

RECOMMENDED CLASSIFICATION LISTING FOR BIENNIAL BUDGET

| Sum of FTE* | | | | |
|--|--|--|-------|--------------|
| Class | Job Title | Position Name* | Grade | Total |
| 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 |
| | CITY ADMINISTRATION GROUP Total | | | 17.00 |
| | 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 |
| | FINANCIAL SERVICES GROUP Total | | | 16.50 |
| | 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 |
| | HUMAN RESOURCES GROUP Total | | | 4.00 |
| | 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 |
| | INFORMATION/CABLE SYSTEMS GROUP Total | | | 5.00 |
| | 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 |
| | OFFICE SUPPORT GROUP Total | | | 4.08 |
| | PUBLIC WORKS MANAGEMENT GROUP | ENVIRONMENTAL PROGRAM COORDINATOR | G61 | 1.00 |
| | | PUBLIC WORKS DIRECTOR | D12 | 0.08 |
| | | PUBLIC WORKS PROGRAM MANAGER | T85 | 0.50 |
| | PUBLIC WORKS MANAGEMENT GROUP Total | | | 1.58 |
| | STREETS GROUPS | PUBLIC WORKS SUPERINTENDENT | T85 | 0.28 |

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|--|--|--|-------|--------------|
| Class | Job Title | Position Name* | Grade | Total |
| 1000-CITY ADMINISTRATION SERIES | STREETS GROUPS Total | | | 0.28 |
| | 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 |
| | UTILITY BILLING GROUP Total | | | 14.00 |
| 1000-CITY ADMINISTRATION SERIES Total | | | | 62.43 |
| 2000-POLICE SERIES | POLICE GROUP | 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 |
| | POLICE GROUP Total | | | 40.50 |
| | POLICE SUPPORT GROUP | 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 |
| | POLICE SUPPORT GROUP Total | | | 18.00 |
| 2000-POLICE SERIES Total | | | | 58.50 |
| 3000-COMMUNITY DEVELOPMENT SERIES | COMMUNITY DEVELOPMENT GROUP | 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 |
| | COMMUNITY DEVELOPMENT GROUP Total | | | 5.00 |
| | DEVELOPMENT SERVICES GROUP | 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 |
| | DEVELOPMENT SERVICES GROUP Total | | | 8.00 |
| 3000-COMMUNITY DEVELOPMENT SERIES Total | | | | 13.00 |
| 3300-PARKS AND RECREATION SERIES | PARKS AND RECREATIONS GROUP | ASSISTANT POOL MANAGER | G44 | 0.47 |
| | | CASHIERS - POOL | G40 | 0.43 |

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| Class | Job Title | Position Name* | Grade | Total |
| 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 |

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|---|---|---|-------|---------------|
| Class | Job Title | Position Name* | Grade | Total |
| 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.



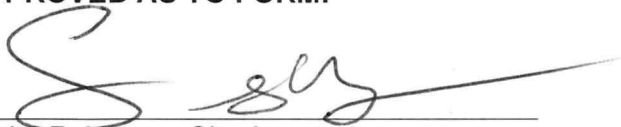
Alberto Sanchez, Mayor
City of Banning

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 Recommended Budget Net Income | FY 2025-26 Recommended Budget Net Income |
|------------------------------------|----------------------|---------------------------|---|---|
| 001 - GENERAL FUND | Revenue | 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 |
| | Revenue Total | | 35,514,607.00 | 35,772,279.00 |
| | Expense | 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 |
| | Expense Total | | (35,438,190.00) | (35,693,663.00) |
| 001 - GENERAL FUND Total | | | 76,417.00 | 78,616.00 |
| 100 - SPECIAL REVENUE FUNDS | Revenue | 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 |
| | Revenue Total | | 11,020,299.00 | 25,501,042.00 |
| | Expense | 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 Recommended Budget Net Income | FY 2025-26 Recommended 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 Recommended Budget Net Income | FY 2025-26 Recommended Budget 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 Recommended Budget Net Income | FY 2025-26 Recommended 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 |
| | Expense Total | | (29,847,667.00) | (21,408,628.00) |
| 660 - WATER ENTERPRISE Total | | | (10,519,252.00) | (4,704,365.00) |
| 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 |
| | Revenue Total | | 40,829,168.00 | 41,149,168.00 |
| | Expense | 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 |
| | Expense Total | | (42,029,298.00) | (42,500,228.00) |
| 670 - ELECTRIC ENTERPRISE Total | | | (1,200,130.00) | (1,351,060.00) |
| 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 Recommended Budget Net Income | FY 2025-26 Recommended 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 Recommended Budget Net Income | FY 2025-26 Recommended 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 Recommended Budget Net Income | FY 2025-26 Recommended Budget Net Income |
|--|------------|--|---|---|
| 001 - GENERAL FUND | 001 | GENERAL FUND | (400,303.00) | (598,104.00) |
| | 002 | DEVELOPER DEPOSIT FUND | 236,317.00 | 436,317.00 |
| | 005 | ADMIN ALLOWANCE FUND | 240,303.00 | 240,303.00 |
| | 300 | CITY ADMINISTRATION DEBT SVC FUND | 100.00 | 100.00 |
| | 690 | REFUSE FUND | 0.00 | 0.00 |
| 001 - GENERAL FUND Total | | | 76,417.00 | 78,616.00 |
| 100 - SPECIAL REVENUE FUNDS | 100 | GAS TAX STREET FUND | (2,048,572.00) | (3,240,506.00) |
| | 101 | MEASURE A STREET FUND | 759,088.00 | 768,568.00 |
| | 102 | RMRA (SB1) GAS TAX FUND | (86,280.00) | (102,024.00) |
| | 110 | CDBG FUND | (88,005.00) | (3,005.00) |
| | 111 | LANDSCAPE MAINTENANCE FUND | (134,504.00) | (143,254.00) |
| | 132 | AIR QUALITY IMPROVEMENT FUND | 45,655.00 | 45,655.00 |
| | 140 | ASSET FORFEIT-POLICE FUND | 30.00 | 30.00 |
| | 148 | SUPPLEMENTAL LAW ENFORCEMENT FUND | (14,884.00) | (14,884.00) |
| | 150 | STATE PARK BOND ACT FUND | (29.00) | (29.00) |
| | 200 | SPECIAL DONATION FUND | (16,777.00) | (13,663.00) |
| | 201 | SENIOR CENTER ACTIVITIES FUND | 2,717.00 | 3,717.00 |
| | 202 | ANIMAL CONTROL RESERVE FUND | (29.00) | (29.00) |
| | 203 | POLICE VOLUNTEER FUND | 613.00 | 613.00 |
| | 221 | CSCDA-CFD 2020-02 ATWELL | 0.00 | 0.00 |
| | 222 | ARPA-AMERICA RESCUE PLAN | 396,695.00 | 2,223,080.00 |
| | 810 | SUCCESSOR AGENCY LOW/MOD FUND (HOUSING AGENCY) | (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 | 600.00 | 600.00 |
| | 365 | WILSON ST #91-1 ASSMT DBT FUND | 1,200.00 | 1,200.00 |
| | 370 | AREA POLICE OCMPTER FUND | 0.00 | 0.00 |
| | 375 | FAIR OAKS AD #2004-1 DEBT FUND | 4,907.00 | 4,907.00 |
| | 376 | CAMEO HOMES FUND | 500.00 | 0.00 |
| 300 - FIDUCIARY FUNDS Total | | | 7,207.00 | 6,707.00 |
| 400 - CAPITAL IMPROVEMENT FUNDS | 400 | POLICE FACILITIES DVLP FUND | 41,275.00 | 41,275.00 |
| | 410 | FIRE FACILITIES DEVELOPMENT FUND | 95,794.00 | 95,794.00 |
| | 420 | TRAFFIC CONTROL FUND | (368,694.00) | (368,694.00) |

Recommended Budget Net Income

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

Recommended Budget Net Income

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

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 | | |
| 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 |
| | 690 | REFUSE FUND | 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 OCMPTUTER 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 DVL P 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 | | |
| 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) | 295,014.00 |
| | 662 | IRRIGATION WATER FUND | 20,000.00 | | 20,000.00 | | 20,000.00 | 20,000.00 |
| | 663 | BUA WATER CAPITAL PROJECT FUND | 838,779.00 | 0.00 | 0.00 | 0.00 | 838,779.00 | 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 |
| 660 - WATER ENTERPRISE Total | | | 19,328,415.00 | (29,847,667.00) | 16,704,263.00 | (21,408,628.00) | (10,519,252.00) | (4,704,365.00) |
| 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 | 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 |
| | 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 | | | 40,829,168.00 | (42,029,298.00) | 41,149,168.00 | (42,500,228.00) | (1,200,130.00) | (1,351,060.00) |
| 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 |
| | 685 | STATE REVOLVING LOAN FUND | 8,000.00 | | 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 | | | 13,144,377.00 | (14,701,038.00) | 9,546,570.00 | (5,210,977.00) | (1,556,661.00) | 4,335,593.00 |
| 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 | | | 13,878,088.00 | (18,656,033.00) | 13,868,618.00 | (18,372,218.00) | (4,777,945.00) | (4,503,600.00) |
| 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 | | | 5,029,557.00 | (4,827,974.00) | 5,160,084.00 | (4,827,974.00) | 201,583.00 | 332,110.00 |
| Grand Total | | | 153,337,101.00 | (173,268,085.00) | 158,993,322.00 | (161,805,963.00) | (19,930,984.00) | (2,812,641.00) |

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 |
|--------------------|-----------|-----------------------------------|----------------|---------------------------|--|--|
| 001 - GENERAL FUND | 001 | GENERAL FUND | Revenue | 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 |
| | | | Revenue Total | | 34,958,643.00 | 35,016,315.00 |
| | | | Expense | 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) |
| | | | Expense Total | | (35,358,946.00) | (35,614,419.00) |
| | 001 Total | | | | (400,303.00) | (598,104.00) |
| | 002 | DEVELOPER DEPOSIT FUND | Revenue | CHARGES FOR SERVICES | 0.00 | 0.00 |
| | | | | LICENSES AND PERMITS | 5,864.00 | 5,864.00 |
| | | | | MISCELLANEOUS INCOME | 300,000.00 | 500,000.00 |
| | | | Revenue Total | | 305,864.00 | 505,864.00 |
| | | | Expense | SUPPLIES & SERVICES | (56,930.00) | (56,930.00) |
| | | | | TRANSFERS OUT | (12,617.00) | (12,617.00) |
| | | | Expense Total | | (69,547.00) | (69,547.00) |
| | 002 Total | | | | 236,317.00 | 436,317.00 |
| | 005 | ADMIN ALLOWANCE FUND | Revenue | CONTRIBUTIONS | 250,000.00 | 250,000.00 |
| | | | Revenue Total | | 250,000.00 | 250,000.00 |
| | | | Expense | SUPPLIES & SERVICES | (8,935.00) | (8,935.00) |
| | | | | TRANSFERS OUT | (762.00) | (762.00) |
| | | | Expense Total | | (9,697.00) | (9,697.00) |
| | 005 Total | | | | 240,303.00 | 240,303.00 |
| | 300 | CITY ADMINISTRATION DEBT SVC FUND | Revenue | USE OF MONEY AND PROPERTY | 100.00 | 100.00 |
| | | | Revenue Total | | 100.00 | 100.00 |
| | 300 Total | | | | 100.00 | 100.00 |

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 |
|-----------------------------|-----------|-----------------------|----------------|---------------------------|--|--|
| 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|-----------------------------|-----------|------------------------------|----------------|---------------------------|--|--|
| 100 - SPECIAL REVENUE FUNDS | 101 | MEASURE A STREET FUND | Expense Total | | (516,912.00) | (526,912.00) |
| | 101 Total | | | | 759,088.00 | 768,568.00 |
| | 102 | RMRA (SB1) GAS TAX FUND | Revenue | INTERGOVERNMENTAL | 799,761.00 | 840,000.00 |
| | | | Revenue Total | | 799,761.00 | 840,000.00 |
| | | | Expense | CAPITAL EXPENDITURES | (879,323.00) | (935,306.00) |
| | | | | TRANSFERS OUT | (6,718.00) | (6,718.00) |
| | | | Expense Total | | (886,041.00) | (942,024.00) |
| | 102 Total | | | | (86,280.00) | (102,024.00) |
| | 110 | CDBG FUND | Revenue | INTERGOVERNMENTAL | 539,000.00 | 206,000.00 |
| | | | | MISCELLANEOUS INCOME | 0.00 | 0.00 |
| | | | Revenue Total | | 539,000.00 | 206,000.00 |
| | | | Expense | CAPITAL EXPENDITURES | (624,000.00) | (206,000.00) |
| | | | | SUPPLIES & SERVICES | 0.00 | 0.00 |
| | | | | TRANSFERS OUT | (3,005.00) | (3,005.00) |
| | | | Expense Total | | (627,005.00) | (209,005.00) |
| | 110 Total | | | | (88,005.00) | (3,005.00) |
| | 111 | LANDSCAPE MAINTENANCE FUND | Revenue | 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 |
| | | | Revenue Total | | 150,843.00 | 150,843.00 |
| | | | Expense | 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) |
| | | | Expense Total | | (285,347.00) | (294,097.00) |
| | 111 Total | | | | (134,504.00) | (143,254.00) |
| | 132 | AIR QUALITY IMPROVEMENT FUND | Revenue | INTERGOVERNMENTAL | 42,000.00 | 42,000.00 |
| | | | | MISCELLANEOUS INCOME | 0.00 | 0.00 |
| | | | | USE OF MONEY AND PROPERTY | 7,000.00 | 7,000.00 |
| | | | Revenue Total | | 49,000.00 | 49,000.00 |
| | | | Expense | CAPITAL EXPENDITURES | 0.00 | 0.00 |
| | | | | SUPPLIES & SERVICES | (3,000.00) | (3,000.00) |
| | | | | TRANSFERS OUT | (345.00) | (345.00) |
| | | | Expense Total | | (3,345.00) | (3,345.00) |
| | 132 Total | | | | 45,655.00 | 45,655.00 |
| | 140 | ASSET FORFEIT-POLICE FUND | Revenue | 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 Recommended Budget | Sum of FY 2025-26 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|-----------------------------------|-----------|--|----------------|---------------------------|--|--|
| 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 |
| | | | | | 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) |
| | 810 Total | | Expense Total | | (739,431.00) | (739,431.00) |
| 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 |
| | | | | | 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 |
| | | | | | 1,200.00 | 1,200.00 |
| | 370 | AREA POLICE OCMPTER 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|---------------------------------|-----------|----------------------------------|----------------|---------------------------|--|--|
| 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|--|------------------|-----------------------------------|----------------|---------------------------|--|--|
| 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|--------------------------|-----------|------------------|----------------|---------------------------|--|--|
| 600 - AIRPORT FUND | 600 | AIRPORT FUND | Revenue | TRANSFERS IN | 0.00 | 0.00 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 155,600.00 | 155,600.00 |
| | | | 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 Total | | | | (150,147.00) | (150,147.00) |
| 600 - AIRPORT FUND Total | | | | | (150,147.00) | (150,147.00) |
| 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 |
| | | | 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 Total | | | | 498,539.00 | 5,000,549.00 |
| 610 - TRANSIT FUND Total | | | | | 498,539.00 | 5,000,549.00 |
| 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 |
| | | | Revenue Total | | 15,860,373.00 | 14,075,000.00 |

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 |
|------------------------------|-----------|--------------------------------|----------------|---------------------------|--|--|
| 660 - WATER ENTERPRISE | 660 | WATER FUND | Expense | 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 |
| | | | | Expense Total | (21,380,030.00) | (19,170,760.00) |
| | 660 Total | | | | (5,519,657.00) | (5,095,760.00) |
| | 661 | WATER CAPITAL FACILITIES FUND | Revenue | INTERGOVERNMENTAL | 0.00 | 0.00 |
| | | | | MISCELLANEOUS INCOME | 550,000.00 | 550,000.00 |
| | | | | USE OF MONEY AND PROPERTY | 68,000.00 | 68,000.00 |
| | | | | Revenue Total | 618,000.00 | 618,000.00 |
| | | | Expense | CAPITAL EXPENDITURES | (6,552,755.00) | (189,300.00) |
| | | | | SUPPLIES & SERVICES | 0.00 | (133,686.00) |
| | | | | TRANSFERS OUT | 0.00 | 0.00 |
| | | | Expense Total | | (6,552,755.00) | (322,986.00) |
| | 661 Total | | | | (5,934,755.00) | 295,014.00 |
| | 662 | IRRIGATION WATER FUND | Revenue | USE OF MONEY AND PROPERTY | 20,000.00 | 20,000.00 |
| | | | Revenue Total | | 20,000.00 | 20,000.00 |
| | 662 Total | | | | 20,000.00 | 20,000.00 |
| | 663 | BUA WATER CAPITAL PROJECT FUND | Revenue | MISCELLANEOUS INCOME | 838,779.00 | 0.00 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 838,779.00 | 0.00 |
| | | | Expense | CAPITAL EXPENDITURES | 0.00 | 0.00 |
| | | | | | 0.00 | 0.00 |
| | | | Expense Total | | 0.00 | 0.00 |
| | 663 Total | | | | 838,779.00 | 0.00 |
| | 669 | BUA WATER DEBT SERVICE FUND | Revenue | TRANSFERS IN | 1,991,263.00 | 1,991,263.00 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 1,991,263.00 | 1,991,263.00 |
| | | | Expense | DEBT SERVICE | (1,912,282.00) | (1,912,282.00) |
| | | | | SUPPLIES & SERVICES | (2,600.00) | (2,600.00) |
| | | | Expense Total | | (1,914,882.00) | (1,914,882.00) |
| | 669 Total | | | | 76,381.00 | 76,381.00 |
| 660 - WATER ENTERPRISE Total | | | | | (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 Recommended Budget | Sum of FY 2025-26 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 |
|---------------------------------|-----------|---|----------------|---------------------------|--|--|
| 670 - ELECTRIC ENTERPRISE | 674 Total | | | | (72.00) | 0.00 |
| | 675 | PUBLIC BENEFIT FUND | Revenue | 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 |
| | | | Revenue Total | | 775,000.00 | 795,000.00 |
| | | | Expense | DEBT SERVICE | 0.00 | 0.00 |
| | | | | SUPPLIES & SERVICES | (851,250.00) | (816,500.00) |
| | | | | TRANSFERS OUT | 0.00 | 0.00 |
| | | | Expense Total | | (851,250.00) | (816,500.00) |
| | 675 Total | | | | (76,250.00) | (21,500.00) |
| | 678 | ELECTRIC REVENUE BOND DEBT SERVICE FUND | Revenue | TRANSFERS IN | 2,426,619.00 | 2,426,619.00 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 2,426,619.00 | 2,426,619.00 |
| | | | Expense | DEBT SERVICE | (2,390,330.00) | (2,390,330.00) |
| | | | | SUPPLIES & SERVICES | (1,100.00) | (1,100.00) |
| | | | Expense Total | | (2,391,430.00) | (2,391,430.00) |
| | 678 Total | | | | 35,189.00 | 35,189.00 |
| 670 - ELECTRIC ENTERPRISE Total | | | | | (1,200,130.00) | (1,351,060.00) |
| 680 - WASTEWATER ENTERPRISE | 680 | WASTEWATER FUND | Revenue | 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 |
| | | | Revenue Total | | 9,536,000.00 | 8,356,000.00 |
| | | | Expense | 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 |
| | | | Expense Total | | (6,416,888.00) | (4,926,827.00) |
| | 680 Total | | | | 3,119,112.00 | 3,429,173.00 |
| | 681 | WASTEWATER CAPITAL FACILITY FUND | Revenue | 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 Recommended Budget | 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 |
| | | | | USE OF MONEY AND PROPERTY | 140,000.00 | 140,000.00 |
| | | | Revenue 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 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 2,502,807.00 | 0.00 |
| | | | Expense | CAPITAL EXPENDITURES | 0.00 | 0.00 |
| | | | | 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 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 290,920.00 | 290,920.00 |
| | | | Expense | DEBT SERVICE | (281,550.00) | (281,550.00) |
| | | | | 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 |
| | | | | SALES AND SERVICE CHARGES | 4,088,365.00 | 4,088,365.00 |
| | | | | TRANSFERS IN | 0.00 | 0.00 |
| | | | | USE OF MONEY AND PROPERTY | 0.00 | 0.00 |
| | | | Revenue Total | | 4,088,365.00 | 4,088,365.00 |
| | | | Expense | REPAIRS & MAINTENANCE | (829.00) | (829.00) |
| | | | | SALARIES & BENEFITS | (325,725.00) | (328,918.00) |
| | | | | 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|------------------------------|-----------|----------------------------------|----------------|---------------------------|--|--|
| 700 - INTERNAL SERVICE FUNDS | 700 | RISK MANAGEMENT FUND | Expense | TRANSFERS OUT | (176,428.00) | (176,428.00) |
| | | | | CONTRA EXPENDITURE | 0.00 | 0.00 |
| | | | Expense Total | | (6,385,704.00) | (6,461,475.00) |
| | 700 Total | | | | (2,297,339.00) | (2,373,110.00) |
| | 702 | FLEET MAINTENANCE FUND | Revenue | 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 |
| | | | Revenue Total | | 2,553,290.00 | 2,353,332.00 |
| | | | Expense | 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) |
| | | | Expense Total | CONTRA EXPENDITURE | 0.00 | 0.00 |
| | | | | DEPRECIATION | 0.00 | 0.00 |
| | 702 Total | | | | (2,374,077.00) | (2,239,923.00) |
| | 703 | INFORMATION SYSTEMS SERVICE FUND | Revenue | 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 |
| | | | Revenue Total | | 1,665,714.00 | 1,456,202.00 |
| | | | Expense | 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 |
| | | | Expense Total | | (2,541,381.00) | (2,539,881.00) |
| | 703 Total | | | | (875,667.00) | (1,083,679.00) |
| | 704 | BUILDING MAINTENANCE | Revenue | INTERGOVERNMENTAL | 200,000.00 | 600,000.00 |
| | | | | TRANSFERS IN | 873,482.00 | 873,482.00 |
| | | | Revenue Total | | 1,073,482.00 | 1,473,482.00 |
| | | | Expense | 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|------------------------------------|-----------|--|----------------|---------------------------|--|--|
| 700 - INTERNAL SERVICE FUNDS | 704 | BUILDING MAINTENANCE | Expense | 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) |
| | | | Expense Total | | (2,931,417.00) | (2,718,326.00) |
| | 704 Total | | | | (1,857,935.00) | (1,244,844.00) |
| | 705 | SUPPORT SERVICES | Revenue | TRANSFERS IN | 1,554,084.00 | 1,554,084.00 |
| | | | Revenue Total | | 1,554,084.00 | 1,554,084.00 |
| | | | Expense | 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) |
| | | | Expense Total | | (1,401,368.00) | (1,382,990.00) |
| | 705 Total | | | | 152,716.00 | 171,094.00 |
| | 761 | UTILITY BILLING ADMINISTRATION FUND | Revenue | 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 |
| | | | Revenue Total | | 2,943,153.00 | 2,943,153.00 |
| | | | Expense | 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 |
| | | | Expense Total | | (3,022,086.00) | (3,029,623.00) |
| | 761 Total | | | | (78,933.00) | (86,470.00) |
| 700 - INTERNAL SERVICE FUNDS Total | | | | | (4,777,945.00) | (4,503,600.00) |
| 800 - SUCCESSOR AGENCY FUNDS | 805 | REDEVELOPMENT OBLIGATION RETIREMENT FUND | Revenue | TAXES | 2,838,275.00 | 2,968,802.00 |
| | | | Revenue Total | | 2,838,275.00 | 2,968,802.00 |
| | | | Expense | TRANSFERS OUT | (2,545,313.00) | (2,545,313.00) |
| | | | Expense Total | | (2,545,313.00) | (2,545,313.00) |
| | 805 Total | | | | 292,962.00 | 423,489.00 |
| | 830 | SUCCESSOR AGENCY DEBT SERVICE FUND | Revenue | CONTRIBUTIONS | 2,191,282.00 | 2,191,282.00 |
| | | | Revenue Total | | 2,191,282.00 | 2,191,282.00 |
| | | | Expense | 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 Recommended Budget | Sum of FY 2025-26 Recommended Budget |
|------------------------------------|-----------|------------------------------------|----------------|---------------------------|--|--|
| 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 |
| | | | Expense Total | | (5,132.00) | (5,132.00) |
| | 850 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) |