

FISCAL YEAR 2027

ADOPTED ANNUAL BUDGET

Budget adopted on August 24, 2026

Filed
Tarrant County Clerk
9:58 am, Oct 26 2026
Mary Louise Nicholson
County Clerk
by **ngorena**

CITY OF RICHLAND HILLS, TEXAS

3200 Diana Drive · Richland Hills, Texas 76118

ANNUAL BUDGET

FISCAL YEAR 2027

October 1, 2026 – September 30, 2027

Adopted by Ordinance No. 1544-26 on August 24, 2026

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $90,351, WHICH IS A 1.78 PERCENT INCREASE FROM LAST YEAR'S BUDGET, AND OF THAT AMOUNT $73,706 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Statement required by Tex. Loc. Gov't Code §§102.005(b) and 102.007(d)(1).

Record Vote of Each Member of the Governing Body

Required by Tex. Loc. Gov't Code §§102.007(a) and 102.007(d)(2).

Name	Position	For	Against	Abstain	Absent
Curtis Bergthold	Mayor	X			
Mike Witt	Mayor Pro Tem — Place 1	X			
Travis Malone	Councilmember — Place 2	X			
Allison Barger	Councilmember — Place 3	X			
John Skier	Councilmember — Place 4		X		
Athena Campbell	Councilmember — Place 5	X			
Roland Goveas	Councilmember — Place 6	X			

Tax Rates and Outstanding Debt

Information required on the budget cover page by Tex. Loc. Gov't Code §§102.007(d)(3) and 102.007(d)(4).

Municipal Property Tax Rates

Rate	FY2026 Adopted	FY2027 Adopted
Property tax rate (total)	$0.504796	$0.569027
Maintenance & operations rate	$0.370482	$0.430632
Debt service rate	$0.134314	$0.138395
No-new-revenue tax rate	$0.465266	$0.555999
No-new-revenue M&O rate	$0.317164	$0.416070
Voter-approval tax rate	$0.465279	$0.569027
De minimis rate	—	$0.609494

Rates are expressed in dollars per $100 of taxable value. The FY2027 adopted rate equals the calculated voter-approval tax rate. It is below the de minimis rate of $0.609494 and well below the $1.50 per $100 ceiling imposed by City Charter Art. XIII, §13.05.

Total Amount of Outstanding Municipal Debt Obligations

Measure	FY2026	FY2027
Total debt obligations secured by property taxes	$16,907,000	$25,854,163
Annual debt service appropriation (Fund 010)	$1,417,576	$1,398,718
Debt service tax rate per $100	$0.134314	$0.138395

Outstanding debt disclosure required by Tex. Loc. Gov't Code §102.007(d)(4). The FY2027 increase reflects the certificates of obligation issued to fund the adopted capital program.

Impact on the Typical Residence

Measure	Amount
FY2027 certified taxable value (all property)	$908,596,317
Median taxable value, residence homestead	$241,063
Estimated annual City property tax at the adopted rate	$1,371.71
Estimated monthly equivalent	$114.31

City taxes only. Amounts exclude Tarrant County, Birdville ISD, Tarrant County College and other overlapping taxing units.

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Budget Message

To the Honorable Mayor and Members of the City Council:

Transmitted herewith is the adopted Annual Budget for the City of Richland Hills for the fiscal year beginning October 1, 2026 and ending September 30, 2027. The updated fund schedules show $26,710,969 in expenditures across nineteen funds and $25,192,568 in estimated revenues, with a net planned use of beginning fund balances of $1,518,401. This document is submitted in my capacity as Budget Officer under Tex. Loc. Gov't Code §102.001(b) and City Charter Art. XII, §12.01.

A Bridge Year

FY2027 is a transition year. Sales tax receipts are budgeted conservatively at $3,500,000 in the General Fund, a reduction of $1,400,000 from the FY2026 adopted figure, reflecting the loss of a significant non-recurring collection. Rather than reduce service levels, the budget closes that gap through three deliberate measures: a property tax rate set at the calculated voter-approval rate, $314,106 of eligible Richland Hills Development Corporation support for Parks & Recreation, and a $1,353,998 reduction in General Fund transfers out and non-departmental spending.

No transfer from the Strategic Initiative Fund supports ongoing General Fund operations. General Fund revenues equal expenditures, and its projected ending fund balance is unchanged at $3,671,616 — $1,141,243 above the 90-day reserve target of $2,530,373.

Public Safety Compensation

The budget funds Police and Fire compensation at 95% of market, totaling $5,666,453 combined — an increase of $427,587, or 8.2%, over the FY2026 adopted amount. Sustaining competitive compensation remains the single largest driver of General Fund expenditure growth and the principal reason the voter-approval rate is required.

Tax Rate

The adopted tax rate is $0.569027 per $100 of taxable value, composed of $0.430632 for maintenance and operations and $0.138395 for debt service. This is the calculated voter-approval tax rate. It raises $90,351 more in total property tax revenue than FY2026, an increase of 1.78%, of which $73,706 comes from new property added to the tax roll. Because the adopted rate does not exceed the voter-approval rate, no ratification election is required under Tex. Tax Code §26.07.

Use of Available Fund Balances

Eight funds budget expenditures above current-year revenues, using $2,484,469 of beginning fund balances. Seven funds add $966,068, producing a net all-funds draw of $1,518,401. The largest draws are the Tax Increment Financing Fund ($1,002,000), the Crime Control & Prevention District ($608,892), and the Richland Hills Development Corporation ($567,678). Estimated ending balances remain nonnegative in every fund; expenditures remain subject to each fund's restrictions and cash availability.

Capital Program

The five-year capital improvement plan required by City Charter Art. XII, §12.05 retains $24,330,508 of projects for FY2027–2031, including $5,021,107 scheduled in FY2027. Updated Utility Fund capacity above the 90-day reserve is $1,965,523, below the plan's $3,400,000 assumption. The revised funding schedule identifies a $1,434,477 gap requiring additional eligible funding or project phasing. County participation, federal funding and debt sources remain subject to their stated conditions.

Respectfully submitted,

Jason Moore
City Manager and Budget Officer

Statutory and Charter Compliance

This budget was prepared, filed, noticed, heard and adopted in accordance with the following requirements. Citations are to the Texas Local Government Code, the Texas Tax Code and the City of Richland Hills Home Rule Charter (amended through May 16, 2023).

Texas Local Government Code Chapter 102

Requirement	Citation	How satisfied
Budget officer	§102.001(b)	City Manager serves as budget officer under the council-manager form of government.
Annual budget prepared	§102.002	This document covers all proposed expenditures for FY2027.
Itemized; comparison to prior year	§102.003(a)	Every fund is presented at the account level with FY2024 and FY2025 actual, FY2026 adopted and FY2027 adopted amounts, plus dollar and percent change.
Complete financial statement	§102.003(b)	See “Complete Financial Statement” following this section.
Filed with clerk 30+ days before levy; public inspection and web posting	§102.005(a), (c)	Proposed budget filed with the City Secretary and posted on the City website prior to the tax levy.
18-point tax increase statement on cover page	§102.005(b), §102.007(d)(1)	Appears on the cover page of this document.
Newspaper notice of budget hearing, 30 to 10 days prior	§102.0065	Published in a newspaper of general circulation in Tarrant County within the required window, including the tax increase statement.
Public hearing after 15th day from filing, before levy	§102.006	Public hearing held August 17, 2026.
Record vote to adopt	§102.007(a)	Adopted by record vote August 24, 2026; vote recorded on the cover page.
Separate ratification vote for property tax increase	§102.007(c)	Taken as a separate motion, distinct from the budget adoption vote and the tax rate vote.
Cover page: record vote, both years’ rates, outstanding debt	§102.007(d)(2)–(4)	All included on the cover pages of this document.
Approved budget filed with clerk; posted online for one year	§102.008	Filed with the City Secretary and posted to the City website, with the named record vote, for at least one year after adoption.
Spending only in compliance with the budget	§102.009	Amendments require Council action; emergency expenditures limited to grave public necessity and filed with the City Secretary. Budget filed with the County Clerk.
Charter provisions control where applicable	§102.011	Charter Art. XII incorporates Chapter 102 by reference; Chapter 102 deadlines govern.

Other Statutory Requirements

Requirement	Citation	How satisfied
Separate line items for legally required newspaper notices and for influencing legislation or administrative action	L.G.C. §140.0045	See “Required Separate Line Items” in this document. Applies to all political subdivisions without regard to population.
Tax rate adopted by separate vote from the budget	Tax Code §26.05(b)	Tax rate adopted by Ordinance No. 1546-26 in a vote separate from Ordinance No. 1544-26.
Record vote with 60% of the governing body where the rate exceeds the no-new-revenue rate	Tax Code §26.05(b)	The adopted rate of $0.569027 exceeds the no-new-revenue rate of $0.555999; adopted by record vote of at least five of seven members using the statutory motion form.
Tax rate hearing and website notice	Tax Code §§26.06, 26.065	Hearing held and notice posted prominently on the City website home page for the required periods; vote taken within seven days of the hearing.
Rate and fund balance information posted by August 7	Tax Code §26.04(e)	Posted by the designated officer to the City website.
Tax rate calculation worksheets attached to the budget	Tax Code §26.04(e-5)	Included as Appendix A.
No ratification election required	Tax Code §26.07	The adopted rate does not exceed the voter-approval rate; Richland Hills is under the 30,000 population threshold.
Crime Control & Prevention District budget adopted by the District Board and approved, not amended, by Council	L.G.C. §§363.203–363.205	Board hearing and adoption completed on the Chapter 363 calendar; Council approved the District budget no later than 30 days before October 1, 2026.
City Council approval of development corporation programs and expenditures	L.G.C. §501.073	Council approves the Richland Hills Development Corporation program and expenditure plan; annual Comptroller report due April 1 under §502.151.
Hotel occupancy tax expenditures limited to statutory uses; annual Comptroller report	Tax Code §§351.101, 351.009	Fund 077 appropriations are limited to tourism and convention and hotel industry promotion; report due March 1.

Former L.G.C. §140.010 (proposed property tax rate notice) was repealed by S.B. 2, 86th Legislature, effective January 1, 2020, and is superseded by Tex. Tax Code §§26.04(e), 26.06 and 26.065. It is not cited in this budget.

City of Richland Hills Home Rule Charter

Charter provision	Requirement	How satisfied
Art. VII, §7.01(c)(4)	City Manager prepares and submits the annual budget and a five-year capital improvement program	Both are submitted with this document.
Art. XII, §12.01	Submission in compliance with Chapter 102 timelines; proposed budget is a public record from submission	Filed with the City Secretary and made publicly available on submission.
Art. XII, §12.02	Council public hearing as required by Chapter 102	Public hearing held August 17, 2026.
Art. XII, §12.03	Final budget adopted prior to the beginning of the budget year	Adopted August 24, 2026, before the October 1, 2026 fiscal year start.
Art. XII, §12.04	Budget effective the first day of the budget year; amendments comply with Chapter 102	Effective October 1, 2026.
Art. XII, §12.05	Five-year capital improvement plan included with the budget	The FY2027–2031 plan totaling $24,330,508 is included in this document.
Art. XII, §12.06	Annual independent audit	An independent audit is commissioned annually by Council.
Art. XIII, §13.05	Tax rate may not exceed $1.50 per $100 of valuation	The adopted rate of $0.569027 is well within the Charter ceiling.

Complete Financial Statement

Presented to satisfy Tex. Loc. Gov't Code §102.003(b), which requires the budget to contain a complete financial statement of the six items below.

(1) Outstanding Obligations of the Municipality

Obligation	Amount
Total debt obligations secured by property taxes	$25,854,163
FY2027 debt service appropriation (principal, interest and fees)	$1,398,718
Debt service tax rate per $100 of taxable value	$0.138395

(2) Beginning Balances and (4) Funds Available in the Ensuing Year

Fund	Est. beginning 10/01/2026	FY2027 revenues	Total funds available	Est. ending 09/30/2027
General Fund (001)	$3,671,616	$10,262,067	$13,933,683	$3,671,616
Utility Fund (002)	$3,600,806	$5,896,200	$9,497,006	$3,455,267
Debt Service Fund (010)	$741,160	$1,488,290	$2,229,450	$830,732
Oil and Gas Fund (012)	$257,352	$100,000	$357,352	$297,352
Capital Projects Fund (020)	$27,439	$0	$27,439	$1,014
Drainage Utility Fund (022)	$760,843	$925,800	$1,686,643	$776,166
Municipal Court Building Security Fund (024)	$49,238	$12,000	$61,238	$49,238
Road & Street Improvement Fund (025)	$1,778,805	$1,306,000	$3,084,805	$1,809,805
Richland Hills Development Corporation Fund (026)	$2,435,945	$905,000	$3,340,945	$1,868,267
Vehicle Replacement Fund (030)	$0	$634,546	$634,546	$0
Municipal Court Technology Fund (039)	$20,054	$12,000	$32,054	$119
Crime Control & Prevention District Fund (065)	$1,261,391	$1,532,000	$2,793,391	$652,499
Keep Richland Hills Beautiful Fund (067)	$55,411	$0	$55,411	$5,411
Hotel Occupancy Tax Fund (077)	$202,741	$258,000	$460,741	$264,233
Tax Increment Financing Fund (089)	$1,136,907	$0	$1,136,907	$134,907
Link Fund (098)	$0	$788,719	$788,719	$3,993
ARPA Fund (101)	$85,070	$2,000	$87,070	$21,070
Strategic Initiative Fund (107)	$1,819,777	$1,002,000	$2,821,777	$2,544,465
Special Event Fund (108)	$3,957	$67,946	$71,903	$3,957
TOTAL — ALL FUNDS	**$17,908,512**	**$25,192,568**	**$43,101,080**	**$16,390,111**

Basis: August 24, 2026 all-funds budget summary supplied for this update. Beginning balances total $17,908,512; total funds available equal beginning balances plus FY2027 revenues. Ending balances reflect FY2027 expenditures. These are estimated fund balances, not audited bank-cash balances; Finance must reconcile cash on hand for §102.003(b)(2) and confirm restrictions and encumbrances before expenditure. A dash in the source is treated as zero. Reserve capacity appears on the following page.

(3) Funds Received from All Sources During the Preceding Year

Measure	FY2025 Actual	FY2026 Adopted
General Fund revenues	$10,561,878	$10,530,687
All funds — total revenues	See fund detail	$25,056,041
All funds — total expenditures	See fund detail	$28,847,417

FY2026 adopted revenues and expenditures are used for the prior-year budget comparison; they are not FY2026 actual receipts or disbursements. FY2025 actual amounts remain in the fund detail. FY2026 actual results must be supplied separately when available.

(5) Resources Available to Cover FY2027 Expenditures

Source of resources	Amount
FY2027 estimated revenues, all funds	$25,192,568
Net planned use of beginning fund balances	$1,518,401
TOTAL RESOURCES APPLIED	**$26,710,969**
FY2027 expenditures, all funds	$26,710,969
RESOURCES OVER / (UNDER) EXPENDITURES	**$0**

(6) Estimated Tax Rate Required to Cover the Proposed Budget

Component	Rate per $100	Levy
Maintenance and operations	$0.430632	$3,912,706
Debt service	$0.138395	$1,257,452
TOTAL ADOPTED TAX RATE	**$0.569027**	**$5,170,158**

Levy amounts are the product of the certified taxable value of $908,596,317 and the respective rate, before the collection rate adjustment and frozen-property revenue. Current General Fund property tax revenue is budgeted at $4,340,713, reflecting $494,110 of frozen-property revenue and a 98.5% collection rate.

Projected Ending Balances and 90-Day Reserves

Fund	Est. ending balance	90-day reserve	Amount above reserve	Reserve days
General Fund (001)	$3,671,616	$2,530,373	$1,141,243	130.6
Utility Fund (002)	$3,455,267	$1,489,744	$1,965,523	208.7
Debt Service Fund (010)	$830,732	$344,889	$485,843	216.8
Drainage Utility Fund (022)	$776,166	$224,501	$551,665	311.2
Road & Street Improvement Fund (025)	$1,809,805	$314,384	$1,495,421	518.1
Richland Hills Development Corporation Fund (026)	$1,868,267	$363,126	$1,505,141	463.0
Crime Control & Prevention District Fund (065)	$652,499	$527,891	$124,608	111.2
Hotel Occupancy Tax Fund (077)	$264,233	$48,454	$215,779	490.8

Reserves follow the supplied schedule (90/365 of FY2027 expenditures, rounded). Funds omitted here have no reserve target shown in the source; their ending balances appear on page 7. Amounts above reserves remain subject to fund restrictions and existing commitments. The Utility and RHDC amounts also support the capital-plan capacity review; they are not additional revenues.

Summary of All Funds

$25.19M	$26.71M	($1.52M)
FY2027 REVENUES	FY2027 EXPENDITURES	NET USE OF FUND BALANCES

Fund	FY26 Adopted Revenues	FY26 Adopted Expenditures	FY27 Adopted Revenues	FY27 Adopted Appropriations	Rev % Chg	Exp % Chg	FY27 Net
1 - GENERAL	$10,530,687	$11,200,624	$10,262,067	$10,262,067	-2.6%	-8.4%	$0
2 - UTILITY	$5,664,200	$6,036,651	$5,896,200	$6,041,739	4.1%	0.1%	($145,539)
10 - DEBT SERVICE FUND	$1,488,290	$1,417,576	$1,488,290	$1,398,718	0.0%	-1.3%	$89,572
12 - OIL&GAS LEASE PROJ	$100,000	$660,000	$100,000	$60,000	0.0%	-90.9%	$40,000
20 - CAPITAL PROJECTS FUND	$0	$26,425	$0	$26,425	N/M	0.0%	($26,425)
22 - DRAINAGE UTILITY	$925,800	$966,986	$925,800	$910,477	0.0%	-5.8%	$15,323
24 - MUN. CT. BLDG. SEC.	$12,000	$12,000	$12,000	$12,000	0.0%	0.0%	$0
25 - ROAD & STREET IMPRV.	$1,750,000	$3,308,000	$1,306,000	$1,275,000	-25.4%	-61.5%	$31,000
26 - RH DEVELOPMENT CORP.	$1,222,585	$1,384,913	$905,000	$1,472,678	-26.0%	6.3%	($567,678)
30 - VEHICLE REPLACE FUND	$634,546	$634,546	$634,546	$634,546	0.0%	0.0%	$0
39 - MUN CT TECH FUND	$11,000	$27,933	$12,000	$31,935	9.1%	14.3%	($19,935)
65 - CRIME CONTROL DIST	$1,862,000	$2,019,914	$1,532,000	$2,140,892	-17.7%	6.0%	($608,892)
67 - KRHB PROGRAM	$0	$50,000	$0	$50,000	N/M	0.0%	($50,000)
77 - HOTEL OCCUPANCY TAX REV	$258,000	$263,091	$258,000	$196,508	0.0%	-25.3%	$61,492
89 - TIF FUND	$526,987	$250,000	$0	$1,002,000	-100.0%	300.8%	($1,002,000)
98 - LINK OPERATIONS	$0	$0	$788,719	$784,726	N/M	N/M	$3,993
101 - ARPA FUNDS	$2,000	$66,000	$2,000	$66,000	0.0%	0.0%	($64,000)
107 - STRATEGIC INITIATIVE FUND	$0	$454,812	$1,002,000	$277,312	N/M	-39.0%	$724,688
108 - SPECIAL EVENTS FUND	$67,946	$67,946	$67,946	$67,946	0.0%	0.0%	$0
TOTAL — ALL FUNDS	**$25,056,041**	**$28,847,417**	**$25,192,568**	**$26,710,969**	**0.5%**	**-7.4%**	**($1,518,401)**

N/M means a zero prior-year base. Totals sum the displayed fund amounts: FY2027 expenditures are $26,710,969, net use is $1,518,401, and ending balances total $16,390,111. Each differs by $1 from the screenshot footer. Link's $41,346 fund-level reduction is shown separately in its detail pending account allocation; updated schedules must be reconciled with Ordinance No. 1544-26, Exhibit B.

Use of Available Fund Balances by Fund

The following eight funds use beginning fund balances to cover expenditures above FY2027 revenues. The beginning balances shown on page 7 cover the planned draws. Available fund balance is a budgetary resource; actual cash availability, legal restrictions and commitments govern expenditure.

Fund	Planned Use of Fund Balance
Utility Fund (002)	$145,539
Capital Projects Fund (020)	$26,425
Richland Hills Development Corporation Fund (026)	$567,678
Municipal Court Technology Fund (039)	$19,935
Crime Control & Prevention District Fund (065)	$608,892
Keep Richland Hills Beautiful Fund (067)	$50,000
Tax Increment Financing Fund (089)	$1,002,000
ARPA Fund (101)	$64,000
TOTAL USE OF FUND BALANCES	**$2,484,469**

Funds Adding to Fund Balance

Fund	Addition to Fund Balance
Debt Service Fund (010)	$89,572
Oil and Gas Fund (012)	$40,000
Drainage Utility Fund (022)	$15,323
Road & Street Improvement Fund (025)	$31,000
Hotel Occupancy Tax Fund (077)	$61,492
Strategic Initiative Fund (107)	$724,688
Link Fund (098)	$3,993
TOTAL ADDED TO FUND BALANCES	**$966,068**

Net all-funds change in fund balances: ($1,518,401). Projected ending balances: $16,390,111.

General Fund Summary

$10.26M	$10.26M	$0
FY2027 REVENUES	FY2027 APPROPRIATIONS	BUDGETED NET — BALANCED

Revenues

Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
PROPERTY TAXES	$3,172,791	$3,225,798	$3,717,203	$4,385,713	$668,510	18.0%
SALES TAXES	$5,130,114	$5,006,531	$4,900,000	$3,500,000	($1,400,000)	-28.6%
LIQUOR TAXES	$2,632	$2,411	$2,500	$2,000	($500)	-20.0%
FRANCHISE FEES	$574,272	$549,722	$562,000	$813,000	$251,000	44.7%
FINES & FORFEITURES	$545,297	$546,456	$528,900	$478,900	($50,000)	-9.5%
LICENSES & PERMITS	$286,296	$286,146	$247,625	$207,500	($40,125)	-16.2%
CHARGES FOR SERVICES	$200,588	$182,057	$43,850	$38,850	($5,000)	-11.4%
MISCELLANEOUS REVENUES	$641,072	$762,758	$528,609	$836,104	$307,495	58.2%
TOTAL REVENUES	**$10,553,062**	**$10,561,878**	**$10,530,687**	**$10,262,067**	**($268,620)**	**-2.6%**

Expenditures and Transfers

Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
MUNICIPAL COURT	$287,695	$239,467	$210,921	$224,193	$13,272	6.3%
ADMINISTRATION	$716,863	$877,463	$661,765	$712,938	$51,173	7.7%
POLICE (95% of Market)	$2,282,841	$2,672,373	$2,719,289	$2,875,185	$155,896	5.7%
FIRE (95% of Market)	$2,554,547	$2,628,589	$2,519,577	$2,791,268	$271,691	10.8%
STREETS	$235,366	$339,899	$363,038	$308,794	($54,244)	-14.9%
LIBRARY	$452,862	$477,178	$481,566	$476,394	($5,172)	-1.1%
RECREATION	$289,039	$297,174	$286,281	$285,596	($685)	-0.2%
PARKS & GROUNDS	$293,442	$282,396	$306,539	$322,097	$15,558	5.1%
COMMUNITY DEVELOPMENT	$527,056	$410,706	$433,010	$431,171	($1,839)	-0.4%
COMMUNITY COMPLIANCE	$325,581	$479,064	$474,294	$488,771	$14,477	3.1%
LEGISLATIVE (CITY SECRETARY)	$165,533	$166,836	$149,177	$145,495	($3,682)	-2.5%
SHARED SERVICES	$919,672	$955,829	$1,008,262	$967,258	($41,004)	-4.1%
TOTAL DEPARTMENTAL EXPENDITURES	**$9,050,498**	**$9,826,973**	**$9,613,719**	**$10,029,160**	**$415,441**	**4.3%**
TRANSFERS OUT / NON-DEPARTMENTAL	$821,630	$1,325,351	$1,586,905	$232,907	($1,353,998)	-85.3%
TOTAL EXPENDITURES AND TRANSFERS	**$9,872,127**	**$11,152,323**	**$11,200,624**	**$10,262,067**	**($938,557)**	**-8.4%**
REVENUES OVER / (UNDER) EXPENDITURES	**$680,934**	**($590,445)**	**($669,937)**	**—**	**$669,937**	**100.0%**

Fund Balance and Reserve

The General Fund is balanced on recurring resources. It uses $314,106 in eligible Richland Hills Development Corporation support for Parks & Recreation and no transfer from the Strategic Initiative Fund for ongoing operations. Public safety compensation remains modeled at 95% of market.

Measure	FY2027
Beginning fund balance, October 1, 2026	$3,671,616
Budgeted net change	$0
Projected ending fund balance, September 30, 2027	$3,671,616
90-day operating reserve requirement	$2,530,373
Amount above reserve requirement	**$1,141,243**

Required Separate Line Items

Tex. Loc. Gov't Code §140.0045 requires the budget of a political subdivision to include, as separate line items, expenditures for notices required by law to be published in a newspaper and expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Tex. Gov't Code §305.002. This requirement applies without regard to population. The schedules below satisfy that requirement.

(1) Notices Required by Law to Be Published in a Newspaper

Account	Department	FY2027 Adopted
001-53010-12-00	Administration — legal advertising	$0
001-53010-13-00	Police — legal advertising and recruiting	$8,000
001-53010-14-00	Fire — legal advertising	$0
001-53010-20-00	Community Development — legal advertising	$0
001-53010-21-00	Community Compliance — legal advertising	$0
001-53010-23-00	Legislative / City Secretary — legal advertising	$2,000
	TOTAL — REQUIRED NEWSPAPER NOTICES	**$10,000**

Account 001-53010-13-00 (Police) also funds employment recruiting advertisements that are not statutorily required notices. Publication of the budget hearing notice under §102.0065 and the tax rate notices under Tex. Tax Code §§26.06 and 26.065 are funded from 001-53010-23-00.

(2) Influencing Legislation or Administrative Action

Description	FY2027 Adopted
Direct expenditures for influencing or attempting to influence the outcome of legislation or administrative action (Tex. Gov't Code §305.002)	$0
Contract lobbyist or legislative consultant services	$0
TOTAL — INFLUENCING LEGISLATION OR ADMINISTRATIVE ACTION	**$0**

The City budgets no expenditures for lobbying activity in FY2027. Membership dues paid to organizations such as the Texas Municipal League are budgeted in accounts 53060 across departments and are not budgeted as expenditures for influencing legislation.

Fund Detail — Line Item Budgets

The schedules that follow present every fund at the account level with FY2024 and FY2025 actual results, the FY2026 adopted budget and the FY2027 adopted budget, together with the dollar and percentage change from FY2026 adopted. This presentation satisfies the itemization and prior-year comparison requirement of Tex. Loc. Gov't Code §102.003(a).

Percentages shown as N/M are not meaningful because the FY2026 adopted amount was zero. Amounts shown as — are zero.

General Fund (001)

The principal operating fund of the City. Accounts for all financial resources except those required to be accounted for in another fund, including police, fire, streets, library, parks and recreation, community development, community compliance, municipal court and general administration.

$10,262,067	$10,262,067	$0
FY2027 REVENUES	FY2027 APPROPRIATIONS	ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
PROPERTY TAXES							
001-41010-04-00	CURRENT PROPERTY TAX	$3,110,457	$3,151,700	$3,992,435	$4,340,713	$348,278	8.7%
001-41018-04-00	TIF TRANSFER	—	—	($320,232)	—	$320,232	100.0%
001-41020-04-00	DELINQUENT PROPERTY TAX	$28,528	$37,736	$20,000	$20,000	—	0.0%
001-41030-04-00	INTEREST & PENALTY TAXES	$33,806	$36,362	$25,000	$25,000	—	0.0%
	TOTAL - PROPERTY TAXES	**$3,172,791**	**$3,225,798**	**$3,717,203**	**$4,385,713**	**$668,510**	**18.0%**
SALES TAXES							
001-41040-04-00	SALES & USE TAX	$5,130,114	$5,006,531	$4,900,000	$3,500,000	($1,400,000)	-28.6%
	TOTAL - SALES TAXES	**$5,130,114**	**$5,006,531**	**$4,900,000**	**$3,500,000**	**($1,400,000)**	**-28.6%**
LIQUOR TAXES							
001-41050-04-00	LIQUOR & ENTERTAINMENT	$2,632	$2,411	$2,500	$2,000	($500)	-20.0%
	TOTAL - LIQUOR TAXES	**$2,632**	**$2,411**	**$2,500**	**$2,000**	**($500)**	**-20.0%**
FRANCHISE FEES							
001-41055-04-00	WATER/SEWER FRANCHISE	—	—	—	$215,000	$215,000	N/M
001-41060-04-00	ELECTRIC FRANCHISE	$259,971	$252,378	$252,000	$252,000	—	0.0%
001-41070-04-00	GAS FRANCHISE	$140,093	$147,356	$140,000	$170,000	$30,000	21.4%
001-41080-04-00	TELEPHONE FRANCHISE	$14,263	$11,865	$14,000	$14,000	—	0.0%
001-41090-04-00	SOLID WASTE FRANCHISE	$124,067	$114,994	$126,000	$132,000	$6,000	4.8%
001-41110-04-00	CABLE TV FRANCHISE	$35,879	$23,129	$30,000	$30,000	—	0.0%
	TOTAL - FRANCHISE FEES	**$574,272**	**$549,722**	**$562,000**	**$813,000**	**$251,000**	**44.7%**
FINES & FORFEITURES							
001-41011-05-00	MUNICIPAL COURT FINES	$477,239	$502,701	$470,000	$420,000	($50,000)	-10.6%
001-41021-05-00	LIBRARY	$183	$14	$50	$50	—	0.0%
001-41028-05-00	DLQ MUNICIPAL CT FINES	$38,935	$22,919	$25,000	$20,000	($5,000)	-20.0%
001-41029-05-00	JUDICIAL EFFICIENCY FINES	$45	$32	$100	$100	—	0.0%
001-41031-05-00	WARRANTS	$15,848	$11,457	$16,500	$21,500	$5,000	30.3%
001-41038-05-00	MUNI CT TECH FUND	—	—	—	—	—	N/M
001-41039-05-00	MU CT DLQ COLLECTIONS	$2,791	$80	$5,000	$5,000	—	0.0%
001-41041-05-00	ANIMAL CONTROL	$5,930	$6,715	$11,000	$11,000	—	0.0%
001-41061-05-00	SCHOOL CROSSING GUARD	$4,325	$2,537	$1,250	$1,250	—	0.0%
	TOTAL - FINES & FORFEITURES	**$545,297**	**$546,456**	**$528,900**	**$478,900**	**($50,000)**	**-9.5%**
LICENSES & PERMITS							
001-41012-06-00	CONTRACTOR REGISTRATION FEES	$17,286	$16,200	$20,000	$20,000	—	0.0%
001-41013-06-00	PERMITS	$18,588	$17,667	$20,000	$20,000	—	0.0%
001-41022-06-00	ANIMAL LICENSE	$10	$170	$200	$200	—	0.0%
001-41032-06-00	BICYCLE LICENSE	—	—	—	—	—	N/M
001-41042-06-00	BUILDING PERMITS	$194,893	$202,646	$150,000	$115,000	($35,000)	-23.3%
001-41045-06-00	GAS DRILLING PERMITS	—	—	—	—	—	N/M
001-41051-06-00	BUILDING REGISTRATION FEES	$26,179	$27,223	$28,000	$28,000	—	0.0%
001-41058-06-00	LIQUOR SALE PERMIT	$60	$60	$300	$300	—	0.0%
001-41062-06-00	MISCELLANEOUS PERMITS	$3,290	$3,650	$4,000	$4,000	—	0.0%
001-41071-06-00	FIRE CODE PERMITS	$16,037	$4,769	$15,000	$5,000	($10,000)	-66.7%
001-41078-06-00	FIRE INSPECTION FEE	$9,954	$13,760	$10,125	$15,000	$4,875	48.1%
	TOTAL - LICENSES & PERMITS	**$286,296**	**$286,146**	**$247,625**	**$207,500**	**($40,125)**	**-16.2%**
CHARGES FOR SERVICES							
001-41013-07-00	ELECTRICAL PERMITS	—	—	—	—	—	N/M
001-41023-07-00	PLAN REVIEW FEES	$53,707	$106,745	$40,000	$35,000	($5,000)	-12.5%

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-41027-07-00	SIGN FEES	—	—	—	—	—	N/M
001-41043-07-00	COPY MACHINE	$2,612	$3,450	$2,600	$2,600	—	0.0%
001-41057-07-00	NEWSLETTER ADVERTISING	—	—	—	—	—	N/M
001-41072-07-00	EMERGENCY MEDICAL SERVICE	$144,064	$68,205	—	—	—	N/M
001-41073-07-00	911 DISTRICT FEE	—	—	—	—	—	N/M
001-41074-07-00	POLICE SERVICE FEES	—	$3,152	—	—	—	N/M
001-41091-07-00	ANIMAL VACCINATIONS	$205	$505	$1,250	$1,250	—	0.0%
001-41100-07-00	RECREATION CLASS FEES	—	—	—	—	—	N/M
001-41111-07-00	COM. CENTER RENTAL FEES	—	—	—	—	—	N/M
001-41113-07-00	LIBRARY ROOM RENTAL	—	—	—	—	—	N/M
001-41120-07-00	KATE BAKER RENTAL FEES	—	—	—	—	—	N/M
	TOTAL - CHARGES FOR SERVICES	**$200,588**	**$182,057**	**$43,850**	**$38,850**	**($5,000)**	**-11.4%**
MISCELLANEOUS REVENUES							
001-41000-08-00	OTHER FINANCIAL SOURCES	$46,363	$5,408	$3,000	$3,000	—	0.0%
001-41014-08-00	INVESTMENT INCOME	$373,012	$262,322	$250,000	$250,000	—	0.0%
001-41015-08-00	CONTRACT. OBLIG. INTEREST	—	—	—	—	—	N/M
001-41044-08-00	GRANTS & TRANSFERS	$1	$4,518	—	—	—	N/M
001-41046-08-00	CONTRIBUTION FROM REPUBLIC	—	—	—	—	—	N/M
001-41052-08-00	SALE OF GEN. FIXED ASSETS	$5,860	$169,450	—	—	—	N/M
001-41053-08-00	MISC. REVENUE	—	—	—	—	—	N/M
001-41101-08-00	1994 CONTRACT.OBLIG.BONDS	—	—	—	—	—	N/M
001-41213-08-00	DONATIONS - POLICE	—	—	—	—	—	N/M
001-41214-08-00	DONATIONS - FIRE	—	—	—	—	—	N/M
001-41217-08-00	DONATIONS - LIBRARY	—	—	—	—	—	N/M
001-41218-08-00	DONATIONS - PARKS	—	—	—	—	—	N/M
001-41221-08-00	DONATIONS - ANIMAL CONTROL	—	—	—	—	—	N/M
001-41410-08-00	RETURNED CHECK FEES	—	—	—	—	—	N/M
001-41800-08-00	INSURANCE PROCEEDS	—	$5,615	—	—	—	N/M
001-41801-08-00	WORK COMP INSURANCE REIMB	$32,655	—	—	—	—	N/M
001-41900-08-00	CLEAN CITY REVENUE	—	—	—	—	—	N/M
001-41910-08-00	POLICE WATER FUND	—	—	—	—	—	N/M
001-41915-08-00	NARCOTICS DETECTOR FUND	—	—	—	—	—	N/M
001-41990-08-00	MISCELLANEOUS	$13,325	$88,139	$10,000	$10,000	—	0.0%
001-41993-08-00	BISD/SRO REIMBURSEMENT	$169,856	$227,306	$265,609	$258,998	($6,611)	-2.5%
001-41999-08-00	TRANSFER FROM UTILITY FUND	—	—	—	—	—	N/M
001-42000-08-00	TRANSFER FROM RESERVE	—	—	—	—	—	N/M
001-49903-08-00	TRANSFER FROM RHDC - PARKS & RECREATION	—	—	—	$314,106	$314,106	N/M
	TOTAL - MISCELLANEOUS REVENUES	**$641,072**	**$762,758**	**$528,609**	**$836,104**	**$307,495**	**58.2%**
	TOTAL GENERAL FUND REVENUES	**$10,553,062**	**$10,561,878**	**$10,530,687**	**$10,262,067**	**—**	**N/M**
MUNICIPAL COURT							
001-51010-11-00	SALARIES & WAGES	$178,867	$133,194	$136,195	$142,381	$6,186	4.5%
001-51030-11-00	OVERTIME	$2,534	$1,113	$3,152	$3,152	—	0.0%
001-51040-11-00	F.I.C.A.	$13,450	$9,938	$11,007	$11,485	$478	4.3%
001-51050-11-00	UNEMPLOYMENT INSURANCE	$468	$97	$375	$375	—	0.0%
001-51060-11-00	EMPLOYEE ALLOWANCE	$965	$765	$1,440	$1,440	—	0.0%
001-51070-11-00	T.M.R.S.	$25,897	$18,913	$20,208	$21,196	$988	4.9%
001-51080-11-00	HEALTH INSURANCE	$11,277	$22,273	$24,972	$27,892	$2,920	11.7%
001-51130-11-00	MUN. COURT JUDGE'S FEE	—	—	—	—	—	N/M
001-51175-11-00	COLLECTION FEES	—	—	—	—	—	N/M
001-51240-11-00	PHYSICALS	—	—	—	—	—	N/M
001-51260-11-00	CONTRACT LABOR	$14,208	$16,126	$2,000	$2,000	—	0.0%
001-52010-11-00	OFFICE SUPPLIES	$2,934	$1,344	$1,500	$1,500	—	0.0%
001-52020-11-00	PRINTING	$1,215	$2,014	$1,500	$1,500	—	0.0%
001-52030-11-00	GASOLINE	—	—	—	—	—	N/M
001-52035-11-00	OILS & LUBRICANTS	—	—	—	—	—	N/M
001-52040-11-00	OFFICE EQUIP. MAINTENANCE	$28,784	$28,063	—	—	—	N/M
001-52060-11-00	MINOR OFFICE EQUIPMENT	$300	—	—	—	—	N/M
001-52061-11-00	CREDIT CARD FEES	—	—	—	—	—	N/M
001-52100-11-00	UNIFORMS	$56	$16	$600	$200	($400)	-66.7%
001-52105-11-00	PROTECTIVE GEAR	—	—	—	—	—	N/M
001-52110-11-00	VEHICLE MAINTENANCE	$8	—	—	—	—	N/M
001-52115-11-00	TIRES/TUBES/BATTERIES	—	—	—	—	—	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-52130-11-00	COMMUNICATION EQUIP&MAINT	—	—	—	—	—	N/M
001-52222-11-00	TEEN COURT PROGRAM	$3,532	$3,700	$3,700	$6,800	$3,100	83.8%
001-52330-11-00	AMMUNITION	—	—	—	—	—	N/M
001-52500-11-00	JURY EXPENSE	—	—	—	—	—	N/M
001-53060-11-00	MEMBERSHIP & PROF. DUES	$160	($495)	$110	$110	—	0.0%
001-53070-11-00	SUBSCRIPTIONS & PUBLICA.	$1,500	$1,500	$1,662	$1,662	—	0.0%
001-53080-11-00	TRAVEL & TRAINING	$1,540	$872	$2,500	$2,500	—	0.0%
001-53990-11-00	MISCELLANEOUS EXPENSE	—	$33	—	—	—	N/M
001-54030-11-00	TELEPHONE	—	—	—	—	—	N/M
001-55030-11-00	WORKERS' COMPENSATION	—	—	—	—	—	N/M
001-55040-11-00	REAL & PERSONAL PROPERTY	—	—	—	—	—	N/M
001-55055-11-00	LAW ENFORCE. LIAB. INS.	—	—	—	—	—	N/M
001-55060-11-00	AUTO. PHY. DAMAGE INS.	—	—	—	—	—	N/M
001-55080-11-00	GENERAL LIABILITY	—	—	—	—	—	N/M
001-55090-11-00	AUTO LIABILITY	—	—	—	—	—	N/M
001-56010-11-00	BUILDING IMPROVEMENTS	—	—	—	—	—	N/M
001-56020-11-00	EQUIPMENT	—	—	—	—	—	N/M
	TOTAL - MUNICIPAL COURT	**$287,695**	**$239,467**	**$210,921**	**$224,193**	**$13,272**	**6.3%**
ADMINISTRATION							
001-51010-12-00	SALARIES & WAGES	$334,556	$428,314	$240,145	$231,902	($8,243)	-3.4%
001-51020-12-00	PT/TEMPORARY	—	—	—	—	—	N/M
001-51030-12-00	OVERTIME	$4,766	$4,273	$5,235	$5,235	—	0.0%
001-51040-12-00	F.I.C.A.	$24,876	$32,023	$19,136	$18,409	($727)	-3.8%
001-51050-12-00	UNEMPLOYMENT INSURANCE	$550	$839	$1,200	$1,200	—	0.0%
001-51060-12-00	EMPLOYEE ALLOWANCE	$4,765	$6,968	$4,740	$5,400	$660	13.9%
001-51070-12-00	T.M.R.S.	$61,738	$80,044	$60,297	$59,685	($612)	-1.0%
001-51080-12-00	HEALTH INSURANCE	$27,179	$43,793	$67,619	$91,779	$24,160	35.7%
001-51150-12-00	LEGAL FEES	$109,970	$107,839	$100,000	$100,000	—	0.0%
001-51160-12-00	AUDIT FEES	$17,750	$20,500	$20,500	$20,500	—	0.0%
001-51170-12-00	ENG./CONSULT. FEES	$6,063	$18,780	$10,000	$10,000	—	0.0%
001-51180-12-00	APPRAISAL/COUNTY TAX FEES	$34,601	$38,512	$43,014	$43,014	—	0.0%
001-51190-12-00	PROFESSIONAL SERVICES	$12,875	$7,154	$8,000	$44,000	$36,000	450.0%
001-51240-12-00	PHYSICALS	—	—	—	—	—	N/M
001-51260-12-00	CONTRACT LABOR	—	—	—	—	—	N/M
001-52010-12-00	OFFICE SUPPLIES	$5,383	$5,196	$3,000	$3,000	—	0.0%
001-52020-12-00	PRINTING	$10,538	$17,074	$9,500	$9,500	—	0.0%
001-52030-12-00	GASOLINE	—	—	—	—	—	N/M
001-52040-12-00	OFFICE EQUIP. MAINTENANCE	$17,278	$18,501	$25,888	$25,888	—	0.0%
001-52041-12-00	ANIMAL SHELTER	—	—	—	—	—	N/M
001-52042-12-00	FAITH CREEK DEVELOPMENT	—	—	—	—	—	N/M
001-52044-12-00	E-COMMERCE	$9,292	$8,117	$12,777	$12,777	—	0.0%
001-52060-12-00	MINOR OFFICE EQUIPMENT	$2,096	$492	$1,000	$1,000	—	0.0%
001-52061-12-00	CREDIT CARD FEES	—	—	—	—	—	N/M
001-52062-12-00	FURNITURE	—	—	—	—	—	N/M
001-52080-12-00	BUILDING MAINTENANCE	—	—	—	—	—	N/M
001-52100-12-00	UNIFORMS	$74	$55	$600	$600	—	0.0%
001-52110-12-00	VEHICLE MAINTENANCE	—	—	—	—	—	N/M
001-52115-12-00	TIRES/TUBES/BATTERIES	—	—	—	—	—	N/M
001-52240-12-00	BLDG. CLEANING SUPPLIES	—	—	—	—	—	N/M
001-52255-12-00	HAZARDOUS WASTE	—	—	—	—	—	N/M
001-53010-12-00	LEGAL ADVERTISING	—	—	—	—	—	N/M
001-53015-12-00	ADVERTISING REIMBURSEMENT	—	—	—	—	—	N/M
001-53020-12-00	POSTAGE	$7,499	$9,081	$8,000	$8,000	—	0.0%
001-53060-12-00	MEMBERSHIP & PROF. DUES	$6,286	$6,376	$6,964	$6,554	($410)	-5.9%
001-53069-12-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	—	$689	—	—	—	N/M
001-53070-12-00	SUBSCRIPTIONS & PUBLICA.	$1,309	$144	$750	$595	($155)	-20.7%
001-53071-12-00	EMPL./VOLUNTEER PROGRAMS	—	—	—	—	—	N/M
001-53072-12-00	OTHER PROGRAMS	—	—	—	—	—	N/M
001-53080-12-00	TRAVEL & TRAINING	$16,052	$18,220	$12,400	$12,900	$500	4.0%
001-53090-12-00	PROMOTIONS/RETENTION	—	—	—	—	—	N/M
001-53100-12-00	NEWSLETTER	—	—	—	—	—	N/M
001-53151-12-00	NUISANCE ABATEMENT	—	—	—	—	—	N/M
001-53975-12-00	PROPERTY ACQUISITION	—	—	—	—	—	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-53980-12-00	STORM DAMAGE EXPENSES	—	—	—	—	—	N/M
001-53985-12-00	AIRLINE FLOOD EXPENSE	—	—	—	—	—	N/M
001-53990-12-00	MISCELLANEOUS EXPENSE	$1,295	$4,277	$1,000	$1,000	—	0.0%
001-53991-12-00	CONTINGENCY FUND	$70	$202	—	—	—	N/M
001-54010-12-00	POWER & LIGHT	—	—	—	—	—	N/M
001-54020-12-00	NATURAL GAS	—	—	—	—	—	N/M
001-54030-12-00	TELEPHONE	—	—	—	—	—	N/M
001-55030-12-00	WORKERS' COMPENSATION	—	—	—	—	—	N/M
001-55040-12-00	REAL & PERSONAL PROPERTY	—	—	—	—	—	N/M
001-55060-12-00	AUTO. PHY. DAMAGE INS.	—	—	—	—	—	N/M
001-55080-12-00	GENERAL LIABILITY	—	—	—	—	—	N/M
001-55090-12-00	AUTO LIABILITY	—	—	—	—	—	N/M
001-55100-12-00	EMPLOYEE BOND	—	—	—	—	—	N/M
001-56010-12-00	BUILDING IMPROVEMENTS	—	—	—	—	—	N/M
001-56020-12-00	EQUIPMENT	—	—	—	—	—	N/M
001-56150-12-00	CAPITAL FACILITIES IMPRV.	—	—	—	—	—	N/M
001-56160-12-00	CAPITAL FACILITIES MAINT.	—	—	—	—	—	N/M
001-56161-12-00	TSF TO CALLOWAY BRANCH	—	—	—	—	—	N/M
001-56162-12-00	TSF TO CONT.OBLIG.ACQUIS.	—	—	—	—	—	N/M
001-56163-12-00	TSF. TO POLICE STA. REPAY	—	—	—	—	—	N/M
001-56164-12-00	TRF TO ELEC METER LEASE	—	—	—	—	—	N/M
001-56170-12-00	TRANS. TO CAPITAL PROJECT	—	—	—	—	—	N/M
001-56180-12-00	TRANS TO FIRE TRCK ACQ	—	—	—	—	—	N/M
001-56182-12-00	TRF TO EQUIP REPLACEMENT	—	—	—	—	—	N/M
001-56183-12-00	TRANSFER TO CONT OBLIGA	—	—	—	—	—	N/M
001-56184-12-00	DUE TO 50TH ANNIV	—	—	—	—	—	N/M
001-56191-12-00	TRANSFER TO FIRE TRCK LEA	—	—	—	—	—	N/M
001-56200-12-00	BOND ISSUANCE COST	—	—	—	—	—	N/M
001-57040-12-00	PAYMENT OF INTEREST	—	—	—	—	—	N/M
001-57043-12-00	TRANSFER TO TIFB GRANT	—	—	—	—	—	N/M
001-57044-12-00	TRANSFER TO FEMA GRANT	—	—	—	—	—	N/M
001-57045-12-00	TRANSFER TO OTHER FUNDS	—	—	—	—	—	N/M
001-57046-12-00	TRF TO GATEWAY STEP	—	—	—	—	—	N/M
001-57047-12-00	TRF TO KATE BAKER PARK CO	—	—	—	—	—	N/M
001-57048-12-00	TRANSFER TO FACIL IMPROV	—	—	—	—	—	N/M
	TOTAL - ADMINISTRATION	**$716,863**	**$877,463**	**$661,765**	**$712,938**	**$51,173**	**7.7%**
POLICE							
001-51010-13-00	SALARIES & WAGES	$1,396,201	$1,661,925	$1,668,100	$1,780,122	$112,022	6.7%
001-51020-13-00	PT/TEMPORARY	—	—	—	—	—	N/M
001-51030-13-00	OVERTIME	$78,777	$95,109	$92,323	$101,185	$8,862	9.6%
001-51035-13-00	STEP OVERTIME	—	—	—	—	—	N/M
001-51040-13-00	F.I.C.A.	$109,944	$134,936	$137,129	$146,124	$8,995	6.6%
001-51050-13-00	UNEMPLOYMENT INSURANCE	$2,309	$2,945	$2,500	$2,500	—	0.0%
001-51060-13-00	EMPLOYEE ALLOWANCE	$18,080	$27,335	$29,640	$28,800	($840)	-2.8%
001-51070-13-00	T.M.R.S.	$258,705	$321,491	$328,482	$349,084	$20,602	6.3%
001-51080-13-00	HEALTH INSURANCE	$156,368	$175,656	$197,277	$210,055	$12,778	6.5%
001-51170-13-00	ENG./CONSULT. FEES	$7,700	$7,700	$7,700	$7,700	—	0.0%
001-51230-13-00	POLYGRAPH	—	—	—	—	—	N/M
001-51240-13-00	PHYSICALS	$7,302	$5,256	$8,050	$8,414	$364	4.5%
001-51250-13-00	PSYCHOLOGICALS	—	—	—	—	—	N/M
001-51251-13-00	HIRING COSTS	$9,871	$8,272	$10,205	$7,505	($2,700)	-26.5%
001-51260-13-00	CONTRACT LABOR	$9,046	$19,065	$14,000	$14,000	—	0.0%
001-51280-13-00	IMMUNIZATION/VACCINATIONS	—	—	—	—	—	N/M
001-52010-13-00	OFFICE SUPPLIES	$4,455	$5,321	$5,500	$5,500	—	0.0%
001-52015-13-00	OPERATING SUPPLIES	$3,338	$4,382	$3,800	$3,800	—	0.0%
001-52020-13-00	PRINTING	$1,957	$1,467	$2,000	$2,000	—	0.0%
001-52022-13-00	PET CARE	—	—	—	—	—	N/M
001-52030-13-00	GASOLINE	—	—	—	—	—	N/M
001-52035-13-00	OILS & LUBRICANTS	—	—	—	—	—	N/M
001-52040-13-00	OFFICE EQUIP. MAINTENANCE	$19,079	$18,120	$24,301	$21,218	($3,083)	-12.7%
001-52060-13-00	MINOR OFFICE EQUIPMENT	$17,659	$18,202	$15,000	$15,000	—	0.0%
001-52061-13-00	CREDIT CARD FEES	—	$5	—	—	—	N/M
001-52062-13-00	FURNITURE	—	—	—	—	—	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-52080-13-00	BUILDING MAINTENANCE	—	—	—	—	—	N/M
001-52090-13-00	JAIL EXPENSE & MAINT.	—	—	—	—	—	N/M
001-52100-13-00	UNIFORMS	$31,799	$29,085	$25,000	$25,000	—	0.0%
001-52105-13-00	CONCEALABLE BALLISTIC ARMOR	$5,589	$7,493	$8,666	$8,576	($90)	-1.0%
001-52110-13-00	VEHICLE MAINTENANCE	$693	—	—	—	—	N/M
001-52115-13-00	TIRES/TUBES/BATTERIES	—	—	—	—	—	N/M
001-52130-13-00	COMMUNICATION EQUIP&MAINT	$15,766	$17,653	$17,483	$16,392	($1,091)	-6.2%
001-52180-13-00	MINOR EQUIPMENT	$8,356	$9,140	$7,495	$7,495	—	0.0%
001-52210-13-00	OPERATING EQUIP. MAINT.	$697	$763	$1,145	$2,150	$1,005	87.8%
001-52240-13-00	BLDG. CLEANING SUPPLIES	—	—	—	—	—	N/M
001-52330-13-00	FIRE ARMS, AMMUNITION & EQUIP	$18,238	$8,587	$14,271	$14,271	—	0.0%
001-52340-13-00	OTHER SUPPLIES	—	$66	—	—	—	N/M
001-53010-13-00	LEGAL ADVERTISING & RECRUTING	$7,373	$6,836	$8,000	$8,000	—	0.0%
001-53060-13-00	MEMBERSHIP & PROF. DUES	$2,765	$3,466	$4,400	$4,400	—	0.0%
001-53070-13-00	SUBSCRIPTIONS & PUBLICA.	$9,747	$12,886	$14,302	$13,374	($928)	-6.5%
001-53072-13-00	OTHER PROGRAMS	$14,942	$13,043	$15,000	$15,000	—	0.0%
001-53076-13-00	EOC PROGRAM	—	—	—	—	—	N/M
001-53080-13-00	TRAVEL & TRAINING	$48,428	$37,932	$38,520	$38,520	—	0.0%
001-53105-13-00	BREATHALYSER TEST. & SUP.	—	—	—	—	—	N/M
001-53110-13-00	CRIME PREVENTION SUPPLIES	$55	—	—	—	—	N/M
001-53113-13-00	CVL PROGRAM	—	—	—	—	—	N/M
001-53120-13-00	CRIMINAL INVEST. SUPPLIES	$17,495	$18,110	$19,000	$19,000	—	0.0%
001-53130-13-00	SRO PROGRAM	—	—	—	—	—	N/M
001-53140-13-00	EXPLORER PROGRAM	—	—	—	—	—	N/M
001-53990-13-00	MISCELLANEOUS EXPENSE	—	$125	—	—	—	N/M
001-54010-13-00	POWER & LIGHT	—	—	—	—	—	N/M
001-54020-13-00	NATURAL GAS	—	—	—	—	—	N/M
001-54030-13-00	TELEPHONE	—	—	—	—	—	N/M
001-55030-13-00	WORKERS' COMPENSATION	—	—	—	—	—	N/M
001-55040-13-00	REAL & PERSONAL PROPERTY	—	—	—	—	—	N/M
001-55055-13-00	LAW ENFORCE. LIAB. INS.	—	—	—	—	—	N/M
001-55060-13-00	AUTO. PHY. DAMAGE INS.	—	—	—	—	—	N/M
001-55070-13-00	NOTARY BOND	$107	—	—	—	—	N/M
001-55080-13-00	GENERAL LIABILITY	—	—	—	—	—	N/M
001-55090-13-00	AUTO LIABILITY	—	—	—	—	—	N/M
001-55100-13-00	EMPLOYEE BOND	—	—	—	—	—	N/M
001-56010-13-00	BUILDING IMPROVEMENTS	—	—	—	—	—	N/M
001-56020-13-00	EQUIPMENT	—	—	—	—	—	N/M
001-56021-13-00	FURNISHINGS	—	—	—	—	—	N/M
001-56100-13-00	VEHICLES & HEAVY EQUIP.	—	—	—	—	—	N/M
001-59010-13-00	DISPATCH SHARED SERVICES	—	—	—	—	—	N/M
001-59015-13-00	JAIL SHARED SERVICES	—	—	—	—	—	N/M
	TOTAL - POLICE	**$2,282,841**	**$2,672,373**	**$2,719,289**	**$2,875,185**	**$155,896**	**5.7%**
FIRE							
001-51010-14-00	SALARIES & WAGES	$1,305,474	$1,353,180	$1,403,871	$1,430,050	$26,179	1.9%
001-51015-14-00	FLSA	—	—	—	—	—	N/M
001-51020-14-00	PT/TEMPORARY	$86,939	$12,978	—	$33,228	$33,228	N/M
001-51030-14-00	OVERTIME	$193,448	$166,780	$146,878	$162,918	$16,040	10.9%
001-51040-14-00	F.I.C.A.	$118,545	$118,459	$121,345	$120,864	($481)	-0.4%
001-51050-14-00	UNEMPLOYMENT INSURANCE	$2,840	$1,791	$2,000	$2,000	—	0.0%
001-51060-14-00	EMPLOYEE ALLOWANCE	$18,655	$39,199	$36,060	$113,000	$76,940	213.4%
001-51070-14-00	T.M.R.S.	$271,085	$283,948	$290,673	$289,095	($1,578)	-0.5%
001-51080-14-00	HEALTH INSURANCE	$155,691	$163,677	$174,694	$177,732	$3,038	1.7%
001-51170-14-00	ENG./CONSULT. FEES	—	—	—	—	—	N/M
001-51175-14-00	COLLECTION FEES	$17,178	$7,714	—	—	—	N/M
001-51240-14-00	PHYSICALS	$10,620	$12,952	$15,400	$17,150	$1,750	11.4%
001-51250-14-00	PSYCHOLOGICALS	—	—	—	—	—	N/M
001-51280-14-00	IMMUNIZATION/VACCINATIONS	—	—	—	—	—	N/M
001-52010-14-00	OFFICE SUPPLIES	$1,212	$655	$1,200	$1,200	—	0.0%
001-52015-14-00	OPERATING SUPPLIES	$3,440	$3,758	$2,850	$2,850	—	0.0%
001-52020-14-00	PRINTING	$768	$909	$675	$675	—	0.0%
001-52030-14-00	GASOLINE	$291	$349	—	—	—	N/M
001-52035-14-00	OILS & LUBRICANTS	$958	$101	$1,750	$1,750	—	0.0%

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-52040-14-00	OFFICE EQUIP. MAINTENANCE	—	—	—	—	—	N/M
001-52060-14-00	MINOR OFFICE EQUIPMENT	—	—	—	—	—	N/M
001-52080-14-00	BUILDING MAINTENANCE	—	$425	—	—	—	N/M
001-52100-14-00	UNIFORMS	$29,908	$27,990	$25,150	$25,150	—	0.0%
001-52105-14-00	PROTECTIVE GEAR	$35,449	$40,075	$39,800	$39,800	—	0.0%
001-52110-14-00	VEHICLE MAINTENANCE	$54,584	$57,824	$42,100	$42,100	—	0.0%
001-52115-14-00	TIRES/TUBES/BATTERIES	$5,267	$6,549	$6,800	$6,800	—	0.0%
001-52130-14-00	COMMUNICATION EQUIP&MAINT	$1,624	$3,546	$4,000	$4,000	—	0.0%
001-52132-14-00	CITIZENS FIRE ACADEMY	$1,784	$489	$2,650	$2,650	—	0.0%
001-52134-14-00	CPR PROGRAM	—	—	$1,000	$1,000	—	0.0%
001-52145-14-00	FIRE PREVENTION SUPPLIES	$6,809	$4,964	$5,500	$5,500	—	0.0%
001-52165-14-00	VOLUNTEER FIREMAN PROGRAM	—	—	—	—	—	N/M
001-52175-14-00	AMBULANCE SUPPLIES	$36,141	$36,648	$23,000	$23,000	—	0.0%
001-52180-14-00	HAND TOOLS & SMALL EQUIP.	$2,785	$5,847	$5,000	$5,000	—	0.0%
001-52186-14-00	MINOR EQUIPMENT	$5,819	$6,066	$8,000	$8,000	—	0.0%
001-52210-14-00	OPERATING EQUIP. MAINT.	$46,442	$25,264	$25,400	$25,400	—	0.0%
001-52240-14-00	BLDG. CLEANING SUPPLIES	$3,687	$2,450	$3,200	$3,200	—	0.0%
001-52242-14-00	NEFDA REPLACEMENT AGREEMENT	$11,284	$14,127	$17,659	$22,073	$4,414	25.0%
001-52404-14-00	CABLE/INTERNET COSTS	$1,946	—	—	—	—	N/M
001-52510-14-00	EMERGENCY MANAGEMENT	$2,000	$4,894	$4,600	$4,600	—	0.0%
001-53010-14-00	LEGAL ADVERTISING	—	—	—	—	—	N/M
001-53060-14-00	MEMBERSHIP & PROF. DUES	$25,773	$28,036	$19,100	$22,070	$2,970	15.5%
001-53069-14-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	$18,318	$11,670	$25,650	$27,800	$2,150	8.4%
001-53070-14-00	SUBSCRIPTIONS & PUBLICA.	$1,553	$817	$900	$900	—	0.0%
001-53072-14-00	OTHER PROGRAMS	$1,280	$1,227	—	—	—	N/M
001-53075-14-00	TUITION REIMBURSEMENT	—	—	—	—	—	N/M
001-53080-14-00	TRAVEL & TRAINING	$24,261	$23,689	$28,600	$28,600	—	0.0%
001-53120-14-00	CRIMINAL INVEST. SUPPLIES	$2,737	$2,451	$2,300	$2,300	—	0.0%
001-53990-14-00	MISCELLANEOUS EXPENSE	$5,993	$4,842	$4,250	$4,250	—	0.0%
001-54010-14-00	POWER & LIGHT	—	—	—	—	—	N/M
001-54020-14-00	NATURAL GAS	—	—	—	—	—	N/M
001-54030-14-00	TELEPHONE	—	—	—	—	—	N/M
001-55030-14-00	WORKERS' COMPENSATION	—	—	—	—	—	N/M
001-55040-14-00	REAL & PERSONAL PROPERTY	—	—	—	—	—	N/M
001-55060-14-00	AUTO. PHY. DAMAGE INS.	—	—	—	—	—	N/M
001-55080-14-00	GENERAL LIABILITY	—	—	—	—	—	N/M
001-55090-14-00	AUTO LIABILITY	—	—	—	—	—	N/M
001-56010-14-00	BUILDING IMPROVEMENTS	—	—	—	—	—	N/M
001-56020-14-00	EQUIPMENT	$33,349	$23,240	—	$19,360	$19,360	N/M
001-56100-14-00	VEHICLES & HEAVY EQUIP.	($15,718)	—	—	—	—	N/M
001-57031-14-00	PAYMENT OF PRINCIPAL	—	—	—	—	—	N/M
001-57040-14-00	PAYMENT OF INTEREST	—	—	—	—	—	N/M
001-57044-14-00	TRANSFER TO FEMA GRANT	—	—	—	—	—	N/M
001-59010-14-00	SHARED SERVICES	$24,329	$129,009	$27,522	$115,203	$87,681	318.6%
	TOTAL - FIRE	**$2,554,547**	**$2,628,589**	**$2,519,577**	**$2,791,268**	**$271,691**	**10.8%**
STREETS							
001-51010-16-00	SALARIES & WAGES	$127,100	$156,102	$185,786	$149,724	($36,062)	-19.4%
001-51025-16-00	ON CALL PAY	—	$660	$3,120	$4,160	$1,040	33.3%
001-51030-16-00	OVERTIME	$6,431	$20,532	$9,455	$9,455	—	0.0%
001-51040-16-00	F.I.C.A.	$10,261	$13,774	$15,262	$12,551	($2,711)	-17.8%
001-51050-16-00	UNEMPLOYMENT INSURANCE	$140	$88	$375	$375	—	0.0%
001-51060-16-00	EMPLOYEE ALLOWANCE	$1,930	$3,223	$2,940	$1,920	($1,020)	-34.7%
001-51070-16-00	T.M.R.S.	$23,380	$32,303	$36,559	$29,842	($6,717)	-18.4%
001-51080-16-00	HEALTH INSURANCE	$20,736	$29,232	$29,141	$20,367	($8,774)	-30.1%
001-51170-16-00	ENG./CONSULT. FEES	—	—	—	—	—	N/M
001-51190-16-00	PROFESSIONAL SERVICES	—	—	$25,000	$25,000	—	0.0%
001-51240-16-00	PHYSICALS	—	—	—	—	—	N/M
001-52010-16-00	OFFICE SUPPLIES	$200	$507	$500	$500	—	0.0%
001-52015-16-00	OPERATING SUPPLIES	$738	$510	$750	$750	—	0.0%
001-52030-16-00	GASOLINE	—	$82	—	—	—	N/M
001-52035-16-00	OILS & LUBRICANTS	$12	$109	$200	$200	—	0.0%
001-52040-16-00	OFFICE EQUIP. MAINTENANCE	—	$238	$400	$400	—	0.0%
001-52060-16-00	MINOR OFFICE EQUIPMENT	—	—	—	—	—	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-52080-16-00	BUILDING MAINTENANCE	—	—	—	—	—	N/M
001-52091-16-00	LANDSCAPE MAINTENANCE	—	—	—	—	—	N/M
001-52095-16-00	PARKS MAINTENANCE	—	—	—	—	—	N/M
001-52100-16-00	UNIFORMS	$1,832	$3,178	$2,400	$2,400	—	0.0%
001-52110-16-00	VEHICLE MAINTENANCE	$772	$1,413	$2,000	$2,000	—	0.0%
001-52115-16-00	TIRES/TUBES/BATTERIES	$12	$738	$1,500	$1,500	—	0.0%
001-52130-16-00	COMMUNICATION EQUIP&MAINT	—	—	—	—	—	N/M
001-52180-16-00	HAND TOOLS & SMALL EQUIP.	$785	$707	$1,000	$1,000	—	0.0%
001-52185-16-00	GENERAL STREET IMPROVMTS.	—	—	—	—	—	N/M
001-52190-16-00	STREET REPAIR MATERIAL	—	—	—	—	—	N/M
001-52200-16-00	PAINT & CHEMICALS	$2,072	$1,877	$2,500	$2,500	—	0.0%
001-52201-16-00	STREET SWEEPING	—	—	—	—	—	N/M
001-52210-16-00	OPERATING EQUIP. MAINT.	$2,021	$319	$3,000	$3,000	—	0.0%
001-52220-16-00	STREET SIGNS	$13,335	$38,673	$12,000	$12,000	—	0.0%
001-52221-16-00	SIGNAL LIGHTS	$23,054	$34,468	$27,000	$27,000	—	0.0%
001-52240-16-00	BLDG. CLEANING SUPPLIES	—	—	—	—	—	N/M
001-52525-16-00	MOSQUITO SPRAYING	$283	—	$750	$750	—	0.0%
001-53060-16-00	MEMBERSHIP & PROF. DUES	$208	—	$400	$400	—	0.0%
001-53070-16-00	SUBSCRIPTIONS & PUBLICA.	—	—	—	—	—	N/M
001-53080-16-00	TRAVEL & TRAINING	$65	$1,165	$1,000	$1,000	—	0.0%
	TOTAL - STREETS	**$235,366**	**$339,899**	**$363,038**	**$308,794**	**($54,244)**	**-14.9%**
LIBRARY							
001-41201-17-00	LIBRARY CASH OVER/SHORT	—	—	—	—	—	N/M
001-51010-17-00	SALARIES & WAGES	$160,845	$169,538	$172,381	$172,835	$454	0.3%
001-51020-17-00	PT/TEMPORARY	$124,227	$133,145	$136,517	$134,118	($2,399)	-1.8%
001-51030-17-00	OVERTIME	—	—	—	—	—	N/M
001-51040-17-00	F.I.C.A.	$20,871	$22,891	$23,677	$23,335	($342)	-1.4%
001-51050-17-00	UNEMPLOYMENT INSURANCE	$840	$338	$1,000	$1,000	—	0.0%
001-51060-17-00	EMPLOYEE ALLOWANCE	$650	$600	$600	$600	—	0.0%
001-51070-17-00	T.M.R.S.	$48,983	$52,740	$54,211	$50,608	($3,603)	-6.6%
001-51080-17-00	HEALTH INSURANCE	$21,188	$19,045	$18,250	$18,968	$718	3.9%
001-51260-17-00	CONTRACT LABOR	$2,150	$2,262	$3,600	$3,600	—	0.0%
001-52010-17-00	OFFICE SUPPLIES	$7,947	$10,588	$5,800	$5,800	—	0.0%
001-52040-17-00	OFFICE EQUIP. MAINTENANCE	$2,350	—	—	—	—	N/M
001-52061-17-00	CREDIT CARD FEES	$32	$23	—	—	—	N/M
001-52225-17-00	BOOKS	$22,643	$20,500	$18,000	$18,000	—	0.0%
001-52226-17-00	AUDIO BOOKS	$3,544	$637	$1,000	$1,000	—	0.0%
001-52227-17-00	VIDEOS	$4,028	$3,081	$3,500	$3,500	—	0.0%
001-52228-17-00	AUDIO CASSETTES/CD	—	—	—	—	—	N/M
001-52229-17-00	SOFTWARE	$1,583	$2,436	$3,300	$3,300	—	0.0%
001-52230-17-00	BOOK BINDING & REPAIR	—	—	—	—	—	N/M
001-52235-17-00	PERIODICALS	$1,179	$319	$700	$700	—	0.0%
001-52240-17-00	BLDG. CLEANING SUPPLIES	—	—	—	—	—	N/M
001-52245-17-00	REFERENCE PURCHASES	$34	$17	$100	$100	—	0.0%
001-52247-17-00	ELECTRONIC DATABASES	$3,302	$4,352	$3,900	$3,900	—	0.0%
001-53060-17-00	MEMBERSHIP & PROF. DUES	$1,108	$743	$1,030	$1,030	—	0.0%
001-53070-17-00	SUBSCRIPTIONS & PUBLICA.	$3,356	$8,162	$11,000	$11,000	—	0.0%
001-53072-17-00	OTHER PROGRAMS	$16,082	$21,785	$15,500	$15,500	—	0.0%
001-53080-17-00	TRAVEL & TRAINING	$5,920	$3,970	$4,000	$4,000	—	0.0%
001-53990-17-00	MISCELLANEOUS EXPENSE	—	$4	—	—	—	N/M
	TOTAL - LIBRARY	**$452,862**	**$477,178**	**$481,566**	**$476,394**	**($5,172)**	**-1.1%**
RECREATION							
001-51010-18-00	SALARIES & WAGES	$185,426	$181,580	$179,623	$168,994	($10,629)	-5.9%
001-51030-18-00	OVERTIME	—	—	—	—	—	N/M
001-51040-18-00	F.I.C.A.	$13,641	$13,239	$13,824	$13,049	($775)	-5.6%
001-51050-18-00	UNEMPLOYMENT INSURANCE	$222	—	$125	$125	—	0.0%
001-51060-18-00	EMPLOYEE ALLOWANCE	$800	—	$1,080	$1,080	—	0.0%
001-51070-18-00	T.M.R.S.	$32,388	$32,769	$33,114	$31,027	($2,087)	-6.3%
001-51080-18-00	HEALTH INSURANCE	$17,303	$25,230	$13,205	$26,011	$12,806	97.0%
001-51240-18-00	PHYSICALS	—	—	—	—	—	N/M
001-51260-18-00	CONTRACT LABOR	—	—	—	—	—	N/M
001-52010-18-00	OFFICE SUPPLIES	$1,458	$1,840	$1,000	$1,000	—	0.0%

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-52015-18-00	OPERATING SUPPLIES	—	$657	—	—	—	N/M
001-52291-18-00	HOLIDAY EXPENSE	$25,665	$28,950	$30,000	$30,000	—	0.0%
001-52292-18-00	SENIOR ACTIVITIES	$9,000	$9,000	$10,000	$10,000	—	0.0%
001-53060-18-00	MEMBERSHIP & PROF. DUES	$794	$100	$800	$800	—	0.0%
001-53080-18-00	TRAVEL & TRAINING	$2,273	$1,816	$3,510	$3,510	—	0.0%
001-53083-18-00	SPECIAL EVENTS	$48	$58	—	—	—	N/M
001-53090-18-00	PROMOTIONS/RETENTION	$20	$1,937	—	—	—	N/M
	TOTAL - RECREATION	**$289,039**	**$297,174**	**$286,281**	**$285,596**	**($685)**	**-0.2%**
PARKS & GROUNDS							
001-51010-19-00	SALARIES & WAGES	$77,777	$82,923	$103,329	$103,648	$319	0.3%
001-51020-19-00	PT/TEMPORARY	—	—	—	—	—	N/M
001-51025-19-00	ON CALL PAY	—	—	$780	$780	—	0.0%
001-51030-19-00	OVERTIME	$2,120	$2,047	$2,122	$2,122	—	0.0%
001-51040-19-00	F.I.C.A.	$6,028	$6,385	$8,159	$8,247	$88	1.1%
001-51050-19-00	UNEMPLOYMENT INSURANCE	$176	$35	$250	$250	—	0.0%
001-51060-19-00	EMPLOYEE ALLOWANCE	—	—	$420	$420	—	0.0%
001-51070-19-00	T.M.R.S.	$13,971	$15,373	$19,544	$19,611	$67	0.3%
001-51080-19-00	HEALTH INSURANCE	$11,100	$14,368	$21,295	$31,379	$10,084	47.4%
001-52015-19-00	OPERATING SUPPLIES	$17,949	$22,814	$26,800	$26,800	—	0.0%
001-52091-19-00	LANDSCAPE MAINTENANCE	$139,263	$130,284	$100,000	$105,000	$5,000	5.0%
001-52092-19-00	IRRIGATION MAINTENANCE	$2,619	$64	$3,500	$3,500	—	0.0%
001-52093-19-00	PARKS MAINTENANCE	$18,174	$4,327	$16,700	$16,700	—	0.0%
001-52100-19-00	UNIFORMS	$2,177	$1,525	$2,000	$2,000	—	0.0%
001-52105-19-00	PROTECTIVE GEAR	—	—	—	—	—	N/M
001-52110-19-00	VEHICLE MAINTENANCE	$454	$34	—	—	—	N/M
001-52186-19-00	MINOR EQUIPMENT	$56	—	—	—	—	N/M
001-53080-19-00	TRAVEL & TRAINING	$1,579	$1,870	$1,640	$1,640	—	0.0%
001-53990-19-00	MISCELLANEOUS EXPENSE	—	$347	—	—	—	N/M
	TOTAL - PARKS & GROUNDS	**$293,442**	**$282,396**	**$306,539**	**$322,097**	**$15,558**	**5.1%**
COMMUNITY DEVELOPMENT							
001-41024-20-00	LIEN RELEASE FUNDS	($18,436)	—	—	—	—	N/M
001-51010-20-00	SALARIES & WAGES	$119,662	$36,206	$104,318	$109,451	$5,133	4.9%
001-51020-20-00	PT/TEMPORARY	—	—	—	—	—	N/M
001-51030-20-00	OVERTIME	$1,063	—	$612	—	($612)	-100.0%
001-51040-20-00	F.I.C.A.	$8,600	$1,766	$8,258	$8,373	$115	1.4%
001-51050-20-00	UNEMPLOYMENT INSURANCE	$351	$34	$250	$250	—	0.0%
001-51060-20-00	EMPLOYEE ALLOWANCE	$1,260	$1,045	$2,220	—	($2,220)	-100.0%
001-51070-20-00	T.M.R.S.	$21,262	$7,712	$19,782	$19,909	$127	0.6%
001-51080-20-00	HEALTH INSURANCE	$26,718	$4,727	$18,250	$23,868	$5,618	30.8%
001-51099-20-00	PROFESSIONAL SVCS PLANNING	—	—	—	—	—	N/M
001-51165-20-00	PROFESSIONAL SVCS COMP PLAN	—	—	—	—	—	N/M
001-51170-20-00	ENG./CONSULT. FEES	$327,007	$319,494	$250,000	$250,000	—	0.0%
001-51200-20-00	FILING FEES	—	—	—	—	—	N/M
001-51240-20-00	PHYSICALS	$48	—	—	—	—	N/M
001-52010-20-00	OFFICE SUPPLIES	$377	$668	$750	$750	—	0.0%
001-52015-20-00	OPERATING SUPPLIES	$130	$643	—	—	—	N/M
001-52020-20-00	PRINTING	$5,849	$1,872	—	—	—	N/M
001-52043-20-00	WORK MGMT SOFTWARE PROGRAM	$9,115	$8,860	$10,000	$10,000	—	0.0%
001-52060-20-00	MINOR OFFICE EQUIPMENT	$3,783	$369	$1,000	$1,000	—	0.0%
001-52061-20-00	CREDIT CARD FEES	$7,983	$4,776	$5,000	$5,000	—	0.0%
001-52080-20-00	BUILDING MAINTENANCE	—	—	—	—	—	N/M
001-52100-20-00	UNIFORMS	$4,585	$86	$300	$300	—	0.0%
001-52105-20-00	PROTECTIVE GEAR	—	—	—	—	—	N/M
001-52110-20-00	VEHICLE MAINTENANCE	—	$18	—	—	—	N/M
001-52180-20-00	HAND TOOLS & SMALL EQUIP.	$23	$116	—	—	—	N/M
001-53010-20-00	LEGAL ADVERTISING	—	—	—	—	—	N/M
001-53060-20-00	MEMBERSHIP & PROF. DUES	$71	—	$770	$770	—	0.0%
001-53070-20-00	SUBSCRIPTIONS & PUBLICA.	—	—	—	—	—	N/M
001-53080-20-00	TRAVEL & TRAINING	$3,255	$458	$1,500	$1,500	—	0.0%
001-53150-20-00	LOT MOWING/DEMOLITION	$4,350	$21,855	$10,000	—	($10,000)	-100.0%
	TOTAL - COMMUNITY DEVELOPMENT	**$527,056**	**$410,706**	**$433,010**	**$431,171**	**($1,839)**	**-0.4%**
COMMUNITY COMPLIANCE							

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-51010-21-00	SALARIES & WAGES	$103,773	$197,866	$233,356	$242,023	$8,667	3.7%
001-51020-21-00	PT/TEMPORARY	$20,833	$25,481	—	—	—	N/M
001-51025-21-00	ON CALL PAY	—	$559	$3,120	$3,120	—	0.0%
001-51030-21-00	OVERTIME	$15,770	$19,281	$12,607	$12,607	—	0.0%
001-51040-21-00	F.I.C.A.	$10,374	$18,473	$19,344	$19,896	$552	2.9%
001-51050-21-00	UNEMPLOYMENT INSURANCE	$362	$16	$625	$625	—	0.0%
001-51060-21-00	EMPLOYEE ALLOWANCE	$1,385	$4,275	$3,780	$2,760	($1,020)	-27.0%
001-51070-21-00	T.M.R.S.	$24,229	$43,236	$46,337	$47,307	$970	2.1%
001-51080-21-00	HEALTH INSURANCE	$17,596	$47,995	$58,375	$53,683	($4,692)	-8.0%
001-51240-21-00	PHYSICALS	—	—	—	—	—	N/M
001-51280-21-00	IMMUNIZATION/VACCINATIONS	$330	$2,426	$600	$600	—	0.0%
001-52010-21-00	OFFICE SUPPLIES	$925	$1,511	$1,000	$1,000	—	0.0%
001-52015-21-00	OPERATING SUPPLIES	$109,593	$103,334	$65,000	$65,000	—	0.0%
001-52020-21-00	PRINTING	$1,276	$498	$1,500	$1,500	—	0.0%
001-52030-21-00	GASOLINE	—	—	—	—	—	N/M
001-52035-21-00	OILS & LUBRICANTS	—	—	—	—	—	N/M
001-52040-21-00	OFFICE EQUIP. MAINTENANCE	$540	$760	$1,260	$1,260	—	0.0%
001-52060-21-00	MINOR OFFICE EQUIPMENT	$341	$800	$1,200	$1,200	—	0.0%
001-52061-21-00	CREDIT CARD FEES	$443	$421	$400	$400	—	0.0%
001-52062-21-00	FURNITURE	—	—	—	—	—	N/M
001-52080-21-00	BUILDING MAINTENANCE	—	—	—	—	—	N/M
001-52100-21-00	UNIFORMS	$4,847	$4,466	$3,000	$3,000	—	0.0%
001-52180-21-00	HAND TOOLS & SMALL EQUIP.	$2,708	$1,927	$2,000	$2,000	—	0.0%
001-52515-21-00	SHELTER BD/REPAIRS	—	—	—	—	—	N/M
001-53010-21-00	LEGAL ADVERTISING	—	—	—	—	—	N/M
001-53060-21-00	MEMBERSHIP & PROF. DUES	$250	$200	$1,140	$1,140	—	0.0%
001-53072-21-00	OTHER PROGRAMS	$5,568	$2,798	$3,500	$3,500	—	0.0%
001-53074-21-00	CAPTURE OF WILD ANIMALS	—	—	—	—	—	N/M
001-53080-21-00	TRAVEL & TRAINING	$4,438	$2,741	$6,150	$6,150	—	0.0%
001-53150-21-00	LOT MOWING/ABATEMENT	—	—	—	$20,000	$20,000	N/M
001-53990-21-00	MISCELLANEOUS EXPENSE	—	—	$10,000	—	($10,000)	-100.0%
	TOTAL - COMMUNITY COMPLIANCE	**$325,581**	**$479,064**	**$474,294**	**$488,771**	**$14,477**	**3.1%**
LEGISLATIVE (CITY SECRETARY)							
001-51010-23-00	SALARIES & WAGES	$67,962	$75,378	$69,560	$54,600	($14,960)	-21.5%
001-51030-23-00	OVERTIME	—	—	—	—	—	N/M
001-51040-23-00	F.I.C.A.	$5,162	$5,794	$5,464	$5,464	—	0.0%
001-51050-23-00	UNEMPLOYMENT INSURANCE	$76	$22	$125	$125	—	0.0%
001-51060-23-00	EMPLOYEE ALLOWANCE	$1,300	$1,695	$1,860	$600	($1,260)	-67.7%
001-51070-23-00	T.M.R.S.	$11,884	$13,700	$13,088	$13,088	—	0.0%
001-51080-23-00	HEALTH INSURANCE	$5,048	$6,118	$9,714	$9,714	—	0.0%
001-51100-23-00	COUNCIL COMPENSATION	$1,830	$1,600	$1,750	$1,750	—	0.0%
001-51170-23-00	ENG./CONSULT. FEES	—	—	—	—	—	N/M
001-52010-23-00	OFFICE SUPPLIES	$818	$6,960	$500	$500	—	0.0%
001-52020-23-00	PRINTING	$6,145	$5,054	$4,000	$5,000	$1,000	25.0%
001-52023-23-00	ELECTRONIC CONVERSION PROGRAM	—	—	—	—	—	N/M
001-52040-23-00	OFFICE EQUIP. MAINTENANCE	$2,488	$5,330	$6,264	$8,320	$2,056	32.8%
001-52060-23-00	MINOR OFFICE EQUIPMENT	—	—	—	—	—	N/M
001-52215-23-00	ELECTIONS EXPENSE	$24,775	$3,524	$10,000	$14,500	$4,500	45.0%
001-53010-23-00	LEGAL ADVERTISING	$3,408	$1,277	$2,000	$2,000	—	0.0%
001-53020-23-00	POSTAGE	—	—	—	—	—	N/M
001-53060-23-00	MEMBERSHIP & PROF. DUES	$4,651	$6,520	$5,652	$6,600	$948	16.8%
001-53070-23-00	SUBSCRIPTIONS & PUBLICA.	—	$100	$800	$784	($16)	-2.0%
001-53071-23-00	EMPL./VOLUNTEER PROGRAMS	—	—	—	—	—	N/M
001-53072-23-00	OTHER PROGRAMS	—	—	—	—	—	N/M
001-53080-23-00	TRAVEL & TRAINING	$9,378	$14,220	$9,900	$10,950	$1,050	10.6%
001-53100-23-00	NEWSLETTER	—	—	—	—	—	N/M
001-53220-23-00	STORAGE OF RECORDS	$3,512	$2,826	$3,000	$4,000	$1,000	33.3%
001-53990-23-00	MISCELLANEOUS EXPENSE	—	—	—	—	—	N/M
001-53991-23-00	CONTINGENCY FUND	$17,096	$16,719	$5,500	$7,500	$2,000	36.4%
	TOTAL - LEGISLATIVE (CITY SECRETARY)	**$165,533**	**$166,836**	**$149,177**	**$145,495**	**($3,682)**	**-2.5%**
SHARED SERVICES							
001-51010-30-00	SALARIES & WAGES	$39,470	$38,519	$37,444	$38,260	$816	2.2%

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-51020-30-00	PT/TEMPORARY	$2,897	—	—	—	—	N/M
001-51030-30-00	OVERTIME	$708	—	$1,224	$1,224	—	0.0%
001-51040-30-00	F.I.C.A.	$3,303	$2,957	$2,958	$3,043	$85	2.9%
001-51050-30-00	UNEMPLOYMENT INSURANCE	$208	$547	$125	$125	—	0.0%
001-51060-30-00	EMPLOYEE ALLOWANCE	$400	—	—	—	—	N/M
001-51070-30-00	T.M.R.S.	$6,499	$6,980	$7,086	$7,237	$151	2.1%
001-51080-30-00	HEALTH INSURANCE	$7,249	$8,864	$9,714	$10,184	$470	4.8%
001-51085-30-00	EMPLOYEE WELLNESS PROGRAM	—	—	—	—	—	N/M
001-51086-30-00	TUITION REIMBURSEMENT	$15,906	$14,627	$3,000	$21,249	$18,249	608.3%
001-51087-30-00	SALARY ADJUSTMENTS	—	—	—	—	—	N/M
001-51170-30-00	ENG./CONSULT. FEES	—	—	—	—	—	N/M
001-51190-30-00	PROFESSIONAL SERVICES	$13,049	$61,509	$20,000	$20,000	—	0.0%
001-51260-30-00	CONTRACT LABOR	$21,881	$29,314	$44,702	$44,702	—	0.0%
001-52011-30-00	CITY HALL SUPPLIES	$1,311	$927	$2,500	$2,500	—	0.0%
001-52015-30-00	PREVENTATIVE MAINTENANCE	$12,980	$22,701	$20,550	$20,550	—	0.0%
001-52016-30-00	CITY HALL PAPER PURCHASES	—	—	—	—	—	N/M
001-52040-30-00	OFFICE EQUIP. MAINTENANCE	$12,285	$11,515	$47,655	$48,586	$931	2.0%
001-52045-30-00	IT UPGRADE	—	—	—	—	—	N/M
001-52047-30-00	IT-SMALL EQUIPMENT	—	—	—	—	—	N/M
001-52080-30-00	BUILDING MAINTENANCE	$46,434	$46,417	$45,134	$45,440	$306	0.7%
001-52081-30-00	GENERATOR MAINTENANCE	—	$6,223	$3,000	$3,000	—	0.0%
001-52110-30-00	VEHICLE/EQUIPMENT REPAIR	—	—	—	—	—	N/M
001-52140-30-00	PHYSICALS/HIRING EXP	$1,287	$215	—	$2,000	$2,000	N/M
001-52141-30-00	MEDICAL	—	($4,693)	—	—	—	N/M
001-52180-30-00	MINOR EQUIPMENT	—	$92	$500	$500	—	0.0%
001-52240-30-00	BLDG. CLEANING SUPPLIES	$14,322	$6,083	$14,500	$14,500	—	0.0%
001-52403-30-00	IT SERVICES	$82,515	$114,378	$131,235	$120,504	($10,731)	-8.2%
001-52404-30-00	CABLE/INTERNET COSTS	$30,405	$20,533	$22,227	$20,948	($1,279)	-5.8%
001-53069-30-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	$35,400	$30,995	$23,626	$25,613	$1,987	8.4%
001-53070-30-00	SUBSCRIPTIONS & PUBLICA.	—	—	$95	$95	—	0.0%
001-53071-30-00	EMPLOYEE PROGRAMS	$13,766	$12,141	$15,000	$15,000	—	0.0%
001-53072-30-00	OTHER PROGRAMS	—	$555	—	—	—	N/M
001-53080-30-00	TRAVEL & TRAINING	—	—	$1,000	$1,000	—	0.0%
001-54010-30-00	POWER & LIGHT	$138,627	$131,198	$142,000	$142,000	—	0.0%
001-54020-30-00	NATURAL GAS	$6,719	$8,805	$7,000	$7,000	—	0.0%
001-54030-30-00	CELL PHONE COSTS	$23,849	$26,003	$24,624	$24,624	—	0.0%
001-54031-30-00	TELEPHONE-VOIP COSTS	$23,374	$23,945	$25,218	$25,218	—	0.0%
001-55015-30-00	CLAIMS EXPENSE	$62	$21,405	$5,000	$5,000	—	0.0%
001-55019-30-00	COVID-19-DO NOT USE	—	—	—	—	—	N/M
001-55020-30-00	MOBILE INSURANCE	$1,181	$1,575	$1,575	$1,575	—	0.0%
001-55030-30-00	WORKERS' COMPENSATION	$281,047	$184,578	$202,953	$142,800	($60,153)	-29.6%
001-55040-30-00	REAL & PERSONAL PROPERTY	$45,227	$76,952	$94,704	$98,762	$4,058	4.3%
001-55050-30-00	ERRORS & OMISSIONS INS.	$3,336	$4,258	$4,258	$4,761	$503	11.8%
001-55055-30-00	LAW ENFORCE. LIAB. INS.	$12,386	$16,067	$15,915	$15,666	($249)	-1.6%
001-55060-30-00	AUTO. PHY. DAMAGE INS.	$9,786	$13,790	$13,731	$13,731	—	0.0%
001-55080-30-00	GENERAL LIABILITY	$1,542	$2,659	$2,169	$2,438	$269	12.4%
001-55090-30-00	AUTO LIABILITY	$9,960	$13,040	$14,575	$16,158	$1,583	10.9%
001-55100-30-00	EMPLOYEE BOND	$300	$156	$1,265	$1,265	—	0.0%
	TOTAL - SHARED SERVICES	**$919,672**	**$955,829**	**$1,008,262**	**$967,258**	**($41,004)**	**-4.1%**
	TOTAL DEPARTMENTAL EXPENDITURES	**$9,050,498**	**$9,826,973**	**$9,613,719**	**$10,029,160**	**—**	**N/M**
NON-DEPARTMENTAL / TRANSFERS OUT							
001-52405-00-00	TRANSPORTATION SERVICES	—	$63,272	—	—	—	N/M
001-56020-00-00	EQUIPMENT	—	—	—	—	—	N/M
001-56033-00-00	MISC EXPENSES-NON DEPT	$75,765	—	$70,000	$15,000	($55,000)	-78.6%
001-56034-00-00	NON RECONCILING ITEMS	—	—	—	—	—	N/M
001-56170-00-00	TRANS. TO CAPITAL PROJECT	—	—	—	—	—	N/M
001-56175-00-00	TRANSFER TO EOM FUND	$2,500	$2,500	—	—	—	N/M
001-56176-00-00	TRANSFER TO TIF-SALES TAX	—	—	$120,000	—	($120,000)	-100.0%
001-56177-00-00	TRANSFERS OUT	—	—	—	—	—	N/M
001-56182-00-00	TRF TO EQUIP REPLACEMENT	—	—	—	—	—	N/M
001-57022-00-00	TFER TO STRATEGIC INITVE FUND	$256,260	$812,700	$1,028,998	—	($1,028,998)	-100.0%
001-57031-00-00	PAYMENT OF PRINCIPAL	$21,301	$23,062	—	—	—	N/M
001-57040-00-00	PAYMENT OF INTEREST	$7,671	$5,910	—	—	—	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
001-57045-00-00	TRANSFER TO LINK FUND	$200,000	$200,000	$150,000	—	($150,000)	-100.0%
001-57049-00-00	TRANSFER TO CARES FUND 21	—	—	—	—	—	N/M
001-57060-00-00	TRANSFER TO FUND 103-LINK ERF	$25,000	—	—	—	—	N/M
001-57081-00-00	T-FER TO SPECIAL EVENTS FUND	—	—	—	—	—	N/M
001-59032-00-00	TRNSFR TO VEHICLE REPLCMENT	$233,133	$217,907	$217,907	$217,907	—	0.0%
	TOTAL - NON-DEPARTMENTAL / TRANSFERS OUT	**$821,630**	**$1,325,351**	**$1,586,905**	**$232,907**	**($1,353,998)**	**-85.3%**
	TOTAL EXPENDITURES AND TRANSFERS	**$9,872,127**	**$11,152,323**	**$11,200,624**	**$10,262,067**	**($938,557)**	**-8.4%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$680,934**	**($590,445)**	**($669,937)**	**—**	**$669,937**	**100.0%**

Utility Fund (002)

An enterprise fund accounting for the operation of the City's water distribution and wastewater collection systems, supported primarily by user charges.

$5,896,200
FY2027 REVENUES

$6,041,739
FY2027 APPROPRIATIONS

$145,539
USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 54 - WATER REVENUES							
002-41005-54-00	PENALTY & INTEREST	$75,998	$89,897	$84,000	$84,000	—	0.0%
002-41016-54-00	SALE OF WATER	$2,519,961	$2,744,256	$2,630,000	$2,830,000	$200,000	7.6%
002-41024-54-00	TAP FEES	$27,702	$50,723	$10,000	$10,000	—	0.0%
002-41030-54-00	WATER METER SETTING FEE	$19,050	$29,125	$10,000	$10,000	—	0.0%
	TOTAL - DEPARTMENT 54 - WATER REVENUES	**$2,642,711**	**$2,914,001**	**$2,734,000**	**$2,934,000**	**$200,000**	**7.3%**
REVENUE | DEPARTMENT 55 - SEWER REVENUES							
002-41017-55-00	SEWER BILLING	$1,786,904	$1,997,784	$2,088,000	$2,120,000	$32,000	1.5%
	TOTAL - DEPARTMENT 55 - SEWER REVENUES	**$1,786,904**	**$1,997,784**	**$2,088,000**	**$2,120,000**	**$32,000**	**1.5%**
REVENUE | DEPARTMENT 56 - MISC. REVENUES							
002-41018-56-00	USE OF LINES	$5,910	$6,115	$5,000	$5,000	—	0.0%
002-41026-56-00	SERVICE CHARGES	$3,624	$2,854	$2,500	$2,500	—	0.0%
002-41034-56-00	INVESTMENT INCOME	$322,484	$323,338	$170,000	$170,000	—	0.0%
002-41046-56-00	WASTE DISP. PROCESS. FEE	$43,279	$45,799	$44,400	$44,400	—	0.0%
002-41053-56-00	MISC. REVENUE	$56,790	$48,741	$20,000	$20,000	—	0.0%
002-41057-56-00	CONTRIBUTION FROM REPUBLIC	$15,000	—	$15,000	$15,000	—	0.0%
002-41092-56-00	GARBAGE BILLING	$543,367	$575,541	$585,300	$580,800	($4,500)	-0.8%
002-41093-56-00	GARBAGE ADMIN FEE BILLING	—	—	—	$4,500	$4,500	N/M
	TOTAL - DEPARTMENT 56 - MISC. REVENUES	**$1,170,721**	**$1,002,388**	**$842,200**	**$842,200**	**—**	**0.0%**
EXPENSE | NON DEPARTMENTAL							
002-52255-00-00	HAZARDOUS WASTE DROPOFF	$13,680	$18,714	$15,000	$15,000	—	0.0%
002-53152-00-00	GARBAGE EXPENSE	$554,848	$572,488	$588,000	$588,000	—	0.0%
002-57010-00-00	TRANSFER TO GENERAL	—	—	—	$215,000	$215,000	N/M
002-59032-00-00	TRNSFR TO VEHICLE REPLCMENT	$63,815	$62,939	$62,939	$62,939	—	0.0%
	TOTAL - NON DEPARTMENTAL	**$632,343**	**$654,141**	**$665,939**	**$880,939**	**$215,000**	**32.3%**
EXPENSE | DEPARTMENT 30 - SHARED SERVICES							
002-52015-30-00	PREVENTATIVE MAINTENANCE	—	—	—	$4,000	$4,000	N/M
002-52040-30-00	OFFICE EQUIP. MAINTENANCE	—	—	—	$27,593	$27,593	N/M
002-52080-30-00	BUILDING MAINTENANCE	—	—	—	$9,000	$9,000	N/M
002-52081-30-00	GENERATOR MAINTENANCE	—	—	—	$15,000	$15,000	N/M
002-52140-30-00	PHYSICALS/HIRING EXP	—	—	—	$500	$500	N/M
002-52240-30-00	BLDG. CLEANING SUPPLIES	—	—	—	$4,500	$4,500	N/M
002-52403-30-00	IT SERVICES	—	—	—	$51,645	$51,645	N/M
002-52404-30-00	CABLE/INTERNET COSTS	—	—	—	$8,460	$8,460	N/M
002-53069-30-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	—	—	—	$16,458	$16,458	N/M
002-54010-30-00	POWER & LIGHT	—	—	—	$142,000	$142,000	N/M
002-54020-30-00	NATURAL GAS	—	—	—	$7,000	$7,000	N/M
002-54030-30-00	CELL PHONE COSTS	—	—	—	$10,554	$10,554	N/M
002-54031-30-00	TELEPHONE-VOIP COSTS	—	—	—	$9,808	$9,808	N/M
002-55020-30-00	MOBILE EQUIPMENT	—	—	—	$1,575	$1,575	N/M
002-55030-30-00	WORKERS	—	—	—	$23,246	$23,246	N/M
002-55040-30-00	REAL & PERSONAL PROPERTY	—	—	—	$49,372	$49,372	N/M
002-55050-30-00	ERRORS & OMISSIONS INS.	—	—	—	$4,761	$4,761	N/M
002-55060-30-00	AUTO. PHY. DAMAGE INS.	—	—	—	$14,135	$14,135	N/M
002-55080-30-00	GENERAL LIABILITY	—	—	—	$2,438	$2,438	N/M
002-55090-30-00	AUTO LIABILITY	—	—	—	$15,158	$15,158	N/M
002-55100-30-00	EMPLOYEE BOND	—	—	—	$1,265	$1,265	N/M
	TOTAL - DEPARTMENT 30 - SHARED SERVICES	**$351,471**	**$359,605**	**$426,696**	**$418,468**	**($8,228)**	**-1.9%**
EXPENSE | DEPARTMENT 62 - ADMINISTRATION							

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
002-51010-62-00	SALARIES & WAGES	—	—	—	$402,531	$402,531	N/M
002-51040-62-00	F.I.C.A.	—	—	—	$30,680	$30,680	N/M
002-51050-62-00	UNEMPLOYMENT INSURANCE	—	—	—	$250	$250	N/M
002-51070-62-00	T.M.R.S.	—	—	—	$73,769	$73,769	N/M
002-51080-62-00	HEALTH INSURANCE	—	—	—	$10,185	$10,185	N/M
002-51150-62-00	LEGAL FEES	—	—	—	$30,000	$30,000	N/M
002-51160-62-00	AUDIT FEES	—	—	—	$18,000	$18,000	N/M
002-51170-62-00	ENG./CONSULT. FEES	—	—	—	$15,000	$15,000	N/M
002-51191-62-00	PROFESSIONAL SERVICES	—	—	—	$38,000	$38,000	N/M
002-52010-62-00	OFFICE SUPPLIES	—	—	—	$600	$600	N/M
002-52020-62-00	PRINTING	—	—	—	$20,100	$20,100	N/M
002-52040-62-00	OFFICE EQUIP. MAINTENANCE	—	—	—	$34,376	$34,376	N/M
002-52044-62-00	E-cOMMERCE	—	—	—	$12,777	$12,777	N/M
002-52061-62-00	CREDIT CARD FEES	—	—	—	$68,000	$68,000	N/M
002-53020-62-00	POSTAGE	—	—	—	$28,280	$28,280	N/M
002-53060-62-00	MEMBERSHIP & PROF. DUES	—	—	—	$300	$300	N/M
002-53070-62-00	SUBSCRIPTIONS & PUBLICA.	—	—	—	$650	$650	N/M
002-53080-62-00	TRAVEL & TRAINING	—	—	—	$3,000	$3,000	N/M
	TOTAL - DEPARTMENT 62 - ADMINISTRATION	**$699,162**	**$656,637**	**$821,747**	**$786,498**	**($35,249)**	**-4.3%**
EXPENSE | DEPARTMENT 64 - TRANSFERS/DEBT SERVICE							
002-57031-64-00	PAYMENT OF PRINCIPAL	$300,500	$376,689	$453,344	$462,898	$9,554	2.1%
002-57037-64-00	AGENT FEES	$36,331	$150	$1,500	$1,500	—	0.0%
002-57040-64-00	PAYMENT OF INTEREST	$290,587	$153,671	$272,404	$128,822	($143,582)	-52.7%
002-57070-64-00	WATER METER FINANCING	—	—	—	$129,939	$129,939	N/M
	TOTAL - DEPARTMENT 64 - TRANSFERS/DEBT SERVICE	**$627,418**	**$530,510**	**$727,248**	**$723,159**	**($4,089)**	**-0.6%**
EXPENSE | DEPARTMENT 66 - WATER PRODUCT&DIST.							
002-51010-66-00	SALARIES & WAGES	—	—	—	$277,455	$277,455	N/M
002-51025-66-00	ON CALL PAY	—	—	—	$4,800	$4,800	N/M
002-51030-66-00	OVERTIME	—	—	—	$25,400	$25,400	N/M
002-51040-66-00	F.I.C.A.	—	—	—	$24,081	$24,081	N/M
002-51050-66-00	UNEMPLOYMENT INSURANCE	—	—	—	$750	$750	N/M
002-51060-66-00	ALLOWANCES	—	—	—	$4,140	$4,140	N/M
002-51070-66-00	T.M.R.S.	—	—	—	$57,259	$57,259	N/M
002-51080-66-00	HEALTH INSURANCE	—	—	—	$59,416	$59,416	N/M
002-51115-66-00	LABORATORY FEES	—	—	—	$8,000	$8,000	N/M
002-51170-66-00	ENG./CONSULT. FEES	—	—	—	$65,000	$65,000	N/M
002-51190-66-00	PROFESSIONAL SERVICES	—	—	—	$12,500	$12,500	N/M
002-51240-66-00	PHYSICALS	—	—	—	$200	$200	N/M
002-52010-66-00	OFFICE SUPPLIES	—	—	—	$850	$850	N/M
002-52015-66-00	OPERATING SUPPLIES	—	—	—	$9,050	$9,050	N/M
002-52020-66-00	PRINTING	—	—	—	$2,300	$2,300	N/M
002-52035-66-00	OILS & LUBRICANTS	—	—	—	$200	$200	N/M
002-52091-66-00	LANDSCAPE MAINTENANCE	—	—	—	$10,000	$10,000	N/M
002-52100-66-00	UNIFORMS	—	—	—	$3,700	$3,700	N/M
002-52110-66-00	VEHICLE MAINTENANCE	—	—	—	$2,000	$2,000	N/M
002-52115-66-00	TIRES/TUBES/BATTERIES	—	—	—	$1,200	$1,200	N/M
002-52130-66-00	COMMUNICATION EQUIP&MAINT	—	—	—	$2,000	$2,000	N/M
002-52180-66-00	HAND TOOLS & SMALL EQUIP.	—	—	—	$1,500	$1,500	N/M
002-52190-66-00	STREET REPAIR MATERIAL	—	—	—	$8,000	$8,000	N/M
002-52200-66-00	PAINT & CHEMICALS	—	—	—	$600	$600	N/M
002-52210-66-00	OPERATING EQUIP. MAINT.	—	—	—	$750	$750	N/M
002-52280-66-00	WATER TANK MAINTENANCE	—	—	—	$8,000	$8,000	N/M
002-52290-66-00	WATER SYSTEM SUPPLIES	—	—	—	$45,000	$45,000	N/M
002-52310-66-00	WELL MAINTENANCE	—	—	—	$35,000	$35,000	N/M
002-52320-66-00	WATER METERS & REPAIRS	—	—	—	$45,000	$45,000	N/M
002-53060-66-00	MEMBERSHIP & PROF. DUES	—	—	—	$800	$800	N/M
002-53080-66-00	TRAVEL & TRAINING	—	—	—	$6,000	$6,000	N/M
002-56110-66-00	WATER SYSTEM REPAIR & MAINT.	—	—	—	$168,000	$168,000	N/M
002-58160-66-00	WATER WELL FEES	—	—	—	$20,000	$20,000	N/M
002-58170-66-00	WATER PURCHASED VOLUME	—	—	—	$520,859	$520,859	N/M
	TOTAL - DEPARTMENT 66 - WATER PRODUCT&DIST.	**$1,080,946**	**$1,930,968**	**$1,690,691**	**$1,429,810**	**($260,881)**	**-15.4%**

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
EXPENSE | DEPARTMENT 67 - WASTEWTR. COL.&TREAT							
002-51010-67-00	SALARIES & WAGES	—	—	—	$82,672	$82,672	N/M
002-51040-67-00	F.I.C.A.	—	—	—	$6,609	$6,609	N/M
002-51050-67-00	UNEMPLOYMENT INSURANCE	—	—	—	$125	$125	N/M
002-51060-67-00	ALLOWANCES	—	—	—	$3,720	$3,720	N/M
002-51070-67-00	T.M.R.S.	—	—	—	$15,715	$15,715	N/M
002-51080-67-00	HEALTH INSURANCE	—	—	—	$11,710	$11,710	N/M
002-51115-67-00	LABORATORY FEES	—	—	—	$3,500	$3,500	N/M
002-51170-67-00	ENG./CONSULT. FEES	—	—	—	$67,500	$67,500	N/M
002-51190-67-00	PROFESSIONAL SERVICES	—	—	—	$12,500	$12,500	N/M
002-51240-67-00	PHYSICALS	—	—	—	$200	$200	N/M
002-52010-67-00	OFFICE SUPPLIES	—	—	—	$350	$350	N/M
002-52015-67-00	OPERATING SUPPLIES	—	—	—	$3,300	$3,300	N/M
002-52020-67-00	PRINTING	—	—	—	$450	$450	N/M
002-52035-67-00	OILS & LUBRICANTS	—	—	—	$200	$200	N/M
002-52091-67-00	LANDSCAPE MAINTENANCE	—	—	—	$3,000	$3,000	N/M
002-52100-67-00	UNIFORMS	—	—	—	$4,000	$4,000	N/M
002-52110-67-00	VEHICLE MAINTENANCE	—	—	—	$2,100	$2,100	N/M
002-52115-67-00	TIRES/TUBES/BATTERIES	—	—	—	$1,800	$1,800	N/M
002-52180-67-00	HAND TOOLS & SMALL EQUIP.	—	—	—	$1,000	$1,000	N/M
002-52190-67-00	STREET REPAIR MATERIAL	—	—	—	$4,000	$4,000	N/M
002-52200-67-00	PAINT & CHEMICALS	—	—	—	$4,000	$4,000	N/M
002-52210-67-00	OPERATING EQUIP. MAINT.	—	—	—	$10,000	$10,000	N/M
002-52300-67-00	SEWER MAINTENANCE	—	—	—	$10,000	$10,000	N/M
002-52305-67-00	LIFT STATION MAINTENANCE	—	—	—	$22,000	$22,000	N/M
002-53060-67-00	MEMBERSHIP & PROF. DUES	—	—	—	$400	$400	N/M
002-53080-67-00	TRAVEL & TRAINING	—	—	—	$5,000	$5,000	N/M
002-56120-67-00	SEWER SYSTEM	—	—	—	$200,000	$200,000	N/M
002-58185-67-00	NRH SEWER CROSS FLOW	—	—	—	$62,000	$62,000	N/M
002-58190-67-00	SEWER TREAT. CHG. - HURST	—	—	—	$450,000	$450,000	N/M
002-58195-67-00	SEWER TREAT.CHG.-FT.WORTH	—	—	—	$815,014	$815,014	N/M
	TOTAL - DEPARTMENT 67 - WASTEWTR. COL.&TREAT	**$1,535,245**	**$1,535,183**	**$1,704,330**	**$1,802,865**	**$98,535**	**5.8%**
	TOTAL REVENUES	**$5,600,336**	**$5,914,173**	**$5,664,200**	**$5,896,200**	**$232,000**	**4.1%**
	TOTAL EXPENDITURES	**$4,926,585**	**$5,667,044**	**$6,036,651**	**$6,041,739**	**$5,088**	**0.1%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$673,751**	**$247,129**	**($372,451)**	**($145,539)**	**$226,912**	**60.9%**
	USE OF AVAILABLE CASH				$145,539		
	TOTAL RESOURCES				$6,041,739		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $6,041,739 exceed revenues of $5,896,200 by $145,539. The planned use of beginning fund balance of $3,600,806 leaves an estimated ending balance of $3,455,267. After the 90-day reserve of $1,489,744, $1,965,523 remains above the reserve target, subject to fund restrictions and commitments.

Debt Service Fund (010)

Accounts for the accumulation of resources for, and the payment of, principal and interest on the City's general obligation debt, funded by the debt service component of the property tax rate ($0.138395 per $100).

$1,488,290
FY2027 REVENUES

$1,398,718
FY2027 APPROPRIATIONS

$89,572
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
010-41010-60-00	CURRENT PROPERTY TAX	$1,469,444	$1,492,899	$1,458,290	$1,458,290	—	0.0%
010-41020-60-00	DLQ PROPERTY TAX	$8,912	$14,824	$7,500	$7,500	—	0.0%
010-41030-60-00	INTEREST & PENALTY TAXES	$9,950	$11,714	$7,500	$7,500	—	0.0%
010-41034-60-00	INVESTMENT INCOME	$36,005	$31,400	$15,000	$15,000	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$1,524,311**	**$1,550,837**	**$1,488,290**	**$1,488,290**	**—**	**0.0%**
EXPENSE | DEPARTMENT 61 - EXPENSES							
010-51170-61-00	ENG./CONSULT. FEES	—	—	—	$7,185	$7,185	N/M
010-57031-61-00	PAYMENT OF PRINCIPAL	$778,754	$949,006	$802,760	$817,041	$14,281	1.8%
010-57037-61-00	AGENT FEES	$5,500	$9,785	$9,935	$2,750	($7,185)	-72.3%
010-57040-61-00	PAYMENT OF INTEREST	$643,228	$645,933	$604,881	$571,742	($33,139)	-5.5%
	TOTAL - DEPARTMENT 61 - EXPENSES	**$1,427,482**	**$1,604,724**	**$1,417,576**	**$1,398,718**	**($18,858)**	**-1.3%**
	TOTAL REVENUES	**$1,524,311**	**$1,550,837**	**$1,488,290**	**$1,488,290**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$1,427,482**	**$1,604,724**	**$1,417,576**	**$1,398,718**	**($18,858)**	**-1.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$96,829**	**($53,887)**	**$70,714**	**$89,572**	**$18,858**	**26.7%**

Oil and Gas Fund (012)

Accounts for royalty and lease revenues from mineral interests and the projects funded by those revenues.

$100,000
FY2027 REVENUES

$60,000
FY2027 APPROPRIATIONS

$40,000
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
012-41027-60-00	OIL AND GAS LEASE REV	$108,890	$142,543	$100,000	$100,000	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$108,890**	**$148,343**	**$100,000**	**$100,000**	**—**	**0.0%**
EXPENSE | DEPARTMENT 61 - EXPENSES							
012-52091-61-00	LANDSCAPE MAINTENANCE	$39,780	—	—	$60,000	$60,000	N/M
	TOTAL - DEPARTMENT 61 - EXPENSES	**$54,670**	**$116,756**	**$660,000**	**$60,000**	**($600,000)**	**-90.9%**
	TOTAL REVENUES	**$108,890**	**$148,343**	**$100,000**	**$100,000**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$54,670**	**$116,756**	**$660,000**	**$60,000**	**($600,000)**	**-90.9%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$54,220**	**$31,587**	**($560,000)**	**$40,000**	**$600,000**	**107.1%**

Capital Projects Fund (020)

Accounts for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

$0	$26,425	$26,425
FY2027 REVENUES	FY2027 APPROPRIATIONS	USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS							
020-56107-88-88-P09	ROSEBUD PARK IMPROVEMENTS	$107,514	$27,211	$26,425	$26,425	—	0.0%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$107,514**	**$27,211**	**$26,425**	**$26,425**	**—**	**0.0%**
	TOTAL REVENUES	**—**	**—**	**—**	**—**	**—**	**N/M**
	TOTAL EXPENDITURES	**$107,514**	**$27,211**	**$26,425**	**$26,425**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($107,514)**	**($27,211)**	**($26,425)**	**($26,425)**	**—**	**0.0%**
	USE OF AVAILABLE CASH				$26,425		
	TOTAL RESOURCES				$26,425		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $26,425 exceed revenues of $0 by $26,425. The planned use of beginning fund balance of $27,439 leaves an estimated ending balance of $1,014.

Drainage Utility Fund (022)

An enterprise fund accounting for the City's storm water drainage utility, supported by drainage fees charged to developed property.

$925,800
FY2027 REVENUES

$910,477
FY2027 APPROPRIATIONS

$15,323
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 68 - DRAINAGE UTIL. REV.							
022-41001-68-00	CUSTOMER BILLING	$923,652	$886,311	$921,600	$921,600	—	0.0%
022-41014-68-00	INVESTMENT INCOME	$6,517	$5,681	$4,200	$4,200	—	0.0%
	TOTAL - DEPARTMENT 68 - DRAINAGE UTIL. REV.	**$930,169**	**$891,992**	**$925,800**	**$925,800**	**—**	**0.0%**
EXPENSE | DEPARTMENT 69 - DRAINAGE UTIL. EXP.							
022-51010-69-00	SALARIES & WAGES	—	—	—	$114,430	$114,430	N/M
022-51025-69-00	ON CALL PAY	—	—	—	$7,280	$7,280	N/M
022-51030-69-00	OVERTIME	—	—	—	$4,000	$4,000	N/M
022-51040-69-00	F.I.C.A.	—	—	—	$9,814	$9,814	N/M
022-51050-69-00	UNEMPLOYMENT INSURANCE	—	—	—	$125	$125	N/M
022-51060-69-00	ALLOWANCES	—	—	—	$4,320	$4,320	N/M
022-51070-69-00	T.M.R.S.	—	—	—	$22,334	$22,334	N/M
022-51080-69-00	HEALTH INSURANCE	—	—	—	$23,510	$23,510	N/M
022-51170-69-00	ENG./CONSULT. FEES	—	—	—	$20,000	$20,000	N/M
022-51240-69-00	PHYSICALS	—	—	—	$200	$200	N/M
022-52015-69-00	OPERATING SUPPLIES	—	—	—	$1,000	$1,000	N/M
022-52035-69-00	OILS & LUBRICANTS	—	—	—	$200	$200	N/M
022-52091-69-00	LANDSCAPE MAINTENANCE	—	—	—	$35,000	$35,000	N/M
022-52100-69-00	UNIFORMS	—	—	—	$2,500	$2,500	N/M
022-52105-69-00	PROTECTIVE GEAR	—	—	—	$400	$400	N/M
022-52110-69-00	VEHICLE MAINTENANCE	—	—	—	$1,250	$1,250	N/M
022-52115-69-00	TIRES/TUBES/BATTERIES	—	—	—	$3,500	$3,500	N/M
022-52180-69-00	HAND TOOLS & SMALL EQUIP.	—	—	—	$2,000	$2,000	N/M
022-52201-69-00	STREET SWEEPING	—	—	—	$20,000	$20,000	N/M
022-52210-69-00	OPERATING EQUIP. MAINT.	—	—	—	$10,000	$10,000	N/M
022-52315-69-00	DRAINAGE SYSTEM MAINT.	—	—	—	$140,000	$140,000	N/M
022-57031-69-00	PAYMENT OF PRINCIPAL	—	—	—	$410,000	$410,000	N/M
022-57037-69-00	PAYING AGENT FEES	—	—	—	$150	$150	N/M
022-57040-69-00	PAYMENT OF INTEREST	—	—	—	$64,276	$64,276	N/M
022-59032-69-00	TRNSFR TO VEHICLE REPLCMENT	$11,884	$11,884	$14,188	$14,188	—	0.0%
	TOTAL - DEPARTMENT 69 - DRAINAGE UTIL. EXP.	**$862,999**	**$1,201,246**	**$966,986**	**$910,477**	**($56,509)**	**-5.8%**
	TOTAL REVENUES	**$930,169**	**$891,992**	**$925,800**	**$925,800**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$862,999**	**$1,201,246**	**$966,986**	**$910,477**	**($56,509)**	**-5.8%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$67,170**	**($309,254)**	**($41,186)**	**$15,323**	**$56,509**	**137.2%**

Municipal Court Building Security Fund (024)

A special revenue fund accounting for the building security fee collected on municipal court convictions, restricted to court security purposes under Tex. Code Crim. Proc. art. 102.017.

$12,000	$12,000	$0
FY2027 REVENUES	FY2027 APPROPRIATIONS	ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 42 - M.CT.BLDG.SEC. REV.							
024-43000-42-00	REVENUE - BLDG. SECURITY	$13,453	$12,944	$12,000	$12,000	—	0.0%
	TOTAL - DEPARTMENT 42 - M.CT.BLDG.SEC. REV.	**$13,453**	**$12,944**	**$12,000**	**$12,000**	**—**	**0.0%**
EXPENSE | DEPARTMENT 43 - M.CT.BLDG.SEC. EXP.							
024-51030-43-00	OVERTIME	—	—	$12,000	$12,000	—	0.0%
	TOTAL - DEPARTMENT 43 - M.CT.BLDG.SEC. EXP.	**$1,801**	**$4,935**	**$12,000**	**$12,000**	**—**	**0.0%**
	TOTAL REVENUES	**$13,453**	**$12,944**	**$12,000**	**$12,000**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$1,801**	**$4,935**	**$12,000**	**$12,000**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$11,652**	**$8,009**	**—**	**—**	**—**	**N/M**

Road & Street Improvement Fund (025)

A special revenue fund accounting for resources dedicated to street reconstruction, overlay and related roadway improvements.

$1,306,000
FY2027 REVENUES

$1,275,000
FY2027 APPROPRIATIONS

$31,000
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 32 - ROAD & STREET REV.							
025-41040-32-00	SALES TAX REVENUE	$1,966,246	$1,916,968	$1,750,000	$1,306,000	($444,000)	-25.4%
	TOTAL - DEPARTMENT 32 - ROAD & STREET REV.	**$1,966,246**	**$1,916,968**	**$1,750,000**	**$1,306,000**	**($444,000)**	**-25.4%**
EXPENSE | DEPARTMENT 33 - ROAD & STREET EXP.							
025-52085-33-00	STREET MAINTENANCE	$304,539	$234,380	$500,000	$1,275,000	$775,000	155.0%
	TOTAL - DEPARTMENT 33 - ROAD & STREET EXP.	**$789,526**	**$1,727,898**	**$3,308,000**	**$1,275,000**	**($2,033,000)**	**-61.5%**
	TOTAL REVENUES	**$1,966,246**	**$1,916,968**	**$1,750,000**	**$1,306,000**	**($444,000)**	**-25.4%**
	TOTAL EXPENDITURES	**$789,526**	**$1,727,898**	**$3,308,000**	**$1,275,000**	**($2,033,000)**	**-61.5%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$1,176,720**	**$189,070**	**($1,558,000)**	**$31,000**	**$1,589,000**	**102.0%**

Richland Hills Development Corporation Fund (026)

Accounts for the Type B economic development corporation funded by a 0.25% local sales tax. All programs and expenditures are subject to City Council approval under Tex. Loc. Gov't Code §501.073.

$905,000
FY2027 REVENUES

$1,472,678
FY2027 APPROPRIATIONS

$567,678
USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 38 - RH DEV. CORP. REV.							
026-41034-38-00	INVESTMENT INCOME	$90,659	$80,628	$40,000	$35,000	($5,000)	-12.5%
026-43001-38-00	4b SALES TAX REVENUE	$1,310,831	$1,277,991	$1,182,585	$870,000	($312,585)	-26.4%
	TOTAL - DEPARTMENT 38 - RH DEV. CORP. REV.	**$1,401,490**	**$1,375,457**	**$1,222,585**	**$905,000**	**($317,585)**	**-26.0%**
EXPENSE | DEPARTMENT 39 - RH DEV. CORP. EXP.							
026-51010-39-00	SALARIES & WAGES	—	—	—	$162,219	$162,219	N/M
026-51040-39-00	F.I.C.A.	—	—	—	$12,410	$12,410	N/M
026-51050-39-00	UNEMPLOYMENT INSURANCE	—	—	—	$125	$125	N/M
026-51070-39-00	T.M.R.S.	—	—	—	$34,519	$34,519	N/M
026-51170-39-00	ENG./CONSULT. FEES	—	—	—	$10,000	$10,000	N/M
026-53060-39-00	MEMBERSHIPS	—	—	—	$3,000	$3,000	N/M
026-53073-39-00	SPECIAL EVENTS	—	—	—	$5,000	$5,000	N/M
026-53080-39-00	TRAVEL & TRAINING	—	—	—	$2,000	$2,000	N/M
026-53090-39-00	PROMOTIONS/RETENTION	—	—	—	$10,000	$10,000	N/M
026-56107-39-00-P09	ROSEBUD PARK IMPROVEMENTS	$244,480	$83,151	$643,607	$472,753	($170,854)	-26.5%
026-57031-39-00	PAYMENT OF PRINCIPAL	—	—	—	$165,000	$165,000	N/M
026-57040-39-00	PAYMENT OF INTEREST	—	—	—	$67,600	$67,600	N/M
026-57081-39-00	T-FER TO SPECIAL EVENTS FUND	$53,046	$55,946	$63,946	$63,946	—	0.0%
026-57045-39-00	TRANSFER TO LINK FUND	—	—	—	$150,000	$150,000	N/M
026-57010-39-00	TRANSFER TO GENERAL - PARKS & RECREATION	—	—	—	$314,106	$314,106	N/M
	TOTAL - DEPARTMENT 39 - RH DEV. CORP. EXP.	**$878,321**	**$665,842**	**$1,384,913**	**$1,472,678**	**$87,765**	**6.3%**
	TOTAL REVENUES	**$1,401,490**	**$1,375,457**	**$1,222,585**	**$905,000**	**($317,585)**	**-26.0%**
	TOTAL EXPENDITURES	**$878,321**	**$665,842**	**$1,384,913**	**$1,472,678**	**$87,765**	**6.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$523,169**	**$709,615**	**($162,328)**	**($567,678)**	**($405,350)**	**-249.7%**
	USE OF AVAILABLE CASH	**—**	**—**	**—**	**$567,678**	**—**	**N/M**
	TOTAL RESOURCES	**—**	**—**	**—**	**$1,472,678**	**—**	**N/M**
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH	**—**	**—**	**—**	**$0**	**—**	**N/M**

FY2027 expenditures of $1,472,678 exceed revenues of $905,000 by $567,678. The planned use of beginning fund balance of $2,435,945 leaves an estimated ending balance of $1,868,267. After the 90-day reserve of $363,126, $1,505,141 remains above the reserve target, subject to fund restrictions and commitments.

Vehicle Replacement Fund (030)

An internal service fund accounting for the systematic replacement of the City's rolling stock and major equipment.

$634,546
FY2027 REVENUES

$634,546
FY2027 APPROPRIATIONS

$0
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 48 - EQUIP REPLACE REV							
030-41044-48-00	GRANTS AND TRANSFERS	$747,939	$558,623	$559,633	$559,633	—	0.0%
	TOTAL - DEPARTMENT 48 - EQUIP REPLACE REV	**$747,939**	**$558,623**	**$559,633**	**$559,633**	**—**	**0.0%**
REVENUE | DEPARTMENT 60 - REVENUES							
030-41052-60-00	SALE OF FIXED ASSETS	$35,428	—	$74,913	$74,913	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$35,428**	**—**	**$74,913**	**$74,913**	**—**	**0.0%**
EXPENSE | NON DEPARTMENTAL							
030-52030-00-00	GASOLINE	—	—	—	$125,000	$125,000	N/M
030-52110-00-00	VEHICLE MAINTENANCE	—	—	—	$53,850	$53,850	N/M
030-55015-00-00	CLAIMS EXPENSE	—	—	$5,000	$5,000	—	0.0%
030-56022-00-00	CAPITAL LEASE EXPENSE	$575,510	$404,196	$404,196	$404,196	—	0.0%
030-56023-00-00	CAPITAL PURCHASES	$18,874	$46,500	$46,500	$46,500	—	0.0%
	TOTAL - NON DEPARTMENTAL	**$768,119**	**$632,731**	**$634,546**	**$634,546**	**—**	**0.0%**
	TOTAL REVENUES	**$783,367**	**$558,623**	**$634,546**	**$634,546**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$768,119**	**$632,731**	**$634,546**	**$634,546**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$15,248**	**($74,108)**	**—**	**—**	**—**	**N/M**

Municipal Court Technology Fund (039)

A special revenue fund accounting for the court technology fee, restricted to municipal court technology purposes under Tex. Code Crim. Proc. art. 102.0172.

$12,000
FY2027 REVENUES

$31,935
FY2027 APPROPRIATIONS

$19,935
USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 75 - MUN CT TECH FUND REV							
039-41038-75-00	MUNI CT TECH FUND	$11,064	$10,650	$11,000	$12,000	$1,000	9.1%
	TOTAL - DEPARTMENT 75 - MUN CT TECH FUND REV	**$11,064**	**$10,650**	**$11,000**	**$12,000**	**$1,000**	**9.1%**
EXPENSE | DEPARTMENT 82 - MUN CT TECH FUND EXP							
039-52040-82-00	OFFICE EQUIP. MAINTENANCE	—	$2,115	$27,933	$31,935	$4,002	14.3%
	TOTAL - DEPARTMENT 82 - MUN CT TECH FUND EXP	**—**	**$2,115**	**$27,933**	**$31,935**	**$4,002**	**14.3%**
	TOTAL REVENUES	**$11,064**	**$10,650**	**$11,000**	**$12,000**	**$1,000**	**9.1%**
	TOTAL EXPENDITURES	**—**	**$2,115**	**$27,933**	**$31,935**	**$4,002**	**14.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$11,064**	**$8,535**	**($16,933)**	**($19,935)**	**($3,002)**	**-17.7%**
	USE OF AVAILABLE CASH				$19,935		
	TOTAL RESOURCES				$31,935		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $31,935 exceed revenues of $12,000 by $19,935. The planned use of beginning fund balance of $20,054 leaves an estimated ending balance of $119.

Crime Control & Prevention District Fund (065)

Accounts for the Crime Control and Prevention District funded by a 0.375% local sales tax. The District budget is adopted by the District Board and approved (but not amended) by the City Council under Tex. Loc. Gov't Code §§363.203–363.205.

$1,532,000
FY2027 REVENUES

$2,140,892
FY2027 APPROPRIATIONS

$608,892
USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
065-41034-60-00	INVESTMENT INCOME	$49,633	$56,436	$20,000	$20,000	—	0.0%
065-41040-60-00	SALES & USE TAX	$1,953,199	$2,063,176	$1,830,000	$1,500,000	($330,000)	-18.0%
065-41044-60-00	GRANTS & TRANSFERS	$8,610	$3,783	$12,000	$12,000	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$2,011,442**	**$2,123,395**	**$1,862,000**	**$1,532,000**	**($330,000)**	**-17.7%**
EXPENSE | DEPARTMENT 61 - EXPENSES							
065-51010-61-00	SALARIES & WAGES	—	—	—	$727,807	$727,807	N/M
065-51030-61-00	OVERTIME	—	—	—	$52,150	$52,150	N/M
065-51040-61-00	F.I.C.A.	—	—	—	$61,873	$61,873	N/M
065-51050-61-00	UNEMPLOYMENT INSURANCE	—	—	—	$1,000	$1,000	N/M
065-51060-61-00	EMPLOYEE ALLOWANCE	—	—	—	$14,280	$14,280	N/M
065-51070-61-00	T.M.R.S.	—	—	—	$147,244	$147,244	N/M
065-51080-61-00	HEALTH INSURANCE	—	—	—	$94,977	$94,977	N/M
065-52010-61-00	OFFICE SUPPLIES	—	—	—	$4,500	$4,500	N/M
065-52020-61-00	PRINTING	—	—	—	$1,500	$1,500	N/M
065-52105-61-00	TACTICAL GEAR	—	—	—	$10,000	$10,000	N/M
065-52130-61-00	COMMUNICATION EQUIP&MAINT	—	—	—	$66,486	$66,486	N/M
065-52180-61-00	HAND TOOLS & SMALL EQUIP.	—	—	—	$1,500	$1,500	N/M
065-52330-61-00	FIREARMS, AMMUNITION & EQUIP	—	—	—	$13,400	$13,400	N/M
065-53110-61-00	CRIME PREVENTION SUPPLIES	—	—	—	$7,000	$7,000	N/M
065-53120-61-00	CRIMINAL INV SUPPLIES	—	—	—	$5,000	$5,000	N/M
065-56020-61-00	EQUIPMENT	—	—	—	$85,130	$85,130	N/M
065-59010-61-00	SHARED SERVICES	—	—	—	$567,576	$567,576	N/M
065-59011-61-00	VICTIM ASSISTANCE PROGRAM	—	—	—	$14,870	$14,870	N/M
065-59032-61-00	TRANSFER TO VEHICLE REPL FUND	$192,828	$264,599	$264,599	$264,599	—	0.0%
	TOTAL - DEPARTMENT 61 - EXPENSES	**$1,808,147**	**$1,924,821**	**$2,019,914**	**$2,140,892**	**$120,978**	**6.0%**
	TOTAL REVENUES	**$2,011,442**	**$2,123,395**	**$1,862,000**	**$1,532,000**	**($330,000)**	**-17.7%**
	TOTAL EXPENDITURES	**$1,808,147**	**$1,924,821**	**$2,019,914**	**$2,140,892**	**$120,978**	**6.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$203,295**	**$198,574**	**($157,914)**	**($608,892)**	**($450,978)**	**-285.6%**
	USE OF AVAILABLE CASH				$608,892		
	TOTAL RESOURCES				$2,140,892		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $2,140,892 exceed revenues of $1,532,000 by $608,892. The planned use of beginning fund balance of $1,261,391 leaves an estimated ending balance of $652,499. After the 90-day reserve of $527,891, $124,608 remains above the reserve target, subject to fund restrictions and commitments.

Keep Richland Hills Beautiful Fund (067)

A special revenue fund accounting for community beautification, cleanup and neighborhood improvement programs.

$0	$50,000	$50,000
FY2027 REVENUES	FY2027 APPROPRIATIONS	USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
EXPENSE | DEPARTMENT 61 - EXPENDITURES							
067-52091-61-00	PARK IMPROVEMENTS	$1,900	—	$50,000	$50,000	—	0.0%
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$1,900**	**—**	**$50,000**	**$50,000**	**—**	**0.0%**
	TOTAL REVENUES	**$1,284**	**—**	**—**	**—**	**—**	**N/M**
	TOTAL EXPENDITURES	**$1,900**	**—**	**$50,000**	**$50,000**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($616)**	**—**	**($50,000)**	**($50,000)**	**—**	**0.0%**
	USE OF AVAILABLE CASH				$50,000		
	TOTAL RESOURCES				$50,000		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $50,000 exceed revenues of $0 by $50,000. The planned use of beginning fund balance of $55,411 leaves an estimated ending balance of $5,411.

Hotel Occupancy Tax Fund (077)

Accounts for the proceeds of the City's 7% hotel occupancy tax. Expenditures are restricted to promotion of tourism and the convention and hotel industry under Tex. Tax Code §351.101.

$258,000
FY2027 REVENUES

$196,508
FY2027 APPROPRIATIONS

$61,492
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
077-41034-60-00	INVESTMENT INCOME	$9,488	$6,856	$6,000	$6,000	—	0.0%
077-43001-60-00	HOTEL OCCUPANCY TAX	$250,237	$236,375	$252,000	$252,000	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$259,725**	**$243,231**	**$258,000**	**$258,000**	**—**	**0.0%**
EXPENSE | DEPARTMENT 61 - EXPENDITURES							
077-51010-61-00	SALARIES AND WAGES	—	—	—	$34,038	$34,038	N/M
077-51040-61-00	FICA	—	—	—	$2,650	$2,650	N/M
077-51050-61-00	UNEMPLOYMENT TAX	—	—	—	$125	$125	N/M
077-51060-61-00	EMPLOYEE ALLOWANCE	—	—	—	$600	$600	N/M
077-51070-61-00	TMRS	—	—	—	$6,301	$6,301	N/M
077-51080-61-00	HEALTH INSURANCE	—	—	—	$12,294	$12,294	N/M
077-55400-61-00	HOTEL/MOTEL FUND GRANTS	$29,766	$298,798	$105,000	$35,000	($70,000)	-66.7%
077-57031-61-00	PAYMENT OF PRINCIPAL	—	—	—	$75,000	$75,000	N/M
077-57040-61-00	PAYMENT OF INTEREST	—	—	—	$30,500	$30,500	N/M
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$176,318**	**$445,081**	**$263,091**	**$196,508**	**($66,583)**	**-25.3%**
	TOTAL REVENUES	**$259,725**	**$243,231**	**$258,000**	**$258,000**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$176,318**	**$445,081**	**$263,091**	**$196,508**	**($66,583)**	**-25.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$83,407**	**($201,850)**	**($5,091)**	**$61,492**	**$66,583**	**1307.9%**

Tax Increment Financing Fund (089)

Accounts for incremental property tax revenues within the City's tax increment reinvestment zone and the public improvements financed by those increments.

$0	$1,002,000	$1,002,000
FY2027 REVENUES	FY2027 APPROPRIATIONS	USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
EXPENSE | DEPARTMENT 61 - EXPENDITURES							
089-56160-61-00	TRANSFERS OUT	—	—	—	$1,002,000	$1,002,000	N/M
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$639,970**	**$86,310**	**$250,000**	**$1,002,000**	**$752,000**	**300.8%**
	TOTAL REVENUES	**$395,812**	**$420,334**	**$526,987**	**—**	**($526,987)**	**-100.0%**
	TOTAL EXPENDITURES	**$639,970**	**$86,310**	**$250,000**	**$1,002,000**	**$752,000**	**300.8%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($244,158)**	**$334,024**	**$276,987**	**($1,002,000)**	**($1,278,987)**	**-461.7%**
	USE OF AVAILABLE CASH				$1,002,000		
	TOTAL RESOURCES				$1,002,000		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $1,002,000 exceed revenues of $0 by $1,002,000. The planned use of beginning fund balance of $1,136,907 leaves an estimated ending balance of $134,907.

Link Fund (098)

Accounts for the operation of The Link recreation and community center, supported by memberships, program fees, facility rentals and a $150,000 transfer from RHDC.

$788,719
FY2027 REVENUES

$784,726
FY2027 EXPENDITURES

$3,993
ADDED TO FUND BALANCE

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
098-41002-60-00	TRANSFER FROM RHDC	—	—	—	$150,000	$150,000	N/M
098-41005-60-00	LATE FEES & PENALTIES	—	—	—	$320	$320	N/M
098-41100-60-00	ONE TIME CLASSES (NOT4SENIORS)	—	—	—	$10,305	$10,305	N/M
098-41101-60-00	LINK MEMBERSHIPS	—	—	—	$71,400	$71,400	N/M
098-41102-60-00	ONE DAY PASSES	—	—	—	$5,568	$5,568	N/M
098-41103-60-00	FITNESS CLASSES	—	—	—	$480	$480	N/M
098-41104-60-00	PERSONAL TRAINING	—	—	—	$2,880	$2,880	N/M
098-41105-60-00	ATHLETICS	—	—	—	$15,340	$15,340	N/M
098-41106-60-00	ALL DAY CAMPS	—	—	—	$124,107	$124,107	N/M
098-41107-60-00	AFTER SCHOOL PROGRAM	—	—	—	$188,060	$188,060	N/M
098-41108-60-00	SPECIAL EVENTS	—	—	—	$1,800	$1,800	N/M
098-41109-60-00	SENIOR PROGRAMS	—	—	—	$4,020	$4,020	N/M
098-41110-60-00	CONCESSIONS	—	—	—	$8,124	$8,124	N/M
098-41111-60-00	INDOOR/OUTDOOR RENTALS	—	—	—	$182,315	$182,315	N/M
098-41113-60-00	SILVER PROGRAMS	—	—	—	$22,800	$22,800	N/M
098-41114-60-00	LINK MEMBERSHIPS-EMPLOYEES	—	—	—	$1,200	$1,200	N/M
	TOTAL - DEPARTMENT 60 - REVENUES	**—**	**—**	**—**	**$788,719**	**$788,719**	**N/M**
EXPENSE | DEPARTMENT 61 - EXPENDITURES							
098-51010-61-00	SALARIES & WAGES	—	—	—	$164,606	$164,606	N/M
098-51020-61-00	PT/TEMPORARY	—	—	—	$163,900	$163,900	N/M
098-51040-61-00	FICA	—	—	—	$26,607	$26,607	N/M
098-51050-61-00	UNEMPLOYMENT INSURANCE	—	—	—	$1,500	$1,500	N/M
098-51060-61-00	ALLOWANCES	—	—	—	$3,120	$3,120	N/M
098-51070-61-00	TMRS	—	—	—	$34,019	$34,019	N/M
098-51080-61-00	HEALTH INSURANCE	—	—	—	$40,884	$40,884	N/M
098-51260-61-00	CONTRACT LABOR	—	—	—	$89,576	$89,576	N/M
098-52010-61-00	OFFICE SUPPLIES	—	—	—	$2,496	$2,496	N/M
098-52015-61-00	PREVENTATIVE MAINTENANCE	—	—	—	$15,100	$15,100	N/M
098-52016-61-00	CONCESSIONS - PROSHOP	—	—	—	$6,000	$6,000	N/M
098-52017-61-00	PROGRAM SUPPLIES	—	—	—	$40,578	$40,578	N/M
098-52018-61-00	RENTAL SUPPLIES	—	—	—	$5,500	$5,500	N/M
098-52020-61-00	PRINTING	—	—	—	$1,200	$1,200	N/M
098-52035-61-00	OILS & LUBRICANTS	—	—	—	$300	$300	N/M
098-52044-61-00	E-COMMERCE	—	—	—	$20,000	$20,000	N/M
098-52060-61-00	MINOR OFFICE EQUIPMENT	—	—	—	$500	$500	N/M
098-52080-61-00	BUILDING MAINTENANCE	—	—	—	$30,588	$30,588	N/M
098-52100-61-00	UNIFORMS	—	—	—	$2,316	$2,316	N/M
098-52110-61-00	VEHICLE MAINTENANCE	—	—	—	$5,000	$5,000	N/M
098-52115-61-00	TIRES	—	—	—	$2,000	$2,000	N/M
098-52140-61-00	PHYSICALS	—	—	—	$200	$200	N/M
098-52240-61-00	BLDG CLEANING SUPPLIES	—	—	—	$8,000	$8,000	N/M
098-52292-61-00	SENIOR ACTIVITIES	—	—	—	$2,220	$2,220	N/M
098-52404-61-00	CABLE/INTERNET COSTS	—	—	—	$1,200	$1,200	N/M
098-53060-61-00	MEMBERSHIPS & PROF DUES	—	—	—	$555	$555	N/M
098-53069-61-00	SUBSCRIPTIONS - TECHNOLOGY	—	—	—	$53	$53	N/M
098-53080-61-00	TRAVEL & TRAINING	—	—	—	$1,250	$1,250	N/M
098-53083-61-00	SPECIAL EVENTS	—	—	—	$1,400	$1,400	N/M
098-53090-61-00	PROMOTIONS	—	—	—	$15,680	$15,680	N/M
098-53990-61-00	MISCELLANEOUS	—	—	—	$2,500	$2,500	N/M
098-54010-61-00	POWER AND LIGHT	—	—	—	$39,500	$39,500	N/M
098-54020-61-00	NATURAL GAS	—	—	—	$6,180	$6,180	N/M

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
098-54030-61-00	CELL PHONE COSTS	—	—	—	$600	$600	N/M
098-55030-61-00	WORKERS COMPENSATION	—	—	—	$5,000	$5,000	N/M
098-55040-61-00	REAL & PERSONAL PROPERTY	—	—	—	$26,141	$26,141	N/M
098-57060-61-00	TRFER TO LINK EQUIP REPLCMNT	—	—	—	$59,803	$59,803	N/M
—	SUMMARY ADJUSTMENT — ALLOCATION PENDING	—	—	—	($41,346)	($41,346)	N/M
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**—**	**—**	**—**	**$784,726**	**$784,726**	**N/M**
	TOTAL REVENUES	**—**	**—**	**—**	**$788,719**	**$788,719**	**N/M**
	TOTAL EXPENDITURES	**—**	**—**	**—**	**$784,726**	**$784,726**	**N/M**
	REVENUES OVER / (UNDER) EXPENDITURES	**—**	**—**	**—**	**$3,993**	**$3,993**	**N/M**

ARPA Fund (101)

Accounts for the receipt and eligible use of American Rescue Plan Act State and Local Fiscal Recovery Funds.

$2,000
FY2027 REVENUES

$66,000
FY2027 APPROPRIATIONS

$64,000
USE OF AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | NON DEPARTMENTAL							
101-41034-00-00	INVESTMENT INCOME	$68,462	$18,825	$2,000	$2,000	—	0.0%
	TOTAL - NON DEPARTMENTAL	**$1,379,873**	**$312,802**	**$2,000**	**$2,000**	**—**	**0.0%**
EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS							
101-56118-88-88-BB01	CONSTRUCTION	$1,315,374	$312,802	$66,000	$66,000	—	0.0%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$1,315,374**	**$312,802**	**$66,000**	**$66,000**	**—**	**0.0%**
	TOTAL REVENUES	**$1,379,873**	**$312,802**	**$2,000**	**$2,000**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$1,315,374**	**$312,802**	**$66,000**	**$66,000**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$64,499**	**—**	**($64,000)**	**($64,000)**	**—**	**0.0%**
	USE OF AVAILABLE CASH				$64,000		
	TOTAL RESOURCES				$66,000		
	RESOURCES OVER / (UNDER) APPROPRIATIONS AFTER USE OF AVAILABLE CASH				**$0**		

FY2027 expenditures of $66,000 exceed revenues of $2,000 by $64,000. The planned use of beginning fund balance of $85,070 leaves an estimated ending balance of $21,070.

Strategic Initiative Fund (107)

A special revenue fund reserved for one-time strategic investments, economic development commitments and non-recurring Council priorities.

$1,002,000
FY2027 REVENUES

$277,312
FY2027 APPROPRIATIONS

$724,688
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | NON-DEPARTMENTAL							
107-41999-00-00	TRANSFER IN (FY27: TIF)	$256,260	$812,700	—	$1,002,000	$1,002,000	N/M
	TOTAL - NON-DEPARTMENTAL	**$256,260**	**$812,700**	**—**	**$1,002,000**	**$1,002,000**	**N/M**
EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS							
107-59911-88-88-ERP01	TECHNOLOGY-CAPITAL	—	$57,847	$286,812	$277,312	($9,500)	-3.3%
107-56107-88-88-P09	ROSEBUD PARK IMPROVEMENTS	—	—	—	—	—	N/M
—	OTHER FY26 ADOPTED EXPENDITURES	—	—	$168,000	—	($168,000)	-100.0%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$588,669**	**$351,080**	**$454,812**	**$277,312**	**($177,500)**	**-39.0%**
	TOTAL REVENUES	**$256,260**	**$812,700**	**—**	**$1,002,000**	**$1,002,000**	**N/M**
	TOTAL EXPENDITURES	**$588,669**	**$351,080**	**$454,812**	**$277,312**	**($177,500)**	**-39.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($332,409)**	**$461,620**	**($454,812)**	**$724,688**	**$1,179,500**	**259.3%**

FY2027 adds $724,688 to the $1,819,777 beginning balance, for an estimated $2,544,465 ending balance. The $1,002,000 FY2027 transfer corresponds to the TIF Fund transfer out.

Special Event Fund (108)

A special revenue fund accounting for City-sponsored community events and the sponsorships and fees that support them.

$67,946
FY2027 REVENUES

$67,946
FY2027 APPROPRIATIONS

$0
ADDED TO AVAILABLE CASH

Account	Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	$ Change	% Chg
REVENUE | DEPARTMENT 60 - REVENUES							
108-41997-60-00	EVENTS DONATIONS	$3,910	$1,290	$4,000	$4,000	—	0.0%
108-49904-60-00	TRANSFER IN FROM RHDC	$53,046	$55,946	$63,946	$63,946	—	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$56,956**	**$57,236**	**$67,946**	**$67,946**	**—**	**0.0%**
EXPENSE | DEPARTMENT 61 - EXPENDITURES							
108-51030-61-00	OVERTIME	—	—	—	$19,674	$19,674	N/M
108-51040-61-00	FICA	—	—	—	$893	$893	N/M
108-51070-61-00	TMRS	—	—	—	$1,629	$1,629	N/M
108-53083-61-00	SPECIAL EVENTS	$48,212	$38,947	$45,750	$42,750	($3,000)	-6.6%
108-53090-61-00	PROMOTIONS/RETENTION	—	—	—	$3,000	$3,000	N/M
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$56,039**	**$54,196**	**$67,946**	**$67,946**	**—**	**0.0%**
	TOTAL REVENUES	**$56,956**	**$57,236**	**$67,946**	**$67,946**	**—**	**0.0%**
	TOTAL EXPENDITURES	**$56,039**	**$54,196**	**$67,946**	**$67,946**	**—**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$917**	**$3,040**	**—**	**—**	**—**	**N/M**

Five-Year Capital Improvement Plan

Submitted as required by City of Richland Hills Home Rule Charter Art. XII, §12.05, which directs the City Manager to include a five-year capital improvement plan with the proposed budget. Upon approval by the City Council the plan serves as a guide for capital improvements of the City. Chapter 102 of the Texas Local Government Code contains no comparable requirement; this is a Charter obligation that exceeds state law.

$24.33M
TOTAL PLANNED PROJECTS

$8.35M
FY2027 IDENTIFIED SOURCES

$1.43M
FIVE-YEAR FUNDING GAP

Sources of Funds and Funding Gap

Source	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Tarrant County participation	$450,000	$2,875,000	$2,425,000	—	—	$5,750,000
Federal funding	—	—	$2,000,000	—	—	$2,000,000
New certificates of obligation	$2,500,000	—	$2,400,000	$2,350,000	$2,500,000	$9,750,000
Remaining 2023 certificates of obligation	$2,430,508	—	—	—	—	$2,430,508
Utility Fund	$1,965,523	—	$1,434,477	—	—	$3,400,000
Richland Hills Development Corporation	$1,000,000	—	—	—	—	$1,000,000
TOTAL IDENTIFIED SOURCES	**$8,346,031**	**$2,875,000**	**$8,259,477**	**$2,350,000**	**$2,500,000**	**$24,330,508**

Five-Year Project Schedule

Project	Score	Tier	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Booth Calloway Road — full reconstruction	91.6	Tier 1	$2,500,000	$3,003,700	$5,855,000	$5,855,000	—	$17,213,700
Cecil Drive — full reconstruction	86.0	Tier 1	$1,003,860	—	—	—	—	$1,003,860
Spruce Park Drive — full reconstruction	77.2	Tier 1	$1,169,247	$1,247,453	—	—	—	$2,416,700
Evergreen Road — Richlynn Terrace to Booth Calloway	69.6	Tier 2	—	—	—	—	$219,575	$219,575
Hardisty Street — Norton to Oxley	68.0	Tier 2	—	—	—	$400,000	$1,238,673	$1,638,673
Rooftop units — The Link, 16 units	67.8	Tier 2	$163,000	—	—	—	—	$163,000
BFC-5 South Hovenkamp channel stabilization	66.0	Tier 2	—	$465,000	$400,000	—	—	$865,000
Air handling unit — Library	63.8	Tier 2	$50,000	—	—	—	—	$50,000
Gateway monument sign — Glenview	63.6	Tier 2	$75,000	$625,000	—	—	—	$700,000
Splash pad improvements — The Link	59.6	Tier 2	$60,000	—	—	—	—	$60,000
TOTAL PROJECT USES			**$5,021,107**	**$5,341,153**	**$6,255,000**	**$6,255,000**	**$1,458,248**	**$24,330,508**

Appendix A — Tax Rate Calculation Worksheets

Tex. Tax Code §26.04(e-5) requires the governing body to include the no-new-revenue tax rate and voter-approval tax rate calculation forms as an appendix to the budget. The completed 2026 Tax Rate Calculation Worksheet prepared by the designated officer, together with the certified appraisal roll from the Tarrant Appraisal District, is incorporated here by reference and attached to the filed budget.

Calculated rate	FY2027	Source
No-new-revenue tax rate	$0.555999	2026 Tax Rate Calculation Worksheet, Line 27
No-new-revenue M&O rate	$0.416070	2026 Tax Rate Calculation Worksheet
Voter-approval tax rate	$0.569027	2026 Tax Rate Calculation Worksheet
De minimis rate	$0.609494	2026 Tax Rate Calculation Worksheet
Adopted tax rate	$0.569027	Ordinance No. 1546-26

Line references are to the Comptroller's prescribed form. The adopted rate equals the voter-approval tax rate, so no election is required under Tex. Tax Code §26.07.

Related Ordinances

Ordinance	Subject	Action date
No. 1544-26	Adopting the FY2027 annual budget, with Exhibit A (budget) and Exhibit B (schedule of appropriations by fund)	August 24, 2026
No. 1546-26	Adopting the FY2027 property tax rate of $0.569027 per $100	August 24, 2026