INFRASTRUCTURE FUNDING GAP

WHAT DOES THE INFRASTRUCTURE DEFICIT COVER?

- Road/Bridge/Culvert repair & replacement
- Facility repair & replacement
- Equipment and vehicles
- Parks and Trails

CAN WE AVOID TAX INCREASES?

There is no option that avoids increases.

Doing nothing has the following potentials:

- Emergency repairs that cost more
- Increased Repairs & Maintenance budgets
- Service Reductions
- Higher future tax increases; or
- Borrowing when reserves run out

The only choice is about timing and total cost.

CURRENT FUNDING

Historical contributions: $1.7 Million

Sustainable contribution: $4.6 Million

TAX REVENUE

1% Tax Increase = $30,000~

1% Tax Increase = $14.33 average residential property owner

FEDERAL PAYMENT IN LIEU OF TAXES

Federal Government pays roughly 1/3 of all tax revenue the District collects.

Meaning $1M of the $2.9M deficit will come from the Federal Government and $2M will come from residents.

REQUIRED INCREASE

The District would need to increase taxes by roughly 67% to fill the infrastructure funding gap.

This would equal a $960 tax increase for the average resident.

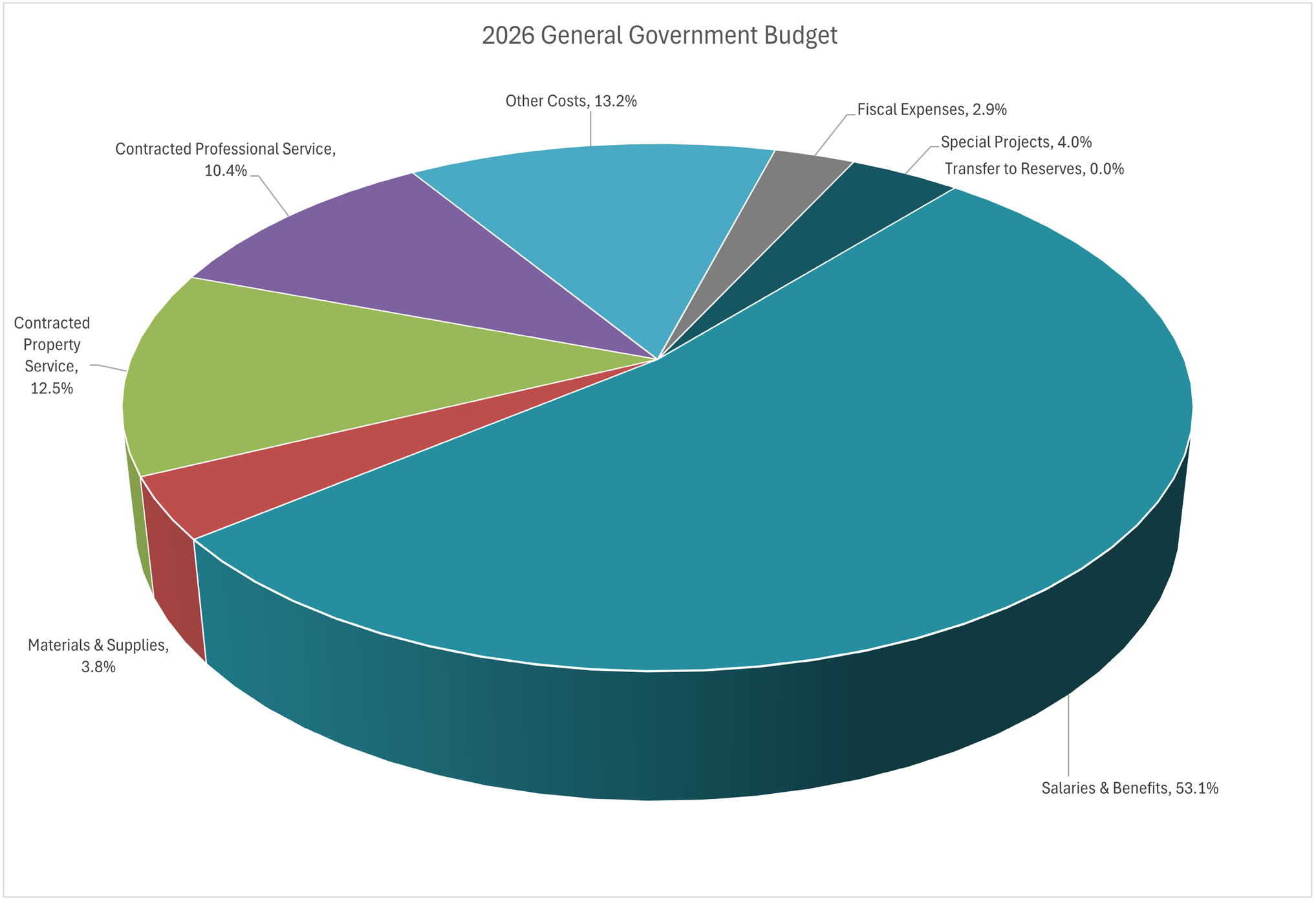
	Lowest Annual Increase (Longer timeline, Higher Total cost)	**Lowest Total Cost (Faster Timeline, Higher Upfront Cost)**	**Balanced Approach (10 year timeline)**
What is most important to you?			

INFRASTRUCTURE FUNDING GAP

	ONE YEAR	FIVE YEAR	TEN YEAR	FIFTEEN YEAR	TWENTY YEAR	TWENTY FIVE YEAR
TAX INCREASE	67%	13.4%	7.2%	5.14%	4.35%	3.97%
CUMULATIVE TAX INCREASE (Average residential property increase)	67% ($960)	87.5% ($1,254)	100% ($1,439)	112% ($1,606)	134% ($1,925)	165% ($2,360)
REVENUE GENERATED PER YEAR	$2,010,000	$402,000	$216,000	$154,200	$160,500	$119,100
IMPACT	Deficit closed immediately. Large one time tax impact. Lowest overall cost.	Accelerated timeline. Increasing annual costs.	Middle approach. Moderate increases over time.	Lower annual impact. Risk starts increasing in case of emergency failure.	Twice the overall cost of Year One Option. Increased risk of not sufficient reserves in case of emergency.	Lowest annual impact. Highest overall cost
WHICH OPTION WOULD YOU SUPPORT?						

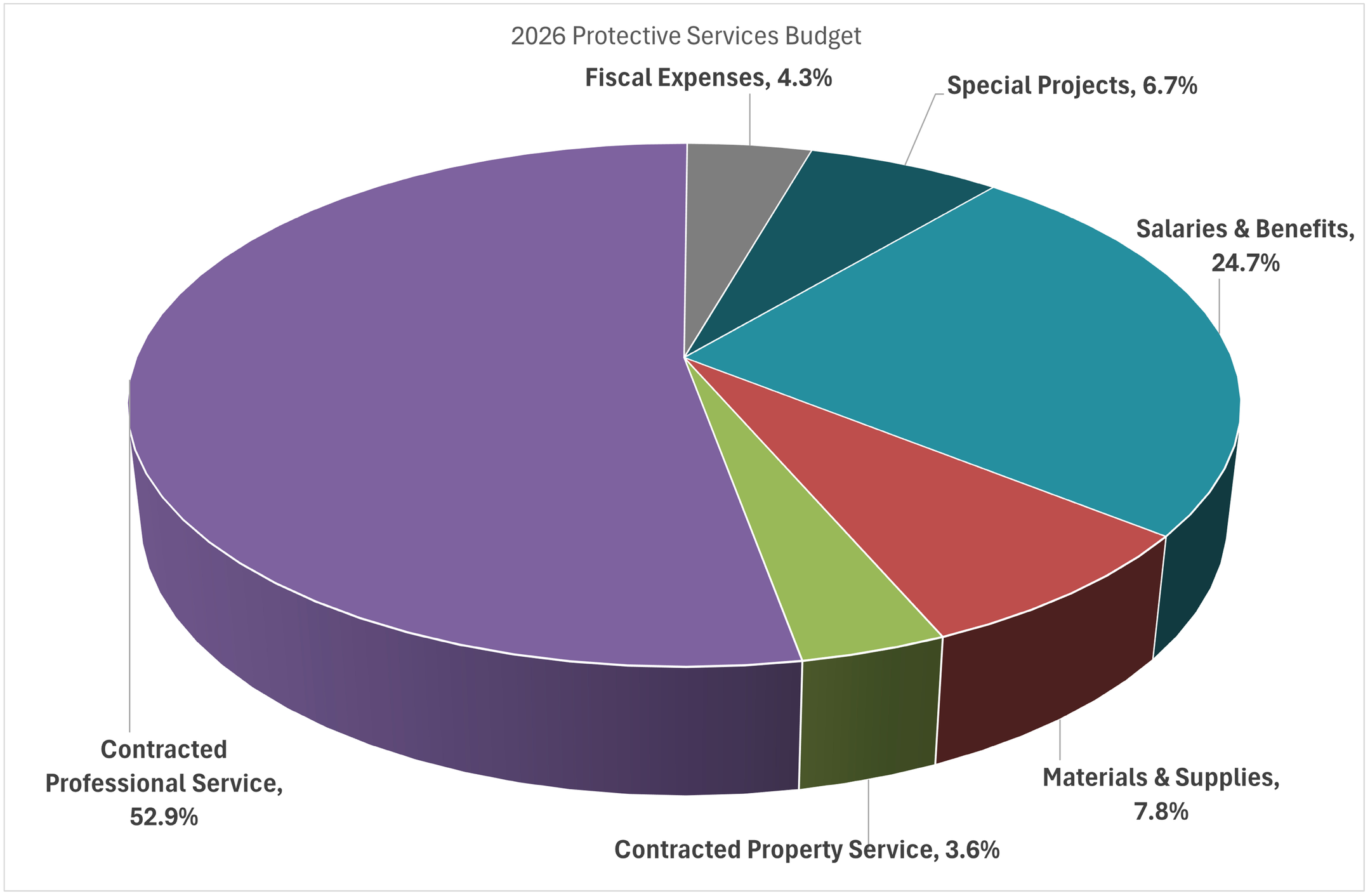
GENERAL GOVERNMENT DRAFT BUDGET

Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Taxation	3,459,148	3,925,108	63.5%	13.5%					4,642,845
Payments in Lieu of Taxes	1,293,244	1,507,076	24.4%	16.5%					1,346,722
Sale of Services	19,800	30,000	0.5%	51.5%					32,900
Grants	605,000	563,000	9.1%	-6.9%					535,000
Investment Income	180,000	164,500	2.7%	-8.6%					104,500
Developer Contributions	-	-	0.0%	-					-
Other	(5,000)	(5,000)	-0.1%	0.0%					(5,410)
Total Revenue	5,552,192	6,184,684	100.0%	11.4%					6,656,557
Expense									
Salaries & Benefits	895,313	1,007,877	53.1%	12.6%					1,139,894
Materials & Supplies	62,706	71,728	3.8%	14.4%					76,950
Contracted Property Service	218,614	237,837	12.5%	8.8%					286,760
Contracted Professional Service	180,911	198,044	10.4%	9.5%	17,133	212,008	206,049	210,171	225,873
Other Costs	16,000	251,059	13.2%	1469.1%					16,000
Fiscal Expenses	24,770	55,116	2.9%	122.5%					55,401
Special Projects	32,000	75,500	4.0%	135.9%					20,000
Transfer to Reserves									
Total Expenses	1,430,314	1,897,161	100.0%	32.6%					1,820,878
Total General Government	4,121,878	4,287,523				4,492,572	4,447,761	4,657,073	4,835,679


2026 General Government Budget
Other Costs, 13.2%
Fiscal Expenses, 2.9%
Special Projects, 4.0%
Transfer to Reserves, 0.0%
Contracted Professional Service, 10.4%
Contracted Property Service, 12.5%
Materials & Supplies, 3.8%
Salaries & Benefits, 53.1%

PROTECTIVE SERVICES DRAFT BUDGET

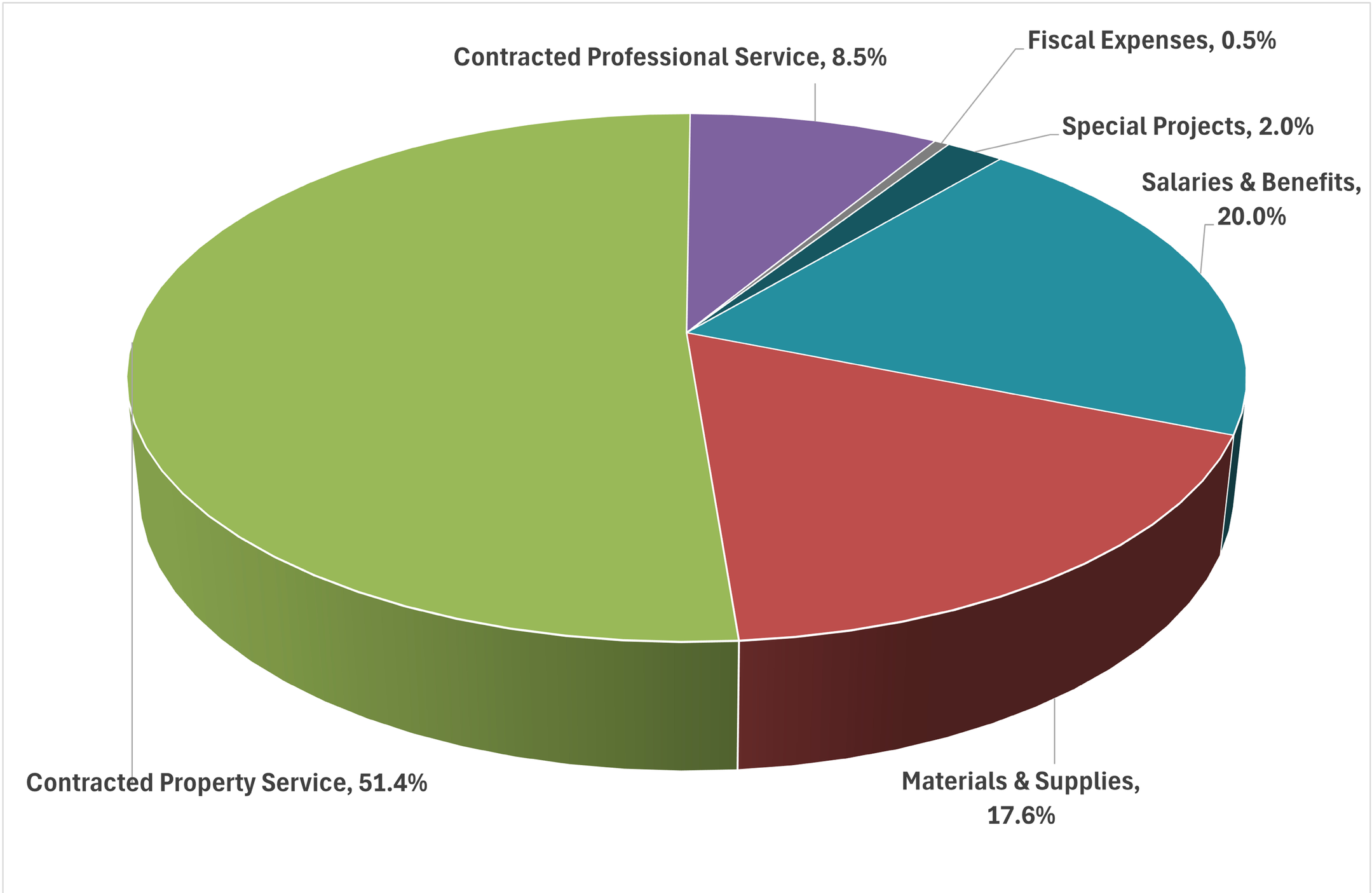
Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Payments in Lieu of Taxes	217,957	322,617	32.4%	48.0%	104,660	380,222	394,295	454,068	507,903
Sale of Services	229,600	167,100	16.8%	-27.2%	(62,500)	170,440	173,840	177,310	180,850
Grants	200,000	494,132	49.6%	147.1%	294,132	494,132	505,897	505,897	505,897
Other	-	13,000	1.3%	-	13,000	13,260	13,530	13,800	14,080
Total Revenue	647,557	996,849	100.0%	53.9%	349,292	1,058,054	1,087,562	1,151,075	1,208,730
Expense									
Salaries & Benefits	696,783	736,494	24.7%	5.7%	39,711	755,801	776,997	798,802	821,235
Materials & Supplies	227,032	232,395	7.8%	2.4%	5,363	247,050	244,280	252,590	257,490
Contracted Property	85,131	107,364	3.6%	26.1%	22,233	119,660	122,135	124,679	127,312
Contracted Professional Service	1,243,270	1,580,316	52.9%	27.1%	337,046	1,682,242	1,735,476	1,790,430	1,847,168
Other Costs	57,295	260	0.0%	-99.5%	(57,035)	270	280	290	300
Fiscal Expenses	124,992	128,404	4.3%	2.7%	3,412	124,059	90,862	85,566	82,783
Special Projects	205,000	200,000	6.7%	-2.4%	(5,000)	200,000	200,000	200,000	205,000
Total Expenses	2,639,504	2,985,233	100.0%	13.1%	345,729	3,129,082	3,170,030	3,252,357	3,341,288
Total Protective Services									


2026 Protective Services Budget
Fiscal Expenses, 4.3%
Special Projects, 6.7%
Salaries & Benefits, 24.7%
Materials & Supplies, 7.8%
Contracted Property Service, 3.6%
Contracted Professional Service, 52.9%

PLANNING DEPARTMENT DRAFT BUDGET

Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Sale of Services	27,000	22,000	100.0%	-18.5%	(5,000)	22,340	22,680	23,030	23,380
Grants	400,000	-	0.0%	-100.0%	(400,000)	-	-	-	-
Total Revenue	427,000	22,000	100.0%	-94.8%	(405,000)	22,340	22,680	23,030	23,380
Expense									
Salaries & Benefits	38,464	40,416	20.0%	5.1%	1,952	41,750	43,001	44,288	45,614
Materials & Supplies	33,112	35,624	17.6%	7.6%	2,512	36,340	37,060	37,790	38,550
Contracted Property Service	74,779	103,805	51.4%	38.8%	29,026	145,340	147,700	137,600	140,040
Contracted Professional Service	16,830	17,167	8.5%	2.0%	337	17,500	17,840	18,190	18,550
Fiscal Expenses	1,020	1,040	0.5%	2.0%	20	1,060	1,080	1,100	1,120
Special Projects	18,450	4,000	2.0%	-78.3%	(14,450)	4,000	4,000	4,000	4,000
Total Expenses	182,654	202,052	100.0%	10.6%	19,398	245,990	250,681	242,968	247,874
Total Planning and Environmental Services	244,346	(180,052)				(223,650)	(228,001)	(219,938)	(224,494)

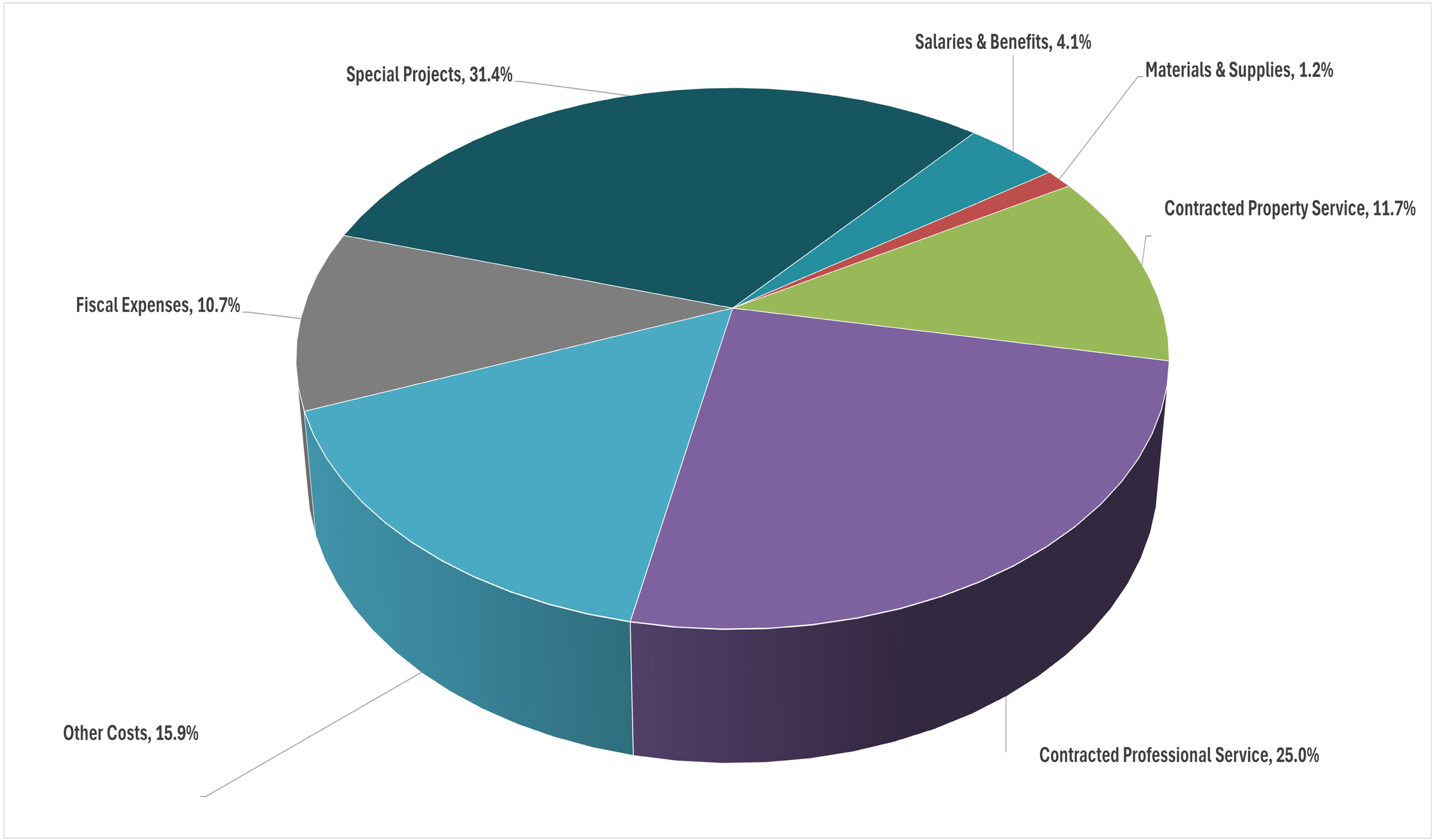
2026 PLANNING DEPARTMENT DRAFT BUDGET



PARKS, REC, AND CULTURE DRAFT BUDGET

Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Payments in Lieu of Taxes	315,827	358,074	99.3%	13.4%	42,247	315,827	292,817	297,817	303,770
Other	2,550	2,601	0.7%	2.0%	51	2,650	2,700	2,750	2,810
Total Revenue	318,377	360,675	100.0%	13.3%	42,298	318,477	295,517	300,567	306,580
Expense									
Salaries & Benefits	3,755	5,260	4.1%	40.1%	1,505	5,365	5,473	5,582	5,694
Materials & Supplies	1,020	1,540	1.2%	51.0%	520	1,570	1,600	1,630	1,660
Contracted Property Service	12,690	14,884	11.7%	17.3%	2,194	15,180	15,480	15,780	16,110
Contracted Professional Service	34,818	31,883	25.0%	-8.4%	(2,935)	32,220	32,570	32,930	33,290
Other Costs	17,000	20,241	15.9%	19.1%	3,241	20,650	21,060	21,480	21,910
Fiscal Expenses	19,021	13,691	10.7%	-28.0%	(5,330)	13,731	13,771	13,811	13,851
Special Projects	63,000	40,000	31.4%	-36.5%	(23,000)	10,000	10,000	10,000	10,000
Total Expenses	151,304	127,499	100.0%	-15.7%	(23,805)	98,716	99,954	101,213	102,515
Total Parks, Rec, and Culture	167,073	233,176				219,761	195,563	199,354	204,065

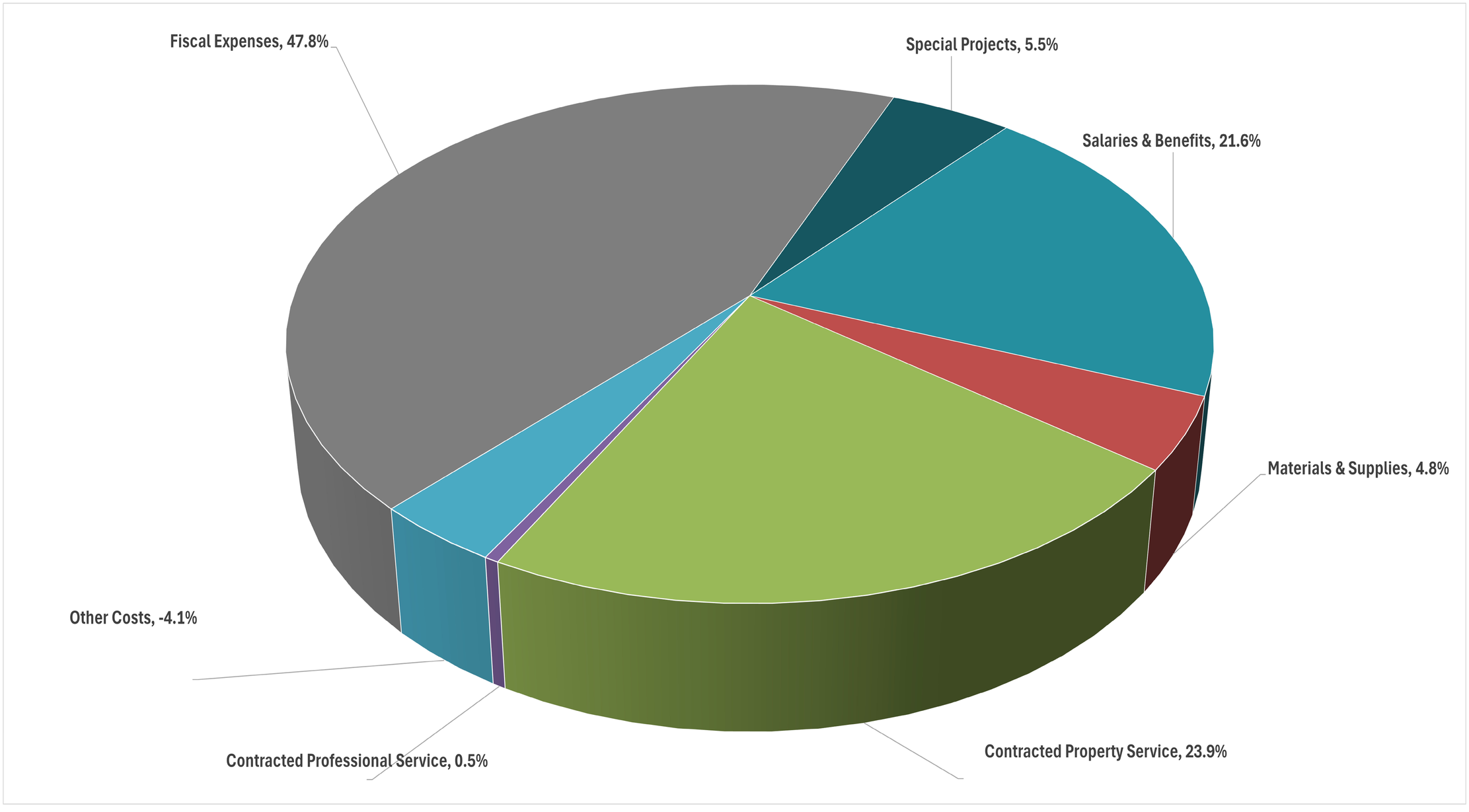
2026 PARKS, REC AND CULTURE DRAFT BUDGET



PUBLIC WORKS DRAFT BUDGET

Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Other	1,000	1,000	100.0%	0.0%	0	1,000	1,000	1,000	1,000
Total Revenue	1,000	1,000	100.0%	0.0%	0	1,000	1,000	1,000	1,000
Expense									
Salaries & Benefits	462,898	479,784	21.6%	3.6%	16,886	493,187	507,228	521,738	536,420
Materials & Supplies	85,836	107,543	4.8%	25.3%	21,707	109,680	111,860	114,090	116,370
Contracted Property Service	428,602	529,326	23.9%	23.5%	100,724	609,880	550,630	561,620	572,820
Contracted Professional Service	10,100	10,352	0.5%	2.5%	252	10,650	10,875	11,110	11,355
Other Costs	(71,400)	(91,300)	-4.1%	27.9%	(19,900)	(93,130)	(94,990)	(96,890)	(98,830)
Fiscal Expenses	1,110,630	1,060,187	47.8%	-4.5%	(50,443)	1,057,592	1,048,104	1,039,442	1,022,724
Special Projects	20,000	121,875	5.5%	509.4%	101,875	40,000	38,000	25,000	25,000
Total Expenses	2,046,666	2,217,767	100.0%	8.4%	171,101	2,227,859	2,171,707	2,176,110	2,185,859
Total Transportation	(2,045,666)	(2,216,767)				(2,226,859)	(2,170,707)	(2,175,110)	(2,184,859)

2026 PUBLIC WORKS DRAFT BUDGET



SCHOOL DRAFT BUDGET

Category	2025 Budget	2026 Budget	As a % of	% Growth	$ Growth	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue									
Sale of Services	113,474	119,617	100.0%	5.4%	6,143	144,674	148,520	151,220	153,970
Total Revenue	113,474	119,617	100.0%	5.4%	6,143	144,674	148,520	151,220	153,970
Expense									
Salaries & Benefits	-	14,800	5.5%	-	14,800	15,244	15,701	16,172	16,657
Materials & Supplies	5,600	5,600	2.1%	0.0%	-	5,710	5,820	5,940	6,060
Contracted Property Service	111,802	103,635	38.3%	-7.3%	(8,167)	105,710	107,820	109,970	112,180
Contracted Professional Service	46,100	47,330	17.5%	2.7%	1,230	48,280	49,250	50,230	51,240
Fiscal Expenses	99,216	99,216	36.7%	0.0%	-	99,216	66,716	66,716	66,716
Total Expenses	262,718	270,581	100.0%	3.0%	7,863	274,160	245,307	249,028	252,853
Total School	(149,244)	(150,964)				(129,486)	(96,787)	(97,808)	(98,883)

2026 SCHOOL DRAFT BUDGET

