

# RECOMMENDED CLASSIFICATION LISTING FOR BIENNIAL BUDGET

Sum of FTE*		Job Title	Position Name*	Grade	Total
Class					
1000-CITY ADMINISTRATION SERIES	CITY ADMINISTRATION GROUP	ADMINISTRATIVE CITY CLERK	T79	1.00	
		ASSISTANT CITY MANAGER	T90	1.00	
		CASE MANAGER SPECIALIST	G54	4.00	
		CITY CLERK	E02	1.00	
		CITY MANAGER	D13	1.00	
		COMMUNICATIONS MANAGER	T79	1.00	
		COUNCIL MEMBER	C01	5.00	
		ECONOMIC DEVELOPMENT MANAGER	T85	1.00	
		GRANTS PROGRAM MANAGER	T73	1.00	
		HOMELESS SERVICES DIRECTOR	T85	1.00	
	<b>CITY ADMINISTRATION GROUP Total</b>				<b>17.00</b>
	FINANCIAL SERVICES GROUP	ACCOUNTANT I	G61	2.00	
		ACCOUNTING SPECIALIST	G58	4.00	
		ADMINISTRATIVE SERVICES DIRECTOR	D06	1.00	
		BUDGET AND FINANCIAL ANALYST	T79	1.00	
		BUYER	G66	2.00	
		CITY TREASURER	C02	1.00	
		CONTRACT SPECIALIST	G63	1.00	
		DEPUTY FINANCE DIRECTOR	T90	1.00	
		FINANCE MANAGER	T85	1.00	
		P.T. ACCOUNTING SPECIALIST	G58	0.50	
		PURCHASING MANAGER	T85	1.00	
		SENIOR ACCOUNTANT	G68	1.00	
	<b>FINANCIAL SERVICES GROUP Total</b>				<b>16.50</b>
	HUMAN RESOURCES GROUP	HUMAN RESOURCES GENERALIST	G58	1.00	
		HUMAN RESOURCES MANAGER	T85	1.00	
		RISK & SAFETY ANALYST	T73	1.00	
		SR HUMAN RESOURCES GENERALIST	G61	1.00	
	<b>HUMAN RESOURCES GROUP Total</b>				<b>4.00</b>
	INFORMATION/CABLE SYSTEMS GROUP	INFORMATION TECH ANALYST I	G63	2.00	
		INFORMATION TECH ANALYST II	G70	1.00	
		INFORMATION TECHNOLOGY MANAGER	T85	1.00	
		MULTIMEDIA SPECIALIST	G70	1.00	
	<b>INFORMATION/CABLE SYSTEMS GROUP Total</b>				<b>5.00</b>
	OFFICE SUPPORT GROUP	COMMUNITY DEVELOPMENT OPERATIONS MANAGER	T85	1.00	
		ENGINEERING SERVICES ASSISTANT	G55	0.08	
		EXECUTIVE SECRETARY	G53	1.00	
		OFFICE SPECIALIST	G49	2.00	
	<b>OFFICE SUPPORT GROUP Total</b>				<b>4.08</b>
	PUBLIC WORKS MANAGEMENT GROUP	ENVIRONMENTAL PROGRAM COORDINATOR	G61	1.00	
		PUBLIC WORKS DIRECTOR	D12	0.08	
		PUBLIC WORKS PROGRAM MANAGER	T85	0.50	
	<b>PUBLIC WORKS MANAGEMENT GROUP Total</b>				<b>1.58</b>
	STREETS GROUPS	PUBLIC WORKS SUPERINTENDENT	T85	0.28	

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Sum of FTE*	Job Title	Position Name*	Grade	Total
Class				
<b>1000-CITY ADMINISTRATION SERIES</b>	<b>STREETS GROUPS Total</b>			<b>0.28</b>
	UTILITY BILLING GROUP	CUSTOMER SERVICE SUPERVISOR	T79	1.00
		CUSTOMER SVC & BILLING MANAGER	T85	1.00
		CUSTOMER SVC REPRESENTATIVE	G48	5.00
		FIELD SERVICE REPRESENTATIVE	U56	3.00
		LEAD FIELD SERVICE REPRESENTATIVE	U60	1.00
		SR. UTILITY BILLING REPRESENTATIVE	G55	3.00
	<b>UTILITY BILLING GROUP Total</b>			<b>14.00</b>
<b>1000-CITY ADMINISTRATION SERIES Total</b>				<b>62.43</b>
<b>2000-POLICE SERIES</b>	<b>POLICE GROUP</b>	POLICE CADET	G33	0.50
		POLICE CAPTAIN	P92	1.00
		POLICE CHIEF	CP03	1.00
		POLICE CORPORAL	P71	4.00
		POLICE LIEUTENANT	P87	4.00
		POLICE OFFICER	P67	24.00
		POLICE SERGEANT	P78	6.00
	<b>POLICE GROUP Total</b>			<b>40.50</b>
	<b>POLICE SUPPORT GROUP</b>	ANIMAL CONTROL OFFICER	G56	2.00
		COMMUNITY SERVICES OFFICER	G56	1.00
		EXECUTIVE ASSISTANT/SUPPORT SERVICES MANAGER	T85	1.00
		POLICE RECORDS TECHNICIAN I	G51	3.00
		POLICE RECORDS TECHNICIAN II	G55	1.00
		PROPERTY & EVIDENCE SPECIALIST	G63	1.00
		PUBLIC SAFETY DISPATCH SUPERVISOR	T79	1.00
		PUBLIC SAFETY DISPATCHER	G59	6.00
		PUBLIC SAFETY DISPATCHER II	G62	2.00
	<b>POLICE SUPPORT GROUP Total</b>			<b>18.00</b>
<b>2000-POLICE SERIES Total</b>				<b>58.50</b>
<b>3000-COMMUNITY DEVELOPMENT SERIES</b>	<b>COMMUNITY DEVELOPMENT GROUP</b>	ASSISTANT PLANNER	T63	1.00
		ASSOCIATE PLANNER	T68	1.00
		COMMUNITY DEVELOPMENT DIRECTOR	D01	1.00
		DEVELOPMNT.PROJECT COORDINATOR	G61	1.00
		SENIOR PLANNER	T81	1.00
	<b>COMMUNITY DEVELOPMENT GROUP Total</b>			<b>5.00</b>
	<b>DEVELOPMENT SERVICES GROUP</b>	BUILDING INSPECTOR	G62	1.00
		BUILDING OFFICIAL	T84	1.00
		BUILDING PERMIT SPECIALIST	G55	2.00
		CODE COMPLIANCE OFFICER	G58	2.00
		CODE COMPLIANCE SUPERVISOR	G70	1.00
		SENIOR BUILDING INSPECTOR	T79	1.00
	<b>DEVELOPMENT SERVICES GROUP Total</b>			<b>8.00</b>
<b>3000-COMMUNITY DEVELOPMENT SERIES Total</b>				<b>13.00</b>
<b>3300-PARKS AND RECREATION SERIES</b>	<b>PARKS AND RECREATIONS GROUP</b>	ASSISTANT POOL MANAGER	G44	0.47
		CASHIERS - POOL	G40	0.43

# RECOMMENDED CLASSIFICATION LISTING FOR BIENNIAL BUDGET

Sum of FTE*		Job Title	Position Name*	Grade	Total
Class					
3300-PARKS AND RECREATION SERIES	PARKS AND RECREATIONS GROUP	LIFEGUARDS	G42	3.21	
		MAINTENANCE WORKER I	G49	3.00	
		OFFICE SPECIALIST	G49	1.00	
		PARKS AND RECREATION DIRECTOR	D01	1.00	
		POOL MANAGER	G47	0.48	
		PROGRAM COORDINATOR	G55	2.00	
		RECREATION LEADER	G40	2.42	
		RECREATION MANAGER	T81	1.00	
		SPORTS COORDINATOR	G49	1.00	
		SR. RECREATION LEADER	G42	1.54	
		PARKS SUPERVISOR	G70	1.00	
	PARKS AND RECREATIONS GROUP Total				18.55
3300-PARKS AND RECREATION SERIES Total					18.55
4000-PUBLIC WORKS SERIES	ENGINEERING GROUP	ASSOCIATE ENGINEER	T79	3.00	
		ASSOCIATE ENGINEER W/CERTIF.	T79	0.75	
		PUBLIC WORKS INSPECTOR	G64	1.00	
		SENIOR CIVIL ENGINEER	T86	1.00	
	ENGINEERING GROUP Total				5.75
	GENERAL MAINTENANCE AND SUPPORT GROUP	BUILDING MAINTENANCE SPECIALIST I	G53	1.00	
		FLEET MAINTENANCE MECHANIC II	G55	3.00	
		FLEET MANAGER	T85	1.00	
		SR BUILDING MAINTENANCE SPECIALIST	G59	1.00	
	GENERAL MAINTENANCE AND SUPPORT GROUP Total				6.00
	OFFICE SUPPORT GROUP	ENGINEERING SERVICES ASSISTANT	G55	0.93	
		MANAGEMENT ANALYST	T73	1.00	
		OFFICE SPECIALIST	G49	1.00	
	OFFICE SUPPORT GROUP Total				2.93
	PUBLIC WORKS MANAGEMENT GROUP	CIP MANAGER	T85	1.00	
		DEPUTY PUBLIC WORKS DIRECTOR/CITY ENGINEER	T104	1.00	
		PUBLIC WORKS DIRECTOR	D12	0.73	
		PUBLIC WORKS PROGRAM MANAGER	T85	0.50	
	PUBLIC WORKS MANAGEMENT GROUP Total				3.23
	STREETS GROUPS	AIRPORT ATTENDANT	G30	0.75	
		MAINTENANCE WORKER II	G51	3.00	
		PUBLIC WORKS SUPERINTENDENT	T85	0.73	
		PUBLIC WORKS SUPERVISOR	G70	1.00	
		SENIOR MAINTENANCE WORKER	G55	1.00	
		WORK RELEASE CREW LEADER	G55	2.00	
	STREETS GROUPS Total				8.48
	TRANSIT OPERATIONS GROUP	BUS DRIVER	G48	9.00	
		P.T. BUS DRIVER	G48	1.50	
		TRANSIT FIELD SUPERVISOR	T79	1.00	
		TRANSIT MANAGER	T85	1.00	
	TRANSIT OPERATIONS GROUP Total				12.50

## RECOMMENDED CLASSIFICATION LISTING FOR BIENNIAL BUDGET

Sum of FTE*		Job Title	Position Name*	Grade	Total
Class					
4000-PUBLIC WORKS SERIES	WATER/WASTEWATER GROUP	ASSISTANT WATER/WASTEWATER SUPERINTENDENT	U78	1.00	
		BACKFLOW/LOCATOR SPECIALIST	U66	1.00	
		DEPUTY WATER/WASTEWATER DIRECTOR	T104	1.00	
		WAREHOUSE SERVICES SPECIALIST	U58	1.00	
		WASTEWATER COLL SYS SUPV	U74	1.00	
		WASTEWATER COLL SYS TECH I	U58	3.00	
		WATER CREW LEAD	U70	4.00	
		WATER CREW SUPERVISOR	U74	2.00	
		WATER PRODUCTION OPERATOR II	U62	1.00	
			U63	1.00	
		WATER SERVICES WORKER I	U58	4.00	
		WATER SERVICES WORKER III	U66	2.00	
		WATER/WASTEWATER SUPERINTENDENT	T90	1.00	
	WATER/WASTEWATER GROUP Total				23.00
4000-PUBLIC WORKS SERIES Total					61.88
5000-ELECTRIC UTILITIES SERIES	ELECTRIC SERVICES & OPERATIONS GROUP	APPRENTICE ELEC METER TEST TECH	U82	1.00	
		ASSOCIATE ELECTRICAL ENGINEER	T85	1.00	
		ASST ELECTRIC SERVICE PLANNER	U74	1.00	
		AUTOCAD GIS TECHNICIAN	U68	1.00	
		BUSINESS SUPPORT MANAGER	T90	1.00	
		CORE MANAGER	T85	1.00	
		DEPUTY ELECTRIC DIRECTOR	T104	1.00	
		ELECTRIC METER TEST TECHNICIAN	U82	1.00	
		ELECTRIC OPERATIONS MANAGER	T100	1.00	
		ELECTRIC SERVICE PLANNER	U84	2.00	
		ELECTRICAL ENGINEERING SPVSR	T90	1.00	
		OPERATIONS SYSTEM TECHNICIAN	U86	1.00	
		POWERLINE APPRENTICE 1	UMP	4.00	
		POWERLINE CREW SUPERINTENDENT	U90	1.00	
		POWERLINE CREW SUPERVISOR	U88	4.00	
		POWERLINE TECHNICIAN	U84	5.00	
		PUBLIC BENEFITS ANALYST	U72	1.00	
		PUBLIC WORKS DIRECTOR	D12	0.20	
		PWR RESOURCES & REV ADMINISTRATOR	T100	1.00	
		SERVICE PLANNING SUPERVISOR	U90	1.00	
		UTILITY SERVICES ASSISTANT	U54	2.00	
		WAREHOUSE SERVICES SPECIALIST	U58	1.00	
	ELECTRIC SERVICES & OPERATIONS GROUP Total				33.20
5000-ELECTRIC UTILITIES SERIES Total					33.20
Grand Total					247.55

## RESOLUTION 2024-109

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING, CALIFORNIA, APPROVING AND ADOPTING THE TWO-YEAR BUDGET FOR THE FISCAL PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025 AND JULY 1, 2025 THROUGH JUNE 30, 2026, ADOPTING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN, AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN, APPROVING BUDGETARY POLICIES AND RECOMMENDATIONS**

**WHEREAS**, the Administrative Services Director prepared the two-year budget plan for Fiscal Year 2024-25 and 2025-26 which set forth all of the expected revenue of the City of Banning, and the recommended appropriations to meet the operating and capital expenses for all City of Banning funds; and

**WHEREAS**, the two-year budget for Fiscal Year 2024-25 and 2025-26 of the City of Banning has been submitted to this Council, and said budget has been considered and, is in form and substance satisfactory to this Council; and

**WHEREAS**, the City departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the City Manager; and

**WHEREAS**, the City may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Council; and

**WHEREAS**, the City has presented the capital plan to the Planning Commission Committee and requires public improvements, and a capital improvement program (CIP) which allows for the planning, financing, and prioritizing of said improvements; and

**WHEREAS**, the City departments may not hire in excess of the approved number of positions in the job classification as indicated by the budget detail without the consent of the City Council; and

**WHEREAS**, certain capital projects, programs and commitments have been approved for appropriation in Fiscal Year 2024-2025, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the City Manager; and

**WHEREAS**, it is essential that the City of Banning adopt a budget plan establishing the revenues and expenditures for all of its governmental, proprietary and fiduciary funds in accordance with the adopted budget and fiscal policies.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Banning as follows:

**SECTION 1.** The Two-Year Budget for the City of Banning, for fiscal period July 1, 2022 through June 30, 2023 and July 1, 2023 through June 30, 2024, as summarized in the fund summary, is hereby approved and adopted in the form on file with the City Clerk City Council approves XYZ Agreement with ABC and authorizes the City Manager to sign said agreement.

**SECTION 2.** The Capital Improvement Program (CIP) for the City of Banning for fiscal period July 1, 2024 through June 30, 2029, as summarized in the fund summary and CIP document.

**SECTION 3.** City Council authorizes the City Manager, or designee, to make necessary budget adjustments, appropriations, and transfers related to this resolution.

**SECTION 4.** The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

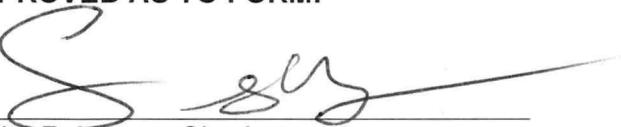
**PASSED, APPROVED AND ADOPTED** this 25th day of June 2024.

  
Alberto Sanchez, Mayor  
City of Banning

**ATTEST:**

  
Caroline Patton, Administrative City Clerk  
City of Banning

**APPROVED AS TO FORM:**

  
Serita R. Young, City Attorney  
Richards, Watson & Gershon

**CERTIFICATION:**

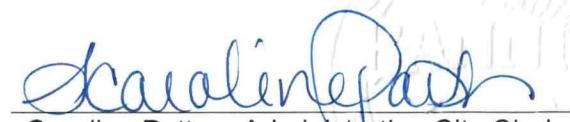
I, Caroline Patton, Administrative City Clerk of the City of Banning, California, do hereby certify that the foregoing Resolution 2024-109, was duly adopted by the City Council of the City of Banning, California, at a regular meeting thereof held on the 25th day of June 2024 by the following vote, to wit:

AYES:      Flynn, Happe, Minjares, Sanchez, and Wallace.

NOES:

ABSENT:

ABSTAIN:



Caroline Patton, Administrative City Clerk  
City of Banning, California

**EXHIBIT A**  
Recommended Budget FYs 2024-25 and 2025-26

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25		FY 2025-26	
			Recommended		Recommended	
			Budget	Net Income	Budget	Net Income
<b>001 - GENERAL FUND</b>	<b>Revenue</b>	CHARGES FOR SERVICES	785,631.00	793,533.00		
		CONTRIBUTIONS	280,400.00	280,400.00		
		FINES AND FORFEITURES	261,830.00	261,830.00		
		INTERGOVERNMENTAL	1,151,924.00	638,668.00		
		LICENSES AND PERMITS	7,047,655.00	7,017,429.00		
		MISCELLANEOUS INCOME	2,430,315.00	2,435,315.00		
		OTHER INCOME	350,000.00	125,000.00		
		SALES AND SERVICE CHARGES	1,224,480.00	1,269,480.00		
		TAXES	17,645,492.00	18,592,744.00		
		TRANSFERS IN	4,029,280.00	4,050,280.00		
		USE OF MONEY AND PROPERTY	307,600.00	307,600.00		
	<b>Revenue Total</b>		<b>35,514,607.00</b>	<b>35,772,279.00</b>		
	<b>Expense</b>	CAPITAL EXPENDITURES	(1,646,373.00)	(941,000.00)		
		DEBT SERVICE	0.00	0.00		
		REPAIRS & MAINTENANCE	(541,319.00)	(564,382.00)		
		SALARIES & BENEFITS	(19,653,589.00)	(20,255,880.00)		
		SUPPLIES & SERVICES	(9,820,393.00)	(10,155,885.00)		
		TRANSFERS OUT	(3,776,516.00)	(3,776,516.00)		
		CONTRA EXPENDITURE	0.00	0.00		
		DEPRECIATION	0.00	0.00		
	<b>Expense Total</b>		<b>(35,438,190.00)</b>	<b>(35,693,663.00)</b>		
<b>001 - GENERAL FUND Total</b>			<b>76,417.00</b>	<b>78,616.00</b>		
<b>100 - SPECIAL REVENUE FUNDS</b>	<b>Revenue</b>	CHARGES FOR SERVICES	4.00	4.00		
		CONTRIBUTIONS	12,050.00	12,050.00		
		INTERGOVERNMENTAL	8,854,913.00	23,316,676.00		
		MISCELLANEOUS INCOME	21,059.00	21,359.00		
		TAXES	1,123,543.00	1,143,023.00		
		TRANSFERS IN	947,500.00	947,500.00		
		USE OF MONEY AND PROPERTY	61,230.00	60,430.00		
	<b>Revenue Total</b>		<b>11,020,299.00</b>	<b>25,501,042.00</b>		
	<b>Expense</b>	CAPITAL EXPENDITURES	(7,511,692.00)	(23,027,815.00)		
		DEBT SERVICE	0.00	0.00		

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25		FY 2025-26	
			Recommended		Recommended	
			Budget	Net Income	Budget	Net Income
100 - SPECIAL REVENUE FUNDS	Expense	REPAIRS & MAINTENANCE	(73,168.00)	(67,168.00)		
		SALARIES & BENEFITS	(756,599.00)	(788,085.00)		
		STREET LIGHTING	(400,000.00)	(450,000.00)		
		SUPPLIES & SERVICES	(539,178.00)	(546,146.00)		
		TRANSFERS OUT	(3,640,375.00)	(1,813,990.00)		
	Expense Total		(12,921,012.00)	(26,693,204.00)		
100 - SPECIAL REVENUE FUNDS Total			(1,900,713.00)	(1,192,162.00)		
300 - FIDUCIARY FUNDS	Revenue	TAXES	199,367.00	199,367.00		
		USE OF MONEY AND PROPERTY	2,300.00	1,800.00		
	Revenue Total		201,667.00	201,167.00		
	Expense	DEBT SERVICE	(188,142.00)	(188,142.00)		
		REPAIRS & MAINTENANCE	0.00	0.00		
		SUPPLIES & SERVICES	(4,168.00)	(4,168.00)		
		TRANSFERS OUT	(2,150.00)	(2,150.00)		
	Expense Total		(194,460.00)	(194,460.00)		
300 - FIDUCIARY FUNDS Total			7,207.00	6,707.00		
400 - CAPITAL IMPROVEMENT FUNDS	Revenue	INTERGOVERNMENTAL	196,926.00	0.00		
		MISCELLANEOUS INCOME	337,340.00	337,340.00		
		TRANSFERS IN	0.00	0.00		
		USE OF MONEY AND PROPERTY	77,000.00	77,000.00		
	Revenue Total		611,266.00	414,340.00		
	Expense	CAPITAL EXPENDITURES	(972,777.00)	(725,851.00)		
		SUPPLIES & SERVICES	(85,926.00)	(90,926.00)		
		TRANSFERS OUT	(162,445.00)	(262,445.00)		
	Expense Total		(1,221,148.00)	(1,079,222.00)		
400 - CAPITAL IMPROVEMENT FUNDS Total			(609,882.00)	(664,882.00)		
600 - AIRPORT FUND	Revenue	INTERGOVERNMENTAL	0.00	0.00		
		MISCELLANEOUS INCOME	0.00	0.00		
		SALES AND SERVICE CHARGES	155,600.00	155,600.00		
		TRANSFERS IN	0.00	0.00		
		USE OF MONEY AND PROPERTY	0.00	0.00		
	Revenue Total		155,600.00	155,600.00		

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25	FY 2025-26
			Recommended Budget	Recommended Budget
			Net Income	Net Income
600 - AIRPORT FUND	Expense	REPAIRS & MAINTENANCE	(18,215.00)	(18,215.00)
		SALARIES & BENEFITS	(115,001.00)	(115,001.00)
		SUPPLIES & SERVICES	(90,647.00)	(90,647.00)
		TRANSFERS OUT	(81,884.00)	(81,884.00)
		CONTRA EXPENDITURE	0.00	0.00
		DEPRECIATION	0.00	0.00
	Expense Total		(305,747.00)	(305,747.00)
600 - AIRPORT FUND Total			(150,147.00)	(150,147.00)
610 - TRANSIT FUND	Revenue	CHARGES FOR SERVICES	17,380.00	0.00
		INTERGOVERNMENTAL	8,944,761.00	4,192,449.00
		MISCELLANEOUS INCOME	835.00	21,026.00
		OTHER INCOME	4,565,000.00	6,061,216.00
		SALES AND SERVICE CHARGES	28,081.00	177,500.00
		TRANSFERS IN	60,000.00	60,000.00
		USE OF MONEY AND PROPERTY	8,000.00	8,000.00
	Revenue Total		13,624,057.00	10,520,191.00
	Expense	CAPITAL EXPENDITURES	(9,183,918.00)	(1,768,918.00)
		REPAIRS & MAINTENANCE	(15,000.00)	(17,500.00)
		SALARIES & BENEFITS	(1,586,691.00)	(1,593,402.00)
		SUPPLIES & SERVICES	(415,808.00)	(215,721.00)
		TRANSFERS OUT	(1,924,101.00)	(1,924,101.00)
		CONTRA EXPENDITURE	0.00	0.00
		DEPRECIATION	0.00	0.00
	Expense Total		(13,125,518.00)	(5,519,642.00)
610 - TRANSIT FUND Total			498,539.00	5,000,549.00
660 - WATER ENTERPRISE	Revenue	INTERGOVERNMENTAL	125,000.00	125,000.00
		MISCELLANEOUS INCOME	2,153,779.00	567,500.00
		OTHER INCOME	0.00	0.00
		SALES AND SERVICE CHARGES	13,092,500.00	13,592,500.00
		TRANSFERS IN	3,529,136.00	1,991,263.00
		USE OF MONEY AND PROPERTY	428,000.00	428,000.00
	Revenue Total		19,328,415.00	16,704,263.00

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25		FY 2025-26	
			Recommended		Recommended	
			Budget	Net Income	Budget	Net Income
660 - WATER ENTERPRISE	Expense	CAPITAL EXPENDITURES		(14,919,749.00)		(6,306,294.00)
		DEBT SERVICE		(1,912,282.00)		(1,912,282.00)
		PURCHASED POWER		(1,250,000.00)		(1,250,000.00)
		REPAIRS & MAINTENANCE		(114,271.00)		(134,271.00)
		SALARIES & BENEFITS		(3,188,855.00)		(3,375,085.00)
		SUPPLIES & SERVICES		(3,289,737.00)		(3,257,923.00)
		TRANSFERS OUT		(5,172,773.00)		(5,172,773.00)
		CONTRA EXPENDITURE		0.00		0.00
		DEPRECIATION		0.00		0.00
		<b>Expense Total</b>		<b>(29,847,667.00)</b>		<b>(21,408,628.00)</b>
<b>660 - WATER ENTERPRISE Total</b>				<b>(10,519,252.00)</b>		<b>(4,704,365.00)</b>
670 - ELECTRIC ENTERPRISE	Revenue	INTERGOVERNMENTAL		13,515.00		13,515.00
		MISCELLANEOUS INCOME		4,552,457.00		4,802,457.00
		OTHER INCOME		0.00		0.00
		SALES AND SERVICE CHARGES		33,331,577.00		33,401,577.00
		TRANSFERS IN		2,776,619.00		2,776,619.00
		USE OF MONEY AND PROPERTY		155,000.00		155,000.00
		<b>Revenue Total</b>		<b>40,829,168.00</b>		<b>41,149,168.00</b>
		CAPITAL EXPENDITURES		(1,140,072.00)		(1,130,000.00)
		DEBT SERVICE		(2,390,330.00)		(2,390,330.00)
		PURCHASED POWER		(22,362,000.00)		(23,214,250.00)
		REPAIRS & MAINTENANCE		(220,500.00)		(487,334.00)
		SALARIES & BENEFITS		(7,276,376.00)		(7,346,299.00)
		STREET LIGHTING		(194,287.00)		(194,287.00)
		SUPPLIES & SERVICES		(2,435,910.00)		(1,727,905.00)
		TRANSFERS OUT		(6,009,823.00)		(6,009,823.00)
		CONTRA EXPENDITURE		0.00		0.00
		DEPRECIATION		0.00		0.00
		<b>Expense Total</b>		<b>(42,029,298.00)</b>		<b>(42,500,228.00)</b>
<b>670 - ELECTRIC ENTERPRISE Total</b>				<b>(1,200,130.00)</b>		<b>(1,351,060.00)</b>
680 - WASTEWATER ENTERPRISE	Revenue	INTERGOVERNMENTAL		1,500,000.00		0.00
		MISCELLANEOUS INCOME		2,654,457.00		226,650.00

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25		FY 2025-26	
			Recommended		Recommended	
			Budget	Net Income	Budget	Net Income
680 - WASTEWATER ENTERPRISE	Revenue	OTHER INCOME		0.00		0.00
		SALES AND SERVICE CHARGES		8,350,000.00		8,680,000.00
		TRANSFERS IN		290,920.00		290,920.00
		USE OF MONEY AND PROPERTY		349,000.00		349,000.00
	Revenue Total			13,144,377.00		9,546,570.00
	Expense	CAPITAL EXPENDITURES		(9,610,000.00)		(15,000.00)
		DEBT SERVICE		(285,807.00)		(285,807.00)
		REPAIRS & MAINTENANCE		(142,522.00)		(145,022.00)
		SALARIES & BENEFITS		(1,484,779.00)		(1,589,218.00)
		SUPPLIES & SERVICES		(1,851,423.00)		(1,849,423.00)
		TRANSFERS OUT		(1,326,507.00)		(1,326,507.00)
		CONTRA EXPENDITURE		0.00		0.00
		DEPRECIATION		0.00		0.00
	Expense Total			(14,701,038.00)		(5,210,977.00)
680 - WASTEWATER ENTERPRISE Total				(1,556,661.00)		4,335,593.00
700 - INTERNAL SERVICE FUNDS	Revenue	INTERGOVERNMENTAL		200,000.00		600,000.00
		MISCELLANEOUS INCOME		103,943.00		13,985.00
		SALES AND SERVICE CHARGES		10,929,067.00		10,819,067.00
		TRANSFERS IN		2,637,078.00		2,427,566.00
		USE OF MONEY AND PROPERTY		8,000.00		8,000.00
	Revenue Total			13,878,088.00		13,868,618.00
	Expense	CAPITAL EXPENDITURES		(2,579,519.00)		(2,199,519.00)
		DEBT SERVICE		0.00		0.00
		REPAIRS & MAINTENANCE		(881,178.00)		(917,478.00)
		SALARIES & BENEFITS		(3,977,576.00)		(4,099,292.00)
		SUPPLIES & SERVICES		(9,393,172.00)		(9,331,341.00)
		TRANSFERS OUT		(1,824,588.00)		(1,824,588.00)
		CONTRA EXPENDITURE		0.00		0.00
		DEPRECIATION		0.00		0.00
	Expense Total			(18,656,033.00)		(18,372,218.00)
700 - INTERNAL SERVICE FUNDS Total				(4,777,945.00)		(4,503,600.00)
800 - SUCCESSOR AGENCY FUNDS	Revenue	CONTRIBUTIONS		2,191,282.00		2,191,282.00

### Fund Type Total

Fund Type	Classification	Account Category	FY 2024-25		FY 2025-26	
			Recommended		Recommended	
			Budget	Net Income	Budget	Net Income
800 - SUCCESSOR AGENCY FUNDS	Revenue	TAXES	2,838,275.00	2,968,802.00		
		USE OF MONEY AND PROPERTY	0.00	0.00		
	Revenue Total		5,029,557.00	5,160,084.00		
	Expense	DEBT SERVICE	(2,275,382.00)	(2,275,382.00)		
		SUPPLIES & SERVICES	(1,750.00)	(1,750.00)		
		TRANSFERS OUT	(2,550,842.00)	(2,550,842.00)		
		OTHER	0.00	0.00		
		DEPRECIATION	0.00	0.00		
	Expense Total		(4,827,974.00)	(4,827,974.00)		
800 - SUCCESSOR AGENCY FUNDS Total			201,583.00	332,110.00		
Grand Total			(19,930,984.00)	(2,812,641.00)		

### Recommended Budget Net Income

Fund Type	Funds	Fund Description	FY 2024-25	FY 2025-26
			Recommended	Recommended
			Budget	Budget
			Net Income	Net Income
<b>001 - GENERAL FUND</b>	<b>001</b>	GENERAL FUND	(400,303.00)	(598,104.00)
	<b>002</b>	DEVELOPER DEPOSIT FUND	236,317.00	436,317.00
	<b>005</b>	ADMIN ALLOWANCE FUND	240,303.00	240,303.00
	<b>300</b>	CITY ADMINISTRATION DEBT SVC FUND	100.00	100.00
	<b>690</b>	REFUSE FUND	0.00	0.00
<b>001 - GENERAL FUND Total</b>			<b>76,417.00</b>	<b>78,616.00</b>
<b>100 - SPECIAL REVENUE FUNDS</b>	<b>100</b>	GAS TAX STREET FUND	(2,048,572.00)	(3,240,506.00)
	<b>101</b>	MEASURE A STREET FUND	759,088.00	768,568.00
	<b>102</b>	RMRA (SB1) GAS TAX FUND	(86,280.00)	(102,024.00)
	<b>110</b>	CDBG FUND	(88,005.00)	(3,005.00)
	<b>111</b>	LANDSCAPE MAINTENANCE FUND	(134,504.00)	(143,254.00)
	<b>132</b>	AIR QUALITY IMPROVEMENT FUND	45,655.00	45,655.00
	<b>140</b>	ASSET FORFEIT-POLICE FUND	30.00	30.00
	<b>148</b>	SUPPLEMENTAL LAW ENFORCEMENT FUND	(14,884.00)	(14,884.00)
	<b>150</b>	STATE PARK BOND ACT FUND	(29.00)	(29.00)
	<b>200</b>	SPECIAL DONATION FUND	(16,777.00)	(13,663.00)
	<b>201</b>	SENIOR CENTER ACTIVITIES FUND	2,717.00	3,717.00
	<b>202</b>	ANIMAL CONTROL RESERVE FUND	(29.00)	(29.00)
	<b>203</b>	POLICE VOLUNTEER FUND	613.00	613.00
	<b>221</b>	CSCDA-CFD 2020-02 ATWELL	0.00	0.00
	<b>222</b>	ARPA-AMERICA RESCUE PLAN	396,695.00	2,223,080.00
	<b>810</b>	SUCCESSOR AGENCY LOW/MOD FUND (HOUSING AGENCY)	(716,431.00)	(716,431.00)
<b>100 - SPECIAL REVENUE FUNDS Total</b>			<b>(1,900,713.00)</b>	<b>(1,192,162.00)</b>
<b>300 - FIDUCIARY FUNDS</b>	<b>360</b>	SUN LAKES CFD #86-1 FUND	600.00	600.00
	<b>365</b>	WILSON ST #91-1 ASSMT DBT FUND	1,200.00	1,200.00
	<b>370</b>	AREA POLICE OCMPUTER FUND	0.00	0.00
	<b>375</b>	FAIR OAKS AD #2004-1 DEBT FUND	4,907.00	4,907.00
	<b>376</b>	CAMEO HOMES FUND	500.00	0.00
<b>300 - FIDUCIARY FUNDS Total</b>			<b>7,207.00</b>	<b>6,707.00</b>
<b>400 - CAPITAL IMPROVEMENT FUNDS</b>	<b>400</b>	POLICE FACILITIES DVLP FUND	41,275.00	41,275.00
	<b>410</b>	FIRE FACILITIES DEVELOPMENT FUND	95,794.00	95,794.00
	<b>420</b>	TRAFFIC CONTROL FUND	(368,694.00)	(368,694.00)

### Recommended Budget Net Income

Fund Type	Funds	Fund Description	FY 2024-25	FY 2025-26
			Recommended Budget	Recommended Budget
			Net Income	Net Income
<b>400 - CAPITAL IMPROVEMENT FUNDS</b>	<b>430</b>	GENERAL FACILITIES FUND	(139,700.00)	(139,700.00)
	<b>444</b>	WILSON MEDIAN FUND	5,863.00	5,863.00
	<b>451</b>	PARK DEVELOPMENT FUND	(200,940.00)	(255,940.00)
	<b>470</b>	CAPITAL IMPROVEMENT FUND	(88.00)	(88.00)
	<b>840</b>	BEA CAPITAL PROJECTS FUND	(43,346.00)	(43,346.00)
	<b>841</b>	BEA LOW/MOD CAPITAL PROJECTS FUND	(46.00)	(46.00)
<b>400 - CAPITAL IMPROVEMENT FUNDS Total</b>			<b>(609,882.00)</b>	<b>(664,882.00)</b>
<b>600 - AIRPORT FUND</b>	<b>600</b>	AIRPORT FUND	(150,147.00)	(150,147.00)
<b>600 - AIRPORT FUND Total</b>			<b>(150,147.00)</b>	<b>(150,147.00)</b>
<b>610 - TRANSIT FUND</b>	<b>610</b>	TRANSIT FUND	498,539.00	5,000,549.00
<b>610 - TRANSIT FUND Total</b>			<b>498,539.00</b>	<b>5,000,549.00</b>
<b>660 - WATER ENTERPRISE</b>	<b>660</b>	WATER FUND	(5,519,657.00)	(5,095,760.00)
	<b>661</b>	WATER CAPITAL FACILITIES FUND	(5,934,755.00)	295,014.00
	<b>662</b>	IRRIGATION WATER FUND	20,000.00	20,000.00
	<b>663</b>	BUA WATER CAPITAL PROJECT FUND	838,779.00	0.00
	<b>669</b>	BUA WATER DEBT SERVICE FUND	76,381.00	76,381.00
<b>660 - WATER ENTERPRISE Total</b>			<b>(10,519,252.00)</b>	<b>(4,704,365.00)</b>
<b>670 - ELECTRIC ENTERPRISE</b>	<b>670</b>	ELECTRIC FUND	(568,997.00)	(1,434,749.00)
	<b>672</b>	RATE STABILITY FUND	100,000.00	100,000.00
	<b>673</b>	ELECTRIC IMPROVEMENT FUND	(690,000.00)	(30,000.00)
	<b>674</b>	ELECTRIC REVENUE BOND PROJECT FUND	(72.00)	0.00
	<b>675</b>	PUBLIC BENEFIT FUND	(76,250.00)	(21,500.00)
	<b>678</b>	ELECTRIC REVENUE BOND DEBT SERVICE FUND	35,189.00	35,189.00
<b>670 - ELECTRIC ENTERPRISE Total</b>			<b>(1,200,130.00)</b>	<b>(1,351,060.00)</b>
<b>680 - WASTEWATER ENTERPRISE</b>	<b>680</b>	WASTEWATER FUND	3,119,112.00	3,429,173.00
	<b>681</b>	WASTEWATER CAPITAL FACILITY FUND	(4,683,350.00)	391,650.00
	<b>682</b>	WASTEWATER TERTIARY FUND	(2,510,000.00)	500,000.00
	<b>683</b>	BUA WASTEWATER CAPITAL PROJECT FUND	2,502,807.00	0.00
	<b>685</b>	STATE REVOLVING LOAN FUND	8,000.00	8,000.00
	<b>689</b>	BUA WASTEWATER DEBT SERVICE FUND	6,770.00	6,770.00
<b>680 - WASTEWATER ENTERPRISE Total</b>			<b>(1,556,661.00)</b>	<b>4,335,593.00</b>
<b>700 - INTERNAL SERVICE FUNDS</b>	<b>700</b>	RISK MANAGEMENT FUND	(2,297,339.00)	(2,373,110.00)

### Recommended Budget Net Income

Fund Type	Funds	Fund Description	FY 2024-25	FY 2025-26
			Recommended	Recommended
			Budget	Budget
			Net Income	Net Income
<b>700 - INTERNAL SERVICE FUNDS</b>	<b>702</b>	FLEET MAINTENANCE FUND	179,213.00	113,409.00
	<b>703</b>	INFORMATION SYSTEMS SERVICE FUND	(875,667.00)	(1,083,679.00)
	<b>704</b>	BUILDING MAINTENANCE	(1,857,935.00)	(1,244,844.00)
	<b>705</b>	SUPPORT SERVICES	152,716.00	171,094.00
	<b>761</b>	UTILITY BILLING ADMINISTRATION FUND	(78,933.00)	(86,470.00)
<b>700 - INTERNAL SERVICE FUNDS Total</b>			<b>(4,777,945.00)</b>	<b>(4,503,600.00)</b>
<b>800 - SUCCESSOR AGENCY FUNDS</b>	<b>805</b>	REDEVELOPMENT OBLIGATION RETIREMENT FUND	292,962.00	423,489.00
	<b>830</b>	SUCCESSOR AGENCY DEBT SERVICE FUND	(86,247.00)	(86,247.00)
	<b>850</b>	SUCCESSOR AGENCY ADMIN FUND	(5,132.00)	(5,132.00)
<b>800 - SUCCESSOR AGENCY FUNDS Total</b>			<b>201,583.00</b>	<b>332,110.00</b>
<b>Grand Total</b>			<b>(19,930,984.00)</b>	<b>(2,812,641.00)</b>

### Fund Budgets

Fund Type	Funds	Fund Description	Sum of FY 2024-25 Recommended Budget				Sum of FY 2025-26 Recommended Budget				Total Sum of FY 2024-25 Recommended Budget	Total Sum of FY 2025-26 Recommended Budget		
			Revenue		Expense		Revenue		Expense					
			Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense				
001 - GENERAL FUND	001	GENERAL FUND	34,958,643.00	(35,358,946.00)	35,016,315.00	(35,614,419.00)	(400,303.00)	(598,104.00)						
	002	DEVELOPER DEPOSIT FUND	305,864.00	(69,547.00)	505,864.00	(69,547.00)	236,317.00	436,317.00						
	005	ADMIN ALLOWANCE FUND	250,000.00	(9,697.00)	250,000.00	(9,697.00)	240,303.00	240,303.00						
	300	CITY ADMINISTRATION DEBT SVC FUND	100.00		100.00		100.00		100.00		100.00			
	690	REFUSE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00			
001 - GENERAL FUND Total			35,514,607.00	(35,438,190.00)	35,772,279.00	(35,693,663.00)	76,417.00	78,616.00						
100 - SPECIAL REVENUE FUNDS	100	GAS TAX STREET FUND	5,916,577.00	(7,965,149.00)	20,671,101.00	(23,911,607.00)	(2,048,572.00)	(3,240,506.00)						
	101	MEASURE A STREET FUND	1,276,000.00	(516,912.00)	1,295,480.00	(526,912.00)	759,088.00	768,568.00						
	102	RMRA (SB1) GAS TAX FUND	799,761.00	(886,041.00)	840,000.00	(942,024.00)	(86,280.00)	(102,024.00)						
	110	CDBG FUND	539,000.00	(627,005.00)	206,000.00	(209,005.00)	(88,005.00)	(3,005.00)						
	111	LANDSCAPE MAINTENANCE FUND	150,843.00	(285,347.00)	150,843.00	(294,097.00)	(134,504.00)	(143,254.00)						
	132	AIR QUALITY IMPROVEMENT FUND	49,000.00	(3,345.00)	49,000.00	(3,345.00)	45,655.00	45,655.00						
	140	ASSET FORFEIT-POLICE FUND	30.00	0.00	30.00	0.00	30.00	30.00						
	148	SUPPLEMENTAL LAW ENFORCEMENT FUND	7,000.00	(21,884.00)	7,000.00	(21,884.00)	(14,884.00)	(14,884.00)						
	150	STATE PARK BOND ACT FUND		(29.00)		(29.00)	(29.00)	(29.00)						
	200	SPECIAL DONATION FUND	5,550.00	(22,327.00)	5,550.00	(19,213.00)	(16,777.00)	(13,663.00)						
	201	SENIOR CENTER ACTIVITIES FUND	14,954.00	(12,237.00)	14,454.00	(10,737.00)	2,717.00	3,717.00						
	202	ANIMAL CONTROL RESERVE FUND		(29.00)		(29.00)	(29.00)	(29.00)						
	203	POLICE VOLUNTEER FUND	1,600.00	(987.00)	1,600.00	(987.00)	613.00	613.00						
	221	CSCDA-CFD 2020-02 ATWELL	0.00		0.00		0.00	0.00						
	222	ARPA-AMERICA RESCUE PLAN	2,236,984.00	(1,840,289.00)	2,236,984.00	(13,904.00)	396,695.00	2,223,080.00						
	810	SUCCESSOR AGENCY LOW/MOD FUND (HOUSING AGENCY)	23,000.00	(739,431.00)	23,000.00	(739,431.00)	(716,431.00)	(716,431.00)						
100 - SPECIAL REVENUE FUNDS Total			11,020,299.00	(12,921,012.00)	25,501,042.00	(26,693,204.00)	(1,900,713.00)	(1,192,162.00)						
300 - FIDUCIARY FUNDS	360	SUN LAKES CFD #86-1 FUND	600.00		600.00		600.00	600.00						
	365	WILSON ST #91-1 ASSMT DBT FUND	1,200.00		1,200.00		1,200.00	1,200.00						
	370	AREA POLICE OCMPUTER FUND	0.00	0.00	0.00	0.00	0.00	0.00						
	375	FAIR OAKS AD #2004-1 DEBT FUND	199,367.00	(194,460.00)	199,367.00	(194,460.00)	4,907.00	4,907.00						
	376	CAMEO HOMES FUND	500.00	0.00	0.00	0.00	500.00	0.00						
300 - FIDUCIARY FUNDS Total			201,667.00	(194,460.00)	201,167.00	(194,460.00)	7,207.00	6,707.00						
400 - CAPITAL IMPROVEMENT FUNDS	400	POLICE FACILITIES DVLP FUND	41,469.00	(194.00)	41,469.00	(194.00)	41,275.00	41,275.00						
	410	FIRE FACILITIES DEVELOPMENT FUND	96,005.00	(211.00)	96,005.00	(211.00)	95,794.00	95,794.00						
	420	TRAFFIC CONTROL FUND	132,001.00	(500,695.00)	132,001.00	(500,695.00)	(368,694.00)	(368,694.00)						
	430	GENERAL FACILITIES FUND	28,000.00	(167,700.00)	28,000.00	(167,700.00)	(139,700.00)	(139,700.00)						
	444	WILSON MEDIAN FUND	6,000.00	(137.00)	6,000.00	(137.00)	5,863.00	5,863.00						
	451	PARK DEVELOPMENT FUND	307,791.00	(508,731.00)	110,865.00	(366,805.00)	(200,940.00)	(255,940.00)						
	470	CAPITAL IMPROVEMENT FUND	0.00	(88.00)	0.00	(88.00)	(88.00)	(88.00)						
	840	BEA CAPITAL PROJECTS FUND	0.00	(43,346.00)	0.00	(43,346.00)	(43,346.00)	(43,346.00)						
	841	BEA LOW/MOD CAPITAL PROJECTS FUND		(46.00)		(46.00)	(46.00)	(46.00)						
400 - CAPITAL IMPROVEMENT FUNDS Total			611,266.00	(1,221,148.00)	414,340.00	(1,079,222.00)	(609,882.00)	(664,882.00)						
600 - AIRPORT FUND	600	AIRPORT FUND	155,600.00	(305,747.00)	155,600.00	(305,747.00)	(150,147.00)	(150,147.00)						
600 - AIRPORT FUND Total			155,600.00	(305,747.00)	155,600.00	(305,747.00)	(150,147.00)	(150,147.00)						
610 - TRANSIT FUND	610	TRANSIT FUND	13,624,057.00	(13,125,518.00)	10,520,191.00	(5,519,642.00)	498,539.00	5,000,549.00						
610 - TRANSIT FUND Total			13,624,057.00	(13,125,518.00)	10,520,191.00	(5,519,642.00)	498,539.00	5,000,549.00						

### Fund Budgets

Fund Type	Funds	Fund Description	Sum of FY 2024-25 Recommended Budget				Sum of FY 2025-26 Recommended Budget				Total Sum of FY 2024-25 Recommended Budget	Total Sum of FY 2025-26 Recommended Budget		
			Revenue		Expense		Revenue		Expense					
			Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense				
660 - WATER ENTERPRISE	660	WATER FUND	15,860,373.00	(21,380,030.00)	14,075,000.00	(19,170,760.00)	(5,519,657.00)	(5,095,760.00)						
	661	WATER CAPITAL FACILITIES FUND	618,000.00	(6,552,755.00)	618,000.00	(322,986.00)	(5,934,755.00)	(5,934,755.00)				295,014.00		
	662	IRRIGATION WATER FUND	20,000.00		20,000.00							20,000.00		
	663	BUA WATER CAPITAL PROJECT FUND	838,779.00	0.00	0.00	0.00						0.00		
	669	BUA WATER DEBT SERVICE FUND	1,991,263.00	(1,914,882.00)	1,991,263.00	(1,914,882.00)	76,381.00	76,381.00				76,381.00		
660 - WATER ENTERPRISE Total			<b>19,328,415.00</b>	<b>(29,847,667.00)</b>	<b>16,704,263.00</b>	<b>(21,408,628.00)</b>	<b>(10,519,252.00)</b>	<b>(4,704,365.00)</b>						
670 - ELECTRIC ENTERPRISE	670	ELECTRIC FUND	36,777,549.00	(37,346,546.00)	36,827,549.00	(38,262,298.00)	(568,997.00)	(1,434,749.00)						
	672	RATE STABILITY FUND	100,000.00		100,000.00							100,000.00		
	673	ELECTRIC IMPROVEMENT FUND	750,000.00	(1,440,000.00)	1,000,000.00	(1,030,000.00)	(690,000.00)	(30,000.00)						
	674	ELECTRIC REVENUE BOND PROJECT FUND	0.00	(72.00)	0.00	0.00	(72.00)	0.00				0.00		
	675	PUBLIC BENEFIT FUND	775,000.00	(851,250.00)	795,000.00	(816,500.00)	(76,250.00)	(21,500.00)						
	678	ELECTRIC REVENUE BOND DEBT SERVICE FUND	2,426,619.00	(2,391,430.00)	2,426,619.00	(2,391,430.00)	35,189.00	35,189.00						
670 - ELECTRIC ENTERPRISE Total			<b>40,829,168.00</b>	<b>(42,029,298.00)</b>	<b>41,149,168.00</b>	<b>(42,500,228.00)</b>	<b>(1,200,130.00)</b>	<b>(1,351,060.00)</b>						
680 - WASTEWATER ENTERPRISE	680	WASTEWATER FUND	9,536,000.00	(6,416,888.00)	8,356,000.00	(4,926,827.00)	3,119,112.00	3,429,173.00						
	681	WASTEWATER CAPITAL FACILITY FUND	316,650.00	(5,000,000.00)	391,650.00	0.00	(4,683,350.00)	391,650.00						
	682	WASTEWATER TERTIARY FUND	490,000.00	(3,000,000.00)	500,000.00	0.00	(2,510,000.00)	500,000.00						
	683	BUA WASTEWATER CAPITAL PROJECT FUND	2,502,807.00	0.00	0.00	0.00	2,502,807.00	0.00				0.00		
	685	STATE REVOLVING LOAN FUND	8,000.00		8,000.00							8,000.00		
	689	BUA WASTEWATER DEBT SERVICE FUND	290,920.00	(284,150.00)	290,920.00	(284,150.00)	6,770.00	6,770.00						
680 - WASTEWATER ENTERPRISE Total			<b>13,144,377.00</b>	<b>(14,701,038.00)</b>	<b>9,546,570.00</b>	<b>(5,210,977.00)</b>	<b>(1,556,661.00)</b>	<b>4,335,593.00</b>						
700 - INTERNAL SERVICE FUNDS	700	RISK MANAGEMENT FUND	4,088,365.00	(6,385,704.00)	4,088,365.00	(6,461,475.00)	(2,297,339.00)	(2,373,110.00)						
	702	FLEET MAINTENANCE FUND	2,553,290.00	(2,374,077.00)	2,353,332.00	(2,239,923.00)	179,213.00	113,409.00						
	703	INFORMATION SYSTEMS SERVICE FUND	1,665,714.00	(2,541,381.00)	1,456,202.00	(2,539,881.00)	(875,667.00)	(1,083,679.00)						
	704	BUILDING MAINTENANCE	1,073,482.00	(2,931,417.00)	1,473,482.00	(2,718,326.00)	(1,857,935.00)	(1,244,844.00)						
	705	SUPPORT SERVICES	1,554,084.00	(1,401,368.00)	1,554,084.00	(1,382,990.00)	152,716.00	171,094.00						
	761	UTILITY BILLING ADMINISTRATION FUND	2,943,153.00	(3,022,086.00)	2,943,153.00	(3,029,623.00)	(78,933.00)	(86,470.00)						
700 - INTERNAL SERVICE FUNDS Total			<b>13,878,088.00</b>	<b>(18,656,033.00)</b>	<b>13,868,618.00</b>	<b>(18,372,218.00)</b>	<b>(4,777,945.00)</b>	<b>(4,503,600.00)</b>						
800 - SUCCESSOR AGENCY FUNDS	805	REDEVELOPMENT OBLIGATION RETIREMENT FUND	2,838,275.00	(2,545,313.00)	2,968,802.00	(2,545,313.00)	292,962.00	423,489.00						
	830	SUCCESSOR AGENCY DEBT SERVICE FUND	2,191,282.00	(2,277,529.00)	2,191,282.00	(2,277,529.00)	(86,247.00)	(86,247.00)						
	850	SUCCESSOR AGENCY ADMIN FUND	0.00	(5,132.00)	0.00	(5,132.00)	(5,132.00)	(5,132.00)						
800 - SUCCESSOR AGENCY FUNDS Total			<b>5,029,557.00</b>	<b>(4,827,974.00)</b>	<b>5,160,084.00</b>	<b>(4,827,974.00)</b>	<b>201,583.00</b>	<b>332,110.00</b>						
<b>Grand Total</b>			<b>153,337,101.00</b>	<b>(173,268,085.00)</b>	<b>158,993,322.00</b>	<b>(161,805,963.00)</b>	<b>(19,930,984.00)</b>	<b>(2,812,641.00)</b>						

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
<b>001 - GENERAL FUND</b>	<b>001</b>	GENERAL FUND	<b>Revenue</b>	CHARGES FOR SERVICES	785,631.00	793,533.00
				CONTRIBUTIONS	30,400.00	30,400.00
				FINES AND FORFEITURES	261,830.00	261,830.00
				INTERGOVERNMENTAL	1,151,924.00	638,668.00
				LICENSES AND PERMITS	7,041,791.00	7,011,565.00
				MISCELLANEOUS INCOME	2,130,315.00	1,935,315.00
				OTHER INCOME	350,000.00	125,000.00
				SALES AND SERVICE CHARGES	1,224,480.00	1,269,480.00
				TAXES	17,645,492.00	18,592,744.00
				TRANSFERS IN	4,029,280.00	4,050,280.00
				USE OF MONEY AND PROPERTY	307,500.00	307,500.00
			<b>Revenue Total</b>		<b>34,958,643.00</b>	<b>35,016,315.00</b>
			<b>Expense</b>	CAPITAL EXPENDITURES	(1,646,373.00)	(941,000.00)
				DEBT SERVICE	0.00	0.00
				REPAIRS & MAINTENANCE	(541,319.00)	(564,382.00)
				SALARIES & BENEFITS	(19,653,589.00)	(20,255,880.00)
				SUPPLIES & SERVICES	(9,754,528.00)	(10,090,020.00)
				TRANSFERS OUT	(3,763,137.00)	(3,763,137.00)
			<b>Expense Total</b>		<b>(35,358,946.00)</b>	<b>(35,614,419.00)</b>
<b>001 Total</b>					<b>(400,303.00)</b>	<b>(598,104.00)</b>
<b>002</b>	DEVELOPER DEPOSIT FUND		<b>Revenue</b>	CHARGES FOR SERVICES	0.00	0.00
				LICENSES AND PERMITS	5,864.00	5,864.00
				MISCELLANEOUS INCOME	300,000.00	500,000.00
			<b>Revenue Total</b>		<b>305,864.00</b>	<b>505,864.00</b>
			<b>Expense</b>	SUPPLIES & SERVICES	(56,930.00)	(56,930.00)
				TRANSFERS OUT	(12,617.00)	(12,617.00)
			<b>Expense Total</b>		<b>(69,547.00)</b>	<b>(69,547.00)</b>
<b>002 Total</b>					<b>236,317.00</b>	<b>436,317.00</b>
<b>005</b>	ADMIN ALLOWANCE FUND		<b>Revenue</b>	CONTRIBUTIONS	250,000.00	250,000.00
			<b>Revenue Total</b>		<b>250,000.00</b>	<b>250,000.00</b>
			<b>Expense</b>	SUPPLIES & SERVICES	(8,935.00)	(8,935.00)
				TRANSFERS OUT	(762.00)	(762.00)
			<b>Expense Total</b>		<b>(9,697.00)</b>	<b>(9,697.00)</b>
<b>005 Total</b>					<b>240,303.00</b>	<b>240,303.00</b>
<b>300</b>	CITY ADMINISTRATION DEBT SVC FUND		<b>Revenue</b>	USE OF MONEY AND PROPERTY	100.00	100.00
			<b>Revenue Total</b>		<b>100.00</b>	<b>100.00</b>
<b>300 Total</b>					<b>100.00</b>	<b>100.00</b>

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended Budget	Recommended Budget
001 - GENERAL FUND	690	REFUSE FUND	Revenue	INTERGOVERNMENTAL	0.00	0.00
				MISCELLANEOUS INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	0.00	0.00
				TAXES	0.00	0.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	CAPITAL EXPENDITURES	0.00	0.00
				REPAIRS & MAINTENANCE	0.00	0.00
				SALARIES & BENEFITS	0.00	0.00
				SUPPLIES & SERVICES	0.00	0.00
				TRANSFERS OUT	0.00	0.00
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			Expense Total		0.00	0.00
	690 Total				0.00	0.00
001 - GENERAL FUND Total					76,417.00	78,616.00
100 - SPECIAL REVENUE FUNDS	100	GAS TAX STREET FUND	Revenue	INTERGOVERNMENTAL	4,957,168.00	19,711,692.00
				MISCELLANEOUS INCOME	13,409.00	13,409.00
				TRANSFERS IN	946,000.00	946,000.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		5,916,577.00	20,671,101.00
			Expense	CAPITAL EXPENDITURES	(5,423,175.00)	(21,291,315.00)
				DEBT SERVICE	0.00	0.00
				REPAIRS & MAINTENANCE	(45,000.00)	(36,500.00)
				SALARIES & BENEFITS	(731,159.00)	(762,645.00)
				STREET LIGHTING	(400,000.00)	(450,000.00)
				SUPPLIES & SERVICES	(245,770.00)	(251,102.00)
				TRANSFERS OUT	(1,120,045.00)	(1,120,045.00)
			Expense Total		(7,965,149.00)	(23,911,607.00)
	100 Total				(2,048,572.00)	(3,240,506.00)
	101	MEASURE A STREET FUND	Revenue	INTERGOVERNMENTAL	280,000.00	280,000.00
				TAXES	974,000.00	993,480.00
				USE OF MONEY AND PROPERTY	22,000.00	22,000.00
			Revenue Total		1,276,000.00	1,295,480.00
			Expense	CAPITAL EXPENDITURES	(500,000.00)	(510,000.00)
				TRANSFERS OUT	(16,912.00)	(16,912.00)

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
<b>100 - SPECIAL REVENUE FUNDS</b>	<b>101</b>	MEASURE A STREET FUND	<b>Expense Total</b>		<b>(516,912.00)</b>	<b>(526,912.00)</b>
	<b>101 Total</b>				<b>759,088.00</b>	<b>768,568.00</b>
	<b>102</b>	RMRA (SB1) GAS TAX FUND	<b>Revenue</b>	INTERGOVERNMENTAL	799,761.00	840,000.00
			<b>Revenue Total</b>		<b>799,761.00</b>	<b>840,000.00</b>
			<b>Expense</b>	CAPITAL EXPENDITURES	(879,323.00)	(935,306.00)
				TRANSFERS OUT	(6,718.00)	(6,718.00)
			<b>Expense Total</b>		<b>(886,041.00)</b>	<b>(942,024.00)</b>
	<b>102 Total</b>				<b>(86,280.00)</b>	<b>(102,024.00)</b>
	<b>110</b>	CDBG FUND	<b>Revenue</b>	INTERGOVERNMENTAL	539,000.00	206,000.00
				MISCELLANEOUS INCOME	0.00	0.00
			<b>Revenue Total</b>		<b>539,000.00</b>	<b>206,000.00</b>
			<b>Expense</b>	CAPITAL EXPENDITURES	(624,000.00)	(206,000.00)
				SUPPLIES & SERVICES	0.00	0.00
				TRANSFERS OUT	(3,005.00)	(3,005.00)
			<b>Expense Total</b>		<b>(627,005.00)</b>	<b>(209,005.00)</b>
	<b>110 Total</b>				<b>(88,005.00)</b>	<b>(3,005.00)</b>
	<b>111</b>	LANDSCAPE MAINTENANCE FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	0.00	0.00
				TAXES	149,543.00	149,543.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	1,300.00	1,300.00
			<b>Revenue Total</b>		<b>150,843.00</b>	<b>150,843.00</b>
			<b>Expense</b>	REPAIRS & MAINTENANCE	(10,000.00)	(12,500.00)
				SALARIES & BENEFITS	(25,440.00)	(25,440.00)
				SUPPLIES & SERVICES	(225,287.00)	(231,537.00)
				TRANSFERS OUT	(24,620.00)	(24,620.00)
			<b>Expense Total</b>		<b>(285,347.00)</b>	<b>(294,097.00)</b>
	<b>111 Total</b>				<b>(134,504.00)</b>	<b>(143,254.00)</b>
	<b>132</b>	AIR QUALITY IMPROVEMENT FUND	<b>Revenue</b>	INTERGOVERNMENTAL	42,000.00	42,000.00
				MISCELLANEOUS INCOME	0.00	0.00
				USE OF MONEY AND PROPERTY	7,000.00	7,000.00
			<b>Revenue Total</b>		<b>49,000.00</b>	<b>49,000.00</b>
			<b>Expense</b>	CAPITAL EXPENDITURES	0.00	0.00
				SUPPLIES & SERVICES	(3,000.00)	(3,000.00)
				TRANSFERS OUT	(345.00)	(345.00)
			<b>Expense Total</b>		<b>(3,345.00)</b>	<b>(3,345.00)</b>
	<b>132 Total</b>				<b>45,655.00</b>	<b>45,655.00</b>
	<b>140</b>	ASSET FORFEIT-POLICE FUND	<b>Revenue</b>	USE OF MONEY AND PROPERTY	30.00	30.00

### Account Group By Fund

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended Budget	Recommended Budget
100 - SPECIAL REVENUE FUNDS	140	ASSET FORFEIT-POLICE FUND	Revenue Total		30.00	30.00
			Expense	TRANSFERS OUT	0.00	0.00
			Expense Total		0.00	0.00
	140 Total				30.00	30.00
	148	SUPPLEMENTAL LAW ENFORCEMENT FUND	Revenue	INTERGOVERNMENTAL	0.00	0.00
				USE OF MONEY AND PROPERTY	7,000.00	7,000.00
			Revenue Total		7,000.00	7,000.00
			Expense	CAPITAL EXPENDITURES	0.00	0.00
				REPAIRS & MAINTENANCE	(18,168.00)	(18,168.00)
				SUPPLIES & SERVICES	(3,716.00)	(3,716.00)
			Expense Total		(21,884.00)	(21,884.00)
	148 Total				(14,884.00)	(14,884.00)
	150	STATE PARK BOND ACT FUND	Expense	TRANSFERS OUT	(29.00)	(29.00)
			Expense Total		(29.00)	(29.00)
	150 Total				(29.00)	(29.00)
	200	SPECIAL DONATION FUND	Revenue	CONTRIBUTIONS	5,550.00	5,550.00
				MISCELLANEOUS INCOME	0.00	0.00
			Revenue Total		5,550.00	5,550.00
			Expense	SUPPLIES & SERVICES	(21,021.00)	(17,907.00)
				TRANSFERS OUT	(1,306.00)	(1,306.00)
			Expense Total		(22,327.00)	(19,213.00)
	200 Total				(16,777.00)	(13,663.00)
	201	SENIOR CENTER ACTIVITIES FUND	Revenue	CHARGES FOR SERVICES	4.00	4.00
				CONTRIBUTIONS	6,500.00	6,500.00
				MISCELLANEOUS INCOME	7,650.00	7,950.00
				USE OF MONEY AND PROPERTY	800.00	0.00
			Revenue Total		14,954.00	14,454.00
			Expense	SUPPLIES & SERVICES	(11,250.00)	(9,750.00)
				TRANSFERS OUT	(987.00)	(987.00)
			Expense Total		(12,237.00)	(10,737.00)
	201 Total				2,717.00	3,717.00
	202	ANIMAL CONTROL RESERVE FUND	Expense	TRANSFERS OUT	(29.00)	(29.00)
			Expense Total		(29.00)	(29.00)
	202 Total				(29.00)	(29.00)
	203	POLICE VOLUNTEER FUND	Revenue	TRANSFERS IN	1,500.00	1,500.00
				USE OF MONEY AND PROPERTY	100.00	100.00
			Revenue Total		1,600.00	1,600.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
100 - SPECIAL REVENUE FUNDS	203	POLICE VOLUNTEER FUND	Expense	SUPPLIES & SERVICES	(787.00)	(787.00)
				TRANSFERS OUT	(200.00)	(200.00)
			Expense Total		(987.00)	(987.00)
	203 Total				613.00	613.00
	221	CSCDA-CFD 2020-02 ATWELL	Revenue	TAXES	0.00	0.00
			Revenue Total		0.00	0.00
	221 Total				0.00	0.00
	222	ARPA-AMERICA RESCUE PLAN	Revenue	INTERGOVERNMENTAL	2,236,984.00	2,236,984.00
			Revenue Total		2,236,984.00	2,236,984.00
			Expense	CAPITAL EXPENDITURES	0.00	0.00
				SUPPLIES & SERVICES	(13,904.00)	(13,904.00)
				TRANSFERS OUT	(1,826,385.00)	0.00
			Expense Total		(1,840,289.00)	(13,904.00)
	222 Total				396,695.00	2,223,080.00
	810	SUCCESSOR AGENCY LOW/MOD FUND (HOUSING AGENCY)	Revenue	INTERGOVERNMENTAL	0.00	0.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	23,000.00	23,000.00
			Revenue Total		23,000.00	23,000.00
			Expense	CAPITAL EXPENDITURES	(85,194.00)	(85,194.00)
				SUPPLIES & SERVICES	(14,443.00)	(14,443.00)
				TRANSFERS OUT	(639,794.00)	(639,794.00)
			Expense Total		(739,431.00)	(739,431.00)
	810 Total				(716,431.00)	(716,431.00)
100 - SPECIAL REVENUE FUNDS Total					(1,900,713.00)	(1,192,162.00)
300 - FIDUCIARY FUNDS	360	SUN LAKES CFD #86-1 FUND	Revenue	USE OF MONEY AND PROPERTY	600.00	600.00
			Revenue Total		600.00	600.00
	360 Total				600.00	600.00
	365	WILSON ST #91-1 ASSMT DBT FUND	Revenue	USE OF MONEY AND PROPERTY	1,200.00	1,200.00
			Revenue Total		1,200.00	1,200.00
	365 Total				1,200.00	1,200.00
	370	AREA POLICE OCMPUTER FUND	Revenue	USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	REPAIRS & MAINTENANCE	0.00	0.00
				SUPPLIES & SERVICES	0.00	0.00
				TRANSFERS OUT	0.00	0.00
			Expense Total		0.00	0.00
	370 Total				0.00	0.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
300 - FIDUCIARY FUNDS	375	FAIR OAKS AD #2004-1 DEBT FUND	Revenue	TAXES	199,367.00	199,367.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		199,367.00	199,367.00
			Expense	DEBT SERVICE	(188,142.00)	(188,142.00)
				SUPPLIES & SERVICES	(4,168.00)	(4,168.00)
				TRANSFERS OUT	(2,150.00)	(2,150.00)
			Expense Total		(194,460.00)	(194,460.00)
	375 Total				4,907.00	4,907.00
	376	CAMEO HOMES FUND	Revenue	USE OF MONEY AND PROPERTY	500.00	0.00
			Revenue Total		500.00	0.00
			Expense	TRANSFERS OUT	0.00	0.00
			Expense Total		0.00	0.00
	376 Total				500.00	0.00
300 - FIDUCIARY FUNDS Total					7,207.00	6,707.00
400 - CAPITAL IMPROVEMENT FUNDS	400	POLICE FACILITIES DVLP FUND	Revenue	MISCELLANEOUS INCOME	37,469.00	37,469.00
				USE OF MONEY AND PROPERTY	4,000.00	4,000.00
			Revenue Total		41,469.00	41,469.00
			Expense	TRANSFERS OUT	(194.00)	(194.00)
			Expense Total		(194.00)	(194.00)
	400 Total				41,275.00	41,275.00
	410	FIRE FACILITIES DEVELOPMENT FUND	Revenue	MISCELLANEOUS INCOME	74,005.00	74,005.00
				USE OF MONEY AND PROPERTY	22,000.00	22,000.00
			Revenue Total		96,005.00	96,005.00
			Expense	TRANSFERS OUT	(211.00)	(211.00)
			Expense Total		(211.00)	(211.00)
	410 Total				95,794.00	95,794.00
	420	TRAFFIC CONTROL FUND	Revenue	MISCELLANEOUS INCOME	100,001.00	100,001.00
				USE OF MONEY AND PROPERTY	32,000.00	32,000.00
			Revenue Total		132,001.00	132,001.00
			Expense	CAPITAL EXPENDITURES	(500,000.00)	(500,000.00)
				SUPPLIES & SERVICES	0.00	0.00
				TRANSFERS OUT	(695.00)	(695.00)
			Expense Total		(500,695.00)	(500,695.00)
	420 Total				(368,694.00)	(368,694.00)
	430	GENERAL FACILITIES FUND	Revenue	MISCELLANEOUS INCOME	20,000.00	20,000.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	8,000.00	8,000.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
400 - CAPITAL IMPROVEMENT FUNDS	430	GENERAL FACILITIES FUND	Revenue Total		28,000.00	28,000.00
			Expense	CAPITAL EXPENDITURES	(167,500.00)	(167,500.00)
				TRANSFERS OUT	(200.00)	(200.00)
			Expense Total		(167,700.00)	(167,700.00)
	430 Total				(139,700.00)	(139,700.00)
	444	WILSON MEDIAN FUND	Revenue	USE OF MONEY AND PROPERTY	6,000.00	6,000.00
			Revenue Total		6,000.00	6,000.00
			Expense	TRANSFERS OUT	(137.00)	(137.00)
			Expense Total		(137.00)	(137.00)
	444 Total				5,863.00	5,863.00
	451	PARK DEVELOPMENT FUND	Revenue	INTERGOVERNMENTAL	196,926.00	0.00
				MISCELLANEOUS INCOME	105,865.00	105,865.00
				USE OF MONEY AND PROPERTY	5,000.00	5,000.00
			Revenue Total		307,791.00	110,865.00
			Expense	CAPITAL EXPENDITURES	(296,926.00)	(50,000.00)
				SUPPLIES & SERVICES	(85,926.00)	(90,926.00)
				TRANSFERS OUT	(125,879.00)	(225,879.00)
			Expense Total		(508,731.00)	(366,805.00)
	451 Total				(200,940.00)	(255,940.00)
	470	CAPITAL IMPROVEMENT FUND	Revenue	USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	TRANSFERS OUT	(88.00)	(88.00)
			Expense Total		(88.00)	(88.00)
	470 Total				(88.00)	(88.00)
	840	BEA CAPITAL PROJECTS FUND	Revenue	USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	CAPITAL EXPENDITURES	(8,351.00)	(8,351.00)
				TRANSFERS OUT	(34,995.00)	(34,995.00)
			Expense Total		(43,346.00)	(43,346.00)
	840 Total				(43,346.00)	(43,346.00)
	841	BEA LOW/MOD CAPITAL PROJECTS FUND	Expense	TRANSFERS OUT	(46.00)	(46.00)
			Expense Total		(46.00)	(46.00)
	841 Total				(46.00)	(46.00)
400 - CAPITAL IMPROVEMENT FUNDS Total					(609,882.00)	(664,882.00)
600 - AIRPORT FUND	600	AIRPORT FUND	Revenue	INTERGOVERNMENTAL	0.00	0.00
				MISCELLANEOUS INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	155,600.00	155,600.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
600 - AIRPORT FUND	600	AIRPORT FUND	Revenue	TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			<b>Revenue Total</b>		<b>155,600.00</b>	<b>155,600.00</b>
			Expense	REPAIRS & MAINTENANCE	(18,215.00)	(18,215.00)
				SALARIES & BENEFITS	(115,001.00)	(115,001.00)
				SUPPLIES & SERVICES	(90,647.00)	(90,647.00)
				TRANSFERS OUT	(81,884.00)	(81,884.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		<b>(305,747.00)</b>	<b>(305,747.00)</b>
	<b>600 Total</b>				<b>(150,147.00)</b>	<b>(150,147.00)</b>
<b>600 - AIRPORT FUND Total</b>					<b>(150,147.00)</b>	<b>(150,147.00)</b>
610 - TRANSIT FUND	610	TRANSIT FUND	Revenue	CHARGES FOR SERVICES	17,380.00	0.00
				INTERGOVERNMENTAL	8,944,761.00	4,192,449.00
				MISCELLANEOUS INCOME	835.00	21,026.00
				OTHER INCOME	4,565,000.00	6,061,216.00
				SALES AND SERVICE CHARGES	28,081.00	177,500.00
				TRANSFERS IN	60,000.00	60,000.00
				USE OF MONEY AND PROPERTY	8,000.00	8,000.00
			<b>Revenue Total</b>		<b>13,624,057.00</b>	<b>10,520,191.00</b>
			Expense	CAPITAL EXPENDITURES	(9,183,918.00)	(1,768,918.00)
				REPAIRS & MAINTENANCE	(15,000.00)	(17,500.00)
				SALARIES & BENEFITS	(1,586,691.00)	(1,593,402.00)
				SUPPLIES & SERVICES	(415,808.00)	(215,721.00)
				TRANSFERS OUT	(1,924,101.00)	(1,924,101.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		<b>(13,125,518.00)</b>	<b>(5,519,642.00)</b>
	<b>610 Total</b>				<b>498,539.00</b>	<b>5,000,549.00</b>
<b>610 - TRANSIT FUND Total</b>					<b>498,539.00</b>	<b>5,000,549.00</b>
660 - WATER ENTERPRISE	660	WATER FUND	Revenue	INTERGOVERNMENTAL	125,000.00	125,000.00
				MISCELLANEOUS INCOME	765,000.00	17,500.00
				OTHER INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	13,092,500.00	13,592,500.00
				TRANSFERS IN	1,537,873.00	0.00
				USE OF MONEY AND PROPERTY	340,000.00	340,000.00
			<b>Revenue Total</b>		<b>15,860,373.00</b>	<b>14,075,000.00</b>

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
<b>660 - WATER ENTERPRISE</b>	<b>660</b>	WATER FUND	<b>Expense</b>	CAPITAL EXPENDITURES	(8,366,994.00)	(6,116,994.00)
				DEBT SERVICE	0.00	0.00
				PURCHASED POWER	(1,250,000.00)	(1,250,000.00)
				REPAIRS & MAINTENANCE	(114,271.00)	(134,271.00)
				SALARIES & BENEFITS	(3,188,855.00)	(3,375,085.00)
				SUPPLIES & SERVICES	(3,287,137.00)	(3,121,637.00)
				TRANSFERS OUT	(5,172,773.00)	(5,172,773.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		(21,380,030.00)	(19,170,760.00)
	<b>660 Total</b>				(5,519,657.00)	(5,095,760.00)
	<b>661</b>	WATER CAPITAL FACILITIES FUND	<b>Revenue</b>	INTERGOVERNMENTAL	0.00	0.00
				MISCELLANEOUS INCOME	550,000.00	550,000.00
				USE OF MONEY AND PROPERTY	68,000.00	68,000.00
			<b>Revenue Total</b>		618,000.00	618,000.00
			<b>Expense</b>	CAPITAL EXPENDITURES	(6,552,755.00)	(189,300.00)
				SUPPLIES & SERVICES	0.00	(133,686.00)
				TRANSFERS OUT	0.00	0.00
			<b>Expense Total</b>		(6,552,755.00)	(322,986.00)
	<b>661 Total</b>				(5,934,755.00)	295,014.00
	<b>662</b>	IRRIGATION WATER FUND	<b>Revenue</b>	USE OF MONEY AND PROPERTY	20,000.00	20,000.00
			<b>Revenue Total</b>		20,000.00	20,000.00
	<b>662 Total</b>				20,000.00	20,000.00
	<b>663</b>	BUA WATER CAPITAL PROJECT FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	838,779.00	0.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			<b>Revenue Total</b>		838,779.00	0.00
			<b>Expense</b>	CAPITAL EXPENDITURES	0.00	0.00
			<b>Expense Total</b>		0.00	0.00
	<b>663 Total</b>				838,779.00	0.00
	<b>669</b>	BUA WATER DEBT SERVICE FUND	<b>Revenue</b>	TRANSFERS IN	1,991,263.00	1,991,263.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			<b>Revenue Total</b>		1,991,263.00	1,991,263.00
			<b>Expense</b>	DEBT SERVICE	(1,912,282.00)	(1,912,282.00)
				SUPPLIES & SERVICES	(2,600.00)	(2,600.00)
			<b>Expense Total</b>		(1,914,882.00)	(1,914,882.00)
	<b>669 Total</b>				76,381.00	76,381.00
<b>660 - WATER ENTERPRISE Total</b>					(10,519,252.00)	(4,704,365.00)

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended Budget	Recommended Budget
670 - ELECTRIC ENTERPRISE	670	ELECTRIC FUND	Revenue	INTERGOVERNMENTAL	13,515.00	13,515.00
				MISCELLANEOUS INCOME	3,802,457.00	3,802,457.00
				OTHER INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	32,571,577.00	32,621,577.00
				TRANSFERS IN	350,000.00	350,000.00
				USE OF MONEY AND PROPERTY	40,000.00	40,000.00
			Revenue Total		36,777,549.00	36,827,549.00
			Expense	CAPITAL EXPENDITURES	(100,000.00)	(125,000.00)
				DEBT SERVICE	0.00	0.00
				PURCHASED POWER	(22,362,000.00)	(23,214,250.00)
				REPAIRS & MAINTENANCE	(220,500.00)	(487,334.00)
				SALARIES & BENEFITS	(7,276,376.00)	(7,346,299.00)
				STREET LIGHTING	(194,287.00)	(194,287.00)
				SUPPLIES & SERVICES	(1,183,560.00)	(885,305.00)
				TRANSFERS OUT	(6,009,823.00)	(6,009,823.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			Expense Total		(37,346,546.00)	(38,262,298.00)
670 Total					(568,997.00)	(1,434,749.00)
672	RATE STABILITY FUND		Revenue	USE OF MONEY AND PROPERTY	100,000.00	100,000.00
			Revenue Total		100,000.00	100,000.00
672 Total					100,000.00	100,000.00
673	ELECTRIC IMPROVEMENT FUND		Revenue	MISCELLANEOUS INCOME	750,000.00	1,000,000.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		750,000.00	1,000,000.00
			Expense	CAPITAL EXPENDITURES	(1,040,000.00)	(1,005,000.00)
				SUPPLIES & SERVICES	(400,000.00)	(25,000.00)
				TRANSFERS OUT	0.00	0.00
			Expense Total		(1,440,000.00)	(1,030,000.00)
673 Total					(690,000.00)	(30,000.00)
674	ELECTRIC REVENUE BOND PROJECT FUND		Revenue	MISCELLANEOUS INCOME	0.00	0.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	CAPITAL EXPENDITURES	(72.00)	0.00
				TRANSFERS OUT	0.00	0.00
			Expense Total		(72.00)	0.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25 Recommended Budget	Sum of FY 2025-26 Recommended Budget
<b>670 - ELECTRIC ENTERPRISE</b>	<b>674 Total</b>				<b>(72.00)</b>	<b>0.00</b>
	<b>675</b>	PUBLIC BENEFIT FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	760,000.00	780,000.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	15,000.00	15,000.00
			<b>Revenue Total</b>		<b>775,000.00</b>	<b>795,000.00</b>
			<b>Expense</b>	DEBT SERVICE	0.00	0.00
				SUPPLIES & SERVICES	(851,250.00)	(816,500.00)
				TRANSFERS OUT	0.00	0.00
			<b>Expense Total</b>		<b>(851,250.00)</b>	<b>(816,500.00)</b>
	<b>675 Total</b>				<b>(76,250.00)</b>	<b>(21,500.00)</b>
	<b>678</b>	ELECTRIC REVENUE BOND DEBT SERVICE FUND	<b>Revenue</b>	TRANSFERS IN	2,426,619.00	2,426,619.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			<b>Revenue Total</b>		<b>2,426,619.00</b>	<b>2,426,619.00</b>
			<b>Expense</b>	DEBT SERVICE	(2,390,330.00)	(2,390,330.00)
				SUPPLIES & SERVICES	(1,100.00)	(1,100.00)
			<b>Expense Total</b>		<b>(2,391,430.00)</b>	<b>(2,391,430.00)</b>
	<b>678 Total</b>				<b>35,189.00</b>	<b>35,189.00</b>
<b>670 - ELECTRIC ENTERPRISE Total</b>					<b>(1,200,130.00)</b>	<b>(1,351,060.00)</b>
<b>680 - WASTEWATER ENTERPRISE</b>	<b>680</b>	WASTEWATER FUND	<b>Revenue</b>	INTERGOVERNMENTAL	1,500,000.00	0.00
				MISCELLANEOUS INCOME	0.00	0.00
				OTHER INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	8,000,000.00	8,320,000.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	36,000.00	36,000.00
			<b>Revenue Total</b>		<b>9,536,000.00</b>	<b>8,356,000.00</b>
			<b>Expense</b>	CAPITAL EXPENDITURES	(1,610,000.00)	(15,000.00)
				DEBT SERVICE	(4,257.00)	(4,257.00)
				REPAIRS & MAINTENANCE	(142,522.00)	(145,022.00)
				SALARIES & BENEFITS	(1,484,779.00)	(1,589,218.00)
				SUPPLIES & SERVICES	(1,848,823.00)	(1,846,823.00)
				TRANSFERS OUT	(1,326,507.00)	(1,326,507.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		<b>(6,416,888.00)</b>	<b>(4,926,827.00)</b>
	<b>680 Total</b>				<b>3,119,112.00</b>	<b>3,429,173.00</b>
	<b>681</b>	WASTEWATER CAPITAL FACILITY FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	151,650.00	226,650.00

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Budget
680 - WASTEWATER ENTERPRISE	681	WASTEWATER CAPITAL FACILITY FUND	Revenue	USE OF MONEY AND PROPERTY	165,000.00	165,000.00
			Revenue Total		316,650.00	391,650.00
			Expense	CAPITAL EXPENDITURES	(5,000,000.00)	0.00
			Expense Total		(5,000,000.00)	0.00
	681 Total				(4,683,350.00)	391,650.00
	682	WASTEWATER TERTIARY FUND	Revenue	SALES AND SERVICE CHARGES	350,000.00	360,000.00
			Revenue Total	USE OF MONEY AND PROPERTY	140,000.00	140,000.00
			Expense Total		490,000.00	500,000.00
			Expense	CAPITAL EXPENDITURES	(3,000,000.00)	0.00
			Expense Total		(3,000,000.00)	0.00
	682 Total				(2,510,000.00)	500,000.00
	683	BUA WASTEWATER CAPITAL PROJECT FUND	Revenue	MISCELLANEOUS INCOME	2,502,807.00	0.00
			Revenue Total	USE OF MONEY AND PROPERTY	0.00	0.00
			Expense Total		2,502,807.00	0.00
			Expense	CAPITAL EXPENDITURES	0.00	0.00
			Expense Total	TRANSFERS OUT	0.00	0.00
			Expense Total		0.00	0.00
	683 Total				2,502,807.00	0.00
	685	STATE REVOLVING LOAN FUND	Revenue	USE OF MONEY AND PROPERTY	8,000.00	8,000.00
			Revenue Total		8,000.00	8,000.00
	685 Total				8,000.00	8,000.00
	689	BUA WASTEWATER DEBT SERVICE FUND	Revenue	TRANSFERS IN	290,920.00	290,920.00
			Revenue Total	USE OF MONEY AND PROPERTY	0.00	0.00
			Expense Total		290,920.00	290,920.00
			Expense	DEBT SERVICE	(281,550.00)	(281,550.00)
			Expense	SUPPLIES & SERVICES	(2,600.00)	(2,600.00)
			Expense Total		(284,150.00)	(284,150.00)
	689 Total				6,770.00	6,770.00
680 - WASTEWATER ENTERPRISE Total					(1,556,661.00)	4,335,593.00
700 - INTERNAL SERVICE FUNDS	700	RISK MANAGEMENT FUND	Revenue	MISCELLANEOUS INCOME	0.00	0.00
			Revenue Total	SALES AND SERVICE CHARGES	4,088,365.00	4,088,365.00
			Revenue Total	TRANSFERS IN	0.00	0.00
			Revenue Total	USE OF MONEY AND PROPERTY	0.00	0.00
			Expense Total		4,088,365.00	4,088,365.00
			Expense	REPAIRS & MAINTENANCE	(829.00)	(829.00)
			Expense	SALARIES & BENEFITS	(325,725.00)	(328,918.00)
			Expense	SUPPLIES & SERVICES	(5,882,722.00)	(5,955,300.00)

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Budget
<b>700 - INTERNAL SERVICE FUNDS</b>	<b>700</b>	RISK MANAGEMENT FUND	<b>Expense</b>	TRANSFERS OUT	(176,428.00)	(176,428.00)
				CONTRA EXPENDITURE	0.00	0.00
			<b>Expense Total</b>		(6,385,704.00)	(6,461,475.00)
<b>700 Total</b>					(2,297,339.00)	(2,373,110.00)
	<b>702</b>	FLEET MAINTENANCE FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	103,941.00	13,983.00
				SALES AND SERVICE CHARGES	2,441,349.00	2,331,349.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	8,000.00	8,000.00
			<b>Revenue Total</b>		2,553,290.00	2,353,332.00
			<b>Expense</b>	CAPITAL EXPENDITURES	(100,000.00)	0.00
				DEBT SERVICE	0.00	0.00
				REPAIRS & MAINTENANCE	(377,500.00)	(398,800.00)
				SALARIES & BENEFITS	(637,342.00)	(750,197.00)
				SUPPLIES & SERVICES	(1,015,129.00)	(846,820.00)
				TRANSFERS OUT	(244,106.00)	(244,106.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		(2,374,077.00)	(2,239,923.00)
<b>702 Total</b>					179,213.00	113,409.00
	<b>703</b>	INFORMATION SYSTEMS SERVICE FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	0.00	0.00
				SALES AND SERVICE CHARGES	1,456,202.00	1,456,202.00
				TRANSFERS IN	209,512.00	0.00
			<b>Revenue Total</b>		1,665,714.00	1,456,202.00
			<b>Expense</b>	CAPITAL EXPENDITURES	(887,519.00)	(887,519.00)
				DEBT SERVICE	0.00	0.00
				REPAIRS & MAINTENANCE	(273,332.00)	(273,332.00)
				SALARIES & BENEFITS	(653,612.00)	(653,612.00)
				SUPPLIES & SERVICES	(222,556.00)	(221,056.00)
				TRANSFERS OUT	(504,362.00)	(504,362.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		(2,541,381.00)	(2,539,881.00)
<b>703 Total</b>					(875,667.00)	(1,083,679.00)
	<b>704</b>	BUILDING MAINTENANCE	<b>Revenue</b>	INTERGOVERNMENTAL	200,000.00	600,000.00
				TRANSFERS IN	873,482.00	873,482.00
			<b>Revenue Total</b>		1,073,482.00	1,473,482.00
			<b>Expense</b>	CAPITAL EXPENDITURES	(1,580,000.00)	(1,300,000.00)

**Account Group By Fund**

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
<b>700 - INTERNAL SERVICE FUNDS</b>	<b>704</b>	BUILDING MAINTENANCE	<b>Expense</b>	REPAIRS & MAINTENANCE	(141,500.00)	(156,500.00)
				SALARIES & BENEFITS	(509,169.00)	(514,837.00)
				SUPPLIES & SERVICES	(579,617.00)	(625,858.00)
				TRANSFERS OUT	(121,131.00)	(121,131.00)
			<b>Expense Total</b>		(2,931,417.00)	(2,718,326.00)
	<b>704 Total</b>					(1,857,935.00)
	<b>705</b>	SUPPORT SERVICES	<b>Revenue</b>	TRANSFERS IN	1,554,084.00	1,554,084.00
			<b>Revenue Total</b>		1,554,084.00	1,554,084.00
			<b>Expense</b>	CAPITAL EXPENDITURES	(12,000.00)	(12,000.00)
				REPAIRS & MAINTENANCE	(37,469.00)	(37,469.00)
				SUPPLIES & SERVICES	(965,073.00)	(946,695.00)
				TRANSFERS OUT	(386,826.00)	(386,826.00)
			<b>Expense Total</b>		(1,401,368.00)	(1,382,990.00)
	<b>705 Total</b>					152,716.00
	<b>761</b>	UTILITY BILLING ADMINISTRATION FUND	<b>Revenue</b>	MISCELLANEOUS INCOME	2.00	2.00
				SALES AND SERVICE CHARGES	2,943,151.00	2,943,151.00
				TRANSFERS IN	0.00	0.00
				USE OF MONEY AND PROPERTY	0.00	0.00
			<b>Revenue Total</b>		2,943,153.00	2,943,153.00
			<b>Expense</b>	DEBT SERVICE	0.00	0.00
				REPAIRS & MAINTENANCE	(50,548.00)	(50,548.00)
				SALARIES & BENEFITS	(1,851,728.00)	(1,851,728.00)
				SUPPLIES & SERVICES	(728,075.00)	(735,612.00)
				TRANSFERS OUT	(391,735.00)	(391,735.00)
				CONTRA EXPENDITURE	0.00	0.00
				DEPRECIATION	0.00	0.00
			<b>Expense Total</b>		(3,022,086.00)	(3,029,623.00)
	<b>761 Total</b>					(78,933.00)
						(86,470.00)
<b>700 - INTERNAL SERVICE FUNDS Total</b>						(4,777,945.00)
						(4,503,600.00)
<b>800 - SUCCESSOR AGENCY FUNDS</b>	<b>805</b>	REDEVELOPMENT OBLIGATION RETIREMENT FUND	<b>Revenue</b>	TAXES	2,838,275.00	2,968,802.00
			<b>Revenue Total</b>		2,838,275.00	2,968,802.00
			<b>Expense</b>	TRANSFERS OUT	(2,545,313.00)	(2,545,313.00)
			<b>Expense Total</b>		(2,545,313.00)	(2,545,313.00)
	<b>805 Total</b>					292,962.00
	<b>830</b>	SUCCESSOR AGENCY DEBT SERVICE FUND	<b>Revenue</b>	CONTRIBUTIONS	2,191,282.00	2,191,282.00
			<b>Revenue Total</b>		2,191,282.00	2,191,282.00
			<b>Expense</b>	DEBT SERVICE	(2,275,382.00)	(2,275,382.00)

### Account Group By Fund

Fund Type	Funds	Fund Description	Classification	Account Category	Sum of FY 2024-25	Sum of FY 2025-26
					Recommended	Recommended
800 - SUCCESSOR AGENCY FUNDS	830	SUCCESSOR AGENCY DEBT SERVICE FUND	Expense	SUPPLIES & SERVICES	(1,750.00)	(1,750.00)
				TRANSFERS OUT	(397.00)	(397.00)
			Expense Total		(2,277,529.00)	(2,277,529.00)
	830 Total				(86,247.00)	(86,247.00)
	850	SUCCESSOR AGENCY ADMIN FUND	Revenue	USE OF MONEY AND PROPERTY	0.00	0.00
			Revenue Total		0.00	0.00
			Expense	TRANSFERS OUT	(5,132.00)	(5,132.00)
				OTHER	0.00	0.00
				DEPRECIATION	0.00	0.00
	850 Total		Expense Total		(5,132.00)	(5,132.00)
800 - SUCCESSOR AGENCY FUNDS Total					201,583.00	332,110.00
Grand Total					(19,930,984.00)	(2,812,641.00)