



# CITY OF ROY, WA

## Preliminary Budget 2026

Fiscal presentation of the City of Roy, WA. Est. 1906.

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## A Message from the Mayor

Dear Residents & Council of Roy,

It has been a productive yet turbulent year in the City of Roy. Productive in securing large grant funding for our Water Filtration Project which is the largest improvement and infrastructure project in our city's history. I am extremely proud to have worked tirelessly with our local elected officials, Representative Matt Marshall, Representative Andrew Barkus, Senator Jim McCune and Congresswoman Marilyn Strickland who fought by our side for our community and to ensure that we can provide clean drinking water while supporting growth to future residents who want to join us as neighbors and friends.

This year came with staffing challenges which exposed inadequate training issues. Healthy learning curves significantly slowed down an opportunity to identify our financial position as quickly as I had hoped. We were able to maintain operational business with minimum disruption despite the turnover. Growing pains are inevitable as we were striving to build a proper foundation for our future. My team has crafted a FY2026 budget plan rooted in practical priorities and realistic projections, creating a document that can be used as a preliminary guide, an established tracking mechanism to ensure fiscal transparency with thorough and correct procedures that are recognized by most financial experts. Our Accountability Audit exposed weaknesses that are being addressed and corrected and the implementation of clear and clean bookkeeping procedures will aid in moving our city forward and eliminating financial issues that have been plaguing the city for quite some time.

### **Building A Sustainable FY2026 Budget:**

Our budget plan for FY2026 is based on the actual spending and costs from FY2024 and incorporates FY2025 relating to issues outlined above.

### **Budget Priorities for 2026:**

Below are the guiding principles for our 2026 budget. Key projects and focus areas that will drive our city forward will match the categories presented for FY2025; however, we will target our focus on direct projects outlined here:

#### **1. Investing in Infrastructure**

Infrastructure will be a focus in FY2026 as we begin our design and development plan for our pump station and water reservoir. This is compounded project that began in 2025 and will continue into 2026 as our main priority and focus. Well #1 which is the water supply for our residents, will be inching toward improvements with groundbreaking in mid-year. We'll also complete a rate study to present to the Council, which will help support sustainable infrastructure maintenance in the future. In FY2026, Roy will see the beautification plan, a renovation of our gazebo, and construction of the bridge in a newly improved park for our children which will reflect our area's adoration for nature, and to show Roy as a place to live, laugh and play. Work has already begun in Q4 of 2025 with tree maintenance and a fencing installed for safety and security. We are in proactive discussions with BNSF regarding our main thoroughfare and are hoping to address safety concern while investigating productive use of the space on SR 507.

## **2. Enhancing Public Safety**

The safety of our residents remains our top priority. In FY2025 our police department has already seen success with increased training and a potential income generator for a camera installation project addressing speeding drivers is in review at this printing. My initiative to begin a safe crosswalk project on SR 507 will begin construction in FY2026 after state funding changes placed a brief delay in our moving forward.

## **3. Promoting Economic Development**

A thriving local economy ensures our city's long-term viability. We remain open in finding and identifying business opportunities to become part of our community. Tax law changes to Business and Occupation tax collection will be a priority for Administration staff and a concerted effort on collections will be a focus in Q2 of 2026.

## **4. Fostering Community Engagement**

Active citizen participation is essential for a strong community. FY2025, we celebrated the installation of a Little Library to honor one of our residents and her dedication to her deceased son who loved reading. Our Public Works Department held a public discussion round table to address water issues. We had another successful year at the Under the Big Top Resource Fair, celebrated our patriotism with our hometown Fourth of July Parade hosted by the Lackamas Community Center. We held our annual Muck Creek cleanup, The Annual Trunk or Treat event and will close out the year with our annual Christmas Tree Lighting. Our goal is to keep this momentum going, fostering an inclusive environment where every resident feels empowered to shape Roy's future. In 2026 I hope to see the return of Take Back the Night, and an honor to our veterans in the fall.

## **5. A Commitment to Fiscal Responsibility:**

This budget represents our commitment to using tax dollars effectively and efficiently. It's designed to meet our city's immediate needs while planning responsibly for the future. I invite each of you to engage in this process; your feedback is invaluable as we work together to make Roy the best it can be.

In closing, this coming year will be under the leadership of our new Mayor, Ryan Muller and I am confident that he will lead our large-scale projects with a steady hand and fair yet firm resolve. I am committed and stand ready to help in whatever way he would like. I hope to remain a part of the history I've had the great pleasure in being a part of. Serving you has been a wonderful opportunity for me to grow and learn.

With care and sincerity, Mayor Kimber Ivy

### **Elected Officials 2025**

|                |  |                   |
|----------------|--|-------------------|
| Kimber Ivy     | Mayor                                      | December 31, 2025 |
| Edmund Dunn    | Council Position #1                        | December 31, 2025 |
| Yvonne Starks  | Council Position #2                        | December 31, 2027 |
| Jim Rotondo    | Council Position #3                        | December 31, 2025 |
| Ryan Muller    | Council Position #4 ( <i>Appointment</i> ) | December 31, 2027 |
| William Starks | Council Position #5                        | December 31, 2025 |

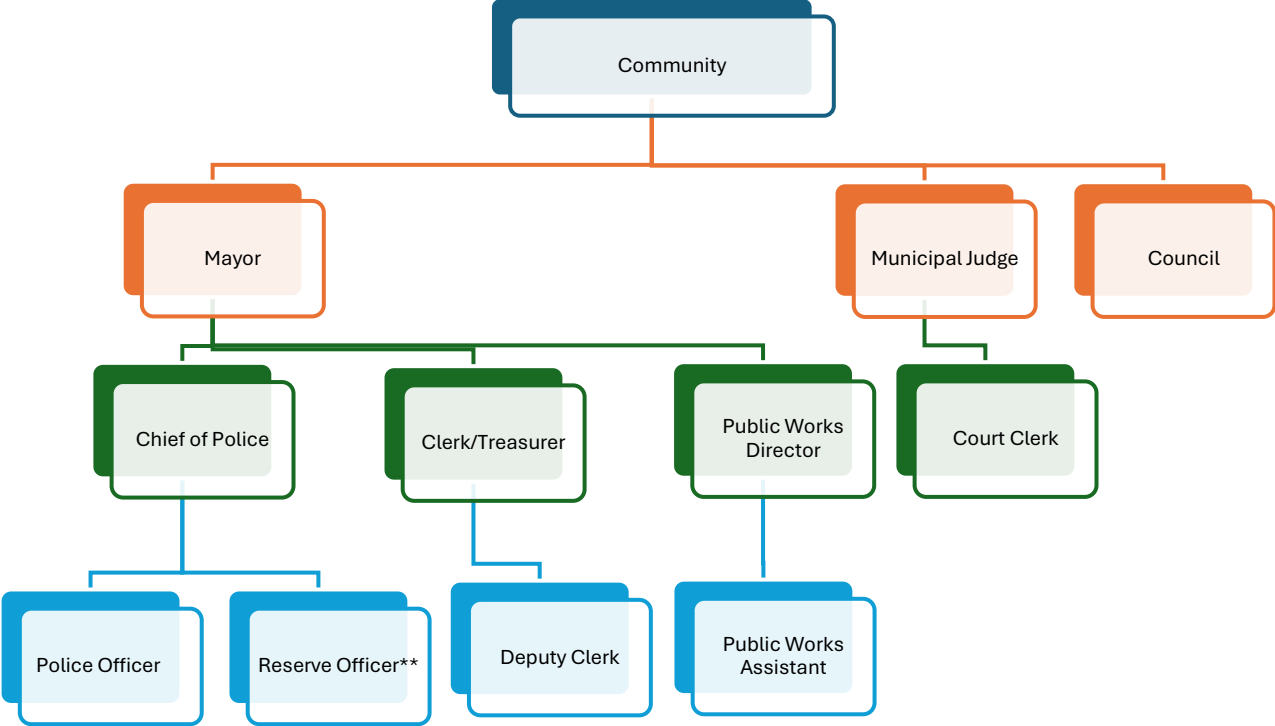
### **Incoming Elected Officials 2026**

|                 |                    |               |
|-----------------|--------------------|---------------|
| Ryan Muller     | Mayor              | December 2029 |
| Edmund Dunn     | Council Position 1 | December 2029 |
| Yvonne Starks   | Council Position 2 | December 2027 |
| Jim Rotondo     | Council Position 3 | December 2029 |
| Alexandria Hall | Council Position 4 | December 2027 |
| William Starks  | Council Position 5 | December 2029 |

### **Staff 2025**

|                    |  |
|--------------------|--|
| Paul Antista       | Police Chief   |
| Drew Pearson       | Police Officer                                       |
| CJ Johnson         | Reserve Officer ** ( <i>Not subject to payroll</i> ) |
| Ryan Fuller        | Public Works Director                                |
| Paige Robertson    | Public Works Assistant                               |
| Kristian Ballerini | City Clerk/Treasurer                                 |
| Caleb Ortega       | Deputy Clerk   |
| Katy Henrickson    | Court Clerk  |
| Thomas Ellington   | Court Judge  |

**City of Roy Organizational Chart**



## **Budget Development Process**

The budget is financial planning and the legal authority to obligate and disburse public funds. The budget also provides policy direction by the City Council to the staff and community.

**The budget serves FOUR functions:**

### **1. Policy Document**

The budget serves as a policy document by ensuring that the decisions it contains reflect the principles and long-term plans guiding the City's future actions. As a policy tool, it directly connects the City's strategic goals and policy direction to the day-to-day operations carried out by City staff.

### **2. Operational Guide**

The City's budget reflects how it operates. The activities of each City fund and department are planned, formalized, and described in the sections that follow. This process helps maintain a clear understanding of the City's various operations, how they connect to one another, and how they contribute to achieving the policy objectives and goals set by the City Council.

### **3. Create Public Transparency and Engagement**

The budget offers a valuable opportunity for the public to review and engage with City operations. It outlines the City's activities, explains their purpose, highlights future implications, and shows how these functions directly affect residents.

### **4. Fulfills a legal obligation to the State Law**

Preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend the public funds and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available case carry-forward, to determine funds available.

The city operates on a calendar-year basis. The city utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and based on needs defined by budget policies, emerging issues, Council goals and available resources.

## Budget Principles

### **General Principles**

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor directions, and for implementing them once they are approved.
  
- The City Clerk Treasurer is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
  
- The City Clerk Treasurer assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
  
- If presented, Interfund charges will be based on recovery of costs associated with providing those services.
  
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to the end of the fiscal year.
  
- The City's budget presentation will be directed at displaying the City's budget in a Council and Citizen-friendly format.

### **Basis of Accounting**

- Annual appropriated budgets are adopted for all funds on the cash basis of accounting.
  
- Budgets are adopted at the fund level that constitutes legal authority for expenditure. Annual appropriations lapse at the end of the fiscal period.
  
- The General Fund is the primary fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.
  
- Special Revenue Funds account for revenue sources that are legally restricted or designated to finance certain activities. Special revenue funds include the following:
  - \*City Streets Fund \*Transportation Benefit District Fund
  - \*Covid LRF Grant Fund
  
- Capital Project Funds account for major construction projects. Capital project funds include the following:
  - \*Capital Improvement Fund
  - \*Park Impact Fee Fund
  - \*Real Estate Excise Tax I
  - \*Real Estate Excise Tax II

- Enterprise Funds account for operations that provide goods and services to the general public and are supported primarily by user charges. Enterprise funds include the following:

- \*Water Operations & Maintenance Fund

- \*Water Capital Improvement Fund

- The Equipment Replacement Internal Service Fund accounts for funding and replacement of vehicles and major equipment.

- \* Equipment Replacement

# 2026 Budget Calendar

## **September 8– Council meeting**

**September 22nd** – budget retreat 7:00 PM to 8:30 PM, Open to public, 24 hour posted notice.

**August 25<sup>th</sup>** – budget meetings have been held with Police and Court.

**September 10<sup>th</sup>** – clerk sends formal budget request estimate to departments

**September 22th** - budget numbers due from departments.

**October 2nd** – preliminary budget prepared by staff and CPA then submitted to Mayor for review.

**October 14 – Council meeting** – staff update on Council priorities identified at budget retreat.

## **November 17, 2025 – Council meeting**

### **1<sup>st</sup> read of Property Tax Ordinance**

- public hearing, revenue sources.

## **December 1, 2025 – Council meeting**

### **1<sup>st</sup> read of Budget Ordinance**

- public hearing on preliminary budget

## **December 8 – Council meeting**

- public hearing on final budget

**2<sup>nd</sup> read and adoption of Budget Ordinance 2025-28.**

### Historical Staffing

| <b>Administration</b> | <b>2022 FINAL</b> | <b>2023 FINAL</b> | <b>2024 FINAL</b> | <b>2025 FINAL</b> | <b>2026 Proposed</b> |
|-----------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Clerk-Treasurer       | 1                 | 1                 | 1                 | 1                 | 1                    |
| Deputy Clerk          | .5                | .5                | 1                 | 1                 | 1                    |
| Clerk Asst.           | .5                | 0                 | 0                 | 0                 | 0                    |

| <b>Police</b> | <b>2022 FINAL</b> | <b>2023 FINAL</b> | <b>2024 FINAL</b> | <b>2025 FINAL</b> | <b>2026 Proposed</b> |
|---------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Chief         | 1                 | 1                 | 1                 | 1                 | 1                    |
| Officer       | 1                 | 1                 | 1                 | 1                 | 1                    |

| <b>Court</b> | <b>2022 FINAL</b> | <b>2023 FINAL</b> | <b>2024 FINAL</b> | <b>2025 FINAL</b> | <b>2026 Proposed</b> |
|--------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Judge        | 1                 | 1                 | 1                 | 1                 | 1                    |
| Court Clerk  | .55               | .55               | .55               | .55               | .75 **               |

| <b>Public Works</b> | <b>2022 FINAL</b> | <b>2023 FINAL</b> | <b>2024 FINAL</b> | <b>2025 FINAL</b> | <b>2026 Proposed</b> |
|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| PW Director         | 1                 | 1                 | 1                 | 1                 | 1                    |
| PW Assistant        | 1                 | 1                 | 1                 | 1                 | 1                    |

| <b>Elected</b> | <b>2022 FINAL</b> | <b>2023 FINAL</b> | <b>2024 FINAL</b> | <b>2025 FINAL</b> | <b>2026 Proposed</b> |
|----------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Mayor          | 1                 | 1                 | 1                 | 1                 | 1                    |
| Council        | 5                 | 5                 | 5                 | 5                 | 5                    |
|                |                   |                   |                   |                   |                      |

Total Proposed Staff for 2026:

Administration: 2

Police: 2

Court: 1.75 \*\*denotes increase in clerk hours to camera implementation

Public Works 2

Elected Officials: 6

**2026 WAGE SCALE**

| <b>Position</b> | <b>Annual Salary Range</b>             | <b>Annual Gross Salary 2025 YTD</b> |
|-----------------|--|-------------------------------------|
| Police Chief    | \$113,072 – 121,766                    | \$118,700                           |
| Police Officer  | \$84,543 – 93,781                      | \$87,586                            |
| PW Director     | \$68,250 – 79,126                      | \$82,073                            |
| PW Assistant    | \$51,739 – 60,060                      | \$55,300                            |
| Clerk Treasurer | \$82,200 – 93,303                      | \$82,200                            |
| Deputy Clerk    | \$50,057 – 53,901                      | \$57,200                            |
| Judge           | \$13,810                               | \$14,461                            |
| Court Clerk     | \$28,348 – 32,841                      | \$31,800                            |
| Mayor           | \$12,000                               | \$12,000                            |
| Council         | \$600 ( <i>per code 2x per month</i> ) | \$600                               |
|                 |  |                                     |

Employee salary and benefits include the following changes:

Cost of Living (COLA) adjustments: 0% for all positions

Employee coverage will be at the High-Deductible Plan with the employee covered at 100% and an employee with a spouse and dependents will be covered at 95% by the city.

## 2026 Budget Summary

| <u>Fund</u>                     | <u>Beginning Fund<br/>Balance</u> | <u>Revenues</u>  | <u>Expenditures</u> | <u>Increase (Decrease)</u> | <u>Ending Fund<br/>Balance</u> |
|---------------------------------|-----------------------------------|------------------|---------------------|----------------------------|--------------------------------|
| General                         | 298,779                           | 714,200          | 785,073             | (70,873)                   | 227,907                        |
| Donations to Roy                | 5                                 | -                | -                   | -                          | 5                              |
| City Streets                    | 9,523                             | 241,200          | 246,997             | (5,797)                    | 3,726                          |
| Transportation Benefit District | 125,651                           | 16,300           | 18,000              | (1,700)                    | 123,951                        |
| Capital Improvement             | 61,565                            | -                | -                   | -                          | 61,565                         |
| Park Impact Fees                | 7,016                             | -                | -                   | -                          | 7,016                          |
| Real Estate Excise Tax I        | 186,193                           | 11,900           | -                   | 11,900                     | 198,093                        |
| Real Estate Excise Tax II       | 181,719                           | 11,100           | -                   | 11,100                     | 192,819                        |
| Water Operations                | 275,321                           | 390,800          | 406,431             | (15,631)                   | 259,691                        |
| Water Capital Improvement       | 1,162,436                         | 85,000           | 600,000             | (515,000)                  | 647,436                        |
| Equipment Replacement           | 8,913                             | -                | -                   | -                          | 8,913                          |
| <b>Total</b>                    | <b>2,317,120</b>                  | <b>1,470,500</b> | <b>2,056,501</b>    | <b>(586,001)</b>           | <b>1,731,120</b>               |

### City Wide Budget Summary

\*\*In 2026, the city will receive access to \$700,000 in grant funding to begin our water infiltration project. This number is NOT reflected in the above table due to unreconciled bank accounts and inaccurate reporting of fund balances. Q1 of 2026 will prioritize a full hands-on focus on Accounts Receivable as well as Accounts Payable and a complete reconciliation of bank accounts, and an in-depth review of BARS coding.

\*\*\*The proposed budget table above from 2025, includes a \$600,000K also earmarked for water improvements and infrastructure improvements.

#### **Of note: The following financial items to be taken into consideration in 2026:**

**The lease payment to the Roy Rodeo Association has an increase of 100% with a payment of \$14,200.00 in 2024 compared to a payment of \$28,500.00 in 2025.**

**Insurance premium for the city will show an increase of 16.2% from 2025. The Total Contribution expected is \$110,769.00.**

**Legal fees which were overspent at nearly 300% should see a significant decrease in 2026 providing legal services are monitored and reviewed regularly.**

General Fund

| <u>Description</u>            | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024<br/>Projected</u> | <u>2025/26<br/>Budget</u> |
|-------------------------------|--------------------|--------------------|--------------------|---------------------------|---------------------------|
| <b>Beginning Fund Balance</b> | <b>456,907</b>     | <b>474,637</b>     | <b>511,940</b>     | <b>413,355</b>            | <b>298,779</b>            |
| Taxes                         | 532,677            | 592,610            | 567,606            | 581,930                   | 582,000                   |
| Licenses & Permits            | 29,585             | 37,894             | 40,926             | 34,120                    | 34,100                    |
| Intergovernmental Revenues    | 42,692             | 25,683             | 76,249             | 17,486                    | 16,800                    |
| Charges For Services          | 10,962             | 22,142             | 48,427             | 4,359                     | 4,300                     |
| Fines & Forfeitures           | 26,547             | 16,626             | 11,794             | 11,987                    | 12,000                    |
| Misc Revenues                 | 40,466             | 51,154             | 90,351             | 77,047                    | 65,000                    |
| Non Revenues                  | 11,266             | 6,105              | 12,940             | -                         | -                         |
| <b>Total Revenues</b>         | <b>694,195</b>     | <b>752,215</b>     | <b>848,294</b>     | <b>726,928</b>            | <b>714,200</b>            |
| Council                       | 4,806              | 4,752              | 15,383             | 2,636                     | 8,351                     |
| Court                         | 49,855             | 59,318             | 69,153             | 72,286                    | 72,603                    |
| Mayor                         | 12,318             | 14,914             | 18,477             | 16,306                    | 14,918                    |
| Finance                       | 144,781            | 121,670            | 138,194            | 166,127                   | 118,663                   |
| Legal                         | 12,413             | 21,619             | 44,515             | 63,333                    | 33,400                    |
| Central Services              | 99,520             | 137,804            | 187,027            | 111,262                   | 102,658                   |
| Law Enforcement               | 286,381            | 299,868            | 301,226            | 292,444                   | 336,945                   |
| Fire                          | 9,161              | 1,288              | 673                | 1,253                     | 1,300                     |
| Building & Planning           | 8,906              | 16,844             | 136,571            | 56,968                    | 57,000                    |
| Culture & Recreation          | 36,241             | 19,158             | 29,378             | 16,976                    | 17,334                    |
| Misc                          | 2,084              | 17,676             | (8,717)            | 1,911                     | 1,900                     |

|   |                |                |                 |                  |                 |
|---|----------------|----------------|-----------------|------------------|-----------------|
| Transfer to Streets                             | 10,000         | -              | 15,000          | 40,000           | 20,000          |
| <b>Total Expenditures</b>                       | <b>676,465</b> | <b>714,912</b> | <b>946,879</b>  | <b>841,503</b>   | <b>785,073</b>  |
| <b>Revenues less expenditures</b>               | <b>17,730</b>  | <b>37,303</b>  | <b>(98,585)</b> | <b>(114,575)</b> | <b>(70,873)</b> |
| <b>Ending Fund Balance</b>                      | <b>474,637</b> | <b>511,940</b> | <b>413,355</b>  | <b>298,779</b>   | <b>227,907</b>  |
| <b>Ending Fund Balance as % of Expenditures</b> |                | <b>70%</b>     | <b>72%</b>      | <b>44%</b>       | <b>36%</b>      |
|   |                |                |                 | <b>36%</b>       | <b>29%</b>      |

| <i>Water Operating</i>                         | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024<br/>Projected</u> | <u>2025/26<br/>Budget</u> |
|--|--------------------|--------------------|--------------------|---------------------------|---------------------------|
| <b>Beginning Fund Balance</b>                  | <b>154,478</b>     | <b>220,102</b>     | <b>275,440</b>     | <b>302,633</b>            | <b>275,321</b>            |
| Base Rate                                      | 276,407            | 279,915            | 274,058            | 287,844                   | 287,800                   |
| Capital  | 85,110             | 85,510             | 83,661             | 86,306                    | 86,300                    |
| Other  | 22,461             | 14,256             | 23,221             | 16,677                    | 16,700                    |
| <b>Total Revenue</b>                           | <b>383,978</b>     | <b>379,681</b>     | <b>380,939</b>     | <b>390,826</b>            | <b>390,800</b>            |
| Admin  | 124,904            | 130,196            | 157,411            | 192,689                   | 181,625                   |
| Operating Costs                                | 88,318             | 108,593            | 109,835            | 141,450                   | 127,806                   |
| Debt Service                                   | 19,801             | -                  | 2,800              | -                         | 13,000                    |
| Transfer to Capital                            | 85,331             | 85,554             | 83,699             | 84,000                    | 84,000                    |
| <b>Total Expenditures</b>                      | <b>318,354</b>     | <b>324,343</b>     | <b>353,746</b>     | <b>418,138</b>            | <b>406,431</b>            |
| <b>Increase (Decrease) in Fund<br/>Balance</b> | <b>65,624</b>      | <b>55,338</b>      | <b>27,194</b>      | <b>(27,312)</b>           | <b>(15,631)</b>           |
| <b>Ending Fund Balance</b>                     | <b>220,102</b>     | <b>275,440</b>     | <b>302,633</b>     | <b>275,321</b>            | <b>259,691</b>            |
| <b>Fund Balance as % of<br/>Expenditures</b>   | <b>69%</b>         | <b>85%</b>         | <b>86%</b>         | <b>66%</b>                | <b>64%</b>                |

| <i>Water Capital</i>                       | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Projected</u> | <u>2025/26 Budget</u> |
|--|--------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>              | <b>781,603</b>     | <b>868,546</b>     | <b>964,796</b>     | <b>1,077,436</b>      | <b>1,162,436</b>      |
| Total Revenue                              | 86,944             | 96,250             | 112,639            | 85,000                | 85,000                |
| Total Expenditures                         | -                  | -                  | -                  | -                     | 600,000               |
| <b>Increase (Decrease) in Fund Balance</b> | <b>86,944</b>      | <b>96,250</b>      | <b>112,639</b>     | <b>85,000</b>         | <b>(515,000)</b>      |
| <b>Ending Fund Balance</b>                 | <b>868,546</b>     | <b>964,796</b>     | <b>1,077,436</b>   | <b>1,162,436</b>      | <b>647,436</b>        |

| <i>Donations to Roy</i>             | <u>2024 Projected</u> | <u>2025/26 Budget</u> |
|-------------------------------------|-----------------------|-----------------------|
| Beginning Fund Balance              | 5                     | 5                     |
| Total Revenue                       | -                     | -                     |
| Total Expenditures                  | -                     | -                     |
| Increase (Decrease) in Fund Balance | -                     | -                     |
| Ending Fund Balance                 | 5                     | 5                     |

| <i>City Streets</i>                 | <u>2024 Projected</u> | <u>2025/26 Budget</u> |
|-------------------------------------|-----------------------|-----------------------|
| Beginning Fund Balance              | (6,049)               | 9,523                 |
| Intergovernmental Revenues          | 15,272                | 221,200               |
| Transfers In                        | 40,000                | 20,000                |
| Total Revenue                       | 55,272                | 241,200               |
| Total Expenditures                  | 39,700                | 246,997               |
| Increase (Decrease) in Fund Balance | 15,572                | (5,797)               |
| Ending Fund Balance                 | 9,523                 | 3,726                 |

| <i>Transportation Benefit District</i> | <u>2024 Projected</u> | <u>2025/26 Budget</u> |
|--|-----------------------|-----------------------|
| Beginning Fund Balance                 | 109,295               | 125,651               |

|  |                |                |
|--|----------------|----------------|
| Taxes                                      | 16,342         | 16,300         |
| Miscellaneous                              | 14             | -              |
| <b>Total Revenue</b>                       | <b>16,355</b>  | <b>16,300</b>  |
| <b>Total Expenditures</b>                  | <b>-</b>       | <b>18,000</b>  |
| <b>Increase (Decrease) in Fund Balance</b> | <b>16,355</b>  | <b>(1,700)</b> |
| <b>Ending Fund Balance</b>                 | <b>125,651</b> | <b>123,951</b> |

|                                   |                              |                              |
|-----------------------------------|------------------------------|------------------------------|
| <b><i>Capital Improvement</i></b> | <b><u>2024 Projected</u></b> | <b><u>2025/26 Budget</u></b> |
|-----------------------------------|------------------------------|------------------------------|

|  |               |               |
|--|---------------|---------------|
| <b>Beginning Fund Balance</b>              | <b>61,565</b> | <b>61,565</b> |
| Miscellaneous                              | -             | -             |
| <b>Total Revenue</b>                       | <b>-</b>      | <b>-</b>      |
| <b>Total Expenditures</b>                  | <b>-</b>      | <b>-</b>      |
| <b>Increase (Decrease) in Fund Balance</b> | <b>-</b>      | <b>-</b>      |
| <b>Ending Fund Balance</b>                 | <b>61,565</b> | <b>61,565</b> |

|                                |                              |                              |
|--------------------------------|------------------------------|------------------------------|
| <b><i>Park Impact Fees</i></b> | <b><u>2024 Projected</u></b> | <b><u>2025/26 Budget</u></b> |
|--------------------------------|------------------------------|------------------------------|

|                               |              |              |
|-------------------------------|--------------|--------------|
| <b>Beginning Fund Balance</b> | <b>6,634</b> | <b>7,016</b> |
| Miscellaneous                 | 382          | -            |
| <b>Total Revenue</b>          | <b>382</b>   | <b>-</b>     |

|  |              |              |
|--|--------------|--------------|
| <b>Total Expenditures</b>                  | -            | -            |
| <b>Increase (Decrease) in Fund Balance</b> | <b>382</b>   | -            |
| <b>Ending Fund Balance</b>                 | <b>7,016</b> | <b>7,016</b> |

|  |                              |                              |
|--|------------------------------|------------------------------|
| <b><i>Real Estate Excise Tax I</i></b> | <b><u>2024 Projected</u></b> | <b><u>2025/26 Budget</u></b> |
|--|------------------------------|------------------------------|

|  |                |                |
|--|----------------|----------------|
| <b>Beginning Fund Balance</b>              | <b>174,273</b> | <b>186,193</b> |
| Taxes                                      | 11,909         | 11,900         |
| Intergovernmental                          | -              | -              |
| Miscellaneous                              | 11             | -              |
| <b>Total Revenue</b>                       | <b>11,920</b>  | <b>11,900</b>  |
| <b>Total Expenditures</b>                  | -              | -              |
| <b>Increase (Decrease) in Fund Balance</b> | <b>11,920</b>  | <b>11,900</b>  |
| <b>Ending Fund Balance</b>                 | <b>186,193</b> | <b>198,093</b> |

|   |                              |                              |
|---|------------------------------|------------------------------|
| <b><i>Real Estate Excise Tax II</i></b> | <b><u>2024 Projected</u></b> | <b><u>2025/26 Budget</u></b> |
|---|------------------------------|------------------------------|

|                               |                |                |
|-------------------------------|----------------|----------------|
| <b>Beginning Fund Balance</b> | <b>170,574</b> | <b>181,719</b> |
| Taxes                         | 11,134         | 11,100         |
| Miscellaneous                 | 11             | -              |
| <b>Total Revenue</b>          | <b>11,145</b>  | <b>11,100</b>  |

|  |                |                |
|--|----------------|----------------|
| <b>Total Expenditures</b>                  | -              | -              |
| <b>Increase (Decrease) in Fund Balance</b> | <b>11,145</b>  | <b>11,100</b>  |
| <b>Ending Fund Balance</b>                 | <b>181,719</b> | <b>192,819</b> |

|                                     |                              |                              |
|-------------------------------------|------------------------------|------------------------------|
| <b><i>Equipment Replacement</i></b> | <b><u>2024 Projected</u></b> | <b><u>2025/26 Budget</u></b> |
|-------------------------------------|------------------------------|------------------------------|

|  |              |              |
|--|--------------|--------------|
| <b>Beginning Fund Balance</b>              | <b>8,913</b> | <b>8,913</b> |
| Miscellaneous                              | -            | -            |
| <b>Total Revenue</b>                       | -            | -            |
| <b>Total Expenditures</b>                  | -            | -            |
| <b>Increase (Decrease) in Fund Balance</b> | -            | -            |
| <b>Ending Fund Balance</b>                 | <b>8,913</b> | <b>8,913</b> |