TOML BUDGET WORKSHEET
BUDGET 2025-26

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		48,248,390	44,748,194	34,832,132	$ 32,852,365	38,177,365	$ 33,676,500
TOTAL TOML EXPENDITURES		42,658,399	42,524,399	35,297,538	$ 32,781,588	44,198,146	$ 33,645,609
NET TOML REV - EXP		5,589,991	2,223,795	(465,406)	70,777	(6,020,781)	$ 30,891
REVENUE							
100-000-30202	Property Tax Secured	3,268,904	3,550,237	2,301,462	3,325,000	3,325,000	$ 3,500,000
100-000-30204	Property Tax Unsecured	210,909	223,961	245,063	220,000	220,000	$ 225,000
100-000-30210	Prior Secured & Escapes	26,879	38,236	34,028	20,000	20,000	$ 30,000
100-000-30230	Documentary Transfer Tax	187,816	219,502	146,709	125,000	125,000	$ 145,000
100-000-30234	Current Supplemental Tax	112,559	108,027	55,754	100,000	100,000	$ 105,000
100-000-30250	Homeowners Exemption	97,685	90,301	51,357	50,000	50,000	$ 52,000
100-000-30260	Property Tax-In Lieu VLF	1,119,465	1,215,010	-	1,000,000	1,000,000	$ 1,100,000
100-000-30270	ERAF Excess	348,548	-	169,001	110,000	110,000	$ 113,000
100-000-30402	Sales Tax	3,766,418	3,616,593	2,078,755	3,250,000	3,250,000	$ 3,350,000
100-000-30604	TOT: Current Year	29,482,552	27,666,698	23,916,762	18,500,000	23,500,000	$ 19,500,000
100-000-30640	TOT: Certificates	9,162	6,984	135	7,000	7,000	$ 7,000
100-000-30642	Certified Property Fee	-	-	1,261,293	1,350,000	1,350,000	$ 837,500
100-000-30644	TOT: Penalties & Interest	273,253	209,559	243,040	75,000	75,000	$ 100,000
100-000-30660	TOT: Revenue Violations	199,485	75,701	85,099	80,000	80,000	$ 80,000
100-000-30661	TOT: Rev Viol Pen & Interest	93,764	31,373	38,609	25,000	25,000	$ 25,000
100-000-30670	TOT: Zoning Violations	18,107	585	507	10,000	10,000	$ 1,000
100-000-30671	TOT: Zoning Viol Pen & Interes	7,303	219	231	10,000	10,000	$ 500
100-000-30802	Business Tax	389,416	414,348	438,839	380,000	380,000	$ 400,000
100-000-30803	Cannabis Tax	127,765	119,694	84,031	120,000	120,000	$ 75,000
100-000-30810	Bus Tax Penalties & Interest	22,133	23,152	11,372	8,000	8,000	$ 8,000
100-000-30830	Business Lic Application Fee	16,138	21,353	18,903	13,000	13,000	$ 13,000
100-000-30835	Cannabis Business Registration	(7,387)	24,270	-	18,000	18,000	$ 3,000
100-000-30840	Business Lic Renewal Fee	33,939	41,040	40,877	28,000	28,000	$ 35,000
100-000-31204	Franchise Fee: Solid Waste	251,500	359,037	319,144	315,000	315,000	$ 325,000
100-000-31206	Franchise Fee: Electricity	325,729	374,354	-	230,000	230,000	$ 300,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-000-31208	Franchise Fee: Gas	181,410	184,008	-	125,000	125,000	$ 145,000
100-000-31210	Franchise Fee: Cable	230,578	227,187	177,941	230,000	230,000	$ 230,000
100-000-31410	Encroachment Permits	10,625	7,875	4,875	4,000	4,000	$ 4,000
100-000-31414	Grading Permits	6,575	12,975	9,425	7,000	7,000	$ 7,000
100-000-31420	Building Permits	877,731	1,702,958	715,924	850,000	850,000	$ 850,000
100-000-31440	Animal Licenses	2,321	1,326	369	2,000	2,000	$ 2,000
100-000-31444	Animal Licenses Penalties	-	-	-	200	200	$ 200
100-000-31450	Concealed Weapon Permit	2,680	2,355	2,290	1,500	1,500	$ 1,500
100-000-31464	Taxicab Driver Permit	64	64	-	300	300	$ 300
100-000-31470	Special Events Permit	8,140	6,720	4,980	8,000	8,000	$ 8,000
100-000-31602	Charges for Services	192,510	222,143	83,550	188,365	188,365	$ 193,000
100-000-31604	Sale of Documents	516	1,064	210	500	500	$ 500
100-000-31606	Credit Card Service Fee	23,348	25,587	27,006	16,000	16,000	$ 16,000
100-000-31610	Facility Rental	230,817	180,145	153,602	200,000	200,000	$ 160,000
100-000-31615	P&R Facility Rental	14,627	22,905	14,845	17,000	17,000	$ 18,000
100-000-31620	Plan Review-New Bus & Home Occ	1,924	3,191	3,075	2,500	2,500	$ 2,500
100-000-31624	Planning & Zoning Applications	426,374	818,259	49,915	350,000	350,000	$ 350,000
100-000-31626	Master Plan Fees	49,469	60,192	5,889	25,000	25,000	$ 25,000
100-000-31630	Engineering Fees	27,606	8,795	-	10,000	10,000	$ 10,000
100-000-31652	Transit Fee	130,062	147,191	136,335	150,000	150,000	$ 150,000
100-000-31664	Recreation Program Fees	180,091	167,972	36,836	170,000	170,000	$ 178,000
100-000-31666	Concessions	-	-	746	-	-	$ 500
100-000-31668	Amenities Enhancement Program	-	-	-	10,000	10,000	$ 10,000
100-000-31670	Whitmore Master	337,727	36,313	14,914	24,000	24,000	$ 24,000
100-000-31671	Edison Master	4,449	2,625	-	-	-	$ 5,000
100-000-31672	Whitmore Pool Reimb	253,306	69,960	-	175,000	-	$ 58,000
100-000-31684	Recreation Donations	-	-	-	-	-	$ 8,000
100-000-31690	Archival Storage Fee	-	-	-	10,000	10,000	$ 10,000
100-000-31692	Fingerprint Service	22,217	22,332	21,304	15,000	15,000	$ 15,000
100-000-32810	Superior Court Fines	19,950	15,639	10,909	8,000	8,000	$ 8,000
100-000-32820	Parking Citations	46,688	60,131	56,439	30,000	30,000	$ 30,000
100-000-32830	Vehicle Impound Fees	2,400	4,350	5,550	4,000	4,000	$ 4,000
100-000-32860	Civil Penalties:Municipal Code	80,426	54,781	13,827	50,000	50,000	$ 40,000
100-000-35220	COPS-OPTION Public Safety	164,964	185,640	39,217	100,000	100,000	$ 100,000
100-000-35221	Officer Training Reimb	10,105	26,117	19,693	8,000	8,000	$ 15,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-000-35403	Vehicle License Fee in Excess	7,549	8,984	11,384	8,000	8,000	$ 8,000
100-000-37002	Interest on Investments	796,201	1,432,008	669,749	100,000	600,000	$ 100,000
100-000-37004	Interest from County	128,441	229,256	63,377	20,000	20,000	$ 20,000
100-000-37100	Refunds and Rebates	163,319	(35,686)	138,561	100,000	100,000	$ 100,000
100-000-39999	Interfund Transfers In	3,157,449	437,959	791,725	425,000	425,000	$ 440,000
TOTAL REVENUE		48,248,390	44,748,194	34,832,132	32,852,365	38,177,365	$ 33,676,500

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 410	**TOWN COUNCIL**						
EXPENSES							
100-410-40000	Regular Salaries	-	-	-	-	-	
100-410-40111	Temporary Wages	53,538	62,635	61,591	62,635	62,635	$ 61,740
100-410-41002	Health Ins Premiums	132,751	177,246	186,340	186,006	186,006	$ 186,006
100-410-41028	PARS (Part Time Retirement)	1,055	1,235	1,214	1,235	1,235	$ 1,235
100-410-43150	Training, Ed, Conf & Mtgs	7,242	4,165	3,199	12,000	12,000	$ 12,000
TOTAL EXPENSES		194,586	245,329	252,344	261,876	261,876	$ 260,981
DEPT 412	**LEGAL SERVICES**						
EXPENSES							
100-412-43031	Contractual Services	203,771	261,342	248,760	225,000	225,000	$ 225,000
TOTAL EXPENSES		212,397	261,342	248,760	225,000	225,000	$ 225,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 413	**TOWN MANAGER**						
EXPENSES							
100-413-40000	Regular Salaries	349,541	438,315	312,685	335,916	335,916	$ 355,869
100-413-40130	Comprehensive Leave	8,698	(37,434)	-	24,604	24,604	$ 25,984
100-413-41002	Health Ins Premiums	64,487	73,759	76,895	83,936	83,936	$ 88,129
100-413-41012	Workers Comp Insurance	22,396	24,650	19,556	19,556	19,556	$ 19,338
100-413-41020	PERS (Retirement)	130,581	131,633	96,378	102,576	102,576	$ 103,099
100-413-42006	Uniforms & Personal Equip	-	-	199	2,000	2,000	$ 2,000
100-413-42030	Special Operational	11,621	21,759	43,108	15,000	15,000	$ 15,000
100-413-43031	Contractual Services	-	15,080	192,124	26,000	426,000	$ 26,000
100-413-43130	Advertising & Legal Notices	16,941	13,918	17,121	10,000	10,000	$ 10,000
100-413-43150	Training, Ed, Conf & Mtgs	6,915	1,399	(1,125)	10,000	10,000	$ 10,000
100-413-44520	Emergency Preparedness	-	-	-	15,000	15,000	$ 15,000
TOTAL EXPENSES		619,708	683,081	758,942	644,588	1,044,588	$ 670,419

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 414	**TOWN CLERK**						
EXPENSES							
100-414-40000	Regular Salaries	181,980	198,291	177,246	186,645	186,645	$ 203,264
100-414-40113	Overtime Wages		245	44	5,000	5,000	$ 5,000
100-414-40130	Comprehensive Leave	4,822	(976)	-	3,424	3,424	$ 3,625
100-414-41002	Health Ins Premiums	66,334	78,840	79,144	85,134	85,134	$ 89,341
100-414-41012	Workers Comp Insurance	11,093	12,525	10,375	10,375	10,375	$ 10,563
100-414-41020	PERS (Retirement)	66,463	74,028	63,361	63,405	63,405	$ 66,034
100-414-42030	Special Operational	8,248	16,397	5,836	15,000	15,000	$ 15,000
100-414-43110	Mem'ships, Dues, Subscr, Publi	185	685	195	500	500	$ 500
100-414-43130	Advertising & Legal Notices	2,884	3,769	2,628	2,750	2,750	$ 2,750
100-414-43150	Training, Ed, Conf & Mtgs	1,800	2,825	1,240	5,500	5,500	$ 5,500
100-414-44600	Codification	11,990	14,631	13,741	5,000	14,000	$ 5,000
100-414-44620	Municipal Election	2,219	567	7,108	9,000	9,000	$ 9,000
TOTAL EXPENSES		358,019	401,827	360,917	391,733	400,733	$ 415,577

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 415	**FINANCE**						
EXPENSES							
100-415-40000	Regular Salaries	638,746	613,460	500,267	714,887	714,887	$ 707,871
100-415-40111	Temporary Wages	28,934	28,648	15,384	58,380	58,380	$ 57,545
100-415-40113	Overtime Wages	8,479	12,069	11,996	10,000	10,000	$ 10,000
100-415-40130	Comprehensive Leave	6,828	1,940	-	16,945	16,945	$ 16,550
100-415-41002	Health Ins Premiums	234,682	261,972	240,022	345,907	345,907	$ 358,530
100-415-41012	Workers Comp Insurance	40,590	44,924	40,358	39,947	39,947	$ 36,988
100-415-41020	PERS (Retirement)	208,855	210,246	177,516	196,814	196,814	$ 183,156
100-415-41028	PARS (Part Time Retirement)	576	525	331	1,151	1,151	$ 696
100-415-42006	Uniforms & Personal Equip	389	-	-	1,500		$ 1,500
100-415-42030	Special Operational	653	0	205	300	300	$ 300
100-415-43031	Contractual Services	104,300	121,897	998	110,000	110,000	$ 110,000
100-415-43100	Audit Services	62,750	83,360	59,016	75,000	75,000	$ 75,000
100-415-43110	Mem'ships, Dues, Subscr, Publi	225	225	234	300	300	$ 300
100-415-43130	Advertising & Legal Notices	2,170	2,245	-	2,500	2,500	$ 2,500
100-415-43150	Training, Ed, Conf & Mtgs	5,339	3,127	4,117	5,000	5,000	$ 10,000
100-415-43422	SB 1559 Tax Admin Fee	73,465	81,681	-	82,000	82,000	$ 82,000
TOTAL EXPENSES		1,418,079	1,466,319	1,050,444	1,660,631	1,659,131	$ 1,652,936

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 416	**GENERAL SERVICES**						
EXPENSES							
100-416-42002	Office Supplies	13,989	29,214	23,474	28,000	28,000	$ 28,000
100-416-42005	Postal Supplies & Postage	14,665	19,048	13,741	20,000	20,000	$ 20,000
100-416-42030	Special Operational	6,642	4,890	449	10,000	10,000	$ 10,000
100-416-43031	Contractual Services	102,851	201,845	108,462	207,180	207,180	$ 207,180
100-416-43060	Garage Vehicle Service	35,737	51,978	8,265	40,000	40,000	$ 40,000
100-416-43066	Vehicle & Equip Replacement	30,308	31,481	-	27,848	27,848	$ 35,000
100-416-43106	Insurance Premiums	596,504	729,128	888,770	889,352	889,352	$ 889,352
100-416-43114	Credit Card Fees	49,178	66,627	46,561	50,000	50,000	$ 50,000
100-416-43180	Contingency	-	-	-	100,000	100,000	$ 100,000
100-416-43404	Public Utilities	54,663	38,947	34,577	70,000	70,000	$ 70,000
100-416-44220	Community Support Fund	51,827	59,419	58,737	71,000	71,000	$ 71,000
100-416-45010	Facility Lease	252,196	413,202	451,055	465,000	465,000	$ 465,000
100-416-46010	Equipment Lease	44,316	33,718	31,641	35,000	35,000	$ 35,000
TOTAL EXPENSES		1,253,026	1,679,498	1,666,092	2,013,380	2,013,380	$ 2,020,532
DEPT 417	**HUMAN RESOURCES**						
EXPENSES							
100-417-40000	Regular Salaries	181,615	177,656	214,296	195,359	195,359	$ 261,048
100-417-40130	Comprehensive Leave	2,402	(1,078)	-	10,978	10,978	$ 15,852
100-417-41002	Health Ins Premiums	53,688	61,182	100,272	69,707	69,707	$ 108,962
100-417-41012	Workers Comp Insurance	11,788	13,119	11,263	11,263	11,263	$ 14,138
100-417-41020	PERS (Retirement)	60,875	62,772	56,953	53,842	53,842	$ 68,264
100-417-42030	Special Operational	50,845	4,453	1,554	10,000	10,000	$ 10,000
100-417-43110	Mem'ships, Dues, Subscr, Publi	-	1,002	-	2,000	2,000	$ 2,000
100-417-43140	Recruiting & Other HR	16,638	23,292	15,483	20,000	40,000	$ 20,000
100-417-43150	Training, Ed, Conf & Mtgs	5,278	1,920	1,540	5,000	5,000	$ 5,000
TOTAL EXPENSES		383,127	372,307	403,525	378,149	398,149	$ 505,264

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 418	**INFORMATION SYSTEMS**						
100-418-43031	Contractual Services	8,373	11,876	102,199	8,000	118,000	$ 8,000
100-418-43033	Computer Support Services	255,819	250,000	187,500	280,000	280,000	$ 280,000
100-418-43404	Public Utilities	34,808	35,133	44,986	30,000	30,000	$ 30,000
100-418-45050	Equipment Maint Agreements	70,691	135,469	194,887	153,600	153,600	$ 153,600
100-418-48800	Computer Hardware - Capital	31,874	46,917	59,506	31,000	31,000	$ 31,000
100-418-48900	Computer Software - Capital	136,724	68,245	105,346	23,000	23,000	$ 23,000
TOTAL EXPENSES		557,601	549,140	694,424	525,600	635,600	$ 525,600

DEPT 420 **POLICE SERVICES**

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-420-40000	Regular Salaries	2,105,668	2,272,857	2,305,085	2,404,320	2,404,320	$ 2,667,601
100-420-40111	Temporary Wages	16,673	14,709	5,423	92,960	92,960	$ 25,000
100-420-40113	Overtime Wages	202,814	246,010	272,210	150,000	310,000	$ 150,000
100-420-40114	Differential Wages	-	-	-	-	-	
100-420-40115	Police Holiday Pay	97,705	82,232	68,795	91,273	91,273	$ 7,539
100-420-40130	Comprehensive Leave	(844)	36,335	-	85,419	85,419	$ 95,704
100-420-41002	Health Ins Premiums	394,323	505,839	543,095	569,870	569,870	$ 635,493
100-420-41012	Workers Comp Insurance	140,108	165,246	140,882	140,882	140,882	$ 141,435
100-420-41016	Unemployment Assessment	-	-	-	5,000	5,000	$ 5,000
100-420-41018	ICMA VantageCare	54,000	61,875	59,625	62,000	62,000	$ 62,000
100-420-41020	PERS (Retirement)	1,101,048	1,172,528	1,335,667	1,382,239	1,382,239	$ 1,425,552
100-420-41024	PARS (Retirement Enhanced)	1,440	-	-	15,000	15,000	$ 15,000
100-420-41028	PARS (Part Time Retirement)	154	47	-	2,540	2,540	$ 3,009
100-420-42002	Office Supplies	5,377	5,280	3,455	5,000	5,000	$ 5,000
100-420-42003	Misc Supplies	-	-	-	-	-	$ -
100-420-42005	Postal Supplies & Postage	1,491	1,390	718	1,500	1,500	$ 1,500
100-420-42006	Uniforms & Personal Equip	19,177	28,192	29,721	30,000	30,000	$ 40,000
100-420-42007	Maintenance Supplies	2,623	1,878	837	3,000	3,000	$ 2,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-420-42030	Special Operational	10,473	28,219	70,515	30,000	30,000	$ 30,000
100-420-43031	Contractual Services	219,731	145,604	211,632	104,000	129,000	$ 237,000
100-420-43032	Dispatch Services	438,088	471,202	510,013	509,000	509,000	$ 510,718
100-420-43060	Garage Vehicle Service	58,208	50,987	78,593	45,000	110,000	$ 75,000
100-420-43066	Vehicle & Equip Replacement	57,525	44,783	-	24,316	24,316	$ 60,000
100-420-43110	Mem'ships, Dues, Subscr, Publi	6,024	3,892	5,723	6,500	6,500	$ 6,500
100-420-43114	Credit Card Fees	-	-	-	-	-	$ -
100-420-43120	Printing & Reproduction	3,130	5,274	3,288	5,500	5,500	$ 5,500
100-420-43130	Advertising & Legal Notices	459	33	-	1,000	1,000	$ 1,000
100-420-43140	Recruiting & Other HR	-	80	-	-	-	$ -
100-420-43150	Training, Ed, Conf & Mtgs	52,275	59,521	61,478	55,000	200,000	$ 60,000
100-420-43154	CERT	-	-	-	-	-	$ -
100-420-43156	DOJ Fingerprint Live	8,164	10,173	6,072	10,000	10,000	$ 10,000
100-420-43404	Public Utilities	53,330	52,509	46,748	60,000	60,000	$ 60,000
100-420-44400	Drug Enforcement	-	-	-	-	-	
100-420-44520	Emergency Preparedness	-	-	-	-	-	$ -
100-420-45010	Facility Lease	-	-	-	-	-	$ -
100-420-45060	Gen'l Facilities Maint	8,454	4,991	4,319	10,000	10,000	$ 10,000
100-420-45400	Communication Equip Maint	571	-	-	1,000	1,000	$ 1,000
100-420-46010	Equipment Lease	2,173	2,660	810	2,500	2,500	$ 2,000
100-420-46200	Machinery & Equip - Non Cap	16,198	-	-	-	-	
100-420-46300	Communic Equip - Non Cap	906	876	889	5,000	5,000	$ 5,000
100-420-46440	Office Equip & Furniture	4,472	5,137	1,806	5,000	5,000	$ 5,000
100-420-46450	Firearms	14,749	14,802	40,022	15,000	40,000	$ 25,000
100-420-46460	Computer Hardware - Non Cap	-	-	-	-	-	
100-420-46480	Computer Software - Non Cap	-	-	259	-	-	
TOTAL EXPENSES		5,096,686	5,495,161	5,807,680	5,929,819	6,349,819	$ 6,385,551

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
DEPT 432	**RECREATION PROGRAMS**							
EXPENSES								
100-432-40000	Regular Salaries	360,070	408,584	340,815	407,258	407,258	$	444,678
100-432-40111	Temporary Wages	85,970	105,311	113,653	182,081	182,081	$	199,284
100-432-40113	Overtime Wages	4,342	5,046	6,617	3,000	3,000	$	3,000
100-432-40130	Comprehensive Leave	8,111	5,640	-	24,313	24,313	$	25,853
100-432-41002	Health Ins Premiums	81,925	117,254	93,954	117,918	117,918	$	120,557
100-432-41012	Workers Comp Insurance	21,949	26,647	23,532	23,532	23,532	$	23,980
100-432-41020	PERS (Retirement)	120,741	140,857	119,393	127,678	127,678	$	131,374
100-432-41028	PARS (Part Time Retirement)	2,146	2,500	2,577	3,590	3,590	$	2,799
100-432-42006	Uniforms & Personal Equip	856	2,524	-	2,500	2,500	$	2,750
100-432-42008	Recreation Supplies	11,351	11,656	8,130	12,000	12,000	$	13,000
100-432-42009	Amenities Enhancement Program	1,553	7,115	-	8,500	8,500	$	10,000
100-432-42030	Special Operational	5,318	6,546	3,434	6,500	6,500	$	6,000
100-432-43031	Contractual Services	32,151	19,911	41,930	31,000	331,000	$	40,250
100-432-43110	Mem'ships, Dues, Subscr, Publi	1,255	1,723	860	1,900	1,900	$	3,300
100-432-43120	Printing & Reproduction	2,102	3,685	351	3,000	3,000	$	3,000
100-432-43130	Advertising & Legal Notices	3,874	3,203	4,452	5,000	5,000	$	6,000
100-432-43150	Training, Ed, Conf & Mtgs	5,453	4,557	722	6,000	6,000	$	6,000
100-432-43164	Excursions & Field Trips	1,231	2,022	1,365	4,500	4,500	$	5,500
100-432-44300	Fishing Enhancement	104,656	107,460	109,162	109,250	109,250	$	111,000
100-432-44310	Community Youth Programs	45,000	48,478	-	47,000	47,000	$	49,000
100-432-44320	Fireworks Display	18,419	55,632	21,742	43,000	43,000	$	44,000
TOTAL EXPENSES		921,970	1,092,381	898,701	1,169,520	1,469,520	$	1,251,326

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 434	**WHITMORE POOL & REC AREA**						
<u>EXPENSES</u>							
100-434-40000	Regular Salaries	91,835	124,570	91,943	79,884	79,884	$ 88,480
100-434-40111	Temporary Wages	95,235	106,398	72,881	90,157	90,157	$ 108,651
100-434-40113	Overtime Wages	3,015	5,542	2,977	1,000	1,000	$ 1,000
100-434-40130	Comprehensive Leave	2,761	(2,089)	-	2,338	2,338	$ 2,471
100-434-41002	Health Ins Premiums	19,599	22,992	17,690	38,337	38,337	$ 39,198
100-434-41012	Workers Comp Insurance	5,374	5,827	4,488	4,488	4,488	$ 4,644
100-434-41020	PERS (Retirement)	29,546	31,474	19,863	21,455	21,455	$ 22,422
100-434-41028	PARS (Part Time Retirement)	1,320	1,618	1,422	1,777	1,777	$ 1,042
100-434-42006	Uniforms & Personal Equip	2,114	2,695	129	2,500	2,500	$ 2,750
100-434-42007	Maintenance Supplies	8,747	5,697	2,696	6,000	6,000	$ 8,000
100-434-42008	Recreation Supplies	2,819	4,104	230	3,000	3,000	$ 3,000
100-434-42009	Pool Supplies	9,870	7,468	4,580	9,000	9,000	$ 11,000
100-434-42030	Special Operational	863	839	637	1,000	1,000	$ 1,250
100-434-43031	Contractual Services	5,404	9,624	9,407	8,500	8,500	$ 9,000
100-434-43060	Garage Vehicle Service	8,545	13,779	13,420	16,000	16,000	$ 14,000
100-434-43066	Vehicle & Equip Replacement	24,917		-	19,858	19,858	$ 22,000
100-434-43120	Printing & Reproduction	-	84	-	500	500	$ 500
100-434-43130	Advertising & Legal Notices	409	-	-	1,000	1,000	$ 1,000
100-434-43150	Training, Ed, Conf & Mtgs	1,026	4,427	2,572	4,000	4,000	$ 4,000
100-434-43404	Public Utilities	48,884	29,607	20,430	50,000	50,000	$ 55,000
100-434-43420	Taxes & Fees	59	5,986	2,157	2,000	2,000	$ 2,000
100-434-45010	Facility Lease	2,700	2,783	784	750	750	$ 1,500
100-434-45080	Park Grounds & Bldgs Maint	12,605	15,496	6,666	19,000	19,000	$ 21,000
TOTAL EXPENSES		388,517	400,445	276,307	382,544	382,544	$ 423,908

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 436	**Arts & Culture**						
EXPENSES							
100-436-40111	Temporary Wages	2,318	592	-	45,437	45,437	$ 44,787
100-436-40113	Overtime Wages	-	-	-	1,000	1,000	$ 1,000
100-436-41028	PARS (Part Time Retirement)	25	-	-	896	896	$ 3,542
100-436-42006	Uniforms & Personal Equip	-	-	-	-	-	$ 500
100-436-42007	Maintenance Supplies	-	-	50	5,000	-	$ 2,000
100-436-43031	Contractual Services	5,967	1,940	-	5,000	25,000	$ 45,000
100-436-43120	Advertising & Legal Notices						$ 2,000
100-436-43130	Training, Ed, Conf & Mtgs						$ 3,000
100-436-43110	Mem'ships, Dues, Subscr, Publi	(324)	-	-	3,000	-	$ 1,000
100-436-43150	Training, Ed, Conf & Mtgs	-	195	-	2,000	-	$ 3,000
100-436-43404	Public Utilities	232	3,793	5	-	-	$ 60,000
100-436-46200	Machinery & Equip - Non Cap	-	-	-	40,000	-	$ 4,000
100-436-46460	Computer Hardware - Non Cap	-	-	-	-	-	$ 4,000
							$ 4,000
TOTAL EXPENSES		55,608	22,542	55	102,333	72,333	$ 177,829

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 438	**PARKS, BLDGS & TRAIL MAINT**						
EXPENSES							
100-438-40000	Regular Salaries	246,305	298,053	339,317	302,272	302,272	$ 321,734
100-438-40111	Temporary Wages	21,566	15,311	5,846	20,462	20,462	$ 20,170
100-438-40113	Overtime Wages	29,147	54,082	33,934	10,000	10,000	$ 10,000
100-438-40130	Comprehensive Leave	7,947	(3,915)	-	9,211	9,211	$ 9,909
100-438-41002	Health Ins Premiums	80,349	85,456	100,068	120,706	120,706	$ 126,426
100-438-41012	Workers Comp Insurance	15,623	17,677	17,002	17,002	17,002	$ 16,933
100-438-41016	Unemployment Assessment	-	-	1,573	5,000	5,000	$ 5,000
100-438-41020	PERS (Retirement)	88,614	96,008	90,548	90,890	90,890	$ 91,828
100-438-42003	Misc Supplies	-	3,013	-	5,000	5,000	$ 10,000
100-438-42006	Uniforms & Personal Equip	3,768	6,297	289	6,500	6,500	$ 6,800

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-438-42007	Maintenance Supplies	9,702	16,578	8,325	21,000	21,000	$ 23,000
100-438-43031	Contractual Services	1,680	7,392	2,382	15,000	15,000	$ 18,000
100-438-43060	Garage Vehicle Service	25,636	41,338	40,261	36,000	36,000	$ 40,000
100-438-43066	Vehicle & Equip Replacement	73,714	73,546	-	58,746	58,746	$ 62,000
100-438-43150	Training, Ed, Conf & Mtgs	2,335	712	-	3,000	3,000	$ 3,000
100-438-43404	Public Utilities	62,656	92,221	65,430	85,000	85,000	$ 90,000
100-438-45080	Park Grounds & Bldgs Maint	15,578	16,347	9,809	19,000	19,000	$ 21,000
100-438-45081	Signage Maintenance				3,000	14,218	$ 3,000
TOTAL EXPENSES		726,606	820,610	714,915	827,789	839,007	$ 878,801

DEPT 440 **PLANNING DIVISION**

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
100-440-40000	Regular Salaries	502,624	487,779	468,767	473,689	473,689	$ 505,862
100-440-40130	Comprehensive Leave	(11,660)	4,014	-	18,207	18,207	$ 19,334
100-440-41002	Health Ins Premiums	122,567	121,552	141,003	161,833	161,833	$ 172,478
100-440-41012	Workers Comp Insurance	30,114	32,915	26,850	26,850	26,850	$ 26,816
100-440-41020	PERS (Retirement)	160,298	151,124	136,998	140,768	140,768	$ 142,509
100-440-42006	Uniforms & Personal Equip	-	-	-	1,000	1,000	$ 900
100-440-43031	Contractual Services	480,565	664,412	211,404	350,000	350,000	$ 350,000
100-440-43110	Mem'ships, Dues, Subscr, Publi	1,386	1,111	-	3,000	3,000	$ 3,000
100-440-43130	Advertising & Legal Notices	2,631	2,870	2,777	3,000	3,000	$ 3,000
100-440-43150	Training, Ed, Conf & Mtgs	15,419	4,134	387	12,000	12,000	$ 12,000
100-440-44500	Air Quality Management	25,000	63,000	75,000	75,500	75,500	$ 37,500
TOTAL EXPENSES		1,335,462	1,539,033	1,079,520	1,265,847	1,265,847	$ 1,273,399

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 442	**BUILDING DIVISION**						
EXPENSES							
100-442-40000	Regular Salaries	341,346	388,197	337,524	365,608	365,608	$ 449,994
100-442-40113	Overtime Wages	29	51	-	500	500	$ 500
100-442-40130	Comprehensive Leave	2,708	1,728	-	14,361	14,361	$ 15,467
100-442-41002	Health Ins Premiums	129,102	150,410	149,859	175,873	175,873	$ 218,678
100-442-41012	Workers Comp Insurance	21,057	23,233	20,869	20,834	20,834	$ 23,859
100-442-41020	PERS (Retirement)	112,068	119,413	104,097	109,708	109,708	$ 126,124
100-442-42003	Misc Supplies	862	599	13	2,000	2,000	$ 2,000
100-442-42006	Uniforms & Personal Equip	502	465	281	700	700	$ 750
100-442-43031	Contractual Services	180,731	271,843	301,814	275,000	170,000	$ 20,700
100-442-43110	Mem'ships, Dues, Subscr, Publi	10,223	1,136	-	2,000	2,000	$ 7,000
100-442-43130	Advertising & Legal Notices	1,663	1,596	-	3,000	3,000	$ 3,000
100-442-43150	Training, Ed, Conf & Mtgs	9,515	7,342	1,607	8,000	8,000	$ 8,000
TOTAL EXPENSES		809,806	966,012	916,064	977,584	872,584	$ 876,072
DEPT 444	**CODE COMPLIANCE**						
EXPENSES							
100-444-40000	Regular Salaries	66,604	58,787	60,959	70,530	70,530	$ 71,944
100-444-41002	Health Ins Premiums	29,378	38,677	44,200	47,369	47,369	$ 47,624
100-444-41012	Workers Comp Insurance	4,251	4,832	3,850	3,850	3,850	$ 3,673
100-444-41020	PERS (Retirement)	21,867	20,757	16,869	18,404	18,404	$ 17,736
100-444-42006	Uniforms & Personal Equip	224	45	-	200	200	$ 150
100-444-43130	Advertising & Legal Notices	105	-	-	600	600	$ 600
100-444-43110	Mem'ships, Dues, Subscr, Publi	100	100	-	100	100	$ 100
100-444-43150	Training, Ed, Conf & Mtgs	-	-	-	2,000	2,000	$ 2,000
TOTAL EXPENSES		121,946	126,266	125,878	143,053	143,053	$ 143,827

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 445	**HOUSING PROGRAMS & PLANNING**						
EXPENSES							
100-445-40000	Regular Salaries	113,456	85,150	27,898	116,810	116,810	$ 99,878
100-445-40130	Comprehensive Leave	55	4,942	-	908	908	$ 954
100-445-41002	Health Ins Premiums	40,246	34,592	9,630	53,830	53,830	$ 54,306
100-445-41012	Workers Comp Insurance	7,088	8,567	6,426	6,426	6,426	$ 5,148
100-445-41020	PERS (Retirement)	41,941	41,129	24,307	31,235	31,235	$ 25,401
100-445-43031	Contractual Services	355,000	386,525	346,350	357,500	357,500	$ 357,500
100-445-43130	Advertising & Legal Notices	336	1,139	-	1,000	1,000	$ 1,000
100-445-49999	Transfers Out - Housing	1,261,432	810,694	1,200,000	642,096	2,092,096	$ 730,478
TOTAL EXPENSES		1,819,554	1,372,737	1,614,612	1,209,805	2,659,805	$ 1,274,665
DEPT 460	**ENG, PUBLIC WORKS & ADMIN**						
EXPENSES							
100-460-40000	Regular Salaries	491,168	590,966	550,362	560,589	560,589	$ 582,535
100-460-40111	Temporary Wages	6,301	23,440	22,446	11,000	11,000	$ 11,000
100-460-40113	Overtime Wages	3,442	2,856	930	5,000	5,000	$ 5,000
100-460-40130	Comprehensive Leave	(7,724)	4,209	-	12,519	12,519	$ 13,047
100-460-41002	Health Ins Premiums	138,272	177,001	180,128	157,507	157,507	$ 161,694
100-460-41012	Workers Comp Insurance	32,654	37,193	36,999	31,283	31,283	$ 30,410
100-460-41020	PERS (Retirement)	177,804	193,836	170,896	161,936	161,936	$ 159,620
100-460-41028	PARS (Part Time Retirement)	129	440	470	220	220	$ 220
100-460-42005	Postal Supplies & Postage	-	26	43	200	200	$ 200
100-460-42006	Uniforms & Personal Equip	4,124	2,514	575	3,500	3,500	$ 3,500
100-460-42007	Maintenance Supplies	898	18	29	600	600	$ 600
100-460-43031	Contractual Services	42,148	8,448	8,904	50,000	50,000	$ 65,000
100-460-43150	Training, Ed, Conf & Mtgs	3,947	1,614	1,575	2,000	2,000	$ 2,000
100-460-46480	Computer Software -Non Capital	-	-	-	-	-	$ 35,000
TOTAL EXPENSES		893,163	1,042,560	973,356	996,354	996,354	$ 1,069,825

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 464	**FACILITIES MAINTENANCE**						
EXPENSES							
100-464-40000	Regular Salaries	30,423	53,103	69,503	82,541	82,541	$ 85,363
100-464-40111	Temporary Wages	1,378	17,149	5,794	53,193	53,193	$ 52,433
100-464-40130	Comprehensive Leave	837	(171)	-	3,293	3,293	$ 3,359
100-464-41002	Health Ins Premiums	17,783	18,058	23,951	27,172	27,172	$ 29,650
100-464-41012	Workers Comp Insurance	3,166	2,723	4,685	4,685	4,685	$ 4,530
100-464-41020	PERS (Retirement)	14,145	12,364	20,878	22,398	22,398	$ 21,873
100-464-41028	PARS (Part Time Retirement)	29	334	100	1,049	1,049	$ 824
100-464-42007	Maintenance Supplies	5,098	5,811	4,425	10,000	10,000	$ 35,000
100-464-43031	Contractual Services	18,831	35,992	71,094	42,000	90,000	$ 65,000
100-464-43404	Public Utilities	45,210	80,349	98,806	55,000	115,000	$ 55,000
100-464-43420	Taxes & Fees	16,135	15,872	5,554	12,000	12,000	$ 12,000
TOTAL EXPENSES		156,762	249,103	306,661	313,331	421,331	$ 365,031

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
DEPT 467	**OFFICE OF OUTDOOR RECREATION**							
EXPENSES								
100-467-40000	Regular Salaries	243,657	261,667	245,281	253,826	253,826	$	281,532
100-467-40111	Temporary Wages	26,282	53,569	57,045	141,326	141,326	$	140,150
100-467-40130	Comprehensive Leave	6,082	3,260	-	7,624	7,624	$	8,116
100-467-41002	Health Ins Premiums	49,746	58,960	58,529	72,463	72,463	$	78,396
100-467-41012	Workers Comp Insurance	17,363	16,650	14,271	14,271	14,271	$	14,789
100-467-41020	PERS (Retirement)	87,877	78,883	69,534	68,223	68,223	$	71,407
100-467-41028	PARS (Part Time Retirement)	452	1,007	1,118	2,827	2,827	$	2,803
100-467-42006	Uniforms & Personal Equip	592	1,490	365	1,500	1,500	$	3,000
100-467-42007	Maintenance Supplies	270	1,858	1,764	5,000	5,000	$	5,000
100-467-43031	Contractual Services	58,420	60,781	29,637	50,000	50,000	$	25,000
100-467-43110	Mem'ships, Dues, Subscr, Publi	680	890	184	1,500	1,500	$	1,500
100-467-43150	Training, Ed, Conf & Mtgs	1,709	2,270	941	5,000	5,000	$	5,000
100-467-43404	Public Utilities	1,887	1,409	2,481	2,000	2,000	$	2,000
100-467-45081	Signage Maintenance	23,362	1,159	-	25,000	25,000	$	25,000
TOTAL EXPENSES		518,450	546,618	478,791	650,560	650,560	$	663,694

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
DEPT 475	**TRANSIT SERVICE**							
EXPENSES								
100-475-40111	Temporary Wages	-	-	-	30,000	30,000	$	30,000
100-475-42007	Maintenance Supplies	186	-	-	500	500	$	500
100-475-43031	Contractual Services	744,224	1,090,862	972,923	1,093,550	3,393,550	$	1,093,550
100-475-43404	Public Utilities	16,818	2,953	886	15,000	15,000	$	15,000
100-475-45100	Bus Shelter Maintenance	-	-	-	3,000	3,000	$	3,000
100-475-45224	Street Sign Replacement	-	-	-	3,000	3,000	$	3,000
100-475-49999	Transfers Out - Transit	400,000	-	-	214,550	214,550	$	279,950
TOTAL EXPENSES		1,184,605	1,093,815	973,809	1,359,600	3,659,600	$	1,425,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 480	**TOURISM & BUS DEV'T**						
EXPENSES							
100-480-43031	Contractual Services	132,106	73,654	568,169	200,000	1,065,000	$ 200,000
100-480-44810	Promotion & Tourism	2,525,000	2,025,000	1,525,000	2,025,000	2,025,000	$ 3,165,000
100-480-49999	Transfers Out - Tourism	2,565,400	1,835,800	1,300,000	1,119,200	2,419,200	$ 160,000
TOTAL EXPENSES		5,222,506	4,234,454	3,699,880	3,344,200	5,509,200	$ 3,525,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
100-599-49999	Transfers Out	18,928,668	18,410,437	12,474,654	8,008,292	12,918,692	$ 7,635,370
TOTAL EXPENSES		18,928,668	18,410,437	12,474,654	8,008,292	12,918,692	$ 7,635,370

TOML BUDGET WORHSHEET

BUDGET 2025-26 **Fund 101 - Comprehensive Leave**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		(45,167)	18,855	-	379,024	379,024	$ 379,024
TOTAL TOML EXPENDITURES		-	-	-	-	-	$ -
NET TOML REV - EXP		(45,167)	18,855	-	379,024	379,024	$ 379,024

REVENUE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
101-000-32260	Comprehensive Leave Charge	(45,167)	18,855	-	379,024	379,024	$ 379,024
TOTAL REVENUE		(45,167)	18,855	-	379,024	379,024	$ 379,024

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 205 - Solid Waste**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
TOTAL TOML REVENUE		253,282	398,440	178,220	415,000	415,000	$	415,000
TOTAL TOML EXPENDITURES		143,143	198,871	169,792	216,539	216,539	$	217,070
NET TOML REV - EXP		110,140	199,569	8,428	198,461	198,461	$	197,930
REVENUE								
205-000-31205	AB 939 FEE	199,904	134,128	129,356	150,000	150,000	$	150,000
205-000-31206	Solid Waste Parcel Fee-County	-	-	-	250,000	250,000	$	250,000
205-000-31610	Facility Rental	9,831	11,031	14,400	15,000	15,000	$	15,000
TOTAL REVENUE		253,282	398,440	178,220	415,000	415,000	$	415,000
DEPT 490	**Solid Waste**							
EXPENSES								
205-490-40000	Regular Salaries	6,001	6,712	5,937	6,197	6,197	$	6,633
205-490-40130	Comprehensive Leave	-	66	-	388	388	$	416
205-490-41002	Health Ins Premiums	1,848	2,199	2,210	2,398	2,398	$	2,411
205-490-41012	Workers Comp Insurance	407	435	359	359	359	$	360
205-490-41020	PERS (Retirement)	2,348	2,530	2,121	2,197	2,197	$	2,250
205-490-42030	Special Operational	5,576	34,473	34,759	35,000	35,000	$	35,000
205-490-43030	Professional Services	1,060	-	-	10,000	10,000	$	10,000
205-490-43031	Contractual Services	78,251	48,673	49,035	60,000	60,000	$	60,000
205-490-43404	Public Utilities	47,652	103,782	75,371	100,000	100,000	$	100,000
TOTAL EXPENSES		143,143	198,871	169,792	216,539	216,539	$	217,070

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
TOTAL TOML REVENUE		5,635,640	5,838,183	6,973,982	5,264,752	6,704,752	$	5,245,687
TOTAL TOML EXPENDITURES		5,609,211	5,841,582	4,232,960	5,264,053	9,187,930	$	5,245,687
NET TOML REV - EXP		26,429	(3,399)	2,741,022	699	(2,483,178)	$	-
REVENUE								
210-000-31490	Snow Management Permit	-	-	-	-			
210-000-31602	Charges for Services	154,437	123,097	-	10,000	10,000	$	10,000
210-000-35404	State Gas Tax 2103	60,026	66,160	44,903	72,997	72,997	$	72,997
210-000-35406	State Gas Tax 2105	41,925	44,121	27,247	47,327	47,327	$	47,327
210-000-35408	State Gas Tax 2106	59,183	62,625	39,270	58,018	58,018	$	58,018
210-000-35410	State Gas Tax 2107	57,136	56,052	36,651	50,000	50,000	$	50,000
210-000-35412	State Gas Tax 2107 Snow	1,495,924	1,724,600	-	1,550,000	2,990,000	$	1,550,000
210-000-35414	State Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	$	2,000
210-000-35416	State Gas Tax RMRA (SB-1)	162,561	184,168	3,124,659	187,691	187,691	$	187,691
210-000-37100	Refunds and Rebates	13,621	57	99	13,000	13,000	$	13,000
210-000-39999	Interfund Transfers In	3,506,199	3,460,139	3,579,611	3,273,719	3,273,719	$	3,254,654
TOTAL REVENUE		5,635,640	5,838,183	6,973,982	5,264,752	6,704,752	$	5,245,687
DEPT 450	**STREET MAINTENANCE**							
EXPENSES								
210-450-40000	Regular Salaries	333,001	429,546	348,310	391,546	391,546	$	411,030
210-450-40130	Comprehensive Leave	4,250	(594)	-	14,149	14,149	$	15,212
210-450-41002	Health Ins Premiums	86,831	131,660	169,258	173,097	173,097	$	182,373
210-450-41012	Workers Comp Insurance	23,923	27,516	22,145	22,145	22,145	$	21,763
210-450-41020	PERS (Retirement)	121,646	131,545	113,602	117,127	117,127	$	114,625
210-450-42002	Office Supplies	-	21	13	200	200	$	200
210-450-42006	Uniforms & Personal Equip	4,638	4,758	2,887	3,500	3,500	$	3,500

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
210-450-42022	Street Maintenance Supplies	3,778	1,014	2,174	10,000	10,000	$	10,000
210-450-42025	Traffic Safety Supplies	29,108	29,568	36,917	35,000	35,000	$	50,000
210-450-43031	Contractual Services	287,276	443,193	197,693	475,000	475,000	$	475,000
210-450-43150	Training, Ed, Conf & Mtgs	112	315	335	2,000	2,000	$	2,000
210-450-43404	Public Utilities	34,672	27,232	32,482	15,000	30,000	$	15,000
210-450-43420	Taxes & Fees	4,973	-	-	12,000	12,000	$	12,000
210-450-45200	Traffic Signal Maintenance	7,684	-	-	6,000	6,000	$	6,000
210-450-45220	Street Lights	(1,053)	936	16	3,000	3,000	$	3,000
210-450-45224	Street Sign Replacement	27,755	36,810	27,491	55,000	55,000	$	55,000
210-450-45228	Road, Curbs, Gutter Rehab	44,363	25,987	11,715	580,000	580,000	$	580,000
210-450-46200	Machinery & Equip - Non Cap	-	9,304	572	6,500	6,500	$	6,500
TOTAL EXPENSES		1,044,081	1,343,508	1,028,823	1,921,264	1,971,264	$	1,963,204

DEPT 452 **SNOW REMOVAL**

EXPENSES

210-452-40000	Regular Salaries	551,784	510,970	550,120	663,868	663,868	$	682,457
210-452-40111	Temporary Wages	35,567	75,740	29,010	30,649	30,649	$	30,211
210-452-40113	Overtime Wages	287,703	197,609	138,869	125,000	125,000	$	125,000
210-452-40130	Comprehensive Leave	5,148	(1,342)	-	22,750	22,750	$	23,221
210-452-41002	Health Ins Premiums	176,052	201,294	249,991	296,214	296,214	$	307,921
210-452-41012	Workers Comp Insurance	31,297	35,981	37,479	37,479	37,479	$	36,031
210-452-41020	PERS (Retirement)	169,013	175,782	190,700	197,178	197,178	$	190,849
210-452-42006	Uniforms & Personal Equip	8,545	7,914	7,812	13,000	13,000	$	13,000
210-452-42022	Street Maintenance Supplies	850	1,031	1,004	10,000	10,000	$	10,000
210-452-42025	Traffic Safety Supplies	95,919	114,232	73,629	155,000	155,000	$	155,000
210-452-42030	Special Operational	27,800	22,473	14,825	15,000	15,000	$	15,000
210-452-43031	Contractual Services	769,723	381,133	262,126	200,000	200,000	$	200,000
210-452-43150	Training, Ed, Conf & Mtgs	886	-	-	2,000	2,000	$	2,000
210-452-43404	Public Utilities	81,740	65,991	13,004	45,000	45,000	$	45,000
210-452-45200	Traffic Signal Maintenance	-	241	1,446	5,000	5,000	$	5,000
210-452-45220	Street Lights	-	4,190	1,022	4,500	4,500	$	4,500
210-452-46200	Machinery & Equip - Non Cap	2,339	4,320	2,589	3,000	3,000	$	3,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL EXPENSES		2,246,726	1,798,288	1,574,979	1,826,242	1,826,242	$ 1,848,191

DEPT 454 **SUMMER EQUIP GARAGE**

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
210-454-42002	Office Supplies	678	57	-	700	700	$ 700
210-454-42006	Uniforms & Personal Equip	3,408	3,093	2,361	3,000	3,000	$ 3,000
210-454-42016	Gasoline & Diesel	248,145	110,868	71,732	65,000	65,000	$ 65,000
210-454-42017	Vehicle Maintenance Parts	108,241	199,229	51,736	40,000	40,000	$ 40,000
210-454-43031	Contractual Services	2,529	29,565	3,482	15,000	15,000	$ 15,000
210-454-43060	Garage Vehicle Service	99,304	213,770	97,578	120,000	120,000	$ 110,000
210-454-43066	Vehicle & Equip Replacement	179,737	177,830	-	65,133	65,133	$ 80,000
210-454-43110	Mem'ships, Dues, Subscr, Publi	5,272	4,513	4,498	7,000	7,000	$ 7,000
210-454-46200	Machinery & Equip - Non Cap	3,727	3,718	9,623	11,000	11,000	$ 11,000
TOTAL EXPENSES		650,476	742,586	241,010	326,133	326,133	$ 331,700

DEPT 455 **WINTER EQUIP GARAGE**

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
210-455-42006	Uniforms & Personal Equip	4,211	5,543	6,255	6,000	6,000	$ 6,000
210-455-42016	Gasoline & Diesel	224,839	79,731	53,805	90,000	90,000	$ 90,000
210-455-42017	Vehicle Maintenance Parts	475,906	521,785	253,174	250,000	250,000	$ 250,000
210-455-42030	Special Operational	75	286	253	250	250	$ 250
210-455-43031	Contractual Services	4,513	5,583	6,871	5,000	5,000	$ 5,000
210-455-43060	Garage Vehicle Service	15,336	289,967	105,423	160,000	160,000	$ 120,000
210-455-43066	Vehicle & Equip Replacement	590,627	560,566	-	163,070	163,070	$ 140,000
210-455-43110	Mem'ships, Dues, Subscr, Publi	2,425	3,537	2,568	8,500	8,500	$ 8,500
210-455-43150	Training, Ed, Conf & Mtgs	-	120	176	2,500	2,500	$ 2,500
210-455-46200	Machinery & Equip - Non Cap	3,949	14,024	15,022	4,000	4,000	$ 4,000
TOTAL EXPENSES		1,321,880	1,481,141	443,547	689,320	689,320	$ 626,250

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25		Adopted BUDGET 25-26
DEPT 456	**GARAGE OPERATIONS**							
EXPENSES								
210-456-40000	Regular Salaries	4,267	1,869	5,019	5,816	5,816	$	5,932
210-456-40130	Comprehensive Leave	112	(23)	-	439	439	$	448
210-456-41002	Health Ins Premiums	1,387	628	1,781	2,174	2,174	$	2,372
210-456-41012	Workers Comp Insurance	422	363	341	341	341	$	326
210-456-41020	PERS (Retirement)	1,918	1,263	1,380	1,632	1,632	$	1,573
210-456-42007	Maintenance Supplies	4,538	4,993	4,299	5,000	5,000	$	5,000
210-456-43031	Contractual Services	28,055	35,460	15,760	32,000	32,000	$	32,000
210-456-43404	Public Utilities	109,186	99,645	91,273	75,000	75,000	$	75,000
210-456-45060	Gen'l Facilities Maint	-	-	-	1,000	1,000	$	1,000
TOTAL EXPENSES		150,225	144,239	121,005	123,403	123,403	$	123,652
DEPT 457	**PROMENADE MAINTENANCE**							
EXPENSES								
210-457-43031	Contractual Services	33,727	-	25,980	48,000	48,000	$	48,000
210-457-43404	Public Utilities	-	-	-	2,000	2,000	$	2,000
TOTAL EXPENSES		33,727	-	25,980	50,000	50,000	$	50,000
DEPT 599	**INTERFUND TRANSFERS**							
EXPENSES								
210-599-49999	Transfers Out	162,096	331,820	797,617	327,691	4,201,568	$	302,691
TOTAL EXPENSES		162,096	331,820	797,617	327,691	4,201,568	$	302,691

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 215 - Measure R Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		319,089	589,831	331,555	300,000	300,000	$ 300,000
TOTAL TOML EXPENDITURES		254,743	263,361	227,287	280,001	280,001	$ 300,000
NET TOML REV - EXP		64,346	326,470	104,268	19,999	19,999	$ -
REVENUE							
215-000-39999	Interfund Transfers In	305,038	550,000	300,000	300,000	300,000	$ 300,000
TOTAL REVENUE		319,089	589,831	331,555	300,000	300,000	$ 300,000
DEPT 511	**MEASURE R TRAILS**						
EXPENSES							
215-511-40111	Temporary Wages	46,087	80,309	74,358	86,285	86,285	$ 102,667
215-511-42006	Uniforms & Personal Equip	976	2,258	760	1,500	1,500	$ 1,500
215-511-42007	Maintenance Supplies	5,603	11,973	11,255	13,500	13,500	$ 13,500
215-511-42026	Trail Facility Supplies	7,504	11,266	8,617	12,600	12,600	$ 12,600
215-511-43031	Contractual Services	161,715	121,246	115,401	123,426	123,426	$ 146,732
215-511-43150	Training, Ed, Conf & Mtgs	54	2,460	444	2,000	2,000	$ 2,000
215-511-45081	Signage Maintenance						$ 20,000
215-511-43404	Public Utilities	2,782	-	26	1,000	1,000	$ 1,000
TOTAL EXPENSES		254,743	263,361	227,287	280,001	280,001	$ 300,000

TOML BUDGET WORKSHEET
BUDGET 2025-26 — **Fund 216 - Measure R**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		2,281,553	2,744,863	1,668,432	2,000,000	2,000,000	$ 2,000,000
TOTAL TOML EXPENDITURES		1,669,196	2,134,547	1,434,111	1,425,994	1,425,994	$ 1,331,727
NET TOML REV - EXP		612,357	610,316	234,321	574,006	574,006	$ 668,273
REVENUE							
216-000-30406	Sales Tax: Measure R	2,154,985	2,189,571	1,404,162	2,000,000	2,000,000	$ 2,000,000
TOTAL REVENUE		2,281,553	2,744,863	1,668,432	2,000,000	2,000,000	$ 2,000,000
DEPT 432	**RECREATION PROGRAMS**						
EXPENSES							
216-432-42008	Recreation Supplies	2,337	4,516	-	4,000	4,000	$ 4,000
TOTAL EXPENSES		2,420	4,516	-	4,000	4,000	$ 4,000
DEPT 510	**MEASURE R**						
EXPENSES							
216-510-43031	Contractual Services	108,325	373,826	126,720	119,500	119,500	$ 123,000
216-510-43100	Audit Services	4,250	4,500	9,360	4,500	4,500	$ 4,500
TOTAL EXPENSES		112,575	378,326	136,080	124,000	124,000	$ 127,500
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
216-599-49999	Transfers Out	1,552,747	1,750,482	1,297,994	1,297,994	1,297,994	$ 1,200,227
TOTAL EXPENSES		1,552,747	1,750,482	1,297,994	1,297,994	1,297,994	$ 1,200,227

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 217 - Measure U**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		1,415,277	1,522,445	1,079,373	923,000	923,000	$ 1,110,000
TOTAL TOML EXPENDITURES		1,282,675	1,148,688	1,280,031	1,519,500	1,519,500	$ 834,500
NET TOML REV - EXP		132,602	373,756	(200,658)	(596,500)	(596,500)	$ 275,500
REVENUE							
217-000-30910	Utility Tax: Telephone	139,785	79,074	11,482	43,000	43,000	$ 70,000
217-000-30920	Utility Tax: Electricity	917,262	968,494	224,450	650,000	650,000	$ 800,000
217-000-30930	Utility Tax: Gas	244,282	240,119	667,246	230,000	230,000	$ 240,000
TOTAL REVENUE		1,415,277	1,522,445	1,079,373	923,000	923,000	$ 1,110,000
DEPT 513	**MEASURE U**						
EXPENSES							
217-513-43031	Contractual Services	278,425	427,550	40,671	285,000	285,000	$ 285,000
217-513-43100	Audit Services	4,250	4,500	9,360	4,500	4,500	$ 4,500
TOTAL EXPENSES		282,675	432,050	50,031	289,500	289,500	$ 289,500
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
217-599-49999	Transfers Out	1,000,000	715,000	1,230,000	1,230,000	1,230,000	$ 545,000
TOTAL EXPENSES		1,000,000	715,000	1,230,000	1,230,000	1,230,000	$ 545,000

TOML BUDGET WORKSHEET

BUDGET 2025-26

Fund 218 - Tourism Business Improvement District (TBID)

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		7,121,827	6,789,064	5,972,533	6,668,250	6,668,250	$ 7,400,000
TOTAL TOML EXPENDITURES		7,442,894	6,795,415	6,569,932	6,668,250	6,668,250	$ 7,400,000
NET TOML REV - EXP		(321,067)	(6,351)	(597,400)	-	-	$ -
REVENUE							
218-000-32610	TBID - Tier 2 & 3	7,400	8,250	7,400	9,500	9,500	$ 8,300
218-000-32614	TBID-Lodging	2,245,063	2,084,796	1,792,790	2,000,000	2,000,000	$ 2,275,000
218-000-32618	TBID-Retail	1,684,563	1,443,614	1,135,987	1,650,000	1,650,000	$ 1,576,700
218-000-32622	TBID-Restaurant	1,504,994	1,397,863	1,176,460	1,290,000	1,290,000	$ 1,475,000
218-000-32626	TBID-Ski Area Tickets	1,604,704	1,764,960	1,773,706	1,718,750	1,718,750	$ 2,065,000
TOTAL REVENUE		7,121,827	6,789,064	5,972,533	6,668,250	6,668,250	$ 7,400,000
DEPT 415	**FINANCE**						
EXPENSES							
218-415-43031	Contractual Services	142,216	135,908	79,419	133,365	133,365	$ 148,000
TOTAL EXPENSES		142,216	135,908	79,419	133,365	133,365	$ 148,000
DEPT 480	**TOURISM & BUS DEV'T**					-	
EXPENSES							
218-480-49020	TBID Pass Through	7,300,678	6,659,506	6,490,513	6,534,885	6,534,885	$ 7,252,000
TOTAL EXPENSES		7,300,678	6,659,506	6,490,513	6,534,885	6,534,885	$ 7,252,000

TOML BUDGET WORKSHEET
BUDGET 2025-26 **Fund 220 - Airport Operations**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		2,442,235	2,364,230	1,626,653	3,524,245	2,110,987	$ 3,866,744
TOTAL TOML EXPENDITURES		2,006,173	1,974,330	1,697,299	4,007,246	2,420,362	$ 3,866,744
NET TOML REV - EXP		436,062	389,900	(70,646)	(483,001)	(309,375)	$ -
REVENUE							
220-000-31610	Facility Rental	27,060	52,555	35,221	60,600	60,600	$ 53,266
220-000-31804	Commissions	2,560	1,872	1,757	1,800	1,800	$ 2,000
220-000-31806	Car Rental Fee	90,341	79,768	35,242	55,803	55,000	$ 55,803
220-000-31810	Schat.net Fee	3,093	3,915	3,060	4,080	4,080	$ 4,080
220-000-31814	Taxi Services	240	220	180	500	500	$ 500
220-000-31840	Fuel Flowage Fee	29,234	33,639	24,754	27,000	27,000	$ 30,000
220-000-31842	Non-Aviation Fuel	13,580	9,580	6,211	10,000	10,000	$ 10,000
220-000-31862	Hanger Ground Lease	113,185	116,567	91,483	110,000	110,000	$ 110,000
220-000-34404	AIP-52 Terminal and GA Parking	69,623	108,701	-	1,945,000	-	$ 1,945,000
220-000-34445	AIP-49 AARF and						$ 333,000
220-000-34446	AIP-XX Town Hanger Taxilane Roconstruction						$ 150,000
220-000-37002	Interest on Investments	33,311	104,823	89,877	4,000	4,000	$ 4,000
220-000-37300	Other Revenue	55,254	13,152	18,574	5,000	5,000	$ 5,000
220-000-39999	Interfund Transfers In	1,225,000	1,533,007	1,015,462	1,015,462	1,533,007	$ 1,164,095
TOTAL REVENUE		2,442,235	2,364,230	1,626,653	3,524,245	2,110,987	$ 3,866,744

DEPT 471 **AIRPORT ADMIN & OPS**

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
220-471-40000	Regular Salaries	434,558	422,949	332,088	409,077	386,909	$ 416,898
220-471-40111	Temporary Wages	53,934	60,522	56,585	102,457	56,091	$ 100,992
220-471-40113	Overtime Wages	27,486	8,694	22,363	15,000	15,000	$ 15,000
220-471-40130	Comprehensive Leave	(14,180)	1,234	-	18,729	10,107	$ 23,861
220-471-41002	Health Ins Premiums	130,450	121,746	114,922	145,616	153,615	$ 141,027
220-471-41012	Workers Comp Insurance	24,237	25,803	23,352	23,352	25,453	$ 22,505
220-471-41020	PERS (Retirement)	126,791	124,256	104,550	111,632	117,926	$ 108,661

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
220-471-42002	Office Supplies	219	226	240	1,500	1,500	$ 500
220-471-42005	Postal Supplies & Postage	337	198	80	1,000	1,000	$ 300
220-471-42006	Uniforms & Personal Equip	9,455	5,689	7,184	8,000	8,000	$ 8,000
220-471-42007	Maintenance Supplies	123,505	57,674	48,926	60,000	60,000	$ 70,000
220-471-42016	Gasoline & Diesel	64,764	29,685	24,696	55,000	55,000	$ 40,000
220-471-42017	Vehicle Maintenance Parts	41,232	133,958	54,678	40,000	40,000	$ 40,000
220-471-42030	Special Operational	239	18,081	4,426	500	500	$ 2,000
220-471-43031	Contractual Services	185,756	215,992	208,986	225,000	225,000	$ 200,000
220-471-43060	Garage Vehicle Service	9,075	53,082	43,835	45,000	45,000	$ 45,000
220-471-43066	Vehicle & Equip Replacement	4,265	4,429	-	4,398	4,429	$ 13,000
220-471-43106	Insurance Premiums	16,820	18,130	19,380	20,000	16,000	$ 20,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	1,408	596	2,315	2,500	2,000	$ 2,500
220-471-43130	Advertising & Legal Notices	2,162	-	1,344	500	500	$ 500
220-471-43150	Training, Ed, Conf & Mtgs	20,466	18,373	14,754	16,000	16,000	$ 15,000
220-471-43404	Public Utilities	97,989	77,575	63,216	80,000	80,000	$ 60,000
220-471-43420	Taxes & Fees	2,095	2,253	30	5,000	5,000	$ 5,000
220-471-45010	Facility Lease	74,036	84,455	94,088	80,000	80,000	$ 86,000
220-471-46010	Equipment Lease	538	-	-	-	-	$ 2,000
TOTAL EXPENSES		1,440,372	1,519,880	1,309,821	1,473,281	1,555,135	$ 1,438,744

DEPT 531 **CAPITAL PROJECTS - OTHER**

EXPENSES

220-531-40000	Regular Salaries	10,898	4,945	3,340	21,182	19,507	$ 22,494
220-531-40130	Comprehensive Leave	-	-	-	1,476	582	$ 1,573
220-531-41002	Health Ins Premiums	-	-	-	6,033	6,410	$ 6,058
220-531-41012	Workers Comp Insurance	1,081	1,306	1,237	1,237	1,288	$ 1,229
220-531-41020	PERS (Retirement)	4,061	-	3,820	5,912	5,967	$ 5,933
220-531-43031	Contractual Services	549,761	448,199	364,848	2,498,125	831,472	$ 2,390,713
TOTAL EXPENSES		565,801	454,450	373,245	2,533,965	865,227	$ 2,428,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 240 - Long Valley Pit**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		206,624	17,412	13,319	26,000	26,000	$ 26,000
TOTAL TOML EXPENDITURES		7,887	834	1,236	3,000	3,000	$ 3,000
NET TOML REV - EXP		198,738	16,577	12,083	23,000	23,000	$ 23,000
REVENUE							
240-000-31650	Load Charge	198,840	(390)	-	26,000	26,000	$ 26,000
TOTAL REVENUE		206,624	17,412	13,319	26,000	26,000	$ 26,000
DEPT 477	**LONG VALLEY PIT**						
EXPENSES							
240-477-43031	Contractual Services	6,940	-	-	3,000	3,000	$ 3,000
TOTAL EXPENSES		7,887	834	1,236	3,000	3,000	$ 3,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 245 - Housing Programs**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		9,540,947	8,365,308	8,350,945	3,351,296	8,101,296	$ 4,580,478
TOTAL TOML EXPENDITURES		1,550,407	1,065,261	721,065	1,750,000	1,750,000	$ 4,545,500
NET TOML REV - EXP		7,990,540	7,300,046	7,629,879	1,601,296	6,351,296	$ 34,978
REVENUE							
245-000-30620	Measure L	-	-	1,332,273	-	-	$ 3,850,000
245-000-39999	Interfund Transfers In	8,768,832	7,204,494	4,500,000	1,601,296	6,351,296	$ 730,478
TOTAL REVENUE		9,540,947	8,365,308	8,350,945	3,351,296	8,101,296	$ 4,580,478
DEPT 445	**GENERAL FUND HOUSING PROGRAMS**						
EXPENSES							
245-445-43031	Contractual Services	217,942	-	22,656	-	-	$ 4,545,500
TOTAL EXPENSES		1,249,291	707,044	22,656	-	-	$ 4,545,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 250 - LTC**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		51,631	259,992	57,784	75,000	75,000	$ 75,000
TOTAL TOML EXPENDITURES		33,602	57,450	28,492	34,999	34,999	$ 75,000
NET TOML REV - EXP		18,029	202,542	29,291	40,001	40,001	$ -
REVENUE							
250-000-35416	LTC: PPM & RPA Planning	51,631	259,992	57,784	75,000	75,000	$ 75,000
TOTAL REVENUE		51,631	259,992	57,784	75,000	75,000	$ 75,000
DEPT 540	**STREETS - LTC PROGRAMS**						
EXPENSES							
250-540-40000	Regular Salaries	13,047	15,065	17,002	11,089	11,089	$ 11,409
250-540-40130	Comprehensive Leave	-	-	-	377	377	$ 387
250-540-41002	Health Ins Premiums	-	-	-	2,053	2,053	$ 2,211
250-540-41012	Workers Comp Insurance	-	519	626	626	626	$ 602
250-540-41020	PERS (Retirement)	-	1,652	2,024	3,576	3,576	$ 3,511
250-540-43031	Contractual Services	20,555	39,969	5,546	17,278	17,278	$ 16,880
TOTAL EXPENSES		33,602	57,450	28,492	34,999	34,999	$ 35,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 300 - Capital Projects**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		17,220,291	2,761,130	4,009,761	1,467,691	6,778,091	$ 38,667,691
TOTAL TOML EXPENDITURES		17,220,291	2,761,130	4,009,761	1,467,691	6,778,091	$ 44,773,449
NET TOML REV - EXP		-	-	-	-	-	$ (6,105,758)
REVENUE							
300-000-35230	CalTrans State Grants	2,072,608	657,064	-	180,000	180,000	$ 180,000
300-000-37500	Proceeds of Debt						$ 38,300,000
300-000-39999	Interfund Transfers In	15,124,210	2,104,066	3,827,771	1,287,691	6,598,091	$ 187,691
TOTAL REVENUE		17,220,291	2,761,130	4,009,761	1,467,691	6,778,091	$ 38,667,691
DEPT 530	**CAPITAL PROJECTS - STREETS**						
EXPENSES							
300-530-40000	Regular Salaries	-	-	-	3,135	3,135	$ 3,258
300-530-40111	Temporary Wages	-	-	-	17,294	17,294	$ 16,806
300-530-40130	Comprehensive Leave	-	-	-	157	157	$ 162
300-530-41002	Health Ins Premiums	-	-	-	1,323	1,323	$ 1,423
300-530-41012	Workers Comp Insurance	154	182	-	180	180	$ 175
300-530-41020	PERS (Retirement)	579	-	-	859	859	$ 843
300-530-43031	Contractual Services	98,418	-	-	8,747,644	8,747,644	$ 5,097,333
TOTAL EXPENSES		99,151	182	-	8,770,928	8,770,928	$ 5,120,000
DEPT 531	**CAPITAL PROJECTS - OTHER**						
EXPENSES							
300-531-40000	Regular Salaries	11,400	10,511	303	106,746	106,746	$ 110,149
300-531-40111	Temporary Wages	-	-	-	17,294	17,294	$ 16,806
300-531-40130	Comprehensive Leave	-	-	-	2,872	2,872	$ 2,958

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
300-531-41002	Health Ins Premiums	-	-	-	37,628	37,628	$ 38,187
300-531-41012	Workers Comp Insurance	5,759	6,709	-	5,983	5,983	$ 5,775
300-531-41020	PERS (Retirement)	21,634	-	-	30,240	30,240	$ 29,574
300-531-43031	Contractual Services	10,632,047	10,378,216	19,359,965	36,597,892	36,597,892	$ 39,450,000
TOTAL EXPENSES		10,670,958	10,450,351	19,360,268	36,798,991	36,798,991	$ 39,653,449

TOML BUDGET WORKSHEET
BUDGET 2025-26

Fund 830 - DIF Town Admin Overhead

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		43,869	35,176	5,381	25,440	25,440	$ 21,040
TOTAL TOML EXPENDITURES		-	-	-	-	-	$ -
NET TOML REV - EXP		43,869	35,176	5,381	25,440	25,440	$ 21,040
REVENUE							
830-000-39999	Interfund Transfers In	41,743	29,266	-	25,440	25,440	$ 21,040
TOTAL REVENUE		43,869	35,176	5,381	25,440	25,440	$ 21,040
TOTAL FUND EXPENSES		-	-	-	-	-	$ -

TOML BUDGET WORKSHEET

BUDGET 2025-26

Fund 831 - DIF General Facilities & Equipment

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		99,094.13	122,187.68	20,098.35	70,000.00	70,000	$ 70,000
TOTAL TOML EXPENDITURES		3,710.35	4,322.86	-	(2,800.00)	2,800	$ 2,800
NET TOML REV - EXP		95,383.78	117,864.82	20,098.35	72,800.00	67,200	$ 67,200
REVENUE							
831-000-32404	DIF General Facilities & Equip	92,758.65	108,071.58	7,268.93	70,000.00	70,000.00	$ 70,000
TOTAL REVENUE		99,094.13	122,187.68	20,098.35	70,000.00	70,000	$ 70,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
831-599-49999	Transfers Out	3,710.35	4,322.86	-	(2,800.00)	2,800.00	$ 2,800
TOTAL EXPENSES		3,710.35	4,322.86	-	(2,800.00)	2,800.00	$ 2,800

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 832 - DIF Law Enforcement**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		60,935.85	47,456.13	5,211.54	42,000	42,000	$ 42,000
TOTAL TOML EXPENDITURES		2,320.92	166,618.64	-	1,680	1,680	$ 1,680
NET TOML REV - EXP		58,614.93	(119,162.51)	5,211.54	40,320	40,320	$ 40,320
REVENUE							
832-000-32406	DIF-Police	58,023.06	40,465.93	4,747.90	42,000.00	42,000.00	$ 42,000
TOTAL REVENUE		60,935.85	47,456.13	5,211.54	42,000	42,000	$ 42,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
832-599-49999	Transfers Out	2,320.92	166,618.64	-	1,680	1,680	$ 1,680
TOTAL EXPENSES		2,320.92	166,618.64	-	1,680	1,680	$ 1,680

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 833 - DIF Storm Drains**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		97,813.89	100,821.73	20,688.25	42,000	42,000	$ 42,000
TOTAL TOML EXPENDITURES		3,687.81	3,537.65	-	1,680	1,680	$ 1,680
NET TOML REV - EXP		94,126.08	97,284.08	20,688.25	40,320	40,320	$ 40,320
REVENUE							
833-000-32408	DIF Storm Drainage	92,195.33	88,441.24	9,427.35	42,000	42,000	$ 42,000
TOTAL REVENUE		97,813.89	100,821.73	20,688.25	42,000	42,000	$ 42,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
833-599-49999	Transfers Out	3,687.81	3,537.65	-	1,680	1,680	$ 1,680
TOTAL EXPENSES		3,687.81	3,537.65	-	1,680	1,680	$ 1,680

TOML BUDGET WORKSHEET
BUDGET 2025-26

Fund 834 - DIF Parks and Recreation

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		114,694	85,450	21,681	35,000	35,000	$ 35,000
TOTAL TOML EXPENDITURES		4,393	2,995	-	1,400	1,400	$ 1,400
NET TOML REV - EXP		110,301	82,455	21,681	33,600	33,600	$ 33,600
<u>REVENUE</u>							
834-000-32410	DIF Parkland & Recreation	109,826.59	74,879.00	11,911.08	35,000	35,000	$ 35,000
TOTAL REVENUE		114,694.31	85,450.01	21,680.91	35,000.00	35,000	$ 35,000
<u>TOTAL FUND EXPENSES</u>							
DEPT 599	**INTERFUND TRANSFERS**						
<u>EXPENSES</u>							
834-599-49999	Transfers Out	4,393.06	2,995.16	-	1,400	1,400	$ 1,400
TOTAL EXPENSES		4,393.06	2,995.16	-	1,400	1,400	$ 1,400

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 835 - DIF MCOE - Library**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		100,513	46,768	54,038	32,000	32,000	$ 32,000
TOTAL TOML EXPENDITURES		3,792	1,365	-	32,000	32,000	$ 32,000
NET TOML REV - EXP		96,721	45,403	54,038	-	-	$ -
REVENUE							
835-000-32416	DIF MCOE Library Fees	94,798	34,132	42,981	32,000	32,000	$ 32,000
TOTAL REVENUE		100,513	46,768	54,038	32,000	32,000	$ 32,000
DEPT 531	**DIF MCOE - LIBRARY**						
EXPENSES							
835-531-43031	Contractual Services	-	-	-	30,720	30,720	$ 30,720
TOTAL EXPENSES		-	-	-	30,720	30,720	$ 30,720
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
835-599-49999	Transfers Out	3,792	1,365	-	1,280	1,280	$ 1,280
TOTAL EXPENSES		3,792	1,365	-	1,280	1,280	$ 1,280

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 836 - DIF Streets & Circulation**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		37,679	52,723	8,975	35,000	35,000	$ 35,000
TOTAL TOML EXPENDITURES		1,416	1,892	-	1,400	1,400	$ 1,400
NET TOML REV - EXP		36,263	50,831	8,975	33,600	33,600	$ 33,600
REVENUE							
836-000-32412	DIF Vehicle Circulation	35,408	47,298	4,008	35,000	35,000	$ 35,000
TOTAL REVENUE		37,679	52,723	8,975	35,000	35,000	$ 35,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
836-599-49999	Transfers Out	1,416	1,892	-	1,400	1,400	$ 1,400
TOTAL EXPENSES		1,416	1,892	-	1,400	1,400	$ 1,400

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 837 - DIF MCOE Childcare**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		124,056	33,228	19,155	40,000	40,000	$ 40,000
TOTAL TOML EXPENDITURES		164,805	1,071	-	1,600	1,600	$ 1,600
NET TOML REV - EXP		(40,748)	32,158	19,155	38,400	38,400	$ 38,400
REVENUE							
837-000-32418	DIF MCOE Child Care	120,113	26,765	18,428	40,000	40,000	$ 40,000
TOTAL REVENUE		124,056	33,228	19,155	40,000	40,000	$ 40,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
837-599-49999	Transfers Out	164,805	1,071	-	1,600	1,600	$ 1,600
TOTAL EXPENSES		164,805	1,071	-	1,600	1,600	$ 1,600

TOML BUDGET WORKSHEET
BUDGET 2025-26 **Fund 838 - DIF Fire Facilities, Vehicles & Equipment**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		256,923	130,216	119,481	140,000	140,000	$ 140,000
TOTAL TOML EXPENDITURES		770,197	102,839	-	140,000	140,000	$ 140,000
NET TOML REV - EXP		(513,274)	27,376	119,481	-	-	$ -
REVENUE							
838-000-32414	DIF Fire District Fees	254,927	128,164	115,611	140,000	140,000	$ 140,000
TOTAL REVENUE		256,923	130,216	119,481	140,000	140,000	$ 140,000
DEPT 531	**DIF Fire**						
EXPENSES							
838-531-43031	Contractual Services	760,000	97,713	-	134,400	134,400	$ 134,400
TOTAL EXPENSES		760,000	97,713	-	134,400	134,400	$ 134,400
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
838-599-49999	Transfers Out	10,197	5,127	-	5,600	5,600	$ 5,600
TOTAL EXPENSES		10,197	5,127	-	5,600	5,600	$ 5,600

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 841 - DIF Transit & Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		197,533	211,006	45,049	200,000	200,000	$ 90,000
TOTAL TOML EXPENDITURES		7,421	7,337	-	8,000	8,000	$ 3,600
NET TOML REV - EXP		190,113	203,669	45,049	192,000	192,000	$ 86,400
REVENUE							
841-000-32420	DIF Multi-Modal Circulation	185,517	183,431	20,874	200,000	200,000	$ 90,000
TOTAL REVENUE		197,533	211,006	45,049	200,000	200,000	$ 90,000
TOTAL FUND EXPENSES							
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
841-599-49999	Transfers Out	7,421	7,337	-	8,000	8,000	$ 3,600
TOTAL EXPENSES		7,421	7,337	-	8,000	8,000	$ 3,600

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 850 - Juniper Ridge - AD 1993-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		71,647	192,756	39,931	156,000	188,240	$ 83,000
TOTAL TOML EXPENDITURES		294,090	67,748	39,309	62,000	62,000	$ 76,000
NET TOML REV - EXP		(222,443)	125,008	622	94,000	126,240	$ 7,000
REVENUE							
850-000-30280	Tax Assessment	48,031	48,053	38,067	-	-	$ 48,000
850-000-39999	Interfund Transfers In	21,564	144,703	-	78,000	110,240	$ 35,000
TOTAL REVENUE		71,647	192,756	39,931	156,000	188,240	$ 83,000
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
850-450-43031	Contractual Services	4,231	2,874	2,732	-	-	$ 6,000
TOTAL EXPENSES		4,341	3,177	2,931	12,000	12,000	$ 6,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
850-452-43031	Contractual Services	289,677	64,531	36,378	50,000	50,000	$ 70,000
TOTAL EXPENSES		289,749	64,572	36,378	50,000	50,000	$ 70,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 853 - Bluffs - Maint Dist 1996-4**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		195,833	297,210	112,225	195,900	229,667	$ 190,900
TOTAL TOML EXPENDITURES		332,353	71,766	51,960	55,000	55,000	$ 79,000
NET TOML REV - EXP		(136,520)	225,444	60,265	140,900	174,667	$ 111,900
REVENUE							
853-000-30280	Tax Assessment	166,027	166,058	95,647	165,900	165,900	$ 165,900
853-000-39999	Interfund Transfers In	22,874	116,416	-	30,000	63,767	$ 25,000
TOTAL REVENUE		195,833	297,210	112,225	195,900	229,667	$ 190,900
DEPT 450							
EXPENSES							
853-450-43031	Contractual Services	5,033	3,773	5,966	5,000	5,000	$ 9,000
TOTAL EXPENSES		8,245	4,135	6,121	5,000	5,000	$ 9,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
853-452-43031	Contractual Services	233,036	67,631	45,839	-	-	$ 70,000
TOTAL EXPENSES		233,108	67,631	45,839	50,000	50,000	$ 70,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 854 - North Village CFD 2001-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		541,600	549,814	332,255	522,690	522,690	$ 522,899
TOTAL TOML EXPENDITURES		528,346	518,430	520,737	520,448	520,448	$ 522,899
NET TOML REV - EXP		13,254	31,385	(188,482)	2,242	2,242	$ -
REVENUE							
854-000-30280	Tax Assessment	529,296	529,249	323,233	522,690	522,690	$ 522,899
TOTAL REVENUE		541,600	549,814	332,255	522,690	522,690	$ 522,899
DEPT 590	**DEBT SERVICE**						
EXPENSES							
854-590-43031	Contractual Services	-	-	-	10,000	10,000	$ 10,000
854-590-49490	Debt Service	514,136	510,690	510,408	510,448	510,448	$ 512,899
TOTAL EXPENSES		514,136	510,690	510,408	520,448	520,448	$ 522,899

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 856 - Old Mammoth Road - BAD 2002-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		236,468	306,603	176,069	296,463	318,494	$ 241,100
TOTAL TOML EXPENDITURES		96,490	51,160	25,401	133,120	133,120	$ 112,400
NET TOML REV - EXP		139,978	255,443	150,668	163,343	185,374	$ 128,700
REVENUE							
856-000-30280	Tax Assessment	188,072	246,944	151,464	246,463	246,463	$ 211,100
856-000-39999	Interfund Transfers In	38,522	41,267	-	50,000	72,031	$ 30,000
TOTAL REVENUE		236,468	306,603	176,069	296,463	318,494	$ 241,100
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
856-450-43031	Contractual Services	12,887	6,087	12,504	21,200	21,200	$ 42,400
TOTAL EXPENSES		13,566	7,035	12,729	21,200	21,200	$ 42,400
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
856-452-40000	Regular Salaries	8,891	3,406	2,472	23,404	23,404	$ 16,482
856-452-40130	Comprehensive Leave	409	(439)	-	664	664	$ 590
856-452-41002	Health Ins Premiums	-	-	-	9,623	9,623	$ 7,514
856-452-41012	Workers Comp Insurance	1,460	1,680	1,314	1,314	1,314	$ 872
856-452-41020	PERS (Retirement)	5,486	5,559	4,107	6,915	6,915	$ 4,528
856-452-45440	Snow Removal & Maint	21,199	-	-	70,000	70,000	$ 40,014
TOTAL EXPENSES		82,631	44,125	12,672	111,920	111,920	$ 70,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 857 - North Village - BAD 2002-2**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		97,355	177,740	110,959	160,572	196,411	$ 180,852
TOTAL TOML EXPENDITURES		77,077	84,315	41,391	105,795	105,795	$ 72,000
NET TOML REV - EXP		20,278	93,425	69,567	54,777	90,616	$ 108,852
REVENUE							
857-000-30280	Tax Assessment	54,247	126,734	88,263	130,572	130,572	$ 155,852
857-000-39999	Interfund Transfers In	29,136	29,434	-	30,000	65,839	$ 25,000
TOTAL REVENUE		97,355	177,740	110,959	160,572	196,411	$ 180,852
		68,218.99	148,306.39	110,958.57	130,572.00	130,572.00	$ 155,852
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
857-450-43031	Contractual Services	15,288	4,316	6,929	18,500	18,500	$ 22,000
TOTAL EXPENSES		18,139	12,536	18,308	18,500	18,500	$ 22,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
857-452-40000	Regular Salaries	5,958	2,843	2,788	20,470	20,470	$ 16,482
857-452-40130	Comprehensive Leave	313	(315)	-	683	683	$ 590
857-452-41002	Health Ins Premiums	-	-	-	9,105	9,105	$ 7,514
857-452-41012	Workers Comp Insurance	1,273	-	1,155	1,155	1,155	$ 872
857-452-41020	PERS (Retirement)	4,781	4,896	3,597	5,882	5,882	$ 4,528
857-452-45440	Snow Removal & Maint	83	-	-	50,000	50,000	$ 20,014
TOTAL EXPENSES		58,938	71,779	23,084	87,295	87,295	$ 50,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 858 - Fractional Mello CFD 2004-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		449,689	922,049	857,577	949,950	949,950	$ 1,050,741
TOTAL TOML EXPENDITURES		522,679	812,181	897,915	929,695	929,695	$ 1,050,741
NET TOML REV - EXP		(72,990)	109,868	(40,338)	20,255	20,255	$ -
REVENUE							
858-000-30280	Tax Assessment	200,264	208,428	116,339	200,000	200,000	$ 200,000
858-000-31666	Food Sales - Rec	-	282	4,716	6,000	6,000	$ 6,500
858-000-31676	Ice Rink Master	84,341	350,233	410,377	330,000	330,000	$ 425,000
858-000-31678	RecZone Master	815	9,604	4,395	70,000	70,000	$ 25,000
858-000-31682	Advertising Charge	-	2,450	9,400	39,450	39,450	$ 45,000
858-000-37002	Interest on Investments	2,270	4,899	6,829	2,000	2,000	$ 2,000
858-000-37100	Refunds and Rebates	-	7,625	21	500	500	$ 500
858-000-37204	Community Donations	-	27,850	20,000	40,000	40,000	$ 30,000
858-000-37210	Corporate Sponsorship	-	75,000	98,500	75,000	75,000	$ 75,000
858-000-39999	Interfund Transfers In	162,000	235,678	187,000	187,000	187,000	$ 241,741
TOTAL REVENUE		449,689	922,049	857,577	949,950	949,950	$ 1,050,741
DEPT 436	**MULTI-USE FACILITY**						
EXPENSES							
858-436-40000	Regular Salaries	62,882	147,237	148,450	141,318	141,318	$ 145,604
858-436-40111	Temporary Wages	62,633	120,877	196,213	190,692	190,692	$ 244,629
858-436-40113	Overtime Wages	7,902	3,224	1,928	5,000	5,000	$ 5,000
858-436-40130	Comprehensive Leave	1,196	1,458	-	4,132	4,132	$ 4,250
858-436-41002	Health Ins Premiums	11,550	25,526	62,158	54,263	54,263	$ 55,861
858-436-41012	Workers Comp Insurance	6,295	8,512	7,939	7,939	7,939	$ 7,651

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
858-436-41020	PERS (Retirement)	26,756	36,551	40,142	37,954	37,954	$ 36,944
858-436-42006	Uniforms & Personal Equip	1,419	2,511	3,089	2,500	2,500	$ 2,500
858-436-42007	Maintenance Supplies	11,026	18,219	12,170	13,000	13,000	$ 13,000
858-436-42008	Recreation Supplies	5,840	14,542	10,383	10,000	10,000	$ 11,000
858-436-42030	Special Operational	2,404	5,775	1,534	4,000	4,000	$ 4,000
858-436-43031	Contractual Services	184,067	139,147	193,379	145,000	145,000	$ 200,000
858-436-43066	Vehicle & Equip Replacemer	5,191	5,179	-	4,137	4,137	$ 4,300
858-436-43110	Mem'ships, Dues, Subscr, Pu	275	962	1,872	1,000	1,000	$ 2,000
858-436-43120	Printing & Reproduction	610	19,137	13,766	8,000	8,000	$ 14,000
858-436-43130	Advertising & Legal Notices	2,686	7,490	6,958	8,000	8,000	$ 9,000
858-436-43150	Training, Ed, Conf & Mtgs	1,822	6,694	4,144	8,000	8,000	$ 8,000
858-436-43404	Public Utilities	16,617	130,717	176,199	250,000	250,000	$ 250,000
858-436-45050	Equip Maint Agreements	-	17,682	3,081	13,000	13,000	$ 13,000
858-436-45080	Park Grounds & Bldgs Maint	2,273	12,809	3,219	5,000	5,000	$ 5,000
858-436-46200	Machinery & Equip - Non Ca	-	80,142	6,777	10,000	10,000	$ 12,000
858-436-46460	Computer Hardware - Non C	783	138	-	3,000	3,000	$ 3,000
TOTAL EXPENSES		453,350	812,181	897,915	929,695	929,695	$ 1,050,741

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 859 - In Lieu Mello-Roos CFD 2005-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		3,342	2,599	2,360	2,470	2,470	$ 2,470
TOTAL TOML EXPENDITURES		1,402	887	908	992	992	$ 1,042
NET TOML REV - EXP		1,940	1,712	1,452	1,478	1,478	$ 1,428
REVENUE							
859-000-30280	Tax Assessment	2,747	1,415	1,448	2,470	2,470	$ 2,470
TOTAL REVENUE		3,342	2,599	2,360	2,470	2,470	$ 2,470
DEPT 460	---						
EXPENSES							
859-460-43031	Contractual Services	1,402	887	908	992	992	$ 1,042
TOTAL EXPENSES		1,402	887	908	992	992	$ 1,042

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 860 - Transit Facilities CFD 2013-3**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		73,288	29,722	19,890	7,800	7,800	$ 7,800
TOTAL TOML EXPENDITURES		29,879	16,519	2,880	3,159	3,159	$ 3,317
NET TOML REV - EXP		43,409	13,203	17,010	4,641	4,641	$ 4,483
REVENUE							
860-000-30280	Tax Assessment	61,950	26,036	16,629	7,800	7,800	$ 7,800
TOTAL REVENUE		73,288	29,722	19,890	7,800	7,800	$ 7,800
DEPT 475	**Transit Services**						
EXPENSES							
860-475-43031	Contractual Services	29,879	16,519	2,880	3,159	3,159	$ 3,317
TOTAL EXPENSES		29,879	16,519	2,880	3,159	3,159	$ 3,317

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 861 - Mammoth View BAD 2014-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		6,343	8,841	6,005	6,000	6,000	$ 6,000
TOTAL TOML EXPENDITURES		4,321	3,021	2,791	6,000	6,000	$ 6,000
NET TOML REV - EXP		2,021	5,820	3,214	-	-	$ -
REVENUE							
861-000-30280	Tax Assessment	4,476	5,174	3,213	6,000	6,000	$ 6,000
TOTAL REVENUE		6,343	8,841	6,005	6,000	6,000	$ 6,000
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
861-450-43031	Contractual Services	4,321	2,721	2,791	6,000	6,000	$ 6,000
TOTAL EXPENSES		4,321	3,021	2,791	6,000	6,000	$ 6,000

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 910 - Garage Services**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		1,628,247	1,253,271	917,391	1,465,653	1,465,653	$ 1,562,653
TOTAL TOML EXPENDITURES		1,426,311	2,134,149	1,400,561	1,424,092	1,424,092	$ 1,784,565
NET TOML REV - EXP		201,936	(880,878)	(483,170)	41,561	41,561	$ (221,912)
REVENUE							
910-000-31602	Charges for Services	369,744	496,467	289,561	462,000	462,000	$ 444,000
910-000-31922	Garage-ESTA	897,854	577,098	495,672	810,000	810,000	$ 900,000
910-000-31924	Garage Services: County	41,980	30,544	20,955	10,000	10,000	$ 40,000
910-000-31926	Garage Services: MLFPD	102,761	49,096	47,104	80,000	80,000	$ 60,000
910-000-31928	Garage: Schools	180,908	100,067	64,099	95,000	95,000	$ 110,000
910-000-37100	Refunds and Rebates	-	-	-	8,653	8,653	$ 8,653
TOTAL REVENUE		1,628,247	1,253,271	917,391	1,465,653	1,465,653	$ 1,562,653
DEPT 456	**STREET MAINTENANCE**						
EXPENSES							
910-456-40000	Regular Salaries	517,388	578,459	494,105	451,247	451,247	$ 541,916
910-456-40130	Comprehensive Leave	18,042	48,296	-	24,498	24,498	$ 29,717
910-456-41002	Health Ins Premiums	187,804	198,430	178,503	158,325	158,325	$ 212,021
910-456-41012	Workers Comp Insurance	31,466	36,030	25,968	25,968	25,968	$ 29,187
910-456-41020	PERS (Retirement)	(314,515)	233,118	126,130	132,654	132,654	$ 148,574
910-456-42006	Uniforms & Personal Equip	9,508	12,366	9,274	-	-	$ 10,000
910-456-43031	Contractual Services	12,201	25,902	21,673	10,000	10,000	$ 20,000
910-456-43150	Training, Ed, Conf & Mtgs	1,200	63	-	2,000	2,000	$ 150
910-456-46200	Machinery & Equip - Non Cap	482	39,800	14,159	3,000	3,000	$ 10,000
910-456-46480	Computer Software - Non Cap	-	1,491	-	10,000	10,000	$ 2,000
TOTAL EXPENSES		542,808	1,355,509	893,586	818,092	818,092	$ 1,003,565

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
DEPT 580	**GENERAL FLEET GARAGE**						
EXPENSES							
910-580-42016	Gasoline & Diesel	17,145	12,179	8,436	5,000	5,000	$ 11,000
910-580-42017	Vehicle Maintenance Parts	8,681	26,849	3,161	5,000	5,000	$ 5,000
TOTAL EXPENSES		25,825	39,028	11,596	10,000	10,000	$ 16,000
DEPT 582	**MONO COUNTY SCHOOLS**						
EXPENSES							
910-582-42016	Gasoline & Diesel	7,365	7,200	4,042	8,000	8,000	$ 8,000
TOTAL EXPENSES		7,365	7,200	4,042	8,000	8,000	$ 8,000
DEPT 583	**MONO COUNTY GARAGE**						
EXPENSES							
910-583-42016	Gasoline & Diesel	26,935	20,349	15,595	5,000	5,000	$ 20,000
910-583-42017	Vehicle Maintenance Parts	-	-	-	-	-	$ -
TOTAL EXPENSES		26,935	20,349	15,595	5,000	5,000	$ 20,000
DEPT 584	**TRANSIT GARAGE SERVICES**						
EXPENSES							
910-584-42016	Gasoline & Diesel	45,528	1,049	27,473	75,000	75,000	$ 75,000
910-584-42017	Vehicle Maintenance Parts	14,389	28,787	16,026	35,000	35,000	$ 35,000
TOTAL EXPENSES		59,917	29,836	43,499	110,000	110,000	$ 110,000
DEPT 585	**ESTA GARAGE**						
EXPENSES							
910-585-42016	Gasoline & Diesel	295,419	254,888	155,278	150,000	150,000	$ 250,000
910-585-42017	Vehicle Maintenance Parts	145,936	182,470	125,004	75,000	75,000	$ 150,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL EXPENSES		441,355	437,357	280,282	225,000	225,000	$ 400,000
DEPT 586	**FIRE DEPT - GARAGE**						
EXPENSES							
910-586-42016	Gasoline & Diesel	38,654	23,923	15,880	20,000	20,000	$ 20,000
910-586-42017	Vehicle Maintenance Parts	12,011	12,746	10,313	15,000	15,000	$ 15,000
TOTAL EXPENSES		50,665	36,669	26,194	35,000	35,000	$ 35,000
DEPT 587	**MAMMOTH UNIFIED SCHOOL**						
EXPENSES							
910-587-42016	Gasoline & Diesel	21,025	43,801	24,539	20,000	20,000	$ 27,000
910-587-42017	Vehicle Maintenance Parts	50,674	19,157	7,434	25,000	25,000	$ 20,000
TOTAL EXPENSES		71,698	62,957	31,973	45,000	45,000	$ 47,000
DEPT 588	**PUBLIC SAFETY GARAGE**						
EXPENSES							
910-588-42016	Gasoline & Diesel	66,839	48,629	43,735	45,000	45,000	$ 45,000
910-588-42017	Vehicle Maintenance Parts	35,911	24,494	50,058	40,000	40,000	$ 40,000
TOTAL EXPENSES		102,750	73,124	93,792	85,000	85,000	$ 85,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
910-599-49999	Transfers Out	75,113	72,119	-	60,000	60,000	$ 60,000
TOTAL EXPENSES		75,113	72,119	-	60,000	60,000	$ 60,000

TOML BUDGET WORKSHEET

BUDGET 2025-26

Fund 915 - Vehicle Replacememt

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		1,650,350	1,863,919	317,031	467,505	467,505	$ 516,300
TOTAL TOML EXPENDITURES		422,174	417,380	1,050,180	651,250	651,250	$ -
NET TOML REV - EXP		1,228,176	1,446,539	(733,148)	(183,745)	(183,745)	$ 516,300
REVENUE							
915-000-32230	Equip Replacement Charge	966,284	922,674	2,500	367,505	367,505	$ 416,300
915-000-37002	Interest on Investments	129,066	273,364	162,531	100,000	100,000	$ 100,000
TOTAL REVENUE		1,650,350	1,863,919	317,031	467,505	467,505	$ 516,300

TOML BUDGET WORKSHEET

BUDGET 2025-26 **Fund 990 - Debt Service / Future Capital**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 23-24	ACTUAL 24-25	APPROVED BUDGET 24-25	MODIFIED BUDGET 24-25	Adopted BUDGET 25-26
TOTAL TOML REVENUE		7,533,662	7,905,940	4,383,218	4,051,067	4,051,067	$ 3,974,799
TOTAL TOML EXPENDITURES		5,713,261	11,559,838	3,466,924	2,817,180	2,817,180	$ 3,849,799
NET TOML REV - EXP		1,820,401	(3,653,898)	916,293	1,233,887	1,233,887	$ 125,000
REVENUE							
990-000-31204	Franchise Fee: Solid Waste	123,445	128,651	26,136	-	-	$ 125,000
990-000-39999	Interfund Transfers In	7,526,291	7,895,282	4,051,067	4,051,067	4,051,067	$ 3,849,799
TOTAL REVENUE		7,533,662	7,905,940	4,383,218	4,051,067	4,051,067	$ 3,974,799
DEPT 590	**DEBT SERVICES**						
EXPENSES							
990-590-43031	Contractual Services	6,170	8,320	6,680	5,000	5,000	$ 5,000
990-590-49490	Debt Svc 2024 CIP CivCtr	-	-	848,381	-	-	$ 1,361,250
990-590-49494	Debt SVCE-Multi Use Facility	615,747	613,482	565,000	610,994	610,994	$ 613,227
990-590-49498	Debt Service MLLA Settlement	1,868,406	1,871,109	1,530,586	1,871,113	1,871,113	$ 1,870,322
TOTAL EXPENSES		2,980,873	2,833,717	3,131,924	2,817,180	2,817,180	$ 3,849,799