

Supplemental Item G.6.

100- GENERAL FUND

Dept#	Department	Description	FY 2026 Projection	FY 2025 -Revised Budget	FY 2025 YTD Actual	FY 2024 Actual	FY 2023 Actual
	General Government	Revenues	(4,713,000)	(4,374,616)	(2,907,299)	(4,263,185)	(4,057,947)
		Total Revenues	(4,713,000)	(4,374,616)	(2,907,299)	(4,263,185)	(4,057,947)
10	General Manager	Salaries	745,100	756,381	559,081	559,779	474,793
		Benefits	239,850	274,902	181,398	144,242	205,588
		Services & Supplies	630,100	584,488	341,537	1,033,843	630,782
		Total General Manager Operations	1,615,050	1,615,771	1,082,017	1,737,864	1,311,163
11	Executive Trustees	Salaries	111,500	105,249	64,971	97,937	105,663
		Benefits	33,470	35,973	21,115	20,967	25,642
		Services & Supplies	34,600	16,900	3,967	15,905	11,150
		Total Trustee Operations	179,570	158,122	90,053	134,809	142,455
12	Finance	Salaries	1,305,000	1,031,222	569,407	1,124,680	715,293
		Benefits	523,350	539,321	351,991	353,487	296,949
		Services & Supplies	307,500	241,731	52,853	628,685	38,827
		Central Services Cost	(1,100,000)	(1,805,313)	(462,245)	(1,464,140)	(734,664)
		Total Finance Operations	1,035,850	6,961	512,006	642,712	316,405
13	Information Technology	Salaries	730,800	668,346	420,125	602,659	550,492
		Benefits	341,800	315,313	207,042	283,109	226,056
		Services & Supplies	640,490	393,053	158,120	499,937	402,579
		Debt Service	-	-	-	-	20,000
		Central Services Cost	(900,000)	(1,001,935)	(269,648)	-	-
		Total Information Technology Operations	813,090	374,777	515,640	1,385,705	1,199,128
14	Risk Management	Salaries	196,500	160,654	110,132	56,995	89,775
		Benefits	67,850	60,304	52,979	18,204	42,371
		Services & Supplies	36,281	24,100	5,739	13,570	7,393
		Total Risk Management Operations	300,631	245,058	168,850	88,768	139,539
15	Human Resources	Salaries	678,900	648,740	411,242	865,514	621,450
		Benefits	345,850	338,917	183,998	278,849	251,804
		Services & Supplies	284,995	102,920	11,515	106,300	19,113
		Central Services Cost	(700,000)	(934,795)	(243,585)	(780,875)	(596,490)
		Total Human Resources Operations	609,745	155,782	363,169	469,788	295,877
16	Health & Wellness	Salaries	-	43,518	22,150	43,447	20,092
		Benefits	-	19,968	9,205	17,382	5,389
		Services & Supplies	11,200	12,970	1,545	4,575	1,506
		Total Health and Wellness Operations	11,200	76,456	32,899	65,403	26,988
17	Community Relations	Salaries	110,300	109,834	70,780	108,876	91,700
		Benefits	60,750	60,250	40,503	59,324	53,807
		Services & Supplies	34,900	18,011	7,174	24,865	20,938
		Total Community Relations Operations	205,950	188,095	118,456	193,066	166,445
General Fund Net (Income) Loss			58,086	(1,553,595)	(24,208)	454,930	(459,949)

10-GENERAL MANAGER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb-25)	FY 2024 Actual	FY 2023 Actual
Expenditures						
Salaries						
5010	Salary	600,100	441,416	264,891	513,496	428,512
5011	Severance	145,000	310,679	255,223		
5012	Hourly			5,404	35,019	1,431
5013	Other Earnings			4,261	6,160	-
5020	Other Earnings		4,286	19,111	4,218	18,669
5025	Vacation Earned					26,182
5030	Leave			10,191	886	-
	Total Salaries	745,100	756,381	559,081	559,779	474,793
Benefits						
5050	Taxes	42,000	47,637	18,164	15,831	28,042
5050	Taxes		1,849	16,634	13,304	4,549
5100	Retirement Fringe Ben	75,900	125,104	51,662	64,105	84,872
5100	Retirement Fringe Ben		4,356	4,993	9,697	8,337
5200	Medical Fringe Ben	63,700	22,661	22,047	23,683	42,937
5200	Medical Fringe Ben		11,738	7,995	14,035	11,006
5250	Dental Fringe Ben	3,700	1,470	1,404	(6,382)	3,300
5250	Dental Fringe Ben		885	505	923	777
5300	Vision Fringe Ben	400	133	136	(8,370)	341
5300	Vision Fringe Ben		84	45	85	85
5400	Life Ins Fringe Ben	1,050	1,075	973	(6,695)	885
5400	Life Ins Fringe Ben		47	131	219	159
5500	Disability Fringe Ben	2,700	2,854	69	(3,882)	675
5500	Disability Fringe Ben		115	18	36	119
5600	Unemployment Fringe Ben	8,200	9,346	4,649	(2,810)	6,689
5600	Unemployment Fringe Ben		365	4,564	4,047	904
5700	Work Comp Fringe Ben	42,200	43,477	23,405	14,541	10,493
5700	Work Comp Fringe Ben		1,706	24,002	11,877	1,417
	Total Benefits	239,850	274,902	181,398	144,242	205,588

10-GENERAL MANAGER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb-25)	FY 2024 Actual	FY 2023 Actual
Expenditures						
Services & Supplies						
6010	Legal	225,600	218,100	103,707	323,778	159,951
6020	Audit				10,493	24,496
6030	Professional Consultants	30,000	93,960	10,950	135,556	22,850
7010	Advertising - Paid			549	6,422	3,895
7170	Empowerment Costs	9,100	3,100	4,014	6,747	2,680
7300	Computer & IT Small Equip	5,000			1,595	
7310	Computer License & Fees	600				
7330	Contractual Services	64,000	49,622	23,397	26,834	10,595
7340	Dues & Subscriptions	5,000	600			
7350	Employee Recruit & Retain			1,814	24,000	
7405	Office Supplies			179	2,276	3,683
7415	Operating	17,800	8,122	7,409	13,758	8,613
7450	Permits & Fees					
7460	Postage	6,000	4,000	45	4,312	3,064
7510	R& M General	24,900	20,000	11,170	20,511	18,974
7515	R&M Preventative			244	620	527
7525	Snow Removal	4,300	4,250	1,225	3,783	9,026
7530	Janitorial	9,400	9,400	4,875	6,055	6,989
7540	Fleet Maintenance Services	8,000	7,144	6,707	7,627	2,673
7545	Engineering Services	20,800	20,800	22,634	192,063	213,225
7550	BLDGS Maintenance Services	78,900	44,884	25,301	35,790	29,541
7605	Security	2,200	4,200	1,189	3,279	1,775
7680	Training & Education	2,500				
7685	Travel & Conferences	3,100				
7710	General Liability	39,000	36,606	36,042	137,750	62,268
7810	Electricity	11,500	11,600	5,123	11,519	10,017
7815	Heating	6,700	6,700	1,877	5,817	4,894
7820	Water & Sewer	3,500	3,400	2,988	3,365	2,907
7825	Trash	5,000	4,400	2,310	4,085	3,632
7830	Internet	5,000	5,800	2,093	4,220	4,867
7835	Cable TV	1,000	1,300	1,072	1,438	908
7840	Telephone	41,200	26,500	64,622	40,150	18,732
	Total Services & Supplies	630,100	584,488	341,537	1,033,843	630,781
	Total General Manager Operations	1,470,050	1,615,771	1,082,016	1,737,864	1,311,162
Debt Service						
8700	Extraordinary - Settlement Exp					375,073
	Total Debt Service					375,073
Capital Outlay						
8105	Capital Asset Expenditure					-
8120	Capital Improvements					3,668
	Total Capital Outlay					3,668

GENERAL FUND 12- FINANCE

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb-25)	FY 2024 Actual	FY 2023 Actual
Expenditures						
Salaries						
5010	Salary	1,305,000	1,017,036	446,243	894,775	560,673
5012	Hourly		-	77,580	189,491	132,852
5013	Other Earnings		-	4,333	5,141	-
5014	Overtime		-	10,781	9,367	-
5020	Other Earnings		14,186	17,255	15,622	6,000
5025	Vacation Earned		-	-	-	15,648
5030	Leave		-	13,216	10,285	120
	Total Salaries	1,305,000	1,031,222	569,407	1,124,680	715,293
Benefits						
5050	Taxes	79,700	92,406	67,113	83,339	48,889
5100	Retirement Fringe Ben	166,900	193,162	102,537	92,914	114,266
5200	Medical Fringe Ben	164,200	127,266	66,948	103,499	98,099
5250	Dental Fringe Ben	10,800	8,902	14,871	7,486	8,179
5300	Vision Fringe Ben	1,100	900	11,391	780	891
5400	Life Ins Fringe Ben	2,350	2,080	10,657	3,193	1,572
5500	Disability Fringe Ben	5,900	5,510	4,425	320	1,604
5600	Unemployment Fringe Ben	17,800	19,148	19,619	14,344	10,245
5700	Work Comp Fringe Ben	74,600	89,947	54,430	47,612	13,204
	Total Benefits	523,350	539,321	351,991	353,487	296,949
Services & Supplies						
6010	Legal	-	-	-	-	-
6020	Audit	90,000	86,040	46,000	299,253	-
6030	Professional Consultants	-	55,000	-	20,335	-
7200	Banking Fees & Processing	-	15,000	-	-	2,498
7300	Computer & IT Small Equip	-	-	-	13,318	500
7310	Computer License & Fees	75,000	65,000	-	108,822	24,980
7330	Contractual Services	100,000	-	0	173,256	32
7340	Dues & Subscriptions	2,500	2,461	1,299	(89)	280
7350	Employee Recruit & Retain	4,000	2,000	2,487	5,370	1,854
7405	Office Supplies	2,500	2,160	-	286	1,114
7415	Operating	3,000	3,120	1,254	949	1,178
7435	Small Equipment	5,500	-	-	3,706	-
7455	Over & (Short)	-	-	-	-	1,084
7470	Printing & Publishing	1,500	1,300	578	315	865
7680	Training & Education	15,000	1,200	-	79	-
7685	Travel & Conferences	7,000	7,150	-	965	3,777
7840	Telephone	1,500	1,300	1,235	2,121	665
	Total Services & Supplies	307,500	241,731	52,853	628,685	38,827
Central Services Cost						
7980	Central Services Allocation Cs	(1,100,000)	(1,805,313)	(462,245)	(1,464,140)	(734,664)
	Total Cost Allocation	(1,100,000)	(1,805,313)	(462,245)	(1,464,140)	(734,664)
	Total Finance Operations	1,035,850	6,961	512,006	642,712	316,405

200-UTILITY FUND

Dept#	Department	Description	FY 2026 Projection	FY 2025 -Revised Budget	FY 2025 YTD Actual	FY 2024 Actual	FY 2023 Actual
22	Water	Revenues	(7,338,493)	(7,514,793)	(5,867,438)	(7,414,879)	(6,156,218)
		Salaries	1,934,500	1,686,700	1,103,710	1,570,319	1,465,312
		Benefits	1,192,350	1,008,500	581,355	753,789	660,445
		Services & Supplies	3,057,620	4,414,909	1,706,008	3,373,114	1,691,584
		Depreciation	3,300,000	-	-	1,890,335	1,681,464
		Total Water Operations	2,145,977	(404,684)	(2,476,364)	172,678	(657,413)
		Central Services Cost	500,000	722,233	169,832	339,712	-
		Transfers			(50,932)	(303,276)	(246,159)
		Total Water Operations after CSC	2,645,977	317,549	(2,357,464)	209,114	(903,572)
25	Sewer	Revenues	(9,549,185)	(9,720,485)	(6,651,088)	(9,474,827)	(8,162,596)
		Salaries	2,310,000	2,023,146	1,386,594	1,984,215	1,657,397
		Benefits	824,750	1,047,097	700,304	914,250	724,921
		Services & Supplies	2,606,350	3,209,418	1,252,670	2,225,041	1,514,684
		Depreciation	2,500,000	-	-	2,486,882	1,546,380
		Total Sewer Operations	(1,308,085)	(3,440,824)	(3,311,520)	(1,864,439)	(2,719,214)
		Central Services Cost	400,000	678,084	159,383	318,480	-
		Total Sewer Operations after CSC	(908,085)	(2,762,740)	(3,152,137)	(1,545,959)	(2,719,214)
		27	Solid Waste	Revenues	(400,000)	(400,000)	(319,224)
Salaries	106,100			152,125	78,054	132,341	133,862
Benefits	44,350			77,521	40,882	66,363	63,676
Services & Supplies	170,225			128,457	70,967	97,422	124,836
Total Solid Waste Operations	(79,325)			(41,897)	(129,321)	(96,790)	(82,429)
Central Services Cost	40,000			41,897	12,135	35,387	-
Total Solid Waste Operations	(39,325)			-	(117,186)	(61,403)	(82,429)
28	TWSA	Revenues	(189,804)	(186,188)	(79,948)	(200,145)	(178,720)
		Salaries	40,800	76,426	38,111	73,608	67,841
		Benefits	12,280	40,714	20,428	35,576	31,154
		Services & Supplies	58,800	52,000	27,562	66,360	51,473
		Total TWSA Operations	(77,924)	(17,048)	6,154	(24,601)	(28,252)
		Central Services Cost	8,500	29,433	6,967	14,155	-
		Total TWSA Operations after CSC	(69,424)	12,385	13,120	(10,446)	(28,252)
Net (Income)Loss			1,629,143	(2,432,806)	(5,613,667)	(1,408,694)	(3,733,467)

UTILITY FUND 22- WATER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
	Revenues					
4021	Water Base	(2,027,639)	(2,027,639)	(1,614,528)	(2,105,155)	(1,875,479)
4022	Water Consumption	(2,200,423)	(2,200,423)	(1,793,010)	(2,040,204)	(1,722,169)
4023	Tier 1	(283,176)	(283,176)	(290,674)	(302,541)	(254,208)
4024	Tier 2	(241,788)	(241,788)	(42,552)	(44,656)	(96,453)
4027	Fire Protection	(17,808)	(17,808)	(11,620)	(18,008)	(17,806)
4028	Other Water	(41,000)	(41,000)	(34,926)	(40,478)	(47,913)
4029	Water Connection	(42,000)	(42,000)	(26,540)	(32,623)	(47,510)
4032	Capital Improvement Retro	(14,000)	(14,000)	(10,320)	(10,870)	(17,860)
4033	Capital Improvement Monthly	(1,980,330)	(1,980,330)	(1,514,082)	(1,638,315)	(1,640,651)
4036	Back Flows Tests	(151,000)	(151,000)	(82,507)	(165,108)	(139,901)
4038	Misc- Water Rights			(2,547)	(13,840)	(12,803)
4046	Inspection/Plan Fees	(55,000)	(55,000)	(29,975)	(51,930)	(71,727)
4070	Defensible Space Charges	(102,329)	(102,329)	(67,452)	(101,129)	(101,099)
4075	Work Order Charges Labor	(52,000)	(52,000)	(53,320)	(39,791)	(33,424)
4076	Work Order Chgs Eq & Materials	(21,000)	(21,000)	(15,392)	(22,314)	(23,908)
4080	Snow Removal Fees	(85,000)	(85,000)	(25,301)	(71,588)	(165,538)
4100	Interfund Revenue Transfers			63,573	159,122	243,106
4503	Operating Contributions			(2,364)	(455)	
4520	Fines & Penalties	(24,000)	(24,000)	(28,370)	(31,492)	(30,962)
4710	Investment Earnings		(176,300)	(285,531)	(638,977)	(99,913)
	Total Revenues	(7,338,493)	(7,514,793)	(5,867,438)	(7,210,351)	(6,156,218)
	Exepnditures					
	Salaries					
5010	Salary	1,934,500	1,633,754	374,078	497,541	807,998
5012	Hourly			582,988	906,996	448,038
5013	Other Earnings			43,971	51,596	18,307
5014	Overtime			15,645	24,197	31,145
5020	Other Earnings		52,946	63,191	75,572	60,039
5025	Vacation Earned					89,757
5030	Leave			23,837	14,417	10,029
5999	Salary Savings					
	Total Salaries	1,934,500	1,686,700	1,103,710	1,570,319	1,465,312
	Benefits					
5050	Taxes	134,000	146,928	83,346	117,838	114,873
5100	Retirement Fringe Ben	244,500	323,116	191,186	235,437	231,102
5200	Medical Fringe Ben	594,300	330,677	185,805	284,611	229,693
5250	Dental Fringe Ben	35,700	23,334	12,878	19,821	17,220
5300	Vision Fringe Ben	3,600	2,211	1,277	1,954	1,828
5400	Life Ins Fringe Ben	3,450	3,497	4,703	7,228	4,247
5500	Disability Fringe Ben	8,700	9,236	464	663	3,288
5600	Unemployment Fringe Ben	26,200	28,840	16,891	19,065	22,652
5700	Work Comp Fringe Ben	141,900	140,661	84,806	67,172	35,540
	Total Benefits	1,192,350	1,008,500	581,355	753,789	660,445

UTILITY FUND 22- WATER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
	Expenditures					
	Services & Supplies					
6010	Legal	15,000	20,000		1,589	
6020	Audit				6,620	4,900
6030	Professional Consultants	68,000	63,000	3,467	53,182	54,115
7010	Advertising Paid	1,500	500	206	2,530	1,343
7300	Computer & IT Small Equip	17,000	7,000	97	1,802	3,059
7310	Computer License & Fees	107,000	103,000	63,440	81,517	54,286
7320	Computer Supplies					35
7330	Contractual Services	74,000	114,000	32,239	222,623	1,665
7340	Dues & Subscriptions	20,000	15,600	9,564	5,704	4,023
7345	Employee Assistance Program				120	
7350	Employee Recruit & Retain	8,950	9,250	2,811	11,719	8,975
7405	Office Supplies			41	5,768	5,827
7415	Operating	103,800	109,500	62,267	72,059	71,825
7420	Fuel	60,600	49,975	20,466	38,805	59,247
7425	Chemical	237,000	200,000	153,119	61,676	178,982
7428	Lab	44,000	38,800	22,518	30,921	13,914
7430	Uniforms	15,950	16,700	8,420	8,802	9,734
7433	Safety	9,300	8,700	5,377	7,509	3,496
7435	Small Equipment	10,000	10,000	1,086	3,101	833
7440	Tools	8,500	11,700	1,691	6,655	5,480
7450	Permits & Fees	41,500	40,540	19,803	32,887	28,359
7455	Over & (Short)				833	
7460	Postage	19,300	18,300	8,747	16,133	13,132
7480	Rental & Lease		1,000	484	899	553
7490	Repair Parts				67	2,892
7505	Asphalt Repair & Reinstatement	150,000	422,371	94,741	936	
7510	R& M General	410,720	1,750,000	345,754	1,416,818	18,691
7512	R& M Pavement	79,500				
7515	R&M Preventative			50	5,911	109,412
7520	R&M Corrective				15,827	154,881
7530	Janitorial	31,000	24,400	10,225	17,366	21,341
7540	Fleet Maintenance Services	235,000	216,402	96,414	159,365	113,473
7545	Engineering Services	100,000	105,500	41,172	79,372	33,851
7550	BLDGS Maintenance Services	208,500	114,399	65,429	73,021	61,646
7560	Defensible Space Costs	50,000	50,000	23,528	39,895	44,978
7605	Security	2,200	3,200	1,189	6,565	3,418
7680	Training & Education	55,000	53,200	14,495	11,697	13,004
7685	Travel & Conferences			2,045	10,586	7,890
7710	General Liability	235,900	217,771	214,417	295,044	131,215
7810	Electricity	586,300	559,800	354,882	560,361	404,922
7815	Heating	22,800	24,400	4,812	19,823	18,074
7820	Water & Sewer	3,700	3,900	2,716	3,588	3,362
7825	Trash	5,200	6,100	5,081	5,558	5,053
7830	Internet	1,800	2,700	1,755	1,612	2,236
7835	Cable TV	2,700	2,300	1,419	2,428	1,727
7840	Telephone	15,900	20,900	10,042	17,536	19,064
8005	Depreciation	3,300,000			1,890,335	1,681,464
	Total Services and Supplies	6,357,620	4,414,909	1,706,008	5,307,164	3,376,377
	Total Water Operating	2,145,977	(404,684)	(2,476,364)	172,678	(657,413)
7980	CSC-Central Services Cost	500,000	722,233	169,832	339,712	
7990	Interfund Expense Transfers			(50,932)	(303,276)	(246,159)
	Total TWSA Operating after CSC	2,645,977	317,549	(2,357,464)	209,115	(903,572)

UTILITY FUND 25 -SEWER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
Revenues						
4032	Capital Improvement Retro	(15,000)	(15,000)	(10,890)	(11,460)	(18,840)
4033	Capital Improvement Monthly	(3,229,294)	(3,229,294)	(2,153,502)	(3,227,817)	(3,229,535)
4041	Sewer Base	(4,152,112)	(4,152,112)	(2,655,765)	(3,533,272)	(2,849,530)
4042	Sewer Consumption	(1,893,179)	(1,893,179)	(1,285,860)	(1,708,911)	(1,463,042)
4048	Other Sewer	(7,600)	(7,600)	(19,878)	(11,804)	(7,778)
4049	Sewer Connection	(94,000)	(94,000)	(53,120)	(59,345)	(95,680)
4050	Effluent Disposal Sales	(108,000)	(108,000)	(70,834)	(72,212)	(100,455)
4085	Hunting Fees	(50,000)	(45,000)	(52,135)	(53,075)	(53,549)
4100	Interfund Revenue Transfers	-	-	(63,573)	(159,122)	(243,106)
4710	Investment Earnings	-	(176,300)	(285,531)	(637,810)	(101,080)
		(9,549,185)	(9,720,485)	(6,651,088)	(9,474,827)	(8,162,596)
Salaries						
5010	Salary	2,310,000	1,965,735	401,127	547,551	951,660
5012	Hourly		-	728,534	1,127,066	450,928
5013	Other Earnings		-	56,793	68,996	22,155
5014	Overtime		-	68,412	106,675	42,911
5020	Other Earnings		57,411	98,188	113,791	72,766
5025	Vacation Earned		-	-	-	102,093
5030	Leave		-	33,539	20,135	14,883
5999	Salary Savings		-	-	-	-
		2,310,000	2,023,146	1,386,594	1,984,215	1,657,397
Benefits						
5050	Taxes	152,000	149,648	107,160	151,442	129,569
5100	Retirement Fringe Ben	278,100	325,534	237,658	326,032	263,357
5200	Medical Fringe Ben	165,200	359,575	205,751	293,148	240,594
5250	Dental Fringe Ben	11,200	25,471	14,247	21,164	18,136
5300	Vision Fringe Ben	1,200	2,420	1,437	2,134	1,944
5400	Life Ins Fringe Ben	4,000	3,516	5,533	8,304	4,292
5500	Disability Fringe Ben	9,850	9,253	547	778	3,744
5600	Unemployment Fringe Ben	29,800	29,351	21,220	25,126	25,535
5700	Work Comp Fringe Ben	173,400	142,329	106,752	86,123	37,750
	Total Benefits	824,750	1,047,097	700,304	914,250	724,921

UTILITY FUND 25 -SEWER

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
	Services & Supplies					
6010	Legal	15,000	20,000	-	4,499	27,769
6020	Audit	-	-	-	12,677	9,310
6030	Professional Consultants	68,000	63,000	24,468	14,710	46,146
7300	Computer & IT Small Equip	2,500	-	-	36	-
7310	Computer License & Fees	3,100	-	-	5,822	2,500
7320	Computer Supplies	-	-	-	90	62
7330	Contractual Services	140,000	73,100	28,578	69,962	(16,490)
7340	Dues & Subscriptions	-	-	-	5,119	6,980
7350	Employee Recruit & Retain	-	-	-	3,298	5,471
7405	Office Supplies	-	-	320	(273)	3,212
7415	Operating	94,000	101,516	24,181	56,614	55,598
7420	Fuel	47,400	60,425	22,596	42,086	62,328
7425	Chemical	386,000	395,855	212,042	127,349	272,938
7428	Lab	49,000	50,000	18,811	36,658	34,828
7430	Uniforms	10,350	11,000	5,554	10,732	10,717
7433	Safety	8,300	13,800	3,917	10,544	7,429
7435	Small Equipment	9,700	7,800	629	3,896	11,190
7440	Tools	11,500	13,700	5,200	11,460	7,223
7450	Permits & Fees	40,000	25,000	8,303	16,788	11,734
7460	Postage	-	-	-	26	122
7470	Printing & Publishing	-	-	-	-	249
7490	Repair Parts	-	-	-	827	144
7510	R& M General	387,000	1,063,900	131,108	482,582	6,791
7512	R& M Pavement	7,000	-	-	-	-
7515	R&M Preventative	-	-	1,284	(1,283)	56,580
7520	R&M Corrective	-	-	-	(14,525)	43,605
7525	Snow Removal	-	-	-	-	385
7530	Janitorial	12,000	11,900	7,350	5,818	3,381
7540	Fleet Maintenance Services	228,000	222,521	122,746	254,198	143,239
7550	BLDGS Maintenance Services	80,000	67,468	33,892	62,399	40,795
7560	Defensible Space Costs	50,000	50,000	23,528	59,210	44,978
7605	Security	2,200	3,700	1,189	3,474	1,873
7680	Training & Education	24,000	19,000	4,251	12,076	13,075
7685	Travel & Conferences	-	-	-	995	1,703
7710	General Liability	249,400	230,233	226,687	237,940	107,666
7810	Electricity	501,300	516,300	242,379	471,334	383,441
7815	Heating	59,200	62,400	12,831	51,523	47,003
7820	Water & Sewer	107,800	88,900	70,985	129,509	24,889
7825	Trash	1,000	700	548	779	672
7830	Internet	4,100	3,500	2,056	2,911	2,236
7835	Cable TV	-	-	-	-	-
7840	Telephone	8,500	33,700	17,238	33,182	32,910
8005	Depreciation	2,500,000	-	-	2,486,882	1,546,380
	Total Services & Supplies	5,106,350	3,209,418	1,252,670	4,711,923	3,061,063
	Total Sewer Operating	(1,308,085)	(3,440,824)	(3,311,520)	(1,864,439)	(2,719,214)
7980	CSC-Central Services Cost	400,000	678,084	159,383	318,480	-
	Total Sewer Operating after CSC	(908,085)	(2,762,740)	(3,152,137)	(1,545,959)	(2,719,214)

UTILITY FUND 27 -SOLID WASTE

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
Revenues						
4090	Franchise Fee	(400,000)	(400,000)	(309,776)	(385,918)	(381,962)
4520	Fines & Penalties	-	-	(9,448)	(6,998)	(22,840)
		(400,000)	(400,000)	(319,224)	(392,916)	(404,802)
Salaries						
5010	Salary	106,100	150,678	21,952	59,262	86,900
5012	Hourly		-	50,493	61,770	36,338
5013	Other Earnings		-	3,139	2,945	1,627
5014	Overtime		-	35	558	879
5020	Other Earnings		1,447	2,434	2,053	1,154
5025	Vacation Earned		-	-	-	6,965
5030	Leave		-	-	5,753	-
		106,100	152,125	78,054	132,341	133,862
Benefits						
5050	Taxes	7,500	12,084	6,119	10,104	9,838
5100	Retirement Fringe Ben	13,600	25,282	13,503	22,663	18,793
5200	Medical Fringe Ben	11,500	23,418	12,666	23,476	26,713
5250	Dental Fringe Ben	1,100	1,694	922	1,734	2,145
5300	Vision Fringe Ben	150	179	101	186	237
5400	Life Ins Fringe Ben	200	277	365	695	450
5500	Disability Fringe Ben	500	719	43	67	354
5600	Unemployment Fringe Ben	1,500	2,380	1,194	1,612	2,003
5700	Work Comp Fringe Ben	8,300	11,488	5,967	5,826	3,143
		44,350	77,521	40,882	66,363	63,676
Services & Supplies						
7010	Advertising - Paid	4,000	6,000	129	1,272	2,330
7320	Computer Supplies	1,000	4,000			
7330	Contractual Services	135,000	83,367	62,576	82,126	91,723
7340	Dues & Subscriptions					50
7350	Employee Recruit & Retain	225	225		268	-
7415	Operating	17,000	18,000	3,194	4,678	9,773
7420	Fuel	1,000	1,100	344	547	914
7430	Uniforms	800	1,500		241	476
7435	Small Equipment					4,952
7460	Postage	100	100			19
7470	Printing & Publishing	1,500	4,400	810	1,774	2,326
7510	R& M General			181	943	2,559
7525	Snow Removal	500	1,700			
7540	Fleet Maintenance Services	7,000	5,965	2,681	3,767	7,710
7680	Training & Education	400	500		327	206
7685	Travel & Conferences				36	267
7825	Trash					
7840	Telephone	1,700	1,600	1,053	1,444	1,533
	Total Services & Supplies	170,225	128,457	70,967	97,422	124,836
	Total Solid Waste Operating	(79,325)	(41,897)	(129,321)	(96,790)	(82,429)
7980	CSC-Central Services Cost	40,000	41,897	12,135	35,387	
	Total Solid Waster Operating after CSC	(39,325)	-	(117,186)	(61,403)	(82,429)

UTILITY FUND 28 -TWSA

Acct#	Description	FY 2026 Projection	FY 2025 Revised Budget	FY 2025 YTD Actual (Feb. 25)	FY 2024 Actual	FY 2023 Actual
	Revenues					
4417	Service & User Fees	(189,804)	(186,188)	(79,948)	(200,145)	(178,720)
	Total Revenues	(189,804)	(186,188)	(79,948)	(200,145)	(178,720)
	Salaries					
5010	Salary	40,800	75,447	13,771	40,501	49,078
5012	Hourly			22,253	29,429	13,885
5013	Other Earnings			1,148	1,351	599
5014	Overtime			35	752	168
5020	Other Earnings		979	905	1,574	228
5025	Vacation Earned					3,884
	Total Salaries	40,800	76,426	38,111	73,608	67,841
	Benefits					
5050	Taxes	2,900	6,083	2,941	5,587	4,952
5100	Retirement Fringe Ben	5,300	13,219	6,593	12,597	11,344
5200	Medical Fringe Ben		12,874	6,677	11,880	10,977
5250	Dental Fringe Ben		958	506	932	868
5300	Vision Fringe Ben		97	52	99	98
5400	Life Ins Fringe Ben	80	144	152	281	161
5500	Disability Fringe Ben	200	378	17	34	177
5600	Unemployment Fringe Ben	600	1,191	583	931	1,003
5700	Work Comp Fringe Ben	3,200	5,770	2,906	3,235	1,574
	Total Benefits	12,280	40,714	20,428	35,576	31,154
	Services & Supplies					
7010	Advertising - Paid	10,000	11,000	1,129	5,367	5,490
7310	Computer License & Fees					240
7330	Contractual Services	7,000			1,805	
7340	Dues & Subscriptions	500				50
7405	Office Supplies					120
7415	Operating	27,000	27,000	19,534	53,855	32,156
7460	Postage					174
7470	Printing & Publishing	11,000	10,500	6,900	4,123	11,830
7680	Training & Education	3,300	3,300		496	666
7685	Travel & Conferences				521	555
7840	Telephone		200		192	192
	Total Services & Supplies	58,800	52,000	27,562	66,360	51,473
	Total TWSA Operating	(77,924)	(17,048)	6,154	(24,601)	(28,252)
7980	Central Services Cost	8,500	29,433	6,967	14,155	
	Total TWSA Operating after CSC	(69,424)	12,385	13,120	(10,446)	(28,252)

**FY26
Budget
Additional Requests**

Fund	Dept	Object	Name	Description	Priority	Duration	Increase	Decrease	Net change
100	Finance	7330	Contract Services	Tyler-Implementation -Chart of Accounts re-design	1	One time	34,000		
100	Finance	7330	Contract Services	Tyler-Assessment-system optimization	1	One time	15,000		
100	Finance	7680	Training & Education	Tyler onboarding and continuous training	1	Ongoing	50,000		
100	Finance		ERP Analyst	Tyler ERP system analyst	1	Ongoing	102,000		
Total additional expenditures							201,000	-	201,000
General Fund	Human Resources								
100	Human Resources	6010	Legal	Labor Negotiation services	1	One time	50,000		
100	Human Resources	7330	Contract Services	Tyler Professional Support	1	One time	22,000		
100	Human Resources	7330	Contract Services	Class and Compensation Survey	1	One time	50,000		
1000	Human Resources	7680	Training & Education	Increased management trainings	1	Ongoing	40,000		
100	Risk	7433	Safety	Purchase Lone Worker App; AED supply replacements; radon detection devices; upgrade first aid kits Districtwide	1	One time	17,531		
100	Risk	7680	Training & Education	ASSP Certificate, Crowd Evacuation and CPR training/recerts	1	Ongoing	7,280		
100	Risk	7685	Travel & Conference	ASSP Training - travel costs for Safety Specialist & Supervisor	1	Ongoing	9,000		
Total additional expenditures									
General Fund	IT	7300	Software and Fees	Server Storage and Computing Hardware - Replacement of End of Life On-Site Backup Hardware			50,000		
	IT	7310	Software and Fees	Office 365 Yearly Renewal - Previously hosted onsite with one time license expense, now annual			56,000		
	IT	7310	Software and Fees	Microsoft Windows Server 2025 Datacenter Edition - Current Server is End of Support			95,000		
	IT	7310	Software and Fees	DocuSign Year 1 - Digital Signature and Contract Management			30,000		
Total additional expenditures							231,000		
Utility Fund	Shared	7010	Advertising Paid	Line item increased to comply with NRS - advertising for public hearing	1	Ongoing	1,000		
	Shared	7300	Computer & Small IT	Line item includes \$10k for new multifunction copier	1	One Time	10,000		
	Water	7330	Contractual Services	Reduction for next 2 years	1	2-years			
	Water	7505	Asphalt Repair & Main	Reduction - Accounting had entered a plug amount to match "blue sheets" from approved budget	1	One Time		40,000	
	Water	7510	R&M General	Reduction - Capital Expense Projects (reduction in Residential Meters Transponders and SCADA)	1	One Time		272,371	
	Shared	7550	Bldgs Maintenance	Buildings budget review and accurately budgeting for associated costs	1	Ongoing	94,101	1,339,280	
	Sewer	7310	Computer Lic & Fees	Sewer only software (CUES) video inspection	1	Ongoing	2,500		
	Sewer	7330	Contractual Services	Increase due to no longer being able to have Staff dispose of grease at Lockwood facility. Now a contractor must collect and dispose of in Fallon	1	Ongoing	70,000		
	Sewer	7450	Permits	Increase in NDSL Easement for Spooner Pump Station	1	Ongoing	15,000		
	Sewer	7510	R&M General	Reduction - Accounting had entered a plug amount to match "blue sheets" from approved budget	1	One Time			
	Solid Waste	5*	Salaries & Benefits	Reduction - position elimination	1	Ongoing		676,900	
	Solid Waste	7330	Contractual Services	FY25 budget significantly reduced - this increase covers all required services to run the HHW program	1	Ongoing	51,633	79,196	
	TWSA	7330	Contractual Services	Increase for Trademark Attorney to file required paperwork to keep trademarks (moves to a every 10 Years)	1	10-years	7,000		
Total additional expenditures							251,234	2,407,747	(2,156,513)