

External Organization Tree



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$7,308,566)	(\$7,545,691)	(\$237,125)	3.24%
Deferred Revenue	(\$295,117)	(\$157,617)	\$137,500	(46.59%)
Other Property Tax Revenue	(\$2,051,720)	(\$2,061,850)	(\$10,130)	0.49%
Grants	(\$2,341,827)	(\$2,316,950)	\$24,877	(1.06%)
Donations	(\$9,000)	(\$9,000)		
Other Income	(\$1,555,000)	(\$1,565,000)	(\$10,000)	0.64%
Total Revenue	(\$13,561,230)	(\$13,656,108)	(\$94,878)	0.70%
Salary, Wages & Benefits	\$18,082,963	\$19,017,674	\$934,711	5.17%
Materials & Supplies	\$4,556,426	\$4,057,704	(\$498,722)	(10.95%)
Contracted Services	\$6,346,015	\$6,795,882	\$449,867	7.09%
Rents & Financials	\$112,764	\$105,868	(\$6,896)	(6.12%)
Total Expense	\$29,098,168	\$29,977,128	\$878,960	3.02%
Long Term Debt	\$786,990	\$716,814	(\$70,176)	(8.92%)
Total Debt	\$786,990	\$716,814	(\$70,176)	(8.92%)
Reserve Contributions	\$1,856,604	\$1,747,009	(\$109,595)	(5.90%)
Transfers from Reserves	(\$2,347,332)	(\$2,089,042)	\$258,290	(11.00%)
Total Reserve Contributions (Transfers)	(\$490,728)	(\$342,033)	\$148,695	(30.30%)
Internal Allocations				
Net Levy	\$15,833,200	\$16,695,801	\$862,601	5.45%
2 Capital Fund				
Deferred Revenue	(\$1,636,292)	(\$1,236,292)	\$400,000	(24.45%)
Grants	(\$1,305,907)	(\$534,395)	\$771,512	(59.08%)
Donations	(\$115,000)	(\$116,500)	(\$1,500)	1.30%
Other Income				
Total Revenue	(\$3,057,199)	(\$1,887,187)	\$1,170,012	(38.27%)
Total Expense				

External Organization Tree



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Total Debt				
Reserve Contributions	\$7,732,701	\$8,169,921	\$437,220	5.65%
Transfers from Reserves	(\$8,833,741)	(\$7,934,285)	\$899,456	(10.18%)
Total Reserve Contributions (Transfers)	(\$1,101,040)	\$235,636	\$1,336,676	(121.40%)
Capital Expenses	\$11,974,440	\$10,276,472	(\$1,697,968)	(14.18%)
Net Levy	\$7,816,201	\$8,624,921	\$808,720	10.35%
Total External Organization Tree	\$23,649,401	\$25,320,722	\$1,671,321	7.07%

Council and Administration



	2025	2026	Budget Change	Budget Change
	Final	Final		
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$1,504,574)	(\$1,581,471)	(\$76,897)	5.11%
Deferred Revenue				
Grants	(\$2,042,900)	(\$2,052,900)	(\$10,000)	0.49%
Other Income	(\$1,521,000)	(\$1,533,000)	(\$12,000)	0.79%
Total Revenue	(\$5,068,474)	(\$5,167,371)	(\$98,897)	1.95%
Salary, Wages & Benefits	\$4,408,238	\$4,590,968	\$182,730	4.15%
Materials & Supplies	\$409,199	\$442,534	\$33,335	8.15%
Contracted Services	\$1,901,513	\$2,906,114	\$1,004,601	52.83%
Rents & Financials	\$20,950	\$12,950	(\$8,000)	(38.19%)
Total Expense	\$6,739,900	\$7,952,566	\$1,212,666	17.99%
Long Term Debt	\$170,546	\$170,546		
Total Debt	\$170,546	\$170,546		
Reserve Contributions	\$1,412,140	\$1,300,540	(\$111,600)	(7.90%)
Transfers from Reserves	(\$86,223)	(\$952,310)	(\$866,087)	1,004.47%
Total Reserve Contributions (Transfers)	\$1,325,917	\$348,230	(\$977,687)	(73.74%)
Internal Allocations	(\$760,063)	(\$789,777)	(\$29,714)	3.91%
Net Levy	\$2,407,826	\$2,514,194	\$106,368	4.42%
2 Capital Fund				
Total Revenue				
Total Expense				
Total Debt				
Reserve Contributions	\$88,770	\$97,647	\$8,877	10.00%
Transfers from Reserves	(\$251,550)	(\$260,900)	(\$9,350)	3.72%
Total Reserve Contributions (Transfers)	(\$162,780)	(\$163,253)	(\$473)	0.29%

Council and Administration



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Capital Expenses	\$251,550	\$260,900	\$9,350	3.72%
Net Levy	\$88,770	\$97,647	\$8,877	10.00%
Total Council and Administration	\$2,496,596	\$2,611,841	\$115,245	4.62%

Culture and Events



	2025	2026	Budget Change	Budget Change
	Final	Final		
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$655,513)	(\$678,207)	(\$22,694)	3.46%
Deferred Revenue	(\$25,000)		\$25,000	(100.00%)
Grants	(\$66,970)	(\$66,970)		
Donations	(\$9,000)	(\$9,000)		
Total Revenue	(\$756,483)	(\$754,177)	\$2,306	(0.30%)
Salary, Wages & Benefits	\$1,987,822	\$2,099,120	\$111,298	5.60%
Materials & Supplies	\$351,160	\$374,264	\$23,104	6.58%
Contracted Services	\$344,336	\$268,660	(\$75,676)	(21.98%)
Rents & Financials	\$24,650	\$24,650		
Total Expense	\$2,707,968	\$2,766,694	\$58,726	2.17%
Total Debt				
Reserve Contributions	\$16,536	\$16,536		
Transfers from Reserves	(\$165,842)	(\$95,842)	\$70,000	(42.21%)
Total Reserve Contributions (Transfers)	(\$149,306)	(\$79,306)	\$70,000	(46.88%)
Internal Allocations	\$123,938	\$125,233	\$1,295	1.04%
Net Levy	\$1,926,117	\$2,058,444	\$132,327	6.87%
2 Capital Fund				
Deferred Revenue	(\$6,000)	(\$6,000)		
Grants	(\$82,000)		\$82,000	(100.00%)
Donations	(\$80,000)	(\$110,000)	(\$30,000)	37.50%
Other Income				
Total Revenue	(\$168,000)	(\$116,000)	\$52,000	(30.95%)
Total Expense				
Total Debt				
Reserve Contributions	\$152,235	\$63,934	(\$88,301)	(58.00%)

Culture and Events



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Transfers from Reserves	(\$348,500)	(\$155,840)	\$192,660	(55.28%)
Total Reserve Contributions (Transfers)	(\$196,265)	(\$91,906)	\$104,359	(53.17%)
Capital Expenses	\$600,000	\$455,340	(\$144,660)	(24.11%)
Net Levy	\$235,735	\$247,434	\$11,699	4.96%
Total Culture and Events	\$2,161,852	\$2,305,878	\$144,026	6.66%

Economic Development



	2025	2026	Budget Change	Budget Change
	Final	Final		
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$65,204)	(\$66,944)	(\$1,740)	2.67%
Other Property Tax Revenue	(\$1,694,700)	(\$1,699,100)	(\$4,400)	0.26%
Grants	(\$35,000)	(\$36,050)	(\$1,050)	3.00%
Other Income	(\$2,500)	(\$2,500)		
Total Revenue	(\$1,797,404)	(\$1,804,594)	(\$7,190)	0.40%
Salary, Wages & Benefits	\$254,012	\$294,147	\$40,135	15.80%
Materials & Supplies	\$804,431	\$168,130	(\$636,301)	(79.10%)
Contracted Services	\$1,472,969	\$1,125,227	(\$347,742)	(23.61%)
Rents & Financials	\$18,400	\$18,652	\$252	1.37%
Total Expense	\$2,549,812	\$1,606,156	(\$943,656)	(37.01%)
Total Debt				
Reserve Contributions	\$296,832	\$297,680	\$848	0.29%
Transfers from Reserves	(\$1,115,526)	(\$158,780)	\$956,746	(85.77%)
Total Reserve Contributions (Transfers)	(\$818,694)	\$138,900	\$957,594	(116.97%)
Internal Allocations	\$22,480	\$22,480		
Net Levy	(\$43,806)	(\$37,058)	\$6,748	(15.40%)
2 Capital Fund				
Total Revenue				
Total Expense				
Total Debt				
Reserve Contributions	\$5,610	\$6,171	\$561	10.00%
Transfers from Reserves	(\$10,000)		\$10,000	(100.00%)
Total Reserve Contributions (Transfers)	(\$4,390)	\$6,171	\$10,561	(240.57%)
Capital Expenses	\$10,000		(\$10,000)	(100.00%)

Economic Development



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Net Levy	\$5,610	\$6,171	\$561	10.00%
Total Economic Development	(\$38,196)	(\$30,887)	\$7,309	(19.14%)

Home, Property and Planning



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$2,956,410)	(\$3,029,525)	(\$73,115)	2.47%
Deferred Revenue	(\$50,000)		\$50,000	(100.00%)
Other Property Tax Revenue	(\$357,020)	(\$362,750)	(\$5,730)	1.60%
Grants	(\$10,000)		\$10,000	(100.00%)
Donations				
Other Income	(\$27,000)	(\$27,000)		
Total Revenue	(\$3,400,430)	(\$3,419,275)	(\$18,845)	0.55%
Salary, Wages & Benefits	\$3,863,826	\$3,994,034	\$130,208	3.37%
Materials & Supplies	\$332,360	\$348,753	\$16,393	4.93%
Contracted Services	\$782,800	\$719,643	(\$63,157)	(8.07%)
Rents & Financials	\$7,362	\$7,362		
Total Expense	\$4,986,348	\$5,069,792	\$83,444	1.67%
Long Term Debt	\$59,737	\$59,738	\$1	
Total Debt	\$59,737	\$59,738	\$1	
Reserve Contributions	\$54,278	\$53,371	(\$907)	(1.67%)
Transfers from Reserves	(\$788,251)	(\$778,210)	\$10,041	(1.27%)
Total Reserve Contributions (Transfers)	(\$733,973)	(\$724,839)	\$9,134	(1.24%)
Internal Allocations	\$649,555	\$677,974	\$28,419	4.38%
Net Levy	\$1,561,237	\$1,663,390	\$102,153	6.54%
2 Capital Fund				
Deferred Revenue				
Other Income				
Total Revenue				
Total Expense				
Total Debt				

Home, Property and Planning



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Reserve Contributions	\$364,210	\$400,631	\$36,421	10.00%
Transfers from Reserves	(\$340,500)	(\$201,500)	\$139,000	(40.82%)
Total Reserve Contributions (Transfers)	\$23,710	\$199,131	\$175,421	739.86%
Capital Expenses	\$340,500	\$201,500	(\$139,000)	(40.82%)
Net Levy	\$364,210	\$400,631	\$36,421	10.00%
Total Home, Property and Planning	\$1,925,447	\$2,064,021	\$138,574	7.20%

Recreation and Facilities



	2025	2026	Budget Change	Budget Change
	Final	Final		
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$1,796,360)	(\$1,859,214)	(\$62,854)	3.50%
Deferred Revenue	(\$185,024)	(\$122,524)	\$62,500	(33.78%)
Grants	(\$75,927)	(\$50,000)	\$25,927	(34.15%)
Other Income	(\$4,500)	(\$2,500)	\$2,000	(44.44%)
Total Revenue	(\$2,061,811)	(\$2,034,238)	\$27,573	(1.34%)
Salary, Wages & Benefits	\$4,026,925	\$4,137,504	\$110,579	2.75%
Materials & Supplies	\$1,054,676	\$1,073,241	\$18,565	1.76%
Contracted Services	\$871,363	\$761,159	(\$110,204)	(12.65%)
Rents & Financials	\$34,696	\$36,148	\$1,452	4.18%
Total Expense	\$5,987,660	\$6,008,052	\$20,392	0.34%
Long Term Debt	\$344,039	\$314,608	(\$29,431)	(8.55%)
Total Debt	\$344,039	\$314,608	(\$29,431)	(8.55%)
Reserve Contributions	\$60,393	\$62,457	\$2,064	3.42%
Transfers from Reserves	(\$66,490)	(\$3,900)	\$62,590	(94.13%)
Total Reserve Contributions (Transfers)	(\$6,097)	\$58,557	\$64,654	(1,060.42%)
Internal Allocations				
Net Levy	\$4,263,791	\$4,346,979	\$83,188	1.95%
2 Capital Fund				
Deferred Revenue	(\$104,500)	(\$74,500)	\$30,000	(28.71%)
Grants	(\$602,500)		\$602,500	(100.00%)
Donations	(\$35,000)	(\$6,500)	\$28,500	(81.43%)
Other Income				
Total Revenue	(\$742,000)	(\$81,000)	\$661,000	(89.08%)
Total Expense				
Total Debt				

Recreation and Facilities



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Reserve Contributions	\$1,078,220	\$1,186,042	\$107,822	10.00%
Transfers from Reserves	(\$1,888,600)	(\$632,600)	\$1,256,000	(66.50%)
Total Reserve Contributions (Transfers)	(\$810,380)	\$553,442	\$1,363,822	(168.29%)
Capital Expenses	\$2,630,600	\$740,600	(\$1,890,000)	(71.85%)
Net Levy	\$1,078,220	\$1,213,042	\$134,822	12.50%
Total Recreation and Facilities	\$5,342,011	\$5,560,021	\$218,010	4.08%

Roads, Sidewalks and Transit



	2025	2026	Budget Change	Budget Change
	Final	Final		
	Total	Total	(\$)	(%)
1 Operating Fund				
Revenue	(\$330,505)	(\$330,330)	\$175	(0.05%)
Deferred Revenue	(\$35,093)	(\$35,093)		
Grants	(\$111,030)	(\$111,030)		
Total Revenue	(\$476,628)	(\$476,453)	\$175	(0.04%)
Salary, Wages & Benefits	\$3,542,140	\$3,901,901	\$359,761	10.16%
Materials & Supplies	\$1,604,600	\$1,650,782	\$46,182	2.88%
Contracted Services	\$973,034	\$1,015,079	\$42,045	4.32%
Rents & Financials	\$6,706	\$6,106	(\$600)	(8.95%)
Total Expense	\$6,126,480	\$6,573,868	\$447,388	7.30%
Long Term Debt	\$212,668	\$171,922	(\$40,746)	(19.16%)
Total Debt	\$212,668	\$171,922	(\$40,746)	(19.16%)
Reserve Contributions	\$16,425	\$16,425		
Transfers from Reserves	(\$125,000)	(\$100,000)	\$25,000	(20.00%)
Total Reserve Contributions (Transfers)	(\$108,575)	(\$83,575)	\$25,000	(23.03%)
Internal Allocations	(\$35,910)	(\$35,910)		
Net Levy	\$5,718,035	\$6,149,852	\$431,817	7.55%
2 Capital Fund				
Deferred Revenue	(\$1,525,792)	(\$1,155,792)	\$370,000	(24.25%)
Grants	(\$621,407)	(\$534,395)	\$87,012	(14.00%)
Other Income				
Total Revenue	(\$2,147,199)	(\$1,690,187)	\$457,012	(21.28%)
Total Expense				
Total Debt				
Reserve Contributions	\$6,043,656	\$6,415,496	\$371,840	6.15%
Transfers from Reserves	(\$5,994,591)	(\$6,683,445)	(\$688,854)	11.49%

Roads, Sidewalks and Transit



	2025	2026		
	Final	Final	Budget Change	Budget Change
	Total	Total	(\$)	(%)
Total Reserve Contributions (Transfers)	\$49,065	(\$267,949)	(\$317,014)	(646.11%)
Capital Expenses	\$8,141,790	\$8,618,132	\$476,342	5.85%
Net Levy	\$6,043,656	\$6,659,996	\$616,340	10.20%
Total Roads, Sidewalks and Transit	\$11,761,691	\$12,809,848	\$1,048,157	8.91%