



**CITY OF GARDEN CITY  
CITY TREASURY/CITY CLERK**

6015 N. Glenwood Street, Garden City, Idaho 83714

DATE: May 11, 2026

TO: Mayor Jacobs and City Council

FROM: Lisa Leiby, City Treasurer/Clerk

RE: Financial Statement Review through March 31, 2026 – Q2 FY2026

**Variances:**

- A. A market adjustment was made after the FY2026 budget was approved.
- B. A single audit was not required resulting in cost savings.
- C. The STEP grant awarded to PD was \$35,000 more than anticipated.
- D. The donation received to purchase two new police motorcycles carried over more into FY2026 than anticipated due to the delay in receiving the motors.
- E. The library received a larger donation than anticipated from the Friends. This amount will be offset by the expense.
- F. The Ada County courthouse FY2025 office space lease invoice was received via email but was not forwarded to finance for processing. Ada County only discovered the missing payment after our FY2025 audit was completed. The county has updated their system to send the invoice to a different email to avoid this same error in the future.
- G. Anticipates the \$75,000 for the Phase I engineering for the FEMA LOMR request.
- H. The parks & facilities budget anticipated 3 FTE for FY2026. With the resignation of one staff member in that department, it was determined that increasing the services provided by our lawn contractor would meet the needs of the department while providing significant savings for the city.
- I. The Water fund has received two additional payouts for the PFAS lawsuit settlement. We never know how much the payment will be or when we will receive funding until the funds are in the bank.

**Other:**

Our year-end projections are equal to the budget unless we know for sure an item will have a variance at this time.

**FY2026 YEAR END FUND BALANCE**

	General Fund	Special Revenue Funds	Enterprise Funds	
Beginning Fund Balance/Net Assets	5,333,961	517,869	6,789,327	4,803
Estimated Revenue	11,853,490	587,574	13,814,834	3,057,328
Estimated Expenses	11,774,894	862,141	15,911,321	3,042,036
Net Revenues<Expenses>	78,596	(274,567)	(2,096,488)	15,292
Ending Fund Balance/Net Assets	5,412,557	243,302	4,692,839	20,095

Beginning Fund Balance/Net Assets

Estimated Revenue

Estimated Expenses

Net Revenues<Expenses>

Ending Fund Balance/Net Assets

**GENEARL FUND SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

	FY2026 Budget	Y-T-D Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance	% of Total Budget
<b>Mayor And Council</b>					
Revenues-Operating	9,484,564	5,644,926	9,607,985	123,421	60%
Personnel	257,574	128,989	263,550	(5,976)	50%
Operations	475,781	244,050	471,181	4,600	51%
<b>Law Enforcement</b>					
Revenues-Operating	214,950	189,939	287,279	72,329	88%
Personnel	5,530,042	2,684,445	5,530,042	0	49%
Operations	489,500	254,060	489,500	0	52%
Capital	240,000	261,973	261,973	(21,973)	109%
<b>Code Enforcement/Animal Control</b>					
Personnel	87,318	42,930	87,318	0	49%
Operations	72,050	33,265	72,050	0	46%
<b>Library</b>					
Revenues-Operating	179,165	121,299	184,171	5,006	68%
Personnel	957,121	447,858	957,121	0	47%
Operations	242,750	103,129	247,750	(5,000)	42%
<b>City Attorney-Prosecuting</b>					
Personnel	543,720	269,251	543,419	301	50%
Operations	17,370	14,121	21,690	(4,320)	81%
<b>Treasury/Clerk</b>					
Revenues-Operating	374,000	201,786	374,000	0	54%
Personnel	364,089	178,946	364,089	0	49%
Operations	112,925	75,127	112,925	0	67%
<b>Information Technology</b>					
Personnel	207,367	101,829	207,367	0	49%
Operations	157,900	85,881	158,900	(1,000)	54%
<b>Parks/Facilities/Street Lights</b>					

Revenues-Operating	1,400,055	130,059	1,400,055	0	9%
Personnel	268,488	99,646	192,703	75,785	37%
Operations	1,690,005	284,756	1,793,316	(103,311)	17%

**TOTALS:**

<b>Revenue</b>					
Operations	11,652,734	6,288,009	11,853,490	200,756	54%
<b>Expenses</b>					
Personnel	8,215,719	3,953,893	8,145,609	70,110	48%
Operations	3,258,281	1,094,389	3,367,312	(109,031)	34%
Capital	240,000	261,973	261,973	(21,973)	109%
Expense Total	11,714,000	5,310,255	11,774,894	(60,894)	45%
Net Effect on Fund Balance	(61,266)	977,755	78,596		

**DEVELOPMENT SERVICES FUND SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

	FY2026 Budget	Y-T-D Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance	% of Total Budget
<b>Revenue</b>					
<b>Operations</b>	<b>326,000</b>	<b>345,473</b>	<b>587,574</b>	<b>261,574</b>	106%
<b>Expenses</b>					
<b>Personnel</b>	563,818	276,716	563,818	0	49%
<b>Operations</b>	241,650	178,982	298,323	(56,673)	74%
<b>Expense Total</b>	<b>805,468</b>	<b>455,697</b>	<b>862,141</b>	<b>(56,673)</b>	57%
<b>Net Effect on Fund Balance</b>	<b>(479,468)</b>	<b>(110,224)</b>	<b>(274,567)</b>		

**WATER/SEWER FUND SUMMARY OF REVENUES AND EXPENDITURES**

	FY2026 Budget	Y-T-D Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance	% of Total Budget
<b>Water</b>					
Revenues-Operating/Capital	4,821,893	2,170,823	5,229,689	407,796	45%
Personnel	665,832	308,564	665,832	0	46%
Operations	1,140,000	674,150	1,163,804	(23,804)	59%
Capital	3,125,000	600,883	3,125,000	0	19%
<b>Sewer</b>					
Revenues-Operating	8,567,215	2,929,754	8,585,145	17,931	34%
Personnel	855,432	375,588	855,432	0	44%
Operations	4,941,253	2,308,138	4,941,253	0	47%
Capital	5,160,000	82,009	5,160,000	0	2%
<b>TOTALS:</b>					
Revenue					
Operations	13,389,108	5,100,576	13,814,834	425,726	38%
Expenses					
Personnel	1,521,264	684,152	1,521,264	0	45%
Operations	6,081,253	2,982,289	6,105,057	(23,804)	49%
Capital	8,285,000	682,892	8,285,000	0	8%
Expense Total	15,887,517	4,349,333	15,911,321	(23,804)	27%
Net Effect on Fund Balance	(2,498,409)	751,244	(2,096,488)		

**SANITATION FUND SUMMARY OF REVENUES AND EXPENDITURES**

	FY2026 Budget	Y-T-D Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance	% of Total Budget
<b>Sanitation</b>					
Revenues-Operating	3,057,328	1,513,522	3,057,328	0	50%
Operations	3,042,036	1,497,108	3,042,036	0	49%
Net Effect on Fund Balance	15,292	16,413	15,292		

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance
<b>Mayor And Council</b>					
<b>Revenues-Operating</b>					
100-41-0000-300-00	Property Taxes	5,729,725	3,591,647	5,729,725	0
100-41-0000-300-01	Property Taxes - Personal Property	61,589	30,795	61,589	0
100-41-0000-300-02	Property Taxes Tax Penalty/Interest	10,000	7,168	10,000	0
100-41-0000-301-00	State Liquor Apportionment	220,000	93,774	220,000	0
100-41-0000-302-00	State Sales Tax/Revenue Sharing	1,400,000	689,562	1,400,000	0
100-41-0000-324-00	Rental of Facilities	750	780	780	30
100-41-0000-332-00	Interest On Investments	385,000	314,408	500,000	115,000
100-41-0000-350-01	Franchise Fees Intermtm Gas	130,000	113,367	113,367	(16,633)
100-41-0000-350-02	Franchise Fees Cable One	30,000	12,675	25,000	(5,000)
100-41-0000-350-03	Franchise Fees Idaho Power	400,000	183,969	400,000	0
100-41-0000-350-04	Franchise Fees TDS	7,000	3,757	7,500	500
100-41-0000-350-05	Franchise Fees Republic Serv	85,000	85,000	85,000	0
100-41-0000-395-00	Miscellaneous Revenue	7,500	9,024	37,024	29,524
100-41-0000-399-00	Interfund Transfer	1,018,000	509,000	1,018,000	0
<b>Revenue Sub Totals:</b>		<b>9,484,564</b>	<b>5,644,926</b>	<b>9,607,985</b>	<b>123,421</b>
<b>Personnel</b>					
100-41-0000-401-00	Personnel - Salaries Full-Time	157,133	80,699	162,144	(5,011) A
100-41-0000-421-00	Employers Health Insurance	64,859	32,029	64,859	0
100-41-0000-426-00	Workers Comp Insurance	318	174	318	0
100-41-0000-427-00	State Unemployment Insurance	5,000	433	5,000	0
100-41-0000-430-00	PERSI Retirement	18,793	9,652	19,392	(599) A
100-41-0000-435-00	Social Security	11,471	6,001	11,836	(365) A
<b>Personnel Sub Totals:</b>		<b>257,574</b>	<b>128,989</b>	<b>263,550</b>	<b>(5,976)</b>
<b>Operations</b>					
100-41-0000-490-00	Employee Recognition	5,000	3,229	5,000	0
100-41-0000-500-00	Supplies - Office/Operating	5,000	2,542	5,000	0
100-41-0000-525-01	Postage	10,000	5,920	10,000	0
100-41-0000-581-00	Office Equip-Purch/Maint	3,000	1,428	3,000	0
100-41-0000-619-00	Professional Services	7,500	7,465	7,500	0
100-41-0000-619-02	Professional Services Audit	27,600	23,000	23,000	4,600 B
100-41-0000-642-00	Travel And Meetings	5,000	2,361	5,000	0
100-41-0000-643-00	Dues And Memberships	31,138	31,138	31,138	0
100-41-0000-650-00	Stabilization Fund	50,000	0	50,000	0
100-41-0000-679-00	Benefits Administration	2,800	1,017	2,800	0
100-41-0000-691-00	Bank Service Fees	10,500	6,435	10,500	0
100-41-0000-770-00	Telephone & Communications	24,000	12,396	24,000	0
100-41-0000-870-01	Property and Liability Insurance	294,243	147,122	294,243	0
<b>Operating Sub Totals:</b>		<b>475,781</b>	<b>244,050</b>	<b>471,181</b>	<b>4,600</b>
<b>Law Enforcement</b>					
<b>Revenues-Operating</b>					
100-45-0000-315-00	Grant Revenue	28,000	28,098	63,000	35,000 C
100-45-0000-320-00	Fines and Forfeitures Parking	2,000	1,350	2,000	0
100-45-0000-325-00	Police Fines and Forfeitures	130,000	74,600	130,000	0
100-45-0000-350-00	False Alarm Responses	250	325	325	75
100-45-0000-381-00	Donations Received - General	40,000	77,207	77,207	37,207 D
100-45-0000-394-00	Subpoenas- Ada County	700	312	700	0
100-45-0000-395-03	Misc Revenue Vehicle Sale	13,000	7,000	13,000	0
100-45-0000-395-04	Miscellaneous Revenue Other	1,000	1,047	1,047	47
<b>Revenue Sub Totals:</b>		<b>214,950</b>	<b>189,939</b>	<b>287,279</b>	<b>72,329</b>

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance
<b>Personnel</b>					
100-45-0000-401-00	Personnel - Salaries Sworn	3,112,170	1,525,685	3,112,170	0
100-45-0000-401-01	Personnel - Salaries Civilian	406,672	188,584	406,672	0
100-45-0000-402-00	Personnel - Over Time	328,438	157,758	328,438	0
100-45-0000-410-00	Personnel - Over Time	10,000	2,986	10,000	0
100-45-0000-421-00	Employers Health Insurance	713,453	332,647	713,453	0
100-45-0000-426-00	Workers Comp Insurance	130,282	71,347	130,282	0
100-45-0000-430-00	PERSI Retirement Sworn	505,160	244,834	505,160	0
100-45-0000-430-01	PERSI Retirement Civilian	49,834	21,438	49,834	0
100-45-0000-435-00	Social Security	274,033	139,165	274,033	0
<b>Personnel Sub Totals:</b>		<b>5,530,042</b>	<b>2,684,445</b>	<b>5,530,042</b>	<b>0</b>
<b>Operations</b>					
100-45-0000-469-00	Clothing Allowance	44,000	37,676	44,000	0
100-45-0000-470-00	Clothing Maint	6,500	1,467	6,500	0
100-45-0000-499-00	K-9 Expenses	7,000	1,589	7,000	0
100-45-0000-500-00	Supplies - Office/operating	11,000	2,635	11,000	0
100-45-0000-500-01	Supplies - Ammunition	15,000	0	15,000	0
100-45-0000-526-00	Freight	500	47	500	0
100-45-0000-535-00	Minor Equipment-Purch/Maint	54,000	43,356	54,000	0
100-45-0000-540-00	Petroleum And Oil	90,000	38,060	90,000	0
100-45-0000-561-00	Repair/maint - Buildings	14,000	4,233	14,000	0
100-45-0000-565-00	Repair/maint - Vehicles	60,000	39,935	60,000	0
100-45-0000-581-00	Office Equip-Purch/Maint	7,500	6,699	7,500	0
100-45-0000-585-00	Computer Purchase	4,000	1,640	4,000	0
100-45-0000-605-00	Public Relations	4,000	1,957	4,000	0
100-45-0000-612-00	Computer Services	30,000	8,085	30,000	0
100-45-0000-619-00	Professional Services	20,000	11,389	20,000	0
100-45-0000-641-00	Printing And Binding	3,000	0	3,000	0
100-45-0000-642-00	Travel And Meetings	2,500	932	2,500	0
100-45-0000-643-00	Dues And Membership	6,500	5,870	6,500	0
100-45-0000-644-00	Personnel Training	42,000	17,502	42,000	0
100-45-0000-670-00	Investigative Expense	4,500	3,211	4,500	0
100-45-0000-770-00	Telephone & Communications	45,000	19,554	45,000	0
100-45-0000-771-01	Utilities - Water/Sewer/Trash	5,000	2,064	5,000	0
100-45-0000-771-02	Utilities - Electrical	12,000	4,865	12,000	0
100-45-0000-771-03	Utilities - Natural Gas	1,500	1,292	1,500	0
<b>Operating Sub Totals:</b>		<b>489,500</b>	<b>254,060</b>	<b>489,500</b>	<b>0</b>
<b>Capital</b>					
100-45-0000-803-00	Capital Outlay-Vehicles/Equip	<b>240,000</b>	<b>261,973</b>	<b>261,973</b>	<b>(21,973)</b> D
<b>Code Enforcement/Animal Control</b>					
<b>Personnel</b>					
100-45-0047-401-00	Personnel - Salaries	53,243	26,010	53,243	0
100-45-0047-421-00	Employers Health Insurance	21,620	10,676	21,620	0
100-45-0047-426-00	Workers Comp Insurance	2,147	1,176	2,147	0
100-45-0047-430-00	PERSI Retirement	6,368	3,111	6,368	0
100-45-0047-435-00	Social Security	3,940	1,957	3,940	0
<b>Personnel Sub Totals:</b>		<b>87,318</b>	<b>42,930</b>	<b>87,318</b>	<b>0</b>
<b>Operations</b>					
100-45-0047-469-00	Clothing Allowance	1,450	800	1,450	0
100-45-0047-470-00	Clothing Maint	500	0	500	0
100-45-0047-499-00	K-9 Expenses	250	0	250	0
100-45-0047-535-00	Minor Equipment-Purch/Maint	1,000	0	1,000	0
100-45-0047-540-00	Petroleum And Oil	1,500	732	1,500	0
100-45-0047-561-00	Repair/Maint - Buildings	1,000	0	1,000	0
100-45-0047-565-00	Repair/maint - Vehicles	2,000	0	2,000	0
100-45-0047-619-10	Professional Services-Animal	59,500	29,750	59,500	0
100-45-0047-770-00	Telephone & Communications	500	192	500	0
100-45-0047-771-01	Utilities - Water/Sewer/Trash	1,000	485	1,000	0
100-45-0047-771-02	Utilities - Electrical	3,350	1,306	3,350	0
<b>Operating Sub Totals:</b>		<b>72,050</b>	<b>33,265</b>	<b>72,050</b>	<b>0</b>

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance
<b>Library</b>					
<b>Revenues-Operating</b>					
100-48-0000-315-00	Grant Revenue	6,000	4,636	6,000	0
100-48-0000-330-00	Intergov Revenue Boise Library	57,800	57,806	57,806	6
100-48-0000-381-00	Donations Received-General	1,000	392	1,000	0
100-48-0000-381-01	Donations Received-Friends	22,000	27,000	27,000	5,000 E
100-48-0000-381-02	Donations Received-Foundation	29,000	7,353	29,000	0
100-48-0000-390-01	Library Fees-Fines Lost Book	5,000	2,181	5,000	0
100-48-0000-395-02	Miscellaneous Fees and Fines	8,500	6,086	8,500	0
100-48-0055-381-04	Bells For Books Grant Revenue	49,865	15,846	49,865	0
<b>Revenue Sub Totals:</b>		<b>179,165</b>	<b>121,299</b>	<b>184,171</b>	<b>5,006</b>
<b>Personnel</b>					
100-48-0000-401-00	Personnel - Salaries Full-Time	431,484	211,579	431,484	0
100-48-0000-402-00	Personnel - Salaries Part-Time	244,386	105,631	244,386	0
100-48-0000-421-00	Employers Health Insurance	129,719	64,058	129,719	0
100-48-0000-426-00	Workers Comp Insurance	1,789	980	1,789	0
100-48-0000-430-00	PERSI Retirement	58,688	28,784	58,688	0
100-48-0000-435-00	Social Security	50,690	23,929	50,690	0
100-48-0055-402-00	Personnel - Salaries Part-Time	36,284	11,316	36,284	0
100-48-0055-426-00	Workers Comp Insurance	1,305	715	1,305	0
100-48-0055-435-00	Social Security	2,776	866	2,776	0
<b>Personnel Sub Totals:</b>		<b>957,121</b>	<b>447,858</b>	<b>957,121</b>	<b>0</b>
<b>Operations</b>					
100-48-0000-500-00	Supplies - Office/operating	12,000	4,023	12,000	0
100-48-0000-502-00	Supplies - Technical Services	4,000	1,780	4,000	0
100-48-0000-531-00	Supplies - Program	2,500	1,251	2,500	0
100-48-0000-581-00	Office Equip-Purch/Maint	8,500	2,764	8,500	0
100-48-0000-585-00	Computer Purchases	9,000	7,786	9,000	0
100-48-0000-612-00	Computer Services	22,500	10,213	22,500	0
100-48-0000-631-00	Purchased Services-Collections	400	217	400	0
100-48-0000-632-00	Lynx Consortium	30,000	7,166	30,000	0
100-48-0000-640-00	Advertising & Publications	8,000	4,461	8,000	0
100-48-0000-642-00	Travel And Meetings	1,700	678	1,700	0
100-48-0000-644-00	Personnel Training	6,500	3,100	6,500	0
100-48-0000-700-00	Special Donations-General	1,000	0	1,000	0
100-48-0000-700-01	Special Donations-Friends	22,000	10,048	27,000	(5,000) E
100-48-0000-700-02	Special Donations-Foundation	25,000	7,353	25,000	0
100-48-0000-710-00	Grant Expense	6,000	3,016	6,000	0
100-48-0000-770-00	Telephone & Communications	550	214	550	0
100-48-0000-800-00	Books and Other Materials	68,600	35,686	68,600	0
100-48-0000-800-01	Replace Lost Books	5,000	422	5,000	0
100-48-0055-500-00	Supplies - Office/Operating	400	276	400	0
100-48-0055-531-00	Supplies-Program	2,000	210	2,000	0
100-48-0055-540-00	Petroleum And Oil	2,000	635	2,000	0
100-48-0055-581-00	Office Equip-Purch/Maint	2,500	719	2,500	0
100-48-0055-642-00	Travel and Meetings	100	0	100	0
100-48-0055-800-00	Books and Other Materials	2,500	1,111	2,500	0
<b>Operating Sub Totals:</b>		<b>242,750</b>	<b>103,129</b>	<b>247,750</b>	<b>(5,000)</b>
<b>City Attorney</b>					
<b>Personnel</b>					
100-49-0000-401-00	Personnel - Salaries Full-Time	225,087	110,401	225,087	0
100-49-0000-402-00	Personnel - Salaries Part-Time	15,000	7,860	15,000	0
100-49-0000-421-00	Employers Health Insurance	43,240	21,353	43,240	0
100-49-0000-426-00	Workers Comp Insurance	467	256	467	0
100-49-0000-430-00	PERSI Retirement	26,920	13,204	26,920	0
100-49-0000-435-00	Social Security	18,006	8,828	18,006	0
100-49-0000-619-08	Legal Services - Prosecution	215,000	107,349	214,699	301
<b>Personnel Sub Totals:</b>		<b>543,720</b>	<b>269,251</b>	<b>543,419</b>	<b>301</b>

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance
<b>Operations</b>					
100-49-0000-500-00	Supplies - Office/operating	3,000	1,422	3,000	0
100-49-0000-501-00	Supplies - Books And Manuals	5,000	1,761	5,000	0
100-49-0000-581-00	Office Equip-Purch/Maint	4,320	8,640	8,640	(4,320) F
100-49-0000-642-00	Local Mileage and Meetings	150	0	150	0
100-49-0000-643-00	Dues And Membership	2,000	1,247	2,000	0
100-49-0000-644-00	Personnel Training and Travel	2,300	795	2,300	0
100-49-0000-659-00	Other Misc Expenses	100	0	100	0
100-49-0000-770-00	Telephone & Communications	500	256	500	0
<b>Operating Sub Totals:</b>		<b>17,370</b>	<b>14,121</b>	<b>21,690</b>	<b>(4,320)</b>
<b>Treasury/Clerk</b>					
<b>Revenues-Operating</b>					
100-51-0000-312-00	Animal Licenses	3,000	2,080	3,000	0
100-51-0000-318-00	Business Licenses	35,000	31,706	35,000	0
100-51-0010-397-00	Interfund Transfer-UB Salaries	336,000	168,000	336,000	0
<b>Revenue Sub Totals:</b>		<b>374,000</b>	<b>201,786</b>	<b>374,000</b>	<b>0</b>
<b>Personnel</b>					
100-51-0000-401-00	Personnel - Salaries Full-Time	250,382	122,788	250,382	0
100-51-0000-421-00	Employers Health Insurance	64,859	32,029	64,859	0
100-51-0000-426-00	Workers Comp Insurance	624	342	624	0
100-51-0000-430-00	PERSI Retirement	29,946	14,685	29,946	0
100-51-0000-435-00	Social Security	18,278	9,102	18,278	0
<b>Personnel Sub Totals:</b>		<b>364,089</b>	<b>178,946</b>	<b>364,089</b>	<b>0</b>
<b>Operations</b>					
100-51-0000-500-00	Supplies - Office/operating	3,000	835	3,000	0
100-51-0000-581-00	Office Equip-Purch/Maint	2,000	0	2,000	0
100-51-0000-612-00	Computer Services	54,000	45,205	54,000	0
100-51-0000-619-00	Professional Services	12,000	7,612	12,000	0
100-51-0010-625-00	Contract Billing Service	38,500	19,512	38,500	0
100-51-0000-640-00	Advertising & Publications	1,000	895	1,000	0
100-51-0000-644-00	Personnel Training	325	0	325	0
100-51-0000-691-00	Bank Service Fees	2,100	1,068	2,100	0
<b>Operating Sub Totals:</b>		<b>112,925</b>	<b>75,127</b>	<b>112,925</b>	<b>0</b>
<b>Information Technology Support</b>					
<b>Personnel</b>					
100-52-0000-401-00	Personnel - Salaries Full-Time	136,070	66,820	136,070	0
100-52-0000-410-00	Personnel - Over Time	1,000	430	1,000	0
100-52-0000-421-00	Employers Health Insurance	43,240	21,353	43,240	0
100-52-0000-426-00	Workers Comp Insurance	657	360	657	0
100-52-0000-430-00	PERSI Retirement	16,394	8,043	16,394	0
100-52-0000-435-00	Social Security	10,006	4,824	10,006	0
<b>Personnel Sub Totals:</b>		<b>207,367</b>	<b>101,829</b>	<b>207,367</b>	<b>0</b>
<b>Operations</b>					
100-52-0000-500-00	Supplies - Office/operating	500	452	500	0
100-52-0000-565-00	Repair/Maint - Vehicles	250	112	250	0
100-52-0000-585-00	Computer Purchase	40,000	20,897	40,000	0
100-52-0000-612-00	Computer Services	116,500	63,639	116,500	0
100-52-0000-642-00	Travel And Meetings	150	0	150	0
100-52-0000-770-00	Telephone & Communications	500	782	1,500	(1,000)
<b>Operating Sub Totals:</b>		<b>157,900</b>	<b>85,881</b>	<b>158,900</b>	<b>(1,000)</b>

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance	
<b>Parks/Facilities/Street Lights</b>						
<b>Revenues-Operating</b>						
100-80-0050-360-00	Intergovernmental Revenue-URA	1,400,055	130,059	1,400,055	0	
<b>Revenue Sub Totals:</b>		<b>1,400,055</b>	<b>130,059</b>	<b>1,400,055</b>	<b>0</b>	
<b>Personnel</b>						
100-80-0044-401-00	Personnel - Salaries Full-Time	81,730	30,607	58,803	22,927	H
100-80-0044-410-00	Personnel - Over Time	500	0	500	0	
100-80-0044-421-00	Employers Health Insurance	32,430	11,562	22,201	10,229	H
100-80-0044-426-00	Workers Comp Insurance	3,665	2,007	3,367	298	H
100-80-0044-430-00	PERSI Retirement	9,835	3,463	7,093	2,742	H
100-80-0044-435-00	Social Security	6,084	2,183	4,388	1,696	H
100-80-0050-401-00	Personnel - Salaries Full-Time	81,730	30,607	58,803	22,927	H
100-80-0050-410-00	Personnel - Over Time	500	0	500	0	
100-80-0050-421-00	Employers Health Insurance	32,430	11,562	22,201	10,229	H
100-80-0050-426-00	Workers Comp Insurance	3,665	2,007	3,367	298	H
100-80-0050-430-00	PERSI Retirement	9,835	3,463	7,093	2,742	H
100-80-0050-435-00	Social Security	6,084	2,183	4,388	1,696	H
<b>Personnel Sub Totals:</b>		<b>268,488</b>	<b>99,646</b>	<b>192,703</b>	<b>75,785</b>	
<b>Operations</b>						
100-80-0044-561-00	Repair/maint - Buildings	60,000	33,184	60,000	0	
100-80-0044-565-00	Repair/Maint - Vehicles	250	250	250	0	
100-80-0044-771-01	Utilities - Water/Sewer/Trash	7,500	3,007	7,500	0	
100-80-0044-771-02	Utilities - Electrical	22,800	9,597	22,800	0	
100-80-0044-771-03	Utilities - Natural Gas	5,500	3,293	5,500	0	
100-80-0050-469-00	Clothing Allowance	2,150	850	2,150	0	
100-80-0050-535-00	Minor Equipment-Purch/Maint	2,000	0	2,000	0	
100-80-0050-540-00	Petroleum And Oil	6,000	2,073	6,000	0	
100-80-0050-560-00	Repair/maint - Grounds	32,500	21,569	107,500	(75,000)	G
100-80-0050-560-03	Repair/maint - Grounds - URA	1,400,055	130,059	1,400,055	0	
100-80-0050-565-00	Repair/maint - Vehicles	2,500	810	2,500	0	
100-80-0050-620-00	Contracted Services	46,000	34,696	74,311	(28,311)	H
100-80-0050-642-00	Local Mileage and Meetings	100	0	100	0	
100-80-0050-643-00	Dues And Membership	350	0	350	0	
100-80-0050-770-00	Telephone & Communications	1,000	417	1,000	0	
100-80-0050-771-01	Utilities - Water/Sewer/Trash	25,000	7,357	25,000	0	
100-80-0050-771-02	Utilities - Electrical	1,300	626	1,300	0	
100-80-0060-568-00	Repair/Maint - Operating Equip	10,000	6,683	10,000	0	
100-80-0060-771-02	Utilities - Electrical	65,000	30,282	65,000	0	
<b>Operating Sub Totals:</b>		<b>1,690,005</b>	<b>284,756</b>	<b>1,793,316</b>	<b>(103,311)</b>	
<b>Building/Planning &amp; Zoning</b>						
<b>Revenues-Operating</b>						
200-80-0084-355-03	Fees and Permits Building	250,000	221,924	417,546	167,546	
200-80-0084-395-00	Miscellaneous Revenue	1,000	727	1,000	0	
220-80-0083-355-01	Fees and Permits Engineering	15,000	4,169	15,000	0	
220-80-0083-355-02	Fees and Permits P&Z	55,000	113,653	148,308	93,308	
220-80-0083-355-06	Fees and Permits Sign Permit	5,000	5,000	5,720	720	
<b>Revenue Sub Totals:</b>		<b>326,000</b>	<b>345,473</b>	<b>587,574</b>	<b>261,574</b>	
<b>Personnel</b>						
200-80-0084-401-00	Personnel - Salaries Full-Time	156,273	76,594	156,273	0	
200-80-0084-421-00	Employers Health Insurance	54,049	26,691	54,049	0	
200-80-0084-426-00	Workers Comp Insurance	938	514	938	0	
200-80-0084-430-00	PERSI Retirement	18,690	9,161	18,690	0	
200-80-0084-435-00	Social Security	11,720	5,721	11,720	0	
220-80-0083-401-00	Personnel - Salaries Full-Time	223,304	109,468	223,304	0	

Account Number	Description	FY2026 Budget	YTD Amount	FY2026 Year End	FY2026 Year End
		Amount	Thru 03/31/2026	Estimate	Variance
220-80-0083-421-00	Employers Health Insurance	54,049	26,691	54,049	0
220-80-0083-426-00	Workers Comp Insurance	1,340	734	1,340	0
220-80-0083-430-00	PERSI Retirement	26,707	13,092	26,707	0
220-80-0083-435-00	Social Security	16,748	8,051	16,748	0
<b>Personnel Sub Totals:</b>		<b>563,818</b>	<b>276,716</b>	<b>563,818</b>	<b>0</b>
<b>Operations</b>					
200-80-0084-500-00	Supplies - Office/operating	1,000	0	1,000	0
200-80-0084-565-00	Repair/Maint - Vehicles	500	0	500	0
200-80-0084-581-00	Office Equip-Purch/Maint	3,500	1,444	3,500	0
200-80-0084-612-00	Computer Services	37,000	4,434	37,000	0
200-80-0084-619-09	Inspection Services	97,500	105,883	154,173	(56,673)
200-80-0084-642-00	Travel And Meetings	150	74	150	0
200-80-0084-644-00	Personnel Training	3,500	125	3,500	0
200-80-0084-691-00	Bank Service Fees	10,000	5,637	10,000	0
220-80-0083-500-00	Supplies - Office/operating	1,500	453	1,500	0
220-80-0083-581-00	Office Equip-Purch/Maint	3,500	1,374	3,500	0
220-80-0083-585-00	Computer Purchase	1,000	0	1,000	0
220-80-0083-612-00	Computer Services	3,000	2,585	3,000	0
220-80-0083-619-00	Professional Services	75,000	54,988	75,000	0
220-80-0083-640-00	Advertising & Publications	3,000	1,985	3,000	0
220-80-0083-642-00	Travel And Meetings	500	0	500	0
220-80-0083-643-00	Dues And Membership	1,000	0	1,000	0
<b>Operating Sub Totals:</b>		<b>241,650</b>	<b>178,982</b>	<b>298,323</b>	<b>(56,673)</b>
<b>Water</b>					
<b>Revenues-Operating</b>					
300-80-0081-333-00	NSF Return Check Fees	150	90	150	0
300-80-0081-350-01	Service Charge Revenues-Water	3,025,243	1,239,904	3,025,243	0
300-80-0081-355-06	Fees and Permits Water Inspect	4,000	4,972	4,972	972
300-80-0081-360-00	Intergovernmental Revenue-URA	0	9,500	9,500	9,500
300-80-0081-395-00	Miscellaneous Revenue	500	0	500	0
<b>Revenue Sub Totals:</b>		<b>3,029,893</b>	<b>1,254,466</b>	<b>3,040,365</b>	<b>10,472</b>
<b>Personnel</b>					
300-80-0081-401-00	Personnel - Salaries Full-Time	410,133	189,488	410,133	0
300-80-0081-410-00	Personnel - Over Time	10,000	3,820	10,000	0
300-80-0081-415-00	Personnel-On Call Differential	30,000	12,902	30,000	0
300-80-0081-421-00	Employers Health Insurance	107,337	53,382	107,337	0
300-80-0081-426-00	Workers Comp Insurance	16,949	9,282	16,949	0
300-80-0081-427-00	State Unemployment Insurance	2,500	0	2,500	0
300-80-0081-430-00	PERSI Retirement	55,603	24,662	55,603	0
300-80-0081-435-00	Social Security	33,310	15,027	33,310	0
<b>Personnel Sub Totals:</b>		<b>665,832</b>	<b>308,564</b>	<b>665,832</b>	<b>0</b>

Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 03/31/2026	FY2026 Year End Estimate	FY2026 Year End Variance
<b>Operations</b>					
300-80-0081-469-00	Clothing Allowance	4,250	1,761	4,250	0
300-80-0081-500-00	Supplies - Office/operating	3,000	643	3,000	0
300-80-0081-526-00	Freight	100	0	100	0
300-80-0081-540-00	Petroleum And Oil	15,000	3,757	15,000	0
300-80-0081-561-00	Repair/maint - Buildings	25,000	16,042	25,000	0
300-80-0081-565-00	Repair/maint - Vehicles	7,500	2,096	7,500	0
300-80-0081-568-00	Repair/Maint - Operating Systems	170,000	193,804	193,804	(23,804)
300-80-0081-568-01	Repair/Maint - Operating Equipment	90,000	47,400	90,000	0
300-80-0081-581-00	Office Equip-Purch/Maint	1,000	461	1,000	0
300-80-0081-585-00	Computer Purchase	1,000	876	1,000	0
300-80-0081-612-00	Computer Services	15,000	6,927	15,000	0
300-80-0081-619-00	Professional Services	6,000	5,913	6,000	0
300-80-0081-619-01	Drug Testing	150	0	150	0
300-80-0081-635-00	Permits and Fees	14,000	6,893	14,000	0
300-80-0081-642-00	Travel And Meetings	1,000	313	1,000	0
300-80-0081-643-00	Dues And Membership	1,500	1,117	1,500	0
300-80-0081-644-00	Personnel Training	4,000	906	4,000	0
300-80-0081-691-00	Bank Service Fees	28,000	17,170	28,000	0
300-80-0081-770-00	Telephone & Communications	11,500	6,273	11,500	0
300-80-0081-771-01	Utilities - Water/Sewer/Trash	16,500	7,058	16,500	0
300-80-0081-771-02	Utilities - Electrical	145,000	63,600	145,000	0
300-80-0081-771-03	Utilities - Natural Gas	3,500	2,642	3,500	0
300-80-0081-950-01	Interfund Transfers Admin Fee	462,000	231,000	462,000	0
300-80-0081-950-10	Interfund Transfer UB	115,000	57,500	115,000	0
<b>Operating Sub Totals:</b>		<b>1,140,000</b>	<b>674,150</b>	<b>1,163,804</b>	<b>(23,804)</b>
<b>Water-Capital</b>					
<b>Revenues-Enterprise Capital</b>					
310-80-0081-351-04	Capital Fees-Fire Services	20,000	14,108	20,000	0
310-80-0081-351-05	Capital Fees-Water Connection	200,000	153,949	200,000	0
310-80-0081-360-00	Intergovernmental Revenue-URA	1,572,000	350,976	1,572,000	0
310-80-0081-395-00	PFAS Settlement Revenue	0	397,323	397,323	397,323
<b>Revenue Sub Totals:</b>		<b>1,792,000</b>	<b>916,357</b>	<b>2,189,323</b>	<b>397,323</b>
<b>Capital</b>					
310-80-0081-803-00	Capital Outlay-Vehicles	230,000	170,898	230,000	0
310-80-0081-804-00	Capital Outlay-Equipment	123,000	0	123,000	0
310-80-0081-805-00	Capital Outlay	1,200,000	78,967	1,200,000	0
310-80-0081-805-02	Capital Outlay-URA	1,572,000	351,018	1,572,000	0
<b>Capitla Expense Sub Totals:</b>		<b>3,125,000</b>	<b>600,883</b>	<b>3,125,000</b>	<b>0</b>
<b>Sewer</b>					
<b>Revenues-Operating</b>					
320-80-0082-352-01	Utility Service Charges-Sewer	5,244,133	2,790,158	5,244,133	0
320-80-0082-355-00	Fees and Permits Sewer Inspect	1,500	1,875	1,875	375
320-80-0082-360-00	Intergovernmental Revenue-URA	0	9,500	9,500	9,500
320-80-0085-355-07	Fees and Permits Erosion & Sed	7,500	15,556	15,556	8,056
320-80-0085-355-08	Fees and Permits Storm Water	3,000	1,575	3,000	0
<b>Revenue Sub Totals:</b>		<b>5,256,133</b>	<b>2,818,664</b>	<b>5,274,064</b>	<b>17,931</b>
<b>Personnel</b>					
320-80-0082-401-00	Personnel - Salaries Full-Time	371,429	152,315	371,429	0
320-80-0082-410-00	Personnel - Over Time	10,000	5,874	10,000	0
320-80-0082-415-00	Personnel-On Call Differential	30,000	18,121	30,000	0
320-80-0082-421-00	Employers Health Insurance	128,804	56,967	128,804	0
320-80-0082-426-00	Workers Comp Insurance	26,755	14,652	26,755	0
320-80-0082-427-00	State Unemployment Insurance	2,500	0	2,500	0
320-80-0082-430-00	PERSI Retirement	49,207	21,022	49,207	0
320-80-0082-435-00	Social Security	30,446	13,059	30,446	0
320-80-0085-401-00	Personnel - Salaries Full-Time	134,911	59,509	134,911	0
320-80-0085-421-00	Employers Health Insurance	42,935	21,353	42,935	0
320-80-0085-426-00	Workers Comp Insurance	2,327	1,274	2,327	0

Account Number	Description	FY2026 Budget	YTD Amount	FY2026 Year End	FY2026 Year End
		Amount	Thru 03/31/2026	Estimate	Variance
320-80-0085-430-00	PERSI Retirement	16,135	7,117	16,135	0
320-80-0085-435-00	Social Security	9,983	4,325	9,983	0
<b>Personnel Sub Totals:</b>		<b>855,432</b>	<b>375,588</b>	<b>855,432</b>	<b>0</b>
<b>Operations</b>					
320-80-0082-469-00	Clothing Allowance	3,250	2,453	3,250	0
320-80-0082-500-00	Supplies - Office/operating	2,000	463	2,000	0
320-80-0082-526-00	Freight	100	0	100	0
320-80-0082-540-00	Petroleum And Oil	14,000	4,831	14,000	0
320-80-0082-561-00	Repair/maint - Buildings	25,000	18,372	25,000	0
320-80-0082-565-00	Repair/maint - Vehicles	10,000	4,291	10,000	0
320-80-0082-568-00	Repair/Maint - Operating Equip	100,000	11,501	100,000	0
320-80-0082-581-00	Office Equip-Purch/Maint	2,500	461	2,500	0
320-80-0082-585-00	Computer Purchase	2,500	1,752	2,500	0
320-80-0082-612-00	Computer Services	16,500	8,598	16,500	0
320-80-0082-619-00	Professional Services	12,000	5,550	12,000	0
320-80-0082-619-01	Drug Testing	150	0	150	0
320-80-0082-635-00	Permits and Fees	250	0	250	0
320-80-0082-642-00	Travel And Meetings	1,000	243	1,000	0
320-80-0082-643-00	Dues And Membership	1,000	263	1,000	0
320-80-0082-644-00	Personnel Training	4,000	2,692	4,000	0
320-80-0082-690-00	Sewer Treatment	3,951,643	1,860,784	3,951,643	0
320-80-0082-691-00	Bank Service Fees	28,000	17,170	28,000	0
320-80-0082-770-00	Telephone & Communications	10,000	3,653	10,000	0
320-80-0082-771-01	Utilities - Water/Sewer/Trash	4,000	1,151	4,000	0
320-80-0082-771-02	Utilities - Electrical	13,000	7,696	13,000	0
320-80-0082-771-03	Utilities - Natural Gas	1,000	563	1,000	0
320-80-0082-950-01	Interfund Transfers Admin Fee	556,000	278,000	556,000	0
320-80-0082-950-10	Interfund Transfer UB	141,000	70,500	141,000	0
320-80-0085-469-00	Clothing Allowance	1,100	95	1,100	0
320-80-0085-500-00	Supplies - Office/operating	250	40	250	0
320-80-0085-540-00	Petroleum And Oil	1,700	932	1,700	0
320-80-0085-565-00	Repair/maint - Vehicles	1,000	374	1,000	0
320-80-0085-619-01	Drug Testing	60	0	60	0
320-80-0085-643-00	Dues And Membership	250	60	250	0
320-80-0085-644-00	Personnel Training	2,000	30	2,000	0
320-80-0085-695-00	NPDES	35,000	5,316	35,000	0
320-80-0085-770-00	Telephone & Communications	1,000	305	1,000	0
<b>Operating Sub Totals:</b>		<b>4,941,253</b>	<b>2,308,138</b>	<b>4,941,253</b>	<b>0</b>
<b>Sewer-Capital</b>					
<b>Revenues-Capital</b>					
330-80-0082-351-05	Capital Fees-Sewer Connection	30,000	29,082	30,000	0
330-80-0082-351-10	Capital Fee-30 Percent Trunk	4,000	0	4,000	0
330-80-0082-360-00	Intergovernmental Revenue-URA	1,400,000	82,009	1,400,000	0
330-80-0082-395-05	ARPA Funding	1,877,082	0	1,877,082	0
<b>Revenue Sub Totals:</b>		<b>3,311,082</b>	<b>111,090</b>	<b>3,311,082</b>	<b>0</b>
<b>Capital</b>					
330-80-0082-803-00	Capital Outlay- Vehicles	60,000	0	60,000	0
330-80-0081-805-00	Capital Outlay	3,700,000	0	3,700,000	0
330-80-0081-805-02	Capital Outlay-URA	1,400,000	82,009	1,400,000	0
<b>Capital Expense Sub Totals:</b>		<b>5,160,000</b>	<b>82,009</b>	<b>5,160,000</b>	<b>0</b>
<b>Sanitation</b>					
<b>Revenues-Operating</b>					
340-80-0040-352-04	Utility Service Charges Sanitation	<b>3,057,328</b>	<b>1,513,522</b>	<b>3,057,328</b>	<b>0</b>
<b>Operations</b>					
340-80-0040-624-00	Contracted Services	2,962,036	1,457,108	2,962,036	0
340-80-0040-950-10	Interfund Transfer UB	80,000	40,000	80,000	0
<b>Operating Sub Totals:</b>		<b>3,042,036</b>	<b>1,497,108</b>	<b>3,042,036</b>	<b>0</b>