

2026 Adopted Budget: Fund Balance Estimates

Fund	1/1/2025 Fund Balance *including reserves*	2025 Estimated Revenue	2025 Estimated Expenses	Total Reserved Fund Balance	Estimated 12/31/2025 Unreserved / Unrestricted Fund Balance	Estimated 12/31/2025 Reserves + Fund Balance	Adopted 2026 Appropriated Fund Balance	2025 Estimated Unappropriated Fund Balance [UAFB] (does not include reserves)	Adopted 2026 Appropriations (does not include debt payment or addition to reserves)	UAFB as % of Appropriations	Fund Balance Policy
A (General Townwide)	\$ 1,316,569	\$ 1,430,552	\$ 1,404,614	\$ 576,475	\$ 766,032	\$ 1,342,507	\$ 200,000	\$ 566,032	\$ 1,311,158	43%	20% - 30%
B (General Part Town)	\$ 480,673	\$ 391,164	\$ 395,041	\$ 107,000	\$ 369,796	\$ 476,796	\$ 65,181	\$ 304,615	\$ 403,181	76%	25% - 75%
DA (Highway Townwide)	\$ 994,459	\$ 506,283	\$ 555,900	\$ 659,000	\$ 285,842	\$ 944,842	\$ 80,000	\$ 205,842	\$ 516,970	40%	20% - 30%
DB (Highway Part Town)	\$ 452,602	\$ 514,980	\$ 481,795	\$ 227,000	\$ 259,087	\$ 486,087	\$ 1,910	\$ 257,177	\$ 749,910	34%	25% - 35%
SW3 (Water District 3)	\$ 180,855	\$ 272,940	\$ 208,619	\$ 145,600	\$ 99,576	\$ 245,176	\$ -	\$ 99,576	\$ 223,351	45%	25% - 35%
SM (EMS)	\$ 120,024	\$ 499,654	\$ 487,854	\$ -	\$ 131,824	\$ 131,824	\$ -	\$ 131,824	\$ 531,306	25%	15% - 25%
				\$ 1,715,075				\$ 1,565,065	\$ 3,735,876	42%	

2025 Actual Fund Balance Results

Fund	1/1/2025 Fund Balance *including reserves*	2025 Actual Revenue	2025 Actual Expenses	Total Reserved Fund Balance	12/31/2025 Unreserved / Unrestricted Fund Balance	12/31/2025 Reserves + Fund Balance	Adopted 2026 Appropriated Fund Balance	Actual 2025 Unappropriated Fund Balance	Adopted 2026 Appropriations (does not include debt payment or addition to reserves)	UAFB as % of Appropriations	Fund Balance Policy
A (General Townwide)	\$ 1,316,569	\$ 1,468,727	\$ 1,382,427	\$ 603,097	\$ 799,772	\$ 1,402,870	\$ 200,000	\$ 599,772	\$ 1,311,158	46%	20% - 30%
B (General Part Town)	\$ 480,673	\$ 379,724	\$ 351,978	\$ 106,414	\$ 402,005	\$ 508,418	\$ 65,181	\$ 336,824	\$ 403,181	84%	25% - 75%
DA (Highway Townwide)	\$ 994,459	\$ 523,127	\$ 497,674	\$ 660,974	\$ 358,938	\$ 1,019,912	\$ 80,000	\$ 278,938	\$ 516,970	54%	20% - 30%
DB (Highway Part Town)	\$ 452,602	\$ 482,281	\$ 449,689	\$ 225,953	\$ 259,240	\$ 485,193	\$ 1,910	\$ 257,330	\$ 749,910	34%	25% - 35%
SW3 (Water District 3)	\$ 180,855	\$ 277,311	\$ 191,338	\$ 156,212	\$ 110,617	\$ 266,828	\$ -	\$ 110,617	\$ 223,351	50%	25% - 35%
SM (EMS)	\$ 120,024	\$ 551,202	\$ 487,854	\$ -	\$ 183,372	\$ 183,372	\$ -	\$ 183,372	\$ 531,306	35%	15% - 25%
				\$ 1,752,650				\$ 1,766,853	\$ 3,735,876	47%	
Over (Under) Estimate				\$ 37,575				\$ 201,788			

Highlights:

Interest and investment Income, plus addition to assigned funds account for difference between actual and estimate.

See Summary Analysis for Details.

Unappropriated Fund Balance in Excess of Policy.

Town of Ulysses Reserve Summary

	Reserve Title	12/31/24 Balance	2025 Additions or Use	Income Additions	12/31/25 Balance	ToU Intended Purpose Per Law and/or Establishment Resolution	Reserve Type	Funding Target	Reserve Funding Goal Gap <i>(needs funding)</i>
A	Reserve - Unemployment	\$ 38,337	\$ -	\$ 1,212	\$ 39,549	Unemployment payments in the event a worker is laid off or if budgeted amount is incorrect	Unemployment Insurance Payment Reserve Fund	\$ 40,000	\$ (451)
	Reserve - Retirement Contribution	\$ 37,873	\$ -	\$ 1,198	\$ 39,071	For when the actual retirement contribution exceeds the state estimate (i.e. we haven't budgeted enough), or, as a budgeting tool to level out fluxuations in contributions.	Retirement Contribution Reserve Fund	\$ 59,500	\$ (20,429)
	Reserve - Employee Benefit Accrued Liability	\$ 22,481	\$ -	\$ 711	\$ 23,192	When an employee retires or is separated from employment and is eligible for benefits per our personnel policy. This technically should be recalculated during every budget season as it should match our current liability.	Employee Benefit Accrued Liability Reserve Fund (EBLAR)	\$ 22,000	\$ 1,192
	Reserve - Capital (Type)	\$ 276,973		\$ 8,759	\$ 285,733	Capital projects such as the sidewalk in front of town hall, solar panels, new buildings, new property	Capital Reserve Fund/Capital Improvements/ Type	TBA	TBA
	Reserve - Building Repair	\$ 82,506		\$ 2,609	\$ 85,115	Funds to repair Town Hall or Town Barns. Examples: new floor, roof, painting, etc	Repair Reserve Fund	TBA	TBA
	Reserve - Tax Stabilization	\$ 4,326	\$ -	\$ 137	\$ 4,463	See OSC parameters	Contingency and Tax Stabilization Reserve Fund	\$ -	\$ 4,463
A Fund Assigned	A915.2 / 236.21 - AF Parks and Public Spaces	\$ 15,912	\$ -	\$ 540	\$ 16,452	For future expenses related to parks and other public spaces. The source of the funds was prior year appropriations for completion of the Black Diamond Trail, which were not needed once the NYS Department of Parks, Recreation and	Assigned Fund	TBA	TBA
	A915.3 - AF - Audit	\$ 9,395	\$ -	\$ 319	\$ 9,714	Audit	Assigned Fund	TBA	TBA
	A915.4 - AF - Legal	\$ 6,823	\$ -	\$ 231	\$ 7,054	Legal work over what is in budget	Assigned Fund	\$ 250,000	TBA
	A915.5 - AF - Youth Commission	\$ 14,307	\$ 26,612	\$ 485	\$ 41,404	For future expenses related to youth commission. The source of these funds includes donations made to the Town for youth programs.	Assigned Fund	TBA	TBA
	A915.6 - AF - Environmental Protection	\$ 19,178	\$ -	\$ 650	\$ 19,828	Expenses related to purchase or lease land from farmers for environmental reasons e.g. buffer strips, stormwater retention ponds, or other ditch remediation best practices.	Assigned Fund	TBA	TBA
	A915.7 / 236.22 - AF TC Rec Community Rec Reserve	\$ 6,707		\$ 227	\$ 6,934	Funds for the development of community recreation facilities endorsed by the Town Board, Village, School Board, and the Trumansburg Community Recreation Board of Directors, or, in the absence of a joint group, at the discretion of the Ulysses Town Board.	Assigned Fund	TBA	TBA
	A915.8 - AF - Cemetery Repair Fund	\$ 2,223	\$ -	\$ 75	\$ 2,298	The intent to earmark funds for future repairs for Town-owned cemeteries.	Assigned Fund	TBA	TBA
	A915.12 - AF-Records Management	\$ 6,000	\$ -	\$ 204	\$ 6,204	To set aside funds for cyclical aspect of records management - new law updates cost from \$1,500 - \$4,000 depending on size.	Assigned Fund	TBA	TBA
	A915.9 - AF - NYSErDA Grant Funds	\$ 15,558	\$ -	\$ 528	\$ 16,086	Clean Energy Communities Program the intent of these funds is to be used in accordance with stipulations of the grant to promote clean energy initiatives.	Assigned Fund	TBA	TBA
TOTAL A					\$ 603,097				

Town of Ulysses Reserve Summary

	Reserve Title	12/31/24 Balance	2025 Additions or Use	Income Additions	12/31/25 Balance	ToU Intended Purpose Per Law and/or Establishment Resolution	Reserve Type	Funding Target	Reserve Funding Goal Gap (needs funding)
B	Reserve - Unemployment	\$ 11,505	\$ -	\$ 365	\$ 11,870	Unemployment payments in the event a worker is laid off or if budgeted amount is incorrect	Unemployment Insurance Payment Reserve Fund	\$ 26,700	\$ (14,830)
	Reserve - Capital (Specific)	\$ 24,467	\$ -	\$ 776	\$ 25,243	The intent of this reserve is to save for the B fund vehicle. This is a specific reserve.	Specific	\$ 35,000	\$ (9,757)
	Reserve - Capital (Type)	\$ 44,312	\$ -	\$ 1,405	\$ 45,717	Reestablished in 2017 for broader use = established a new capital reserve fund and then transferred the money over via resolution Resolution 2017-157. For capital projects outside the village such as sidewalks, code enforcement vehicle, initial work for water district formation (such as map, plan and report)	Capital Reserve Fund/Capital Improvements/Type	TBD	TBD
	Employee Benefits and Accrued Liability	\$ 22,859	\$ -	\$ 725	\$ 23,584	When an employee retires or is separated from employment and is eligible for benefits per our personnel policy. This technically should be recalculated during every budget season as it should match our current liability.	Employee Benefit Accrued Liability Reserve Fund (EBLAR)	\$ 15,000	\$ 8,584
TOTAL B					\$ 106,414				
DA	"Equipment Reserve" (Type Capital)	\$ 138,083	\$ 6,500	\$ 1,886	\$ 146,469	Highway Department equipment purchases	Capital Reserve Fund/ Equipment/ Type	See capital plan	
	Reserve - Repair: Snow & Ice	\$ 54,487	\$ -	\$ 4,780	\$ 59,266	In case of extreme winter weather, extra funding to cover over-budget costs	Repair Reserve/Snow and Ice Removal and Road Repair Reserve	\$ 75,000	\$ (15,734)
	Reserve - Repair: Bridge	\$ 440,008	\$ -	\$ 15,230	\$ 455,238	Repair or replacement of bridges		TBD	TBD
TOTAL DA					\$ 660,974				
DB	Reserve - Capital	\$ 79,298	\$ 25,000	\$ 2,522	\$ 106,820	Planned road maintenance or replacement	Capital Reserve Fund/Capital Improvements/Type	TBD	TBD
	Reserve - Repair	\$ 115,460	\$ -	\$ 3,673	\$ 119,133	Climate change = extreme weather; cost of two major town road washouts, which SS estimates at a low end of \$150k		\$ 300,000	\$ (180,867)
TOTAL DB					\$ 225,953				
SW1	Reserve - Repairs	\$ 14,969	\$ 3,000	\$ 254	\$ 18,223	For repairs for water district serviced by the Village DPW.	Repair Reserve Fund	\$ 15,000	\$ 3,223
SW2	Reserve - Repairs	\$ 225	\$ -	\$ 6	\$ 231	For repairs for water district serviced by the Village DPW.	Repair Reserve Fund	TBD	TBD
SW3	Reserve - Repairs	\$ 55,242	\$ 30,000	\$ 1,559	\$ 86,801	Repairs to water district due to wear and tear, recommended replacement of equipment, equipment to perform repairs, or to be in compliance with health department or other regulations.	Repair Reserve Fund	\$ 100,000	\$ (13,199)
	Equipment	\$ 10,412	\$ -	\$ 294	\$ 10,706	Max allowed = \$35k per resolution; To finance water truck, historically split 33% covered by water, 66% by DA fund. Assuming total cost of future vehicle purchased = \$40k, meaning the SW3 fund will need \$13,200 to put towards the purchase.	Capital specific	\$ 35,000	\$ (24,294)
	Capital reserve	\$ 27,917	\$ 30,000	\$ 788	\$ 58,705	To finance capital expenses		TBD	TBD
TOTAL SW3					\$ 156,212				
SW4	Reserve - Repairs	\$ 1,123	\$ -	\$ 32	\$ 1,155	For repairs for water district.	Repair Reserve Fund	TBD	TBD
		\$ 1,598,965			\$ 1,772,258				

Town of Ulysses - Summary of 2025 Revenue and Expenditure Analysis

Fund	RESULTS COMPARED TO MODIFIED BUDGET				RESULTS COMPARED TO PROJECTIONS		
	2025 Budget	Actual as of 12/31/2025	Budget Balance	%	Oct 2025 Projected	Over/ (Under)	% Difference From Actual
General Fund - A							
Revenue	\$ 1,335,025	\$ 1,468,727	\$ 133,702	9.1%	\$ 1,430,552	\$ 38,175	2.6%
Expenditures	\$ 1,487,043	\$ 1,382,427	\$ 104,616	7.0%	\$ 1,404,614	\$ 22,187	1.6%
						\$ 60,363	

- Largest contributors to excess revenue are mortgage tax, sales tax, and court.
- Projected revenues were closer to actual results than the budget, but mortgage tax and court revenue exceeded projections.
- Savings in spending primarily in Town operations, Youth Recreation, and Youth Development
- Projected spending very close to actual

General Fund - B							
Revenue	\$ 338,166	\$ 379,724	\$ 41,558	10.9%	\$ 391,164	\$ (11,440)	-3.0%
Expenditures	\$ 460,726	\$ 351,978	\$ 108,748	23.6%	\$ 394,661	\$ 42,683	12.1%
						\$ 31,243	

- Excess revenues in B fund is primarily due to one-time large building permit fee
- Projected revenue is much closer than the original budget, but still overestimated due to timing of comp plan activity
- Savings in spending is primarily due to savings in contingency, legal, engineering, comp plan activity
- Projected spending still high due to less than anticipated comp plan spending.

Highway Fund - DA							
Revenue	\$ 481,960	\$ 523,127	\$ 41,167	7.9%	\$ 506,283	\$ 16,844	3.2%
Expenditures	\$ 560,261	\$ 497,674	\$ 62,587	11.2%	\$ 555,900	\$ 58,226	11.7%
						\$ 75,070	

- Excess revenue due primarily to sales tax.
- Savings in spending for equipment and snow removal.

Town of Ulysses - Summary of 2025 Revenue and Expenditure Analysis

Fund	RESULTS COMPARED TO MODIFIED BUDGET				RESULTS COMPARED TO PROJECTIONS		
	2025 Budget	Actual as of 12/31/2025	Budget Balance	%	Oct 2025 Projected	Over/ (Under)	% Difference From Actual
Highway Fund - DB							
Revenue	\$ 481,800	\$ 482,281	\$ 481	0.1%	\$ 514,980	\$ (32,699)	-6.8%
Expenditures	\$ 496,753	\$ 449,689	\$ 47,064	9.5%	\$ 481,804	\$ 32,115	7.1%
						\$ (584)	

- CHIPS funding is not being utilized to the extent planned - affecting both revenue and expenditures in equal measure.

- Unused CHIPS will be carried over for future years.

Water District 3 - SW3							
Revenue	\$ 267,040	\$ 277,311	\$ 10,271	3.7%	\$ 272,940	\$ 4,371	1.6%
Expenditures	\$ 213,640	\$ 191,338	\$ 22,302	10.4%	\$ 208,619	\$ 17,281	9.0%
						\$ 21,652	

- Excess revenue due to interest income plus penalties and fees.

- Savings in spending due to savings in legal, contingency, and engineering; lower than anticipated equipment and CE spending

Ambulance District - SM							
Ambulance Billing	\$ 70,000	\$ 131,282	\$ 61,282	46.7%	\$ 80,000	\$ 51,282	39.1%

- Ambulance billing revenue exceed budget and projections - approximately \$50,000 in revenue was received in January and February 2026 for 2025 activity.

Town of Ulysses - 2025 Revenue Analysis

Revenues	Revenue Budget	Actual as of 12/31/2025	Unearned Balance	Unearned %	Comments	Oct 2025 Projected	Over/ (Under) Actual	% Diff From Actual
A - General Fund - Townwide	\$ 1,335,025	\$ 1,468,727	\$ (133,702)	-10.0%		\$ 1,430,552	\$ (38,175)	-2.6%
<u>Major Revenues (96% of Total)</u>								
Property Taxes	\$ 551,009	\$ 551,009	\$ -	0.0%		\$ 551,009	\$ -	0.0%
Sales Tax	\$ 184,400	\$ 201,052	\$ (16,652)	-9.0%	Estimated 10% over budget	\$ 202,840	\$ 1,788	0.9%
Park and Recreation Charges	\$ 135,530	\$ 125,342	\$ 10,188	7.5%	Recreation spending \$136,540	\$ 131,383	\$ 6,041	4.8%
Intergovernmental Charges	\$ 76,108	\$ 76,585	\$ (477)	-0.6%	County and Village Funding	\$ 73,385	\$ (3,200)	-4.2%
Interest and Earnings	\$ 25,000	\$ 50,671	\$ (25,671)	-102.7%	\$17,886 represents income on reserves	\$ 50,000	\$ (671)	-1.3%
Fines and Forfeited Bail	\$ 15,000	\$ 51,613	\$ (36,613)	-244.1%	Significant increase in activity	\$ 35,000	\$ (16,613)	-32.2%
Aim Related Payments	\$ 33,545	\$ 33,545	\$ -	0.0%		\$ 33,545	\$ -	0.0%
Mortgage Tax	\$ 40,000	\$ 98,787	\$ (58,787)	-147.0%	Hard to Predict	\$ 75,000	\$ (23,787)	-24.1%
ARPA Funding	\$ 230,000	\$ 229,202	\$ 798	0.3%	Based on Spending	\$ 230,000	\$ 798	0.3%
B - General Fund - Part Town	\$ 338,166	\$ 379,724	\$ (41,558)	-12.3%		\$ 391,164	\$ 11,440	3.0%
<u>Major Revenues (96% of Total)</u>								
Sales Tax	\$ 226,000	\$ 247,063	\$ (21,063)	-9.3%	Estimated 10% over budget	\$ 249,260	\$ 2,198	0.9%
Interest and Earnings	\$ 9,000	\$ 11,455	\$ (2,455)	-27.3%	\$3,271 represents income on reserves	\$ 13,000	\$ 1,545	13.5%
Building Permits	\$ 50,000	\$ 72,054	\$ (22,054)	-44.1%	Includes one-time large permit	\$ 70,000	\$ (2,054)	-2.9%
State Aid - Planning Studies	\$ 40,404	\$ 31,039	\$ 9,365	23.2%	Timing of comp plan activity	\$ 40,404	\$ 9,365	30.2%
DA - Highway Fund - Townwide	\$ 481,960	\$ 523,127	\$ (41,167)	-8.5%		\$ 506,283	\$ (16,844)	-3.2%
<u>Major Revenues (100% of Total)</u>								
Property Taxes	\$ 318,140	\$ 318,140	\$ -	0.0%		\$ 318,140	\$ -	0.0%
Sales Tax	\$ 120,080	\$ 130,923	\$ (10,843)	-9.0%	Estimated 10% over budget	\$ 132,088	\$ 1,165	0.9%
Services - Other Governments	\$ 34,740	\$ 34,740	\$ (0)	0.0%	County snow and ice funds	\$ 26,055	\$ (8,685)	-25.0%
Interest and Earnings	\$ 9,000	\$ 34,756	\$ (25,756)	-286.2%	\$21,896 represents income on reserves	\$ 30,000	\$ (4,756)	-13.7%
DB - Highway Fund - Part Town	\$ 481,800	\$ 482,281	\$ (481)	-0.1%		\$ 514,980	\$ 32,699	6.8%
<u>Major Revenues (100% of Total)</u>								
Sales Tax	\$ 231,800	\$ 252,732	\$ (20,932)	-9.0%	Estimated 10% over budget	\$ 254,980	\$ 2,248	0.9%
Interst and Earnings	\$ -	\$ 11,736	\$ (11,736)	100.0%	\$6,195 represents income on reserves	\$ 10,000	\$ (1,736)	-14.8%
NYS CHIPS	\$ 250,000	\$ 217,812	\$ 32,188	12.9%	Funds will roll into 2025	\$ 250,000	\$ 32,188	14.8%
SF - Fire District	\$ 263,315	\$ 263,315	\$ -	0.0%		\$ 263,315	\$ -	0.0%
<u>Major Revenues (100% of Total)</u>								
Property Taxes	\$ 263,315	\$ 263,315	\$ -	0.0%		\$ 263,315	\$ -	0.0%
SM - Ambulance District	\$ 487,854	\$ 551,202	\$ (63,348)	-13.0%		\$ 499,654	\$ (51,548)	-9.4%
<u>Major Revenues (99% of Total)</u>								
Property Taxes	\$ 417,854	\$ 417,854	\$ -	0.0%		\$ 335,731	\$ (82,123)	-19.7%
Ambulance Charges	\$ 70,000	\$ 131,282	\$ (61,282)	-87.5%	Significant revenue at year-end	\$ 80,000	\$ (51,282)	-39.1%
SW3 - Water District 3	\$ 267,040	\$ 277,311	\$ (10,271)	-3.8%		\$ 272,940	\$ (4,371)	-1.6%
<u>Major Revenues (98% of Total)</u>								
Property Tax	\$ 136,840	\$ 136,840	\$ -	0.0%		\$ 136,840	\$ -	0.0%
Water Sales	\$ 125,000	\$ 123,711	\$ 1,289	1.0%		\$ 125,000	\$ 1,289	1.0%
Interest and Earnings	\$ -	\$ 7,843	\$ (7,843)	100.0%	\$2,641 represents income on reserves	\$ 4,800	\$ (3,043)	-38.8%

Town of Ulysses - 2025 Expenditure Analysis

Expenditures	Expenditure Budget	Expended 12/31/2025	Unexpended Balance	Percent Remaining	Comments	Oct 2025 Projected	Over/ (Under) Actual	% Diff From Actual
A - General Fund - Townwide	\$ 1,487,043	\$ 1,382,427	\$ 104,616	7.0%		\$ 1,404,614	\$ 22,187	1.6%
<u>By Function of Expense</u>								
General Government Support	\$ 856,381	\$ 792,870	\$ 63,511	7.4%	Town operations	\$ 790,605	\$ (2,265)	-0.3%
Public Safety	\$ 18,134	\$ 18,134	\$ -	0.0%	SPCA	\$ 18,134	\$ -	0.0%
Transportation	\$ 129,631	\$ 123,680	\$ 5,951	4.6%	Hwy Supintendent, highway barn	\$ 128,596	\$ 4,916	4.0%
Economic Assistance and Opportunity	\$ 9,225	\$ 9,225	\$ -	0.0%		\$ 9,225	\$ -	0.0%
Culture and Recreation	\$ 296,862	\$ 272,316	\$ 24,546	8.3%	Youth development, recreation	\$ 287,944	\$ 15,628	5.7%
Home and Community Services	\$ 10,832	\$ 8,413	\$ 2,419	22.3%	Streams, cemeteries	\$ 8,832	\$ 419	5.0%
Employee Benefits	\$ 165,978	\$ 157,788	\$ 8,190	4.9%		\$ 161,278	\$ 3,490	2.2%
B - General Fund - Part Town	\$ 460,726	\$ 351,978	\$ 108,748	23.6%		\$ 394,661	\$ 42,683	12.1%
<u>By Function of Expense</u>								
General Government Support	\$ 70,310	\$ 21,006	\$ 49,305	70.1%	Legal, engineering, contingency	\$ 20,000	\$ (1,006)	-4.8%
Public Safety	\$ 78,515	\$ 68,345	\$ 10,170	13.0%	Code enforcement	\$ 68,400	\$ 55	0.1%
Home and Community Services	\$ 226,104	\$ 179,137	\$ 46,967	20.8%	Planning, zoning, comp plan	\$ 218,584	\$ 39,447	22.0%
Employee Benefits	\$ 85,797	\$ 83,491	\$ 2,306	2.7%		\$ 87,677	\$ 4,186	5.0%
DA - Highway Fund - Townwide	\$ 560,261	\$ 497,674	\$ 62,587	11.2%		\$ 555,900	\$ 58,226	11.7%
<u>By Function of Expense</u>								
Transportation	\$ 479,200	\$ 417,120	\$ 62,080	13.0%	Machinery and Snow Removal	\$ 474,550	\$ 57,430	13.8%
Employee Benefits	\$ 81,061	\$ 80,554	\$ 507	0.6%		\$ 81,350	\$ 796	1.0%
DB - Highway Fund - Part Town	\$ 496,753	\$ 449,689	\$ 47,064	9.5%		\$ 481,804	\$ 32,115	7.1%
<u>By Function of Expense</u>								
Transportation	\$ 437,843	\$ 391,626	\$ 46,217	10.6%	Planned carryover of CHIPS	\$ 425,750	\$ 34,124	8.7%
Employee Benefits	\$ 58,910	\$ 58,062	\$ 848	1.4%		\$ 56,054	\$ (2,008)	-3.5%
SF - Fire District	\$ 263,315	\$ 263,315	\$ -	0.0%		\$ 263,315	\$ -	0.0%
<u>By Function of Expense</u>								
Public Safety	\$ 263,315	\$ 263,315	\$ -	0.0%	Annual payment made	\$ 263,315	\$ -	0.0%
SM - Ambulance District	\$ 487,854	\$ 487,854	\$ -	0.0%		\$ 487,854	\$ -	0.0%
<u>By Function of Expense</u>								
Public Health	\$ 487,854	\$ 487,854	\$ -	0.0%	Annual payment made	\$ 487,854	\$ -	0.0%
SW3 - Water District 3	\$ 213,640	\$ 191,338	\$ 22,302	10.4%		\$ 208,619	\$ 17,281	9.0%
<u>By Function of Expense</u>								
General Government Support	\$ 4,020	\$ -	\$ 4,020	100.0%	Legal, engineering, contingency	\$ 2,000	\$ 2,000	100.0%
Home and Community Services	\$ 201,439	\$ 188,926	\$ 12,513	6.2%	Lower Equip and CE costs	\$ 203,938	\$ 15,012	7.9%
Employee Benefits	\$ 8,181	\$ 2,412	\$ 5,769	70.5%		\$ 2,681	\$ 269	11.2%