City of Edmond

Public Notice

Notice is hereby given that the City of Edmond, Oklahoma, will hold a public budget hearing as part of the City Council / Edmond Public Works Authority regular meeting to be held on Tuesday, May 26, 2026, beginning at 5:30 p.m. in in the City Council Chamber, located at 22 E. Main Street, Edmond, OK 73034, for the purpose of accepting written and oral comments and for holding open discussion on the proposed budget for fiscal year 2026-2027. The proposed budget may be examined at the City Clerk's Office, located at 22 E. Main Street, Edmond, OK 73034, between 8:00 a.m. and 5:00 p.m. on regular business days and on the City's website at edmondok.gov/agendas.

Public Notice - Budget Hearing

Meeting Date: 05/26/2026

Submitted For: Kathy Panas, Director, Finance

Ward :

Information

Item

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Attachments

Budget Hearing Notice - Published in the Oklahoman 05-18-26

Budget Message

Proposed Fiscal Year 2026-2027 Budget

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THE CITY OF EDMOND, OKLAHOMA
ESTIMATED BUDGET SUMMARY - ALL FUNDS
FISCAL YEAR 26-27

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	UTILITY ENTERPRISE FUNDS	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	COMBINED FUNDS
ESTIMATED RESOURCES							
REVENUES:							
Taxes	68,293,688	10,485,322	31,387,848	-	-	-	**110,166,858**
Licenses & Permits	3,279,681	-	-	1,625,360	-	75,834	**4,980,875**
Fines & Forfeitures	1,994,009	-	-	-	-	-	**1,994,009**
Inter-governmental	1,484,652	3,072,940	1,343,000	-	2,120,354	-	**8,020,946**
Charges for Services	7,685,600	1,004,275	175,089	209,873,765	3,420,536	15,167,702	**237,326,967**
Interest	93,287	1,368,499	1,438,203	4,559,312	87,341	1,352,510	**8,899,152**
Investment Income	-	209,522	1,193,215	540,584	-	-	**1,943,322**
Miscellaneous Revenue	372,727	1,110,326	1,348,727	463,760	184,563	1,642,057	**5,122,161**
Subtotal - Revenues	**83,203,644**	**17,250,884**	**36,886,082**	**217,062,781**	**5,812,794**	**18,238,103**	**378,454,289**
OTHER RESOURCES:							
Debt/Loan Proceeds							
Restricted Prior Year Reserves	3,135,669	38,968,939	39,630,007			44,717,095	**126,451,710**
Assigned Prior Year Reserves (Council Projects)	100,000						**100,000**
Unrestricted Prior Year Reserves	6,201,405			303,989,046	2,432,867	15,700	**312,639,018**
TOTAL ESTIMATED RESOURCES	**92,640,718**	**56,219,823**	**76,516,089**	**521,051,827**	**8,245,661**	**62,970,899**	**817,645,017**
ESTIMATED USES							
DIRECT COSTS BY FUNCTION:							
Personal Services	7,772,007	59,088,115	596,487	19,846,569	1,766,120	30,985,761	**120,055,057**
Materials & Supplies	581,910	2,968,090	160,360	5,744,139	971,550	5,137,247	**15,563,296**
Other Services & Charges	5,663,817	6,939,100	1,586,359	118,408,273	4,441,850	41,020,679	**178,060,078**
Captial Outlay	753,000	2,878,706	38,552,497	61,969,843	698,000	5,930,816	**110,782,862**
Debt Service	-	-	12,374,072	48,504,636	-	-	**60,878,708**
TOTAL ESTIMATED COSTS	**14,770,733**	**71,874,011**	**53,269,775**	**254,473,460**	**7,877,520**	**83,074,503**	**485,340,001**
TRANSFERS IN:							
Sales Tax	17,120,644	-	-	17,120,644	-	-	**34,241,288**
Other Transfers	5,360,802	60,982,917	225,000	1,001,711	2,010,607	64,666,086	**134,247,123**
TOTAL TRANSFERS IN:	**22,481,446**	**60,982,917**	**225,000**	**18,122,355**	**2,010,607**	**64,666,086**	**168,488,412**
TRANSFERS OUT:							
Administrative Support	(7,093,081)	(7,265,413)	(1,737,884)	(10,998,315)	(499,481)	(3,129,261)	**(30,723,435)**
Fleet Lease Assessment Fee	(159,460)	(1,380,132)	(13,066)	(1,926,848)	(52,596)	(1,244,733)	**(4,776,835)**
Fleet Management Fund	-	(76,300)	-	(1,399,000)	-	(92,500)	**(1,567,800)**
Insurance Assessment	(187,772)	(1,534,394)	(8,671)	(818,152)	(56,450)	(977,584)	**(3,583,023)**
Vehicle Maintenance Fees	(67,300)	(1,103,500)	(8,000)	(1,696,901)	-	(804,325)	**(3,680,026)**
Field Services	(6,517,717)	-	(2,600,000)	(11,227,858)	-	-	**(20,345,575)**
Sales Tax (EPWA)	(17,120,644)	-	-	(17,120,644)	-	-	**(34,241,288)**
Arts in Public Places Fund	(200,000)	-	-	-	-	-	**(200,000)**
General Fund	-	-	-	(5,005,802)	-	-	**(5,005,802)**
Fire Safety Tax	(24,951,160)	-	-	-	-	-	**(24,951,160)**
Police Safety Tax	(30,606,757)	-	-	-	-	-	**(30,606,757)**
Arcadia Lake Transfers	-	-	(595,411)	-	-	-	**(595,411)**
Marijuana Tax Transfers	(160,000)	-	-	-	-	-	**(160,000)**
EEEDA Transfers	(10,000)	-	-	(125,000)	-	-	**(135,000)**
EPWA Econ Development Transfers	(150,000)	-	-	-	-	-	**(150,000)**
Hope Center Transfers	-	-	-	(85,000)	-	-	**(85,000)**
Park Tax Transfers	-	-	-	-	(25,000)	-	**(25,000)**
Other Transfers	(2,265,000)	(306,300)	-	(85,000)	-	(5,000,000)	**(7,656,300)**
TOTAL TRANSFERS OUT:	**(89,488,891)**	**(11,666,039)**	**(4,963,033)**	**(50,488,519)**	**(633,527)**	**(11,248,402)**	**(168,488,412)**
TOTAL NET TRANSFERS	(67,007,445)	49,316,878	(4,738,033)	(32,366,164)	1,377,080	53,417,684	**0.00**
OTHER USES:							
Reserve for Council Special Projects	100,000	-	-	-	-	-	**100,000**
Restricted (Reserve for Other Restricted Purposes)	3,370,603	-	-		-	32,911,129	**36,281,732**
Restricted (Reserve for Specific Fund Purposes)	-	33,662,690	18,508,281	-	-	-	**52,170,972**
Unassigned (Res for Emergencies & Shortfalls*)	7,391,936	-	-	234,212,204	1,745,222	402,951	**243,752,313**
TOTAL OTHER USES	**10,862,540**	**33,662,690**	**18,508,281**	**234,212,204**	**1,745,222**	**33,314,079**	**332,305,016**
TOTAL ESTIMATED USES	**92,640,718**	**56,219,823**	**76,516,089**	**521,051,827**	**8,245,661**	**62,970,899**	**817,645,017**
**** LEVEL OF EMERGENCY RESERVES:***							
Percentage of Total Revenue	8.35%	0.00%	0.00%	107.41%	22.31%	0.49%	47.54%
Number of Days of Revenue	30	0	0	392	81	2	174

Honorable Mayor Mark Nash
Members of the Edmond City
Council

FY 2026-2027 Budget Message

Mayor Nash and Members of the City Council:

I am pleased to present the proposed annual budget for Fiscal Year (FY) 2026-2027 to the Edmond City Council. This budget is developed through the leadership of the Edmond City Council, coordination with various community committees, and contributions from the dedicated City staff. Our ongoing internal mission, *Trustworthy Service through Continuous Improvement,* as reflected in our eight core values of *Accountability, Communication, Customer Service, Inclusion, Innovation, Integrity, Professionalism* and *Teamwork* continues to be the foundation for the culture of our organization. This proposed budget represents guidance for the delivery of City services, support of local community agencies and ongoing programming improvements for the benefit of Edmond residents.

State law requires Edmond and all cities in Oklahoma adopt a budget for the coming year at least seven (7) days prior to the beginning of the budget year (July 1, 2026). A public hearing on the proposed budget is to be held no later than fifteen (15) days prior to the beginning of the budget year.

Overview

The total FY 2026-2027 proposed budgeted costs are $485,340,001 which reflects a 17.5% increase compared to the prior year adopted budget. This increase is driven primarily by our non-operating funds related to economic development and increases to capital projects.

The City's sales tax rate is 8.25% which remains one of the lowest rates in the Oklahoma City metro area. This rate consists of our local Edmond tax rate of 3.75% that stays in Edmond, plus a 4.5% State tax rate that goes to the State of Oklahoma. Edmond is the fifth largest city in Oklahoma by population behind Oklahoma City, Tulsa, Norman and Broken Arrow. In terms of growth in collections of sales and use tax as of April, 2026, Broken Arrow, Tulsa, Oklahoma City, Norman and Edmond have seen growth in collections of 4.08%, 3.78%, 3.45%, 2.67% and 1.42% respectively.

The City is funded primarily through sales and use tax. Oklahoma is the only state in the country in which property tax is not available for general city operations. As of April 2026, sales tax collections have increased 0.49% compared to the prior fiscal year, with a conservative 0% budget projection. Use tax collections increased 5.67% over the prior fiscal year, compared to a budgeted increase of 4%. Year-to-date combined sales and use tax collections increased 1.42% over the prior fiscal year. Budget projections for FY 2026-2027 are set at 0% for sales tax and 4% for use tax.

The General Fund in Edmond is funded by a 2% Sales Tax. 1% of that 2% is a permanent tax and the other 1% is a temporary tax that was set to expire in March of 2027. The temporary 1% tax was approved for renewal by Edmond voters in November of 2025 and is now set to expire in

March of 2037. Along with the 1% General Fund tax rate, a 0.50% temporary special purpose tax for Capital Improvements was renewed and is now set to expire in March of 2037.

Permanent special purpose sales taxes approved by voters in 2000 continue to provide critical revenue for our Fire Public Safety Fund, Police Public Safety Fund and Capital Improvement Fund. These rates include a 0.25% tax dedicated to Fire Public Safety, 0.125% tax dedicated to Police Public Safety and 0.75% tax dedicated to Capital Improvements. In addition to the rates specifically dedicated above, the City's Fire and Police Funds receive two-thirds of all revenue designated for General Fund use. For FY 2025-2026 approximately $25 million was transferred to Fire and $32 million was transferred to Police out of the General Fund.

Financial Health

The CPA firm of Crawford & Associates P.C. prepares a financial statement analysis tool using indicators of the City's financial health and success. This analysis is known as the "Performeter" and is based on the previous fiscal year-end (FYE) audited financial statements. For FYE 6.30.25, the overall Performeter rating was 6.7 out of a possible 10. The report noted that Edmond's overall financial health is well above satisfactory.

The Performeter evaluates the City's financial condition in 3 areas:

1) Financial Position: 4.4 out of 10
   Financial Position Ratings illustrate a "point in time" measure of the entity's financial status, solvency, and liquidity. Measurements of this indicator are Unrestricted Net Position, General Fund Unassigned Fund Balance, Capital Asset Condition, Pension Plan Funding Ratio, Other Post- Employment Benefits (OPEB) Plan Funding, Assets to Debt, Current Ratio and Quick Ratio. The ranking this year remained consistent with the history of this score over the last 4 years.

2) Financial Performance: 8.2 out of 10
   Financial Performance Ratings illustrate a "look back" measure as to whether the entity's financial position has been improving, deteriorating, or remaining steady. Measurements of this indicator are Change in Net Position, Interperiod Equity, Business-Type Activity's Self- Sufficiency, Debt Service Coverage and Sales Tax Growth. The ranking this year was strong, scoring a 7.9 In Change of Net Position, a score of 10 in Interperiod Equity, a score of 10 in BTA Self- Sufficiency, and a score of 10 in Debt Service Coverage. The lowest score in this category was Sales Tax Growth, which scored a 3.6. This is the measure of the state of our local economy by comparing revenue collected to the prior year in terms of the change per one-cent tax. The City's net position increased by approximately $62.6 million, or 5.8% from the prior year.

3) Financial Capability: 7.6 out of 10
   Financial Capability Ratings illustrate a "look forward" measure of the government's ability to obtain resources in the form of revenues or borrowings in order to finance the services its constituency requires. Measurements of this indicator are Revenue Dispersion, Debt Service Load, Bonded Debt Per Capita, Legal Debt Limit Remaining, Property Taxes Per Capita and Local Sales Tax Rate. This indicator shows that approximately 14 cents of every dollar spent on non- capital items was used for debt service, there is no general bonded debt outstanding, 100% of the general bonded debt legal limit remains, no property tax is levied, and the sales tax rate is at 3.75%. The city is in a strong position to obtain additional resources looking forward.

The annual Performeter is available for review on the city website at edmondok.gov.

Economic Outlook

Edmond's budgeting process is affected by local economics but also by global economic conditions. Low job creation held the national unemployment rate at around 4.5% through the end of 2025. Sales and use tax collections locally slowed in FY 2025-2026 and remain relatively flat for the current fiscal year; inflation rates are between 2.4 and 3.3% nationally and low consumer confidence surrounding a possible recession have caused a very cautionary view of budgeted expenditures.

We continue to experience increased costs for construction and maintenance. Higher gasoline prices have caused total consumer credit and debit card spending to increase 4.5% year over year as of March 2026. The rapid rise in gasoline prices not only increases costs to provide city services but also affects discretionary spending. Generally, when gas prices rise, spending on durables and groceries is negatively impacted. Larger income tax refunds are providing a meaningful short-term boost for the economy. Tax refund increases could offset at least five months of increased gas prices.

The city will approach FY 2026-2027 with a high level of caution and review actual expenditures frequently to maintain adequate reserves to address emergencies and shortfalls.

Possible revenue sources include seeking alternative sources such as increased grant assistance and evaluation of internal departments' levels of self-sufficiency through rate studies. Cautious expenditure management will be implemented to include more frequent evaluation of budget (staying within the budgeted expenditures), evaluation of non-essential expenditures, timing of capital project expenditures and delay of expenditures to maintain necessary liquidity levels. Focus on staffing levels to provide essential City services and maintenance of adequate reserves to cover unexpected emergencies and shortfalls will be a priority.

Financial Plan
General Fund

The major source of funding for the General Fund is sales and use tax.

Sales and use tax revenues are budgeted conservatively due to the volatile nature of this type of tax. Historically, Edmond has seen steady growth in sales and use tax collections for decades. However, due to the lack of growth for FYE June 30, 2025, and the economic uncertainty nationwide, FY 2026-2027 sales and use tax growth is budgeted at 0% and use tax growth is estimated at a conservative 4%. Long term sales and use tax revenues have been estimated at 1% growth for fiscal years 2027-2028 through 2030- 2031; use tax revenues have been estimated at 4% growth for fiscal years 2027-2028 through 2030-2031.

The City does not levy nor receive property tax. A property tax is not available as a method for municipalities to fund operations in Oklahoma. Oklahoma law does allow cities to levy a property tax to fund capital projects, this is done through voter approved general obligation bonds. The City of Edmond currently does not use property tax to fund general obligation bonds as a funding source.

The General Fund is used to finance many City departments. Expenditures for Park and Recreation, Street Maintenance & Construction, Municipal Court, Senior Citizens Center, Community Impact Support, Emergency Management, Housing and Community Resources, Planning, Festival Marketplace, Building & Safety Services, Cemetery, City Council, and the Historical Society, are financed through the General Fund.

A formal policy was established in 2011 stating the city will strive to maintain an Unassigned Fund Balance in the General Fund of ten percent (10%) of General Fund sources be maintained in unassigned funds (Reserve for Emergencies and Shortfalls). At the end of the current budget year, this percentage is estimated to be 6.24% with a projected increase to 8.35% by the end of FY 2026-2027. To keep these percentages in perspective, it should be noted that *maximum* expenditures are budgeted with the assumption that all budgeted amounts will be spent, and lower-than-expected revenues are budgeted to present the most conservative budget estimates. Net deficit in the General Fund unassigned reserves would be funded by reductions in spending from the General Fund or transfers from Utility Funds if those funds are available from that source.

Appropriated Funds

The City budget is composed of approximately 46 budgeted funds. The General Fund, which is made up of 11 different departments, 19 Special Revenue Funds, 8 Capital Project Funds, 8 Utility Funds, 3 Other Enterprise Funds and 7 Internal Service Funds. These funds are presented in detail in the body of the budget book. The Utility Funds are the largest funds and represent over 57% of total revenue and over 52% of total expenditures.

Five-year forecasts are analyzed for each fund. The impact of the long-range financial plan is to forecast projected revenues and expenditures over a long-term period using assumptions about economic conditions, future spending scenarios and other variables based on City Council strategic plans. The City considers long-term service objectives in conjunction with financial capacity to determine timing and volume of projects and improvements for the City. Strategies are developed to achieve long-term sustainability considering the government's service objectives and financial challenges. The city bases long-term plans on historic activity, adjustments for anticipated economic challenges such as inflation, citizen input, programmatic changes, consultant recommendations, new projects desired, and priorities of the governing body.

A City Council strategic plan session is held semi-annually. This is a public meeting that is open to citizens of Edmond and is in a setting conducive to public input. At the semi-annual sessions, priorities are reviewed, evaluated, and adjusted based on detailed discussions and updated information, both financial and non-financial.

Social Impact

The City supports local non-profit organizations financially through grants from our General Fund. The Community Agency Review Committee (CARC) accepts, reviews applications, then recommends recipients for awards of City grants. CARC funding recipients must provide a direct and distinct benefit to the City, include a properly chosen Board of Directors that meets at least quarterly, submit financial statements, statistical reports and have financials audited annually, provide a statement of budgetary needs, and submit for approval the contract services application form. In addition to the CARC recommendations, financial support is provided to the annual Libertyfest celebration, city art, the Edmond Historical Society (museum) and the

Guthrie/Edmond Regional Airport. The financial impact on the budget is roughly $2.2 million:

Social Agencies	$1,170,000
Community Impact Groups	$ 456,750
Culture/Art	$ 213,210
Guthrie/Edmond Airport	$ 350,000

The city values the input of numerous community members and their commitment to assist in community services for the benefit of our community at large.

Debt Service

The city currently utilizes loan proceeds to finance ongoing utility service capital improvement projects and general City-wide projects. The city is allowed to utilize General Obligation (GO) Bonds but currently does not have outstanding GO debt.

The city maintains great focus on continuous improvement to utility infrastructure. The City Water and Wastewater capital projects are proactive for continuous provision of safe drinking water and an ample water supply to Edmond residents. Routine engineering studies, scheduled line replacement, and pump and well maintenance and repair are funded annually to ensure uninterrupted, quality service. Many of the water and wastewater projects have funding secured through various loan programs or through annual cash funding with the exception of the last phase of the water treatment plant expansion. Projected costs for these projects are estimated to be over $265 million. The city has secured low-cost Oklahoma Water Resources Board (OWRB) funding along with Oklahoma State and Federal grant funding to cover much of the cost of these major improvements. Debt service for FY 2026-2027 is estimated at approximately $48 million that is secured by a Junior Lien-Utility Revenue plus the city 2% sales tax.

The 2000 Capital Improvement Fund (CIP) has provided the primary financing for capital improvements in Edmond for many years. The 0.75% sales tax was initially approved by the voters in 1996 and made permanent in 2000. This fund provides approximately $17 million in tax revenue annually. The debt service secured by this tax is estimated to be $12 million or 71% of the sales tax collected.

Capital Improvement

Capital improvements in the City are funded primarily by two dedicated sales tax sources. The 2000 CIP fund (discussed above) which is a 0.75% permanent sales tax, and the 2017 CIP fund which is 0.5% sales tax approved by voters in 2016. The 2016 vote approved a repurpose of the 2012 Public Safety Center tax for a ten-year period for capital projects that started in April of 2017. The 2017 CIP funding will expire in April of 2027. In November 2025 the renewal of this tax was approved by voters for the re-purpose of street projects. The collections for this new 2027 CIP Fund will start in April of 2027. In 2016, A Citizens Task Force identified many projects for consideration using these funds. The Capital Improvement Project (CIP) Advisory Board was expanded to include members of this task force, and the Board now reviews and makes recommendations for projects for both capital improvement sales tax funds. Both funds are utilized to address City-wide capital needs.

These two funds collect approximately $30 million annually. The City's CIP Advisory Board meets monthly to review and make recommendations for spending, which are forwarded to City Council for consideration. As the City's population continues to grow and as the age and amount of

infrastructure increases, so do the demands on streets, parks and new facility needs across the city.

Anticipated projects for the 2000 CIP fund include:

2000 CIP Funding Priorities 2026-2027	
	Millions
Streets & Highways	11.60
Trails	3.48
History Museum Building Improvements	0.20
Total	15.28

Anticipated projects for the 2017 CIP fund include:

2017 CIP Funding Priorities 2026-2027	
	Millions
Streets & Highways	6.0
Trails	2.9
Fire Station #3 Construction	8.5
Police Arcadia Lake Station	5.0
Total	22.40

The Edmond City Council meets semi-annually to review their Strategic Plan. The Council continuously reviews and adjusts the five-year plan to meet the needs and wants of the citizens of Edmond. The city has other dedicated sales tax revenue streams that contribute to capital improvements. The Park tax and the Public Safety Funds of Fire and Police each have dedicated revenue streams to help fund capital improvements.

Other Capital Outlay

The Park Fund has a dedicated 0.125% sales tax that is used for capital improvements to parks. This fund has a 2026-2027 capital outlay budget of $2 million. Projects include the upgrades of the Pavillion and Dock at Hafer Park, YMCA Pool Major Maintenance improvements to neighborhood playgrounds and maintenance of existing capital items such as tennis court resurfacing.

The Fire Public Safety Fund has a dedicated 0.25% sales tax that is primarily used for personnel, equipment and department needs. In addition, the Fire Fund receives 30% of all General Fund tax collections. From the General Fund contributions, anticipated capital expense items are for major equipment, machinery and tools, totaling over $645,000.

The Police Public Safety Fund has a dedicated 0.125% that is primarily used for personnel, equipment and department needs. In addition, the Police Fund receives 36.8% of all General Fund tax collections. From the General Fund contributions, the Police department has anticipated minor building repairs, and equipment totaling $147,000.

The city has committed over $213,000 in FY 2026-2027 to support art in the city. City Ordinance provides for, "a means to fund the acquisition of works of art by the City, which art shall become

the City's collection, to create a Visual Arts Commission (VAC), to provide a means to select works of art for the collection, to provide for the display of the collections and to provide for the maintenance and repair of the work of art in the collection". The Art in Public Places Fund receives donations from individuals, corporations, civic clubs, and the City of Edmond. The VAC approves private donations, and the city matches one- half of the cost of an art piece up to $30,000 per piece. Additionally, the city fully funds the operations of the Park Conservancy Trust, a Title 60 Public Trust that maintains public art located throughout the city.

The Edmond Public Works Authority provides electric, water, wastewater and solid waste services to the City. Total capital outlay for 2025-2026 for the Authority is estimated at over $62 million. Funding for these capital improvements comes from a combination of loan proceeds and utility rates.

A detailed analysis of all capital outlays by fund and a summary of total capital outlay are included in the budget book.

Operating Cost Coordination

Infrastructure maintenance and improvements are continuously reviewed to maintain the quality-of- life Edmond residents expect. CIP funding capacity is leveraged to interact with the operating budget in a way that improves infrastructure conditions and reduces maintenance costs in the operating budget. The Edmond Public Works Authority performs regular rate studies to balance consumer rates while maintaining state of the art electric and water infrastructure. Regular maintenance of streets, intersection improvements and community partnerships help maintain the lowest cost effect on the operating budget.

Conclusion:

The City of Edmond has approached the FY 2026-2027 budget process with an emphasis on transparency and openness. Thanks to our citizens input into a renewed budget review along with city council support to provide a budget that is accessible and accountable to the public. Our internal culture remains focused on the provision of services to the residents of Edmond. Thank you to our City Council for their vision and leadership to develop and maintain accountability to the taxpayers of Edmond.

Respectfully submitted,

A.J. Krieger
City Manager

THE CITY OF EDMOND, OKLAHOMA
ESTIMATED BUDGET SUMMARY - ALL FUNDS
FISCAL YEAR 26-27

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DIRECT COSTS BY FUNCTION:							
Personal Services	7,772,007	59,088,115	596,487	19,846,569	1,766,120	30,985,761	**120,055,057**
Materials & Supplies	581,910	2,968,090	160,360	5,744,139	971,550	5,137,247	**15,563,296**
Other Services & Charges	5,663,817	6,939,100	1,586,359	118,408,273	4,441,850	41,020,679	**178,060,078**
Captial Outlay	753,000	2,878,706	38,552,497	61,969,843	698,000	5,930,816	**110,782,862**
Debt Service	-	-	12,374,072	48,504,636	-	-	**60,878,708**
TOTAL ESTIMATED COSTS	**14,770,733**	**71,874,011**	**53,269,775**	**254,473,460**	**7,877,520**	**83,074,503**	**485,340,001**
TRANSFERS IN:							
Sales Tax	17,120,644	-	-	17,120,644	-	-	**34,241,288**
Other Transfers	5,360,802	60,982,917	225,000	1,001,711	2,010,607	64,666,086	**134,247,123**
TOTAL TRANSFERS IN:	**22,481,446**	**60,982,917**	**225,000**	**18,122,355**	**2,010,607**	**64,666,086**	**168,488,412**
TRANSFERS OUT:							
Administrative Support	(7,093,081)	(7,265,413)	(1,737,884)	(10,998,315)	(499,481)	(3,129,261)	**(30,723,435)**
Fleet Lease Assessment Fee	(159,460)	(1,380,132)	(13,066)	(1,926,848)	(52,596)	(1,244,733)	**(4,776,835)**
Fleet Management Fund	-	(76,300)	-	(1,399,000)	-	(92,500)	**(1,567,800)**
Insurance Assessment	(187,772)	(1,534,394)	(8,671)	(818,152)	(56,450)	(977,584)	**(3,583,023)**
Vehicle Maintenance Fees	(67,300)	(1,103,500)	(8,000)	(1,696,901)	-	(804,325)	**(3,680,026)**
Field Services	(6,517,717)	-	(2,600,000)	(11,227,858)	-	-	**(20,345,575)**
Sales Tax (EPWA)	(17,120,644)	-	-	(17,120,644)	-	-	**(34,241,288)**
Arts in Public Places Fund	(200,000)	-	-	-	-	-	**(200,000)**
General Fund	-	-	-	(5,005,802)	-	-	**(5,005,802)**
Fire Safety Tax	(24,951,160)	-	-	-	-	-	**(24,951,160)**
Police Safety Tax	(30,606,757)	-	-	-	-	-	**(30,606,757)**
Arcadia Lake Transfers	-	-	(595,411)	-	-	-	**(595,411)**
Marijuana Tax Transfers	(160,000)	-	-	-	-	-	**(160,000)**
EEEDA Transfers	(10,000)	-	-	(125,000)	-	-	**(135,000)**
EPWA Econ Development Transfers	(150,000)	-	-	-	-	-	**(150,000)**
Hope Center Transfers	-	-	-	(85,000)	-	-	**(85,000)**
Park Tax Transfers	-	-	-	-	(25,000)	-	**(25,000)**
Other Transfers	(2,265,000)	(306,300)	-	(85,000)	-	(5,000,000)	**(7,656,300)**
TOTAL TRANSFERS OUT:	**(89,488,891)**	**(11,666,039)**	**(4,963,033)**	**(50,488,519)**	**(633,527)**	**(11,248,402)**	**(168,488,412)**
TOTAL NET TRANSFERS	(67,007,445)	49,316,878	(4,738,033)	(32,366,164)	1,377,080	53,417,684	**0.00**
OTHER USES:							
Reserve for Council Special Projects	100,000	-	-	-	-	-	**100,000**
Restricted (Reserve for Other Restricted Purp	3,370,603	-	-		-	32,911,129	**36,281,732**
Restricted (Reserve for Specific Fund Purpose	-	33,662,690	18,508,281	-	-	-	**52,170,972**
Unassigned (Res for Emergencies & Shortfalls	7,391,936	-	-	234,212,204	1,745,222	402,951	**243,752,313**
TOTAL OTHER USES	**10,862,540**	**33,662,690**	**18,508,281**	**234,212,204**	**1,745,222**	**33,314,079**	**332,305,016**
TOTAL ESTIMATED USES	**92,640,718**	**56,219,823**	**76,516,089**	**521,051,827**	**8,245,661**	**62,970,899**	**817,645,017**
**** LEVEL OF EMERGENCY RESERVES:***							
Percentage of Total Revenue	8.35%	0.00%	0.00%	107.41%	22.31%	0.49%	47.54%
Number of Days of Revenue	30	0	0	392	81	2	174

General Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Taxes	65,880,639	67,467,810	68,293,688
Licenses & Permits	2,823,962	3,180,458	3,279,681
Fines & Forfeitures	2,058,052	1,726,139	1,994,009
Inter-governmental	1,639,606	1,657,906	1,484,652
Charges for Services	7,515,760	6,832,971	7,685,600
Interest & Investement Income	174,787	185,575	93,287
Miscellaneous Revenue	467,921	325,938	372,727
Total Revenues	**80,560,727**	**81,376,797**	**83,203,644**
Transfers In	20,321,020	22,787,223	22,481,446
Fund Balance	4,208,990	700,178	(1,425,466)
Total Sources	**105,090,737**	**104,864,198**	**104,259,625**
Uses By Department			
Building			
Personal Services	1,730,623	1,981,345	2,088,694
Materials & Supplies	38,809	82,485	68,760
Other Services & Charges	105,069	79,152	72,300
Building Expenses	**1,874,501**	**2,142,982**	**2,229,754**
Transfers Out	585,778	696,476	749,173
Building - Total Uses	**2,460,279**	**2,839,458**	**2,978,927**
City Council			
Personal Services	50,209	49,090	135,880
Materials & Supplies	5,619	5,200	4,950
Other Services & Charges	455,021	375,700	288,400
City Council Expenses	**510,849**	**429,990**	**429,230**
Transfers Out	816,941	934,602	515,117
City Council - Total Uses	**1,327,790**	**1,364,592**	**944,346**
City Manager			
Other Services & Charges	1,125	100,250	196,250
Capital Outlay	23,432	-	-
City Manager Expenses	**24,557**	**100,250**	**196,250**
Transfers Out	2,168	565	440
City Manager - Total Uses	**26,725**	**100,815**	**196,690**
Community Services			
Other Services & Charges	514,053	806,750	806,750
Community Services Expenses	**514,053**	**806,750**	**806,750**
Transfers Out	9,579	10,231	11,050
Community Services - Total Uses	**523,632**	**816,981**	**817,800**
Emergency Management			
Personal Services	232,331	246,605	260,991

General Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Materials & Supplies	23,289	63,350	44,350
Other Services & Charges	74,878	99,662	105,162
Capital Outlay	180,405	36,640	35,000
Emergency Management Expenses	**510,903**	**446,257**	**445,503**
Transfers Out	146,386	154,042	131,808
Emergency Management - Total Uses	**657,289**	**600,299**	**577,311**
General Government			
Materials & Supplies	(250)	2,300	2,415
Other Services & Charges	318,266	475,302	459,960
General Government Expenses	**318,016**	**477,602**	**462,375**
Transfers Out	77,886,334	75,860,116	78,340,225
General Government - Total Uses	**78,204,350**	**76,337,718**	**78,802,600**
Housing and Community Resources			
Personal Services	607,106	546,097	557,908
Materials & Supplies	22,341	33,675	29,450
Other Services & Charges	966,214	1,220,400	1,229,400
Housing and Community Resources Expenses	**1,595,660**	**1,800,172**	**1,816,758**
Transfers Out	214,433	283,981	209,005
Housing and Community Resources - Total Uses	**1,810,092**	**2,084,153**	**2,025,763**
Municipal Court			
Personal Services	935,825	1,078,265	1,047,432
Materials & Supplies	48,389	90,300	75,100
Other Services & Charges	107,845	223,480	301,480
Municipal Court Expenses	**1,092,059**	**1,392,045**	**1,424,012**
Transfers Out	723,562	686,148	668,280
Municipal Court - Total Uses	**1,815,621**	**2,078,193**	**2,092,292**
Parks & Recreation			
Personal Services	2,010,317	2,214,662	2,291,395
Materials & Supplies	220,230	299,205	275,235
Other Services & Charges	1,687,595	1,996,589	1,886,912
Capital Outlay	18,000	18,000	18,000
Parks & Recreation Expenses	**3,936,142**	**4,528,456**	**4,471,542**
Transfers Out	1,149,797	1,338,639	1,712,900
Parks & Recreation - Total Uses	**5,085,939**	**5,867,095**	**6,184,441**
Planning			
Personal Services	1,378,928	1,361,781	1,389,707
Materials & Supplies	66,240	71,330	81,650
Other Services & Charges	608,567	288,750	317,203
Planning Expenses	**2,053,735**	**1,721,861**	**1,788,560**
Transfers Out	508,730	582,651	620,165

General Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Planning - Total Uses	**2,562,465**	**2,304,512**		**2,408,725**	
Street					
Capital Outlay	1,722,912	700,000		700,000	
Street Expenses	**1,722,912**	**700,000**		**700,000**	
Transfers Out	8,893,643	9,770,383		6,530,729	
Street - Total Uses	**10,616,555**	**10,470,383**		**7,230,729**	
All Department Uses					
Personal Services	6,945,338	7,477,845		7,772,007	
Materials & Supplies	424,667	647,845		581,910	
Other Services & Charges	4,838,632	5,666,035		5,663,817	
Capital Outlay	1,944,749	754,640		753,000	
Debt Service	-	-		-	
All Department Uses Expenses	**14,153,386**	**14,546,365**		**14,770,733**	
Transfers Out	90,937,351	90,317,833		89,488,891	
All Department Uses - Total Uses	**105,090,737**	**104,864,198**		**104,259,625**	
Use of Fund Balance					
Beginning Balance	13,404,511	9,195,521		9,437,074	
Change in Fund Balance	(4,208,990)	241,553	*	1,425,466	**
Ending Balance	**9,195,521.30**	**9,437,074**	*	**10,862,540**	**
Fund Balance Breakdown					
Reserve for Street Improvements	-	129,897	*	240,414	**
Designation for Edmond Transit	1,190	1,190	*	1,190	**
Reserve for Juvenile Court	384,695	239,948	*	137,985	**
Reserve for Road Widening	1,284,076	1,284,076	*	1,284,076	**
Designated Technology Fee for Court	664,779	852,975	*	1,121,407	**
Reserve for Council Projects	100,000	100,000	*	100,000	**
Assigned for Other Purposes	1,178,837	627,584	*	585,531	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	5,581,945	6,201,405	*	7,391,936	**
Total Fund Balance	**9,195,521.24**	**9,437,074**	*	**10,862,540**	**
Fund Balance Reserve %	6.56%	6.24%		8.35%	

*Revised Budget

**Assumes budgeted revenues and expenditures

General Fund

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Taxes	65,880,639	67,467,810	68,293,688
Licenses & Permits	2,821,862	3,180,458	3,276,348
Fines & Forfeitures	2,058,052	1,726,139	1,994,009
Inter-governmental	1,639,606	1,657,906	1,484,652
Charges for Services	7,506,445	6,819,168	7,685,600
Interest & Investement Income	154,237	172,559	76,982
Miscellaneous Revenue	453,071	321,450	372,727
Total Revenues	**80,513,912**	**81,345,490**	**83,184,006**
Transfers In	20,221,020	22,687,223	22,346,446
Fund Balance	4,270,729	682,459	(1,467,518)
Total Sources	**105,005,661**	**104,715,172**	**104,062,934**
Uses By Department			
Building			
Personal Services	1,730,623	1,981,345	2,088,694
Materials & Supplies	38,809	82,485	68,760
Other Services & Charges	105,069	79,152	72,300
Building Expenses	**1,874,501**	**2,142,982**	**2,229,754**
Transfers Out	585,778	696,476	749,173
Building - Total Uses	**2,460,279**	**2,839,458**	**2,978,927**
City Council			
Personal Services	50,209	49,090	135,880
Materials & Supplies	5,619	5,200	4,950
Other Services & Charges	455,021	375,700	288,400
City Council Expenses	**510,849**	**429,990**	**429,230**
Transfers Out	816,941	934,602	515,117
City Council - Total Uses	**1,327,790**	**1,364,592**	**944,346**
Community Services			
Other Services & Charges	514,053	806,750	806,750
Community Services Expenses	**514,053**	**806,750**	**806,750**
Transfers Out	9,579	10,231	11,050
Community Services - Total Uses	**523,632**	**816,981**	**817,800**
Emergency Management			
Personal Services	232,331	246,605	260,991
Materials & Supplies	23,289	63,350	44,350
Other Services & Charges	74,878	99,662	105,162
Capital Outlay	180,405	36,640	35,000
Emergency Management Expenses	**510,903**	**446,257**	**445,503**
Transfers Out	146,386	154,042	131,808
Emergency Management - Total Uses	**657,289**	**600,299**	**577,311**

General Fund

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
General Government			
Materials & Supplies	(250)	2,300	2,415
Other Services & Charges	318,266	475,302	459,960
General Government Expenses	**318,016**	**477,602**	**462,375**
Transfers Out	77,886,334	75,860,116	78,340,225
General Government - Total Uses	**78,204,350**	**76,337,718**	**78,802,600**
Housing and Community Resources			
Personal Services	607,106	546,097	557,908
Materials & Supplies	22,341	33,675	29,450
Other Services & Charges	966,214	1,220,400	1,229,400
Housing and Community Resources Expenses	**1,595,660**	**1,800,172**	**1,816,758**
Transfers Out	214,433	283,981	209,005
Housing and Community Resources - Total Uses	**1,810,092**	**2,084,153**	**2,025,763**
Municipal Court			
Personal Services	935,825	1,078,265	1,047,432
Materials & Supplies	48,389	90,300	75,100
Other Services & Charges	107,845	223,480	301,480
Municipal Court Expenses	**1,092,059**	**1,392,045**	**1,424,012**
Transfers Out	723,562	686,148	668,280
Municipal Court - Total Uses	**1,815,621**	**2,078,193**	**2,092,292**
Parks & Recreation			
Personal Services	2,010,317	2,214,662	2,291,395
Materials & Supplies	215,317	293,705	275,235
Other Services & Charges	1,634,634	1,954,379	1,886,912
Capital Outlay	18,000	18,000	18,000
Parks & Recreation Expenses	**3,878,268**	**4,480,746**	**4,471,542**
Transfers Out	1,149,319	1,338,138	1,712,900
Parks & Recreation - Total Uses	**5,027,588**	**5,818,884**	**6,184,441**
Planning			
Personal Services	1,378,928	1,361,781	1,389,707
Materials & Supplies	66,240	71,330	81,650
Other Services & Charges	608,567	288,750	317,203
Planning Expenses	**2,053,735**	**1,721,861**	**1,788,560**
Transfers Out	508,730	582,651	620,165
Planning - Total Uses	**2,562,465**	**2,304,512**	**2,408,725**
Street			
Capital Outlay	1,722,912	700,000	700,000
Street Expenses	**1,722,912**	**700,000**	**700,000**
Transfers Out	8,893,643	9,770,383	6,530,729
Street - Total Uses	**10,616,555**	**10,470,383**	**7,230,729**

General Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed
All Department Uses				
Personal Services	6,945,338	7,477,845		7,772,007
Materials & Supplies	419,754	642,345		581,910
Other Services & Charges	4,784,546	5,523,575		5,467,567
Capital Outlay	1,921,317	754,640		753,000
Debt Service	-	-		-
All Department Uses Expenses	**14,070,956**	**14,398,405**		**14,574,483**
Transfers Out	90,934,705	90,316,767		89,488,451
All Department Uses - Total Uses	**105,005,661**	**104,715,172**		**104,062,934**
Use of Fund Balance				
Beginning Balance	12,887,592	8,616,863		8,809,490
Change in Fund Balance	(4,270,729)	192,628	*	1,467,518
Ending Balance	**8,616,862.71**	**8,809,490**	*	**10,277,008**
Fund Balance Breakdown				
Reserve for Street Improvements	-	129,897	*	240,414
Designation for Edmond Transit	1,190	1,190	*	1,190
Reserve for Juvenile Court	384,695	239,948	*	137,985
Reserve for Road Widening	1,284,076	1,284,076	*	1,284,076
Designated Technology Fee for Court	664,779	852,975	*	1,121,407
Reserve for Council Projects	100,000	100,000	*	100,000
Assigned for Other Purposes	600,178	-	*	-
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-
Unassigned	5,581,945	6,201,405		7,391,936
Total Fund Balance	**8,616,862.65**	**8,809,490**	*	**10,277,008**
Fund Balance Reserve %	6.56%	6.24%		8.35%

*Revised Budget

**Assumes budgeted revenues and expenditures

Parks Special Events Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	9,315	13,803		-	
Interest & Investement Income	1,559	1,425		-	
Miscellaneous Revenue	2,100	4,488		-	
Total Revenues	**12,974**	**19,716**		**-**	
Fund Balance	45,378	28,494		-	
Total Sources	**58,352**	**48,210**		**-**	
Uses By Department					
Parks & Recreation					
Materials & Supplies	4,913	5,500		-	
Other Services & Charges	52,961	42,210		-	
Parks & Recreation Expenses	**57,874**	**47,710**		**-**	
Transfers Out	478	500		-	
Parks & Recreation - Total Uses	**58,352**	**48,210**		**-**	
Use of Fund Balance					
Beginning Balance	56,081	10,703.30		-	
Change in Fund Balance	(45,378)	(10,703.30)	*	-	**
Ending Balance	**10,703**	**-**	*	**-**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	10,703	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Total Fund Balance	**10,703**	**-**	*	**-**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Edmond Electric Economic Development (EEEDA) Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Licenses & Permits	2,100	-		3,333	
Interest & Investement Income	18,992	11,591		16,305	
Miscellaneous Revenue	12,750	-		-	
Total Revenues	**33,842**	**11,591**		**19,638**	
	100,000	100,000		135,000	
Fund Balance	#######	(10,776)		42,052	
Total Sources	**26,725**	**100,815**		**196,690**	
Uses By Department					
City Manager					
Other Services & Charges	1,125	100,250		196,250	
Capital Outlay	23,432	-		-	
City Manager Expenses	**24,557**	**100,250**		**196,250**	
Transfers Out	2,168	565		440	
City Manager - Total Uses	**26,725**	**100,815**		**196,690**	
Use of Fund Balance					
Beginning Balance	460,839	567,955		627,584	
Change in Fund Balance	107,117	59,628	*	(42,052)	**
Ending Balance	**567,955**	**627,584**	*	**585,531**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	567,955	627,584	*	585,531	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Total Fund Balance	**567,955**	**627,584**	*	**585,531**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Special Revenue Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Taxes	10,097,143	10,360,322	10,485,322
Licenses & Permits	2,500	-	-
Fines & Forfeitures	6,475	-	-
Inter-governmental	4,284,129	3,316,156	3,072,940
Charges for Services	951,927	964,950	1,004,275
Interest & Investement Income	2,609,216	1,777,936	1,578,022
Miscellaneous Revenue	1,313,060	663,523	1,110,326
Total Revenues	**19,264,451**	**17,082,887**	**17,250,884**
Transfers In	54,250,877	57,739,822	60,982,917
Fund Balance	8,420,475	12,040,420	5,306,249
Total Sources	**81,935,803**	**86,863,128**	**83,540,050**
Uses By Department			
City Manager			
Capital Outlay	357,777	500,000	500,000
City Manager Expenses	**357,777**	**500,000**	**500,000**
Transfers Out	775	554	523
City Manager - Total Uses	**358,552**	**500,554**	**500,523**
Fire			
Personal Services	24,956,949	29,165,076	29,159,006
Materials & Supplies	971,793	927,600	1,189,823
Other Services & Charges	2,028,669	2,466,580	2,538,363
Capital Outlay	7,222,293	3,007,343	645,500
Fire Expenses	**35,179,705**	**35,566,599**	**33,532,691**
Transfers Out	4,493,205	5,025,657	4,331,684
Fire - Total Uses	**39,672,910**	**40,592,256**	**37,864,375**
General Government			
Other Services & Charges	2,512	2,620	2,620
General Government Expenses	**2,512**	**2,620**	**2,620**
Transfers Out	-	2,014,829	154
General Government - Total Uses	**2,512**	**2,017,449**	**2,774**
Housing and Community Resources			
Personal Services	246,533	266,883	465,632
Materials & Supplies	5,155	4,200	2,200
Other Services & Charges	1,268,256	1,839,600	1,771,315
Capital Outlay	2,874,510	-	-
Housing and Community Resources Expenses	**4,394,454**	**2,110,683**	**2,239,147**
Transfers Out	19,045	27,813	41,195
Housing and Community Resources - Total Uses	**4,413,499**	**2,138,496**	**2,280,341**
Marketing, Downtown & Tourism			

Special Revenue Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Personal Services	360,822	394,836	368,044
Materials & Supplies	5,526	6,500	39,245
Other Services & Charges	325,208	796,450	880,900
Marketing, Downtown & Tourism Expenses	**691,556**	**1,197,786**	**1,288,189**
Transfers Out	254,196	337,933	390,734
Marketing, Downtown & Tourism - Total Uses	**945,752**	**1,535,719**	**1,678,923**
Parks & Recreation			
Personal Services	-	-	-
Materials & Supplies	46,482	25,200	25,200
Other Services & Charges	4,824	27,760	27,760
Capital Outlay	115,241	-	1,444,573
Parks & Recreation Expenses	**166,547**	**52,960**	**1,497,533**
Transfers Out	89	-	-
Parks & Recreation - Total Uses	**166,636**	**52,960**	**1,497,533**
Planning			
Personal Services	47,257	73,752	77,829
Materials & Supplies	9,290	48,515	75,396
Other Services & Charges	40,674	158,140	176,779
Planning Expenses	**97,221**	**280,407**	**330,004**
Transfers Out	-	-	933
Planning - Total Uses	**97,221**	**280,407**	**330,937**
Police			
Personal Services	25,599,362	28,489,198	29,017,604
Materials & Supplies	1,218,511	1,852,886	1,636,226
Other Services & Charges	1,105,455	1,439,719	1,541,364
Capital Outlay	1,609,500	616,260	288,633
Police Expenses	**29,532,828**	**32,398,063**	**32,483,827**
Transfers Out	6,745,893	7,347,226	6,900,817
Police - Total Uses	**36,278,721**	**39,745,289**	**39,384,643**
All Department Uses			
Personal Services	51,210,924	58,389,745	59,088,115
Materials & Supplies	2,256,756	2,864,901	2,968,090
Other Services & Charges	4,775,598	6,730,869	6,939,100
Capital Outlay	12,179,322	4,123,603	2,878,706
All Department Uses Expenses	**70,422,601**	**72,109,118**	**71,874,011**
Transfers Out	11,513,203	14,754,010	11,666,039
All Department Uses - Total Uses	**81,935,803**	**86,863,128**	**83,540,050**
Use of Fund Balance			
Beginning Balance	59,576,672	51,156,197	38,968,939
Change in Fund Balance	(8,420,475)	(12,187,258) *	(5,306,249) **

Special Revenue Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Ending Balance	**51,156,197**	**38,968,939**	*	**33,662,690**	**
Fund Balance Breakdown					
Committed for Other Purposes	408,541	-	*	-	**
Assigned for Other Purposes	8,747,004		*	-	**
Restricted (Reserve for Specific Fund Purposes)	42,000,652	38,968,939	*	33,662,690	**
Unassigned	-	-		-	**
Total Fund Balance	**51,156,197**	**38,968,939**	*	**33,662,690**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Senior Citizens Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	16,240	10,719		12,123	
Miscellaneous Revenue	57,274	15,085		18,850	
Total Revenues	**73,514**	**25,804**		**30,973**	
Fund Balance	9,734	27,156		21,987	
Total Sources	**83,247**	**52,960**		**52,960**	
Uses By Department					
Parks & Recreation					
Personal Services	-	-		-	
Materials & Supplies	46,482	25,200		25,200	
Other Services & Charges	4,824	27,760		27,760	
Capital Outlay	31,941	-		-	
Debt Service	-	-		-	
Parks & Recreation Expenses	**83,247**	**52,960**		**52,960**	
Transfers Out	-	-		-	
Parks & Recreation - Total Uses	**83,247**	**52,960**		**52,960**	
Use of Fund Balance					
Beginning Balance	330,671	320,937		295,340	
Change in Fund Balance	(9,734)	(25,597)	*	(21,987)	**
Ending Balance	**320,937**	**295,340**	*	**273,354**	**
Fund Balance Breakdown					
Committed for Other Purposes	116,434	0	*	0	**
Assigned for Other Purposes	77,502	0	*	0	**
Restricted (Reserve for Specific Fund Purposes)	127,001	295,340	*	273,354	**
Total Fund Balance	**320,937**	**295,340**	*	**273,354**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

CDBG Entitlement Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	1,045,585	646,400		640,000	
Total Revenues	**1,045,585**	**646,400**		**640,000**	
Fund Balance	200,648	95,668		(165,188)	
Total Sources	**1,246,233**	**742,068**		**739,812**	
Uses By Department					
Housing and Community Resources					
Personal Services	202,921	108,555		142,503	
Materials & Supplies	1,608	4,200		1,900	
Other Services & Charges	1,022,659	601,500		554,215	
Capital Outlay	-	-		-	
Debt Service	-	-		-	
Housing and Community Resources Expenses	**1,227,188**	**714,255**		**698,618**	
Transfers Out	19,045	27,813		41,195	
Housing and Community Resources - Total Uses	**1,246,233**	**742,068**		**739,812**	
Use of Fund Balance					
Beginning Balance	57,224	(143,424)		(163,101)	
Change in Fund Balance	(200,648)	(19,677)	*	165,188	**
Ending Balance	**(143,424)**	**(163,101)**	*	**2,087**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	(143,424)	(163,101)	*	2,087	**
Total Fund Balance	**(143,424)**	**(163,101)**	*	**2,087**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Asset Forfeiture Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	43,083	25,256		47,723	
Miscellaneous Revenue	266,587	-		-	
Total Revenues	**309,671**	**25,256**		**47,723**	
Fund Balance	(279,415)	325,444		236,178	
Total Sources	**30,255**	**350,700**		**283,901**	
Uses By Department					
Police					
Materials & Supplies	30,178	75,000		121,568	
Other Services & Charges	77	20,700		20,700	
Capital Outlay	-	255,000		141,633	
Police Expenses	**30,255**	**350,700**		**283,901**	
Transfers Out	-	-		-	
Police - Total Uses	**30,255**	**350,700**		**283,901**	
Use of Fund Balance					
Beginning Balance	691,621	971,036		1,419,980	
Change in Fund Balance	279,415	448,944	*	(236,178)	**
Ending Balance	**971,036**	**1,419,980**	*	**1,183,802**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	164,843	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	806,193	1,419,980	*	1,183,802	**
Total Fund Balance	**971,036**	**1,419,980**	*	**1,183,802**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Ambulatory Services Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	939,097	951,689		966,299	
Interest & Investement Income	96,161	58,611		76,762	
Total Revenues	**1,035,258**	**1,010,300**		**1,043,061**	
Fund Balance	(258,217)	275,015		657,264	
Total Sources	**777,041**	**1,285,315**		**1,700,325**	
Uses By Department					
Fire					
Other Services & Charges	725,473	1,238,930		1,239,130	
Fire Expenses	**725,473**	**1,238,930**		**1,239,130**	
Transfers Out	51,568	46,385		461,195	
Fire - Total Uses	**777,041**	**1,285,315**		**1,700,325**	
Use of Fund Balance					
Beginning Balance	1,685,441	1,943,658		1,691,077	
Change in Fund Balance	258,217	(252,581)	*	(657,264)	**
Ending Balance	**1,943,658**	**1,691,077**	*	**1,033,813**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	1,943,658	1,691,077	*	1,033,813	**
Total Fund Balance	**1,943,658**	**1,691,077**	*	**1,033,813**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Fire Public Safety Limited Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	5,684,162	5,706,881		5,706,881	
Inter-governmental	16,520	1,139,337		940,820	
Charges for Services	12,830	13,261		37,976	
Interest & Investement Income	915,677	657,406		487,190	
Miscellaneous Revenue	99,198	107,446		98,222	
Total Revenues	**6,728,388**	**7,624,331**		**7,271,089**	
Transfers In	24,292,310	24,484,622		29,951,160	
Fund Balance	7,875,172	7,197,988		(1,058,199)	
Total Sources	**38,895,869**	**39,306,941**		**36,164,050**	
Uses By Department					
Fire					
Personal Services	24,956,949	29,165,076		29,159,006	
Materials & Supplies	971,793	927,600		1,189,823	
Other Services & Charges	1,303,196	1,227,650		1,299,233	
Capital Outlay	7,222,293	3,007,343		645,500	
Fire Expenses	**34,454,232**	**34,327,669**		**32,293,561**	
Transfers Out	4,441,637	4,979,272		3,870,489	
Fire - Total Uses	**38,895,869**	**39,306,941**		**36,164,050**	
Use of Fund Balance					
Beginning Balance	22,565,389	14,690,217		4,957,848	
Change in Fund Balance	(7,875,172)	(9,732,369)	*	1,058,199	**
Ending Balance	**14,690,217**	**4,957,848**	*	**6,016,048**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Police Public Safety Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	2,842,081	2,853,441		2,853,441	
Fines & Forfeitures	6,475	-		-	
Inter-governmental	168,059	150,000		150,000	
Interest & Investement Income	991,094	648,663		705,048	
Miscellaneous Revenue	567,721	184,841		609,253	
Total Revenues	**4,575,430**	**3,836,945**		**4,317,742**	
Transfers In	29,798,568	31,584,470		30,606,757	
Fund Balance	1,874,468	3,973,174		4,176,244	
Total Sources	**36,248,466**	**39,394,589**		**39,100,742**	
Uses By Department					
Police					
Personal Services	25,599,362	28,489,198		29,017,604	
Materials & Supplies	1,188,333	1,777,886		1,514,658	
Other Services & Charges	1,105,377	1,419,019		1,520,664	
Capital Outlay	1,609,500	361,260		147,000	
Police Expenses	**29,502,572**	**32,047,363**		**32,199,926**	
Transfers Out	6,745,893	7,347,226		6,900,817	
Police - Total Uses	**36,248,466**	**39,394,589**		**39,100,742**	
Use of Fund Balance					
Beginning Balance	21,859,662	19,985,194		17,049,924	
Change in Fund Balance	(1,874,468)	(2,935,270)	*	(4,176,244)	**
Ending Balance	**19,985,194**	**17,049,924**	*	**12,873,680**	**
Fund Balance Breakdown					
Desg-Bail Bond Fees Police	17,100	17,100	*	17,100	**
Desg-Technological	175,000	175,000	*	175,000	**
Desg-Contingency/Disaster Relf	100,000	100,000	*	100,000	**
Reserve For Animal Services	53,133	53,133	*	42,133	**
Assigned for Other Purposes	4,616,590	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	15,023,371	16,704,691	*	12,539,448	**
Total Fund Balance	**19,985,194**	**17,049,924**	*	**12,873,680**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

VisitEdmond Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	1,269,946	1,500,000		1,575,000	
Interest & Investement Income	30,756	17,292		34,634	
Miscellaneous Revenue	22,182	6,151		24,000	
Total Revenues	**1,322,883**	**1,523,443**		**1,633,634**	
Fund Balance	(377,132)	12,276		45,290	
Total Sources	**945,752**	**1,535,719**		**1,678,923**	
Uses By Department					
Marketing, Downtown & Tourism					
Personal Services	360,822	394,836		368,044	
Materials & Supplies	5,526	6,500		39,245	
Other Services & Charges	325,208	796,450		880,900	
Capital Outlay	-	-		-	
Debt Service	-	-		-	
Marketing, Downtown & Tourism Expenses	**691,556**	**1,197,786**		**1,288,189**	
Transfers Out	254,196	337,933		390,734	
Marketing, Downtown & Tourism - Total Uses	**945,752**	**1,535,719**		**1,678,923**	
Use of Fund Balance					
Beginning Balance	582,891	960,023		1,157,893	
Change in Fund Balance	377,132	197,870	*	(45,290)	**
Ending Balance	**960,023**	**1,157,893**	*	**1,112,603**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	81,657	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	878,366	1,157,893	*	1,112,603	**
Total Fund Balance	**960,023**	**1,157,893**	*	**1,112,603**	**

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**Assumes budgeted revenues and expenditures

Special Tax-Parks (Hafer) Revenue Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	23,558	-		-	
Total Revenues	**23,558**	**-**		**-**	
Fund Balance	59,831	-		1,444,573	
Total Sources	**83,389**	**-**		**1,444,573**	
Uses By Department					
Parks & Recreation					
Capital Outlay	83,300	-		1,444,573	
Parks & Recreation Expenses	**83,300**	**-**		**1,444,573**	
Transfers Out	89	-		-	
Parks & Recreation - Total Uses	**83,389**	**-**		**1,444,573**	
Use of Fund Balance					
Beginning Balance	1,640,719	1,580,888		1,444,573	
Change in Fund Balance	(59,831)	(136,315)	*	(1,444,573)	**
Ending Balance	**1,580,888**	**1,444,573**	*	**-**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	1,007,696	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	573,192	1,444,573	*	-	**
Total Fund Balance	**1,580,888**	**1,444,573**	*	**-**	**

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**Assumes budgeted revenues and expenditures

Grant Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	-	-		12,850	
Total Revenues	**-**	**-**		**12,850**	
Transfers In	-	-		-	
Fund Balance	-	-		(12,850)	
Total Sources	**-**	**-**		**-**	
Uses By Department					
Housing and Community Resources					
Personal Services	-	-		-	
Materials & Supplies	-	-		-	
Other Services & Charges	-	-		-	
Capital Outlay	-	-		-	
Debt Service	-	-		-	
Housing and Community Resources Expenses	**-**	**-**		**-**	
Transfers Out	-	-		-	
Housing and Community Resources - Total Uses	**-**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	-	-		25,750	
Change in Fund Balance	-	25,750	*	12,850	**
Ending Balance	**-**	**25,750**	*	**38,600**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	25,750	*	38,600	**
Total Fund Balance	**-**	**25,750**	*	**38,600**	**

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**Assumes budgeted revenues and expenditures

America Rescue Plan Act Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	-	-		-	
Licenses & Permits	-	-		-	
Fines & Forfeitures	-	-		-	
Inter-governmental	2,971,896	-		-	
Charges for Services	-	-		-	
Loan Proceeds	-	-		-	
Interest & Investement Income	64,707	-		-	
Miscellaneous Revenue	-	-		-	
Total Revenues	**3,036,603**	**-**		**-**	
Transfers In	-	-		-	
Fund Balance	(6,851)	-		-	
Total Sources	**3,029,751**	**-**		**-**	
Uses By Department					
Housing and Community Resources					
Other Services & Charges	155,241	-		-	
Capital Outlay	2,874,510	-		-	
Housing and Community Resources - Total Uses	**3,029,751**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	2,441,388	2,448,239		2,448,239	
Change in Fund Balance	6,851	-	*	-	**
Ending Balance	**2,448,239**	**2,448,239**	*	**2,448,239**	**
Fund Balance Breakdown					
Committed for Other Purposes	292,107	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	2,156,132	2,448,239	*	2,448,239	**
Total Fund Balance	**2,448,239**	**2,448,239**	*	**2,448,239**	**

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**Assumes budgeted revenues and expenditures

IRA Grant Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	82,070	280,419		329,270	
Total Revenues	**82,070**	**280,419**		**329,270**	
Fund Balance	15,151	(12)		1,667	
Total Sources	**97,221**	**280,407**		**330,937**	
Uses By Department					
Planning					
Personal Services	47,257	73,752		77,829	
Materials & Supplies	9,290	48,515		75,396	
Other Services & Charges	40,674	158,140		176,779	
Planning Expenses	**97,221**	**280,407**		**330,004**	
Transfers Out	-	-		933	
Planning - Total Uses	**97,221**	**280,407**		**330,937**	
Use of Fund Balance					
Beginning Balance	1,570	(13,581)		2,083	
Change in Fund Balance	(15,151)	15,664	*	(1,667)	**
Ending Balance	**(13,581)**	**2,083**	*	**416**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	(13,581)	2,083	*	416	**
Total Fund Balance	**(13,581)**	**2,083**	*	**416**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

OK Opioid Abatement Grant Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	0	100,000		-	
Interest & Investement Income	1,023	-		-	
Total Revenues	**1,023**	**100,000**		**-**	
Fund Balance	(1,023)	(50,000)		-	
Total Sources	**-**	**50,000**		**-**	
Uses By Department					
Housing and Community Resources					
Other Services & Charges	-	50,000		-	
Housing and Community Resources - Total Uses	**-**	**50,000**		**-**	
Use of Fund Balance					
Beginning Balance	93,508	94,531		97,586	
Change in Fund Balance	1,023	3,055	*	-	**
Ending Balance	**94,531**	**97,586**	*	**97,586**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	94,531	97,586	*	97,586	**
Total Fund Balance	**94,531**	**97,586**	*	**97,586**	**

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**Assumes budgeted revenues and expenditures

System of Care (SOC) Grant Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	-	1,000,000		1,000,000	
Total Revenues	**-**	**1,000,000**		**1,000,000**	
Fund Balance	-	-		(0)	
Total Sources	**-**	**1,000,000**		**1,000,000**	
All Department Uses					
Other Services & Charges	-	1,000,000		1,000,000	
All Department Uses Expenses	**-**	**1,000,000**		**1,000,000**	
Transfers Out	-	-		(0)	
All Department Uses - Total Uses	**-**	**1,000,000**		**1,000,000**	
Use of Fund Balance					
Beginning Balance	-	-		-	
Change in Fund Balance	-	-	*	0	**
Ending Balance	**-**	**-**	*	**0**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	0	**
Total Fund Balance	**-**	**-**	*	**0**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Opioid/Drug Settlement Revenue Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	20,249	-		-	
Miscellaneous Revenue	289,260	350,000		360,000	
Total Revenues	**309,509**	**350,000**		**360,000**	
Transfers In	-	-		-	
Fund Balance	(171,994)	(3,572)		150,529	
Total Sources	**137,515**	**346,428**		**510,529**	
Uses By Department					
Housing and Community Resources					
Personal Services	43,612	158,328		323,129	
Materials & Supplies	3,547	-		300	
Other Services & Charges	90,356	188,100		187,100	
Housing and Community Resources - Total Uses	**137,515**	**346,428**		**510,529**	
Use of Fund Balance					
Beginning Balance	1,197,099	1,369,093		1,374,665	
Change in Fund Balance	171,994	5,572	*	(150,529)	**
Ending Balance	**1,369,093**	**1,374,665**	*	**1,224,136**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	1,369,093	1,374,665	*	1,224,136	**
Total Fund Balance	**1,369,093**	**1,374,665**	*	**1,224,136**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

E-Cigarette Settlement Revenue Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	412	-		-	
Miscellaneous Revenue	10,838	-		-	
Total Revenues	**11,250**	**-**		**-**	
Fund Balance	(11,250)	-		-	
Total Sources	**-**	**-**		**-**	
Uses By Department					
Housing and Community Resources					
Materials & Supplies	-	-		-	
Other Services & Charges	-	-		-	
Housing and Community Resources - Total Uses	**-**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	19,932	31,182		31,182	
Change in Fund Balance	11,250	-	*	-	**
Ending Balance	**31,182**	**31,182**	*	**31,182**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	31,182	31,182	*	31,182	**
Total Fund Balance	**31,182**	**31,182**	*	**31,182**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Marijuana Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	1,747	-		-	
Total Revenues	**1,747**	**-**		**-**	
Transfers In	160,000	160,000		160,000	
Fund Balance	(161,747)	(160,000)		(130,000)	
Total Sources	**-**	**-**		**30,000**	
Uses By Department					
Housing and Community Resources					
Other Services & Charges	-	-		30,000	
Housing and Community Resources - Total Uses	**-**	**-**		**30,000**	
Use of Fund Balance					
Beginning Balance	(312)	161,435		321,435	
Change in Fund Balance	161,747	160,000	*	130,000	**
Ending Balance	**161,435**	**321,435**	*	**451,435**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	161,435	321,435	*	451,435	**
Total Fund Balance	**161,435**	**321,435**	*	**451,435**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Real Property Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	184,970	1,648		5,019	
Total Revenues	**184,970**	**1,648**		**5,019**	
Transfers In	-	1,010,730		-	
Fund Balance	(184,877)	(8,358)		(4,999)	
Total Sources	**92**	**1,004,020**		**20**	
Uses By Department					
General Government					
Other Services & Charges	92	20		20	
General Government Expenses	**92**	**20**		**20**	
Transfers Out	-	1,004,000		-	
General Government - Total Uses	**92**	**1,004,020**		**20**	
Use of Fund Balance					
Beginning Balance	113,389	298,267		309,946	
Change in Fund Balance	184,877	11,679	*	4,999	**
Ending Balance	**298,267**	**309,946**	*	**314,945**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	331,231	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	(32,964)	309,946	*	314,945	**
Total Fund Balance	**298,267**	**309,946**	*	**314,945**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

TIF #1 Downtown Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	300,954	300,000		350,000	
Licenses & Permits	2,500	-		-	
Interest & Investement Income	11,707	-		-	
Total Revenues	**315,161**	**300,000**		**350,000**	
Transfers In	-	500,000		-	
Fund Balance	43,391	(299,447)		150,523	
Total Sources	**358,552**	**500,554**		**500,523**	
Uses By Department					
City Manager					
Capital Outlay	357,777	500,000		500,000	
City Manager Expenses	**357,777**	**500,000**		**500,000**	
Transfers Out	775	554		523	
City Manager - Total Uses	**358,552**	**500,554**		**500,523**	
Use of Fund Balance					
Beginning Balance	(1,281,809)	(1,325,200)		(525,754)	
Change in Fund Balance	(43,391)	799,447	*	(150,523)	**
Ending Balance	**(1,325,200)**	**(525,754)**	*	**(676,276)**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	(1,325,200)	(525,754)		(676,276)	
Total Fund Balance	**(1,325,200)**	**(525,754)**	*	**(676,276)**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Hospital Sale Trust Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	207,833	358,341		209,522	
Total Revenues	**207,833**	**358,341**		**209,522**	
Fund Balance	(205,413)	655,088		(206,768)	
Total Sources	**2,420**	**1,013,429**		**2,754**	
Uses By Department					
General Government					
Other Services & Charges	2,420	2,600		2,600	
General Government Expenses	**2,420**	**2,600**		**2,600**	
Transfers Out	-	1,010,829		154	
General Government - Total Uses	**2,420**	**1,013,429**		**2,754**	
Use of Fund Balance					
Beginning Balance	7,578,288	7,783,701		7,030,273	
Change in Fund Balance	205,413	(753,429)	*	206,768	**
Ending Balance	**7,783,701**	**7,030,273**	*	**7,237,041**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	7,783,701	7,030,273	*	7,237,041	**
Unassigned	-	-		-	
Total Fund Balance	**7,783,701**	**7,030,273**	*	**7,237,041**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Capital Improvement Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Taxes	31,262,892	31,387,848	31,387,848
Inter-governmental	170,802	2,879,000	1,343,000
Charges for Services	133,292	147,292	175,089
Interest & Investement Income	5,013,360	538,226	2,631,418
Miscellaneous Revenue	1,166,036	1,515,334	1,348,727
Total Revenues	**37,746,383**	**36,467,700**	**36,886,082**
Transfers In	3,714,665	125,000	225,000
Fund Balance	43,120,113	8,801,393	21,121,725
Total Sources	**84,581,161**	**45,394,093**	**58,232,807**
Uses By Department			
Art			
Other Services & Charges	55,499	-	500
Capital Outlay	543,180	100,000	200,000
Art Expenses	**598,679**	**100,000**	**200,500**
Transfers Out	11,493	2,370	2,011
Art - Total Uses	**610,172**	**102,370**	**202,511**
Capital Improvements			
Materials & Supplies	-	2,700	2,700
Other Services & Charges	234,049	87,650	37,650
Capital Outlay	41,093,570	350,000	300,000
Debt Service	12,301,694	12,367,470	12,374,072
Capital Improvements Expenses	**53,629,313**	**12,807,820**	**12,714,422**
Transfers Out	3,310,741	2,501,852	4,275,793
Capital Improvements - Total Uses	**56,940,054**	**15,309,672**	**16,990,215**
Fire			
Capital Outlay	-	-	8,500,000
Fire - Total Uses	**-**	**-**	**8,500,000**
Parks & Recreation			
Personal Services	550,080	574,947	596,487
Materials & Supplies	89,397	85,660	157,660
Other Services & Charges	1,231,307	946,009	1,548,209
Capital Outlay	9,339,034	7,275,000	6,950,000
Parks & Recreation Expenses	**11,209,818**	**8,881,616**	**9,252,356**
Transfers Out	2,703,044	159,748	685,229
Parks & Recreation - Total Uses	**13,912,861**	**9,041,364**	**9,937,585**
Police			
Capital Outlay	397,637	5,000,000	5,000,000
Police - Total Uses	**397,637**	**5,000,000**	**5,000,000**

Capital Improvement Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Street					
Capital Outlay	12,720,437	15,940,688		17,602,497	
Street - Total Uses	**12,720,437**	**15,940,688**		**17,602,497**	
All Department Uses					
Personal Services	550,080	574,947		596,487	
Materials & Supplies	89,397	88,360		160,360	
Other Services & Charges	1,520,855	1,033,659		1,586,359	
Capital Outlay	64,093,858	28,665,688		38,552,497	
Debt Service	12,301,694	12,367,470		12,374,072	
All Department Uses Expenses	**78,555,883**	**42,730,124**		**53,269,775**	
Transfers Out	6,025,278	2,663,969		4,963,033	
All Department Uses - Total Uses	**84,581,161**	**45,394,093**		**58,232,807**	
Use of Fund Balance					
Beginning Balance	113,174,787	70,054,674		39,630,007	
Change in Fund Balance	(43,120,113)	(30,424,667)	*	(21,121,725)	**
Ending Balance	**70,054,674**	**39,630,007**	*	**18,508,281**	**
Fund Balance Breakdown					
Reserve for Capital Improvements	30,500,345	-	*	-	**
Assigned for Other Purposes	1,951,260		*	-	**
Restricted (Reserve for Specific Fund Purposes)	37,603,069	39,630,007	*	18,508,281	**
Unassigned	-	-		-	**
Total Fund Balance	**70,054,674**	**39,630,007**	*	**18,508,281**	**

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**Assumes budgeted revenues and expenditures

Park Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	2,842,081	2,853,441		2,853,441	
Interest & Investement Income	170,790	130,228		102,842	
Miscellaneous Revenue	308,437	582,093		87,763	
Total Revenues	**3,321,309**	**3,565,762**		**3,044,047**	
Transfers In	25,000	25,000		25,000	
Fund Balance	1,637,377	196,602		486,538	
Total Sources	**4,983,686**	**3,787,364**		**3,555,585**	
Uses By Department					
Parks & Recreation					
Personal Services	550,080	574,947		596,487	
Materials & Supplies	89,397	85,660		157,660	
Other Services & Charges	1,231,219	942,009		1,546,209	
Capital Outlay	614,650	2,025,000		570,000	
Parks & Recreation Expenses	**2,485,346**	**3,627,616**		**2,870,356**	
Transfers Out	2,498,340	159,748		685,229	
Parks & Recreation - Total Uses	**4,983,686**	**3,787,364**		**3,555,585**	
Use of Fund Balance					
Beginning Balance	4,512,838	2,875,461		1,481,892	
Change in Fund Balance	(1,637,377)	(1,393,569)	*	(486,538)	**
Ending Balance	**2,875,461**	**1,481,892**	*	**995,354**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Reserve for Capital Improvements	1,867,765	1,481,892		995,354	
Assigned for Other Purposes	1,007,696	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	-	-		-	
Total Fund Balance	**2,875,461**	**1,481,892**	*	**995,354**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Cemetery Care Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	51,266	56,998		67,342	
Interest & Investement Income	20,804	12,901		17,713	
Total Revenues	**72,071**	**69,899**		**85,055**	
Transfers In	-	-		-	
Fund Balance	(72,033)	(65,899)		(83,055)	
Total Sources	**38**	**4,000**		**2,000**	
Uses By Department					
Parks & Recreation					
Other Services & Charges	38	4,000		2,000	
Parks & Recreation - Total Uses	**38**	**4,000**		**2,000**	
Use of Fund Balance					
Beginning Balance	380,880	452,913		535,125	
Change in Fund Balance	72,033	82,213	*	83,055	**
Ending Balance	**452,913**	**535,125**	*	**618,180**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	67,424	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	385,489	535,125	*	618,180	**
Unassigned	-	-		-	
Total Fund Balance	**452,913**	**535,125**	*	**618,180**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Art in Public Places Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	3,439	-		-	
Total Revenues	**3,439**	**-**		**-**	
Transfers In	439,665	-		200,000	
Fund Balance	167,068	102,370		2,511	
Total Sources	**610,172**	**102,370**		**202,511**	
Uses By Department					
Art					
Other Services & Charges	55,499	-		500	
Capital Outlay	543,180	100,000		200,000	
Art Expenses	**598,679**	**100,000**		**200,500**	
Transfers Out	11,493	2,370		2,011	
Art - Total Uses	**610,172**	**102,370**		**202,511**	
Use of Fund Balance					
Beginning Balance	364,177	197,109		3,831	
Change in Fund Balance	(167,068)	(193,278)	*	(2,511)	**
Ending Balance	**197,109**	**3,831**	*	**1,320**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	20,355	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	176,754	3,831	*	1,320	**
Total Fund Balance	**197,109**	**3,831**	*	**1,320**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Cemetery Perpetual Care Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	82,026	90,294		107,747	
Interest & Investement Income	27,492	16,920		23,781	
Total Revenues	**109,518**	**107,214**		**131,528**	
Fund Balance	(109,253)	(107,214)		(131,528)	
Total Sources	**265**	**-**		**-**	
Uses By Department					
Parks & Recreation					
Other Services & Charges	50	-		-	
Parks & Recreation Expenses	**50**	**-**		**-**	
Transfers Out	215	-		-	
Parks & Recreation - Total Uses	**265**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	495,081	604,334		734,560	
Change in Fund Balance	109,253	130,226	*	131,528	**
Ending Balance	**604,334**	**734,560**	*	**866,088**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	604,334	734,560	*	866,088	**
Unassigned	-	-		-	
Total Fund Balance	**604,334**	**734,560**	*	**866,088**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Capital Improvements Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	45,813	28,027		31,310	
Total Revenues	**45,813**	**28,027**		**31,310**	
Transfers In	400,000	100,000		-	
Fund Balance	21,853	(27,877)		68,840	
Total Sources	**467,666**	**100,150**		**100,150**	
Uses By Department					
Capital Improvements					
Other Services & Charges	80	150		150	
Capital Outlay	467,586	100,000		100,000	
Capital Improvements - Total Uses	**467,666**	**100,150**		**100,150**	
Use of Fund Balance					
Beginning Balance	875,927	854,074		924,924	
Change in Fund Balance	(21,853)	70,850	*	(68,840)	**
Ending Balance	**854,074**	**924,924**	*	**856,084**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Reserve for Capital Improvements	(1,711)	924,924	*	856,084	**
Assigned for Other Purposes	855,785	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	-	-	*	-	**
Total Fund Balance	**854,074**	**924,924**	*	**856,084**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

2000 Capital Improvements Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	17,052,487	17,120,644		17,120,644	
Inter-governmental	170,802	2,879,000		1,343,000	
Interest & Investement Income	3,393,059	210,150		1,407,498	
Miscellaneous Revenue	857,599	933,241		1,260,964	
Total Revenues	**21,473,947**	**21,143,035**		**21,132,106**	
Fund Balance	47,152,977	6,016,804		7,900,297	
Total Sources	**68,626,923**	**27,159,839**		**29,032,403**	
Uses By Department					
Capital Improvements					
Materials & Supplies	-	200		200	
Other Services & Charges	231,507	85,000		35,000	
Capital Outlay	40,625,984	250,000		200,000	
Debt Service	12,301,694	12,367,470		12,374,072	
Capital Improvements Expenses	**53,159,185**	**12,702,670**		**12,609,272**	
Transfers Out	3,108,858	2,101,481		1,340,634	
Capital Improvements - Total Uses	**56,268,043**	**14,804,151**		**13,949,906**	
Parks & Recreation					
Capital Outlay	30,000	2,750,000		3,480,000	
Parks & Recreation Expenses	**30,000**	**2,750,000**		**3,480,000**	
Transfers Out	-	-		-	
Parks & Recreation - Total Uses	**30,000**	**2,750,000**		**3,480,000**	
Street					
Capital Outlay	12,328,880	9,605,688		11,602,497	
Street Expenses	**12,328,880**	**9,605,688**		**11,602,497**	
Transfers Out	-	-		-	
Street - Total Uses	**12,328,880**	**9,605,688**		**11,602,497**	
All Department Uses					
Materials & Supplies	-	200		200	
Other Services & Charges	231,507	85,000		35,000	
Capital Outlay	52,984,865	12,605,688		15,282,497	
Debt Service	12,301,694	12,367,470		12,374,072	
All Department Uses Expenses	**65,518,065**	**25,058,358**		**27,691,769**	
Transfers Out	3,108,858	2,101,481		1,340,634	
All Department Uses - Total Uses	**68,626,923**	**27,159,839**		**29,032,403**	
Use of Fund Balance					
Beginning Balance	83,589,468	36,436,492		15,368,267	
Change in Fund Balance	(47,152,977)	(21,068,225)	*	(7,900,297)	**
Ending Balance	**36,436,492**	**15,368,267**	*	**7,467,969**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	36,436,492	15,368,267	*	7,467,969	**

2000 Capital Improvements Tax Fund

	FY 24-25 Actuals		FY 25-26 Adopted		FY26-27 Proposed	
Unassigned	-		-	*	-	*
Total Fund Balance	**36,436,492**		**15,368,267**	*	**7,467,969**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

2017 Capital Improvements Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Taxes	11,368,325	11,413,763	8,560,322
Interest & Investement Income	1,351,962	140,000	1,048,274
Total Revenues	**12,720,287**	**11,553,763**	**9,608,596**
Transfers In	2,850,000	-	-
Fund Balance	(5,677,876)	2,686,607	15,703,633
Total Sources	**9,892,411**	**14,240,370**	**25,312,229**
Uses By Department			
Capital Improvements			
Materials & Supplies	-	2,500	2,500
Other Services & Charges	2,462	2,500	2,500
Capital Improvements Expenses	**2,462**	**5,000**	**5,000**
Transfers Out	201,883	400,370	2,907,229
Capital Improvements - Total Uses	**204,345**	**405,370**	**2,912,229**
Fire			
Capital Outlay	-	-	8,500,000
Fire Expenses	**-**	**-**	**8,500,000**
Transfers Out	-	-	-
Fire - Total Uses	**-**	**-**	**8,500,000**
Parks & Recreation			
Capital Outlay	8,694,383	2,500,000	2,900,000
Parks & Recreation Expenses	**8,694,383**	**2,500,000**	**2,900,000**
Transfers Out	204,489	-	-
Parks & Recreation - Total Uses	**8,898,872**	**2,500,000**	**2,900,000**
Police			
Capital Outlay	397,637	5,000,000	5,000,000
Police Expenses	**397,637**	**5,000,000**	**5,000,000**
Transfers Out	-	-	-
Police - Total Uses	**397,637**	**5,000,000**	**5,000,000**
Street			
Capital Outlay	391,557	6,335,000	6,000,000
Street Expenses	**391,557**	**6,335,000**	**6,000,000**
Transfers Out	-	-	-
Street - Total Uses	**391,557**	**6,335,000**	**6,000,000**
All Department Uses			
Materials & Supplies	-	2,500	2,500
Other Services & Charges	2,462	2,500	2,500
Capital Outlay	9,483,577	13,835,000	22,400,000
All Department Uses Expenses	**9,486,039**	**13,840,000**	**22,405,000**
Transfers Out	406,372	400,370	2,907,229
All Department Uses - Total Uses	**9,892,411**	**14,240,370**	**25,312,229**

2017 Capital Improvements Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Use of Fund Balance					
Beginning Balance	22,956,415	28,634,291		20,581,408	
Change in Fund Balance	5,677,876	(8,052,883)	*	(15,703,633)	**
Ending Balance	**28,634,291**	**20,581,408**	*	**4,877,775**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Reserve for Capital Improvements	28,634,291	20,581,408		4,877,775	
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	-	-	*	-	**
Total Fund Balance	**28,634,291**	**20,581,408**	*	**4,877,775**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

2027 Capital Improvements Tax Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Taxes	-	-		2,853,441	
Total Revenues	**-**	**-**		**2,853,441**	
Fund Balance	-	-		(2,825,511)	
Total Sources	**-**	**-**		**27,930**	
Uses By Department					
Capital Improvements					
Transfers Out	-	-		27,930	
Capital Improvements - Total Uses	**-**	**-**		**27,930**	
Use of Fund Balance					
Beginning Balance	-	-		-	
Change in Fund Balance	-	-	*	2,825,511	**
Ending Balance	**-**	**-**	*	**2,825,511**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Reserve for Capital Improvements	-	-		2,825,511	
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	-	-		-	
Total Fund Balance	**-**	**-**	*	**2,825,511**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Edmond Public Works Authority (EPWA) Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Licenses & Permits	2,152,908	1,669,096	1,625,360
Inter-governmental	10,000,000	-	-
Charges for Services	190,307,978	193,017,649	209,873,765
Interest & Investement Income	15,984,861	2,539,764	5,099,896
Miscellaneous Revenue	5,735,987	429,718	463,760
Total Revenues	**224,181,734**	**197,656,227**	**217,062,781**
Transfers In	18,379,278	16,553,648	18,122,355
Fund Balance	29,486,337	31,217,374	69,776,842
Total Sources	**272,047,349**	**245,427,249**	**304,961,979**
Uses By Department			
Electric			
Personal Services	7,550,945	8,431,894	9,201,569
Materials & Supplies	2,597,027	1,968,080	2,436,430
Other Services & Charges	66,247,551	77,540,464	98,627,904
Capital Outlay	10,424,920	14,770,650	14,601,637
Debt Service	602,509	1,695,411	1,956,250
Electric Expenses	**87,422,951**	**104,406,499**	**126,823,789**
Transfers Out	11,485,353	12,515,995	12,983,436
Electric - Total Uses	**98,908,304**	**116,922,494**	**139,807,225**
Engineering			
Personal Services	809,313	796,591	835,222
Materials & Supplies	12,441	49,900	48,850
Other Services & Charges	133,027	1,517,725	2,519,400
Capital Outlay	583,194	7,794,808	9,467,045
Engineering Expenses	**1,537,976**	**10,159,024**	**12,870,516**
Transfers Out	431,742	301,149	643,880
Engineering - Total Uses	**1,969,717**	**10,460,173**	**13,514,396**
Marketing, Downtown & Tourism			
Other Services & Charges	329,933	390,000	406,350
Marketing, Downtown & Tourism Expenses	**329,933**	**390,000**	**406,350**
Transfers Out	4,282	4,098	4,190
Marketing, Downtown & Tourism - Total Uses	**334,215**	**394,098**	**410,540**
Parks & Recreation			
Personal Services	1,032,740	1,257,689	1,234,180
Materials & Supplies	157,969	136,125	151,225
Other Services & Charges	424,532	488,100	460,500
Capital Outlay	7,121	10,000	12,000
Parks & Recreation Expenses	**1,622,362**	**1,891,914**	**1,857,905**
Transfers Out	439,530	495,370	442,558
Parks & Recreation - Total Uses	**2,061,891**	**2,387,284**	**2,300,463**

Edmond Public Works Authority (EPWA) Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Public Works					
Personal Services	1,934,805	2,185,362		2,258,662	
Materials & Supplies	615,557	807,763		831,068	
Other Services & Charges	5,719,752	5,346,530		5,468,621	
Capital Outlay	-	5,091		5,161	
Public Works Expenses	**8,270,114**	**8,344,746**		**8,563,512**	
Transfers Out	4,366,766	4,224,845		4,384,139	
Public Works - Total Uses	**12,636,880**	**12,569,592**		**12,947,651**	
Water Resources					
Personal Services	4,834,345	5,535,811		6,316,938	
Materials & Supplies	1,910,116	2,339,391		2,276,566	
Other Services & Charges	9,254,107	8,605,870		10,925,498	
Capital Outlay	96,505,231	18,576,640		37,884,000	
Debt Service	17,223,974	37,120,757		46,548,386	
Water Resources Expenses	**129,727,774**	**72,178,469**		**103,951,388**	
Transfers Out	26,408,568	30,515,139		32,030,316	
Water Resources - Total Uses	**156,136,342**	**102,693,608**		**135,981,703**	
All Department Uses					
Personal Services	16,162,148	18,207,347		19,846,569	
Materials & Supplies	5,293,109	5,301,259		5,744,139	
Other Services & Charges	82,108,903	93,888,689		118,408,273	
Capital Outlay	107,520,466	41,157,189		61,969,843	
Debt Service	17,826,483	38,816,168		48,504,636	
All Department Uses Expenses	**228,911,110**	**197,370,653**		**254,473,460**	
Transfers Out	43,136,239	48,056,596		50,488,519	
All Department Uses - Total Uses	**272,047,349**	**245,427,249**		**304,961,979**	
Use of Fund Balance					
Beginning Balance	399,239,139	369,752,802		303,989,046	
Change in Fund Balance	(29,486,337)	(65,763,756)	*	(69,776,842)	**
Ending Balance	**369,752,802**	**303,989,046**	*	**234,212,204**	**
Fund Balance Breakdown					
Assigned for Other Purposes	20,778,596	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	10,282,035	-	*	-	**
Unassigned	338,692,171	303,989,046		234,212,204	**
Total Fund Balance	**369,752,802**	**303,989,046**	*	**234,212,204**	**

Uncommon Ground Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Transfers In	-	-		-	
Fund Balance	-	-		-	
Total Sources	**-**	**-**		**-**	
Uses By Department					
Uncommon Ground					
Personal Services	-	-		-	
Materials & Supplies	-	-		-	
Other Services & Charges	-	-		-	
Capital Outlay	-	-		-	
Debt Service	-	-		-	
Uncommon Ground Expenses	**-**	**-**		**-**	
Transfers Out	-	-		-	
Uncommon Ground - Total Uses	**-**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	10,000,000	10,000,000		10,000,000	
Change in Fund Balance	-	-	*	-	**
Ending Balance	**10,000,000**	**10,000,000**	*	**10,000,000**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	10,000,000	10,000,000	*	10,000,000	**
Unassigned	-	-		-	
Total Fund Balance	**10,000,000**	**10,000,000**	*	**10,000,000**	**

EPWA Revenue Bond Debt Service Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Fund Balance	642,405	-		-	
Total Sources	**642,405**	**-**		**-**	
Uses By Department					
Public Works					
Transfers Out	642,405	-		-	
Public Works - Total Uses	**642,405**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	642,405	-		-	
Change in Fund Balance	(642,405)	-	*	-	**
Ending Balance	**-**	**-**	*	**-**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	-	-		-	
Total Fund Balance	**-**	**-**	*	**-**	**

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**Assumes budgeted revenues and expenditures

EPWA Electric Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	101,721,045	107,411,145		107,421,426	
Interest & Investement Income	3,548,464	772,561		3,066,957	
Miscellaneous Revenue	127,442	209,075		231,858	
Total Revenues	**105,396,951**	**108,392,781**		**110,720,241**	
Fund Balance	(6,488,647)	8,529,713		29,086,984	
Total Sources	**98,908,304**	**116,922,494**		**139,807,225**	
Uses By Department					
Electric					
Personal Services	7,550,945	8,431,894		9,201,569	
Materials & Supplies	2,597,027	1,968,080		2,436,430	
Other Services & Charges	66,247,551	77,540,464		98,627,904	
Capital Outlay	10,424,920	14,770,650		14,601,637	
Debt Service	602,509	1,695,411		1,956,250	
Electric Expenses	**87,422,951**	**104,406,499**		**126,823,789**	
Transfers Out	11,485,353	12,515,995		12,983,436	
Electric - Total Uses	**98,908,304**	**116,922,494**		**139,807,225**	
Use of Fund Balance					
Beginning Balance	83,169,462	89,658,109		83,019,224	
Change in Fund Balance	6,488,647	(6,638,885)	*	(29,086,984)	**
Ending Balance	**89,658,109**	**83,019,224**	*	**53,932,240**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	2,073,841	-	*	-	**
Unassigned	87,584,268	83,019,224	*	53,932,240	**
Total Fund Balance	**89,658,109**	**83,019,224**	*	**53,932,240**	**

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**Assumes budgeted revenues and expenditures

EPWA Water Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Licenses & Permits	1,362,554	1,049,152		1,049,152	
Inter-governmental	10,000,000	-		-	
Charges for Services	44,900,381	42,094,862		53,677,469	
Interest & Investement Income	7,625,105	760,317		760,317	
Miscellaneous Revenue	3,544,639	125,966		125,966	
Total Revenues	**67,432,679**	**44,030,297**		**55,612,904**	
Transfers In	15,786,240	16,101,964		17,120,644	
Fund Balance	53,839,002	13,095,191		14,922,856	
Total Sources	**137,057,921**	**73,227,452**		**87,656,404**	
Uses By Department					
Water Resources					
Personal Services	3,370,624	3,639,781		4,461,393	
Materials & Supplies	1,481,307	1,819,170		1,723,614	
Other Services & Charges	6,279,332	5,896,995		6,399,243	
Capital Outlay	92,541,009	12,776,640		15,474,000	
Debt Service	10,163,497	23,385,517		32,301,773	
Water Resources Expenses	**113,835,768**	**47,518,103**		**60,360,022**	
Transfers Out	23,222,152	25,709,349		27,296,382	
Water Resources - Total Uses	**137,057,921**	**73,227,452**		**87,656,404**	
Use of Fund Balance					
Beginning Balance	216,463,091	162,624,089		117,631,955	
Change in Fund Balance	(53,839,002)	(44,992,134)	*	(14,922,856)	**
Ending Balance	**162,624,089**	**117,631,955**	*	**102,709,099**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted for Other Restricted Purposes	1,422,200	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	161,201,889	117,631,955	*	102,709,099	**
Total Fund Balance	**162,624,089**	**117,631,955**	*	**102,709,099**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

EPWA Solid Waste Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	12,224,026	12,230,388		12,401,207	
Interest & Investement Income	539,841	320,174		397,512	
Miscellaneous Revenue	29,884	2		-	
Total Revenues	**12,793,751**	**12,550,564**		**12,798,719**	
Transfers In	-	-		-	
Fund Balance	(799,277)	19,028		148,932	
Total Sources	**11,994,475**	**12,569,592**		**12,947,651**	
Uses By Department					
Public Works					
Personal Services	1,934,805	2,185,362		2,258,662	
Materials & Supplies	615,557	807,763		831,068	
Other Services & Charges	5,719,752	5,346,530		5,468,621	
Capital Outlay	-	5,091		5,161	
Public Works Expenses	**8,270,114**	**8,344,746**		**8,563,512**	
Transfers Out	3,724,361	4,224,845		4,384,139	
Public Works - Total Uses	**11,994,475**	**12,569,592**		**12,947,651**	
Use of Fund Balance					
Beginning Balance	10,688,978	11,488,255		12,118,369	
Change in Fund Balance	799,277	630,114	*	(148,932)	**
Ending Balance	**11,488,255**	**12,118,369**	*	**11,969,437**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	11,488,255	12,118,369	*	11,969,437	**
Total Fund Balance	**11,488,255**	**12,118,369**	*	**11,969,437**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

EPWA Wastewater Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Licenses & Permits	766,227	571,208		571,208	
Charges for Services	27,000,548	26,103,845		28,551,653	
Interest & Investement Income	3,456,643	222,246		222,246	
Miscellaneous Revenue	1,939,470	-		-	
Total Revenues	**33,162,887**	**26,897,299**		**29,345,107**	
Transfers In	278,106	-		-	
Fund Balance	(14,362,573)	2,568,857		18,980,192	
Total Sources	**19,078,421**	**29,466,156**		**48,325,299**	
Uses By Department					
Water Resources					
Personal Services	1,463,721	1,896,030		1,855,545	
Materials & Supplies	428,809	520,222		552,952	
Other Services & Charges	2,974,776	2,708,875		4,526,255	
Capital Outlay	3,964,222	5,800,000		22,410,000	
Debt Service	7,060,477	13,735,240		14,246,613	
Water Resources Expenses	**15,892,005**	**24,660,367**		**43,591,365**	
Transfers Out	3,186,415	4,805,790		4,733,934	
Water Resources - Total Uses	**19,078,421**	**29,466,156**		**48,325,299**	
Use of Fund Balance					
Beginning Balance	65,350,136	79,712,709		66,911,593	
Change in Fund Balance	14,362,573	(12,801,116)	*	(18,980,192)	**
Ending Balance	**79,712,709**	**66,911,593**	*	**47,931,401**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted for Other Restricted Purposes	17,564,590	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	62,148,119	66,911,593	*	47,931,401	**
Total Fund Balance	**79,712,709**	**66,911,593**	*	**47,931,401**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Arcadia Lake Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	1,360,809	1,771,866		1,570,100	
Interest & Investement Income	20,328	1,010		29,054	
Miscellaneous Revenue	94,513	94,640		105,900	
Total Revenues	**1,475,650**	**1,867,516**		**1,705,054**	
Transfers In	2,013,324	57,604		595,411	
Fund Balance	(1,427,082)	462,165		(2)	
Total Sources	**2,061,891**	**2,387,284**		**2,300,463**	
Uses By Department					
Parks & Recreation					
Personal Services	1,032,740	1,257,689		1,234,180	
Materials & Supplies	157,969	136,125		151,225	
Other Services & Charges	424,532	488,100		460,500	
Capital Outlay	7,121	10,000		12,000	
Parks & Recreation Expenses	**1,622,362**	**1,891,914**		**1,857,905**	
Transfers Out	439,530	495,370		442,558	
Parks & Recreation - Total Uses	**2,061,891**	**2,387,284**		**2,300,463**	
Use of Fund Balance					
Beginning Balance	(988,237)	438,846		1	
Change in Fund Balance	1,427,082	(438,845)	*	2	**
Ending Balance	**438,846**	**1**	*	**3**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	438,846	1		3	
Total Fund Balance	**438,846**	**1**	*	**3**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Drainage Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Licenses & Permits	24,127	48,736		5,000	
Charges for Services	3,101,169	3,405,543		6,251,910	
Interest & Investement Income	776,345	452,329		611,754	
Miscellaneous Revenue	40	35		36	
Total Revenues	**3,901,681**	**3,906,643**		**6,868,700**	
Fund Balance	(1,931,964)	6,553,530		6,645,696	
Total Sources	**1,969,717**	**10,460,173**		**13,514,396**	
Uses By Department					
Engineering					
Personal Services	809,313	796,591		835,222	
Materials & Supplies	12,441	49,900		48,850	
Other Services & Charges	133,027	1,517,725		2,519,400	
Capital Outlay	583,194	7,794,808		9,467,045	
Engineering Expenses	**1,537,976**	**10,159,024**		**12,870,516**	
Transfers Out	431,742	301,149		643,880	
Engineering - Total Uses	**1,969,717**	**10,460,173**		**13,514,396**	
Use of Fund Balance					
Beginning Balance	13,590,034	15,521,998		13,987,189	
Change in Fund Balance	1,931,964	(1,534,809)	*	(6,645,696)	**
Ending Balance	**15,521,998**	**13,987,189**	*	**7,341,493**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	15,521,998	13,987,189		7,341,493	
Total Fund Balance	**15,521,998**	**13,987,189**	*	**7,341,493**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

EPWA Economic Development Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	18,135	11,127		12,055	
Total Revenues	**18,135**	**11,127**		**12,055**	
Transfers In	301,608	394,080		406,300	
Fund Balance	14,473	(11,109)		(7,816)	
Total Sources	**334,215**	**394,098**		**410,540**	
Uses By Department					
Marketing, Downtown & Tourism					
Other Services & Charges	329,933	390,000		406,350	
Marketing, Downtown & Tourism Expenses	**329,933**	**390,000**		**406,350**	
Transfers Out	4,282	4,098		4,190	
Marketing, Downtown & Tourism - Total Uses	**334,215**	**394,098**		**410,540**	
Use of Fund Balance					
Beginning Balance	323,270	308,797		320,715	
Change in Fund Balance	(14,473)	11,918	*	7,816	**
Ending Balance	**308,797**	**320,715**	*	**328,531**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	308,797	320,715		328,531	
Total Fund Balance	**308,797**	**320,715**	*	**328,531**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Other Enterprise Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Inter-governmental	1,399,350	1,750,495	2,120,354
Charges for Services	3,440,786	3,431,547	3,420,536
Interest & Investement Income	153,191	39,491	87,341
Miscellaneous Revenue	197,958	185,867	184,563
Total Revenues	**5,191,285**	**5,407,400**	**5,812,794**
Transfers In	2,373,289	1,023,674	2,010,607
Fund Balance	(511,203)	1,464,839	687,645
Total Sources	**7,053,370**	**7,895,913**	**8,511,047**
Uses By Department			
City Manager			
Personal Services	41,724	41,374	41,285
Materials & Supplies	297	550	550
Other Services & Charges	12,168	71,200	72,650
City Manager Expenses	**54,188**	**113,124**	**114,485**
Transfers Out	-	503,938	3,573
City Manager - Total Uses	**54,188**	**617,062**	**118,059**
Housing and Community Resources			
Personal Services	89,126	237,711	242,309
Materials & Supplies	192,048	199,200	190,200
Other Services & Charges	3,246,161	2,876,361	3,872,650
Capital Outlay	159,548	550,000	500,000
Housing and Community Resources Expenses	**3,686,882**	**3,863,272**	**4,805,159**
Transfers Out	35,347	45,510	64,394
Housing and Community Resources - Total Uses	**3,722,229**	**3,908,782**	**4,869,553**
Parks & Recreation			
Personal Services	1,357,162	1,501,545	1,482,526
Materials & Supplies	674,924	703,100	780,800
Other Services & Charges	508,106	434,760	496,550
Capital Outlay	227,656	180,000	198,000
Parks & Recreation Expenses	**2,767,847**	**2,819,405**	**2,957,876**
Transfers Out	509,106	550,664	565,560
Parks & Recreation - Total Uses	**3,276,954**	**3,370,069**	**3,523,436**
All Department Uses			
Personal Services	1,488,011	1,780,630	1,766,120
Materials & Supplies	867,268	902,850	971,550
Other Services & Charges	3,766,434	3,382,321	4,441,850
Capital Outlay	387,203	730,000	698,000
All Department Uses Expenses	**6,508,917**	**6,795,801**	**7,877,520**
Transfers Out	544,453	1,100,112	633,527
All Department Uses - Total Uses	**7,053,370**	**7,895,913**	**8,511,047**

Other Enterprise Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Use of Fund Balance					
Beginning Balance	3,864,588	4,375,792		2,432,867	
Change in Fund Balance	511,203	(1,942,925)	*	(687,645)	**
Ending Balance	**4,375,792**	**2,432,867**	*	**1,745,222**	**
Fund Balance Breakdown					
Reserve for Capital Improvements	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	2,133	-	*	-	**
Unassigned	4,373,659	2,432,867	*	1,745,222	**
Total Fund Balance	**4,375,792**	**2,432,867**	*	**1,745,222**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

KickingBird Golf Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	3,309,395	3,331,547		3,320,536	
Interest & Investement Income	114,980	10,100		87,341	
Miscellaneous Revenue	166,705	173,867		172,563	
Total Revenues	**3,591,080**	**3,515,514**		**3,580,440**	
Fund Balance	(341,101)	(145,445)		(57,005)	
Total Sources	**3,276,954**	**3,370,069**		**3,523,436**	
Uses By Department					
Parks & Recreation					
Personal Services	1,357,162	1,501,545		1,482,526	
Materials & Supplies	674,924	703,100		780,800	
Other Services & Charges	508,106	434,760		496,550	
Capital Outlay	227,656	180,000		198,000	
Parks & Recreation Expenses	**2,767,847**	**2,819,405**		**2,957,876**	
Transfers Out	509,106	550,664		565,560	
Parks & Recreation - Total Uses	**3,276,954**	**3,370,069**		**3,523,436**	
Use of Fund Balance					
Beginning Balance	1,333,597	1,674,699		1,524,279	
Change in Fund Balance	341,101	(150,420)	*	57,005	**
Ending Balance	**1,674,699**	**1,524,279**	*	**1,581,284**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	2,133	-	*	-	**
Unassigned	1,672,566	1,524,279		1,581,284	
Total Fund Balance	**1,674,699**	**1,524,279**	*	**1,581,284**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

YourGovShop Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	131,391	100,000		100,000	
Interest & Investement Income	11,011	-		-	
Total Revenues	**142,402**	**100,000**		**100,000**	
Transfers In	11,174	11,174		10,607	
Fund Balance	(99,388)	505,888		7,451	
Total Sources	**54,188**	**617,062**		**118,059**	
Uses By Department					
City Manager					
Personal Services	41,724	41,374		41,285	
Materials & Supplies	297	550		550	
Other Services & Charges	12,168	71,200		72,650	
City Manager Expenses	**54,188**	**113,124**		**114,485**	
Transfers Out	-	503,938		3,573	
City Manager - Total Uses	**54,188**	**617,062**		**118,059**	
Use of Fund Balance					
Beginning Balance	591,023	690,410		145,423	
Change in Fund Balance	99,388	(544,988)	*	(7,451)	**
Ending Balance	**690,410**	**145,423**	*	**137,971**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	690,410	145,423		137,971	
Total Fund Balance	**690,410**	**145,423**	*	**137,971**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

CityLink Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Inter-governmental	1,399,350	1,750,495		2,120,354	
Interest & Investement Income	27,200	29,391		-	
Miscellaneous Revenue	31,253	12,000		12,000	
Total Revenues	**1,457,803**	**1,791,886**		**2,132,354**	
Transfers In	2,335,140	1,012,500		2,000,000	
Fund Balance	(70,714)	1,104,396		737,199	
Total Sources	**3,722,229**	**3,908,782**		**4,869,553**	
Uses By Department					
Housing and Community Resources					
Personal Services	89,126	237,711		242,309	
Materials & Supplies	192,048	199,200		190,200	
Other Services & Charges	3,246,161	2,876,361		3,872,650	
Capital Outlay	159,548	550,000		500,000	
Housing and Community Resources Expenses	**3,686,882**	**3,863,272**		**4,805,159**	
Transfers Out	35,347	45,510		64,394	
Housing and Community Resources - Total Uses	**3,722,229**	**3,908,782**		**4,869,553**	
Use of Fund Balance					
Beginning Balance	1,939,968	2,010,683		763,165	
Change in Fund Balance	70,714	(1,247,518)	*	(737,199)	**
Ending Balance	**2,010,683**	**763,165**	*	**25,966**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	2,010,683	763,165		25,966	
Total Fund Balance	**2,010,683**	**763,165**	*	**25,966**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Internal Services Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Licenses & Permits	52,890	76,901	75,834
Charges for Services	14,732,070	15,274,930	15,167,702
Interest & Investement Income	2,296,771	1,174,431	1,352,510
Miscellaneous Revenue	1,576,583	1,385,819	1,642,057
Total Revenues	**18,658,314**	**17,912,080**	**18,238,103**
Transfers In	59,171,888	66,656,815	64,666,086
Fund Balance	2,313,398	2,920,442	11,418,716
Total Sources	**80,143,600**	**87,489,338**	**94,322,905**
Uses By Department			
City Clerk			
Personal Services	294,482	268,622	280,647
Materials & Supplies	2,887	4,500	6,830
Other Services & Charges	37,114	59,650	32,985
Debt Service	30,279	-	-
City Clerk Expenses	**364,763**	**332,772**	**320,462**
Transfers Out	143,787	174,131	200,539
City Clerk - Total Uses	**508,550**	**506,903**	**521,001**
City Manager			
Personal Services	1,510,316	1,746,566	1,646,557
Materials & Supplies	6,528	11,435	18,635
Other Services & Charges	237,130	302,338	462,572
Capital Outlay	-	-	50,000
City Manager Expenses	**1,753,974**	**2,060,339**	**2,177,764**
Transfers Out	239,288	388,907	180,707
City Manager - Total Uses	**1,993,262**	**2,449,246**	**2,358,471**
Electric			
Personal Services	230,305	228,432	228,708
Materials & Supplies	4,436	6,550	6,550
Other Services & Charges	8,902	18,250	18,250
Electric Expenses	**243,644**	**253,232**	**253,508**
Transfers Out	69,735	69,833	107,051
Electric - Total Uses	**313,379**	**323,065**	**360,559**
Emergency Management			
Personal Services	2,496,735	2,498,785	2,525,182
Materials & Supplies	57,250	53,350	78,850
Other Services & Charges	228,743	306,154	306,243
Capital Outlay	35,859	2,460	-
Emergency Management Expenses	**2,818,586**	**2,860,749**	**2,910,275**
Transfers Out	391,484	423,960	471,414
Emergency Management - Total Uses	**3,210,070**	**3,284,709**	**3,381,689**

Internal Services Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Engineering			
Personal Services	3,380,748	3,838,314	3,993,261
Materials & Supplies	55,982	89,925	83,700
Other Services & Charges	67,561	105,850	116,125
Engineering Expenses	**3,504,291**	**4,034,089**	**4,193,086**
Transfers Out	767,648	1,030,074	993,317
Engineering - Total Uses	**4,271,939**	**5,064,163**	**5,186,403**
Finance			
Personal Services	3,664,721	3,773,685	4,112,496
Materials & Supplies	185,548	216,020	211,875
Other Services & Charges	1,612,179	1,753,625	1,549,525
Finance Expenses	**5,462,448**	**5,743,330**	**5,873,896**
Transfers Out	1,387,271	1,294,082	1,528,005
Finance - Total Uses	**6,849,719**	**7,037,412**	**7,401,900**
General Government			
Personal Services	-	-	-
Materials & Supplies	1,190	7,800	7,800
Other Services & Charges	(162,095)	55,200	55,200
General Government Expenses	**(160,905)**	**63,000**	**63,000**
Transfers Out	(4,649,033)	(4,667,063)	(5,045,976)
General Government - Total Uses	**(4,809,938)**	**(4,604,063)**	**(4,982,976)**
Human Resources			
Personal Services	849,513	874,284	941,805
Materials & Supplies	12,947	23,600	23,480
Other Services & Charges	16,058,450	16,595,266	19,069,695
Capital Outlay	-	-	-
Debt Service	-	-	-
Human Resources Expenses	**16,920,910**	**17,493,150**	**20,034,980**
Transfers Out	956,092	523,474	658,933
Human Resources - Total Uses	**17,877,002**	**18,016,624**	**20,693,913**
Information Technology			
Personal Services	3,221,386	3,623,444	3,605,679
Materials & Supplies	610,578	427,350	310,050
Other Services & Charges	4,939,211	5,892,516	6,910,235
Capital Outlay	793,074	810,000	660,000
Debt Service	-	-	-
Information Technology Expenses	**9,564,250**	**10,753,310**	**11,485,964**
Transfers Out	311,145	357,395	371,455
Information Technology - Total Uses	**9,875,395**	**11,110,705**	**11,857,419**
Legal Services			
Personal Services	1,278,322	1,307,876	1,526,016

Internal Services Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Materials & Supplies	22,016	27,653	31,945
Other Services & Charges	3,432,387	3,792,749	4,080,349
Capital Outlay	-	-	-
Debt Service	-	-	-
Legal Services Expenses	**4,732,725**	**5,128,278**	**5,638,310**
Transfers Out	281,208	1,761,085	198,780
Legal Services - Total Uses	**5,013,933**	**6,889,363**	**5,837,090**
Marketing, Downtown & Tourism			
Personal Services	779,206	692,850	809,262
Materials & Supplies	13,032	12,150	12,150
Other Services & Charges	209,881	266,850	249,510
Capital Outlay	-	10,000	10,000
Marketing, Downtown & Tourism Expenses	**1,002,119**	**981,850**	**1,080,922**
Transfers Out	121,468	114,060	167,790
Marketing, Downtown & Tourism - Total Uses	**1,123,587**	**1,095,910**	**1,248,712**
Public Works			
Personal Services	10,340,340	11,087,629	11,316,147
Materials & Supplies	3,553,819	4,981,550	4,345,382
Other Services & Charges	6,265,547	8,146,109	8,169,990
Capital Outlay	7,722,597	5,576,289	5,210,816
Public Works Expenses	**27,882,303**	**29,791,577**	**29,042,335**
Transfers Out	6,034,401	6,523,725	11,416,387
Public Works - Total Uses	**33,916,704**	**36,315,302**	**40,458,723**
All Department Uses			
Personal Services	28,046,075	29,940,487	30,985,761
Materials & Supplies	4,526,212	5,861,883	5,137,247
Other Services & Charges	32,935,011	37,294,557	41,020,679
Capital Outlay	8,551,530	6,398,749	5,930,816
Debt Service	30,279	-	-
All Department Uses Expenses	**74,089,107**	**79,495,676**	**83,074,503**
Transfers Out	6,054,493	7,993,662	11,248,402
All Department Uses - Total Uses	**80,143,600**	**87,489,338**	**94,322,905**
Use of Fund Balance			
Beginning Balance	50,554,388	48,240,990	44,732,795
Change in Fund Balance	(2,313,398)	(3,508,195) *	(11,418,716) **
Ending Balance	**48,240,990**	**44,732,795** *	**33,314,079** **
Fund Balance Breakdown			
Reserve for Capital Improvements	-	- *	- **
Assigned for Other Purposes	1,612,616	- *	- **
Restricted (Reserve for Specific Fund Purposes)	46,628,374	44,717,095 *	32,911,129 **
Unassigned	0	15,700	402,951 **

Internal Services Funds Summary

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Total Fund Balance	**48,240,990**	**44,732,795**	*	**33,314,079**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Liability/Tort Claim Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	314,603	191,885		218,367	
Miscellaneous Revenue	412,549	150,000		315,912	
Total Revenues	**727,151**	**341,885**		**534,279**	
Transfers In	4,751,583	3,392,153		3,583,023	
Fund Balance	(1,581,109)	1,919,943		255,077	
Total Sources	**3,897,625**	**5,653,980**		**4,372,379**	
Uses By Department					
Legal Services					
Personal Services	517,677	593,752		622,588	
Materials & Supplies	16,705	18,453		16,345	
Other Services & Charges	3,165,520	3,368,650		3,635,500	
Legal Services Expenses	**3,699,901**	**3,980,855**		**4,274,433**	
Transfers Out	197,724	1,673,125		97,945	
Legal Services - Total Uses	**3,897,625**	**5,653,980**		**4,372,379**	
Use of Fund Balance					
Beginning Balance	3,951,213	5,532,322		3,989,495	
Change in Fund Balance	1,581,109	(1,542,826)	*	(255,077)	**
Ending Balance	**5,532,322**	**3,989,495**	*	**3,734,418**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted for Other Restricted Purposes	1,612,616	-		-	
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	3,919,706	3,989,495		3,734,418	
Total Fund Balance	**5,532,322**	**3,989,495**	*	**3,734,418**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Workers Comp Reserve Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Interest & Investement Income	30,192	-		-	
Total Revenues	**30,192**	**-**		**-**	
Transfers In	110,831	-		-	
Fund Balance	(141,023)	-		-	
Total Sources	**-**	**-**		**-**	
Uses By Department					
Legal Services					
Materials & Supplies	-	-		-	
Other Services & Charges	-	-		-	
Legal Services - Total Uses	**-**	**-**		**-**	
Use of Fund Balance					
Beginning Balance	1,607,190	1,748,213		1,748,213	
Change in Fund Balance	141,023	-	*	-	**
Ending Balance	**1,748,213**	**1,748,213**	*	**1,748,213**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	1,748,213	1,748,213		1,748,213	
Total Fund Balance	**1,748,213**	**1,748,213**	*	**1,748,213**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Employee Group Insurance Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	12,883,518	13,450,621		13,719,634	
Interest & Investement Income	431,610	132,260		271,136	
Miscellaneous Revenue	752,150	758,973		831,600	
Total Revenues	**14,067,278**	**14,341,854**		**14,822,369**	
Transfers In	-	-		-	
Fund Balance	1,971,265	2,238,089		4,209,003	
Total Sources	**16,038,543**	**16,579,943**		**19,031,372**	
Uses By Department					
Human Resources					
Materials & Supplies	1,253	400		400	
Other Services & Charges	15,930,754	16,445,416		18,859,955	
Human Resources Expenses	**15,932,006**	**16,445,816**		**18,860,355**	
Transfers Out	106,537	134,127		171,017	
Human Resources - Total Uses	**16,038,543**	**16,579,943**		**19,031,372**	
Use of Fund Balance					
Beginning Balance	9,422,680	7,451,416		7,084,422	
Change in Fund Balance	(1,971,265)	(366,993)	*	(4,209,003)	**
Ending Balance	**7,451,416**	**7,084,422**	*	**2,875,419**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	7,451,416	7,084,422		2,875,419	
Total Fund Balance	**7,451,416**	**7,084,422**	*	**2,875,419**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Vehicle Maintenance Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	1,115,053	1,581,111		1,200,000	
Interest & Investement Income	-	4,200		-	
Miscellaneous Revenue	1,874	8,200		8,200	
Total Revenues	**1,116,926**	**1,593,511**		**1,208,200**	
Transfers In	2,915,837	3,562,043		3,680,026	
Fund Balance	16,140	(28,852)		(387,250)	
Total Sources	**4,048,904**	**5,126,703**		**4,500,976**	
Uses By Department					
Public Works					
Personal Services	999,094	1,140,003		1,126,707	
Materials & Supplies	2,191,876	2,760,262		2,217,226	
Other Services & Charges	659,544	734,556		718,877	
Public Works Expenses	**3,850,514**	**4,634,821**		**4,062,810**	
Transfers Out	198,389	491,881		438,165	
Public Works - Total Uses	**4,048,904**	**5,126,703**		**4,500,976**	
Use of Fund Balance					
Beginning Balance	(39,901)	(56,041)		15,700	
Change in Fund Balance	(16,140)	71,742	*	387,250	**
Ending Balance	**(56,041)**	**15,700**	*	**402,951**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	(56,041)	15,700		402,951	
Total Fund Balance	**(56,041)**	**15,700**	*	**402,951**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Admin Support Services Fund

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Sources			
Licenses & Permits	52,890	76,901	75,834
Charges for Services	511,995	19,796	19,796
Interest & Investement Income	126,696	-	-
Miscellaneous Revenue	410,010	395,320	486,345
Total Revenues	**1,101,591**	**492,017**	**581,975**
Transfers In	28,249,768	32,732,359	30,712,827
Fund Balance	775,863	827,140	4,303,960
Total Sources	**30,127,222**	**34,051,516**	**35,598,762**
Uses By Department			
City Clerk			
Personal Services	294,482	268,622	280,647
Materials & Supplies	2,887	4,500	6,830
Other Services & Charges	37,114	59,650	32,985
Debt Service	30,279	-	-
City Clerk Expenses	**364,763**	**332,772**	**320,462**
Transfers Out	143,787	174,131	200,539
City Clerk - Total Uses	**508,550**	**506,903**	**521,001**
City Manager			
Personal Services	1,510,316	1,746,566	1,646,557
Materials & Supplies	6,528	11,435	18,635
Other Services & Charges	237,130	302,338	462,572
Capital Outlay	-	-	50,000
City Manager Expenses	**1,753,974**	**2,060,339**	**2,177,764**
Transfers Out	239,288	388,907	180,707
City Manager - Total Uses	**1,993,262**	**2,449,246**	**2,358,471**
Electric			
Personal Services	230,305	228,432	228,708
Materials & Supplies	4,436	6,550	6,550
Other Services & Charges	8,902	18,250	18,250
Electric Expenses	**243,644**	**253,232**	**253,508**
Transfers Out	69,735	69,833	107,051
Electric - Total Uses	**313,379**	**323,065**	**360,559**
Emergency Management			
Personal Services	2,496,735	2,498,785	2,525,182
Materials & Supplies	57,250	53,350	78,850
Other Services & Charges	228,743	306,154	306,243
Capital Outlay	35,859	2,460	-
Emergency Management Expenses	**2,818,586**	**2,860,749**	**2,910,275**
Transfers Out	391,484	423,960	471,414
Emergency Management - Total Uses	**3,210,070**	**3,284,709**	**3,381,689**
Engineering			
Personal Services	3,380,748	3,838,314	3,993,261

Admin Support Services Fund

	FY 24-25 Actuals	FY 25-26 Adopted	FY26-27 Proposed
Materials & Supplies	55,982	89,925	83,700
Other Services & Charges	67,561	105,850	116,125
Engineering Expenses	**3,504,291**	**4,034,089**	**4,193,086**
Transfers Out	767,648	1,030,074	993,317
Engineering - Total Uses	**4,271,939**	**5,064,163**	**5,186,403**
Finance			
Personal Services	3,664,721	3,773,685	4,112,496
Materials & Supplies	185,548	216,020	211,875
Other Services & Charges	1,612,179	1,753,625	1,549,525
Finance Expenses	**5,462,448**	**5,743,330**	**5,873,896**
Transfers Out	1,387,271	1,294,082	1,528,005
Finance - Total Uses	**6,849,719**	**7,037,412**	**7,401,900**
General Government			
Materials & Supplies	1,190	7,800	7,800
Other Services & Charges	(162,095)	55,200	55,200
General Government Expenses	**(160,905)**	**63,000**	**63,000**
Transfers Out	(4,649,033)	(4,667,063)	(5,045,976)
General Government - Total Uses	**(4,809,938)**	**(4,604,063)**	**(4,982,976)**
Human Resources			
Personal Services	849,513	874,284	941,805
Materials & Supplies	11,694	23,200	23,080
Other Services & Charges	127,697	149,850	209,740
Human Resources Expenses	**988,904**	**1,047,334**	**1,174,625**
Transfers Out	849,555	389,347	487,916
Human Resources - Total Uses	**1,838,459**	**1,436,681**	**1,662,541**
Information Technology			
Personal Services	3,221,386	3,623,444	3,605,679
Materials & Supplies	610,578	427,350	310,050
Other Services & Charges	4,939,211	5,892,516	6,910,235
Capital Outlay	793,074	810,000	660,000
Information Technology Expenses	**9,564,250**	**10,753,310**	**11,485,964**
Transfers Out	311,145	357,395	371,455
Information Technology - Total Uses	**9,875,395**	**11,110,705**	**11,857,419**
Legal Services			
Personal Services	760,645	714,124	903,428
Materials & Supplies	5,311	9,200	15,600
Other Services & Charges	266,867	424,099	444,849
Legal Services Expenses	**1,032,824**	**1,147,423**	**1,363,877**
Transfers Out	83,484	87,960	100,834
Legal Services - Total Uses	**1,116,308**	**1,235,383**	**1,464,711**
Marketing, Downtown & Tourism			
Personal Services	779,206	692,850	809,262

Admin Support Services Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Materials & Supplies	13,032	12,150		12,150	
Other Services & Charges	209,881	266,850		249,510	
Capital Outlay	-	10,000		10,000	
Marketing, Downtown & Tourism Expenses	**1,002,119**	**981,850**		**1,080,922**	
Transfers Out	121,468	114,060		167,790	
Marketing, Downtown & Tourism - Total Uses	**1,123,587**	**1,095,910**		**1,248,712**	
Public Works					
Personal Services	1,900,889	1,986,813		2,067,070	
Materials & Supplies	246,647	285,763		270,232	
Other Services & Charges	916,203	1,600,600		1,543,360	
Capital Outlay	20,010	300,000		309,000	
Debt Service	-	-		-	
Public Works Expenses	**3,083,750**	**4,173,176**		**4,189,662**	
Transfers Out	752,744	938,227		948,669	
Public Works - Total Uses	**3,836,494**	**5,111,403**		**5,138,331**	
All Department Uses					
Personal Services	19,088,948	20,245,919		21,114,095	
Materials & Supplies	1,201,084	1,147,243		1,045,352	
Other Services & Charges	8,489,393	10,934,982		11,898,594	
Capital Outlay	848,943	1,122,460		1,029,000	
Debt Service	30,279	-		-	
All Department Uses Expenses	**29,658,646**	**33,450,604**		**35,087,041**	
Transfers Out	468,576	600,912		511,721	
All Department Uses - Total Uses	**30,127,222**	**34,051,516**		**35,598,762**	
Use of Fund Balance					
Beginning Balance	5,728,774	4,952,911		4,317,124	
Change in Fund Balance	(775,863)	(635,787)	*	(4,303,960)	**
Ending Balance	**4,952,911**	**4,317,124**	*	**13,165**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	4,952,911	4,317,124		13,165	
Total Fund Balance	**4,952,911**	**4,317,124**	*	**13,165**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Fleet Management Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	19,005	18,877		22,470	
Interest & Investement Income	1,327,888	846,086		863,008	
Miscellaneous Revenue	-	73,326		-	
Total Revenues	**1,346,893**	**938,289**		**885,478**	
Transfers In	5,687,430	6,753,271		6,344,635	
Fund Balance	872,687	(2,035,878)		3,037,927	
Total Sources	**7,907,010**	**5,655,682**		**10,268,039**	
Uses By Department					
Public Works					
Personal Services	90,411	92,575		139,644	
Materials & Supplies	-	7,500		7,500	
Other Services & Charges	84,452	153,426		160,002	
Capital Outlay	7,702,587	5,276,289		4,901,816	
Public Works Expenses	**7,877,450**	**5,529,791**		**5,208,963**	
Transfers Out	29,560	125,891		5,059,076	
Public Works - Total Uses	**7,907,010**	**5,655,682**		**10,268,039**	
Use of Fund Balance					
Beginning Balance	25,940,427	25,067,740		24,906,464	
Change in Fund Balance	(872,687)	(161,276)	*	(3,037,927)	**
Ending Balance	**25,067,740**	**24,906,464**	*	**21,868,537**	**

Fleet Management Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	25,067,740	24,906,464	*	21,868,537	**
Total Fund Balance	**25,067,740**	**24,906,464**	*	**21,868,537**	**

*Revised Budget

**Assumes budgeted revenues and expenditures

Field Services Fund

	FY 24-25 Actuals	FY 25-26 Adopted		FY26-27 Proposed	
Sources					
Charges for Services	202,500	204,525		205,803	
Interest & Investement Income	65,782	-		-	
Total Revenues	**268,282**	**204,525**		**205,803**	
Transfers In	17,456,439	20,216,990		20,345,575	
Fund Balance	399,576	-		(0)	
Total Sources	**18,124,296**	**20,421,515**		**20,551,377**	
Uses By Department					
Public Works					
Personal Services	7,349,946	7,868,238		7,982,726	
Materials & Supplies	1,115,295	1,928,025		1,850,424	
Other Services & Charges	4,605,348	5,657,526		5,747,751	
Public Works Expenses	**13,070,589**	**15,453,789**		**15,580,901**	
Transfers Out	5,053,707	4,967,726		4,970,477	
Public Works - Total Uses	**18,124,296**	**20,421,515**		**20,551,377**	
Use of Fund Balance					
Beginning Balance	3,944,006	3,544,430		2,671,376	
Change in Fund Balance	(399,576)	(873,054)	*	0	**
Ending Balance	**3,544,430**	**2,671,376**	*	**2,671,377**	**
Fund Balance Breakdown					
Committed for Other Purposes	-	-	*	-	**
Assigned for Other Purposes	-	-	*	-	**
Restricted (Reserve for Specific Fund Purposes)	-	-	*	-	**
Unassigned	3,544,430	2,671,376		2,671,377	
Total Fund Balance	**3,544,430**	**2,671,376**	*	**2,671,377**	**

*Revised Budget

**Assumes budgeted revenues and expenditures