

## Revenues and Expenditures Category Comparison

### *Utility Revenue Fund*

	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 36,343,796	\$ 41,529,045	\$ 5,185,249	14.3%
Other Income	505,440	543,170	37,730	7.5%
Permits, Licenses and Fines	21,473	21,643	170	0.8%
Income from Enterprises	494,395	474,362	(20,033)	-4.1%
Sale of Goods	106,780	122,740	15,960	14.9%
<b>Total Revenues</b>	<b>\$ 37,471,884</b>	<b>\$ 42,690,960</b>	<b>\$ 5,219,076</b>	<b>13.9%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 8,930,754	9,836,634	\$ 905,880	10.1%
Benefits	70,312	81,140	10,828	15.4%
Materials and Supplies	2,240,280	2,342,782	102,502	4.6%
Contract Services	4,402,633	5,281,423	878,790	20.0%
Fuel	178,095	152,500	(25,595)	-14.4%
Chemicals	4,923,000	5,110,500	187,500	3.8%
Other	702,855	639,886	(62,969)	-9.0%
Utilities	1,901,456	1,850,298	(51,159)	-2.7%
Equipment Purchases	94,251	186,489	92,238	97.9%
Reserve Appropriation	9,314,257	10,702,040	1,387,783	14.9%
Transfers from Reserves	(690,000)	(1,370,000)	(680,000)	98.6%
Transfers to/from Internal Accounts	925,741	1,157,071	231,330	25.0%
Debenture Debt Servicing Costs	1,923,613	3,709,386	1,785,773	92.8%
Prior Year Deficit Recovery	2,554,637	3,010,811	456,174	17.9%
<b>Total Expenditures</b>	<b>\$ 37,471,884</b>	<b>\$ 42,690,960</b>	<b>\$ 5,219,076</b>	<b>13.9%</b>

## Revenues and Expenditures Category Comparison

*Utility Revenue Fund (Excluding Offsetting)*

	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 36,343,796	\$ 41,529,045	\$ 5,185,249	14.3%
Other Income	505,440	543,170	37,730	7.5%
Permits, Licenses and Fines	21,473	21,643	170	0.8%
Income from Enterprises	-	-	-	0.0%
Sale of Goods	106,780	122,740	15,960	14.9%
<b>Total Revenues</b>	<b>\$ 36,977,489</b>	<b>\$ 42,216,598</b>	<b>\$ 5,239,109</b>	<b>14.2%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 8,930,754	9,836,634	\$ 905,880	10.1%
Benefits	70,312	81,140	10,828	15.4%
Materials and Supplies	2,240,280	2,342,782	102,502	4.6%
Contract Services	3,902,633	3,986,423	83,790	2.1%
Fuel	178,095	152,500	(25,595)	-14.4%
Chemicals	4,923,000	5,110,500	187,500	3.8%
Other	512,855	564,886	52,031	10.1%
Utilities	1,901,456	1,850,298	(51,159)	-2.7%
Equipment Purchases	94,251	186,489	92,238	97.9%
Reserve Appropriation	8,819,862	10,227,678	1,407,816	16.0%
Transfers from Reserves	-	-	-	0.0%
Transfers to/from Internal Accounts	925,741	1,157,071	231,330	25.0%
Debenture Debt Servicing Costs	1,923,613	3,709,386	1,785,773	92.8%
Prior Year Deficit Recovery	2,554,637	3,010,811	456,174	17.9%
<b>Total Expenditures</b>	<b>\$ 36,977,489</b>	<b>\$ 42,216,598</b>	<b>\$ 5,239,109</b>	<b>14.2%</b>

### 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.