



N E V A D A

AGENDA
Budget Meeting
City Council

Thursday, April 2, 2026 • 5:00 PM

Mayor
Neal E. McIntyre

City Council
Ward 1 - Ryan Hanan
Ward 2 - Felicity Zoberski
Ward 3 -
Ward 4 - Albert Torres
Ward 5 - Joe Mendoza

Acting City Manager
Lydia Altick

Fernley City Council Chambers, 595 Silver Lace Boulevard, Fernley, NV 89408

Zoom information:

Please click the following link to join the webinar: <https://us02web.zoom.us/j/82966343247>, or one tap_mobile: 12532158782, Dial: 669 900 9128, Webinar ID: 829 6634 3247

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Public Comment: Those wishing to address the City Council may submit public comment through the [online public comment form](#), or by sending an email to cityclerk@cityoffernley.org. Comments received prior to 4:00 pm the day of the meeting will be provided to City Council and added to the record but will not be read during the live meeting. Public comments received after 4 pm the day of the meeting will be included in the record but may not reach council members before action is taken. Public comment, whether on action items or public comment, is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specifically included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda. Additionally, if you wish you can comment in person at the meeting or use the Raise your Hand feature in Zoom (*9 if you are participating via phone).

Accommodations: City Council and staff will make reasonable efforts to assist and accommodate individuals with disabilities desiring to attend the meeting. Please contact the City Clerk’s Office at (775) 784-9830 in advance so that arrangements can be made.

Supporting Material: Staff reports and supporting material for the meeting are available at the City Clerk’s Office, and on the City’s website at www.cityoffernley.org Pursuant to NRS 241.020(6), supporting material is made available to the general public at the same time it is provided to the City Council.

Order of Business: The presiding officer shall determine the order of the agenda. The Fernley City Council may combine two or more agenda items for consideration; remove an item from the agenda; or delay discussion relating to an item on the agenda at any time. All items are action items unless otherwise noted. Items scheduled to be heard at a specific time will be heard no earlier than the stated time but may be heard later.

1. INTRODUCTORY ITEMS

1.1. Pledge of Allegiance

1.2. Roll Call

1.3. Public Forum

1.4. (For Possible Action) Approval of Agenda

2. STAFF REPORTS

2.1. Discussion and possible action regarding the Fiscal Year 2026/2027 proposed tentative budget including but not limited to: All funds within the Water Enterprise Fund; Wastewater Enterprise Fund; General Fund; Special Revenue Funds; Capital Improvement Program; rates; all city departments; the budget process; timelines, goals, and existing budget; debt, staffing, including but not limited to reorganization, reclassification, employee positions and contracts, new positions, and other matters related thereto.

3. PUBLIC FORUM

4. ADJOURNMENT

Next Meeting: April 3rd @ 5pm



CITY OF FERNLEY

City Council AGENDA REPORT

Meeting Date: April 2, 2026

REPORT TO: Mayor and City Council

REPORT FROM: Robert Carson, Finance Director

FINANCIAL IMPACT:

Yes: No:

CURRENTLY BUDGETED:

Yes: No:

FUND/ACCOUNT:

.

ACTION REQUESTED: Motion

AGENDA ITEM:

Discussion and possible action regarding the Fiscal Year 2026/2027 proposed tentative budget including but not limited to: All funds within the Water Enterprise Fund; Wastewater Enterprise Fund; General Fund; Special Revenue Funds; Capital Improvement Program; rates; all city departments; the budget process; timelines, goals, and existing budget; debt, staffing, including but not limited to reorganization, reclassification, employee positions and contracts, new positions, and other matters related thereto.

AGENDA ITEM BRIEF:

.

RECOMMENDED MOTION:

BUSINESS IMPACT (per NRS Chapter 237):

.

See attached report for background, analysis, alternatives.

ALTERNATIVES:

BACKGROUND:

RELEVANT LAWS, STATUTES, AND REGULATIONS:

FINANCIAL IMPLICATIONS:

ATTACHMENTS:

1. FY27 Tentative Budget Packet



City of Fernley, Nevada

Tentative Budget

Fiscal Year Ended June 30, 2027

Prepared By:

Neal E. McIntyre
Mayor

Robert Carson
City Treasurer

CITY OF FERNLEY
FISCAL YEAR 2026-27 TENTATIVE BUDGET
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FISCAL YEAR 2026-27 TENTATIVE BUDGET
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Budget Overview

The City's fiscal year 2026-27 tentative budget represents a comprehensive plan to responsibly manage public resources while advancing community priorities and maintaining essential services. It reflects a careful balance between fiscal stewardship and the need to respond to evolving economic conditions, population growth, and service demands. This proposed budget serves as a blueprint for allocating revenues in a way that sustains core operations, supports public safety, and enhances the overall quality of life for residents.

Developed through a collaborative process involving City leadership, departmental input, and strategic planning efforts, the tentative budget outlines key initiatives and operational priorities for the coming fiscal year. It incorporates targeted investments in programs and services that align with the City's long-term vision, while also addressing immediate needs. Emphasis has been placed on improving efficiency, strengthening organizational effectiveness, and ensuring that resources are directed where they can have the greatest impact.

In addition to supporting day-to-day operations, the budget includes funding for strategic initiatives, necessary staffing adjustments, and critical capital expenditures. These investments are designed to modernize infrastructure, maintain public assets, and enhance the City's capacity to deliver reliable services. As a working document, the tentative budget provides a foundation for discussion and community engagement, helping to shape a final financial plan that reflects both current priorities and future aspirations.



Budget Overview Continued

Included with this budget, the City is undertaking a strategic reorganization designed to improve efficiency, enhance service delivery, and better align resources with community priorities. This effort includes the elimination of the City Manager and Deputy City Manager positions and replacing them with a Chief Operations Officer and a Chief Development Officer. This will help clarify roles and responsibilities, and streamline internal processes to improve coordination across divisions. By modernizing its organizational structure, the City aims to strengthen accountability, support its workforce, and position itself to respond more effectively to current and future challenges while maximizing the impact of public funds.

A key component of this approach is the addition or realignment of departments without increasing overall staffing levels. By redistributing existing personnel, the City can expand its organizational capacity while maintaining fiscal discipline. This strategy encourages innovation, improves responsiveness, and ensures that resources are deployed where they are most needed. Ultimately, it allows the City to enhance services and address emerging priorities without placing additional burden on taxpayers.

This realignment establishes dedicated staff within the Facilities and Parks & Recreation departments, enabling employees to focus exclusively on these core functions and deliver more consistent, high-quality service. In addition, the Utility Department will be restructured to include distinct Utility Administration and Utility Billing sub-departments. This enhanced structure promotes greater transparency, strengthens financial tracking, and improves the City's ability to accurately monitor and manage utility-related expenses.



General Fund

- ◆ General Fund - The City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund
- ◆ The following funds are reported separately internally for the City, but are combined with the general fund for external financial reporting:
 - ◆ Residential Construction Tax Fund
 - ◆ Parks and Facilities Fund
 - ◆ Arts and Culture Fund
 - ◆ Computer Technology Fund



GENERAL FUND SUMMARY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Operating Revenue					
Taxes	\$ 5,583,293	\$ 6,062,007	\$ 5,885,703	\$ 6,591,614	\$ -
Licenses and Permits	5,006,609	5,091,000	4,493,458	4,693,000	-
Intergovernmental	910,458	910,562	883,686	975,314	-
Fines and Forfeitures	223,433	123,700	232,915	206,500	-
Investment Earnings	1,289,806	101,500	747,282	101,500	-
Miscellaneous	559,398	97,500	322,954	63,000	-
Indirect Revenue	502,090	818,022	818,022	896,457	-
Total Operating Revenue	14,075,087	13,204,291	13,384,018	13,527,385	-
Reimbursable Revenue					
RTC Reimbursable	4,214,625	7,500,000	1,836,910	10,000,000	-
Total Revenue	18,289,711	20,704,291	15,220,928	23,527,385	-
Expenditures					
Operatating Expenditures					
Mayor	-	-	-	204,724	-
Council	182,491	287,207	290,513	366,679	-
City Manager	1,456,046	930,078	860,651	-	-
City Attorney	673,831	782,047	770,612	994,908	-
City Treasurer	326,054	365,074	363,430	455,064	-
City Clerk	386,241	418,202	361,491	392,011	-
Facilities	1,617,765	2,177,349	1,289,983	3,239,357	-
Information Technology	386,946	884,234	666,350	832,935	-
Human Resources	-	163,090	92,731	238,847	-
Muni Court	590,724	782,644	734,739	940,340	-
Streets	1,631,427	2,887,300	2,787,191	2,973,199	-
Fleet	217,790	233,083	244,883	427,289	-
Animal Control	213,609	479,498	462,761	679,507	-
Vector Control	146,814	251,683	205,079	295,359	-
Engineering	850,663	1,057,258	817,368	1,384,175	-
Parks	1,403,797	2,033,464	1,749,115	2,856,618	-
Cemetery	39,326	218,900	194,662	193,900	-
Building	580,500	638,796	654,282	782,869	-
Planning	682,188	2,017,458	1,644,757	1,827,343	-
Code Enforcement	-	476,606	254,806	284,744	-
Total Operating Expenditures	11,386,211	17,083,971	14,445,405	19,369,868	-
Reimbursable Expenditures					
RTC Reimbursable	4,214,625	7,500,000	1,844,112	10,000,000	-
Other Sources and Uses					
Other Sources and Uses	-	730,952	-	881,096	-
Total Expenditures	15,600,836	25,314,923	16,289,516	30,250,964	-
Net Change in Fund Balance	2,688,875	(4,610,632)	(1,068,588)	(6,723,579)	-
Beginning Fund Balance	14,947,916	15,363,871	17,636,791	16,568,203	16,568,203
Ending Fund Balance	\$ 17,636,791	\$ 10,753,239	\$ 16,568,203	\$ 9,844,624	\$ 16,568,203

GENERAL FUND REVENUE

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Taxes					
Property Taxes	5,322,674	5,854,007	5,736,922	6,383,614	
Property Taxes-Delinquent	35,441	30,000	30,895	30,000	
Residential Construction Tax	198,000	150,000	90,000	150,000	
Marijuana Sales Tax	27,178	28,000	27,885	28,000	
Total Taxes	5,583,293	6,062,007	5,885,703	6,591,614	-
Licenses & Permits					
Business License Fees	862,607	800,000	749,781	800,000	
Franchise Fees	2,156,478	2,100,000	2,230,644	2,100,000	
Liquor License Fees	47,075	40,000	31,480	40,000	
Gaming License Fees	118,553	125,000	133,519	120,000	
Animal License Fees	3,718	6,000	3,431	3,000	
Passport Fees	39,413	20,000	33,597	30,000	
Building and Civil Permit Fees	1,344,213	1,300,000	818,872	1,200,000	
Building Permit Processing Fee	-	-	-	-	
Planning and Zoning Fees	264,925	400,000	333,755	250,000	
Engineering/Civil Fees	130,981	200,000	158,379	150,000	
Engineering/Civil Inspect Fees	38,647	100,000	-	-	
Other Fees	-	-	-	-	
Total Licenses & Permits	5,006,609	5,091,000	4,493,458	4,693,000	-
Intergovernmental					
Consolidated Tax	239,942	228,479	226,151	269,269	
Motor Veh Fuel Tax	427,380	439,583	416,559	463,545	
County Parks Agreement	60,000	60,000	60,000	60,000	
County Roads Contribution	180,000	180,000	180,000	180,000	
Administration Fees	3,136	2,500	976	2,500	
Total Intergovernmental	910,458	910,562	883,686	975,314	-
Fines & Forfeitures					
Penalties/Fines Municipl Court	217,117	120,000	225,040	200,000	
Community Service Fee	6,316	3,000	6,553	5,000	
Penalties - Animal Control	-	100	1,321	1,000	
Muni Court Misc Fees	-	600	-	500	
Total Fines & Forfeitures	223,433	123,700	232,915	206,500	-
Investment Earnings					
Interest Earnings - GF	1,240,088	100,000	717,676	100,000	
Interest Earnings - RTC	41,565	1,000	22,990	1,000	
Interest Earnings - Parks/Fac	8,153	500	6,615	500	
Total Investment Earnings	1,289,806	101,500	747,282	101,500	-

(CONTINUED)

GENERAL FUND REVENUE

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Miscellaneous					
Cemetery Burial/Cremation Fee	6,250	1,000	300	1,000	
Park Rental Fees	7,489	7,500	9,677	7,500	
Facility Rental Fees	4,618	2,000	3,730	2,000	
Donations-Misc	100,400	-	1,722	-	
Donations-Animal Control	125	-	26,415	-	
Donations-City Sponsored Event	6,955	2,000	9,545	2,500	
Miscellaneous Revenue	32,520	45,000	27,050	30,000	
Credit Card Fee - Util	-	-	9,824	-	
Credit Card Fee - Gen Svcs	20,881	40,000	22,254	20,000	
Miscellaneous Revenue - Opioids	(682)	-	1,640	-	
Contributed Revenue	350,500	-	200,000	-	
Contributed Revenue - UPRR	10,369	-	4,534	-	
Sale of Assets	19,974	-	6,263	-	
Total Miscellaneous	559,398	97,500	322,954	63,000	-
Indirect Revenue					
Indirect Revenue	502,090	818,022	818,022	896,457	
Total Revenue Without RTC	14,075,087	13,204,291	13,384,018	13,527,385	-
RTC Shared Revenue	4,214,625	7,500,000	1,836,910	10,000,000	
Total Revenue	18,289,711	20,704,291	15,220,928	23,527,385	-
	9.87%				

General Government Function

- ♦ General government includes the Mayor's Office, City Council, City Attorney, City Treasurer, City Clerk, Facilities, Information Technology and Human Resources departments



General Government Function

Departmental Highlights

- ◆ Mayor's Office: New department created with the proposed reorganization. This department will include the Mayor and the Mayor's Executive Assistant salaries and benefits. No other significant changes are being proposed.
- ◆ City Council: This department is accounts for the City Council salaries and benefits. In prior years, this department was combined with the Mayor. Proposed additions to this budget include:
 - ◆ \$150,000 for the City wide efficiency study
 - ◆ \$25,000 (\$5,000 per Council Member) discretionary funds
 - ◆ \$110,000 donation to North Lyon County Fire to purchase PPE
- ◆ City Attorney: The City Attorney is requesting a 7 month overlap of salaries to train a new Deputy City Attorney to replace the incumbent who is retiring. Outside legal services has also be increased to account for potential investigations and lawsuits.
- ◆ City Treasurer: One additional position is added to this budget for the approved Grant Administrator position.
- ◆ City Clerk: No significant changes are being proposed.
- ◆ Facilities: Salaries and benefits are increased over the prior year with the inclusion of the proposed COO position's salaries and benefits. Additionally new allocation percentages contributed to the increase in salaries and benefits. Other proposed additions include:
 - ◆ \$650,000 for the completion of the Facilities Master Plan
 - ◆ \$365,000 for City Hall Upgrades
 - ◆ \$1,035,000 in capital expenditures
- ◆ Information Technology: No significant changes are being proposed
- ◆ Human Resources: Salaries and benefits are increased with the proposal of the Human Resources Technician position included.

MAYOR - NEW DEPARTMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	-	-	86,821	
Overtime Pay	-	-	-	-	
Annual Leave Pay	-	-	-	1,238	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	88,059	-
FICA	-	-	-	-	
Medicare	-	-	-	1,259	
Unemployment	-	-	-	431	
Retirement	-	-	-	20,636	
Group Insurance	-	-	-	16,412	
Workers Compensation	-	-	-	2,457	
Other Benefits	-	-	-	-	
Total Benefits	-	-	-	41,194	-
Total Salaries & Benefits	-	-	-	129,254	-
Services & Supplies					
Communications	-	-	-	720	
Printing and Postage	-	-	-	1,000	
Training	-	-	-	1,500	
Dues and Memberships	-	-	-	38,500	
Travel	-	-	-	5,000	
Employee Recognition	-	-	-	3,000	
General Supplies	-	-	-	750	
Gasoline	-	-	-	-	
Community Support	-	-	-	25,000	
Total Services & Supplies	-	-	-	75,470	-
Total Expenditures	-	-	-	204,724	-

CITY COUNCIL

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	84,946	82,546	82,307	56,048	
Total Salaries	84,946	82,546	82,307	56,048	-
FICA	1,224	1,462	1,458	1,390	
Medicare	1,232	1,197	1,193	813	
Unemployment	-	-	(0)	-	
Retirement	21,891	21,668	21,606	12,359	
Group Insurance	-	-	-	-	
Workers Compensation	4,889	3,843	4,739	2,409	
Other Benefits	-	-	-	-	
Total Benefits	29,235	28,171	28,997	16,971	-
Total Salaries & Benefits	114,181	110,717	111,304	73,019	-
Services & Supplies					
Tech Services-Other	-	-	-	-	
Prof Serv-Other	-	-	-	150,000	
Communications	2,540	2,640	2,642	2,160	
Printing and Postage	1,370	750	750	-	
Training	1,279	2,000	2,250	1,000	
Dues and Memberships	33,875	38,500	38,500	-	
Travel	3,673	8,000	9,728	5,000	
Employee Recognition	4,644	4,000	3,830	-	
General Supplies	1,019	500	485	500	
Minor Equipment	-	-	-	-	
Gasoline	-	100	-	-	
Community Support	19,910	120,000	121,024	135,000	
Total Services & Supplies	68,310	176,490	179,210	293,660	-
Total Expenditures	182,491	287,207	290,513	366,679	-

CITY MANAGER - ELIMINATED DEPARTMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	517,497	308,994	216,018	-	
Overtime Pay	793	1,000	1,140	-	
Annual Leave Pay	20,612	5,942	3,688	-	
Sick Leave Pay	6,231	-	2,808	-	
Holiday Pay	5,408	-	2,922	-	
Total Salaries	550,541	315,936	226,576	-	-
Medicare	10,410	4,480	3,262	-	
Unemployment	2,240	1,718	2,023	-	
Retirement	64,843	59,481	43,486	-	
Group Insurance	33,138	37,637	27,468	-	
Workers Compensation	7,239	5,955	1,997	-	
Other Benefits	5,453	-	1,741	-	
Total Benefits	123,323	109,272	79,978	-	-
Total Salaries & Benefits	673,864	425,208	306,554	-	-
Services & Supplies					
Prof Serv-CTAX Litigation	-	-	-	-	
Prof Serv-Conflict Council	2,083	10,000	24,233	-	
Prof Serv-Other	729,320	450,000	453,851	-	
Tech Services-Other	-	-	-	-	
Tech Services-Comm on Ethics	3,263	5,000	9,406	-	
Outside Services	2,050	-	38,246	-	
Communications	673	720	563	-	
Advertising	1,884	2,000	1,860	-	
Printing and Postage	8,049	7,500	4,887	-	
Training	7,206	9,000	7,678	-	
Dues and Memberships	6,134	7,350	5,135	-	
Travel	5,643	5,000	4,921	-	
General Supplies	12,686	5,000	3,047	-	
Minor Equipment	2,518	2,500	-	-	
Gasoline	355	500	271	-	
Books and Periodicals	119	300	-	-	
Community Support	197	-	-	-	
Total Services & Supplies	782,181	504,870	554,097	-	-
Total Expenditures	1,456,046	930,078	860,651	-	-

CITY ATTORNEY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	336,333	384,750	369,752	479,067	
Overtime Pay	-	1,000	-	1,000	
Annual Leave Pay	11,247	7,399	4,788	9,213	
Sick Leave Pay	8,048	-	5,941	-	
Holiday Pay	7,625	-	6,794	-	
Total Salaries	363,253	393,149	387,275	489,279	-
Medicare	5,073	2,224	5,499	6,946	
Unemployment	2,577	2,700	2,406	3,094	
Retirement	110,658	128,618	128,451	140,004	
Group Insurance	65,667	69,796	78,658	109,860	
Workers Compensation	8,797	9,360	9,299	10,725	
Other Benefits	-	-	-	-	
Total Benefits	192,772	212,699	224,314	270,629	-
Total Salaries & Benefits	556,025	605,847	611,589	759,908	-
Services & Supplies					
Prof Serv-Legal	53,651	100,000	103,439	150,000	
Prof Serv-Other	33,757	20,000	15,125	30,000	
Tech Services-Other	6,100	25,000	16,224	20,000	
Communications	2,846	4,200	3,040	3,500	
Advertising	-	-	-	-	
Printing and Postage	8,498	8,000	9,467	10,000	
Training	3,806	7,500	3,703	7,500	
Dues and Memberships	2,064	3,000	2,064	4,000	
Travel	1,812	2,500	3,213	4,000	
General Supplies	3,069	5,000	2,748	5,000	
Minor Equipment	2,083	1,000	-	-	
Building Maint Supplies	-	-	-	-	
Books and Periodicals	119	-	-	500	
Shared Costs	-	-	-	500	
Total Services & Supplies	117,805	176,200	159,023	235,000	-
Total Expenditures	673,831	782,047	770,612	994,908	-

CITY TREASURER

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	139,858	153,406	157,051	202,583	
Overtime Pay	-	-	-	-	
Annual Leave Pay	3,342	2,950	3,132	3,896	
Sick Leave Pay	1,045	-	1,050	-	
Holiday Pay	1,501	-	1,364	-	
Total Salaries	145,746	156,356	162,598	206,479	-
FICA	-	-	-	2,937	
Medicare	2,011	2,224	2,324	2,990	
Unemployment	930	1,031	955	1,263	
Retirement	40,847	47,767	49,254	56,537	
Group Insurance	29,690	31,623	36,619	53,729	
Workers Compensation	3,086	3,573	3,403	4,378	
Other Benefits	-	-	-	-	
Total Benefits	76,564	86,218	92,555	121,835	-
Total Salaries & Benefits	222,310	242,574	255,153	328,314	-
Services & Supplies					
Prof Serv-Other	18,504	17,500	8,690	17,500	
Prof Serv-Auditing	63,000	66,000	70,914	70,000	
Communications	641	800	787	800	
Advertising	-	-	-	-	
Printing and Postage	2,576	2,000	2,330	3,000	
Training	1,335	3,500	1,320	3,500	
Dues and Memberships	400	750	600	750	
Travel	-	5,000	601	5,000	
General Supplies	2,596	1,500	3,408	3,000	
Minor Equipment	1,360	5,000	4,695	2,500	
Credit Card Fees	13,429	20,000	15,089	20,000	
Late Fees	21	100	-	100	
Cash Over/Short	(437)	100	(158)	100	
Books and Periodicals	318	250	-	250	
Shared Costs	-	-	-	250	
Total Services & Supplies	103,744	122,500	108,276	126,750	-
Total Expenditures	326,054	365,074	363,430	455,064	-

CITY CLERK

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	212,371	235,521	189,748	206,200	
Overtime Pay	3,267	3,000	1,079	4,000	
Annual Leave Pay	7,549	4,529	5,019	3,965	
Sick Leave Pay	2,841	-	1,207	-	
Holiday Pay	5,167	-	1,888	-	
Total Salaries	231,196	243,050	198,941	214,165	-
FICA	24	-	-	-	
Medicare	3,275	2,864	2,908	2,990	
Unemployment	2,054	2,095	1,257	1,868	
Retirement	61,697	70,096	61,624	59,770	
Group Insurance	37,282	39,133	32,761	39,540	
Workers Compensation	7,170	7,263	4,397	6,477	
Other Benefits	478	-	937	-	
Total Benefits	111,980	121,452	103,884	110,646	-
Total Salaries & Benefits	343,177	364,502	302,825	324,811	-
Services & Supplies					
Prof Serv-Other	522	2,000	1,727	2,000	
Outside Services	8,747	16,500	30,714	30,000	
Insurance	-	-	-	-	
Advertising	3,790	7,500	5,896	7,500	
Printing and Postage	14,994	15,000	13,692	15,000	
Training	2,617	3,000	2,659	3,000	
Dues and Memberships	933	1,000	355	1,000	
Travel	7,344	4,000	1,374	4,000	
General Supplies	1,890	3,000	2,250	3,000	
Minor Equipment	2,109	1,500	-	1,500	
Gasoline	-	-	-	-	
Books and Periodicals	119	200	-	200	
Total Services & Supplies	43,065	53,700	58,666	67,200	-
Total Expenditures	386,241	418,202	361,491	392,011	-

GENERAL SERVICES - FACILITIES

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	101,685	197,494	158,103	378,321	
Standby Pay	869	1,500	943	1,500	
Overtime Pay	2,746	3,000	2,634	3,000	
Annual Leave Pay	6,718	3,798	7,431	7,275	
Sick Leave Pay	3,463	-	4,439	-	
Holiday Pay	4,889	-	6,753	-	
Total Salaries	120,369	205,792	180,303	390,097	-
FICA	1,084	-	-	-	
Medicare	1,698	2,864	2,585	5,486	
Unemployment	1,250	2,118	1,584	3,058	
Retirement	21,018	43,705	36,086	88,250	
Group Insurance	20,049	55,864	35,252	86,864	
Workers Compensation	4,314	7,343	6,257	10,603	
Other Benefits	1,003	-	1,389	1,500	
Total Benefits	50,417	111,894	83,153	195,761	-
Total Salaries & Benefits	170,786	317,686	263,455	585,857	-
Services & Supplies					
Prof Serv-Engineering	4,277	160,000	15,449	650,000	
Prof Serv-Other	1,304	500	400	500	
Utility Serv-Water & Sewer	33,602	30,000	33,612	40,000	
Utility Serv-Refuse	4,291	5,500	1,952	5,500	
Outside Services	102,376	40,000	25,750	405,000	
Outside Serv-HVAC	1,763	5,000	5,008	5,000	
Outside Serv-Electrical	3,415	5,000	630	5,000	
Outside Serv-Repair & Maint	35,470	35,000	33,904	80,000	
Rentals	2,455	1,000	-	1,000	
Insurance	128,776	145,913	145,912	165,000	
Communications	128,366	100,000	113,450	125,000	
Advertising	1,246	5,000	352	2,500	
Printing and Postage	7,445	7,000	11,223	10,000	
Training	358	1,000	805	1,000	
Dues and Memberships	172	250	546	500	
Travel	-	-	756	1,000	
General Supplies	22,933	17,000	18,092	25,000	
Office Supplies	1,324	1,000	6,620	2,000	
Minor Equipment	1,406	5,000	2,860	5,000	
Automotive Supplies	-	-	-	-	
Building Maint Supplies	4,889	10,000	11,121	10,000	
Shop Supplies	990	-	2,000	2,000	
Safety Supplies	29	1,000	1,420	1,000	
Chemical Supplies	311	750	-	750	
Natural Gas	12,440	15,000	5,917	15,000	
Electricity	32,550	235,000	32,918	50,000	
Propane	9	250	-	250	
Bulk Diesel	-	-	-	-	
Gasoline	9,526	8,000	10,124	10,000	
Books and Periodicals	149	250	-	250	
Licenses and Permits	-	250	923	250	
Property Taxes/Assessmnts/Fees	-	-	-	-	
Shared Costs	-	-	-	-	
Total Services & Supplies	541,874	834,663	481,742	1,618,500	-

(CONTINUED)

GENERAL SERVICES - FACILITIES

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Capital Outlay					
Buildings	858,190	1,000,000	501,038	590,000	
Improve Other than Buildings	46,914	-	-	340,000	
Machinery	-	25,000	43,748	105,000	
Total Capital Outlay	905,104	1,025,000	544,786	1,035,000	-
Total Expenditures	1,617,765	2,177,349	1,289,983	3,239,357	-

INFORMATION TECHNOLOGY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	59,279	68,923	70,293	71,701	
Overtime Pay	-	-	-	-	
Annual Leave Pay	1,379	1,325	1,134	1,379	
Sick Leave Pay	-	-	-	-	
Holiday Pay	220	-	-	-	
Total Salaries	60,878	70,248	71,427	73,080	-
Medicare	856	999	995	1,040	
Unemployment	366	447	380	447	
Retirement	10,508	13,268	13,479	13,802	
Group Insurance	10,429	12,253	13,376	16,017	
Workers Compensation	1,206	1,549	1,451	1,549	
Other Benefits	-	-	-	-	
Total Benefits	23,365	28,516	29,681	32,855	-
Total Salaries & Benefits	84,243	98,764	101,108	105,935	-
Services & Supplies					
Prof Serv-Other	-	250,000	103,775	255,000	
Tech Services-Other	293,059	330,000	312,618	425,000	
Communications	3,216	720	1,678	2,000	
Training	600	1,500	-	1,500	
Dues and Memberships	-	-	-	-	
Travel	601	1,500	-	1,500	
General Supplies	1,893	1,750	874	2,000	
Minor Equipment	3,333	100,000	77,341	15,000	
Shared Costs	-	-	-	-	
Total Services & Supplies	302,703	685,470	496,285	702,000	-
Capital Outlay					
Improve Other than Buildings	-	-	-	-	-
Machinery	-	100,000	68,958	25,000	-
Total Capital Outlay	-	100,000	68,958	25,000	-
Total Expenditures	386,946	884,234	666,350	832,935	-

HUMAN RESOURCES

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	71,849	65,855	124,437	
Overtime Pay	-	-	-	-	
Annual Leave Pay	-	1,382	-	2,393	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	73,230	65,855	126,830	-
Medicare	-	2,864	992	1,804	
Unemployment	-	410	430	861	
Retirement	-	13,831	12,707	23,954	
Group Insurance	-	2,832	278	21,411	
Workers Compensation	-	1,423	1,510	2,986	
Other Benefits	-	-	2,005	-	
Total Benefits	-	21,360	17,923	51,017	-
Total Salaries & Benefits	-	94,590	83,777	177,847	-
Services & Supplies					
Prof Serv-Other	-	32,000	2,432	32,000	
Outside Services	-	15,000	-	15,000	
Advertising	-	7,500	-	1,000	
Printing and Postage	-	5,000	3,834	5,000	
Training	-	1,500	-	1,500	
Dues and Memberships	-	1,000	-	1,000	
Travel	-	2,000	347	2,000	
Employee Assistance Program	-	1,500	-	-	
General Supplies	-	1,500	1,535	2,000	
Minor Equipment	-	1,000	805	1,000	
Books and Periodicals	-	500	-	500	
Total Services & Supplies	-	68,500	8,953	61,000	-
Total Expenditures	-	163,090	92,731	238,847	-

Public Works Function

- ♦ The public works function accounts for the all of the costs for the Streets and Storm Drains, Fleet and Engineering departments



Public Works Function

Departmental Highlights

- ◆ Streets and Storm Drains: There is no significant increase proposed to salaries and benefits even with the addition of the COO salary and updated allocation percentages. Proposed additions to this budget include:
 - ◆ \$300,000 for the City Storm Drains Master Plan (carry over from FY26)
 - ◆ \$1,351,000 in capital expenditures
 - ◆ \$10,000,000 RTC expenditure (\$6,000,000 carry over from FY26)
- ◆ Fleet: Salaries and benefits are increased over the prior year with the inclusion of the proposed COO position's salaries and benefits. Additionally, new allocation percentages contributed to the increase in salaries and benefits. Other proposed additions include:
 - ◆ \$103,000 in capital expenditures
- ◆ Engineering: Salaries and benefits are increased over the prior year with the inclusion of the proposed CDO position's salaries and benefits. Additionally, new allocation percentages contributed to the increase in salaries and benefits. Outside engineering services has also been increased to account for the increase cost of using consultants and the increased cost of the GIS software.

STREETS AND STORM DRAINS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	399,838	517,149	485,323	560,056	
Standby Pay	828	2,000	545	2,000	
Overtime Pay	10,750	17,000	6,522	17,000	
Annual Leave Pay	30,784	9,945	17,096	10,770	
Sick Leave Pay	14,460	-	7,982	-	
Holiday Pay	17,671	-	17,001	-	
Total Salaries	474,330	546,094	534,469	589,827	-
Medicare	6,813	7,499	7,571	8,121	
Unemployment	4,656	5,052	3,972	5,214	
Retirement	100,735	123,707	124,037	124,405	
Group Insurance	70,657	100,934	100,547	119,055	
Workers Compensation	16,560	17,515	16,204	18,077	
Other Benefits	7,200	-	6,000	-	
Total Benefits	206,623	254,706	258,330	274,872	-
Total Salaries & Benefits	680,953	800,800	792,799	864,699	-
Services & Supplies					
Prof Serv-Engineering	4,277	650,000	576,851	300,000	
Prof Serv-Other	10,656	1,000	5,713	5,000	
Tech Services-Other	-	-	-	-	
Utility Serv-Refuse	8,427	12,000	13,047	12,000	
Outside Services	36,780	25,000	18,533	25,000	
Outside Serv-Traf Light Maint	40,585	75,000	27,224	50,000	
Outside Serv-Repair & Maint	12,018	20,000	-	20,000	
Rentals	528	1,000	6,687	5,000	
Communications	646	750	633	750	
Advertising	125	500	1,127	1,000	
Printing and Postage	580	1,000	274	1,000	
Training	2,531	3,000	5,077	5,000	
Dues and Memberships	622	750	286	750	
Travel	-	-	1,873	2,500	
Educational Assistance Program	-	-	-	-	
General Supplies	68,125	75,000	52,154	75,000	
Office Supplies	867	2,000	92	2,000	
Minor Equipment	10,761	10,000	-	10,000	
Automotive Supplies	731	-	-	-	
Building Maint Supplies	252	-	-	-	
Shop Supplies	1,181	2,000	1,123	2,000	
Sign & Stripe Supplies	15,260	25,000	22,590	25,000	
Safety Supplies	4,677	8,500	5,696	8,500	
Supplies-Chemical	5,036	8,500	3,008	8,500	
Natural Gas	-	-	-	-	
Electricity	148,953	-	130,919	160,000	
Propane	2,153	5,000	3,936	5,000	
Bulk Diesel	-	4,000	1,033	3,000	
Gasoline	27,750	25,000	28,274	30,000	
Books and Periodicals	84	250	-	250	
Licenses and Permits	-	250	-	250	
Property Taxes/Assessmnts/Fees	-	-	-	-	
Total Services & Supplies	403,607	955,500	906,149	757,500	-

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STREETS AND STORM DRAINS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Capital Outlay					
Improve Other than Buildings	308,113	540,000	550,659	800,000	
Machinery	59,870	101,000	83,658	93,000	
Vehicles	178,886	490,000	453,927	458,000	
Furniture and Fixtures	-	-	-	-	-
Total Capital Outlay	546,868	1,131,000	1,088,243	1,351,000	-
Other					
RTC Reimbursable	4,214,625	7,500,000	1,844,112	10,000,000	
Total Expenditures	5,846,052	10,387,300	4,631,303	12,973,199	-

FLEET MANAGEMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	59,322	79,979	65,641	113,438	
Overtime Pay	287	2,000	31	2,000	
Annual Leave Pay	7,668	1,538	3,496	2,182	
Sick Leave Pay	3,075	-	9,329	-	
Holiday Pay	3,973	-	3,537	-	
Total Salaries	74,325	83,517	82,034	117,620	-
Medicare	1,013	1,160	1,137	1,645	
Unemployment	559	644	429	846	
Retirement	19,247	22,807	22,912	31,706	
Group Insurance	18,825	20,723	24,328	34,541	
Workers Compensation	1,876	2,232	1,720	2,932	
Other Benefits	-	-	-	-	
Total Benefits	41,519	47,566	50,528	71,670	-
Total Salaries & Benefits	115,844	131,083	132,562	189,289	-
Services & Supplies					
Prof Serv-Other	11	-	216	500	
Tech Services-Other	4,339	5,000	7,920	10,000	
Outside Services	6,088	12,500	10,637	12,500	
Outside Serv-Repair & Maint	260	-	16,463	20,000	
Communications	471	500	624	3,000	
General Supplies	11,461	12,000	12,055	15,000	
Minor Equipment	-	-	2,748	-	
Automotive Supplies	64,436	58,500	58,091	60,000	
Bulk Diesel	11,008	10,000	1,033	10,000	
Gasoline	3,759	3,500	2,426	3,500	
Licenses and Permits	111	-	108	250	
Shared Costs	-	-	-	250	
Total Services & Supplies	101,945	102,000	112,321	135,000	-
Capital Outlay					
Machinery	-	-	-	103,000	
Total Capital Outlay	-	-	-	103,000	-
Total Expenditures	217,790	233,083	244,883	427,289	-

ENGINEERING

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	305,936	450,214	282,493	616,082	
Overtime Pay	-	-	-	-	
Annual Leave Pay	27,875	8,942	9,669	12,182	
Sick Leave Pay	16,920	-	3,829	-	
Holiday Pay	11,457	-	3,411	-	
Total Salaries	362,188	459,156	299,402	628,264	-
Medicare	5,183	6,528	4,419	8,933	
Unemployment	2,981	3,303	2,732	4,094	
Retirement	87,145	123,478	61,653	118,596	
Group Insurance	46,171	76,543	38,314	83,745	
Workers Compensation	10,297	11,450	11,266	14,192	
Other Benefits	-	-	2,098	3,600	
Total Benefits	151,777	221,302	120,482	233,160	-
Total Salaries & Benefits	513,965	680,458	419,884	861,425	-
Services & Supplies					
Prof Serv-Engineering	313,308	250,000	303,818	500,000	
Prof Serv-Other	28	-	39	1,000	
Outside Services	330	-	11	1,000	
Outside Serv-Repair & Maint	-	-	-	-	
Communications	439	800	1,546	1,500	
Advertising	250	-	-	250	
Printing and Postage	-	-	-	-	
Training	6,611	6,000	2,290	6,000	
Dues and Memberships	5,373	1,500	2,154	2,500	
Travel	1,161	3,000	1,001	2,500	
General Supplies	2,769	1,500	437	1,500	
Office Supplies	346	500	748	500	
Minor Equipment	4,731	2,000	2,251	2,000	
Gasoline	1,095	500	797	1,000	
Books and Periodicals	257	1,000	1,508	1,500	
Shared Costs	-	-	-	1,500	
Total Services & Supplies	336,698	266,800	316,601	522,750	-
Capital Outlay					
Vehicles	-	110,000	80,883	-	
Total Expenditures	850,663	1,057,258	817,368	1,384,175	-

Judicial Function

- ♦ The judicial function accounts for the Municipal Court costs.

Departmental Highlights

- ♦ All of the Municipal Court's strategic initiatives have been included in the tentative budget.



MUNICIPAL COURT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	300,282	382,361	338,570	452,385	
Overtime Pay	5,751	15,000	5,752	15,000	
Annual Leave Pay	11,644	7,353	17,583	8,700	
Sick Leave Pay	6,869	-	7,670	-	
Holiday Pay	11,515	-	10,489	-	
Total Salaries	336,062	404,714	380,065	476,085	-
FICA	314	-	283	-	
Medicare	4,751	5,544	5,711	6,560	
Unemployment	3,179	3,375	3,502	4,050	
Retirement	83,984	105,432	119,519	140,761	
Group Insurance	55,707	89,579	71,005	113,045	
Workers Compensation	11,435	11,700	13,103	14,040	
Other Benefits	3,600	-	3,600	-	
Total Benefits	162,970	215,630	216,723	278,455	-
Total Salaries & Benefits	499,031	620,344	596,788	754,540	-
Services & Supplies					
Prof Serv-Other	48,486	109,000	98,593	110,000	
Prof Serv-Other	-	-	-	-	
Prof Serv-Interpreter	8,391	9,000	7,442	12,000	
Prof Serv-Senior Judge	2,475	6,000	5,238	6,000	
Prof Serv-Witness Fees	-	2,000	-	2,000	
Pretrial Services Program	3,038	3,500	4,358	10,000	
Tech Services-Other	200	-	-	10,000	
Communications	737	800	674	800	
Printing and Postage	11,932	12,000	8,601	12,000	
Training	2,222	2,500	495	5,000	
Dues and Memberships	170	300	-	1,000	
Travel	854	1,500	-	2,500	
General Supplies	11,699	11,700	11,599	12,000	
Automotive Supplies	-	-	-	-	
Gasoline	1,370	4,000	951	2,500	
Books and Periodicals	119	-	-	-	
Total Services & Supplies	91,693	162,300	137,952	185,800	-
Capital Outlay					
Vehicles	-	-	-	-	-
Total Expenditures	590,724	782,644	734,739	940,340	-

Health Function

- ♦ The health function accounts for the all costs included in the Animal Control, Vector Control and Cemetery departments



Health Function

Departmental Highlights

- ◆ **Animal Control:** Salaries and benefits are increased over the prior year and include the proposed additional Animal Control Officer I position. Additional proposed items include:
 - ◆ \$140,000 Animal Control Master Plan (carry over from FY26)
 - ◆ \$190,000 in capital expenditures
- ◆ **Vector Control:** Salaries and benefits are increased over the prior year with the inclusion of the proposed COO position's salaries and benefits. Additionally, new allocation percentages contributed to the increase in salaries and benefits. Other proposed additions include:
 - ◆ \$90,000 in capital expenditures
- ◆ **Cemetery:** There are no material increases proposed. However, the FY27 tentative budget includes \$125,000 for the Cemetery Master Plan which is a carryover from FY26.

ANIMAL CONTROL

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	114,099	131,264	137,835	204,121	
Overtime Pay	4,455	4,000	4,777	4,000	
Annual Leave Pay	2,796	2,524	-	3,925	
Sick Leave Pay	683	-	2,201	-	
Holiday Pay	3,497	-	2,973	-	
Total Salaries	125,530	137,788	147,785	212,047	-
FICA	23	-	-	-	
Medicare	1,818	1,903	2,320	2,960	
Unemployment	1,455	1,350	1,122	2,025	
Retirement	20,885	25,268	26,972	39,293	
Group Insurance	17,700	19,009	17,996	50,113	
Workers Compensation	5,385	4,680	4,186	7,020	
Other Benefits	-	-	-	-	
Total Benefits	47,265	52,210	52,596	101,411	-
Total Salaries & Benefits	172,795	189,998	200,380	313,457	-
Services & Supplies					
Prof Serv-Other	7,027	157,000	135,776	140,000	
Co Shelter Agreement	3,000	4,000	3,000	3,000	
Communications	1,190	1,250	1,729	2,000	
Advertising	-	-	-	-	
Printing and Postage	1,263	1,500	789	1,500	
Training	3,098	5,200	5,622	6,000	
Dues and Memberships	50	250	25	250	
Travel	671	2,600	3,247	3,500	
General Supplies	4,369	3,000	3,061	5,000	
Office Supplies	338	500	172	500	
Minor Equipment	1,550	2,900	378	3,000	
Automotive Supplies	6	-	-	-	
Safety Supplies	1,270	3,800	3,683	3,800	
Gasoline	6,407	7,500	5,258	7,500	
Total Services & Supplies	30,241	189,500	162,739	176,050	-
Capital Outlay					
Machinery	10,573	-	-	-	
Vehicles	-	100,000	99,641	190,000	
Total Capital Outlay	10,573	100,000	99,641	190,000	-
Total Expenditures	213,609	479,498	462,761	679,507	-

VECTOR CONTROL

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	32,052	42,497	35,508	63,309	
Standby Pay	332	6,000	-	-	
Overtime Pay	806	-	340	1,500	
Annual Leave Pay	3,656	817	2,424	1,217	
Sick Leave Pay	2,115	-	1,967	-	
Holiday Pay	2,208	-	2,197	-	
Total Salaries	<u>41,168</u>	<u>49,314</u>	<u>42,436</u>	<u>66,027</u>	-
Medicare	570	616	576	918	
Unemployment	407	400	296	542	
Retirement	7,254	8,304	8,037	13,581	
Group Insurance	10,072	10,811	12,160	18,962	
Workers Compensation	1,416	1,388	1,051	1,879	
Other Benefits	-	-	-	-	
Total Benefits	<u>19,719</u>	<u>21,519</u>	<u>22,120</u>	<u>35,882</u>	-
Total Salaries & Benefits	<u>60,887</u>	<u>70,833</u>	<u>64,556</u>	<u>101,909</u>	-
Services & Supplies					
Prof Serv-Other	20,365	20,000	10,100	15,000	
Outside Serv-Repair & Maint	2,060	1,000	-	2,500	
Communications	985	1,100	1,104	1,200	
Training	370	2,000	1,441	2,000	
Dues and Memberships	170	250	175	250	
Travel	-	1,000	-	1,000	
General Supplies	1,127	1,000	952	1,500	
Minor Equipment	345	1,500	629	1,000	
Automotive Supplies	-	-	-	-	
Safety Supplies	190	1,000	1,000	1,000	
Chemical Supplies	58,827	60,000	43,557	75,000	
Gasoline	1,468	1,500	1,416	2,000	
Licenses and Permits	20	500	-	500	
Shared Costs	-	-	-	500	
Total Services & Supplies	<u>85,927</u>	<u>90,850</u>	<u>60,373</u>	<u>103,450</u>	-
Capital Outlay					
Machinery	-	90,000	80,150	20,000	-
Vehicles	-	-	-	70,000	-
Total Capital Outlay	<u>-</u>	<u>90,000</u>	<u>80,150</u>	<u>90,000</u>	<u>-</u>
Total Expenditures	<u>146,814</u>	<u>251,683</u>	<u>205,079</u>	<u>295,359</u>	<u>-</u>

CEMETERY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Services & Supplies					
Prof Serv-Engineering	-	150,000	150,000	125,000	
Utility Serv-Water & Sewer	10,607	10,000	7,110	10,000	
Utility Serv-Refuse	-	500	-	500	
Outside Serv-Repair & Maint	24,790	50,000	30,000	50,000	
General Supplies	3,467	7,500	7,073	7,500	
Shop Supplies	-	-	-	-	
Chemical Supplies	-	300	-	300	
Electricity	462	500	478	500	
Propane	-	-	-	-	
Licenses and Permits	-	100	-	100	
Total Expenditures	39,326	218,900	194,662	193,900	-

Culture & Recreation Function

- ◆ The culture & recreations function accounts for the costs of the Parks & Recreation department.

Departmental Highlights

- ◆ Salaries and benefits are increased over the prior year with the inclusion of the proposed COO position's salaries and benefits. Additionally, the proposed reorganization is impacting salaries and benefits by dedication all Parks & Recreation staff solely to this department. Other proposed additions include:
 - ◆ \$1,760,000 in capital expenditures



PARKS AND RECREATION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	250,611	314,026	254,096	377,817	
Standby Pay	2,252	4,000	1,501	4,000	
Overtime Pay	7,140	5,000	4,312	5,000	
Annual Leave Pay	17,382	5,332	11,382	6,552	
Sick Leave Pay	8,925	-	6,800	-	
Holiday Pay	12,134	-	10,343	-	
Total Salaries	298,444	328,358	288,434	393,369	-
FICA	2,047	2,279	408	2,301	
Medicare	4,206	4,553	4,143	5,478	
Unemployment	3,018	4,236	2,547	4,789	
Retirement	54,138	62,098	56,110	65,585	
Group Insurance	51,691	74,203	53,204	100,843	
Workers Compensation	11,106	14,686	10,449	16,602	
Other Benefits	2,597	-	2,214	3,600	
Total Benefits	128,804	162,055	129,074	199,199	-
Total Salaries & Benefits	427,248	490,414	417,508	592,568	-
Services & Supplies					
Prof Serv-Engineering	25,790	15,000	10,205	25,000	
Prof Serv-Other	1,514	500	364	500	
Interfund WTP Debt Assessment	59,188	60,000	-	-	
Utility Serv-Water & Sewer	246,576	210,000	201,380	225,000	
Utility Serv-Refuse	10,589	10,000	9,966	12,500	
Outside Services	47,975	40,000	40,209	50,000	
Outside Serv-Electrical	4,118	10,000	9,800	10,000	
Outside Serv-Repair & Maint	14,388	10,000	18,144	20,000	
Rentals	491	5,000	1,590	5,000	
Communications	234	500	240	500	
Advertising	125	250	67	250	
Printing and Postage	228	500	538	500	
Training	200	1,000	1,694	1,500	
Dues and Memberships	173	300	286	300	
Travel	-	-	-	-	
Educational Assistance Program	-	-	-	-	
General Supplies	35,444	50,000	39,458	50,000	
Office Supplies	541	1,000	-	1,000	
Minor Equipment	9,143	15,000	14,866	15,000	
Minor Equipment	5,688	15,000	-	15,000	
Automotive Supplies	252	-	-	-	
Building Maint Supplies	24	5,000	4,062	5,000	
Shop Supplies	411	1,000	978	1,000	
Safety Supplies	906	2,000	2,264	2,500	
Chemical Supplies	5,262	5,000	5,000	5,000	
Electricity	39,499	27,500	40,060	40,000	
Propane	346	1,000	963	1,000	
Bulk Diesel	-	2,000	525	2,000	
Gasoline	13,556	15,000	10,834	15,000	
Books and Periodicals	29	250	-	250	
Licenses and Permits	263	250	-	250	
Property Taxes/Assessmnts/Fees	-	-	-	-	
Total Services & Supplies	522,957	503,050	413,493	504,050	-

(CONTINUED)

PARKS AND RECREATION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Capital Outlay					
Improve Other than Buildings	-	420,000	400,000	1,490,000	
Improve Other than Buildings	396,629	500,000	413,253	150,000	
Machinery	-	40,000	39,983	-	
Vehicles	56,964	80,000	64,879	120,000	
Furniture and Fixtures	-	-	-		
Total Capital Outlay	453,593	1,040,000	918,115	1,760,000	-
Total Expenditures	1,403,797	2,033,464	1,749,115	2,856,618	-

Comm. Development Function

- ♦ The community development function accounts for the all costs included in the Building & Safety, Planning & Development and Code Enforcement departments.



Comm. Development Function

Departmental Highlights

- ◆ Building & Safety: Salaries and benefits are increased over the prior year with the inclusion of the proposed CDO position's salaries and benefits. No other material increases are being proposed.
- ◆ Planning & Development: Salaries and benefits are increased over the prior year with the inclusion of the proposed CDO position's salaries and benefits. Other proposed additions include:
 - ◆ \$250,000 Master Plan Update (Carry over from FY26)
 - ◆ \$300,000 CIP Plan (Carry over from FY26)
 - ◆ \$250,000 North & Southwest Area Infrastructure Plan (Carry over from FY26)
 - ◆ \$100,000 South Area Plan (Carry over from FY26)
- ◆ Code Enforcement: No material increases being proposed.

BUILDING AND SAFETY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	331,758	399,969	368,745	484,905	
Overtime Pay	730	1,000	-	1,000	
Annual Leave Pay	11,785	7,692	13,224	9,325	
Sick Leave Pay	7,214	-	13,973	-	
Holiday Pay	12,672	-	12,506	-	
Total Salaries	364,159	408,661	408,448	495,230	-
Medicare	5,172	5,800	5,779	7,031	
Unemployment	3,544	3,375	2,871	3,746	
Retirement	72,885	88,441	96,409	126,321	
Group Insurance	61,763	74,280	71,671	90,553	
Workers Compensation	12,940	11,700	13,131	12,987	
Other Benefits	3,600	-	3,600	-	
Total Benefits	159,904	183,595	193,462	240,639	-
Total Salaries & Benefits	524,063	592,256	601,909	735,869	-
Services & Supplies					
Prof Serv-Other	3,458	10,000	9,468	10,000	
Prof & Tech Fees-Misc	1,811	-	-	-	
Outside Services	10,830	-	24,053	500	
Outside Serv-Repair & Maint	-	-	-	-	
Communications	4,526	2,700	4,318	4,000	
Advertising	-	300	-	500	
Printing and Postage	2,519	2,500	1,064	2,500	
Training	12,043	7,740	1,865	7,500	
Dues and Memberships	770	800	520	1,000	
Travel	6,671	5,000	1,263	5,000	
General Supplies	958	1,000	630	1,000	
Office Supplies	2,171	2,500	1,101	2,500	
Minor Equipment	584	4,500	-	2,500	
Automotive Supplies	-	-	-	-	
Safety Supplies	435	1,000	654	1,000	
Gasoline	5,567	6,000	4,772	6,000	
Books and Periodicals	4,094	2,500	2,665	3,000	
Cleanup	-	-	-	-	
Miscellaneous	-	-	-	-	
Total Services & Supplies	56,436	46,540	52,372	47,000	-
Capital Outlay					
Vehicles	-	-	-	-	-
Total Expenditures	580,500	638,796	654,282	782,869	-

PLANNING AND DEVELOPMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	263,387	493,989	434,448	556,678	
Overtime Pay	87	1,000	420	1,000	
Annual Leave Pay	6,155	9,500	4,581	10,705	
Sick Leave Pay	6,040	-	5,592	-	
Holiday Pay	7,345	-	9,640	-	
Total Salaries	283,014	504,489	454,681	568,383	-
Medicare	4,015	7,163	6,303	8,072	
Unemployment	2,508	3,375	3,960	3,811	
Retirement	69,760	115,872	127,284	157,908	
Group Insurance	41,616	81,659	78,584	106,707	
Workers Compensation	8,910	11,700	16,737	13,212	
Other Benefits	-	-	-	-	
Total Benefits	126,809	219,769	232,869	289,710	-
Total Salaries & Benefits	409,823	724,258	687,549	858,093	-
Services & Supplies					
Prof Serv-Engineering	3,270	20,000	32,846	40,000	
Prof Serv-Other	248,137	1,250,000	901,789	900,000	
Tech Services-Other	160	-	160	250	
Prof & Tech Fees-Misc	52	-	-	-	
Rentals	485	-	-	-	
Advertising	2,486	5,000	5,378	7,500	
Printing and Postage	2,021	1,500	2,158	2,500	
Training	1,770	5,000	6,184	7,500	
Dues and Memberships	1,805	1,500	1,481	1,500	
Travel	2,113	5,000	4,676	5,000	
General Supplies	598	1,000	653	1,000	
Office Supplies	724	1,000	899	1,000	
Minor Equipment	8,625	1,500	983	1,500	
Books and Periodicals	119	1,700	-	1,500	
Total Services & Supplies	272,365	1,293,200	957,208	969,250	-
Total Expenditures	682,188	2,017,458	1,644,757	1,827,343	-

CODE ENFORCEMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	171,743	84,501	155,502	
Overtime Pay	-	1,500	-		
Annual Leave Pay	-	3,303	-	2,990	
Sick Leave Pay	-	-	541	-	
Holiday Pay	-	-	4,866	-	
Total Salaries	-	176,546	89,907	158,493	-
Medicare	-	2,490	1,301	2,255	
Unemployment	-	1,350	1,125	1,350	
Retirement	-	33,061	17,241	29,934	
Group Insurance	-	43,480	11,907	22,532	
Workers Compensation	-	4,680	5,002	4,680	
Other Benefits	-	-	-	-	
Total Benefits	-	85,060	36,576	60,751	-
Total Salaries & Benefits	-	261,606	126,483	219,244	-
Services & Supplies					
Prof Serv-Other	-	-	75	-	
Prof & Tech Fees-Misc	-	-	-	-	
Outside Services	-	20,000	28,587	40,000	
Rentals	-	-	-	-	
Communications	-	2,000	961	1,500	
Advertising	-	5,000	-	2,500	
Printing and Postage	-	5,000	1,080	2,500	
Training	-	5,000	2,246	5,000	
Dues and Memberships	-	1,000	80	500	
Travel	-	2,000	730	2,000	
General Supplies	-	5,000	1,033	2,500	
Office Supplies	-	10,000	2,098	2,500	
Minor Equipment	-	25,000	4,618	5,000	
Books and Periodicals	-	5,000	536	1,500	
Total Services & Supplies	-	85,000	42,043	65,500	-
Capital Outlay					
Vehicles	-	130,000	86,281	-	-
Total Expenditures	-	476,606	254,806	284,744	-

Special Revenue & Capital Projects Funds

- ◆ Municipal Court Administrative Fees Fund - Accounts for the proceeds from Court Administrative Fees set aside per NRS 268.4085 for court administration.
- ◆ Municipal Court Facilities Fees Fund - Accounts for the proceeds from Court Facilities Fees set aside per NRS 176.0611 for the provision of court facilities.
- ◆ Grants Special Revenue Fund - Used to account for federal and state grants that are restricted or committed for a specific use.
- ◆ Transient Lodging Tax Fund - Accounts for Transient Lodging Tax revenues to be used for economic development activities.
- ◆ Capital Projects Fund - Accounts for financial resources used for the acquisition or construction of capital projects for governmental activities. The fund is utilized to set aside funds to provide funding for future projects involving replacement or acquisition of building, improvements and equipment.



MUNICIPAL COURT ADMINISTRATIVE ASSESSMENTS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Penalties/Fines Municipl Court	10,955	8,800	11,932	10,000	
Interest Earnings	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Total Revenues	10,955	8,800	11,932	10,000	-
Expenditures					
Services & Supplies	10,000	10,000	10,000	-	
Training	-	-	-	-	
Dues and Memberships	-	375	-	375	
Travel	-	-	-	-	
General Supplies	-	-	-	-	
Minor Equipment	-	-	-	-	
Books and Periodicals	-	-	-	-	
Miscellaneous	-	-	-	-	
Improve Other than Buildings	-	-	-	-	
Machinery	-	-	-	-	
Furniture and Fixtures	-	-	-	-	
Transfers Out	-	-	-	-	
Total Services & Supplies	10,000	10,375	10,000	375	-
Net Change in Fund Balance	955	(1,575)	1,932	9,625	-
Beginning Fund Balance	11,378	12,333	12,333	14,265	
Ending Fund Balance	12,333	10,758	14,265	23,890	

MUNICIPAL COURT FACILITIES ASSESSMENTS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Penalties/Fines Municipl Court	15,664	12,200	16,250	15,000	
Interest Earnings	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Total Revenues	15,664	12,200	16,250	15,000	-
Expenditures					
Services & Supplies	60,401	30,000	1,403	20,000	
Minor Equipment	5,340	20,000	1,263	30,000	
Miscellaneous	-	20,000	7,613	20,000	
Land	-	-	-		
Buildings	-	-	-		
Improve Other than Buildings	-	29,767	-		
Machinery	-	-	-	21,085	
Furniture and Fixtures	-	10,000	4,877	10,000	
Total Services & Supplies	65,741	109,767	15,156	101,085	-
Net Change in Fund Balance	(50,077)	(97,567)	1,094	(86,085)	-
Beginning Fund Balance	133,817	97,567	83,740	84,835	
Ending Fund Balance	83,740	-	84,835	(1,250)	

TRANSIENT LODGING TAX

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Transient Lodging Tax	541,790	550,000	608,231	550,000	
Miscellaneous Revenue	2,936	5,000	2,500	5,000	
Interest Earnings	196,463	1,000	61,185	1,000	
Total Revenues	741,189	556,000	671,917	556,000	-
Expenditures					
General Government					
Services & Supplies	-	25,000	-	25,000	
Utility Serv-Refuse	-	5,000	-	5,000	
Outside Services	-	68,600	-	62,600	
Insurance	-	30,000	33,453	36,000	
Communications	-	40,000	-	40,000	
Natural Gas	-	15,000	1,299	15,000	
Electricity	-	50,000	4,538	50,000	
Community Support	-	100,000	-	100,000	
Culture & Recreation					
Prof Serv-Engineering	1,140	-	1,140	-	
Prof Serv-Other	-	-	-	-	
Advertising	-	1,200	-	1,200	
Printing and Postage	175	1,200	51	1,200	
General Supplies	-	-	-	-	
Community Support	131,021	220,000	162,249	220,000	
Buildings	3,100,000	-	-	-	
Improve Other than Buildings	-	-	-	-	
Total Services & Supplies	3,232,336	556,000	202,730	556,000	-
Capital Outlay					
Improve Other than Buildings	-	-	-	500,000	
Net Change in Fund Balance	(2,491,147)	-	469,187	(500,000)	-
Beginning Fund Balance	3,356,057	864,910	864,910	1,334,097	
Ending Fund Balance	864,910	864,910	1,334,097	834,097	

CAPITAL PROJECTS FUND

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Federal Grants	-	-	-	-	
State Grants	-	-	-	-	
Interest Earnings	14,376	6,000	10,629	6,000	
Total Revenues	14,376	6,000	10,629	6,000	-
Expenditures					
Services & Supplies	-	-	-	-	
Minor Equipment	-	-	-	-	
Miscellaneous	-	-	-	-	
Land	-	-	-	-	
Buildings	-	-	-	-	
Improve Other than Buildings	-	-	-	-	
Machinery	-	-	-	-	
Total Services & Supplies	-	-	-	-	-
Net Change in Fund Balance	14,376	6,000	10,629	6,000	-
Beginning Fund Balance	262,358	162,167	262,358	272,987	
Ending Fund Balance	276,734	168,167	272,987	278,987	

Enterprise Funds

- ♦ Water Utility Fund - Accounts for the provision of water services to the residents of the City and some residents of Lyon County. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt.
- ♦ Sewer Utility Fund - Accounts for the provision of sewer collection and treatment to the residents of the City and some residents of Lyon County. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt.



Enterprise Funds

- ◆ As part of the proposed reorganization, the enterprise funds will both be adding two new departments; Utility Administration and Utility Billing. Prior to these new departments, all costs associated with these functions were split between the Water Treatment, Water Distribution and Wastewater Treatment functions. This resulted in costs not directly related to the functions to be included and not allowing for true costs of operations to be determined.

The costs associated with the new functions will be split evenly between the two enterprise funds. This change allows for clear, accurate costs of operations of the water and wastewater functions of the City. It also allows for the accurate cost of the administration and billing functions which will help identify more opportunities in the enterprise funds.

WATER ENTERPRISE SUMMARY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Operating Revenue					
Service Fees	11,810,297	11,750,000	11,083,393	12,102,500	-
Other Revenue	217,399	53,000	13,737	53,000	-
Nonoperating Revenue					
Water Ancillary Fee	4,211,235	-	-	-	-
Investment Income	2,705,874	50,000	2,062,886	50,000	-
Other Income	324,415	350,000	294,747	300,000	-
Contributed Revenue					
Connection Fees	1,509,334	1,300,000	908,915	1,300,000	-
Other	2,053,331	300,000	300,000	300,000	-
Grant Revenue	-	-	-	-	-
<i>Total Revenue</i>	22,831,885	13,803,000	14,663,678	14,105,500	-
Expenses					
Operatating Expenses					
Salaries	1,971,029	2,443,342	2,144,353	2,372,233	-
Benefits	750,930	1,641,082	1,432,656	1,564,750	-
Services & Supplies	3,060,896	4,240,684	3,951,386	4,433,000	-
Depreciation	3,450,047	3,600,000	3,600,000	3,900,000	-
Nonoperating Expense					
Interest Expense	1,646,770	1,663,718	1,663,718	1,636,875	-
Bond Issuance Cost	287,608	-	-	-	-
<i>Total Expenditures</i>	11,167,281	13,588,826	12,792,113	13,906,859	-
<i>Change in Net Position</i>	11,664,605	214,174	1,871,565	198,641	-
Beginning Net Position	127,673,934	139,338,538	139,338,538	141,210,103	
Ending Net Position	139,338,538	139,552,712	141,210,103	141,408,744	-

WATER REVENUES/NONOPERATING EXPENSES

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Operating Revenues					
Service Fees					
Water Sales	11,810,297	11,750,000	11,083,393	12,102,500	
Other Revenues					
In Lieu of Water Rights	19,022	13,000	9,933	13,000	
Water Rights Lease	198,376	40,000	3,805	40,000	
Total Operating Revenues	12,027,696	11,803,000	11,097,130	12,155,500	-
Nonoperating Revenues					
Water Ancillary Fee					
WTP Debt Assess	4,211,235	-	-	-	
Investment Income					
Interest Earnings	2,705,874	50,000	2,062,886	50,000	
Other Income					
Material and Labor Charges	68,263	100,000	43,956	50,000	
Sale of Fixed Assets	5,258	-	-	-	
Miscellaneous Revenue	187,189	200,000	192,513	200,000	
Credit Card Fees	63,706	50,000	58,278	50,000	
Total Nonoperating Revenues	7,241,525	400,000	2,357,633	350,000	-
Contributed Revenue					
Cust. Contrib.-Hookups/Connect	1,509,334	1,300,000	908,915	1,300,000	
Developer Cont.-Infrastructure	558,840	300,000	300,000	300,000	
Developer Cont-Water Rights	1,494,491	-	-	-	
Total Contributed Revenues	3,562,665	1,600,000	1,208,915	1,600,000	-
Total Revenue	22,831,885	13,803,000	14,663,678	14,105,500	-
Nonoperating Expenses					
Interest Expense	1,646,770	1,663,718	1,663,718	1,636,875	
Bond Issuance Cost	287,608	-	-	-	
Total Nonoperating Expenses	1,934,379	1,663,718	1,663,718	1,636,875	-

WATER DISTRIBUTION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	1,234,726	1,572,744	1,269,295	418,882	
Standby Pay	24,314	30,000	17,573	30,000	
Overtime Pay	41,687	50,000	45,524	50,000	
Annual Leave Pay	72,028	31,699	35,814	8,055	
Sick Leave Pay	36,743	-	23,468	-	
Holiday Pay	37,951	-	31,470	-	
Total Salaries	1,447,449	1,684,443	1,423,144	506,937	-
FICA	495	277	557	-	
Medicare	18,642	22,805	20,073	6,074	
Unemployment	9,975	13,285	10,385	4,050	
Retirement	280,988	376,136	346,879	129,641	
Pension Expense	(12,441)	350,000	350,000	50,000	
Group Insurance	209,680	326,790	249,312	121,757	
Workers Compensation	35,843	46,194	45,106	14,040	
Other Benefits	6,537	6,000	4,571	6,000	
OPEB Expense	(14,066)	30,000	-	5,000	
Total Benefits	535,652	1,171,487	1,026,884	336,562	-
Total Salaries & Benefits	1,983,101	2,855,930	2,450,028	843,499	-
Services & Supplies					
Prof Serv-Engineering	27,785	75,000	69,877	75,000	
Prof Serv-Other	37,375	100,000	96,697	100,000	
Tech Services-Other	7,804	10,000	8,671	10,000	
Utility Serv-Water & Sewer	667	1,000	635	1,000	
Utility Serv-Refuse	1,438	20,000	1,481	10,000	
Outside Services	8,361	10,000	15,785	20,000	
Outside Serv-Analytical	21,260	25,000	19,642	30,000	
Outside Serv-Electrical	10,481	5,000	-	5,000	
Outside Serv-SCADA	1,499	5,000	1,371	5,000	
Outside Serv-Repair & Maint	37,789	750,000	972,277	500,000	
Outside Serv-Road Maint	4,702	5,000	4,486	10,000	
Outside Serv-TCID Maint	-	150,000	100,000	150,000	
Rentals	12,622	20,000	11,825	20,000	
Interfund Cost Alloc	289,912	453,497	453,497	460,000	
Insurance	85,377	96,739	96,739	100,000	
Communications	3,011	3,000	4,641	5,000	
Advertising	1,001	3,000	828	2,000	
Printing and Postage	40,559	40,000	43,705	5,000	
Training	4,669	15,000	10,033	15,000	
Dues and Memberships	307	2,000	274	1,500	
Travel	925	2,500	214	2,000	
Educational Assistance Program	-	500	-	-	

(CONTINUED)

WATER DISTRIBUTION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
General Supplies	10,570	6,000	13,217	15,000	
Office Supplies	7,553	4,000	5,436	5,000	
Minor Equipment	6,875	10,000	8,886	12,000	
Credit Card Fees	69,245	65,000	70,557	-	
Automotive Supplies	6,923	17,000	13,990	15,000	
Meter Service Supplies	57,620	40,000	38,512	50,000	
Shop Supplies	60,613	60,000	40,343	60,000	
Safety Supplies	3,489	6,000	8,892	8,000	
Chemical Supplies	16,466	20,000	37,512	30,000	
Natural Gas	3,649	3,000	1,720	3,500	
Electricity	410,967	385,000	408,537	425,000	
Propane	436	500	240	500	
Bulk Diesel	-	8,000	3,488	5,000	
Gasoline	30,758	35,000	24,770	35,000	
Books and Periodicals	242	1,000	8	1,000	
Licenses and Permits	1,527	15,000	3,612	10,000	
Property Taxes/Assessmnts/Fees	420	1,000	210	1,000	
Water Rights Protection	424,682	550,000	86,318	550,000	
Depreciation	3,450,047	3,600,000	3,600,000	3,900,000	
Total Services & Supplies	5,159,624	6,618,736	6,278,924	6,652,500	-
Total Expenditures	7,142,725	9,474,666	8,728,951	7,495,999	-

WATER TREATMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	376,089	664,435	586,715	492,296	
Standby Pay	24,062	30,000	17,159	30,000	
Overtime Pay	58,784	50,000	51,374	50,000	
Annual Leave Pay	20,599	14,464	22,945	9,467	
Sick Leave Pay	18,052	-	16,883	-	
Holiday Pay	25,994	-	26,133	-	
Total Salaries	523,580	758,899	721,209	581,763	-
FICA	-	-	-	-	
Medicare	7,445	9,634	10,009	7,138	
Unemployment	3,777	6,103	4,923	4,050	
Retirement	124,554	177,348	170,180	150,940	
Pension Expense	(4,553)	100,000	100,000	50,000	
Group Insurance	70,809	155,354	102,393	118,735	
Workers Compensation	13,022	21,156	17,368	14,040	
Other Benefits	225	-	900	-	
OPEB Expense	-	-	-	5,000	
Total Benefits	215,278	469,595	405,772	349,903	-
Total Salaries & Benefits	738,858	1,228,494	1,126,982	931,666	-
Services & Supplies					
Prof Serv-Engineering	29,251	35,000	9,996	35,000	
Prof Serv-Other	165	2,000	638	2,000	
Tech Services-Other	-	-	36	-	
Utility Serv-Refuse	305	350	403	1,000	
Outside Services	16,286	25,000	17,653	25,000	
Outside Serv-Analytical	17,330	25,000	6,012	25,000	
Outside Serv-HVAC	42,933	40,000	39,979	40,000	
Outside Serv-Septic	257,469	180,000	216,077	250,000	
Outside Serv-Electrical	26,779	5,000	-	5,000	
Outside Serv-SCADA	12,706	5,000	5,569	10,000	
Outside Serv-Repair & Maint	118,525	120,000	121,812	125,000	
Rentals	300	-	-	-	
Insurance	65,556	71,098	71,098	75,000	
Communications	6,746	8,000	5,152	7,500	
Advertising	913	1,500	1,641	1,500	
Printing and Postage	480	500	612	500	
Training	2,975	5,000	4,756	10,000	
Dues and Memberships	705	1,000	541	1,000	
Travel	1,035	2,500	214	3,000	
Educational Assistance Program	-	500	-	-	
General Supplies	17,459	15,000	12,716	15,000	
Office Supplies	7,388	5,000	3,527	5,000	
Minor Equipment	28,563	15,000	26,521	25,000	
Automotive Supplies	1,357	4,000	141	2,500	
Shop Supplies	88,636	45,000	255,173	300,000	
Safety Supplies	1,606	3,000	5,181	5,000	
Chemical Supplies	312,237	300,000	228,380	300,000	
Natural Gas	24,364	25,000	13,035	25,000	

(CONTINUED)

WATER TREATMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Electricity	249,410	260,000	210,413	260,000	
Bulk Diesel	3,140	5,000	-	5,000	
Gasoline	2,573	2,000	2,986	5,000	
Books and Periodicals	28	500	8	500	
Licenses and Permits	14,101	15,000	12,192	15,000	
Total Services & Supplies	1,351,319	1,221,948	1,272,462	1,579,500	-
Total Expenditures	2,090,177	2,450,442	2,399,444	2,511,166	-

WATER UTILITY - ADMINISTRATION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	-	-	1,013,974	
Overtime Pay	-	-	-	2,000	
Annual Pay	-	-	-	19,783	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	1,035,757	-
FICA	-	-	-	420	
Medicare	-	-	-	14,703	
Unemployment	-	-	-	6,710	
Retirement	-	-	-	263,202	
Pension Expense	-	-	-	150,000	
Group Insurance	-	-	-	203,120	
Workers Compensation	-	-	-	23,568	
Other Benefits	-	-	-	-	
OPEB Expense	-	-	-	15,000	
Total Benefits	-	-	-	676,722	-
Total Salaries & Benefits	-	-	-	1,712,479	-
Services & Supplies					
Tech Services - Other	-	-	-	7,500	
Communications	-	-	-	1,500	
Printing and Postage	-	-	-	1,000	
Training	-	-	-	7,500	
Dues and Memberships	-	-	-	500	
Travel	-	-	-	1,000	
General Supplies	-	-	-	1,500	
Office Supplies	-	-	-	500	
Minor Equipment	-	-	-	1,000	
Gasoline	-	-	-	500	
Total Services & Supplies	-	-	-	22,500	-
Total Expenditures	-	-	-	1,734,979	-

WATER UTILITY BILLING

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	-	-	241,139	
Overtime Pay	-	-	-	2,000	
Annual Leave Pay	-	-	-	4,637	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	247,776	-
Medicare	-	-	-	3,497	
Unemployment	-	-	-	2,363	
Retirement	-	-	-	61,472	
Pension Expense	-	-	-	50,000	
Group Insurance	-	-	-	71,043	
Workers Compensation	-	-	-	8,190	
OPEB Expense	-	-	-	5,000	
Total Benefits	-	-	-	201,564	-
Total Salaries & Benefits	-	-	-	449,340	-
Services & Supplies					
Communications	-	-	-	500	
Printing and Postage	-	-	-	25,000	
Training	-	-	-	2,500	
Dues and Memberships	-	-	-	500	
Travel	-	-	-	1,000	
General Supplies	-	-	-	1,500	
Office Supplies	-	-	-	2,500	
Minor Equipment	-	-	-	2,500	
Credit Card Fees	-	-	-	40,000	
Gasoline	-	-	-	2,500	
Total Services & Supplies	-	-	-	78,500	-
Total Expenditures	-	-	-	527,840	-

WATER ENTERPRISE FUND - CASH FLOWS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Cash Flows From Operating Activities					
Cash Received from Customers - Service Fees	\$ 11,691,906	\$ 11,750,000	\$ 11,083,393	\$ 12,102,500	\$ -
Cash Received from Customers - Capacity Fees	217,400	53,000	13,737	53,000	-
Cash Paid to Suppliers	(3,010,902)	(4,240,684)	(3,951,386)	(4,433,000)	-
Cash Paid to Employees	(2,737,057)	(4,084,424)	(3,577,009)	(3,936,984)	-
Net Cash from Operating Activities	6,161,347	3,477,892	3,568,735	3,785,516	-
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,509,334	1,300,000	908,915	1,300,000	-
Water Rights and Settlement Income	319,158	350,000	294,747	300,000	-
Cash Received from Ancillary Fee	4,213,697	-	-	-	-
Proceeds From Grants	-	-	-	2,000,000	-
Proceeds From Issuance of Debt	28,454,333	-	-	-	-
Proceeds From Disposal of Capital Assets	5,258	-	-	-	-
Bond Issuance Costs	(287,608)	-	-	-	-
Debt Re-payment	(30,952,047)	(2,606,112)	(2,606,112)	(2,565,000)	-
Interest on Debt	(1,456,598)	(1,663,718)	(1,663,718)	(1,636,875)	-
Acquisition of Capital Assets	(5,019,494)	(15,590,000)	(7,795,000)	(8,250,000)	-
Net Cash from Capital and Related Financing Activities	(3,213,967)	(18,209,830)	(10,861,168)	(8,851,875)	-
Cash Flows from Investing Activities					
Interest on Investments	2,878,526	50,000	2,062,886	50,000	-
Net Cash from Investing Activities	2,878,526	50,000	2,062,886	50,000	-
Net Increase (Decrease) In Cash	5,825,906	(14,681,938)	(5,229,547)	(5,016,359)	-
Cash and Cash Equivalents at July 1	46,404,619	47,710,749	52,230,525	47,000,978	-
Cash and Cash Equivalents at June 30	\$ 52,230,525	\$ 33,028,811	\$ 47,000,978	\$ 41,984,619	\$ -

SEWER ENTERPRISE SUMMARY

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Revenues					
Operating Revenue					
Service Fees	\$ 5,682,301	\$ 5,250,000	\$ 5,370,482	\$ 5,650,000	\$ -
Nonoperating Revenue					
Investment Income	1,594,540	25,000	1,296,060	25,000	-
Other Income	64,243	55,000	58,408	65,000	-
Contributed Revenue					
Connection Fees	1,535,877	1,000,000	1,319,906	1,000,000	-
Other	573,609	500,000	500,000	500,000	-
Grant Revenue	-	-	-	-	-
<i>Total Revenue</i>	9,450,569	6,830,000	8,544,856	7,240,000	-
Expenditures					
Operatating Expenditures					
Salaries	1,050,746	1,344,390	1,335,151	2,083,390	-
Benefits	582,331	831,930	852,756	1,316,298	-
Services & Supplies	1,549,409	2,558,305	2,749,330	2,098,500	-
Depreciation	1,423,684	1,500,000	1,500,000	1,600,000	-
Nonoperating Expenses					
Interest Expense	155,102	131,505	131,505	123,986	-
Bond Issuance Cost	-	-	-	-	-
<i>Total Expenditures</i>	4,761,272	6,366,130	6,568,742	7,222,174	-
<i>Change in Net Position</i>	4,689,297	463,870	1,976,114	17,826	-
Beginning Net Position	51,661,595	56,350,892	56,350,892	58,327,006	
Ending Net Position	\$ 56,350,892	\$ 56,814,762	\$ 58,327,006	\$ 58,344,832	\$ -

SEWER REVENUES/NONOPERATING EXPENSES

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Operating Revenues					
Service Fees					
Sewer Services	5,682,301	5,250,000	5,370,482	5,650,000	
Total Operating Revenues	5,682,301	5,250,000	5,370,482	5,650,000	-
Nonoperating Revenues					
Investment Income					
Interest Earnings	1,594,540	25,000	1,296,060	25,000	
Other Income					
Disposition of Capital Assets	143	-	-	-	
Miscellaneous Revenue	(6)	15,000	130	15,000	
Credit Card Fees	63,706	40,000	58,278	50,000	
Material and Labor Charges	400	-	-	-	
PW Inspection Fees	-	-	-	-	
Total Nonoperating Revenues	1,658,782	80,000	1,354,468	90,000	-
Contributed Revenue					
Cust. Contrib.-Hookups/Connect	1,535,877	1,000,000	1,319,906	1,000,000	
Developer Cont.-Infrastructure	573,609	500,000	500,000	500,000	
GRANT CONTRIBUTIONS	-	-	-	-	
Total Contributed Revenues	2,109,485	1,500,000	1,819,906	1,500,000	-
Total Revenue	9,450,569	6,830,000	8,544,856	7,240,000	-
Nonoperating Expenses					
Interest Expense	155,102	131,505	131,505	123,986	
Bond Issuance Cost	-	-	-	-	
Total Nonoperating Expenses	155,102	131,505	131,505	123,986	-

SEWER TREATMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	838,643	1,247,053	1,180,576	1,345,989	
Standby Pay	27,890	35,000	20,054	35,000	
Overtime Pay	38,659	37,500	25,291	37,500	
Annual Leave Pay	64,245	24,836	39,226	25,802	
Sick Leave Pay	43,537	-	30,337	-	
Holiday Pay	37,772	-	39,667	-	
Total Salaries	1,050,746	1,344,390	1,335,151	1,444,291	-
FICA	110	145	148	130	
Medicare	13,896	18,082	18,968	19,517	
Unemployment	8,016	9,782	9,433	9,908	
Retirement	214,739	300,866	338,681	357,379	
Pension Expense	163,949	200,000	200,000	50,000	
Group Insurance	156,546	242,105	241,836	296,465	
Workers Compensation	26,953	33,949	40,667	34,378	
Other Benefits	2,307	2,000	3,023	2,000	
OPEB Expense	(4,185)	25,000	-	5,000	
Total Benefits	582,331	831,930	852,756	774,778	-
Total Salaries & Benefits	1,633,077	2,176,320	2,187,907	2,219,069	-
Services & Supplies					
Prof Serv-Engineering	33,348	900,000	757,976	600,000	
Prof Serv-Other	6,462	5,000	5,912	6,000	
Tech Services-Other	5,416	5,000	8,707	10,000	
Utility Serv-Water & Sewer	10,364	10,000	5,826	10,000	
Utility Serv-Refuse	2,798	4,000	1,447	3,000	
Outside Services	9,607	10,000	14,193	20,000	
Outside Serv-Analytical	22,427	15,000	22,551	20,000	
Outside Serv-Septic	-	5,000	-	5,000	
Outside Serv-Electrical	43,791	5,000	1,504	5,000	
Outside Serv-SCADA	9,810	5,000	-	5,000	
Outside Serv-Repair & Maint	502,723	500,000	868,101	250,000	
Rentals	13,704	15,000	8,263	15,000	
Interfund Cost Alloc	212,178	364,525	364,525	380,000	
Insurance	62,748	74,280	74,280	80,000	
Communications	5,115	5,000	6,332	7,500	
Advertising	1,058	2,000	1,296	2,000	
Printing and Postage	34,024	35,000	37,677	-	
Training	1,945	5,000	5,327	5,000	
Dues and Memberships	357	1,000	411	1,000	
Travel	1,850	2,500	427	1,500	
Educational Assistance Program	-	500	-	-	

(CONTINUED)

SEWER TREATMENT

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
General Supplies	35,359	30,000	25,447	30,000	
Office Supplies	7,668	5,000	5,602	5,000	
Minor Equipment	1,036	5,000	14,291	15,000	
Credit Card Fees	69,245	65,000	69,657	-	
Automotive Supplies	3,783	12,000	3,274	5,000	
Shop Supplies	57,366	30,000	47,602	50,000	
E-One Supplies	124,182	125,000	121,784	125,000	
Safety Supplies	1,824	5,000	4,611	5,000	
Chemical Supplies	93,791	75,000	110,608	125,000	
Natural Gas	364	500	335	500	
Electricity	114,689	175,000	120,566	150,000	
Propane	19	-	-	-	
Bulk Diesel	2,325	6,000	508	5,000	
Gasoline	31,891	35,000	24,796	35,000	
Books and Periodicals	29	1,000	16	1,000	
Licenses and Permits	26,113	20,000	15,482	20,000	
Depreciation	1,423,684	1,500,000	1,500,000	1,600,000	
Total Services & Supplies	<u>2,973,093</u>	<u>4,058,305</u>	<u>4,249,330</u>	<u>3,597,500</u>	-
 Total Expenditures	<u><u>4,606,170</u></u>	<u><u>6,234,625</u></u>	<u><u>6,437,237</u></u>	<u><u>5,816,569</u></u>	-

SEWER UTILITY ADMINISTRATION

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	-	-	439,404	
Overtime Pay	-	-	-	2,500	
Annual Leave Pay	-	-	-	8,450	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	450,354	-
Medicare	-	-	-	6,371	
Unemployment	-	-	-	3,639	
Retirement	-	-	-	126,006	
Pension Expense	-	-	-	100,000	
Group Insurance	-	-	-	115,727	
Workers Compensation	-	-	-	12,615	
OPEB Expense	-	-	-	15,000	
Total Benefits	-	-	-	379,359	-
Total Salaries & Benefits	-	-	-	829,714	-
Services & Supplies					
Tech Services - Other	-	-	-	7,500	
Communications	-	-	-	1,500	
Printing and Postage	-	-	-	1,000	
Training	-	-	-	7,500	
Dues and Memberships	-	-	-	500	
Travel	-	-	-	1,000	
General Supplies	-	-	-	1,500	
Office Supplies	-	-	-	500	
Minor Equipment	-	-	-	1,000	
Gasoline	-	-	-	500	
Total Services & Supplies	-	-	-	22,500	-
Total Expenditures	-	-	-	852,214	-

SEWER UTILITY BILLING

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Salaries & Benefits					
Regular Pay	-	-	-	180,278	
Overtime Pay	-	-	-	5,000	
Annual Leave Pay	-	-	-	3,467	
Sick Leave Pay	-	-	-	-	
Holiday Pay	-	-	-	-	
Total Salaries	-	-	-	188,745	-
Medicare	-	-	-	2,614	
Unemployment	-	-	-	1,688	
Retirement	-	-	-	49,756	
Pension Expense	-	-	-	50,000	
Group Insurance	-	-	-	47,253	
Workers Compensation	-	-	-	5,850	
OPEB Expense	-	-	-	5,000	
Total Benefits	-	-	-	162,160	-
Total Salaries & Benefits	-	-	-	350,905	-
Services & Supplies					
Communications	-	-	-	500	
Printing and Postage	-	-	-	25,000	
Training	-	-	-	2,500	
Dues and Memberships	-	-	-	500	
Travel	-	-	-	1,000	
General Supplies	-	-	-	1,500	
Office Supplies	-	-	-	2,500	
Minor Equipment	-	-	-	2,500	
Credit Card Fees	-	-	-	40,000	
Gasoline	-	-	-	2,500	
Total Services & Supplies	-	-	-	78,500	-
Total Expenditures	-	-	-	429,405	-

SEWER ENTERPRISE FUND - CASH FLOWS

	Actual FY2025	Budget FY 2026	Actual Estimated FY 2026	Tentative Budget FY 2027	Final Budget FY 2027
Cash Flows From Operating Activities					
Cash Received from Customers - Service Fees	\$ 5,628,548	\$ 5,250,000	\$ 5,370,482	\$ 5,650,000	
Cash Paid to Suppliers	(1,731,905)	(2,558,305)	(2,749,330)	(2,098,500)	
Cash Paid to Employees	(1,444,942)	(1,951,320)	(1,987,907)	(3,344,688)	
Net Cash from Operating Activities	2,451,701	740,375	633,245	206,812	-
Cash Flows From Capital and Related Financing Activities					
Connection Fees	1,535,878	1,000,000		1,000,000	
Water Rights and Settlement Income	64,100	55,000	58,408	65,000	
Proceeds from Grants	-	-	-	-	
Debt Re-payment	(396,893)	(404,485)	(404,485)	(422,110)	
Interest on Debt	(137,118)	(131,505)	(131,505)	123,986	
Proceeds from Capital Asset Disposals	143	-	-	-	
Acquisition of Capital Assets	(1,189,566)	(7,700,000)	(3,850,000)	(7,700,000)	
Net Cash from Capital and Related Financing Activities	(123,456)	(7,180,990)	(4,327,582)	(6,933,124)	-
Cash Flows from Investing Activities					
Interest on Investments	1,694,963	25,000	1,296,060	25,000	
Net Cash from Investing Activities	1,694,963	25,000	1,296,060	25,000	-
Net Increase (Decrease) In Cash	4,023,208	(6,415,615)	(2,398,277)	(6,701,312)	-
Cash and Cash Equivalents at July 1	27,313,024	28,481,451	31,336,232	28,937,955	-
Cash and Cash Equivalents at June 30	\$ 31,336,232	\$ 22,065,836	\$ 28,937,955	\$ 22,236,643	\$ -