

**GENERAL FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	12,075,889	12,075,889	\$ 11,656,126	
REVENUES:				
Revenue	101,042,716	101,051,215	66,039,192	
Transfers In	6,076,862	6,080,077	4,054,456	
Total Revenue	<u>107,119,578</u>	<u>107,131,292</u>	<u>70,093,648</u>	
EXPENDITURES:				
Salary / Benefits	77,303,906	77,285,642	53,832,614	23,453,028
Supplies / Materials	7,816,884	8,689,160	4,155,955	4,125,246
Services / Maintenance	16,703,385	17,290,024	9,821,167	6,049,890
Internal Services	5,524,264	5,524,264	3,414,956	2,109,308
Capital Equipment	3,428,384	5,226,711	2,988,622	703,672
Capital Project	-	304,024	82,279	221,745
Transfers Out	482,453	496,941	336,123	160,818
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	<u>110,459,276</u>	<u>114,016,766</u>	<u>74,631,716</u>	<u>36,823,707</u>
Net Difference	<u>(3,339,698)</u>	<u>(6,885,474)</u>	<u>(4,538,068)</u>	
Ending Fund Balance	<u>\$ 8,736,191</u>	<u>\$ 5,190,415</u>	<u>\$ 7,118,058</u>	

**RAINY DAY FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month
Beginning Fund Balance	\$ 4,800,438	\$ 4,800,438	\$ 4,982,374
REVENUES:			
Revenue	50,000	50,000	130,552
Transfers In	-	-	-
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>130,552</u>
EXPENDITURES:			
Transfers Out	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Difference	<u>50,000</u>	<u>50,000</u>	<u>130,552</u>
Ending Fund Balance	<u>\$ 4,850,438</u>	<u>\$ 4,850,438</u>	<u>\$ 5,112,926</u>
Rainy Day Target - 4%			4,102,187

**PUBLIC SAFETY SALES TAX FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ -	\$ -	\$ 54,145	
REVENUES:				
Revenue	15,446,553	15,446,554	10,176,760	
Transfers In	643,271	651,571	437,147	
Total Revenue	<u>16,089,824</u>	<u>16,098,125</u>	<u>10,613,907</u>	
EXPENDITURES:				
Salary / Benefits	11,901,245	11,901,245	8,480,441	3,420,804
Supplies / Materials	660,396	687,555	317,989	334,424
Services / Maintenance	282,661	294,142	155,435	107,620
Internal Services	527,525	527,525	235,556	291,969
Capital Equipment	325,432	1,687,595	378,666	39,580
Capital Project	-	1,518,052	54,358	1,334,225
Debt Service	2,392,565	2,392,565	1,195,048	1,197,518
Transfers Out	-	-	-	-
Total Expenditures	<u>16,089,824</u>	<u>19,008,679</u>	<u>10,817,493</u>	<u>6,726,140</u>
Net Difference	<u>-</u>	<u>(2,910,554)</u>	<u>(203,586)</u>	
Ending Fund Balance	<u>\$ -</u>	<u>\$ (2,910,554)</u>	<u>\$ (149,441)</u>	

**ROOM TAX FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 433,893	\$ 433,893	\$ 1,026,492	
REVENUES:				
Revenue	3,949,869	3,949,869	2,994,195	
Transfers In	-	-	-	
Total Revenue	<u>3,949,869</u>	<u>3,949,869</u>	<u>2,994,195</u>	
EXPENDITURES:				
Services / Maintenance	3,070,000	3,246,641	2,242,500	80,000
Internal Services	157,895	157,895	101,802	56,093
Capital Projects	-	245,332	118,901	120,138
Debt Service	431,554	431,554	214,649	216,905
Transfers Out	-	-	-	-
Total Expenditures	<u>3,659,449</u>	<u>4,081,422</u>	<u>2,677,852</u>	<u>473,136</u>
Net Difference	<u>290,420</u>	<u>(131,553)</u>	<u>316,343</u>	
Ending Fund Balance	<u>\$ 724,313</u>	<u>\$ 302,340</u>	<u>\$ 1,342,835</u>	

**WESTWOOD FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 182,236	\$ 182,236	\$ 186,663	
REVENUES:				
Revenue	2,863,000	2,863,000	1,605,093	
Transfers In	130,986	130,986	76,409	
Total Revenue	<u>2,993,986</u>	<u>2,993,986</u>	<u>1,681,502</u>	
EXPENDITURES:				
Salary / Benefits	1,824,406	1,824,406	1,271,443	552,963
Supplies / Materials	606,504	623,259	312,130	248,128
Services / Maintenance	365,100	378,533	301,004	43,150
Internal Services	80,706	80,706	49,245	31,461
Capital Equipment	95,896	108,789	-	96,487
Capital Projects	-	46,877	17,099	29,778
Employee Turnover Savir	(41,605)	(41,605)		
Supplies/Materials/Svs/M:	(41,605)	(41,605)		
Total Expenditures	<u>2,889,402</u>	<u>2,979,360</u>	<u>1,950,921</u>	<u>1,001,967</u>
Net Difference	<u>104,584</u>	<u>14,626</u>	<u>(269,419)</u>	
Ending Fund Balance	<u>\$ 286,820</u>	<u>\$ 196,862</u>	<u>\$ (82,756)</u>	

**WATER FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 8,644,380	\$ 8,644,380	\$ 40,375,374	
REVENUES:				
Revenue	33,256,416	33,256,418	26,222,909	
Transfers In	-	75,000	75,000	
Total Revenue	<u>33,256,416</u>	<u>33,331,418</u>	<u>26,297,909</u>	
EXPENDITURES:				
Salary / Benefits	5,889,459	5,889,459	3,953,610	1,935,849
Supplies / Materials	4,218,767	4,295,586	2,847,101	1,361,730
Services / Maintenance	3,411,563	3,479,581	1,856,653	1,492,794
Internal Services	525,951	525,951	316,273	209,678
Cost Allocation	2,359,729	2,359,729	1,422,294	937,435
Capital Equipment	96,435	150,854	37,467	67,433
Capital Projects	14,750,000	60,483,661	7,298,975	46,101,132
Debt Service	6,626,853	6,626,853	1,210,366	5,416,487
Transfers Out	1,565,797	1,565,797	1,043,865	521,932
Employee Turnover Savings	(88,342)	(88,342)		
Total Expenditures	<u>39,356,212</u>	<u>85,289,129</u>	<u>19,986,604</u>	<u>58,044,470</u>
Net Difference	<u>(6,099,796)</u>	<u>(51,957,711)</u>	<u>6,311,305</u>	
Ending Fund Balance	<u>\$ 2,544,584</u>	<u>\$ (43,313,331)</u>	<u>\$ 46,686,679</u>	

**WATER RECLAMATION FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,201,472	\$ 4,201,472	\$ 3,559,978	
REVENUES:				
Revenue	12,512,660	12,512,660	9,618,407	
Transfers In	-	-	-	
Total Revenue	<u>12,512,660</u>	<u>12,512,660</u>	<u>9,618,407</u>	
EXPENDITURES:				
Salary / Benefits	4,175,522	4,175,522	3,056,280	1,119,242
Supplies / Materials	737,873	816,084	590,540	198,534
Services / Maintenance	1,724,496	1,864,177	1,076,622	684,094
Internal Services	293,610	293,610	170,876	122,733
Cost Allocation	833,460	833,460	438,002	395,458
Capital Equipment	1,033,750	1,129,796	968,988	63,061
Capital Projects	3,925,000	11,831,498	1,870,960	8,155,763
Debt Service	2,434,647	2,434,647	63,769	2,370,878
Transfers Out	579,819	654,819	461,546	193,273
Employee Turnover Savings	(62,633)	(62,633)		
Total Expenditures	<u>15,675,544</u>	<u>23,970,980</u>	<u>8,697,583</u>	<u>13,303,036</u>
Net Difference	<u>(3,162,884)</u>	<u>(11,458,320)</u>	<u>920,824</u>	
Ending Fund Balance	<u>\$ 1,038,588</u>	<u>\$ (7,256,848)</u>	<u>\$ 4,480,802</u>	

**SEWER MAINTENANCE FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,123,844	\$ 2,123,844	\$ 18,272,230	
REVENUES:				
Revenue	3,202,437	3,202,437	2,671,612	
Transfers In	-	-	-	
Total Revenue	<u>3,202,437</u>	<u>3,202,437</u>	<u>2,671,612</u>	
EXPENDITURES:				
Salary / Benefits	70,004	70,004	46,396	23,608
Supplies / Materials	4,552	4,552	1,685	2,867
Services / Maintenance	3,525	3,525	290	3,235
Internal Services	5,665	5,665	2,750	2,915
Cost Allocation	-	-	-	-
Capital Equipment	69,506	69,506	55,563	9,333
Capital Projects	3,525,000	18,616,146	845,300	17,227,064
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>3,678,252</u>	<u>18,769,398</u>	<u>951,984</u>	<u>17,269,022</u>
Net Difference	<u>(475,815)</u>	<u>(15,566,961)</u>	<u>1,719,628</u>	
Ending Fund Balance	<u>\$ 1,648,029</u>	<u>\$ (13,443,117)</u>	<u>\$ 19,991,858</u>	

**NEW DEVELOPMENT EXCISE FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 1,888,071	\$ 1,888,071	\$ 3,145,391	
REVENUES:				
Revenue	1,470,000	1,470,000	654,379	
Transfers In	-	-	-	
Total Revenue	<u>1,470,000</u>	<u>1,470,000</u>	<u>654,379</u>	
EXPENDITURES:				
Services / Maintenance	-	-	-	-
Capital Projects	-	1,492,106	4,467	1,198,572
Debt Service	1,903,141	1,903,141	69,332	1,833,809
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Total Expenditures	<u>1,903,141</u>	<u>3,395,247</u>	<u>73,799</u>	<u>3,032,381</u>
Net Difference	<u>(433,141)</u>	<u>(1,925,247)</u>	<u>580,580</u>	
Ending Fund Balance	<u>\$ 1,454,930</u>	<u>\$ (37,176)</u>	<u>\$ 3,725,971</u>	

**SANITATION FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
Beginning Fund Balance	\$ 4,450,740	\$ 4,450,740	\$ 11,884,700	
REVENUES:				
Revenue	17,186,608	17,186,608	11,823,917	
Transfers In	-	-	-	
Total Revenue	<u>17,186,608</u>	<u>17,186,608</u>	<u>11,823,917</u>	
EXPENDITURES:				
Salary / Benefits	5,725,647	5,725,647	4,566,940	1,158,707
Supplies / Materials	1,440,449	1,448,401	751,341	687,225
Services / Maintenance	4,087,471	4,157,567	1,809,547	2,320,758
Internal Services	997,724	997,724	542,165	455,559
Cost Allocation	2,312,802	2,312,802	1,393,117	919,685
Capital Equipment	2,251,256	3,397,615	1,423,362	971,960
Capital Projects	200,000	4,523,344	174,353	3,201,764
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>17,015,349</u>	<u>22,563,100</u>	<u>10,660,825</u>	<u>9,715,658</u>
Net Difference	<u>171,259</u>	<u>(5,376,492)</u>	<u>1,163,092</u>	
Ending Fund Balance	<u>\$ 4,621,999</u>	<u>\$ (925,752)</u>	<u>\$ 13,047,792</u>	

**CAPITAL FUND:
As of February 28, 2026**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
	\$ 30,146,984	\$ 30,146,984	\$ 70,335,099	
REVENUES:				
Revenue	52,212,533	52,282,951	12,705,785	
Transfers In	-	6,188	6,188	
Total Revenue	<u>52,212,533</u>	<u>52,289,139</u>	<u>12,711,973</u>	
EXPENDITURES:				
Salary / Benefits	1,393,020	1,393,020	963,658	429,362
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	85,416	70,813	14,603
Internal Services	6,783	6,783	4,563	2,220
Capital Equipment	-	-	-	-
Capital Projects	19,748,766	82,416,000	13,219,934	56,295,565
Debt Service	-	-	-	-
Transfers Out	3,778,995	6,423,200	5,163,535	1,259,665
Total Expenditures	<u>24,944,063</u>	<u>90,324,419</u>	<u>19,422,503</u>	<u>58,001,415</u>
Net Difference	<u>27,268,470</u>	<u>(38,035,280)</u>	<u>(6,710,530)</u>	
Ending Fund Balance	<u>\$ 57,415,454</u>	<u>\$ (7,888,296)</u>	<u>\$ 63,624,569</u>	

NORMAN FORWARD SALES TAX FUND:
As of February 28, 2026

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 8 Month	Unencumb Balance
	\$ 5,419,396	\$ 5,419,396	\$ 10,248,636	
REVENUES:				
Revenue	15,309,932	13,936,312	9,959,031	
Transfers In	-	686,810	686,810	
Total Revenue	<u>15,309,932</u>	<u>14,623,122</u>	<u>10,645,841</u>	
EXPENDITURES:				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	-	-	-
Internal Services	-	-	-	-
Capital Projects	751,000	8,545,361	3,134,763	3,786,379
Debt Service	9,648,688	9,648,688	9,646,147	3,237
Transfers Out	444,055	444,055	296,037	185,023
Total Expenditures	<u>10,843,743</u>	<u>18,638,104</u>	<u>13,076,947</u>	<u>3,974,639</u>
Net Difference	<u>4,466,189</u>	<u>(4,014,982)</u>	<u>(2,431,106)</u>	
Ending Fund Balance	<u>\$ 9,885,585</u>	<u>\$ 1,404,414</u>	<u>\$ 7,817,530</u>	