sale of Surplus Prop - Equip		38,845	47,744	55,213	135,702	0	0	0	0
540-5403501-000000-3410301 - Recovery Of Labor & Bene		17,422	0	19,552	11,033	38,140	0	0	0
540-5403501-000000-3411801 - Other Reimbursements		2,000	0	0	61	0	0	21,588	21,588
540-5403501-000000-3411804 - Insurance Ref/Reimb		0	0	42,934	0	0	0	0	0
540-5403501-000000-3472001 - Accrual Basis		12,798,433	16,504,454	20,292,043	24,466,836	26,581,217	26,500,000	26,723,860	223,860
540-5403501-000000-3472240 - Other Services		1,256,034	1,764,842	2,339,903	1,286,774	1,426,156	1,350,000	1,350,000	0
540-5403501-000000-3760110 - Other		0	35,361	1,175	3,025	1,180	0	0	0
540-5403501-000000-3780000 - Sundry Revenue		0	15	0	0	0	0	0	0
540-5403501-000000-3780100 - Sundry Revenue - Miscellaneous		242,438	331,883	310,312	498,970	287,891	300,000	200,000	(100,000)
540-5403502-000000-3760102 - Sale of Surplus Prop - Equip		0	0	3,850	3,750	0	0	0	0
540-5403502-000000-3760201 - OCC		111,440	135,868	86,107	137,884	102,839	50,000	50,000	0
540-5403502-000000-3760202 - Ferrous and Non-Ferrous		5,649	14,288	9,329	8,322	5,347	4,000	4,000	0
540-5403502-000000-3760203 - Mixed Plastics		1,491	9,411	8,349	2,246	242	0	0	0
540-5403502-000000-3760204 - Hazardous Materi		13,520	13,758	12,718	25,661	46,452	28,000	28,000	0
540-5403502-000000-3760220 - Misc Materials		843,271	981,905	858,554	938,150	1,112,081	950,000	750,000	(200,000)
540-5405000-000000-3610000 - Interest Earned		60,306	75,729	360,298	766,481	1,162,051	500,000	500,000	0
540-5405000-000000-3620100 - Unrealized Gain/Loss		(50,131)	(319,425)	(152,486)	185,011	314,356	0	0	0
540-5409900-000000-3910000 - Transfers In		427,089	0	0	0	0	0	0	0
<b>Total Revenues</b>		<b>15,916,518</b>	<b>20,018,494</b>	<b>24,589,934</b>	<b>29,047,953</b>	<b>31,361,817</b>	<b>27,384,380</b>	<b>27,384,380</b>	<b>0</b>

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
Expenses									
Salaries & Benefits									
540-5402651-000000-5011001 - Permanent		142,421	145,294	153,895	163,080	171,817	183,083	116,018	(67,065)
540-5402651-000000-5011014 - Annual Leave Account		0	1,386	1,418	1,092	1,168	2,516	1,621	(895)
540-5402651-000000-5051502 - FICA		10,177	10,632	11,217	11,827	12,895	13,893	9,108	(4,785)
540-5402651-000000-5051506 - PERS		60,257	60,957	64,656	67,982	72,476	81,125	51,439	(29,686)
540-5402651-000000-5051509 - Deferred Comp City Pd		5,811	5,678	5,934	6,466	6,507	6,827	3,600	(3,227)
540-5402651-000000-5051515 - Auto Allowance		720	687	720	720	673	720	108	(612)
540-5402651-000000-5051522 - Combined Benefits		20,188	22,443	22,462	19,858	21,034	21,925	14,279	(7,646)
540-5403501-000000-5011001 - Permanent		2,383,108	2,557,457	2,946,582	3,292,035	3,430,369	4,326,117	4,330,865	4,748
540-5403501-000000-5011002 - Temporary		90,031	21,253	72,852	97,733	109,603	81,700	81,700	0
540-5403501-000000-5011003 - Overtime		177,033	195,894	190,143	166,698	216,630	226,577	226,577	0
540-5403501-000000-5011014 - Annual Leave Account		0	41,627	43,967	51,298	53,900	60,172	62,489	2,317
540-5403501-000000-5011025 - Uniform Allowance		20,800	21,480	24,400	28,540	30,025	17,430	17,500	70
540-5403501-000000-5051502 - FICA		198,723	207,062	240,302	264,059	278,335	364,355	343,243	(21,112)
540-5403501-000000-5051505 - Uniform Expense		0	0	367	0	0	0	0	0
540-5403501-000000-5051506 - PERS		998,727	1,066,570	1,243,776	1,380,646	1,439,872	1,908,010	1,909,190	1,180
540-5403501-000000-5051509 - Deferred Comp City Pd		6,000	6,000	25,825	34,540	39,075	76,980	75,980	(1,000)
540-5403501-000000-5051511 - Accrued Leave Current		25,781	14,438	12,643	22,455	46,624	0	0	0
540-5403501-000000-5051521 - Post Employment Benefits		(58,546)	(70,838)	(41,950)	(36,067)	128,102	0	0	0
540-5403501-000000-5051522 - Combined Benefits		933,631	1,088,938	1,121,665	1,191,554	1,257,001	1,378,033	1,391,356	13,323
540-5403502-000000-5011001 - Permanent		92,701	152,610	188,264	191,147	230,901	306,774	144,900	(161,874)
540-5403502-000000-5011002 - Temporary		7,528	25,299	31,340	23,514	12,351	49,475	49,475	0
540-5403502-000000-5011003 - Overtime		0	25	1,831	581	2,967	4,215	4,215	0
540-5403502-000000-5011014 - Annual Leave Account		0	3,396	3,522	3,875	3,868	4,324	2,150	(2,174)
540-5403502-000000-5011025 - Uniform Allowance		0	0	0	1,350	1,350	350	175	(175)
540-5403502-000000-5051502 - FICA		7,651	14,511	16,698	16,362	19,185	27,953	11,584	(16,369)
540-5403502-000000-5051506 - PERS		36,866	62,644	79,433	80,673	97,235	135,035	64,264	(70,771)
540-5403502-000000-5051509 - Deferred Comp City Pd		0	1,875	0	0	0	4,800	4,200	(600)
540-5403502-000000-5051522 - Combined Benefits		26,121	74,940	76,115	86,867	81,370	100,078	40,524	(59,554)
540-5403503-000000-5011001 - Permanent		235,712	240,757	248,093	243,291	293,305	282,682	323,214	40,532
540-5403503-000000-5011002 - Temporary		0	0	0	0	0	5,380	5,380	0
540-5403503-000000-5011003 - Overtime		485	0	1,040	667	562	3,400	3,400	0
540-5403503-000000-5011014 - Annual Leave Account		0	3,491	3,651	4,112	3,851	3,860	4,604	744

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
540-5403503-000000-5011025	- Uniform Allowance	1,800	1,800	1,800	2,025	2,025	1,050	1,225	175
540-5403503-000000-5051502	- FICA	17,615	18,411	19,542	18,776	22,551	22,979	25,494	2,515
540-5403503-000000-5051506	- PERS	99,542	100,866	103,727	100,362	123,839	123,491	141,455	17,964
540-5403503-000000-5051509	- Deferred Comp City Pd	0	0	2,900	2,400	2,400	3,600	4,200	600
540-5403503-000000-5051522	- Combined Benefits	73,151	75,549	76,643	88,991	81,042	79,341	92,089	12,748
	<b>Salaries &amp; Benefits</b>	<b>5,614,035</b>	<b>6,173,131</b>	<b>6,995,472</b>	<b>7,629,510</b>	<b>8,294,907</b>	<b>9,908,250</b>	<b>9,557,621</b>	<b>(350,629)</b>
<b>Operating Expenses</b>									
540-5402651-000000-6102006	- Postage	34,783	27,366	29,210	31,383	10,973	33,000	33,000	0
540-5402651-000000-6102400	- Contracts	15,068	59,372	90,487	81,620	227,476	100,560	100,560	0
540-5402651-000000-6102501	- Building Maint	0	0	20	0	0	0	0	0
540-5402651-000000-6103001	- Office Supplies	0	0	0	0	1,247	0	0	0
540-5402651-000000-6103807	- Non-Direct Charges	0	34,680	0	0	0	0	0	0
540-5403501-000000-6102001	- Printing	54	1,810	780	389	0	2,000	2,000	0
540-5403501-000000-6102002	- Dues & Publications	536	506	550	245	285	600	600	0
540-5403501-000000-6102003	- Advertising	539	4,767	4,526	12,421	4,178	4,600	4,600	0
540-5403501-000000-6102004	- Rents	42,977	13,731	14,881	49,121	49,590	50,068	77,068	27,000
540-5403501-000000-6102005	- Training & Education	8,085	2,329	7,918	7,761	3,352	7,615	9,615	2,000
540-5403501-000000-6102006	- Postage	0	17,314	17	3,745	15,360	1,000	1,000	0
540-5403501-000000-6102012	- Finance Charges	98,934	56,598	77,826	73,683	22,604	74,614	74,614	0
540-5403501-000000-6102101	- Telephone	2,010	1,996	2,045	2,318	2,675	2,650	2,650	0
540-5403501-000000-6102102	- Cellular	8,810	7,391	5,731	4,863	2,402	5,682	5,682	0
540-5403501-000000-6102200	- Travel & Meetings	0	4,260	72	0	1,329	3,000	3,000	0
540-5403501-000000-6102300	- Utilities	32,799	35,733	39,343	43,436	46,564	49,000	49,000	0
540-5403501-000000-6102400	- Contracts	1,379,519	1,740,150	2,135,672	2,139,137	2,246,353	2,501,700	2,501,700	0
540-5403501-000000-6102411	- Legal Services	0	0	0	0	10,012	2,500	10,700	8,200
540-5403501-000000-6102416	- Pre Employment Costs	3,966	3,254	3,660	573	2,364	2,000	2,000	0
540-5403501-000000-6102418	- Licensing Requirements	2,396	2,505	2,534	3,086	6,608	5,700	5,700	0
540-5403501-000000-6102501	- Building Maint	909	1,565	8,796	7,871	10,846	14,000	14,000	0
540-5403501-000000-6102502	- Maintenance - Vehicles	1,041,659	1,012,919	1,176,570	1,123,459	1,282,185	969,000	969,000	0
540-5403501-000000-6102503	- Equipment Maintenance	60,491	98,918	80,838	206,731	120,739	182,800	145,600	(37,200)
540-5403501-000000-6102701	- Hardware	669	0	3,382	1,180	3,780	3,780	3,780	0
540-5403501-000000-6102702	- Software	0	0	5,880	0	0	1,725	1,725	0
540-5403501-000000-6102703	- Software License & Maint	18,040	5,600	7,449	22,272	14,712	45,249	45,249	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Adopted	FY 2025-26 Proposed	Adjustment
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Budget	
540-5403501-000000-6103001	Office Supplies	1,105	831	(1)	716	384	1,900	1,900	0
540-5403501-000000-6103002	Departmental	279,861	424,066	675,194	134,359	219,624	360,226	360,226	0
540-5403501-000000-6103003	Petroleum Products	484,969	772,824	997,451	969,242	898,738	1,132,000	1,132,000	0
540-5403501-000000-6103012	Small Equipment	55	1,623	18,355	34,697	76,089	66,000	66,000	0
540-5403501-000000-6103014	Vehicle Add Ons	9,067	9,710	21,306	41,629	16,312	52,500	52,500	0
540-5403501-000000-6103102	Taxes & Permits - Permits	148	4,909	4,769	5,124	7,263	8,200	8,200	0
540-5403501-006103-6102400	Contracts	0	5,669	495	5,000	0	0	0	0
540-5403501-009465-6102001	Printing	0	0	1,791	4,305	3,152	0	0	0
540-5403501-009465-6102502	Maintenance - Vehicles	0	0	66	0	0	0	0	0
540-5403501-009465-6103001	Office Supplies	0	228	1,000	1,087	1,477	0	0	0
540-5403501-009465-6103002	Departmental	0	1,942	3,740	3,408	4,474	0	0	0
540-5403501-PW2402-6102003	Advertising	0	0	0	53	0	0	0	0
540-5403501-PW2402-6102400	Contracts	0	0	0	55,790	6,905	0	0	0
540-5403502-000000-6102001	Printing	328	9,317	6,748	0	829	10,500	10,500	0
540-5403502-000000-6102002	Dues & Publications	268	276	245	735	1,055	800	1,200	400
540-5403502-000000-6102003	Advertising	3,000	21,438	11,955	0	0	78,000	77,300	(700)
540-5403502-000000-6102004	Rents	1,402	0	0	0	0	0	0	0
540-5403502-000000-6102005	Training & Education	105	401	1,644	658	1,726	4,800	4,800	0
540-5403502-000000-6102006	Postage	2	5,420	0	0	7,969	10,000	10,000	0
540-5403502-000000-6102101	Telephone	907	908	916	919	966	2,000	2,000	0
540-5403502-000000-6102102	Cellular	0	0	0	0	73	793	793	0
540-5403502-000000-6102200	Travel & Meetings	0	2,190	1,686	1,432	775	4,000	4,000	0
540-5403502-000000-6102300	Utilities	2,420	2,145	2,792	2,613	3,524	3,500	3,700	200
540-5403502-000000-6102400	Contracts	2,045,323	2,356,660	2,859,472	3,029,423	3,074,699	3,661,000	3,661,000	0
540-5403502-000000-6102416	Pre Employment Costs	643	251	637	573	52	1,000	1,000	0
540-5403502-000000-6102501	Building Maint	189	347	425	511	1,346	2,500	2,500	0
540-5403502-000000-6102502	Maintenance - Vehicles	2,167	0	599	103	1,388	2,400	2,400	0
540-5403502-000000-6102503	Equipment Maintenance	0	0	4,848	0	0	0	0	0
540-5403502-000000-6102701	Hardware	2,767	0	3,000	3,700	1,734	3,700	3,700	0
540-5403502-000000-6102702	Software	0	490	114	0	0	700	700	0
540-5403502-000000-6102703	Software License & Maint	432	0	4,150	503	4,656	5,150	5,250	100
540-5403502-000000-6103001	Office Supplies	97	557	0	0	118	1,000	1,000	0
540-5403502-000000-6103002	Departmental	904	46,001	31,232	7,015	71,750	44,000	44,000	0
540-5403502-000000-6103003	Petroleum Products	111	0	0	0	0	0	0	0
540-5403502-000000-6103012	Small Equipment	0	273	528	0	519	0	0	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
540-5403502-000000-6103102 - Taxes & Permits - Permits		148	152	160	197	0	0	0	0
540-5403502-009465-6102001 - Printing		0	3,398	2,383	112	3,297	0	0	0
540-5403502-009465-6102003 - Advertising		0	0	1,521	0	0	0	0	0
540-5403502-009465-6103001 - Office Supplies		0	22	51	0	0	0	0	0
540-5403502-009465-6103002 - Departmental		0	257	94	0	21	0	0	0
540-5403503-000000-6102001 - Printing		0	0	0	0	332	895	895	0
540-5403503-000000-6102002 - Dues & Publications		150	150	150	0	0	385	385	0
540-5403503-000000-6102003 - Advertising		0	0	0	0	0	2,000	2,000	0
540-5403503-000000-6102004 - Rents		2,337	407	5,036	4,957	5,033	5,080	5,080	0
540-5403503-000000-6102005 - Training & Education		1,447	986	2,422	3,048	305	8,000	2,200	(5,800)
540-5403503-000000-6102006 - Postage		7	0	0	0	0	0	0	0
540-5403503-000000-6102101 - Telephone		212	212	199	206	216	900	900	0
540-5403503-000000-6102104 - Radios		1,650	1,725	1,800	1,875	1,925	2,000	2,000	0
540-5403503-000000-6102200 - Travel & Meetings		0	0	0	0	0	3,500	3,500	0
540-5403503-000000-6102300 - Utilities		3,724	3,338	4,407	4,263	5,096	5,000	5,500	500
540-5403503-000000-6102400 - Contracts		184,085	139,848	173,964	173,142	151,165	215,800	215,800	0
540-5403503-000000-6102416 - Pre Employment Costs		0	0	210	0	0	285	285	0
540-5403503-000000-6102418 - Licensing Requirements		672	586	297	765	1,059	460	460	0
540-5403503-000000-6102501 - Building Maint		569	1,235	6,098	3,443	3,519	20,000	20,000	0
540-5403503-000000-6102502 - Maintenance - Vehicles		4,142	3,888	6,030	10,662	19,051	8,833	8,833	0
540-5403503-000000-6102503 - Equipment Maintenance		201	1,770	0	2,907	9,048	6,000	11,000	5,000
540-5403503-000000-6102701 - Hardware		0	0	0	1,600	1,600	1,600	1,600	0
540-5403503-000000-6102702 - Software		0	0	0	0	0	700	700	0
540-5403503-000000-6102703 - Software License & Maint		0	0	3,718	0	4,016	4,360	4,660	300
540-5403503-000000-6103001 - Office Supplies		133	89	0	172	0	700	700	0
540-5403503-000000-6103002 - Departmental		20,949	17,360	17,191	15,891	18,300	25,000	25,000	0
540-5403503-000000-6103003 - Petroleum Products		6,023	8,125	7,789	5,042	6,654	8,000	8,000	0
540-5403503-000000-6103012 - Small Equipment		3,241	0	4,723	581	594	1,000	1,000	0
540-5403503-000000-6103102 - Taxes & Permits - Permits		(3,901)	1,724	1,854	2,012	2,013	1,989	1,989	0
540-5403503-009465-6102001 - Printing		0	0	0	0	70	0	0	0
540-5403503-009465-6103001 - Office Supplies		0	47	0	0	0	0	0	0
540-5403503-009465-6103002 - Departmental		0	0	547	662	608	0	0	0
540-5403504-000000-6102003 - Advertising		3,500	3,500	3,500	3,500	3,500	3,500	3,500	0
540-5403504-000000-6103002 - Departmental		0	0	0	6,417	0	5,000	5,000	0
540-5403505-000000-6103002 - Departmental		19,499	20,304	24,332	21,357	21,712	22,233	22,233	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Operating Expenses	5,837,300	7,010,365	8,621,821	8,381,705	8,752,365	9,872,732	9,872,732	0
	Debt Service								
	540-5403501-000000-6404002 - Interest	0	3,015	2,367	882	64	0	0	0
	Debt Service	0	3,015	2,367	882	64	0	0	0
	Insurance								
	540-5402651-000000-6505017 - Retiree Program	0	0	0	0	65,822	32,911	32,911	0
	540-5403501-000000-6505007 - Unemployment	(2,620)	12,157	7,604	786	7,650	5,000	5,000	0
	540-5403501-000000-6505016 - Liability Insurance	175,412	204,223	272,800	316,558	464,203	563,139	563,139	0
	540-5403501-000000-6505017 - Retiree Program	102,100	163,497	224,514	257,761	257,761	257,761	257,761	0
	540-5403502-000000-6505007 - Unemployment	2,108	0	10,052	2,500	0	0	0	0
	540-5403502-000000-6505016 - Liability Insurance	4,118	4,794	16,550	18,824	27,604	33,487	33,487	0
	540-5403503-000000-6505007 - Unemployment	2,928	0	0	0	0	0	0	0
	540-5403503-000000-6505016 - Liability Insurance	12,353	14,382	16,550	18,824	27,604	33,487	33,487	0
	Insurance	296,399	399,053	548,070	615,253	850,644	925,785	925,785	0
	Depreciation								
	540-5403501-000000-7006000 - Depreciation	801,205	889,432	1,035,679	2,096,465	2,926,089	0	0	0
	540-5403502-000000-7006000 - Depreciation	720	720	720	720	720	0	0	0
	540-5403503-000000-7006000 - Depreciation	649	649	649	649	2,199	0	0	0
	Depreciation	802,574	890,801	1,037,047	2,097,833	2,929,008	0	0	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Expenses									
540-5403501-000000-8908003	- Bad Debt	44,391	104,584	(32,805)	(17,956)	(25,744)	0	0	0
540-5405000-000000-8908099	- Contra Pension Exp - GASB 68	265,503	(691,822)	275,378	935,686	882,393	0	0	0
	Other Expenses	309,894	(587,238)	242,573	917,730	856,649	0	0	0
Capital Outlay									
540-5403501-000000-9009004	- Vehicles	1,490,244	1,128,550	2,495,913	4,865,741	2,812,173	4,215,313	5,571,608	1356295
540-5403501-000000-9009005	- Equipment	0	0	7,405	65,823	0	145,000	244,012	99012
540-5403501-000000-9009010	- Construction	0	0	0	0	0	240,000	240,000	0
540-5403501-002486-9009010	- Construction	0	0	0	72,775	0	0	0	0
540-5403503-000000-9009005	- Equipment	0	0	0	58,491	0	0	0	0
540-5403503-000000-9009010	- Construction	0	0	0	10,900	0	0	0	0
540-5405000-000000-9009099	- Fixed Assets Reclass	(1,490,261)	(1,278,550)	(2,523,302)	(6,128,074)	(2,877,403)	0	0	0
	Capital Outlay	(18)	(150,000)	(19,984)	(1,054,344)	(65,230)	4,600,313	6,055,620	1,455,307
Other Financing Uses									
540-5400000-000000-9909000	- Prior Period Adjustment	0	0	0	0	91,245	0	0	0
540-5409900-000000-9907001	- Transfer Out	1,437,914	1,656,605	1,637,312	1,613,843	1,943,439	2,077,300	2,010,608	0
	Other Financing Uses	1,437,914	1,656,605	1,637,312	1,613,843	2,034,684	2,077,300	2,010,608	0

**Solid Waste Operating (540)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	14,298,099	15,395,733	19,064,678	20,202,411	23,653,090	27,384,380	28,422,366	1,104,678
	Revenues Over (Under) Expenditures	1,618,420	4,622,761	5,525,256	8,845,541	7,708,727	0	(1,037,986)	(1,104,678)
	Fund Balance - Beginning	(5,340,414)	(3,721,994)	900,767	6,426,024	15,271,565	22,980,292	22,980,292	0
	Fund Balance - Ending	(3,721,994)	900,767	6,426,024	15,271,565	22,980,292	22,980,292	21,942,306	(1,104,678)

**Solid Waste Impact Fee Fund (541)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
541-5410000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(22,129)	(22,129)	0
541-5412651-000000-3560000	- Impact Fee Revenue	74,494	96,108	107,807	113,223	48,351	100,000	100,000	0
541-5415000-000000-3610000	- Interest Earned	3,749	783	6,593	14,443	19,912	7,500	7,500	0
<b>Total Revenues</b>		<b>78,243</b>	<b>96,891</b>	<b>114,400</b>	<b>127,665</b>	<b>68,263</b>	<b>85,371</b>	<b>85,371</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
541-5413501-000000-6103002	- Departmental	27,128	14,365	13,366	2,273	4,607	85,000	85,000	0
<b>Operating Expense</b>		<b>27,128</b>	<b>14,365</b>	<b>13,366</b>	<b>2,273</b>	<b>4,607</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
541-5419900-000000-9907001	- Transfer Out	345,234	1,416	907	650	578	371	371	0
<b>Other Financing Uses</b>		<b>345,234</b>	<b>1,416</b>	<b>907</b>	<b>650</b>	<b>578</b>	<b>371</b>	<b>371</b>	<b>0</b>
<b>Total Expenditures</b>		<b>372,362</b>	<b>15,781</b>	<b>14,273</b>	<b>2,923</b>	<b>5,185</b>	<b>85,371</b>	<b>85,371</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(294,119)</b>	<b>81,110</b>	<b>100,127</b>	<b>124,743</b>	<b>63,078</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>349,830</b>	<b>55,710</b>	<b>136,820</b>	<b>236,947</b>	<b>361,690</b>	<b>424,767</b>	<b>424,767</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>55,710</b>	<b>136,820</b>	<b>236,947</b>	<b>361,690</b>	<b>424,767</b>	<b>424,767</b>	<b>424,767</b>	<b>0</b>

**Landfill Closure (543)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
543-5430000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	40,000	40,000	0
543-5435000-000000-3411807	- Non-Direct Charge Reimburse	0	57,800	0	0	0	0	0	0
543-5435000-000000-3610000	- Interest Earned	1	(0)	30	349	(18)	0	0	0
543-5439900-000000-3910000	- Transfers In	74,100	0	0	0	0	60,000	60,000	0
<b>Total Revenues</b>		<b>74,101</b>	<b>57,800</b>	<b>30</b>	<b>349</b>	<b>(18)</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
543-5435000-000000-6102400	- Contracts	78,864	45,982	(649)	0	0	100,000	100,000	0
<b>Operating Expense</b>		<b>78,864</b>	<b>45,982</b>	<b>(649)</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Total Expenditures</b>		<b>78,864</b>	<b>45,982</b>	<b>(649)</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(4,763)</b>	<b>11,817</b>	<b>680</b>	<b>349</b>	<b>(18)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>(25,171)</b>	<b>(29,934)</b>	<b>(18,117)</b>	<b>(17,437)</b>	<b>(17,088)</b>	<b>(17,106)</b>	<b>(17,106)</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>(29,934)</b>	<b>(18,117)</b>	<b>(17,437)</b>	<b>(17,088)</b>	<b>(17,106)</b>	<b>(17,106)</b>	<b>(17,106)</b>	<b>0</b>

**Solid Waste Capital (544)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
544-5440000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(248,293)	(248,293)	0
544-5443501-000000-3560100	- Impact Fee FPA	382,189	480,558	465,761	555,321	319,474	420,000	420,000	0
544-5443501-000000-3610000	- Interest Earned	5,787	7,264	28,384	32,322	27,413	25,000	25,000	0
<b>Total Revenues</b>		<b>387,976</b>	<b>487,822</b>	<b>494,145</b>	<b>587,643</b>	<b>346,886</b>	<b>196,707</b>	<b>196,707</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
544-5443501-000000-6103002	- Departmental	34,905	66,006	80,000	108,920	119,692	165,000	165,000	0
<b>Operating Expense</b>		<b>34,905</b>	<b>66,006</b>	<b>80,000</b>	<b>108,920</b>	<b>119,692</b>	<b>165,000</b>	<b>165,000</b>	<b>0</b>
<b>Capital Outlay</b>									
544-5443501-000000-9009004	- Vehicles	0	150,000	0	1,227,675	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>150,000</b>	<b>0</b>	<b>1,227,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
544-5449900-000000-9907001	- Transfer Out	0	0	997	7,673	3,159	31,707	31,707	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>997</b>	<b>7,673</b>	<b>3,159</b>	<b>31,707</b>	<b>31,707</b>	<b>0</b>

**Solid Waste Capital (544)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	34,905	216,006	80,997	1,344,268	122,851	196,707	196,707	0
	Revenues Over (Under) Expenditures	353,071	271,817	413,148	(756,625)	224,036	0	0	0
	Fund Balance - Beginning	126,459	479,530	751,347	1,164,494	407,869	631,905	631,905	0
	Fund Balance - Ending	479,530	751,347	1,164,494	407,869	631,905	631,905	631,905	0

**Vehicle Replacement Fund (601)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
601-6010000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	48,066	48,066	0
601-6014500-000000-3610000	- Interest Earned	884	677	1,982	3,249	3,674	2,000	2,000	0
601-6019900-000000-3910000	- Transfers In	0	0	0	0	0	125,000	125,000	0
<b>Total Revenues</b>		<b>884</b>	<b>677</b>	<b>1,982</b>	<b>3,249</b>	<b>3,674</b>	<b>175,066</b>	<b>175,066</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
601-6014500-000000-6102400	- Contracts	0	0	0	0	0	50,000	50,000	0
<b>Operating Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Capital Outlay</b>									
601-6014600-000000-9009004	- Vehicles	0	0	0	0	0	125,000	125,000	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
601-6019900-000000-9907001	- Transfer Out	0	0	0	0	0	66	66	0
<b>Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>

**Vehicle Replacement Fund (601)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	0	0	175,066	175,066	0
	Revenues Over (Under) Expenditures	884	677	1,982	3,249	3,674	0	0	0
	Fund Balance - Beginning	74,342	75,226	75,903	77,885	81,133	84,808	84,808	0
	Fund Balance - Ending	75,226	75,903	77,885	81,133	84,808	84,808	84,808	0

**Facility Rehab Fund (602)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
602-6020000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	3,644,629	3,644,629	0
602-6024600-000000-3760100	- Fixed Asset Disposition	60,100	42,456	40,406	58,064	87,825	0	0	0
602-6025000-000000-3498001	- Replacement Charges	143,724	248,724	8,724	8,724	8,724	0	0	0
602-6025000-000000-3610000	- Interest Earned	76,473	58,570	176,964	305,987	320,689	0	0	0
602-6025000-000000-3620100	- Unrealized Gain/Loss	(54,911)	(225,339)	(28,548)	124,358	112,254	0	0	0
602-6029900-000000-3910000	- Transfers In	0	0	0	0	2,723,397	0	334,139	0
<b>Total Revenues</b>		<b>225,385</b>	<b>124,411</b>	<b>197,546</b>	<b>497,133</b>	<b>3,252,888</b>	<b>3,644,629</b>	<b>3,978,768</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
602-6024600-000000-6103807	- Non-Direct Charges	0	0	0	44,806	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>44,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Depreciation</b>									
602-6024600-000000-7006000	- Depreciation	2,129	1,171	335	279	0	0	0	0
<b>Depreciation</b>		<b>2,129</b>	<b>1,171</b>	<b>335</b>	<b>279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expense</b>									
602-6024600-000000-8908001	- Other	2,471	0	0	0	0	0	0	0
<b>Other Expense</b>		<b>2,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>									
602-6024500-000000-9009002	- Bldgs	0	0	0	0	0	3,640,000	3,640,000	0
<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,640,000</b>	<b>3,640,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
602-6029900-000000-9907001	- Transfer Out	0	9,563	109,821	166,013	5,728	4,629	4,629	0

**Facility Rehab Fund (602)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
	Other Financing Uses	0	9,563	109,821	166,013	5,728	4,629	4,629	0
	Total Expenditures	4,600	10,734	110,156	211,098	5,728	3,644,629	3,644,629	0
	Revenues Over (Under) Expenditures	220,785	113,677	87,390	286,035	3,247,160	0	334,139	0
	Fund Balance - Beginning	5,789,721	6,010,506	6,124,182	6,211,573	6,497,608	9,744,769	9,744,769	0
	Fund Balance - Ending	6,010,506	6,124,182	6,211,573	6,497,608	9,744,769	9,744,769	10,078,908	0

**IT Equipment Fund (603)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Revenues										
603-6030000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(50,000)	(50,000)	0	
603-6035000-000000-3610000	- Interest Earned	0	0	0	0	638	0	0	0	
603-6039900-000000-3910000	- Transfers In	0	0	0	0	50,000	200,000	250,000	0	
Total Revenues		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>200,000</u>	<u>250,000</u>	<u>0</u>	
Expenses										
Capital Outlay										
603-6031904-000000-9009005	- Equipment	0	0	0	0	0	150,000	150,000	0	
Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>	
Total Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>	
Revenues Over (Under) Expenditures		0	0	0	0	50,000	50,000	100,000	0	
Fund Balance - Beginning		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>100,000</u>	<u>0</u>	
Fund Balance - Ending		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>50,000</u></u>	<u><u>100,000</u></u>	<u><u>200,000</u></u>	<u><u>0</u></u>	

**Folsom Ranch Finance Authority (604)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
604-6045000-000000-3411801	- Other Reimbursements	3,641,102	4,368,187	5,262,349	5,680,019	6,987,599	10,689,300	10,689,300	0
604-6045000-000000-3620100	- Unrealized Gain/Loss	17,219,318	(38,765,139)	1,400,480	2,234,196	(7,582,418)	0	0	0
604-6045000-000000-3760110	- Other	102,026,458	12,130,791	20,655,000	10,884,783	39,732,446	0	0	0
<b>Total Revenues</b>		<b>122,886,878</b>	<b>(22,266,161)</b>	<b>27,317,829</b>	<b>18,798,997</b>	<b>39,137,626</b>	<b>10,689,300</b>	<b>10,689,300</b>	<b>0</b>
<b>Expenses</b>									
<b>Debt Service</b>									
604-6045000-000000-6404001	- Principal	435,000	555,000	845,000	1,010,000	1,225,000	2,430,000	2,430,000	0
604-6045000-000000-6404002	- Interest	3,641,102	4,368,187	5,262,349	5,719,165	6,987,599	8,259,300	8,259,300	0
	<b>Debt Service</b>	<b>4,076,102</b>	<b>4,923,187</b>	<b>6,107,349</b>	<b>6,729,165</b>	<b>8,212,599</b>	<b>10,689,300</b>	<b>10,689,300</b>	<b>0</b>
<b>Total Expenditures</b>		<b>4,076,102</b>	<b>4,923,187</b>	<b>6,107,349</b>	<b>6,729,165</b>	<b>8,212,599</b>	<b>10,689,300</b>	<b>10,689,300</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>118,810,776</b>	<b>(27,189,348)</b>	<b>21,210,480</b>	<b>12,069,832</b>	<b>30,925,027</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>14,034,513</b>	<b>132,845,288</b>	<b>105,655,940</b>	<b>126,866,420</b>	<b>138,936,252</b>	<b>169,861,279</b>	<b>169,861,279</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>132,845,288</b>	<b>105,655,940</b>	<b>126,866,420</b>	<b>138,936,252</b>	<b>169,861,279</b>	<b>169,861,279</b>	<b>169,861,279</b>	<b>0</b>

**Folsom Public Finance Authority (605)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Revenues										
605-6055000-000000-3411801	- Other Reimbursements	1,450,796	1,273,126	1,235,789	1,062,233	983,195	6,072,474	6,072,474	0	
605-6055000-000000-3610000	- Interest Earned	(2,311)	(353)	10,793	183	1,860	0	0	0	
605-6055000-000000-3611000	- Fiscal Agent Interest	19	146	1,371	64	60	0	0	0	
605-6055000-000000-3620100	- Unrealized Gain/Loss	(1,360,341)	(6,098,643)	1,131,144	103,754	(457,990)	0	0	0	
605-6055000-000000-3760110	- Other	0	(13,988,242)	155,224,159	0	0	0	0	0	
<b>Total Revenues</b>		<b>88,163</b>	<b>(18,813,965)</b>	<b>157,603,255</b>	<b>1,166,235</b>	<b>527,125</b>	<b>6,072,474</b>	<b>6,072,474</b>	<b>0</b>	
Expenses										
Debt Service										
605-6055000-000000-6404001	- Principal	5,543,500	5,450,305	6,351,113	3,176,820	3,202,123	5,412,095	5,412,095	0	
605-6055000-000000-6404002	- Interest	1,403,507	1,238,024	1,035,011	870,413	781,072	660,379	660,379	0	
<b>Debt Service</b>		<b>6,947,007</b>	<b>6,688,329</b>	<b>7,386,124</b>	<b>4,047,233</b>	<b>3,983,195</b>	<b>6,072,474</b>	<b>6,072,474</b>	<b>0</b>	
Other Financing Uses										
605-6059900-000000-9907001	- Transfer Out	161	0	387,771	0	0	0	0	0	
<b>Other Financing Uses</b>		<b>161</b>	<b>0</b>	<b>387,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Folsom Public Finance Authority (605)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
	Total Expenditures	6,947,168	6,688,329	7,773,894	4,047,233	3,983,195	6,072,474	6,072,474	0
	Revenues Over (Under) Expenditures	(6,859,005)	(25,502,294)	149,829,361	(2,880,998)	(3,456,070)	0	0	0
	Fund Balance - Beginning	(75,599,453)	(82,458,458)	(107,960,752)	41,868,609	38,987,611	35,531,541	35,531,541	0
	Fund Balance - Ending	(82,458,458)	(107,960,752)	41,868,609	38,987,611	35,531,541	35,531,541	35,531,541	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
<b>Revenues</b>									
606-6060000-000000-3412601	- Act Ee Hlth Insurance	320	3,802	3,768	11,772	24,376	0	0	0
606-6060000-000000-3412602	- Vision	8,215	3,612	1,988	2,601	3,794	0	0	0
606-6060000-000000-3412603	- Dental	48,933	21,933	11,671	15,572	22,559	0	0	0
606-6060000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	8,825	8,825	0
606-6063301-000000-3411800	- Reimbursements	720,035	372,981	1,226,147	1,334,606	1,483,161	1,408,390	1,408,390	0
606-6063301-000000-3412601	- Act Ee Hlth Insurance	84,721	76,805	70,316	71,096	74,378	89,822	89,822	0
606-6063301-000000-3412602	- Vision	856	1,231	1,344	1,279	1,130	1,599	1,599	0
606-6063301-000000-3412603	- Dental	5,398	7,877	8,236	7,965	7,098	9,930	9,930	0
606-6063400-000000-3411800	- Reimbursements	399,220	148,670	645,741	684,515	846,556	845,697	845,697	0
606-6063400-000000-3412601	- Act Ee Hlth Insurance	48,920	48,540	51,928	54,505	51,093	61,124	61,124	0
606-6063400-000000-3412602	- Vision	0	0	413	276	0	930	930	0
606-6063400-000000-3412603	- Dental	0	0	2,441	1,642	0	5,679	5,679	0
606-6063501-000000-3411800	- Reimbursements	981,701	386,896	1,827,299	1,999,237	2,217,619	2,346,313	2,346,313	0
606-6063501-000000-3412601	- Act Ee Hlth Insurance	110,367	114,279	128,194	154,320	181,421	187,300	187,300	0
606-6063501-000000-3412602	- Vision	0	0	991	657	0	2,144	2,144	0
606-6063501-000000-3412603	- Dental	0	0	5,706	3,867	0	13,272	13,272	0
606-6065000-000000-3410301	- Recovery Of Labor & Bene	539	2,493	2,451	506	3,432	1,000	1,000	0
606-6065000-000000-3411800	- Reimbursements	11,983,902	14,941,759	13,712,288	14,652,183	16,940,089	17,512,490	17,512,490	0
606-6065000-000000-3412601	- Act Ee Hlth Insurance	762,348	741,400	702,694	782,674	796,878	946,418	946,418	0
606-6065000-000000-3412602	- Vision	7,363	11,154	11,096	10,524	10,022	12,039	12,039	0
606-6065000-000000-3412603	- Dental	46,433	68,409	65,574	65,508	64,672	74,111	74,111	0
606-6065000-000000-3412801	- Ret Ee Hlth Ins Cont	560,694	511,756	479,981	615,496	699,400	706,498	706,498	0
606-6065000-000000-3412802	- Vision	1,170	2,077	2,882	3,848	4,098	5,102	5,102	0
606-6065000-000000-3412803	- Dental	7,707	12,706	18,055	23,949	27,293	30,810	30,810	0
606-6065000-000000-3610000	- Interest Earned	46,939	17,112	46,681	70,095	11,936	30,000	30,000	0
606-6065000-000000-3620100	- Unrealized Gain/Loss	(106,514)	(215,280)	2,484	171,974	0	0	0	0
606-6065000-000000-3780000	- Sundry Revenue	(932,759)	688,649	365,834	(885,398)	74,447	0	0	0
<b>Total Revenues</b>		<b>14,786,508</b>	<b>17,968,861</b>	<b>19,396,202</b>	<b>19,855,269</b>	<b>23,545,450</b>	<b>24,299,493</b>	<b>24,299,493</b>	<b>0</b>
<b>Expenses</b>									
<b>Salaries &amp; Benefits</b>									
606-6061100-000000-5051504	- Group Insurance	18,696	23,217	12,664	21,917	30,299	30,976	30,976	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6061100-000000-5051507	- Hlth Retirement Acct	1,850	2,400	2,750	3,000	2,350	3,000	3,000	0
606-6061100-000000-5051508	- Worker's Compensation	217	314	289	279	297	305	305	0
606-6061100-000000-5051520	- Employee Assistance Prog.	111	114	126	138	375	114	114	0
606-6061100-000000-5051523	- Health Savings Accts	0	0	0	552	543	400	400	0
606-6061200-000000-5051504	- Group Insurance	56,066	57,090	57,925	63,350	55,542	68,335	68,335	0
606-6061200-000000-5051507	- Hlth Retirement Acct	675	600	600	600	800	1,200	1,200	0
606-6061200-000000-5051508	- Worker's Compensation	1,453	2,250	2,008	2,145	2,255	2,476	2,476	0
606-6061200-000000-5051520	- Employee Assistance Prog.	48	46	50	55	171	46	46	0
606-6061200-000000-5051523	- Health Savings Accts	0	0	0	0	111	480	480	0
606-6061203-000000-5051504	- Group Insurance	48,562	52,488	53,916	33,149	6,517	37,789	37,789	0
606-6061203-000000-5051507	- Hlth Retirement Acct	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0
606-6061203-000000-5051508	- Worker's Compensation	961	1,409	1,444	1,632	1,863	1,807	1,807	0
606-6061203-000000-5051520	- Employee Assistance Prog.	45	46	50	55	191	56	56	0
606-6061203-000000-5051523	- Health Savings Accts	258	0	0	0	0	0	0	0
606-6061400-000000-5051504	- Group Insurance	28,750	24,673	24,589	20,545	24,157	29,399	29,399	0
606-6061400-000000-5051507	- Hlth Retirement Acct	150	600	600	775	1,200	1,200	1,200	0
606-6061400-000000-5051508	- Worker's Compensation	1,313	1,940	1,948	1,829	2,066	2,269	2,269	0
606-6061400-000000-5051520	- Employee Assistance Prog.	65	69	75	76	287	83	83	0
606-6061400-000000-5051523	- Health Savings Accts	0	203	195	76	100	300	300	0
606-6061601-000000-5051504	- Group Insurance	25,711	26,433	26,086	29,049	35,022	39,455	39,455	0
606-6061601-000000-5051507	- Hlth Retirement Acct	638	600	600	600	475	600	600	0
606-6061601-000000-5051508	- Worker's Compensation	1,136	1,545	1,562	1,639	1,638	1,922	1,922	0
606-6061601-000000-5051520	- Employee Assistance Prog.	47	46	50	55	171	46	46	0
606-6061601-000000-5051523	- Health Savings Accts	258	258	435	183	83	95	95	0
606-6061602-000000-5051504	- Group Insurance	68,074	47,890	40,954	68,405	78,928	85,563	85,563	0
606-6061602-000000-5051507	- Hlth Retirement Acct	1,800	1,550	1,625	2,250	2,275	2,400	2,400	0
606-6061602-000000-5051508	- Worker's Compensation	1,079	1,799	1,783	2,249	2,489	2,859	2,859	0
606-6061602-000000-5051520	- Employee Assistance Prog.	100	89	84	138	458	115	115	0
606-6061602-000000-5051523	- Health Savings Accts	150	151	214	394	105	283	283	0
606-6061603-000000-5051504	- Group Insurance	110,914	112,039	105,972	111,822	93,677	120,013	120,013	0
606-6061603-000000-5051507	- Hlth Retirement Acct	2,700	2,925	3,350	3,475	3,000	3,000	3,000	0
606-6061603-000000-5051508	- Worker's Compensation	1,505	2,186	2,374	2,512	2,409	4,465	4,465	0
606-6061603-000000-5051520	- Employee Assistance Prog.	110	111	139	160	478	115	115	0
606-6061603-000000-5051523	- Health Savings Accts	0	106	180	76	0	0	0	0
606-6061604-000000-5051504	- Group Insurance	69,057	59,666	65,339	64,863	64,523	86,714	86,714	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6061604-000000-5051507	- Hlth Retirement Acct	1,200	1,725	1,800	1,575	2,100	3,000	3,000	0
606-6061604-000000-5051508	- Worker's Compensation	2,389	3,639	3,258	2,723	3,144	5,230	5,230	0
606-6061604-000000-5051520	- Employee Assistance Prog.	105	105	117	113	414	138	138	0
606-6061604-000000-5051523	- Health Savings Accts	250	455	448	474	413	399	399	0
606-6061700-000000-5051504	- Group Insurance	50,480	51,944	51,897	56,336	61,289	63,300	63,300	0
606-6061700-000000-5051507	- Hlth Retirement Acct	2,400	2,400	2,400	2,400	2,400	2,400	2,400	0
606-6061700-000000-5051508	- Worker's Compensation	1,919	3,053	2,990	3,106	3,418	4,588	4,588	0
606-6061700-000000-5051520	- Employee Assistance Prog.	91	91	100	110	383	95	95	0
606-6061700-000000-5051523	- Health Savings Accts	147	149	75	453	184	798	798	0
606-6061800-000000-5011001	- Permanent	157,832	162,097	203,690	126,724	184,040	183,498	293,599	110,101
606-6061800-000000-5011003	- Overtime	0	24	0	0	0	0	0	0
606-6061800-000000-5011014	- Annual Leave Account	0	0	0	0	0	2,506	4,265	1,759
606-6061800-000000-5051502	- FICA	12,046	13,665	16,726	9,867	14,101	14,575	23,572	8,997
606-6061800-000000-5051504	- Group Insurance	48,950	41,117	86,387	95,305	95,469	98,546	98,546	0
606-6061800-000000-5051506	- PERS	66,831	66,980	85,878	51,354	64,018	80,289	130,385	50,096
606-6061800-000000-5051507	- Hlth Retirement Acct	2,738	2,650	3,125	3,425	3,600	3,600	3,600	0
606-6061800-000000-5051508	- Worker's Compensation	1,854	2,855	3,045	3,195	3,675	4,307	4,307	0
606-6061800-000000-5051509	- Deferred Comp City Pd	3,946	4,978	6,566	3,128	7,252	6,994	10,263	3,269
606-6061800-000000-5051520	- Employee Assistance Prog.	110	101	130	158	574	138	138	0
606-6061800-000000-5051522	- Combined Benefits	0	0	0	0	0	36,319	65,381	29,062
606-6061800-000000-5051523	- Health Savings Accts	364	0	139	407	360	751	751	0
606-6061902-000000-5051504	- Group Insurance	80,841	84,487	74,498	58,225	74,759	77,627	77,627	0
606-6061902-000000-5051507	- Hlth Retirement Acct	2,150	2,400	2,200	2,175	2,575	2,400	2,400	0
606-6061902-000000-5051508	- Worker's Compensation	22,501	37,095	35,813	36,918	49,208	45,882	45,882	0
606-6061902-000000-5051520	- Employee Assistance Prog.	104	114	117	128	506	114	114	0
606-6061904-000000-5051504	- Group Insurance	119,915	116,691	99,693	110,867	120,786	125,830	125,830	0
606-6061904-000000-5051507	- Hlth Retirement Acct	600	600	1,150	1,625	1,800	1,800	1,800	0
606-6061904-000000-5051508	- Worker's Compensation	3,351	4,326	4,103	4,495	4,899	5,789	5,789	0
606-6061904-000000-5051520	- Employee Assistance Prog.	136	130	148	185	670	166	166	0
606-6061904-000000-5051523	- Health Savings Accts	961	905	291	315	224	582	582	0
606-6061905-000000-5051504	- Group Insurance	(206)	(150)	(191)	(222)	(352)	28,432	28,432	0
606-6061905-000000-5051507	- Hlth Retirement Acct	0	0	0	0	0	1,200	1,200	0
606-6061905-000000-5051508	- Worker's Compensation	(150)	14	(37)	(52)	(68)	1,544	1,544	0
606-6061905-000000-5051520	- Employee Assistance Prog.	0	0	0	0	0	46	46	0
606-6061909-000000-5051504	- Group Insurance	25,989	12,456	12,479	32,791	38,628	40,645	40,645	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6061909-000000-5051507	- Hlth Retirement Acct	600	425	750	1,200	1,200	1,200	1,200	0
606-6061909-000000-5051508	- Worker's Compensation	2,820	3,270	5,413	9,057	8,434	10,470	10,470	0
606-6061909-000000-5051520	- Employee Assistance Prog.	23	16	31	55	191	46	46	0
606-6061909-000000-5051523	- Health Savings Accts	0	49	180	76	0	0	0	0
606-6062110-000000-5051504	- Group Insurance	100,028	107,236	130,471	108,272	114,423	127,948	127,948	0
606-6062110-000000-5051507	- Hlth Retirement Acct	1,202	1,800	1,375	850	1,200	1,800	1,800	0
606-6062110-000000-5051508	- Worker's Compensation	37,236	45,747	59,492	57,022	62,770	69,164	69,164	0
606-6062110-000000-5051520	- Employee Assistance Prog.	129	114	153	150	574	160	160	0
606-6062110-000000-5051523	- Health Savings Accts	316	388	85	0	(540)	0	0	0
606-6062111-000000-5051504	- Group Insurance	423,428	407,199	431,683	386,366	377,124	419,828	419,828	0
606-6062111-000000-5051507	- Hlth Retirement Acct	9,100	8,725	10,125	9,750	10,550	12,000	12,000	0
606-6062111-000000-5051508	- Worker's Compensation	16,755	25,338	25,350	23,082	26,670	29,906	29,906	0
606-6062111-000000-5051520	- Employee Assistance Prog.	495	451	529	553	1,969	529	529	0
606-6062111-000000-5051523	- Health Savings Accts	881	802	257	1,290	(333)	1,530	1,530	0
606-6062112-000000-5051504	- Group Insurance	1,215,817	1,234,731	1,179,743	1,234,943	1,292,400	1,325,967	1,325,967	0
606-6062112-000000-5051507	- Hlth Retirement Acct	21,123	22,332	27,583	32,975	34,725	34,200	34,200	0
606-6062112-000000-5051508	- Worker's Compensation	376,803	554,846	504,749	549,835	619,783	642,971	642,971	0
606-6062112-000000-5051520	- Employee Assistance Prog.	1,414	1,386	1,442	1,794	6,396	1,610	1,610	0
606-6062112-000000-5051523	- Health Savings Accts	1,337	2,282	1,803	4,065	3,614	5,869	5,869	0
606-6062113-000000-5051504	- Group Insurance	276,648	263,364	207,543	235,740	258,317	276,874	276,874	0
606-6062113-000000-5051507	- Hlth Retirement Acct	6,425	5,418	5,417	6,450	7,325	10,200	10,200	0
606-6062113-000000-5051508	- Worker's Compensation	84,675	111,575	89,640	106,190	122,205	128,515	128,515	0
606-6062113-000000-5051520	- Employee Assistance Prog.	340	317	312	359	1,331	437	437	0
606-6062113-000000-5051523	- Health Savings Accts	1,322	1,439	401	659	992	1,075	1,075	0
606-6062220-000000-5051504	- Group Insurance	103,632	117,391	113,545	113,974	136,522	137,015	137,015	0
606-6062220-000000-5051507	- Hlth Retirement Acct	800	550	1,450	1,900	1,400	2,400	2,400	0
606-6062220-000000-5051508	- Worker's Compensation	37,524	62,097	61,408	67,230	89,164	87,616	87,616	0
606-6062220-000000-5051520	- Employee Assistance Prog.	101	112	143	170	640	184	184	0
606-6062220-000000-5051523	- Health Savings Accts	387	500	374	590	(4,906)	751	751	0
606-6062221-000000-5051504	- Group Insurance	1,157,426	1,177,779	1,089,007	1,261,615	1,296,437	1,334,101	1,334,101	0
606-6062221-000000-5051507	- Hlth Retirement Acct	25,875	27,450	31,325	37,150	37,500	42,600	42,600	0
606-6062221-000000-5051508	- Worker's Compensation	598,593	771,217	793,798	800,730	923,478	903,402	903,402	0
606-6062221-000000-5051520	- Employee Assistance Prog.	1,519	1,551	1,810	2,155	7,171	1,886	1,886	0
606-6062221-000000-5051523	- Health Savings Accts	5,138	6,932	5,623	11,443	11,206	16,991	16,991	0
606-6062222-000000-5051504	- Group Insurance	32,500	32,720	17,254	15,209	12,431	17,880	17,880	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6062222-000000-5051507	- Hlth Retirement Acct	1,750	1,675	825	1,500	1,025	1,200	1,200	0
606-6062222-000000-5051508	- Worker's Compensation	9,496	10,218	6,046	9,394	9,439	10,677	10,677	0
606-6062222-000000-5051520	- Employee Assistance Prog.	66	64	34	69	163	46	46	0
606-6062222-000000-5051523	- Health Savings Accts	0	0	0	0	44	0	0	0
606-6062300-000000-5051504	- Group Insurance	16,968	14,775	7,397	16,239	46,932	50,029	50,029	0
606-6062300-000000-5051507	- Hlth Retirement Acct	1,800	1,675	1,800	1,725	1,800	1,800	1,800	0
606-6062300-000000-5051508	- Worker's Compensation	1,317	1,869	1,980	2,545	3,618	4,152	4,152	0
606-6062300-000000-5051520	- Employee Assistance Prog.	68	64	75	86	347	92	92	0
606-6062310-000000-5051504	- Group Insurance	121,274	116,603	107,288	111,408	84,142	120,715	120,715	0
606-6062310-000000-5051507	- Hlth Retirement Acct	3,000	2,750	2,650	3,175	3,075	3,600	3,600	0
606-6062310-000000-5051508	- Worker's Compensation	9,377	13,069	13,347	11,585	7,596	17,980	17,980	0
606-6062310-000000-5051520	- Employee Assistance Prog.	136	128	135	155	490	137	137	0
606-6062310-000000-5051523	- Health Savings Accts	258	258	435	183	(66)	288	288	0
606-6062320-000000-5051504	- Group Insurance	196,155	204,181	181,417	195,200	205,817	226,172	226,172	0
606-6062320-000000-5051507	- Hlth Retirement Acct	3,525	3,600	3,650	4,350	5,025	6,000	6,000	0
606-6062320-000000-5051508	- Worker's Compensation	6,528	10,659	11,770	11,496	12,859	17,306	17,306	0
606-6062320-000000-5051520	- Employee Assistance Prog.	201	206	207	255	968	274	274	0
606-6062320-000000-5051523	- Health Savings Accts	481	500	157	446	313	682	682	0
606-6062325-000000-5051504	- Group Insurance	49,186	50,382	52,605	55,979	59,401	63,136	63,136	0
606-6062325-000000-5051508	- Worker's Compensation	3,568	5,393	5,133	5,200	5,509	6,208	6,208	0
606-6062325-000000-5051520	- Employee Assistance Prog.	45	46	50	55	191	46	46	0
606-6062330-000000-5051504	- Group Insurance	104,875	115,986	115,632	96,378	108,918	114,291	114,291	0
606-6062330-000000-5051507	- Hlth Retirement Acct	1,200	1,475	1,775	1,825	2,400	1,800	1,800	0
606-6062330-000000-5051508	- Worker's Compensation	2,360	4,517	4,393	3,303	3,653	3,970	3,970	0
606-6062330-000000-5051520	- Employee Assistance Prog.	113	125	147	136	478	135	135	0
606-6062330-000000-5051523	- Health Savings Accts	0	0	0	156	914	900	900	0
606-6062400-000000-5051506	- PERS	0	0	0	0	369	0	0	0
606-6062500-000000-5051506	- PERS	0	0	0	0	369	0	0	0
606-6062601-000000-5051504	- Group Insurance	135,921	140,694	152,447	200,020	199,461	212,668	212,668	0
606-6062601-000000-5051507	- Hlth Retirement Acct	3,450	2,775	3,025	3,954	4,025	4,200	4,200	0
606-6062601-000000-5051508	- Worker's Compensation	13,141	15,708	13,995	10,764	6,850	20,800	20,800	0
606-6062601-000000-5051520	- Employee Assistance Prog.	217	176	196	226	712	197	197	0
606-6062601-000000-5051523	- Health Savings Accts	144	0	0	0	(252)	384	384	0
606-6062651-000000-5051504	- Group Insurance	151,144	174,743	168,156	160,437	183,070	188,258	188,258	0
606-6062651-000000-5051507	- Hlth Retirement Acct	3,300	3,750	3,400	3,246	3,700	5,850	5,850	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6062651-000000-5051508	Worker's Compensation	8,474	15,489	15,044	14,101	13,714	26,420	26,420	0
606-6062651-000000-5051520	Employee Assistance Prog.	215	231	238	256	929	260	260	0
606-6062651-000000-5051523	Health Savings Accts	569	582	213	916	925	1,653	1,653	0
606-6062700-000000-5051504	Group Insurance	72,937	78,036	64,200	95,365	96,624	111,005	111,005	0
606-6062700-000000-5051507	Hlth Retirement Acct	775	1,412	1,300	1,800	2,387	2,400	2,400	0
606-6062700-000000-5051508	Worker's Compensation	1,884	2,705	2,759	2,837	3,177	4,019	4,019	0
606-6062700-000000-5051520	Employee Assistance Prog.	97	100	100	108	380	103	103	0
606-6062700-000000-5051523	Health Savings Accts	258	258	7,154	(6,786)	373	384	384	0
606-6062710-000000-5051504	Group Insurance	105,667	138,393	148,395	175,051	191,534	197,309	197,309	0
606-6062710-000000-5051507	Hlth Retirement Acct	1,806	2,475	4,300	1,657	3,323	3,900	3,900	0
606-6062710-000000-5051508	Worker's Compensation	7,166	19,928	23,169	29,831	32,034	31,990	31,990	0
606-6062710-000000-5051520	Employee Assistance Prog.	114	140	172	194	721	195	195	0
606-6062710-000000-5051523	Health Savings Accts	38	0	304	440	133	501	501	0
606-6062720-000000-5051504	Group Insurance	89,733	99,220	94,662	106,963	125,168	130,857	130,857	0
606-6062720-000000-5051507	Hlth Retirement Acct	881	1,062	1,114	1,472	1,977	1,800	1,800	0
606-6062720-000000-5051508	Worker's Compensation	8,191	15,357	15,223	17,291	17,568	18,761	18,761	0
606-6062720-000000-5051520	Employee Assistance Prog.	101	109	121	137	487	142	142	0
606-6062720-000000-5051523	Health Savings Accts	0	0	8	273	262	501	501	0
606-6062730-000000-5051504	Group Insurance	23,736	30,913	25,823	39,194	42,219	49,253	49,253	0
606-6062730-000000-5051507	Hlth Retirement Acct	1,481	1,663	1,631	1,625	988	1,800	1,800	0
606-6062730-000000-5051508	Worker's Compensation	12,499	22,024	25,190	24,844	25,274	23,147	23,147	0
606-6062730-000000-5051520	Employee Assistance Prog.	79	86	93	102	253	91	91	0
606-6062900-000000-5051504	Group Insurance	151,629	163,328	175,810	194,279	165,231	222,059	222,059	0
606-6062900-000000-5051507	Hlth Retirement Acct	4,900	4,250	5,200	5,950	6,325	6,600	6,600	0
606-6062900-000000-5051508	Worker's Compensation	3,362	4,579	4,766	4,986	5,239	5,480	5,480	0
606-6062900-000000-5051520	Employee Assistance Prog.	262	230	273	322	1,124	274	274	0
606-6062900-000000-5051523	Health Savings Accts	630	752	588	183	0	0	0	0
606-6063200-000000-5051504	Group Insurance	158,686	153,168	145,258	147,071	142,682	168,129	168,129	0
606-6063200-000000-5051507	Hlth Retirement Acct	1,805	1,818	1,349	2,478	4,110	5,400	5,400	0
606-6063200-000000-5051508	Worker's Compensation	53,791	84,907	82,422	68,447	78,115	108,600	108,600	0
606-6063200-000000-5051520	Employee Assistance Prog.	204	206	206	245	942	278	278	0
606-6063200-000000-5051523	Health Savings Accts	0	0	0	153	105	283	283	0
606-6063201-000000-5051504	Group Insurance	123,420	125,297	110,022	125,959	133,517	138,115	138,115	0
606-6063201-000000-5051507	Hlth Retirement Acct	1,800	1,800	1,475	1,800	1,800	1,800	1,800	0
606-6063201-000000-5051508	Worker's Compensation	(107,505)	61,430	61,947	67,851	72,035	80,995	80,995	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6063201-000000-5051520	- Employee Assistance Prog.	181	183	186	221	765	184	184	0
606-6063201-000000-5051523	- Health Savings Accts	0	0	1	407	242	751	751	0
606-6063301-000000-5051504	- Group Insurance	163,554	163,979	123,555	136,227	148,602	154,363	154,363	0
606-6063301-000000-5051506	- PERS	2,436	2,484	2,534	2,585	2,636	0	0	0
606-6063301-000000-5051507	- Hlth Retirement Acct	2,400	2,300	2,150	2,425	3,000	4,200	4,200	0
606-6063301-000000-5051508	- Worker's Compensation	34,774	49,298	44,204	51,109	60,500	60,988	60,988	0
606-6063301-000000-5051520	- Employee Assistance Prog.	147	145	152	180	717	199	199	0
606-6063301-000000-5051523	- Health Savings Accts	481	500	150	407	285	751	751	0
606-6063302-000000-5051504	- Group Insurance	153,652	128,181	145,409	167,856	174,759	187,682	187,682	0
606-6063302-000000-5051507	- Hlth Retirement Acct	3,600	4,000	4,468	4,450	4,500	4,500	4,500	0
606-6063302-000000-5051508	- Worker's Compensation	41,817	54,491	55,588	55,204	61,617	59,400	59,400	0
606-6063302-000000-5051520	- Employee Assistance Prog.	196	175	198	232	813	222	222	0
606-6063302-000000-5051523	- Health Savings Accts	0	0	0	552	218	1,001	1,001	0
606-6063303-000000-5051504	- Group Insurance	124,173	122,069	126,273	129,703	139,836	146,162	146,162	0
606-6063303-000000-5051507	- Hlth Retirement Acct	1,200	1,300	1,800	1,800	1,800	2,400	2,400	0
606-6063303-000000-5051508	- Worker's Compensation	27,628	40,496	39,992	40,645	44,016	52,889	52,889	0
606-6063303-000000-5051520	- Employee Assistance Prog.	136	130	150	166	574	160	160	0
606-6063303-000000-5051523	- Health Savings Accts	345	353	577	1,476	436	2,002	2,002	0
606-6063304-000000-5051504	- Group Insurance	80,858	71,344	74,260	90,015	97,536	102,738	102,738	0
606-6063304-000000-5051507	- Hlth Retirement Acct	1,200	1,200	1,800	1,825	2,950	3,000	3,000	0
606-6063304-000000-5051508	- Worker's Compensation	21,690	31,498	41,372	41,493	33,985	55,951	55,951	0
606-6063304-000000-5051520	- Employee Assistance Prog.	113	114	150	167	602	158	158	0
606-6063304-000000-5051523	- Health Savings Accts	738	758	585	590	285	751	751	0
606-6063305-000000-5051504	- Group Insurance	38,619	41,367	42,282	35,135	33,921	39,254	39,254	0
606-6063305-000000-5051507	- Hlth Retirement Acct	1,125	1,200	1,200	1,400	1,800	1,800	1,800	0
606-6063305-000000-5051508	- Worker's Compensation	3,732	5,825	5,431	4,449	5,593	7,680	7,680	0
606-6063305-000000-5051520	- Employee Assistance Prog.	65	69	75	70	287	86	86	0
606-6063305-000000-5051523	- Health Savings Accts	0	0	0	35	205	144	144	0
606-6063400-000000-5051504	- Group Insurance	155,555	158,024	163,783	196,603	209,003	215,619	215,619	0
606-6063400-000000-5051507	- Hlth Retirement Acct	3,300	3,300	3,307	3,425	3,900	4,200	4,200	0
606-6063400-000000-5051508	- Worker's Compensation	45,200	66,309	66,975	68,742	65,834	77,370	77,370	0
606-6063400-000000-5051520	- Employee Assistance Prog.	215	217	238	268	965	239	239	0
606-6063400-000000-5051523	- Health Savings Accts	0	0	0	216	42	399	399	0
606-6063401-000000-5051504	- Group Insurance	112,645	106,736	110,563	123,371	120,679	137,037	137,037	0
606-6063401-000000-5051507	- Hlth Retirement Acct	1,800	1,800	2,375	2,400	2,400	3,600	3,600	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6063401-000000-5051508	Worker's Compensation	25,043	33,668	30,790	35,176	31,404	43,536	43,536	0
606-6063401-000000-5051520	Employee Assistance Prog.	125	114	136	152	526	171	171	0
606-6063401-000000-5051523	Health Savings Accts	0	0	0	216	504	864	864	0
606-6063501-000000-5051504	Group Insurance	697,741	769,963	844,773	969,741	1,074,216	1,090,658	1,090,658	0
606-6063501-000000-5051506	PERS	1,875	1,912	1,952	1,991	2,031	0	0	0
606-6063501-000000-5051507	Hlth Retirement Acct	16,885	20,814	23,713	26,815	26,740	32,031	32,031	0
606-6063501-000000-5051508	Worker's Compensation	158,239	231,509	245,920	268,891	292,401	312,950	312,950	0
606-6063501-000000-5051520	Employee Assistance Prog.	918	1,009	1,159	1,374	4,741	1,330	1,330	0
606-6063501-000000-5051523	Health Savings Accts	1,068	1,874	1,192	1,796	746	2,657	2,657	0
606-6063502-000000-5051504	Group Insurance	16,566	28,518	24,732	24,478	26,098	30,847	30,847	0
606-6063502-000000-5051507	Hlth Retirement Acct	600	1,125	1,575	1,375	1,763	2,400	2,400	0
606-6063502-000000-5051508	Worker's Compensation	6,221	15,303	9,957	13,490	14,762	29,677	29,677	0
606-6063502-000000-5051520	Employee Assistance Prog.	23	43	66	63	281	91	91	0
606-6063502-000000-5051523	Health Savings Accts	273	111	146	76	0	0	0	0
606-6063503-000000-5051504	Group Insurance	42,528	43,669	37,879	36,387	36,105	40,648	40,648	0
606-6063503-000000-5051507	Hlth Retirement Acct	600	600	925	1,200	1,437	1,200	1,200	0
606-6063503-000000-5051508	Worker's Compensation	17,089	24,012	20,508	16,645	20,091	27,842	27,842	0
606-6063503-000000-5051520	Employee Assistance Prog.	68	69	74	83	324	92	92	0
606-6063503-000000-5051523	Health Savings Accts	0	0	0	0	50	0	0	0
606-6063700-000000-5051504	Group Insurance	142,010	137,466	153,093	129,377	124,464	135,071	135,071	0
606-6063700-000000-5051507	Hlth Retirement Acct	1,985	2,169	2,930	2,157	2,075	4,200	4,200	0
606-6063700-000000-5051508	Worker's Compensation	27,452	39,533	45,465	40,520	40,142	52,321	52,321	0
606-6063700-000000-5051520	Employee Assistance Prog.	151	148	181	164	519	182	182	0
606-6063700-000000-5051523	Health Savings Accts	671	532	452	468	80	623	623	0
606-6063801-000000-5051504	Group Insurance	110,141	114,855	104,461	104,576	115,718	120,151	120,151	0
606-6063801-000000-5051507	Hlth Retirement Acct	2,250	2,400	2,625	3,000	3,500	3,600	3,600	0
606-6063801-000000-5051508	Worker's Compensation	41,895	60,566	59,085	68,784	74,988	73,736	73,736	0
606-6063801-000000-5051520	Employee Assistance Prog.	153	160	172	193	749	182	182	0
606-6063801-000000-5051523	Health Savings Accts	106	106	180	76	0	0	0	0
606-6063802-000000-5051504	Group Insurance	10,726	11,083	10,951	12,337	18,900	20,962	20,962	0
606-6063802-000000-5051507	Hlth Retirement Acct	600	600	600	600	925	1,200	1,200	0
606-6063802-000000-5051508	Worker's Compensation	507	784	1,731	2,725	3,590	3,247	3,247	0
606-6063802-000000-5051520	Employee Assistance Prog.	23	23	25	28	147	46	46	0
606-6063803-000000-5051504	Group Insurance	7,080	11,654	11,541	11,518	11,277	12,660	12,660	0
606-6063803-000000-5051507	Hlth Retirement Acct	600	600	600	600	600	600	600	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6063803-000000-5051508	- Worker's Compensation	439	639	617	640	702	801	801	0
606-6063803-000000-5051520	- Employee Assistance Prog.	23	23	25	28	96	23	23	0
606-6063805-000000-5051504	- Group Insurance	79,629	82,689	91,374	109,166	102,841	115,808	115,808	0
606-6063805-000000-5051507	- Hlth Retirement Acct	2,400	2,400	2,609	2,850	2,213	3,000	3,000	0
606-6063805-000000-5051508	- Worker's Compensation	12,008	21,820	23,824	28,108	29,069	35,625	35,625	0
606-6063805-000000-5051520	- Employee Assistance Prog.	113	114	134	159	468	137	137	0
606-6064000-000000-5051504	- Group Insurance	108,825	114,271	104,618	117,744	123,799	130,309	130,309	0
606-6064000-000000-5051507	- Hlth Retirement Acct	3,756	3,887	4,100	4,200	4,288	3,900	3,900	0
606-6064000-000000-5051508	- Worker's Compensation	22,685	28,146	32,792	36,676	35,784	39,447	39,447	0
606-6064000-000000-5051520	- Employee Assistance Prog.	187	194	221	248	875	226	226	0
606-6064000-000000-5051523	- Health Savings Accts	147	149	62	380	259	682	682	0
606-6065000-000000-5051506	- PERS	7,221	7,354	7,529	7,690	7,116	0	0	0
606-6065000-000000-5051508	- Worker's Compensation	0	0	131,114	584,277	242,651	0	0	0
Salaries & Benefits		9,759,931	10,849,231	10,891,558	12,004,425	12,461,278	13,151,843	13,355,127	203,284
Operating Expenses									
606-6065000-000000-6102006	- Postage	0	0	0	0	36	0	0	0
606-6065000-000000-6102400	- Contracts	907,115	1,502,430	721,405	2,116,160	2,371,445	1,819,093	1,819,093	0
606-6065000-000000-6103012	- Small Equipment	0	0	0	3,194	3,907	0	0	0
Operating Expenses		907,115	1,502,430	721,405	2,119,354	2,375,388	1,819,093	1,819,093	0
Insurance									
606-6061100-000000-6505016	- Liability Insurance	1,723	1,465	1,465	1,411	1,231	1,465	1,465	0
606-6061200-000000-6505016	- Liability Insurance	12,107	10,942	16,587	18,136	23,192	23,192	23,192	0
606-6061203-000000-6505016	- Liability Insurance	9,686	10,942	11,057	12,090	15,461	15,461	15,461	0
606-6061400-000000-6505016	- Liability Insurance	14,529	16,413	16,587	18,136	23,192	23,192	23,192	0
606-6061601-000000-6505016	- Liability Insurance	9,686	10,942	11,057	12,090	15,461	15,461	15,461	0
606-6061602-000000-6505016	- Liability Insurance	19,371	21,884	22,116	24,182	30,923	30,923	30,923	0
606-6061603-000000-6505016	- Liability Insurance	29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6061604-000000-6505016	- Liability Insurance	29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6061700-000000-6505016	- Liability Insurance	19,371	21,884	22,116	24,182	30,923	30,923	30,923	0
606-6061800-000000-6505016	- Liability Insurance	26,635	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6061902-000000-6505016	- Liability Insurance	24,213	27,355	27,644	30,226	38,653	38,653	38,653	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6061904-000000-6505016 - Liability Insurance		24,213	27,355	27,644	30,226	38,653	38,653	38,653	0
606-6061905-000000-6505016 - Liability Insurance		4,844	5,473	5,530	12,090	15,461	15,461	15,461	0
606-6061909-000000-6505016 - Liability Insurance		4,844	5,473	4,806	12,090	15,461	15,461	15,461	0
606-6062110-000000-6505016 - Liability Insurance		24,213	32,826	28,828	36,272	46,384	46,384	46,384	0
606-6062111-000000-6505016 - Liability Insurance		108,961	117,625	103,298	137,834	176,260	176,260	176,260	0
606-6062112-000000-6505016 - Liability Insurance		305,092	344,671	302,689	386,903	494,765	494,765	494,765	0
606-6062113-000000-6505016 - Liability Insurance		77,483	87,537	76,874	108,816	139,152	139,152	139,152	0
606-6062220-000000-6505016 - Liability Insurance		24,213	27,355	33,173	42,318	54,115	54,115	54,115	0
606-6062221-000000-6505016 - Liability Insurance		334,148	377,497	381,495	481,907	610,725	610,725	610,725	0
606-6062222-000000-6505016 - Liability Insurance		14,529	16,413	16,587	12,090	15,461	15,461	15,461	0
606-6062300-000000-6505016 - Liability Insurance		14,529	16,413	16,587	18,136	23,192	23,192	23,192	0
606-6062310-000000-6505016 - Liability Insurance		29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6062320-000000-6505016 - Liability Insurance		43,585	49,239	49,760	54,408	69,576	69,576	69,576	0
606-6062325-000000-6505016 - Liability Insurance		9,686	10,942	11,057	12,090	15,461	15,461	15,461	0
606-6062330-000000-6505016 - Liability Insurance		29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6062601-000000-6505016 - Liability Insurance		46,248	52,247	45,883	51,688	66,097	66,097	66,097	0
606-6062651-000000-6505016 - Liability Insurance		39,953	45,135	55,288	66,498	85,038	85,038	85,038	0
606-6062651-000000-6505017 - Retiree Program		47,114	52,124	46,622	51,579	54,481	0	0	0
606-6062651-000000-6505019 - City Retiree Vision		606	587	615	611	595	0	0	0
606-6062651-000000-6505021 - City Retiree Dental		3,818	3,859	3,944	3,944	4,004	0	0	0
606-6062700-000000-6505016 - Liability Insurance		29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6062710-000000-6505016 - Liability Insurance		33,899	38,297	38,703	42,318	54,115	54,115	54,115	0
606-6062720-000000-6505016 - Liability Insurance		21,792	24,620	24,880	27,204	34,788	34,788	34,788	0
606-6062730-000000-6505016 - Liability Insurance		16,950	19,149	19,351	21,158	27,057	27,057	27,057	0
606-6062900-000000-6505016 - Liability Insurance		61,745	69,754	66,346	72,544	92,768	92,768	92,768	0
606-6063200-000000-6505016 - Liability Insurance		44,069	49,786	50,111	55,013	70,349	70,349	70,349	0
606-6063201-000000-6505016 - Liability Insurance		38,742	43,768	45,100	48,362	61,845	61,845	61,845	0
606-6063301-000000-6505016 - Liability Insurance		33,899	38,297	38,703	42,318	54,115	54,115	54,115	0
606-6063301-000000-6505017 - Retiree Program		175,869	160,922	154,010	164,722	144,485	155,820	155,820	0
606-6063301-000000-6505019 - City Retiree Vision		3,059	3,025	3,321	2,915	2,649	2,446	2,446	0
606-6063301-000000-6505021 - City Retiree Dental		16,365	15,915	15,783	16,080	15,186	15,723	15,723	0
606-6063302-000000-6505016 - Liability Insurance		46,006	51,974	44,232	48,362	61,845	61,845	61,845	0
606-6063303-000000-6505016 - Liability Insurance		29,056	32,826	33,173	36,272	46,384	46,384	46,384	0
606-6063304-000000-6505016 - Liability Insurance		24,213	27,355	27,644	36,272	46,384	46,384	46,384	0
606-6063305-000000-6505016 - Liability Insurance		14,529	16,413	16,587	18,136	23,192	23,192	23,192	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget	
606-6063400-000000-6505016 - Liability Insurance		46,006	51,974	48,044	60,454	77,307	77,307	77,307	0
606-6063400-000000-6505017 - Retiree Program		43,753	36,575	35,088	41,106	34,476	85,649	85,649	0
606-6063400-000000-6505019 - City Retiree Vision		569	594	706	642	558	503	503	0
606-6063400-000000-6505021 - City Retiree Dental		2,869	2,896	2,968	3,250	3,038	3,057	3,057	0
606-6063401-000000-6505016 - Liability Insurance		24,213	27,355	26,691	30,226	38,653	38,653	38,653	0
606-6063501-000000-6505016 - Liability Insurance		206,300	233,063	273,404	304,989	390,014	390,014	390,014	0
606-6063501-000000-6505017 - Retiree Program		129,130	143,079	154,065	171,922	133,454	214,615	214,615	0
606-6063501-000000-6505019 - City Retiree Vision		3,393	3,367	3,961	3,694	3,280	3,145	3,145	0
606-6063501-000000-6505021 - City Retiree Dental		17,884	17,697	18,152	19,272	17,184	18,995	18,995	0
606-6063502-000000-6505016 - Liability Insurance		4,843	5,471	16,587	18,136	23,192	23,192	23,192	0
606-6063503-000000-6505016 - Liability Insurance		14,529	16,413	16,587	18,136	23,192	23,192	23,192	0
606-6063600-000000-6505017 - Retiree Program		97,667	84,109	81,024	76,205	67,550	0	0	0
606-6063600-000000-6505019 - City Retiree Vision		2,013	1,901	1,991	1,827	1,542	0	0	0
606-6063600-000000-6505021 - City Retiree Dental		11,469	11,131	10,826	10,015	8,680	0	0	0
606-6063700-000000-6505016 - Liability Insurance		37,531	42,400	45,100	47,758	61,072	61,072	61,072	0
606-6063801-000000-6505016 - Liability Insurance		33,899	38,297	38,703	42,318	54,115	54,115	54,115	0
606-6063802-000000-6505016 - Liability Insurance		4,843	5,471	5,529	6,046	7,731	7,731	7,731	0
606-6063802-000000-6505017 - Retiree Program		14,715	15,312	15,448	12,516	11,049	0	0	0
606-6063802-000000-6505019 - City Retiree Vision		164	159	166	165	161	0	0	0
606-6063802-000000-6505021 - City Retiree Dental		1,069	1,080	1,123	1,123	1,140	0	0	0
606-6063803-000000-6505016 - Liability Insurance		4,843	5,471	5,529	6,046	7,731	7,731	7,731	0
606-6063805-000000-6505016 - Liability Insurance		24,213	27,355	27,644	36,272	46,384	46,384	46,384	0
606-6064000-000000-6505016 - Liability Insurance		38,742	43,768	44,232	48,362	61,845	61,845	61,845	0
606-6065000-000000-6505016 - Liability Insurance		3,456	0	950,330	81,351	115,592	0	0	0
606-6065000-000000-6505017 - Retiree Program		3,638,127	3,686,965	3,821,412	4,191,824	4,629,700	4,669,488	4,669,488	0
606-6065000-000000-6505019 - City Retiree Vision		59,083	60,772	69,116	68,022	70,935	65,191	65,191	0
606-6065000-000000-6505021 - City Retiree Dental		326,734	341,273	352,448	385,342	396,333	406,472	406,472	0
Insurance		6,762,925	7,087,602	8,183,166	8,196,279	9,403,290	9,328,557	9,328,557	0
Other Financing Uses									
606-6069900-000000-9907001 - Transfer Out		707,000	0	0	0	0	0	0	0
Other Financing Uses		707,000	0	0	0	0	0	0	0

**Risk Management (606)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	18,136,970	19,439,264	19,796,128	22,320,057	24,239,955	24,299,493	24,502,777	177,034,137
	Revenues Over (Under) Expenditures	(3,350,463)	(1,470,402)	(399,926)	(2,464,788)	(694,505)	0	(203,284)	(177,034,137)
	Fund Balance - Beginning	12,335,083	8,984,621	7,514,218	7,114,293	4,649,505	3,955,000	3,955,000	0
	Fund Balance - Ending	8,984,621	7,514,218	7,114,293	4,649,505	3,955,000	3,955,000	3,751,716	(177,034,137)

**Police Vehicle/Equip Fund (607)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
607-6079900-000000-3910000	- Transfers In	0	0	0	0	0	520,982	520,982	0
Total Revenues		0	0	0	0	0	520,982	520,982	0
Expenses									
Capital Outlay									
607-6072110-000000-9009004	- Vehicles	0	0	0	0	0	520,982	520,982	0
	Capital Outlay	0	0	0	0	0	520,982	520,982	0
Total Expenditures		0	0	0	0	0	520,982	520,982	0
Revenues Over (Under) Expenditures		0	0	0	0	0	0	0	0
Fund Balance - Beginning		0	0	0	0	0	0	0	0
Fund Balance - Ending		0	0	0	0	0	0	0	0

**Fire Vehicle/Equip Fund (608)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
608-6089900-000000-3910000	- Transfers In	0	0	0	0	0	756,000	756,000	0
Total Revenues		0	0	0	0	0	756,000	756,000	0
Expenses									
Capital Outlay									
608-6082223-000000-9009005	- Equipment	0	0	0	0	0	756,000	756,000	0
	Capital Outlay	0	0	0	0	0	756,000	756,000	0
Total Expenditures		0	0	0	0	0	756,000	756,000	0
Revenues Over (Under) Expenditures		0	0	0	0	0	0	0	0
Fund Balance - Beginning		0	0	0	0	0	0	0	0
Fund Balance - Ending		0	0	0	0	0	0	0	0

**Park/Trail Maint/Rehab Fund (609)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
609-6092700-000000-3610000	- Interest Earned	0	0	0	0	96	0	12,792	12,792
609-6099900-000000-3910000	- Transfers In	0	0	0	0	791,588	0	334,139	334,139
Total Revenues		0	0	0	0	791,684	0	346,931	346,931
Expenses									
Capital Outlay									
609-6093802-PK2501-9009010	- Construction	0	0	0	0	0	0	791,684	791,684
Capital Outlay		0	0	0	0	0	0	791,684	791,684
Total Expenditures		0	0	0	0	0	0	791,684	791,684
Revenues Over (Under) Expenditures		0	0	0	0	791,684	0	(444,753)	(444,753)
Fund Balance - Beginning		0	0	0	0	0	791,684	791,684	0
Fund Balance - Ending		0	0	0	0	791,684	791,684	346,931	(444,753)

**Blue Ravine East Agency (702)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	702-7025000-000000-3610000 - Interest Earned	93	71	209	342	387	0	0	0
Total Revenues		93	71	209	342	387	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		93	71	209	342	387	0	0	0
Fund Balance - Beginning		7,820	7,913	7,985	8,193	8,536	8,923	8,923	0
Fund Balance - Ending		7,913	7,985	8,193	8,536	8,923	8,923	8,923	0

CFD #23 IA7 Folsom Ranch (703)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
703-7030000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(4,100)	(4,100)	0
703-7035000-000000-3550200	- A/D	0	0	0	12,688	202,670	0	0	0
703-7035000-000000-3610000	- Interest Earned	0	0	0	422	2,446	7,500	7,500	0
703-7035000-000000-3611000	- Fiscal Agent Interest	0	0	0	249	1,296	0	0	0
Total Revenues		0	0	0	13,359	206,412	3,400	3,400	0
Expenses									
Operating Expense									
703-7035000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	3,400	3,400	0
Operating Expense		0	0	0	0	0	3,400	3,400	0
Debt Service									
703-7035000-000000-6404002	- Interest	0	0	0	0	33,188	0	0	0
703-7035000-000000-6404003	- Bank Charges	0	0	0	6,695	9,409	0	0	0
Debt Service		0	0	0	6,695	42,597	0	0	0

CFD #23 IA7 Folsom Ranch (703)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	0	0	0	6,695	42,597	3,400	3,400	0
	Revenues Over (Under) Expenditures	0	0	0	6,664	163,815	0	0	0
	Fund Balance - Beginning	0	0	0	0	6,664	170,479	170,479	0
	Fund Balance - Ending	0	0	0	6,664	170,479	170,479	170,479	0

**Legends 93-2 1915 AD Agency (706)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	706-7065000-000000-3610000 - Interest Earned	100	75	217	356	402	0	0	0
Total Revenues		100	75	217	356	402	0	0	0
Total Expenditures									
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures									
Revenues Over (Under) Expenditures		100	75	217	356	402	0	0	0
Fund Balance - Beginning									
Fund Balance - Beginning		8,676	8,776	8,850	9,067	9,423	9,825	9,825	0
Fund Balance - Ending									
Fund Balance - Ending		8,776	8,850	9,067	9,423	9,825	9,825	9,825	0

**Natoma Station 92-1 1915 AD Agency (707)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
707-7075000-000000-3610000	Interest Earned	380	165	530	873	989	0	0	0
<b>Total Revenues</b>		<b>380</b>	<b>165</b>	<b>530</b>	<b>873</b>	<b>989</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Debt Service</b>									
707-7075000-000000-6404003	Bank Charges	2,500	0	0	0	0	0	0	0
	Debt Service	2,500	0	0	0	0	0	0	0
<b>Total Expenditures</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>(2,120)</b>	<b>165</b>	<b>530</b>	<b>873</b>	<b>989</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>53,801</b>	<b>51,681</b>	<b>51,846</b>	<b>52,375</b>	<b>53,249</b>	<b>54,238</b>	<b>54,238</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>51,681</b>	<b>51,846</b>	<b>52,375</b>	<b>53,249</b>	<b>54,238</b>	<b>54,238</b>	<b>54,238</b>	<b>0</b>

**Folsom Auto Plaza 1915 AD (708)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
708-7085000-000000-3610000	Interest Earned	442	516	1,525	2,504	2,834	0	0	0
Total Revenues		442	516	1,525	2,504	2,834	0	0	0
Expenses									
Debt Service									
708-7085000-000000-6404003	Bank Charges	2,403	0	0	0	0	0	0	0
	Debt Service	2,403	0	0	0	0	0	0	0
Total Expenditures		2,403	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		(1,960)	516	1,525	2,504	2,834	0	0	0
Fund Balance - Beginning		62,760	60,800	61,316	62,841	65,345	68,179	68,179	0
Fund Balance - Ending		60,800	61,316	62,841	65,345	68,179	68,179	68,179	0

**Lake Natoma Shore 93-1 AD Agency (709)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	709-7095000-000000-3610000 - Interest Earned	299	9	36	58	66	0	0	0
Total Revenues		299	9	36	58	66	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		299	9	36	58	66	0	0	0
Fund Balance - Beginning		1,073	1,372	1,381	1,417	1,476	1,542	1,542	0
Fund Balance - Ending		1,372	1,381	1,417	1,476	1,542	1,542	1,542	0

**Prairie Oaks AD92-2 Refi (710)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
710-7105000-000000-3411800	- Reimbursements	0	100	0	0	0	0	0	0
710-7105000-000000-3510400	- Penalty	0	3,081	0	0	0	0	0	0
710-7105000-000000-3550200	- A/D	1,447	2,664	0	0	0	0	0	0
710-7105000-000000-3610000	- Interest Earned	(417)	563	2,162	3,600	4,087	0	0	0
Total Revenues		1,030	6,407	2,162	3,600	4,087	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		1,030	6,407	2,162	3,600	4,087	0	0	0
Fund Balance - Beginning		322,867	323,897	330,305	332,467	336,067	340,155	340,155	0
Fund Balance - Ending		323,897	330,305	332,467	336,067	340,155	340,155	340,155	0

**Cobble Hills RDG AD Agency (711)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
711-7115000-000000-3610000	Interest Earned	255	263	779	1,279	1,448	0	0	0
Total Revenues		255	263	779	1,279	1,448	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		255	263	779	1,279	1,448	0	0	0
Fund Balance - Beginning		33,296	33,551	33,814	34,593	35,873	37,320	37,320	0
Fund Balance - Ending		33,551	33,814	34,593	35,873	37,320	37,320	37,320	0

**Ridgeview 95-1 1915 AD Agency (712)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	712-7125000-000000-3610000 - Interest Earned	132	106	332	546	619	0	0	0
Total Revenues		132	106	332	546	619	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		132	106	332	546	619	0	0	0
Fund Balance - Beginning		15,722	15,854	15,961	16,292	16,839	17,457	17,457	0
Fund Balance - Ending		15,854	15,961	16,292	16,839	17,457	17,457	17,457	0

**Cresleigh 95-2 AD Agency (713)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	713-7135000-000000-3610000 - Interest Earned	322	193	566	928	1,049	0	0	0
Total Revenues		322	193	566	928	1,049	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		322	193	566	928	1,049	0	0	0
Fund Balance - Beginning		22,796	23,118	23,311	23,877	24,805	25,854	25,854	0
Fund Balance - Ending		23,118	23,311	23,877	24,805	25,854	25,854	25,854	0

**Hanndord Cross 1915 Refi (715)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
715-7155000-000000-3610000	Interest Earned	3,590	340	1,098	1,792	2,025	0	0	0
<b>Total Revenues</b>		<b>3,590</b>	<b>340</b>	<b>1,098</b>	<b>1,792</b>	<b>2,025</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Debt Service</b>									
715-7155000-000000-6404003	Bank Charges	2,000	27	0	0	0	0	0	0
	Debt Service	2,000	27	0	0	0	0	0	0
<b>Total Expenditures</b>		<b>2,000</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>1,590</b>	<b>313</b>	<b>1,098</b>	<b>1,792</b>	<b>2,025</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>42,191</b>	<b>43,781</b>	<b>44,094</b>	<b>45,192</b>	<b>46,984</b>	<b>49,009</b>	<b>49,009</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>43,781</b>	<b>44,094</b>	<b>45,192</b>	<b>46,984</b>	<b>49,009</b>	<b>49,009</b>	<b>49,009</b>	<b>0</b>

CFD #23 IA2 Folsom Ranch (716)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
716-7160000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	22,959	22,959	0
716-7165000-000000-3550200	- A/D	0	0	11,912	162,612	605,079	579,200	579,200	0
716-7165000-000000-3610000	- Interest Earned	0	0	10	2,271	4,228	7,500	7,500	0
716-7165000-000000-3611000	- Fiscal Agent Interest	0	0	0	38,680	233,830	0	0	0
716-7165000-000000-3930103	- Mello-Roos Bond	0	0	0	10,760,000	0	0	0	0
716-7165000-000000-3940000	- Premium On Bonds	0	0	0	124,783	0	0	0	0
Total Revenues		0	0	11,921	11,088,346	843,137	609,659	609,659	0
Expenses									
Operating Expense									
716-7165000-000000-6103807	- Non-Direct Charges	0	0	0	7,300	7,300	11,584	11,584	0
Operating Expense		0	0	0	7,300	7,300	11,584	11,584	0
Debt Service									
716-7165000-000000-6404001	- Principal	0	0	0	0	0	45,000	45,000	0
716-7165000-000000-6404002	- Interest	0	0	0	0	454,070	533,075	533,075	0
716-7165000-000000-6404003	- Bank Charges	2,813	3,857	4,084	8,390	19,787	20,000	20,000	0
716-7165000-000000-6404004	- Cost Of Issuance	0	0	0	413,233	0	0	0	0
Debt Service		2,813	3,857	4,084	421,623	473,857	598,075	598,075	0
Other Expense									
716-7165000-000000-8908000	- Other	0	0	0	5,166,161	680,852	0	0	0
Other Expense		0	0	0	5,166,161	680,852	0	0	0

CFD #23 IA2 Folsom Ranch (716)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,813	3,857	4,084	5,595,084	1,162,008	609,659	609,659	0
	Revenues Over (Under) Expenditures	(2,813)	(3,857)	7,837	5,493,261	(318,871)	0	0	0
	Fund Balance - Beginning	0	(2,813)	(6,669)	1,168	5,494,429	5,175,558	5,175,558	0
	Fund Balance - Ending	(2,813)	(6,669)	1,168	5,494,429	5,175,558	5,175,558	5,175,558	0

CFD #23 IA3 Folsom Ranch (718)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
718-7180000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	20,258	20,258	0
718-7185000-000000-3550200	- A/D	0	26,881	156,345	227,701	543,416	511,806	511,806	0
718-7185000-000000-3610000	- Interest Earned	0	96	3,821	8,354	4,048	15,000	15,000	0
718-7185000-000000-3611000	- Fiscal Agent Interest	0	19	277,268	340,990	160,211	0	0	0
718-7185000-000000-3930103	- Mello-Roos Bond	0	0	9,430,000	0	0	0	0	0
718-7185000-000000-3940000	- Premium On Bonds	0	0	3,957	0	0	0	0	0
Total Revenues		0	26,997	9,871,391	577,046	707,675	547,064	547,064	0
Expenses									
Operating Expense									
718-7185000-000000-6103807	- Non-Direct Charges	0	0	0	8,858	8,858	10,258	10,258	0
Operating Expense		0	0	0	8,858	8,858	10,258	10,258	0
Debt Service									
718-7185000-000000-6404001	- Principal	0	0	0	0	0	70,000	70,000	0
718-7185000-000000-6404002	- Interest	0	0	247,261	442,856	442,856	441,806	441,806	0
718-7185000-000000-6404003	- Bank Charges	2,813	7,068	11,722	19,530	20,422	25,000	25,000	0
718-7185000-000000-6404004	- Cost Of Issuance	0	0	396,123	0	0	0	0	0
Debt Service		2,813	7,068	655,106	462,386	463,278	536,806	536,806	0
Other Expense									
718-7185000-000000-8908000	- Other	0	0	0	5,930,584	0	0	0	0
Other Expense		0	0	0	5,930,584	0	0	0	0

**CFD #23 IA3 Folsom Ranch (718)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,813	7,068	655,106	6,401,828	472,136	547,064	547,064	0
	Revenues Over (Under) Expenditures	(2,813)	19,929	9,216,285	(5,824,783)	235,538	0	0	0
	Fund Balance - Beginning	0	(2,813)	17,117	9,233,402	3,408,620	3,644,158	3,644,158	0
	Fund Balance - Ending	(2,813)	17,117	9,233,402	3,408,620	3,644,158	3,644,158	3,644,158	0

CFD #23 IA4 Folsom Ranch (719)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
719-7190000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	568,850	568,850	0
719-7195000-000000-3550200	- A/D	0	0	0	234,710	478,015	0	0	0
719-7195000-000000-3610000	- Interest Earned	0	0	0	(8,220)	23,999	7,500	7,500	0
719-7195000-000000-3611000	- Fiscal Agent Interest	0	0	0	2,286	38,196	0	0	0
719-7195000-000000-3930103	- Mello-Roos Bond	0	0	0	0	10,705,000	0	0	0
719-7195000-000000-3940000	- Premium On Bonds	0	0	0	0	517,033	0	0	0
Total Revenues		0	0	0	228,776	11,762,243	576,350	576,350	0
Expenses									
Operating Expense									
719-7195000-000000-6103807	- Non-Direct Charges						6,600	6,600	0
Operating Expense		0	0	0	0	0	6,600	6,600	0
Debt Service									
719-7195000-000000-6404001	- Principal	0	0	0	0	0	20,000	20,000	0
719-7195000-000000-6404002	- Interest	0	0	0	0	127,865	534,750	534,750	0
719-7195000-000000-6404003	- Bank Charges	2,813	3,857	4,084	8,324	12,759	15,000	15,000	0
719-7195000-000000-6404004	- Cost Of Issuance	0	0	0	0	394,200	0	0	0
Debt Service		2,813	3,857	4,084	8,324	534,824	569,750	569,750	0

**CFD #23 IA4 Folsom Ranch (719)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,813	3,857	4,084	8,324	534,824	576,350	576,350	0
	Revenues Over (Under) Expenditures	(2,813)	(3,857)	(4,084)	220,451	11,227,419	0	0	0
	Fund Balance - Beginning	0	(2,813)	(6,669)	(10,754)	209,698	11,437,116	11,437,116	0
	Fund Balance - Ending	(2,813)	(6,669)	(10,754)	209,698	11,437,116	11,437,116	11,437,116	0

**CFD 2013-01 Water (720)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
720-7200000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	1,453,000	1,453,000	0
720-7205000-000000-3550200	- A/D	1,960,805	2,041,140	1,926,039	1,732,740	1,540,791	0	0	0
720-7205000-000000-3550201	- Prepayment	15,352	64,737	39,219	0	0	0	0	0
720-7205000-000000-3610000	- Interest Earned	10,451	14,414	41,126	68,870	50,524	20,000	20,000	0
720-7205000-000000-3611000	- Fiscal Agent Interest	1,120	175	6,685	10,813	8,181	0	0	0
<b>Total Revenues</b>		<b>1,987,727</b>	<b>2,120,466</b>	<b>2,013,068</b>	<b>1,812,423</b>	<b>1,599,496</b>	<b>1,473,000</b>	<b>1,473,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
720-7205000-000000-6102400	- Contracts	2,839,695	1,895,066	1,880,066	1,747,005	1,429,322	1,440,000	1,440,000	0
720-7205000-000000-6103807	- Non-Direct Charges	0	30,770	30,770	33,000	33,000	33,000	33,000	0
<b>Operating Expenses</b>		<b>2,839,695</b>	<b>1,925,836</b>	<b>1,910,836</b>	<b>1,780,005</b>	<b>1,462,322</b>	<b>1,473,000</b>	<b>1,473,000</b>	<b>0</b>
<b>Debt Service</b>									
720-7205000-000000-6404003	- Bank Charges	18,296	19,135	19,814	26,847	24,321	0	0	0
<b>Debt Service</b>		<b>18,296</b>	<b>19,135</b>	<b>19,814</b>	<b>26,847</b>	<b>24,321</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
720-7209900-000000-9907001	- Transfer Out	39,779	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>39,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD 2013-01 Water (720)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,897,769	1,944,972	1,930,649	1,806,852	1,486,643	1,473,000	1,473,000	0
	Revenues Over (Under) Expenditures	(910,042)	175,494	82,419	5,572	112,853	0	0	0
	Fund Balance - Beginning	785,150	(124,892)	50,602	133,021	138,592	251,445	251,445	0
	Fund Balance - Ending	(124,892)	50,602	133,021	138,592	251,445	251,445	251,445	0

**CFD #1 Willow CR SO Refi (721)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	721-7215000-000000-3610000 - Interest Earned	424	12	(1,816)	76	85	0	0	0
Total Revenues		424	12	(1,816)	76	85	0	0	0
Total Expenditures									
		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		424	12	(1,816)	76	85	0	0	0
Fund Balance - Beginning		5,971	6,395	6,407	4,592	4,667	4,752	4,752	0
Fund Balance - Ending		6,395	6,407	4,592	4,667	4,752	4,752	4,752	0

**CFD #2 Natoma Station (722)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
722-7225000-000000-3411800	- Reimbursements	0	54	0	0	0	0	0	0
722-7225000-000000-3610000	- Interest Earned	323	880	2,794	4,614	5,228	0	0	0
Total Revenues		323	935	2,794	4,614	5,228	0	0	0
Expenses									
Debt Service									
722-7225000-000000-6404003	- Bank Charges	2,403	0	0	0	0	0	0	0
	Debt Service	2,403	0	0	0	0	0	0	0

**CFD #2 Natoma Station (722)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,403	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	(2,079)	935	2,794	4,614	5,228	0	0	0
	Fund Balance - Beginning	33,489	31,410	32,344	35,138	39,752	44,981	44,981	0
	Fund Balance - Ending	31,410	32,344	35,138	39,752	44,981	44,981	44,981	0

**CFD #3 Folsom Heights Refi (723)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	723-7235000-000000-3610000 - Interest Earned	180	12	41	66	74	0	0	0
Total Revenues		180	12	41	66	74	0	0	0
Total Expenditures									
		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		180	12	41	66	74	0	0	0
Fund Balance - Beginning		(167)	13	25	65	131	206	206	0
Fund Balance - Ending		13	25	65	131	206	206	206	0

**CFD #4 Broadstone Refi (724)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	724-7245000-000000-3610000 - Interest Earned	7,003	404	1,366	2,219	2,504	0	0	0
Total Revenues		7,003	404	1,366	2,219	2,504	0	0	0
Total Expenditures									
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures									
Revenues Over (Under) Expenditures		7,003	404	1,366	2,219	2,504	0	0	0
Fund Balance - Beginning									
Fund Balance - Beginning		(6,600)	403	807	2,173	4,391	6,896	6,896	0
Fund Balance - Ending									
Fund Balance - Ending		403	807	2,173	4,391	6,896	6,896	6,896	0

CFD #23 IA5 Folsom Ranch (725)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Total Revenues		0	0	0	0	0	0	0	0
Expenses									
Debt Service									
725-7255000-000000-6404003 - Bank Charges		2,813	3,857	4,084	4,381	4,535	0	0	0
	Debt Service	2,813	3,857	4,084	4,381	4,535	0	0	0
Total Expenditures		2,813	3,857	4,084	4,381	4,535	0	0	0
Revenues Over (Under) Expenditures		(2,813)	(3,857)	(4,084)	(4,381)	(4,535)	0	0	0
Fund Balance - Beginning		0	(2,813)	(6,669)	(10,754)	(15,135)	(19,670)	(19,670)	0
Fund Balance - Ending		(2,813)	(6,669)	(10,754)	(15,135)	(19,670)	(19,670)	(19,670)	0

CFD #23 IA6 Folsom Ranch (726)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
726-7260000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(7,375)	(7,375)	0
726-7265000-000000-3550200	- A/D	0	0	0	1,964	1,671	0	0	0
726-7265000-000000-3610000	- Interest Earned	0	0	0	0	0	7,500	7,500	0
726-7265000-000000-3611000	- Fiscal Agent Interest	0	0	0	19	15	0	0	0
Total Revenues		0	0	0	1,983	1,686	125	125	0
Expenses									
Operating Expense									
726-7265000-000000-6103807	- Non-Direct Charges	0	0	0	0	0	125	125	0
Operating Expense		0	0	0	0	0	125	125	0
Debt Service									
726-7265000-000000-6404003	- Bank Charges	2,813	3,857	4,084	7,709	9,064	0	0	0
Debt Service		2,813	3,857	4,084	7,709	9,064	0	0	0

CFD #23 IA6 Folsom Ranch (726)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,813	3,857	4,084	7,709	9,064	125	125	0
	Revenues Over (Under) Expenditures	(2,813)	(3,857)	(4,084)	(5,726)	(7,377)	0	0	0
	Fund Balance - Beginning	0	(2,813)	(6,669)	(10,754)	(16,479)	(23,856)	(23,856)	0
	Fund Balance - Ending	(2,813)	(6,669)	(10,754)	(16,479)	(23,856)	(23,856)	(23,856)	0

**CFD # 7 Broadstone #2 (727)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
727-7275000-000000-3550200	- A/D	2,318,635	6,466	0	0	0	0	0	0
727-7275000-000000-3610000	- Interest Earned	16,371	15,603	858	14,667	16,674	0	0	0
727-7275000-000000-3611000	- Fiscal Agent Interest	2,185	1,893	4,911	0	0	0	0	0
727-7275000-000000-3620100	- Unrealized Gain/Loss	(32,764)	(18,019)	0	0	0	0	0	0
727-7279900-000000-3910000	- Transfers In	0	0	387,771	0	0	0	0	0
<b>Total Revenues</b>		<b>2,304,427</b>	<b>5,942</b>	<b>393,539</b>	<b>14,667</b>	<b>16,674</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
727-7275000-000000-6103807	- Non-Direct Charges	0	51,825	51,825	0	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>51,825</b>	<b>51,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>									
727-7275000-000000-6404001	- Principal	2,103,837	1,988,310	3,225,000	0	0	0	0	0
727-7275000-000000-6404002	- Interest	297,553	216,730	88,365	0	0	0	0	0
727-7275000-000000-6404003	- Bank Charges	23,198	21,038	8,039	0	9,750	0	0	0
<b>Debt Service</b>		<b>2,424,588</b>	<b>2,226,078</b>	<b>3,321,404</b>	<b>0</b>	<b>9,750</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD # 7 Broadstone #2 (727)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Financing Uses									
	727-7279900-000000-9907001 - Transfer Out	51,825	0	0	0	0	0	0	0
	Other Financing Uses	51,825	0	0	0	0	0	0	0
Total Expenditures									
		2,476,413	2,277,903	3,373,229	0	9,750	0	0	0
Revenues Over (Under) Expenditures									
		(171,985)	(2,271,961)	(2,979,689)	14,667	6,924	0	0	0
Fund Balance - Beginning									
		5,925,729	5,753,744	3,481,783	502,094	516,760	523,684	523,684	0
Fund Balance - Ending									
		5,753,744	3,481,783	502,094	516,760	523,684	523,684	523,684	0

**CFD #8 Parkway (728)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
728-7285000-000000-3550200	- A/D	1,330	0	0	0	0	0	0	0
728-7285000-000000-3610000	- Interest Earned	(132)	29	934	1,458	1,663	0	0	0
728-7285000-000000-3611000	- Fiscal Agent Interest	135	9	0	0	0	0	0	0
<b>Total Revenues</b>		<b>1,334</b>	<b>38</b>	<b>934</b>	<b>1,458</b>	<b>1,663</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
728-7285000-000000-6103807	- Non-Direct Charges	0	3,342	3,342	0	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>3,342</b>	<b>3,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>									
728-7285000-000000-6404001	- Principal	315,877	271,897	0	0	0	0	0	0
728-7285000-000000-6404002	- Interest	11,391	3,603	0	0	0	0	0	0
728-7285000-000000-6404003	- Bank Charges	7,370	7,627	0	0	0	0	0	0
<b>Debt Service</b>		<b>334,637</b>	<b>283,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
728-7289900-000000-9907001	- Transfer Out	6,683	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>6,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #8 Parkway (728)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	341,320	286,468	3,342	0	0	0	0	0
	Revenues Over (Under) Expenditures	(339,987)	(286,430)	(2,408)	1,458	1,663	0	0	0
	Fund Balance - Beginning	1,004,790	664,803	378,373	375,965	377,423	379,086	379,086	0
	Fund Balance - Ending	664,803	378,373	375,965	377,423	379,086	379,086	379,086	0

**CFD #9 Willow Creek SO (729)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	729-7295000-000000-3610000 - Interest Earned	10,623	310	1,197	1,930	2,175	0	0	0
Total Revenues		10,623	310	1,197	1,930	2,175	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		10,623	310	1,197	1,930	2,175	0	0	0
Fund Balance - Beginning		24,128	34,751	35,061	36,258	38,188	40,363	40,363	0
Fund Balance - Ending		34,751	35,061	36,258	38,188	40,363	40,363	40,363	0

**CFD #10 Russell Ranch (730)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
730-7300000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	35,176	35,176	0
730-7305000-000000-3550200	- A/D	4,903,256	4,868,444	4,880,486	4,851,647	5,344,144	4,726,708	4,726,708	0
730-7305000-000000-3550201	- Prepayment	0	0	0	6,236	0	0	0	0
730-7305000-000000-3610000	- Interest Earned	29,370	41,938	149,950	280,415	339,815	25,000	25,000	0
730-7305000-000000-3611000	- Fiscal Agent Interest	4,100	8,270	99,354	74,425	143,577	0	0	0
730-7305000-000000-3620100	- Unrealized Gain/Loss	(58,946)	(226,759)	(35,845)	154,940	85,490	0	0	0
730-7305000-000000-3930200	- Refunding Proceed	6,394,000	0	0	0	0	0	0	0
<b>Total Revenues</b>		<b>11,271,781</b>	<b>4,691,893</b>	<b>5,093,945</b>	<b>5,367,662</b>	<b>5,913,026</b>	<b>4,786,884</b>	<b>4,786,884</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
730-7305000-000000-6103807	- Non-Direct Charges	0	84,525	84,525	84,475	84,475	84,450	84,450	0
<b>Operating Expense</b>		<b>0</b>	<b>84,525</b>	<b>84,525</b>	<b>84,475</b>	<b>84,475</b>	<b>84,450</b>	<b>84,450</b>	<b>0</b>
<b>Debt Service</b>									
730-7305000-000000-6404001	- Principal	1,830,000	3,449,000	3,522,000	3,600,000	3,678,000	4,235,000	4,235,000	0
730-7305000-000000-6404002	- Interest	798,599	774,148	695,837	615,590	500,152	432,434	432,434	0
730-7305000-000000-6404003	- Bank Charges	30,405	30,043	28,400	29,108	30,309	35,000	35,000	0
730-7305000-000000-6404004	- Cost Of Issuance	128,099	0	0	0	0	0	0	0
<b>Debt Service</b>		<b>2,787,102</b>	<b>4,253,191</b>	<b>4,246,238</b>	<b>4,244,698</b>	<b>4,208,461</b>	<b>4,702,434</b>	<b>4,702,434</b>	<b>0</b>
<b>Other Expense</b>									
730-7305000-000000-8908000	- Other	9,567,874	0	0	0	0	0	0	0
<b>Other Expense</b>		<b>9,567,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
730-7309900-000000-9907001	- Transfer Out	84,525	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>84,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #10 Russell Ranch (730)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	12,439,501	4,337,716	4,330,763	4,329,173	4,292,936	4,786,884	4,786,884	0
	Revenues Over (Under) Expenditures	(1,167,721)	354,177	763,182	1,038,489	1,620,090	0	0	0
	Fund Balance - Beginning	9,987,689	8,819,968	9,174,145	9,937,327	10,975,817	12,595,906	12,595,906	0
	Fund Balance - Ending	8,819,968	9,174,145	9,937,327	10,975,817	12,595,906	12,595,906	12,595,906	0

**CFD #11 Willow Springs (731)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
731-7315000-000000-3550200	- A/D	336,623	343,569	338,759	340,314	2,403	0	0	0
731-7315000-000000-3610000	- Interest Earned	43	148	259	3,449	(552)	0	0	0
731-7315000-000000-3611000	- Fiscal Agent Interest	250	310	1,676	2,922	224	0	0	0
<b>Total Revenues</b>		<b>336,916</b>	<b>344,027</b>	<b>340,695</b>	<b>346,685</b>	<b>2,074</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
731-7315000-000000-6103807	- Non-Direct Charges	0	6,419	6,419	0	0	0	0	0
<b>Operating Expense</b>		<b>0</b>	<b>6,419</b>	<b>6,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>									
731-7315000-000000-6404001	- Principal	300,000	300,000	315,000	75,000	0	0	0	0
731-7315000-000000-6404002	- Interest	22,428	14,418	6,208	1,001	0	0	0	0
731-7315000-000000-6404003	- Bank Charges	12,086	12,150	13,350	13,185	10,651	0	0	0
<b>Debt Service</b>		<b>334,514</b>	<b>326,568</b>	<b>334,558</b>	<b>89,186</b>	<b>10,651</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
731-7319900-000000-9907001	- Transfer Out	6,579	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>6,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #11 Willow Springs (731)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	341,093	332,987	340,977	89,186	10,651	0	0	0
	Revenues Over (Under) Expenditures	(4,177)	11,040	(282)	257,499	(8,577)	0	0	0
	Fund Balance - Beginning	(332,295)	(336,472)	(325,432)	(325,714)	(68,215)	(76,792)	(76,792)	0
	Fund Balance - Ending	(336,472)	(325,432)	(325,714)	(68,215)	(76,792)	(76,792)	(76,792)	0

CFD #16 Islands IA2 (733)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
733-7330000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(69,786)	(69,786)	0
733-7335000-000000-3550200	- A/D	277,448	286,920	291,472	297,168	305,987	367,305	367,305	0
733-7335000-000000-3610000	- Interest Earned	5,126	3,572	10,336	15,799	18,994	7,500	7,500	0
733-7335000-000000-3611000	- Fiscal Agent Interest	1,019	940	14,153	10,600	20,629	0	0	0
Total Revenues		283,593	291,431	315,961	323,567	345,609	305,019	305,019	0
Expenses									
Operating Expense									
733-7335000-000000-6103807	- Non-Direct Charges	0	8,230	8,230	9,506	9,506	8,550	8,550	0
Operating Expense		0	8,230	8,230	9,506	9,506	8,550	8,550	0
Debt Service									
733-7335000-000000-6404001	- Principal	40,000	45,000	55,000	60,000	65,000	75,000	75,000	0
733-7335000-000000-6404002	- Interest	213,550	212,700	211,700	210,475	208,744	206,469	206,469	0
733-7335000-000000-6404003	- Bank Charges	11,492	12,814	11,803	12,103	18,809	15,000	15,000	0
Debt Service		265,042	270,514	278,503	282,578	292,552	296,469	296,469	0
Other Expense									
733-7335000-000000-8908000	- Other	1,698,311	0	0	0	0	0	0	0
Other Expense		1,698,311	0	0	0	0	0	0	0
Other Financing Uses									
733-7339900-000000-9907001	- Transfer Out	8,173	0	0	0	0	0	0	0
Other Financing Uses		8,173	0	0	0	0	0	0	0

**CFD #16 Islands IA2 (733)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,971,526	278,744	286,733	292,084	302,058	305,019	305,019	0
	Revenues Over (Under) Expenditures	(1,687,933)	12,687	29,228	31,483	43,551	0	0	0
	Fund Balance - Beginning	2,514,723	826,790	839,477	868,705	900,188	943,739	943,739	0
	Fund Balance - Ending	826,790	839,477	868,705	900,188	943,739	943,739	943,739	0

**CFD #14 Parkway II (734)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
734-7340000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(26,592)	(26,592)	0
734-7345000-000000-3550200	- A/D	1,252,808	1,247,887	1,250,941	1,257,151	1,250,487	1,252,619	1,252,619	0
734-7345000-000000-3610000	- Interest Earned	5,440	4,615	15,339	20,147	23,462	15,000	15,000	0
734-7345000-000000-3611000	- Fiscal Agent Interest	726	870	4,549	8,362	7,635	0	0	0
<b>Total Revenues</b>		<b>1,258,974</b>	<b>1,253,371</b>	<b>1,270,829</b>	<b>1,285,660</b>	<b>1,281,585</b>	<b>1,241,027</b>	<b>1,241,027</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
734-7345000-000000-6103807	- Non-Direct Charges	0	35,875	35,875	35,825	35,825	35,825	35,825	0
<b>Operating Expense</b>		<b>0</b>	<b>35,875</b>	<b>35,875</b>	<b>35,825</b>	<b>35,825</b>	<b>35,825</b>	<b>35,825</b>	<b>0</b>
<b>Debt Service</b>									
734-7345000-000000-6404001	- Principal	855,000	875,000	895,000	920,000	950,000	970,000	970,000	0
734-7345000-000000-6404002	- Interest	336,754	313,658	290,029	265,799	240,834	215,202	215,202	0
734-7345000-000000-6404003	- Bank Charges	15,208	15,149	16,465	17,039	17,957	20,000	20,000	0
<b>Debt Service</b>		<b>1,206,962</b>	<b>1,203,808</b>	<b>1,201,493</b>	<b>1,202,838</b>	<b>1,208,791</b>	<b>1,205,202</b>	<b>1,205,202</b>	<b>0</b>
<b>Other Financing Uses</b>									
734-7349900-000000-9907001	- Transfer Out	35,875	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>35,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #14 Parkway II (734)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	1,242,837	1,239,683	1,237,368	1,238,663	1,244,616	1,241,027	1,241,027	0
	Revenues Over (Under) Expenditures	16,137	13,689	33,461	46,997	36,969	0	0	0
	Fund Balance - Beginning	1,098,779	1,114,916	1,128,605	1,162,066	1,209,063	1,246,031	1,246,031	0
	Fund Balance - Ending	1,114,916	1,128,605	1,162,066	1,209,063	1,246,031	1,246,031	1,246,031	0

**Folsom Historic District Business Improvement (735)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
735-7355000-000000-3550202	- Business Imp District	154,824	154,405	161,121	171,395	174,755	0	0	0
735-7355000-000000-3610000	- Interest Earned	75	62	668	49	515	0	0	0
735-7355000-000000-3611000	- Fiscal Agent Interest	45	55	288	547	474	0	0	0
<b>Total Revenues</b>		<b>154,944</b>	<b>154,521</b>	<b>162,077</b>	<b>171,990</b>	<b>175,743</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
735-7355000-000000-6102400	- Contracts	147,696	151,540	156,958	164,072	96,344	0	0	0
<b>Operating Expense</b>		<b>147,696</b>	<b>151,540</b>	<b>156,958</b>	<b>164,072</b>	<b>96,344</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>									
735-7355000-000000-6404003	- Bank Charges	4,140	4,269	4,418	4,595	4,776	0	0	0
<b>Debt Service</b>		<b>4,140</b>	<b>4,269</b>	<b>4,418</b>	<b>4,595</b>	<b>4,776</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>151,836</b>	<b>155,809</b>	<b>161,375</b>	<b>168,667</b>	<b>101,120</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>3,108</b>	<b>(1,287)</b>	<b>702</b>	<b>3,323</b>	<b>74,623</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>4,635</b>	<b>7,743</b>	<b>6,455</b>	<b>7,157</b>	<b>10,480</b>	<b>85,103</b>	<b>85,103</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>7,743</b>	<b>6,455</b>	<b>7,157</b>	<b>10,480</b>	<b>85,103</b>	<b>85,103</b>	<b>85,103</b>	<b>0</b>

**CFD #16 Islands at Parkshore (736)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
736-7360000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(94,213)	(94,213)	0
736-7365000-000000-3550200	- A/D	157,908	162,944	170,666	172,156	177,185	257,263	257,263	0
736-7365000-000000-3610000	- Interest Earned	2,615	2,046	6,074	8,810	10,466	15,000	15,000	0
736-7365000-000000-3611000	- Fiscal Agent Interest	799	705	13,988	16,644	20,962	0	0	0
<b>Total Revenues</b>		<b>161,322</b>	<b>165,694</b>	<b>190,728</b>	<b>197,610</b>	<b>208,613</b>	<b>178,050</b>	<b>178,050</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
736-7365000-000000-6103807	- Non-Direct Charges	0	8,075	8,075	8,907	8,907	8,225	8,225	0
<b>Operating Expense</b>		<b>0</b>	<b>8,075</b>	<b>8,075</b>	<b>8,907</b>	<b>8,907</b>	<b>8,225</b>	<b>8,225</b>	<b>0</b>
<b>Debt Service</b>									
736-7365000-000000-6404001	- Principal	20,000	20,000	25,000	35,000	35,000	40,000	40,000	0
736-7365000-000000-6404002	- Interest	117,838	117,488	116,913	116,231	115,575	114,825	114,825	0
736-7365000-000000-6404003	- Bank Charges	11,523	11,895	11,880	12,177	16,750	15,000	15,000	0
<b>Debt Service</b>		<b>149,361</b>	<b>149,383</b>	<b>153,793</b>	<b>163,408</b>	<b>167,325</b>	<b>169,825</b>	<b>169,825</b>	<b>0</b>

**CFD #16 Islands at Parkshore (736)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Other Expense									
736-7365000-000000-8908000	- Other	2,623,738	0	0	0	0	0	0	0
	Other Expense	<u>2,623,738</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses									
736-7369900-000000-9907001	- Transfer Out	8,449	0	0	0	0	0	0	0
	Other Financing Uses	<u>8,449</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>2,781,548</u>	<u>157,458</u>	<u>161,868</u>	<u>172,315</u>	<u>176,232</u>	<u>178,050</u>	<u>178,050</u>	<u>0</u>
Revenues Over (Under) Expenditures		(2,620,226)	8,236	28,861	25,294	32,381	0	0	0
Fund Balance - Beginning		<u>97,163</u>	<u>(2,523,063)</u>	<u>(2,514,827)</u>	<u>(2,485,967)</u>	<u>(2,460,672)</u>	<u>(2,428,291)</u>	<u>(2,428,291)</u>	<u>0</u>
Fund Balance - Ending		<u>(2,523,063)</u>	<u>(2,514,827)</u>	<u>(2,485,967)</u>	<u>(2,460,672)</u>	<u>(2,428,291)</u>	<u>(2,428,291)</u>	<u>(2,428,291)</u>	<u>0</u>

**CFD #17 Willow Hill Pipeline (737)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
737-7370000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(17,178)	(17,178)	0
737-7375000-000000-3550200	- A/D	425,289	450,603	440,438	436,299	462,290	448,922	448,922	0
737-7375000-000000-3610000	- Interest Earned	12,057	8,411	24,023	38,139	42,898	20,000	20,000	0
737-7375000-000000-3611000	- Fiscal Agent Interest	382	942	13,627	9,874	19,997	0	0	0
<b>Total Revenues</b>		<b>437,729</b>	<b>459,955</b>	<b>478,088</b>	<b>484,312</b>	<b>525,184</b>	<b>451,744</b>	<b>451,744</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
737-7375000-000000-6103807	- Non-Direct Charges	0	16,030	16,030	16,030	16,030	8,069	8,069	0
<b>Operating Expense</b>		<b>0</b>	<b>16,030</b>	<b>16,030</b>	<b>16,030</b>	<b>16,030</b>	<b>8,069</b>	<b>8,069</b>	<b>0</b>
<b>Debt Service</b>									
737-7375000-000000-6404001	- Principal	140,000	145,000	145,000	150,000	160,000	165,000	165,000	0
737-7375000-000000-6404002	- Interest	265,481	260,934	255,950	250,694	244,975	238,675	238,675	0
737-7375000-000000-6404003	- Bank Charges	20,036	21,322	25,176	30,025	36,169	40,000	40,000	0
<b>Debt Service</b>		<b>425,517</b>	<b>427,257</b>	<b>426,126</b>	<b>430,719</b>	<b>441,144</b>	<b>443,675</b>	<b>443,675</b>	<b>0</b>
<b>Other Financing Uses</b>									
737-7379900-000000-9907001	- Transfer Out	18,018	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>18,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #17 Willow Hill Pipeline (737)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	443,535	443,287	442,156	446,749	457,174	451,744	451,744	0
	Revenues Over (Under) Expenditures	(5,806)	16,669	35,932	37,563	68,010	0	0	0
	Fund Balance - Beginning	1,467,808	1,462,002	1,478,671	1,514,603	1,552,167	1,620,177	1,620,177	0
	Fund Balance - Ending	1,462,002	1,478,671	1,514,603	1,552,167	1,620,177	1,620,177	1,620,177	0

CFD #18 Area Wide (738)

Account #	Account/Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	Adjustment	
		Actual	Actual	Actual	Actual	Actual	Adopted Budget	Proposed Mid-Year Budget		
Revenues										
738-7380000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	2,177,325	2,177,325	0	
738-7385000-000000-3411800	- Reimbursements	0	0	0	0	(626,070)	0	0	0	
738-7385000-000000-3550200	- A/D	306,639	710,872	1,209,842	1,597,438	2,434,391	2,270,869	2,270,869	0	
738-7385000-000000-3610000	- Interest Earned	5,642	7,396	43,759	82,441	162,878	20,000	20,000	0	
738-7385000-000000-3611000	- Fiscal Agent Interest	612	1,188	9,786	24,777	523,157	0	0	0	
738-7385000-000000-3930103	- Mello-Roos Bond	0	0	0	0	26,735,000	0	0	0	
738-7385000-000000-3940000	- Premium On Bonds	0	0	0	0	1,775,412	0	0	0	
738-7385000-WA2501-3411800	- Reimbursements	0	0	0	0	626,070	0	0	0	
Total Revenues		312,892	719,456	1,263,388	1,704,656	31,630,838	4,468,194	4,468,194	0	
Expenses										
Operating Expenses										
738-7385000-000000-6102400	- Contracts	0	0	0	0	0	2,118,394	2,118,394	0	
738-7385000-000000-6103807	- Non-Direct Charges	0	39,850	39,850	75,225	75,225	110,300	110,300	0	
738-7385000-WA2501-6102400	- Contracts	0	0	0	0	200,000	0	0	0	
Operating Expenses		0	39,850	39,850	75,225	275,225	2,228,694	2,228,694	0	
Debt Service										
738-7385000-000000-6404001	- Principal	0	0	0	0	0	890,000	890,000	0	
738-7385000-000000-6404002	- Interest	0	0	0	0	475,289	1,314,500	1,314,500	0	
738-7385000-000000-6404003	- Bank Charges	13,146	15,837	19,294	59,029	30,517	35,000	35,000	0	
738-7385000-000000-6404004	- Cost Of Issuance	0	0	0	0	773,955	0	0	0	
Debt Service		13,146	15,837	19,294	59,029	1,279,761	2,239,500	2,239,500	0	
Other Expense										
738-7385000-000000-8908000	- Other	109,603	561,678	742,303	0	3,270,421	0	0	0	
Other Expense		109,603	561,678	742,303	0	3,270,421	0	0	0	

**CFD #18 Area Wide (738)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Capital Outlay									
738-7385000-000000-9009010	- Construction	0	0	0	0	2,684,731	0	16,888,143	16,888,143
738-7385000-WA2501-9009010	- Construction	0	0	0	0	6,420,906	0	0	0
	Capital Outlay	0	0	0	0	9,105,637	0	16,888,143	16,888,143
Other Financing Uses									
738-7389900-000000-9907001	- Transfer Out	16,950	0	0	0	0	0	0	0
	Other Financing Uses	16,950	0	0	0	0	0	0	0
Total Expenditures		139,699	617,365	801,447	134,254	13,931,044	4,468,194	21,356,337	16,888,143
Revenues Over (Under) Expenditures		173,193	102,091	461,941	1,570,401	17,699,794	0	(16,888,143)	(16,888,143)
Fund Balance - Beginning		2,953	176,146	278,237	740,177	2,310,579	20,010,373	20,010,373	0
Fund Balance - Ending		176,146	278,237	740,177	2,310,579	20,010,373	20,010,373	3,122,230	(16,888,143)

CFD #19 Mangini Ranch (739)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
739-7390000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(48,855)	(48,855)	0
739-7395000-000000-3550200	- A/D	2,401,997	2,451,251	2,542,320	2,598,357	2,644,143	2,651,565	2,651,565	0
739-7395000-000000-3550202	- Business Imp District	1,435	1,463	0	0	0	0	0	0
739-7395000-000000-3610000	- Interest Earned	8,395	6,845	21,698	32,533	45,719	25,000	25,000	0
739-7395000-000000-3611000	- Fiscal Agent Interest	2,309	6,929	105,563	72,985	153,642	0	0	0
Total Revenues		2,414,136	2,466,488	2,669,581	2,703,875	2,843,503	2,627,710	2,627,710	0
Expenses									
Operating Expense									
739-7395000-000000-6103807	- Non-Direct Charges	0	46,953	46,953	49,947	49,947	49,947	49,947	0
Operating Expense		0	46,953	46,953	49,947	49,947	49,947	49,947	0
Debt Service									
739-7395000-000000-6404001	- Principal	230,000	285,000	340,000	400,000	465,000	540,000	540,000	0
739-7395000-000000-6404002	- Interest	2,075,063	2,066,938	2,056,713	2,041,738	2,021,388	1,997,763	1,997,763	0
739-7395000-000000-6404003	- Bank Charges	29,296	32,610	33,557	37,587	38,361	40,000	40,000	0
Debt Service		2,334,359	2,384,547	2,430,270	2,479,325	2,524,748	2,577,763	2,577,763	0
Other Financing Uses									
739-7399900-000000-9907001	- Transfer Out	31,178	0	0	0	0	0	0	0
Other Financing Uses		31,178	0	0	0	0	0	0	0

**CFD #19 Mangini Ranch (739)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	2,365,537	2,431,500	2,477,223	2,529,272	2,574,695	2,627,710	2,627,710	0
	Revenues Over (Under) Expenditures	48,599	34,988	192,359	174,604	268,808	0	0	0
	Fund Balance - Beginning	3,260,440	3,309,039	3,344,027	3,536,386	3,710,989	3,979,797	3,979,797	0
	Fund Balance - Ending	3,309,039	3,344,027	3,536,386	3,710,989	3,979,797	3,979,797	3,979,797	0

**CFD #20 Russell Ranch (740)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
740-7400000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(19,800)	(19,800)	0
740-7405000-000000-3550200	- A/D	672,196	865,198	787,387	1,449,796	1,481,198	1,480,619	1,480,619	0
740-7405000-000000-3610000	- Interest Earned	3,008	1,786	6,961	13,640	21,394	25,000	25,000	0
740-7405000-000000-3611000	- Fiscal Agent Interest	609	939	262,590	566,382	582,904	0	0	0
740-7405000-000000-3930103	- Mello-Roos Bond	0	0	11,225,000	0	0	0	0	0
<b>Total Revenues</b>		<b>675,813</b>	<b>867,923</b>	<b>12,281,938</b>	<b>2,029,818</b>	<b>2,085,497</b>	<b>1,485,819</b>	<b>1,485,819</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
740-7405000-000000-6103807	- Non-Direct Charges	0	14,806	14,806	27,963	27,963	27,963	27,963	0
<b>Operating Expense</b>		<b>0</b>	<b>14,806</b>	<b>14,806</b>	<b>27,963</b>	<b>27,963</b>	<b>27,963</b>	<b>27,963</b>	<b>0</b>
<b>Debt Service</b>									
740-7405000-000000-6404000	- Discounts On Bonds	0	0	43,104	0	0	0	0	0
740-7405000-000000-6404001	- Principal	65,000	80,000	100,000	115,000	195,000	230,000	230,000	0
740-7405000-000000-6404002	- Interest	648,775	646,600	773,975	1,204,856	1,199,906	1,192,856	1,192,856	0
740-7405000-000000-6404003	- Bank Charges	19,182	19,546	23,427	31,326	41,374	35,000	35,000	0
740-7405000-000000-6404004	- Cost Of Issuance	0	0	359,442	0	0	0	0	0
<b>Debt Service</b>		<b>732,957</b>	<b>746,146</b>	<b>1,299,948</b>	<b>1,351,183</b>	<b>1,436,280</b>	<b>1,457,856</b>	<b>1,457,856</b>	<b>0</b>
<b>Other Financing Uses</b>									
740-7409900-000000-9907001	- Transfer Out	14,545	0	0	0	0	0	0	0
<b>Other Financing Uses</b>		<b>14,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CFD #20 Russell Ranch (740)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	747,502	760,952	1,314,754	1,379,146	1,464,243	1,485,819	1,485,819	0
	Revenues Over (Under) Expenditures	(71,689)	106,971	10,967,184	650,672	621,254	0	0	0
	Fund Balance - Beginning	1,423,090	1,351,401	1,458,372	12,425,557	13,076,229	13,697,483	13,697,483	0
	Fund Balance - Ending	1,351,401	1,458,372	12,425,557	13,076,229	13,697,483	13,697,483	13,697,483	0

CFD #21 White Rock Springs Ranch (741)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
741-7410000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(115,895)	(115,895)	0
741-7415000-000000-3550200	- A/D	552,473	1,134,215	1,165,742	1,285,307	1,301,697	1,309,394	1,309,394	0
741-7415000-000000-3610000	- Interest Earned	563	2,049	6,944	11,081	20,257	25,000	25,000	0
741-7415000-000000-3611000	- Fiscal Agent Interest	790	2,735	50,341	39,471	74,230	0	0	0
741-7415000-000000-3930103	- Mello-Roos Bond	11,815,000	0	0	0	0	0	0	0
741-7415000-000000-3940000	- Premium On Bonds	1,100,949	0	0	0	0	0	0	0
Total Revenues		13,469,776	1,138,998	1,223,027	1,335,859	1,396,184	1,218,499	1,218,499	0
Expenses									
Operating Expense									
741-7415000-000000-6103807	- Non-Direct Charges	0	10,757	10,757	22,949	22,949	22,949	22,949	0
Operating Expense		0	10,757	10,757	22,949	22,949	22,949	22,949	0
Debt Service									
741-7415000-000000-6404001	- Principal	0	45,000	155,000	180,000	210,000	240,000	240,000	0
741-7415000-000000-6404002	- Interest	480,350	883,665	945,825	940,475	933,900	925,550	925,550	0
741-7415000-000000-6404003	- Bank Charges	17,430	28,609	28,523	28,537	32,952	30,000	30,000	0
741-7415000-000000-6404004	- Cost Of Issuance	434,164	0	0	0	0	0	0	0
Debt Service		931,943	957,274	1,129,348	1,149,012	1,176,852	1,195,550	1,195,550	0
Other Expense									
741-7415000-000000-8908000	- Other	8,620,417	2,988,426	0	0	0	0	0	0
Other Expense		8,620,417	2,988,426	0	0	0	0	0	0
Other Financing Uses									
741-7419900-000000-9907001	- Transfer Out	10,500	0	0	0	0	0	0	0
Other Financing Uses		10,500	0	0	0	0	0	0	0

**CFD #21 White Rock Springs Ranch (741)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	9,562,860	3,956,457	1,140,105	1,171,961	1,199,801	1,218,499	1,218,499	0
	Revenues Over (Under) Expenditures	3,906,916	(2,817,459)	82,922	163,898	196,383	0	0	0
	Fund Balance - Beginning	0	3,906,916	1,089,457	1,172,379	1,336,278	1,532,660	1,532,660	0
	Fund Balance - Ending	3,906,916	1,089,457	1,172,379	1,336,278	1,532,660	1,532,660	1,532,660	0

**CFD #22 Folsom Heights (742)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Total Revenues		0	0	0	0	0	0	0	0
Expenses									
Debt Service									
742-7425000-000000-6404003	Bank Charges	2,813	4,366	4,748	5,068	5,244	0	0	0
	Debt Service	2,813	4,366	4,748	5,068	5,244	0	0	0
Total Expenditures		2,813	4,366	4,748	5,068	5,244	0	0	0
Revenues Over (Under) Expenditures		(2,813)	(4,366)	(4,748)	(5,068)	(5,244)	0	0	0
Fund Balance - Beginning		0	(2,813)	(7,178)	(11,926)	(16,994)	(22,237)	(22,237)	0
Fund Balance - Ending		(2,813)	(7,178)	(11,926)	(16,994)	(22,237)	(22,237)	(22,237)	0

CFD #23 IA1 Folsom Ranch (743)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
743-7430000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	(17,609)	(17,609)	0
743-7435000-000000-3411801	- Other Reimbursements	10,000	0	0	0	0	0	0	0
743-7435000-000000-3550200	- A/D	0	643,646	1,305,049	1,328,077	1,366,661	1,363,645	1,363,645	0
743-7435000-000000-3610000	- Interest Earned	19	1,611	8,490	12,264	17,484	25,000	25,000	0
743-7435000-000000-3611000	- Fiscal Agent Interest	907	8,194	200,592	230,364	181,241	0	0	0
743-7435000-000000-3930103	- Mello-Roos Bond	12,925,000	11,855,000	0	0	0	0	0	0
743-7435000-000000-3940000	- Premium On Bonds	668,400	275,791	0	0	0	0	0	0
Total Revenues		13,604,326	12,784,242	1,514,130	1,570,705	1,565,387	1,371,036	1,371,036	0
Expenses									
Operating Expense									
743-7435000-000000-6103807	- Non-Direct Charges	0	6,275	6,275	25,711	25,711	25,711	25,711	0
Operating Expense		0	6,275	6,275	25,711	25,711	25,711	25,711	0
Debt Service									
743-7435000-000000-6404001	- Principal	0	0	105,000	165,000	195,000	230,000	230,000	0
743-7435000-000000-6404002	- Interest	171,433	510,050	982,625	1,093,025	1,087,350	1,080,325	1,080,325	0
743-7435000-000000-6404003	- Bank Charges	5,738	17,679	22,595	28,989	35,274	35,000	35,000	0
743-7435000-000000-6404004	- Cost Of Issuance	399,640	371,215	0	0	0	0	0	0
Debt Service		576,811	898,945	1,110,220	1,287,014	1,317,624	1,345,325	1,345,325	0
Other Expense									
743-7435000-000000-8908000	- Other	9,704,352	445,497	8,897,147	1,824,343	2,070,777	0	0	0
Other Expense		9,704,352	445,497	8,897,147	1,824,343	2,070,777	0	0	0

CFD #23 IA1 Folsom Ranch (743)

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	10,281,163	1,350,717	10,013,642	3,137,067	3,414,112	1,371,036	1,371,036	0
	Revenues Over (Under) Expenditures	3,323,163	11,433,525	(8,499,511)	(1,566,362)	(1,848,725)	0	0	0
	Fund Balance - Beginning	0	3,323,163	3,323,163	3,323,164	3,323,165	3,323,166	3,323,167	0
	Fund Balance - Ending	3,323,163	3,323,163	3,323,164	3,323,165	3,323,166	3,323,167	3,323,169	3,323,170

**Employee Healthcare Benefit Trust (749)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
	749-7495000-000000-3411800 - Reimbursements	0	0	0	8,449,827	1,727,575	0	0	0
Total Revenues		0	0	0	8,449,827	1,727,575	0	0	0
Total Expenditures									
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures									
Revenues Over (Under) Expenditures		0	0	0	8,449,827	1,727,575	0	0	0
Fund Balance - Beginning									
Fund Balance - Beginning		2,100,000	2,100,000	2,100,000	2,100,000	10,549,827	12,277,402	12,277,402	0
Fund Balance - Ending									
Fund Balance - Ending		2,100,000	2,100,000	2,100,000	10,549,827	12,277,402	12,277,402	12,277,402	0

**Police Special Revenue (751)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
751-7510000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	26,110	26,110	0
751-7512110-000000-3411801	- Other Reimbursements	0	0	0	25,000	0	0	0	0
751-7512110-000000-3411811	- Post Training	25,000	0	0	0	0	0	0	0
751-7512110-000000-3411812	- Los Rios Cc Partnership	(25,000)	0	0	0	0	0	0	0
751-7512110-000000-3422400	- Domestic Viol Restrng Ord	146	102	0	199	102	0	0	0
751-7512110-000000-3520104	- Assets Seizures / State	33,377	27,880	18,557	43,020	38,971	15,000	15,000	0
751-7512110-000000-3520300	- 15%	5,890	998	2,372	6,482	6,877	0	0	0
751-7512110-000000-3780000	- Sundry Revenue	0	0	0	100	0	0	0	0
751-7515000-000000-3610000	- Interest Earned	8,285	5,474	16,402	27,365	29,162	10,000	10,000	0
<b>Total Revenues</b>		<b>47,698</b>	<b>34,455</b>	<b>37,330</b>	<b>102,165</b>	<b>75,111</b>	<b>51,110</b>	<b>51,110</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expenses</b>									
751-7512110-000000-6102005	- Training & Education	16,200	16,200	13,800	0	0	0	0	0
751-7512110-000000-6102400	- Contracts	0	0	0	0	67,400	0	0	0
751-7512110-000000-6103002	- Departmental	44,267	12,710	0	0	1,222	50,000	50,000	0
751-7512110-000000-6103012	- Small Equipment	93,602	3,233	0	25,000	0	0	0	0
<b>Operating Expenses</b>		<b>154,068</b>	<b>32,143</b>	<b>13,800</b>	<b>25,000</b>	<b>68,622</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Capital Outlay</b>									
751-7512110-000000-9009005	- Equipment	0	15,893	0	0	0	0	0	0
<b>Capital Outlay</b>		<b>0</b>	<b>15,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Uses</b>									
751-7519900-000000-9907001	- Transfer Out	3,127	2,691	5,288	92,203	900	1,110	1,110	0
<b>Other Financing Uses</b>		<b>3,127</b>	<b>2,691</b>	<b>5,288</b>	<b>92,203</b>	<b>900</b>	<b>1,110</b>	<b>1,110</b>	<b>0</b>

**Police Special Revenue (751)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	157,195	50,727	19,088	117,203	69,522	51,110	51,110	0
	Revenues Over (Under) Expenditures	(109,497)	(16,272)	18,242	(15,037)	5,589	0	0	0
	Fund Balance - Beginning	800,658	691,161	674,889	693,131	678,093	683,682	683,682	0
	Fund Balance - Ending	691,161	674,889	693,131	678,093	683,682	683,682	683,682	0

**Zoo Special Revenue (753)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
753-7530000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	97,000	97,000	0
753-7534000-000000-3457010	- Mini-Railroad Fees	0	18,874	22,609	17,938	24,676	22,000	22,000	0
753-7534000-000000-3750100	- Donations	13,200	10,365	12,901	36,454	65,944	10,000	10,000	0
753-7535000-000000-3610000	- Interest Earned	1,413	1,248	4,591	8,694	10,581	2,000	2,000	0
<b>Total Revenues</b>		<b>14,613</b>	<b>30,486</b>	<b>40,102</b>	<b>63,086</b>	<b>101,201</b>	<b>131,000</b>	<b>131,000</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
753-7534000-000000-6102400	- Contracts	8,760	0	0	0	119,742	111,000	111,000	0
753-7534000-000000-6103012	- Small Equipment	5,368	0	0	0	0	20,000	20,000	0
<b>Operating Expense</b>		<b>14,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,742</b>	<b>131,000</b>	<b>131,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
753-7539900-000000-9907001	- Transfer Out	246	0	570	0	0	0	0	0
<b>Other Financing Uses</b>		<b>246</b>	<b>0</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Zoo Special Revenue (753)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
	Total Expenditures	14,374	0	570	0	119,742	131,000	131,000	0
	Revenues Over (Under) Expenditures	239	30,486	39,532	63,086	(18,541)	0	0	0
	Fund Balance - Beginning	135,874	136,113	166,599	206,131	269,217	250,676	250,676	0
	Fund Balance - Ending	136,113	166,599	206,131	269,217	250,676	250,676	250,676	0

**Wetland/Open Space Maintenance (760)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
<b>Revenues</b>									
760-7600000-000000-3990000	- Use of Fund Balance (Budget)	0	0	0	0	0	40,389	40,389	0
760-7605000-000000-3610000	- Interest Earned	5,247	4,004	11,710	19,170	21,663	10,000	10,000	0
<b>Total Revenues</b>		<b>5,247</b>	<b>4,004</b>	<b>11,710</b>	<b>19,170</b>	<b>21,663</b>	<b>50,389</b>	<b>50,389</b>	<b>0</b>
<b>Expenses</b>									
<b>Operating Expense</b>									
760-7603801-000000-6102400	- Contracts	1,408	0	0	0	0	50,000	50,000	0
<b>Operating Expense</b>		<b>1,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Other Financing Uses</b>									
760-7609900-000000-9907001	- Transfer Out	698	654	643	525	386	389	389	0
<b>Other Financing Uses</b>		<b>698</b>	<b>654</b>	<b>643</b>	<b>525</b>	<b>386</b>	<b>389</b>	<b>389</b>	<b>0</b>
<b>Total Expenditures</b>		<b>2,106</b>	<b>654</b>	<b>643</b>	<b>525</b>	<b>386</b>	<b>50,389</b>	<b>50,389</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>		<b>3,141</b>	<b>3,350</b>	<b>11,067</b>	<b>18,645</b>	<b>21,277</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning</b>		<b>43,949</b>	<b>47,089</b>	<b>50,439</b>	<b>61,506</b>	<b>80,151</b>	<b>101,428</b>	<b>101,428</b>	<b>0</b>
<b>Fund Balance - Ending</b>		<b>47,089</b>	<b>50,439</b>	<b>61,506</b>	<b>80,151</b>	<b>101,428</b>	<b>101,428</b>	<b>101,428</b>	<b>0</b>

**Police Impound (766)**

Account #	Account/Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2025-26 Proposed Mid-Year Budget	Adjustment
Revenues									
766-7665000-000000-3610000	Interest Earned	1,375	1,084	3,986	6,715	8,786	0	0	0
Total Revenues		1,375	1,084	3,986	6,715	8,786	0	0	0
Total Expenditures		0	0	0	0	0	0	0	0
Revenues Over (Under) Expenditures		1,375	1,084	3,986	6,715	8,786	0	0	0
Fund Balance - Beginning		8,443	9,817	10,902	14,887	21,603	30,388	30,388	0
Fund Balance - Ending		9,817	10,902	14,887	21,603	30,388	30,388	30,388	0

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to facilitate double-sided printing  
and minimize paper use.*



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