

Budget Structure Overview - Fiscal Year 2025-2026

Fund Name	Fund Number	Department Number	Department Name within Fund	Source of Fund Revenues	Limitations on Expenditures & Transfers
General Fund	100			<ul style="list-style-type: none"> - Tax Proceeds - Charges for Services & Leases - Licenses & Permits - Interest Income - Fund Administration Charges - Reserve Transfers - RCDC Fund Transfers - Bond Fund Transfers - Fines/Forfeitures & Penalties - Court Fees & Revenues 	<ul style="list-style-type: none"> - Unrestricted - Most revenues may be allocated to each department at the discretion of City Council
		10	Administration		
		15	Development Services		
		20	Sanitation		
		25	Utility Billing		
		30	Streets		
		40	Police		
		50	Court		
		55	Parks		
		65	Public Works		
Water Fund	200		Non-Departmental	<ul style="list-style-type: none"> - Water Sales - Interest Income - Late Charges - Capital Recovery/Connections 	<ul style="list-style-type: none"> - Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)
Street Maintenance Fund	301		Non-Departmental	<ul style="list-style-type: none"> - Dedicated Street Sales Tax 	<ul style="list-style-type: none"> - Revenue transfers out to Fund 100, Department 30
Court Security Fund	310	50	Court	<ul style="list-style-type: none"> - Court Security Fee 	<ul style="list-style-type: none"> - Expenditures are statutorily restricted
Court Technology Fund	320	50	Court	<ul style="list-style-type: none"> - Court Technology Fee 	<ul style="list-style-type: none"> - Expenditures are statutorily restricted
Court Efficiency Fund	330	50	Court	<ul style="list-style-type: none"> - Administrative Court Fee 	<ul style="list-style-type: none"> - Expenditures are statutorily restricted
Debt Service Fund Series 2014 (Streets & Water)	430		Non-Departmental	<ul style="list-style-type: none"> - Property Tax Debt Proceeds - Penalty & Interest on Taxes 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Property Tax Debt Proceeds - Penalty & Interest on Taxes 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Property Tax Debt Proceeds - Penalty & Interest on Taxes 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Property Tax Debt Proceeds - Penalty & Interest on Taxes 	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Property Tax Debt Proceeds - Penalty & Interest on Taxes 	<ul style="list-style-type: none"> - All revenues must be spent on 2024 debt service; no fund-to-fund transfers
Capital Projects Fund	701	35	Capital Improvements	<ul style="list-style-type: none"> - 2023 & 2024 GO Bond Proceeds & Interest Income 	<ul style="list-style-type: none"> - Water CIP Packages 1-4
Drainage Fund	702	35	Capital Improvements	<ul style="list-style-type: none"> - Licenses & Permits - Fund Transfers In 	<ul style="list-style-type: none"> - RSDP revenues must be spent within the fund
Wastewater Fund	800		Non-Departmental	<ul style="list-style-type: none"> - Wastewater Service Charges - Interest Income - Capital Recovery/Connections 	<ul style="list-style-type: none"> - Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)

* Note: Final Payment on Debt Service Fund Series 2012 (Fund 440) made in Fiscal Year 2022-2023