



**Northstar Community Services District**  
**FY 2026-27 Budget**  
**Adopted: June 17, 2026**

**Northstar Community Services District**  
**FY 2026-27 Draft Budget**  
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# Budget Considerations

## Property & Parcel Taxes

Property Tax. A year over year comparison of Assessed Value (AV) has modeled AV growth for the District between 3.94% and 6.02% for FY2027. As the District has historically taken a conservative approach to revenue budgeting, the budget will anticipate a 3.39% increase in Property Tax (Fund 500) compared to FY2025-26 revenue.

Supplemental revenue has been budgeted by applying the county's graduated payment method to 75% of supplemental revenue received through February 2026.

The resulting property tax budget (inclusive of both known and supplemental revenue) is \$6.88MM for FY2027 as compared to \$6.68MM for the prior fiscal year or, in totality, a 3% 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 3.25% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2025 to April 2026.

Measure U Parcel Tax. The Measure U parcel tax (Fund 500) in support of Fuels Management has also been budgeted for an increase of 3.25% based on the percentage change of the *CPI-Urban Wage Earners and Clerical Workers* for the *San Francisco-Oakland-Hayward, CA* area from April 2025 to April 2026.

## Enterprise Fund Revenues

We are entering the 3rd 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 12 months available at the time of budgeting (Apr 2025 – Mar 2026).

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 12 months available at the time of budgeting year (Mar 2025 – Feb 2026).

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 17.0% over the prior year budget.

Contractual Services. Sewer treatment service within the Sewer fund (Fund 210) has been budgeted based on the most recent customer count and an 8.6% increase. Residential garbage pickup within the Solid Waste fund (Fund 310) has been budgeted based on the most recent customer count and a 5.23% increase.

Insurance. Property and Liability insurance expense for the District, exclusive of Fire, has been budgeted to increase by 6.95% to \$552,314 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
	<i>Amount Funded through Capital</i>	\$	<u>204,546</u>
	<i>Amount Funded through Operations</i>		<u>60,754</u>
	<b>Total Budgeted Lease Expense</b>	\$	<b>265,300</b>

**District Eliminations**

The District Eliminations column shown on the All Funds by Fund Type consolidated budget report represents interfund activities (such as internal transfers) that must be removed or “eliminated” in government-wide financial reports to avoid double-counting the same money.

**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 a decrease in labor costs due to the retirement of the Utility Operations Manager. There is no anticipation of Seasonal Labor during the winter months or non-winter months.

Administrative Labor Costs. The budget anticipates a decrease in labor costs due to staff reduction within the department.

Fire and Fuels Management Labor Costs. The budget anticipates a decrease in labor costs due to retirements and staff reduction within the fire department.

General Labor Costs. The budget includes a 3.25% 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 2025 to April 2026.

Benefits. Healthcare for employees utilizing the PERS Gold plan has been budgeted at a 5% increase based on a four-year average. Healthcare for Fire personnel opting for the PORAC (Peace Officers Research Association of California) plan has been budgeted at a 4.5% increase based on a four-year average. These increases included analysis of enrollment levels.

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

Workers' Compensation has been budgeted to increase by 41.36% to \$343,439 based on pool reinsurance rates and an increase in the Experience Modification Rate (EMOD) from 103.0% to 144.0%. 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:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
38.3%	33.2%	4.8%	1.7%	0.0%	1.0%	5.7%	15.4%

Utility Operations:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
Fund 110	Fund 120	Fund 210	Fund 310	Fund 620	Fund 710	Fund 720	Fund 810
31.6%	21.3%	14.8%	1.5%	0.0%	17.6%	6.3%	7.0%

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.

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
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)

District wide shared expenses (general overhead) include the following: Admin wages and benefits, insurance, computer expense (consulting, support and software), legal fees, utility expense, admin building lease payments, professional services (shredding, copier, fire alarm monitoring, required actuarial valuations), the annual financial audit and LAFCO funding fees.

These shared overhead expenses are allocated based on a Modified Budget Share method. This method initially determined a percentage of overhead costs to be charged to the Funds based on the revenue generated by

each fund. An adjustment to the allocation was then made to prevent a disproportionate overhead burden on smaller funds.

The resulting General & Administrative allocation is shown below:

<u>NWS</u>	<u>MVWS</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Fire</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Roads</u>	<u>Trails</u>
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%

**Property Tax Allocation**

Prior to FY2024-25, Property Tax was allocated to Governmental Funds based solely on their budgeted expense needs with any surplus held by or returned to the General Fund. This marks the third year in which the allocation to Governmental Funds (exclusive of Fuels Management, which is funded through Parcel Tax and contributions from Northstar Water, Sewer, and Solid Waste Funds at 5.0%, 2.5%, and 2.5% of budgeted Operating Revenue, respectively) distributes all available Property Tax revenue independent of the expense need of any given fund for the budget year. This allows for better fiscal management by individual governmental funds now having the ability to more easily recognize budgetary constraints, meet fiscal goals, and benefit from any surplus.

The base allocation is determined by applying a 4-year average of expenditures less any revenue, exclusive of Property Tax revenue. Next, if required, expenses are adjusted for any anomalies not expected to continue and percentages are balanced based on management expectations of current year needs and overall equity among funds. This approach applied to the current budget cycle has resulted in the following allocation:

<u>Fire</u>	<u>Fire Motor Pool</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Snow Motor Pool</u>	<u>Roads</u>	<u>Trails</u>
Fund 610	Fund 617	Fund 620	Fund 710	Fund 717	Fund 720	Fund 810
81.4%	1.5%	0.0%	5.4%	2.5%	4.3%	4.9%

**Estimates and Assumptions**

Snow Removal Operations Fund

The budget for Snow Removal 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

The District is planning the construction of a Wood Energy Facility (Fund 329) that will be placed at the site of the District’s old Administration building. It is anticipated that construction will begin in the FY2027 with operations launching in the following fiscal year. Total budgeted cost is approximately \$7.82MM with approximately \$4.02MM funded through grants. The District is seeking additional grant funding and anticipates utilizing internal borrowing to cover the remaining deficit, which is consistent with the direction provided by the District Board of Directors.

**Balance Sheet Fund Transfers Included in the Budget**

In an effort to clearly represent planned use of funds, the following balance sheet transfers have been included in the budget: Contributions to capital replacement funds, Fire CEPPT contributions and the early payoff of the roads loan from sewer.

# 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
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 4,569,935	\$ 7,605,295	\$ 742,705	\$ (4,841,060)	\$ 8,076,875
R02	Non-Service Revenue	2,810	60,833	8,525,154	(59,123)	8,529,674
R03	Restricted Revenue	306,793	7,406,059	141,868	(306,793)	7,547,927
R04	Reimbursable/Grant Revenue	218,347	2,500	1,291,632	-	1,512,479
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 5,097,885</b>	<b>\$ 15,074,687</b>	<b>\$ 10,701,359</b>	<b>\$ (5,206,976)</b>	<b>\$ 25,666,955</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 2,034,730	\$ 535,712	\$ 2,828,392	\$ -	\$ 5,398,834
E03	Benefits & Deductions	1,439,903	7,563	1,751,835	-	3,199,301
E04	Professional/Outside Services	130,210	631,230	288,817	-	1,050,257
E05	Utilities	161,788	654,396	78,133	-	894,317
E06	General Supplies	106,096	86,100	195,839	-	388,035
E07	Repairs & Maintenance	60,500	212,200	144,857	-	417,557
E08	Other Operating Expenses	946,450	2,116,274	197,360	-	3,260,084
E09	Non-operating Expenses	22,904	-	857,615	(716,245)	164,274
E10	Intradistrict Allocations	-	3,620,610	1,525,991	(5,146,601)	-
E11	Reimbursable Expense	93,057	2,000	1,165,242	-	1,260,299
E12	Transfers	-	-	-	-	-
E13	Capital	102,247	7,945,000	1,733,500	-	9,780,747
E14	Depreciation	-	1,363,560	-	-	1,363,560
<b>Expense</b>	<b>Expense</b>	<b>\$ 5,097,885</b>	<b>\$ 17,174,645</b>	<b>\$ 10,767,581</b>	<b>\$ (5,862,846)</b>	<b>\$ 27,177,265</b>
Revenue Total		\$ 5,097,885	\$ 15,074,687	\$ 10,701,359	\$ (5,206,976)	\$ 25,666,955
Expense Total		5,097,885	17,174,645	10,767,581	(5,862,846)	27,177,265
Grand Total		\$ -	\$ (2,099,958)	\$ (66,222)	\$ 655,870	\$ (1,510,310)
<b>Grand Total (from above)</b>		<b>\$ -</b>	<b>\$ (2,099,958)</b>	<b>\$ (66,222)</b>	<b>\$ 655,870</b>	<b>\$ (1,510,310)</b>
<b>Add back depreciation</b>		<b>-</b>	<b>1,363,560</b>	<b>-</b>	<b>-</b>	<b>1,363,560</b>
<b>Change in Net Position / Contribution to (use of) Reserves</b>		<b>\$ -</b>	<b>\$ (736,398)</b>	<b>\$ (66,222)</b>	<b>\$ 655,870</b>	<b>\$ (146,750)</b>

\* The budget anticipates utilizing Internal Borrowing and additional external grant funding to overcome the decrease in Net Position shown for Enterprise Funds attributable

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
<b>Revenue</b>	<b>Revenue</b>							
R01	Service Revenue	\$ 1,910,151	\$ -	\$ 167,397	\$ -	\$ 2,492,387	\$ -	\$ 4,569,935
R02	Non-Service Revenue	-	-	-	-	2,810	-	2,810
R03	Restricted Revenue	-	20,000	-	68,500	204,546	13,747	306,793
R04	Reimbursable Revenue	112,027	-	7,770	-	98,550	-	218,347
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,022,178</b>	<b>\$ 20,000</b>	<b>\$ 175,167</b>	<b>\$ 68,500</b>	<b>\$ 2,798,293</b>	<b>\$ 13,747</b>	<b>\$ 5,097,885</b>
<b>Expense</b>	<b>Expense</b>							
E02	Salaries & Wages	\$ 906,616	\$ -	\$ 54,944	\$ -	\$ 1,073,170	\$ -	\$ 2,034,730
E03	Benefits & Deductions	872,644	-	390	-	566,869	-	1,439,903
E04	Professional/Outside Services	21,150	-	1,750	-	107,310	-	130,210
E05	Utilities	69,759	-	500	-	91,529	-	161,788
E06	General Supplies	57,000	-	42,730	-	6,366	-	106,096
E07	Repairs & Maintenance	2,500	-	31,500	-	26,500	-	60,500
E08	Other Operating Expenses	55,716	-	43,353	-	847,381	-	946,450
E09	Non-operating Expenses	3,936	-	-	-	18,968	-	22,904
E11	Reimbursable Expense	32,857	-	-	-	60,200	-	93,057
E12	Transfers	-	-	-	-	-	-	-
E13	Capital Expenditures	-	20,000	-	68,500	-	13,747	102,247
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,022,178</b>	<b>\$ 20,000</b>	<b>\$ 175,167</b>	<b>\$ 68,500</b>	<b>\$ 2,798,293</b>	<b>\$ 13,747</b>	<b>\$ 5,097,885</b>
<b>Revenue Total</b>		<b>\$ 2,022,178</b>	<b>\$ 20,000</b>	<b>\$ 175,167</b>	<b>\$ 68,500</b>	<b>\$ 2,798,293</b>	<b>\$ 13,747</b>	<b>\$ 5,097,885</b>
<b>Expense Total</b>		<b>2,022,178</b>	<b>20,000</b>	<b>175,167</b>	<b>68,500</b>	<b>2,798,293</b>	<b>13,747</b>	<b>5,097,885</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Engineering & Utility Operations

## Fund 010

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 010 Requested</b>	<b>2026 Fund 010 Budget</b>	<b>2025 Fund 010 End Bal</b>	<b>2024 Fund 010 End Bal</b>	<b>2023 Fund 010 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 1,910,151	\$ 1,823,038	\$ 1,672,494	\$ 1,538,874	\$ 1,565,331
R02	Non-Service Revenue	-	-	-	220	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	112,027	114,080	91,356	91,585	120,026
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,022,178</b>	<b>\$ 1,937,118</b>	<b>\$ 1,763,849</b>	<b>\$ 1,630,678</b>	<b>\$ 1,685,357</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 906,616	\$ 889,697	\$ 785,500	\$ 738,210	\$ 675,642
E03	Benefits & Deductions	872,644	817,014	766,168	689,082	704,705
E04	Professional/Outside Services	21,150	11,800	10,576	7,478	7,010
E05	Utilities	69,759	60,229	58,399	54,468	57,990
E06	General Supplies	57,000	53,480	55,819	44,196	40,255
E07	Repairs & Maintenance	2,500	6,000	5,730	2,225	2,139
E08	Other Operating Expenses	55,716	60,210	32,175	34,852	30,711
E09	Non-operating Expenses	3,936	3,888	11,036	20,203	17,995
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	32,857	34,800	38,445	39,964	38,039
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,022,178</b>	<b>\$ 1,937,118</b>	<b>\$ 1,763,849</b>	<b>\$ 1,630,678</b>	<b>\$ 1,574,485</b>
<b>Revenue Total</b>		<b>\$ 2,022,178</b>	<b>\$ 1,937,118</b>	<b>\$ 1,763,849</b>	<b>\$ 1,630,678</b>	<b>\$ 1,685,357</b>
<b>Expense Total</b>		<b>2,022,178</b>	<b>1,937,118</b>	<b>1,763,849</b>	<b>1,630,678</b>	<b>1,574,485</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,872</b>

# Engineering & Utility Ops Capital Exp

## Fund 019

Sort Level	Description	2027 Fund 019 Requested	2026 Fund 019 Budget	2025 Fund 019 End Bal	2024 Fund 019 End Bal	2023 Fund 019 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	20,000	181,742	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 20,000</b>	<b>\$ 181,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	20,000	181,742	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 20,000</b>	<b>\$ 181,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 20,000</b>	<b>\$ 181,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>20,000</b>	<b>181,742</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Fleet Operations & Maintenance

## Fund 020

Sort Level	Description	2027 Fund 020 Requested	2026 Fund 020 Budget	2025 Fund 020 End Bal	2024 Fund 020 End Bal	2023 Fund 020 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 167,397	\$ 171,037	\$ 176,828	\$ 140,394	\$ 158,178
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	7,770	3,940	10,875	14,294	2,699
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 175,167</b>	<b>\$ 174,977</b>	<b>\$ 187,703</b>	<b>\$ 154,688</b>	<b>\$ 160,876</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 54,944	\$ 49,225	\$ 80,430	\$ 61,721	\$ 44,486
E03	Benefits & Deductions	390	322	1,293	1,041	767
E04	Professional/Outside Services	1,750	1,500	3,139	960	2,576
E05	Utilities	500	400	503	100	95
E06	General Supplies	42,730	44,780	35,186	37,435	46,233
E07	Repairs & Maintenance	31,500	33,900	29,003	19,974	33,982
E08	Other Operating Expenses	43,353	44,850	38,149	33,458	32,737
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 175,167</b>	<b>\$ 174,977</b>	<b>\$ 187,703</b>	<b>\$ 154,688</b>	<b>\$ 160,876</b>
<b>Revenue Total</b>		<b>\$ 175,167</b>	<b>\$ 174,977</b>	<b>\$ 187,703</b>	<b>\$ 154,688</b>	<b>\$ 160,876</b>
<b>Expense Total</b>		<b>175,167</b>	<b>174,977</b>	<b>187,703</b>	<b>154,688</b>	<b>160,876</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Fleet Capital Expenditures

## Fund 029

Sort Level	Description	2027 Fund 029 Requested	2026 Fund 029 Budget	2025 Fund 029 End Bal	2024 Fund 029 End Bal	2023 Fund 029 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	68,500	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 68,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	68,500	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 68,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 68,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>68,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# General & Administrative Operations

## Fund 050

Sort Level	Description	2027 Fund 050 Requested	2026 Fund 050 Budget	2025 Fund 050 End Bal	2024 Fund 050 End Bal	2023 Fund 050 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 2,492,387	\$ 2,600,873	\$ 2,619,474	\$ 2,450,095	\$ 2,273,723
R02	Non-Service Revenue	2,810	2,480	4,105	2,523	4,855
R03	Restricted Revenue	204,546	204,546	208,899	208,584	211,809
R04	Reimbursable/Grant Revenue	98,550	74,000	113,300	83,634	72,797
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,798,293</b>	<b>\$ 2,881,899</b>	<b>\$ 2,945,778</b>	<b>\$ 2,744,835</b>	<b>\$ 2,563,185</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 1,073,170	\$ 1,156,330	\$ 1,276,571	\$ 1,249,339	\$ 1,065,768
E03	Benefits & Deductions	566,869	583,637	561,616	474,194	452,188
E04	Professional/Outside Services	107,310	96,407	98,121	94,359	93,727
E05	Utilities	91,529	88,362	81,754	68,328	58,843
E06	General Supplies	6,366	7,915	7,188	35,151	2,921
E07	Repairs & Maintenance	26,500	22,100	17,414	22,809	16,690
E08	Other Operating Expenses	847,381	848,304	794,316	720,564	639,191
E09	Non-operating Expenses	18,968	18,144	20,729	1,886	1,841
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	60,200	60,700	88,069	78,205	52,457
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,798,293</b>	<b>\$ 2,881,899</b>	<b>\$ 2,945,778</b>	<b>\$ 2,744,835</b>	<b>\$ 2,383,626</b>
<b>Revenue Total</b>		<b>\$ 2,798,293</b>	<b>\$ 2,881,899</b>	<b>\$ 2,945,778</b>	<b>\$ 2,744,835</b>	<b>\$ 2,563,185</b>
<b>Expense Total</b>		<b>2,798,293</b>	<b>2,881,899</b>	<b>2,945,778</b>	<b>2,744,835</b>	<b>2,383,626</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179,559</b>

# General & Administrative Capital Expenditures

## Fund 059

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 059 Requested</b>	<b>2026 Fund 059 Budget</b>	<b>2025 Fund 059 End Bal</b>	<b>2024 Fund 059 End Bal</b>	<b>2023 Fund 059 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	13,747	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 13,747</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	13,747	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 13,747</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 13,747</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>13,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# All Enterprise Funds

## Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr	Northstar	Martis Valley	Martis Valley	Sewer	Sewer Capital	Solid Waste	Solid Waste	Wood Energy	Wood Energy	Total
		Operations	Water Capital	Wtr	Water Capital	Operations	Combined	Operations	Capital	Facility	Facility Capital	
		Fund 110	Funds 113 119	Fund 120	Funds 123 129	Fund 210	Funds 213 219	Fund 310	Funds 313 319	Fund 320	Funds 323 329	Requested
		Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested
<b>Revenue</b>	<b>Revenue</b>											
R01	Service Revenue	\$ 2,023,390	\$ -	\$ 1,716,880	\$ -	\$ 3,008,225	\$ -	\$ 856,800	\$ -	\$ -	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	59,123	-	-	-	-	60,833
R03	Restricted Revenue	-	1,034,428	-	1,162,840	-	1,160,719	-	28,072	-	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	2,500	-	-	-	-	-	-	-	2,500
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,025,100</b>	<b>\$ 1,034,428</b>	<b>\$ 1,719,380</b>	<b>\$ 1,162,840</b>	<b>\$ 3,008,225</b>	<b>\$ 1,219,842</b>	<b>\$ 856,800</b>	<b>\$ 28,072</b>	<b>\$ -</b>	<b>\$ 4,020,000</b>	<b>\$ 15,074,687</b>
<b>Expense</b>	<b>Expense</b>											
E02	Salaries & Wages	\$ 254,780	\$ -	\$ 188,988	\$ -	\$ 81,673	\$ -	\$ 10,272	\$ -	\$ -	\$ -	\$ 535,712
E03	Benefits & Deductions	2,831	-	1,390	-	2,680	-	662	-	-	-	7,563
E04	Professional/Outside Services	53,750	-	33,300	-	-	-	544,180	-	-	-	631,230
E05	Utilities	252,193	-	378,605	-	21,974	-	1,624	-	-	-	654,396
E06	General Supplies	62,800	-	21,000	-	2,250	-	50	-	-	-	86,100
E07	Repairs & Maintenance	55,000	-	34,000	-	123,000	-	200	-	-	-	212,200
E08	Other Operating Expenses	151,929	5,734	131,795	10,036	1,801,404	6,576	8,570	230	-	-	2,116,274
E09	Non-operating Expenses	-	-	-	-	-	-	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	74,368	902,658	60,273	1,016,298	82,898	215,949	3,238	-	-	3,620,610
E11	Reimbursable Expense	-	-	2,000	-	-	-	-	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	102,500	-	22,500	-	-	-	-	-	7,820,000	7,945,000
E14	Depreciation	597,730	-	612,750	-	139,380	-	13,700	-	-	-	1,363,560
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,695,941</b>	<b>\$ 182,602</b>	<b>\$ 2,306,486</b>	<b>\$ 92,809</b>	<b>\$ 3,188,659</b>	<b>\$ 89,474</b>	<b>\$ 795,207</b>	<b>\$ 3,468</b>	<b>\$ -</b>	<b>\$ 7,820,000</b>	<b>\$ 17,174,645</b>
Revenue Total		\$ 2,025,100	\$ 1,034,428	\$ 1,719,380	\$ 1,162,840	\$ 3,008,225	\$ 1,219,842	\$ 856,800	\$ 28,072	\$ -	\$ 4,020,000	\$ 15,074,687
Expense Total		2,695,941	182,602	2,306,486	92,809	3,188,659	89,474	795,207	3,468	-	7,820,000	17,174,645
Grand Total		\$ (670,841)	\$ 851,826	\$ (587,106)	\$ 1,070,031	\$ (180,434)	\$ 1,130,368	\$ 61,593	\$ 24,604	\$ -	\$ (3,800,000)	\$ (2,099,958)
<b>Grand Total (from above)</b>		<b>\$ (670,841)</b>	<b>\$ 851,826</b>	<b>\$ (587,106)</b>	<b>\$ 1,070,031</b>	<b>\$ (180,434)</b>	<b>\$ 1,130,368</b>	<b>\$ 61,593</b>	<b>\$ 24,604</b>	<b>\$ -</b>	<b>\$ (3,800,000)</b>	<b>\$ (2,099,958)</b>
<b>Add back depreciation</b>		<b>597,730</b>	<b>-</b>	<b>612,750</b>	<b>-</b>	<b>139,380</b>	<b>-</b>	<b>13,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,363,560</b>
<b>Change in Net Position - Increase / (Decrease)</b>		<b>\$ (73,111)</b>	<b>\$ 851,826</b>	<b>\$ 25,645</b>	<b>\$ 1,070,031</b>	<b>\$ (41,054)</b>	<b>\$ 1,130,368</b>	<b>\$ 75,293</b>	<b>\$ 24,604</b>	<b>\$ -</b>	<b>\$ (3,800,000)</b>	<b>\$ (736,398)</b>

\* 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 Wtr Operations Fund 110 Requested	Martis Valley Wtr Operations Fund 120 Requested	Sewer Operations Fund 210 Requested	Solid Waste Operations Fund 310 Requested	Wood Energy Facility Operations Fund 320 Requested	Total Requested
<b>Revenue</b>	<b>Revenue</b>						
R01	Service Revenue	\$ 2,023,390	\$ 1,716,880	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	1,710
R03	Restricted Revenue	-	-	-	-	-	-
R04	Reimbursable Revenue	-	2,500	-	-	-	2,500
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,025,100</b>	<b>\$ 1,719,380</b>	<b>\$ 3,008,225</b>	<b>\$ 856,800</b>	<b>\$ -</b>	<b>\$ 7,609,505</b>
<b>Expense</b>	<b>Expense</b>						
E02	Salaries & Wages	\$ 254,780	\$ 188,988	\$ 81,673	\$ 10,272	\$ -	\$ 535,712
E03	Benefits & Deductions	2,831	1,390	2,680	662	-	7,563
E04	Professional/Outside Services	53,750	33,300	-	544,180	-	631,230
E05	Utilities	252,193	378,605	21,974	1,624	-	654,396
E06	General Supplies	62,800	21,000	2,250	50	-	86,100
E07	Repairs & Maintenance	55,000	34,000	123,000	200	-	212,200
E08	Other Operating Expenses	151,929	131,795	1,801,404	8,570	-	2,093,698
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	902,658	1,016,298	215,949	-	3,399,833
E11	Reimbursable Expense	-	2,000	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-
E14	Depreciation	597,730	612,750	139,380	13,700	-	1,363,560
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,695,941</b>	<b>\$ 2,306,486</b>	<b>\$ 3,188,659</b>	<b>\$ 795,207</b>	<b>\$ -</b>	<b>\$ 8,986,292</b>
Revenue Total		\$ 2,025,100	\$ 1,719,380	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,609,505
Expense Total		2,695,941	2,306,486	3,188,659	795,207	-	8,986,292
Grand Total		\$ (670,841)	\$ (587,106)	\$ (180,434)	\$ 61,593	\$ -	\$ (1,376,787)
<b>Grand Total (from above)</b>		<b>\$ (670,841)</b>	<b>\$ (587,106)</b>	<b>\$ (180,434)</b>	<b>\$ 61,593</b>	<b>\$ -</b>	<b>\$ (1,376,787)</b>
<b>Add back depreciation</b>		<b>597,730</b>	<b>612,750</b>	<b>139,380</b>	<b>13,700</b>	<b>-</b>	<b>1,363,560</b>
<b>Change in Net Position - Increase / (Decrease)</b>		<b>\$ (73,111)</b>	<b>\$ 25,645</b>	<b>\$ (41,054)</b>	<b>\$ 75,293</b>	<b>\$ -</b>	<b>\$ (13,227)</b>

\* 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	Martis Valley Water Capital Combined	Sewer Capital Combined	Solid Waste Capital Combined	Wood Energy Facility Capital Combined	Total Requested
		Funds 113 119 Requested	Funds 123 129 Requested	Funds 213 219 Requested	Funds 313 319 Requested	Funds 323 329 Requested	
<b>Revenue</b>							
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	59,123	-	-	59,123
R03	Restricted Revenue	1,034,428	1,162,840	1,160,719	28,072	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,034,428</b>	<b>\$ 1,162,840</b>	<b>\$ 1,219,842</b>	<b>\$ 28,072</b>	<b>\$ 4,020,000</b>	<b>\$ 7,465,182</b>
<b>Expense</b>							
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	5,734	10,036	6,576	230	-	22,576
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	74,368	60,273	82,898	3,238	-	220,777
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	102,500	22,500	-	-	7,820,000	7,945,000
E14	Depreciation	-	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 182,602</b>	<b>\$ 92,809</b>	<b>\$ 89,474</b>	<b>\$ 3,468</b>	<b>\$ 7,820,000</b>	<b>\$ 8,188,353</b>
Revenue Total		\$ 1,034,428	\$ 1,162,840	\$ 1,219,842	\$ 28,072	\$ 4,020,000	\$ 7,465,182
Expense Total		182,602	92,809	89,474	3,468	7,820,000	8,188,353
Grand Total		\$ 851,826	\$ 1,070,031	\$ 1,130,368	\$ 24,604	\$ (3,800,000)	\$ (723,171)
<b>Grand Total (from above)</b>		<b>\$ 851,826</b>	<b>\$ 1,070,031</b>	<b>\$ 1,130,368</b>	<b>\$ 24,604</b>	<b>\$ (3,800,000)</b>	<b>\$ (723,171)</b>
<b>Add back depreciation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position - Increase / (Decrease)</b>		<b>\$ 851,826</b>	<b>\$ 1,070,031</b>	<b>\$ 1,130,368</b>	<b>\$ 24,604</b>	<b>\$ (3,800,000)</b>	<b>\$ (723,171)</b>

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

# Northstar Wtr Operations

## Fund 110

Sort Level	Description	2027 Fund 110 Requested	2026 Fund 110 Budget	2025 Fund 110 End Bal	2024 Fund 110 End Bal	2023 Fund 110 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 2,023,390	\$ 1,998,550	\$ 2,034,911	\$ 1,885,125	\$ 1,900,050
R02	Non-Service Revenue	1,710	1,880	1,899	1,661	1,769
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 2,025,100</b>	<b>\$ 2,000,430</b>	<b>\$ 2,036,810</b>	<b>\$ 1,886,786</b>	<b>\$ 1,901,819</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 254,780	\$ 249,994	\$ 319,274	\$ 292,692	\$ 229,655
E03	Benefits & Deductions	2,831	2,419	2,782	4,812	(3,943)
E04	Professional/Outside Services	53,750	29,580	33,257	44,476	24,963
E05	Utilities	252,193	213,829	190,429	172,583	144,124
E06	General Supplies	62,800	62,000	441,396	239,282	58,643
E07	Repairs & Maintenance	55,000	55,500	49,462	57,767	41,444
E08	Other Operating Expenses	151,929	153,840	136,065	127,782	111,763
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,264,928	1,229,223	1,282,491	1,156,217	1,076,789
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	(398,407)	(188,177)	-
E13	Capital	-	-	-	-	-
E14	Depreciation	597,730	607,770	597,729	607,773	608,720
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,695,941</b>	<b>\$ 2,604,155</b>	<b>\$ 2,654,478</b>	<b>\$ 2,515,207</b>	<b>\$ 2,292,159</b>
Revenue Total		\$ 2,025,100	\$ 2,000,430	\$ 2,036,810	\$ 1,886,786	\$ 1,901,819
Expense Total		2,695,941	2,604,155	2,654,478	2,515,207	2,292,159
Grand Total		\$ (670,841)	\$ (603,725)	\$ (617,668)	\$ (628,421)	\$ (390,340)
<b>Grand Total (from Above)</b>		<b>\$ (670,841)</b>	<b>\$ (603,725)</b>	<b>\$ (617,668)</b>	<b>\$ (628,421)</b>	<b>\$ (390,340)</b>
<b>Add back Depreciation</b>		<b>597,730</b>	<b>607,770</b>	<b>597,729</b>	<b>607,773</b>	<b>608,720</b>
<b>Contribution to / (use of) Reserves</b>		<b>\$ (73,111)</b>	<b>\$ 4,045</b>	<b>\$ (19,939)</b>	<b>\$ (20,647)</b>	<b>\$ 218,380</b>

# Northstar Water Capital Combined

## Funds 113|119

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 113 119 Requested</b>	<b>2026 Funds 113 119 Budget</b>	<b>2025 Funds 113 119 End Bal</b>	<b>2024 Funds 113 119 End Bal</b>	<b>2023 Funds 113 119 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	1,034,428	986,775	947,805	821,609	682,995
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,034,428</b>	<b>\$ 986,775</b>	<b>\$ 947,805</b>	<b>\$ 821,609</b>	<b>\$ 682,995</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ -	\$ -	\$ 5,704	\$ -	\$ -
E03	Benefits & Deductions	-	-	2,291	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	5,734	4,900	4,451	3,776	3,450
E09	Non-operating Expenses	-	-	9,694	9,186	8,879
E10	Intradistrict Allocations	74,368	70,752	54,876	54,793	54,405
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	398,407	188,177	-
E13	Capital	102,500	6,000	(7,995)	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 182,602</b>	<b>\$ 81,652</b>	<b>\$ 467,428</b>	<b>\$ 255,932</b>	<b>\$ 66,734</b>
<b>Revenue Total</b>		<b>\$ 1,034,428</b>	<b>\$ 986,775</b>	<b>\$ 947,805</b>	<b>\$ 821,609</b>	<b>\$ 682,995</b>
<b>Expense Total</b>		<b>182,602</b>	<b>81,652</b>	<b>467,428</b>	<b>255,932</b>	<b>66,734</b>
<b>Grand Total</b>		<b>\$ 851,826</b>	<b>\$ 905,123</b>	<b>\$ 480,377</b>	<b>\$ 565,677</b>	<b>\$ 616,261</b>

# Martis Valley Wtr Operations

## Fund 120

Sort Level	Description	2027 Fund 120 Requested	2026 Fund 120 Budget	2025 Fund 120 End Bal	2024 Fund 120 End Bal	2023 Fund 120 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 1,716,880	\$ 1,571,280	\$ 1,617,924	\$ 1,431,000	\$ 1,322,422
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	2,500	4,500	3,717	22,033	13,473
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,719,380</b>	<b>\$ 1,575,780</b>	<b>\$ 1,621,641</b>	<b>\$ 1,453,033</b>	<b>\$ 1,335,895</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 188,988	\$ 195,211	\$ 214,559	\$ 225,195	\$ 197,101
E03	Benefits & Deductions	1,390	1,351	3,395	3,551	(7,531)
E04	Professional/Outside Services	33,300	31,759	22,513	32,865	11,310
E05	Utilities	378,605	319,118	283,872	253,174	189,773
E06	General Supplies	21,000	25,000	16,912	22,319	27,560
E07	Repairs & Maintenance	34,000	36,000	29,502	35,349	27,480
E08	Other Operating Expenses	131,795	136,511	122,989	121,208	96,473
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	902,658	903,989	915,176	865,973	822,013
E11	Reimbursable Expense	2,000	4,500	1,738	19,483	9,889
E12	Transfers	-	-	-	-	(6,104)
E13	Capital	-	-	-	-	-
E14	Depreciation	612,750	600,620	612,749	600,620	592,485
<b>Expense</b>	<b>Expense</b>	<b>\$ 2,306,486</b>	<b>\$ 2,254,059</b>	<b>\$ 2,223,404</b>	<b>\$ 2,179,737</b>	<b>\$ 1,960,451</b>
Revenue Total		\$ 1,719,380	\$ 1,575,780	\$ 1,621,641	\$ 1,453,033	\$ 1,335,895
Expense Total		2,306,486	2,254,059	2,223,404	2,179,737	1,960,451
Grand Total		\$ (587,106)	\$ (678,279)	\$ (601,763)	\$ (726,704)	\$ (624,556)
<b>Grand Total (from Above)</b>		<b>\$ (587,106)</b>	<b>\$ (678,279)</b>	<b>\$ (601,763)</b>	<b>\$ (726,704)</b>	<b>\$ (624,556)</b>
<b>Add back Depreciation</b>		<b>612,750</b>	<b>600,620</b>	<b>612,749</b>	<b>600,620</b>	<b>592,485</b>
<b>Contribution to / (use of) Reserves</b>		<b>\$ 25,645</b>	<b>\$ (77,659)</b>	<b>\$ 10,986</b>	<b>\$ (126,083)</b>	<b>\$ (32,071)</b>

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

# Martis Valley Water Capital Combined

## Funds 123|129

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 123 129 Requested</b>	<b>2026 Funds 123 129 Budget</b>	<b>2025 Funds 123 129 End Bal</b>	<b>2024 Funds 123 129 End Bal</b>	<b>2023 Funds 123 129 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	1,162,840	1,041,730	1,020,062	1,234,478	947,581
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,162,840</b>	<b>\$ 1,041,730</b>	<b>\$ 1,020,062</b>	<b>\$ 1,234,478</b>	<b>\$ 947,581</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	10,036	8,790	7,102	5,737	5,461
E09	Non-operating Expenses	-	-	10,989	10,421	10,067
E10	Intradistrict Allocations	60,273	61,152	47,983	47,911	45,425
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	6,104
E13	Capital	22,500	36,000	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 92,809</b>	<b>\$ 105,942</b>	<b>\$ 66,074</b>	<b>\$ 64,069</b>	<b>\$ 67,057</b>
<b>Revenue Total</b>		<b>\$ 1,162,840</b>	<b>\$ 1,041,730</b>	<b>\$ 1,020,062</b>	<b>\$ 1,234,478</b>	<b>\$ 947,581</b>
<b>Expense Total</b>		<b>92,809</b>	<b>105,942</b>	<b>66,074</b>	<b>64,069</b>	<b>67,057</b>
<b>Grand Total</b>		<b>\$ 1,070,031</b>	<b>\$ 935,788</b>	<b>\$ 953,988</b>	<b>\$ 1,170,409</b>	<b>\$ 880,525</b>

# Sewer Operations

## Fund 210

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 210 Requested</b>	<b>2026 Fund 210 Budget</b>	<b>2025 Fund 210 End Bal</b>	<b>2024 Fund 210 End Bal</b>	<b>2023 Fund 210 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 3,008,225	\$ 2,844,889	\$ 2,698,694	\$ 2,554,653	\$ 2,466,037
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	12,658	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 3,008,225</b>	<b>\$ 2,844,889</b>	<b>\$ 2,711,352</b>	<b>\$ 2,554,653</b>	<b>\$ 2,466,037</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 81,673	\$ 82,961	\$ 93,767	\$ 107,524	\$ 94,224
E03	Benefits & Deductions	2,680	2,993	1,448	1,826	1,859
E04	Professional/Outside Services	-	-	1,599	13,856	-
E05	Utilities	21,974	10,556	12,283	11,257	9,425
E06	General Supplies	2,250	3,000	4,263	283	574
E07	Repairs & Maintenance	123,000	28,000	2,830	8,574	19,679
E08	Other Operating Expenses	1,801,404	1,676,212	1,487,437	1,251,766	1,096,616
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	1,016,298	1,024,460	959,575	900,653	992,539
E11	Reimbursable Expense	-	-	11,551	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	139,380	151,370	139,375	151,366	190,167
<b>Expense</b>	<b>Expense</b>	<b>\$ 3,188,659</b>	<b>\$ 2,979,552</b>	<b>\$ 2,714,129</b>	<b>\$ 2,447,104</b>	<b>\$ 2,405,083</b>
Revenue Total		\$ 3,008,225	\$ 2,844,889	\$ 2,711,352	\$ 2,554,653	\$ 2,466,037
Expense Total		3,188,659	2,979,552	2,714,129	2,447,104	2,405,083
Grand Total		\$ (180,434)	\$ (134,663)	\$ (2,777)	\$ 107,549	\$ 60,954
<b>Grand Total (from Above)</b>		<b>\$ (180,434)</b>	<b>\$ (134,663)</b>	<b>\$ (2,777)</b>	<b>\$ 107,549</b>	<b>\$ 60,954</b>
<b>Add back Depreciation</b>		<b>139,380</b>	<b>151,370</b>	<b>139,375</b>	<b>151,366</b>	<b>190,167</b>
<b>Contribution to / (use of) Reserves</b>		<b>\$ (41,054)</b>	<b>\$ 16,707</b>	<b>\$ 136,599</b>	<b>\$ 258,915</b>	<b>\$ 251,121</b>

# Sewer Capital Combined

## Funds 213|219

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 213 219 Requested</b>	<b>2026 Funds 213 219 Budget</b>	<b>2025 Funds 213 219 End Bal</b>	<b>2024 Funds 213 219 End Bal</b>	<b>2023 Funds 213 219 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	59,123	109,060	100,985	96,990	106,723
R03	Restricted Revenue	1,160,719	1,074,671	1,002,459	864,416	706,263
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,219,842</b>	<b>\$ 1,183,731</b>	<b>\$ 1,103,444</b>	<b>\$ 961,405</b>	<b>\$ 812,986</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	6,576	5,930	5,414	4,950	4,769
E09	Non-operating Expenses	-	-	10,055	8,267	6,909
E10	Intradistrict Allocations	82,898	80,590	64,419	64,322	78,702
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 89,474</b>	<b>\$ 86,520</b>	<b>\$ 79,888</b>	<b>\$ 77,539</b>	<b>\$ 90,380</b>
<b>Revenue Total</b>		<b>\$ 1,219,842</b>	<b>\$ 1,183,731</b>	<b>\$ 1,103,444</b>	<b>\$ 961,405</b>	<b>\$ 812,986</b>
<b>Expense Total</b>		<b>89,474</b>	<b>86,520</b>	<b>79,888</b>	<b>77,539</b>	<b>90,380</b>
<b>Grand Total</b>		<b>\$ 1,130,368</b>	<b>\$ 1,097,211</b>	<b>\$ 1,023,555</b>	<b>\$ 883,867</b>	<b>\$ 722,606</b>

# Solid Waste Operations

## Fund 310

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 310 Requested</b>	<b>2026 Fund 310 Budget</b>	<b>2025 Fund 310 End Bal</b>	<b>2024 Fund 310 End Bal</b>	<b>2023 Fund 310 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 856,800	\$ 766,240	\$ 713,310	\$ 650,794	\$ 627,881
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 856,800</b>	<b>\$ 766,240</b>	<b>\$ 713,310</b>	<b>\$ 650,794</b>	<b>\$ 627,881</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 10,272	\$ 11,263	\$ 17,303	\$ 11,102	\$ 10,166
E03	Benefits & Deductions	662	1,301	291	261	228
E04	Professional/Outside Services	544,180	516,400	496,605	472,363	431,762
E05	Utilities	1,624	1,067	1,335	1,233	1,000
E06	General Supplies	50	150	74	-	113
E07	Repairs & Maintenance	200	150	24	-	22
E08	Other Operating Expenses	8,570	7,660	7,131	6,499	6,280
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	215,949	220,567	247,750	229,056	168,710
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	13,700	13,530	13,703	13,532	13,372
<b>Expense</b>	<b>Expense</b>	<b>\$ 795,207</b>	<b>\$ 772,088</b>	<b>\$ 784,216</b>	<b>\$ 734,046</b>	<b>\$ 631,654</b>
Revenue Total		\$ 856,800	\$ 766,240	\$ 713,310	\$ 650,794	\$ 627,881
Expense Total		795,207	772,088	784,216	734,046	631,654
Grand Total		\$ 61,593	\$ (5,848)	\$ (70,906)	\$ (83,252)	\$ (3,773)
<b>Grand Total (from Above)</b>		<b>\$ 61,593</b>	<b>\$ (5,848)</b>	<b>\$ (70,906)</b>	<b>\$ (83,252)</b>	<b>\$ (3,773)</b>
<b>Add back Depreciation</b>		<b>13,700</b>	<b>13,530</b>	<b>13,703</b>	<b>13,532</b>	<b>13,372</b>
<b>Contribution to / (use of) Reserves</b>		<b>\$ 75,293</b>	<b>\$ 7,682</b>	<b>\$ (57,203)</b>	<b>\$ (69,720)</b>	<b>\$ 9,600</b>

# Solid Waste Capital Combined

## Funds 313|319

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 313 319 Requested</b>	<b>2026 Funds 313 319 Budget</b>	<b>2025 Funds 313 319 End Bal</b>	<b>2024 Funds 313 319 End Bal</b>	<b>2023 Funds 313 319 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	28,072	29,710	23,844	22,876	22,067
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 28,072</b>	<b>\$ 29,710</b>	<b>\$ 23,844</b>	<b>\$ 22,876</b>	<b>\$ 22,067</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	230	220	228	228	221
E09	Non-operating Expenses	-	-	81	15	-
E10	Intradistrict Allocations	3,238	1,383	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 3,468</b>	<b>\$ 1,603</b>	<b>\$ 310</b>	<b>\$ 242</b>	<b>\$ 221</b>
<b>Revenue Total</b>		<b>\$ 28,072</b>	<b>\$ 29,710</b>	<b>\$ 23,844</b>	<b>\$ 22,876</b>	<b>\$ 22,067</b>
<b>Expense Total</b>		<b>3,468</b>	<b>1,603</b>	<b>310</b>	<b>242</b>	<b>221</b>
<b>Grand Total</b>		<b>\$ 24,604</b>	<b>\$ 28,107</b>	<b>\$ 23,535</b>	<b>\$ 22,633</b>	<b>\$ 21,847</b>

# Wood Energy Facility Operations

## Fund 320

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 320 Requested</b>	<b>2026 Fund 320 Budget</b>	<b>2025 Fund 320 End Bal</b>	<b>2024 Fund 320 End Bal</b>	<b>2023 Fund 320 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Total		\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total		-	-	-	-	-
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total (from Above)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Add back Depreciation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contribution to / (use of) Reserves</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Wood Energy Facility Capital Combined

## Funds 323|329

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 323 329 Requested</b>	<b>2026 Funds 323 329 Budget</b>	<b>2025 Funds 323 329 End Bal</b>	<b>2024 Funds 323 329 End Bal</b>	<b>2023 Funds 323 329 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	4,020,000	5,726,944	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 4,020,000</b>	<b>\$ 5,726,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	7,820,000	9,726,944	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 7,820,000</b>	<b>\$ 9,726,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 4,020,000</b>	<b>\$ 5,726,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>7,820,000</b>	<b>9,726,944</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ (3,800,000)</b>	<b>\$ (4,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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
<b>Revenue</b>	<b>Revenue</b>													
R01	Service Revenue	\$ -	\$ 2,200	\$ -	\$ 197,800	\$ -	\$ 311,325	\$ 152,980	\$ -	\$ 78,400	\$ -	\$ -	\$ -	\$ 742,705
R02	Non-Service Revenue	8,388,770	5,675,960	-	512,424	-	581,470	-	296,030	966,193	336,950	-	(8,232,643)	8,525,154
R03	Restricted Revenue	-	-	67,879	-	-	-	21,444	-	52,545	-	-	-	141,868
R04	Reimbursable Revenue	-	-	-	609,342	-	140,420	-	11,870	-	530,000	-	-	1,291,632
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 8,388,770</b>	<b>\$ 5,678,160</b>	<b>\$ 67,879</b>	<b>\$ 1,319,566</b>	<b>\$ -</b>	<b>\$ 1,033,215</b>	<b>\$ 174,424</b>	<b>\$ 307,900</b>	<b>\$ 1,097,138</b>	<b>\$ 866,950</b>	<b>\$ -</b>	<b>\$ (8,232,643)</b>	<b>\$ 10,701,359</b>
<b>Expense</b>	<b>Expense</b>													
E02	Salaries & Wages	\$ -	\$ 2,357,950	\$ -	\$ 256,330	\$ -	\$ 107,378	\$ -	\$ 42,650	\$ -	\$ 64,084	\$ -	\$ -	\$ 2,828,392
E03	Benefits & Deductions	-	1,604,611	-	134,023	-	8,467	-	1,775	-	2,959	-	-	1,751,835
E04	Professional/Outside Services	-	119,140	-	169,477	-	-	-	-	-	200	-	-	288,817
E05	Utilities	-	68,417	-	3,750	-	-	-	5,966	-	-	-	-	78,133
E06	General Supplies	-	69,749	-	5,450	-	103,440	-	15,200	-	2,000	-	-	195,839
E07	Repairs & Maintenance	-	95,867	-	3,300	-	29,690	-	-	-	16,000	-	-	144,857
E08	Other Operating Expenses	-	179,696	-	10,304	-	3,860	-	3,500	-	-	-	-	197,360
E09	Non-operating Expenses	121,353	198,242	-	-	-	-	-	-	538,020	-	-	-	857,615
E10	Intradistrict Allocations	8,267,417	418,721	46,879	119,635	-	450,095	-	191,176	3,111	261,600	-	(8,232,643)	1,525,991
E11	Reimbursable Expense	-	-	-	609,342	-	55,400	-	500	-	500,000	-	-	1,165,242
E12	Transfers	-	286,598	(286,598)	5,323	(5,323)	185,039	(185,039)	11,705	(11,705)	10,967	(10,967)	-	-
E13	Capital Expenditures	-	-	1,458,500	-	-	-	275,000	-	-	-	-	-	1,733,500
<b>Expense</b>	<b>Expense</b>	<b>\$ 8,388,770</b>	<b>\$ 5,398,991</b>	<b>\$ 1,218,781</b>	<b>\$ 1,316,934</b>	<b>\$ (5,323)</b>	<b>\$ 943,369</b>	<b>\$ 89,961</b>	<b>\$ 272,472</b>	<b>\$ 529,426</b>	<b>\$ 857,810</b>	<b>\$ (10,967)</b>	<b>\$ (8,232,643)</b>	<b>\$ 10,767,581</b>
<b>Revenue Total</b>		<b>\$ 8,388,770</b>	<b>\$ 5,678,160</b>	<b>\$ 67,879</b>	<b>\$ 1,319,566</b>	<b>\$ -</b>	<b>\$ 1,033,215</b>	<b>\$ 174,424</b>	<b>\$ 307,900</b>	<b>\$ 1,097,138</b>	<b>\$ 866,950</b>	<b>\$ -</b>	<b>\$ (8,232,643)</b>	<b>\$ 10,701,359</b>
<b>Expense Total</b>		<b>8,388,770</b>	<b>5,398,991</b>	<b>1,218,781</b>	<b>1,316,934</b>	<b>(5,323)</b>	<b>943,369</b>	<b>89,961</b>	<b>272,472</b>	<b>529,426</b>	<b>857,810</b>	<b>(10,967)</b>	<b>(8,232,643)</b>	<b>10,767,581</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ 279,169</b>	<b>\$ (1,150,902)</b>	<b>\$ 2,632</b>	<b>\$ 5,323</b>	<b>\$ 89,846</b>	<b>\$ 84,463</b>	<b>\$ 35,428</b>	<b>\$ 567,712</b>	<b>\$ 9,140</b>	<b>\$ 10,967</b>	<b>\$ -</b>	<b>\$ (66,222)</b>

\* 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	Fire Operations & Fire Motor Pool	Fuels Management Operations	Snow Ops & Snow Motor Pool	Roads Maintenance	Trails Maintenance	Total
		Fund 500 Requested	Funds 610 617 Requested	Fund 620 Requested	Funds 710 717 Requested	Fund 720 Requested	Fund 810 Requested	Requested
<b>Revenue</b>	<b>Revenue</b>							
R01	Service Revenue	\$ -	\$ 2,200	\$ 197,800	\$ 311,325	\$ -	\$ -	\$ 511,325
R02	Non-Service Revenue	8,388,770	5,675,960	512,424	581,470	296,030	336,950	15,791,604
R03	Restricted Revenue	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	-	609,342	140,420	11,870	530,000	1,291,632
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 8,388,770</b>	<b>\$ 5,678,160</b>	<b>\$ 1,319,566</b>	<b>\$ 1,033,215</b>	<b>\$ 307,900</b>	<b>\$ 866,950</b>	<b>\$ 17,594,561</b>
<b>Expense</b>	<b>Expense</b>							
E02	Salaries & Wages	\$ -	\$ 2,357,950	\$ 256,330	\$ 107,378	\$ 42,650	\$ 64,084	\$ 2,828,392
E03	Benefits & Deductions	-	1,604,611	134,023	8,467	1,775	2,959	1,751,835
E04	Professional/Outside Services	-	119,140	169,477	-	-	200	288,817
E05	Utilities	-	68,417	3,750	-	5,966	-	78,133
E06	General Supplies	-	69,749	5,450	103,440	15,200	2,000	195,839
E07	Repairs & Maintenance	-	95,867	3,300	29,690	-	16,000	144,857
E08	Other Operating Expenses	-	179,696	10,304	3,860	3,500	-	197,360
E09	Non-operating Expenses	121,353	198,242	-	-	-	-	319,595
E10	Intradistrict Allocations	8,267,417	418,721	119,635	450,095	191,176	261,600	9,708,644
E11	Reimbursable Expense	-	-	609,342	55,400	500	500,000	1,165,242
E12	Transfers	-	286,598	5,323	185,039	11,705	10,967	499,632
E13	Capital Expenditures	-	-	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 8,388,770</b>	<b>\$ 5,398,991</b>	<b>\$ 1,316,934</b>	<b>\$ 943,369</b>	<b>\$ 272,472</b>	<b>\$ 857,810</b>	<b>\$ 17,178,346</b>
<b>Revenue Total</b>		<b>\$ 8,388,770</b>	<b>\$ 5,678,160</b>	<b>\$ 1,319,566</b>	<b>\$ 1,033,215</b>	<b>\$ 307,900</b>	<b>\$ 866,950</b>	<b>\$ 17,594,561</b>
<b>Expense Total</b>		<b>8,388,770</b>	<b>5,398,991</b>	<b>1,316,934</b>	<b>943,369</b>	<b>272,472</b>	<b>857,810</b>	<b>17,178,346</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ 279,169</b>	<b>\$ 2,632</b>	<b>\$ 89,846</b>	<b>\$ 35,428</b>	<b>\$ 9,140</b>	<b>\$ 416,215</b>

# Restricted Governmental Funds

## Fund 500 - Fund 895

Sort Level	Description	Fuels					Total Requested
		Fire Capital Combined	Management Capital Combined	Snow Capital Combined	Roads Capital Combined	Trails Capital Combined	
		Funds 613 619 Requested	Funds 623 629 Requested	Funds 713 719 Requested	Funds 723 729 Requested	Funds 813 819 Requested	
<b>Revenue</b>	<b>Revenue</b>						
R01	Service Revenue	\$ -	\$ -	\$ 152,980	\$ 78,400	\$ -	\$ 231,380
R02	Non-Service Revenue	-	-	-	966,193	-	966,193
R03	Restricted Revenue	67,879	-	21,444	52,545	-	141,868
R04	Reimbursable Revenue	-	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 67,879</b>	<b>\$ -</b>	<b>\$ 174,424</b>	<b>\$ 1,097,138</b>	<b>\$ -</b>	<b>\$ 1,339,441</b>
<b>Expense</b>	<b>Expense</b>						
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	-	-	-	538,020	-	538,020
E10	Intradistrict Allocations	46,879	-	-	3,111	-	49,990
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	(286,598)	(5,323)	(185,039)	(11,705)	(10,967)	(499,632)
E13	Capital Expenditures	1,458,500	-	275,000	-	-	1,733,500
<b>Expense</b>	<b>Expense</b>	<b>\$ 1,218,781</b>	<b>\$ (5,323)</b>	<b>\$ 89,961</b>	<b>\$ 529,426</b>	<b>\$ (10,967)</b>	<b>\$ 1,821,878</b>
<b>Revenue Total</b>		<b>\$ 67,879</b>	<b>\$ -</b>	<b>\$ 174,424</b>	<b>\$ 1,097,138</b>	<b>\$ -</b>	<b>\$ 1,339,441</b>
<b>Expense Total</b>		<b>1,218,781</b>	<b>(5,323)</b>	<b>89,961</b>	<b>529,426</b>	<b>(10,967)</b>	<b>1,821,878</b>
<b>Grand Total</b>		<b>\$ (1,150,902)</b>	<b>\$ 5,323</b>	<b>\$ 84,463</b>	<b>\$ 567,712</b>	<b>\$ 10,967</b>	<b>\$ (482,437)</b>

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

# General Fund

## Fund 500

<b>Sort Level</b>	<b>Description</b>	<b>2027 Fund 500 Requested</b>	<b>2026 Fund 500 Budget</b>	<b>2025 Fund 500 End Bal</b>	<b>2024 Fund 500 End Bal</b>	<b>2023 Fund 500 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	8,388,770	8,116,971	7,895,094	7,627,430	7,280,177
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 8,388,770</b>	<b>\$ 8,116,971</b>	<b>\$ 7,895,094</b>	<b>\$ 7,627,430</b>	<b>\$ 7,280,177</b>
<b>Expense</b>	<b>Expense</b>					
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	121,353	116,816	118,436	113,901	109,213
E10	Intradistrict Allocations	8,267,417	8,000,155	6,762,469	6,753,344	7,382,760
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	-	-	214,128	387,423	74,305
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 8,388,770</b>	<b>\$ 8,116,971</b>	<b>\$ 7,095,033</b>	<b>\$ 7,254,668</b>	<b>\$ 7,566,278</b>
<b>Revenue Total</b>		<b>\$ 8,388,770</b>	<b>\$ 8,116,971</b>	<b>\$ 7,895,094</b>	<b>\$ 7,627,430</b>	<b>\$ 7,280,177</b>
<b>Expense Total</b>		<b>8,388,770</b>	<b>8,116,971</b>	<b>7,095,033</b>	<b>7,254,668</b>	<b>7,566,278</b>
<b>Grand Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,061</b>	<b>\$ 372,762</b>	<b>\$ (286,100)</b>

# Fire Operations & Fire Motor Pool

## Funds 610|617

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 610 617 Requested</b>	<b>2026 Funds 610 617 Budget</b>	<b>2025 Funds 610 617 End Bal</b>	<b>2024 Funds 610 617 End Bal</b>	<b>2023 Funds 610 617 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 2,200	\$ 59,870	\$ 302,459	\$ 111,408	\$ 302,182
R02	Non-Service Revenue	5,675,960	5,458,094	4,826,062	4,887,709	4,950,061
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	5,496	821	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 5,678,160</b>	<b>\$ 5,517,964</b>	<b>\$ 5,134,017</b>	<b>\$ 4,999,938</b>	<b>\$ 5,252,243</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 2,357,950	\$ 2,513,320	\$ 2,653,811	\$ 2,615,372	\$ 2,964,576
E03	Benefits & Deductions	1,604,611	1,575,680	1,456,698	1,375,250	1,336,088
E04	Professional/Outside Services	119,140	136,557	85,630	79,063	65,105
E05	Utilities	68,417	62,498	58,373	53,663	51,987
E06	General Supplies	69,749	69,562	51,624	87,576	95,592
E07	Repairs & Maintenance	95,867	53,450	74,897	100,464	58,175
E08	Other Operating Expenses	179,696	173,598	120,044	129,652	127,879
E09	Non-operating Expenses	198,242	484,802	240,251	230,939	229,213
E10	Intradistrict Allocations	418,721	436,947	411,229	384,657	286,426
E11	Reimbursable Expense	-	-	5,733	821	-
E12	Transfers	286,598	-	(24,000)	(23,766)	(38,169)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 5,398,991</b>	<b>\$ 5,506,414</b>	<b>\$ 5,134,289</b>	<b>\$ 5,033,690</b>	<b>\$ 5,176,871</b>
<b>Revenue Total</b>		<b>\$ 5,678,160</b>	<b>\$ 5,517,964</b>	<b>\$ 5,134,017</b>	<b>\$ 4,999,938</b>	<b>\$ 5,252,243</b>
<b>Expense Total</b>		<b>5,398,991</b>	<b>5,506,414</b>	<b>5,134,289</b>	<b>5,033,690</b>	<b>5,176,871</b>
<b>Grand Total</b>		<b>\$ 279,169</b>	<b>\$ 11,550</b>	<b>\$ (273)</b>	<b>\$ (33,752)</b>	<b>\$ 75,372</b>

# Fire Capital Combined

## Funds 613|619

Sort Level	Description	2027 Funds 613 619 Requested	2026 Funds 613 619 Budget	2025 Funds 613 619 End Bal	2024 Funds 613 619 End Bal	2023 Funds 613 619 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ 57,992	\$ 8,471	\$ 88,662
R02	Non-Service Revenue	-	-	-	462,500	12,640
R03	Restricted Revenue	67,879	59,290	51,302	142,591	22,174
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 67,879</b>	<b>\$ 59,290</b>	<b>\$ 109,294</b>	<b>\$ 613,562</b>	<b>\$ 123,477</b>
<b>Expense</b>	<b>Expense</b>					
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	-	-	2,257	2,143	2,095
E10	Intradistrict Allocations	46,879	44,570	41,621	41,558	33,277
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(286,598)	-	(169,000)	(176,234)	38,169
E13	Capital	1,458,500	136,500	11,537	109,032	6,753
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 1,218,781</b>	<b>\$ 181,070</b>	<b>\$ (113,585)</b>	<b>\$ (23,500)</b>	<b>\$ 80,294</b>
<b>Revenue Total</b>		<b>\$ 67,879</b>	<b>\$ 59,290</b>	<b>\$ 109,294</b>	<b>\$ 613,562</b>	<b>\$ 123,477</b>
<b>Expense Total</b>		<b>1,218,781</b>	<b>181,070</b>	<b>(113,585)</b>	<b>(23,500)</b>	<b>80,294</b>
<b>Grand Total</b>		<b>\$ (1,150,902)</b>	<b>\$ (121,780)</b>	<b>\$ 222,879</b>	<b>\$ 637,062</b>	<b>\$ 43,183</b>

\* 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	2027 Fund 620 Requested	2026 Fund 620 Budget	2025 Fund 620 End Bal	2024 Fund 620 End Bal	2023 Fund 620 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 197,800	\$ 189,710	\$ 182,370	\$ 176,880	\$ 170,360
R02	Non-Service Revenue	512,424	496,287	493,682	556,119	462,528
R03	Restricted Revenue	-	-	-	-	488
R04	Reimbursable/Grant Revenue	609,342	754,981	901,189	377,879	238,226
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,319,566</b>	<b>\$ 1,440,978</b>	<b>\$ 1,577,241</b>	<b>\$ 1,110,878</b>	<b>\$ 871,602</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 256,330	\$ 248,260	\$ 233,742	\$ 225,681	\$ 212,332
E03	Benefits & Deductions	134,023	123,080	107,482	98,685	96,570
E04	Professional/Outside Services	169,477	165,070	155,095	242,814	219,374
E05	Utilities	3,750	1,800	1,959	2,348	1,358
E06	General Supplies	5,450	7,970	4,279	4,394	6,184
E07	Repairs & Maintenance	3,300	3,300	2,981	4,330	2,582
E08	Other Operating Expenses	10,304	6,517	6,752	10,180	8,167
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	119,635	124,842	157,157	147,324	60,195
E11	Reimbursable Expense	609,342	754,981	901,189	377,879	238,226
E12	Transfers	5,323	5,158	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 1,316,934</b>	<b>\$ 1,440,978</b>	<b>\$ 1,570,636</b>	<b>\$ 1,113,635</b>	<b>\$ 844,988</b>
<b>Revenue Total</b>		<b>\$ 1,319,566</b>	<b>\$ 1,440,978</b>	<b>\$ 1,577,241</b>	<b>\$ 1,110,878</b>	<b>\$ 871,602</b>
<b>Expense Total</b>		<b>1,316,934</b>	<b>1,440,978</b>	<b>1,570,636</b>	<b>1,113,635</b>	<b>844,988</b>
<b>Grand Total</b>		<b>\$ 2,632</b>	<b>\$ -</b>	<b>\$ 6,605</b>	<b>\$ (2,757)</b>	<b>\$ 26,614</b>

# Fuels Management Capital Combined

## Funds 623|629

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 623 629 Requested</b>	<b>2026 Funds 623 629 Budget</b>	<b>2025 Funds 623 629 End Bal</b>	<b>2024 Funds 623 629 End Bal</b>	<b>2023 Funds 623 629 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	58,000	-
R03	Restricted Revenue	-	-	2,190,534	39,148	274,549
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190,534</b>	<b>\$ 97,148</b>	<b>\$ 274,549</b>
<b>Expense</b>	<b>Expense</b>					
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	(5,323)	(5,158)	(14,675)	(138,077)	(73,987)
E13	Capital	-	-	2,205,209	177,225	348,536
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ (5,323)</b>	<b>\$ (5,158)</b>	<b>\$ 2,190,534</b>	<b>\$ 39,148</b>	<b>\$ 274,549</b>
<b>Revenue Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190,534</b>	<b>\$ 97,148</b>	<b>\$ 274,549</b>
<b>Expense Total</b>		<b>(5,323)</b>	<b>(5,158)</b>	<b>2,190,534</b>	<b>39,148</b>	<b>274,549</b>
<b>Grand Total</b>		<b>\$ 5,323</b>	<b>\$ 5,158</b>	<b>\$ -</b>	<b>\$ 58,000</b>	<b>\$ -</b>

# Snow Ops & Snow Motor Pool

## Funds 710|717

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 710 717 Requested</b>	<b>2026 Funds 710 717 Budget</b>	<b>2025 Funds 710 717 End Bal</b>	<b>2024 Funds 710 717 End Bal</b>	<b>2023 Funds 710 717 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 311,325	\$ 264,772	\$ 313,891	\$ 374,758	\$ 286,924
R02	Non-Service Revenue	581,470	593,100	163,088	147,326	650,449
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	140,420	117,450	74,039	147,206	249,345
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,033,215</b>	<b>\$ 975,322</b>	<b>\$ 551,019</b>	<b>\$ 669,290</b>	<b>\$ 1,186,719</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 107,378	\$ 120,714	\$ 100,693	\$ 121,539	\$ 224,340
E03	Benefits & Deductions	8,467	7,619	1,919	3,023	5,386
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	103,440	81,390	53,096	50,027	76,941
E07	Repairs & Maintenance	29,690	29,420	17,183	15,197	18,431
E08	Other Operating Expenses	3,860	1,000	16	46,331	46,004
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	450,095	475,345	347,610	334,317	492,367
E11	Reimbursable Expense	55,400	37,570	30,500	99,827	139,865
E12	Transfers	185,039	179,301	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 943,369</b>	<b>\$ 932,359</b>	<b>\$ 551,019</b>	<b>\$ 670,262</b>	<b>\$ 1,003,334</b>
<b>Revenue Total</b>		<b>\$ 1,033,215</b>	<b>\$ 975,322</b>	<b>\$ 551,019</b>	<b>\$ 669,290</b>	<b>\$ 1,186,719</b>
<b>Expense Total</b>		<b>943,369</b>	<b>932,359</b>	<b>551,019</b>	<b>670,262</b>	<b>1,003,334</b>
<b>Grand Total</b>		<b>\$ 89,846</b>	<b>\$ 42,963</b>	<b>\$ -</b>	<b>\$ (972)</b>	<b>\$ 183,385</b>

# Snow Capital Combined

## Funds 713|719

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 713 719 Requested</b>	<b>2026 Funds 713 719 Budget</b>	<b>2025 Funds 713 719 End Bal</b>	<b>2024 Funds 713 719 End Bal</b>	<b>2023 Funds 713 719 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 152,980	\$ 152,980	\$ 206,242	\$ 27,700	\$ 27,700
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	21,444	21,090	19,868	16,956	7,891
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 174,424</b>	<b>\$ 174,070</b>	<b>\$ 226,109</b>	<b>\$ 44,655</b>	<b>\$ 35,591</b>
<b>Expense</b>	<b>Expense</b>					
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	-	-	912	868	841
E10	Intradistrict Allocations	-	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(185,039)	(179,301)	(5,074)	(42,946)	-
E13	Capital	275,000	-	453,622	42,946	817
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 89,961</b>	<b>\$ (179,301)</b>	<b>\$ 449,461</b>	<b>\$ 868</b>	<b>\$ 1,657</b>
<b>Revenue Total</b>		<b>\$ 174,424</b>	<b>\$ 174,070</b>	<b>\$ 226,109</b>	<b>\$ 44,655</b>	<b>\$ 35,591</b>
<b>Expense Total</b>		<b>89,961</b>	<b>(179,301)</b>	<b>449,461</b>	<b>868</b>	<b>1,657</b>
<b>Grand Total</b>		<b>\$ 84,463</b>	<b>\$ 353,371</b>	<b>\$ (223,351)</b>	<b>\$ 43,788</b>	<b>\$ 33,934</b>

# Roads Maintenance

## Fund 720

Sort Level	Description	2027 Fund 720 Requested	2026 Fund 720 Budget	2025 Fund 720 End Bal	2024 Fund 720 End Bal	2023 Fund 720 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	296,030	281,710	197,351	221,770	226,340
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	11,870	16,570	12,088	11,695	10,941
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 307,900</b>	<b>\$ 298,280</b>	<b>\$ 209,438</b>	<b>\$ 233,466</b>	<b>\$ 237,281</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 42,650	\$ 45,571	\$ 38,270	\$ 53,248	\$ 35,098
E03	Benefits & Deductions	1,775	1,668	(7,439)	843	(18,708)
E04	Professional/Outside Services	-	-	2,039,689	11,149	3,938,585
E05	Utilities	5,966	5,906	4,090	3,622	1,906
E06	General Supplies	15,200	5,200	4,628	15,359	2,073
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	3,500	-	-	3,206	1,593
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	191,176	192,196	168,524	149,875	161,066
E11	Reimbursable Expense	500	500	1,366	8,010	3,754
E12	Transfers	11,705	11,342	(2,039,689)	(11,149)	(3,938,585)
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 272,472</b>	<b>\$ 262,383</b>	<b>\$ 209,438</b>	<b>\$ 234,164</b>	<b>\$ 186,782</b>
<b>Revenue Total</b>		<b>\$ 307,900</b>	<b>\$ 298,280</b>	<b>\$ 209,438</b>	<b>\$ 233,466</b>	<b>\$ 237,281</b>
<b>Expense Total</b>		<b>272,472</b>	<b>262,383</b>	<b>209,438</b>	<b>234,164</b>	<b>186,782</b>
<b>Grand Total</b>		<b>\$ 35,428</b>	<b>\$ 35,897</b>	<b>\$ -</b>	<b>\$ (698)</b>	<b>\$ 50,499</b>

# Roads Capital Combined

## Funds 723|729

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 723 729 Requested</b>	<b>2026 Funds 723 729 Budget</b>	<b>2025 Funds 723 729 End Bal</b>	<b>2024 Funds 723 729 End Bal</b>	<b>2023 Funds 723 729 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ 78,400	\$ 66,300	\$ 56,133	\$ 91,622	\$ 73,110
R02	Non-Service Revenue	966,193	933,164	932,341	894,786	1,861,537
R03	Restricted Revenue	52,545	86,600	53,408	49,781	17,255
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 1,097,138</b>	<b>\$ 1,086,064</b>	<b>\$ 1,041,882</b>	<b>\$ 1,036,189</b>	<b>\$ 1,951,902</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ -	\$ -	\$ 15,938	\$ -	\$ -
E03	Benefits & Deductions	-	-	8,285	-	-
E04	Professional/Outside Services	-	-	-	-	-
E05	Utilities	-	-	-	-	-
E06	General Supplies	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-
E09	Non-operating Expenses	538,020	150,740	149,905	147,449	147,642
E10	Intradistrict Allocations	3,111	-	-	-	-
E11	Reimbursable Expense	-	-	-	-	-
E12	Transfers	(11,705)	(11,342)	2,038,988	11,149	3,938,585
E13	Capital	-	-	(23,522)	6,529	202
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 529,426</b>	<b>\$ 139,398</b>	<b>\$ 2,189,594</b>	<b>\$ 165,127</b>	<b>\$ 4,086,429</b>
<b>Revenue Total</b>		<b>\$ 1,097,138</b>	<b>\$ 1,086,064</b>	<b>\$ 1,041,882</b>	<b>\$ 1,036,189</b>	<b>\$ 1,951,902</b>
<b>Expense Total</b>		<b>529,426</b>	<b>139,398</b>	<b>2,189,594</b>	<b>165,127</b>	<b>4,086,429</b>
<b>Grand Total</b>		<b>\$ 567,712</b>	<b>\$ 946,666</b>	<b>\$ (1,147,712)</b>	<b>\$ 871,062</b>	<b>\$ (2,134,527)</b>

# Trails Maintenance

## Fund 810

Sort Level	Description	2027 Fund 810 Requested	2026 Fund 810 Budget	2025 Fund 810 End Bal	2024 Fund 810 End Bal	2023 Fund 810 End Bal
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	336,950	331,570	281,928	166,470	328,380
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	530,000	5,640,946	1,169,697	571,250	2,222,857
<b>Revenue</b>	<b>Revenue</b>	<b>\$ 866,950</b>	<b>\$ 5,972,516</b>	<b>\$ 1,451,625</b>	<b>\$ 737,720</b>	<b>\$ 2,551,237</b>
<b>Expense</b>	<b>Expense</b>					
E02	Salaries & Wages	\$ 64,084	\$ 63,978	\$ 76,460	\$ 76,097	\$ 62,313
E03	Benefits & Deductions	2,959	3,753	1,134	1,380	1,190
E04	Professional/Outside Services	200	200	-	-	216
E05	Utilities	-	-	-	-	-
E06	General Supplies	2,000	1,500	(115)	1,664	708
E07	Repairs & Maintenance	16,000	4,000	3,575	2,443	156
E08	Other Operating Expenses	-	-	1,327	703	-
E09	Non-operating Expenses	-	-	-	-	-
E10	Intradistrict Allocations	261,600	251,371	213,122	193,177	192,388
E11	Reimbursable Expense	500,000	5,605,946	1,156,123	463,016	2,221,867
E12	Transfers	10,967	10,627	-	-	-
E13	Capital	-	-	-	-	-
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ 857,810</b>	<b>\$ 5,941,375</b>	<b>\$ 1,451,625</b>	<b>\$ 738,479</b>	<b>\$ 2,478,837</b>
<b>Revenue Total</b>		<b>\$ 866,950</b>	<b>\$ 5,972,516</b>	<b>\$ 1,451,625</b>	<b>\$ 737,720</b>	<b>\$ 2,551,237</b>
<b>Expense Total</b>		<b>857,810</b>	<b>5,941,375</b>	<b>1,451,625</b>	<b>738,479</b>	<b>2,478,837</b>
<b>Grand Total</b>		<b>\$ 9,140</b>	<b>\$ 31,141</b>	<b>\$ -</b>	<b>\$ (759)</b>	<b>\$ 72,400</b>

# Trails Capital Combined

## Funds 813|819

<b>Sort Level</b>	<b>Description</b>	<b>2027 Funds 813 819 Requested</b>	<b>2026 Funds 813 819 Budget</b>	<b>2025 Funds 813 819 End Bal</b>	<b>2024 Funds 813 819 End Bal</b>	<b>2023 Funds 813 819 End Bal</b>
<b>Revenue</b>	<b>Revenue</b>					
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	-	-	-
R03	Restricted Revenue	-	-	-	-	-
R04	Reimbursable/Grant Revenue	-	-	-	-	-
<b>Revenue</b>	<b>Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>	<b>Expense</b>					
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	(10,967)	(10,627)	(678)	(6,400)	(318)
E13	Capital	-	-	678	6,400	318
E14	Depreciation	-	-	-	-	-
<b>Expense</b>	<b>Expense</b>	<b>\$ (10,967)</b>	<b>\$ (10,627)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>(10,967)</b>	<b>(10,627)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ 10,967</b>	<b>\$ 10,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026-27 Capital Purchases & Projects

<b>Fund 019</b>	<b>EGR &amp; Utility Ops Capital Exp</b>		
<b>Dept 96</b>	<b>Capital Projects</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Corp Yard Sand Barn Bay Door Replacement	C27-001	\$ -	\$ 20,000
		<u>\$ -</u>	<u>\$ 20,000</u>

<b>Fund 029</b>	<b>Fleet Capital Expenditures</b>		
<b>Dept 94</b>	<b>Capital Purchases</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Utility Vehicle (P8) Replacement	C27-002	\$ -	\$ 68,500
		<u>\$ -</u>	<u>\$ 68,500</u>

<b>Fund 059</b>	<b>Administrative Capital Exp</b>		
<b>Dept 96</b>	<b>Capital Projects</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Aerial Imagery and Lidar Data Acquisition	C27-003	\$ -	\$ 13,747
		<u>\$ -</u>	<u>\$ 13,747</u>

<b>Fund 119</b>	<b>Northstar Wtr Capital Exp</b>		
<b>Dept 94</b>	<b>Capital Purchases</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Meter Purchases - FY2027	C27-MTR	\$ -	\$ 6,500
		<u>\$ -</u>	<u>\$ 6,500</u>

<b>Fund 119</b>	<b>Northstar Wtr Capital Exp</b>		
<b>Dept 96</b>	<b>Capital Projects</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Tank D Roof Repair	C27-004	\$ -	\$ 15,000
Aspen Grove Water Lateral Replacements	C27-005	-	26,000
Tank E and NS Dr Pump Station SCADA Replac	C27-006	-	55,000
		<u>\$ -</u>	<u>\$ 96,000</u>

<b>Fund 129</b>	<b>Martis Valley Wtr Capital Exp</b>		
<b>Dept 94</b>	<b>Capital Purchases</b>	<b>Revenue</b>	<b>Expense</b>

Project Name	Project Number		
Meter Purchases - FY2027	C27-MTR	\$ -	\$ 22,500
		<u>\$ -</u>	<u>\$ 22,500</u>

<b>Fund 329</b>	<b>Wood Energy Capital Exp</b>		<b>Revenue</b>	<b>Expense</b>
<b>Dept 96</b>	<b>Capital Projects</b>			
	<b>Project Name</b>	<b>Project Number</b>		
	Wood Energy (non-Grant Exp)	C23-009	\$ -	\$ 3,800,000
	WEF Interpretive Displays_CTA	C24-017	20,000	20,000
	WEF Building_SNC Wildfire	C25-011	1,000,000	1,000,000
	WEF General_Investment Tax Cr	C26-002	3,000,000	3,000,000
			<u>\$ 4,020,000</u>	<u>\$ 7,820,000</u>

<b>Fund 619</b>	<b>Fire Capital Expenditures</b>		<b>Revenue</b>	<b>Expense</b>
<b>Dept 94</b>	<b>Capital Purchases</b>			
	<b>Project Name</b>	<b>Project Number</b>		
	Utility Vehicle	C27-007	\$ -	\$ 100,000
	Engine - Type 1	C27-008	-	1,350,000
	Bendix King Radios (2)	C27-009	-	8,500
			<u>\$ -</u>	<u>\$ 1,458,500</u>

<b>Fund 719</b>	<b>Snow Capital Expenditures</b>		<b>Revenue</b>	<b>Expense</b>
<b>Dept 94</b>	<b>Capital Purchases</b>			
	<b>Project Name</b>	<b>Project Number</b>		
	Load Mounted Blower (B2) Replacement	C27-010	\$ -	\$ 275,000
			<u>\$ -</u>	<u>\$ 275,000</u>

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<b>Total Fiscal Year 2026-27 Capital Purchases &amp; Projects</b>	<b>\$ 4,020,000</b>	<b>\$ 9,780,747</b>
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## Fiscal Year 2026-27 Operating Projects

Fund 620	Fuels Management Operations		Revenue	Expense
Dept 62	Meas U - Operating Projects			
	<b>Project Name</b>	<b>Project Number</b>		
	Trimont Cost Share_NCSD	O27-001	\$ -	\$ 63,987
	Measure U, Beyond 300' Zone (WPZ)	O27-002	-	105,490
			<u>\$ -</u>	<u>\$ 169,477</u>
<b>Total Fiscal Year 2026-27 Operating Projects</b>			<b>\$ -</b>	<b>\$ 169,477</b>

## Fiscal Year 2026-27 Reimbursable & Grant Projects

Fund 010 Dept 90	Engineering & Utility Ops Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Trimont Reimbursable	R27-TRI	
		\$ 32,857	\$ 32,857
		<u>\$ 32,857</u>	<u>\$ 32,857</u>
Fund 050 Dept 90	General & Administrative Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	CFD Funded Admin	R27-CFD	
		\$ 60,200	\$ 60,200
		<u>\$ 60,200</u>	<u>\$ 60,200</u>
Fund 120 Dept 90	Martis Valley Wtr Operations Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	Schaffer's Mill Golf Maint	R23-001	
		\$ 2,500	\$ 2,000
		<u>\$ 2,500</u>	<u>\$ 2,000</u>
Fund 620 Dept 60	Fuels Management Operations Meas U - Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	NEU Phase II_2023 CalFire CCI	G24-001	
	Forest Fuels Reduction_2027 TTAD	G27-001	
	Trimont Cost Share_Partner	R27-001	
		\$ 145,355	\$ 145,355
		400,000	400,000
		63,987	63,987
		<u>\$ 609,342</u>	<u>\$ 609,342</u>
Fund 810 Dept 90	Trails Maintenance Reimbursables/Grants	Revenue	Expense
	Project Name	Project Number	
	MVT - Segment 4_Park Dedication Fees	G27-002	
	MVT Segment 4_NTCA TOT Funds	G27-003	
		\$ 400,000	\$ 400,000
		130,000	100,000
		<u>\$ 530,000</u>	<u>\$ 500,000</u>
<b>Total Fiscal Year 2026-27 Reimbursable &amp; Grant Projects</b>		<b>\$ 1,234,899</b>	<b>\$ 1,204,399</b>

# Fund Balances

## Capital Reserve Funds - April 2026

	<b>Northstar Wtr Capital Revenue</b>	<b>Martis Valley Wtr Capital Revenue</b>	<b>Sewer Capital Revenue</b>	<b>Solid Waste Capital Revenue</b>	<b>Fire Capital Revenue</b>	<b>Snow Capital Revenue</b>	<b>Roads Capital Revenue</b>	<b>Total</b>
<b>Description</b>	<b>Fund 113 End Bal</b>	<b>Fund 123 End Bal</b>	<b>Fund 213 End Bal</b>	<b>Fund 313 End Bal</b>	<b>Fund 613 End Bal</b>	<b>Fund 713 End Bal</b>	<b>Fund 723 End Bal</b>	<b>End Bal</b>
<b>Current Assets</b>								
General Checking (Cap Reserve)	6,561	8,769	571,098	22,633	67,434	199,317	137,540	1,013,351
UB Deposit Account	757,945	810,692	259,292	-	-	-	-	1,827,929
Interfund Receivable	-	-	649,127	-	193,000	-	1,319,586	2,161,714
<b>Current Assets</b>	<b>\$ 764,506</b>	<b>\$ 819,460</b>	<b>\$ 1,479,518</b>	<b>\$ 22,633</b>	<b>\$ 260,434</b>	<b>\$ 199,317</b>	<b>\$ 1,457,126</b>	<b>\$ 5,002,993</b>
<b>Current Assets - Restricted</b>								
Schwab - Money Funds	\$ 7,666	\$ 9,353	\$ 14,583	\$ 4,833	\$ 24,406	\$ 5,561	\$ 15,738	\$ 82,141
Schwab - Investments	5,852,358	6,874,278	5,714,029	125,833	1,676,930	530,832	1,302,176	22,076,436
<b>Current Assets - Restricted</b>	<b>\$ 5,860,024</b>	<b>\$ 6,883,632</b>	<b>\$ 5,728,612</b>	<b>\$ 130,666</b>	<b>\$ 1,701,337</b>	<b>\$ 536,393</b>	<b>\$ 1,317,913</b>	<b>\$ 22,158,576</b>
<b>Current Liabilities</b>								
Interfund Payable	\$ (703,288)	\$ (148,126)	\$ (275,825)	\$ (66,437)	\$ (99,443)	\$ (448,549)	\$ (2,262,437)	\$ (4,004,104)
<b>Current Liabilities</b>	<b>\$ (703,288)</b>	<b>\$ (148,126)</b>	<b>\$ (275,825)</b>	<b>\$ (66,437)</b>	<b>\$ (99,443)</b>	<b>\$ (448,549)</b>	<b>\$ (2,262,437)</b>	<b>\$ (4,004,104)</b>
<b>Asset Total</b>	<b>\$ 6,624,530</b>	<b>\$ 7,703,092</b>	<b>\$ 7,208,129</b>	<b>\$ 153,299</b>	<b>\$ 1,961,771</b>	<b>\$ 735,710</b>	<b>\$ 2,775,039</b>	<b>\$ 27,161,570</b>
<b>Liability Total</b>	<b>(703,288)</b>	<b>(148,126)</b>	<b>(275,825)</b>	<b>(66,437)</b>	<b>(99,443)</b>	<b>(448,549)</b>	<b>(2,262,437)</b>	<b>(4,004,104)</b>
<b>Grand Total</b>	<b>\$ 5,921,242</b>	<b>\$ 7,554,966</b>	<b>\$ 6,932,305</b>	<b>\$ 86,862</b>	<b>\$ 1,862,328</b>	<b>\$ 287,161</b>	<b>\$ 512,603</b>	<b>\$ 23,157,466</b>