

Budget Structure Overview - Fiscal Year 2026-2027

Fund Name	Fund Number	Department Number	Department Name within Fund	Source of Fund Revenues	Limitations on Expenditures & Transfers
General Fund	100	10	Administration	- Tax Proceeds	- Unrestricted - Most revenues may be allocated to each department at the discretion of City Council
		15	Development Services	- Charges for Services & Leases	
		20	Sanitation	- Licenses & Permits	
		25	Utility Billing	- Interest Income	
		30	Streets	- Fund Administration Charges	
		40	Police	- Reserve Transfers	
		50	Court	- RCDC Fund Transfers	
		55	Parks	- Bond Fund Transfers	
		65	Public Works	- Fines/Forfeitures & Penalties - Court Fees & Revenues - Misc. & Donations'	
Water Fund	200		Non-Departmental	- Water Sales - Interest Income - Late Charges - Capital Recovery/Connections	- Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)
Street Maintenance Fund	301		Non-Departmental	- Dedicated Street Sales Tax	- Revenue transfers out to Fund 100, Department 30
Court Security Fund	310	50	Court	- Court Security Fee	- Expenditures are statutorily restricted
Court Technology Fund	320	50	Court	- Court Technology Fee	- Expenditures are statutorily restricted
Court Efficiency Fund	330	50	Court	- Administrative Court Fee	- Expenditures are statutorily restricted
Debt Service Fund Series 2014 (Streets & Water)	430		Non-Departmental	- Property Tax Debt Proceeds - Penalty & Interest on Taxes	- All revenues must be spent on 2014 debt service; no fund-to-fund transfers
Debt Service Fund Series 2019 (Refinancing Series 2012)	450		Non-Departmental	- Property Tax Debt Proceeds - Penalty & Interest on Taxes	- All revenues must be spent on 2019 debt service; no fund-to-fund transfers
Debt Service Fund Series 2020 (Drainage, Tax Notes)	460		Non-Departmental	- Property Tax Debt Proceeds - Penalty & Interest on Taxes	- All revenues must be spent on 2020 debt service; no fund-to-fund transfers
Debt Service Fund Series 2023 (Water CIP Pkgs. 1-4, tranche 1)	470		Non-Departmental	- Property Tax Debt Proceeds - Penalty & Interest on Taxes	- All revenues must be spent on 2023 debt service; no fund-to-fund transfers
Debt Service Fund Series 2024 (Water CIP Pkgs. 1-4, tranche 2)	480		Non-Departmental	- Property Tax Debt Proceeds - Penalty & Interest on Taxes	- All revenues must be spent on 2024 debt service; no fund-to-fund transfers
Capital Projects Fund	701	35	Capital Improvements	- 2023 & 2024 GO Bond Proceeds & Interest Income	- Water CIP Packages 1-4
Drainage Fund	702	35	Capital Improvements	- Licenses & Permits - Fund Transfers In	- RSDP revenues must be spent within the fund
Wastewater Fund	800		Non-Departmental	- Wastewater Service Charges - Interest Income - Capital Recovery/Connections	- Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)