Northstar Community Services District
FY 2025-26 Budget
Adopted: June 18, 2025

Northstar Community Services District
FY 2025-26 Draft Budget
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Budget Considerations

Property & Parcel Taxes

Property Tax. A year over year comparison of Assessed Value (AV) has yielded AV growth for the District to be between 4.56% and 6.66%. As the District has historically taken a conservative approach to revenue budgeting, the budget will anticipate a 4.5% increase in Property Tax (Fund 500) applied to known (or teetered) FY2024-25 revenue. Supplemental revenue has been budgeted by applying the county's graduated payment method to 75% of supplemental revenue received through February 2025. The resulting property tax budget (inclusive of both known and supplemental revenue) is $6.68MM as compared to $6.45MM for the prior fiscal year or, in totality, a 3.52% increase over the prior year budget.

Measure E Parcel Tax. The Measure E parcel tax (Fund 500) in support of Roads Rehabilitation projects has been budgeted for an increase of 1.56% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2024 to April 2025.

Measure U Parcel Tax. The Measure U parcel tax (Fund 500) in support of Fuels Management has also been budgeted for an increase of 1.56% based on the percentage change of the CPI-Urban Wage Earners and Clerical Workers for the San Francisco-Oakland-Hayward, CA area from April 2024 to April 2025.

Enterprise Fund Revenues

We are entering the 2nd year of a five-year, overall increasing rate structure for all Enterprise funds.

Northstar Water System (NWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to those adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the expectation that consumption will decrease by 38.0% for the golf course and remain constant for all other customer classes while utilizing the consumption charges also set by the Proposition 218 process and compared to actual consumption for the most recent comparative year (May 2024 – April 2025).

Martis Valley Water System (MVWS). Base Operating and Capital revenue have been budgeted based on the current customer count with rates conforming to those adopted through the Proposition 218 process. This will transition base rates for each meter size to become equivalent across all customer classes by Year 5. Consumption revenue has been budgeted with the consumption charges set by the Proposition 218 process with the expectation that consumption will not decrease for any customer class when compared to actual consumption for the most recent typical year (May 2022 – April 2023).

Sewer. Operating and Capital revenue are budgeted to increase by 5.1% and 9.9%, respectively. These revenue expectations are consistent with the maximum rates adopted through the Proposition 218 process and have been applied to the current customer count.

Solid Waste. Operating and Capital revenue are budgeted to increase by 9.5% and 0.0%, respectively. These revenue expectations are consistent with the rates adopted through the Proposition 218 process and have been applied to the current customer count.

Connection Fees. Connection fees for Northstar Water System Capital Revenue (Fund 113) and Sewer Capital Revenue (Fund 213) have been budgeted based on five (5) new residential connections.

Expenses

Utilities. Utilities have been budgeted based on the prior twelve months of activity and have been adjusted for any new accounts and rate increases of which the District is aware. Based on the activity of the prior year and further analysis, overall utilities have been budgeted to recognize an increase of approximately 10.0% over the prior year budget with individual accounts recognizing increases from 4.83% to 38.64% depending on rate class.

Contractual Services. Sewer treatment service within the Sewer fund (Fund 210) has been budgeted based on the most recent customer count and an 13.6% increase. Residential garbage pickup within the Solid Waste fund (Fund 310) has been budgeted based on the most recent customer count and a 4.12% increase.

Insurance. Property and Liability insurance expense for the District, exclusive of Fire, has been budgeted to increase by 4.39% to $564,512 due to inflationary factors and pool reinsurance rates.

Leases. The lease payments for the Administration building are budgeted at the required amount of payment for the current fiscal year ($265,300) and are represented as Capital Lease payments within fund 050.

Lease payments will be funded through a combination of contributions from Capital Revenue funds with the remainder to be funded through General & Administrative Operations (Fund 050). The Capital Revenue funds will provide funding based on the General & Administrative allocation in place for the budget year, as shown below.

Fund 113	Northstar Water System Capital Revenue - 18.7%	$	49,611
Fund 123	Martis Valley Water System Capital Revenue - 15.9%		42,183
Fund 213	Sewer Capital Revenue - 25.7%		68,182
Fund 613	Fire Capital Revenue - 16.8%		44,570
	Amount Funded through Capital	*$*	*204,546*
	Amount Funded through Operations		*60,754*
	Total Budgeted Lease Expense	**$**	**265,300**

Personnel

Engineering and Utility Operations Labor Costs. Labor and Overtime (when applicable) allocations for both Engineering and Utility Operations full-time employees have been budgeted based on an average of the last 4 years of labor activity.

Utility Operations anticipates an increase in labor costs due to promotions to the classification of Senior Utility Service Worker upon retirement of the Utility Operations Manager and a promotion of a trainee to Utility Service Worker. There is no anticipation of Seasonal Labor during the winter months or non-winter months.

Administrative Labor Costs. The budget anticipates an increase in labor costs due to merit increases within the department.

Fire and Fuels Management Labor Costs. The budget anticipates an increase in labor costs due to step increases and merit-based increases within the department.

General Labor Costs. The budget includes a 1.56% Cost of Living Adjustment (COLA) for all employees as determined by the Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco-Oakland-Hayward area as measured from April 2024 to April 2025.

Benefits. Healthcare for employees utilizing the PERS Gold plan has been budgeted at an average increase of 6.0%. Healthcare for Fire personnel opting for the PORAC (Peace Officers Research Association of California) plan has been budgeted at an average increase of 2.79%. These increases were determined by analyzing the enrollment levels of each healthcare plan with some being budgeted for an increase and some a decrease, each of varying amounts.

Dental/Vision and Disability Insurance have been budgeted with no increase over the prior year.

Workers' Compensation has been budgeted to increase by 16.34% to $242,948 based on pool reinsurance rates and an increase in the Experience Modification Rate (EMOD) from 97.0% to 103.0%. Cost increases attributable to the EMOD have been allocated to departments based on employee claims, resulting in an increase to Fire Operations.

Allocations

Engineering & Utility Operations (Fund 010)

The assumption used in budgeting for direct labor is that employees will work in a fashion represented by the average of the last four years of payroll data. That allocation is shown below. The majority of budgeted indirect labor/overhead follows the anticipated, monthly direct labor recognized by each supported fund.

Engineering:

NWS	MVWS	Sewer	Solid Waste	Fuels Mgt	Snow	Roads	Trails
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
36.1%	33.1%	4.8%	1.7%	0.0%	0.8%	6.4%	17.0%

Utility Operations:

NWS	MVWS	Sewer	Solid Waste	Fuels Mgt	Snow	Roads	Trails
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
30.5%	21.8%	14.2%	1.6%	0.0%	19.5%	6.3%	6.1%

The allocation of purchases of goods and services follows the direct labor trends for a four-year period rather than a single year as recognized with indirect labor/overhead.

Fleet (Fund 020)

The allocation of fleet expense is based on four years of historical expense data for the individual vehicles and equipment that make up the District's fleet inventory.

NWS	MVWS	Sewer	Solid Waste	Fuels Mgt	Snow	Roads	Trails
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
20.7%	12.3%	24.1%	3.2%	0.0%	31.2%	4.3%	4.2%

General & Administrative Operations (Fund 050)

General overhead has been budgeted based on an updated Modified Budget Share method which initially determines a percentage of overhead costs to be charged to the Funds or divisions based on the revenue generated by each. Next, metrics are applied to recognize the correlation between revenues for those supported Funds or divisions.

The resulting General & Administrative allocation is shown as follows:

NWS	MVWS	Sewer	Solid Waste	Fire	Fuels Mgt	Snow	Roads	Trails
Fund 110	Fund 120	Fund 210	Fund 310	Fund 610	Fund 620	Fund 710	Fund 720	Fund 810
18.7%	15.9%	25.7%	6.4%	16.8%	4.8%	5.8%	2.7%	3.2%

Estimates and Assumptions

Snow Removal Operations Fund

The budget for Snow activity has been budgeted based on a 4-year rolling average and has been divided into two factors, one for AP and the other for Labor.

Noteworthy Capital Purchases & Projects

Wood Energy

As recognized in the prior budget year, partly due to the District's decision to cease operation of the Green Waste Recycling Center in FY2021, the District has shifted to the planning and construction of a Wood Energy Facility (Fund 329) that will be placed in the site of the District's original Administration building. It is anticipated that construction will begin in the current fiscal year with operations launching in the following fiscal year. Total budgeted expense is approximately $9.73MM with approximately $5.73MM funded through grants. It is anticipated that the District will utilize internal borrowing to cover the remaining deficit, which is consistent with direction from the District Board of Directors.

All Funds by Fund Type

Fund 010 - Fund 995

Sort Level	Description	Internal Service Funds 010-059	Enterprise Funds 110-395	Governmental Funds 500-895	District Eliminations Fund 995	Total Requested
Revenue	**Revenue**					
R01	Service Revenue	$ 4,594,948	$ 7,180,959	$ 733,632	$ (4,858,940)	$ 7,650,599
R02	Non-Service Revenue	2,480	110,940	8,238,515	(109,060)	8,242,875
R03	Restricted Revenue	386,288	8,859,830	166,980	(291,667)	9,121,431
R04	Reimbursable/Grant Revenue	192,020	4,500	6,529,947	-	6,726,467
Revenue	**Revenue**	**$ 5,175,736**	**$ 16,156,229**	**$ 15,669,074**	**$ (5,259,667)**	**$ 31,741,372**
Expense	**Expense**					
E02	Salaries & Wages	$ 2,095,252	$ 539,429	$ 2,991,843	$ -	$ 5,626,524
E03	Benefits & Deductions	1,400,973	8,064	1,711,800	-	3,120,837
E04	Professional/Outside Services	109,707	577,739	301,827	-	989,273
E05	Utilities	148,991	544,570	70,204	-	763,765
E06	General Supplies	106,175	90,150	165,622	-	361,947
E07	Repairs & Maintenance	62,000	119,650	90,170	-	271,820
E08	Other Operating Expenses	953,364	1,994,063	181,115	-	3,128,542
E09	Non-operating Expenses	22,032	-	752,358	(596,496)	177,894
E10	Intradistrict Allocations	-	3,592,116	1,553,045	(5,145,161)	-
E11	Reimbursable Expense	95,500	4,500	6,398,997	-	6,498,997
E12	Transfers	-	-	-	-	-
E13	Capital	181,742	9,768,944	136,500	-	10,087,186
E14	Depreciation	-	1,373,290	-	-	1,373,290
Expense	**Expense**	**$ 5,175,736**	**$ 18,612,515**	**$ 14,353,481**	**$ (5,741,657)**	**$ 32,400,075**
Revenue Total		$ 5,175,736	$ 16,156,229	$ 15,669,074	$ (5,259,667)	$ 31,741,372
Expense Total		5,175,736	18,612,515	14,353,481	(5,741,657)	32,400,075
Grand Total		$ -	$ (2,456,286)	$ 1,315,593	$ 481,990	$ (658,703)

Grand Total (from above)	**$ -**	**$ (2,456,286)**	**$ 1,315,593**	**$ 481,990**	**$ (658,703)**
Add back depreciation	**-**	**1,373,290**	**-**	**-**	**1,373,290**
Change in Net Position / Contribution to Reserves	**$ -**	**$ (1,082,996)**	**$ 1,315,593**	**$ 481,990**	**$ 714,587**

** The budget anticipates a utilizing Internal Borrowing to overcome the decrease in Net Position shown for Enterprise Funds attributable to the Wood Energy Facility.*

All Internal Service Funds

Fund 010 - Fund 050

Sort Level	Description	Engineering & Utility Operations Fund 010 Requested	Engineering & Utility Ops Capital Exp Fund 019 Requested	Fleet Operations & Maintenance Fund 020 Requested	Fleet Capital Expenditures Fund 029 Requested	General & Administrative Operations Fund 050 Requested	General & Administrative Capital Expenditures Fund 059 Requested	Total Requested
Revenue	**Revenue**							
R01	Service Revenue	$ 1,823,038	$ -	$ 171,037	$ -	$ 2,600,873	$ -	$ 4,594,948
R02	Non-Service Revenue	-	-	-	-	2,480	-	2,480
R03	Restricted Revenue	-	181,742	-	-	204,546	-	386,288
R04	Reimbursable Revenue	114,080	-	3,940	-	74,000	-	192,020
Revenue	**Revenue**	**$ 1,937,118**	**$ 181,742**	**$ 174,977**	**$ -**	**$ 2,881,899**	**$ -**	**$ 5,175,736**
Expense	**Expense**							
E02	Salaries & Wages	$ 889,697	$ -	$ 49,225	$ -	$ 1,156,330	$ -	$ 2,095,252
E03	Benefits & Deductions	817,014	-	322	-	583,637	-	1,400,973
E04	Professional/Outside Services	11,800	-	1,500	-	96,407	-	109,707
E05	Utilities	60,229	-	400	-	88,362	-	148,991
E06	General Supplies	53,480	-	44,780	-	7,915	-	106,175
E07	Repairs & Maintenance	6,000	-	33,900	-	22,100	-	62,000
E08	Other Operating Expenses	60,210	-	44,850	-	848,304	-	953,364
E09	Non-operating Expenses	3,888	-	-	-	18,144	-	22,032
E11	Reimbursable Expense	34,800	-	-	-	60,700	-	95,500
E12	Transfers	-	-	-	-	-	-	-
E13	Capital Expenditures	-	181,742	-	-	-	-	181,742
Expense	**Expense**	**$ 1,937,118**	**$ 181,742**	**$ 174,977**	**$ -**	**$ 2,881,899**	**$ -**	**$ 5,175,736**
Revenue Total		**$ 1,937,118**	**$ 181,742**	**$ 174,977**	**$ -**	**$ 2,881,899**	**$ -**	**$ 5,175,736**
Expense Total		**1,937,118**	**181,742**	**174,977**	**-**	**2,881,899**	**-**	**5,175,736**
Grand Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Engineering & Utility Operations
Fund 010

Sort Level	Description	2026 Fund 010 Requested	2025 Fund 010 Budget	2024 Fund 010 End Bal	2023 Fund 010 End Bal	2022 Fund 010 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 1,823,038	$ 1,771,094	$ 1,538,874	$ 1,565,331	$ 1,324,540
R02	Non-Service Revenue	-	-	220	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	114,080	116,319	91,585	120,026	100,135
Revenue	**Revenue**	**$ 1,937,118**	**$ 1,887,413**	**$ 1,630,678**	**$ 1,685,357**	**$ 1,424,675**
Expense	**Expense**					
E02	Salaries & Wages	$ 889,697	$ 900,272	$ 738,210	$ 675,642	$ 630,018
E03	Benefits & Deductions	817,014	768,880	689,082	704,705	648,632
E04	Professional/Outside Services	11,800	11,550	7,478	7,010	8,458
E05	Utilities	60,229	57,869	54,468	57,990	47,975
E06	General Supplies	53,480	46,010	44,196	40,255	49,475
E07	Repairs & Maintenance	6,000	13,000	2,225	2,139	1,375
E08	Other Operating Expenses	60,210	49,984	34,852	30,711	22,755
E09	Non-operating Expenses	3,888	11,078	20,203	17,995	16,831
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	34,800	32,000	39,964	38,039	37,874
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 1,937,118**	**$ 1,890,643**	**$ 1,630,678**	**$ 1,574,485**	**$ 1,463,395**
Revenue Total		**$ 1,937,118**	**$ 1,887,413**	**$ 1,630,678**	**$ 1,685,357**	**$ 1,424,675**
Expense Total		**1,937,118**	**1,890,643**	**1,630,678**	**1,574,485**	**1,463,395**
Grand Total		**$ -**	**$ (3,230)**	**$ -**	**$ 110,872**	**$ (38,720)**

Engineering & Utility Ops Capital Exp
Fund 019

Sort Level	Description	2026 Fund 019 Requested	2025 Fund 019 Budget	2024 Fund 019 End Bal	2023 Fund 019 End Bal	2022 Fund 019 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	181,742	188,207	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 181,742**	**$ 188,207**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	181,742	196,242	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 181,742**	**$ 196,242**	**$ -**	**$ -**	**$ -**
Revenue Total		**$ 181,742**	**$ 188,207**	**$ -**	**$ -**	**$ -**
Expense Total		**181,742**	**196,242**	**-**	**-**	**-**
Grand Total		**$ -**	**$ (8,035)**	**$ -**	**$ -**	**$ -**

Fleet Operations & Maintenance
Fund 020

Sort Level	Description	2026 Fund 020 Requested	2025 Fund 020 Budget	2024 Fund 020 End Bal	2023 Fund 020 End Bal	2022 Fund 020 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 171,037	$ 162,246	$ 140,394	$ 158,178	$ 141,163
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	3,940	880	14,294	2,699	367
Revenue	**Revenue**	**$ 174,977**	**$ 163,126**	**$ 154,688**	**$ 160,876**	**$ 141,529**
Expense	**Expense**					
E02	Salaries & Wages	$ 49,225	$ 44,088	$ 61,721	$ 44,486	$ 32,107
E03	Benefits & Deductions	322	438	1,041	767	498
E04	Professional/Outside Services	1,500	1,500	960	2,576	1,180
E05	Utilities	400	400	100	95	174
E06	General Supplies	44,780	42,620	37,435	46,233	52,801
E07	Repairs & Maintenance	33,900	34,400	19,974	33,982	25,465
E08	Other Operating Expenses	44,850	39,680	33,458	32,737	30,101
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 174,977**	**$ 163,126**	**$ 154,688**	**$ 160,876**	**$ 142,326**
Revenue Total		**$ 174,977**	**$ 163,126**	**$ 154,688**	**$ 160,876**	**$ 141,529**
Expense Total		**174,977**	**163,126**	**154,688**	**160,876**	**142,326**
Grand Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ (797)**

Fleet Capital Expenditures
Fund 029

Sort Level	Description	2026 Fund 029 Requested	2025 Fund 029 Budget	2024 Fund 029 End Bal	2023 Fund 029 End Bal	2022 Fund 029 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total		**-**	**-**	**-**	**-**	**-**
Grand Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

General & Administrative Operations

Fund 050

Sort Level	Description	2026 Fund 050 Requested	2025 Fund 050 Budget	2024 Fund 050 End Bal	2023 Fund 050 End Bal	2022 Fund 050 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 2,600,873	$ 2,509,666	$ 2,450,095	$ 2,273,723	$ 1,804,701
R02	Non-Service Revenue	2,480	1,980	2,523	4,855	31,492
R03	Restricted Revenue	204,546	208,899	208,584	211,809	211,167
R04	Reimbursable/Grant Revenue	74,000	69,780	83,634	72,797	60,380
Revenue	**Revenue**	**$ 2,881,899**	**$ 2,790,325**	**$ 2,744,835**	**$ 2,563,185**	**$ 2,107,740**
Expense	**Expense**					
E02	Salaries & Wages	$ 1,156,330	$ 1,502,056	$ 1,249,339	$ 1,065,768	$ 891,919
E03	Benefits & Deductions	583,637	598,370	474,194	452,188	408,667
E04	Professional/Outside Services	96,407	93,002	94,359	93,727	109,812
E05	Utilities	88,362	82,225	68,328	58,843	64,950
E06	General Supplies	7,915	5,049	35,151	2,921	40,124
E07	Repairs & Maintenance	22,100	20,000	22,809	16,690	15,511
E08	Other Operating Expenses	848,304	789,428	720,564	639,191	566,106
E09	Non-operating Expenses	18,144	1,944	1,886	1,841	1,776
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	60,700	57,000	78,205	52,457	47,416
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 2,881,899**	**$ 3,149,074**	**$ 2,744,835**	**$ 2,383,626**	**$ 2,146,281**
Revenue Total		**$ 2,881,899**	**$ 2,790,325**	**$ 2,744,835**	**$ 2,563,185**	**$ 2,107,740**
Expense Total		**2,881,899**	**3,149,074**	**2,744,835**	**2,383,626**	**2,146,281**
Grand Total		**$ -**	**$ (358,749)**	**$ -**	**$ 179,559**	**$ (38,541)**

General & Administrative Capital Expenditures
Fund 059

Sort Level	Description	2026 Fund 059 Requested	2025 Fund 059 Budget	2024 Fund 059 End Bal	2023 Fund 059 End Bal	2022 Fund 059 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total		**-**	**-**	**-**	**-**	**-**
Grand Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

<u>All</u> Enterprise Funds
Fund 110 - Fund 395

Sort Level	Description	Northstar Water Operations Fund 110 Requested	Northstar Water Capital Combined Funds 113|119 Requested	Martis Valley Water Operations Fund 120 Requested	Martis Valley Water Capital Combined Funds 123|129 Requested	Sewer Operations Fund 210 Requested	Sewer Capital Combined Funds 213|219 Requested	Solid Waste Operations Fund 310 Requested	Solid Waste Capital Combined Funds 313|319 Requested	Wood Energy Operations Fund 320 Requested	Wood Energy Capital Combined Funds 323|329 Requested	Total Requested
Revenue	**Revenue**											
R01	Service Revenue	$ 1,998,550	$ -	$ 1,571,280	$ -	$ 2,844,889	$ -	$ 766,240	$ -	$ -	$ -	$ 7,180,959
R02	Non-Service Revenue	1,880	-	-	-	-	109,060	-	-	-	-	110,940
R03	Restricted Revenue	-	986,775	-	1,041,730	-	1,074,671	-	29,710	-	5,726,944	8,859,830
R04	Reimbursable Revenue	-	-	4,500	-	-	-	-	-	-	-	4,500
Revenue	**Revenue**	**$ 2,000,430**	**$ 986,775**	**$ 1,575,780**	**$ 1,041,730**	**$ 2,844,889**	**$ 1,183,731**	**$ 766,240**	**$ 29,710**	**$ -**	**$ 5,726,944**	**$ 16,156,229**
Expense	**Expense**											
E02	Salaries & Wages	$ 249,994	$ -	$ 195,211	$ -	$ 82,961	$ -	$ 11,263	$ -	$ -	$ -	$ 539,429
E03	Benefits & Deductions	2,419	-	1,351	-	2,993	-	1,301	-	-	-	8,064
E04	Professional/Outside Services	29,580	-	31,759	-	-	-	516,400	-	-	-	577,739
E05	Utilities	213,829	-	319,118	-	10,556	-	1,067	-	-	-	544,570
E06	General Supplies	62,000	-	25,000	-	3,000	-	150	-	-	-	90,150
E07	Repairs & Maintenance	55,500	-	36,000	-	28,000	-	150	-	-	-	119,650
E08	Other Operating Expenses	153,840	4,900	136,511	8,790	1,676,212	5,930	7,660	220	-	-	1,994,063
E09	Non-operating Expenses	-	-	-	-	-	-	-	-	-	-	-
E10	Intradistrict Allocations	1,229,223	70,752	903,989	61,152	1,024,460	80,590	220,567	1,383	-	-	3,592,116
E11	Reimbursable Expense	-	-	4,500	-	-	-	-	-	-	-	4,500
E12	Transfers	-	-	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	6,000	-	36,000	-	-	-	-	-	9,726,944	9,768,944
E14	Depreciation	607,770	-	600,620	-	151,370	-	13,530	-	-	-	1,373,290
Expense	**Expense**	**$ 2,604,155**	**$ 81,652**	**$ 2,254,059**	**$ 105,942**	**$ 2,979,552**	**$ 86,520**	**$ 772,088**	**$ 1,603**	**$ -**	**$ 9,726,944**	**$ 18,612,515**
Revenue Total		$ 2,000,430	$ 986,775	$ 1,575,780	$ 1,041,730	$ 2,844,889	$ 1,183,731	$ 766,240	$ 29,710	$ -	$ 5,726,944	$ 16,156,229
Expense Total		2,604,155	81,652	2,254,059	105,942	2,979,552	86,520	772,088	1,603	-	9,726,944	18,612,515
Grand Total		$ (603,725)	$ 905,123	$ (678,279)	$ 935,788	$ (134,663)	$ 1,097,211	$ (5,848)	$ 28,107	$ -	$ (4,000,000)	$ (2,456,286)
Grand Total (from above)		**$ (603,725)**	**$ 905,123**	**$ (678,279)**	**$ 935,788**	**$ (134,663)**	**$ 1,097,211**	**$ (5,848)**	**$ 28,107**	**$ -**	**$ (4,000,000)**	**$ (2,456,286)**
Add back depreciation		**607,770**	**-**	**600,620**	**-**	**151,370**	**-**	**13,530**	**-**	**-**	**-**	**1,373,290**
Change in Net Position - Increase / (Decrease)		**$ 4,045**	**$ 905,123**	**$ (77,659)**	**$ 935,788**	**$ 16,707**	**$ 1,097,211**	**$ 7,682**	**$ 28,107**	**$ -**	**$ (4,000,000)**	**$ (1,082,996)**

** The budget anticipates a use of Operating Reserves to overcome any Operating decrease in Net Position and Internal Borrowing to overcome the Capital decrease in Net Position attributable to the Wood Energy Facility.*

Unrestricted Enterprise Funds
Fund 110 - Fund 395

Sort Level	Description	Northstar Water Operations Fund 110 Requested	Martis Valley Water Operations Fund 120 Requested	Sewer Operations Fund 210 Requested	Solid Waste Operations Fund 310 Requested	Wood Energy Operations Fund 320 Requested	Total Requested
Revenue	**Revenue**						
R01	Service Revenue	$ 1,998,550	$ 1,571,280	$ 2,844,889	$ 766,240	$ -	$ 7,180,959
R02	Non-Service Revenue	1,880	-	-	-	-	1,880
R03	Restricted Revenue	-	-	-	-	-	-
R04	Reimbursable Revenue	-	4,500	-	-	-	4,500
Revenue	**Revenue**	**$ 2,000,430**	**$ 1,575,780**	**$ 2,844,889**	**$ 766,240**	**$ -**	**$ 7,187,339**
Expense	**Expense**						
E02	Salaries & Wages	$ 249,994	$ 195,211	$ 82,961	$ 11,263	$ -	$ 539,429
E03	Benefits & Deductions	2,419	1,351	2,993	1,301	-	8,064
E04	Professional/Outside Services	29,580	31,759	-	516,400	-	577,739
E05	Utilities	213,829	319,118	10,556	1,067	-	544,570
E06	General Supplies	62,000	25,000	3,000	150	-	90,150
E07	Repairs & Maintenance	55,500	36,000	28,000	150	-	119,650
E08	Other Operating Expenses	153,840	136,511	1,676,212	7,660	-	1,974,223
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	1,229,223	903,989	1,024,460	220,567	-	3,378,239
E11	Reimbursable Expense	-	4,500	-	-	-	4,500
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-
E14	Depreciation	607,770	600,620	151,370	13,530	-	1,373,290
Expense	**Expense**	**$ 2,604,155**	**$ 2,254,059**	**$ 2,979,552**	**$ 772,088**	**$ -**	**$ 8,609,854**
Revenue Total		$ 2,000,430	$ 1,575,780	$ 2,844,889	$ 766,240	$ -	$ 7,187,339
Expense Total		2,604,155	2,254,059	2,979,552	772,088	-	8,609,854
Grand Total		$ (603,725)	$ (678,279)	$ (134,663)	$ (5,848)	$ -	$ (1,422,515)
Grand Total (from above)		**$ (603,725)**	**$ (678,279)**	**$ (134,663)**	**$ (5,848)**	**$ -**	**$ (1,422,515)**
Add back depreciation		**607,770**	**600,620**	**151,370**	**13,530**	**-**	**1,373,290**
Change in Net Position - Increase / (Decrease)		**$ 4,045**	**$ (77,659)**	**$ 16,707**	**$ 7,682**	**$ -**	**$ (49,225)**

** The budget anticipates a use of Operating Reserves to overcome any decrease in Net Position*

Restricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Water Capital Combined Funds 113|119 Requested	Martis Valley Water Capital Combined Funds 123|129 Requested	Sewer Capital Combined Funds 213|219 Requested	Solid Waste Capital Combined Funds 313|319 Requested	Wood Energy Capital Combined Funds 323|329 Requested	Total Requested
Revenue	**Revenue**						
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	109,060	-	-	109,060
R03	Restricted Revenue	986,775	1,041,730	1,074,671	29,710	5,726,944	8,859,830
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	**Revenue**	**$ 986,775**	**$ 1,041,730**	**$ 1,183,731**	**$ 29,710**	**$ 5,726,944**	**$ 8,968,890**
Expense	**Expense**						
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	4,900	8,790	5,930	220	-	19,840
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	70,752	61,152	80,590	1,383	-	213,877
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	6,000	36,000	-	-	9,726,944	9,768,944
E14	Depreciation	-	-	-	-	-	-
Expense	**Expense**	**$ 81,652**	**$ 105,942**	**$ 86,520**	**$ 1,603**	**$ 9,726,944**	**$ 10,002,661**
Revenue Total		$ 986,775	$ 1,041,730	$ 1,183,731	$ 29,710	$ 5,726,944	$ 8,968,890
Expense Total		81,652	105,942	86,520	1,603	9,726,944	10,002,661
Grand Total		$ 905,123	$ 935,788	$ 1,097,211	$ 28,107	$ (4,000,000)	$ (1,033,771)
Grand Total (from above)		**$ 905,123**	**$ 935,788**	**$ 1,097,211**	**$ 28,107**	**$ (4,000,000)**	**$ (1,033,771)**
Add back depreciation		**-**	**-**	**-**	**-**	**-**	**-**
Change in Net Position - Increase / (Decrease)		**$ 905,123**	**$ 935,788**	**$ 1,097,211**	**$ 28,107**	**$ (4,000,000)**	**$ (1,033,771)**

** The budget anticipates a utilizing Internal Borrowing to overcome the decrease in Net Position attributable to the Wood Energy Facility.*

Northstar Water Operations

Fund 110

Sort Level	Description	2026 Fund 110 Requested	2025 Fund 110 Budget	2024 Fund 110 End Bal	2023 Fund 110 End Bal	2022 Fund 110 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 1,998,550	$ 1,943,940	$ 1,885,125	$ 1,900,050	$ 1,858,357
R02	Non-Service Revenue	1,880	1,490	1,661	1,769	2,176
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 2,000,430**	**$ 1,945,430**	**$ 1,886,786**	**$ 1,901,819**	**$ 1,860,533**
Expense	**Expense**					
E02	Salaries & Wages	$ 249,994	$ 261,582	$ 292,692	$ 229,655	$ 265,251
E03	Benefits & Deductions	2,419	2,281	4,812	(3,943)	3,991
E04	Professional/Outside Services	29,580	25,800	44,476	24,963	82,780
E05	Utilities	213,829	220,183	172,583	144,124	151,126
E06	General Supplies	62,000	61,000	239,282	58,643	48,301
E07	Repairs & Maintenance	55,500	55,500	57,767	41,444	24,651
E08	Other Operating Expenses	153,840	147,001	127,782	111,763	104,450
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,229,223	1,199,917	1,156,217	1,076,789	944,018
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(188,177)	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	607,770	608,720	607,773	608,720	643,392
Expense	**Expense**	**$ 2,604,155**	**$ 2,581,984**	**$ 2,515,207**	**$ 2,292,159**	**$ 2,267,960**
Revenue Total		$ 2,000,430	$ 1,945,430	$ 1,886,786	$ 1,901,819	$ 1,860,533
Expense Total		2,604,155	2,581,984	2,515,207	2,292,159	2,267,960
Grand Total		$ (603,725)	$ (636,554)	$ (628,421)	$ (390,340)	$ (407,428)
Grand Total (from Above)		**$ (603,725)**	**$ (636,554)**	**$ (628,421)**	**$ (390,340)**	**$ (407,428)**
Add back Depreciation		**607,770**	**608,720**	**607,773**	**608,720**	**643,392**
Contribution to / (use of) Reserves		**$ 4,045**	**$ (27,834)**	**$ (20,647)**	**$ 218,380**	**$ 235,964**

Northstar Water Capital Combined
Funds 113|119

Sort Level	Description	2026 Funds 113|119 Requested	2025 Funds 113|119 Budget	2024 Funds 113|119 End Bal	2023 Funds 113|119 End Bal	2022 Funds 113|119 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	986,775	729,845	821,609	682,995	459,558
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 986,775**	**$ 729,845**	**$ 821,609**	**$ 682,995**	**$ 459,558**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	4,900	4,160	3,776	3,450	3,668
E09	Non-operating Expenses	-	12,140	9,186	8,879	9,182
E10	Intradistrict Allocations	70,752	85,435	54,793	54,405	54,240
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	188,177	-	-
E13	Capital	6,000	677,785	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 81,652**	**$ 779,520**	**$ 255,932**	**$ 66,734**	**$ 67,090**
Revenue Total		**$ 986,775**	**$ 729,845**	**$ 821,609**	**$ 682,995**	**$ 459,558**
Expense Total		**81,652**	**779,520**	**255,932**	**66,734**	**67,090**
Grand Total		**$ 905,123**	**$ (49,675)**	**$ 565,677**	**$ 616,261**	**$ 392,469**

Martis Valley Water Operations
Fund 120

Sort Level	Description	2026 Fund 120 Requested	2025 Fund 120 Budget	2024 Fund 120 End Bal	2023 Fund 120 End Bal	2022 Fund 120 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 1,571,280	$ 1,508,110	$ 1,431,000	$ 1,322,422	$ 1,255,498
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	4,500	13,250	22,033	13,473	27,734
Revenue	**Revenue**	**$ 1,575,780**	**$ 1,521,360**	**$ 1,453,033**	**$ 1,335,895**	**$ 1,283,232**
Expense	**Expense**					
E02	Salaries & Wages	$ 195,211	$ 208,122	$ 225,195	$ 197,101	$ 200,875
E03	Benefits & Deductions	1,351	1,567	3,551	(7,531)	3,111
E04	Professional/Outside Services	31,759	28,330	32,865	11,310	12,847
E05	Utilities	319,118	305,483	253,174	189,773	187,685
E06	General Supplies	25,000	20,450	22,319	27,560	17,137
E07	Repairs & Maintenance	36,000	37,000	35,349	27,480	39,186
E08	Other Operating Expenses	136,511	125,207	121,208	96,473	110,908
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	903,989	928,539	865,973	822,013	680,979
E11	Reimbursable Expense	4,500	12,500	19,483	9,889	19,955
E12	Transfers	-	-	-	(6,104)	-
E13	Capital	-	-	-	-	-
E14	Depreciation	600,620	592,490	600,620	592,485	586,147
Expense	**Expense**	**$ 2,254,059**	**$ 2,259,688**	**$ 2,179,737**	**$ 1,960,451**	**$ 1,858,829**
Revenue Total		$ 1,575,780	$ 1,521,360	$ 1,453,033	$ 1,335,895	$ 1,283,232
Expense Total		2,254,059	2,259,688	2,179,737	1,960,451	1,858,829
Grand Total		$ (678,279)	$ (738,328)	$ (726,704)	$ (624,556)	$ (575,597)
Grand Total (from Above)		**$ (678,279)**	**$ (738,328)**	**$ (726,704)**	**$ (624,556)**	**$ (575,597)**
Add back Depreciation		**600,620**	**592,490**	**600,620**	**592,485**	**586,147**
Contribution to / (use of) Reserves		**$ (77,659)**	**$ (145,838)**	**$ (126,083)**	**$ (32,071)**	**$ 10,550**

** The budget anticipates utilizing Operating Reserves to overcome the operating deficit, if required.*

Martis Valley Water Capital Combined
Funds 123|129

Sort Level	Description		2026 Funds 123|129 Requested		2025 Funds 123|129 Budget		2024 Funds 123|129 End Bal		2023 Funds 123|129 End Bal		2022 Funds 123|129 End Bal
Revenue	**Revenue**										
R01	Service Revenue	$	-	$	-	$	-	$	-	$	-
R02	Non-Service Revenue		-		-		-		-		-
R03	Restricted Revenue		1,041,730		733,880		1,234,478		947,581		497,940
R04	Reimbursable/Grant Revenue		-		-		-		-		-
Revenue	**Revenue**	**$**	**1,041,730**	**$**	**733,880**	**$**	**1,234,478**	**$**	**947,581**	**$**	**497,940**
Expense	**Expense**										
E02	Salaries & Wages	$	-	$	-	$	-	$	-	$	-
E03	Benefits & Deductions		-		-		-		-		-
E04	Professional/Outside Services		-		-		-		-		-
E05	Utilities		-		-		-		-		-
E06	General Supplies		-		-		-		-		-
E07	Repairs & Maintenance		-		-		-		-		-
E08	Other Operating Expenses		8,790		6,250		5,737		5,461		4,774
E09	Non-operating Expenses		-		16,340		10,421		10,067		11,665
E10	Intradistrict Allocations		61,152		70,007		47,911		45,425		45,288
E11	Reimbursable Expense		-		-		-		-		-
E12	Transfers		-		-		-		6,104		-
E13	Capital		36,000		113,279		-		-		-
E14	Depreciation		-		-		-		-		-
Expense	**Expense**	**$**	**105,942**	**$**	**205,876**	**$**	**64,069**	**$**	**67,057**	**$**	**61,728**
Revenue Total		**$**	**1,041,730**	**$**	**733,880**	**$**	**1,234,478**	**$**	**947,581**	**$**	**497,940**
Expense Total			**105,942**		**205,876**		**64,069**		**67,057**		**61,728**
Grand Total		**$**	**935,788**	**$**	**528,004**	**$**	**1,170,409**	**$**	**880,525**	**$**	**436,212**

Sewer Operations
Fund 210

Sort Level	Description	2026 Fund 210 Requested	2025 Fund 210 Budget	2024 Fund 210 End Bal	2023 Fund 210 End Bal	2022 Fund 210 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 2,844,889	$ 2,707,306	$ 2,554,653	$ 2,466,037	$ 2,385,836
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	17,650	-	-	-
Revenue	**Revenue**	**$ 2,844,889**	**$ 2,724,956**	**$ 2,554,653**	**$ 2,466,037**	**$ 2,385,836**
Expense	**Expense**					
E02	Salaries & Wages	$ 82,961	$ 102,817	$ 107,524	$ 94,224	$ 90,281
E03	Benefits & Deductions	2,993	2,728	1,826	1,859	1,345
E04	Professional/Outside Services	-	-	13,856	-	1,134
E05	Utilities	10,556	14,649	11,257	9,425	9,788
E06	General Supplies	3,000	2,000	283	574	2,346
E07	Repairs & Maintenance	28,000	21,000	8,574	19,679	3,510
E08	Other Operating Expenses	1,676,212	1,481,901	1,251,766	1,096,616	1,076,333
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,024,460	954,731	900,653	992,539	810,567
E11	Reimbursable Expense	-	17,650	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	151,370	190,170	151,366	190,167	232,040
Expense	**Expense**	**$ 2,979,552**	**$ 2,787,646**	**$ 2,447,104**	**$ 2,405,083**	**$ 2,227,342**
Revenue Total		$ 2,844,889	$ 2,724,956	$ 2,554,653	$ 2,466,037	$ 2,385,836
Expense Total		2,979,552	2,787,646	2,447,104	2,405,083	2,227,342
Grand Total		$ (134,663)	$ (62,690)	$ 107,549	$ 60,954	$ 158,494
Grand Total (from Above)		**$ (134,663)**	**$ (62,690)**	**$ 107,549**	**$ 60,954**	**$ 158,494**
Add back Depreciation		**151,370**	**190,170**	**151,366**	**190,167**	**232,040**
Contribution to / (use of) Reserves		**$ 16,707**	**$ 127,480**	**$ 258,915**	**$ 251,121**	**$ 390,534**

Sewer Capital Combined
Funds 213|219

Sort Level	Description	2026 Funds 213|219 Requested	2025 Funds 213|219 Budget	2024 Funds 213|219 End Bal	2023 Funds 213|219 End Bal	2022 Funds 213|219 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	109,060	97,360	96,990	106,723	75,846
R03	Restricted Revenue	1,074,671	803,889	864,416	706,263	529,677
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 1,183,731**	**$ 901,249**	**$ 961,405**	**$ 812,986**	**$ 605,523**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	5,930	5,460	4,950	4,769	4,647
E09	Non-operating Expenses	-	8,230	8,267	6,909	6,122
E10	Intradistrict Allocations	80,590	80,093	64,322	78,702	78,463
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	312,500	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 86,520**	**$ 406,283**	**$ 77,539**	**$ 90,380**	**$ 89,233**
Revenue Total		**$ 1,183,731**	**$ 901,249**	**$ 961,405**	**$ 812,986**	**$ 605,523**
Expense Total		**86,520**	**406,283**	**77,539**	**90,380**	**89,233**
Grand Total		**$ 1,097,211**	**$ 494,966**	**$ 883,867**	**$ 722,606**	**$ 516,290**

Solid Waste Operations
Fund 310

Sort Level	Description	2026 Fund 310 Requested	2025 Fund 310 Budget	2024 Fund 310 End Bal	2023 Fund 310 End Bal	2022 Fund 310 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 766,240	$ 699,770	$ 650,794	$ 627,881	$ 607,655
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 766,240**	**$ 699,770**	**$ 650,794**	**$ 627,881**	**$ 607,655**
Expense	**Expense**					
E02	Salaries & Wages	$ 11,263	$ 20,859	$ 11,102	$ 10,166	$ 15,667
E03	Benefits & Deductions	1,301	1,201	261	228	245
E04	Professional/Outside Services	516,400	488,320	472,363	431,762	408,876
E05	Utilities	1,067	1,446	1,233	1,000	1,026
E06	General Supplies	150	150	-	113	1,684
E07	Repairs & Maintenance	150	150	-	22	65
E08	Other Operating Expenses	7,660	7,000	6,499	6,280	6,101
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	220,567	249,704	229,056	168,710	144,577
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	13,530	13,370	13,532	13,372	13,294
Expense	**Expense**	**$ 772,088**	**$ 782,200**	**$ 734,046**	**$ 631,654**	**$ 591,536**
Revenue Total		$ 766,240	$ 699,770	$ 650,794	$ 627,881	$ 607,655
Expense Total		772,088	782,200	734,046	631,654	591,536
Grand Total		$ (5,848)	$ (82,430)	$ (83,252)	$ (3,773)	$ 16,119
Grand Total (from Above)		**$ (5,848)**	**$ (82,430)**	**$ (83,252)**	**$ (3,773)**	**$ 16,119**
Add back Depreciation		**13,530**	**13,370**	**13,532**	**13,372**	**13,294**
Contribution to / (use of) Reserves		**$ 7,682**	**$ (69,060)**	**$ (69,720)**	**$ 9,600**	**$ 29,413**

Solid Waste Capital Combined
Funds 313|319

Sort Level	Description	2026 Funds 313|319 Requested	2025 Funds 313|319 Budget	2024 Funds 313|319 End Bal	2023 Funds 313|319 End Bal	2022 Funds 313|319 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	29,710	23,140	22,876	22,067	21,412
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 29,710**	**$ 23,140**	**$ 22,876**	**$ 22,067**	**$ 21,412**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	220	220	228	221	214
E09	Non-operating Expenses	-	30	15	-	-
E10	Intradistrict Allocations	1,383	2,675	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	61,738	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 1,603**	**$ 64,663**	**$ 242**	**$ 221**	**$ 214**
Revenue Total		**$ 29,710**	**$ 23,140**	**$ 22,876**	**$ 22,067**	**$ 21,412**
Expense Total		**1,603**	**64,663**	**242**	**221**	**214**
Grand Total		**$ 28,107**	**$ (41,523)**	**$ 22,633**	**$ 21,847**	**$ 21,198**

Wood Energy Operations
Fund 320

Sort Level	Description	2026 Fund 320 Requested	2025 Fund 320 Budget	2024 Fund 320 End Bal	2023 Fund 320 End Bal	2022 Fund 320 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue Total		$ -	$ -	$ -	$ -	$ -
Expense Total		-	-	-	-	-
Grand Total		$ -	$ -	$ -	$ -	$ -
Grand Total (from Above)		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Add back Depreciation		**-**	**-**	**-**	**-**	**-**
Contribution to / (use of) Reserves		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Wood Energy Capital Combined
Funds 323|329

Sort Level	Description	2026 Funds 323|329 Requested	2025 Funds 323|329 Budget	2024 Funds 323|329 End Bal	2023 Funds 323|329 End Bal	2022 Funds 323|329 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	5,726,944	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 5,726,944**	**$ -**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	9,726,944	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 9,726,944**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue Total		**$ 5,726,944**	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total		**9,726,944**	**-**	**-**	**-**	**-**
Grand Total		**$ (4,000,000)**	**$ -**	**$ -**	**$ -**	**$ -**

All Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund Fund 500 Requested	Fire Operations & Fire Motor Pool Funds 610|617 Requested	Fire Capital Combined Funds 613|619 Requested	Fuels Management Operations Fund 620 Requested	Fuels Management Capital Combined Funds 623|629 Requested	Snow Ops & Snow Motor Pool Funds 710|717 Requested	Snow Capital Combined Funds 713|719 Requested	Roads Maintenance Fund 720 Requested	Roads Capital Combined Funds 723|729 Requested	Trails Maintenance Fund 810 Requested	Trails Capital Combined Funds 813|819 Requested	General Fund Eliminations Fund 895 Requested	Total Requested
Revenue	**Revenue**													
R01	Service Revenue	$ -	$ 59,870	$ -	$ 189,710	$ -	$ 264,772	$ 152,980	$ -	$ 66,300	$ -	$ -	$ -	$ 733,632
R02	Non-Service Revenue	8,116,971	5,458,094	-	496,287	-	593,100	-	281,710	933,164	331,570	-	(7,972,381)	8,238,515
R03	Restricted Revenue	-	-	59,290	-	-	-	21,090	-	86,600	-	-	-	166,980
R04	Reimbursable Revenue	-	-	-	754,981	-	117,450	-	16,570	-	5,640,946	-	-	6,529,947
Revenue	**Revenue**	**$ 8,116,971**	**$ 5,517,964**	**$ 59,290**	**$ 1,440,978**	**$ -**	**$ 975,322**	**$ 174,070**	**$ 298,280**	**$ 1,086,064**	**$ 5,972,516**	**$ -**	**$ (7,972,381)**	**$ 15,669,074**
Expense	**Expense**													
E02	Salaries & Wages	$ -	$ 2,513,320	$ -	$ 248,260	$ -	$ 120,714	$ -	$ 45,571	$ -	$ 63,978	$ -	$ -	$ 2,991,843
E03	Benefits & Deductions	-	1,575,680	-	123,080	-	7,619	-	1,668	-	3,753	-	-	1,711,800
E04	Professional/Outside Services	-	136,557	-	165,070	-	-	-	-	-	200	-	-	301,827
E05	Utilities	-	62,498	-	1,800	-	-	-	5,906	-	-	-	-	70,204
E06	General Supplies	-	69,562	-	7,970	-	81,390	-	5,200	-	1,500	-	-	165,622
E07	Repairs & Maintenance	-	53,450	-	3,300	-	29,420	-	-	-	4,000	-	-	90,170
E08	Other Operating Expenses	-	173,598	-	6,517	-	1,000	-	-	-	-	-	-	181,115
E09	Non-operating Expenses	116,816	484,802	-	-	-	-	-	-	150,740	-	-	-	752,358
E10	Intradistrict Allocations	8,000,155	436,947	44,570	124,842	-	475,345	-	192,196	-	251,371	-	(7,972,381)	1,553,045
E11	Reimbursable Expense	-	-	-	754,981	-	37,570	-	500	-	5,605,946	-	-	6,398,997
E12	Transfers	-	-	-	5,158	(5,158)	179,301	(179,301)	11,342	(11,342)	10,627	(10,627)	-	-
E13	Capital Expenditures	-	-	136,500	-	-	-	-	-	-	-	-	-	136,500
Expense	**Expense**	**$ 8,116,971**	**$ 5,506,414**	**$ 181,070**	**$ 1,440,978**	**$ (5,158)**	**$ 932,359**	**$ (179,301)**	**$ 262,383**	**$ 139,398**	**$ 5,941,375**	**$ (10,627)**	**$ (7,972,381)**	**$ 14,353,481**
Revenue Total		**$ 8,116,971**	**$ 5,517,964**	**$ 59,290**	**$ 1,440,978**	**$ -**	**$ 975,322**	**$ 174,070**	**$ 298,280**	**$ 1,086,064**	**$ 5,972,516**	**$ -**	**$ (7,972,381)**	**$ 15,669,074**
Expense Total		**8,116,971**	**5,506,414**	**181,070**	**1,440,978**	**(5,158)**	**932,359**	**(179,301)**	**262,383**	**139,398**	**5,941,375**	**(10,627)**	**(7,972,381)**	**14,353,481**
Grand Total		**$ -**	**$ 11,550**	**$ (121,780)**	**$ -**	**$ 5,158**	**$ 42,963**	**$ 353,371**	**$ 35,897**	**$ 946,666**	**$ 31,141**	**$ 10,627**	**$ -**	**$ 1,315,593**

** The budget anticipates a use of Capital Reserves (as shown in the Capital Reserve Fund Balances on the last page of the budget document) to overcome the Capital deficit shown for Fire Capital Combined.*

Unrestricted Governmental Funds
Fund 500 - Fund 895

Sort Level	Description	General Fund Fund 500 Requested	Fire Operations & Fire Motor Pool Funds 610|617 Requested	Fuels Management Operations Fund 620 Requested	Snow Ops & Snow Motor Pool Funds 710|717 Requested	Roads Maintenance Fund 720 Requested	Trails Maintenance Fund 810 Requested	Total Requested
Revenue	**Revenue**							
R01	Service Revenue	$ -	$ 59,870	$ 189,710	$ 264,772	$ -	$ -	$ 514,352
R02	Non-Service Revenue	8,116,971	5,458,094	496,287	593,100	281,710	331,570	15,277,732
R03	Restricted Revenue	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	-	754,981	117,450	16,570	5,640,946	6,529,947
Revenue	**Revenue**	**$ 8,116,971**	**$ 5,517,964**	**$ 1,440,978**	**$ 975,322**	**$ 298,280**	**$ 5,972,516**	**$ 22,322,031**
Expense	**Expense**							
E02	Salaries & Wages	$ -	$ 2,513,320	$ 248,260	$ 120,714	$ 45,571	$ 63,978	$ 2,991,843
E03	Benefits & Deductions	-	1,575,680	123,080	7,619	1,668	3,753	1,711,800
E04	Professional/Outside Services	-	136,557	165,070	-	-	200	301,827
E05	Utilities	-	62,498	1,800	-	5,906	-	70,204
E06	General Supplies	-	69,562	7,970	81,390	5,200	1,500	165,622
E07	Repairs & Maintenance	-	53,450	3,300	29,420	-	4,000	90,170
E08	Other Operating Expenses	-	173,598	6,517	1,000	-	-	181,115
E09	Non-operating Expenses	116,816	484,802	-	-	-	-	601,618
E10	Intradistrict Allocations	8,000,155	436,947	124,842	475,345	192,196	251,371	9,480,856
E11	Reimbursable Expense	-	-	754,981	37,570	500	5,605,946	6,398,997
E12	Transfers	-	-	5,158	179,301	11,342	10,627	206,428
E13	Capital Expenditures	-	-	-	-	-	-	-
Expense	**Expense**	**$ 8,116,971**	**$ 5,506,414**	**$ 1,440,978**	**$ 932,359**	**$ 262,383**	**$ 5,941,375**	**$ 22,200,480**
Revenue Total		**$ 8,116,971**	**$ 5,517,964**	**$ 1,440,978**	**$ 975,322**	**$ 298,280**	**$ 5,972,516**	**$ 22,322,031**
Expense Total		**8,116,971**	**5,506,414**	**1,440,978**	**932,359**	**262,383**	**5,941,375**	**22,200,480**
Grand Total		**$ -**	**$ 11,550**	**$ -**	**$ 42,963**	**$ 35,897**	**$ 31,141**	**$ 121,551**

Restricted Governmental Funds
Fund 500 - Fund 895

Sort Level	Description	Fire Capital Combined Funds 613|619 Requested	Fuels Management Capital Combined Funds 623|629 Requested	Snow Capital Combined Funds 713|719 Requested	Roads Capital Combined Funds 723|729 Requested	Trails Capital Combined Funds 813|819 Requested	Total Requested
Revenue	**Revenue**						
R01	Service Revenue	$ -	$ -	$ 152,980	$ 66,300	$ -	$ 219,280
R02	Non-Service Revenue	-	-	-	933,164	-	933,164
R03	Restricted Revenue	59,290	-	21,090	86,600	-	166,980
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	**Revenue**	**$ 59,290**	**$ -**	**$ 174,070**	**$ 1,086,064**	**$ -**	**$ 1,319,424**
Expense	**Expense**						
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	150,740	-	150,740
E10	Intradistrict Allocations	44,570	-	-	-	-	44,570
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	-	(5,158)	(179,301)	(11,342)	(10,627)	(206,428)
E13	Capital Expenditures	136,500	-	-	-	-	136,500
Expense	**Expense**	**$ 181,070**	**$ (5,158)**	**$ (179,301)**	**$ 139,398**	**$ (10,627)**	**$ 125,382**
Revenue Total		**$ 59,290**	**$ -**	**$ 174,070**	**$ 1,086,064**	**$ -**	**$ 1,319,424**
Expense Total		**181,070**	**(5,158)**	**(179,301)**	**139,398**	**(10,627)**	**125,382**
Grand Total		**$ (121,780)**	**$ 5,158**	**$ 353,371**	**$ 946,666**	**$ 10,627**	**$ 1,194,042**

** The budget anticipates a use of Capital Reserves to overcome the Capital deficit shown for Fire Capital Combined.*

General Fund
Fund 500

Sort Level	Description	2026 Fund 500 Requested	2025 Fund 500 Budget	2024 Fund 500 End Bal	2023 Fund 500 End Bal	2022 Fund 500 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	8,116,971	7,865,680	7,627,430	7,280,177	6,261,515
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 8,116,971**	**$ 7,865,680**	**$ 7,627,430**	**$ 7,280,177**	**$ 6,261,515**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	116,816	112,600	113,901	109,213	102,175
E10	Intradistrict Allocations	8,000,155	7,753,080	6,753,344	7,382,760	5,592,201
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	387,423	74,305	1,914
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 8,116,971**	**$ 7,865,680**	**$ 7,254,668**	**$ 7,566,278**	**$ 5,696,290**
Revenue Total		**$ 8,116,971**	**$ 7,865,680**	**$ 7,627,430**	**$ 7,280,177**	**$ 6,261,515**
Expense Total		**8,116,971**	**7,865,680**	**7,254,668**	**7,566,278**	**5,696,290**
Grand Total		**$ -**	**$ -**	**$ 372,762**	**$ (286,100)**	**$ 565,225**

Fire Operations & Fire Motor Pool

Funds 610|617

Sort Level	Description	2026 Funds 610|617 Requested	2025 Funds 610|617 Budget	2024 Funds 610|617 End Bal	2023 Funds 610|617 End Bal	2022 Funds 610|617 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 59,870	$ 1,000	$ 111,408	$ 302,182	$ 382,419
R02	Non-Service Revenue	5,458,094	5,575,740	4,887,709	4,950,061	4,604,444
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	821	-	5,932
Revenue	**Revenue**	**$ 5,517,964**	**$ 5,576,740**	**$ 4,999,938**	**$ 5,252,243**	**$ 4,992,794**
Expense	**Expense**					
E02	Salaries & Wages	$ 2,513,320	$ 2,610,000	$ 2,615,372	$ 2,964,576	$ 2,949,271
E03	Benefits & Deductions	1,575,680	1,488,038	1,375,250	1,336,088	1,328,927
E04	Professional/Outside Services	136,557	114,117	79,063	65,105	85,680
E05	Utilities	62,498	62,173	53,663	51,987	43,631
E06	General Supplies	69,562	64,046	87,576	95,592	55,006
E07	Repairs & Maintenance	53,450	57,525	100,464	58,175	43,452
E08	Other Operating Expenses	173,598	178,260	129,652	127,879	136,183
E09	Non-operating Expenses	484,802	237,292	230,939	229,213	223,376
E10	Intradistrict Allocations	436,947	394,018	384,657	286,426	227,392
E11	Reimbursable Expense	-	-	821	-	11,864
E12	Transfers	-	-	(23,766)	(38,169)	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 5,506,414**	**$ 5,205,469**	**$ 5,033,690**	**$ 5,176,871**	**$ 5,104,782**
Revenue Total		**$ 5,517,964**	**$ 5,576,740**	**$ 4,999,938**	**$ 5,252,243**	**$ 4,992,794**
Expense Total		**5,506,414**	**5,205,469**	**5,033,690**	**5,176,871**	**5,104,782**
Grand Total		**$ 11,550**	**$ 371,271**	**$ (33,752)**	**$ 75,372**	**$ (111,988)**

Fire Capital Combined
Funds 613|619

Sort Level	Description	2026 Funds 613|619 Requested	2025 Funds 613|619 Budget	2024 Funds 613|619 End Bal	2023 Funds 613|619 End Bal	2022 Funds 613|619 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ 8,471	$ 88,662	$ 104,363
R02	Non-Service Revenue	-	-	462,500	12,640	-
R03	Restricted Revenue	59,290	101,711	142,591	22,174	(32,603)
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 59,290**	**$ 101,711**	**$ 613,562**	**$ 123,477**	**$ 71,759**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	2,190	2,143	2,095	2,164
E10	Intradistrict Allocations	44,570	41,621	41,558	33,277	33,176
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(176,234)	38,169	-
E13	Capital	136,500	347,242	109,032	6,753	56,599
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 181,070**	**$ 391,053**	**$ (23,500)**	**$ 80,294**	**$ 91,939**
Revenue Total		**$ 59,290**	**$ 101,711**	**$ 613,562**	**$ 123,477**	**$ 71,759**
Expense Total		**181,070**	**391,053**	**(23,500)**	**80,294**	**91,939**
Grand Total		**$ (121,780)**	**$ (289,342)**	**$ 637,062**	**$ 43,183**	**$ (20,180)**

** The budget anticipates a use of Capital Reserves to overcome the Capital deficit shown for Fire Capital Combined.*

Fuels Management Operations

Fund 620

Sort Level	Description		2026 Fund 620 Requested		2025 Fund 620 Budget		2024 Fund 620 End Bal		2023 Fund 620 End Bal		2022 Fund 620 End Bal
Revenue	**Revenue**										
R01	Service Revenue	$	189,710	$	182,370	$	176,880	$	170,360	$	163,530
R02	Non-Service Revenue		496,287		493,911		556,119		462,528		237,178
R03	Restricted Revenue		-		-		-		488		4,512
R04	Reimbursable/Grant Revenue		754,981		1,904,434		377,879		238,226		309,821
Revenue	**Revenue**	**$**	**1,440,978**	**$**	**2,580,715**	**$**	**1,110,878**	**$**	**871,602**	**$**	**715,041**
Expense	**Expense**										
E02	Salaries & Wages	$	248,260	$	232,980	$	225,681	$	212,332	$	161,936
E03	Benefits & Deductions		123,080		109,632		98,685		96,570		78,776
E04	Professional/Outside Services		165,070		155,800		242,814		219,374		107,729
E05	Utilities		1,800		4,400		2,348		1,358		1,049
E06	General Supplies		7,970		3,520		4,394		6,184		9,060
E07	Repairs & Maintenance		3,300		3,300		4,330		2,582		11,114
E08	Other Operating Expenses		6,517		7,193		10,180		8,167		8,870
E09	Non-operating Expenses		-		-		-		-		-
E10	Intradistrict Allocations		124,842		150,580		147,324		60,195		52,548
E11	Reimbursable Expense		754,981		1,904,435		377,879		238,226		309,821
E12	Transfers		5,158		-		-		-		-
E13	Capital		-		-		-		-		-
E14	Depreciation		-		-		-		-		-
Expense	**Expense**	**$**	**1,440,978**	**$**	**2,571,840**	**$**	**1,113,635**	**$**	**844,988**	**$**	**740,901**
Revenue Total		**$**	**1,440,978**	**$**	**2,580,715**	**$**	**1,110,878**	**$**	**871,602**	**$**	**715,041**
Expense Total			**1,440,978**		**2,571,840**		**1,113,635**		**844,988**		**740,901**
Grand Total		**$**	**-**	**$**	**8,875**	**$**	**(2,757)**	**$**	**26,614**	**$**	**(25,860)**

Fuels Management Capital Combined
Funds 623|629

Sort Level	Description	2026 Funds 623|629 Requested	2025 Funds 623|629 Budget	2024 Funds 623|629 End Bal	2023 Funds 623|629 End Bal	2022 Funds 623|629 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	58,000	-	-
R03	Restricted Revenue	-	4,570,000	39,148	274,549	213,332
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ -**	**$ 4,570,000**	**$ 97,148**	**$ 274,549**	**$ 213,332**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(5,158)	-	(138,077)	(73,987)	(889)
E13	Capital	-	9,990,400	177,225	348,536	214,221
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ (5,158)**	**$ 9,990,400**	**$ 39,148**	**$ 274,549**	**$ 213,332**
Revenue Total		**$ -**	**$ 4,570,000**	**$ 97,148**	**$ 274,549**	**$ 213,332**
Expense Total		**(5,158)**	**9,990,400**	**39,148**	**274,549**	**213,332**
Grand Total		**$ 5,158**	**$ (5,420,400)**	**$ 58,000**	**$ -**	**$ -**

Snow Ops & Snow Motor Pool

Funds 710|717

Sort Level	Description	2026 Funds 710|717 Requested	2025 Funds 710|717 Budget	2024 Funds 710|717 End Bal	2023 Funds 710|717 End Bal	2022 Funds 710|717 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 264,772	$ 216,990	$ 374,758	$ 286,924	$ 236,780
R02	Non-Service Revenue	593,100	410,300	147,326	650,449	2,143
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	117,450	165,080	147,206	249,345	172,967
Revenue	**Revenue**	**$ 975,322**	**$ 792,370**	**$ 669,290**	**$ 1,186,719**	**$ 411,890**
Expense	**Expense**					
E02	Salaries & Wages	$ 120,714	$ 134,729	$ 121,539	$ 224,340	$ 123,837
E03	Benefits & Deductions	7,619	10,600	3,023	5,386	3,063
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	81,390	57,290	50,027	76,941	23,370
E07	Repairs & Maintenance	29,420	23,930	15,197	18,431	9,323
E08	Other Operating Expenses	1,000	800	46,331	46,004	33,627
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	475,345	389,789	334,317	492,367	347,343
E11	Reimbursable Expense	37,570	55,940	99,827	139,865	126,548
E12	Transfers	179,301	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 932,359**	**$ 673,078**	**$ 670,262**	**$ 1,003,334**	**$ 667,111**
Revenue Total		**$ 975,322**	**$ 792,370**	**$ 669,290**	**$ 1,186,719**	**$ 411,890**
Expense Total		**932,359**	**673,078**	**670,262**	**1,003,334**	**667,111**
Grand Total		**$ 42,963**	**$ 119,292**	**$ (972)**	**$ 183,385**	**$ (255,222)**

Snow Capital Combined
Funds 713|719

Sort Level	Description	2026 Funds 713|719 Requested	2025 Funds 713|719 Budget	2024 Funds 713|719 End Bal	2023 Funds 713|719 End Bal	2022 Funds 713|719 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 152,980	$ 27,700	$ 27,700	$ 27,700	$ 27,700
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	21,090	6,920	16,956	7,891	(3,348)
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 174,070**	**$ 34,620**	**$ 44,655**	**$ 35,591**	**$ 24,351**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	820	868	841	843
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(179,301)	-	(42,946)	-	-
E13	Capital	-	448,550	42,946	817	13,045
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ (179,301)**	**$ 449,370**	**$ 868**	**$ 1,657**	**$ 13,888**
Revenue Total		**$ 174,070**	**$ 34,620**	**$ 44,655**	**$ 35,591**	**$ 24,351**
Expense Total		**(179,301)**	**449,370**	**868**	**1,657**	**13,888**
Grand Total		**$ 353,371**	**$ (414,750)**	**$ 43,788**	**$ 33,934**	**$ 10,464**

Roads Maintenance
Fund 720

Sort Level	Description	2026 Fund 720 Requested	2025 Fund 720 Budget	2024 Fund 720 End Bal	2023 Fund 720 End Bal	2022 Fund 720 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	281,710	214,320	221,770	226,340	68,766
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	16,570	9,870	11,695	10,941	466,555
Revenue	**Revenue**	**$ 298,280**	**$ 224,190**	**$ 233,466**	**$ 237,281**	**$ 535,321**
Expense	**Expense**					
E02	Salaries & Wages	$ 45,571	$ 46,198	$ 53,248	$ 35,098	$ 24,890
E03	Benefits & Deductions	1,668	1,538	843	(18,708)	388
E04	Professional/Outside Services	-	-	11,149	3,938,585	-
E05	Utilities	5,906	4,260	3,622	1,906	1,906
E06	General Supplies	5,200	3,200	15,359	2,073	834
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	3,206	1,593	1,364
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	192,196	168,058	149,875	161,066	92,802
E11	Reimbursable Expense	500	300	8,010	3,754	483,264
E12	Transfers	11,342	-	(11,149)	(3,938,585)	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 262,383**	**$ 223,554**	**$ 234,164**	**$ 186,782**	**$ 605,448**
Revenue Total		**$ 298,280**	**$ 224,190**	**$ 233,466**	**$ 237,281**	**$ 535,321**
Expense Total		**262,383**	**223,554**	**234,164**	**186,782**	**605,448**
Grand Total		**$ 35,897**	**$ 636**	**$ (698)**	**$ 50,499**	**$ (70,127)**

Roads Capital Combined
Funds 723|729

Sort Level	Description	2026 Funds 723|729 Requested	2025 Funds 723|729 Budget	2024 Funds 723|729 End Bal	2023 Funds 723|729 End Bal	2022 Funds 723|729 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ 66,300	$ 73,110	$ 91,622	$ 73,110	$ 44,285
R02	Non-Service Revenue	933,164	913,114	894,786	1,861,537	609,699
R03	Restricted Revenue	86,600	8,550	49,781	17,255	(39,793)
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ 1,086,064**	**$ 994,774**	**$ 1,036,189**	**$ 1,951,902**	**$ 614,191**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	150,740	150,200	147,449	147,642	2,259
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(11,342)	-	11,149	3,938,585	-
E13	Capital	-	2,907,569	6,529	202	32,494
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 139,398**	**$ 3,057,769**	**$ 165,127**	**$ 4,086,429**	**$ 34,753**
Revenue Total		**$ 1,086,064**	**$ 994,774**	**$ 1,036,189**	**$ 1,951,902**	**$ 614,191**
Expense Total		**139,398**	**3,057,769**	**165,127**	**4,086,429**	**34,753**
Grand Total		**$ 946,666**	**$ (2,062,995)**	**$ 871,062**	**$ (2,134,527)**	**$ 579,439**

Trails Maintenance
Fund 810

Sort Level	Description	2026 Fund 810 Requested	2025 Fund 810 Budget	2024 Fund 810 End Bal	2023 Fund 810 End Bal	2022 Fund 810 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	331,570	223,880	166,470	328,380	175,352
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	5,640,946	2,714,332	571,250	2,222,857	1,884,608
Revenue	**Revenue**	**$ 5,972,516**	**$ 2,938,212**	**$ 737,720**	**$ 2,551,237**	**$ 2,059,960**
Expense	**Expense**					
E02	Salaries & Wages	$ 63,978	$ 65,988	$ 76,097	$ 62,313	$ 84,267
E03	Benefits & Deductions	3,753	3,425	1,380	1,190	1,232
E04	Professional/Outside Services	200	200	-	216	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	1,500	1,000	1,664	708	374
E07	Repairs & Maintenance	4,000	4,000	2,443	156	3,164
E08	Other Operating Expenses	-	50	703	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	251,371	213,200	193,177	192,388	188,476
E11	Reimbursable Expense	5,605,946	2,649,270	463,016	2,221,867	1,883,168
E12	Transfers	10,627	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ 5,941,375**	**$ 2,937,133**	**$ 738,479**	**$ 2,478,837**	**$ 2,160,683**
Revenue Total		**$ 5,972,516**	**$ 2,938,212**	**$ 737,720**	**$ 2,551,237**	**$ 2,059,960**
Expense Total		**5,941,375**	**2,937,133**	**738,479**	**2,478,837**	**2,160,683**
Grand Total		**$ 31,141**	**$ 1,079**	**$ (759)**	**$ 72,400**	**$ (100,723)**

Trails Capital Combined
Funds 813|819

Sort Level	Description	2026 Funds 813|819 Requested	2025 Funds 813|819 Budget	2024 Funds 813|819 End Bal	2023 Funds 813|819 End Bal	2022 Funds 813|819 End Bal
Revenue	**Revenue**					
R01	Service Revenue	$ -	$ -	$ -	$ -	$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
Revenue	**Revenue**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense	**Expense**					
E02	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(10,627)	-	(6,400)	(318)	(1,025)
E13	Capital	-	-	6,400	318	1,025
E14	Depreciation	-	-	-	-	-
Expense	**Expense**	**$ (10,627)**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total		**(10,627)**	**-**	**-**	**-**	**-**
Grand Total		**$ 10,627**	**$ -**	**$ -**	**$ -**	**$ -**

Fiscal Year 2025-26 Capital Purchases & Projects

Fund 019	**EGR & Utility Ops Capital Exp**			
Dept 96	**Capital Projects**		**Revenue**	**Expense**
	Project Name	**Project Number**		
	EV Charger Design & Install	C24-022	$ 94,621	$ 181,742
			$ 94,621	**$ 181,742**

Fund 119	**Northstar Wtr Capital Exp**			
Dept 94	**Capital Purchases**		**Revenue**	**Expense**
	Project Name	**Project Number**		
	Meter Purchases - FY2026	C26-MTR	$ -	$ 6,000
			$ -	**$ 6,000**

Fund 129	**Martis Valley Wtr Capital Exp**			
Dept 94	**Capital Purchases**		**Revenue**	**Expense**
	Project Name	**Project Number**		
	Newhall Mixer Replacement	C26-001	$ -	$ 16,000
	Meter Purchases - FY2026	C26-MTR	-	20,000
			$ -	**$ 36,000**

Fund 329	**Wood Energy Facility Capital Exp**			
Dept 96	**Capital Projects**		**Revenue**	**Expense**
	Project Name	**Project Number**		
	Wood Energy (non-Grant Exp)	C23-009	$ -	$ 4,000,000
	WEF Hard Costs_CalFIRE B&WDG	C24-014	1,490,000	1,490,000
	WEF Interpretive Displays_CTA	C24-017	20,000	20,000
	WEF Const_TTCF Forest Futures	C24-020	150,000	150,000
	WEF General_2024 TMRF	C24-021	11,984	11,984
	WEF Boiler_USDA FS Wood Energy	C24-024	4,960	4,960
	WEF Building_SNC Wildfire	C25-011	1,000,000	1,000,000
	WEF Hard Costs_Tahoe Fund	C25-012	250,000	250,000
	WEF General _Investment Tax Credit	C26-002	2,800,000	2,800,000
			$ 5,726,944	**$ 9,726,944**

Fund 619	**Fire Capital Expenditures**			
Dept 94	**Capital Purchases**		**Revenue**	**Expense**
	Project Name	**Project Number**		
	Fire Chief Vehicle (C-300)	C24-012	$ -	$ 100,000
	Bendix King Radios (2)	C25-007	-	8,500
	SCBA Multiple_FEMA AFG	C25-008	-	14,000
			$ -	**$ 122,500**

Fund 619	Fire Capital Expenditures			
Dept 96	Capital Projects		Revenue	Expense

Project Name	Project Number	Revenue	Expense
Station 32 - Interior Painting	C25-010	$ -	$ 14,000
		$ -	**$ 14,000**

Total Fiscal Year 2025-26 Capital Purchases & Projects	**$ 5,821,565**	**$ 10,087,186**

Fiscal Year 2025-26 Operating Projects

Fund 620 **Dept 62**	**Fuels Management Operations** **Operating Projects** (Measure U Only)		**Revenue**	**Expense**
	Project Name	**Project Number**		
	NPOA Cost Share_NCSD	O26-001	$ -	$ 42,005
	Trimont Cost Share_NCSD	O26-002	-	62,976
	Fuels Reduction Beyond 300' Boundary	O26-003	-	58,889
			$ -	**$ 163,870**
	Total Fiscal Year 2025-26 Operating Projects		**$ -**	**$ 163,870**

Fiscal Year 2025-26 Reimbursable & Grant Projects

Fund 010	Engineering & Utility Ops			
Dept 90	Reimbursables/Grants		Revenue	Expense
	Project Name	**Project Number**		
	Trimont Reimbursable	R26-TRI	$ 35,150	$ 35,500
			$ 35,150	**$ 35,500**

Fund 050	Administrative Operations			
Dept 90	Reimbursables/Grants		Revenue	Expense
	Project Name	**Project Number**		
	CFD Funded Admin	R26-CFD	$ 60,700	$ 60,700
			$ 60,700	**$ 60,700**

Fund 120	Martis Valley Wtr Operations			
Dept 90	Reimbursables/Grants		Revenue	Expense
	Project Name	**Project Number**		
	Schaffer's Mill Golf Maint	R23-001	$ 4,500	$ 4,500
			$ 4,500	**$ 4,500**

Fund 620	Fuels Management Operations			
Dept 60	Reimbursables/Grants (Measure U Only)		Revenue	Expense
	Project Name	**Project Number**		
	NEU Phase II_2023 CalFire CCI	G24-001	$ 250,000	$ 250,000
	NPOA Cost Share_Partner	R26-001	42,005	42,005
	Trimont Cost Share_Partner	R26-002	62,976	62,976
			$ 354,981	**$ 354,981**

Fund 620	Fuels Management Operations			
Dept 90	Reimbursables/Grants		Revenue	Expense
	Project Name	**Project Number**		
	Fuels Reduction_2026 TTAD	G26-001	$ 400,000	$ 400,000
			$ 400,000	**$ 400,000**

Fund 810	Trails Maintenance			
Dept 90	Reimbursables/Grants		Revenue	Expense
	Project Name	**Project Number**		
	MVT - Multiple Phases_TOT	G19-003	$ 2,025,946	$ 1,990,946
	MVT - Segment 3F_Park Dedication Fees	G26-002	400,000	400,000
	MVT - Segment 3F_NTCA TOT Funds	G26-003	3,215,000	3,215,000
			$ 5,640,946	**$ 5,605,946**

	Total Fiscal Year 2025-26 Reimbursable & Grant Projects		**$ 6,496,277**	**$ 6,461,627**

Fund Balances

Capital Reserve Funds - June 2025

Description	Northstar Water Capital Revenue Fund 113 End Bal	Martis Valley Water Capital Revenue Fund 123 End Bal	Sewer Capital Revenue Fund 213 End Bal	Solid Waste Capital Revenue Fund 313 End Bal	Fire Capital Revenue Fund 613 End Bal	Snow Capital Revenue Fund 713 End Bal	Roads Capital Revenue Fund 723 End Bal	Total End Bal
Current Assets								
General Checking (Cap Reserve)	69,162	11,327	36,873	61,172	782,533	145,424	1,072,985	2,179,477
UB Deposit Account	3,462,935	3,232,510	1,152,817	-	-	-	-	7,848,261
Interfund Receivable	-	-	-	-	3,159	-	-	3,159
Current Assets	**$ 3,532,097**	**$ 3,243,837**	**$ 1,189,690**	**$ 61,172**	**$ 785,692**	**$ 145,424**	**$ 1,072,985**	**$ 10,030,897**
Current Assets - Restricted								
Schwab - Money Funds	$ (1,733,493)	$ (981,754)	$ (7,979)	$ 54,335	$ (118,080)	$ (9,083)	$ 124,586	$ (2,671,467)
Schwab - Investments	3,853,977	4,420,776	4,338,252	-	906,050	365,006	957,749	14,841,809
Current Assets - Restricted	**$ 2,120,484**	**$ 3,439,022**	**$ 4,330,273**	**$ 54,335**	**$ 787,970**	**$ 355,923**	**$ 1,082,335**	**$ 12,170,342**
Current Liabilities								
Interfund Payable	$ -	$ -	$ -	$ -	$ (3,159)	$ -	$ -	$ (3,159)
Current Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ (3,159)**	**$ -**	**$ -**	**$ (3,159)**
Asset Total	$ 5,652,581	$ 6,682,859	$ 5,519,963	$ 115,507	$ 1,573,661	$ 501,347	$ 2,155,320	$ 22,201,239
Liability Total	-	-	-	-	(3,159)	-	-	(3,159)
Grand Total	**$ 5,652,581**	**$ 6,682,859**	**$ 5,519,963**	**$ 115,507**	**$ 1,570,503**	**$ 501,347**	**$ 2,155,320**	**$ 22,198,080**