

Revenues and Expenditures Category Comparison

General Revenue Fund

	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Revenues				
User Fees	\$ 17,666,383	\$ 18,887,076	\$ 1,220,693	6.9%
Other Income	1,895,058	1,681,921	(213,137)	-11.2%
Permits, Licenses and Fines	4,047,534	4,059,324	11,790	0.3%
Income from Enterprises	299,019	805,423	506,404	169.4%
Sale of Goods	646,162	1,642,879	996,717	154.3%
Conditional Government Transfers	16,935,261	16,766,557	(168,704)	-1.0%
Unconditional Government Transfers	16,013,812	16,331,403	317,590	2.0%
Property Taxes	55,888,407	62,195,359	6,306,952	11.3%
Total Revenues	\$ 113,391,637	\$ 122,369,942	\$ 8,978,305	7.9%
Expenditures				
Salaries and Wages	\$ 64,033,306	\$ 67,283,248	\$ 3,249,942	5.1%
Benefits	974,057	1,061,792	87,735	9.0%
Materials and Supplies	3,309,150	3,925,117	615,968	18.6%
Contract Services	10,299,701	12,172,794	1,873,092	18.2%
Fuel	2,138,488	1,811,116	(327,372)	-15.3%
Chemicals	95,700	99,800	4,100	4.3%
Other	4,139,367	3,671,600	(467,767)	-11.3%
Utilities	3,054,879	3,205,787	150,908	4.9%
Equipment Purchases	876,491	683,421	(193,071)	-22.0%
Grants and Contributions	10,984,789	10,384,522	(600,267)	-5.5%
Reserve Appropriation	19,358,373	19,295,002	(63,371)	-0.3%
Transfers from Reserves	(8,504,832)	(5,464,929)	3,039,903	-35.7%
Capital Contribution	475,000	-	(475,000)	-100.0%
Transfers to/from Internal Accounts	(980,952)	(1,210,527)	(229,575)	23.4%
Debenture Debt Servicing Costs	3,138,120	5,451,198	2,313,079	73.7%
Total Expenditures	\$ 113,391,637	\$ 122,369,942	\$ 8,978,305	7.9%

Revenues and Expenditures Category Comparison

General Revenue Fund (Excluding Offsetting)

	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Revenues				
User Fees	\$ 16,397,064	\$ 17,894,423	\$ 1,497,360	9.1%
Other Income	1,564,643	1,595,425	30,782	2.0%
Permits, Licenses and Fines	4,047,534	4,059,324	11,790	0.3%
Income from Enterprises	112,500	84,500	(28,000)	-24.9%
Sale of Goods	403,105	380,094	(23,011)	-5.7%
Conditional Government Transfers	8,206,271	8,594,837	388,566	4.7%
Unconditional Government Transfers	16,013,812	16,331,403	317,590	2.0%
Property Taxes	55,888,407	62,195,359	6,306,952	11.3%
Total Revenues	\$ 102,633,336	\$ 111,135,365	\$ 8,502,029	8.3%
Expenditures				
Salaries and Wages	\$ 63,735,306	\$ 66,854,818	\$ 3,119,512	4.9%
Benefits	899,057	986,792	87,735	9.8%
Materials and Supplies	3,309,150	3,904,604	595,454	18.0%
Contract Services	9,343,545	9,856,103	512,558	5.5%
Fuel	2,078,488	1,751,116	(327,372)	-15.8%
Chemicals	95,700	99,800	4,100	4.3%
Other	3,283,699	3,403,562	119,863	3.7%
Utilities	3,054,879	3,205,507	150,628	4.9%
Equipment Purchases	849,228	673,421	(175,808)	-20.7%
Grants and Contributions	4,227,160	4,133,970	(93,190)	-2.2%
Reserve Appropriation	9,647,371	12,025,000	2,377,629	24.6%
Transfers from Reserves	(47,416)	-	47,416	-100.0%
Capital Contribution	-	-	-	0.0%
Transfers to/from Internal Accounts	(980,952)	(1,210,527)	(229,575)	23.4%
Debenture Debt Servicing Costs	3,138,120	5,451,198	2,313,079	73.7%
Total Expenditures	\$ 102,633,336	\$ 111,135,365	\$ 8,502,029	8.3%

Offsetting Items:

Offsetting items in the budget include reserve-funded projects and initiatives, grant-funded programs, operations that are fully offset by external funding, and dedicated revenues that are collected and transferred into specific reserves. These items are considered neutral to the overall financial position because the associated expenditures are fully matched by corresponding revenues or reserve transfers.

Removing offsetting items from comparative analysis provides a clearer and more accurate representation of year-over-year changes in core operating costs. Since these items fluctuate annually based on project timing and funding availability, excluding them eliminates distortions and highlights the true underlying trends in the City's operating budget. Importantly, because offsetting items have no net impact on the bottom line, their removal is strictly for analytical and representative purposes. Note that the fund remains balanced, and there is no change to Property Tax revenue.