

FY2026-2027 Final Operating Budget

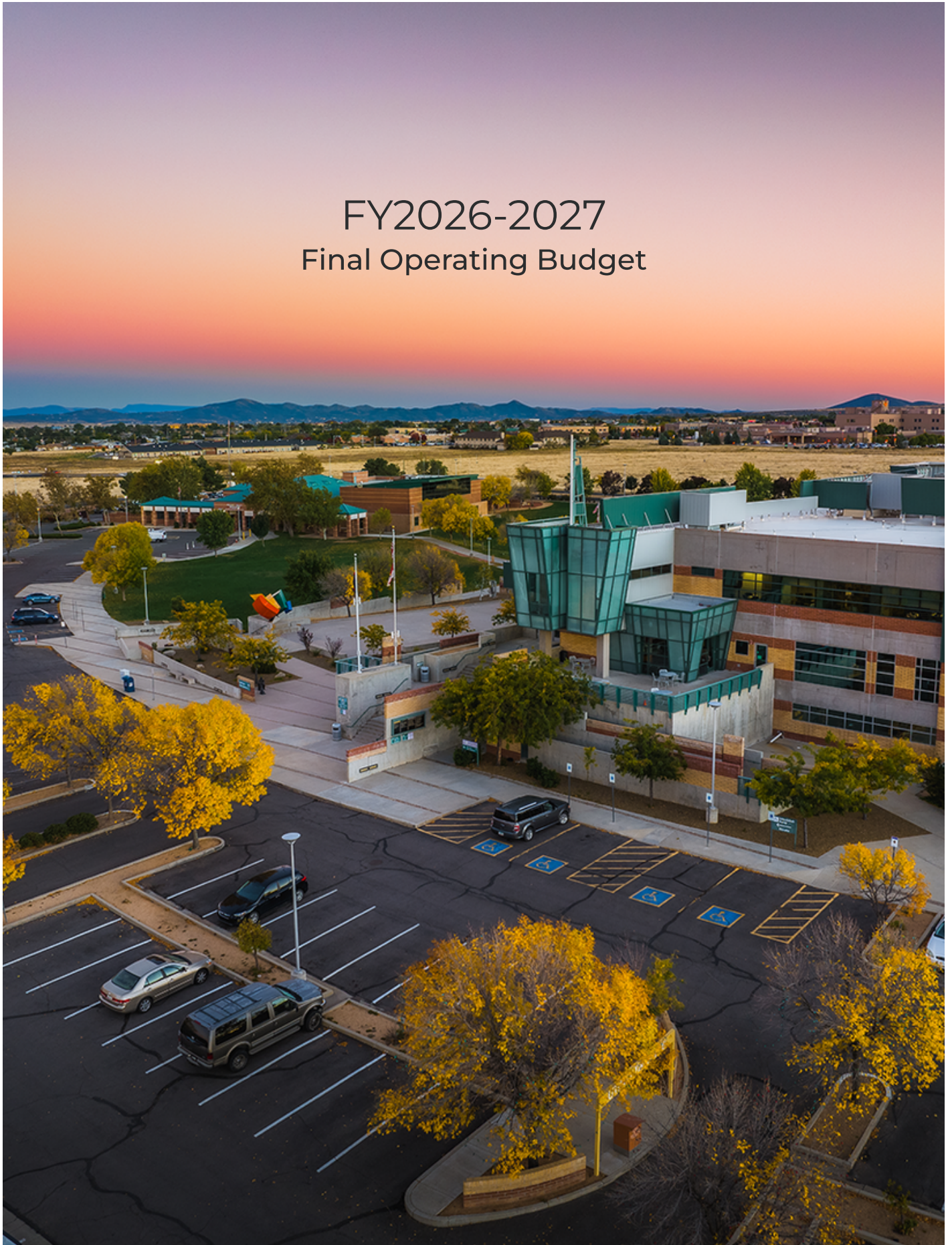




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Council

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$247,446	\$291,550	\$44,104	18%
Total Expenditures	\$247,446	\$291,550	\$44,104	18%

Expenditures by Division

FY27 Expenditures by Division



● Town Council \$291,550 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Town Council	\$247,446	\$291,550	\$44,104	18%
Total Expenditures	\$247,446	\$291,550	\$44,104	18%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$126,196	\$163,800	\$37,604	30%
Recurring Operating	\$121,250	\$127,750	\$6,500	5%
Total Expenditures	\$247,446	\$291,550	\$44,104	18%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$63,000	\$63,000	-	-
Benefits	\$63,196	\$100,800	\$37,604	60%
Professional Services	\$1,000	\$16,000	\$15,000	1,500%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Utilities	\$6,000	\$8,400	\$2,400	40%
Repairs & Maintenance	\$500	\$500	-	-
Publications & Printing	\$11,500	\$11,500	-	-
Software Subscriptions	\$15,000	-	-\$15,000	-100%
Professional Development	\$75,500	\$78,850	\$3,350	4%
General Supplies	\$11,750	\$12,500	\$750	6%
Total Expenditures	\$247,446	\$291,550	\$44,104	18%

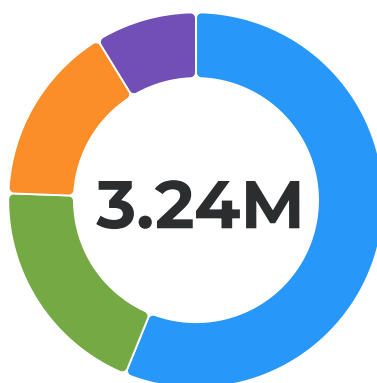
Development Services

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$3,124,731	\$3,244,200	\$119,469	4%
Total Expenditures	\$3,124,731	\$3,244,200	\$119,469	4%

Expenditures by Division

FY27 Expenditures by Division



● Building and Safety	\$1,821,310	56.14%
● Planning and Development	\$630,800	19.44%
● Administration	\$507,750	15.65%
● Development Services Engineering	\$284,340	8.76%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Building and Safety	\$3,001,621	\$1,821,310	-\$1,180,311	-39%
Planning and Development	\$123,110	\$630,800	\$507,690	412%
Administration	-	\$507,750	\$507,750	-
Development Services Engineering	-	\$284,340	\$284,340	-
Total Expenditures	\$3,124,731	\$3,244,200	\$119,469	4%

Expenditures by Activity Basic Account

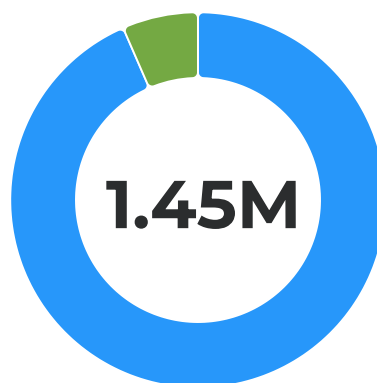
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$2,680,961	\$2,789,500	\$108,539	4%
Recurring Operating	\$247,770	\$226,200	-\$21,570	-9%
One-Time Operating	\$196,000	\$228,500	\$32,500	17%
Total Expenditures	\$3,124,731	\$3,244,200	\$119,469	4%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,894,732	\$1,966,500	\$71,768	4%
Benefits	\$786,229	\$823,000	\$36,771	5%
Professional Services	\$140,000	\$135,000	-\$5,000	-4%
Professional Services - One Time	\$195,700	\$228,500	\$32,800	17%
Utilities	\$11,460	\$10,900	-\$560	-5%
Repairs & Maintenance	\$7,500	\$10,500	\$3,000	40%
Insurance	\$50	\$100	\$50	100%
Publications & Printing	\$13,600	\$3,700	-\$9,900	-73%
Software Subscriptions	\$600	-	-\$600	-100%
Professional Development	\$38,960	\$37,500	-\$1,460	-4%
Professional Development - One Time	\$300	-	-\$300	-100%
General Supplies	\$35,600	\$28,500	-\$7,100	-20%
Total Expenditures	\$3,124,731	\$3,244,200	\$119,469	4%

Revenues by Division

FY27 Revenues by Division



● Building and Safety	\$1,358,400	93.46%
● Planning and Development	\$95,000	6.54%

Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Building and Safety	\$1,285,000	\$1,358,400	\$73,400	6%
Planning and Development	\$97,000	\$95,000	-\$2,000	-2%
Total Revenues	\$1,382,000	\$1,453,400	\$71,400	5%

Finance

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,181,951	\$2,664,300	\$482,349	22%
Total Expenditures	\$2,181,951	\$2,664,300	\$482,349	22%

Expenditures by Division

FY27 Expenditures by Division



● Finance

\$2,664,300 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Finance	\$2,181,951	\$2,664,300	\$482,349	22%
Total Expenditures	\$2,181,951	\$2,664,300	\$482,349	22%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,535,140	\$1,757,500	\$222,360	14%
Recurring Operating	\$646,811	\$671,800	\$24,989	4%
One-Time Operating	-	\$235,000	\$235,000	-
Total Expenditures	\$2,181,951	\$2,664,300	\$482,349	22%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,094,773	\$1,233,300	\$138,527	13%
Benefits	\$440,367	\$524,200	\$83,833	19%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$562,500	\$575,700	\$13,200	2%
Professional Services - One Time	-	\$235,000	\$235,000	-
Utilities	\$1,741	\$1,100	-\$641	-37%
Repairs & Maintenance	\$1,200	-	-\$1,200	-100%
Rentals & Leases	\$9,000	\$9,200	\$200	2%
Publications & Printing	\$850	\$1,300	\$450	53%
Software Subscriptions	\$30,900	\$16,100	-\$14,800	-48%
Professional Development	\$22,945	\$28,500	\$5,555	24%
General Supplies	\$17,675	\$39,900	\$22,225	126%
Lease/SBITA	-	\$56,000	\$56,000	-
Lease/SBITA Clearing	-	-\$56,000	-\$56,000	-
Total Expenditures	\$2,181,951	\$2,664,300	\$482,349	22%

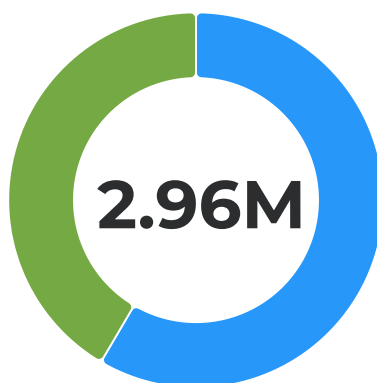
Human Resources

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,687,570	\$2,963,000	\$275,430	10%
Total Expenditures	\$2,687,570	\$2,963,000	\$275,430	10%

Expenditures by Division

FY27 Expenditures by Division



● Risk Management	\$1,731,800	58.45%
● Human Resources	\$1,231,200	41.55%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Human Resources	\$1,203,077	\$1,231,200	\$28,123	2%
Risk Management	\$1,484,493	\$1,731,800	\$247,307	17%
Total Expenditures	\$2,687,570	\$2,963,000	\$275,430	10%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$937,495	\$985,100	\$47,605	5%
Recurring Operating	\$1,750,075	\$1,973,000	\$222,925	13%
One-Time Operating	-	\$4,900	\$4,900	-
Total Expenditures	\$2,687,570	\$2,963,000	\$275,430	10%

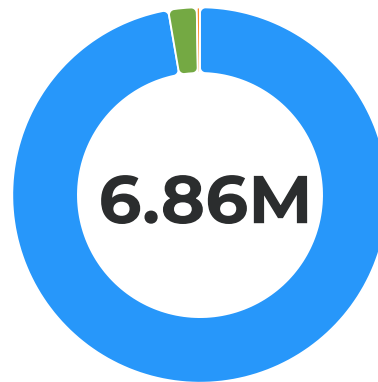
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$685,395	\$728,000	\$42,605	6%
Benefits	\$252,100	\$257,100	\$5,000	2%
Professional Services	\$178,031	\$258,600	\$80,569	45%
Professional Services - One Time	-	\$4,900	\$4,900	-
Utilities	\$1,620	\$2,300	\$680	42%
Repairs & Maintenance	\$2,528	\$2,600	\$72	3%
Rentals & Leases	\$2,000	\$2,000	-	-
Insurance	\$1,349,200	\$1,497,900	\$148,700	11%
Publications & Printing	\$21,000	\$21,000	-	-
Software Subscriptions	\$5,400	-	-\$5,400	-100%
Professional Development	\$88,606	\$87,500	-\$1,106	-1%
General Supplies	\$101,690	\$101,100	-\$590	-1%
Total Expenditures	\$2,687,570	\$2,963,000	\$275,430	10%

Information Technology All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



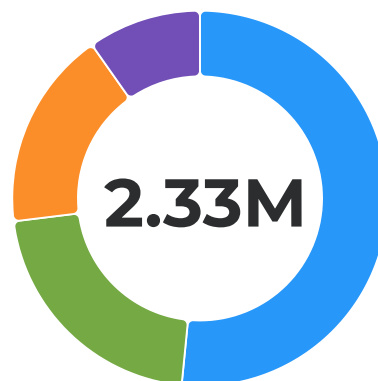
General Fund	\$6,676,455	97.29%
Replacement - IT Equipment	\$167,400	2.44%
Replacement - Servers	\$18,600	0.27%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$4,803,496	\$6,676,455	\$1,872,959	39%
Replacement - IT Equipment	-	\$167,400	\$167,400	-
Replacement - Servers	-	\$18,600	\$18,600	-
Total Expenditures	\$4,803,496	\$6,862,455	\$2,058,959	43%

Revenues by Fund

FY27 Revenues by Fund



Replacement - Computers	\$1,200,000	51.57%
Replacement - Network	\$500,000	21.49%
Replacement - IT Equipment	\$400,000	17.19%
Replacement - Servers	\$227,000	9.76%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Replacement - Computers	-	\$1,200,000	\$1,200,000	-
Replacement - Network	-	\$500,000	\$500,000	-
Replacement - IT Equipment	-	\$400,000	\$400,000	-
Replacement - Servers	-	\$227,000	\$227,000	-
Total Revenues	-	\$2,327,000	\$2,327,000	-

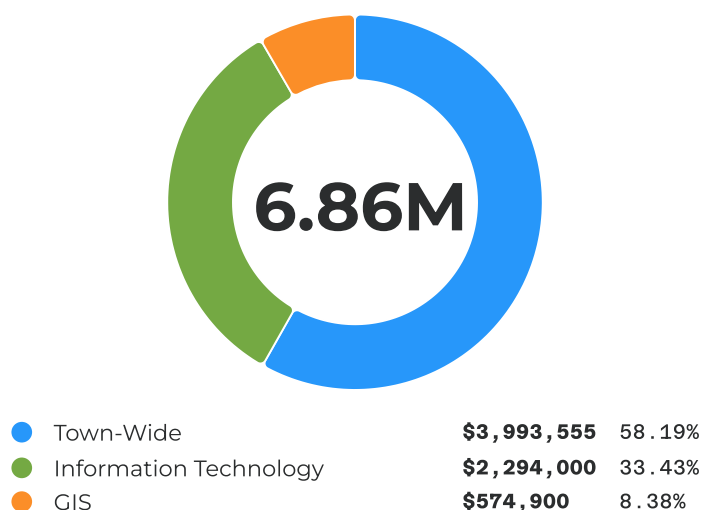
Information Technology - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$4,803,496	\$6,676,455	\$1,872,959	39%
Replacement - IT Equipment	-	\$167,400	\$167,400	-
Replacement - Servers	-	\$18,600	\$18,600	-
Total Expenditures	\$4,803,496	\$6,862,455	\$2,058,959	43%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Information Technology	\$1,958,305	\$2,294,000	\$335,695	17%
Town-Wide	\$2,453,753	\$3,993,555	\$1,539,802	63%
GIS	\$391,438	\$574,900	\$183,462	47%
Total Expenditures	\$4,803,496	\$6,862,455	\$2,058,959	43%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,220,677	\$1,465,000	\$244,323	20%
Recurring Operating	\$2,182,835	\$3,319,525	\$1,136,690	52%
One-Time Operating	\$736,407	\$1,891,930	\$1,155,523	157%
Capital Outlay	\$663,577	\$186,000	-\$477,577	-72%
Total Expenditures	\$4,803,496	\$6,862,455	\$2,058,959	43%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$895,587	\$1,037,700	\$142,113	16%
Benefits	\$325,090	\$427,300	\$102,210	31%
Professional Services	\$30,500	\$33,700	\$3,200	10%
Professional Services - One Time	\$645,000	\$1,676,930	\$1,031,930	160%
Utilities	\$74,580	\$81,600	\$7,020	9%
Repairs & Maintenance	\$39,516	\$78,300	\$38,784	98%
Publications & Printing	-	\$100	\$100	-
Software Subscriptions	\$1,805,949	\$2,655,025	\$849,076	47%
Professional Development	\$23,290	\$19,200	-\$4,090	-18%
General Supplies	\$209,000	\$451,600	\$242,600	116%
General Supplies - One Time	\$91,407	\$215,000	\$123,593	135%
Machinery & Equipment	\$663,577	\$186,000	-\$477,577	-72%
Lease/SBITA	-	\$148,000	\$148,000	-
Lease/SBITA Clearing	-	-\$148,000	-\$148,000	-
Total Expenditures	\$4,803,496	\$6,862,455	\$2,058,959	43%

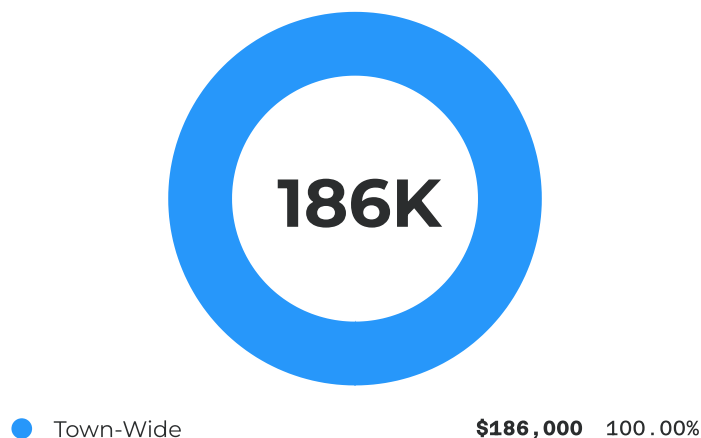
Information Technology - Replacement Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Replacement - IT Equipment	-	\$167,400	\$167,400	-
Replacement - Servers	-	\$18,600	\$18,600	-
Total Expenditures	-	\$186,000	\$186,000	-

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Town-Wide	-	\$186,000	\$186,000	-
Total Expenditures	-	\$186,000	\$186,000	-

Expenditures by Activity Basic Account

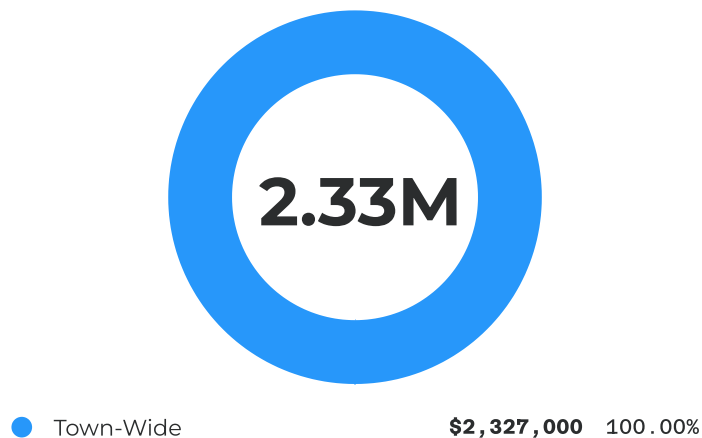
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	-	\$186,000	\$186,000	-
Total Expenditures	-	\$186,000	\$186,000	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Machinery & Equipment	-	\$186,000	\$186,000	-

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	-	\$186,000	\$186,000	-

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Town-Wide	-	\$2,327,000	\$2,327,000	-
Total Revenues	-	\$2,327,000	\$2,327,000	-

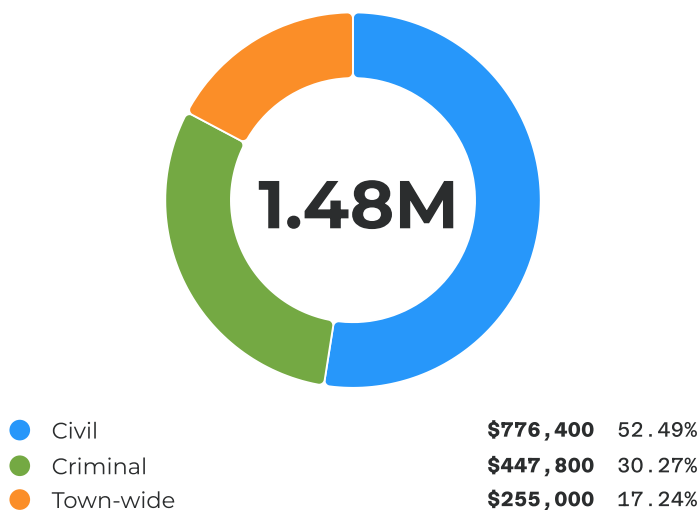
Legal

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,329,357	\$1,479,200	\$149,843	11%
Total Expenditures	\$1,329,357	\$1,479,200	\$149,843	11%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Town-wide	\$200,000	\$255,000	\$55,000	27%
Civil	\$690,884	\$776,400	\$85,516	12%
Criminal	\$438,473	\$447,800	\$9,327	2%
Total Expenditures	\$1,329,357	\$1,479,200	\$149,843	11%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,044,789	\$1,204,200	\$159,411	15%
Recurring Operating	\$284,568	\$220,000	-\$64,568	-23%
One-Time Operating	-	\$55,000	\$55,000	-
Total Expenditures	\$1,329,357	\$1,479,200	\$149,843	11%

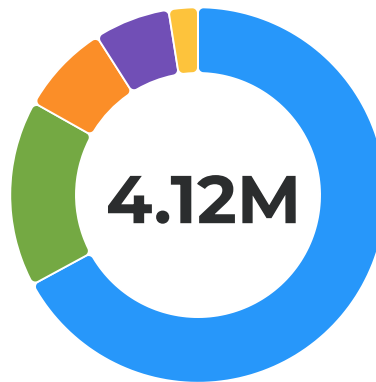
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$792,356	\$891,600	\$99,244	13%
Benefits	\$252,433	\$312,600	\$60,167	24%
Professional Services	\$252,000	\$206,000	-\$46,000	-18%
Professional Services - One Time	-	\$55,000	\$55,000	-
Utilities	\$4,800	\$2,400	-\$2,400	-50%
Repairs & Maintenance	\$900	\$900	-	-
Publications & Printing	\$2,200	\$2,200	-	-
Software Subscriptions	\$14,663	-	-\$14,663	-100%
Professional Development	\$6,355	\$6,400	\$45	1%
General Supplies	\$3,650	\$2,100	-\$1,550	-42%
Total Expenditures	\$1,329,357	\$1,479,200	\$149,843	11%

Library All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



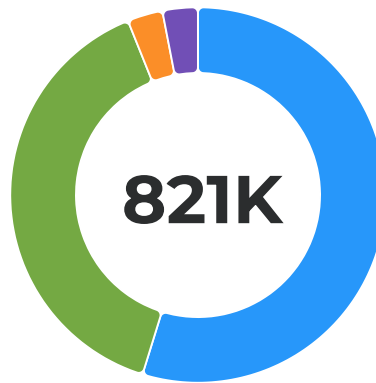
General Fund	\$2,765,125	67.10%
Impact Fees - Culture	\$662,000	16.06%
Grants - Library	\$321,400	7.80%
Replacement	\$268,900	6.53%
Donations	\$103,600	2.51%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,561,037	\$2,765,125	\$204,088	8%
Replacement	-	\$268,900	\$268,900	-
Donations	\$69,523	\$103,600	\$34,077	49%
Impact Fees - Culture	\$661,425	\$662,000	\$575	-
Grants - Library	\$353,525	\$321,400	-\$32,125	-9%
Total Expenditures	\$3,645,510	\$4,121,025	\$475,515	13%

Revenues by Fund

FY27 Revenues by Fund



Impact Fees - Culture	\$450,000	54.78%
Grants - Library	\$321,400	39.13%
Donations	\$25,000	3.04%
General Fund	\$25,000	3.04%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$31,537	\$25,000	-\$6,537	-21%
Donations	\$52,794	\$25,000	-\$27,794	-53%
Impact Fees - Culture	\$753,000	\$450,000	-\$303,000	-40%
Grants - Library	\$354,962	\$321,400	-\$33,562	-9%
Total Revenues	\$1,192,293	\$821,400	-\$370,893	-31%

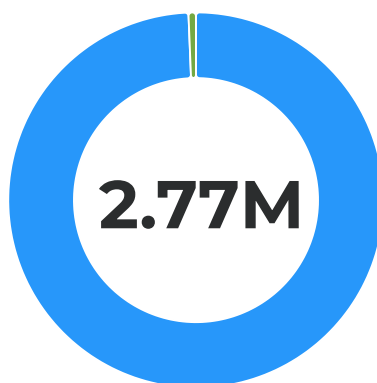
Library - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,561,037	\$2,765,125	\$204,088	8%
Total Expenditures	\$2,561,037	\$2,765,125	\$204,088	8%

Expenditures by Division

FY27 Expenditures by Division



● Library Administration	\$2,747,525	99.36%
● Library Volunteer	\$17,600	0.64%

Expenditures by Division

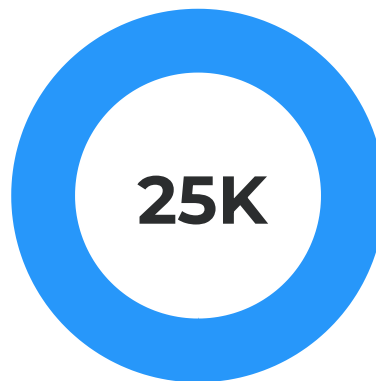
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$2,471,980	\$2,747,525	\$275,545	11%
Adult Services	\$18,123	-	-\$18,123	-100%
Children's Library	\$32,509	-	-\$32,509	-100%
Teen Library	\$25,225	-	-\$25,225	-100%
Library Volunteer	\$13,200	\$17,600	\$4,400	33%
Total Expenditures	\$2,561,037	\$2,765,125	\$204,088	8%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$2,436,983	\$2,595,400	\$158,417	7%
Recurring Operating	\$124,054	\$125,225	\$1,171	1%
One-Time Operating	-	\$44,500	\$44,500	-
Total Expenditures	\$2,561,037	\$2,765,125	\$204,088	8%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,710,460	\$1,812,400	\$101,940	6%
Benefits	\$726,523	\$783,000	\$56,477	8%
Professional Services	\$14,650	\$3,500	-\$11,150	-76%
Professional Services - One Time	-	\$14,650	\$14,650	-
Utilities	-	\$12,700	\$12,700	-
Repairs & Maintenance	\$1,000	\$14,300	\$13,300	1,330%
Rentals & Leases	\$450	\$500	\$50	11%
Publications & Printing	\$3,000	\$6,900	\$3,900	130%
Software Subscriptions	-	\$12,925	\$12,925	-
Professional Development	\$2,000	\$25,000	\$23,000	1,150%
Library Materials	\$60,734	-	-\$60,734	-100%
General Supplies	\$42,220	\$49,400	\$7,180	17%
General Supplies - One Time	-	\$29,850	\$29,850	-
Total Expenditures	\$2,561,037	\$2,765,125	\$204,088	8%

Revenues by Division**FY27 Revenues by Division**

● Library Administration **\$25,000** 100.00%

Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$31,537	\$25,000	-\$6,537	-21%
Total Revenues	\$31,537	\$25,000	-\$6,537	-21%

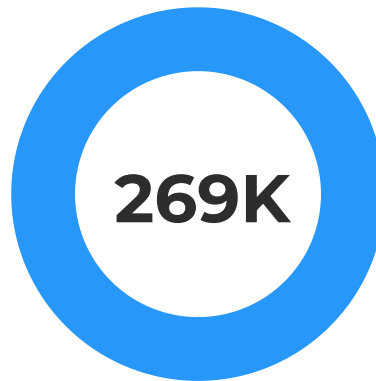
Library - Replacement Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Replacement	-	\$268,900	\$268,900	-
Total Expenditures	-	\$268,900	\$268,900	-

Expenditures by Division

FY27 Expenditures by Division



● Library Administration **\$268,900** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	-	\$268,900	\$268,900	-
Total Expenditures	-	\$268,900	\$268,900	-

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	-	\$268,900	\$268,900	-
Total Expenditures	-	\$268,900	\$268,900	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Machinery & Equipment	-	\$268,900	\$268,900	-
Total Expenditures	-	\$268,900	\$268,900	-

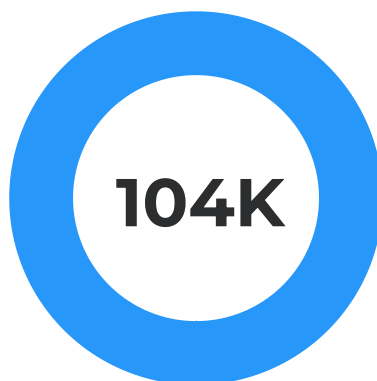
Library - Donations

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Donations	\$69,523	\$103,600	\$34,077	49%
Total Expenditures	\$69,523	\$103,600	\$34,077	49%

Expenditures by Division

FY27 Expenditures by Division



● Adult Services \$103,600 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Adult Services	\$69,523	\$103,600	\$34,077	49%
Total Expenditures	\$69,523	\$103,600	\$34,077	49%

Expenditures by Activity Basic Account

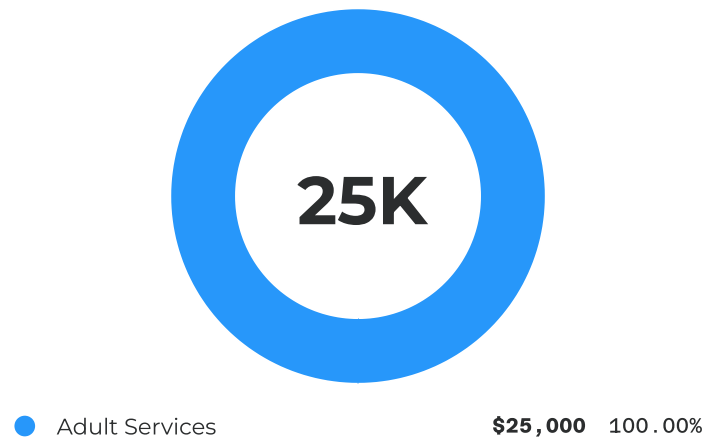
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$69,523	\$103,600	\$34,077	49%
Total Expenditures	\$69,523	\$103,600	\$34,077	49%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services - One Time	\$46,613	\$28,200	-\$18,413	-40%
Library Materials	\$7,971	-	-\$7,971	-100%
General Supplies - One Time	\$14,939	\$75,400	\$60,461	405%
Total Expenditures	\$69,523	\$103,600	\$34,077	49%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Adult Services	\$52,794	\$25,000	-\$27,794	-53%
Total Revenues	\$52,794	\$25,000	-\$27,794	-53%

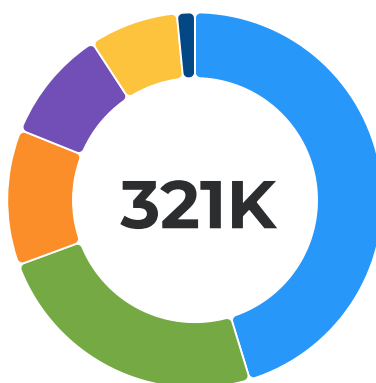
Library - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants - Library	\$353,525	\$321,400	-\$32,125	-9%
Total Expenditures	\$353,525	\$321,400	-\$32,125	-9%

Expenditures by Division

FY27 Expenditures by Division



Adult Services	\$145,500	45.27%
Library Administration	\$77,500	24.11%
Children's Library	\$37,600	11.70%
Teen Library	\$31,200	9.71%
Cataloging	\$24,600	7.65%
Community Engagement	\$5,000	1.56%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$205,701	\$77,500	-\$128,201	-62%
Adult Services	\$106,733	\$145,500	\$38,767	36%
Cataloging	\$26,000	\$24,600	-\$1,400	-5%
Children's Library	\$4,091	\$37,600	\$33,509	819%
Community Engagement	\$5,000	\$5,000	-	-
Teen Library	\$6,000	\$31,200	\$25,200	420%
Total Expenditures	\$353,525	\$321,400	-\$32,125	-9%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$353,525	\$321,400	-\$32,125	-9%

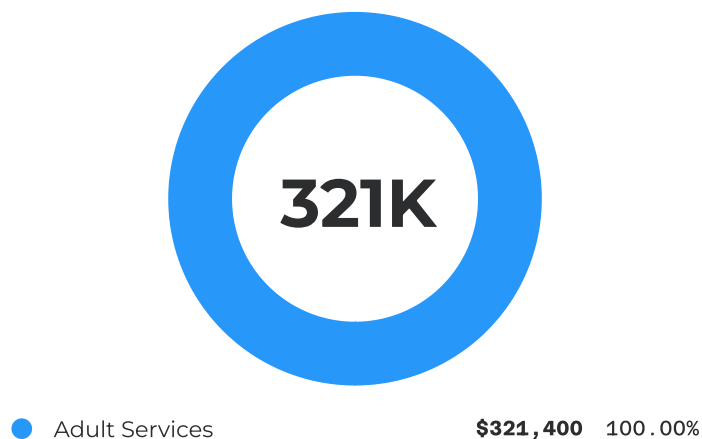
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$353,525	\$321,400	-\$32,125	-9%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$145,238	\$100,600	-\$44,638	-31%
Utilities	\$25,910	\$14,900	-\$11,010	-42%
Repairs & Maintenance	\$14,245	-	-\$14,245	-100%
Rentals & Leases	-	\$3,000	\$3,000	-
Publications & Printing	\$10,900	\$3,000	-\$7,900	-72%
Software Subscriptions	\$500	\$500	-	-
Professional Development	\$23,515	-	-\$23,515	-100%
Library Materials	\$85,785	\$165,800	\$80,015	93%
General Supplies	\$47,432	\$33,600	-\$13,832	-29%
Total Expenditures	\$353,525	\$321,400	-\$32,125	-9%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$63,500	-	-\$63,500	-100%
Adult Services	\$291,462	\$321,400	\$29,938	10%
Total Revenues	\$354,962	\$321,400	-\$33,562	-9%

Library - Impact Fees

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Impact Fees - Culture	\$661,425	\$662,000	\$575	-
Total Expenditures	\$661,425	\$662,000	\$575	-

Expenditures by Division

FY27 Expenditures by Division



● Library Administration \$662,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$661,425	\$662,000	\$575	-
Total Expenditures	\$661,425	\$662,000	\$575	-

Expenditures by Activity Basic Account

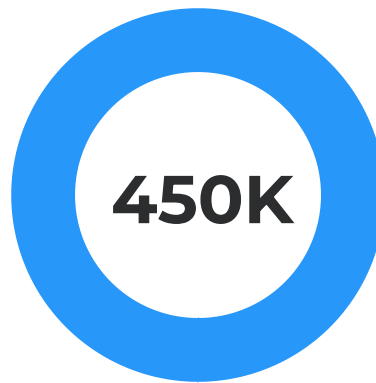
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Operating Transfers	\$661,425	\$662,000	\$575	-
Total Expenditures	\$661,425	\$662,000	\$575	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Transfer to Other Fund	\$661,425	\$662,000	\$575	-
Total Expenditures	\$661,425	\$662,000	\$575	-

Revenues by Division

FY27 Revenues by Division



● Library Administration **\$450,000** 100.00%

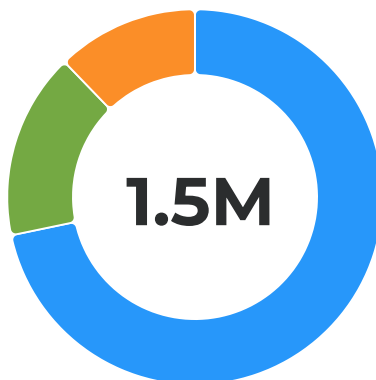
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Library Administration	\$753,000	\$450,000	-\$303,000	-40%
Total Revenues	\$753,000	\$450,000	-\$303,000	-40%

Magistrate Court All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



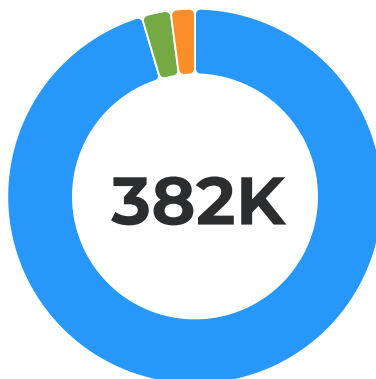
General Fund	\$1,077,650	71.74%
JCEF	\$240,800	16.03%
FTG	\$183,800	12.23%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$975,279	\$1,077,650	\$102,371	10%
JCEF	\$9,500	\$240,800	\$231,300	2,435%
FTG	\$8,000	\$183,800	\$175,800	2,198%
Total Expenditures	\$992,779	\$1,502,250	\$509,471	51%

Revenues by Fund

FY27 Revenues by Fund



General Fund	\$364,000	95.41%
JCEF	\$9,500	2.49%
FTG	\$8,000	2.10%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$471,000	\$364,000	-\$107,000	-23%
JCEF	\$9,500	\$9,500	-	-
FTG	\$8,000	\$8,000	-	-
Total Revenues	\$488,500	\$381,500	-\$107,000	-22%

Magistrate - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$969,859	\$1,077,650	\$107,791	11%
Total Expenditures	\$969,859	\$1,077,650	\$107,791	11%

Expenditures by Division

FY27 Expenditures by Division



● Magistrate Court **\$1,077,650** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$969,859	\$1,077,650	\$107,791	11%
Total Expenditures	\$969,859	\$1,077,650	\$107,791	11%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$891,636	\$989,400	\$97,764	11%
Recurring Operating	\$78,223	\$88,250	\$10,027	13%
Total Expenditures	\$969,859	\$1,077,650	\$107,791	11%

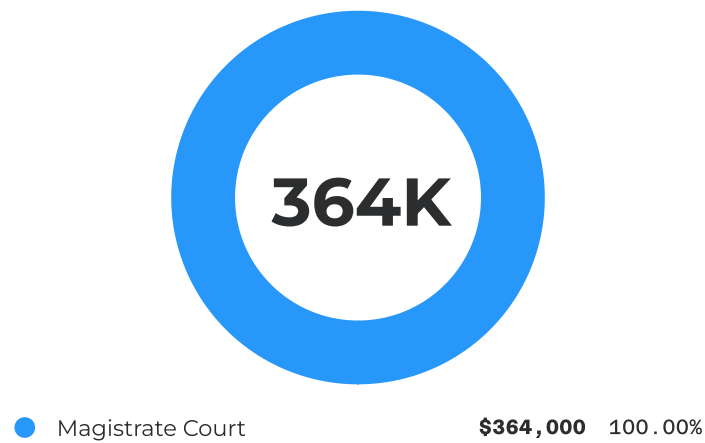
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$652,178	\$695,000	\$42,822	7%
Benefits	\$239,458	\$294,400	\$54,942	23%
Professional Services	\$41,900	\$49,400	\$7,500	18%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Utilities	\$1,200	\$1,200	-	-
Repairs & Maintenance	\$16,900	\$18,400	\$1,500	9%
Publications & Printing	\$3,500	\$3,850	\$350	10%
Software Subscriptions	\$770	\$1,000	\$230	30%
Professional Development	\$7,553	\$12,000	\$4,447	59%
General Supplies	\$6,400	\$2,400	-\$4,000	-63%
Total Expenditures	\$969,859	\$1,077,650	\$107,791	11%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$471,000	\$364,000	-\$107,000	-23%
Total Revenues	\$471,000	\$364,000	-\$107,000	-23%

Magistrate - JCEF

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
JCEF	\$9,500	\$240,800	\$231,300	2,435%
Total Expenditures	\$9,500	\$240,800	\$231,300	2,435%

Expenditures by Division

FY27 Expenditures by Division



● Magistrate Court \$240,800 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$9,500	\$240,800	\$231,300	2,435%
Total Expenditures	\$9,500	\$240,800	\$231,300	2,435%

Expenditures by Activity Basic Account

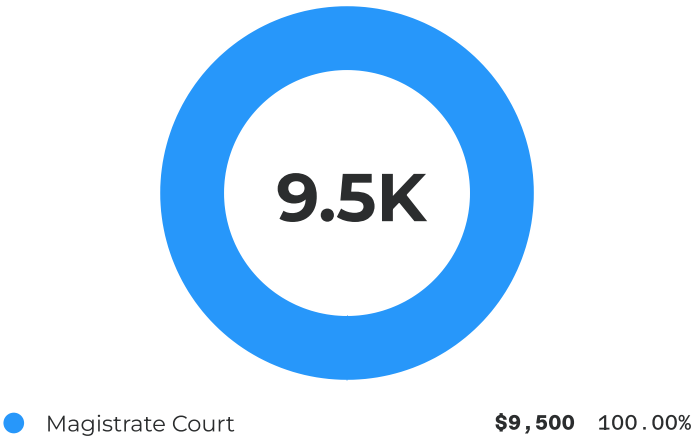
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$9,500	\$240,800	\$231,300	2,435%
Total Expenditures	\$9,500	\$240,800	\$231,300	2,435%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$9,500	\$240,800	\$231,300	2,435%
Total Expenditures	\$9,500	\$240,800	\$231,300	2,435%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$9 , 500	\$9 , 500	-	-
Total Revenues	\$9 , 500	\$9 , 500	-	-

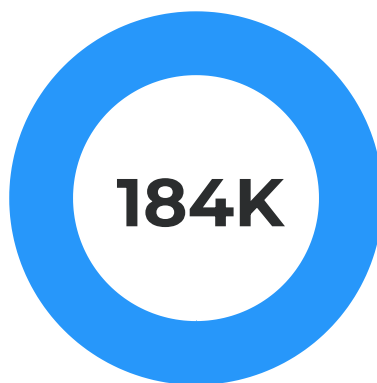
Magistrate - FTG

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
FTG	\$8,000	\$183,800	\$175,800	2,198%
Total Expenditures	\$8,000	\$183,800	\$175,800	2,198%

Expenditures by Division

FY27 Expenditures by Division



● Magistrate Court **\$183,800** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$8,000	\$183,800	\$175,800	2,198%
Total Expenditures	\$8,000	\$183,800	\$175,800	2,198%

Expenditures by Activity Basic Account

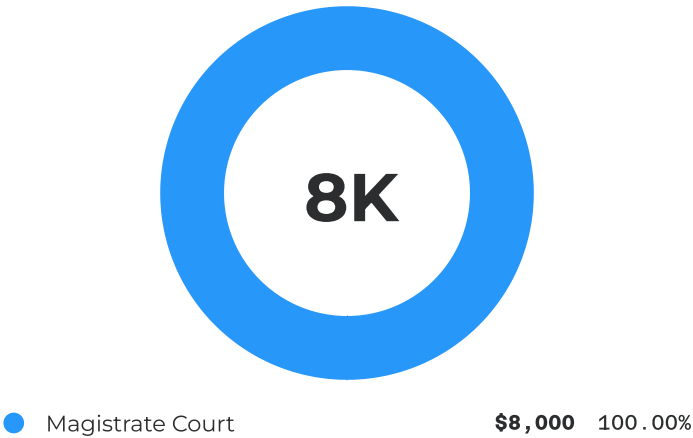
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$8,000	\$183,800	\$175,800	2,198%
Total Expenditures	\$8,000	\$183,800	\$175,800	2,198%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$8,000	\$183,800	\$175,800	2,198%
Total Expenditures	\$8,000	\$183,800	\$175,800	2,198%

Revenues by Division

FY27 Revenues by Division



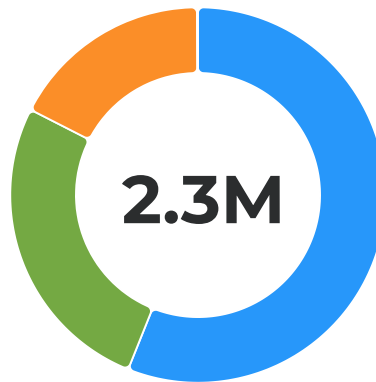
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Magistrate Court	\$8,000	\$8,000	-	-
Total Revenues	\$8,000	\$8,000	-	-

Neighborhood Services All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



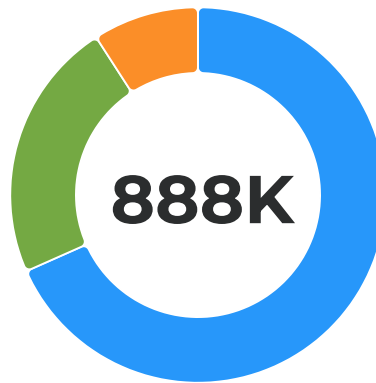
General Fund	\$1,287,500	56.07%
Grants - CDBG	\$607,100	26.44%
Housing	\$400,000	17.42%
Donations	\$1,817	0.08%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,411,948	\$1,287,500	-\$124,448	-9%
Donations	\$4,500	\$1,817	-\$2,683	-60%
Grants - Neighborhood Services	\$107,000	-	-\$107,000	-100%
Grants - CDBG	\$309,710	\$607,100	\$297,390	96%
Housing	-	\$400,000	\$400,000	-
Total Expenditures	\$1,833,158	\$2,296,417	\$463,259	25%

Revenues by Fund

FY27 Revenues by Fund



Grants - CDBG	\$607,100	68.36%
Housing	\$200,000	22.52%
General Fund	\$81,000	9.12%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$72,000	\$81,000	\$9,000	13%
Donations	\$2,500	-	-\$2,500	-100%
Grants - Neighborhood Services	\$102,000	-	-\$102,000	-100%
Grants - CDBG	\$309,710	\$607,100	\$297,390	96%
Housing	\$200,000	\$200,000	-	-
Total Revenues	\$686,210	\$888,100	\$201,890	29%

Neighborhood Services - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,725,100	\$1,711,800	-\$13,300	-1%
Total Expenditures	\$1,725,100	\$1,711,800	-\$13,300	-1%

*Note: The \$1,711,800 is inclusive of the portion of funds allocated to the Animal Services Division from the Police Department, which causes the General Fund expenditures listed here to not match the Fund Summary above. This does not represent a duplication of Expenditures.

Expenditures by Division

FY27 Expenditures by Division



● Neighborhood Services Administration	\$593,600	34.68%
● Animal Services	\$583,700	34.10%
● Code Enforcement	\$534,500	31.22%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Neighborhood Services Administration	\$853,379	\$593,600	-\$259,779	-30%
Code Enforcement	\$396,709	\$534,500	\$137,791	35%
Animal Services	\$475,012	\$583,700	\$108,688	23%
Total Expenditures	\$1,725,100	\$1,711,800	-\$13,300	-1%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,293,315	\$1,269,100	-\$24,215	-2%

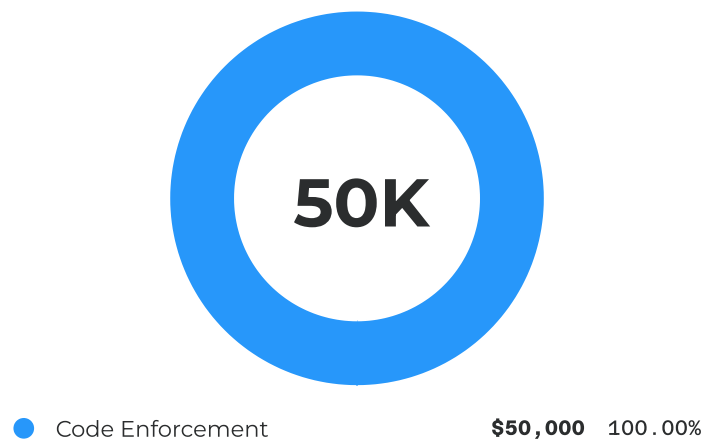
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$417,285	\$442,700	\$25,415	6%
One-Time Operating	\$14,500	-	-\$14,500	-100%
Total Expenditures	\$1,725,100	\$1,711,800	-\$13,300	-1%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$860,570	\$855,200	-\$5,370	-1%
Benefits	\$432,745	\$413,900	-\$18,845	-4%
Professional Services	\$153,330	\$174,700	\$21,370	14%
Professional Services - One Time	\$10,000	-	-\$10,000	-100%
Utilities	\$127,020	\$150,200	\$23,180	18%
Repairs & Maintenance	\$9,570	\$14,000	\$4,430	46%
Rentals & Leases	\$2,260	-	-\$2,260	-100%
Publications & Printing	\$10,500	\$4,500	-\$6,000	-57%
Software Subscriptions	\$5,100	-	-\$5,100	-100%
Professional Development	\$36,285	\$29,300	-\$6,985	-19%
General Supplies	\$73,220	\$70,000	-\$3,220	-4%
General Supplies - One Time	\$4,500	-	-\$4,500	-100%
Total Expenditures	\$1,725,100	\$1,711,800	-\$13,300	-1%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Code Enforcement	\$50,000	\$50,000	-	-
Total Revenues	\$50,000	\$50,000	-	-

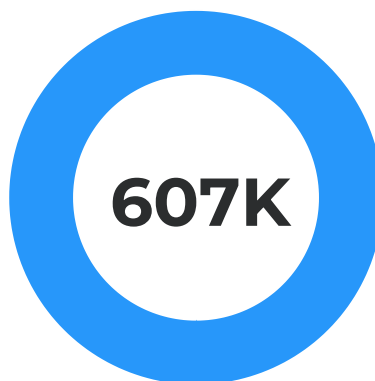
Neighborhood Services - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants - Neighborhood Services	\$107,000	-	-\$107,000	-100%
Grants - CDBG	\$309,710	\$607,100	\$297,390	96%
Total Expenditures	\$416,710	\$607,100	\$190,390	46%

Expenditures by Division

FY27 Expenditures by Division



● Neighborhood Services Administration **\$607,100** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Neighborhood Services Administration	\$411,710	\$607,100	\$195,390	47%
Animal Services	\$5,000	-	-\$5,000	-100%
Total Expenditures	\$416,710	\$607,100	\$190,390	46%

Expenditures by Activity Basic Account

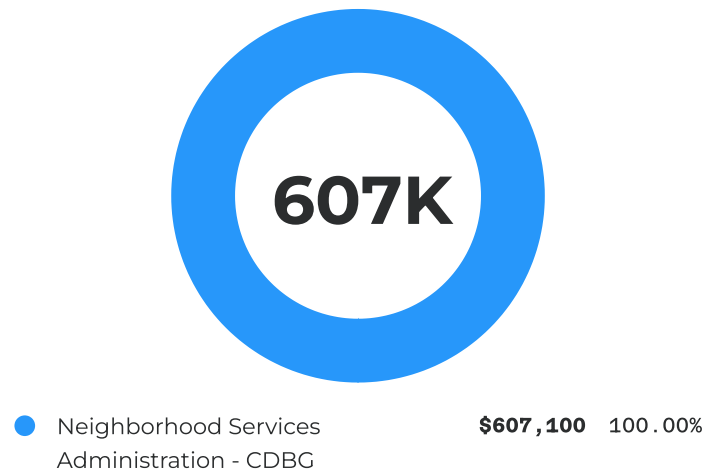
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$116,710	-	-\$116,710	-100%
Capital Outlay	\$300,000	\$607,100	\$307,100	102%
Total Expenditures	\$416,710	\$607,100	\$190,390	46%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services - One Time	\$106,874	-	-\$106,874	-100%
Software Subscriptions	\$9,710	-	-\$9,710	-100%
General Supplies - One Time	\$126	-	-\$126	-100%
Improvements	\$300,000	\$607,100	\$307,100	102%
Total Expenditures	\$416,710	\$607,100	\$190,390	46%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Neighborhood Services Administration - CDBG	\$309,710	\$607,100	\$297,390	96%
Total Revenues	\$309,710	\$607,100	\$297,390	96%

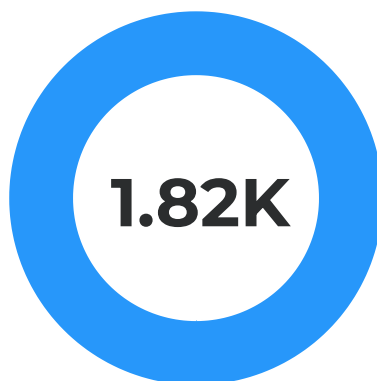
Neighborhood Services - Donations

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Donations	\$4,500	\$1,817	-\$2,683	-60%
Total Expenditures	\$4,500	\$1,817	-\$2,683	-60%

Expenditures by Division

FY27 Expenditures by Division



● Animal Services

\$1,817 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Animal Services	\$4,500	\$1,817	-\$2,683	-60%
Total Expenditures	\$4,500	\$1,817	-\$2,683	-60%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$4,500	\$1,817	-\$2,683	-60%
Total Expenditures	\$4,500	\$1,817	-\$2,683	-60%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Supplies - One Time	\$4,500	\$1,817	-\$2,683	-60%
Total Expenditures	\$4,500	\$1,817	-\$2,683	-60%

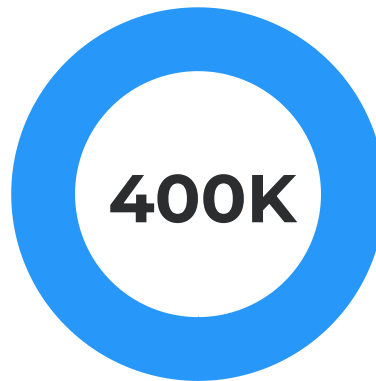
Neighborhood Services - Housing Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Housing	-	\$400,000	\$400,000	-
Total Expenditures	-	\$400,000	\$400,000	-

Expenditures by Division

FY27 Expenditures by Division



● Housing

\$400,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Housing	-	\$400,000	\$400,000	-
Total Expenditures	-	\$400,000	\$400,000	-

Expenditures by Activity Basic Account

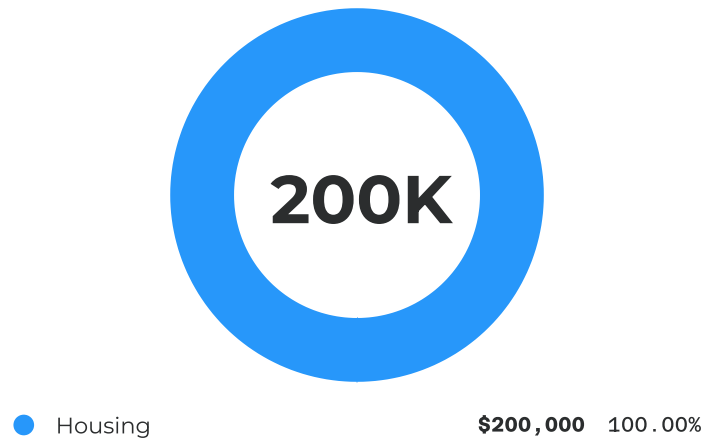
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	-	\$400,000	\$400,000	-
Total Expenditures	-	\$400,000	\$400,000	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	-	\$400,000	\$400,000	-
Total Expenditures	-	\$400,000	\$400,000	-

Revenues by Division

FY27 Revenues by Division



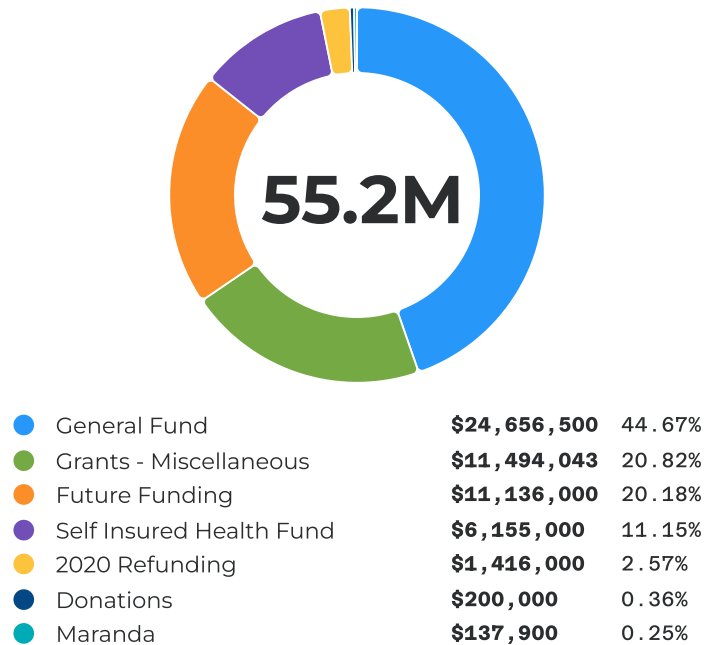
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Housing	\$200,000	\$200,000	-	-
Total Revenues	\$200,000	\$200,000	-	-

Non-Departmental All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund

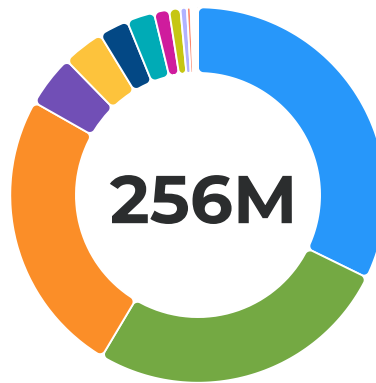


Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$13,424,771	\$24,656,500	\$11,231,729	84%
Donations	-	\$200,000	\$200,000	-
Maranda	\$171,150	\$137,900	-\$33,250	-19%
Grants - Miscellaneous	\$14,370,994	\$11,494,043	-\$2,876,951	-20%
2020 Refunding	\$1,420,400	\$1,416,000	-\$4,400	-
Future Funding	-	\$11,136,000	\$11,136,000	-
Self Insured Health Fund	-	\$6,155,000	\$6,155,000	-
Total Expenditures	\$29,387,315	\$55,195,443	\$25,808,128	88%

Revenues by Fund

FY27 Revenues by Fund



Replacement	\$82,572,210	32.24%
Future Funding	\$67,400,000	26.32%
General Fund	\$63,145,594	24.65%
Grants - Miscellaneous	\$11,494,043	4.49%
Self Insured Health Fund	\$9,155,000	3.57%
Impact Fees - Streets	\$6,577,900	2.57%
Construction Sales Tax	\$6,100,000	2.38%
HURF	\$3,361,900	1.31%
Impact Fees - Recreation	\$2,477,400	0.97%
2020 Refunding	\$1,416,000	0.55%
Smart and Safe Arizona	\$811,800	0.32%
Donations	\$420,233	0.16%
Ent - Big Chino	\$250,000	0.10%
Impact Fees - Public Safety	\$201,600	0.08%
Ent - Effluent Water	\$200,000	0.08%
Maranda	\$137,900	0.05%
UNS Facilities Relocation	\$126,500	0.05%
Streets Capital Projects	\$122,000	0.05%
Opioid Settlement	\$107,200	0.04%
Impoundment Fees	\$25,400	0.01%
Police Safety	\$24,200	0.01%
Bed Tax	\$50	0.00%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$58,497,262	\$63,145,594	\$4,648,332	8%
Replacement	\$16,000	\$82,572,210	\$82,556,210	515,976%
HURF	-	\$3,361,900	\$3,361,900	-
UNS Facilities Relocation	-	\$126,500	\$126,500	-
Impoundment Fees	-	\$25,400	\$25,400	-
Police Safety	-	\$24,200	\$24,200	-
Donations	-	\$420,233	\$420,233	-
Maranda	-	\$137,900	\$137,900	-
Smart and Safe Arizona	-	\$811,800	\$811,800	-

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Bed Tax	\$50	\$50	-	-
Opioid Settlement	-	\$107,200	\$107,200	-
Impact Fees - Streets	-	\$6,577,900	\$6,577,900	-
Impact Fees - Public Safety	-	\$201,600	\$201,600	-
Impact Fees - Recreation	-	\$2,477,400	\$2,477,400	-
Grants - Miscellaneous	\$14,484,536	\$11,494,043	-\$2,990,493	-21%
2020 Refunding	\$2,920,400	\$1,416,000	-\$1,504,400	-52%
Construction Sales Tax	\$6,782,227	\$6,100,000	-\$682,227	-10%
Streets Capital Projects	\$122,000	\$122,000	-	-
Ent - Water Future Funding	\$750,000	-	-\$750,000	-100%
Ent - Reclaimed Water	\$580,394	-	-\$580,394	-100%
Ent - Big Chino	\$809,970	\$250,000	-\$559,970	-69%
Ent - Effluent Water	-	\$200,000	\$200,000	-
Ent - Water Resource/Recharge	\$1,211,382	-	-\$1,211,382	-100%
Ent - Wastewater Capacity	\$659,306	-	-\$659,306	-100%
Future Funding	-	\$67,400,000	\$67,400,000	-
Self Insured Health Fund	-	\$9,155,000	\$9,155,000	-
Total Revenues	\$86,833,527	\$256,126,930	\$169,293,403	195%

Non-Departmental - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$13,424,771	\$24,656,500	\$11,231,729	84%
Total Expenditures	\$13,424,771	\$24,656,500	\$11,231,729	84%

Expenditures by Division

FY27 Expenditures by Division



● Non Departmental \$24,656,500 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$13,424,771	\$24,656,500	\$11,231,729	84%
Total Expenditures	\$13,424,771	\$24,656,500	\$11,231,729	84%

Expenditures by Activity Basic Account

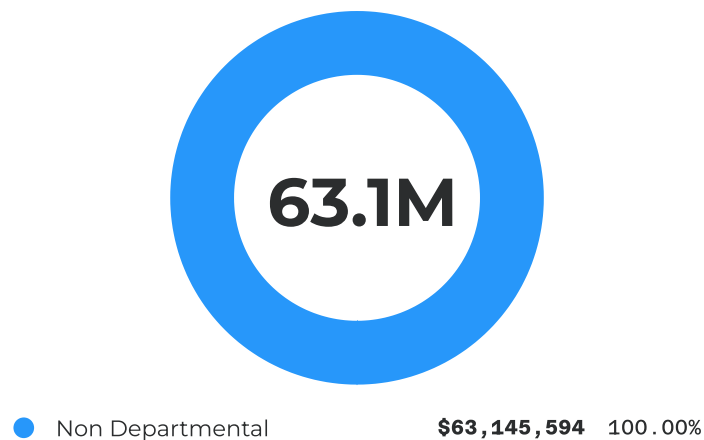
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,300,000	\$2,500,000	\$1,200,000	92%
Recurring Operating	\$8,678,616	\$10,841,500	\$2,162,884	25%
Capital Outlay	-	\$2,154,000	\$2,154,000	-
Debt Service	\$606,600	-	-\$606,600	-100%
Operating Transfers	\$2,839,555	\$9,161,000	\$6,321,445	223%
Total Expenditures	\$13,424,771	\$24,656,500	\$11,231,729	84%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$300,000	\$1,500,000	\$1,200,000	400%
Benefits	\$1,000,000	\$1,000,000	-	-
Community Partnerships	\$5,204,350	\$7,188,500	\$1,984,150	38%
Professional Services	\$474,266	\$653,000	\$178,734	38%
Improvements	-	\$2,154,000	\$2,154,000	-
Debt Service	\$606,600	-	-\$606,600	-100%
Other Expenditures	\$3,000,000	\$3,000,000	-	-
Transfer to Other Fund	\$2,839,555	\$9,161,000	\$6,321,445	223%
Total Expenditures	\$13,424,771	\$24,656,500	\$11,231,729	84%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$58,497,262	\$63,145,594	\$4,648,332	8%
Total Revenues	\$58,497,262	\$63,145,594	\$4,648,332	8%

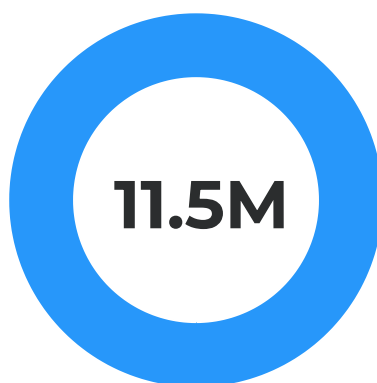
Non-Departmental - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants - Miscellaneous	\$14,370,994	\$11,494,043	-\$2,876,951	-20%
Total Expenditures	\$14,370,994	\$11,494,043	-\$2,876,951	-20%

Expenditures by Division

FY27 Expenditures by Division



● Non Departmental **\$11,494,043** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$14,370,994	\$11,494,043	-\$2,876,951	-20%
Total Expenditures	\$14,370,994	\$11,494,043	-\$2,876,951	-20%

Expenditures by Activity Basic Account

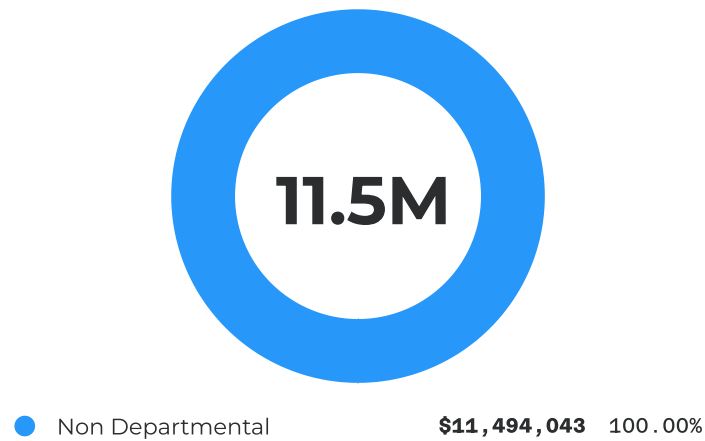
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$4,911,920	\$5,000,000	\$88,080	2%
Capital Outlay	\$9,459,074	\$6,494,043	-\$2,965,031	-31%
Total Expenditures	\$14,370,994	\$11,494,043	-\$2,876,951	-20%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$4,911,920	\$5,000,000	\$88,080	2%
Improvements	\$9,459,074	\$6,494,043	-\$2,965,031	-31%
Total Expenditures	\$14,370,994	\$11,494,043	-\$2,876,951	-20%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$14,484,536	\$11,494,043	-\$2,990,493	-21%
Total Revenues	\$14,484,536	\$11,494,043	-\$2,990,493	-21%

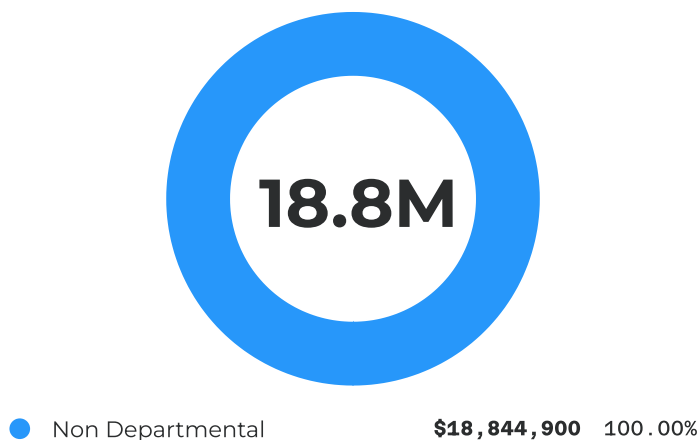
Non-Departmental - Other

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Maranda	\$171,150	\$137,900	-\$33,250	-19%
2020 Refunding	\$1,420,400	\$1,416,000	-\$4,400	-
Future Funding	-	\$11,136,000	\$11,136,000	-
Self Insured Health Fund	-	\$6,155,000	\$6,155,000	-
Total Expenditures	\$1,591,550	\$18,844,900	\$17,253,350	1,084%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$1,591,550	\$18,844,900	\$17,253,350	1,084%
Total Expenditures	\$1,591,550	\$18,844,900	\$17,253,350	1,084%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$171,150	\$6,292,900	\$6,121,750	3,577%
Capital Outlay	-	\$11,136,000	\$11,136,000	-
Debt Service	\$1,420,400	\$1,416,000	-\$4,400	-
Total Expenditures	\$1,591,550	\$18,844,900	\$17,253,350	1,084%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$171,150	\$137,900	-\$33,250	-19%
Administrative	-	\$6,155,000	\$6,155,000	-
Improvements	-	\$11,136,000	\$11,136,000	-
Debt Service	\$1,420,400	\$1,416,000	-\$4,400	-
Total Expenditures	\$1,591,550	\$18,844,900	\$17,253,350	1,084%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Non Departmental	\$13,851,729	\$181,067,060	\$167,215,331	1,207%
Total Revenues	\$13,851,729	\$181,067,060	\$167,215,331	1,207%

Parks & Recreation All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



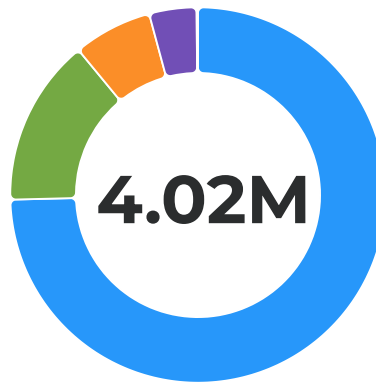
General Fund	\$5,907,400	61.18%
Construction Sales Tax	\$2,466,600	25.55%
Replacement	\$558,200	5.78%
Impact Fees - Recreation	\$540,000	5.59%
Bed Tax	\$163,400	1.69%
P&R Art	\$20,000	0.21%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,367,982	\$5,907,400	\$539,418	10%
Replacement	-	\$558,200	\$558,200	-
Donations	\$163,200	-	-\$163,200	-100%
Bed Tax	\$157,562	\$163,400	\$5,838	4%
Impact Fees - Recreation	\$35,000	\$540,000	\$505,000	1,443%
Grants - Parks & Recreation	\$1,245,000	-	-\$1,245,000	-100%
Construction Sales Tax	\$265,000	\$2,466,600	\$2,201,600	831%
P&R Art	-	\$20,000	\$20,000	-
Total Expenditures	\$7,233,744	\$9,655,600	\$2,421,856	33%

Revenues by Fund

FY27 Revenues by Fund



Replacement - P&R	\$3,000,000	74.61%
Impact Fees - Recreation	\$580,000	14.42%
General Fund	\$272,500	6.78%
Bed Tax	\$163,350	4.06%
Maranda	\$5,000	0.12%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$306,482	\$272,500	-\$33,982	-11%
Donations	\$70,729	-	-\$70,729	-100%
Maranda	\$5,000	\$5,000	-	-
Bed Tax	\$156,000	\$163,350	\$7,350	5%
Impact Fees - Recreation	\$730,000	\$580,000	-\$150,000	-21%
Grants - Parks & Recreation	\$1,245,000	-	-\$1,245,000	-100%
Replacement - P&R	-	\$3,000,000	\$3,000,000	-
Total Revenues	\$2,513,211	\$4,020,850	\$1,507,639	60%

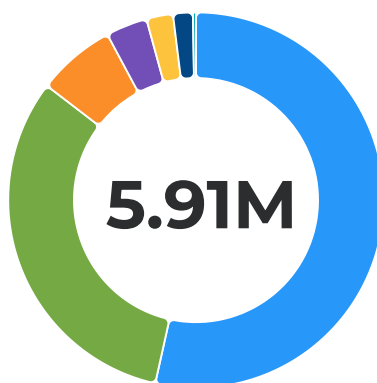
Parks & Recreation - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$5,367,982	\$5,907,400	\$539,418	10%
Total Expenditures	\$5,367,982	\$5,907,400	\$539,418	10%

Expenditures by Division

FY27 Expenditures by Division



● Parks Administration	\$3,159,800	53.49%
● Parks Maintenance	\$1,885,900	31.92%
● Aquatics	\$399,400	6.76%
● Special Events	\$210,900	3.57%
● Athletics	\$135,400	2.29%
● Community Outdoor	\$100,700	1.70%
● Arts and Culture	\$15,000	0.25%
● Adaptive Recreation	\$300	0.01%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Adaptive Recreation	\$290	\$300	\$10	3%
Parks Administration	\$2,893,308	\$3,159,800	\$266,492	9%
Aquatics	\$417,505	\$399,400	-\$18,105	-4%
Arts and Culture	\$34,900	\$15,000	-\$19,900	-57%
Athletics	\$108,695	\$135,400	\$26,705	25%
Community Outdoor	\$100,300	\$100,700	\$400	-
Parks Maintenance	\$1,616,461	\$1,885,900	\$269,439	17%
Special Events	\$184,723	\$210,900	\$26,177	14%
Marketing	\$11,800	-	-\$11,800	-100%
Total Expenditures	\$5,367,982	\$5,907,400	\$539,418	10%

Expenditures by Activity Basic Account

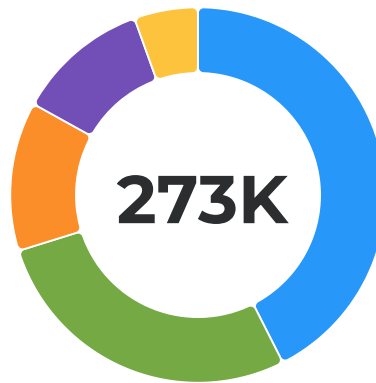
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$3,082,603	\$3,400,800	\$318,197	10%
Recurring Operating	\$2,061,379	\$2,185,200	\$123,821	6%
One-Time Operating	\$76,000	\$31,400	-\$44,600	-59%
Capital Outlay	\$148,000	\$290,000	\$142,000	96%
Total Expenditures	\$5,367,982	\$5,907,400	\$539,418	10%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$2,201,844	\$2,374,800	\$172,956	8%
Benefits	\$880,759	\$1,026,000	\$145,241	16%
Community Partnerships	\$58,448	\$59,000	\$552	1%
Professional Services	\$227,670	\$247,500	\$19,830	9%
Professional Services - One Time	\$68,000	-	-\$68,000	-100%
Utilities	\$958,026	\$1,056,000	\$97,974	10%
Repairs & Maintenance	\$366,310	\$376,600	\$10,290	3%
Rentals & Leases	\$99,950	\$117,100	\$17,150	17%
Publications & Printing	\$10,600	\$1,000	-\$9,600	-91%
Software Subscriptions	\$22,300	\$16,700	-\$5,600	-25%
Professional Development	\$27,182	\$26,400	-\$782	-3%
General Supplies	\$290,893	\$316,300	\$25,407	9%
General Supplies - One Time	\$8,000	-	-\$8,000	-100%
Improvements	\$50,000	\$200,000	\$150,000	300%
Machinery & Equipment	\$98,000	\$90,000	-\$8,000	-8%
Total Expenditures	\$5,367,982	\$5,907,400	\$539,418	10%

Revenues by Division

FY27 Revenues by Division



● Parks Administration	\$115,900	42.53%
● Athletics	\$75,400	27.67%
● Parks Maintenance	\$35,000	12.84%
● Aquatics	\$31,200	11.45%
● Special Events	\$15,000	5.50%

Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Maintenance	\$25,000	\$35,000	\$10,000	40%
Parks Administration	\$107,078	\$115,900	\$8,822	8%
Aquatics	\$89,656	\$31,200	-\$58,456	-65%
Athletics	\$69,748	\$75,400	\$5,652	8%
Special Events	\$15,000	\$15,000	-	-
Total Revenues	\$306,482	\$272,500	-\$33,982	-11%

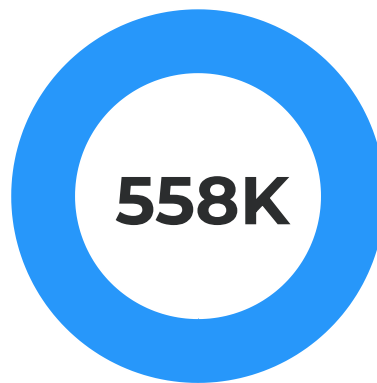
Parks & Recreation - Replacement Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Replacement	-	\$558,200	\$558,200	-
Total Expenditures	-	\$558,200	\$558,200	-

Expenditures by Division

FY27 Expenditures by Division



● Parks Maintenance **\$558,200** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Maintenance	-	\$558,200	\$558,200	-
Total Expenditures	-	\$558,200	\$558,200	-

Expenditures by Activity Basic Account

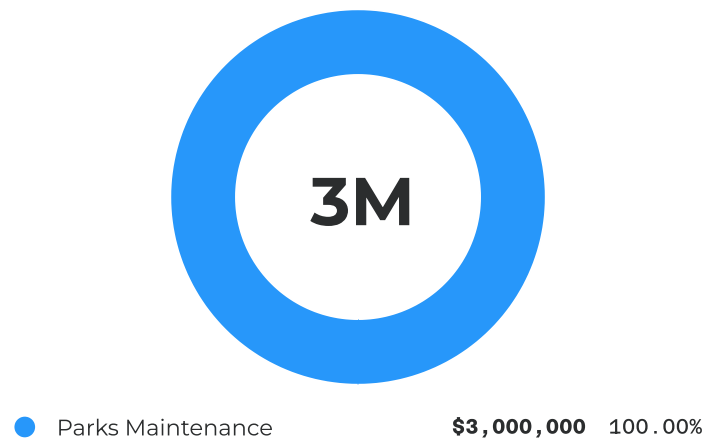
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	-	\$558,200	\$558,200	-
Total Expenditures	-	\$558,200	\$558,200	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Machinery & Equipment	-	\$558,200	\$558,200	-
Total Expenditures	-	\$558,200	\$558,200	-

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Maintenance	-	\$3,000,000	\$3,000,000	-
Total Revenues	-	\$3,000,000	\$3,000,000	-

Parks & Recreation - Bed Tax

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Bed Tax	\$157,562	\$163,400	\$5,838	4%
Total Expenditures	\$157,562	\$163,400	\$5,838	4%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Special Events	\$157,562	\$163,400	\$5,838	4%
Total Expenditures	\$157,562	\$163,400	\$5,838	4%

Expenditures by Activity Basic Account

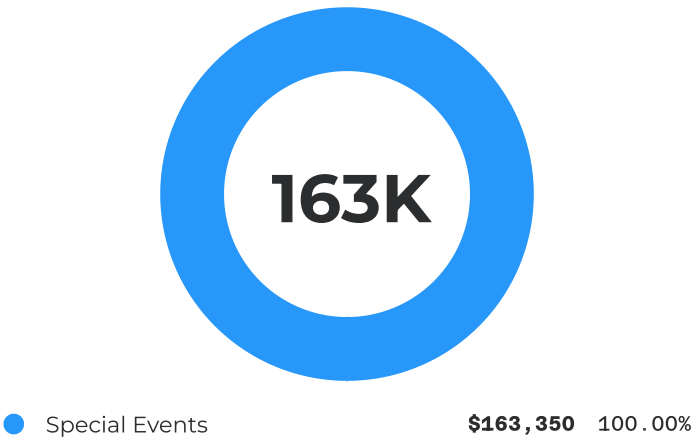
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$157,562	\$163,400	\$5,838	4%
Total Expenditures	\$157,562	\$163,400	\$5,838	4%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$60,000	\$69,400	\$9,400	16%
Rentals & Leases	\$70,000	\$94,000	\$24,000	34%
Software Subscriptions	\$27,562	-	-\$27,562	-100%
Total Expenditures	\$157,562	\$163,400	\$5,838	4%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Special Events	\$156,000	\$163,350	\$7,350	5%
Total Revenues	\$156,000	\$163,350	\$7,350	5%

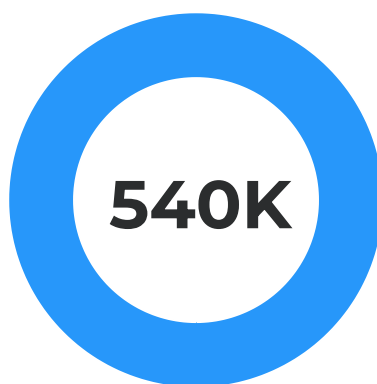
Parks & Recreation - Impact Fees (Recreation)

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Impact Fees - Recreation	\$35,000	\$540,000	\$505,000	1,443%
Total Expenditures	\$35,000	\$540,000	\$505,000	1,443%

Expenditures by Division

FY27 Expenditures by Division



● Parks Administration \$540,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Administration	\$35,000	\$540,000	\$505,000	1,443%
Total Expenditures	\$35,000	\$540,000	\$505,000	1,443%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$35,000	\$30,000	-\$5,000	-14%
Capital Outlay	-	\$510,000	\$510,000	-
Total Expenditures	\$35,000	\$540,000	\$505,000	1,443%

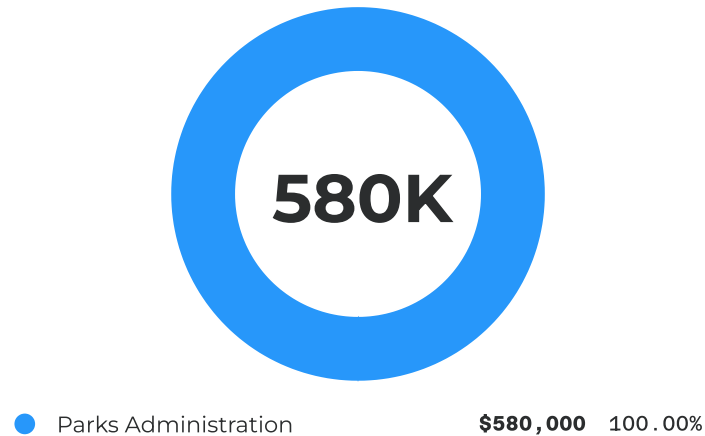
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$35,000	\$30,000	-\$5,000	-14%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	-	\$510,000	\$510,000	-
Total Expenditures	\$35,000	\$540,000	\$505,000	1,443%

Revenues by Division

FY27 Revenues by Division



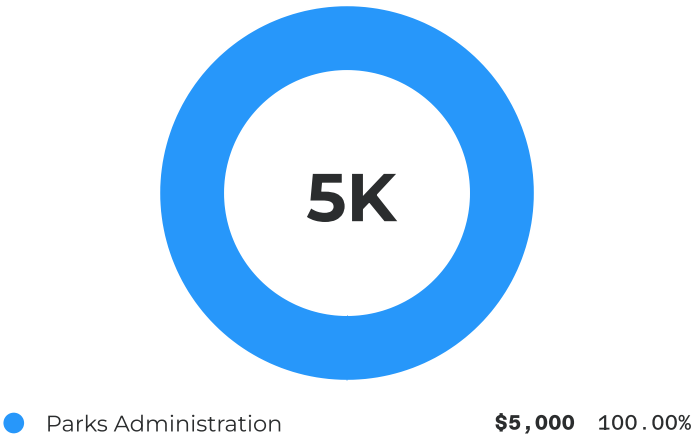
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Administration	\$730,000	\$580,000	-\$150,000	-21%
Total Revenues	\$730,000	\$580,000	-\$150,000	-21%

Parks & Recreation - Maranda Fund

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Administration	\$5,000	\$5,000	-	-
Total Revenues	\$5,000	\$5,000	-	-

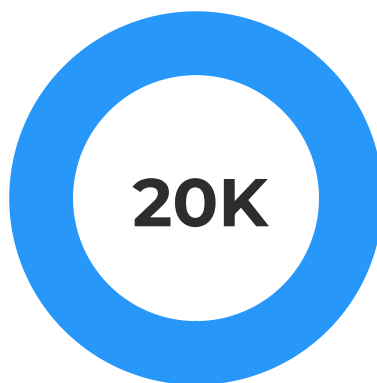
Parks & Recreation - Public Art Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
P&R Art	-	\$20,000	\$20,000	-
Total Expenditures	-	\$20,000	\$20,000	-

Expenditures by Division

FY27 Expenditures by Division



● Arts and Culture \$20,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Arts and Culture	-	\$20,000	\$20,000	-
Total Expenditures	-	\$20,000	\$20,000	-

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	-	\$20,000	\$20,000	-
Total Expenditures	-	\$20,000	\$20,000	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Machinery & Equipment	-	\$20,000	\$20,000	-
Total Expenditures	-	\$20,000	\$20,000	-

Parks & Recreation - Construction Sales Tax

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Construction Sales Tax	\$265,000	\$2,466,600	\$2,201,600	831%
Total Expenditures	\$265,000	\$2,466,600	\$2,201,600	831%

Expenditures by Division

FY27 Expenditures by Division



● Parks Maintenance **\$2,466,600** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Parks Maintenance	\$265,000	\$2,466,600	\$2,201,600	831%
Total Expenditures	\$265,000	\$2,466,600	\$2,201,600	831%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$265,000	\$2,466,600	\$2,201,600	831%
Total Expenditures	\$265,000	\$2,466,600	\$2,201,600	831%

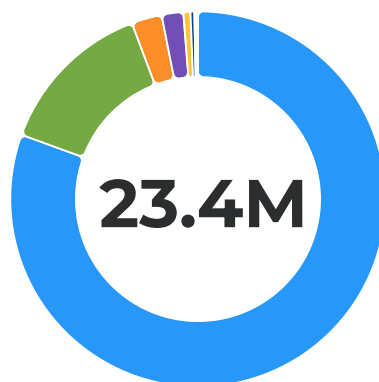
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$265,000	\$2,411,600	\$2,146,600	810%
Machinery & Equipment	-	\$55,000	\$55,000	-
Total Expenditures	\$265,000	\$2,466,600	\$2,201,600	831%

Police All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



General Fund	\$18,880,000	80.56%
Grants - Police	\$3,215,200	13.72%
Smart and Safe Arizona	\$610,700	2.61%
Impact Fees - Public Safety	\$436,600	1.86%
Opioid Settlement	\$140,000	0.60%
Donations	\$81,520	0.35%
Police Safety	\$37,200	0.16%
Impoundment Fees	\$33,400	0.14%

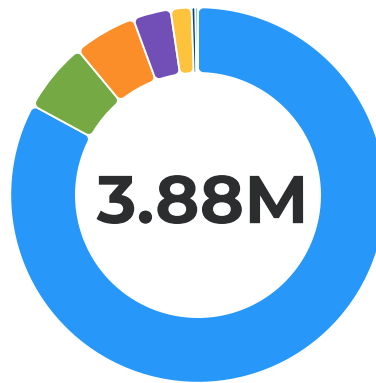
Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$16,978,603	\$18,880,000	\$1,901,397	11%
Impoundment Fees	\$25,955	\$33,400	\$7,445	29%
Police Safety	\$67,198	\$37,200	-\$29,998	-45%
Donations	\$310,124	\$81,520	-\$228,604	-74%
Smart and Safe Arizona	\$750,500	\$610,700	-\$139,800	-19%
Opioid Settlement	\$229,462	\$140,000	-\$89,462	-39%
Impact Fees - Public Safety	\$154,420	\$436,600	\$282,180	183%
Grants - Police	\$3,502,036	\$3,215,200	-\$286,836	-8%
Total Expenditures	\$22,018,298	\$23,434,620	\$1,416,322	6%

*Note: The \$18,880,000 is inclusive of the portion of funds allocated to the Animal Services Division from the Police Department, which causes the General Fund expenditures listed here to not match the General Fund summary below. This does not represent a duplication of Expenditures.

Revenues by Fund

FY27 Revenues by Fund



Grants - Police	\$3,215,200	82.91%
Impact Fees - Public Safety	\$235,000	6.06%
Smart and Safe Arizona	\$210,000	5.42%
Opioid Settlement	\$126,600	3.26%
General Fund	\$70,000	1.81%
Police Safety	\$13,000	0.34%
Impoundment Fees	\$8,000	0.21%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$70,000	\$70,000	-	-
Impoundment Fees	\$9,000	\$8,000	-\$1,000	-11%
Police Safety	\$13,000	\$13,000	-	-
Donations	\$254,284	-	-\$254,284	-100%
Smart and Safe Arizona	\$224,000	\$210,000	-\$14,000	-6%
Opioid Settlement	\$165,000	\$126,600	-\$38,400	-23%
Impact Fees - Public Safety	\$277,000	\$235,000	-\$42,000	-15%
Grants - Police	\$3,442,236	\$3,215,200	-\$227,036	-7%
Total Revenues	\$4,454,520	\$3,877,800	-\$576,720	-13%

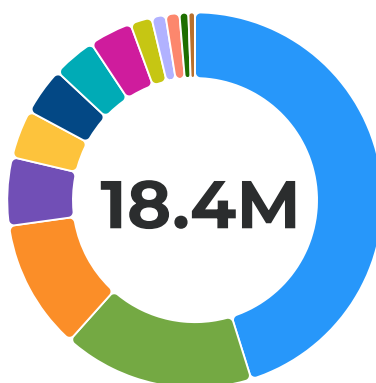
Police - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$16,643,501	\$18,433,700	\$1,790,199	11%
Total Expenditures	\$16,643,501	\$18,433,700	\$1,790,199	11%

Expenditures by Division

FY27 Expenditures by Division



Patrol	\$8,322,200	45.15%
Police Administration	\$3,032,800	16.45%
Criminal Investigations	\$2,062,400	11.19%
Records	\$1,087,800	5.90%
K9	\$763,300	4.14%
Drug Enforcement Unit	\$759,300	4.12%
Support Services	\$688,200	3.73%
Traffic	\$687,600	3.73%
Evidence	\$343,300	1.86%
School Resource Officer	\$222,600	1.21%
SWAT	\$220,200	1.19%
PANT	\$140,100	0.76%
Range and Firearms	\$103,900	0.56%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Range and Firearms	\$78,711	\$103,900	\$25,189	32%
Support Services	\$681,844	\$688,200	\$6,356	1%
SWAT	\$86,682	\$220,200	\$133,518	154%
Police Administration	\$2,919,189	\$3,032,800	\$113,611	4%
Criminal Investigations	\$2,089,246	\$2,062,400	-\$26,846	-1%
Drug Enforcement Unit	\$636,196	\$759,300	\$123,104	19%
Evidence	\$325,278	\$343,300	\$18,022	6%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
K9	\$701,867	\$763,300	\$61,433	9%
PANT	\$134,035	\$140,100	\$6,065	5%
Patrol	\$7,441,488	\$8,322,200	\$880,712	12%
Records	\$516,980	\$1,087,800	\$570,820	110%
School Resource Officer	\$207,640	\$222,600	\$14,960	7%
Traffic	\$824,345	\$687,600	-\$136,745	-17%
Total Expenditures	\$16,643,501	\$18,433,700	\$1,790,199	11%

Expenditures by Activity Basic Account

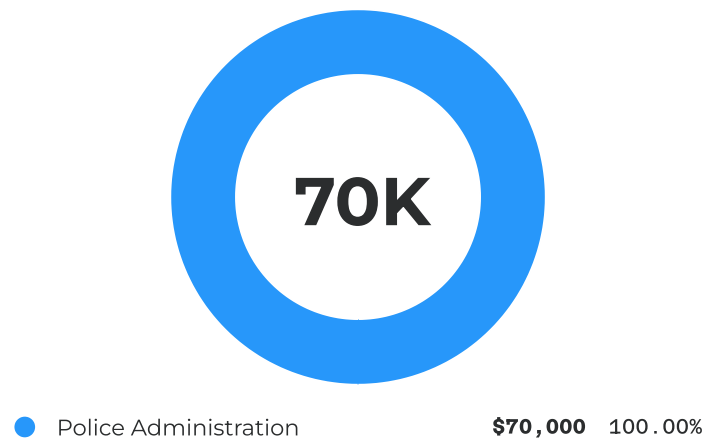
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$14,021,143	\$14,918,100	\$896,957	6%
Recurring Operating	\$2,565,833	\$2,530,400	-\$35,433	-1%
One-Time Operating	\$56,525	\$960,200	\$903,675	1,599%
Capital Outlay	-	\$25,000	\$25,000	-
Total Expenditures	\$16,643,501	\$18,433,700	\$1,790,199	11%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$9,082,055	\$9,709,800	\$627,745	7%
Benefits	\$4,939,088	\$5,208,300	\$269,212	5%
Community Partnerships	\$48,005	\$48,000	-\$5	-
Professional Services	\$1,261,768	\$1,229,500	-\$32,268	-3%
Professional Services - One Time	-	\$53,500	\$53,500	-
Utilities	\$119,520	\$112,500	-\$7,020	-6%
Repairs & Maintenance	\$81,749	\$189,700	\$107,951	132%
Rentals & Leases	\$15,310	\$14,400	-\$910	-6%
Insurance	\$250	-	-\$250	-100%
Publications & Printing	\$9,450	\$9,500	\$50	1%
Software Subscriptions	\$98,109	-	-\$98,109	-100%
Professional Development	\$233,490	\$214,100	-\$19,390	-8%
General Supplies	\$698,182	\$712,700	\$14,518	2%
General Supplies - One Time	\$56,525	\$906,700	\$850,175	1,504%
Vehicles	-	\$25,000	\$25,000	-
Lease/SBITA	-	\$350,000	\$350,000	-
Lease/SBITA Clearing	-	-\$350,000	-\$350,000	-
Total Expenditures	\$16,643,501	\$18,433,700	\$1,790,199	11%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$70,000	\$70,000	-	-
Total Revenues	\$70,000	\$70,000	-	-

Police - Impoundment Fee

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Impoundment Fees	\$25,955	\$33,400	\$7,445	29%
Total Expenditures	\$25,955	\$33,400	\$7,445	29%

Expenditures by Division

FY27 Expenditures by Division



● Police Administration \$33,400 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$25,955	\$33,400	\$7,445	29%
Total Expenditures	\$25,955	\$33,400	\$7,445	29%

Expenditures by Activity Basic Account

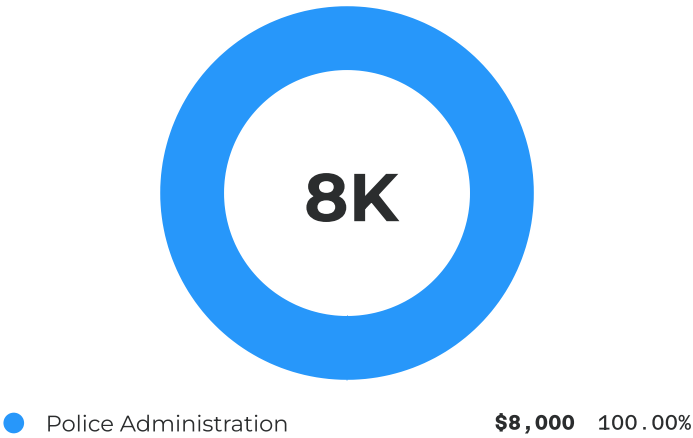
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$25,955	\$33,400	\$7,445	29%
Total Expenditures	\$25,955	\$33,400	\$7,445	29%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$25,955	\$33,400	\$7,445	29%
Total Expenditures	\$25,955	\$33,400	\$7,445	29%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$9,000	\$8,000	-\$1,000	-11%
Total Revenues	\$9,000	\$8,000	-\$1,000	-11%

Police - Police Safety

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Safety	\$67,198	\$37,200	-\$29,998	-45%
Total Expenditures	\$67,198	\$37,200	-\$29,998	-45%

Expenditures by Division

FY27 Expenditures by Division



● Police Administration \$37,200 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$67,198	\$37,200	-\$29,998	-45%
Total Expenditures	\$67,198	\$37,200	-\$29,998	-45%

Expenditures by Activity Basic Account

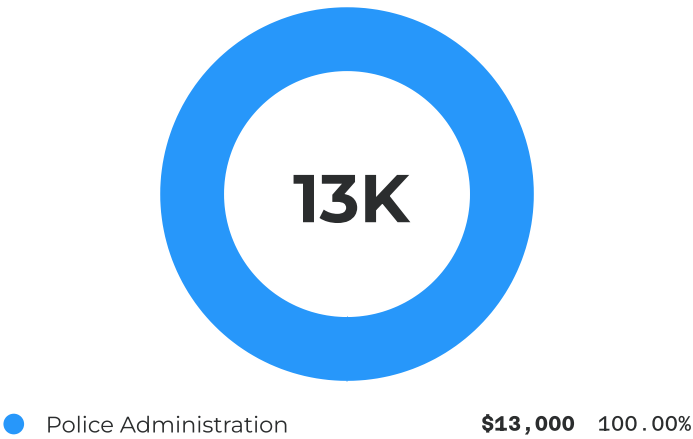
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$40,000	\$37,200	-\$2,800	-7%
Capital Outlay	\$27,198	-	-\$27,198	-100%
Total Expenditures	\$67,198	\$37,200	-\$29,998	-45%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Supplies	\$40,000	\$37,200	-\$2,800	-7%
Machinery & Equipment	\$27,198	-	-\$27,198	-100%
Total Expenditures	\$67,198	\$37,200	-\$29,998	-45%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$13,000	\$13,000	-	-
Total Revenues	\$13,000	\$13,000	-	-

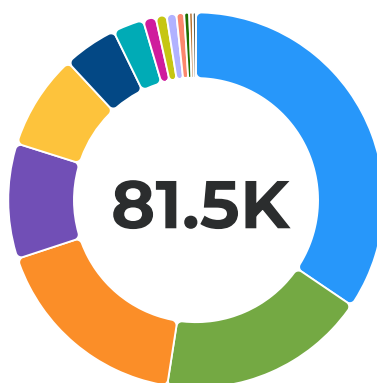
Police - Donations

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Donations	\$310,124	\$81,520	-\$228,604	-74%
Total Expenditures	\$310,124	\$81,520	-\$228,604	-74%

Expenditures by Division

FY27 Expenditures by Division



K9	\$28,106	34.48%
Police Administration	\$14,657	17.98%
Grafitti Task Force	\$14,262	17.50%
Range and Firearms	\$8,093	9.93%
PANT	\$6,692	8.21%
Honor Guard	\$3,815	4.68%
Youth Foundation	\$2,181	2.68%
Crime Prevention	\$891	1.09%
Puente de Comunidad	\$768	0.94%
Explorers	\$691	0.85%
Project Lifesaver	\$544	0.67%
SWAT	\$344	0.42%
Badges and Bobbers	\$250	0.31%
Creative Energy Fair	\$226	0.28%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Crime Prevention	\$1,784	\$891	-\$893	-50%
Range and Firearms	\$11,962	\$8,093	-\$3,869	-32%
SWAT	\$690	\$344	-\$346	-50%
Grafitti Task Force	\$28,000	\$14,262	-\$13,738	-49%
Creative Energy Fair	-	\$226	\$226	-
Youth Foundation	\$2,181	\$2,181	-	-

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Honor Guard	\$7,615	\$3,815	-\$3,800	-50%
Project Lifesaver	-	\$544	\$544	-
Explorers	\$691	\$691	-	-
Badges and Bobbers	\$250	\$250	-	-
Puente de Comunidad	\$8,000	\$768	-\$7,232	-90%
Police Administration	\$161,080	\$14,657	-\$146,423	-91%
K9	\$66,571	\$28,106	-\$38,465	-58%
PANT	\$21,300	\$6,692	-\$14,608	-69%
Total Expenditures	\$310,124	\$81,520	-\$228,604	-74%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$310,124	\$81,520	-\$228,604	-74%
Total Expenditures	\$310,124	\$81,520	-\$228,604	-74%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services - One Time	\$92,366	\$44,944	-\$47,422	-51%
Repairs & Maintenance - One Time	\$200	-	-\$200	-100%
Rentals & Leases	\$1,200	-	-\$1,200	-100%
Professional Development	\$12,866	\$7,927	-\$4,939	-38%
General Supplies - One Time	\$203,492	\$28,649	-\$174,843	-86%
Total Expenditures	\$310,124	\$81,520	-\$228,604	-74%

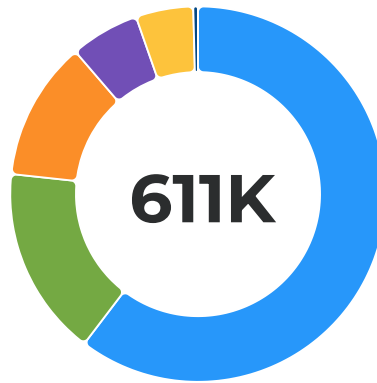
Police - Smart and Safe

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Smart and Safe Arizona	\$750,500	\$610,700	-\$139,800	-19%
Total Expenditures	\$750,500	\$610,700	-\$139,800	-19%

Expenditures by Division

FY27 Expenditures by Division



Patrol	\$368,500	60.34%
Police Administration	\$100,000	16.37%
Traffic	\$73,200	11.99%
Drug Enforcement Unit	\$36,300	5.94%
K9	\$30,200	4.95%
RICO	\$2,500	0.41%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
RICO	-	\$2,500	\$2,500	-
Police Administration	\$750,500	\$100,000	-\$650,500	-87%
Drug Enforcement Unit	-	\$36,300	\$36,300	-
K9	-	\$30,200	\$30,200	-
Patrol	-	\$368,500	\$368,500	-
Traffic	-	\$73,200	\$73,200	-
Total Expenditures	\$750,500	\$610,700	-\$139,800	-19%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$650,500	\$510,700	-\$139,800	-21%
Recurring Operating	\$100,000	\$100,000	-	-

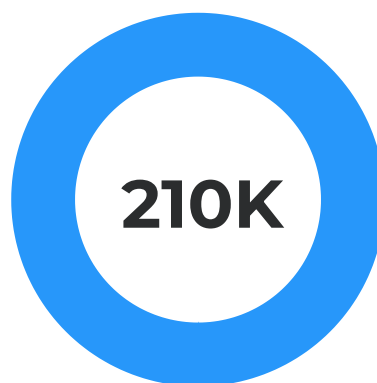
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$750,500	\$610,700	-\$139,800	-19%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$500,500	\$510,700	\$10,200	2%
Benefits	\$150,000	-	-\$150,000	-100%
Professional Development	\$100,000	\$100,000	-	-
Total Expenditures	\$750,500	\$610,700	-\$139,800	-19%

Revenues by Division

FY27 Revenues by Division



● Police Administration **\$210,000** 100.00%

Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$224,000	\$210,000	-\$14,000	-6%
Total Revenues	\$224,000	\$210,000	-\$14,000	-6%

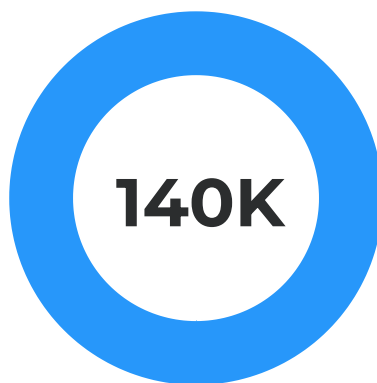
Police - Opioid Settlement

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Opioid Settlement	\$229,462	\$140,000	-\$89,462	-39%
Total Expenditures	\$229,462	\$140,000	-\$89,462	-39%

Expenditures by Division

FY27 Expenditures by Division



● Police Administration **\$140,000** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$229,462	\$140,000	-\$89,462	-39%
Total Expenditures	\$229,462	\$140,000	-\$89,462	-39%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$77,862	\$20,000	-\$57,862	-74%
Capital Outlay	\$151,600	\$120,000	-\$31,600	-21%
Total Expenditures	\$229,462	\$140,000	-\$89,462	-39%

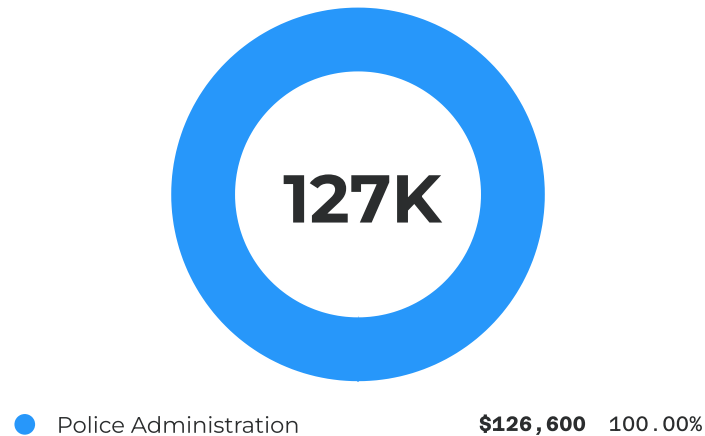
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Supplies	\$77,862	\$20,000	-\$57,862	-74%
Machinery & Equipment	\$333	\$100,000	\$99,667	29,930%
Vehicles	\$151,267	\$20,000	-\$131,267	-87%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$229,462	\$140,000	-\$89,462	-39%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$165,000	\$126,600	-\$38,400	-23%
Total Revenues	\$165,000	\$126,600	-\$38,400	-23%

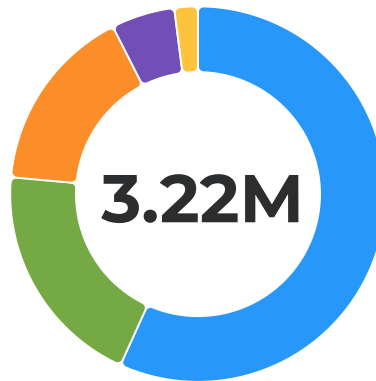
Police - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants - Police	\$3,502,036	\$3,215,200	-\$286,836	-8%
Total Expenditures	\$3,502,036	\$3,215,200	-\$286,836	-8%

Expenditures by Division

FY27 Expenditures by Division



Misc Police Grants	\$1,825,500	56.78%
RICO	\$632,300	19.67%
School Resource Officer	\$516,900	16.08%
Police Administration	\$175,100	5.45%
GOHS - Hwy Safety Grant	\$65,300	2.03%
IGA	\$100	0.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
RICO	\$118,066	\$632,300	\$514,234	436%
GOHS - Hwy Safety Grant	\$301,179	\$65,300	-\$235,879	-78%
Misc Police Grants	\$2,335,596	\$1,825,500	-\$510,096	-22%
IGA	-	\$100	\$100	-
PANT Grant	\$35,427	-	-\$35,427	-100%
Police Administration	\$153,915	\$175,100	\$21,185	14%
School Resource Officer	\$557,853	\$516,900	-\$40,953	-7%
Total Expenditures	\$3,502,036	\$3,215,200	-\$286,836	-8%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,678,016	\$1,508,100	-\$169,916	-10%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$1,424,020	\$992,100	-\$431,920	-30%
Capital Outlay	\$400,000	\$715,000	\$315,000	79%
Total Expenditures	\$3,502,036	\$3,215,200	-\$286,836	-8%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,299,514	\$1,149,500	-\$150,014	-12%
Benefits	\$378,502	\$358,600	-\$19,902	-5%
Professional Services	\$110,140	\$88,000	-\$22,140	-20%
Insurance	\$3,372	-	-\$3,372	-100%
Publications & Printing	\$613	-	-\$613	-100%
Software Subscriptions	\$587,731	-	-\$587,731	-100%
Professional Development	\$9,978	\$300	-\$9,678	-97%
Professional Development - One Time	\$8,000	-	-\$8,000	-100%
General Supplies	\$704,186	\$903,800	\$199,614	28%
Improvements	-	\$363,000	\$363,000	-
Machinery & Equipment	\$400,000	\$352,000	-\$48,000	-12%
Total Expenditures	\$3,502,036	\$3,215,200	-\$286,836	-8%

Revenues by Division

FY27 Revenues by Division



● Misc Police Grants \$3,215,200 100.00%

Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$153,915	-	-\$153,915	-100%
PANT	\$102,616	-	-\$102,616	-100%
PANT Grant	\$35,427	-	-\$35,427	-100%
GOHS - Hwy Safety Grant	\$301,179	-	-\$301,179	-100%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Misc Police Grants	\$2,343,046	\$3,215,200	\$872,154	37%
School Resource Officer	\$506,053	-	-\$506,053	-100%
Total Revenues	\$3,442,236	\$3,215,200	-\$227,036	-7%

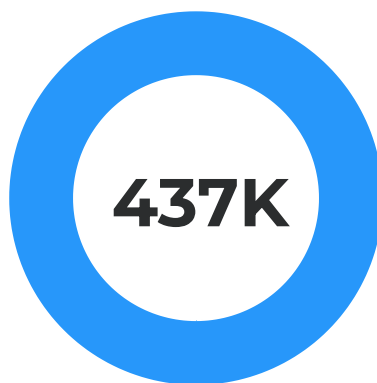
Police - Impact Fees (Public Safety)

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Impact Fees - Public Safety	\$154,420	\$436,600	\$282,180	183%
Total Expenditures	\$154,420	\$436,600	\$282,180	183%

Expenditures by Division

FY27 Expenditures by Division



● Police Administration **\$436,600** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$154,420	\$436,600	\$282,180	183%
Total Expenditures	\$154,420	\$436,600	\$282,180	183%

Expenditures by Activity Basic Account

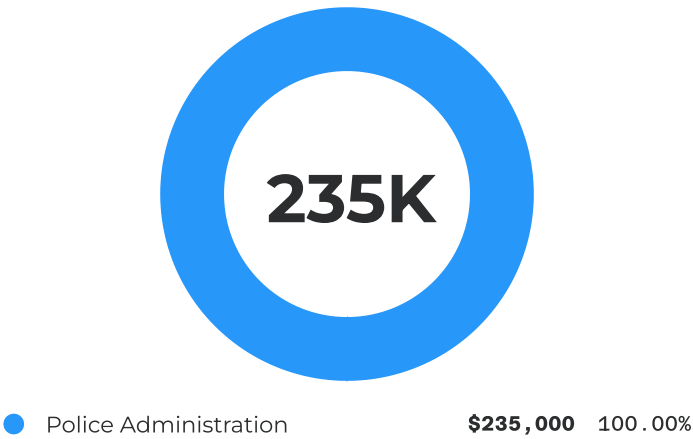
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$35,000	\$316,600	\$281,600	805%
Operating Transfers	\$119,420	\$120,000	\$580	-
Total Expenditures	\$154,420	\$436,600	\$282,180	183%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$35,000	\$316,600	\$281,600	805%
Transfer to Other Fund	\$119,420	\$120,000	\$580	-
Total Expenditures	\$154,420	\$436,600	\$282,180	183%

Revenues by Division

FY27 Revenues by Division



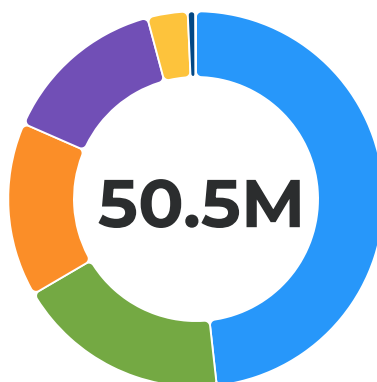
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Police Administration	\$277,000	\$235,000	-\$42,000	-15%
Total Revenues	\$277,000	\$235,000	-\$42,000	-15%

Public Works All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



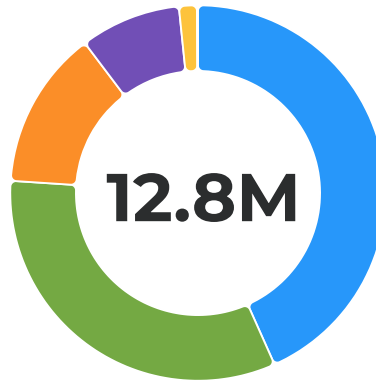
Construction Sales Tax	\$24,368,700	48.23%
Streets Capital Projects	\$9,264,300	18.34%
HURF	\$7,578,421	15.00%
General Fund	\$7,203,824	14.26%
Grants - Streets	\$1,755,400	3.47%
UNS Facilities Relocation	\$326,500	0.65%
Impact Fees - Streets	\$30,000	0.06%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$7,343,940	\$7,203,824	-\$140,116	-2%
HURF	\$40,386,123	\$7,578,421	-\$32,807,702	-81%
UNS Facilities Relocation	\$350,000	\$326,500	-\$23,500	-7%
Impact Fees - Streets	\$1,451,400	\$30,000	-\$1,421,400	-98%
Grants - Streets	\$4,845,684	\$1,755,400	-\$3,090,284	-64%
Grants - Transportation	\$693,430	-	-\$693,430	-100%
Construction Sales Tax	\$17,774,130	\$24,368,700	\$6,594,570	37%
Streets Capital Projects	\$4,153,000	\$9,264,300	\$5,111,300	123%
Total Expenditures	\$76,997,707	\$50,527,145	-\$26,470,562	-34%

Revenues by Fund

FY27 Revenues by Fund



HURF	\$5,559,144	43.31%
Streets Capital Projects	\$4,200,000	32.72%
Grants - Streets	\$1,755,400	13.68%
Impact Fees - Streets	\$1,110,000	8.65%
UNS Facilities Relocation	\$200,000	1.56%
General Fund	\$10,000	0.08%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$10,000	\$10,000	-	-
HURF	\$37,668,973	\$5,559,144	-\$32,109,829	-85%
UNS Facilities Relocation	\$200,000	\$200,000	-	-
Impact Fees - Streets	\$1,360,000	\$1,110,000	-\$250,000	-18%
Grants - Streets	\$4,845,684	\$1,755,400	-\$3,090,284	-64%
Grants - Transportation	\$693,430	-	-\$693,430	-100%
Streets Capital Projects	\$3,991,019	\$4,200,000	\$208,981	5%
Total Revenues	\$48,769,106	\$12,834,544	-\$35,934,562	-74%

Public Works - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$7,343,940	\$7,203,824	-\$140,116	-2%
Total Expenditures	\$7,343,940	\$7,203,824	-\$140,116	-2%

Expenditures by Division

FY27 Expenditures by Division



Fleet Maintenance	\$2,848,204	39.54%
Facilities Maintenance	\$2,288,560	31.77%
Public Works Engineering	\$998,860	13.87%
Public Works Administration	\$568,200	7.89%
Transportation	\$500,000	6.94%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Public Works Administration	\$541,026	\$568,200	\$27,174	5%
Public Works Engineering	\$976,228	\$998,860	\$22,632	2%
Facilities Maintenance	\$2,757,290	\$2,288,560	-\$468,730	-17%
Transportation	\$367,170	\$500,000	\$132,830	36%
Fleet Maintenance	\$2,702,226	\$2,848,204	\$145,978	5%
Total Expenditures	\$7,343,940	\$7,203,824	-\$140,116	-2%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$2,035,951	\$2,234,700	\$198,749	10%
Recurring Operating	\$3,484,385	\$4,397,224	\$912,839	26%
One-Time Operating	\$334,875	\$41,000	-\$293,875	-88%

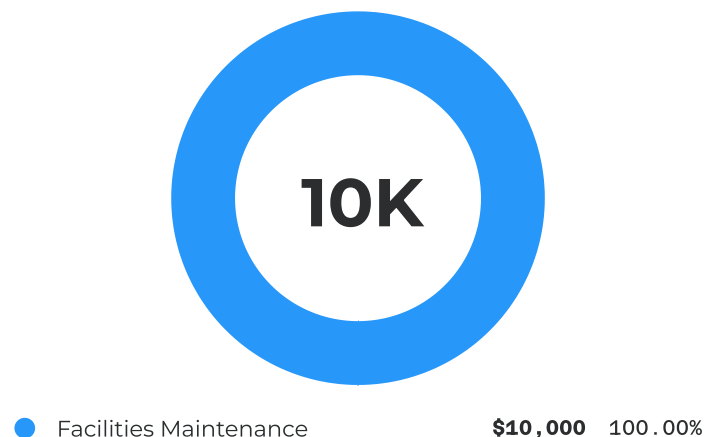
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$1,488,729	\$530,900	-\$957,829	-64%
Total Expenditures	\$7,343,940	\$7,203,824	-\$140,116	-2%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,418,382	\$1,571,800	\$153,418	11%
Benefits	\$617,569	\$662,900	\$45,331	7%
Community Partnerships	\$300,000	\$500,000	\$200,000	67%
Professional Services	\$648,523	\$508,600	-\$139,923	-22%
Professional Services - One Time	\$73,610	\$41,000	-\$32,610	-44%
Utilities	\$555,440	\$644,420	\$88,980	16%
Repairs & Maintenance	\$636,399	\$1,004,100	\$367,701	58%
Repairs & Maintenance - One Time	\$166,195	-	-\$166,195	-100%
Rentals & Leases	\$1,003,000	\$1,410,704	\$407,704	41%
Publications & Printing	\$1,000	\$1,000	-	-
Software Subscriptions	\$1,638	-	-\$1,638	-100%
Professional Development	\$47,535	\$58,100	\$10,565	22%
General Supplies	\$290,850	\$270,300	-\$20,550	-7%
General Supplies - One Time	\$95,070	-	-\$95,070	-100%
Building	\$493,000	-	-\$493,000	-100%
Improvements	\$194,818	\$179,200	-\$15,618	-8%
Machinery & Equipment	\$52,711	\$26,000	-\$26,711	-51%
Vehicles	\$748,200	\$325,700	-\$422,500	-56%
Lease/SBITA	-	\$660,000	\$660,000	-
Lease/SBITA Clearing	-	-\$660,000	-\$660,000	-
Total Expenditures	\$7,343,940	\$7,203,824	-\$140,116	-2%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Facilities Maintenance	\$10,000	\$10,000	-	-
Total Revenues	\$10,000	\$10,000	-	-

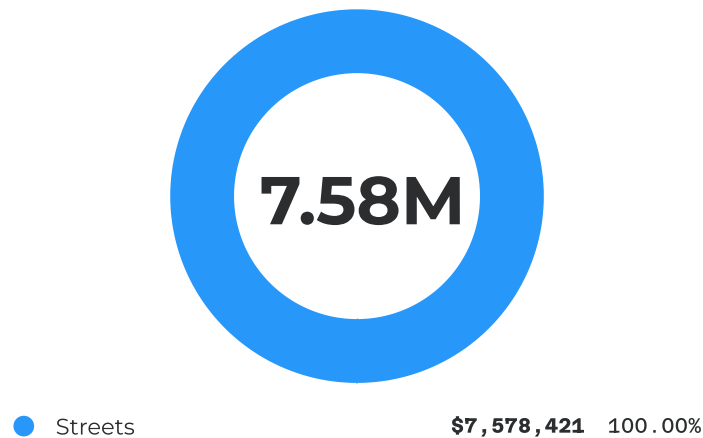
Highway User Revenue Fund (HURF)

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
HURF	\$40,386,123	\$7,578,421	-\$32,807,702	-81%
Total Expenditures	\$40,386,123	\$7,578,421	-\$32,807,702	-81%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$40,386,123	\$7,578,421	-\$32,807,702	-81%
Total Expenditures	\$40,386,123	\$7,578,421	-\$32,807,702	-81%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,823,755	\$2,014,500	\$190,745	10%
Recurring Operating	\$5,778,619	\$3,449,721	-\$2,328,898	-40%
One-Time Operating	-	\$109,000	\$109,000	-
Capital Outlay	\$32,783,749	\$2,005,200	-\$30,778,549	-94%
Total Expenditures	\$40,386,123	\$7,578,421	-\$32,807,702	-81%

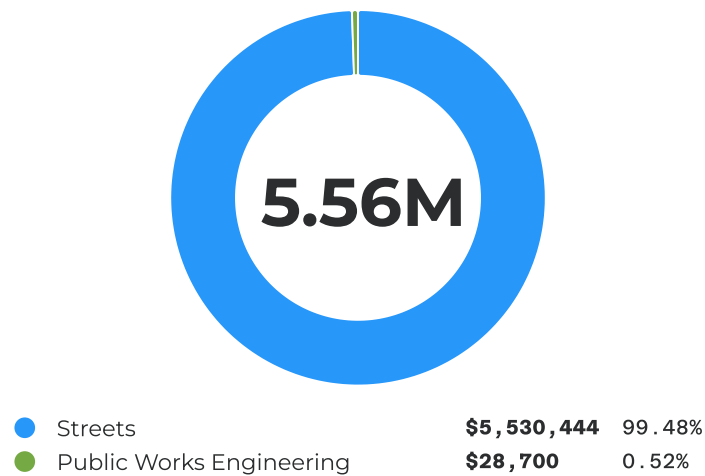
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,249,676	\$1,332,100	\$82,424	7%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Benefits	\$574,079	\$682,400	\$108,321	19%
Professional Services	\$791,450	\$838,700	\$47,250	6%
Utilities	\$348,260	\$351,300	\$3,040	1%
Repairs & Maintenance	\$4,244,350	\$1,747,941	-\$2,496,409	-59%
Repairs & Maintenance - One Time	-	\$100,000	\$100,000	-
Rentals & Leases	\$90,000	\$94,480	\$4,480	5%
Insurance	-	\$25,000	\$25,000	-
Publications & Printing	\$500	\$500	-	-
Software Subscriptions	\$17,509	\$12,900	-\$4,609	-26%
Professional Development	\$47,400	\$50,700	\$3,300	7%
General Supplies	\$239,150	\$337,200	\$98,050	41%
Improvements	\$32,287,564	\$1,493,800	-\$30,793,764	-95%
Machinery & Equipment	\$496,185	\$167,000	-\$329,185	-66%
Vehicles	-	\$344,400	\$344,400	-
Total Expenditures	\$40,386,123	\$7,578,421	-\$32,807,702	-81%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$37,668,973	\$5,530,444	-\$32,138,529	-85%
Public Works Engineering	-	\$28,700	\$28,700	-
Total Revenues	\$37,668,973	\$5,559,144	-\$32,109,829	-85%

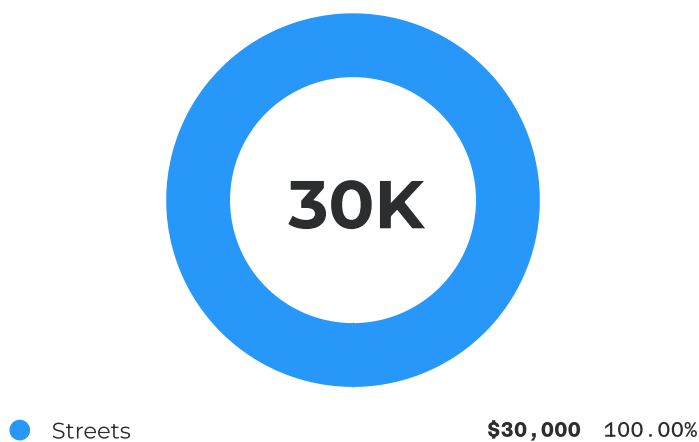
Streets - Development Impact Fees

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Impact Fees - Streets	\$1,451,400	\$30,000	-\$1,421,400	-98%
Total Expenditures	\$1,451,400	\$30,000	-\$1,421,400	-98%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$1,451,400	\$30,000	-\$1,421,400	-98%
Total Expenditures	\$1,451,400	\$30,000	-\$1,421,400	-98%

Expenditures by Activity Basic Account

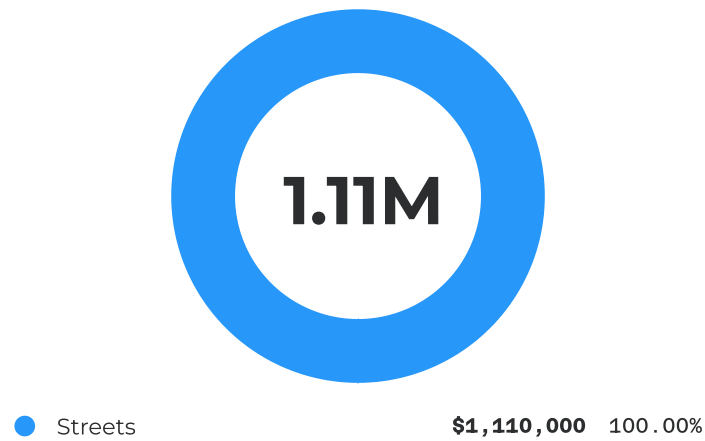
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$35,000	\$30,000	-\$5,000	-14%
Capital Outlay	\$1,416,400	-	-\$1,416,400	-100%
Total Expenditures	\$1,451,400	\$30,000	-\$1,421,400	-98%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$35,000	\$30,000	-\$5,000	-14%
Improvements	\$1,416,400	-	-\$1,416,400	-100%
Total Expenditures	\$1,451,400	\$30,000	-\$1,421,400	-98%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$1,360,000	\$1,110,000	-\$250,000	-18%
Total Revenues	\$1,360,000	\$1,110,000	-\$250,000	-18%

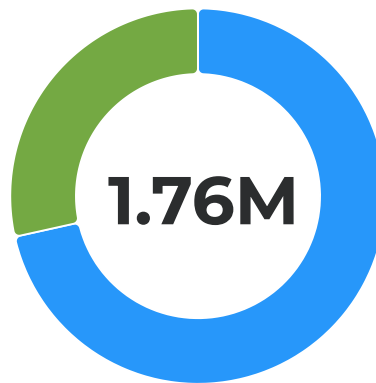
Streets - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants - Streets	\$4,845,684	\$1,755,400	-\$3,090,284	-64%
Total Expenditures	\$4,845,684	\$1,755,400	-\$3,090,284	-64%

Expenditures by Division

FY27 Expenditures by Division



Streets	\$1,255,400	71.52%
Transportation	\$500,000	28.48%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$4,340,684	\$1,255,400	-\$3,085,284	-71%
Transportation	\$505,000	\$500,000	-\$5,000	-1%
Total Expenditures	\$4,845,684	\$1,755,400	-\$3,090,284	-64%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$174,444	-	-\$174,444	-100%
Capital Outlay	\$4,671,240	\$1,755,400	-\$2,915,840	-62%
Total Expenditures	\$4,845,684	\$1,755,400	-\$3,090,284	-64%

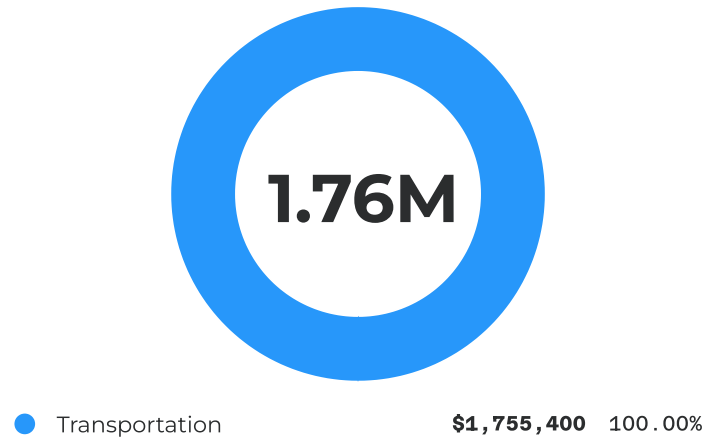
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services - One Time	\$174,444	-	-\$174,444	-100%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$4,671,240	\$1,755,400	-\$2,915,840	-62%
Total Expenditures	\$4,845,684	\$1,755,400	-\$3,090,284	-64%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$3,585,644	-	-\$3,585,644	-100%
Transportation	\$505,000	\$1,755,400	\$1,250,400	248%
Total Revenues	\$4,090,644	\$1,755,400	-\$2,335,244	-57%

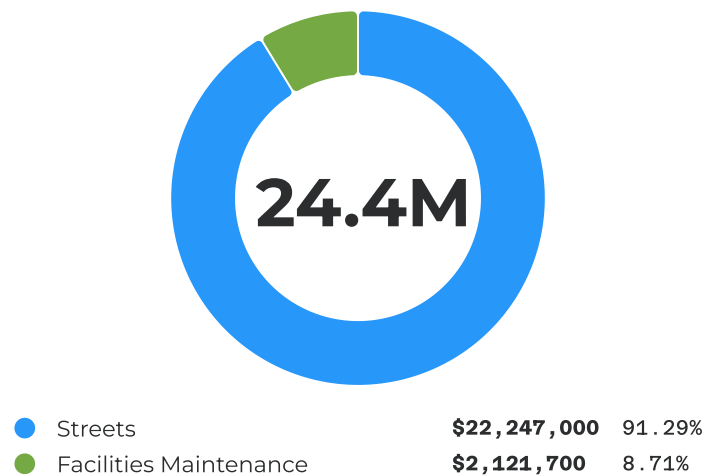
Construction Sales Tax

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Construction Sales Tax	\$17,774,130	\$24,368,700	\$6,594,570	37%
Total Expenditures	\$17,774,130	\$24,368,700	\$6,594,570	37%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$17,067,919	\$22,247,000	\$5,179,081	30%
Facilities Maintenance	\$706,211	\$2,121,700	\$1,415,489	200%
Total Expenditures	\$17,774,130	\$24,368,700	\$6,594,570	37%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$17,774,130	\$24,368,700	\$6,594,570	37%
Total Expenditures	\$17,774,130	\$24,368,700	\$6,594,570	37%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Land	\$1,213,489	-	-\$1,213,489	-100%
Building	\$706,211	\$2,121,700	\$1,415,489	200%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$15,854,430	\$22,247,000	\$6,392,570	40%
Total Expenditures	\$17,774,130	\$24,368,700	\$6,594,570	37%

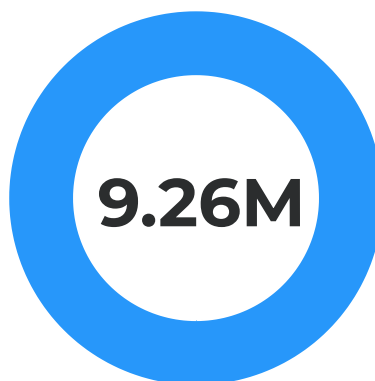
Streets Capital Projects

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets Capital Projects	\$4,153,000	\$9,264,300	\$5,111,300	123%
Total Expenditures	\$4,153,000	\$9,264,300	\$5,111,300	123%

Expenditures by Division

FY27 Expenditures by Division



Streets

\$9,264,300 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$4,153,000	\$9,264,300	\$5,111,300	123%
Total Expenditures	\$4,153,000	\$9,264,300	\$5,111,300	123%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$1,000,000	\$3,500,000	\$2,500,000	250%
Capital Outlay	\$1,653,000	\$5,764,300	\$4,111,300	249%
Operating Transfers	\$1,500,000	-	-\$1,500,000	-100%
Total Expenditures	\$4,153,000	\$9,264,300	\$5,111,300	123%

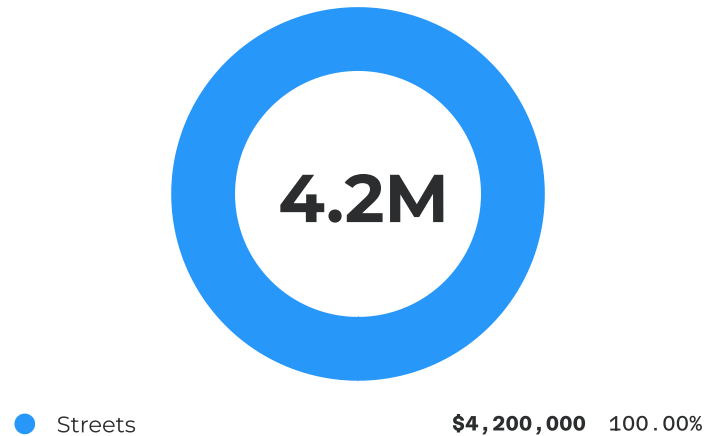
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Repairs & Maintenance	\$1,000,000	\$3,500,000	\$2,500,000	250%
Improvements	\$1,653,000	\$5,764,300	\$4,111,300	249%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Transfer to Other Fund	\$1,500,000	-	-\$1,500,000	-100%
Total Expenditures	\$4,153,000	\$9,264,300	\$5,111,300	123%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$3,991,019	\$4,200,000	\$208,981	5%
Total Revenues	\$3,991,019	\$4,200,000	\$208,981	5%

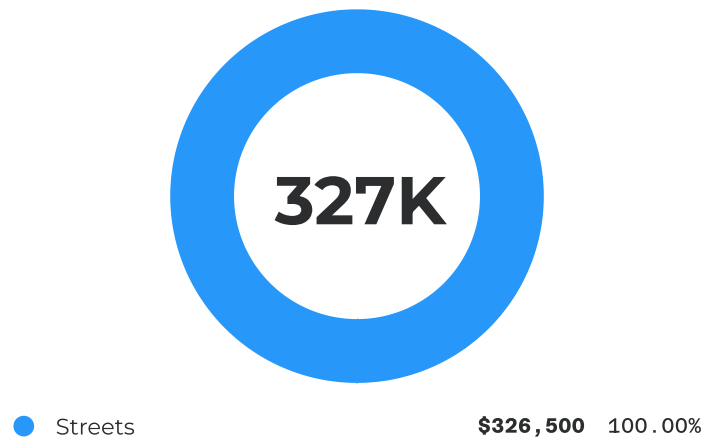
UNS Relocation

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
UNS Facilities Relocation	\$350,000	\$326,500	-\$23,500	-7%
Total Expenditures	\$350,000	\$326,500	-\$23,500	-7%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$350,000	\$326,500	-\$23,500	-7%
Total Expenditures	\$350,000	\$326,500	-\$23,500	-7%

Expenditures by Activity Basic Account

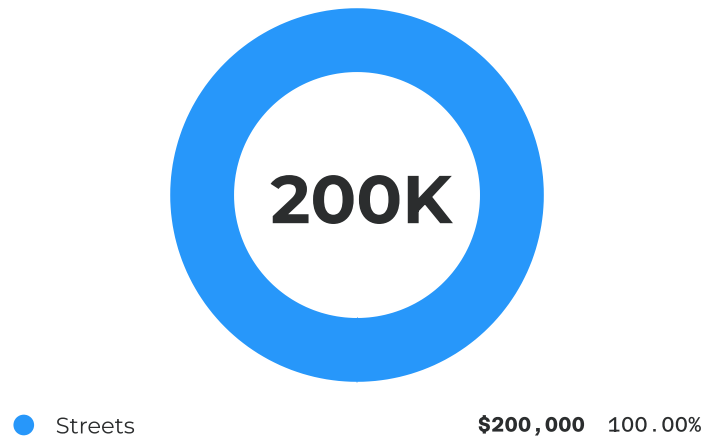
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$350,000	\$326,500	-\$23,500	-7%
Total Expenditures	\$350,000	\$326,500	-\$23,500	-7%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$350,000	\$326,500	-\$23,500	-7%
Total Expenditures	\$350,000	\$326,500	-\$23,500	-7%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Streets	\$200,000	\$200,000	-	-
Total Revenues	\$200,000	\$200,000	-	-

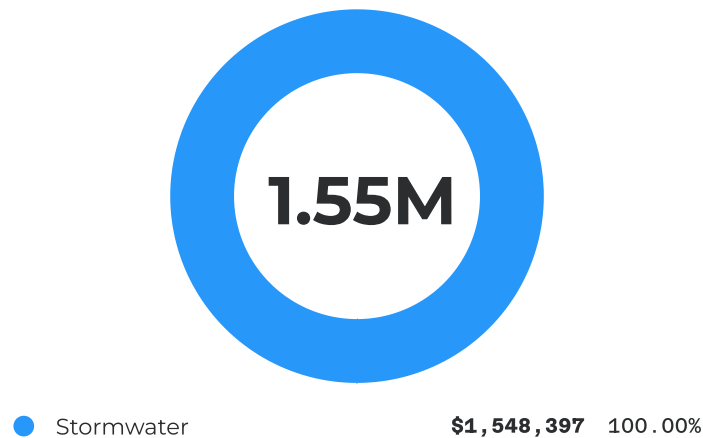
Stormwater

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Stormwater	\$1,204,908	\$1,548,397	\$343,489	29%
Total Expenditures	\$1,204,908	\$1,548,397	\$343,489	29%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Stormwater	\$1,204,908	\$1,548,397	\$343,489	29%
Total Expenditures	\$1,204,908	\$1,548,397	\$343,489	29%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$615,883	\$682,900	\$67,017	11%
Recurring Operating	\$392,529	\$394,997	\$2,468	1%
One-Time Operating	\$15,000	-	-\$15,000	-100%
Capital Outlay	\$181,496	\$470,500	\$289,004	159%
Total Expenditures	\$1,204,908	\$1,548,397	\$343,489	29%

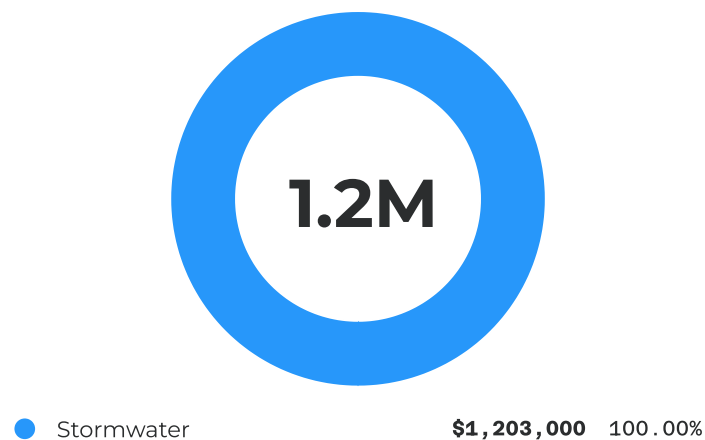
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$404,150	\$429,600	\$25,450	6%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Benefits	\$211,733	\$253,300	\$41,567	20%
Professional Services	\$8,100	\$8,600	\$500	6%
Professional Services - One Time	\$15,000	-	-\$15,000	-100%
Utilities	\$13,700	\$15,800	\$2,100	15%
Administrative	\$56,796	\$56,800	\$4	-
Repairs & Maintenance	\$193,300	\$201,201	\$7,901	4%
Rentals & Leases	\$46,100	\$31,896	-\$14,204	-31%
Software Subscriptions	\$12,583	\$12,900	\$317	3%
Professional Development	\$7,900	\$12,100	\$4,200	53%
General Supplies	\$54,050	\$55,700	\$1,650	3%
Improvements	\$52,840	\$434,000	\$381,160	721%
Machinery & Equipment	\$128,656	\$36,500	-\$92,156	-72%
Total Expenditures	\$1,204,908	\$1,548,397	\$343,489	29%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Stormwater	\$1,193,000	\$1,203,000	\$10,000	1%
Total Revenues	\$1,193,000	\$1,203,000	\$10,000	1%

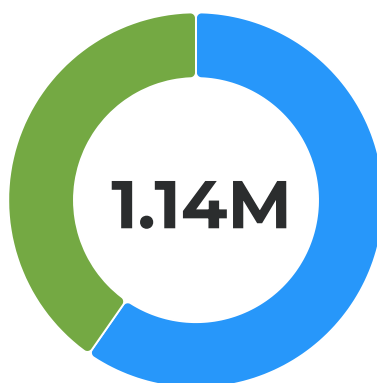
Town Clerk

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,003,717	\$1,137,500	\$133,783	13%
Total Expenditures	\$1,003,717	\$1,137,500	\$133,783	13%

Expenditures by Division

FY27 Expenditures by Division



● Town Clerk	\$678,900	59.68%
● Elections	\$458,600	40.32%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Elections	-	\$458,600	\$458,600	-
Town Clerk	\$1,003,717	\$678,900	-\$324,817	-32%
Total Expenditures	\$1,003,717	\$1,137,500	\$133,783	13%

Expenditures by Activity Basic Account

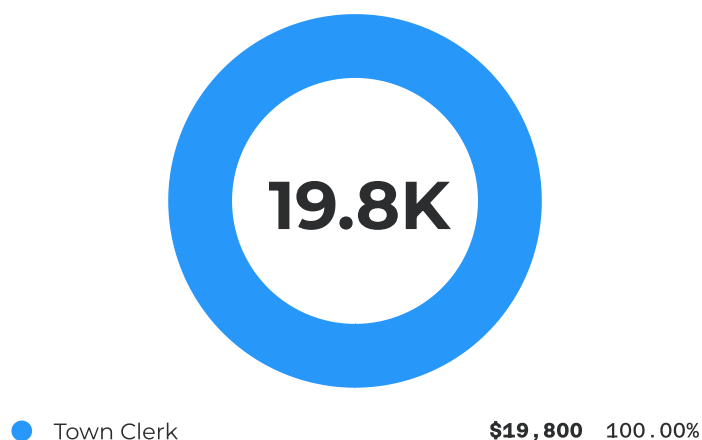
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$470,715	\$545,400	\$74,685	16%
Recurring Operating	\$525,002	\$78,500	-\$446,502	-85%
One-Time Operating	\$8,000	\$513,600	\$505,600	6,320%
Total Expenditures	\$1,003,717	\$1,137,500	\$133,783	13%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$342,192	\$371,000	\$28,808	8%
Benefits	\$128,523	\$174,400	\$45,877	36%
Professional Services	\$411,700	\$441,700	\$30,000	7%
Professional Services - One Time	\$8,000	\$55,000	\$47,000	588%
Utilities	\$2,400	\$2,400	-	-
Repairs & Maintenance	\$1,963	\$4,200	\$2,237	114%
Publications & Printing	\$49,560	\$48,200	-\$1,360	-3%
Software Subscriptions	\$22,500	\$1,200	-\$21,300	-95%
Professional Development	\$17,191	\$17,500	\$309	2%
General Supplies	\$19,688	\$21,900	\$2,212	11%
Total Expenditures	\$1,003,717	\$1,137,500	\$133,783	13%

Revenues by Division

FY27 Revenues by Division



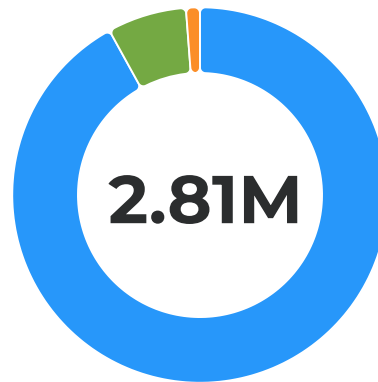
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Town Clerk	\$63,475	\$19,800	-\$43,675	-69%
Total Revenues	\$63,475	\$19,800	-\$43,675	-69%

Town Manager's Office All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



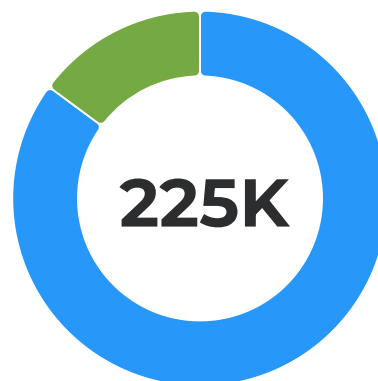
General Fund	\$2,586,900	91.99%
Bed Tax	\$191,700	6.82%
Donations	\$33,608	1.20%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,344,366	\$2,586,900	\$242,534	10%
Donations	\$60,080	\$33,608	-\$26,472	-44%
Bed Tax	\$170,359	\$191,700	\$21,341	13%
Total Expenditures	\$2,574,805	\$2,812,208	\$237,403	9%

Revenues by Fund

FY27 Revenues by Fund



Bed Tax	\$191,700	85.12%
Donations	\$33,508	14.88%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Donations	\$16,000	\$33,508	\$17,508	109%
Bed Tax	\$169,000	\$191,700	\$22,700	13%
Total Revenues	\$185,000	\$225,208	\$40,208	22%

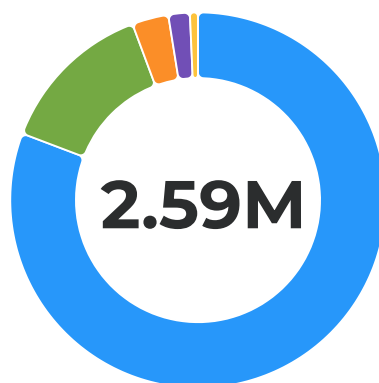
Town Manager's Office - General Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$2,344,366	\$2,586,900	\$242,534	10%
Total Expenditures	\$2,344,366	\$2,586,900	\$242,534	10%

Expenditures by Division

FY27 Expenditures by Division



Town Manager	\$2,089,300	80.76%
Economic Development	\$351,000	13.57%
Creative Services	\$80,900	3.13%
Emergency Manager	\$47,900	1.85%
PV TV	\$17,800	0.69%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
PV TV	\$19,340	\$17,800	-\$1,540	-8%
Town Manager	\$1,844,874	\$2,089,300	\$244,426	13%
Creative Services	\$77,030	\$80,900	\$3,870	5%
Economic Development	\$362,019	\$351,000	-\$11,019	-3%
Emergency Manager	\$41,103	\$47,900	\$6,797	17%
Total Expenditures	\$2,344,366	\$2,586,900	\$242,534	10%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,973,188	\$2,193,600	\$220,412	11%
Recurring Operating	\$366,178	\$393,300	\$27,122	7%
One-Time Operating	\$5,000	-	-\$5,000	-100%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$2,344,366	\$2,586,900	\$242,534	10%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$1,441,777	\$1,590,000	\$148,223	10%
Benefits	\$531,411	\$603,600	\$72,189	14%
Community Partnerships	\$151,023	\$151,000	-\$23	-
Professional Services	\$29,300	\$47,200	\$17,900	61%
Utilities	\$6,800	\$6,300	-\$500	-7%
Repairs & Maintenance	\$3,200	\$3,900	\$700	22%
Rentals & Leases	\$300	\$300	-	-
Publications & Printing	\$61,970	\$64,500	\$2,530	4%
Software Subscriptions	\$9,985	\$4,400	-\$5,585	-56%
Professional Development	\$80,445	\$84,700	\$4,255	5%
General Supplies	\$23,155	\$31,000	\$7,845	34%
General Supplies - One Time	\$5,000	-	-\$5,000	-100%
Total Expenditures	\$2,344,366	\$2,586,900	\$242,534	10%

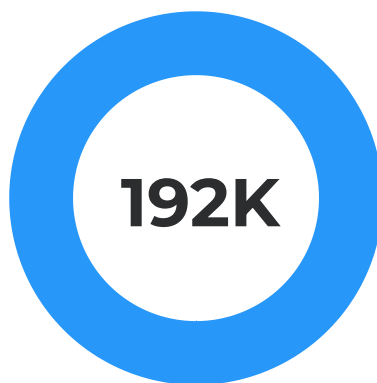
Economic Development - Bed Tax

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Bed Tax	\$170,359	\$191,700	\$21,341	13%
Total Expenditures	\$170,359	\$191,700	\$21,341	13%

Expenditures by Division

FY27 Expenditures by Division



● Economic Development **\$191,700** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Economic Development	\$170,359	\$191,700	\$21,341	13%
Total Expenditures	\$170,359	\$191,700	\$21,341	13%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$122,921	\$126,700	\$3,779	3%
Recurring Operating	\$47,438	\$65,000	\$17,562	37%
Total Expenditures	\$170,359	\$191,700	\$21,341	13%

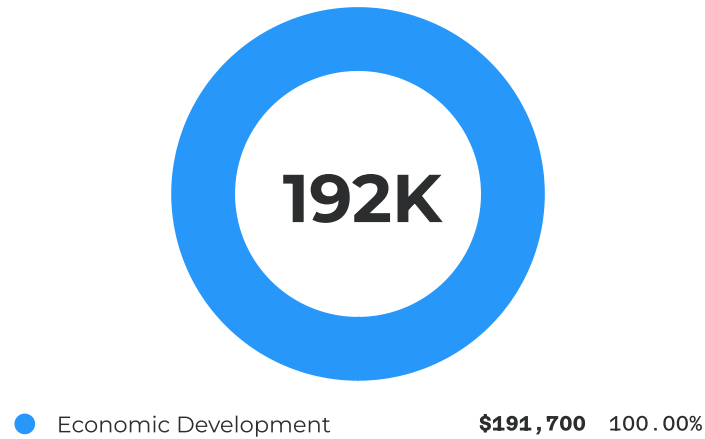
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$94,508	\$95,600	\$1,092	1%
Benefits	\$28,413	\$31,100	\$2,687	9%
Publications & Printing	\$47,438	\$47,000	-\$438	-1%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Supplies	-	\$18,000	\$18,000	-
Total Expenditures	\$170,359	\$191,700	\$21,341	13%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Economic Development	\$169,000	\$191,700	\$22,700	13%
Total Revenues	\$169,000	\$191,700	\$22,700	13%

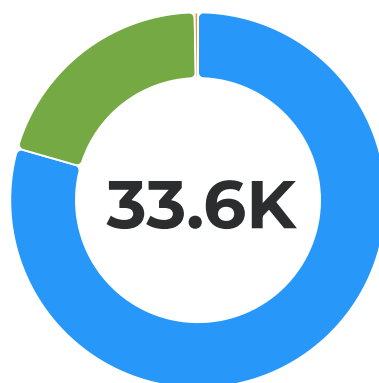
Town Manager's Office - Donations

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Donations	\$60,080	\$33,608	-\$26,472	-44%
Total Expenditures	\$60,080	\$33,608	-\$26,472	-44%

Expenditures by Division

FY27 Expenditures by Division



Freedom Rock	\$26,700	79.45%
Healing Field	\$6,808	20.26%
Water Relief	\$100	0.30%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Freedom Rock	\$53,080	\$26,700	-\$26,380	-50%
Healing Field	\$7,000	\$6,808	-\$192	-3%
Water Relief	-	\$100	\$100	-
Total Expenditures	\$60,080	\$33,608	-\$26,472	-44%

Expenditures by Activity Basic Account

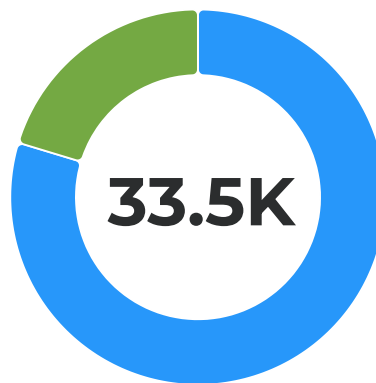
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
One-Time Operating	\$43,043	\$33,608	-\$9,435	-22%
Capital Outlay	\$17,037	-	-\$17,037	-100%
Total Expenditures	\$60,080	\$33,608	-\$26,472	-44%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services - One Time	\$4,900	\$26,700	\$21,800	445%
Repairs & Maintenance	-	\$6,808	\$6,808	-
General Supplies	-	\$100	\$100	-
General Supplies - One Time	\$38,143	-	-\$38,143	-100%
Improvements	\$17,037	-	-\$17,037	-100%
Total Expenditures	\$60,080	\$33,608	-\$26,472	-44%

Revenues by Division

FY27 Revenues by Division



● Freedom Rock	\$26,700	79.68%
● Healing Field	\$6,808	20.32%

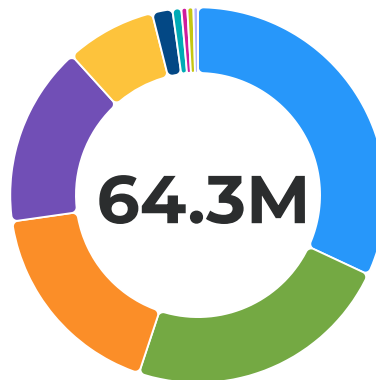
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Freedom Rock	\$14,000	\$26,700	\$12,700	91%
Healing Field	\$2,000	\$6,808	\$4,808	240%
Total Revenues	\$16,000	\$33,508	\$17,508	109%

Utilities All Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



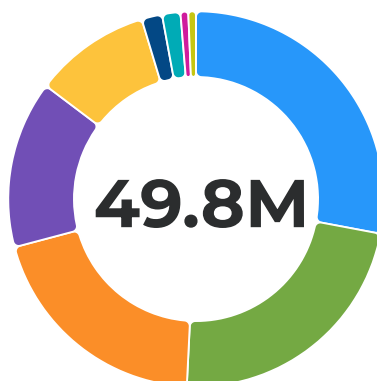
Ent - PV Water System	\$20,560,900	31.95%
Ent - Wastewater	\$14,890,720	23.14%
Water Debt & Grants	\$11,359,100	17.65%
Ent - Water Future Funding	\$10,000,000	15.54%
Ent - Wastewater Future Funding	\$5,000,000	7.77%
Ent - Water Resource/Recharge	\$1,132,300	1.76%
Ent - Effluent Water	\$484,500	0.75%
Ent - Wastewater Capacity	\$335,000	0.52%
Ent - Reclaimed Water	\$334,500	0.52%
Ent - Big Chino	\$250,000	0.39%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Future Funding	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Ent - Wastewater	\$16,467,519	\$14,890,720	-\$1,576,799	-10%
Ent - Wastewater Reserve	\$655,773	-	-\$655,773	-100%
Ent - Water Future Funding	\$12,948,600	\$10,000,000	-\$2,948,600	-23%
Ent - Wastewater Replacement	\$799,883	-	-\$799,883	-100%
Ent - PV Water System	\$19,657,861	\$20,560,900	\$903,039	5%
Ent - Reclaimed Water	\$326,452	\$334,500	\$8,048	2%
Ent - Big Chino	\$250,000	\$250,000	-	-
Ent - Water Resource - UVRWPC	\$56,212	-	-\$56,212	-100%
Ent - Effluent Water	\$2,324,078	\$484,500	-\$1,839,578	-79%
Ent - Water Resource/Recharge	\$1,857,765	\$1,132,300	-\$725,465	-39%
Ent - Water Capacity	\$2,462,000	-	-\$2,462,000	-100%
Ent - Wastewater Capacity	\$397,499	\$335,000	-\$62,499	-16%
Water Debt & Grants	\$2,193,829	\$11,359,100	\$9,165,271	418%
Total Expenditures	\$70,622,471	\$64,347,020	-\$6,275,451	-9%

Revenues by Fund

FY27 Revenues by Fund



Ent - PV Water System	\$13,919,500	27.96%
Water Debt & Grants	\$11,359,100	22.82%
Ent - Water Future Funding	\$10,000,000	20.09%
Ent - Wastewater	\$7,176,900	14.42%
Ent - Wastewater Future Funding	\$5,000,000	10.04%
Ent - Wastewater Capacity	\$881,000	1.77%
Ent - Water Capacity	\$778,000	1.56%
Ent - Reclaimed Water	\$334,500	0.67%
Ent - Water Resource/Recharge	\$329,000	0.66%

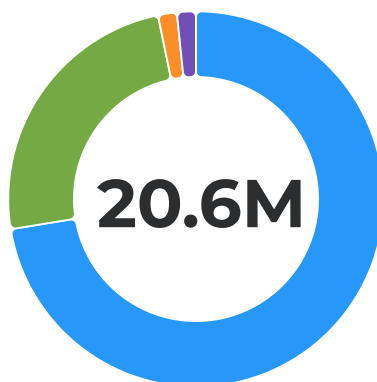
Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Future Funding	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Ent - Wastewater	\$8,462,856	\$7,176,900	-\$1,285,956	-15%
Ent - Water Future Funding	\$12,198,600	\$10,000,000	-\$2,198,600	-18%
Ent - PV Water System	\$28,364,000	\$13,919,500	-\$14,444,500	-51%
Ent - Reclaimed Water	\$35,000	\$334,500	\$299,500	856%
Ent - Effluent Water	\$175,804	-	-\$175,804	-100%
Ent - Water Resource/Recharge	\$329,000	\$329,000	-	-
Ent - Water Capacity	\$599,000	\$778,000	\$179,000	30%
Ent - Wastewater Capacity	\$684,080	\$881,000	\$196,920	29%
Water Debt & Grants	\$2,193,829	\$11,359,100	\$9,165,271	418%
Total Revenues	\$63,267,169	\$49,778,000	-\$13,489,169	-21%

Wastewater Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



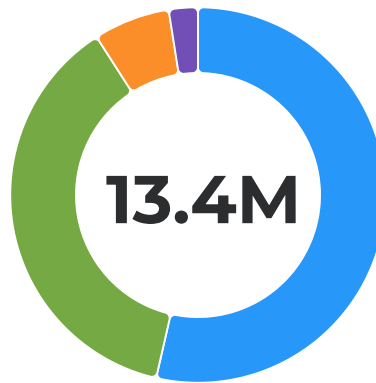
Ent - Wastewater	\$14,890,720	72.42%
Ent - Wastewater Future Funding	\$5,000,000	24.32%
Ent - Wastewater Capacity	\$335,000	1.63%
Ent - Reclaimed Water	\$334,500	1.63%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Future Funding	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Ent - Wastewater	\$16,467,519	\$14,890,720	-\$1,576,799	-10%
Ent - Wastewater Reserve	\$655,773	-	-\$655,773	-100%
Ent - Wastewater Replacement	\$799,883	-	-\$799,883	-100%
Ent - Reclaimed Water	\$326,452	\$334,500	\$8,048	2%
Ent - Wastewater Capacity	\$397,499	\$335,000	-\$62,499	-16%
Total Expenditures	\$28,872,126	\$20,560,220	-\$8,311,906	-29%

Revenues by Fund

FY27 Revenues by Fund



Ent - Wastewater	\$7,176,900	53.59%
Ent - Wastewater Future Funding	\$5,000,000	37.33%
Ent - Wastewater Capacity	\$881,000	6.58%
Ent - Reclaimed Water	\$334,500	2.50%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Future Funding	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Ent - Wastewater	\$8,462,856	\$7,176,900	-\$1,285,956	-15%
Ent - Reclaimed Water	\$35,000	\$334,500	\$299,500	856%
Ent - Wastewater Capacity	\$684,080	\$881,000	\$196,920	29%
Total Revenues	\$19,406,936	\$13,392,400	-\$6,014,536	-31%

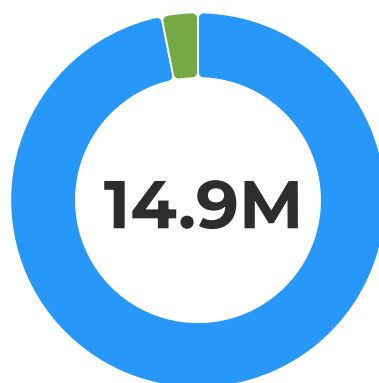
Wastewater Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater	\$16,467,519	\$14,890,720	-\$1,576,799	-10%
Total Expenditures	\$16,467,519	\$14,890,720	-\$1,576,799	-10%

Expenditures by Division

FY27 Expenditures by Division



● Wastewater	\$14,424,120	96.87%
● Customer Accounts - Wastewater	\$466,600	3.13%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$16,006,888	\$14,424,120	-\$1,582,768	-10%
Customer Accounts - Wastewater	\$460,631	\$466,600	\$5,969	1%
Total Expenditures	\$16,467,519	\$14,890,720	-\$1,576,799	-10%

Expenditures by Activity Basic Account

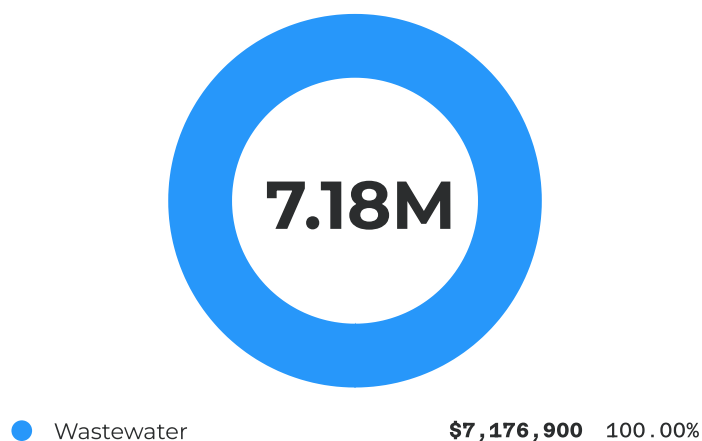
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$845,490	\$888,400	\$42,910	5%
Recurring Operating	\$5,547,606	\$7,376,120	\$1,828,514	33%
One-Time Operating	\$922,535	\$794,500	-\$128,035	-14%
Capital Outlay	\$8,492,582	\$5,532,200	-\$2,960,382	-35%
Operating Transfers	\$659,306	\$299,500	-\$359,806	-55%
Total Expenditures	\$16,467,519	\$14,890,720	-\$1,576,799	-10%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$603,344	\$628,100	\$24,756	4%
Benefits	\$242,146	\$260,300	\$18,154	7%
Professional Services	\$2,358,899	\$2,398,200	\$39,301	2%
Professional Services - One Time	\$845,000	-	-\$845,000	-100%
Utilities	\$855,149	\$880,100	\$24,951	3%
Administrative	\$429,647	\$429,700	\$53	-
Repairs & Maintenance	\$1,066,768	\$1,253,900	\$187,132	18%
Repairs & Maintenance - One Time	-	\$440,000	\$440,000	-
Rentals & Leases	\$72,000	\$143,100	\$71,100	99%
Publications & Printing	\$4,175	\$1,400	-\$2,775	-66%
Software Subscriptions	\$60,621	\$26,020	-\$34,601	-57%
Professional Development	\$15,552	\$11,900	-\$3,652	-23%
General Supplies	\$184,795	\$184,100	-\$695	-
General Supplies - One Time	\$77,535	\$354,500	\$276,965	357%
Improvements	\$8,355,500	\$5,173,500	-\$3,182,000	-38%
Machinery & Equipment	\$137,082	\$350,000	\$212,918	155%
Vehicles	-	\$8,700	\$8,700	-
Other Expenditures	\$500,000	\$2,047,700	\$1,547,700	310%
Transfer to Other Fund	\$659,306	\$299,500	-\$359,806	-55%
Total Expenditures	\$16,467,519	\$14,890,720	-\$1,576,799	-10%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$8,462,856	\$7,176,900	-\$1,285,956	-15%
Total Revenues	\$8,462,856	\$7,176,900	-\$1,285,956	-15%

Reclaimed Water

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Reclaimed Water	\$326,452	\$334,500	\$8,048	2%
Total Expenditures	\$326,452	\$334,500	\$8,048	2%

Expenditures by Division

FY27 Expenditures by Division



● Municipal Effluent **\$334,500** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Municipal Effluent	\$326,452	\$334,500	\$8,048	2%
Total Expenditures	\$326,452	\$334,500	\$8,048	2%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$326,452	\$334,500	\$8,048	2%
Total Expenditures	\$326,452	\$334,500	\$8,048	2%

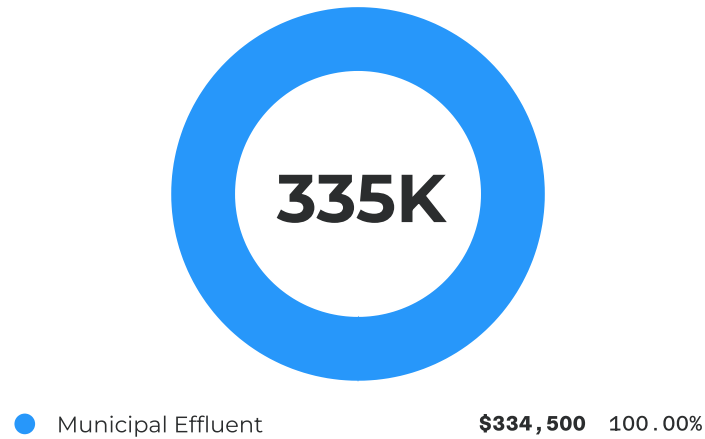
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$198,113	\$206,100	\$7,987	4%
Utilities	\$75,000	\$75,000	-	-
Administrative	\$25,339	\$25,400	\$61	-
Repairs & Maintenance	\$25,000	\$25,000	-	-

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
General Supplies	\$3,000	\$3,000	-	-
Total Expenditures	\$326,452	\$334,500	\$8,048	2%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Municipal Effluent	\$35,000	\$334,500	\$299,500	856%
Total Revenues	\$35,000	\$334,500	\$299,500	856%

Wastewater Capacity

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Capacity	\$397,499	\$335,000	-\$62,499	-16%
Total Expenditures	\$397,499	\$335,000	-\$62,499	-16%

Expenditures by Division

FY27 Expenditures by Division



● Wastewater \$335,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$397,499	\$335,000	-\$62,499	-16%
Total Expenditures	\$397,499	\$335,000	-\$62,499	-16%

Expenditures by Activity Basic Account

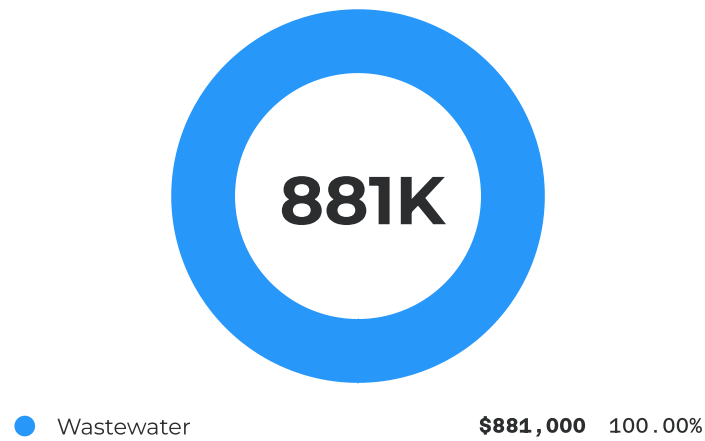
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$62,900	-	-\$62,900	-100%
Debt Service	\$334,599	\$335,000	\$401	-
Total Expenditures	\$397,499	\$335,000	-\$62,499	-16%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$62,900	-	-\$62,900	-100%
Debt Service	\$334,599	\$335,000	\$401	-
Total Expenditures	\$397,499	\$335,000	-\$62,499	-16%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$684,080	\$881,000	\$196,920	29%
Total Revenues	\$684,080	\$881,000	\$196,920	29%

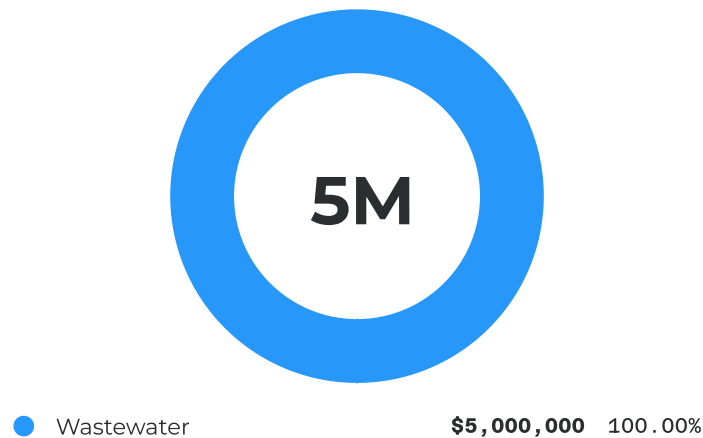
Wastewater - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Wastewater Future Funding	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Total Expenditures	\$10,225,000	\$5,000,000	-\$5,225,000	-51%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Total Expenditures	\$10,225,000	\$5,000,000	-\$5,225,000	-51%

Expenditures by Activity Basic Account

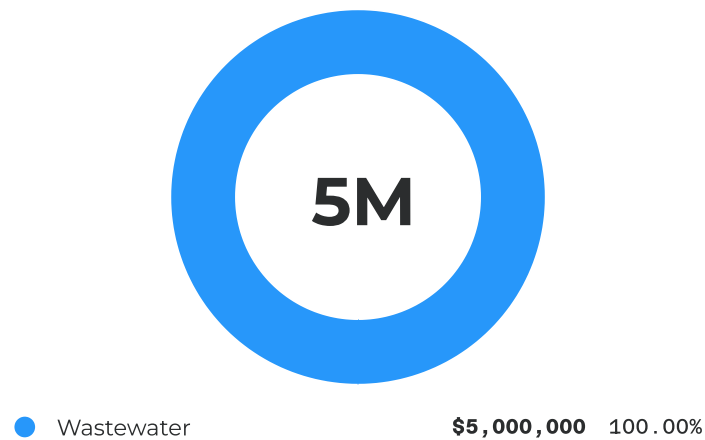
Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Total Expenditures	\$10,225,000	\$5,000,000	-\$5,225,000	-51%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Total Expenditures	\$10,225,000	\$5,000,000	-\$5,225,000	-51%

Revenues by Division

FY27 Revenues by Division



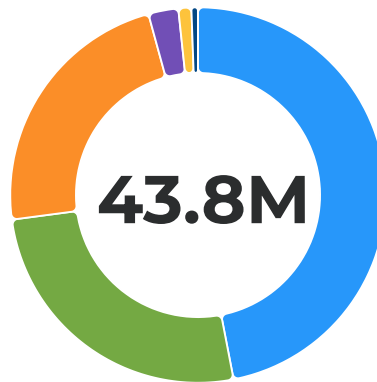
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Wastewater	\$10,225,000	\$5,000,000	-\$5,225,000	-51%
Total Revenues	\$10,225,000	\$5,000,000	-\$5,225,000	-51%

Water Funds Summary

Expenditures by Fund

FY27 Expenditures by Fund



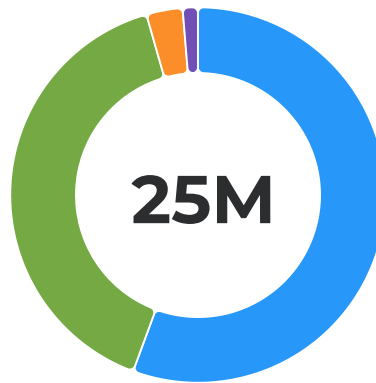
Ent - PV Water System	\$20,560,900	46.96%
Water Debt & Grants	\$11,359,100	25.94%
Ent - Water Future Funding	\$10,000,000	22.84%
Ent - Water Resource/Recharge	\$1,132,300	2.59%
Ent - Effluent Water	\$484,500	1.11%
Ent - Big Chino	\$250,000	0.57%

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Water Future Funding	\$12,948,600	\$10,000,000	-\$2,948,600	-23%
Ent - PV Water System	\$19,657,861	\$20,560,900	\$903,039	5%
Ent - Big Chino	\$250,000	\$250,000	-	-
Ent - Water Resource - UVRWPC	\$56,212	-	-\$56,212	-100%
Ent - Effluent Water	\$2,324,078	\$484,500	-\$1,839,578	-79%
Ent - Water Resource/Recharge	\$1,857,765	\$1,132,300	-\$725,465	-39%
Ent - Water Capacity	\$2,462,000	-	-\$2,462,000	-100%
Water Debt & Grants	\$2,193,829	\$11,359,100	\$9,165,271	418%
Total Expenditures	\$41,750,345	\$43,786,800	\$2,036,455	5%

Revenues by Fund

FY27 Revenues by Fund



Ent - PV Water System	\$13,919,500	55.62%
Ent - Water Future Funding	\$10,000,000	39.96%
Ent - Water Capacity	\$778,000	3.11%
Ent - Water Resource/Recharge	\$329,000	1.31%

Revenues by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Water Future Funding	\$12,198,600	\$10,000,000	-\$2,198,600	-18%
Ent - PV Water System	\$28,364,000	\$13,919,500	-\$14,444,500	-51%
Ent - Effluent Water	\$175,804	-	-\$175,804	-100%
Ent - Water Resource/Recharge	\$329,000	\$329,000	-	-
Ent - Water Capacity	\$599,000	\$778,000	\$179,000	30%
Total Revenues	\$41,666,404	\$25,026,500	-\$16,639,904	-40%

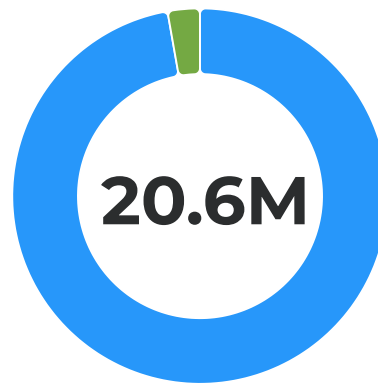
Water Fund

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - PV Water System	\$19,657,861	\$20,560,900	\$903,039	5%
Total Expenditures	\$19,657,861	\$20,560,900	\$903,039	5%

Expenditures by Division

FY27 Expenditures by Division



Water	\$19,991,200	97.23%
Customer Accounts - Water	\$569,700	2.77%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Customer Accounts - Water	\$561,200	\$569,700	\$8,500	2%
Water	\$19,096,661	\$19,991,200	\$894,539	5%
Total Expenditures	\$19,657,861	\$20,560,900	\$903,039	5%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$1,310,931	\$1,380,000	\$69,069	5%
Recurring Operating	\$9,274,160	\$11,546,100	\$2,271,940	24%
One-Time Operating	\$1,037,535	\$71,500	-\$966,035	-93%
Capital Outlay	\$4,683,489	\$7,289,300	\$2,605,811	56%
Debt Service	-	\$24,000	\$24,000	-
Operating Transfers	\$3,351,746	\$250,000	-\$3,101,746	-93%
Total Expenditures	\$19,657,861	\$20,560,900	\$903,039	5%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages	\$946,548	\$987,700	\$41,152	4%
Benefits	\$364,383	\$392,300	\$27,917	8%
Professional Services	\$3,829,561	\$3,901,700	\$72,139	2%
Professional Services - One Time	\$300,000	\$67,000	-\$233,000	-78%
Utilities	\$1,877,222	\$1,801,500	-\$75,722	-4%
Administrative	\$901,784	\$901,800	\$16	-
Repairs & Maintenance	\$1,325,510	\$1,475,600	\$150,090	11%
Rentals & Leases	\$54,000	\$87,620	\$33,620	62%
Publications & Printing	\$4,875	\$1,600	-\$3,275	-67%
Software Subscriptions	\$226,005	\$197,480	-\$28,525	-13%
Professional Development	\$22,708	\$20,300	-\$2,408	-11%
General Supplies	\$532,495	\$614,100	\$81,605	15%
General Supplies - One Time	\$737,535	\$4,500	-\$733,035	-99%
Improvements	\$4,441,352	\$6,423,700	\$1,982,348	45%
Machinery & Equipment	\$242,137	\$862,300	\$620,163	256%
Vehicles	-	\$3,300	\$3,300	-
Debt Service	-	\$24,000	\$24,000	-
Other Expenditures	\$500,000	\$2,544,400	\$2,044,400	409%
Transfer to Other Fund	\$3,351,746	\$250,000	-\$3,101,746	-93%
Total Expenditures	\$19,657,861	\$20,560,900	\$903,039	5%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Water	\$28,364,000	\$13,919,500	-\$14,444,500	-51%
Total Revenues	\$28,364,000	\$13,919,500	-\$14,444,500	-51%

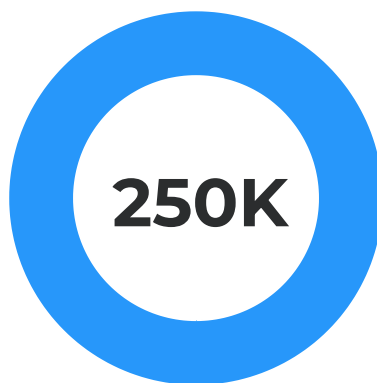
Big Chino

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Big Chino	\$250,000	\$250,000	-	-
Total Expenditures	\$250,000	\$250,000	-	-

Expenditures by Division

FY27 Expenditures by Division



● Recharge/Water Resource \$250,000 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recharge/Water Resource	\$250,000	\$250,000	-	-
Total Expenditures	\$250,000	\$250,000	-	-

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	-	\$250,000	\$250,000	-
Capital Outlay	\$250,000	-	-\$250,000	-100%
Total Expenditures	\$250,000	\$250,000	-	-

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	-	\$250,000	\$250,000	-
Improvements	\$250,000	-	-\$250,000	-100%
Total Expenditures	\$250,000	\$250,000	-	-

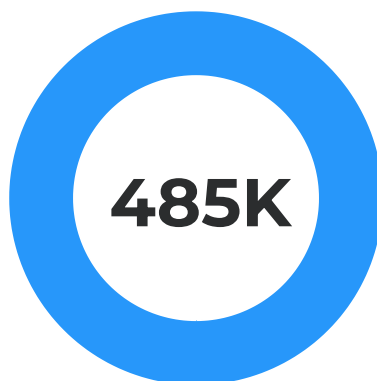
Effluent Water

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Effluent Water	\$2,324,078	\$484,500	-\$1,839,578	-79%
Total Expenditures	\$2,324,078	\$484,500	-\$1,839,578	-79%

Expenditures by Division

FY27 Expenditures by Division



● Recharge/Water Resource **\$484,500** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Grants	\$331,835	-	-\$331,835	-100%
Recharge/Water Resource	\$1,992,243	\$484,500	-\$1,507,743	-76%
Total Expenditures	\$2,324,078	\$484,500	-\$1,839,578	-79%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$492,243	\$477,500	-\$14,743	-3%
Capital Outlay	\$1,831,835	-	-\$1,831,835	-100%
Leases	-	\$7,000	\$7,000	-
Total Expenditures	\$2,324,078	\$484,500	-\$1,839,578	-79%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$240,103	\$225,300	-\$14,803	-6%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Utilities	\$80,000	\$80,000	-	-
Administrative	\$37,140	\$37,200	\$60	-
Repairs & Maintenance	\$40,000	\$40,000	-	-
Improvements	\$1,831,835	-	-\$1,831,835	-100%
Leases	\$95,000	\$95,000	-	-
Lease/SBITA	-	\$7,000	\$7,000	-
Total Expenditures	\$2,324,078	\$484,500	-\$1,839,578	-79%

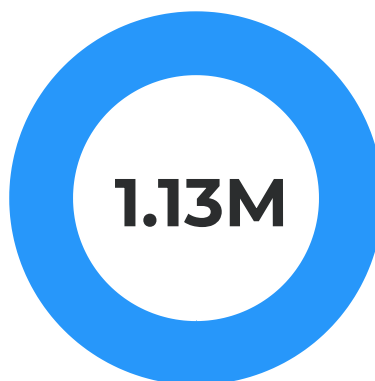
Water Resource and Recharge

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Water Resource/Recharge	\$1,857,765	\$1,132,300	-\$725,465	-39%
Total Expenditures	\$1,857,765	\$1,132,300	-\$725,465	-39%

Expenditures by Division

FY27 Expenditures by Division



● Recharge/Water Resource **\$1,132,300** 100.00%

Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recharge/Water Resource	\$1,857,765	\$1,132,300	-\$725,465	-39%
Total Expenditures	\$1,857,765	\$1,132,300	-\$725,465	-39%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recurring Operating	\$597,365	\$632,300	\$34,935	6%
One-Time Operating	\$260,400	-	-\$260,400	-100%
Capital Outlay	\$1,000,000	\$500,000	-\$500,000	-50%
Total Expenditures	\$1,857,765	\$1,132,300	-\$725,465	-39%

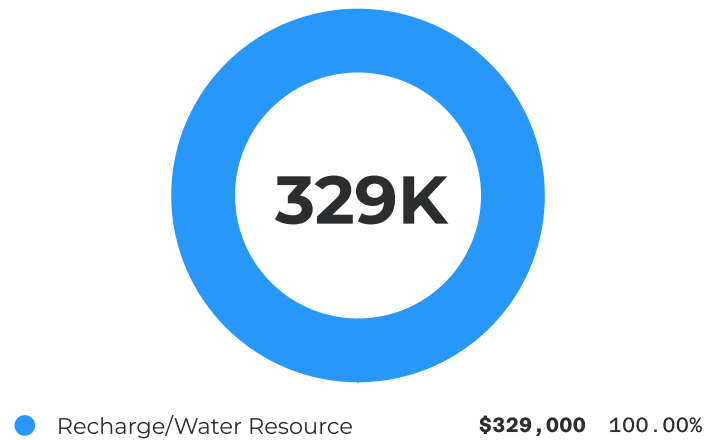
Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$560,200	\$595,100	\$34,900	6%
Professional Services - One Time	\$260,400	-	-\$260,400	-100%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Administrative	\$37,165	\$37,200	\$35	-
Land	\$1,000,000	\$500,000	-\$500,000	-50%
Total Expenditures	\$1,857,765	\$1,132,300	-\$725,465	-39%

Revenues by Division

FY27 Revenues by Division



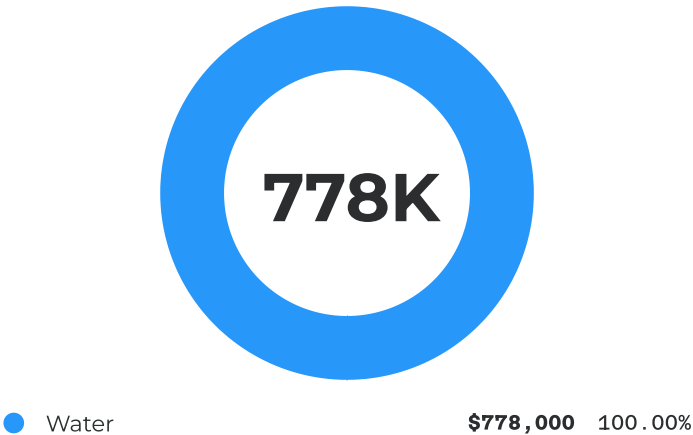
Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Recharge/Water Resource	\$329,000	\$329,000	-	-
Total Revenues	\$329,000	\$329,000	-	-

Water Capacity

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Water	\$599,000	\$778,000	\$179,000	30%
Total Revenues	\$599,000	\$778,000	\$179,000	30%

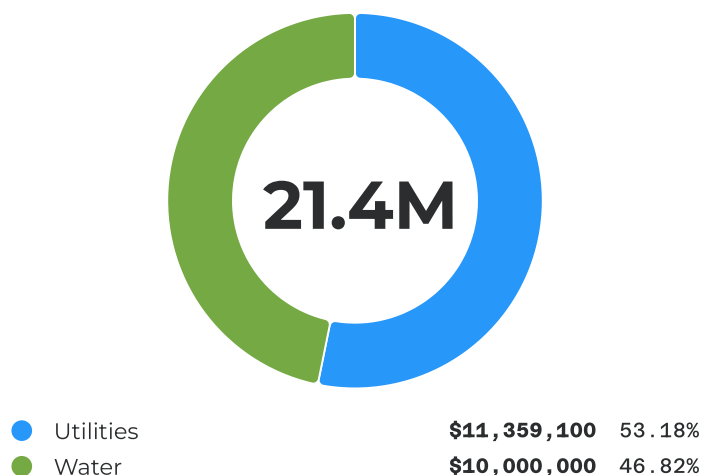
Water - Grants

Expenditures by Fund

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Ent - Water Future Funding	\$12,948,600	\$10,000,000	-\$2,948,600	-23%
Water Debt & Grants	\$2,193,829	\$11,359,100	\$9,165,271	418%
Total Expenditures	\$15,142,429	\$21,359,100	\$6,216,671	41%

Expenditures by Division

FY27 Expenditures by Division



Expenditures by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Utilities	\$2,193,829	\$11,359,100	\$9,165,271	418%
Water	\$12,948,600	\$10,000,000	-\$2,948,600	-23%
Total Expenditures	\$15,142,429	\$21,359,100	\$6,216,671	41%

Expenditures by Activity Basic Account

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay	\$15,142,429	\$21,359,100	\$6,216,671	41%
Total Expenditures	\$15,142,429	\$21,359,100	\$6,216,671	41%

Expenditures by Element Description

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Improvements	\$15,142,429	\$21,359,100	\$6,216,671	41%

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$15,142,429	\$21,359,100	\$6,216,671	41%

Revenues by Division

FY27 Revenues by Division



Revenues by Division

Category	FY 2026 Adjusted Budget	FY 2027 Budgeted	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Adjusted Budget vs. FY 2027 Budgeted (% Change)
Water	\$14,392,429	\$21,359,100	\$6,966,671	48%
Total Revenues	\$14,392,429	\$21,359,100	\$6,966,671	48%