Town of Friday Harbor
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2026 Annual Budget

Adopted by Ordinance No. 1838 on December 18, 2025

Prepared by Bethany Berry, Finance Director

Revised: December 14, 2025

2026 Budget Summary

Description	2026 Beginning Balance	Revenues	Expenses	2026 Ending Balance
001 - General Fund				
001 - General Operating Fund	6,101,100.00	3,359,220.00	3,468,150.00	5,992,170.00
002 - General Capital Reserve - Projects	1,130,000.00	130,000.00	125,000.00	1,135,000.00
003 - General Capital Reserve - Repairs	62,000.00	102,500.00	100,000.00	64,500.00
004 - General Capital Reserve - Land Purchases	147,000.00	6,700.00	-	153,700.00
005 - General Capital Reserve - Studies	95,000.00	1,600.00	6,575.00	90,025.00
006 - General Capital Reserve - Rainy Day	270,000.00	14,500.00	-	284,500.00
008 - General Capital Reserve - Intermodal	50,000.00	1,750.00	-	51,750.00
009 - General Capital Reserve - Equipment	324,000.00	28,800.00	-	352,800.00
001 - General Fund Total	8,179,100.00	3,645,070.00	3,699,725.00	8,124,445.00
101 - Street Fund				
101 - Street Operating Fund	1,000,000.00	1,161,500.00	1,284,035.00	877,465.00
102 - Street Capital Reserve - Projects	2,000,000.00	1,165,600.00	325,500.00	2,840,100.00
105 - Street Capital Reserve - Studies	59,000.00	2,200.00	6,575.00	54,625.00
106 - Street Capital Reserve - Equipment	250,000.00	32,600.00	145,200.00	137,400.00
107 - Street Capital Reserve - PW Shared	70,000.00	42,000.00	30,000.00	82,000.00
101 - Street Fund Total	3,379,000.00	2,403,900.00	1,791,310.00	3,991,590.00
125 - Special Revenue Fund				
126 - Special Revenue - Low Income Assistance	33,000.00	1,450.00	-	34,450.00
127 - Special Revenue - Parking	600,000.00	2,700.00	-	602,700.00
128 - Special Revenue - Harbor Improvements	10,500.00	2,500.00	-	13,000.00
130 - Special Revenue - Hotel/Motel Tax 1st	900,000.00	325,000.00	382,290.00	842,710.00
131 - Special Revenue - Hotel/Motel Tax 2nd	600,000.00	308,000.00	281,050.00	626,950.00
125 - Special Revenue Fund Total	2,143,500.00	639,650.00	663,340.00	2,119,810.00
315 - Capital Projects Reserve (REET)				
316 - Real Estate Excise Tax - 1st	2,300,000.00	180,000.00	-	2,480,000.00
317 - Real Estate Excise Tax - 2nd	1,400,000.00	180,000.00	-	1,580,000.00
315 - Capital Projects Reserve (REET) Total	3,700,000.00	360,000.00	-	4,060,000.00

2026 Budget Summary

Description	2026 Beginning Balance	Revenues	Expenses	2026 Ending Balance
410 - Water Fund				
410 - Water Operating Fund	1,000,000.00	3,359,565.00	3,099,175.00	1,260,390.00
412 - Water Capital Reserve - Projects	3,800,000.00	5,185,000.00	6,525,100.00	2,459,900.00
413 - Water Capital Reserve - Repairs	390,000.00	38,000.00	155,000.00	273,000.00
414 - Water Capital Reserve - Land Purchases	300,000.00	1,000.00	-	301,000.00
415 - Water Capital Reserve - Studies	125,000.00	27,800.00	36,575.00	116,225.00
416 - Water Capital Reserve - Equipment	75,000.00	101,700.00	165,100.00	11,600.00
417 - Water Capital Reserve - PW Shared	190,000.00	37,900.00	42,500.00	185,400.00
418 - Water Debt Reserve - Bond Redemption	87,600.00	218,225.00	218,300.00	87,525.00
419 - Water Debt Reserve - Bond Reserve	218,225.00	-	-	218,225.00
410 - Water Fund Total	6,185,825.00	8,969,190.00	10,241,750.00	4,913,265.00
420 - Sewer Fund				
420 - Sewer Operating Fund	2,000,000.00	3,280,650.00	3,613,559.38	1,667,090.63
422 - Sewer Capital Reserve - Projects	360,000.00	17,594,700.00	16,748,970.00	1,205,730.00
423 - Sewer Capital Reserve - Repairs	200,000.00	500,000.00	600,000.00	100,000.00
424 - Sewer Capital Reserve - Land Purchases	119,000.00	1,000.00	-	120,000.00
425 - Sewer Capital Reserve - Studies	290,000.00	10,000.00	26,675.00	273,325.00
426 - Sewer Capital Reserve - Equipment	590,000.00	-	175,150.00	414,850.00
427 - Sewer Capital Reserve - PW Shared	190,000.00	35,000.00	45,000.00	180,000.00
428 - Sewer Debt Reserve - Bond Redemption	165,000.00	462,425.00	447,215.66	180,209.34
429 - Sewer Debt Reserve - Bond Reserve	91,700.00	-	-	91,700.00
420 - Sewer Fund Total	4,005,700.00	21,883,775.00	21,656,570.04	4,232,904.97

2026 Budget Summary

Description	2026 Beginning Balance	Revenues	Expenses	2026 Ending Balance
430 - Refuse Fund				
430 - Refuse Operating Fund	750,000.00	1,898,400.00	1,964,698.38	683,701.63
431 - Refuse Landfill Closure Fund	70,000.00	52,200.00	48,200.00	74,000.00
432 - Refuse Capital Reserve - Projects	250,000.00	12,300.00	125,000.00	137,300.00
433 - Refuse Capital Reserve - Repairs	215,000.00	100,900.00	50,000.00	265,900.00
435 - Refuse Capital Reserve - Studies	24,000.00	1,500.00	6,575.00	18,925.00
436 - Refuse Capital Reserve - Equipment	400,000.00	109,000.00	20,200.00	488,800.00
437 - Refuse Capital Reserve - PW Shared	160,000.00	35,030.00	60,000.00	135,030.00
430 - Refuse Fund Total	1,869,000.00	2,209,330.00	2,274,673.38	1,803,656.63
450 - Stormwater Fund				
450 - Stormwater Operating Fund	555,000.00	850,150.00	571,900.00	833,250.00
452 - Stormwater Capital Reserve - Projects	884,000.00	167,800.00	101,100.00	950,700.00
455 - Stormwater Capital Reserve - Studies	175,000.00	50,000.00	11,575.00	213,425.00
456 - Stormwater Capital Reserve - Equipment	115,000.00	7,500.00	10,200.00	112,300.00
457 - Stormwater Capital Reserve - PW Shared	175,000.00	35,400.00	42,500.00	167,900.00
458 - Stormwater Debt Reserve - Bond Redemption	-	-	-	-
459 - Stormwater Debt Reserve - Bond Reserve	-	-	-	-
450 - Stormwater Fund Total	1,904,000.00	1,110,850.00	737,275.00	2,277,575.00
Total Budget	**31,366,125.00**	**41,221,765.00**	**41,064,643.41**	**31,523,246.59**

Revenue Resource Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001 - General Fund					
Taxes	3,180,615.25	3,045,912.30	3,101,840.00	3,047,000.00	-1.77%
Licenses & Permits	132,970.63	142,410.00	147,310.00	117,050.00	-20.54%
Intergovernmental Revenues	148,982.10	275,771.04	278,920.00	64,120.00	-77.01%
Charges for Goods and Services	57,864.88	63,455.23	27,370.00	41,675.00	52.27%
Fines and Penalties	51,936.80	26,523.35	29,415.00	34,300.00	16.61%
Miscellaneous Revenue	209,761.44	116,092.50	127,380.00	116,925.00	-8.21%
Other Financing Sources	224,000.00	-	224,000.00	224,000.00	0.00%
Other Increases in Fund Resources	2,135.14	39,819.97	-	-	0.00%
001 - General Fund Total	4,008,266.24	3,709,984.39	3,936,235.00	3,645,070.00	-7.40%
101 - Street Fund					
Taxes	1,000,236.40	1,015,766.12	1,030,000.00	1,030,000.00	0.00%
Licenses & Permits	3,855.00	3,570.00	3,600.00	3,000.00	-16.67%
Intergovernmental Revenues	887,385.16	1,124,277.00	1,128,549.00	393,400.00	-65.14%
Charges for Goods and Services	-	-	-	-	0.00%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	56,761.74	49,287.35	53,240.00	42,500.00	-20.17%
Other Financing Sources	915,000.00	-	935,000.00	935,000.00	0.00%
Other Increases in Fund Resources	93,668.05	9,582.93	-	-	0.00%
101 - Street Fund Total	2,956,906.35	2,202,483.40	3,150,389.00	2,403,900.00	-23.70%

Revenue Resource Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
125 - Special Revenue Fund					
Taxes	555,487.77	567,774.53	600,000.00	600,000.00	0.00%
Licenses & Permits	(3.00)	(2.00)	-	-	0.00%
Intergovernmental Revenues	2,587.47	2,298.74	2,500.00	2,500.00	0.00%
Charges for Goods and Services	1,220.63	-	1,000.00	1,000.00	0.00%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	47,288.11	34,302.76	36,150.00	36,150.00	0.00%
Other Financing Sources	-	-	-	-	0.00%
Other Increases in Fund Resources	2,264.50	505.63	-	-	0.00%
125 - Special Revenue Fund Total	608,845.48	604,879.66	639,650.00	639,650.00	0.00%
315 - Capital Projects Reserve (REET)					
Taxes	147,708.42	261,228.33	235,000.00	235,000.00	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental Revenues	-	-	-	-	0.00%
Charges for Goods and Services	-	-	-	-	0.00%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	133,662.98	121,036.02	124,000.00	125,000.00	0.81%
Other Financing Sources	-	-	-	-	0.00%
Other Increases in Fund Resources	-	-	-	-	0.00%
315 - Capital Projects Reserve (REET) Total	281,371.40	382,264.35	359,000.00	360,000.00	0.28%

Revenue Resource Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410 - Water Fund					
Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental Revenues	-	-	250,000.00	4,795,000.00	1818.00%
Charges for Goods and Services	2,510,041.16	3,200,867.46	3,322,875.00	3,342,875.00	0.60%
Fines and Penalties	4,361.18	5,905.00	5,000.00	4,500.00	-10.00%
Miscellaneous Revenue	358,850.76	336,907.33	346,815.00	273,590.00	-21.11%
Other Financing Sources	411,225.00	-	503,225.00	553,225.00	9.94%
Other Increases in Fund Resources	975.00	325.57	-	-	0.00%
410 - Water Fund Total	3,285,453.10	3,544,005.36	4,427,915.00	8,969,190.00	102.56%
420 - Sewer Fund					
Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental Revenues	6,031.56	729,266.64	727,500.00	8,982,900.00	1134.76%
Charges for Goods and Services	2,567,970.65	2,794,654.06	3,001,810.00	3,091,050.00	2.97%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	106,187.01	233,807.45	235,520.00	150,500.00	-36.10%
Other Financing Sources	1,049,300.00	84,585.00	1,596,105.80	9,659,325.00	505.18%
Other Increases in Fund Resources	14,853.49	32,587.67	-	-	0.00%
420 - Sewer Fund Total	3,744,342.71	3,874,900.82	5,560,935.80	21,883,775.00	293.53%

Revenue Resource Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
430 - Refuse Fund					
Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental Revenues	-	-	30,000.00	30,000.00	0.00%
Charges for Goods and Services	1,445,462.67	1,639,222.10	1,769,650.00	1,810,150.00	2.29%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	73,463.41	94,651.42	108,785.00	107,180.00	-1.48%
Other Financing Sources	306,000.00	-	262,000.00	262,000.00	0.00%
Other Increases in Fund Resources	320.45	-	-	-	0.00%
430 - Refuse Fund Total	1,825,246.53	1,733,873.52	2,170,435.00	2,209,330.00	1.79%
450 - Stormwater Fund					
Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental Revenues	-	-	-	-	0.00%
Charges for Goods and Services	505,112.45	666,691.39	676,750.00	845,500.00	24.94%
Fines and Penalties	-	-	-	-	0.00%
Miscellaneous Revenue	38,446.93	41,773.68	42,005.00	26,350.00	-37.27%
Other Financing Sources	239,000.00	-	239,000.00	239,000.00	0.00%
Other Increases in Fund Resources	-	12.20	-	-	0.00%
450 - Stormwater Fund Total	782,559.38	708,477.27	957,755.00	1,110,850.00	15.98%
Total Revenues	**17,492,991.19**	**16,760,868.77**	**21,202,314.80**	**41,221,765.00**	**94.42%**

Expenditure Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001 - General Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	876,000.00	-	874,000.00	676,000.00	-22.65%
10 - Salaries and Wages	711,259.04	655,983.51	738,700.00	757,035.00	2.48%
20 - Personnel Benefits	267,339.78	222,158.80	247,310.00	252,595.00	2.14%
30 - Supplies for Consumption and Resale	35,797.81	66,947.52	92,375.00	132,375.00	43.30%
40 - Services and Pass-Through Payments	1,199,928.81	1,119,775.40	1,499,611.00	1,662,660.00	10.87%
60 - Capital Outlays	244,707.47	233,153.06	454,000.00	211,655.00	-53.38%
70 - Debt Service – Principal	6,403.82	6,258.21	7,200.00	7,200.00	0.00%
80 - Debt Service – Interest and Issuance Costs	68.93	156.85	205.00	205.00	0.00%
001 - General Fund Total	3,341,505.66	2,304,433.35	3,913,401.00	3,699,725.00	-5.46%
101 - Street Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	308,718.51	102,059.19	285,000.00	285,000.00	0.00%
10 - Salaries and Wages	371,668.38	357,172.00	406,240.00	416,400.00	2.50%
20 - Personnel Benefits	162,838.78	144,389.15	172,660.00	177,840.00	3.00%
30 - Supplies for Consumption and Resale	90,054.33	50,979.41	127,200.00	127,100.00	-0.08%
40 - Services and Pass-Through Payments	277,969.09	113,054.22	175,480.00	259,505.00	47.88%
60 - Capital Outlays	2,375,338.63	282,950.84	436,250.00	491,500.00	12.66%
70 - Debt Service – Principal	27,145.76	26,176.74	29,095.00	33,940.00	16.65%
80 - Debt Service – Interest and Issuance Costs	-	5.96	25.00	25.00	0.00%
101 - Street Fund Total	3,613,733.48	1,076,787.51	1,631,950.00	1,791,310.00	9.77%
125 - Special Revenue Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	2,770.13	-	-	0.00%
10 - Salaries and Wages	44,340.24	48,605.62	51,000.00	52,275.00	2.50%
20 - Personnel Benefits	15,850.58	17,378.48	20,000.00	20,600.00	3.00%
30 - Supplies for Consumption and Resale	38,191.64	30,195.05	40,150.00	60,150.00	49.81%
40 - Services and Pass-Through Payments	408,139.18	276,590.67	395,795.00	417,865.00	5.58%
60 - Capital Outlays	98,950.51	42,208.36	112,000.00	112,000.00	0.00%
70 - Debt Service – Principal	450.00	450.00	450.00	450.00	0.00%
80 - Debt Service – Interest and Issuance Costs	-	-	-	-	0.00%
125 - Special Revenue Fund Total	605,922.15	418,198.31	619,395.00	663,340.00	7.09%
315 - Capital Projects Reserve (REET)					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	0.00%
10 - Salaries and Wages	-	-	-	-	0.00%
20 - Personnel Benefits	-	-	-	-	0.00%
30 - Supplies for Consumption and Resale	-	-	-	-	0.00%
40 - Services and Pass-Through Payments	-	-	-	-	0.00%
60 - Capital Outlays	-	-	-	-	0.00%
70 - Debt Service – Principal	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs	-	-	-	-	0.00%
315 - Capital Projects Reserve (REET) Total	-	-	-	-	0.00%

Expenditure Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410 - Water Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	414,021.24	1,437.95	503,225.00	553,225.00	9.94%
10 - Salaries and Wages	801,587.41	777,023.79	862,710.00	884,255.00	2.50%
20 - Personnel Benefits	321,682.20	286,928.28	320,500.00	329,650.00	2.85%
30 - Supplies for Consumption and Resale	220,053.45	206,482.95	307,575.00	297,475.00	-3.28%
40 - Services and Pass-Through Payments	1,224,928.91	1,254,218.24	1,627,185.00	1,131,055.00	-30.49%
60 - Capital Outlays	634,750.60	173,292.17	259,000.00	6,814,500.00	2531.08%
70 - Debt Service – Principal	88,221.45	47,557.72	90,765.00	93,265.00	2.75%
80 - Debt Service – Interest and Issuance Costs	136,090.08	67,174.76	133,735.00	131,325.00	-1.80%
410 - Water Fund Total	3,841,335.34	2,814,115.86	4,104,695.00	10,234,750.00	149.34%
420 - Sewer Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	1,050,175.36	14,533.04	1,137,525.00	1,502,525.00	32.09%
10 - Salaries and Wages	651,979.59	554,162.62	612,475.00	627,789.38	2.50%
20 - Personnel Benefits	222,981.58	200,996.03	289,605.00	298,285.00	3.00%
30 - Supplies for Consumption and Resale	156,700.51	134,973.72	230,975.00	230,475.00	-0.22%
40 - Services and Pass-Through Payments	944,180.02	903,129.79	1,168,450.00	938,345.00	-19.69%
60 - Capital Outlays	530,928.98	1,844,080.80	3,097,500.00	17,611,470.00	468.57%
70 - Debt Service – Principal	297,864.03	345,447.63	361,828.51	375,684.38	3.83%
80 - Debt Service – Interest and Issuance Costs	67,408.90	55,266.28	84,937.82	71,996.28	-15.24%
420 - Sewer Fund Total	3,922,218.97	4,052,589.91	6,983,296.33	21,656,570.04	210.12%
430 - Refuse Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	306,000.00	-	262,000.00	262,000.00	0.00%
10 - Salaries and Wages	475,250.69	462,019.78	523,285.00	536,373.38	2.50%
20 - Personnel Benefits	177,891.59	165,396.74	202,615.00	208,665.00	2.99%
30 - Supplies for Consumption and Resale	65,795.13	50,586.64	128,975.00	128,975.00	0.00%
40 - Services and Pass-Through Payments	570,605.85	670,962.11	855,620.00	892,155.00	4.27%
60 - Capital Outlays	175,173.80	4,196.83	145,500.00	245,500.00	68.73%
70 - Debt Service – Principal	779.53	724.68	980.00	980.00	0.00%
80 - Debt Service – Interest and Issuance Costs	-	19.90	25.00	25.00	0.00%
430 - Refuse Fund Total	1,771,496.59	1,353,906.68	2,119,000.00	2,274,673.38	7.35%
450 - Stormwater Fund					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	249,769.19	-	239,000.00	239,000.00	0.00%
10 - Salaries and Wages	129,754.28	125,889.95	143,740.00	147,340.00	2.50%
20 - Personnel Benefits	45,175.15	38,733.14	49,475.00	50,960.00	3.00%
30 - Supplies for Consumption and Resale	9,894.30	6,192.99	49,950.00	49,600.00	-0.70%
40 - Services and Pass-Through Payments	102,649.10	92,403.44	146,305.00	121,910.00	-16.67%
60 - Capital Outlays	13,356.80	4,904.90	61,700.00	128,000.00	107.46%
70 - Debt Service – Principal	239.49	229.68	440.00	440.00	0.00%
80 - Debt Service – Interest and Issuance Costs	-	19.88	25.00	25.00	0.00%
450 - Stormwater Fund Total	550,838.31	268,373.98	690,635.00	737,275.00	6.75%

Expenditure Summary

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Total Expenses	**17,647,050.50**	**12,288,405.60**	**20,062,372.33**	**41,057,643.41**	**104.65%**

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance - Operating Account	5,545,567.34	6,000,264.80	6,000,000.00	6,100,000.00	1.67%
Fund Balance - Advanced Travel	500.00	500.00	500.00	500.00	0.00%
Fund Balance - Petty Cash	250.00	250.00	250.00	250.00	0.00%
Fund Balance - Cash Drawer #1	150.00	150.00	150.00	150.00	0.00%
Fund Balance - Cash Drawer #2	100.00	100.00	100.00	100.00	0.00%
Fund Balance - Cash Drawer #3	100.00	100.00	100.00	100.00	0.00%
Other Fund or Holding Accounts	-	(135.14)	(135.14)	-	-100.00%
300 - Beginning Balance	**5,546,667.34**	**6,001,229.66**	**6,000,964.86**	**6,101,100.00**	**1.67%**
Revenue					
310 - Taxes					
311 - Property Taxes					
001.3111000.00 - Taxes | Property	426,760.00	405,478.62	405,000.00	415,000.00	2.47%
311 - Property Taxes Total	426,760.00	405,478.62	405,000.00	415,000.00	2.47%
313 - Retail Sales and Use Taxes					
001.3131100.00 - Taxes | Local Retail Sales and Use	1,729,532.49	1,628,356.63	1,664,840.00	1,600,000.00	-3.89%
001.3131500.00 - Taxes | Public Safety Sales	733,254.18	715,571.72	730,000.00	730,000.00	0.00%
001.3137100.00 - Taxes | Criminal Justice Sales and Use	118,237.32	115,085.81	117,000.00	117,000.00	0.00%
313 - Retail Sales and Use Taxes Total	2,581,023.99	2,459,014.16	2,511,840.00	2,447,000.00	-2.58%
317 - Excise Taxes in Lieu of Property Tax					
001.3172000.00 - Taxes | Leasehold Excise	172,831.26	181,419.52	185,000.00	185,000.00	0.00%
317 - Excise Taxes in Lieu of Property Tax Total	172,831.26	181,419.52	185,000.00	185,000.00	0.00%
310 - Taxes Total	3,180,615.25	3,045,912.30	3,101,840.00	3,047,000.00	-1.77%
320 - Licenses & Permits					
321 - Business Licenses and Permits					
001.3219100.01 - Cable TV Franchise	351.00	204.11	205.00	150.00	-26.83%
001.3219900.00 - Business License	46,358.33	39,754.18	45,000.00	45,000.00	0.00%
321 - Business Licenses and Permits Total	46,709.33	39,958.29	45,205.00	45,150.00	-0.12%
322 - Non-Business Licenses and Permits					
001.3221000.01 - Permits | Building	67,987.42	88,075.73	88,000.00	60,000.00	-31.82%
001.3221000.02 - Permits | Plumbing	4,083.75	3,165.50	3,100.00	3,000.00	-3.23%
001.3221000.03 - Permits | Mechanical	4,455.95	4,790.81	4,700.00	4,000.00	-14.89%
001.3221000.04 - Permits | Clearing/Grading	988.68	1,179.17	1,110.00	1,000.00	-9.91%
001.3221000.05 - Permits | Demolition	2,135.00	960.00	960.00	1,000.00	4.17%
001.3221000.06 - Permits | Manufactured Home	-	540.00	540.00	-	-100.00%
001.3229000.01 - Permits | Sign	1,080.00	1,140.00	1,100.00	1,000.00	-9.09%
001.3229000.02 - Permits | Moving	240.00	840.00	840.00	200.00	-76.19%
001.3229000.03 - Permits | Mural	(300.00)	-	-	-	0.00%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001.3229000.04 - Permits | Events	625.00	625.00	625.00	600.00	-4.00%
001.3229000.05 - Permits | Parking	3,090.00	830.00	830.00	800.00	-3.61%
001.3229000.06 - Permit Recording Fee Reimbursement	1,875.50	305.50	300.00	300.00	0.00%
322 - Non-Business Licenses and Permits Total	86,261.30	102,451.71	102,105.00	71,900.00	-29.58%
320 - Licenses & Permits Total	132,970.63	142,410.00	147,310.00	117,050.00	-20.54%
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
001.3340270.00 - S Grant - Recreation and Conservation Office	-	100,000.00	100,000.00	-	-100.00%
001.3340420.00 - S Grant | Dept of Commerce	93,000.00	107,000.00	107,000.00	-	-100.00%
334 - State Grants, Awards, and Other Contributions Total	93,000.00	207,000.00	207,000.00	-	-100.00%
336 - State Shared Revenues, Entitlements, and Impact Payments					
001.3360621.00 - Criminal Justice - Population (R)	1,037.70	1,103.85	1,100.00	1,000.00	-9.09%
001.3360625.00 - Criminal Justice - Contracted (R)	6,107.57	6,475.35	6,400.00	6,500.00	1.56%
001.3360626.00 - Criminal Justice - Special Programs (R)	3,645.82	3,863.25	3,800.00	4,000.00	5.26%
001.3360642.00 - Marijuana Excise Tax (R)	4,273.03	2,847.46	3,000.00	3,000.00	0.00%
001.3360651.00 - DUI and Other CJ Assistance (R)	264.31	269.92	260.00	260.00	0.00%
001.3360694.00 - Liquor/Beer Excise Tax (R)	19,008.53	18,028.22	18,000.00	19,000.00	5.56%
001.3360695.01 - LCBP - Liquor Profits Tax (R)	16,636.60	12,221.31	15,000.00	16,000.00	6.67%
001.3360695.02 - LCBP - Border Patrol Contract (R)	862.32	862.32	860.00	860.00	0.00%
001.3360695.03 - LCBP - Public Safety (R)	4,146.22	3,099.36	3,500.00	3,500.00	0.00%
336 - State Shared Revenues, Entitlements, and Impact Payments Total	55,982.10	48,771.04	51,920.00	54,120.00	4.24%
337 - Local Grants, Entitlements, and Other Payments					
001.3370000.01 - L Grant | SJC Rural Sales & Use Funds - Econ Dev	-	20,000.00	20,000.00	10,000.00	-50.00%
337 - Local Grants, Entitlements, and Other Payments Total	-	20,000.00	20,000.00	10,000.00	-50.00%
330 - Intergovernmental Revenues Total	148,982.10	275,771.04	278,920.00	64,120.00	-77.01%
340 - Charges for Goods and Services					
341 - Filing Fees, Recording Fees, Financial Services, O					
001.3414200.00 - Treasurers' Fees	(14.58)	(44.48)	-	-	0.00%
001.3418100.00 - Duplicating Services	16.22	-	15.00	-	-100.00%
001.3418100.01 - Public Records Request	59.58	335.75	350.00	300.00	-14.29%
001.3419100.00 - Election Candidate Filing Fees	-	783.36	780.00	-	-100.00%
341 - Filing Fees, Recording Fees, Financial Services, O Total	61.22	1,074.63	1,145.00	300.00	-73.80%
342 - Public Safety					
001.3423000.00 - Detention & Correction Services (R)	3,887.36	3,793.73	3,800.00	3,800.00	0.00%
342 - Public Safety Total	3,887.36	3,793.73	3,800.00	3,800.00	0.00%
345 - Natural and Economic Environment					
001.3458100.03 - Boundary Line Modification	-	2,000.00	2,000.00	-	-100.00%
001.3458100.04 - Variance Permit Fees	5,320.00	-	25.00	25.00	0.00%
001.3458100.05 - Land Division Fees	2,200.00	5,800.00	5,800.00	2,000.00	-65.52%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001.3458100.06 - Replat Fees	-	2,000.00	2,000.00	-	-100.00%
001.3458100.09 - Rezone Fees	(2,400.00)	-	100.00	25.00	-75.00%
001.3458300.00 - Street Vacation Application Fees	-	-	100.00	25.00	-75.00%
001.3458300.01 - Plan Checking Services - Pre-Development Meeting	3,240.00	2,880.00	2,800.00	3,000.00	7.14%
001.3458300.02 - Plan Checking Services - Plan Review	32,032.14	40,826.87	4,100.00	30,000.00	631.71%
001.3458300.03 - Plan Checking Services - Site Plan	12,204.16	-	500.00	500.00	0.00%
001.3458300.04 - Plan Checking Services - Development Agreement	-	1,200.00	1,200.00	1,000.00	-16.67%
001.3458300.05 - Plan Checking Services - JARPA	-	1,000.00	1,000.00	-	-100.00%
001.3458600.00 - SEPA Fees	600.00	800.00	800.00	500.00	-37.50%
001.3458900.02 - Shoreline Development	720.00	2,080.00	2,000.00	500.00	-75.00%
345 - Natural and Economic Environment Total	53,916.30	58,586.87	22,425.00	37,575.00	67.56%
340 - Charges for Goods and Services Total	57,864.88	63,455.23	27,370.00	41,675.00	52.27%
350 - Fines and Penalties					
352 - Civil Penalties					
001.3523000.00 - Proof of Motor Vehicle Insurance	66.72	93.33	90.00	75.00	-16.67%
352 - Civil Penalties Total	66.72	93.33	90.00	75.00	-16.67%
353 - Civil Infraction Penalties					
001.3531000.00 - Traffic Infraction Penalties	7,088.10	5,294.70	5,500.00	6,000.00	9.09%
001.3537000.00 - Non-Traffic Infraction Penalties	327.00	595.13	600.00	350.00	-41.67%
353 - Civil Infraction Penalties Total	7,415.10	5,889.83	6,100.00	6,350.00	4.10%
354 - Civil Parking Penalties					
001.3540000.00 - Civil Parking Infraction Penalties	39,451.00	17,790.00	20,000.00	25,000.00	25.00%
354 - Civil Parking Penalties Total	39,451.00	17,790.00	20,000.00	25,000.00	25.00%
355 - Criminal Traffic Misdemeanor Fines					
001.3552000.00 - DUI Fines	3,067.96	1,555.00	2,000.00	2,000.00	0.00%
001.3558000.00 - Other Criminal Traffic Misdemeanor Fines	432.92	790.29	800.00	600.00	-25.00%
355 - Criminal Traffic Misdemeanor Fines Total	3,500.88	2,345.29	2,800.00	2,600.00	-7.14%
356 - Criminal Non-Traffic Fines					
001.3569000.00 - Other Criminal Non-Traffic Fines	263.15	363.15	375.00	250.00	-33.33%
356 - Criminal Non-Traffic Fines Total	263.15	363.15	375.00	250.00	-33.33%
357 - Criminal Costs					
001.3573700.00 - Court Cost Recoupments	33.40	41.75	50.00	25.00	-50.00%
357 - Criminal Costs Total	33.40	41.75	50.00	25.00	-50.00%
357 - Non-Court Fines and Penalties					
001.3590000.03 - Non-Court Penalty - Permit: Work Before Issuance	1,206.55	-	-	-	0.00%
357 - Non-Court Fines and Penalties Total	1,206.55	-	-	-	0.00%
350 - Fines and Penalties Total	51,936.80	26,523.35	29,415.00	34,300.00	16.61%
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001.3611000.00 - Investment Interest	109,055.98	42,143.13	50,000.00	50,000.00	0.00%
001.3614000.00 - Other Interest	11,239.54	8,563.32	8,500.00	5,000.00	-41.18%
361 - Interest and Other Earnings Total	120,295.52	50,706.45	58,500.00	55,000.00	-5.98%
367 - Contributions and Donations from Nongovernmental S					
001.3670000.20 - Grant | AWC	-	56.93	55.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	-	56.93	55.00	-	-100.00%
369 - Other Miscellaneous Revenues					
001.3691000.00 - Sale of Surplus	-	6,901.50	6,900.00	-	-100.00%
001.3698000.01 - Cashier Overages/Shortages	-	-	-	-	0.00%
001.3699100.00 - Miscellaneous Revenue	3,490.16	0.55	25.00	25.00	0.00%
001.3699100.01 - Wellness Revenue	100.99	50.76	50.00	50.00	0.00%
369 - Other Miscellaneous Revenues Total	3,591.15	6,952.81	6,975.00	75.00	-98.92%
360 - Miscellaneous Revenue Total	123,886.67	57,716.19	65,530.00	55,075.00	-15.95%
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
001.3812000.00 - Interfund Loan Repayment	135.14	-	-	-	0.00%
001.3821000.00 - Deposits Held	2,000.00	-	-	-	0.00%
001.3822000.00 - Retainage Deposits	-	33,301.75	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	2,135.14	33,301.75	-	-	0.00%
389 - Custodial Activities					
001.3899000.01 - Utility Billing Overpayment	-	6,518.22	-	-	0.00%
389 - Custodial Activities Total	-	6,518.22	-	-	0.00%
380 - Other Increases in Fund Resources Total	2,135.14	39,819.97	-	-	0.00%
Total Revenues	**3,698,391.47**	**3,651,608.08**	**3,650,385.00**	**3,359,220.00**	**-7.98%**

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
001 - Legislative					
10 - Salaries and Wages					
001.001.5116010.10.00 - Salaries and Wages	34,369.20	32,307.60	35,500.00	36,390.00	2.51%
10 - Salaries and Wages Total	34,369.20	32,307.60	35,500.00	36,390.00	2.51%
20 - Personnel Benefits					
001.001.5116020.20.00 - Benefits	3,320.44	2,998.86	3,500.00	3,605.00	3.00%
20 - Personnel Benefits Total	3,320.44	2,998.86	3,500.00	3,605.00	3.00%
30 - Supplies for Consumption and Resale					
001.001.5116030.31.00 - Supplies	67.95	579.89	800.00	800.00	0.00%
001.001.5116030.35.00 - Small Tools & Minor Equipment	1,250.05	1,853.12	2,000.00	2,000.00	0.00%
30 - Supplies for Consumption and Resale Total	1,318.00	2,433.01	2,800.00	2,800.00	0.00%
40 - Services and Pass-Through Payments					
001.001.5113040.44.00 - Advertising - Publication Svs (Res/Ords)	2,348.41	1,776.94	2,500.00	2,500.00	0.00%
001.001.5116040.41.00 - Prof Svs - Misc	-	-	100.00	100.00	0.00%
001.001.5116040.41.03 - Prof Svs - Legal	4,285.53	7,257.01	10,000.00	10,000.00	0.00%
001.001.5116040.41.04 - Prof Svs - Voter & Election Costs	2,557.45	17,573.00	17,500.00	2,500.00	-85.71%
001.001.5116040.41.05 - Prof Svs - Voter Registration	10,646.58	9,392.47	9,400.00	10,000.00	6.38%
001.001.5116040.41.07 - Prof Svs - Economic Development	59,341.00	54,395.99	59,341.00	55,000.00	-7.32%
001.001.5116040.43.00 - Travel/Training	6,464.69	263.44	1,000.00	1,000.00	0.00%
001.001.5116040.44.00 - Advertising	466.67	301.79	500.00	500.00	0.00%
001.001.5116040.49.00 - Miscellaneous	-	45.41	1,000.00	1,000.00	0.00%
001.001.5116040.49.03 - Misc - Harbor Life Ring Matching Funds	7,500.00	7,500.00	7,500.00	7,500.00	0.00%
001.001.5116040.49.05 - Misc - United Way Cold Weather Contribution	-	-	2,000.00	2,000.00	0.00%
40 - Services and Pass-Through Payments Total	93,610.33	98,506.05	110,841.00	92,100.00	-16.91%
001 - Legislative Total	132,617.97	136,245.52	152,641.00	134,895.00	-11.63%
002 - Judicial					
40 - Services and Pass-Through Payments					
001.002.5125240.41.01 - Contracted Court - SJC District Court	68,345.64	58,378.60	70,100.00	71,810.00	2.44%
001.002.5125240.41.02 - Contracted Court - Traffic Infraction Filings	7,098.69	6,163.23	8,000.00	8,000.00	0.00%
001.002.5125240.41.03 - Contracted Court - Parking Tickets	18,175.91	9,722.85	15,000.00	15,000.00	0.00%
001.002.5125240.41.04 - Contracted Court - Non-Traffic Infractions	106.38	163.56	200.00	200.00	0.00%
40 - Services and Pass-Through Payments Total	93,726.62	74,428.24	93,300.00	95,010.00	1.83%
002 - Judicial Total	93,726.62	74,428.24	93,300.00	95,010.00	1.83%
003 - Executive					
10 - Salaries and Wages					
001.003.5131010.10.00 - Salaries and Wages	56,001.17	53,219.47	59,375.00	60,860.00	2.50%
10 - Salaries and Wages Total	56,001.17	53,219.47	59,375.00	60,860.00	2.50%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
001.003.5131020.20.00 - Benefits	13,678.68	12,441.14	14,500.00	14,935.00	3.00%
20 - Personnel Benefits Total	13,678.68	12,441.14	14,500.00	14,935.00	3.00%
30 - Supplies for Consumption and Resale					
001.003.5131030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
001.003.5131040.41.00 - Prof Svs - Misc	-	-	100.00	100.00	0.00%
001.003.5131040.43.00 - Travel/Training	718.58	2,697.67	3,000.00	3,000.00	0.00%
001.003.5131040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
001.003.5131040.49.02 - Awards	-	250.00	300.00	300.00	0.00%
001.003.5131040.49.03 - Membership Dues & Subscriptions (1/6)	73.84	375.00	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	792.42	3,322.67	4,000.00	4,000.00	0.00%
003 - Executive Total	70,472.27	68,983.28	78,375.00	80,295.00	2.45%
004 - Finance					
10 - Salaries and Wages					
001.004.5142010.10.00 - Salaries and Wages	71,864.38	67,711.68	85,500.00	87,640.00	2.50%
001.004.5142010.11.00 - Overtime	465.04	990.53	1,370.00	1,405.00	2.55%
10 - Salaries and Wages Total	72,329.42	68,702.21	86,870.00	89,045.00	2.50%
20 - Personnel Benefits					
001.004.5142020.20.00 - Benefits	27,427.95	23,269.54	29,800.00	30,695.00	3.00%
20 - Personnel Benefits Total	27,427.95	23,269.54	29,800.00	30,695.00	3.00%
30 - Supplies for Consumption and Resale					
001.004.5142030.31.00 - Supplies	182.09	261.98	575.00	575.00	0.00%
001.004.5142030.35.00 - Small Tools & Minor Equipment	348.51	3,151.00	1,150.00	1,150.00	0.00%
30 - Supplies for Consumption and Resale Total	530.60	3,412.98	1,725.00	1,725.00	0.00%
40 - Services and Pass-Through Payments					
001.004.5142040.41.00 - Prof Svs - Misc	32.14	73.37	1,100.00	1,100.00	0.00%
001.004.5142040.41.02 - Prof Svs - Software Support	2,373.58	1,322.10	2,500.00	2,500.00	0.00%
001.004.5142040.41.03 - Prof Svs - State Audit	8,351.13	1,095.89	6,775.00	6,980.00	3.03%
001.004.5142040.41.06 - Prof Svs - Revenue Taxes	-	626.32	1,000.00	1,000.00	0.00%
001.004.5142040.43.00 - Travel/Training	66.25	130.00	770.00	770.00	0.00%
001.004.5142040.48.00 - Repairs & Maintenance	-	-	65.00	65.00	0.00%
001.004.5142040.48.52 - R&M - Copier #2 Downstairs	513.18	632.96	700.00	700.00	0.00%
001.004.5142040.49.00 - Miscellaneous	-	-	65.00	65.00	0.00%
001.004.5142040.49.01 - Membership Dues & Subscriptions	95.48	375.00	500.00	500.00	0.00%
001.004.5142040.49.04 - Software Subscriptions	5,187.55	3,934.37	4,000.00	17,600.00	340.00%
40 - Services and Pass-Through Payments Total	16,619.31	8,190.01	17,475.00	31,280.00	79.00%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
60 - Capital Outlays					
001.004.5941460.64.00 - Equipment	167.24	-	500.00	500.00	0.00%
001.004.5941460.64.19 - Furniture	-	-	-	-	0.00%
001.004.5941460.64.24 - Software - Finance Cloud Based Software Upgrade	145,155.36	49,777.13	50,000.00	-	-100.00%
60 - Capital Outlays Total	145,322.60	49,777.13	50,500.00	500.00	-99.01%
70 - Debt Service – Principal					
001.004.5911870.70.02 - Long-Term Lease - Copier Downstairs	1,331.53	1,398.71	1,440.00	1,440.00	0.00%
70 - Debt Service – Principal Total	1,331.53	1,398.71	1,440.00	1,440.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
001.004.5921480.85.01 - Long-Term Lease - Property Tax	-	51.77	55.00	55.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	51.77	55.00	55.00	0.00%
004 - Finance Total	263,561.41	154,802.35	187,865.00	154,740.00	-17.63%
005 - Clerk/Records					
10 - Salaries and Wages					
001.005.5142010.10.00 - Salaries and Wages	90,521.22	74,809.89	90,000.00	92,250.00	2.50%
10 - Salaries and Wages Total	90,521.22	74,809.89	90,000.00	92,250.00	2.50%
20 - Personnel Benefits					
001.005.5142020.20.00 - Benefits	39,990.23	32,486.78	35,000.00	36,050.00	3.00%
20 - Personnel Benefits Total	39,990.23	32,486.78	35,000.00	36,050.00	3.00%
30 - Supplies for Consumption and Resale					
001.005.5142030.35.00 - Small Tools & Minor Equipment	-	-	200.00	200.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	200.00	200.00	0.00%
40 - Services and Pass-Through Payments					
001.005.5142040.40.00 - Legal	-	5,346.28	10,000.00	10,000.00	0.00%
001.005.5142040.41.00 - Prof Svs - Misc	71.20	-	100.00	-	-100.00%
001.005.5142040.41.01 - Prof Svs - Record Scanning	-	-	-	50,000.00	0.00%
001.005.5142040.42.03 - Postage	-	41.40	100.00	100.00	0.00%
001.005.5142040.43.00 - Travel/Training	1,172.72	3,940.91	5,000.00	5,000.00	0.00%
001.005.5142040.49.01 - Membership Dues & Subscriptions	795.78	1,332.92	1,500.00	1,500.00	0.00%
001.005.5142040.49.02 - Records Management Program Fees	-	-	-	-	0.00%
001.005.5142040.49.11 - Credit Card Processing Fees	-	3.97	25.00	25.00	0.00%
40 - Services and Pass-Through Payments Total	2,039.70	10,665.48	16,725.00	66,625.00	298.36%
60 - Capital Outlays					
001.005.5941460.64.04 - Equipment - Electronic Records Mgmt Software	24,473.81	3,710.40	4,000.00	3,255.00	-18.63%
60 - Capital Outlays Total	24,473.81	3,710.40	4,000.00	3,255.00	-18.63%
005 - Clerk/Records Total	157,024.96	121,672.55	145,925.00	198,380.00	35.95%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
006 - Legal					
40 - Services and Pass-Through Payments					
001.006.5154140.40.00 - Legal Services - External Advice	12,561.90	40,678.18	75,000.00	75,000.00	0.00%
40 - Services and Pass-Through Payments Total	12,561.90	40,678.18	75,000.00	75,000.00	0.00%
006 - Legal Total	12,561.90	40,678.18	75,000.00	75,000.00	0.00%
007 - System Administration					
10 - Salaries and Wages					
001.007.5188010.10.00 - Salaries and Wages	23,159.61	27,134.42	30,000.00	30,750.00	2.50%
10 - Salaries and Wages Total	23,159.61	27,134.42	30,000.00	30,750.00	2.50%
20 - Personnel Benefits					
001.007.5188020.20.00 - Benefits	6,495.20	7,686.48	10,000.00	10,250.00	2.50%
20 - Personnel Benefits Total	6,495.20	7,686.48	10,000.00	10,250.00	2.50%
30 - Supplies for Consumption and Resale					
001.007.5188030.31.00 - Supplies	131.80	20,478.83	26,000.00	46,000.00	76.92%
001.007.5188030.35.00 - Small Tools & Minor Equipment	509.66	3,039.16	10,000.00	25,000.00	150.00%
30 - Supplies for Consumption and Resale Total	641.46	23,517.99	36,000.00	71,000.00	97.22%
40 - Services and Pass-Through Payments					
001.007.5188040.41.00 - Prof Svs - Misc	-	78.45	150.00	15,600.00	10300.00%
001.007.5188040.41.05 - Prof Svs - GIS	140.61	721.19	800.00	800.00	0.00%
001.007.5188040.42.01 - Phone Svs	-	7,895.93	8,000.00	8,000.00	0.00%
001.007.5188040.43.00 - Travel/Training	-	-	220.00	220.00	0.00%
001.007.5188040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
001.007.5188040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
001.007.5188040.49.05 - Misc - MS Online 365, Email & Backup Subscriptions	4,309.53	12,125.52	15,000.00	15,000.00	0.00%
001.007.5188040.49.06 - Prof Svs - GIS Annual Software Fees	-	924.31	1,000.00	1,000.00	0.00%
001.007.5188040.49.51 - Misc - Software Subscriptions	-	-	-	1,575.00	0.00%
40 - Services and Pass-Through Payments Total	4,450.14	21,745.40	25,720.00	42,745.00	66.19%
60 - Capital Outlays					
001.007.5941860.64.00 - Equipment - Misc	-	-	2,700.00	15,000.00	455.56%
001.007.5941860.64.01 - Equipment - Replacement	8,544.94	-	-	-	0.00%
60 - Capital Outlays Total	8,544.94	-	2,700.00	15,000.00	455.56%
007 - System Administration Total	43,291.35	80,084.29	104,420.00	169,745.00	62.56%
008 - General/Other Operating					
10 - Salaries and Wages					
001.008.5189010.10.00 - Salaries and Wages	45,203.01	41,365.93	45,000.00	46,125.00	2.50%
001.008.5189010.11.00 - Overtime	1,462.29	4,151.12	6,000.00	6,150.00	2.50%
10 - Salaries and Wages Total	46,665.30	45,517.05	51,000.00	52,275.00	2.50%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
001.008.5177020.25.00 - Unemployment Compensation	135.14	0.59	10.00	-	-100.00%
001.008.5189020.20.00 - Benefits	18,667.07	17,498.27	20,000.00	20,600.00	3.00%
20 - Personnel Benefits Total	18,802.21	17,498.86	20,010.00	20,600.00	2.95%
30 - Supplies for Consumption and Resale					
001.008.5189030.31.00 - Supplies	15,325.84	18,916.63	25,000.00	25,000.00	0.00%
001.008.5189030.32.01 - Fuel - Vehicle & Equipment	828.34	518.71	800.00	800.00	0.00%
001.008.5189030.32.02 - Fuel - Generator	-	-	300.00	300.00	0.00%
001.008.5189030.35.00 - Small Tools & Minor Equipment	2,903.65	2,824.53	5,000.00	5,000.00	0.00%
30 - Supplies for Consumption and Resale Total	19,057.83	22,259.87	31,100.00	31,100.00	0.00%
40 - Services and Pass-Through Payments					
001.008.5189040.41.00 - Prof Svs - Misc	4,432.76	10,572.32	15,000.00	15,000.00	0.00%
001.008.5189040.41.03 - Prof Svs - Codification Town Laws	3,033.93	1,702.94	2,000.00	2,500.00	25.00%
001.008.5189040.41.05 - Prof Svs - Towing Svs	5,233.36	-	1,000.00	1,000.00	0.00%
001.008.5189040.41.06 - Prof Svs - Junk Vehicles	-	-	2,000.00	2,000.00	0.00%
001.008.5189040.41.07 - Prof Svs - Website Hosting	16,474.71	2,434.86	2,700.00	3,000.00	11.11%
001.008.5189040.41.08 - Prof Svs - Mailing Insert	379.78	423.72	500.00	500.00	0.00%
001.008.5189040.41.09 - Prof Svs - MRSC Small Works Roster	135.00	475.00	500.00	500.00	0.00%
001.008.5189040.41.11 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	213.46	300.00	300.00	0.00%
001.008.5189040.41.14 - Prof Svs - Old Age Survivor Insurance	25.00	25.00	25.00	25.00	0.00%
001.008.5189040.41.15 - Prof Svs - Derelict Vessel Program	-	-	1,000.00	1,000.00	0.00%
001.008.5189040.41.16 - Prof Svs - Pressure Inspection	59.80	63.60	100.00	100.00	0.00%
001.008.5189040.41.17 - Prof Svs - Website Management	-	21,894.60	25,000.00	25,000.00	0.00%
001.008.5189040.42.01 - Phone Svs	3,650.09	910.75	1,500.00	1,500.00	0.00%
001.008.5189040.42.02 - Internet Svs	2,960.01	3,048.34	3,200.00	3,200.00	0.00%
001.008.5189040.42.03 - Postage	1,376.18	1,149.42	1,200.00	1,200.00	0.00%
001.008.5189040.42.04 - Shipping - Misc	-	30.46	100.00	100.00	0.00%
001.008.5189040.42.05 - Rent - PO Box	342.00	360.00	375.00	400.00	6.67%
001.008.5189040.42.10 - Fire Alarm Fee	647.61	706.08	700.00	700.00	0.00%
001.008.5189040.43.01 - Travel/Training	244.82	80.22	300.00	300.00	0.00%
001.008.5189040.44.00 - Advertising	-	1,058.48	1,100.00	1,100.00	0.00%
001.008.5189040.45.00 - Equipment Rental	-	-	-	-	0.00%
001.008.5189040.46.01 - Insurance - AWC L&I Program	589.46	3,212.66	3,500.00	3,500.00	0.00%
001.008.5189040.46.02 - Insurance - AWC RMSA Pool	31,588.13	34,054.92	35,000.00	35,000.00	0.00%
001.008.5189040.46.03 - Insurance - Bonds	250.00	250.00	250.00	250.00	0.00%
001.008.5189040.47.01 - Utilities - Town	6,072.18	7,779.57	8,000.00	8,000.00	0.00%
001.008.5189040.47.10 - Utilities - OPALCO	11,072.06	10,510.06	11,000.00	11,000.00	0.00%
001.008.5189040.48.00 - Repairs & Maintenance	1,258.15	942.85	1,000.00	1,000.00	0.00%
001.008.5189040.48.10 - R&M - Vehicle	122.90	82.13	500.00	500.00	0.00%
001.008.5189040.48.20 - R&M - Town Hall	11,178.35	13,149.96	25,000.00	25,000.00	0.00%
001.008.5189040.48.21 - R&M - Heat System Upstairs	161.82	-	1,000.00	1,000.00	0.00%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
001.008.5189040.48.22 - R&M - Heat System Downstairs	1,098.73	-	1,000.00	1,000.00	0.00%
001.008.5189040.48.23 - R&M - Town Clock	1,441.63	220.86	5,000.00	5,000.00	0.00%
001.008.5189040.48.51 - R&M - Generator	-	2,312.62	2,500.00	2,500.00	0.00%
001.008.5189040.48.52 - R&M - Copier #1 Upstairs	1,811.21	1,947.62	2,000.00	2,000.00	0.00%
001.008.5189040.49.00 - Miscellaneous	809.42	352.59	500.00	500.00	0.00%
001.008.5189040.49.01 - Misc - AWC Membership Fees	1,655.00	1,721.00	1,750.00	2,000.00	14.29%
001.008.5189040.49.02 - Misc - Parking Spaces	5,400.00	5,400.00	5,400.00	5,400.00	0.00%
001.008.5189040.49.03 - Misc - Subscriptions	70.00	449.18	500.00	500.00	0.00%
001.008.5189040.49.08 - Misc - Condo Assoc Dues (Town Annex)	2,348.20	3,062.99	3,100.00	3,500.00	12.90%
001.008.5189040.49.17 - Misc - Membership Dues & Subscriptions	77.00	311.00	600.00	600.00	0.00%
001.008.5189040.49.18 - Misc - WSF Annual Fee	50.00	50.00	50.00	50.00	0.00%
001.008.5189040.49.19 - Misc - Bank Fees	298.95	45.13	500.00	500.00	0.00%
001.008.5189040.49.20 - Misc - Wellness Program (1/5)	68.45	65.32	300.00	300.00	0.00%
001.008.5189040.49.21 - Misc - Wellness Baskets (1/5)	61.74	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	116,478.43	131,069.71	167,150.00	168,625.00	0.88%
60 - Capital Outlays					
001.008.5941860.63.00 - Improvement	-	-	-	-	0.00%
001.008.5941860.64.01 - Phone System Upgrade	9,911.76	619.83	700.00	-	-100.00%
60 - Capital Outlays Total	9,911.76	619.83	700.00	-	-100.00%
70 - Debt Service – Principal					
001.008.5911870.70.01 - Long-Term Lease - Copier Upstairs	1,929.30	2,047.33	2,100.00	2,100.00	0.00%
001.008.5911870.70.03 - Long-Term Lease - Postage Machine (50%)	417.34	312.95	900.00	900.00	0.00%
70 - Debt Service – Principal Total	2,346.64	2,360.28	3,000.00	3,000.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
001.008.5921880.85.01 - Long-Term Lease - Property Tax	68.93	37.83	50.00	50.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	68.93	37.83	50.00	50.00	0.00%
008 - General/Other Operating Total	213,331.10	219,363.43	273,010.00	275,650.00	0.97%
020 - Law Enforcement					
40 - Services and Pass-Through Payments					
001.020.5217040.41.01 - Contract - SJC Sheriff	488,014.47	478,399.49	515,740.00	523,990.00	1.60%
40 - Services and Pass-Through Payments Total	488,014.47	478,399.49	515,740.00	523,990.00	1.60%
020 - Law Enforcement Total	488,014.47	478,399.49	515,740.00	523,990.00	1.60%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
021 - Parking Enforcement					
10 - Salaries and Wages					
001.021.5217010.10.00 - Salaries and Wages	75,976.48	70,456.28	76,200.00	78,105.00	2.50%
10 - Salaries and Wages Total	75,976.48	70,456.28	76,200.00	78,105.00	2.50%
20 - Personnel Benefits					
001.021.5217020.20.00 - Benefits	26,037.37	23,522.66	27,000.00	27,810.00	3.00%
001.021.5217020.21.00 - Additional Benefits - Uniforms	253.28	-	500.00	500.00	0.00%
20 - Personnel Benefits Total	26,290.65	23,522.66	27,500.00	28,310.00	2.95%
30 - Supplies for Consumption and Resale					
001.021.5217030.31.00 - Supplies	257.11	657.39	1,000.00	1,000.00	0.00%
001.021.5217030.31.01 - Supplies - Tickets	1,107.17	1,474.51	1,500.00	1,500.00	0.00%
001.021.5217030.35.00 - Small Tools & Minor Equipment	-	-	100.00	100.00	0.00%
30 - Supplies for Consumption and Resale Total	1,364.28	2,131.90	2,600.00	2,600.00	0.00%
40 - Services and Pass-Through Payments					
001.021.5217040.42.01 - Phone Svs	358.92	332.22	450.00	450.00	0.00%
001.021.5217040.43.00 - Travel/Training	-	-	-	-	0.00%
001.021.5217040.44.00 - Advertising	-	-	-	-	0.00%
001.021.5217040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	358.92	332.22	550.00	550.00	0.00%
021 - Parking Enforcement Total	103,990.33	96,443.06	106,850.00	109,565.00	2.54%
022 - Fire Prev & Investigation					
40 - Services and Pass-Through Payments					
001.022.5222040.41.04 - Contract - SJI Fire District #3	20,000.00	-	20,000.00	20,000.00	0.00%
40 - Services and Pass-Through Payments Total	20,000.00	-	20,000.00	20,000.00	0.00%
022 - Fire Prev & Investigation Total	20,000.00	-	20,000.00	20,000.00	0.00%
023 - Disaster Services					
40 - Services and Pass-Through Payments					
001.023.5256040.41.01 - Contract - SJC Emergency Management	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
40 - Services and Pass-Through Payments Total	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
023 - Disaster Services Total	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
030 - CDP - Planning/Building					
10 - Salaries and Wages					
001.030.5586010.10.00 - Salaries and Wages	235,636.39	211,755.07	220,000.00	225,500.00	2.50%
001.030.5586010.11.00 - Overtime	219.54	24.98	500.00	500.00	0.00%
10 - Salaries and Wages Total	235,855.93	211,780.05	220,500.00	226,000.00	2.49%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
001.030.5586020.20.00 - Benefits	98,151.44	76,735.91	80,000.00	82,400.00	3.00%
001.030.5177020.25.00 - Unemployment Compensation	3,506.23	-	-	-	0.00%
20 - Personnel Benefits Total	101,657.67	76,735.91	80,000.00	82,400.00	3.00%
30 - Supplies for Consumption and Resale					
001.030.5586030.31.00 - Supplies	466.07	771.05	1,000.00	1,000.00	0.00%
001.030.5586030.35.00 - Small Tools & Minor Equipment	1,265.25	352.25	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	1,731.32	1,123.30	2,000.00	2,000.00	0.00%
40 - Services and Pass-Through Payments					
001.030.5189040.42.03 - Postage	125.00	-	50.00	50.00	0.00%
001.030.5586040.40.00 - Legal	41,265.90	37,165.15	50,000.00	50,000.00	0.00%
001.030.5586040.41.00 - Prof Svs	73.24	-	6,000.00	6,000.00	0.00%
001.030.5586040.41.04 - Prof Svs - Comp Plan Analysis	196,449.43	101,693.75	133,250.00	75,000.00	-43.71%
001.030.5586040.41.06 - Prof Svs - Plan Review	-	-	5,000.00	5,000.00	0.00%
001.030.5586040.41.11 - Prof Svs - SJC Recordings	2,486.50	829.00	2,000.00	2,000.00	0.00%
001.030.5586040.41.15 - Prof Svs - Photographic Reproduction	-	-	350.00	350.00	0.00%
001.030.5586040.41.16 - Prof Svs - Secretary	-	-	-	-	0.00%
001.030.5586040.41.17 - Prof Svs - Planning Support	-	-	10,000.00	150,000.00	1400.00%
001.030.5586040.42.01 - Phone Svs	358.92	332.24	360.00	360.00	0.00%
001.030.5586040.43.00 - Travel/Training	250.00	120.00	1,500.00	1,500.00	0.00%
001.030.5586040.44.00 - Advertising	5,134.97	3,459.45	5,000.00	5,000.00	0.00%
001.030.5586040.48.00 - Repairs & Maintenance	-	-	100.00	100.00	0.00%
001.030.5586040.49.00 - Miscellaneous	-	-	250.00	250.00	0.00%
001.030.5586040.49.01 - Misc - Membership Dues & Subscriptions	1,318.17	359.00	1,500.00	1,500.00	0.00%
001.030.5586040.49.04 - Subscriptions	-	-	-	15,000.00	0.00%
001.030.5586040.49.05 - Books - New Building Code	-	-	-	-	0.00%
001.030.5586040.49.06 - Breezeway History Projects	-	-	2,000.00	2,000.00	0.00%
001.030.5586040.49.11 - Credit Card Processing Fees	-	311.21	10,000.00	10,000.00	0.00%
001.030.5585040.41.06 - Prof Svs | Plan Review	5,218.50	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	252,680.63	144,269.80	227,360.00	324,110.00	42.55%
60 - Capital Outlays					
001.030.5945860.64.01 - Equipment - Software	16,290.00	16,305.00	16,500.00	16,500.00	0.00%
60 - Capital Outlays Total	16,290.00	16,305.00	16,500.00	16,500.00	0.00%
70 - Debt Service – Principal					
001.030.5915870.70.01 - Long-Term Lease - CDP Wide Format Scanner/Printer	2,725.65	2,499.22	2,760.00	2,760.00	0.00%
70 - Debt Service – Principal Total	2,725.65	2,499.22	2,760.00	2,760.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
001.030.5925880.85.01 - Long-Term Lease - Property Tax	-	67.25	100.00	100.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	67.25	100.00	100.00	0.00%
030 - CDP - Planning/Building Total	610,941.20	452,780.53	549,220.00	653,870.00	19.05%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
031 - CDP - Planning Comission					
30 - Supplies for Consumption and Resale					
001.031.5586030.31.00 - Supplies	-	-	100.00	100.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments					
001.031.5586040.41.00 - Prof Svs	-	-	50.00	50.00	0.00%
001.031.5586040.43.00 - Travel/Training	-	-	50.00	50.00	0.00%
001.031.5586040.49.00 - Miscellaneous	-	-	50.00	50.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	150.00	150.00	0.00%
031 - CDP - Planning Comission Total	-	-	250.00	250.00	0.00%
032 - CDP - Historical					
10 - Salaries and Wages					
001.032.5586010.10.00 - Personnel	128.44	-	-	-	0.00%
10 - Salaries and Wages Total	128.44	-	-	-	0.00%
20 - Personnel Benefits					
001.032.5586020.20.00 - Benefits	43.93	-	-	-	0.00%
20 - Personnel Benefits Total	43.93	-	-	-	0.00%
40 - Services and Pass-Through Payments					
001.032.5586040.44.00 - Advertising	164.89	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	164.89	-	-	-	0.00%
032 - CDP - Historical Total	337.26	-	-	-	0.00%
033 - Arts Commission					
30 - Supplies for Consumption and Resale					
001.033.5947630.31.00 - Supplies	-	-	250.00	250.00	0.00%
001.033.5947630.35.00 - Small Tools & Minor Equipment	-	-	100.00	100.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	350.00	350.00	0.00%
40 - Services and Pass-Through Payments					
001.033.5947640.41.00 - Prof Svs - Misc	-	-	50.00	50.00	0.00%
001.033.5947640.43.00 - Travel/Training	-	-	50.00	50.00	0.00%
001.033.5947640.44.00 - Advertising	-	-	250.00	250.00	0.00%
001.033.5947640.49.00 - Miscellaneous	-	-	50.00	50.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	400.00	400.00	0.00%
60 - Capital Outlays					
001.033.5947660.63.00 - Improvement - Art Acquisition	-	-	76,400.00	86,400.00	13.09%
60 - Capital Outlays Total	-	-	76,400.00	86,400.00	13.09%
033 - Arts Commission Total	-	-	77,150.00	87,150.00	12.96%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
040 - Social Services					
40 - Services and Pass-Through Payments					
001.040.5660040.41.01 - Prof Svs - Community Alcohol Services	-	-	-	500.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	500.00	0.00%
040 - Social Services Total	-	-	-	500.00	0.00%
700 - Parks					
10 - Salaries and Wages					
001.700.5768010.10.00 - Salaries and Wages	73,894.30	67,600.56	84,255.00	86,360.00	2.50%
001.700.5768010.11.00 - Overtime	2,357.97	4,455.98	5,000.00	5,000.00	0.00%
10 - Salaries and Wages Total	76,252.27	72,056.54	89,255.00	91,360.00	2.36%
20 - Personnel Benefits					
001.700.5177020.25.00 - Unemployment Compensation	3,506.23	1,643.83	2,000.00	-	-100.00%
001.700.5768020.20.00 - Benefits	26,126.59	23,874.74	25,000.00	25,750.00	3.00%
20 - Personnel Benefits Total	29,632.82	25,518.57	27,000.00	25,750.00	-4.63%
30 - Supplies for Consumption and Resale					
001.700.5768030.31.00 - Supplies	5,642.14	9,256.44	10,000.00	10,000.00	0.00%
001.700.5768030.31.01 - Supplies - Trees	372.12	467.94	1,000.00	1,000.00	0.00%
001.700.5768030.32.00 - Fuel	3,281.31	2,344.09	3,000.00	3,000.00	0.00%
001.700.5768030.35.00 - Small Tools & Minor Equipment	1,858.75	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	11,154.32	12,068.47	15,000.00	15,000.00	0.00%
40 - Services and Pass-Through Payments					
001.700.5768040.41.00 - Prof Svs - Misc	15.00	219.94	1,500.00	1,500.00	0.00%
001.700.5768040.41.01 - Prof Svs - Hanging Baskets	9,448.20	9,875.60	10,000.00	10,500.00	5.00%
001.700.5768040.41.02 - Prov Svs - Tree Care	4,861.25	2,151.30	3,000.00	3,000.00	0.00%
001.700.5768040.41.07 - Prof Svs - Urban Forestry Inspections	-	-	2,000.00	2,000.00	0.00%
001.700.5768040.41.08 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	-	150.00	150.00	0.00%
001.700.5768040.43.00 - Travel/Training	-	331.25	500.00	500.00	0.00%
001.700.5768040.44.00 - Advertising	143.11	-	250.00	250.00	0.00%
001.700.5768040.45.00 - Equipment Rental	-	138.81	600.00	600.00	0.00%
001.700.5768040.47.01 - Utilities - Town	5,398.80	6,636.82	7,500.00	7,500.00	0.00%
001.700.5768040.47.10 - Utilities - OPALCO	1,146.49	1,075.35	1,500.00	1,500.00	0.00%
001.700.5768040.47.11 - Utilities - OPALCO Memorial Park	1,435.56	1,315.56	1,500.00	1,500.00	0.00%
001.700.5768040.47.12 - Utilities - OPALCO Sunshine Alley Camera	1,295.63	1,524.95	1,600.00	1,600.00	0.00%
001.700.5768040.48.00 - Repairs & Maintenance	73.89	891.07	1,500.00	1,500.00	0.00%
001.700.5768040.48.10 - R&M - Vehicle	194.53	241.18	1,000.00	1,000.00	0.00%
001.700.5768040.48.55 - R&M - Parks Tree Care	-	-	2,500.00	2,500.00	0.00%
001.700.5768040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
001.700.5947640.41.17 - Prov Svs - Sunken Park Maintenance	-	20,479.98	25,000.00	5,000.00	-80.00%
40 - Services and Pass-Through Payments Total	24,012.46	44,881.81	60,200.00	40,700.00	-32.39%

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
60 - Capital Outlays					
001.700.5947660.63.00 - Improvement - Park Misc	1,771.30	-	5,000.00	5,000.00	0.00%
001.700.5947660.63.16 - Improvement - Harbor St Park	-	-	-	-	0.00%
001.700.5947660.63.17 - Improvement - Sunken Park Maintenance	-	94,629.67	100,000.00	5,000.00	-95.00%
001.700.5947660.64.00 - Equipment - Park Misc	-	-	5,000.00	5,000.00	0.00%
60 - Capital Outlays Total	1,771.30	94,629.67	110,000.00	15,000.00	-86.36%
700 - Parks Total	142,823.17	249,155.06	301,455.00	187,810.00	-37.70%
773 - Cultural and Community Services					
30 - Supplies for Consumption and Resale					
001.040.5739030.31.01 - Supplies - Community Services	-	-	-	5,000.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	-	5,000.00	0.00%
40 - Services and Pass-Through Payments					
001.040.5739040.49.01 - America 250 Event	-	-	-	4,200.00	0.00%
001.040.5739040.49.02 - Arbor Day Event	-	-	-	1,100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	5,300.00	0.00%
773 - Culture and Recreation Total	-	-	-	10,300.00	0.00%
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
001.950.5970000.05.01 - Transfer to Street Fund	300,000.00	-	300,000.00	300,000.00	0.00%
001.950.5970000.05.20 - Transfer to Street Capital Projects	350,000.00	-	350,000.00	350,000.00	0.00%
001.950.5970000.06.20 - Transfer to General Capital Projects	224,000.00	-	100,000.00	1,000.00	-99.00%
001.950.5970000.06.30 - Transfer to General Capital Repairs	-	-	100,000.00	1,000.00	-99.00%
001.950.5970000.06.40 - Transfer to General Capital Land Purchases	-	-	1,200.00	1,200.00	0.00%
001.950.5970000.06.60 - Transfer to General Capital Rainy Day	-	-	6,000.00	6,000.00	0.00%
001.950.5970000.06.90 - Transfer to General Capital Equipment	-	-	16,800.00	16,800.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	874,000.00	-	874,000.00	676,000.00	-22.65%
950 - Transfers-Out Total	874,000.00	-	874,000.00	676,000.00	-22.65%
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
001.982.5821000.08.00 - Refund of Deposits	2,000.00	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	2,000.00	-	-	-	0.00%
982 - Other Uses Total	2,000.00	-	-	-	0.00%
Expenses Total	**3,243,694.01**	**2,188,035.98**	**3,570,201.00**	**3,468,150.00**	**-2.86%**

001 - General Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Ending Balance					
Fund Balance - Operating Account	6,000,264.80	7,463,836.90	6,080,184.00	5,991,070.00	-1.47%
Fund Balance - Advanced Travel	500.00	500.00	500.00	500.00	0.00%
Fund Balance - Petty Cash	250.00	250.00	250.00	250.00	0.00%
Fund Balance - Cash Drawer #1	150.00	150.00	150.00	150.00	0.00%
Fund Balance - Cash Drawer #2	100.00	100.00	100.00	100.00	0.00%
Fund Balance - Cash Drawer #3	100.00	100.00	100.00	100.00	0.00%
Other Fund or Holding Accounts	(135.14)	(39,955.11)	(135.14)	-	-100.00%
500 - Ending Balance	**6,001,229.66**	**7,424,981.79**	**6,081,148.86**	**5,992,170.00**	**-1.46%**

002 - General Capital Reserves - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	989,657.08	1,128,415.53	1,128,000.00	1,130,000.00	0.18%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**989,657.08**	**1,128,415.53**	**1,128,000.00**	**1,130,000.00**	**0.18%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
002.3611000.00 - Investment Interest	38,758.45	28,115.28	30,000.00	30,000.00	0.00%
361 - Interest and Other Earnings Total	38,758.45	28,115.28	30,000.00	30,000.00	0.00%
360 - Miscellaneous Revenue Total	38,758.45	28,115.28	30,000.00	30,000.00	0.00%
390 - Other Financing Sources					
397 - Transfers In					
002.3970000.00 - Transfer from General Fund	100,000.00	-	100,000.00	100,000.00	0.00%
397 - Transfers In Total	100,000.00	-	100,000.00	100,000.00	0.00%
390 - Other Financing Sources Total	100,000.00	-	100,000.00	100,000.00	0.00%
Total Revenues	**138,758.45**	**28,115.28**	**130,000.00**	**130,000.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
002.085.5189040.41.00 - Prof Svs - Prof Svs/Contract	-	-	50,000.00	50,000.00	0.00%
002.085.5768040.41.02 - Prof Svs - Memorial Park Design (Prev $300,000; After WWTP Project Complete)	-	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	-	-	50,000.00	50,000.00	0.00%
60 - Capital Outlays					
002.085.5941860.63.00 - Improvement - Miscellaneous	-	-	75,000.00	75,000.00	0.00%
60 - Capital Outlays Total	-	-	75,000.00	75,000.00	0.00%
085 - General Capital Reserves Total	**-**	**-**	**125,000.00**	**125,000.00**	**0.00%**
Total Expenses	**-**	**-**	**125,000.00**	**125,000.00**	**0.00%**
Ending Balance					
Fund Balance	1,128,415.53	1,156,530.81	1,133,000.00	1,135,000.00	0.18%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**1,128,415.53**	**1,156,530.81**	**1,133,000.00**	**1,135,000.00**	**0.18%**

003 - General Capital Reserves - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	66,460.43	110,185.85	110,000.00	62,000.00	-43.64%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**66,460.43**	**110,185.85**	**110,000.00**	**62,000.00**	**-43.64%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
003.3611000.00 - Investment Interest	3,144.01	2,280.69	2,500.00	2,500.00	0.00%
361 - Interest and Other Earnings Total	3,144.01	2,280.69	2,500.00	2,500.00	0.00%
360 - Miscellaneous Revenue Total	**3,144.01**	**2,280.69**	**2,500.00**	**2,500.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
003.3970000.01 - Transfer from General Fund	100,000.00	-	100,000.00	100,000.00	0.00%
397 - Transfers In Total	100,000.00	-	100,000.00	100,000.00	0.00%
390 - Other Financing Sources Total	**100,000.00**	**-**	**100,000.00**	**100,000.00**	**0.00%**
Total Revenue	**103,144.01**	**2,280.69**	**102,500.00**	**102,500.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
003.085.5189040.48.20 - R&M - Town Hall	59,418.59	48,286.34	100,000.00	100,000.00	0.00%
40 - Services and Pass-Through Payments Total	59,418.59	48,286.34	100,000.00	100,000.00	0.00%
60 - Capital Outlays					
003.085.5943460.63.00 - Improvement - Major Repairs	-	-	50,000.00	-	-100.00%
60 - Capital Outlays Total	-	-	50,000.00	-	-100.00%
085 - General Capital Reserves Total	**59,418.59**	**48,286.34**	**150,000.00**	**100,000.00**	**-33.33%**
Total Expenses	**59,418.59**	**48,286.34**	**150,000.00**	**100,000.00**	**-33.33%**
Ending Balance					
Fund Balance	110,185.85	64,180.20	62,500.00	64,500.00	3.20%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**110,185.85**	**64,180.20**	**62,500.00**	**64,500.00**	**3.20%**

004 - General Capital Reserves - Land

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	133,178.94	141,080.99	141,000.00	147,000.00	4.26%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**133,178.94**	**141,080.99**	**141,000.00**	**147,000.00**	**4.26%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
004.3611000.00 - Investment Interest	6,702.05	4,861.66	5,500.00	5,500.00	0.00%
361 - Interest and Other Earnings Total	6,702.05	4,861.66	5,500.00	5,500.00	0.00%
360 - Miscellaneous Revenue Total	**6,702.05**	**4,861.66**	**5,500.00**	**5,500.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
004.3970000.01 - Transfer from General Fund	1,200.00	-	1,200.00	1,200.00	0.00%
397 - Transfers In Total	1,200.00	-	1,200.00	1,200.00	0.00%
390 - Other Financing Sources Total	**1,200.00**	**-**	**1,200.00**	**1,200.00**	**0.00%**
Total Revenue	**7,902.05**	**4,861.66**	**6,700.00**	**6,700.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	141,080.99	145,942.65	147,700.00	153,700.00	4.06%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**141,080.99**	**145,942.65**	**147,700.00**	**153,700.00**	**4.06%**

005 - General Capital Reserves - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	92,783.11	94,868.25	94,000.00	95,000.00	1.06%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**92,783.11**	**94,868.25**	**94,000.00**	**95,000.00**	**1.06%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
005.3611000.00 - Investment Interest	2,085.14	1,512.57	1,600.00	1,600.00	0.00%
361 - Interest and Other Earnings Total	2,085.14	1,512.57	1,600.00	1,600.00	0.00%
360 - Miscellaneous Revenue Total	**2,085.14**	**1,512.57**	**1,600.00**	**1,600.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
005.3970000.01 - Transfer from General Fund	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenue	**2,085.14**	**1,512.57**	**1,600.00**	**1,600.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	6,575.00	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**6,575.00**	**0.00%**
Ending Balance					
Fund Balance	94,868.25	96,380.82	95,600.00	90,025.00	-5.83%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**94,868.25**	**96,380.82**	**95,600.00**	**90,025.00**	**-5.83%**

006 - General Capital Reserves - Rainy Day

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	239,797.51	257,051.94	257,000.00	270,000.00	5.06%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**239,797.51**	**257,051.94**	**257,000.00**	**270,000.00**	**5.06%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
006.3611000.00 - Investment Interest	11,254.43	8,163.96	8,500.00	8,500.00	0.00%
361 - Interest and Other Earnings Total	11,254.43	8,163.96	8,500.00	8,500.00	0.00%
360 - Miscellaneous Revenue Total	**11,254.43**	**8,163.96**	**8,500.00**	**8,500.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
006.3970000.01 - Transfer from General Fund	6,000.00	-	6,000.00	6,000.00	0.00%
397 - Transfers In Total	6,000.00	-	6,000.00	6,000.00	0.00%
390 - Other Financing Sources Total	**6,000.00**	**-**	**6,000.00**	**6,000.00**	**0.00%**
Total Revenue	**17,254.43**	**8,163.96**	**14,500.00**	**14,500.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	257,051.94	265,215.90	271,500.00	284,500.00	4.79%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**257,051.94**	**265,215.90**	**271,500.00**	**284,500.00**	**4.79%**

008 - General Capital Reserves - Intermodal

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	46,798.54	49,074.60	49,000.00	50,000.00	2.04%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**46,798.54**	**49,074.60**	**49,000.00**	**50,000.00**	**2.04%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
008.3611000.00 - Investment Interest	2,276.06	1,651.09	1,750.00	1,750.00	0.00%
361 - Interest and Other Earnings Total	2,276.06	1,651.09	1,750.00	1,750.00	0.00%
360 - Miscellaneous Revenue Total	**2,276.06**	**1,651.09**	**1,750.00**	**1,750.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
008.3970000.01 - Transfer from General Fund					
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenue	**2,276.06**	**1,651.09**	**1,750.00**	**1,750.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	49,074.60	50,725.69	50,750.00	51,750.00	1.97%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**49,074.60**	**50,725.69**	**50,750.00**	**51,750.00**	**1.97%**

009 - General Capital Reserves - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	364,238.07	364,299.64	364,000.00	324,000.00	-10.99%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**364,238.07**	**364,299.64**	**364,000.00**	**324,000.00**	**-10.99%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
009.3611000.00 - Investment Interest	16,254.63	11,791.06	12,000.00	12,000.00	0.00%
361 - Interest and Other Earnings Total	16,254.63	11,791.06	12,000.00	12,000.00	0.00%
369 - Other Miscellaneous Revenues					
009.3691000.00 - Sale of Surplus	5,400.00	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	5,400.00	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**21,654.63**	**11,791.06**	**12,000.00**	**12,000.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
009.3970000.01 - Transfer from General Fund	16,800.00	-	16,800.00	16,800.00	0.00%
397 - Transfers In Total	16,800.00	-	16,800.00	16,800.00	0.00%
390 - Other Financing Sources Total	**16,800.00**	**-**	**16,800.00**	**16,800.00**	**0.00%**
Total Revenue	**38,454.63**	**11,791.06**	**28,800.00**	**28,800.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
60 - Capital Outlays					
009.085.5941860.64.00 - Equipment - General Fund	-	23,162.93	23,200.00	-	-100.00%
009.085.5941860.64.02 - Equipment - Vehicles	38,373.06	44,948.10	45,000.00	-	-100.00%
009.085.5941860.64.01 - Equipment - Shared Purchase	20.00	-	-	-	0.00%
60 - Capital Outlays Total	38,393.06	68,111.03	68,200.00	-	-100.00%
085 - General Capital Reserves Total	**38,393.06**	**68,111.03**	**68,200.00**	**-**	**-100.00%**
Total Expenses	**38,393.06**	**68,111.03**	**68,200.00**	**-**	**-100.00%**
Ending Balance					
Fund Balance	364,299.64	307,979.67	324,600.00	352,800.00	8.69%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**364,299.64**	**307,979.67**	**324,600.00**	**352,800.00**	**8.69%**

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	544,651.14	543,165.38	543,000.00	1,000,000.00	84.16%
Other Fund or Holding Accounts	-	(7,152.54)	(7,152.54)	-	-100.00%
300 - Beginning Balance	**544,651.14**	**536,012.84**	**535,847.46**	**1,000,000.00**	**86.62%**
Revenue					
310 - Taxes					
311 - Property Taxes					
101.3111000.00 - Taxes | Property	142,253.33	135,159.54	140,000.00	140,000.00	0.00%
311 - Property Taxes Total	142,253.33	135,159.54	140,000.00	140,000.00	0.00%
313 - Retail Sales and Use Taxes					
101.3131500.00 - Taxes | Special Sales	314,251.77	306,673.58	315,000.00	315,000.00	0.00%
313 - Retail Sales and Use Taxes Total	314,251.77	306,673.58	315,000.00	315,000.00	0.00%
310 - Taxes Total	**456,505.10**	**441,833.12**	**455,000.00**	**455,000.00**	**0.00%**
320 - Licenses & Permits					
322 - Non-Business Licenses and Permits					
101.3224000.01 - Permits | Sidewalk & Curb	480.00	-	-	-	0.00%
101.3224000.02 - Use of Right of Way	3,375.00	3,570.00	3,600.00	3,000.00	-16.67%
322 - Non-Business Licenses and Permits Total	3,855.00	3,570.00	3,600.00	3,000.00	-16.67%
320 - Licenses & Permits Total	**3,855.00**	**3,570.00**	**3,600.00**	**3,000.00**	**-16.67%**
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
101.3340380.00 - Transportation Improvement Board (TIB)	-	441,125.48	441,125.00	-	-100.00%
101.3340380.01 - Grant | TIB Paving	-	99,324.00	99,324.00	-	-100.00%
334 - State Grants, Awards, and Other Contributions Total	-	540,449.48	540,449.00	-	-100.00%
335 - State Shared Revenues, Entitlements, and Impact Payments					
101.3350084.00 - Capron Funds	338,241.69	528,943.12	530,000.00	340,000.00	-35.85%
335 - State Shared Revenues, Entitlements, and Impact Payments Total	338,241.69	528,943.12	530,000.00	340,000.00	-35.85%
336 - State Shared Revenues, Entitlements, and Impact Payments					
101.3360071.00 - Multimodal Transportation	7,545.48	2,601.74	3,400.00	3,400.00	0.00%
101.3360087.00 - Taxes | Motor Vehicle	43,991.53	42,584.40	45,000.00	50,000.00	11.11%
336 - State Shared Revenues, Entitlements, and Impact Payments Total	51,537.01	45,186.14	48,400.00	53,400.00	10.33%
330 - Intergovernmental Revenues Total	**389,778.70**	**1,114,578.74**	**1,118,849.00**	**393,400.00**	**-64.84%**

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
101.3611000.00 - Investment Interest	11,684.28	8,475.75	10,000.00	10,000.00	0.00%
361 - Interest and Other Earnings Total	11,684.28	8,475.75	10,000.00	10,000.00	0.00%
362 - Rents and Leases					
101.3620000.10 - Lease Payment	240.00	-	-	-	0.00%
362 - Rents and Leases Total	240.00	-	-	-	0.00%
367 - Contributions and Donations from Nongovernmental S					
101.3670000.20 - Grant | AWC	-	92.96	90.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	-	92.96	90.00	-	-100.00%
369 - Other Miscellaneous Revenues					
101.3691000.00 - Sale of Surplus	-	10,106.70	10,100.00	-	-100.00%
101.3699100.00 - Misc	3,432.77	599.51	600.00	50.00	-91.67%
101.3699100.01 - Misc | Wellness Revenue	100.98	50.75	50.00	50.00	0.00%
101.3699100.04 - Labor & Materials Charge	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	3,533.75	10,756.96	10,750.00	100.00	-99.07%
360 - Miscellaneous Revenue Total	**15,458.03**	**19,325.67**	**20,840.00**	**10,100.00**	**-51.54%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
101.3822000.00 - Retainage Deposits	7,152.54	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	7,152.54	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**7,152.54**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
101.3970000.01 - Transfer from General Fund	300,000.00	-	300,000.00	300,000.00	0.00%
397 - Transfers In Total	300,000.00	-	300,000.00	300,000.00	0.00%
390 - Other Financing Sources Total	**300,000.00**	**-**	**300,000.00**	**300,000.00**	**0.00%**
Revenue Total	**1,172,749.37**	**1,579,307.53**	**1,898,289.00**	**1,161,500.00**	**-38.81%**

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
003 - Executive					
10 - Salaries and Wages					
101.003.5431010.10.00 - Salaries and Wages	42,553.06	40,877.47	45,440.00	46,575.00	2.50%
10 - Salaries and Wages Total	42,553.06	40,877.47	45,440.00	46,575.00	2.50%
20 - Personnel Benefits					
101.003.5431020.20.00 - Benefits	12,640.79	11,490.53	12,600.00	12,980.00	3.02%
20 - Personnel Benefits Total	12,640.79	11,490.53	12,600.00	12,980.00	3.02%
30 - Supplies for Consumption and Resale					
101.003.5431030.31.00 - Supplies	-	765.14	1,000.00	1,000.00	0.00%
101.003.5431030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	-	765.14	1,500.00	1,500.00	0.00%
40 - Services and Pass-Through Payments					
101.003.5431040.43.00 - Travel/Training	227.27	75.02	500.00	500.00	0.00%
101.003.5431040.44.00 - Advertising	83.74	-	-	-	0.00%
101.003.5431040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
101.003.5431040.49.01 - Membership Dues & Subscriptions	73.84	-	125.00	125.00	0.00%
40 - Services and Pass-Through Payments Total	384.85	75.02	725.00	725.00	0.00%
003 - Executive Total	**55,578.70**	**53,208.16**	**60,265.00**	**61,780.00**	**2.51%**
004 - Finance					
10 - Salaries and Wages					
101.004.5433010.10.00 - Salaries and Wages	26,132.16	24,622.35	29,400.00	30,135.00	2.50%
101.004.5433010.11.00 - Overtime	169.07	360.19	500.00	515.00	3.00%
10 - Salaries and Wages Total	26,301.23	24,982.54	29,900.00	30,650.00	2.51%
20 - Personnel Benefits					
101.004.5433020.20.00 - Benefits	9,973.66	8,461.43	12,490.00	12,865.00	3.00%
20 - Personnel Benefits Total	9,973.66	8,461.43	12,490.00	12,865.00	3.00%
30 - Supplies for Consumption and Resale					
101.004.5433030.31.00 - Supplies	66.21	-	200.00	200.00	0.00%
101.004.5433030.35.00 - Small Tools & Minor Equipment	126.73	-	400.00	400.00	0.00%
30 - Supplies for Consumption and Resale Total	192.94	-	600.00	600.00	0.00%
40 - Services and Pass-Through Payments					
101.004.5433040.41.00 - Prof Svs - Misc	11.69	987.87	1,000.00	1,000.00	0.00%
101.004.5433040.41.02 - Prof Svs - Software Support	863.12	1,322.10	2,500.00	2,500.00	0.00%
101.004.5433040.41.03 - Prof Svs - State Audit	7,546.83	918.92	2,835.00	2,920.00	3.00%
101.004.5433040.41.06 - Prof Svs - Revenue Taxes	-	7.43	50.00	50.00	0.00%
101.004.5433040.43.00 - Travel/Training	24.09	-	280.00	280.00	0.00%
101.004.5433040.44.00 - Advertising	-	-	-	-	0.00%
101.004.5433040.48.00 - Repairs & Maintenance	-	-	25.00	25.00	0.00%
101.004.5433040.49.00 - Miscellaneous	34.72	-	25.00	25.00	0.00%

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
101.004.5433040.49.04 - Software Subscriptions	1,886.38	3,934.37	4,000.00	6,400.00	60.00%
40 - Services and Pass-Through Payments Total	10,366.83	7,170.69	10,715.00	13,200.00	23.19%
60 - Capital Outlays					
101.004.5944260.64.00 - Equipment - Misc	60.82	-	500.00	500.00	0.00%
60 - Capital Outlays Total	60.82	-	500.00	500.00	0.00%
004 - Finance Total	**46,895.48**	**40,614.66**	**54,205.00**	**57,815.00**	**6.66%**
007 - System Administration					
10 - Salaries and Wages					
101.007.5433010.10.00 - Salaries and Wages	8,421.54	9,867.05	10,400.00	10,660.00	2.50%
10 - Salaries and Wages Total	8,421.54	9,867.05	10,400.00	10,660.00	2.50%
20 - Personnel Benefits					
101.007.5433020.20.00 - Benefits	2,361.75	2,794.92	3,570.00	3,675.00	2.94%
20 - Personnel Benefits Total	2,361.75	2,794.92	3,570.00	3,675.00	2.94%
30 - Supplies for Consumption and Resale					
101.007.5433030.31.00 - Supplies	47.92	-	25,500.00	25,000.00	-1.96%
101.007.5433030.35.00 - Small Tools & Minor Equipment	185.33	-	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	233.25	-	35,500.00	35,000.00	-1.41%
40 - Services and Pass-Through Payments					
101.007.5433040.41.00 - Prof Svs - Misc	-	-	150.00	150.00	0.00%
101.007.5433040.41.05 - Prof Svs - GIS	140.61	721.19	800.00	800.00	0.00%
101.007.5433040.43.00 - Travel/Training	-	-	80.00	80.00	0.00%
101.007.5433040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
101.007.5433040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
101.007.5433040.49.05 - Misc - Software Subscriptions	1,567.10	-	4,000.00	4,000.00	0.00%
101.007.5433040.49.06 - Prof Svs - GIS Annual Software Fees	-	115.06	275.00	275.00	0.00%
101.007.5433040.49.51 - Misc - Software Subscriptions	-	9.79	10.00	1,575.00	15650.00%
40 - Services and Pass-Through Payments Total	1,707.71	846.04	5,865.00	7,430.00	26.68%
60 - Capital Outlays					
101.007.5941860.63.01 - Improvement - Fiber Optic Connectivity	-	-	-	-	0.00%
101.007.5941860.64.03 - Equipment - Replacement	3,107.25	-	750.00	1,000.00	33.33%
60 - Capital Outlays Total	3,107.25	-	750.00	1,000.00	33.33%
007 - System Administration Total	**15,831.50**	**13,508.01**	**56,085.00**	**57,765.00**	**3.00%**
008 - General/Other Operating					
10 - Salaries and Wages					
101.008.5423010.10.00 - Salaries and Wages	14,020.36	12,531.04	15,000.00	15,375.00	2.50%
101.008.5423010.11.00 - Overtime	6.33	129.51	500.00	515.00	3.00%
10 - Salaries and Wages Total	14,026.69	12,660.55	15,500.00	15,890.00	2.52%

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
101.008.5423020.20.00 - Benefits	5,767.26	4,850.85	6,500.00	6,695.00	3.00%
101.008.5423020.21.01 - Additional Benefits - CDL Costs	-	-	-	-	0.00%
20 - Personnel Benefits Total	5,767.26	4,850.85	6,500.00	6,695.00	3.00%
30 - Supplies for Consumption and Resale					
101.008.5423030.31.00 - Supplies	1,817.38	1,424.10	2,500.00	2,500.00	0.00%
101.008.5423030.35.00 - Small Tools & Minor Equipment	530.10	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	2,347.48	1,424.10	3,500.00	3,500.00	0.00%
40 - Services and Pass-Through Payments					
101.008.5423040.41.00 - Prof Svs - Misc	30.00	9.69	100.00	100.00	0.00%
101.008.5423040.41.02 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	113.81	300.00	300.00	0.00%
101.008.5423040.41.03 - Prof Svs - Hazardous Waste	422.75	84.58	200.00	200.00	0.00%
101.008.5423040.41.04 - Prof Svs - Pressure Inspection	30.88	6.36	100.00	100.00	0.00%
101.008.5423040.42.01 - Phone Svs	234.64	111.87	300.00	300.00	0.00%
101.008.5423040.42.02 - Internet Svs	331.68	0.82	225.00	225.00	0.00%
101.008.5423040.42.03 - Postage	275.23	229.88	250.00	250.00	0.00%
101.008.5423040.43.00 - Travel/Training	2.69	113.70	300.00	300.00	0.00%
101.008.5423040.44.00 - Advertising	-	-	100.00	100.00	0.00%
101.008.5423040.46.01 - Insurance - AWC L&I Program	379.39	399.00	500.00	500.00	0.00%
101.008.5423040.46.02 - Insurance - AWC RMSA Pool	9,116.25	14,237.60	15,000.00	15,000.00	0.00%
101.008.5423040.48.00 - Repairs & Maintenance	9,955.00	102.70	500.00	500.00	0.00%
101.008.5423040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
101.008.5423040.49.02 - AWC Drug Testing	231.46	174.14	300.00	300.00	0.00%
101.008.5423040.49.03 - Damages	-	-	-	-	0.00%
101.008.5423040.49.05 - Misc - Wellness Program (1/5)	68.45	65.30	300.00	300.00	0.00%
101.008.5423040.49.06 - Misc - Wellness Baskets (1/5)	61.73	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	21,140.15	15,649.45	18,675.00	18,675.00	0.00%
70 - Debt Service – Principal					
101.008.5919570.70.03 - Long-Term Lease - Postage Machine (10%)	83.48	62.61	200.00	200.00	0.00%
70 - Debt Service – Principal Total	83.48	62.61	200.00	200.00	0.00%
008 - General/Other Operating Total	43,365.06	34,647.56	44,375.00	44,960.00	1.32%
610 - Street Maintenance					
10 - Salaries and Wages					
101.610.5423010.10.00 - Salaries and Wages	234,106.81	217,950.72	240,000.00	246,000.00	2.50%
101.610.5423010.11.00 - Overtime	2,094.88	4,547.27	5,000.00	5,125.00	2.50%
10 - Salaries and Wages Total	236,201.69	222,497.99	245,000.00	251,125.00	2.50%
20 - Personnel Benefits					
101.610.5423020.20.00 - Benefits	110,863.15	102,486.81	115,000.00	118,450.00	3.00%
101.610.5177020.25.00 - Unemployment Compensation Reimbursement (St Maint)	4,723.53	-	-	-	0.00%
20 - Personnel Benefits Total	115,586.68	102,486.81	115,000.00	118,450.00	3.00%

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
30 - Supplies for Consumption and Resale					
101.610.5423030.31.00 - Supplies	63,971.47	22,665.88	50,000.00	50,000.00	0.00%
101.610.5423030.31.02 - Supplies - Street Signs	2,965.82	4,486.78	5,000.00	5,000.00	0.00%
101.610.5423030.32.00 - Fuel	16,100.98	13,371.60	18,000.00	18,000.00	0.00%
101.610.5423030.35.00 - Small Tools & Minor Equipment	1,508.89	4,086.98	5,000.00	5,000.00	0.00%
30 - Supplies for Consumption and Resale Total	84,547.16	44,611.24	78,000.00	78,000.00	0.00%
40 - Services and Pass-Through Payments					
101.610.5423040.41.00 - Prof Svs - Misc	262.10	366.50	600.00	1,000.00	66.67%
101.610.5423040.41.01 - Prof Svs - Striping	29,745.42	-	-	30,000.00	0.00%
101.610.5423040.41.02 - Prof Svs - Tree Removals	-	-	-	-	0.00%
101.610.5423040.41.03 - Prof Svs - Tree Trimming	1,965.00	-	1,000.00	1,000.00	0.00%
101.610.5423040.41.04 - Prof Svs - Tree Pest Control	226.10	-	-	-	0.00%
101.610.5423040.43.00 - Travel/Training	-	1,356.95	1,500.00	1,000.00	-33.33%
101.610.5423040.44.00 - Advertising	186.30	112.00	200.00	200.00	0.00%
101.610.5423040.45.00 - Equipment Rental	331.36	-	500.00	500.00	0.00%
101.610.5423040.47.01 - Utilities - Town	8,770.97	12,377.94	15,000.00	15,000.00	0.00%
101.610.5423040.47.10 - Utilities - OPALCO	7,374.16	7,476.17	10,000.00	10,000.00	0.00%
101.610.5423040.48.00 - Repairs & Maintenance	97.83	3,021.44	3,500.00	3,500.00	0.00%
101.610.5423040.48.10 - R&M - Vehicle	24,720.98	28,200.19	30,000.00	35,000.00	16.67%
101.610.5423040.48.50 - R&M - Equipment	8,364.16	4,466.49	6,000.00	5,000.00	-16.67%
101.610.5423040.49.00 - Miscellaneous	-	-	50.00	50.00	0.00%
101.610.5423040.49.01 - Debris Disposal	431.09	3,661.51	4,000.00	2,000.00	-50.00%
101.610.5423040.43.02 - Training - Asbestos	1,190.00	-	-	-	0.00%
101.610.5423040.48.30 - R&M | Street Repairs	9,239.50	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	92,904.97	61,039.19	72,350.00	104,250.00	44.09%
610 - Street Maintenance Total	**529,240.50**	**430,635.23**	**510,350.00**	**551,825.00**	**8.13%**
620 - Sidewalk					
40 - Services and Pass-Through Payments					
101.620.5426140.48.30 - R&M - Sidewalk	-	-	50.00	50.00	0.00%
101.620.5951040.41.00 - Prof Svs - Misc Sidewalk Design	-	2,831.49	5,000.00	5,000.00	0.00%
40 - Services and Pass-Through Payments Total	-	2,831.49	5,050.00	5,050.00	0.00%
60 - Capital Outlays					
101.620.5956160.63.00 - Improvement - Misc Sidewalks	-	-	5,000.00	15,000.00	200.00%
60 - Capital Outlays Total	-	-	5,000.00	15,000.00	200.00%
620 - Sidewalk Total	**-**	**2,831.49**	**10,050.00**	**20,050.00**	**99.50%**

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
630 - Street Lighting					
40 - Services and Pass-Through Payments					
101.630.5426340.47.10 - Utilities - OPALCO Street Lights	7,539.70	6,089.17	8,000.00	8,000.00	0.00%
101.630.5426340.48.57 - R&M - Street Lights	2,482.75	-	5,000.00	5,000.00	0.00%
40 - Services and Pass-Through Payments Total	10,022.45	6,089.17	13,000.00	13,000.00	0.00%
60 - Capital Outlays					
101.630.5956360.63.00 - Improvement - Street Lights	-	-	15,000.00	15,000.00	0.00%
60 - Capital Outlays Total	-	-	15,000.00	15,000.00	0.00%
630 - Street Lighting Total	**10,022.45**	**6,089.17**	**28,000.00**	**28,000.00**	**0.00%**
640 - Traffic Control Devices					
10 - Salaries and Wages					
101.640.5426410.11.00 - Overtime	-	635.72	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	-	635.72	1,000.00	1,025.00	2.50%
20 - Personnel Benefits					
101.640.5426420.20.00 - Benefits	-	254.62	500.00	515.00	3.00%
20 - Personnel Benefits Total	-	254.62	500.00	515.00	3.00%
30 - Supplies for Consumption and Resale					
101.640.5426430.31.00 - Supplies - Traffic Counter	121.27	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	121.27	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
101.640.5426440.48.56 - R&M - Traffic Counters	-	240.00	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	-	240.00	500.00	500.00	0.00%
60 - Capital Outlays					
101.640.5956460.63.00 - Improvement - Traffic Control Devices	-	8,035.75	15,000.00	10,000.00	-33.33%
60 - Capital Outlays Total	-	8,035.75	15,000.00	10,000.00	-33.33%
640 - Traffic Control Devices Total	**121.27**	**9,166.09**	**17,500.00**	**12,540.00**	**-28.34%**
650 - Street Parking Facility					
30 - Supplies for Consumption and Resale					
101.650.5426530.31.00 - Supplies	-	-	500.00	500.00	0.00%
101.650.5426530.35.00 - Small Tools & Minor Equipment	-	-	-	-	0.00%
30 - Supplies for Consumption and Resale Total	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
101.650.5426540.44.00 - Advertising	-	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
70 - Debt Service – Principal					
101.650.5919570.70.51 - Long-Term Rent - Spring St Parking Lot	26,906.20	25,946.98	28,655.00	33,500.00	16.91%
70 - Debt Service – Principal Total	26,906.20	25,946.98	28,655.00	33,500.00	16.91%
650 - Street Parking Facility Total	**26,906.20**	**25,946.98**	**29,155.00**	**34,000.00**	**16.62%**

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
660 - Snow and Ice Control					
10 - Salaries and Wages					
101.660.5426610.10.00 - Salaries and Wages	225.31	3,977.43	10,000.00	10,250.00	2.50%
101.660.5426610.11.00 - Overtime	2,181.19	645.15	3,000.00	3,075.00	2.50%
10 - Salaries and Wages Total	2,406.50	4,622.58	13,000.00	13,325.00	2.50%
20 - Personnel Benefits					
101.660.5426620.20.00 - Benefits	1,030.33	2,243.07	5,000.00	5,150.00	3.00%
20 - Personnel Benefits Total	1,030.33	2,243.07	5,000.00	5,150.00	3.00%
30 - Supplies for Consumption and Resale					
101.660.5426630.31.00 - Supplies	-	-	500.00	500.00	0.00%
101.660.5426630.35.00 - Small Tools & Minor Equipment	-	-	100.00	500.00	400.00%
30 - Supplies for Consumption and Resale Total	-	-	600.00	1,000.00	66.67%
40 - Services and Pass-Through Payments					
101.660.5426640.45.00 - Equipment Rental	-	-	100.00	100.00	0.00%
101.660.5426640.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	200.00	200.00	0.00%
660 - Snow and Ice Control Total	3,436.83	6,865.65	18,800.00	19,675.00	4.65%
680 - Street Capital Outlay					
40 - Services and Pass-Through Payments					
101.680.5951040.41.01 - Prof Svs - Misc Street Design	-	-	4,000.00	4,000.00	0.00%
101.680.5953040.41.02 - Prof Svs - Other than Engineering	-	-	600.00	600.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	4,600.00	4,600.00	0.00%
60 - Capital Outlays					
101.680.5953060.63.01 - Improvement - HMA Pavement for Various Locations	110,360.00	-	-	20,000.00	0.00%
60 - Capital Outlays Total	110,360.00	-	-	20,000.00	0.00%
680 - Street Capital Outlay Total	110,360.00	-	4,600.00	24,600.00	434.78%
800 - PW					
10 - Salaries and Wages					
101.800.5429010.10.00 - Salaries and Wages	41,701.24	40,579.43	45,000.00	46,125.00	2.50%
101.800.5429010.11.00 - Overtime	56.43	448.67	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	41,757.67	41,028.10	46,000.00	47,150.00	2.50%
20 - Personnel Benefits					
101.800.5429020.20.00 - Benefits	15,478.31	11,806.92	17,000.00	17,510.00	3.00%
20 - Personnel Benefits Total	15,478.31	11,806.92	17,000.00	17,510.00	3.00%
30 - Supplies for Consumption and Resale					
101.800.5429030.31.00 - Supplies	1,690.65	2,937.60	4,000.00	4,000.00	0.00%
101.800.5429030.32.00 - Fuel	691.09	808.05	1,000.00	1,000.00	0.00%
101.800.5429030.35.00 - Small Tools & Minor Equipment	230.49	433.28	1,500.00	1,500.00	0.00%
30 - Supplies for Consumption and Resale Total	2,612.23	4,178.93	6,500.00	6,500.00	0.00%

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
40 - Services and Pass-Through Payments					
101.800.5429040.40.00 - Legal	2,104.71	116.16	5,000.00	5,000.00	0.00%
101.800.5429040.41.01 - Prof Svs - Misc	444.78	171.78	500.00	500.00	0.00%
101.800.5429040.42.01 - Phone Svs	259.68	132.95	200.00	200.00	0.00%
101.800.5429040.42.02 - Internet Svs	1,322.31	1,003.55	1,500.00	1,500.00	0.00%
101.800.5429040.43.00 - Travel/Training	-	68.10	500.00	500.00	0.00%
101.800.5429040.44.00 - Advertising	-	49.80	50.00	50.00	0.00%
101.800.5429040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
101.800.5429040.47.01 - Utilities - Town	1,075.71	1,429.49	1,600.00	1,600.00	0.00%
101.800.5429040.47.10 - Utilities - OPALCO	1,021.00	810.92	1,100.00	1,100.00	0.00%
101.800.5429040.48.00 - Repairs & Maintenance	34.35	110.43	500.00	500.00	0.00%
101.800.5429040.48.10 - R&M - Vehicle	404.19	-	1,500.00	1,500.00	0.00%
101.800.5429040.48.20 - R&M - Building	-	492.19	1,000.00	1,000.00	0.00%
101.800.5429040.48.52 - R&M - Copier	234.18	261.23	500.00	500.00	0.00%
101.800.5429040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
101.800.5429040.49.02 - Membership Dues & Subscriptions (1/5)	571.94	86.80	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	7,472.85	4,733.40	14,600.00	14,600.00	0.00%
70 - Debt Service – Principal					
101.800.5919570.70.01 - Long-Term Lease - Copier Public Works	156.08	167.15	240.00	240.00	0.00%
70 - Debt Service – Principal Total	156.08	167.15	240.00	240.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
101.800.5929580.85.01 - Long-Term Lease - Property Tax	-	5.96	25.00	25.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	5.96	25.00	25.00	0.00%
800 - PW Total	67,477.14	61,920.46	84,365.00	86,025.00	1.97%

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
101.950.5970000.06.20 - Transfer to Street Capital Projects	265,000.00	-	225,000.00	225,000.00	0.00%
101.950.5970000.06.60 - Transfer to Street Capital Equipment	-	-	25,000.00	25,000.00	0.00%
101.950.5970000.06.70 - Transfer to Street Capital PW Shared	-	-	35,000.00	35,000.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	265,000.00	-	285,000.00	285,000.00	0.00%
950 - Transfers-Out Total	265,000.00	-	285,000.00	285,000.00	0.00%

101 - Street Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
101.982.5821000.08.00 - Refund of Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	-	-	-	-	0.00%
Expenses Total	**1,174,235.13**	**685,433.46**	**1,202,750.00**	**1,284,035.00**	**6.76%**

Ending Balance

Fund Balance	543,165.38	1,437,039.45	1,238,539.00	877,465.00	-29.15%
Other Fund or Holding Accounts	(7,152.54)	(7,152.54)	(7,152.54)	-	-100.00%
500 - Ending Balance	**536,012.84**	**1,429,886.91**	**1,231,386.46**	**877,465.00**	**-28.74%**

102 - Street Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance - Streets	1,665,760.55	1,795,501.29	1,795,000.00	1,370,000.00	-23.68%
Fund Balance - Transportation Benefit District (TBD)	777,964.51	62,798.38	62,700.00	630,000.00	904.78%
Other Fund or Holding Accounts	(43,718.51)	(86,515.51)	(86,515.51)	-	-100.00%
300 - Beginning Balance	**2,400,006.55**	**1,771,784.16**	**1,771,184.49**	**2,000,000.00**	**12.92%**
Revenue					
310 - Taxes					
313 - Retail Sales and Use Taxes					
102.3132100.00 - Taxes | Transportation Sales & Use	543,731.30	573,933.00	575,000.00	575,000.00	0.00%
313 - Retail Sales and Use Taxes Total	543,731.30	573,933.00	575,000.00	575,000.00	0.00%
310 - Taxes Total	**543,731.30**	**573,933.00**	**575,000.00**	**575,000.00**	**0.00%**
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
102.3340380.02 - Grant | TIB Nash St (Market St to Spruce St) 6-W-831(009)-1	460,743.62	-	-	-	0.00%
102.3340380.03 - Grant | TIB Marguerite (SpringPark) 6-W-831(010)-1	36,862.84	9,698.26	9,700.00	-	-100.00%
334 - State Grants, Awards, and Other Contributions Total	497,606.46	9,698.26	9,700.00	-	-100.00%
330 - Intergovernmental Revenues Total	**497,606.46**	**9,698.26**	**9,700.00**	**-**	**-100.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
102.3611000.00 - Investment Interest	19,365.42	13,501.75	15,000.00	15,000.00	0.00%
102.3611000.02 - Investment Interest - Trans Benefit District (TBD)	-	545.92	600.00	600.00	0.00%
361 - Interest and Other Earnings Total	19,365.42	14,047.67	15,600.00	15,600.00	0.00%
360 - Miscellaneous Revenue Total	**19,365.42**	**14,047.67**	**15,600.00**	**15,600.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
102.3822000.00 - Retainage Deposits	86,515.51	9,582.93	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	86,515.51	9,582.93	-	-	0.00%
380 - Other Increases in Fund Resources Total	**86,515.51**	**9,582.93**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
102.3970000.00 - Transfer from General Fund	350,000.00	-	350,000.00	350,000.00	0.00%
102.3970000.10 - Transfer from Street Fund	225,000.00	-	225,000.00	225,000.00	0.00%
397 - Transfers In Total	575,000.00	-	575,000.00	575,000.00	0.00%
390 - Other Financing Sources Total	**575,000.00**	**-**	**575,000.00**	**575,000.00**	**0.00%**
Total Revenues	**1,722,218.69**	**607,261.86**	**1,175,300.00**	**1,165,600.00**	**-0.83%**

102 - Street Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
620 - Sidewalk					
60 - Capital Outlays					
102.620.5956160.63.00 - Improvement - Misc Sidewalks	-	-	-	60,000.00	0.00%
60 - Capital Outlays Total	-	-	-	60,000.00	0.00%
620 - Sidewalk Total	**-**	**-**	**-**	**60,000.00**	**0.00%**
685 - Street Capital Reserve					
40 - Services and Pass-Through Payments					
102.685.5951040.41.00 - Prof Svs - Miscellanous	-	-	10,000.00	50,000.00	400.00%
102.685.5952040.41.00 - Prof Svs - Misc ROW Design	10,632.50	11,279.55	15,000.00	15,000.00	0.00%
102.685.5953040.44.00 - Advertising	-	348.44	500.00	500.00	0.00%
102.685.5951040.41.12 - Prof Svs - Marguerite Pl Design	122,714.29	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	133,346.79	11,627.99	25,500.00	65,500.00	156.86%
60 - Capital Outlays					
102.685.5953060.63.00 - Improvement - Miscellaneous	-	-	25,000.00	200,000.00	700.00%
102.685.5953060.63.06 - Improvement - Marguerite Pl Project	2,130,578.78	201,577.22	215,000.00	-	-100.00%
60 - Capital Outlays Total	2,130,578.78	201,577.22	240,000.00	200,000.00	-16.67%
685 - Street Capital Reserve Total	**2,263,925.57**	**213,205.21**	**265,500.00**	**265,500.00**	**0.00%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
102.982.5822000.09.00 - Refund of Retainage Deposits	43,718.51	102,059.19	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	43,718.51	102,059.19	-	-	0.00%
982 - Other Uses Total	**43,718.51**	**102,059.19**	**-**	**-**	**0.00%**
Total Expenses	**2,307,644.08**	**315,264.40**	**265,500.00**	**325,500.00**	**22.60%**
Ending Balance					
Fund Balance - Streets	1,795,501.29	1,513,565.75	2,129,800.00	1,635,100.00	-23.23%
Fund Balance - Transportation Benefit District (TBD)	62,798.38	636,731.38	637,700.00	1,205,000.00	88.96%
Other Fund or Holding Accounts	(86,515.51)	5,960.75	(86,515.51)	-	-100.00%
500 - Ending Balance	**1,771,784.16**	**2,156,257.88**	**2,680,984.49**	**2,840,100.00**	**5.93%**

105 - Street Capital Reserve - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	54,626.35	57,190.52	57,000.00	59,000.00	3.51%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**54,626.35**	**57,190.52**	**57,000.00**	**59,000.00**	**3.51%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
105.3611000.00 - Investment Interest	2,874.10	2,084.88	2,200.00	2,200.00	0.00%
361 - Interest and Other Earnings Total	2,874.10	2,084.88	2,200.00	2,200.00	0.00%
360 - Miscellaneous Revenue Total	**2,874.10**	**2,084.88**	**2,200.00**	**2,200.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
105.3970000.01 - Transfer from General Fund	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenue	**2,874.10**	**2,084.88**	**2,200.00**	**2,200.00**	**0.00%**
Expenses					
685 - General Capital Reserves					
40 - Services and Pass-Through Payments					
105.685.5953040.41.02 - Prof Svs - Public Work Standards	309.93	-	-	-	0.00%
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.00%
40 - Services and Pass-Through Payments Total	309.93	-	-	6,575.00	0.00%
685 - General Capital Reserves Total	**309.93**	**-**	**-**	**6,575.00**	**0.00%**
Total Expenses	**309.93**	**-**	**-**	**6,575.00**	**0.00%**
Ending Balance					
Fund Balance	57,190.52	59,275.40	59,200.00	54,625.00	-7.73%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**57,190.52**	**59,275.40**	**59,200.00**	**54,625.00**	**-7.73%**

106 - Street Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	347,840.36	236,616.22	236,000.00	250,000.00	5.93%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**347,840.36**	**236,616.22**	**236,000.00**	**250,000.00**	**5.93%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
106.3611000.00 - Investment Interest	15,007.64	7,189.92	7,600.00	7,600.00	0.00%
361 - Interest and Other Earnings Total	15,007.64	7,189.92	7,600.00	7,600.00	0.00%
369 - Other Miscellaneous Revenues					
106.3691000.00 - Sale of Surplus	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**15,007.64**	**7,189.92**	**7,600.00**	**7,600.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
106.3970000.11 - Transfer from Street Fund	5,000.00	-	25,000.00	25,000.00	0.00%
397 - Transfers In Total	5,000.00	-	25,000.00	25,000.00	0.00%
390 - Other Financing Sources Total	**5,000.00**	**-**	**25,000.00**	**25,000.00**	**0.00%**
Total Revenue	**20,007.64**	**7,189.92**	**32,600.00**	**32,600.00**	**0.00%**

106 - Street Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
685 - Street Capital Reserve					
40 - Services and Pass-Through Payments					
106.685.5944240.44.00 - Advertising	-	-	100.00	100.00	0.00%
106.685.5944240.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	200.00	200.00	0.00%
60 - Capital Outlays					
106.685.5944260.64.01 - Equipment - Shared	20.61	-	-	-	0.00%
106.685.5944260.64.02 - Equipment - Vehicles	131,211.17	-	-	135,000.00	0.00%
106.685.5944260.64.04 - Equipment - Small (Over $5,000 - Under $100,000)	-	-	10,000.00	10,000.00	0.00%
60 - Capital Outlays Total	131,231.78	-	10,000.00	145,000.00	1350.00%
685 - Street Capital Reserve Total	131,231.78	-	10,200.00	145,200.00	1323.53%
Total Expenses	**131,231.78**	**-**	**10,200.00**	**145,200.00**	**1323.53%**
Ending Balance					
Fund Balance	236,616.22	243,806.14	258,400.00	137,400.00	-46.83%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**236,616.22**	**243,806.14**	**258,400.00**	**137,400.00**	**-46.83%**

107 - Street Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	144,268.54	183,012.53	183,000.00	70,000.00	-61.75%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**144,268.54**	**183,012.53**	**183,000.00**	**70,000.00**	**-61.75%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
107.3611000.00 - Investment Interest	4,056.55	6,639.21	7,000.00	7,000.00	0.00%
361 - Interest and Other Earnings Total	4,056.55	6,639.21	7,000.00	7,000.00	0.00%
360 - Miscellaneous Revenue Total	**4,056.55**	**6,639.21**	**7,000.00**	**7,000.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
107.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
107.3970000.11 - Transfer FROM Street Operating	35,000.00	-	35,000.00	35,000.00	0.00%
397 - Transfers In Total	35,000.00	-	35,000.00	35,000.00	0.00%
390 - Other Financing Sources Total	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**
Total Revenues	**39,056.55**	**6,639.21**	**42,000.00**	**42,000.00**	**0.00%**

107 - Street Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
685 - Street Capital Reserve					
40 - Services and Pass-Through Payments					
107.685.5944440.41.00 - Engineering Services - Shared	312.56	2,751.78	3,500.00	5,000.00	42.86%
40 - Services and Pass-Through Payments Total	312.56	2,751.78	3,500.00	5,000.00	42.86%
60 - Capital Outlays					
107.685.5944460.63.00 - Improvement - Shared	-	73,337.87	150,000.00	25,000.00	-83.33%
60 - Capital Outlays Total	-	73,337.87	150,000.00	25,000.00	-83.33%
685 - Street Capital Reserve Total	**312.56**	**76,089.65**	**153,500.00**	**30,000.00**	**-80.46%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
107.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**312.56**	**76,089.65**	**153,500.00**	**30,000.00**	**-80.46%**
Ending Balance					
Fund Balance	183,012.53	113,562.09	71,500.00	82,000.00	14.69%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**183,012.53**	**113,562.09**	**71,500.00**	**82,000.00**	**14.69%**

126 - Special Revenue - Low Income Assistance

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	30,535.10	32,330.38	32,000.00	33,000.00	3.13%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**30,535.10**	**32,330.38**	**32,000.00**	**33,000.00**	**3.13%**
Revenue					
340 - Charges for Goods and Services					
341 - Filing Fees, Recording Fees, Financial Services, O					
126.3412600.00 - Affordable Housing Funds	1,220.63	-	1,000.00	1,000.00	0.00%
341 - Filing Fees, Recording Fees, Financial Services, O Total	1,220.63	-	1,000.00	1,000.00	0.00%
340 - Charges for Goods and Services Total	**1,220.63**	**-**	**1,000.00**	**1,000.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
126.3611000.00 - Investment Interest	574.65	416.87	450.00	450.00	0.00%
361 - Interest and Other Earnings Total	574.65	416.87	450.00	450.00	0.00%
360 - Miscellaneous Revenue Total	**574.65**	**416.87**	**450.00**	**450.00**	**0.00%**
Total Revenue	**1,795.28**	**416.87**	**1,450.00**	**1,450.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	32,330.38	32,747.25	33,450.00	34,450.00	2.99%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**32,330.38**	**32,747.25**	**33,450.00**	**34,450.00**	**2.99%**

127 - Special Revenue - Parking

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2025 vs. Amend Budget Change	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance						
Fund Balance	594,623.09	598,037.28	598,000.00	0.17%	600,000.00	0.33%
Other Fund or Holding Accounts	-	-	-	0.00%	-	0.00%
300 - Beginning Balance	**594,623.09**	**598,037.28**	**598,000.00**	**0.17%**	**600,000.00**	**0.33%**
Revenue						
360 - Miscellaneous Revenue						
361 - Interest and Other Earnings						
127.3611000.00 - Investment Interest	3,414.19	2,476.66	2,700.00	-22.86%	2,700.00	0.00%
361 - Interest and Other Earnings Total	3,414.19	2,476.66	2,700.00	-22.86%	2,700.00	0.00%
360 - Miscellaneous Revenue Total	**3,414.19**	**2,476.66**	**2,700.00**	**-22.86%**	**2,700.00**	**0.00%**
Total Revenue	**3,414.19**	**2,476.66**	**2,700.00**	**-22.86%**	**2,700.00**	**0.00%**
Expenses						
085 - General Capital Reserves						
40 - Services and Pass-Through Payments						
40 - Services and Pass-Through Payments Total	-	-	-	0.00%	-	0.00%
60 - Capital Outlays						
60 - Capital Outlays Total	-	-	-	0.00%	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**0.00%**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**0.00%**	**-**	**0.00%**
Ending Balance						
Fund Balance	598,037.28	600,513.94	600,700.00	0.03%	602,700.00	0.33%
Other Fund or Holding Accounts	-	-	-	0.00%	-	0.00%
500 - Ending Balance	**598,037.28**	**600,513.94**	**600,700.00**	**0.03%**	**602,700.00**	**0.33%**

128 - Special Revenue - Harbor Improvements

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	6,010.60	8,598.07	8,500.00	10,500.00	23.53%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**6,010.60**	**8,598.07**	**8,500.00**	**10,500.00**	**23.53%**
Revenue					
330 - Intergovernmental Revenues					
336 - State Shared Revenues, Entitlements, and Impact Payments					
128.3360235.00 - Harbor Leases	2,587.47	2,298.74	2,500.00	2,500.00	0.00%
336 - State Shared Revenues, Entitlements, and Impact Payments Total	2,587.47	2,298.74	2,500.00	2,500.00	0.00%
330 - Intergovernmental Revenues Total	**2,587.47**	**2,298.74**	**2,500.00**	**2,500.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
128.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenue	**2,587.47**	**2,298.74**	**2,500.00**	**2,500.00**	**0.00%**
Expenses					
085 - General Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	8,598.07	10,896.81	11,000.00	13,000.00	18.18%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**8,598.07**	**10,896.81**	**11,000.00**	**13,000.00**	**18.18%**

130 - Special Revenue - Hotel/Motel Tax 1st

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	962,567.54	939,535.08	939,500.00	900,000.00	-4.20%
Other Fund or Holding Accounts	-	(2,264.50)	(2,264.50)	-	-100.00%
300 - Beginning Balance	**962,567.54**	**937,270.58**	**937,235.50**	**900,000.00**	**-3.97%**
Revenue					
310 - Taxes					
313 - Retail Sales and Use Taxes					
130.3133100.00 - Taxes | Hotel/Motel	277,824.92	283,875.52	300,000.00	300,000.00	0.00%
313 - Retail Sales and Use Taxes Total	277,824.92	283,875.52	300,000.00	300,000.00	0.00%
310 - Taxes Total	**277,824.92**	**283,875.52**	**300,000.00**	**300,000.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
130.3611000.00 - Investment Interest	32,383.97	23,491.27	25,000.00	25,000.00	0.00%
361 - Interest and Other Earnings Total	32,383.97	23,491.27	25,000.00	25,000.00	0.00%
360 - Miscellaneous Revenue Total	**32,383.97**	**23,491.27**	**25,000.00**	**25,000.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
130.3822000.00 - Retainage Deposits	2,264.50	505.63	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	2,264.50	505.63	-	-	0.00%
380 - Other Increases in Fund Resources Total	**2,264.50**	**505.63**	**-**	**-**	**0.00%**
Total Revenues	**312,473.39**	**307,872.42**	**325,000.00**	**325,000.00**	**0.00%**

130 - Special Revenue - Hotel/Motel Tax 1st

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
086 - Special Revenue					
10 - Salaries and Wages					
130.086.5573010.10.00 - Salaries and Wages	28,341.61	31,536.83	33,000.00	33,825.00	2.50%
130.086.5573010.11.00 - Overtime	15,998.63	17,068.79	18,000.00	18,450.00	2.50%
10 - Salaries and Wages Total	44,340.24	48,605.62	51,000.00	52,275.00	2.50%
20 - Personnel Benefits					
130.086.5573020.20.00 - Benefits	15,850.58	17,378.48	20,000.00	20,600.00	3.00%
20 - Personnel Benefits Total	15,850.58	17,378.48	20,000.00	20,600.00	3.00%
30 - Supplies for Consumption and Resale					
130.086.5573030.31.01 - Supplies - Restrooms	5,951.00	5,945.23	7,500.00	7,500.00	0.00%
130.086.5573030.31.02 - Supplies - Banners	30,998.16	23,299.80	30,000.00	50,000.00	66.67%
130.086.5573030.32.01 - Fuel - Propane	1,055.23	950.02	1,400.00	1,400.00	0.00%
130.086.5573030.35.00 - Small Tools & Minor Equipment	187.10	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	38,191.49	30,195.05	39,900.00	59,900.00	50.13%
40 - Services and Pass-Through Payments					
130.086.5573040.40.00 - Legal	-	-	100.00	100.00	0.00%
130.086.5573040.41.00 - Prof Svs - Misc	771.00	1,711.15	2,500.00	2,500.00	0.00%
130.086.5573040.41.04 - Prof Svs - SJI Chamber Visitor Center Operation	67,000.00	61,416.63	67,000.00	75,890.00	13.27%
130.086.5573040.41.10 - Prof Svs - SJI Chamber Fireworks / Parade	15,000.00	18,820.00	18,820.00	22,000.00	16.90%
130.086.5573040.41.21 - Prof Svs - Pressure Inspection	29.90	31.80	100.00	100.00	0.00%
130.086.5573040.42.01 - Phone Svs	21.49	19.89	25.00	25.00	0.00%
130.086.5573040.43.00 - Travel/Training	0.95	40.13	100.00	100.00	0.00%
130.086.5573040.44.00 - Advertising	279.45	186.30	300.00	300.00	0.00%
130.086.5573040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
130.086.5573040.46.01 - Insurance - AWC L&I Program	38.75	-	5,000.00	5,000.00	0.00%
130.086.5573040.46.02 - Insurance - AWC RMSA Pool	38,345.63	4,171.91	5,000.00	5,000.00	0.00%
130.086.5573040.47.01 - Utilities - Town	11,348.02	11,744.21	15,000.00	15,000.00	0.00%
130.086.5573040.47.10 - Utilities - OPALCO	444.33	159.70	500.00	500.00	0.00%
130.086.5573040.48.00 - Repairs & Maintenance	4,443.51	5,775.06	10,000.00	10,000.00	0.00%
130.086.5573040.49.00 - Miscellaneous	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	137,723.03	104,076.78	124,995.00	137,065.00	9.66%
60 - Capital Outlays					
130.086.5945760.63.00 - Improvement	13,967.95	-	10,000.00	10,000.00	0.00%
130.086.5945760.63.08 - Improvement - Renovate Public Restrooms	84,982.56	42,208.36	100,000.00	100,000.00	0.00%
130.086.5945760.63.13 - Improvement - Poetry Garden	-	-	2,000.00	2,000.00	0.00%
60 - Capital Outlays Total	98,950.51	42,208.36	112,000.00	112,000.00	0.00%
70 - Debt Service – Principal					
130.086.5915770.70.01 - Long-Term Lease - Optical Viewer	450.00	450.00	450.00	450.00	0.00%
70 - Debt Service – Principal Total	450.00	450.00	450.00	450.00	0.00%
086 - Special Revenue Total	**335,505.85**	**242,914.29**	**348,345.00**	**382,290.00**	**9.74%**

130 - Special Revenue - Hotel/Motel Tax 1st

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
130.982.5822000.09.00 - Refund of Retainage Deposits	-	2,770.13	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	2,770.13	-	-	0.00%
982 - Other Uses Total	**-**	**2,770.13**	**-**	**-**	**0.00%**
Total Expenses	**335,505.85**	**245,684.42**	**348,345.00**	**382,290.00**	**9.74%**

Ending Balance

Fund Balance	939,535.08	1,001,723.08	916,155.00	842,710.00	-8.02%
Other Fund or Holding Accounts	(2,264.50)	-	(2,264.50)	-	-100.00%
500 - Ending Balance	**937,270.58**	**1,001,723.08**	**913,890.50**	**842,710.00**	**-7.79%**

131 - Special Revenue - Hotel/Motel Tax 2nd

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	571,616.95	589,778.80	589,000.00	600,000.00	1.87%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**571,616.95**	**589,778.80**	**589,000.00**	**600,000.00**	**1.87%**
Revenue					
310 - Taxes					
313 - Retail Sales and Use Taxes					
131.3133100.00 - Taxes | Hotel/Motel Special	277,662.85	283,899.01	300,000.00	300,000.00	0.00%
313 - Retail Sales and Use Taxes Total	277,662.85	283,899.01	300,000.00	300,000.00	0.00%
310 - Taxes Total	**277,662.85**	**283,899.01**	**300,000.00**	**300,000.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
131.3611000.00 - Investment Interest	10,915.30	7,917.96	8,000.00	8,000.00	0.00%
361 - Interest and Other Earnings Total	10,915.30	7,917.96	8,000.00	8,000.00	0.00%
360 - Miscellaneous Revenue Total	**10,915.30**	**7,917.96**	**8,000.00**	**8,000.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
131.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**288,578.15**	**291,816.97**	**308,000.00**	**308,000.00**	**0.00%**

131 - Special Revenue - Hotel/Motel Tax 2nd

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
086 - Special Revenue					
30 - Supplies for Consumption and Resale					
131.086.5573030.31.00 - Supplies	0.15	-	250.00	250.00	0.00%
30 - Supplies for Consumption and Resale Total	0.15	-	250.00	250.00	0.00%
40 - Services and Pass-Through Payments					
131.086.5573040.41.04 - LTAC Grant - SJI Visitors Bureau	221,190.00	135,154.94	200,000.00	210,000.00	5.00%
131.086.5573040.41.05 - LTAC Grant - SJI Chamber Promotion	3,785.00	1,522.25	6,050.00	5,480.00	-9.42%
131.086.5573040.41.08 - LTAC Grant - Whale Museum	21,163.00	17,755.88	26,000.00	24,000.00	-7.69%
131.086.5573040.41.17 - LTAC Grant - Pacific Island Research Institute	5,125.00	7,110.00	7,125.00	5,840.00	-18.04%
131.086.5573040.41.19 - LTAC Grant - SJI Museum of Art	6,750.00	-	11,000.00	11,800.00	7.27%
131.086.5573040.41.26 - LTAC Grant - SJI AG Guild	5,000.00	-	-	-	0.00%
131.086.5573040.41.27 - LTAC Grant - SJC Arts Council	3,720.00	-	-	-	0.00%
131.086.5573040.41.30 - LTAC Grant - SJ Community Theatre	-	6,950.00	6,950.00	5,800.00	-16.55%
131.086.5573040.41.32 - LTAC Grant - Archipelago Collective	3,295.00	-	3,375.00	2,800.00	-17.04%
131.086.5573040.41.34 - LTAC Grant - Alchemy Art Center	-	1,404.69	2,100.00	2,720.00	29.52%
131.086.5573040.41.35 - LTAC Grant - Rotary Foundation	-	1,916.68	2,075.00	-	-100.00%
131.086.5573040.41.36 - LTAC Grant - Friends of the San Juans	-	-	2,375.00	2,060.00	-13.26%
131.086.5573040.41.37 - LTAC Grant - Blind Tiger Bar Svs LLC/Waterworks	-	-	1,475.00	-	-100.00%
131.086.5573040.41.38 - LTAC Grant - Island Verse Literary Collective	-	-	1,475.00	-	-100.00%
131.086.5573040.41.39 - LTAC Grant - Kwiaht	-	-	-	1,620.00	0.00%
131.086.5573040.41.39 - LTAC Grant - SJI Artists Guide	-	-	-	2,100.00	0.00%
131.086.5573040.41.40 - LTAC Grant - SJI Artists Marketing	-	-	-	3,780.00	0.00%
131.086.5573040.41.41 - LTAC Grant - Wolf Hollow	-	-	-	2,000.00	0.00%
131.086.5573040.44.00 - Advertising	388.15	699.45	800.00	800.00	0.00%
40 - Services and Pass-Through Payments Total	270,416.15	172,513.89	270,800.00	280,800.00	3.69%
086 - Special Revenue Total	**270,416.30**	**172,513.89**	**271,050.00**	**281,050.00**	**3.69%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
131.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**270,416.30**	**172,513.89**	**271,050.00**	**281,050.00**	**3.69%**
Ending Balance					
Fund Balance	589,778.80	709,081.88	625,950.00	626,950.00	0.16%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**589,778.80**	**709,081.88**	**625,950.00**	**626,950.00**	**0.16%**

316 - Real Estate Excise Tax - 1st

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	2,038,933.81	2,202,449.15	2,202,000.00	2,300,000.00	4.45%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**2,038,933.81**	**2,202,449.15**	**2,202,000.00**	**2,300,000.00**	**4.45%**
Revenue					
310 - Taxes					
318 - Other Taxes					
316.3183400.00 - Taxes | Real Estate Excise 1st	73,854.21	130,614.15	100,000.00	100,000.00	0.00%
318 - Other Taxes Total	73,854.21	130,614.15	100,000.00	100,000.00	0.00%
310 - Taxes Total	**73,854.21**	**130,614.15**	**100,000.00**	**100,000.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
316.3611000.00 - Investment Interest	89,661.13	77,475.67	79,000.00	80,000.00	1.27%
361 - Interest and Other Earnings Total	89,661.13	77,475.67	79,000.00	80,000.00	1.27%
360 - Miscellaneous Revenue Total	**89,661.13**	**77,475.67**	**79,000.00**	**80,000.00**	**1.27%**
390 - Other Financing Sources					
397 - Transfers In					
	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**163,515.34**	**208,089.82**	**179,000.00**	**180,000.00**	**0.56%**
Expenses					
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	2,202,449.15	2,410,538.97	2,381,000.00	2,480,000.00	4.16%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**2,202,449.15**	**2,410,538.97**	**2,381,000.00**	**2,480,000.00**	**4.16%**

317 - Real Estate Excise Tax - 2nd

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	1,160,320.45	1,278,176.51	1,278,000.00	1,400,000.00	9.5%
Other Fund or Holding Accounts	-	-	-	-	0.0%
300 - Beginning Balance	**1,160,320.45**	**1,278,176.51**	**1,278,000.00**	**1,400,000.00**	**9.5%**
Revenue					
310 - Taxes					
318 - Other Taxes					
317.3183500.00 - Taxes | Real Estate Excise 2nd	73,854.21	130,614.18	135,000.00	135,000.00	0.0%
318 - Other Taxes Total	73,854.21	130,614.18	135,000.00	135,000.00	0.0%
310 - Taxes Total	**73,854.21**	**130,614.18**	**135,000.00**	**135,000.00**	**0.0%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
317.3611000.00 - Investment Interest	44,001.85	43,560.35	45,000.00	45,000.00	0.0%
361 - Interest and Other Earnings Total	44,001.85	43,560.35	45,000.00	45,000.00	0.0%
360 - Miscellaneous Revenue Total	**44,001.85**	**43,560.35**	**45,000.00**	**45,000.00**	**0.0%**
390 - Other Financing Sources					
397 - Transfers In					
	-	-	-	-	0.0%
397 - Transfers In Total	-	-	-	-	0.0%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.0%**
Total Revenues	**117,856.06**	**174,174.53**	**180,000.00**	**180,000.00**	**0.0%**
Expenses					
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.0%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.0%**
Total Expenses	**-**	**-**	**-**	**-**	**0.0%**
Ending Balance					
Fund Balance	1,278,176.51	1,452,351.04	1,458,000.00	1,580,000.00	8.4%
Other Fund or Holding Accounts	-	-	-	-	0.0%
500 - Ending Balance	**1,278,176.51**	**1,452,351.04**	**1,458,000.00**	**1,580,000.00**	**8.4%**

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	843,170.02	649,813.89	649,000.00	1,000,000.00	54.08%
Other Fund or Holding Accounts	-	(975.00)	(975.00)	-	-100.00%
300 - Beginning Balance	**843,170.02**	**648,838.89**	**648,025.00**	**1,000,000.00**	**54.32%**
Revenue					
340 - Charges for Goods and Services					
343 - Utilities Sales and Services					
410.3434000.01 - Base Charge	1,410,966.75	1,791,725.04	1,900,000.00	1,910,000.00	0.53%
410.3434000.02 - Usage Charge	1,080,887.07	1,384,055.75	1,400,000.00	1,410,000.00	0.71%
410.3434000.10 - Additional Bill Copy Fee	699.79	2,381.20	650.00	650.00	0.00%
410.3434000.11 - Submeter Reading Fee	992.25	1,147.90	1,200.00	1,200.00	0.00%
410.3434000.20 - Labor & Materials Charge	1,566.42	8,693.11	9,000.00	9,000.00	0.00%
410.3434000.21 - Installation Charge	14,928.88	12,839.46	12,000.00	12,000.00	0.00%
410.3434000.23 - Inspection Charge	-	25.00	25.00	25.00	0.00%
343 - Utilities Sales and Services Total	2,510,041.16	3,200,867.46	3,322,875.00	3,342,875.00	0.60%
340 - Charges for Goods and Services Total	**2,510,041.16**	**3,200,867.46**	**3,322,875.00**	**3,342,875.00**	**0.60%**
350 - Fines and Penalties					
359 - Non-Court Fines and Penalties					
410.3590000.01 - Delinquency Notice Fee	2,066.18	2,770.00	2,500.00	2,000.00	-20.00%
410.3590000.02 - Red-Tag Notice Fee	1,170.00	1,290.00	1,200.00	1,200.00	0.00%
410.3590000.03 - Reconnect Fees	1,125.00	1,845.00	1,300.00	1,300.00	0.00%
359 - Non-Court Fines and Penalties Total	4,361.18	5,905.00	5,000.00	4,500.00	-10.00%
350 - Fines and Penalties Total	**4,361.18**	**5,905.00**	**5,000.00**	**4,500.00**	**-10.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
410.3611000.00 - Investment Interest	23,303.35	11,359.33	12,000.00	12,000.00	0.00%
361 - Interest and Other Earnings Total	23,303.35	11,359.33	12,000.00	12,000.00	0.00%
362 - Rents and Leases					
410.3620000.01 - Equipment | Rental	-	-	-	-	0.00%
410.3620000.10 - Lease	47.50	-	-	-	0.00%
410.3620000.13 - Long-Term Rent | Hillview Terrace Water Tower	40.00	-	40.00	40.00	0.00%
362 - Rents and Leases Total	87.50	-	40.00	40.00	0.00%
367 - Contributions and Donations from Nongovernmental S					
410.3670000.20 - Grant | AWC	-	56.93	55.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	-	56.93	55.00	-	-100.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
369 - Other Miscellaneous Revenues					
410.3691000.00 - Sale of Surplus	-	8,699.20	8,600.00	-	-100.00%
410.3699100.00 - Misc	4,215.48	310.81	350.00	100.00	-71.43%
410.3699100.01 - Misc | Wellness Revenue	100.98	50.75	50.00	50.00	0.00%
410.3699100.03 - Proceeds from Sale of Recyclables	3,447.20	1,427.25	1,425.00	-	-100.00%
369 - Other Miscellaneous Revenues Total	7,763.66	10,488.01	10,425.00	150.00	-98.56%
360 - Miscellaneous Revenue Total	**31,154.51**	**21,904.27**	**22,465.00**	**12,190.00**	**-45.74%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
410.3822000.00 - Retainage Deposits	975.00	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	975.00	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**975.00**	**-**	**-**	**-**	**0.00%**
Total Revenues	**2,546,531.85**	**3,228,676.73**	**3,350,340.00**	**3,359,565.00**	**0.28%**

Expenses

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
003 - Executive					
10 - Salaries and Wages					
410.003.5340010.10.00 - Salaries and Wages	42,536.75	40,877.47	45,440.00	46,575.00	2.50%
10 - Salaries and Wages Total	42,536.75	40,877.47	45,440.00	46,575.00	2.50%
20 - Personnel Benefits					
410.003.5340020.20.00 - Benefits	12,640.80	11,490.53	13,000.00	13,390.00	3.00%
20 - Personnel Benefits Total	12,640.80	11,490.53	13,000.00	13,390.00	3.00%
30 - Supplies for Consumption and Resale					
410.003.5340030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
410.003.5340040.41.00 - Prof Svs - Miscellaneous	-	-	100.00	100.00	0.00%
410.003.5340040.43.00 - Travel/Training	311.01	75.02	500.00	500.00	0.00%
410.003.5340040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
410.003.5340040.49.01 - Membership Dues & Subscriptions (1/6)	73.83	-	125.00	125.00	0.00%
40 - Services and Pass-Through Payments Total	384.84	75.02	825.00	825.00	0.00%
003 - Executive Total	**55,562.39**	**52,443.02**	**59,765.00**	**61,290.00**	**2.55%**
004 - Finance					
10 - Salaries and Wages					
410.004.5340010.10.00 - Salaries and Wages	75,131.05	70,789.44	85,500.00	87,640.00	2.50%
410.004.5340010.11.00 - Overtime	486.15	1,035.55	1,370.00	1,405.00	2.55%
10 - Salaries and Wages Total	75,617.20	71,824.99	86,870.00	89,045.00	2.50%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
410.004.5340020.20.00 - Benefits	28,675.06	24,327.72	30,000.00	30,900.00	3.00%
20 - Personnel Benefits Total	28,675.06	24,327.72	30,000.00	30,900.00	3.00%
30 - Supplies for Consumption and Resale					
410.004.5340030.31.00 - Supplies	190.36	-	575.00	575.00	0.00%
410.004.5340030.35.00 - Small Tools & Minor Equipment	364.35	-	1,150.00	1,150.00	0.00%
30 - Supplies for Consumption and Resale Total	554.71	-	1,725.00	1,725.00	0.00%
40 - Services and Pass-Through Payments					
410.004.5340040.41.00 - Prof Svs - Misc	33.60	859.39	1,150.00	1,150.00	0.00%
410.004.5340040.41.02 - Prof Svs - Software Support	2,481.47	1,322.10	2,500.00	2,500.00	0.00%
410.004.5340040.41.03 - Prof Svs - State Audit	10,333.71	1,192.16	7,000.00	7,500.00	7.14%
410.004.5340040.41.04 - Prof Svs - Utility Bills	3,602.90	3,428.51	4,000.00	5,760.00	44.00%
410.004.5340040.41.05 - Prof Svs - Invoice Cloud	1,057.35	207.85	215.00	-	-100.00%
410.004.5340040.41.06 - Prof Svs - Revenue Taxes	124,259.35	136,005.53	140,000.00	140,000.00	0.00%
410.004.5340040.43.00 - Travel/Training	69.26	-	805.00	805.00	0.00%
410.004.5340040.44.00 - Advertising	-	-	-	-	0.00%
410.004.5340040.48.00 - Repairs & Maintenance	-	-	70.00	70.00	0.00%
410.004.5340040.49.00 - Miscellaneous	99.82	-	70.00	70.00	0.00%
410.004.5340040.49.04 - Software Subscriptions	5,423.35	3,934.37	4,000.00	18,400.00	360.00%
410.004.5340040.49.11 - Credit Card Processing Fees	-	20,318.17	64,800.00	64,800.00	0.00%
40 - Services and Pass-Through Payments Total	147,360.81	167,268.08	224,610.00	241,055.00	7.32%
60 - Capital Outlays					
410.004.5943460.64.00 - Equipment - Misc	174.85	-	500.00	500.00	0.00%
60 - Capital Outlays Total	174.85	-	500.00	500.00	0.00%
004 - Finance Total	**252,382.63**	**263,420.79**	**343,705.00**	**363,225.00**	**5.68%**
006 - Legal					
40 - Services and Pass-Through Payments					
410.006.5340040.40.00 - Legal	36,540.71	12,688.44	20,000.00	20,000.00	0.00%
40 - Services and Pass-Through Payments Total	36,540.71	12,688.44	20,000.00	20,000.00	0.00%
006 - Legal Total	**36,540.71**	**12,688.44**	**20,000.00**	**20,000.00**	**0.00%**
007 - System Administration					
10 - Salaries and Wages					
410.007.5340010.10.00 - Salaries and Wages	24,212.24	28,367.80	30,000.00	30,750.00	2.50%
10 - Salaries and Wages Total	24,212.24	28,367.80	30,000.00	30,750.00	2.50%
20 - Personnel Benefits					
410.007.5340020.20.00 - Benefits	6,790.47	8,035.70	9,000.00	9,270.00	3.00%
20 - Personnel Benefits Total	6,790.47	8,035.70	9,000.00	9,270.00	3.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
30 - Supplies for Consumption and Resale					
410.007.5340030.31.00 - Supplies	137.79	-	25,500.00	25,500.00	0.00%
410.007.5340030.35.00 - Small Tools & Minor Equipment	532.82	-	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	670.61	-	35,500.00	35,500.00	0.00%
40 - Services and Pass-Through Payments					
410.007.5340040.41.00 - Prof Svs - Miscellaneous	-	-	150.00	150.00	0.00%
410.007.5340040.41.05 - Prof Svs - GIS	140.53	721.19	800.00	800.00	0.00%
410.007.5340040.43.00 - Travel/Training	-	-	230.00	230.00	0.00%
410.007.5340040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
410.007.5340040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
410.007.5340040.49.05 - Misc - Software Subcriptions	4,505.42	-	4,000.00	4,000.00	0.00%
410.007.5340040.49.06 - Prof Svs - GIS Annual Software Fees	-	519.69	650.00	650.00	0.00%
410.007.5340040.49.51 - Misc - Software Subscriptions	-	9.78	10.00	1,575.00	15650.00%
40 - Services and Pass-Through Payments Total	4,645.95	1,250.66	6,390.00	7,955.00	24.49%
60 - Capital Outlays					
410.007.5943460.64.01 - Equipment - Replacement	8,933.34	-	-	1,000.00	0.00%
60 - Capital Outlays Total	8,933.34	-	-	1,000.00	0.00%
007 - System Administration Total	45,252.61	37,654.16	80,890.00	84,475.00	4.43%
008 - General/Other Operating					
10 - Salaries and Wages					
410.008.5340010.10.00 - Salaries and Wages	27,011.02	19,973.73	22,000.00	22,550.00	2.50%
410.008.5340010.11.00 - Overtime	58.75	627.81	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	27,069.77	20,601.54	20,500.00	23,575.00	15.00%
20 - Personnel Benefits					
410.008.5340020.20.00 - Benefits	11,284.49	7,927.95	9,000.00	9,270.00	3.00%
410.008.5340020.21.01 - Additional Benefits - CDL Costs	896.16	-	500.00	500.00	0.00%
20 - Personnel Benefits Total	12,180.65	7,927.95	9,500.00	9,770.00	2.84%
30 - Supplies for Consumption and Resale					
410.008.5340030.31.00 - Supplies	2,087.66	1,681.35	2,500.00	2,500.00	0.00%
410.008.5340030.32.00 - Fuel	371.43	298.83	500.00	500.00	0.00%
410.008.5340030.35.00 - Small Tools & Minor Equipment	686.01	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	3,145.10	1,980.18	4,000.00	4,000.00	0.00%
40 - Services and Pass-Through Payments					
410.008.5340040.40.00 - Legal	1,505.00	913.50	2,000.00	2,000.00	0.00%
410.008.5340040.41.00 - Prof Svs - Misc	30.45	10.68	100.00	100.00	0.00%
410.008.5340040.41.04 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	184.94	300.00	300.00	0.00%
410.008.5340040.41.05 - Prof Svs - DNR Fire Fee	264.21	262.32	300.00	300.00	0.00%
410.008.5340040.41.06 - Prof Svs - Hazardous Waste	422.75	84.58	200.00	200.00	0.00%
410.008.5340040.41.07 - Prof Svs - Pressure Inspection	269.83	197.16	200.00	200.00	0.00%
410.008.5340040.42.01 - Phone Svs	138.84	128.47	250.00	250.00	0.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410.008.5340040.42.03 - Postage	275.23	229.88	300.00	300.00	0.00%
410.008.5340040.43.00 - Travel/Training	3.48	155.91	250.00	250.00	0.00%
410.008.5340040.44.00 - Advertising	-	-	100.00	100.00	0.00%
410.008.5340040.46.01 - Insurance - AWC L&I Program	698.58	934.23	1,000.00	1,200.00	20.00%
410.008.5340040.46.02 - Insurance - AWC RMSA Pool	205,115.62	62,800.04	65,000.00	70,000.00	7.69%
410.008.5340040.48.00 - Repairs & Maintenance	127.67	117.02	200.00	500.00	150.00%
410.008.5340040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
410.008.5340040.49.01 - Misc - 1-800-Dig	9.68	17.55	200.00	200.00	0.00%
410.008.5340040.49.02 - AWC Drug Testing	315.63	297.87	500.00	500.00	0.00%
410.008.5340040.49.05 - Retrofit Rebate	-	150.00	275.00	500.00	81.82%
410.008.5340040.49.06 - Membership Dues & Subscriptions	-	-	-	-	0.00%
410.008.5340040.49.07 - Misc - Wellness Program (1/5)	68.44	65.30	300.00	300.00	0.00%
410.008.5340040.49.08 - Misc - Wellness Baskets (1/5)	61.74	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	209,307.15	66,549.45	71,675.00	77,400.00	7.99%
70 - Debt Service – Principal					
410.008.5913470.70.03 - Long-Term Lease - Postage Machine (10%)	83.48	62.61	200.00	200.00	0.00%
70 - Debt Service – Principal Total	83.48	62.61	200.00	200.00	0.00%
008 - General/Other Operating Total	251,786.15	97,121.73	105,875.00	114,945.00	8.57%
110 - Treatment					
10 - Salaries and Wages					
410.110.5340010.10.00 - Salaries and Wages	229,089.77	217,409.27	237,000.00	242,925.00	2.50%
410.110.5340010.11.00 - Overtime	27,878.80	27,677.70	30,000.00	30,750.00	2.50%
10 - Salaries and Wages Total	256,968.57	245,086.97	267,000.00	273,675.00	2.50%
20 - Personnel Benefits					
410.110.5340020.20.00 - Benefits	102,147.71	93,216.13	101,000.00	104,030.00	3.00%
20 - Personnel Benefits Total	102,147.71	93,216.13	101,000.00	104,030.00	3.00%
30 - Supplies for Consumption and Resale					
410.110.5340030.31.00 - Supplies	100,646.53	90,550.02	110,000.00	100,000.00	-9.09%
410.110.5340030.32.01 - Fuel - Vehicle & Equipment	4,405.47	3,701.55	7,000.00	7,000.00	0.00%
410.110.5340030.32.02 - Fuel - Generator	441.70	-	2,000.00	2,000.00	0.00%
410.110.5340030.35.00 - Small Tools & Minor Equipment	2,056.75	744.62	5,000.00	5,000.00	0.00%
30 - Supplies for Consumption and Resale Total	107,550.45	94,996.19	124,000.00	114,000.00	-8.06%
40 - Services and Pass-Through Payments					
410.110.5340040.41.00 - Prof Svs - Misc	4,965.19	2,184.41	6,000.00	6,000.00	0.00%
410.110.5340040.41.01 - Prof Svs - Pump Holding Tank	9,292.45	6,196.62	10,000.00	10,000.00	0.00%
410.110.5340040.41.04 - Prof Svs - Water Testing	2,476.45	4,243.37	5,000.00	5,000.00	0.00%
410.110.5340040.41.06 - Prof Svs - SCADA	147.56	4,373.76	5,000.00	5,000.00	0.00%
410.110.5340040.41.11 - Prof Svs - Settling Pond Vac	-	3,096.52	3,000.00	3,000.00	0.00%
410.110.5340040.41.12 - Prof Svs - Discharge Permit	-	3,930.00	4,000.00	4,200.00	5.00%
410.110.5340040.41.13 - Prof Svs - DOH Operating Permit	2,591.90	2,599.60	2,600.00	2,800.00	7.69%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410.110.5340040.41.14 - Prof Svs - Operator Certificates	580.00	1,129.00	1,500.00	1,500.00	0.00%
410.110.5340040.41.15 - Prof Svs - DOH System Survey Fee	1,020.00	-	1,020.00	1,020.00	0.00%
410.110.5340040.42.01 - Phone Svs	1,424.04	622.99	1,000.00	1,000.00	0.00%
410.110.5340040.42.02 - Internet Svs	2,311.91	2,062.90	2,500.00	2,500.00	0.00%
410.110.5340040.42.10 - Alarm Fee	647.61	706.08	800.00	800.00	0.00%
410.110.5340040.43.00 - Travel/Training	1,267.28	1,915.47	2,500.00	2,500.00	0.00%
410.110.5340040.44.00 - Advertising	-	-	50.00	50.00	0.00%
410.110.5340040.45.00 - Equipment Rental	-	149.00	350.00	350.00	0.00%
410.110.5340040.47.01 - Utilities - Town	882.50	1,484.00	2,000.00	2,000.00	0.00%
410.110.5340040.47.10 - Utilities - OPALCO	75,790.18	62,199.82	68,000.00	68,000.00	0.00%
410.110.5340040.48.00 - Repairs & Maintenance	14,164.51	1,460.18	3,000.00	3,000.00	0.00%
410.110.5340040.48.10 - R&M - Vehicle	1,507.58	803.67	1,500.00	2,000.00	33.33%
410.110.5340040.48.30 - R&M - AUG I Repairs	4,129.99	-	5,000.00	5,000.00	0.00%
410.110.5340040.48.50 - R&M - Equipment	8,903.72	6,337.88	10,000.00	10,000.00	0.00%
410.110.5340040.48.51 - R&M - Generator	4,679.03	6,328.86	10,000.00	10,000.00	0.00%
410.110.5340040.48.58 - R&M - SolarBee Service Plan	15,544.10	14,905.60	15,550.00	15,550.00	0.00%
410.110.5340040.48.59 - R&M - Carbon Filters	249,949.60	124,945.11	240,000.00	240,000.00	0.00%
410.110.5340040.49.00 - Miscellaneous	-	221.50	250.00	250.00	0.00%
410.110.5340040.49.03 - Debris Disposal	(228.03)	3,414.37	4,000.00	3,000.00	-25.00%
40 - Services and Pass-Through Payments Total	402,047.57	255,310.71	404,620.00	404,520.00	-0.02%
60 - Capital Outlays					
410.110.5943460.64.01 - Equipment - Replacement	11,896.94	-	10,000.00	10,000.00	0.00%
60 - Capital Outlays Total	11,896.94	-	10,000.00	10,000.00	0.00%
110 - Treatment Total	**880,611.24**	**688,610.00**	**906,620.00**	**906,225.00**	**-0.04%**
111 - Watershed					
10 - Salaries and Wages					
410.111.5340010.10.00 - Salaries and Wages	17,231.37	27,363.32	29,700.00	30,445.00	2.51%
410.111.5340010.11.00 - Overtime	308.36	6.30	500.00	515.00	3.00%
10 - Salaries and Wages Total	17,539.73	27,369.62	30,200.00	30,960.00	2.52%
20 - Personnel Benefits					
410.111.5340020.20.00 - Benefits	8,565.17	12,148.51	15,000.00	15,000.00	0.00%
20 - Personnel Benefits Total	8,565.17	12,148.51	15,000.00	15,000.00	0.00%
30 - Supplies for Consumption and Resale					
410.111.5340030.31.00 - Supplies	6,957.97	7,078.57	10,000.00	10,000.00	0.00%
410.111.5340030.32.00 - Fuel	605.78	836.55	1,000.00	1,000.00	0.00%
410.111.5340030.35.00 - Small Tools & Minor Equipment	-	1,542.28	2,000.00	2,000.00	0.00%
30 - Supplies for Consumption and Resale Total	7,563.75	9,457.40	13,000.00	13,000.00	0.00%
40 - Services and Pass-Through Payments					
410.111.5340040.41.00 - Prof Svs - Miscellaneous	-	629.08	1,000.00	1,000.00	0.00%
410.111.5340040.41.01 - Prof Svs - Tree Removal	-	-	500.00	30,000.00	5900.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410.111.5340040.41.02 - Prof Svs - Dam Inspection	7,033.84	-	-	5,000.00	0.00%
410.111.5340040.42.00 - Communications	118.64	209.97	300.00	300.00	0.00%
410.111.5340040.42.02 - Internet Svs	263.02	1,023.24	1,300.00	1,300.00	0.00%
410.111.5340040.43.00 - Travel/Training	-	-	-	-	0.00%
410.111.5340040.45.00 - Equipment Rental	-	-	500.00	500.00	0.00%
410.111.5340040.49.00 - Miscellaneous	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	7,415.50	1,862.29	4,100.00	38,600.00	841.46%
111 - Watershed Total	41,084.15	50,837.82	62,300.00	97,560.00	56.60%
120 - Distribution					
10 - Salaries and Wages					
410.120.5340010.10.00 - Salaries and Wages	278,815.22	274,949.74	298,000.00	305,450.00	2.50%
410.120.5340010.11.00 - Overtime	32,378.87	23,694.45	30,000.00	30,750.00	2.50%
10 - Salaries and Wages Total	311,194.09	298,644.19	328,000.00	336,200.00	2.50%
20 - Personnel Benefits					
410.120.5340020.20.00 - Benefits	130,955.99	116,851.28	125,000.00	128,750.00	3.00%
20 - Personnel Benefits Total	130,955.99	116,851.28	125,000.00	128,750.00	3.00%
30 - Supplies for Consumption and Resale					
410.120.5340030.31.00 - Supplies	67,459.28	82,824.89	95,000.00	95,000.00	0.00%
410.120.5340030.32.00 - Fuel	13,040.66	11,106.72	15,000.00	15,000.00	0.00%
410.120.5340030.35.00 - Small Tools & Minor Equipment	11,017.71	2,225.59	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	91,517.65	96,157.20	120,000.00	120,000.00	0.00%
40 - Services and Pass-Through Payments					
410.120.5340040.41.00 - Prof Svs - Misc	1,078.73	1,042.46	1,500.00	1,500.00	0.00%
410.120.5340040.41.01 - Prof Svs - Water Testing	2,568.14	3,401.69	5,000.00	5,000.00	0.00%
410.120.5340040.41.06 - Prof Svs - Telemetry Support	1,450.00	6,844.95	9,500.00	9,500.00	0.00%
410.120.5340040.41.09 - Prof Svs - Operator Certifications	213.00	448.00	500.00	500.00	0.00%
410.120.5340040.41.10 - Prof Svs - DOH System Survey Fee	-	-	500.00	500.00	0.00%
410.120.5340040.41.11 - Prof Svs - SJC Stormwater Fees	123.66	124.00	300.00	150.00	-50.00%
410.120.5340040.42.01 - Phone Svs	1,907.52	1,440.23	1,700.00	1,700.00	0.00%
410.120.5340040.42.02 - Internet Svs	1,236.56	1,354.56	1,500.00	1,500.00	0.00%
410.120.5340040.43.00 - Travel/Training	1,462.78	1,549.14	2,000.00	2,000.00	0.00%
410.120.5340040.43.03 - Travel/Training - CDL	77.50	-	-	-	0.00%
410.120.5340040.44.00 - Advertising	-	-	50.00	50.00	0.00%
410.120.5340040.45.00 - Equipment Rental	326.88	493.40	600.00	600.00	0.00%
410.120.5340040.47.01 - Utilities - Town	5,994.48	6,798.86	7,500.00	7,500.00	0.00%
410.120.5340040.47.10 - Utilities - OPALCO	27,653.85	22,342.36	25,000.00	25,000.00	0.00%
410.120.5340040.48.00 - Repairs & Maintenance	5,205.71	13,440.55	15,000.00	10,000.00	-33.33%
410.120.5340040.48.10 - R&M - Vehicle	4,789.83	8,617.07	10,000.00	6,000.00	-40.00%
410.120.5340040.48.50 - R&M - Equipment	16,810.22	3,447.44	6,000.00	6,000.00	0.00%
410.120.5340040.48.51 - R&M - Generator	3,447.84	10,486.79	15,000.00	15,000.00	0.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410.120.5340040.48.60 - R&M - Valve Annual Maintenance	-	-	2,500.00	10,000.00	300.00%
410.120.5340040.49.00 - Miscellaneous	-	652.50	800.00	800.00	0.00%
410.120.5340040.49.02 - Debris Disposal	516.30	2,484.90	3,000.00	1,500.00	-50.00%
410.120.5340040.43.02 - Training - Asbestos	1,540.00	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	76,403.00	84,968.90	107,950.00	104,800.00	-2.92%
60 - Capital Outlays					
410.120.5943460.63.01 - Improvement - Meter Replacement	1,471.15	-	1,000.00	1,000.00	0.00%
410.120.5943460.63.93 - Improvement - Quick Valve Installation	21,006.28	18,105.71	25,000.00	25,000.00	0.00%
410.120.5943460.64.00 - Equipment	2,211.99	-	2,500.00	2,500.00	0.00%
410.120.5943460.64.01 - Equipment - Replacement	-	11,298.89	15,000.00	15,000.00	0.00%
60 - Capital Outlays Total	24,689.42	29,404.60	43,500.00	43,500.00	0.00%
120 - Distribution Total	**634,760.15**	**626,026.17**	**724,450.00**	**733,250.00**	**1.21%**
121 - Meter Reading					
10 - Salaries and Wages					
410.121.5340010.10.00 - Salaries and Wages	90.34	-	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	90.34	-	1,000.00	1,025.00	2.50%
20 - Personnel Benefits					
410.121.5340020.20.00 - Benefits	37.35	-	300.00	310.00	3.33%
20 - Personnel Benefits Total	37.35	-	300.00	310.00	3.33%
30 - Supplies for Consumption and Resale					
410.121.5340030.31.00 - Supplies	32.30	-	-	-	0.00%
410.121.5340030.32.00 - Fuel	-	-	-	-	0.00%
410.121.5340030.35.00 - Small Tools & Minor Equipment	-	-	-	-	0.00%
30 - Supplies for Consumption and Resale Total	32.30	-	-	-	0.00%
40 - Services and Pass-Through Payments					
410.121.5340040.42.01 - Phone Svs	110.00	110.00	125.00	125.00	0.00%
410.121.5340040.42.02 - Internet Svs	3,000.00	2,750.00	3,000.00	3,000.00	0.00%
410.121.5340040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
410.121.5340040.49.01 - Radio Read Hosting Subscription	6,210.63	6,777.13	7,000.00	7,000.00	0.00%
410.121.5340040.49.51 - Customer Meter Portal	-	-	-	10,000.00	0.00%
40 - Services and Pass-Through Payments Total	9,320.63	9,637.13	10,225.00	20,225.00	97.80%
70 - Debt Service – Principal					
410.121.5913470.70.51 - Long-Term Rent - Water Meter Tower Pole	5,868.00	5,380.90	5,825.00	5,825.00	0.00%
70 - Debt Service – Principal Total	5,868.00	5,380.90	5,825.00	5,825.00	0.00%
121 - Meter Reading Total	**15,348.62**	**15,018.03**	**17,350.00**	**27,385.00**	**57.84%**

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
122 - Cross Connection					
10 - Salaries and Wages					
410.122.5340010.10.00 - Salaries and Wages	4,268.02	3,223.11	4,000.00	4,100.00	2.50%
410.122.5340010.11.00 - Overtime	-	-	200.00	200.00	0.00%
10 - Salaries and Wages Total	4,268.02	3,223.11	4,200.00	4,300.00	2.38%
20 - Personnel Benefits					
410.122.5340020.20.00 - Benefits	1,752.27	1,123.54	1,700.00	1,750.00	2.94%
20 - Personnel Benefits Total	1,752.27	1,123.54	1,700.00	1,750.00	2.94%
30 - Supplies for Consumption and Resale					
410.122.5340030.31.00 - Supplies	38.04	19.57	100.00	-	-100.00%
410.122.5340030.35.00 - Small Tools & Minor Equipment	-	-	50.00	50.00	0.00%
30 - Supplies for Consumption and Resale Total	38.04	19.57	150.00	50.00	-66.67%
40 - Services and Pass-Through Payments					
410.122.5340040.41.01 - Prof Svs - Backflow Inspection	80.00	445.00	500.00	500.00	0.00%
410.122.5340040.41.02 - Prof Svs - Software Support	3,258.00	1,995.00	3,500.00	5,500.00	57.14%
410.122.5340040.42.01 - Phone Svs	417.11	-	-	-	0.00%
410.122.5340040.42.02 - Internet Svs	1,131.84	426.50	1,000.00	1,000.00	0.00%
410.122.5340040.43.00 - Travel/Training	-	2,242.60	2,500.00	500.00	-80.00%
410.122.5340040.49.00 - Miscellaneous	-	-	150.00	150.00	0.00%
40 - Services and Pass-Through Payments Total	4,886.95	5,109.10	7,650.00	7,650.00	0.00%
122 - Cross Connection Total	**10,945.28**	**9,475.32**	**13,700.00**	**13,750.00**	**0.36%**
180 - Water Capital Outlay					
60 - Capital Outlays					
410.180.5943460.63.91 - Improvement - Fire Hydrants Upgrade	24,501.96	32,801.89	35,000.00	35,000.00	0.00%
410.180.5943460.63.95 - Improvement - Water Related Pavement Repairs	-	-	-	-	0.00%
60 - Capital Outlays Total	24,501.96	32,801.89	35,000.00	35,000.00	0.00%
180 - Water Capital Outlay Total	**24,501.96**	**32,801.89**	**35,000.00**	**35,000.00**	**0.00%**

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
182 - Water Connection					
10 - Salaries and Wages					
410.182.5340010.10.00 - Salaries and Wages	332.60	-	1,000.00	1,000.00	0.00%
10 - Salaries and Wages Total	332.60	-	1,000.00	1,000.00	0.00%
20 - Personnel Benefits					
410.182.5340020.20.00 - Benefits	2,458.41	-	1,000.00	1,030.00	3.00%
20 - Personnel Benefits Total	2,458.41	-	1,000.00	1,030.00	3.00%
30 - Supplies for Consumption and Resale					
410.182.5340030.31.00 - Supplies	6,479.24	-	2,500.00	2,500.00	0.00%
30 - Supplies for Consumption and Resale Total	6,479.24	-	2,500.00	2,500.00	0.00%
40 - Services and Pass-Through Payments					
410.182.5340040.41.00 - Prof Svs - Miscellaneous	310.00	-	500.00	500.00	0.00%
410.182.5340040.49.00 - Miscellaneous	-	-	50.00	50.00	0.00%
40 - Services and Pass-Through Payments Total	310.00	-	550.00	550.00	0.00%
182 - Water Connection Total	**9,580.25**	**-**	**5,050.00**	**5,080.00**	**0.59%**
800 - PW					
10 - Salaries and Wages					
410.800.5340010.10.00 - Salaries and Wages	41,701.67	40,579.43	45,000.00	46,125.00	2.50%
410.800.5340010.11.00 - Overtime	56.43	448.67	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	41,758.10	41,028.10	46,000.00	47,150.00	2.50%
20 - Personnel Benefits					
410.800.5340020.20.00 - Benefits	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
20 - Personnel Benefits Total	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
30 - Supplies for Consumption and Resale					
410.800.5340030.31.00 - Supplies	1,906.78	2,898.26	4,000.00	4,000.00	0.00%
410.800.5340030.32.00 - Fuel	364.33	540.86	700.00	700.00	0.00%
410.800.5340030.35.00 - Small Tools & Minor Equipment	230.49	433.29	1,500.00	1,500.00	0.00%
30 - Supplies for Consumption and Resale Total	2,501.60	3,872.41	6,200.00	6,200.00	0.00%
40 - Services and Pass-Through Payments					
410.800.5340040.40.00 - Legal	4,256.00	-	5,000.00	5,000.00	0.00%
410.800.5340040.41.00 - Prof Svs - Misc	444.78	171.80	500.00	500.00	0.00%
410.800.5340040.42.01 - Phone Svs	259.69	132.93	200.00	200.00	0.00%
410.800.5340040.42.02 - Internet Svs	1,322.35	1,003.57	1,000.00	1,000.00	0.00%
410.800.5340040.43.00 - Travel/Training	-	68.08	500.00	500.00	0.00%
410.800.5340040.44.00 - Advertising	-	49.80	50.00	50.00	0.00%
410.800.5340040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
410.800.5340040.47.01 - Utilities - Town	1,031.26	1,429.63	2,000.00	2,000.00	0.00%
410.800.5340040.47.10 - Utilities - OPALCO	1,021.19	811.08	1,000.00	1,000.00	0.00%
410.800.5340040.48.00 - Repairs & Maintenance	34.35	110.43	500.00	500.00	0.00%
410.800.5340040.48.10 - R&M - Vehicle	404.19	-	1,000.00	1,000.00	0.00%

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
410.800.5340040.48.20 - R&M - Building	-	492.19	1,000.00	1,000.00	0.00%
410.800.5340040.48.52 - R&M - Copier	234.17	261.22	500.00	500.00	0.00%
410.800.5340040.49.00 - Miscellaneous	68.20	42.75	100.00	100.00	0.00%
410.800.5340040.49.02 - Membership Dues & Subscriptions (1/5)	571.94	86.80	500.00	500.00	0.00%
410.800.5340040.49.05 - Dues - American Water Works	-	-	-	-	0.00%
410.800.5340040.49.06 - Dues - Evergreen Rural Water	764.65	767.35	800.00	800.00	0.00%
40 - Services and Pass-Through Payments Total	10,412.77	5,427.63	14,700.00	14,700.00	0.00%
70 - Debt Service – Principal					
410.800.5913470.70.01 - Long-Term Lease - Copier Public Works	156.05	167.07	240.00	240.00	0.00%
70 - Debt Service – Principal Total	156.05	167.07	240.00	240.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
410.800.5923480.85.01 - Long-Term Lease - Property Tax	-	19.90	25.00	25.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	19.90	25.00	25.00	0.00%
800 - PW Total	**70,306.84**	**62,322.03**	**82,165.00**	**83,765.00**	**1.95%**

410 - Water Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
410.950.5970000.06.20 - Transfer to Water Capital Projects	193,000.00	-	150,000.00	150,000.00	0.00%
410.950.5970000.06.30 - Transfer to Water Capital Repairs	-	-	25,000.00	25,000.00	0.00%
410.950.5970000.06.40 - Transfer to Water Capital Land Purchases	-	-	-	-	0.00%
410.950.5970000.06.50 - Transfer to Water Capital Studies	-	-	25,000.00	25,000.00	0.00%
410.950.5970000.06.60 - Transfer to Water Capital Equipment	-	-	50,000.00	100,000.00	100.00%
410.950.5970000.06.70 - Transfer to Water Capital PW Shared	-	-	35,000.00	35,000.00	0.00%
410.950.5970000.06.88 - Transfer to Water Bond Redemption Fund	218,225.00	-	218,225.00	218,225.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	411,225.00	-	503,225.00	553,225.00	9.94%
950 - Transfers-Out Total	**411,225.00**	**-**	**503,225.00**	**553,225.00**	**9.94%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
410.982.5822000.09.00 - Refund of Retainage Deposits	-	1,437.95	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	1,437.95	-	-	0.00%
982 - Other Uses Total	-	1,437.95	-	-	0.00%
Expenses Total	**2,739,887.98**	**1,949,857.35**	**2,960,095.00**	**3,099,175.00**	**4.70%**

Ending Balance

Fund Balance	649,813.89	1,928,633.27	1,039,245.00	1,260,390.00	21.28%
Other Fund or Holding Accounts	(975.00)	462.95	(975.00)	-	-100.00%
500 - Ending Balance	**648,838.89**	**1,929,096.22**	**1,038,270.00**	**1,260,390.00**	**21.39%**

412 - Water Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	3,989,495.43	3,956,949.36	3,956,000.00	3,800,000.00	-3.9%
Other Fund or Holding Accounts	(2,796.24)	-	-	-	0.0%
300 - Beginning Balance	**3,986,699.19**	**3,956,949.36**	**3,956,000.00**	**3,800,000.00**	**-3.9%**
Revenue					
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
412.3340490.01 - Loan | DWSRF WTP Plant Improvements	-	-	-	4,545,000.00	0.0%
334 - State Grants, Awards, and Other Contributions Total	-	-	-	4,545,000.00	0.0%
337 - Local Grants, Entitlements, and Other Payments					
412.3370000.01 - San Juan County PFFAP	-	-	250,000.00	250,000.00	0.0%
337 - Local Grants, Entitlements, and Other Payments Total	-	-	250,000.00	250,000.00	0.0%
330 - Intergovernmental Revenues Total	**-**	**-**	**250,000.00**	**4,795,000.00**	**1818.0%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
412.3611000.00 - Investment Interest	176,164.83	131,486.07	140,000.00	140,000.00	0.0%
361 - Interest and Other Earnings Total	176,164.83	131,486.07	140,000.00	140,000.00	0.0%
367 - Contributions and Donations from Nongovernmental S					
412.3670000.90 - Water System Development Fee	55,755.00	77,743.00	77,000.00	50,000.00	-35.1%
412.3670000.91 - Water System General Facilities Charge	51,453.32	77,318.68	77,000.00	50,000.00	-35.1%
367 - Contributions and Donations from Nongovernmental S Total	107,208.32	155,061.68	154,000.00	100,000.00	-35.1%
360 - Miscellaneous Revenue Total	**283,373.15**	**286,547.75**	**294,000.00**	**240,000.00**	**-18.4%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
412.3822000.00 - Retainage Deposits	-	325.57	-	-	0.0%
382 - Deposits, Retainage, and Other Collections Total	-	325.57	-	-	0.0%
380 - Other Increases in Fund Resources Total	**-**	**325.57**	**-**	**-**	**0.0%**
390 - Other Financing Sources					
397 - Transfers In					
412.3970000.40 - Transfer from Water Operating	60,000.00	-	150,000.00	150,000.00	0.0%
397 - Transfers In Total	60,000.00	-	150,000.00	150,000.00	0.0%
390 - Other Financing Sources Total	**60,000.00**	**-**	**150,000.00**	**150,000.00**	**0.0%**
Total Revenues	**343,373.15**	**286,873.32**	**694,000.00**	**5,185,000.00**	**647.1%**

412 - Water Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
412.185.5340040.41.00 - Prof Svs - Design	-	-	25,000.00	25,000.00	0.0%
412.185.5340040.41.01 - Prof Svs - State Water Hookup Taxes	1,945.63	2,402.52	3,000.00	3,000.00	0.0%
412.185.5340040.41.10 - Prof Svs - WTP 4th Filter Design	279,666.35	638,307.01	700,000.00	-	-100.0%
412.185.5340040.44.00 - Advertising	-	-	100.00	100.00	0.0%
40 - Services and Pass-Through Payments Total	281,611.98	640,709.53	728,100.00	28,100.00	-96.1%
60 - Capital Outlays					
412.185.5943460.63.00 - Improvement	35,225.23	3,499.78	10,000.00	50,000.00	400.0%
412.185.5943460.63.01 - Improvement - Building Upgrade	56,285.77	9,345.73	25,000.00	25,000.00	0.0%
412.185.5943460.63.24 - Improvement - WTP 4th Filter Construction	-	-	-	6,422,000.00	0.0%
60 - Capital Outlays Total	91,511.00	12,845.51	35,000.00	6,497,000.00	18462.9%
185 - Water Capital Reserves Total	**373,122.98**	**653,555.04**	**763,100.00**	**6,525,100.00**	**755.1%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
412.982.5822000.09.00 - Refund of Retainage Deposits	2,796.24	-	-	-	0.0%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	2,796.24	-	-	-	0.0%
982 - Other Uses Total	**2,796.24**	**-**	**-**	**-**	**0.0%**
Total Expenses	**375,919.22**	**653,555.04**	**763,100.00**	**6,525,100.00**	**755.1%**
Ending Balance					
Fund Balance	3,956,949.36	3,590,267.64	3,886,900.00	2,459,900.00	-36.7%
Other Fund or Holding Accounts	-	325.57	-	-	0.0%
500 - Ending Balance	**3,956,949.36**	**3,590,593.21**	**3,886,900.00**	**2,459,900.00**	**-36.7%**

413 - Water Capital Reserve - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	411,725.41	399,403.91	399,000.00	390,000.00	-2.26%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**411,725.41**	**399,403.91**	**399,000.00**	**390,000.00**	**-2.26%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
413.3611000.00 - Investment Interest	16,684.73	12,103.05	13,000.00	13,000.00	0.00%
361 - Interest and Other Earnings Total	16,684.73	12,103.05	13,000.00	13,000.00	0.00%
360 - Miscellaneous Revenue Total	**16,684.73**	**12,103.05**	**13,000.00**	**13,000.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
413.3970000.40 - Transfer from Water	28,000.00	-	25,000.00	25,000.00	0.00%
397 - Transfers In Total	28,000.00	-	25,000.00	25,000.00	0.00%
390 - Other Financing Sources Total	**28,000.00**	**-**	**25,000.00**	**25,000.00**	**0.00%**
Total Revenue	**44,684.73**	**12,103.05**	**38,000.00**	**38,000.00**	**0.00%**
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
413.185.5340040.48.61 - R&M - Media Change	19,388.96	-	20,000.00	30,000.00	50.00%
413.185.5340040.48.62 - R&M - Leak Detection	-	-	-	-	0.00%
413.185.5340040.48.63 - R&M - Tank Inspection and Cleaning	-	-	-	100,000.00	0.00%
40 - Services and Pass-Through Payments Total	19,388.96	-	20,000.00	130,000.00	550.00%
60 - Capital Outlays					
413.185.5943460.63.00 - Improvement - Major Repairs	37,617.27	-	25,000.00	25,000.00	0.00%
60 - Capital Outlays Total	37,617.27	-	25,000.00	25,000.00	0.00%
185 - Water Capital Reserves Total	**57,006.23**	**-**	**45,000.00**	**155,000.00**	**244.44%**
Total Expenses	**57,006.23**	**-**	**45,000.00**	**155,000.00**	**244.44%**
Ending Balance					
Fund Balance	399,403.91	411,506.96	392,000.00	273,000.00	-30.36%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**399,403.91**	**411,506.96**	**392,000.00**	**273,000.00**	**-30.36%**

414 - Water Capital Reserve - Land Purchases

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	279,149.29	292,036.17	292,000.00	300,000.00	2.74%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**279,149.29**	**292,036.17**	**292,000.00**	**300,000.00**	**2.74%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
414.3611000.00 - Investment Interest	12,886.88	9,348.12	10,000.00	1,000.00	-90.00%
361 - Interest and Other Earnings Total	12,886.88	9,348.12	10,000.00	1,000.00	-90.00%
360 - Miscellaneous Revenue Total	**12,886.88**	**9,348.12**	**10,000.00**	**1,000.00**	**-90.00%**
390 - Other Financing Sources					
397 - Transfers In					
414.3970000.40 - Transfer from Water Operating	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenue	**12,886.88**	**9,348.12**	**10,000.00**	**1,000.00**	**-90.00%**
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	292,036.17	301,384.29	302,000.00	301,000.00	-0.33%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**292,036.17**	**301,384.29**	**302,000.00**	**301,000.00**	**-0.33%**

415 - Water Capital Reserve - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	128,658.88	111,485.96	111,000.00	125,000.00	12.6%
Other Fund or Holding Accounts	-	-	-	-	0.0%
300 - Beginning Balance	**128,658.88**	**111,485.96**	**111,000.00**	**125,000.00**	**12.6%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
415.3611000.00 - Investment Interest	3,617.24	2,623.95	2,800.00	2,800.00	0.0%
361 - Interest and Other Earnings Total	3,617.24	2,623.95	2,800.00	2,800.00	0.0%
360 - Miscellaneous Revenue Total	**3,617.24**	**2,623.95**	**2,800.00**	**2,800.00**	**0.0%**
390 - Other Financing Sources					
397 - Transfers In					
415.3970000.40 - Transfer from Water Operating	-	-	25,000.00	25,000.00	0.0%
397 - Transfers In Total	-	-	25,000.00	25,000.00	0.0%
390 - Other Financing Sources Total	**-**	**-**	**25,000.00**	**25,000.00**	**0.0%**
Total Revenue	**3,617.24**	**2,623.95**	**27,800.00**	**27,800.00**	**0.0%**
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
415.185.5340040.41.01 - Prof Svs - Rate Study	-	-	-	25,000.00	0.0%
415.185.5340040.41.04 - Prof Svs - Water System Plan Update	3,140.68	9,189.98	9,190.00	-	-100.0%
415.185.5340040.41.06 - Prof Svs - Plans & Manuals	-	-	-	5,000.00	0.0%
415.185.5340040.41.02 - Prof Svs - Public Work Standards	61.98	-	-	-	0.0%
415.185.5340040.41.05 - Prof Svs - WTP Studies	17,587.50	-	-	-	0.0%
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.0%
40 - Services and Pass-Through Payments Total	20,790.16	9,189.98	9,190.00	36,575.00	298.0%
185 - Water Capital Reserves Total	**20,790.16**	**9,189.98**	**9,190.00**	**36,575.00**	**298.0%**
Total Expenses	**20,790.16**	**9,189.98**	**9,190.00**	**36,575.00**	**298.0%**
Ending Balance					
Fund Balance	111,485.96	104,919.93	129,610.00	116,225.00	-10.3%
Other Fund or Holding Accounts	-	-	-	-	0.0%
500 - Ending Balance	**111,485.96**	**104,919.93**	**129,610.00**	**116,225.00**	**-10.3%**

416 - Water Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	433,421.42	75,359.38	118,000.00	75,000.00	-36.44%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**433,421.42**	**75,359.38**	**118,000.00**	**75,000.00**	**-36.44%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
416.3611000.00 - Investment Interest	7,363.78	1,645.10	1,700.00	1,700.00	0.00%
361 - Interest and Other Earnings Total	7,363.78	1,645.10	1,700.00	1,700.00	0.00%
369 - Other Miscellaneous Revenues					
416.3691000.00 - Sale of Surplus	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**7,363.78**	**1,645.10**	**1,700.00**	**1,700.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
416.3970000.40 - Transfer from Water Operating	70,000.00	-	50,000.00	100,000.00	100.00%
397 - Transfers In Total	70,000.00	-	50,000.00	100,000.00	100.00%
390 - Other Financing Sources Total	**70,000.00**	**-**	**50,000.00**	**100,000.00**	**100.00%**
Total Revenue	**77,363.78**	**1,645.10**	**51,700.00**	**101,700.00**	**96.71%**

416 - Water Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
416.185.5340040.44.00 - Advertising	-	-	100.00	100.00	0.00%
416.185.5340040.49.00 - Miscellaneous	-	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	-	-	100.00	100.00	0.00%
60 - Capital Outlays					
416.185.5943460.64.01 - Equipment - Shared Purchase	26.66	-	-	-	0.00%
416.185.5943460.64.02 - Equipment - Vehicles	5,400.00	56,539.27	60,000.00	150,000.00	150.00%
416.185.5943460.64.03 - Equipment - Large (Over $100,000)	381,615.70	-	-	-	0.00%
416.185.5943460.64.04 - Equipment - Small (Over $5,000 - Under $100,000)	48,383.46	26,877.58	30,000.00	15,000.00	-50.00%
60 - Capital Outlays Total	435,425.82	83,416.85	90,000.00	165,000.00	83.33%
185 - Water Capital Reserves Total	435,425.82	83,416.85	90,100.00	165,100.00	83.24%
Total Expenses	**435,425.82**	**83,416.85**	**90,100.00**	**165,100.00**	**83.24%**
Ending Balance					
Fund Balance	75,359.38	(6,412.37)	79,600.00	11,600.00	-85.43%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**75,359.38**	**(6,412.37)**	**79,600.00**	**11,600.00**	**-85.43%**

417 - Water Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	143,937.37	182,395.28	182,000.00	190,000.00	4.40%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**143,937.37**	**182,395.28**	**182,000.00**	**190,000.00**	**4.40%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
417.3611000.00 - Investment Interest	3,770.47	2,735.09	2,850.00	2,900.00	1.75%
361 - Interest and Other Earnings Total	3,770.47	2,735.09	2,850.00	2,900.00	1.75%
360 - Miscellaneous Revenue Total	**3,770.47**	**2,735.09**	**2,850.00**	**2,900.00**	**1.75%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
418.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
417.3970000.40 - Transfer from Water Operating	35,000.00	-	35,000.00	35,000.00	0.00%
397 - Transfers In Total	35,000.00	-	35,000.00	35,000.00	0.00%
390 - Other Financing Sources Total	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**
Total Revenues	**38,770.47**	**2,735.09**	**37,850.00**	**37,900.00**	**0.13%**

417 - Water Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
185 - Water Capital Reserves					
40 - Services and Pass-Through Payments					
417.185.5340040.41.00 - Engineering Services - Shared	312.56	948.45	3,500.00	5,000.00	42.86%
40 - Services and Pass-Through Payments Total	312.56	948.45	3,500.00	5,000.00	42.86%
60 - Capital Outlays					
417.185.5943460.63.00 - Improvement - Shared	-	14,823.32	20,000.00	37,500.00	87.50%
60 - Capital Outlays Total	-	14,823.32	20,000.00	37,500.00	87.50%
185 - Water Capital Reserves Total	**312.56**	**15,771.77**	**23,500.00**	**42,500.00**	**80.85%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
417.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**312.56**	**15,771.77**	**23,500.00**	**42,500.00**	**80.85%**
Ending Balance					
Fund Balance	182,395.28	169,358.60	196,350.00	185,400.00	-5.58%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**182,395.28**	**169,358.60**	**196,350.00**	**185,400.00**	**-5.58%**

418 - Water Debt Reserve - Bond Redemption

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	87,665.25	87,686.25	87,600.00	87,600.00	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**87,665.25**	**87,686.25**	**87,600.00**	**87,600.00**	**0.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
418.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
418.3970000.40 - Transfer from Water Operating	218,225.00	-	218,225.00	218,225.00	0.00%
397 - Transfers In Total	218,225.00	-	218,225.00	218,225.00	0.00%
390 - Other Financing Sources Total	**218,225.00**	**-**	**218,225.00**	**218,225.00**	**0.00%**
Total Revenues	**218,225.00**	**-**	**218,225.00**	**218,225.00**	**0.00%**
Expenses					
190 - Water Debt Reserves					
70 - Debt Service – Principal					
418.190.5913470.72.01 - Principal - USDA Water Transmission Line	82,113.92	41,947.14	84,500.00	87,000.00	2.96%
70 - Debt Service – Principal Total	82,113.92	41,947.14	84,500.00	87,000.00	2.96%
80 - Debt Service – Interest and Issuance Costs					
418.190.5923480.83.01 - Interest - USDA Water Transmission Line	136,090.08	67,154.86	133,710.00	131,300.00	-1.80%
80 - Debt Service – Interest and Issuance Costs Total	136,090.08	67,154.86	133,710.00	131,300.00	-1.80%
190 - Water Debt Reserves Total	**218,204.00**	**109,102.00**	**218,210.00**	**218,300.00**	**0.04%**
Total Expenses	**218,204.00**	**109,102.00**	**218,210.00**	**218,300.00**	**0.04%**
Ending Balance					
Fund Balance	87,686.25	(21,415.75)	87,615.00	87,525.00	-0.10%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**87,686.25**	**(21,415.75)**	**87,615.00**	**87,525.00**	**-0.10%**

419 - Water Debt Reserve - Bond Reserve

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	218,225.00	218,225.00	218,225.00	218,225.00	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**218,225.00**	**218,225.00**	**218,225.00**	**218,225.00**	**0.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
419.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
419.3970000.40 - Transfer from Water Operating	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**-**	**-**	**-**	**-**	**0.00%**
Expenses					
190 - Water Debt Reserves					
70 - Debt Service – Principal					
419.190.5913470.72.01 - Principal - USDA Water Transmission Line	-	-	-	-	0.00%
70 - Debt Service – Principal Total	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs					
419.190.5923480.83.01 - Interest - USDA Water Transmission Line	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	-	-	-	0.00%
190 - Water Debt Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	218,225.00	218,225.00	218,225.00	218,225.00	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**218,225.00**	**218,225.00**	**218,225.00**	**218,225.00**	**0.00%**

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	1,527,653.06	1,520,752.33	1,520,000.00	2,000,000.00	31.58%
Other Fund or Holding Accounts	-	(14,533.04)	(14,533.04)	-	-100.00%
300 - Beginning Balance	**1,527,653.06**	**1,506,219.29**	**1,505,466.96**	**2,000,000.00**	**32.85%**
Revenue					
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
420.3340310.01 - Grant | DOE PS Nutrient Reduction	6,031.56	-	-	-	0.00%
420.3340420.00 - S Grant | Dept of Commerce	-	347,503.05	347,500.00	-	-100.00%
334 - State Grants, Awards, and Other Contributions Total	6,031.56	347,503.05	347,500.00	-	-100.00%
337 - Local Grants, Entitlements, and Other Payments					
420.3370000.01 - L Grant | SJC - Rural Sales & Use Funds (R)	-	381,763.59	380,000.00	175,000.00	-53.95%
337 - Local Grants, Entitlements, and Other Payments Total	-	381,763.59	380,000.00	175,000.00	-53.95%
330 - Intergovernmental Revenues Total	**6,031.56**	**729,266.64**	**727,500.00**	**175,000.00**	**-75.95%**
340 - Charges for Goods and Services					
343 - Utilities Sales and Services					
420.3435000.01 - Base Charge	1,638,197.78	1,846,224.33	2,000,000.00	2,060,000.00	3.00%
420.3435000.02 - Usage Charge	928,719.73	947,236.73	1,000,000.00	1,030,000.00	3.00%
420.3435000.10 - Additional Bill Copy Fee	669.79	-	650.00	650.00	0.00%
420.3435000.20 - Labor & Materials Charge	-	559.68	560.00	-	-100.00%
420.3435000.21 - Installation Charge	383.35	633.32	600.00	400.00	-33.33%
343 - Utilities Sales and Services Total	2,567,970.65	2,794,654.06	3,001,810.00	3,091,050.00	2.97%
340 - Charges for Goods and Services Total	**2,567,970.65**	**2,794,654.06**	**3,001,810.00**	**3,091,050.00**	**2.97%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
420.3611000.00 - Investment Interest	12,852.08	9,322.88	9,500.00	9,500.00	0.00%
361 - Interest and Other Earnings Total	12,852.08	9,322.88	9,500.00	9,500.00	0.00%
362 - Rents and Leases					
420.3620000.01 - Rent | Equipment	-	-	-	50.00	0.00%
362 - Rents and Leases Total	-	-	-	50.00	0.00%
367 - Contributions and Donations from Nongovernmental S					
420.3670000.20 - Grant | AWC	-	9.49	10.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	-	9.49	10.00	-	-100.00%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
369 - Other Miscellaneous Revenues					
420.3691000.00 - Sale of Surplus	-	1,563.70	1,560.00	-	-100.00%
420.3699100.00 - Miscellaneous Revenue	3,591.35	6,440.91	6,500.00	5,000.00	-23.08%
420.3699100.01 - Wellness Revenue	100.98	50.75	50.00	50.00	0.00%
420.3699100.03 - Proceeds from Sale of Recyclables	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	3,692.33	8,055.36	8,110.00	5,050.00	-37.73%
360 - Miscellaneous Revenue Total	**16,544.41**	**17,387.73**	**17,620.00**	**14,600.00**	**-17.14%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
420.3822000.00 - Retainage Deposits	14,533.04	5,168.10	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	14,533.04	5,168.10	-	-	0.00%
380 - Other Increases in Fund Resources Total	**14,533.04**	**5,168.10**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
398 - Insurance Recoveries					
420.3981000.00 - Insurance Recovery (Not Capital Assets)	-	1,587.00	1,585.00	-	-100.00%
398 - Insurance Recoveries Total	-	1,587.00	1,585.00	-	-100.00%
390 - Other Financing Sources Total	**-**	**1,587.00**	**1,585.00**	**-**	**-100.00%**
Total Revenues	**2,605,079.66**	**3,548,063.53**	**3,748,515.00**	**3,280,650.00**	**-12.48%**

Expenses

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
003 - Executive					
10 - Salaries and Wages					
420.003.5350010.10.00 - Salaries and Wages	42,536.75	40,877.47	44,500.00	45,612.50	2.50%
10 - Salaries and Wages Total	42,536.75	40,877.47	44,500.00	45,612.50	2.50%
20 - Personnel Benefits					
420.003.5350020.20.00 - Benefits	12,640.80	11,490.53	12,500.00	12,875.00	3.00%
20 - Personnel Benefits Total	12,640.80	11,490.53	12,500.00	12,875.00	3.00%
30 - Supplies for Consumption and Resale					
420.003.5350030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
420.003.5350040.41.00 - Prof Svs - Misc	-	-	100.00	100.00	0.00%
420.003.5350040.43.00 - Travel/Training	311.01	75.02	500.00	500.00	0.00%
420.003.5350040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
420.003.5350040.49.01 - Membership Dues & Subscriptions (1/6)	73.83	-	125.00	125.00	0.00%
40 - Services and Pass-Through Payments Total	384.84	75.02	825.00	825.00	0.00%
003 - Executive Total	**55,562.39**	**52,443.02**	**58,325.00**	**59,812.50**	**2.55%**

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
004 - Finance					
10 - Salaries and Wages					
420.004.5350010.10.00 - Salaries and Wages	81,665.51	76,945.20	85,000.00	87,125.00	2.50%
420.004.5350010.11.00 - Overtime	528.44	1,125.60	1,475.00	1,511.88	2.50%
10 - Salaries and Wages Total	82,193.95	78,070.80	86,475.00	88,636.88	2.50%
20 - Personnel Benefits					
420.004.5350020.20.00 - Benefits	31,170.55	26,445.37	29,000.00	29,870.00	3.00%
20 - Personnel Benefits Total	31,170.55	26,445.37	29,000.00	29,870.00	3.00%
30 - Supplies for Consumption and Resale					
420.004.5350030.31.00 - Supplies	206.92	-	625.00	625.00	0.00%
420.004.5350030.35.00 - Small Tools & Minor Equipment	396.05	-	1,250.00	1,250.00	0.00%
30 - Supplies for Consumption and Resale Total	602.97	-	1,875.00	1,875.00	0.00%
40 - Services and Pass-Through Payments					
420.004.5350040.41.00 - Prof Svs - Misc	36.53	208.11	1,250.00	1,250.00	0.00%
420.004.5350040.41.02 - Prof Svs - Software Support	2,697.25	1,322.10	2,500.00	2,500.00	0.00%
420.004.5350040.41.03 - Prof Svs - State Audit	15,703.63	1,706.24	5,000.00	10,000.00	100.00%
420.004.5350040.41.04 - Prof Svs - Utility Bills	3,602.92	2,532.04	4,000.00	5,920.00	48.00%
420.004.5350040.41.05 - Prof Svs - Invoice Cloud	1,057.35	207.85	215.00	-	-100.00%
420.004.5350040.41.06 - Prof Svs - Revenue Taxes	60,659.62	56,027.28	65,000.00	65,000.00	0.00%
420.004.5350040.43.00 - Travel/Training	75.30	-	875.00	875.00	0.00%
420.004.5350040.44.00 - Advertising	-	-	-	-	0.00%
420.004.5350040.48.00 - Repairs & Maintenance	-	-	75.00	75.00	0.00%
420.004.5350040.49.00 - Miscellaneous	108.50	-	75.00	75.00	0.00%
420.004.5350040.49.04 - Software Subscriptions	5,894.94	3,934.37	4,000.00	20,000.00	400.00%
420.004.5350040.49.11 - Credit Card Processing Fees	-	20,882.59	66,600.00	66,600.00	0.00%
40 - Services and Pass-Through Payments Total	89,836.04	86,820.58	149,590.00	172,295.00	15.18%
60 - Capital Outlays					
420.004.5943560.64.00 - Equipment	190.05	-	500.00	500.00	0.00%
60 - Capital Outlays Total	190.05	-	500.00	500.00	0.00%
004 - Finance Total	**203,993.56**	**191,336.75**	**267,440.00**	**293,176.88**	**9.62%**

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
007 - System Administration					
10 - Salaries and Wages					
420.007.5350010.10.00 - Salaries and Wages	26,318.08	30,834.60	34,000.00	34,850.00	2.50%
10 - Salaries and Wages Total	26,318.08	30,834.60	34,000.00	34,850.00	2.50%
20 - Personnel Benefits					
420.007.5350020.20.00 - Benefits	7,381.13	8,734.76	9,905.00	10,200.00	2.98%
20 - Personnel Benefits Total	7,381.13	8,734.76	9,905.00	10,200.00	2.98%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
30 - Supplies for Consumption and Resale					
420.007.5350030.31.00 - Supplies	149.77	-	25,500.00	25,000.00	-1.96%
420.007.5350030.35.00 - Small Tools & Minor Equipment	579.16	-	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	728.93	-	35,500.00	35,000.00	-1.41%
40 - Services and Pass-Through Payments					
420.007.5350040.41.00 - Prof Svs - Misc	-	-	150.00	150.00	0.00%
420.007.5350040.41.05 - Prof Svs - GIS	140.61	721.19	800.00	800.00	0.00%
420.007.5350040.43.00 - Travel/Training	-	-	250.00	250.00	0.00%
420.007.5350040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
420.007.5350040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
420.007.5350040.49.05 - Misc - Software Subcriptions	4,897.19	-	4,000.00	4,000.00	0.00%
420.007.5350040.49.06 - Prof Svs - GIS Annual Software Fees	-	519.44	650.00	650.00	0.00%
420.007.5350040.49.51 - Misc - Software Subscriptions	-	9.78	10.00	1,575.00	15650.00%
40 - Services and Pass-Through Payments Total	5,037.80	1,250.41	6,410.00	7,975.00	24.41%
60 - Capital Outlays					
420.007.5943560.64.01 - Equipment - Replacement	9,710.16	-	-	-	0.00%
60 - Capital Outlays Total	9,710.16	-	-	-	0.00%
007 - System Administration Total	49,176.10	40,819.77	85,815.00	88,025.00	2.58%
008 - General/Other Operating					
10 - Salaries and Wages					
420.008.5350010.10.00 - Salaries and Wages	16,466.89	16,535.93	20,000.00	20,500.00	2.50%
420.008.5350010.11.00 - Overtime	6.33	249.21	500.00	515.00	3.00%
10 - Salaries and Wages Total	16,473.22	16,785.14	20,500.00	21,015.00	2.51%
20 - Personnel Benefits					
420.008.5350020.20.00 - Benefits	6,787.62	6,566.82	8,000.00	8,240.00	3.00%
420.008.5350020.21.01 - Additional Benefits - CDL Costs	-	160.00	200.00	200.00	0.00%
20 - Personnel Benefits Total	6,787.62	6,726.82	8,200.00	8,440.00	2.93%
30 - Supplies for Consumption and Resale					
420.008.5350030.31.00 - Supplies	1,835.26	1,428.88	2,500.00	2,500.00	0.00%
420.008.5350030.32.00 - Fuel	1,089.00	1,399.70	1,500.00	1,500.00	0.00%
420.008.5350030.35.00 - Small Tools & Minor Equipment	530.11	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	3,454.37	2,828.58	5,000.00	5,000.00	0.00%
40 - Services and Pass-Through Payments					
420.008.5350040.41.00 - Prof Svs - Misc	75.20	101.13	150.00	150.00	0.00%
420.008.5350040.41.02 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	113.81	300.00	300.00	0.00%
420.008.5350040.41.03 - Prof Svs - Hazardous Waste	422.75	84.58	100.00	200.00	100.00%
420.008.5350040.41.04 - Prof Svs - Pressure Inspection	195.33	271.16	300.00	300.00	0.00%
420.008.5350040.42.01 - Phone Svs	1,132.32	111.85	250.00	250.00	0.00%
420.008.5350040.42.02 - Internet Svs	5,474.24	4,329.25	5,000.00	5,000.00	0.00%
420.008.5350040.42.03 - Postage	275.23	229.88	250.00	250.00	0.00%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
420.008.5350040.43.00 - Travel/Training	2.69	182.50	300.00	300.00	0.00%
420.008.5350040.44.00 - Advertising	274.00	-	100.00	100.00	0.00%
420.008.5350040.46.01 - Insurance - AWC L&I Program	628.93	676.30	700.00	750.00	7.14%
420.008.5350040.46.02 - Insurance - AWC RMSA Pool	14,790.00	189,466.30	190,000.00	195,000.00	2.63%
420.008.5350040.48.00 - Repairs & Maintenance	126.60	102.69	200.00	500.00	150.00%
420.008.5350040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
420.008.5350040.49.01 - Misc - 1-800-Dig	9.68	17.55	200.00	200.00	0.00%
420.008.5350040.49.02 - AWC Drug Testing	273.54	296.77	350.00	350.00	0.00%
420.008.5350040.49.05 - Misc - Wellness Program (1/5)	68.43	65.30	300.00	300.00	0.00%
420.008.5350040.49.06 - Misc - Wellness Baskets (1/5)	61.74	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	23,810.68	196,049.07	198,700.00	204,150.00	2.74%
70 - Debt Service – Principal					
420.008.5913570.70.03 - Long-Term Lease - Postage Machine (10%)	83.48	62.61	200.00	200.00	0.00%
70 - Debt Service – Principal Total	83.48	62.61	200.00	200.00	0.00%
008 - General/Other Operating Total	50,609.37	222,452.22	232,600.00	238,805.00	2.67%
210 - Sewer Treatment					
10 - Salaries and Wages					
420.210.5350010.10.00 - Salaries and Wages	336,502.92	257,038.42	280,000.00	287,000.00	2.50%
420.210.5350010.11.00 - Overtime	27,349.02	14,585.43	18,000.00	18,450.00	2.50%
10 - Salaries and Wages Total	363,851.94	271,623.85	298,000.00	305,450.00	2.50%
20 - Personnel Benefits					
420.210.5350020.20.00 - Benefits	126,085.40	106,259.65	180,000.00	185,400.00	3.00%
20 - Personnel Benefits Total	126,085.40	106,259.65	180,000.00	185,400.00	3.00%
30 - Supplies for Consumption and Resale					
420.210.5350030.31.00 - Supplies	66,566.81	46,377.22	75,000.00	75,000.00	0.00%
420.210.5350030.31.02 - Supplies - Lab	44,580.42	31,508.22	45,000.00	45,000.00	0.00%
420.210.5350030.32.00 - Fuel	575.46	835.50	1,000.00	1,000.00	0.00%
420.210.5350030.32.01 - Fuel - Propane	79.93	17.30	100.00	100.00	0.00%
420.210.5350030.32.02 - Fuel - Generator	304.24	1,801.31	3,000.00	3,000.00	0.00%
420.210.5350030.35.00 - Small Tools & Minor Equipment	19,220.16	30,845.61	35,000.00	35,000.00	0.00%
30 - Supplies for Consumption and Resale Total	131,327.02	111,385.16	159,100.00	159,100.00	0.00%
40 - Services and Pass-Through Payments					
420.210.5350040.41.00 - Prof Svs - Misc	1,815.78	2,111.81	3,000.00	3,000.00	0.00%
420.210.5350040.41.01 - Prof Svs - Effluent/Influent Testing	12,804.64	10,890.89	15,000.00	15,000.00	0.00%
420.210.5350040.41.02 - Prof Svs - Lab Testing	-	42.33	150.00	150.00	0.00%
420.210.5350040.41.04 - Prof Svs - Software Support	5,391.26	5,810.84	6,500.00	6,500.00	0.00%
420.210.5350040.41.05 - Prof Svs - Biosolids Testing	2,044.16	1,258.96	2,000.00	2,000.00	0.00%
420.210.5350040.41.06 - Prof Svs - Meter Calibrations	1,576.15	1,025.17	1,500.00	1,500.00	0.00%
420.210.5350040.41.07 - Prof Svs - SCADA Updating/Programming	6,660.00	4,890.00	6,000.00	6,000.00	0.00%
420.210.5350040.41.15 - Prof Svs - Biosolids Hauling Svs	56,515.30	47,205.00	60,000.00	60,000.00	0.00%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
420.210.5350040.41.17 - Prof Svs - Refuse Disposal	83.24	224.17	350.00	350.00	0.00%
420.210.5350040.41.19 - Prof Svs - Backflow Preventor Inspections	466.74	240.00	500.00	500.00	0.00%
420.210.5350040.41.20 - Prof Svs - Discharge Permit	10,092.00	17,749.00	20,000.00	20,000.00	0.00%
420.210.5350040.41.21 - Prof Svs - Lab Certification	3,643.27	2,529.02	3,000.00	3,000.00	0.00%
420.210.5350040.41.22 - Prof Svs - Biosolids Permit	1,704.01	1,716.93	1,750.00	1,750.00	0.00%
420.210.5350040.41.23 - Prof Svs - Operator Certifications	619.20	1,680.00	2,000.00	2,000.00	0.00%
420.210.5350040.42.01 - Phone Svs	578.92	592.22	700.00	700.00	0.00%
420.210.5350040.42.10 - Security Alarm Fee	1,074.31	1,434.19	1,500.00	1,500.00	0.00%
420.210.5350040.43.00 - Travel/Training	3,094.73	15,713.76	18,000.00	10,000.00	-44.44%
420.210.5350040.44.00 - Advertising	362.25	48.22	100.00	100.00	0.00%
420.210.5350040.45.00 - Equipment Rental	300.23	35,320.58	38,000.00	10,000.00	-73.68%
420.210.5350040.47.01 - Utilities - Town	40,711.66	24,935.47	28,000.00	30,000.00	7.14%
420.210.5350040.47.10 - Utilities - OPALCO	81,624.59	75,467.61	80,000.00	80,000.00	0.00%
420.210.5350040.47.20 - Biosolids Disposal	24,029.52	23,833.46	26,000.00	26,000.00	0.00%
420.210.5350040.48.00 - Repairs & Maintenance	5,183.13	5,134.11	7,000.00	7,000.00	0.00%
420.210.5350040.48.10 - R&M - Vehicle	597.77	1,327.22	2,000.00	2,000.00	0.00%
420.210.5350040.48.20 - R&M - WWTP Building & Facilities	17,529.11	21,226.43	35,000.00	35,000.00	0.00%
420.210.5350040.48.50 - R&M - Equipment	13,721.51	14,227.72	16,000.00	16,000.00	0.00%
420.210.5350040.48.51 - R&M - Generator	7,800.10	15,956.82	16,000.00	10,000.00	-37.50%
420.210.5350040.48.53 - R&M - Pumps	1,807.93	8,092.77	10,000.00	10,000.00	0.00%
420.210.5350040.48.64 - R&M - UV Repairs	220.12	5,149.00	5,500.00	5,500.00	0.00%
420.210.5350040.48.65 - R&M - SBR	513.61	910.49	1,000.00	1,000.00	0.00%
420.210.5350040.49.00 - Miscellaneous	56.38	-	100.00	100.00	0.00%
420.210.5350040.49.02 - Membership Dues & Subscriptions	597.53	91.00	100.00	500.00	400.00%
40 - Services and Pass-Through Payments Total	303,219.15	346,835.19	406,750.00	367,150.00	-9.74%
60 - Capital Outlays					
420.210.5943560.64.00 - Equipment (Under 5,000)	-	-	5,000.00	5,000.00	0.00%
420.210.5943560.64.01 - Equipment - Replacement	1,893.55	28,190.32	30,000.00	30,000.00	0.00%
420.210.5943560.64.02 - Equipment - Replacement Pumps	56,828.95	-	40,000.00	40,000.00	0.00%
60 - Capital Outlays Total	58,722.50	28,190.32	75,000.00	75,000.00	0.00%
210 - Sewer Treatment Total	983,206.01	864,294.17	1,118,850.00	1,092,100.00	-2.39%
220 - Sewer Collection					
10 - Salaries and Wages					
420.220.5350010.10.00 - Salaries and Wages	77,279.63	72,577.20	80,000.00	82,000.00	2.50%
420.220.5350010.11.00 - Overtime	1,568.35	2,365.46	3,000.00	3,075.00	2.50%
10 - Salaries and Wages Total	78,847.98	74,942.66	83,000.00	85,075.00	2.50%
20 - Personnel Benefits					
420.220.5350020.20.00 - Benefits	23,437.76	29,531.98	35,000.00	36,050.00	3.00%
20 - Personnel Benefits Total	23,437.76	29,531.98	35,000.00	36,050.00	3.00%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
30 - Supplies for Consumption and Resale					
420.220.5350030.31.00 - Supplies	13,318.48	10,453.07	13,500.00	13,500.00	0.00%
420.220.5350030.32.00 - Fuel	5,056.65	4,956.08	5,500.00	5,500.00	0.00%
420.220.5350030.35.00 - Small Tools & Minor Equipment	-	1,847.62	3,500.00	3,500.00	0.00%
30 - Supplies for Consumption and Resale Total	18,375.13	17,256.77	22,500.00	22,500.00	0.00%
40 - Services and Pass-Through Payments					
420.220.5350040.41.00 - Prof Svs - Misc	2,037.10	945.26	1,500.00	1,500.00	0.00%
420.220.5350040.41.03 - Prof Svs - Software Support	2,269.15	2,384.81	3,000.00	5,000.00	66.67%
420.220.5350040.41.09 - Prof Svs - Backflow Preventor Inspections	560.00	525.00	600.00	600.00	0.00%
420.220.5350040.41.11 - Prof Svs - Manhole	-	-	-	1,500.00	0.00%
420.220.5350040.42.01 - Phone Svs	269.19	332.22	500.00	500.00	0.00%
420.220.5350040.42.02 - Internet Svs	680.07	763.60	900.00	900.00	0.00%
420.220.5350040.42.10 - Pumpstation Alarm	429.33	-	-	-	0.00%
420.220.5350040.43.00 - Travel/Training	-	4,092.65	5,000.00	6,000.00	20.00%
420.220.5350040.44.00 - Advertising	-	224.00	375.00	375.00	0.00%
420.220.5350040.45.00 - Equipment Rental	-	-	250.00	250.00	0.00%
420.220.5350040.47.01 - Utilities - Town	3,734.23	4,485.95	5,000.00	5,000.00	0.00%
420.220.5350040.47.10 - Utilities - OPALCO	4,859.28	4,784.35	5,100.00	5,100.00	0.00%
420.220.5350040.48.00 - Repairs & Maintenance	593.96	127.06	350.00	500.00	42.86%
420.220.5350040.48.10 - R&M - Vehicle	3,169.94	9,115.31	10,000.00	5,000.00	-50.00%
420.220.5350040.48.50 - R&M - Equipment	9,492.53	2,544.47	5,000.00	7,000.00	40.00%
420.220.5350040.48.51 - R&M - Generator	1,907.68	7,102.20	10,000.00	10,000.00	0.00%
420.220.5350040.48.53 - R&M - Pumps & Pump Stations	3,624.09	6,263.86	10,000.00	10,000.00	0.00%
420.220.5350040.49.02 - Debris Disposal	359.61	-	500.00	500.00	0.00%
420.220.5350040.43.02 - Training - Asbestos	490.00	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	34,476.16	43,690.74	58,075.00	59,725.00	2.84%
60 - Capital Outlays					
420.220.5943560.63.00 - Improvement	-	-	2,000.00	2,000.00	0.00%
420.220.5943560.63.05 - Improvement - Manholes	-	-	-	5,000.00	0.00%
420.220.5943560.64.01 - Equipment - Replacement	-	3,779.67	5,000.00	5,000.00	0.00%
420.220.5943560.64.02 - Equipment - Replacement Pumps	-	-	40,000.00	40,000.00	0.00%
60 - Capital Outlays Total	-	3,779.67	47,000.00	52,000.00	10.64%
220 - Sewer Collection Total	155,137.03	169,201.82	245,575.00	255,350.00	3.98%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
282 - Sewer Connections/Unit Improvements					
10 - Salaries and Wages					
420.282.5350010.10.00 - Salaries and Wages	-	-	-	-	0.00%
10 - Salaries and Wages Total	-	-	-	-	0.00%
20 - Personnel Benefits					
420.282.5350020.20.00 - Benefits	-	-	-	-	0.00%
20 - Personnel Benefits Total	-	-	-	-	0.00%
282 - Sewer Connections/Unit Improvements Total	-	-	-	-	0.00%
800 - PW					
10 - Salaries and Wages					
420.800.5350010.10.00 - Salaries and Wages	41,701.24	40,579.43	45,000.00	46,125.00	2.50%
420.800.5350010.11.00 - Overtime	56.43	448.67	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	41,757.67	41,028.10	46,000.00	47,150.00	2.50%
20 - Personnel Benefits					
420.800.5350020.20.00 - Benefits	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
20 - Personnel Benefits Total	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
30 - Supplies for Consumption and Resale					
420.800.5350030.31.00 - Supplies	1,672.11	2,897.25	4,000.00	4,000.00	0.00%
420.800.5350030.32.00 - Fuel	309.49	172.68	500.00	500.00	0.00%
420.800.5350030.35.00 - Small Tools & Minor Equipment	230.49	433.28	2,000.00	2,000.00	0.00%
30 - Supplies for Consumption and Resale Total	2,212.09	3,503.21	6,500.00	6,500.00	0.00%
40 - Services and Pass-Through Payments					
420.800.5350040.40.00 - Legal	-	145.99	5,000.00	5,000.00	0.00%
420.800.5350040.41.00 - Prof Svs - Misc	444.78	171.80	500.00	500.00	0.00%
420.800.5350040.42.01 - Phone Svs	259.57	132.88	200.00	200.00	0.00%
420.800.5350040.42.02 - Internet Svs	1,322.34	1,003.56	1,200.00	1,200.00	0.00%
420.800.5350040.43.00 - Travel/Training	-	68.08	500.00	500.00	0.00%
420.800.5350040.44.00 - Advertising	-	49.80	50.00	50.00	0.00%
420.800.5350040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
420.800.5350040.47.01 - Utilities - Town	1,031.21	1,429.58	1,700.00	1,800.00	5.88%
420.800.5350040.47.10 - Utilities - OPALCO	1,021.16	811.02	1,000.00	1,000.00	0.00%
420.800.5350040.48.00 - Repairs & Maintenance	62.70	110.43	500.00	500.00	0.00%
420.800.5350040.48.10 - R&M - Vehicle	375.84	-	1,500.00	1,500.00	0.00%
420.800.5350040.48.20 - R&M - Building	-	492.19	1,000.00	1,000.00	0.00%
420.800.5350040.48.52 - R&M - Copier	234.06	261.15	500.00	500.00	0.00%
420.800.5350040.49.00 - Miscellaneous	68.20	42.75	100.00	100.00	0.00%
420.800.5350040.49.02 - Membership Dues & Subscriptions (1/5)	571.94	86.80	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	5,391.80	4,806.03	14,300.00	14,400.00	0.70%

420 - Sewer Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
70 - Debt Service – Principal					
420.800.5913570.70.01 - Long-Term Lease - Copier Public Works	156.05	167.07	240.00	240.00	0.00%
70 - Debt Service – Principal Total	156.05	167.07	240.00	240.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
420.800.5923580.85.01 - Long-Term Lease - Property Tax	-	19.90	25.00	25.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	19.90	25.00	25.00	0.00%
800 - PW Total	**64,995.93**	**61,331.23**	**82,065.00**	**83,765.00**	**2.07%**
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
420.950.5970000.06.20 - Transfer to Sewer Capital Projects	762,000.00	-	500,000.00	500,000.00	0.00%
420.950.5970000.06.30 - Transfer to Sewer Capital Repairs	-	-	125,000.00	500,000.00	300.00%
420.950.5970000.06.40 - Transfer to Sewer Capital Land	-	-	-	-	0.00%
420.950.5970000.06.50 - Transfer to Sewer Capital Studies	-	-	20,000.00	10,000.00	-50.00%
420.950.5970000.06.60 - Transfer to Sewer Capital Equipment	-	-	-	-	0.00%
420.950.5970000.06.70 - Transfer to Sewer Capital PW Shared	-	-	35,000.00	35,000.00	0.00%
420.950.5970000.06.88 - Transfer to Sewer Bond Redemption Fund	287,300.00	-	457,525.00	457,525.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	1,049,300.00	-	1,137,525.00	1,502,525.00	32.09%
950 - Transfers-Out Total	**1,049,300.00**	**-**	**1,137,525.00**	**1,502,525.00**	**32.09%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
420.982.5822000.09.00 - Refund of Retainage Deposits	-	14,533.04	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	14,533.04	-	-	0.00%
982 - Other Uses Total	-	14,533.04	-	-	0.00%
Expenses Total	**2,611,980.39**	**1,616,412.02**	**3,228,195.00**	**3,613,559.38**	**11.94%**

Ending Balance

Fund Balance	1,520,752.33	3,452,403.84	2,040,320.00	1,667,090.63	-18.29%
Other Fund or Holding Accounts	(14,533.04)	(5,168.10)	(14,533.04)	-	-100.00%
500 - Ending Balance	**1,506,219.29**	**3,447,235.74**	**2,025,786.96**	**1,667,090.63**	**-17.71%**

422 - Sewer Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	2,343,421.57	2,089,335.80	2,089,000.00	360,000.00	-82.77%
Other Fund or Holding Accounts	(3,671.60)	(3,116.69)	(3,116.69)	-	-100.00%
300 - Beginning Balance	**2,339,749.97**	**2,086,219.11**	**2,085,883.31**	**360,000.00**	**-82.74%**
Revenue					
330 - Intergovernmental Revenues					
331 - Federal Direct Awards					
422.3311000.00 - Grant | US Dept of Agriculture (USDA)	-	-	-	8,807,900.00	0.00%
331 - Federal Direct Awards Total	-	-	-	8,807,900.00	0.00%
334 - State Grants, Awards, and Other Contributions					
422.3340310.04 - Grant | DOE WWTP Upgrade Construction	-	-	-	-	0.00%
334 - State Grants, Awards, and Other Contributions Total	-	-	-	-	0.00%
330 - Intergovernmental Revenues Total	**-**	**-**	**-**	**8,807,900.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
422.3611000.00 - Investment Interest	-	42,510.63	45,000.00	45,000.00	0.00%
361 - Interest and Other Earnings Total	-	42,510.63	45,000.00	45,000.00	0.00%
367 - Contributions and Donations from Nongovernmental S					
422.3670000.90 - Sewer System Development	29,915.00	57,560.40	57,000.00	35,000.00	-38.60%
422.3670000.91 - Sewer General Facilities Charge	53,535.00	111,856.60	111,000.00	50,000.00	-54.95%
367 - Contributions and Donations from Nongovernmental S Total	83,450.00	169,417.00	168,000.00	85,000.00	-49.40%
360 - Miscellaneous Revenue Total	**83,450.00**	**211,927.63**	**213,000.00**	**130,000.00**	**-38.97%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
422.3822000.00 - Retainage Deposits	320.45	22,833.82	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	320.45	22,833.82	-	-	0.00%
380 - Other Increases in Fund Resources Total	**320.45**	**22,833.82**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
391 - General Obligation Bonds Issued					
422.3911000.01 - Loan | US Dept of Agriculture (USDA)	-	-	-	6,905,000.00	0.00%
422.3918000.04 - Loan | DOE WWTP Improvements	-	41,499.00	300,000.00	896,521.00	198.84%
422.3918000.05 - Loan | DOE WWTP Improvements (Forgivable)	-	41,499.00	150,000.00	355,279.00	136.85%
391 - General Obligation Bonds Issued Total	-	82,998.00	450,000.00	8,156,800.00	1712.62%

422 - Sewer Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
397 - Transfers In					
422.3970000.50 - Transfer from Sewer Fund	500,000.00	-	500,000.00	500,000.00	0.00%
397 - Transfers In Total	500,000.00	-	500,000.00	500,000.00	0.00%
390 - Other Financing Sources Total	500,000.00	82,998.00	950,000.00	8,656,800.00	811.24%
Total Revenues	**583,770.45**	**317,759.45**	**1,163,000.00**	**17,594,700.00**	**1412.87%**

Expenses

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
422.285.5350040.41.00 - Prof Svs - Sewer	-	-	25,000.00	25,000.00	0.00%
422.285.5350040.41.01 - Prof Svs - State Sewer Hookup Taxes	1,565.92	2,578.57	5,000.00	5,000.00	0.00%
422.285.5350040.41.08 - Prof Svs - WWTP Solids Treatment Upgrade Design	465,169.05	220,032.25	300,000.00	-	-100.00%
422.285.5350040.41.09 - Prof Svs - WWTP Plant Upgrade Design DON'T USE	6,880.50	283.50	-	-	0.00%
422.285.5350040.41.11 - Prof Svs - Pump Station #4 Decommission Design	-	-	-	40,000.00	0.00%
422.285.5350040.44.00 - Advertising	-	-	-	-	0.00%
422.285.5350040.41.12 - Prof Svs - Marguerite Pl Design	8,033.54	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	481,649.01	222,894.32	330,000.00	70,000.00	-78.79%
60 - Capital Outlays					
422.285.5943560.63.00 - Improvement	355,331.85	9,447.86	50,000.00	50,000.00	0.00%
422.285.5943560.63.24 - Improvement - Pump Station #4 Decommission	-	-	-	88,000.00	0.00%
422.285.5943560.63.27 - Improvement - Wastewater Treatment Plant Upgrade	-	1,447,424.14	2,500,000.00	16,540,970.00	561.64%
60 - Capital Outlays Total	355,331.85	1,456,872.00	2,550,000.00	16,678,970.00	554.08%
285 - Sewer Capital Reserves Total	836,980.86	1,679,766.32	2,880,000.00	16,748,970.00	481.56%
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
422.982.5822000.09.00 - Refund of Retainage Deposits	875.36	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	875.36	-	-	-	0.00%
982 - Other Uses Total	875.36	-	-	-	0.00%
Total Expenses	**837,856.22**	**1,679,766.32**	**2,880,000.00**	**16,748,970.00**	**481.56%**

Ending Balance

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Fund Balance	2,089,335.80	727,328.93	372,000.00	1,205,730.00	224.12%
Other Fund or Holding Accounts	(3,116.69)	(25,950.51)	(3,116.69)	-	-100.00%
500 - Ending Balance	**2,086,219.11**	**701,378.42**	**368,883.31**	**1,205,730.00**	**226.86%**

423 - Sewer Capital Reserve - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	207,054.29	252,077.09	252,000.00	200,000.00	-20.63%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**207,054.29**	**252,077.09**	**252,000.00**	**200,000.00**	**-20.63%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
423.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
423.3822000.00 - Retainage Deposits	-	4,585.75	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	4,585.75	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**4,585.75**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
423.3970000.50 - Transfer from Sewer Fund	125,000.00	-	125,000.00	500,000.00	300.00%
397 - Transfers In Total	125,000.00	-	125,000.00	500,000.00	300.00%
390 - Other Financing Sources Total	**125,000.00**	**-**	**125,000.00**	**500,000.00**	**300.00%**
Total Revenue	**125,000.00**	**4,585.75**	**125,000.00**	**500,000.00**	**300.00%**

423 - Sewer Capital Reserve - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
423.285.5350040.48.30 - Major Repairs - Sewer System	-	-	-	10,000.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	10,000.00	0.00%
60 - Capital Outlays					
423.285.5943560.63.01 - Major Repairs - Sewer Buildings	57,289.25	155,817.92	200,000.00	575,000.00	187.50%
423.285.5943560.63.02 - Major Repairs - Emergency	-	-	-	5,000.00	0.00%
423.285.5943560.63.03 - Major Repairs - Equipment	22,687.95	-	10,000.00	10,000.00	0.00%
60 - Capital Outlays Total	79,977.20	155,817.92	210,000.00	590,000.00	180.95%
285 - Sewer Capital Reserves Total	**79,977.20**	**155,817.92**	**210,000.00**	**600,000.00**	**185.71%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
423.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	-	-	-	-	0.00%
Total Expenses	**79,977.20**	**155,817.92**	**210,000.00**	**600,000.00**	**185.71%**
Ending Balance					
Fund Balance	252,077.09	100,844.92	167,000.00	100,000.00	-40.12%
Other Fund or Holding Accounts	-	4,585.75	-	-	0.00%
500 - Ending Balance	**252,077.09**	**105,430.67**	**167,000.00**	**100,000.00**	**-40.12%**

424 - Sewer Capital Reserve - Land Purchases

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	112,969.96	112,969.96	112,900.00	119,000.00	5.40%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**112,969.96**	**112,969.96**	**112,900.00**	**119,000.00**	**5.40%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
424.3611000.00 - Investment Interest	-	-	-	1,000.00	0.00%
361 - Interest and Other Earnings Total	-	-	-	1,000.00	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**1,000.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
424.3970000.40 - Transfer from Sewer Operating	-	-	7,000.00	-	-100.00%
397 - Transfers In Total	-	-	7,000.00	-	-100.00%
390 - Other Financing Sources Total	**-**	**-**	**7,000.00**	**-**	**-100.00%**
Total Revenue	**-**	**-**	**7,000.00**	**1,000.00**	**-85.71%**
Expenses					
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
60 - Capital Outlays Total	-	-	-	-	0.00%
085 - General Capital Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	112,969.96	112,969.96	119,900.00	120,000.00	0.08%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**112,969.96**	**112,969.96**	**119,900.00**	**120,000.00**	**0.08%**

425 - Sewer Capital Reserve - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	245,405.99	272,344.01	272,000.00	290,000.00	6.62%
Other Fund or Holding Accounts	(425.13)	(425.13)	(425.13)	-	-100.00%
300 - Beginning Balance	**244,980.86**	**271,918.88**	**271,574.87**	**290,000.00**	**6.78%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
425.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
425.3970000.50 - Transfer from Sewer Fund	27,000.00	-	20,000.00	10,000.00	-50.00%
397 - Transfers In Total	27,000.00	-	20,000.00	10,000.00	-50.00%
390 - Other Financing Sources Total	**27,000.00**	**-**	**20,000.00**	**10,000.00**	**-50.00%**
Total Revenue	**27,000.00**	**-**	**20,000.00**	**10,000.00**	**-50.00%**
Expenses					
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
425.285.5350040.41.00 - Prof Svs - Misc	-	-	100.00	100.00	0.00%
425.285.5350040.41.01 - Prof Svs - Rate Study	-	-	-	20,000.00	0.00%
425.285.5350040.41.03 - Prof Svs - Public Work Standards	61.98	-	-	-	0.00%
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.0%
40 - Services and Pass-Through Payments Total	61.98	-	100.00	26,675.00	26575.00%
285 - Sewer Capital Reserves Total	**61.98**	**-**	**100.00**	**26,675.00**	**26575.00%**
Total Expenses	**61.98**	**-**	**100.00**	**26,675.00**	**26575.00%**
Ending Balance					
Fund Balance	272,344.01	272,344.01	291,900.00	273,325.00	-6.36%
Other Fund or Holding Accounts	(425.13)	(425.13)	(425.13)	-	-100.00%
500 - Ending Balance	**271,918.88**	**271,918.88**	**291,474.87**	**273,325.00**	**-6.23%**

426 - Sewer Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	747,818.65	795,821.43	795,000.00	590,000.00	-25.79%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**747,818.65**	**795,821.43**	**795,000.00**	**590,000.00**	**-25.79%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
426.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues					
426.3691000.00 - Sale of Surplus	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	-	-	-	-	0.00%
390 - Other Financing Sources					
397 - Transfers In					
426.3970000.50 - Transfer from Sewer Fund	75,000.00	-	-	-	0.00%
397 - Transfers In Total	75,000.00	-	-	-	0.00%
390 - Other Financing Sources Total	**75,000.00**	**-**	**-**	**-**	**0.00%**
Total Revenue	**75,000.00**	**-**	**-**	**-**	**0.00%**

426 - Sewer Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
426.285.5350040.44.00 - Advertising	-	-	100.00	50.00	-50.00%
426.285.5350040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	200.00	150.00	-25.00%
60 - Capital Outlays					
426.285.5943560.64.01 - Equipment - Shared Purchase	20.60	-	-	-	0.00%
426.285.5943560.64.02 - Equipment - Vehicles	-	-	-	150,000.00	0.00%
426.285.5943560.64.03 - Equipment - Large (Over $100,000)	-	139,422.19	140,000.00	-	-100.00%
426.285.5943560.64.04 - Equipment - Small (Over $5,000 - Under $100,000)	26,976.62	52,969.59	60,000.00	25,000.00	-58.33%
60 - Capital Outlays Total	26,997.22	192,391.78	200,000.00	175,000.00	-12.50%
285 - Sewer Capital Reserves Total	26,997.22	192,391.78	200,200.00	175,150.00	-12.51%
Total Expenses	**26,997.22**	**192,391.78**	**200,200.00**	**175,150.00**	**-12.51%**
Ending Balance					
Fund Balance	795,821.43	603,429.65	594,800.00	414,850.00	-30.25%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**795,821.43**	**603,429.65**	**594,800.00**	**414,850.00**	**-30.25%**

427 - Sewer Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	140,347.12	175,034.56	175,000.00	190,000.00	8.57%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**140,347.12**	**175,034.56**	**175,000.00**	**190,000.00**	**8.57%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
427.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
427.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
427.3970000.50 - Transfer FROM Sewer Operating	35,000.00	-	35,000.00	35,000.00	0.00%
397 - Transfers In Total	35,000.00	-	35,000.00	35,000.00	0.00%
390 - Other Financing Sources Total	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**
Total Revenues	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**

427 - Sewer Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
285 - Sewer Capital Reserves					
40 - Services and Pass-Through Payments					
427.285.5350040.41.00 - Engineering Services - Shared	312.56	708.43	3,500.00	5,000.00	42.86%
40 - Services and Pass-Through Payments Total	312.56	708.43	3,500.00	5,000.00	42.86%
60 - Capital Outlays					
427.285.5943560.63.00 - Improvement - Shared	-	7,029.11	15,000.00	40,000.00	166.67%
60 - Capital Outlays Total	-	7,029.11	15,000.00	40,000.00	166.67%
285 - Sewer Capital Reserves Total	**312.56**	**7,737.54**	**18,500.00**	**45,000.00**	**143.24%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
427.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**312.56**	**7,737.54**	**18,500.00**	**45,000.00**	**143.24%**
Ending Balance					
Fund Balance	175,034.56	167,297.02	191,500.00	180,000.00	-6.01%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**175,034.56**	**167,297.02**	**191,500.00**	**180,000.00**	**-6.01%**

428 - Sewer Debt Reserve - Bond Redemption

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	220,611.18	149,070.38	149,000.00	165,000.00	10.74%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**220,611.18**	**149,070.38**	**149,000.00**	**165,000.00**	**10.74%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
428.3611000.00 - Investment Interest	6,192.60	4,492.09	4,900.00	4,900.00	0.00%
361 - Interest and Other Earnings Total	6,192.60	4,492.09	4,900.00	4,900.00	0.00%
360 - Miscellaneous Revenue Total	**6,192.60**	**4,492.09**	**4,900.00**	**4,900.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
428.3970000.50 - Transfer from Sewer Operating Fund	287,300.00	-	457,520.80	457,525.00	0.00%
397 - Transfers In Total	287,300.00	-	457,520.80	457,525.00	0.00%
390 - Other Financing Sources Total	**287,300.00**	**-**	**457,520.80**	**457,525.00**	**0.00%**
Total Revenues	**293,492.60**	**4,492.09**	**462,420.80**	**462,425.00**	**0.00%**

428 - Sewer Debt Reserve - Bond Redemption

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
290 - Sewer Debt Reserves					
70 - Debt Service – Principal					
428.290.5913570.72.01 - Principal - Dept of Ecology Debt	115,607.82	115,607.82	115,607.82	115,607.82	0.00%
428.290.5913570.72.06 - Principal - PWTF #4 Sewer Main Bid Documents Debt	21,052.64	21,052.63	21,052.63	21,052.64	0.00%
428.290.5913570.72.07 - Principal - PWTF #5 Sewer Main Relocation Debt	46,084.21	46,084.21	46,084.21	46,084.21	0.00%
428.290.5913570.72.09 - Principal - USDA Tertiary & Headworks	55,804.58	28,190.30	56,574.40	57,354.97	1.38%
428.290.5913570.72.10 - Principal - DOE Outfall Design	5,265.55	5,371.83	5,371.83	5,480.26	2.02%
428.290.5913570.72.11 - Principal - DOE General Facility Plan	2,849.57	2,910.16	2,910.16	2,968.89	2.02%
428.290.5913570.72.13 - Principal - DOE WWTP Upgrade	-	-	-	-	0.00%
428.290.5913570.72.14 - Principal - DOE Outfall Construction	50,960.13	126,001.00	113,787.46	126,695.59	11.34%
70 - Debt Service – Principal Total	297,624.50	345,217.95	361,388.51	375,244.38	3.83%
80 - Debt Service – Interest and Issuance Costs					
428.290.5923580.83.06 - Interest - PWTF #4 Sewer Main Bid Documents	315.79	210.53	210.53	105.26	-50.00%
428.290.5923580.83.07 - Interest - PWTF #5 Sewer Main Construction	921.68	691.26	691.26	460.84	-33.33%
428.290.5923580.83.09 - Interest - USDA Tertiary & Headworks	35,869.42	17,646.70	35,099.60	34,319.03	-2.22%
428.290.5923580.83.10 - Interest - DOE Outfall Design	2,317.15	2,210.87	2,210.87	2,102.44	-4.90%
428.290.5923580.83.11 - Interest - DOE General Facility Plan	1,094.37	1,036.78	1,036.78	978.06	-5.66%
428.290.5923580.83.13 - Interest - DOE WWTP Upgrade	-	-	-	-	0.00%
428.290.5923580.83.14 - Interest - DOE Outfall Construction Interest	26,890.49	29,700.24	41,913.78	29,005.65	-30.80%
428.290.5923580.85.00 - Debt Registration Costs	-	3,750.00	3,750.00	5,000.00	33.33%
80 - Debt Service – Interest and Issuance Costs Total	67,408.90	55,246.38	84,912.82	71,971.28	-15.24%
290 - Sewer Debt Reserves Total	365,033.40	400,464.33	446,301.33	447,215.66	0.20%
Total Expenses	**365,033.40**	**400,464.33**	**446,301.33**	**447,215.66**	**0.20%**
Ending Balance					
Fund Balance	149,070.38	(246,901.86)	165,119.47	180,209.34	9.14%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**149,070.38**	**(246,901.86)**	**165,119.47**	**180,209.34**	**9.14%**

429 - Sewer Debt Reserve - Bond Reserve

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	91,700.00	91,700.00	91,700.00	91,700.00	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**91,700.00**	**91,700.00**	**91,700.00**	**91,700.00**	**0.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
429.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
429.3970000.50 - Transfer from Sewer Operating Fund	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**-**	**-**	**-**	**-**	**0.00%**

429 - Sewer Debt Reserve - Bond Reserve

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
290 - Sewer Debt Reserves					
70 - Debt Service – Principal					
429.290.5913570.72.01 - Principal - Dept of Ecology Debt	-	-	-	-	0.00%
429.290.5913570.72.06 - Principal - PWTF #4 Sewer Main Bid Documents Debt	-	-	-	-	0.00%
429.290.5913570.72.07 - Principal - PWTF #5 Sewer Main Relocation Debt	-	-	-	-	0.00%
429.290.5913570.72.09 - Principal - USDA Tertiary & Headworks	-	-	-	-	0.00%
429.290.5913570.72.10 - Principal - DOE Outfall Design	-	-	-	-	0.00%
429.290.5913570.72.11 - Principal - DOE General Facility Plan	-	-	-	-	0.00%
429.290.5913570.72.13 - Principal - DOE WWTP Upgrade	-	-	-	-	0.00%
429.290.5913570.72.14 - Principal - DOE Outfall Construction	-	-	-	-	0.00%
70 - Debt Service – Principal Total	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs					
429.290.5923580.83.06 - Interest - PWTF #4 Sewer Main Bid Documents	-	-	-	-	0.00%
429.290.5923580.83.07 - Interest - PWTF #5 Sewer Main Construction	-	-	-	-	0.00%
429.290.5923580.83.09 - Interest - USDA Tertiary & Headworks	-	-	-	-	0.00%
429.290.5923580.83.10 - Interest - DOE Outfall Design	-	-	-	-	0.00%
429.290.5923580.83.11 - Interest - DOE General Facility Plan	-	-	-	-	0.00%
429.290.5923580.83.13 - Interest - DOE WWTP Upgrade	-	-	-	-	0.00%
429.290.5923580.83.14 - Interest - DOE Outfall Construction Interest	-	-	-	-	0.00%
429.290.5923580.85.00 - Debt Registration Costs	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	-	-	-	0.00%
290 - Sewer Debt Reserves Total	-	-	-	-	0.00%
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	91,700.00	91,700.00	91,700.00	91,700.00	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**91,700.00**	**91,700.00**	**91,700.00**	**91,700.00**	**0.00%**

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	899,906.27	843,659.12	843,000.00	750,000.00	-11.03%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**899,906.27**	**843,659.12**	**843,000.00**	**750,000.00**	**-11.03%**
Revenue					
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
334 - State Grants, Awards, and Other Contributions Total	-	-	-	-	0.00%
337 - Local Grants, Entitlements, and Other Payments					
337 - Local Grants, Entitlements, and Other Payments Total	-	-	-	-	0.00%
330 - Intergovernmental Revenues Total	**-**	**-**	**-**	**-**	**0.00%**
340 - Charges for Goods and Services					
343 - Utilities Sales and Services					
430.3437000.01 - Base Fees	56,931.06	65,517.81	70,000.00	70,000.00	0.00%
430.3437000.02 - Collection Usage Fees	1,292,989.22	1,384,031.41	1,500,000.00	1,540,500.00	2.70%
430.3437000.03 - Compactor Fees	57,663.28	80,089.82	85,000.00	85,000.00	0.00%
430.3437000.04 - Recycle Fees	25,272.90	95,722.33	100,000.00	100,000.00	0.00%
430.3437000.05 - Yard Waste Fees	9,774.05	10,797.65	11,000.00	11,000.00	0.00%
430.3437000.06 - Proceeds from Sale of Grease	2,162.37	3,063.08	3,000.00	3,000.00	0.00%
430.3437000.10 - Additional Bill Copy Fee	669.79	-	650.00	650.00	0.00%
343 - Utilities Sales and Services Total	1,445,462.67	1,639,222.10	1,769,650.00	1,810,150.00	2.29%
340 - Charges for Goods and Services Total	**1,445,462.67**	**1,639,222.10**	**1,769,650.00**	**1,810,150.00**	**2.29%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
430.3611000.00 - Investment Interest	28,987.55	21,027.52	22,000.00	22,000.00	0.00%
361 - Interest and Other Earnings Total	28,987.55	21,027.52	22,000.00	22,000.00	0.00%
362 - Rents and Leases					
430.3620000.01 - Equipment | Rental	1,300.00	-	-	-	0.00%
430.3620000.11 - Rent | Solid Waste Facility	14,300.00	53,721.50	66,000.00	66,000.00	0.00%
362 - Rents and Leases Total	15,600.00	53,721.50	66,000.00	66,000.00	0.00%
367 - Contributions and Donations from Nongovernmental S					
430.3670000.20 - Grant | AWC	-	56.93	55.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	-	56.93	55.00	-	-100.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
369 - Other Miscellaneous Revenues					
430.3691000.00 - Sale of Surplus	-	1,547.20	1,550.00	-	-100.00%
430.3699100.00 - Misc	3,473.99	140.91	200.00	200.00	0.00%
430.3699100.01 - Misc | Wellness Revenue	100.98	50.75	50.00	50.00	0.00%
430.3699100.03 - Proceeds from Sale of Recyclables	340.19	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	3,915.16	1,738.86	1,800.00	250.00	-86.11%
360 - Miscellaneous Revenue Total	**48,502.71**	**76,544.81**	**89,855.00**	**88,250.00**	**-1.79%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
430.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**1,493,965.38**	**1,715,766.91**	**1,859,505.00**	**1,898,400.00**	**2.09%**

Expenses

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
003 - Executive					
10 - Salaries and Wages					
430.003.5370010.10.00 - Salaries and Wages	42,511.44	40,853.15	45,440.00	46,575.00	2.50%
10 - Salaries and Wages Total	42,511.44	40,853.15	45,440.00	46,575.00	2.50%
20 - Personnel Benefits					
430.003.5370020.20.00 - Benefits	12,633.34	11,483.65	12,500.00	12,875.00	3.00%
20 - Personnel Benefits Total	12,633.34	11,483.65	12,500.00	12,875.00	3.00%
30 - Supplies for Consumption and Resale					
430.003.5370030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	-	-	500.00	500.00	0.00%
40 - Services and Pass-Through Payments					
430.003.5370040.41.00 - Prof Svs - Misc (1/6)	-	-	100.00	100.00	0.00%
430.003.5370040.43.00 - Travel/Training	310.83	74.97	500.00	500.00	0.00%
430.003.5370040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
430.003.5370040.49.01 - Membership Dues & Subscriptions (1/6)	73.83	-	125.00	125.00	0.00%
40 - Services and Pass-Through Payments Total	384.66	74.97	825.00	825.00	0.00%
003 - Executive Total	**55,529.44**	**52,411.77**	**59,265.00**	**60,775.00**	**2.55%**
004 - Finance					
10 - Salaries and Wages					
430.004.5370010.10.00 - Salaries and Wages	45,731.96	43,089.35	47,760.00	48,955.00	2.50%
430.004.5370010.11.00 - Overtime	295.92	630.32	835.00	855.88	2.50%
10 - Salaries and Wages Total	46,027.88	43,719.67	48,595.00	49,810.88	2.50%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
430.004.5370020.20.00 - Benefits	17,454.50	14,808.60	20,000.00	20,600.00	3.00%
20 - Personnel Benefits Total	17,454.50	14,808.60	20,000.00	20,600.00	3.00%
30 - Supplies for Consumption and Resale					
430.004.5370030.31.00 - Supplies	115.87	-	325.00	325.00	0.00%
430.004.5370030.35.00 - Small Tools & Minor Equipment	221.78	-	650.00	650.00	0.00%
30 - Supplies for Consumption and Resale Total	337.65	-	975.00	975.00	0.00%
40 - Services and Pass-Through Payments					
430.004.5370040.41.00 - Prof Svs - Misc	20.45	207.10	700.00	700.00	0.00%
430.004.5370040.41.02 - Prof Svs - Software Support	1,510.46	1,321.30	2,500.00	2,500.00	0.00%
430.004.5370040.41.03 - Prof Svs - State Audit	4,810.91	665.70	3,100.00	3,195.00	3.06%
430.004.5370040.41.04 - Prof Svs - Utility Bills	3,602.92	2,532.05	4,000.00	4,000.00	0.00%
430.004.5370040.41.05 - Prof Svs - Invoice Cloud	1,057.35	207.85	215.00	-	-100.00%
430.004.5370040.41.06 - Prof Svs - Revenue Taxes	74,926.48	67,985.36	80,000.00	80,000.00	0.00%
430.004.5370040.43.00 - Travel/Training	42.16	-	490.00	490.00	0.00%
430.004.5370040.44.00 - Advertising	-	-	-	-	0.00%
430.004.5370040.48.00 - Repairs & Maintenance	-	-	40.00	40.00	0.00%
430.004.5370040.49.00 - Miscellaneous	60.76	-	40.00	40.00	0.00%
430.004.5370040.49.04 - Software Subscriptions	3,301.17	3,932.01	5,000.00	11,200.00	124.00%
430.004.5370040.49.11 - Credit Card Processing Fees	-	11,287.86	36,000.00	36,000.00	0.00%
40 - Services and Pass-Through Payments Total	89,332.66	88,139.23	132,085.00	138,165.00	4.60%
60 - Capital Outlays					
430.004.5943760.64.00 - Equipment - Misc	106.42	-	500.00	500.00	0.00%
60 - Capital Outlays Total	106.42	-	500.00	500.00	0.00%
004 - Finance Total	**153,259.11**	**146,667.50**	**202,155.00**	**210,050.88**	**3.91%**
007 - System Administration					
10 - Salaries and Wages					
430.007.5370010.10.00 - Salaries and Wages	14,737.95	17,267.37	18,200.00	18,655.00	2.50%
10 - Salaries and Wages Total	14,737.95	17,267.37	18,200.00	18,655.00	2.50%
20 - Personnel Benefits					
430.007.5370020.20.00 - Benefits	4,133.06	4,891.11	5,615.00	5,785.00	3.03%
20 - Personnel Benefits Total	4,133.06	4,891.11	5,615.00	5,785.00	3.03%
30 - Supplies for Consumption and Resale					
430.007.5370030.31.00 - Supplies	83.87	-	25,500.00	25,500.00	0.00%
430.007.5370030.35.00 - Small Tools & Minor Equipment	324.33	-	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	408.20	-	35,500.00	35,500.00	0.00%
40 - Services and Pass-Through Payments					
430.007.5370040.41.00 - Prof Svs - Misc	-	-	150.00	150.00	0.00%
430.007.5370040.41.05 - Prof Svs - GIS	140.61	720.75	800.00	800.00	0.00%
430.007.5370040.43.00 - Travel/Training	-	-	140.00	140.00	0.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
430.007.5370040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
430.007.5370040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
430.007.5370040.49.05 - Misc - Software Subscriptions	2,742.43	-	4,000.00	4,000.00	0.00%
430.007.5370040.49.06 - Prof Svs - GIS Annual Software Fees	-	519.38	650.00	650.00	0.00%
430.007.5370040.49.51 - Misc - Software Subscriptions	-	9.78	10.00	1,575.00	15650.00%
40 - Services and Pass-Through Payments Total	2,883.04	1,249.91	6,300.00	7,865.00	24.84%
60 - Capital Outlays					
430.007.5943760.64.01 - Equipment - Replacement	5,437.69	-	-	-	0.00%
60 - Capital Outlays Total	5,437.69	-	-	-	0.00%
007 - System Administration Total	27,599.94	23,408.39	65,615.00	67,805.00	3.34%
008 - General/Other Operating					
10 - Salaries and Wages					
430.008.5370010.10.00 - Salaries and Wages	14,045.53	13,371.47	19,450.00	19,935.00	2.49%
430.008.5370010.11.00 - Overtime	6.33	129.51	500.00	512.50	2.50%
10 - Salaries and Wages Total	14,051.86	13,500.98	19,950.00	20,447.50	2.49%
20 - Personnel Benefits					
430.008.5370020.20.00 - Benefits	5,752.64	5,191.71	6,500.00	6,695.00	3.00%
430.008.5370020.21.01 - Additional Benefits - CDL Costs	1,028.50	478.26	1,000.00	1,000.00	0.00%
20 - Personnel Benefits Total	6,781.14	5,669.97	7,500.00	7,695.00	2.60%
30 - Supplies for Consumption and Resale					
430.008.5370030.31.00 - Supplies	1,804.04	1,403.24	2,500.00	2,500.00	0.00%
430.008.5370030.35.00 - Small Tools & Minor Equipment	530.11	671.00	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	2,334.15	2,074.24	3,500.00	3,500.00	0.00%
40 - Services and Pass-Through Payments					
430.008.5370040.41.00 - Prof Svs - Misc	76.66	257.89	500.00	500.00	0.00%
430.008.5370040.41.03 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	113.81	300.00	300.00	0.00%
430.008.5370040.41.04 - Prof Svs - DNR Fire Fee	26.12	26.12	50.00	50.00	0.00%
430.008.5370040.41.05 - Prof Svs - Hazardous Waste	422.75	84.58	200.00	200.00	0.00%
430.008.5370040.41.06 - Prof Svs - Pressure Inspection	75.73	69.96	100.00	100.00	0.00%
430.008.5370040.42.01 - Phone Svs	1,213.21	776.35	1,000.00	1,000.00	0.00%
430.008.5370040.42.02 - Internet Svs	1,120.20	1,153.89	1,500.00	1,500.00	0.00%
430.008.5370040.42.03 - Postage	275.23	229.88	250.00	250.00	0.00%
430.008.5370040.43.00 - Travel/Training	2.69	243.26	300.00	300.00	0.00%
430.008.5370040.44.00 - Advertising	-	-	100.00	100.00	0.00%
430.008.5370040.46.01 - Insurance - AWC L&I Program	424.64	692.13	700.00	750.00	7.14%
430.008.5370040.46.02 - Insurance - AWC RMSA Pool	13,260.00	15,574.27	16,000.00	16,500.00	3.13%
430.008.5370040.47.01 - Utilities - Town	4,459.73	5,924.52	6,500.00	7,000.00	7.69%
430.008.5370040.47.10 - Utilities - OPALCO	4,440.90	4,593.76	5,000.00	5,000.00	0.00%
430.008.5370040.48.00 - Repairs & Maintenance	126.60	3,654.03	4,000.00	1,000.00	-75.00%
430.008.5370040.48.20 - R&M - Building	3,033.95	-	5,000.00	5,000.00	0.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
430.008.5370040.48.50 - R&M - Equipment	-	-	500.00	500.00	0.00%
430.008.5370040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
430.008.5370040.49.02 - AWC Drug Testing	189.37	276.62	500.00	500.00	0.00%
430.008.5370040.49.04 - Misc - Wellness Program (1/5)	68.44	65.30	300.00	300.00	0.00%
430.008.5370040.49.06 - Misc - Wellness Baskets (1/5)	61.75	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	29,277.97	33,736.37	43,000.00	41,050.00	-4.53%
70 - Debt Service – Principal					
430.008.5913770.70.03 - Long-Term Lease - Postage Machine (10%)	83.48	62.61	200.00	200.00	0.00%
70 - Debt Service – Principal Total	83.48	62.61	200.00	200.00	0.00%
008 - General/Other Operating Total	52,528.60	55,044.17	74,150.00	72,892.50	-1.70%
371 - Refuse Collection					
10 - Salaries and Wages					
430.371.5370010.10.00 - Salaries and Wages - Regular Collection	178,600.48	159,753.10	175,000.00	179,375.00	2.50%
430.371.5370010.10.01 - Salaries and Wages - Compactor	4,928.95	3,432.33	5,000.00	5,125.00	2.50%
430.371.5370010.11.00 - Overtime - Regular Collection	14,578.74	13,039.69	15,000.00	15,375.00	2.50%
430.371.5370010.11.01 - Overtime - Compactor	94.12	1.38	500.00	515.00	3.00%
10 - Salaries and Wages Total	198,202.29	176,226.50	195,500.00	200,390.00	2.50%
20 - Personnel Benefits					
430.371.5370020.20.00 - Benefits - Regular Collection	72,699.13	66,402.37	80,000.00	82,400.00	3.00%
430.371.5370020.20.01 - Benefits - Compactor	3,205.37	1,218.57	5,000.00	5,150.00	3.00%
20 - Personnel Benefits Total	75,904.50	67,620.94	85,000.00	87,550.00	3.00%
30 - Supplies for Consumption and Resale					
430.371.5370030.31.00 - Supplies	11,856.66	10,066.38	15,000.00	15,000.00	0.00%
430.371.5370030.31.01 - Supplies - Dumpsters	19,587.75	16,266.61	30,000.00	30,000.00	0.00%
430.371.5370030.31.03 - Supplies - Tires	2,982.19	-	5,000.00	5,000.00	0.00%
430.371.5370030.32.00 - Fuel	15,895.31	14,755.48	18,000.00	18,000.00	0.00%
430.371.5370030.35.00 - Small Tools & Minor Equipment	5,661.57	326.09	7,000.00	7,000.00	0.00%
30 - Supplies for Consumption and Resale Total	55,983.48	41,414.56	75,000.00	75,000.00	0.00%
40 - Services and Pass-Through Payments					
430.371.5370040.41.00 - Prof Svs - Misc	75.00	60.00	100.00	100.00	0.00%
430.371.5370040.41.02 - Prof Svs - Disposal Refuse	272,808.12	363,182.65	400,000.00	405,000.00	1.25%
430.371.5370040.41.03 - Prof Svs - Disposal Compactor	47,813.37	66,851.77	70,000.00	75,000.00	7.14%
430.371.5370040.41.04 - Prof Svs - Spring Cleanup	2,497.56	5,113.78	5,115.00	5,500.00	7.53%
430.371.5370040.43.00 - Travel/Training	608.71	140.90	500.00	500.00	0.00%
430.371.5370040.44.00 - Advertising	-	-	100.00	100.00	0.00%
430.371.5370040.45.00 - Equipment Rental	-	151.95	300.00	300.00	0.00%
430.371.5370040.48.00 - Repairs & Maintenance	86.96	1,860.49	2,500.00	2,500.00	0.00%
430.371.5370040.48.10 - R&M - Vehicle	19,005.84	37,471.73	50,000.00	50,000.00	0.00%
430.371.5370040.48.11 - R&M - Vehicle Roll-Off Truck	6,297.35	-	2,000.00	5,000.00	150.00%
430.371.5370040.48.50 - R&M - Equipment	-	1,335.36	2,000.00	2,000.00	0.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
430.371.5370040.49.00 - Miscellaneous	-	-	150.00	150.00	0.00%
430.371.5370040.49.01 - Misc - Refuse Fliers	-	-	300.00	300.00	0.00%
430.371.5370040.43.02 - Training - Asbestos	140.00	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	349,332.91	476,168.63	533,065.00	546,450.00	2.51%
371 - Refuse Collection Total	**679,423.18**	**761,430.63**	**888,565.00**	**909,390.00**	**2.34%**
372 - Recycle					
10 - Salaries and Wages					
430.372.5370010.10.00 - Salaries and Wages	105,416.63	111,269.23	121,000.00	124,025.00	2.50%
430.372.5370010.10.01 - Salaries and Wages - Plastics	-	4,305.49	5,000.00	5,125.00	2.50%
430.372.5370010.11.00 - Overtime	3,373.79	4,067.63	5,000.00	5,125.00	2.50%
430.372.5370010.11.01 - Overtime - Plastics	-	0.12	100.00	105.00	5.00%
10 - Salaries and Wages Total	108,790.42	119,642.47	131,100.00	134,380.00	2.50%
20 - Personnel Benefits					
430.372.5370020.20.00 - Benefits	41,915.59	43,917.61	50,000.00	51,500.00	3.00%
430.372.5370020.20.01 - Benefits - Plastic	-	1,614.23	3,000.00	3,090.00	3.00%
20 - Personnel Benefits Total	41,915.59	45,531.84	53,000.00	54,590.00	3.00%
30 - Supplies for Consumption and Resale					
430.372.5370030.31.00 - Supplies	148.61	108.24	1,500.00	1,500.00	0.00%
430.372.5370030.32.00 - Fuel	4,159.68	3,137.09	5,000.00	5,000.00	0.00%
430.372.5370030.35.00 - Small Tools & Minor Equipment	-	-	250.00	250.00	0.00%
30 - Supplies for Consumption and Resale Total	4,308.29	3,245.33	6,750.00	6,750.00	0.00%
40 - Services and Pass-Through Payments					
430.372.5370040.41.01 - Prof Svs - Disposal Recycle	35,583.72	50,002.51	60,000.00	60,000.00	0.00%
430.372.5370040.44.00 - Advertising	-	-	-	-	0.00%
430.372.5370040.48.00 - Repairs & Maintenance	3,379.72	-	-	-	0.00%
430.372.5370040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
430.372.5370040.49.01 - Recycle Fliers	-	-	175.00	175.00	0.00%
40 - Services and Pass-Through Payments Total	38,963.44	50,002.51	60,275.00	60,275.00	0.00%
70 - Debt Service – Principal					
430.372.5913770.70.51 - Long-Term Rent - Plastics Recycle Bin	540.00	495.00	540.00	540.00	0.00%
70 - Debt Service – Principal Total	540.00	495.00	540.00	540.00	0.00%
372 - Recycle Total	**194,517.74**	**218,917.15**	**251,665.00**	**256,535.00**	**1.94%**
373 - Yard Waste					
10 - Salaries and Wages					
430.373.5370010.10.00 - Salaries and Wages	8,452.19	9,775.16	15,000.00	15,375.00	2.50%
430.373.5370010.11.00 - Overtime	718.99	6.38	500.00	515.00	3.00%
10 - Salaries and Wages Total	9,171.18	9,781.54	15,500.00	15,890.00	2.52%
20 - Personnel Benefits					
430.373.5370020.20.00 - Benefits	3,591.14	3,583.71	4,000.00	4,120.00	3.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits Total	3,591.14	3,583.71	4,000.00	4,120.00	3.00%
30 - Supplies for Consumption and Resale					
430.373.5370030.31.00 - Supplies	24.17	8.77	350.00	350.00	0.00%
430.373.5370030.32.00 - Fuel	-	-	100.00	100.00	0.00%
430.373.5370030.35.00 - Small Tools & Minor Equipment	-	-	100.00	100.00	0.00%
30 - Supplies for Consumption and Resale Total	24.17	8.77	550.00	550.00	0.00%
40 - Services and Pass-Through Payments					
430.373.5370040.41.01 - Prof Svs - Disposal	100.32	1,800.00	2,500.00	2,500.00	0.00%
430.373.5370040.43.00 - Travel/Training	-	-	-	-	0.00%
430.373.5370040.44.00 - Advertising	-	-	-	-	0.00%
430.373.5370040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
430.373.5370040.48.00 - Repairs & Maintenance	-	-	-	-	0.00%
430.373.5370040.49.00 - Miscellaneous	-	-	50.00	50.00	0.00%
40 - Services and Pass-Through Payments Total	100.32	1,800.00	2,600.00	2,600.00	0.00%
373 - Yard Waste Total	12,886.81	15,174.02	22,650.00	23,160.00	2.25%
800 - PW					
10 - Salaries and Wages					
430.800.5370010.10.00 - Salaries and Wages	41,701.24	40,579.43	48,000.00	49,200.00	2.50%
430.800.5370010.11.00 - Overtime	56.43	448.67	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	41,757.67	41,028.10	49,000.00	50,225.00	2.50%
20 - Personnel Benefits					
430.800.5370020.20.00 - Benefits	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
20 - Personnel Benefits Total	15,478.32	11,806.92	15,000.00	15,450.00	3.00%
30 - Supplies for Consumption and Resale					
430.800.5370030.31.00 - Supplies	1,691.20	2,895.54	3,500.00	3,500.00	0.00%
430.800.5370030.32.00 - Fuel	477.50	520.79	700.00	700.00	0.00%
430.800.5370030.35.00 - Small Tools & Minor Equipment	230.49	427.41	2,000.00	2,000.00	0.00%
30 - Supplies for Consumption and Resale Total	2,399.19	3,843.74	6,200.00	6,200.00	0.00%
40 - Services and Pass-Through Payments					
430.800.5370040.40.00 - Legal	3,353.00	-	5,000.00	5,000.00	0.00%
430.800.5370040.41.00 - Prof Svs - Misc	444.78	171.80	500.00	500.00	0.00%
430.800.5370040.42.01 - Phone Svs	259.57	132.94	250.00	250.00	0.00%
430.800.5370040.42.02 - Internet Svs	1,322.32	1,003.55	1,500.00	1,500.00	0.00%
430.800.5370040.43.00 - Travel/Training	-	68.08	500.00	500.00	0.00%
430.800.5370040.44.00 - Advertising	-	49.80	50.00	50.00	0.00%
430.800.5370040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
430.800.5370040.47.01 - Utilities - Town	1,031.16	1,429.58	16,500.00	17,000.00	3.03%
430.800.5370040.47.10 - Utilities - OPALCO	1,021.09	811.00	1,000.00	1,000.00	0.00%
430.800.5370040.48.00 - Repairs & Maintenance	34.35	110.43	500.00	500.00	0.00%
430.800.5370040.48.10 - R&M - Vehicle	404.19	-	1,500.00	1,500.00	0.00%

430 - Refuse Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
430.800.5370040.48.20 - R&M - Building	-	492.19	1,000.00	1,000.00	0.00%
430.800.5370040.48.52 - R&M - Copier	234.08	261.17	500.00	500.00	0.00%
430.800.5370040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
430.800.5370040.49.02 - Membership Dues & Subscriptions (1/5)	571.94	86.80	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	8,676.48	4,617.34	29,450.00	29,950.00	1.70%
70 - Debt Service – Principal					
430.800.5913770.70.01 - Long-Term Lease - Copier Public Works	156.05	167.07	240.00	240.00	0.00%
70 - Debt Service – Principal Total	156.05	167.07	240.00	240.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
430.800.5923780.85.01 - Long-Term Lease - Property Tax	-	19.90	25.00	25.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	19.90	25.00	25.00	0.00%
800 - PW Total	68,467.71	61,483.07	99,915.00	102,090.00	2.18%
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
430.950.5970000.06.10 - Transfer to Landfill Closure	20,000.00	-	20,000.00	20,000.00	0.00%
430.950.5970000.06.20 - Transfer to Refuse Capital Projects	286,000.00	-	6,000.00	6,000.00	0.00%
430.950.5970000.06.30 - Transfer to Refuse Capital Repairs	-	-	100,000.00	100,000.00	0.00%
430.950.5970000.06.50 - Transfer to Refuse Capital Studies	-	-	1,000.00	1,000.00	0.00%
430.950.5970000.06.60 - Transfer to Refuse Capital Equipment	-	-	100,000.00	100,000.00	0.00%
430.950.5970000.06.70 - Transfer to Refuse Capital PW Shared	-	-	35,000.00	35,000.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	306,000.00	-	262,000.00	262,000.00	0.00%
950 - Transfers-Out Total	306,000.00	-	262,000.00	262,000.00	0.00%
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
430.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	-	-	-	-	0.00%
Expenses Total	**1,550,212.53**	**1,334,536.70**	**1,925,980.00**	**1,964,698.38**	**2.01%**

Ending Balance

Fund Balance	843,659.12	1,224,889.33	776,525.00	683,701.63	-11.95%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**843,659.12**	**1,224,889.33**	**776,525.00**	**683,701.63**	**-11.95%**

431 - Refuse Landfill Closure Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	88,412.74	67,440.77	67,000.00	70,000.00	4.48%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**88,412.74**	**67,440.77**	**67,000.00**	**70,000.00**	**4.48%**
Revenue					
330 - Intergovernmental Revenues					
337 - Local Grants, Entitlements, and Other Payments					
431.3370000.01 - SJC Monitoring/Annual Report Reimbursement	-	-	30,000.00	30,000.00	0.00%
337 - Local Grants, Entitlements, and Other Payments Total	-	-	30,000.00	30,000.00	0.00%
330 - Intergovernmental Revenues Total	**-**	**-**	**30,000.00**	**30,000.00**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
431.3611000.00 - Investment Interest	2,888.03	2,094.97	2,200.00	2,200.00	0.00%
361 - Interest and Other Earnings Total	2,888.03	2,094.97	2,200.00	2,200.00	0.00%
360 - Miscellaneous Revenue Total	**2,888.03**	**2,094.97**	**2,200.00**	**2,200.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
431.3970000.60 - Transfer from Refuse Fund	20,000.00	-	20,000.00	20,000.00	0.00%
397 - Transfers In Total	20,000.00	-	20,000.00	20,000.00	0.00%
390 - Other Financing Sources Total	**20,000.00**	**-**	**20,000.00**	**20,000.00**	**0.00%**
Total Revenue	**22,888.03**	**2,094.97**	**52,200.00**	**52,200.00**	**0.00%**
Expenses					
331 - Landfill					
40 - Services and Pass-Through Payments					
431.331.5370040.41.01 - Prof Svs - Monitoring/Annual Report	42,860.00	13,482.00	43,820.00	45,000.00	2.69%
431.331.5370040.41.11 - Prof Svs - Survey	-	-	2,200.00	2,200.00	0.00%
431.331.5370040.41.12 - Prof Svs - SJC Health Dept Fees	1,000.00	1,070.00	1,000.00	1,000.00	0.00%
40 - Services and Pass-Through Payments Total	43,860.00	14,552.00	47,020.00	48,200.00	2.51%
331 - Landfill Total	**43,860.00**	**14,552.00**	**47,020.00**	**48,200.00**	**2.51%**
Total Expenses	**43,860.00**	**14,552.00**	**47,020.00**	**48,200.00**	**2.51%**
Ending Balance					
Fund Balance	67,440.77	54,983.74	72,180.00	74,000.00	2.52%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**67,440.77**	**54,983.74**	**72,180.00**	**74,000.00**	**2.52%**

432 - Refuse Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	212,210.97	314,053.10	314,000.00	250,000.00	-20.38%
Other Fund or Holding Accounts	-	(320.45)	(320.45)	-	-100.00%
300 - Beginning Balance	**212,210.97**	**313,732.65**	**313,679.55**	**250,000.00**	**-20.30%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
432.3611000.00 - Investment Interest	8,146.73	5,909.63	6,300.00	6,300.00	0.00%
361 - Interest and Other Earnings Total	8,146.73	5,909.63	6,300.00	6,300.00	0.00%
360 - Miscellaneous Revenue Total	**8,146.73**	**5,909.63**	**6,300.00**	**6,300.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
432.3822000.00 - Retainage Deposits	320.45	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	320.45	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**320.45**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
432.3970000.60 - Transfer from Refuse Fund	100,000.00	-	6,000.00	6,000.00	0.00%
397 - Transfers In Total	100,000.00	-	6,000.00	6,000.00	0.00%
390 - Other Financing Sources Total	**100,000.00**	**-**	**6,000.00**	**6,000.00**	**0.00%**
Total Revenues	**108,146.73**	**5,909.63**	**12,300.00**	**12,300.00**	**0.00%**

432 - Refuse Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
40 - Services and Pass-Through Payments Total	-	-	-	-	0.00%
60 - Capital Outlays					
432.385.5943760.63.01 - Improvement - Solid Waste Site	6,304.60	-	10,000.00	50,000.00	400.00%
432.385.5943760.63.02 - Improvement - Tote Program	-	-	60,000.00	75,000.00	25.00%
60 - Capital Outlays Total	6,304.60	-	70,000.00	125,000.00	78.57%
385 - Refuse Capital Reserves Total	**6,304.60**	**-**	**70,000.00**	**125,000.00**	**78.57%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
432.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**6,304.60**	**-**	**70,000.00**	**125,000.00**	**78.57%**
Ending Balance					
Fund Balance	314,053.10	319,962.73	256,300.00	137,300.00	-46.43%
Other Fund or Holding Accounts	(320.45)	(320.45)	(320.45)	-	-100.00%
500 - Ending Balance	**313,732.65**	**319,642.28**	**255,979.55**	**137,300.00**	**-46.36%**

433 - Refuse Capital Reserve - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	81,403.88	125,146.24	125,000.00	215,000.00	72.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**81,403.88**	**125,146.24**	**125,000.00**	**215,000.00**	**72.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
433.3611000.00 - Investment Interest	1,224.18	888.06	900.00	900.00	0.00%
361 - Interest and Other Earnings Total	1,224.18	888.06	900.00	900.00	0.00%
360 - Miscellaneous Revenue Total	**1,224.18**	**888.06**	**900.00**	**900.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
433.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
433.3970000.60 - Transfer from Refuse Fund	50,000.00	-	100,000.00	100,000.00	0.00%
397 - Transfers In Total	50,000.00	-	100,000.00	100,000.00	0.00%
390 - Other Financing Sources Total	**50,000.00**	**-**	**100,000.00**	**100,000.00**	**0.00%**
Total Revenue	**51,224.18**	**888.06**	**100,900.00**	**100,900.00**	**0.00%**

433 - Refuse Capital Reserve - Repairs

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
433.385.5370040.48.00 - Major Repairs & Maintenance	7,481.82	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	7,481.82	-	-	-	0.00%
60 - Capital Outlays					
433.385.5943760.63.01 - Major Repairs - Facility	-	-	10,000.00	50,000.00	400.00%
60 - Capital Outlays Total	-	-	10,000.00	50,000.00	400.00%
385 - Refuse Capital Reserves Total	7,481.82	-	10,000.00	50,000.00	400.00%
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
433.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	-	-	-	-	0.00%
Total Expenses	**7,481.82**	**-**	**10,000.00**	**50,000.00**	**400.00%**
Ending Balance					
Fund Balance	125,146.24	126,034.30	215,900.00	265,900.00	23.16%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**125,146.24**	**126,034.30**	**215,900.00**	**265,900.00**	**23.16%**

435 - Refuse Capital Reserve - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	21,916.58	23,548.72	23,000.00	24,000.00	4.35%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**21,916.58**	**23,548.72**	**23,000.00**	**24,000.00**	**4.35%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
435.3611000.00 - Investment Interest	632.14	458.61	500.00	500.00	0.00%
361 - Interest and Other Earnings Total	632.14	458.61	500.00	500.00	0.00%
360 - Miscellaneous Revenue Total	**632.14**	**458.61**	**500.00**	**500.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
435.3970000.60 - Transfer from Refuse Fund	1,000.00	-	1,000.00	1,000.00	0.00%
397 - Transfers In Total	1,000.00	-	1,000.00	1,000.00	0.00%
390 - Other Financing Sources Total	**1,000.00**	**-**	**1,000.00**	**1,000.00**	**0.00%**
Total Revenue	**1,632.14**	**458.61**	**1,500.00**	**1,500.00**	**0.00%**
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.0%
40 - Services and Pass-Through Payments Total	-	-	-	6,575.00	0.00%
385 - Refuse Capital Reserves Total	**-**	**-**	**-**	**6,575.00**	**0.00%**
Total Expenses	**-**	**-**	**-**	**6,575.00**	**0.00%**
Ending Balance					
Fund Balance	23,548.72	24,007.33	24,500.00	18,925.00	-22.76%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**23,548.72**	**24,007.33**	**24,500.00**	**18,925.00**	**-22.76%**

436 - Refuse Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	382,103.75	330,815.10	330,000.00	400,000.00	21.21%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**382,103.75**	**330,815.10**	**330,000.00**	**400,000.00**	**21.21%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
436.3611000.00 - Investment Interest	12,036.44	8,731.20	9,000.00	9,000.00	0.00%
361 - Interest and Other Earnings Total	12,036.44	8,731.20	9,000.00	9,000.00	0.00%
369 - Other Miscellaneous Revenues					
436.3691000.00 - Sale of Surplus	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**12,036.44**	**8,731.20**	**9,000.00**	**9,000.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
436.3970000.60 - Transfer from Refuse Fund	100,000.00	-	100,000.00	100,000.00	0.00%
397 - Transfers In Total	100,000.00	-	100,000.00	100,000.00	0.00%
390 - Other Financing Sources Total	**100,000.00**	**-**	**100,000.00**	**100,000.00**	**0.00%**
Total Revenue	**112,036.44**	**8,731.20**	**109,000.00**	**109,000.00**	**0.00%**

436 - Refuse Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
436.385.5370040.44.00 - Advertising	-	-	-	100.00	0.00%
436.385.5370040.49.00 - Miscellaneous	-	-	-	100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	200.00	0.00%
60 - Capital Outlays					
436.385.5943760.64.01 - Equipment - Shared	20.60	-	10,000.00	10,000.00	0.00%
436.385.5943760.64.02 - Equipment - Vehicles	-	-	-	-	0.00%
436.385.5943760.64.04 - Equipment - Small (Over $5,000 - Under $100,000)	66.65	-	10,000.00	10,000.00	0.00%
436.385.5943760.64.03 - Equipment - Large (Over $100,000)	163,237.84	-	-	-	0.00%
60 - Capital Outlays Total	163,325.09	-	20,000.00	20,000.00	0.00%
385 - Refuse Capital Reserves Total	163,325.09	-	20,000.00	20,200.00	1.00%
Total Expenses	**163,325.09**	**-**	**20,000.00**	**20,200.00**	**1.00%**
Ending Balance					
Fund Balance	330,815.10	339,546.30	419,000.00	488,800.00	16.66%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**330,815.10**	**339,546.30**	**419,000.00**	**488,800.00**	**16.66%**

437 - Refuse Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	139,328.63	174,049.26	174,000.00	160,000.00	-8.05%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**139,328.63**	**174,049.26**	**174,000.00**	**160,000.00**	**-8.05%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
437.3611000.00 - Investment Interest	33.18	24.14	30.00	30.00	0.00%
361 - Interest and Other Earnings Total	33.18	24.14	30.00	30.00	0.00%
360 - Miscellaneous Revenue Total	**33.18**	**24.14**	**30.00**	**30.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
437.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
437.3970000.60 - Transfer FROM Refuse Operating	35,000.00	-	35,000.00	35,000.00	0.00%
397 - Transfers In Total	35,000.00	-	35,000.00	35,000.00	0.00%
390 - Other Financing Sources Total	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**
Total Revenues	**35,033.18**	**24.14**	**35,030.00**	**35,030.00**	**0.00%**

437 - Refuse Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
437.385.5370040.41.00 - Engineering Services - Shared	312.55	621.15	1,000.00	10,000.00	900.00%
40 - Services and Pass-Through Payments Total	312.55	621.15	1,000.00	10,000.00	900.00%
60 - Capital Outlays					
437.385.5943760.63.00 - Improvement - Shared	-	4,196.83	45,000.00	50,000.00	11.11%
60 - Capital Outlays Total	-	4,196.83	45,000.00	50,000.00	11.11%
385 - Refuse Capital Reserves Total	**312.55**	**4,817.98**	**46,000.00**	**60,000.00**	**30.43%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
437.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**312.55**	**4,817.98**	**46,000.00**	**60,000.00**	**30.43%**
Ending Balance					
Fund Balance	174,049.26	169,255.42	163,030.00	135,030.00	-17.17%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**174,049.26**	**169,255.42**	**163,030.00**	**135,030.00**	**-17.17%**

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	345,288.99	403,631.20	403,000.00	555,000.00	37.72%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**345,288.99**	**403,631.20**	**403,000.00**	**555,000.00**	**37.72%**
Revenue					
330 - Intergovernmental Revenues					
334 - State Grants, Awards, and Other Contributions					
334 - State Grants, Awards, and Other Contributions Total	-	-	-	-	0.00%
337 - Local Grants, Entitlements, and Other Payments					
337 - Local Grants, Entitlements, and Other Payments Total	-	-	-	-	0.00%
330 - Intergovernmental Revenues Total	**-**	**-**	**-**	**-**	**0.00%**
340 - Charges for Goods and Services					
343 - Utilities Sales and Services					
450.3431000.01 - Usage Charges	503,342.66	665,591.39	675,000.00	843,750.00	25.00%
450.3431000.10 - Additional Bill Copy Fee	669.79	-	650.00	650.00	0.00%
343 - Utilities Sales and Services Total	504,012.45	665,591.39	675,650.00	844,400.00	24.98%
345 - Natural and Economic Environment					
450.3458300.00 - Plan Review Fees	1,100.00	1,100.00	1,100.00	1,100.00	0.00%
345 - Natural and Economic Environment Total	1,100.00	1,100.00	1,100.00	1,100.00	0.00%
340 - Charges for Goods and Services Total	**505,112.45**	**666,691.39**	**676,750.00**	**845,500.00**	**24.94%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
450.3611000.00 - Investment Interest	5,903.66	4,282.50	4,500.00	4,500.00	0.00%
361 - Interest and Other Earnings Total	5,903.66	4,282.50	4,500.00	4,500.00	0.00%
362 - Rents and Leases					
362 - Rents and Leases Total	-	-	-	-	0.00%
367 - Contributions and Donations from Nongovernmental S					
450.3670000.20 - Grant | AWC	9,178.00	106.26	105.00	-	-100.00%
367 - Contributions and Donations from Nongovernmental S Total	9,178.00	106.26	105.00	-	-100.00%
369 - Other Miscellaneous Revenues					
450.3691000.00 - Sale of Surplus	-	1,547.20	1,550.00	-	-100.00%
450.3699100.00 - Misc	380.13	140.91	150.00	150.00	0.00%
369 - Other Miscellaneous Revenues Total	380.13	1,688.11	1,700.00	150.00	-91.18%
360 - Miscellaneous Revenue Total	**15,461.79**	**6,076.87**	**6,305.00**	**4,650.00**	**-26.25%**

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
450.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**520,574.24**	**672,768.26**	**683,055.00**	**850,150.00**	**24.46%**

Expenses

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
003 - Executive					
10 - Salaries and Wages					
450.003.5310010.10.00 - Salaries and Wages	42,511.86	40,853.58	45,440.00	46,575.00	2.50%
10 - Salaries and Wages Total	42,511.86	40,853.58	45,440.00	46,575.00	2.50%
20 - Personnel Benefits					
450.003.5310020.20.00 - Benefits	12,633.93	11,485.09	13,000.00	13,390.00	3.00%
20 - Personnel Benefits Total	12,633.93	11,485.09	13,000.00	13,390.00	3.00%
30 - Supplies for Consumption and Resale					
450.003.5310030.35.00 - Small Tools & Minor Equipment	852.51	-	-	-	0.00%
30 - Supplies for Consumption and Resale Total	852.51	-	-	-	0.00%
40 - Services and Pass-Through Payments					
450.003.5310040.41.00 - Prof Svs - Misc	-	-	100.00	100.00	0.00%
450.003.5310040.43.00 - Travel/Training	310.98	74.97	500.00	500.00	0.00%
450.003.5310040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
450.003.5310040.49.01 - Membership Dues & Subscriptions (1/6)	73.83	-	125.00	125.00	0.00%
40 - Services and Pass-Through Payments Total	384.81	74.97	825.00	825.00	0.00%
003 - Executive Total	**56,383.11**	**52,413.64**	**59,265.00**	**60,790.00**	**2.57%**
004 - Finance					
10 - Salaries and Wages					
450.004.5310010.10.00 - Salaries and Wages	26,132.19	24,622.10	29,400.00	30,135.00	2.50%
450.004.5310010.11.00 - Overtime	169.03	360.17	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	26,301.22	24,982.27	30,400.00	31,160.00	2.50%
20 - Personnel Benefits					
450.004.5310020.20.00 - Benefits	9,971.38	8,458.59	10,500.00	10,815.00	3.00%
20 - Personnel Benefits Total	9,971.38	8,458.59	10,500.00	10,815.00	3.00%
30 - Supplies for Consumption and Resale					
450.004.5310030.31.00 - Supplies	66.21	-	200.00	200.00	0.00%
450.004.5310030.35.00 - Small Tools & Minor Equipment	126.73	-	400.00	400.00	0.00%
30 - Supplies for Consumption and Resale Total	192.94	-	600.00	600.00	0.00%

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
40 - Services and Pass-Through Payments					
450.004.5310040.41.00 - Prof Svs - Misc	11.69	207.09	400.00	400.00	0.00%
450.004.5310040.41.02 - Prof Svs - Software Support	863.12	1,321.30	2,500.00	2,500.00	0.00%
450.004.5310040.41.03 - Prof Svs - State Audit	3,215.61	263.29	1,295.00	1,335.00	3.09%
450.004.5310040.41.04 - Prof Svs - Utility Bills	3,602.90	2,532.05	4,000.00	4,000.00	0.00%
450.004.5310040.41.05 - Prof Svs - Invoice Cloud	1,057.35	207.85	215.00	-	-100.00%
450.004.5310040.41.06 - Prof Svs - Revenue Taxes	8,802.63	9,927.64	10,000.00	10,000.00	0.00%
450.004.5310040.43.00 - Travel/Training	24.09	-	280.00	280.00	0.00%
450.004.5310040.44.00 - Advertising	-	-	-	-	0.00%
450.004.5310040.48.00 - Repairs & Maintenance	-	-	25.00	25.00	0.00%
450.004.5310040.49.00 - Miscellaneous	-	-	25.00	25.00	0.00%
450.004.5310040.49.04 - Software Subscriptions	1,921.10	3,931.99	4,000.00	6,400.00	60.00%
450.004.5310040.49.11 - Credit Card Processing Fees	-	3,950.77	12,600.00	12,600.00	0.00%
40 - Services and Pass-Through Payments Total	19,498.49	22,341.98	35,340.00	37,565.00	6.30%
60 - Capital Outlays					
450.004.5943160.64.00 - Equipment - Misc	60.82	-	500.00	500.00	0.00%
60 - Capital Outlays Total	60.82	-	500.00	500.00	0.00%
004 - Finance Total	56,024.85	55,782.84	77,340.00	80,640.00	4.27%
007 - System Administration					
10 - Salaries and Wages					
450.007.5310010.10.00 - Salaries and Wages	8,421.54	9,867.03	10,400.00	10,660.00	2.50%
10 - Salaries and Wages Total	8,421.54	9,867.03	10,400.00	10,660.00	2.50%
20 - Personnel Benefits					
450.007.5310020.20.00 - Benefits	2,361.05	2,794.80	2,975.00	3,065.00	3.03%
20 - Personnel Benefits Total	2,361.05	2,794.80	2,975.00	3,065.00	3.03%
30 - Supplies for Consumption and Resale					
450.007.5310030.31.00 - Supplies	47.92	-	25,350.00	25,000.00	-1.38%
450.007.5310030.35.00 - Small Tools & Minor Equipment	185.33	-	10,000.00	10,000.00	0.00%
30 - Supplies for Consumption and Resale Total	233.25	-	35,350.00	35,000.00	-0.99%
40 - Services and Pass-Through Payments					
450.007.5310040.41.00 - Prof Svs - Misc	-	-	150.00	150.00	0.00%
450.007.5310040.41.01 - Prof Svs - GIS	140.54	720.75	800.00	800.00	0.00%
450.007.5310040.43.00 - Travel/Training	-	-	80.00	80.00	0.00%
450.007.5310040.48.00 - Repairs & Maintenance	-	-	200.00	200.00	0.00%
450.007.5310040.49.00 - Miscellaneous	-	-	350.00	350.00	0.00%
450.007.5310040.49.05 - Misc - Software Subscriptions	1,567.10	-	4,000.00	4,000.00	0.00%
450.007.5310040.49.06 - Prof Svs - GIS Annual Software Fees	-	519.64	650.00	650.00	0.00%
450.007.5310040.49.51 - Misc - Software Subscriptions	-	9.78	10.00	1,575.00	15650.00%
40 - Services and Pass-Through Payments Total	1,707.64	1,250.17	6,240.00	7,805.00	25.08%

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
60 - Capital Outlays					
450.007.5943160.64.01 - Equipment - Replacement	3,107.25	-	-	-	0.00%
60 - Capital Outlays Total	3,107.25	-	-	-	0.00%
007 - System Administration Total	**15,830.73**	**13,912.00**	**54,965.00**	**56,530.00**	**2.85%**
008 - General/Other Operating					
10 - Salaries and Wages					
450.008.5310010.10.00 - Salaries and Wages	5,580.14	5,585.94	8,000.00	8,200.00	2.50%
450.008.5310010.11.00 - Overtime	3.92	80.00	500.00	515.00	3.00%
10 - Salaries and Wages Total	5,584.06	5,665.94	8,500.00	8,715.00	2.53%
20 - Personnel Benefits					
450.008.5310020.20.00 - Benefits	2,364.20	2,308.55	3,000.00	3,090.00	3.00%
20 - Personnel Benefits Total	2,364.20	2,308.55	3,000.00	3,090.00	3.00%
30 - Supplies for Consumption and Resale					
450.008.5310030.31.00 - Supplies	1,469.58	1,145.55	2,500.00	2,500.00	0.00%
450.008.5310030.35.00 - Small Tools & Minor Equipment	327.42	-	1,000.00	1,000.00	0.00%
30 - Supplies for Consumption and Resale Total	1,797.00	1,145.55	3,500.00	3,500.00	0.00%
40 - Services and Pass-Through Payments					
450.008.5310040.41.00 - Prof Svs - Misc	-	4.08	100.00	100.00	0.00%
450.008.5310040.41.02 - Prof Svs - Safety Health Svs (Hep B, Hearing)	-	18.97	300.00	300.00	0.00%
450.008.5310040.41.03 - Prof Svs - Hazardous Waste	422.75	84.58	200.00	200.00	0.00%
450.008.5310040.41.04 - Prof Svs - Pressure Inspection	15.93	6.36	100.00	100.00	0.00%
450.008.5310040.42.00 - Communications	97.44	90.16	500.00	500.00	0.00%
450.008.5310040.42.03 - Postage	275.22	229.88	250.00	250.00	0.00%
450.008.5310040.43.00 - Travel/Training	1.68	70.22	300.00	300.00	0.00%
450.008.5310040.46.01 - Insurance - AWC L&I Program	133.17	-	200.00	200.00	0.00%
450.008.5310040.46.02 - Insurance - AWC RMSA Pool	6,534.37	6,519.96	6,500.00	6,500.00	0.00%
450.008.5310040.48.00 - Repairs & Maintenance	125.10	84.04	200.00	500.00	150.00%
450.008.5310040.49.01 - Misc - 1-800-Dig	9.68	17.55	200.00	200.00	0.00%
450.008.5310040.49.02 - AWC Drug Testing	-	-	300.00	300.00	0.00%
40 - Services and Pass-Through Payments Total	7,615.34	7,125.80	9,150.00	9,450.00	3.28%
70 - Debt Service – Principal					
450.008.5913170.70.03 - Long-Term Lease - Postage Machine (10%)	83.46	62.61	200.00	200.00	0.00%
70 - Debt Service – Principal Total	83.46	62.61	200.00	200.00	0.00%
008 - General/Other Operating Total	**17,444.06**	**16,308.45**	**24,350.00**	**24,955.00**	**2.48%**
501 - Storm Maintenance					
10 - Salaries and Wages					
450.501.5310010.10.00 - Salaries and Wages	4,869.97	3,226.46	5,500.00	5,640.00	2.55%
450.501.5310010.11.00 - Overtime	307.83	267.12	500.00	515.00	3.00%
10 - Salaries and Wages Total	5,177.80	3,493.58	6,000.00	6,155.00	2.58%

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
20 - Personnel Benefits					
450.501.5310020.20.00 - Benefits	2,366.68	1,878.45	3,000.00	3,090.00	3.00%
450.501.5177020.25.00 - Unemployment Compensation	-	-	-	-	0.00%
20 - Personnel Benefits Total	2,366.68	1,878.45	3,000.00	3,090.00	3.00%
30 - Supplies for Consumption and Resale					
450.501.5310030.31.00 - Supplies	4,205.96	944.52	4,000.00	4,000.00	0.00%
450.501.5310030.35.00 - Small Tools & Minor Equipment	-	-	500.00	500.00	0.00%
30 - Supplies for Consumption and Resale Total	4,205.96	944.52	4,500.00	4,500.00	0.00%
40 - Services and Pass-Through Payments					
450.501.5310040.41.00 - Prof Svs - Misc	-	42.84	200.00	200.00	0.00%
450.501.5310040.41.01 - Prof Svs - Line Jetting	-	-	-	1,000.00	0.00%
450.501.5310040.43.00 - Travel/Training	60.05	56.00	200.00	200.00	0.00%
450.501.5310040.45.00 - Equipment Rental	-	-	100.00	100.00	0.00%
450.501.5310040.48.00 - Repairs & Maintenance	-	311.81	500.00	2,000.00	300.00%
450.501.5310040.48.50 - R&M - Equipment	-	2,715.81	5,000.00	5,000.00	0.00%
450.501.5310040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
450.501.5310040.49.02 - Debris Disposal	67.69	-	-	-	0.00%
450.501.5310040.43.02 - Training - Asbestos	140.00	-	-	-	0.00%
40 - Services and Pass-Through Payments Total	267.74	3,126.46	6,100.00	8,600.00	40.98%
60 - Capital Outlays					
450.501.5943160.63.00 - Improvement	-	-	1,000.00	5,000.00	400.00%
60 - Capital Outlays Total	-	-	1,000.00	5,000.00	400.00%
501 - Storm Maintenance Total	**12,018.18**	**9,443.01**	**20,600.00**	**27,345.00**	**32.74%**
581 - Storm Main Extensions					
40 - Services and Pass-Through Payments					
450.581.5310040.41.00 - Prof Svs - Misc	-	-	-	500.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	-	500.00	0.00%
581 - Storm Main Extensions Total	**-**	**-**	**-**	**500.00**	**0.00%**
800 - PW					
10 - Salaries and Wages					
450.800.5310010.10.00 - Salaries and Wages	41,701.37	40,578.89	42,000.00	43,050.00	2.50%
450.800.5310010.11.00 - Overtime	56.43	448.66	1,000.00	1,025.00	2.50%
10 - Salaries and Wages Total	41,757.80	41,027.55	43,000.00	44,075.00	2.50%
20 - Personnel Benefits					
450.800.5310020.20.00 - Benefits	15,477.91	11,807.66	17,000.00	17,510.00	3.00%
20 - Personnel Benefits Total	15,477.91	11,807.66	17,000.00	17,510.00	3.00%

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
30 - Supplies for Consumption and Resale					
450.800.5310030.31.00 - Supplies	1,691.06	2,948.68	3,500.00	3,500.00	0.00%
450.800.5310030.32.00 - Fuel	691.07	773.44	1,000.00	1,000.00	0.00%
450.800.5310030.35.00 - Small Tools & Minor Equipment	230.51	380.80	1,500.00	1,500.00	0.00%
30 - Supplies for Consumption and Resale Total	2,612.64	4,102.92	6,000.00	6,000.00	0.00%
40 - Services and Pass-Through Payments					
450.800.5310040.40.00 - Legal	-	145.99	5,000.00	5,000.00	0.00%
450.800.5310040.41.00 - Prof Svs - Misc	444.80	171.79	500.00	500.00	0.00%
450.800.5310040.42.01 - Phone Svs	259.58	132.94	200.00	200.00	0.00%
450.800.5310040.42.02 - Internet Svs	1,322.29	1,003.56	1,200.00	1,200.00	0.00%
450.800.5310040.43.00 - Travel/Training	-	68.08	500.00	500.00	0.00%
450.800.5310040.44.00 - Advertising	-	49.80	50.00	50.00	0.00%
450.800.5310040.45.00 - Equipment Rental	-	-	50.00	50.00	0.00%
450.800.5310040.47.01 - Utilities - Town	1,031.09	1,429.44	1,750.00	2,190.00	25.14%
450.800.5310040.47.10 - Utilities - OPALCO	1,021.06	810.97	1,000.00	1,000.00	0.00%
450.800.5310040.48.00 - Repairs & Maintenance	34.35	110.44	500.00	500.00	0.00%
450.800.5310040.48.10 - R&M - Vehicle	404.24	-	1,000.00	1,000.00	0.00%
450.800.5310040.48.20 - R&M - Building	-	492.19	1,000.00	1,000.00	0.00%
450.800.5310040.48.52 - R&M - Copier	234.04	261.12	500.00	500.00	0.00%
450.800.5310040.49.00 - Miscellaneous	68.20	42.75	100.00	100.00	0.00%
450.800.5310040.49.02 - Membership Dues & Subscriptions (1/5)	571.93	86.80	500.00	500.00	0.00%
40 - Services and Pass-Through Payments Total	5,391.58	4,805.87	13,850.00	14,290.00	3.18%
70 - Debt Service – Principal					
450.800.5913170.70.01 - Long-Term Lease - Copier Public Works	156.03	167.07	240.00	240.00	0.00%
70 - Debt Service – Principal Total	156.03	167.07	240.00	240.00	0.00%
80 - Debt Service – Interest and Issuance Costs					
450.800.5923180.85.01 - Long-Term Lease - Property Tax	-	19.88	25.00	25.00	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	19.88	25.00	25.00	0.00%
800 - PW Total	**65,395.96**	**61,930.95**	**80,115.00**	**82,140.00**	**2.53%**
950 - Transfers-Out					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
450.950.5970000.06.20 - Transfer to Stormwater Capital Projects	239,000.00	-	150,000.00	150,000.00	0.00%
450.950.5970000.06.50 - Transfer to Stormwater Capital Studies	-	-	50,000.00	50,000.00	0.00%
450.950.5970000.06.60 - Transfer to Stormwater Capital Equipment	-	-	4,000.00	4,000.00	0.00%
450.950.5970000.06.70 - Transfer to Stormwater Capital PW Shared	-	-	35,000.00	35,000.00	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	239,000.00	-	239,000.00	239,000.00	0.00%
950 - Transfers-Out Total	**239,000.00**	**-**	**239,000.00**	**239,000.00**	**0.00%**

450 - Stormwater Operating Fund

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
450.500.5812000.05.00 - Interfund Loan Repayment	135.14	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	135.14	-	-	-	0.00%
982 - Other Uses Total	135.14	-	-	-	0.00%
Expenses Total	**462,232.03**	**209,790.89**	**555,635.00**	**571,900.00**	**2.93%**

Ending Balance

Fund Balance	403,631.20	866,608.57	530,420.00	833,250.00	57.09%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**403,631.20**	**866,608.57**	**530,420.00**	**833,250.00**	**57.09%**

452 - Stormwater Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	577,146.73	734,356.11	734,000.00	884,000.00	20.44%
Other Fund or Holding Accounts	(10,634.05)	-	-	-	0.00%
300 - Beginning Balance	**566,512.68**	**734,356.11**	**734,000.00**	**884,000.00**	**20.44%**
Revenue					
330 - Intergovernmental Revenues					
331 - Federal Direct Awards					
331 - Federal Direct Awards Total	-	-	-	-	0.00%
334 - State Grants, Awards, and Other Contributions					
334 - State Grants, Awards, and Other Contributions Total	-	-	-	-	0.00%
330 - Intergovernmental Revenues Total	**-**	**-**	**-**	**-**	**0.00%**
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
452.3611000.00 - Investment Interest	15,260.44	15,064.74	15,000.00	15,000.00	0.00%
361 - Interest and Other Earnings Total	15,260.44	15,064.74	15,000.00	15,000.00	0.00%
367 - Contributions and Donations from Nongovernmental S					
452.3670000.90 - Stormwater Development Fees	1,422.04	5,840.04	5,800.00	1,500.00	-74.14%
452.3670000.91 - Stormwater Connection Fees	1,211.36	11,098.76	11,000.00	1,300.00	-88.18%
367 - Contributions and Donations from Nongovernmental S Total	2,633.40	16,938.80	16,800.00	2,800.00	-83.33%
360 - Miscellaneous Revenue Total	**17,893.84**	**32,003.54**	**31,800.00**	**17,800.00**	**-44.03%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
452.3822000.00 - Retainage Deposits	-	12.20	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	12.20	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**12.20**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
452.3970000.70 - Transfer from Stormwater Operating	150,000.00	-	150,000.00	150,000.00	0.00%
397 - Transfers In Total	150,000.00	-	150,000.00	150,000.00	0.00%
390 - Other Financing Sources Total	**150,000.00**	**-**	**150,000.00**	**150,000.00**	**0.00%**
Total Revenues	**167,893.84**	**32,015.74**	**181,800.00**	**167,800.00**	**-7.70%**

452 - Stormwater Capital Reserve - Projects

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Expenses					
585 - Storm Capital Reserves					
40 - Services and Pass-Through Payments					
452.585.5310040.41.00 - Prof Svs - Stormwater Misc	-	-	5,000.00	5,000.00	0.00%
452.585.5310040.41.01 - Prof Svs - State Stormwater Hookup Taxes	50.41	296.43	1,000.00	1,000.00	0.00%
452.585.5310040.41.02 - Prof Svs - Rose Lane Design	-	-	5,000.00	-	-100.00%
452.585.5310040.41.03 - Prof Svs - Carter St Design	-	-	-	20,000.00	0.00%
452.585.5310040.44.00 - Advertising	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	50.41	296.43	11,100.00	26,100.00	135.14%
60 - Capital Outlays					
452.585.5943160.63.00 - Improvement	-	-	-	25,000.00	0.00%
452.585.5943160.63.04 - Improvement - Rose Lane	-	-	20,000.00	-	-100.00%
452.585.5943160.63.05 - Improvement - Carter St	-	-	-	50,000.00	0.00%
60 - Capital Outlays Total	-	-	20,000.00	75,000.00	275.00%
585 - Storm Capital Reserves Total	**50.41**	**296.43**	**31,100.00**	**101,100.00**	**225.08%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
452.982.5822000.09.00 - Refund of Retainage Deposits	10,634.05	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	10,634.05	-	-	-	0.00%
982 - Other Uses Total	**10,634.05**	**-**	**-**	**-**	**0.00%**
Total Expenses	**10,684.46**	**296.43**	**31,100.00**	**101,100.00**	**225.08%**
Ending Balance					
Fund Balance	734,356.11	766,075.42	884,700.00	950,700.00	7.46%
Other Fund or Holding Accounts	-	12.20	-	-	0.00%
500 - Ending Balance	**734,356.11**	**766,087.62**	**884,700.00**	**950,700.00**	**7.46%**

455 - Stormwater Capital Reserve - Studies

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	192,176.33	174,755.79	174,000.00	175,000.00	0.57%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**192,176.33**	**174,755.79**	**174,000.00**	**175,000.00**	**0.57%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
455.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
455.3970000.70 - Transfer from Stormwater Operating	50,000.00	-	50,000.00	50,000.00	0.00%
397 - Transfers In Total	50,000.00	-	50,000.00	50,000.00	0.00%
390 - Other Financing Sources Total	**50,000.00**	**-**	**50,000.00**	**50,000.00**	**0.00%**
Total Revenue	**50,000.00**	**-**	**50,000.00**	**50,000.00**	**0.00%**
Expenses					
585 - Storm Capital Reserves					
40 - Services and Pass-Through Payments					
455.585.5310040.41.01 - Prof Svs - Public Work Standards	185.96	-	-	-	0.00%
455.585.5310040.41.03 - Prof Svs - Rate Study	-	-	-	5,000.00	0.00%
455.585.5310040.41.04 - Prof Svs - Comp Stormwater Mgmt Plan	67,234.58	52,738.80	60,000.00	-	-100.00%
Indirect Cost Allocation Plan	-	-	-	6,575.00	0.0%
40 - Services and Pass-Through Payments Total	67,420.54	52,738.80	60,000.00	11,575.00	-80.71%
585 - Storm Capital Reserves Total	**67,420.54**	**52,738.80**	**60,000.00**	**11,575.00**	**-80.71%**
Total Expenses	**67,420.54**	**52,738.80**	**60,000.00**	**11,575.00**	
Ending Balance					
Fund Balance	174,755.79	122,016.99	164,000.00	213,425.00	30.14%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**174,755.79**	**122,016.99**	**164,000.00**	**213,425.00**	**30.14%**

456 - Stormwater Capital Reserve - Equipment

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	109,751.48	108,161.03	108,000.00	115,000.00	6.48%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**109,751.48**	**108,161.03**	**108,000.00**	**115,000.00**	**6.48%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
456.3611000.00 - Investment Interest	4,598.28	3,335.58	3,500.00	3,500.00	0.00%
361 - Interest and Other Earnings Total	4,598.28	3,335.58	3,500.00	3,500.00	0.00%
369 - Other Miscellaneous Revenues					
456.3691000.00 - Sale of Surplus	-	-	-	-	0.00%
369 - Other Miscellaneous Revenues Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**4,598.28**	**3,335.58**	**3,500.00**	**3,500.00**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
456.3970000.70 - Transfer from Stormwater Operating	4,000.00	-	4,000.00	4,000.00	0.00%
397 - Transfers In Total	4,000.00	-	4,000.00	4,000.00	0.00%
390 - Other Financing Sources Total	**4,000.00**	**-**	**4,000.00**	**4,000.00**	**0.00%**
Total Revenue	**8,598.28**	**3,335.58**	**7,500.00**	**7,500.00**	**0.00%**
Expenses					
585 - Storm Capital Reserves					
40 - Services and Pass-Through Payments					
456.585.5310040.44.00 - Advertising	-	-	100.00	100.00	0.00%
456.585.5310040.49.00 - Miscellaneous	-	-	100.00	100.00	0.00%
40 - Services and Pass-Through Payments Total	-	-	200.00	200.00	0.00%
60 - Capital Outlays					
456.585.5943160.64.01 - Equipment - Shared	12.73	-	5,000.00	5,000.00	0.00%
456.585.5943160.64.04 - Equipment - Small (Over $5,000 - Under $100,000)	10,176.00	-	5,000.00	5,000.00	0.00%
60 - Capital Outlays Total	10,188.73	-	10,000.00	10,000.00	0.00%
585 - Storm Capital Reserves Total	**10,188.73**	**-**	**10,200.00**	**10,200.00**	**0.00%**
Total Expenses	**10,188.73**	**-**	**10,200.00**	**10,200.00**	**0.00%**
Ending Balance					
Fund Balance	108,161.03	111,496.61	105,300.00	112,300.00	6.65%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**108,161.03**	**111,496.61**	**105,300.00**	**112,300.00**	**6.65%**

457 - Stormwater Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget Preliminary	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	139,906.32	175,086.79	174,000.00	175,000.00	0.57%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**139,906.32**	**175,086.79**	**174,000.00**	**175,000.00**	**0.57%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
457.3611000.00 - Investment Interest	493.02	357.69	400.00	400.00	0.00%
361 - Interest and Other Earnings Total	493.02	357.69	400.00	400.00	0.00%
360 - Miscellaneous Revenue Total	**493.02**	**357.69**	**400.00**	**400.00**	**0.00%**
380 - Other Increases in Fund Resources					
382 - Deposits, Retainage, and Other Collections					
457.3822000.00 - Retainage Deposits	-	-	-	-	0.00%
382 - Deposits, Retainage, and Other Collections Total	-	-	-	-	0.00%
380 - Other Increases in Fund Resources Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
457.3970000.70 - Transfer from Stormwater Operating	35,000.00	-	35,000.00	35,000.00	0.00%
397 - Transfers In Total	35,000.00	-	35,000.00	35,000.00	0.00%
390 - Other Financing Sources Total	**35,000.00**	**-**	**35,000.00**	**35,000.00**	**0.00%**
Total Revenues	**35,493.02**	**357.69**	**35,400.00**	**35,400.00**	**0.00%**

457 - Stormwater Capital Reserve - PW Shared

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget Preliminary	2025 vs. 2026 Budget Change
Expenses					
385 - Refuse Capital Reserves					
40 - Services and Pass-Through Payments					
457.585.5310040.41.00 - Engineering Services - Shared	312.55	642.96	3,500.00	5,000.00	42.86%
40 - Services and Pass-Through Payments Total	312.55	642.96	3,500.00	5,000.00	42.86%
60 - Capital Outlays					
457.585.5943160.63.00 - Improvement - Shared	-	4,904.90	30,200.00	37,500.00	24.17%
60 - Capital Outlays Total	-	4,904.90	30,200.00	37,500.00	24.17%
585 - Storm Capital Reserves Total	**312.55**	**5,547.86**	**33,700.00**	**42,500.00**	**26.11%**
982 - Other Uses					
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out					
457.982.5822000.09.00 - Refund of Retainage Deposits	-	-	-	-	0.00%
00 - Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out Total	-	-	-	-	0.00%
982 - Other Uses Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**312.55**	**5,547.86**	**33,700.00**	**42,500.00**	**26.11%**
Ending Balance					
Fund Balance	175,086.79	169,896.62	175,700.00	167,900.00	-4.44%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**175,086.79**	**169,896.62**	**175,700.00**	**167,900.00**	**-4.44%**

458 - Stormwater Debt Reserve - Bond Redemption

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	-	-	-	-	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**-**	**-**	**-**	**-**	**0.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
458.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
458.3970000.50 - Transfer from Stormater Operating Fund	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**-**	**-**	**-**	**-**	**0.00%**
Expenses					
590 - Stormwater Debt Reserves					
70 - Debt Service – Principal					
70 - Debt Service – Principal Total	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs					0.00%
458.590.5923580.85.00 - Debt Registration Costs	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	-	-	-	0.00%
590 - Stormwater Debt Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	-	-	-	-	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**-**	**-**	**-**	**-**	**0.00%**

459 - Stormwater Debt Reserve - Bond Reserve

Description	2024 Actuals	2025 Actuals thru Dec 14	2025 Budget Amendment	2026 Budget	2025 vs. 2026 Budget Change
Beginning Balance					
Fund Balance	-	-	-	-	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
300 - Beginning Balance	**-**	**-**	**-**	**-**	**0.00%**
Revenue					
360 - Miscellaneous Revenue					
361 - Interest and Other Earnings					
459.3611000.00 - Investment Interest	-	-	-	-	0.00%
361 - Interest and Other Earnings Total	-	-	-	-	0.00%
360 - Miscellaneous Revenue Total	**-**	**-**	**-**	**-**	**0.00%**
390 - Other Financing Sources					
397 - Transfers In					
459.3970000.50 - Transfer from Stormwater Operating Fund	-	-	-	-	0.00%
397 - Transfers In Total	-	-	-	-	0.00%
390 - Other Financing Sources Total	**-**	**-**	**-**	**-**	**0.00%**
Total Revenues	**-**	**-**	**-**	**-**	**0.00%**
Expenses					
590 - Stormwater Debt Reserves					
70 - Debt Service – Principal					
70 - Debt Service – Principal Total	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs					0.00%
459.990.5923580.85.00 - Debt Registration Costs	-	-	-	-	0.00%
80 - Debt Service – Interest and Issuance Costs Total	-	-	-	-	0.00%
590 - Stormwater Debt Reserves Total	**-**	**-**	**-**	**-**	**0.00%**
Total Expenses	**-**	**-**	**-**	**-**	**0.00%**
Ending Balance					
Fund Balance	-	-	-	-	0.00%
Other Fund or Holding Accounts	-	-	-	-	0.00%
500 - Ending Balance	**-**	**-**	**-**	**-**	**0.00%**