

HALTOM CITY, TX ADOPTED BUDGET 2025-2026



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Introduction

Filed
Tarrant County Clerk

11:57 am, Oct 02 2025

Mary Louise Nicholson

County Clerk

by ngorena

- **City Manager's Transmittal Letter**
- **Organizational Chart**
- **Councilmembers and Management Staff**
- **Budget Calendar**



September 9, 2025

To The Honorable Mayor An Truong and Members of the City Council

Re: The Adopted Annual Budget Draft for Fiscal Year 2025-2026

First, let me express appreciation and respect to you as a City Council. It is an honor to serve as your city manager. Our staff is thankful for your support, guidance, dedication, and direction. We also admire your passion and tireless effort to continuously improve the quality of life for all those who live, work, and visit Haltom City.

Our economic success has continued to grow over the last several budgets. We have been experiencing a true comeback story in terms of community prosperity. We have been able to significantly drop the tax rate and debt rate over the last several years while improving the service needs of our city. This is especially remarkable considering the recent construction of our new city hall, law enforcement center, North Park, senior center remodel, fire station #3, numerous streets, and other capital projects.

Our progress continues to move at a more rapid pace than any of us anticipated. Our revenue increases for sales tax and development fees have helped offset expenses, and new development property values have broadened our tax base which has helped lighten the tax burden of our residents.

The City Council's Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability are who we, as a city, strive to be every day and these values drive our budget initiatives.

As always, in this budget year we will continue to focus on our strategic three-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards to facilitate prosperous economic growth.

As you know, earlier in this budget period we were awarded the highest credit/bond rating in our city's history! This was a monumental accomplishment which will save the city millions of dollars in the future. This was accomplished because of fiscally responsible policies and practices, maintaining responsible fund balances, creating increased revenues through record economic development, political stability, and strong management and oversight.

Haltom City (according to the State Comptroller) is in the top 100 out of 1,225 Texas cities in producing sales tax revenue. Sales and Use revenue have continued to increase and the new businesses have brought many new jobs and new residents to our community over the past several years. Commercial and residential developments will continue to produce increased revenues for both property tax and sales tax and supply the necessary revenues to meet the City Council's strategic goals.

Each budget decision is in accordance with the City Council's 2025-2026 Strategic Goals listed below:

- » Goal 1: Continue to Cultivate the Commercial and Residential Development Plan for a successful Economic Development Environment and approval of the TIRZ 2 Zone
- » Goal 2: Establish and maintain Competitive Employee Compensation to Retain and Attract High Quality and Diverse Staff while maintaining a Relationships-Driven Culture along with other incentives such as alternative work schedules, increased number of paid holidays, etc.
- » Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services and increase safety in and around our schools.
- » Goal 4: Practice Fiscal Responsibility while Utilizing Performance Measures
- » Goal 5: Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City
- » Goal 6: Address Critical Facility & Infrastructure Needs
- » Goal 7: Implement Innovation Technology Solutions for Security and Performance

Again, on behalf of the staff, we want to thank you for your support, direction, confidence, and guidance during the budget process. As always, we discuss our budget needs to maintain and improve city service levels in publicly posted budget workshops and conduct required public hearings for adopting the budget and setting the tax rate. Some specific topics that formed this budget are:

- Strategic Goals
- Tax Rate
- Overall Fiscal Responsibility
- Economic Development and Revitalization
- Attracting/Retaining Employees with Competitive Compensation/Benefits
- Infrastructure Improvements and Maintenance

BUDGET COMPONENTS

Each major fund begins with a Budget Summary of revenues and expenditures and provides an overview of the budget. The summary sheets provide information on the Prior Year Actual, Current Adopted Budget, Projected Year-End Budget, and FY 2025-2026 Adopted Budget. The ending fund balance is also included and should be considered a key element in the decision-making process for each of the larger funds.

The total FY 2025-2026 adopted budget revenues are \$93.9 million while the total operating expenditures are \$113.1 million. Of the total operating expenditures, \$12 million is a one-time transfer from the General Fund to the Streets Reconstruction Fund. Capital project expenditures, which are generally funded by debt issues, are budgeted at \$43.7 million. Expenses can be carried over from previous budget years for multi-year projects and revenues are recognized at the time the debt is issued and received.

One of the major revenue sources of the budget is property taxes. Certified Values were received on July 24th, and Tarrant County reviewed and signed the Truth in Taxation worksheet calculating the City's property tax rate on August 6th. The Fiscal Year's 2024-2025 Budget was prepared using the tax rate of \$.580727 per \$100 of net taxable value and an estimated net taxable value of \$3,663,528,267. The current budget for FY 2025-2026 was prepared using a total tax rate of \$.557290 per \$100 of net taxable value and an estimated net taxable value of \$4,724,884,829.

The overall tax rate is split into two parts, the maintenance and operating for normal operations and the interest and sinking for debt service. The current rate for maintenance and operations is \$.36924 per \$100 of net taxable value and debt service is \$.188050 per \$100 of net taxable value totaling \$.557290 per \$100 of net taxable value.

In 2025, the Tarrant Appraisal District adopted a policy to appraise residential properties every two years instead of every year. Fortunately, we saw the greatest increase in commercial appraisals, with commercial appraisals and personal property values increasing by \$490 million. The increased value has allowed a decrease in the city's property tax rate. New growth broadens the City's tax base, and efforts will continue to facilitate additional development.

Changes occurred a few years back when Senate Bill 2 was signed into law. The bill was called "Texas Property Tax Reform and Transparency Act of 2019" and made various changes to the appraisal process and how property taxes are set. As a reminder, the "Voter Approved Tax Rate" (previously termed "Rollback Rate") decreased from eight percent (8%) to three and a half percent (3.5%). The bill went into effect on January 1, 2020.

The “No-New Revenue Tax Rate” (previously termed “Effective Rate”) refers to the tax rate needed to raise the same amount of maintenance and operations property taxes on existing properties as the previous year. The “Voter-Approval Tax Rate” is the rate necessary to increase the “No-New Revenue Rate” by three and a half percent (3.5%) more maintenance and operations tax revenue than the previous year. If the proposed adopted rate exceeded the three and a half percent (3.5%), known as the ‘Voter Approval Rate”, the City would be required to hold an automatic election. Unfortunately, the SB2’s cap of 3.5% is less than the inflation rate in the DFW area over the last several years according to the Consumer Price Index of the U.S. Bureau of Labor Statistics. This methodology of capping the tax rate does not correlate with inflation. Several years of an inflation rate higher than the cap of property tax revenue will prevent cities from sustaining some services due to higher costs of goods and services.

Sales tax is another significant revenue source for the city, with over \$22 million in collections predicted for FY 2025-2026. Due to the types of businesses that make up our sales tax base, as of June 2025, the Sales and Use Tax revenues have continued to increase year over year. The City receives 2% sales tax, and the allocation is 1.375% for General Fund, 0.375% for Streets, and 0.25% for the Crime Control and Prevention District.

The expenses consist of two major components. The first is the base budget. The base budget provides each department and division with similar funding as the prior fiscal year, less any one-time costs. The base budget also includes all capital projects, equipment replacements, and non-discretionary items such as necessary price adjustments and commitments.

The second component consists of decision package requests. Decision package requests are submitted for items that will result in a change in the current level of service, including the addition of new programs, new equipment and new personnel. Decision packages have been presented in budget workshops and were included in the Preliminary and the Proposed Budget Book. The accepted decision packages are reflected in the Adopted Budget and support the City Council’s priorities and goals.

MAJOR PRIORITIES

ECONOMIC DEVELOPMENT

Three major economic development focuses for the city are Loop 820, Highway 377, and the Belknap Corridors. These corridors promise the most advantageous locations to promote our overall community revitalization and new development.

Our three-pronged approach of job-creating industries, new residential neighborhoods, and holding to our development codes have proven to be a successful strategy because the plan has brought us record economic growth. This approach will serve as a catalyst to obtain more restaurants, retail, etc. Below is a list of our current developments:

- H Mart w/over 50 outlets (restaurants, salons, bakeries, etc.) scheduled to open late this year or early January
- McDonalds on Beach scheduled to open early 2026
- My Stomping Grounds at Haltom Rd. & Northern Cross is under construction
- Upscale Salon/Spa on Northern Cross anticipated to start construction in 2026
- The new pickleball facility on Haltom Rd will be open next year
- Haltom Plaza businesses:
 - Wing Stop is now open
 - Hibbett Sports in now open
 - DD's Discounts Clothing is now open
 - City Trendz is now open
 - Five Below is under construction
- DG Market on Denton Highway is now open
- Holiday Inn on NE Loop 820 is now open
- The 1st phase of the Stream multi-family luxury apartments on Haltom Road is under construction and will include over 1,000 units
- Heritage Village Subdivision (412 homes) in final completion phase
- Baker Blvd multi-family development under construction
- Our three Marriotts with multiple retail/restaurant outlets are scheduled to start construction in early 2026
- Alpine Apartments at Beach and Fossil Vista are under construction
- Total Point Urgent Care Center will be opening in the old CVS Building and open 24/7
- LGE office warehouse at Anderson is currently under construction
- Nails Plus on Belknap is currently under remodel
- Diamond Meadows at the Haltom Estate property will be 40 new residential homes and will begin next year
- North Park opened in June
- And many more economic development projects are underway.

This new growth has begun to significantly broaden the Ad Valorem Tax base. Retail and restaurants will increase sales tax revenue by serving as a catalyst for additional retail development. In addition, these large developments bring jobs and prosperity to Haltom City and the surrounding region. The new growth will also assist in creating revitalization opportunities throughout the community.

COMPENSATION

To remain competitive in the job market employee compensation and benefits continue to be a priority. In the past, the city fell significantly behind the market. When you fall too far behind the market in employee compensation, it is almost impossible and too costly to catch up. We all understand that it costs more to hire and train new employees, and we understand employee retention is very important. When we become the training ground for others, there is a loss in efficiency and effectiveness in providing quality services. Our employees and our citizens deserve the benefits of adequately compensated work teams. Haltom City will continue to strive to not only review compensation but be creative with retention tools such as alternative work schedules, relaxed dress code, increased paid holidays, and other benefits.

The council has communicated through the Strategic Goals that employee retention and attracting qualified talent is a high priority for each of you that serve on the City Council. Therefore, for the FY 2025-2026 budget, there is a proposed salary increase of 5% for all employees as the city competes with retaining employees as neighboring municipalities continue to increase their pay scales. This increase in compensation combats the phenomena that all the surrounding cities are facing with the workforce not accepting many critical positions at the old rate of pay.

FISCAL RESPONSIBILITY

In FY 2001-2002, the City Council adopted a Fund Balance Policy, like many other cities, to achieve and maintain a 20% minimum fund balance. For FY 2025-2026, the operating fund balance reserves for General Fund are projected to be 31%, Water and Sewer Fund 33%, and Drainage Fund is projected to be 35%. Capital Projects are directly tied to fund balances since money is transferred from the operating funds to cover the costs of maintaining and updating the City's infrastructure, when possible. The challenge, moving forward, is to maintain and replenish all fund reserve balances.

PERFORMANCE MEASUREMENT/MANAGEMENT

Measurement and reporting are critical to evaluate progress, measure effectiveness, determine accountability, and guide future planning and operations. Therefore, we constantly measure our efforts to the Council's long-term strategic goals and communicate the objectives and outcomes per department.

MUNICIPAL INFRASTRUCTURES AND EQUIPMENT

One long-term focus has been providing enough funding each year to maintain the City's existing infrastructure – primarily streets. Our community continues to face challenges with aging infrastructure and will be forced to absorb large reconstruction costs in the future if annual maintenance is not sufficiently funded. Revenues of a 3/8 cent sales tax provide funding for street repairs. Another aging infrastructure is our city buildings.

To meet the critical facility and infrastructure needs, the citizens approved general obligation bonds for a replacement fire substation, a new Law Enforcement Center (which opened in January 2024), and a new City Hall (which opened in November 2024). Additionally, the construction of North Park was funded with certificate of obligation debt and a grant from Texas Parks and Wildlife. Prior certificate of obligation debt was used to fund various street projects. With street maintenance projects being a major budget focus in the General Fund, capital projects for street reconstruction will be continuously reviewed for proper revenue sources to cover costs.

Water and Sewer projects are part of the Capital Improvement Projects and are funded differently than street projects. The operations of the Water and Sewer department and capital improvement projects are funded by water and sewer fees. The Water and Sewer rates for the 2025-2026 budget year have been updated to reflect Fort Worth's 5.9% increase in water cost while no changes were made to sewer rates. The FY 2025-2026 Fee Schedule will list the proposed rates which will need to be adopted as part of the budget process. The rate structure continues to meet the industry standards and billing methods. We will continue to work with our consultants on rate studies for the 5-year outlook. The 5-year plan reviews revenue requirements to support both operations and future Capital Improvement Projects.

CAPITAL IMPROVEMENTS

The process of street replacement is a one that takes a long time since it includes extensive design, engineering, and construction phases. When roads are replaced, the drainage, water, and sewer infrastructure must also be replaced. We do not build new streets over 20 to 50-year-old utilities.

Equipment purchases used for these projects are also budgeted. Street equipment can be funded from the General Fund along with regular repairs and maintenance, but larger equipment purchases are often moved to the Capital Project Funds as they relate to projects.

Over several years, the city has budgeted approximately \$72 million to road replacement and repairs with multiple funding sources and is looking to bring on another \$32 million in future road projects. Because this is a request of high priority to our citizens, our City Council has committed more to street replacement/repair in last two years more than at any other time in the past, totaling approximately \$104 million in your tax dollars at work.

The FY 2025-2026 Capital Improvement Budget has \$43.5 million in planned projects for paving, drainage, and water/sewer projects. Just like other capital projects, many cities continue to budget over multiple years until completion.

	Adopted Budget 2025	Proposed Budget FY2026	Increase/ (Decrease)	Change Percent
Capital Project Funds				
Street Reconstruction Fund	14,363,000	17,850,421	\$3,487,421	24%
Capital Improvement Fund	9,775,128	1,275,000	(8,500,128)	-87%
Capital Replacement Fund	1,239,500	2,325,000	1,085,500	88%
Street Assessments Fund	-	-	-	0%
Water & Sewer Utility Projects Fund	22,205,000	16,621,615	(5,583,385)	-25%
Water and Sewer Impact Fees Fund	135,000	135,000	0	0%
Drainage Capital Projects Fund	7,625,000	5,861,309	(1,763,691)	-23%
Total Capital Project Funds	\$55,342,628	\$44,068,345	(\$11,274,283)	-20%

BUDGET SUMMARY

Operating expenditures are proposed for FY 2025-2026 total \$113.1 million. This total is \$20.1 million or 22% increase over the previous fiscal year's adopted budget. **However, that increase includes a one-time transfer of \$12 million from the General Fund to the Streets Capital Fund in order to pay for Capital Improvement projects for the street division.**

Fund	Adopted Budget 2025	Proposed Budget FY2026	Increase/ (Decrease)	Change Percent
Operating Funds				
General Fund	45,155,815	60,457,120	15,301,305	34%
Debt Service Fund	7,903,999	8,445,148	541,149	7%
Special Revenue Funds				
Crime Control District Fund	3,628,348	4,373,772	745,424	21%
Oil and Gas Fund	-	-	-	N/A
Hotel/Motel Tax Fund	126,675	127,165	490	0%
Court Security Fund	16,000	17,100	1,100	7%
Court Technology Fund	44,000	44,000	-	0%
Juvenile Case Manager Fund	18,000	1,000	(17,000)	-94%
Red Light Camera Fund	-	-	-	0%
Grant Fund	1,376,642	91,761	(1,284,881)	-93%
PEG Fund	5,000	5,000	-	0%
Fire Donation Fund	8,198	11,408	3,210	39%
Library Donation Fund	131,870	101,450	(30,420)	-23%
Police Forfeiture Fund	16,000	16,000	-	0%
Park Donation Fund	33,500	37,000	3,500	10%
Park Dedication Fund	90,000	175,000	85,000	94%
Safe Pathways Fund	-	-	-	
Animal Shelter Fund	5,000	5,000	-	0%
Police Donation Fund	7,500	10,500	3,000	40%
Police CART Fund	2,500	2,500	-	0%
Tirz 1 Fund	414,670	480,928	66,258	16%
Tirz 2 Fund	12,000	12,000	-	0%
Water & Sewer Fund	31,419,021	34,437,360	3,018,339	10%
Drainage Utility Fund	2,420,424	2,915,695	495,271	20%
IT Internal Service Fund	-	1,310,873	1,310,873	NA
Total Operating Funds	\$92,835,161	113,077,780	20,242,618	22%

CONCLUSION

As always, we strive to strike the balance between fiscal responsibility to our citizenry, taking care of our employees, and providing the highest level of municipal services to our community by maximizing the effectiveness and efficiencies of our resources. We are confident this budget will strike that balance.

This year we have accomplished the milestone of adopting the lowest tax rate in 20 years. We have shaved over fourteen cents off the City's property tax rate since the 2017 tax year!

This adopted budget includes:

- Increase employee compensation by 5% to maintain and attract competent staffing levels.
- Continued progress on future Streets, Drainage, and Water/ Sewer improvement and maintenance projects.
- Replacement of inoperable, worn-out, and outdated vehicles and equipment.

Our future goal will be to continue broadening the tax base utilizing the 3-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards that are showing tremendous results.

The right kind of economic growth will be the answer to sustain our current path.

Together, we will continually create a community environment where families flourish, and businesses prosper.

Finally, I know you will agree to express appreciation and recognition to our staff for the many months of hard and tedious work preparing this budget. We have continued our focus on conservative fiscal management and commitment to the Council's Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability.

Great civic-minded citizens, effective and efficient management, strong servant leadership, fiscal responsibility, and significant economic growth are the overall factors that have been and will continue to be the key to our success.

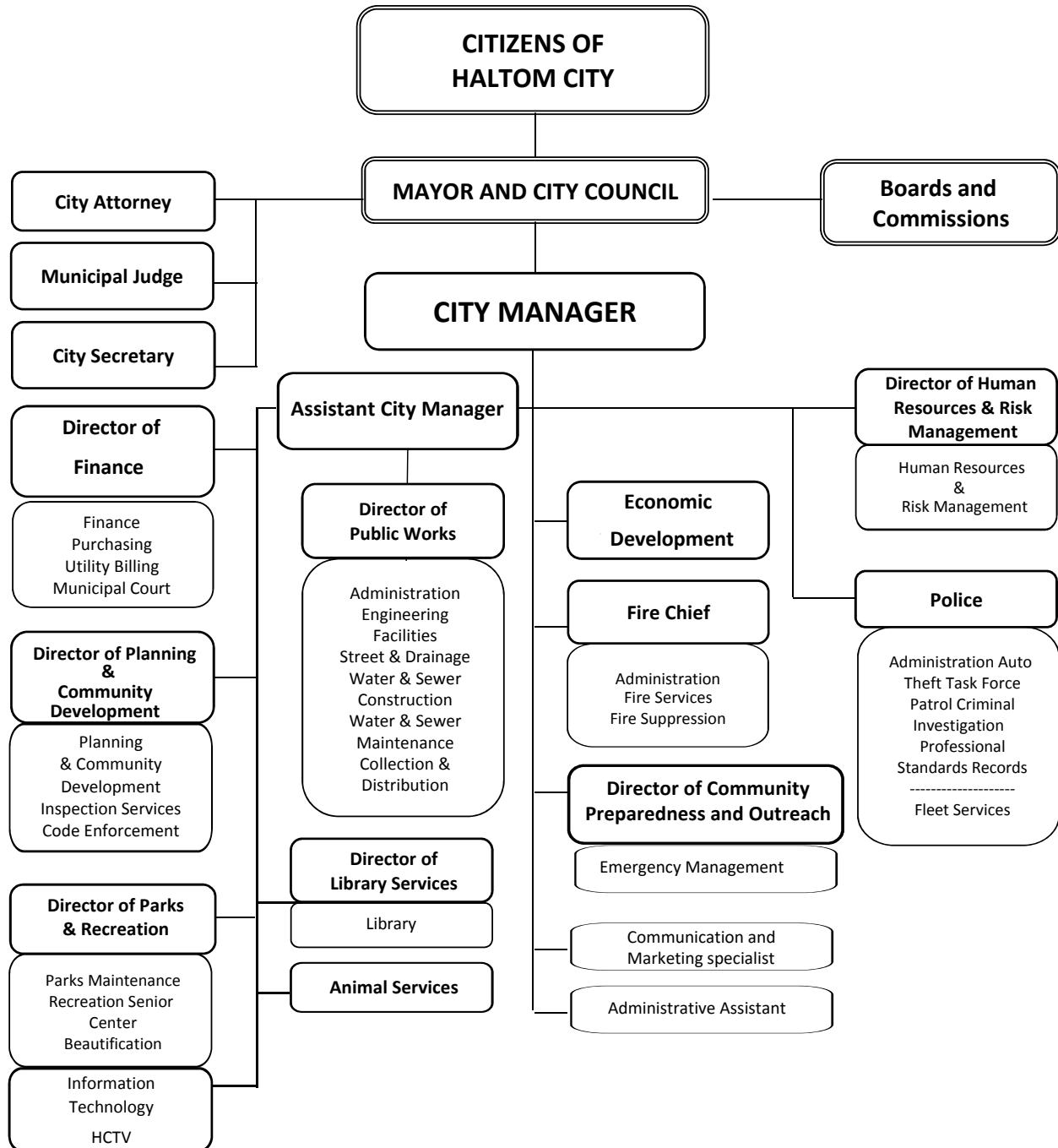
Respectfully and sincerely,



Rex Phelps, City Manager

ORGANIZATION CHART

FISCAL YEAR 2025



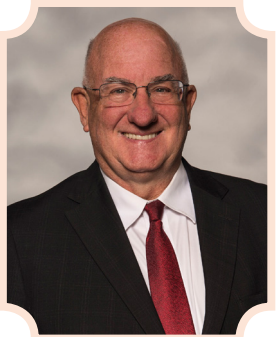
CITY COUNCIL



An Truong
Mayor



Lin Thompson
Place 1



Kyle Hantz
Place 2



Ollie Anderson
Place 3



Scott Lindgren
Place 4



Troy Dunn
Place 5



Dana Coffman
Place 6



Don Cooper
Place 7

MANAGEMENT STAFF

City Manager	Rex Phelps
Assistant City Manager	Sidonna Foust
City Secretary	Imelda Rodriguez
Director of Human Resources & Risk Management	Toni Beckett
Police Chief	Cody Phillips
Fire Chief	Brian Jacobs
Director of Community Preparedness and Outreach	Bryce Davis
Director of Finance	Stormy Johnson
Director of Information Technology	Dave Klopfenstein
Municipal Judge	Lorraine Irby
Director of Library Services	Erica Gill
Director of Parks & Recreation	Christi Pruitt
Director of Planning & Community Development	Glenna Batchelor
Director of Public Works	Gregory Van Nieuwenhuize
Director of Economic Development	Robert Briggs

BUDGET CALENDAR

FISCAL YEAR 10/01/2025 - 9/30/2026

BUDGET CALENDAR - FISCAL YEAR 2026			
DATE	DONE BY	TYPE	TASK/ACTION
DEPARTMENT'S BUDGET (March - May)			
Thursday, April 3	All Dept's	Meeting-Departments	Budget Planning Meeting - City Manager meets with departments for individual departments budget
Wednesday, April 9 To Friday, April 11	All Dept's	Training	Munis Budget Training - The Finance Department will collaborate with budget owners to utilize Munis for entering, modifying, and submitting their budget.
Thursday, May 1	All Dept's	Deadline	All Below Items due to Finance Dept: Fleet requests from Fleet Division IT requests (from all depts) Budgets, Decision Packages, Rate Changes, Revenue Estimates
Thursday, May 22	Finance	Deadline	City Manager's Working Copy due. A working draft of the line-item budget with Fund Summaries and Decision Packages are provided to the City Manager.
CITY MANAGER'S BUDGET (May - July)			
Thursday, May 8	All Dept's	Meeting-City Council	Strategic Planning w/ Mayor & City Council. Strategic Goals are set by City Council members.
Thursday, June 5	All Dept's	Special Meeting - Budget Workshop	Budget Draft: workshop with City Council to present departments decision packages and departmental goals/objectives
Monday, July 7	Finance	Publish	Publish Notice of Public Hearing for CCPD Budget. This hearing will be held by the CCPD Board (7/17/25 meeting). The Proposed CCPD budget is filled with City Secretary for review and inspection by the general public.
CITY COUNCIL'S BUDGET (July - September)			
Monday, July 14	Council	Regular Meeting	Preliminary Budget - Preliminary budget is provided by the City Manager to the City Council for review prior to the first budget workshop.
Thursday, July 17	CCPD	CCPD Board Meeting	CCPD Public Hearing - The CCPD conducts a public hearing on the proposed budget. The Board will adopt the budget after the hearing and forward it to the City Council for consideration.
Thursday, July 25	TAD	Tax Information Sent	Receive certified tax roll from TAD.
Thursday, August 7	Council	Special Meeting - Budget Workshop	Proposed Budget - Proposed budget is formally presented by the City Manager to the City Council. Council must also schedule public hearing date for adoption of the budget.
Friday, August 8	Finance	Publish	Proposed budget distributed to the City Council, filed with City Secretary office, and posted on the Haltom City website.
Monday, August 11	Council	Regular Meeting	At the Regular Council Meeting, the City Council will discuss the tax rate needed to support the Proposed Budget. If the Proposed tax rate will raise more revenue than the preceding year, the Council must vote on the proposed tax rate and schedule a Public Hearing. Council must also schedule the public hearings for the Proposed Budget CCPD Public Hearing - City Council conduct a public hearing to approve or reject the CCPD proposed budget. If rejected, the Council and CCPD Board must meet together to amend and approve the budget before the beginning of the fiscal year. Other documents to be approved include: <ul style="list-style-type: none">• Fee Schedule approved.• Waste Connection rate adjustment.
Wednesday, August 20	Finance	Publish	Deadline for publication of Public Hearing for proposed budget and tax rate.
Monday, August 25	Council	Regular Meeting	Other documents to be approved include: <ul style="list-style-type: none">• Authorized signatures designated.• Investment policy approved.
Tuesday, September 2	Council	Special Meeting	A Public Hearing will be held on the proposed budget and a Public Hearing on the proposed property tax rate. First reading of the budget appropriations tax rate, and other rate ordinances. The tax rate can be adopted the same night as the public hearing, But the tax increase vote cannot be held later than 7 days from the public hearing. The Council must "ratify" the property tax increase reflected in the budget when revenues raised are greater than the previous year. A vote on the adoption of the budget must be a record vote.
Monday, September 8	Council	Regular Meeting	Second reading of the Budget Appropriations, Tax Rate, and other Rate Ordinances. This must occur no sooner than three and no more than fourteen days from the September 2 meeting.

BUDGET OVERVIEW

The annual budget is presented in a series of tables, charts and graphs is designed to give readers an overall general understanding of the budget.

- Consolidated Summary - Operating Funds**
- Consolidated Summary - Capital Funds**
- Property Values and Tax Rates**

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Consolidated Summary - Operating Funds

Fund No.	Fund Title	Estimated* Fund Balance 10/1/2025	Total Revenues [Sources]	Total Expenditures [Uses]	Reserved Fund Balance/ Adjustments	Estimated Fund Balance 9/30/2026
01	General Fund	43,034,608	45,425,790	60,457,120	(8,962,225)	19,041,054
05	Debt Service Fund	2,934,044	8,860,592	8,445,148		3,349,488
12	Crime Control & Prevention District Fund	4,843,594	3,999,325	4,373,772		4,469,147
13	Oil and Gas Fund	976,652	270,000	-		1,246,652
14	Hotel/Motel Tax Fund	431,805	159,000	127,165		463,640
15	Court Security Fund	165,814	34,200	17,100		182,914
16	Court Technology Fund	3,972	50,000	44,000		9,972
17	Juvenile Case Manager Fund	(31,287)	2,500	1,000		(29,787)
18	Red Light Camera Fund	26,640	-	-		26,640
19	Grant Fund	136	102,761	91,761		11,136
20	PEG Fund	397,470	51,000	5,000		443,470
21	Fire Donation Fund	8,991	5,200	11,408		2,783
22	Library Donation Fund	90,127	37,000	101,450		25,677
23	Police Forfeiture Fund	54,614	8,000	16,000		46,614
24	Park Donation Fund	51,998	29,000	37,000		43,998
25	Park Dedication Fund	190,268	4,000	175,000		19,268
26	Safe Pathways Fund	100,683	4,000	-		104,683
27	Animal Shelter Fund	55,517	5,500	5,000		56,017
28	Police Donation Fund	83,833	19,000	10,500		92,333
29	Police CART Fund	10,056	2,350	2,500		9,906
41	Water & Sewer Fund	12,210,394	30,722,648	34,437,360	2,765,000	11,260,682
45	Drainage Utility Fund	1,152,191	2,174,500	2,915,695	610,000	1,020,996
61	Tirz 1 Fund	152,547	484,928	480,928		156,547
62	Tirz 2 Fund	469,504	347,964	12,000		805,468
	IT Internal Service Fund	1,000,000	1,088,284	1,310,873		777,411
Total		68,414,170	93,887,542	113,077,780	(5,587,225) \$	43,636,707

Consolidated Summary - Capital Funds

Fund No.	Fund Title	Estimated* Fund Balance 10/1/2025	Total Revenues [Sources]	Total Expenditures [Uses]	Reserved Fund Balance/ Adjustments	Estimated Fund Balance 9/30/2026
31	Street Reconstruction Fund	15,734,682	16,230,000	17,850,421		14,114,261
32	Capital Improvement Fund	12,598,166	575,000	1,275,000		11,898,166
35	Capital Replacement Fund	943,426	1,515,000	2,325,000		133,426
39	Street Assessments Fund	27,432	-	-		27,432
42	Water & Sewer Utility Projects Fund	44,575,271	11,289,000	16,621,615		39,242,655
44	Water and Sewer Impact Fees Fund	4,975,588	475,000	135,000		5,315,588
46	Drainage Capital Projects Fund	9,612,379	3,220,000	5,861,309		6,971,070
Total		88,466,944	33,304,000	44,068,345	- \$	77,702,598

Major Sources Of Revenues

Major sources of revenue are taxes, licenses and charges for operating services, and bond issues for capital improvement funds.

Taxes and Franchise include property tax, sales and use taxes, and franchise fees. Property tax estimates are based on current property values, new construction, and the adopted tax rate. Estimates for sales and use taxes are adjusted according to the economic locally and nationally. A more prudent and strategic approach to fiscal planning is necessary when possibly facing economic uncertainties, particularly a recession. Property taxes are budgeted on values of properties determined by the Tarrant County Appraisal District, the City's tax rate, and the expected collection rate. New growth and the increased values from new developments adds to the City's property values and will continue to increase revenues while allowing tax rate reductions in this formula. Franchise taxes have been adjusted based on laws affecting telecommunications in past years.

Licenses & Permits, Charges for Services, Fines, and Fees include licenses, permits, charges for services, and fines. Trend analysis and known new development projects are used to project the charges for services.

Intergovernmental revenues are grants from other governmental entities. The City receives grants for Streets, Police, Fire, Drainage, Parks, and Library.

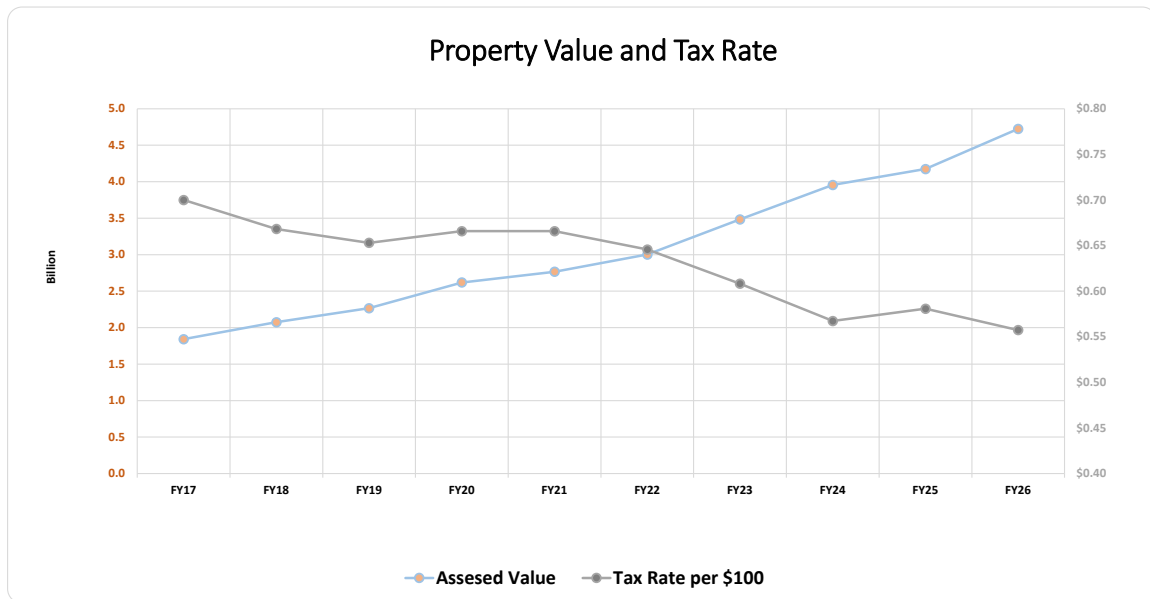
Other revenues are donations, interest income, and other miscellaneous revenues.

Transfers are transactions between funds. Transfers include administrative fees, fleet service fees, debt service payments, and billing fees.

Bond Proceed are a way to raise funds for major capital projects and infrastructure improvements. Although bond revenues show in the year they are received, repayment expenses can carry for multiple years.

Property Values, Tax Rates

Fiscal Year	Assessed Valuation	Percent Change	Average Taxable Value	Tax Rate Per \$100	Average Tax
2017	\$1,842,343,558	9%	\$77,187	0.699990	\$540
2018	\$2,074,965,225	13%	\$86,551	0.668180	\$578
2019	\$2,266,694,055	9%	\$96,055	0.653000	\$627
2020	\$2,618,723,969	16%	\$109,685	0.665760	\$730
2021	\$2,765,903,050	6%	\$116,748	0.665760	\$777
2022	\$3,001,972,433	9%	\$130,404	0.645651	\$842
2023	\$3,483,992,208	16%	\$152,153	0.608162	\$925
2024	\$3,955,907,186	14%	\$178,181	0.567283	\$1,011
2025	\$4,174,569,663	6%	\$190,640	0.580727	\$1,107
2026	\$4,724,907,817	13.2%	\$195,256	0.557290	\$1,088



GENERAL FUND

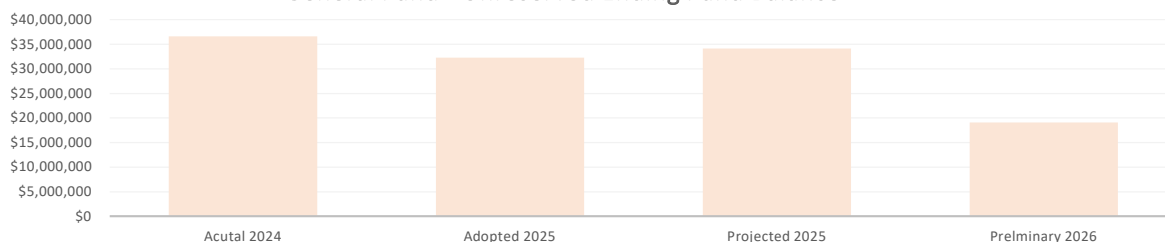
The General Fund serves as the backbone operation of the city. It provides a broad spectrum of programs and services such as police, fire, parks and recreation, streets, fleet, building maintenance and administration

- General Fund Budget Summary**
- General Fund Details by Department**

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GENERAL FUND BUDGET SUMMARY						
FUND 01	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	43,093,288	46,377,899	46,377,899	43,034,608		43,034,608
Revenues						
Property Taxes	13,472,323	15,501,169	15,296,569	17,137,256		17,137,256
Sales & Other Taxes	14,709,554	14,079,000	14,929,000	15,459,000		15,459,000
Franchise Fees	4,405,366	4,226,000	4,295,691	3,701,250		3,701,250
License & Permit	2,545,699	1,056,520	1,289,732	1,245,020		1,245,020
Intergovernmental	365,821	65,750	157,659	394,927		394,927
Charges for Service	1,748,351	1,722,050	1,736,246	1,885,497		1,885,497
Fines	941,691	918,900	918,400	927,400		927,400
Interest Income	2,304,088	1,200,075	1,502,375	1,402,075		1,402,075
Other Revenues	618,190	97,604	235,738	87,600		87,600
Interfund Transfer	3,313,087	1,910,976	3,396,249	3,185,765		3,185,765
Total Revenues	44,424,169	40,778,044	43,757,658	45,425,790		45,425,790
Funds Available	87,517,457	87,155,943	90,135,557	88,460,398		88,460,398
Expenditures						
City Manager's Office	775,015	834,622	843,122	969,236	-	969,236
City Secretary	319,395	318,391	370,687	295,355	-	295,355
City Council	38,299	44,600	49,350	49,900	-	49,900
Finance	900,138	1,062,385	1,083,485	1,164,269	-	1,164,269
Human Resources	520,214	832,315	689,065	693,760	-	693,760
Planning & Community Development	1,262,468	1,274,871	1,272,857	1,328,938	-	1,328,938
Information Technology	1,119,290	1,142,177	1,147,858	1,176,786	58,900	1,235,686
Animal Services	409,214	479,184	469,553	469,317	-	469,317
Fleet Services	1,322,758	1,418,650	1,420,650	1,404,431	-	1,404,431
Building Maintenance	798,288	796,190	744,709	740,552	110,000	850,552
Police	12,172,342	12,898,709	12,929,983	13,082,979	55,475	13,138,454
Fire	9,747,138	10,172,284	9,999,363	11,039,009	667,459	11,706,468
Emergency Management	582,211	597,896	595,348	603,840	267,129	870,969
Municipal Court	565,730	576,679	574,879	604,242	6,000	610,242
Street & Drainage	1,333,190	2,086,073	2,074,198	1,544,562	500,000	2,044,562
Parks & Recreation	2,324,389	2,628,687	2,649,145	2,444,686	262,000	2,706,686
Library	1,217,547	1,268,914	1,266,414	1,321,507	27,105	1,348,612
EDC	1,553,717	1,318,795	1,416,575	1,490,729	-	1,490,729
Non-Departmental	3,302,214	4,783,393	4,382,707	3,663,628	1,631,826	5,295,454
Transfers	876,000	621,000	3,121,000	12,783,500	-	12,783,500
Total Expenditures	41,139,558	45,155,815	47,100,949	56,871,226	3,585,894	60,457,120
Annual Surplus / (Deficit)	3,284,611	(4,377,771)	(3,343,291)	(11,445,436)	(3,585,894)	(15,031,330)
Fund Balance, Ending	46,377,899	42,000,128	43,034,608	31,589,173		28,003,279
Fund Balance Breakdown						
Reserved (i.e. Encumbrances, Prepaids etc..)	(9,762,497)	(9,751,371)	(8,892,225)	(8,962,225)		(8,962,225)
Unreserved Fund Balance	36,615,402	32,248,757	34,142,383	22,626,948		19,041,054
Reserve Policy is 20% of Expenditures	8,227,912	9,031,163	9,420,190	11,374,245		12,091,424
Amount over (under) Reserve Policy	28,387,490	23,217,594	24,722,194	11,252,702		6,949,630
% of Total Expenditures	89%	71%	72%	40%		31%

General Fund - Unreserved Ending Fund Balance



Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Revenue	(000) General	01-31110-000-00-000-00000	Current Taxes	13,578,570	15,715,185	15,715,185	17,411,272
		01-31120-000-00-000-00000	Delinquent Taxes	129,259	120,000	-	60,000
		01-31130-000-00-000-00000	P&I on Delinquent Taxes	132,148	100,000	25,000	100,000
		01-31210-000-00-000-00000	Payments in Lieu of Taxes	9,645	9,600	-	9,600
		01-31310-000-00-000-00000	Sales and Use Tax	14,418,813	14,000,000	14,850,000	15,375,000
		01-31320-000-00-000-00000	Bingo Tax	256,106	44,000	44,000	49,000
		01-31430-000-00-000-00000	Mixed Beverage Tax	34,636	35,000	35,000	35,000
		01-31610-000-00-000-00000	W&S Franchise Tax	1,944,000	1,944,000	1,944,000	1,296,250
		01-31611-000-00-000-00000	Drainage Utility Franchise	60,000	132,000	132,000	105,000
		01-31620-000-00-000-00000	Electric Franchise Tax	1,387,113	1,300,000	1,369,691	1,370,000
		01-31621-000-00-000-00000	Natural Gas Franchise Tax	490,158	400,000	400,000	450,000
		01-31622-000-00-000-00000	Communications Franchise Tax	48,270	35,000	35,000	45,000
		01-31623-000-00-000-00000	Waste Disposal Franchise Tax	342,801	325,000	325,000	325,000
		01-31624-000-00-000-00000	Media Franchise Tax	133,024	90,000	90,000	110,000
		01-32100-000-00-000-00000	Certificate of Occupancy	24,100	15,000	15,000	15,000
		01-32110-000-00-000-00000	Alcoholic Beverage Permit	10,550	4,000	4,000	4,000
		01-32162-000-00-000-00000	Plumbing License	900	1,000	1,000	1,000
		01-32163-000-00-000-00000	Electrical License	-	-	-	-
		01-32164-000-00-000-00000	General Contractors License	38,050	20,000	28,000	28,000
		01-32165-000-00-000-00000	Street Contractors License	3,450	2,000	2,000	2,500
		01-32166-000-00-000-00000	Liquid Waste Transport Permits	7,720	7,520	7,520	7,520
		01-32170-000-00-000-00000	Special Event Permits	6,362	6,000	6,212	6,000
		01-32172-000-00-000-00000	Food Truck Permits	1,000	1,000	1,000	1,000
		01-32210-000-00-000-00000	Building Permits	2,133,114	800,000	1,000,000	900,000
		01-32211-000-00-000-00000	Construction Permits	18,523	20,000	20,000	20,000
		01-32212-000-00-000-00000	Electric Permits	103,573	70,000	70,000	80,000
		01-32213-000-00-000-00000	Plumbing Permits	133,945	80,000	100,000	110,000
		01-32214-000-00-000-00000	A/C Permits	55,852	25,000	25,000	60,000
		01-32261-000-00-000-00000	Kennel Vaccination Fee	4,810	5,000	5,000	5,000
		01-33010-000-00-000-00000	State Court Costs	39,847	40,000	40,000	45,000
		01-33020-000-00-000-00000	Local Government Grants	21,730	-	-	22,000
		01-33020-000-00-000-GATTF	Local Government Grants	264,474	-	85,659	127,177
		01-33400-000-00-000-TOBAC	State Intergovernmental Revenue	12,500	-	6,250	12,500
		01-33530-000-00-000-00000	Judicial Efficiency Fee	207	250	250	250
		01-33532-000-00-000-00000	Local Truancy Prev & Diversion	26,533	25,000	25,000	25,000
		01-33533-000-00-000-00000	Local Municipal Jury Fund	531	500	500	500
		01-34010-000-00-000-00000	Garage Sale Permit	7,210	4,000	4,000	4,000
		01-34015-000-00-000-00000	Credit Access Business App Fee	50	-	-	-
		01-34020-000-00-000-00000	Record Duplication Fee	1,881	2,000	2,000	2,000
		01-34030-000-00-000-00000	Grass Cutting Fee	26,271	30,000	30,000	30,000
		01-34032-000-00-000-00000	Nuisance Abatement Fee	-	-	633	-
		01-34040-000-00-000-00000	Building Maintenance Admin Fee	159,540	170,000	170,000	183,124
		01-34050-000-00-000-00000	Admin Services Reimbursement	1,231,632	1,260,000	1,260,000	1,399,573
		01-34210-000-00-000-00000	Alarm Permits	2,375	500	2,000	2,000
		01-34213-000-00-000-00000	False Alarm Fees	23,724	-	-	-
		01-34230-000-00-000-00000	Fire Inspection Fees	8,580	6,000	6,000	6,000
		01-34240-000-00-000-00000	Multi-Family Inspection	80,997	78,000	87,813	85,000
		01-34510-000-00-000-00000	Mobile Home Inspection Fees	2,480	2,300	2,300	2,300
		01-34590-000-00-000-00000	Other Inspection Fees	67,740	28,000	28,000	28,000
		01-34710-000-00-000-00000	Recreation Revenues	132,271	140,500	140,500	140,500
		01-35110-000-00-000-00000	Court Fines and Fees	780,568	775,000	775,000	775,000
		01-35111-000-00-000-00000	Court Administrative Fees	7,910	6,500	8,500	7,500
		01-35112-000-00-000-00000	Teen Court Fees	7,020	5,000	500	500

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Revenue	(000) General	01-35113-000-00-000-00000	Truancy and Prevention Fund	177	200	200	200
		01-35114-000-00-000-00000	Defensive Driving	3,160	4,500	4,500	4,500
		01-35115-000-00-000-00000	Time Payment Fee	15,876	13,000	15,000	15,000
		01-35118-000-00-000-00000	Warrant Fees	100,916	90,000	90,000	100,000
		01-35119-000-00-000-00000	Child Safety Fee	7,432	8,500	8,500	8,500
		01-35120-000-00-000-00000	Library Fines and Fees	1,531	1,200	1,200	1,200
		01-35210-000-00-000-00000	Public Hearing Fee	17,100	15,000	15,000	15,000
		01-36101-000-00-000-00000	Interest Revenue	2,303,339	1,200,000	1,500,000	1,400,000
		01-36400-000-00-000-00000	Voluntary Donations	643	-	2,300	2,000
		01-36404-000-00-000-00000	Senior Center Donations	106	75	75	75
		01-37065-000-00-000-00000	Credit Transaction Fees	10,665	7,500	7,500	7,500
		01-37070-000-00-000-00000	Lease of City Owned Property	53,899	50,000	50,000	50,000
		01-37099-000-00-000-00000	Non classified Revenue	107	100	100	100
		01-37210-000-00-000-00000	Sale of Assets	174	20,000	168,138	20,000
		01-37230-000-00-000-00000	Miscellaneous Revenue	4,511	20,000	10,000	10,000
		01-39113-000-00-000-00000	Transfers from Oil & Gas Fund	1,500,000	-	-	-
		01-39115-000-00-000-00000	Transfer from Court Security	15,000	16,000	16,000	17,100
		01-39117-000-00-000-00000	Transfers f/Juvenile Case Fund	24,000	16,000	16,000	1,000
		01-39131-000-00-000-00000	Transfers fr Street Recon Fund	900,000	1,200,000	1,200,000	1,592,000
		01-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	528,972	598,976	598,976	1,472,040
		01-39145-000-00-000-00000	Transfers from Drainage Fund	39,996	80,000	80,000	103,625
		01-32275-000-00-000-00000	Short-Term Rental Permit	3,750	-	5,000	5,000
		01-34250-000-00-000-00000	Fire-Life Safety Inspection	3,600	750	3,000	3,000
		01-39303-000-00-000-00000	Issuance of SBITA	548,834	-	-	-
		01-31140-512-00-000-00000	Property Taxes - TIRZ/TIF	(377,300)	(443,616)	(443,616)	(443,616)
		01-39005-000-00-000-00000	Transfer from Debt Service	305,119	-	-	-
		01-34807-511-00-000-00000	Impact Fee	-	-	100,000	-
		01-37210-511-00-000-00000	Sale of Assets	-	-	1,385,273	-
		01-33400-000-00-000-MASTR	State Intergovernmental Revenue	-	-	-	162,500
		(000) General Total		44,424,169	40,778,040	43,757,658	45,425,790
Revenue Total				44,424,169	40,778,040	43,757,658	45,425,790

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(011) Administration	01-41100-011-00-000-00000	Full-Time Salaries and Wages	529,756	574,591	574,591	641,758
		01-41130-011-00-000-00000	Longevity Pay	1,061	1,206	1,206	1,629
		01-41140-011-00-000-00000	Sick Pay	21,971	23,969	23,469	24,480
		01-41160-011-00-000-00000	Vehicle Allowance	14,499	14,400	14,400	19,200
		01-41175-011-00-000-00000	Cell Phone Allowance	1,208	1,200	1,200	1,225
		01-42100-011-00-000-00000	Health Insurance	30,149	34,094	34,094	60,094
		01-42200-011-00-000-00000	FICA - Medicare Contributions	7,836	8,073	8,073	9,250
		01-42300-011-00-000-00000	Retirement - TMRS	134,797	141,489	150,489	175,000
		01-42310-011-00-000-00000	Deferred Compensation	17,827	18,000	18,000	18,000
		01-45403-011-00-000-00000	Employee/Public Recognition	617	1,000	1,000	2,000
		01-45801-011-00-000-00000	Conferences and Training	11,311	12,000	12,000	12,000
		01-46010-011-00-000-00000	Office Supplies	654	1,000	1,000	1,000
		01-46405-011-00-000-00000	Dues and Subscriptions	3,329	3,600	3,600	3,600
		(011) Administration Total			775,015	834,622	843,122
	(021) City Secretary	01-41100-021-00-000-00000	Full-Time Salaries and Wages	184,900	183,697	235,000	175,000
		01-41130-021-00-000-00000	Longevity Pay	1,274	1,410	700	189
		01-41140-021-00-000-00000	Sick Pay	5,426	7,733	6,011	-
		01-41150-021-00-000-00000	Incentive Pay	846	840	840	840
		01-41160-021-00-000-00000	Vehicle Allowance	12,174	4,800	4,800	4,800
		01-42100-021-00-000-00000	Health Insurance	34,072	33,624	33,624	30,000
		01-42200-021-00-000-00000	FICA - Medicare Contributions	2,696	2,878	3,500	3,501
		01-42300-021-00-000-00000	Retirement - TMRS	38,614	42,789	42,789	40,825
		01-43403-021-00-000-00000	Elections	27,200	20,000	23,083	22,000
		01-44319-021-00-000-00000	Service Agreements	8,985	14,000	14,000	12,000
		01-45302-021-00-000-00000	Cell Phone Reimbursement	420	420	140	-
		01-45801-021-00-000-00000	Conferences and Training	1,919	5,000	5,000	4,800
		01-46010-021-00-000-00000	Office Supplies	470	600	600	600
01-46401-021-00-000-00000		Publications	50	300	300	300	
01-46405-021-00-000-00000		Dues and Subscriptions	350	300	300	500	
(021) City Secretary Total			319,395	318,391	370,687	295,355	
(031) City Council	01-41110-031-00-000-GN100	Part-Time Salaries and Wages	725	600	1,000	1,250	
	01-41110-031-00-000-GN101	Part-Time Salaries and Wages	1,075	600	1,250	1,250	
	01-41110-031-00-000-GN102	Part-Time Salaries and Wages	1,325	600	1,500	1,250	
	01-41110-031-00-000-GN103	Part-Time Salaries and Wages	875	600	600	1,250	
	01-41110-031-00-000-GN104	Part-Time Salaries and Wages	1,125	600	1,250	1,250	
	01-41110-031-00-000-GN105	Part-Time Salaries and Wages	1,025	600	1,000	1,250	
	01-41110-031-00-000-GN106	Part-Time Salaries and Wages	1,025	600	1,250	1,250	
	01-41110-031-00-000-GN114	Part-Time Salaries and Wages	1,650	1,000	2,100	1,750	
	01-43406-031-00-000-00000	Special Events	6,077	6,000	6,000	6,500	
	01-45304-031-00-000-00000	Cell Phone Expenses	2,136	3,000	3,000	3,000	
	01-45801-031-00-000-00000	Conferences and Training	80	-	-	-	
	01-45801-031-00-000-GN100	Conferences and Training	251	2,950	2,950	2,950	
	01-45801-031-00-000-GN101	Conferences and Training	1,054	2,950	2,950	2,950	
	01-45801-031-00-000-GN102	Conferences and Training	2,513	2,950	2,950	2,950	
	01-45801-031-00-000-GN103	Conferences and Training	2,307	2,950	2,950	2,950	
	01-45801-031-00-000-GN104	Conferences and Training	1,574	2,950	2,950	2,950	
	01-45801-031-00-000-GN105	Conferences and Training	2,554	2,950	2,950	2,950	
	01-45801-031-00-000-GN106	Conferences and Training	1,722	2,950	2,950	2,950	
	01-45801-031-00-000-GN114	Conferences and Training	2,410	3,100	3,100	3,100	
	01-46010-031-00-000-00000	Office Supplies	1,407	1,500	1,500	1,000	
	01-46310-031-00-000-GN114	Meeting Expense	-	-	-	-	
	01-46405-031-00-000-GN114	Dues and Subscriptions	350	-	-	-	
	(031) City Council Total			38,299	44,600	49,350	49,900

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(051) Finance	01-41100-051-00-000-00000	Full-Time Salaries and Wages	601,182	565,678	565,678	659,069
		01-41130-051-00-000-00000	Longevity Pay	1,375	1,805	1,805	2,493
		01-41140-051-00-000-00000	Sick Pay	9,942	12,522	10,522	11,731
		01-42100-051-00-000-00000	Health Insurance	85,878	102,530	102,530	102,899
		01-42200-051-00-000-00000	FICA - Medicare Contributions	8,113	8,411	8,411	8,522
		01-42300-051-00-000-00000	Retirement - TMRS	118,310	125,039	125,039	133,155
		01-44305-051-00-000-00000	Software Maintenance	62,841	215,100	238,200	215,100
		01-44599-051-00-000-00000	Miscellaneous Expenses	-	1,000	1,000	1,000
		01-45501-051-00-000-00000	Printing & Publishing	-	500	500	500
		01-45801-051-00-000-00000	Conferences and Training	8,946	22,300	22,300	22,300
		01-45803-051-00-000-00000	Mileage Reimbursement	66	800	800	800
		01-46010-051-00-000-00000	Office Supplies	836	4,000	4,000	4,000
		01-46016-051-00-000-00000	Uniforms	1,031	-	-	-
		01-46405-051-00-000-00000	Dues and Subscriptions	1,617	2,700	2,700	2,700
		(051) Finance Total		900,138	1,062,385	1,083,485	1,164,269
	(061) Human Resources	01-41100-061-00-000-00000	Full-Time Salaries and Wages	290,014	406,633	300,000	346,613
		01-41110-061-00-000-00000	Part-Time Salaries and Wages	5,040	15,000	15,000	15,000
		01-41130-061-00-000-00000	Longevity Pay	1,567	2,004	2,004	1,773
		01-41140-061-00-000-00000	Sick Pay	11,326	13,634	8,000	8,354
		01-41150-061-00-000-00000	Incentive Pay	671	840	840	840
		01-41160-061-00-000-00000	Vehicle Allowance	4,833	4,800	4,800	4,800
		01-41300-061-00-000-00000	Salary-Overtime	-	-	-	1,500
		01-42100-061-00-000-00000	Health Insurance	36,083	85,071	85,071	55,071
		01-42200-061-00-000-00000	FICA - Medicare Contributions	4,435	6,424	6,424	6,745
		01-42300-061-00-000-00000	Retirement - TMRS	62,894	95,484	63,484	68,039
		01-42310-061-00-000-00000	Deferred Compensation	5,942	6,000	6,000	6,000
		01-43205-061-00-000-00000	Personnel Tests	5,948	7,000	7,000	7,000
		01-43402-061-00-000-00000	Employment Expense	54,662	121,213	122,230	104,713
		01-43406-061-00-000-00000	Special Events	7,591	9,000	9,000	9,000
		01-44305-061-00-000-00000	Software Maintenance	12,552	18,000	18,000	18,000
		01-45403-061-00-000-00000	Employee/Public Recognition	8,505	10,000	10,000	10,000
		01-45404-061-00-000-00000	Employment Advertising	3,563	10,000	10,000	10,000
		01-45801-061-00-000-00000	Conferences and Training	731	9,050	9,050	8,150
		01-46010-061-00-000-00000	Office Supplies	2,653	2,900	2,900	2,900
		01-46011-061-00-000-00000	Computer Supplies	-	6,300	6,300	6,300
		01-46405-061-00-000-00000	Dues and Subscriptions	1,204	2,962	2,962	2,962
		(061) Human Resources Total		520,214	832,315	689,065	693,760
	(111) Planning	01-41100-111-00-000-00000	Full-Time Salaries and Wages	849,399	798,721	798,721	837,185
		01-41130-111-00-000-00000	Longevity Pay	6,302	7,146	7,146	7,389
		01-41140-111-00-000-00000	Sick Pay	20,225	35,514	28,500	31,205
		01-41150-111-00-000-00000	Incentive Pay	846	840	840	840
		01-42100-111-00-000-00000	Health Insurance	191,021	200,868	200,868	211,723
		01-42200-111-00-000-00000	FICA - Medicare Contributions	11,198	12,212	12,212	12,196
		01-42300-111-00-000-00000	Retirement - TMRS	169,399	181,570	186,570	189,400
		01-43103-111-00-000-00000	Fleet Services Fees	150	2,000	2,000	2,000
		01-43302-111-00-000-00000	Contract Services	4,480	15,500	15,500	15,500
		01-43309-111-00-000-00000	Certification Fees	700	1,000	1,000	1,000
		01-43405-111-00-000-00000	Demolition	-	3,000	3,000	3,000
		01-45501-111-00-000-00000	Printing & Publishing	127	1,000	1,000	1,000
		01-45801-111-00-000-00000	Conferences and Training	5,390	8,500	8,500	8,500
		01-46010-111-00-000-00000	Office Supplies	395	2,000	2,000	2,000
		01-46015-111-00-000-00000	Small Tools	-	500	500	500
		01-46016-111-00-000-00000	Uniforms	2,690	4,000	4,000	5,000
		01-46405-111-00-000-00000	Dues and Subscriptions	148	500	500	500
		(111) Planning Total		1,262,468	1,274,871	1,272,857	1,328,938

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026		
Expense	(131) Information Technology	01-41100-131-00-000-00000	Full-Time Salaries and Wages	441,337	419,149	419,149	451,823		
		01-41125-131-00-000-00000	On Call Pay	4,220	5,475	5,475	5,475		
		01-41130-131-00-000-00000	Longevity Pay	2,138	2,496	2,496	3,069		
		01-41140-131-00-000-00000	Sick Pay	10,572	20,603	17,000	18,036		
		01-41160-131-00-000-00000	Vehicle Allowance	4,833	4,800	4,800	4,800		
		01-41300-131-00-000-00000	Salary-Overtime	7,092	-	-	500		
		01-42100-131-00-000-00000	Health Insurance	71,850	83,939	83,939	81,654		
		01-42200-131-00-000-00000	FICA - Medicare Contributions	6,273	6,562	6,562	6,779		
		01-42300-131-00-000-00000	Retirement - TMRS	91,005	97,559	105,559	110,000		
		01-43302-131-00-000-00000	Contract Services	33,600	45,000	45,000	55,000		
		01-44305-131-00-000-00000	Software Maintenance	26,368	67,000	67,000	48,700		
		01-44319-131-00-000-00000	Service Agreements	140,528	126,000	126,000	136,000		
		01-45301-131-00-000-00000	Telephone Expense	1,288	-	-	-		
		01-45303-131-00-000-00000	Cable/Internet Services	11,869	13,000	13,000	10,000		
		01-45304-131-00-000-00000	Cell Phone Expenses	393	1,500	1,500	500		
		01-45801-131-00-000-00000	Conferences and Training	3,415	5,000	5,000	6,000		
		01-45803-131-00-000-00000	Mileage Reimbursement	-	300	300	500		
		01-46010-131-00-000-00000	Office Supplies	3,058	2,000	2,000	2,000		
		01-46011-131-00-000-00000	Computer Supplies	37,156	90,000	90,000	138,900		
		01-46018-131-00-000-00000	Video & Photography Supplies	585	1,000	1,000	1,000		
		01-46405-131-00-000-00000	Dues and Subscriptions	-	300	300	300		
		(131) Information Technology Total				897,579	991,683	996,080	1,081,036
			(141) Fleet	01-41100-141-00-000-00000	Full-Time Salaries and Wages	237,418	271,490	271,490	281,007
01-41125-141-00-000-00000	On Call Pay			5,318	5,475	5,475	5,475		
01-41130-141-00-000-00000	Longevity Pay			1,895	2,172	2,172	2,781		
01-41140-141-00-000-00000	Sick Pay			5,524	7,120	6,120	8,529		
01-41150-141-00-000-00000	Incentive Pay			3,958	4,520	4,520	4,542		
01-41300-141-00-000-00000	Salary-Overtime			2,048	3,465	3,465	3,465		
01-42100-141-00-000-00000	Health Insurance			48,312	83,539	83,539	74,868		
01-42200-141-00-000-00000	FICA - Medicare Contributions			3,493	4,264	4,264	4,360		
01-42300-141-00-000-00000	Retirement - TMRS			49,811	63,397	66,397	65,629		
01-43103-141-00-000-00000	Fleet Services Fees			1,311	-	-	-		
01-44114-141-00-000-00000	Waste Disposal			210	2,500	2,500	2,500		
01-44303-141-00-000-00000	Equipment Maintenance			379	3,500	3,500	3,500		
01-44319-141-00-000-00000	Service Agreements			10,707	41,258	41,258	36,700		
01-44320-141-00-000-00000	Outside Vehicle Repairs			446,536	381,900	381,900	381,900		
01-45801-141-00-000-00000	Conferences and Training			1,945	2,800	2,800	2,800		
01-46010-141-00-000-00000	Office Supplies			1,691	1,700	1,700	1,700		
01-46012-141-00-000-00000	Safety Supplies			394	375	375	500		
01-46015-141-00-000-00000	Small Tools			4,320	7,000	7,000	7,000		
01-46016-141-00-000-00000	Uniforms			3,281	4,775	4,775	4,775		
01-46024-141-00-000-00000	Repair Shop Supplies			16,832	20,000	20,000	-		
01-46261-141-00-000-00000	Fuel			446,977	475,000	475,000	480,000		
01-46262-141-00-000-00000	Parts			10,760	30,000	30,000	30,000		
01-46405-141-00-000-00000	Dues and Subscriptions			615	2,400	2,400	2,400		
01-47003-141-00-000-00000	Machinery and Equipment	19,021	-	-	-				
(141) Fleet Total				1,322,758	1,418,650	1,420,650	1,404,431		
	(151) Building Maintenance	01-41100-151-00-000-00000	Full-Time Salaries and Wages	116,757	170,124	135,000	178,125		
		01-41130-151-00-000-00000	Longevity Pay	3,161	3,948	2,600	2,565		
		01-41140-151-00-000-00000	Sick Pay	5,867	7,549	3,300	3,457		
		01-41300-151-00-000-00000	Salary-Overtime	2,478	4,110	4,110	4,110		
		01-42100-151-00-000-00000	Health Insurance	23,939	50,143	50,143	35,312		
		01-42200-151-00-000-00000	FICA - Medicare Contributions	1,737	2,692	2,692	1,825		
		01-42300-151-00-000-00000	Retirement - TMRS	25,274	40,024	29,264	26,907		
		01-44231-151-00-000-00000	Janitorial Services	136,591	180,000	180,000	180,000		
		01-44322-151-00-000-00000	Building Maintenance	468,261	300,000	300,000	380,000		
		01-45801-151-00-000-00000	Conferences and Training	-	2,500	2,500	2,500		
		01-46012-151-00-000-00000	Safety Supplies	629	800	800	800		
		01-46015-151-00-000-00000	Small Tools	1,273	1,500	1,500	2,000		
		01-46016-151-00-000-00000	Uniforms	932	1,800	1,800	1,950		
		01-46405-151-00-000-00000	Dues and Subscriptions	-	1,000	1,000	1,000		
		01-47013-151-00-000-00000	Building Improvement	11,390	30,000	30,000	30,000		
		(151) Building Maintenance Total				798,288	796,190	744,709	850,552

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(181) HCTV	01-41100-181-00-000-00000	Full-Time Salaries and Wages	75,600	71,088	71,088	75,662
		01-41130-181-00-000-00000	Longevity Pay	1,810	1,872	1,872	2,061
		01-41140-181-00-000-00000	Sick Pay	3,281	4,221	3,450	3,617
		01-41300-181-00-000-00000	Salary-Overtime	-	-	55	62
		01-42100-181-00-000-00000	Health Insurance	12,135	16,755	16,755	16,755
		01-42200-181-00-000-00000	FICA - Medicare Contributions	1,085	1,119	1,119	1,192
		01-42300-181-00-000-00000	Retirement - TMRS	15,596	16,639	18,639	19,500
		01-45801-181-00-000-00000	Conferences and Training	-	500	500	500
		01-45803-181-00-000-00000	Mileage Reimbursement	-	100	100	100
		01-46010-181-00-000-00000	Office Supplies	33	200	200	200
		01-46011-181-00-000-00000	Computer Supplies	100,126	12,000	12,000	10,000
		01-46018-181-00-000-00000	Video & Photography Supplies	528	6,000	6,000	5,000
		01-46405-181-00-000-00000	Dues and Subscriptions	11,516	20,000	20,000	20,000
		(181) HCTV Total		221,711	150,494	151,778	154,650
	(191) Animal Services	01-41100-191-00-000-00000	Full-Time Salaries and Wages	239,115	250,185	250,185	263,791
		01-41125-191-00-000-00000	On Call Pay	5,318	5,475	5,475	5,475
		01-41130-191-00-000-00000	Longevity Pay	2,856	3,180	3,180	3,645
		01-41140-191-00-000-00000	Sick Pay	8,601	12,381	7,350	8,089
		01-41300-191-00-000-00000	Salary-Overtime	10,265	8,857	8,857	8,857
		01-42100-191-00-000-00000	Health Insurance	59,972	83,471	83,471	73,545
		01-42200-191-00-000-00000	FICA - Medicare Contributions	3,606	4,056	4,056	3,332
		01-42300-191-00-000-00000	Retirement - TMRS	52,511	60,289	55,289	50,063
		01-43302-191-00-000-00000	Contract Services	3,540	3,540	3,540	3,540
		01-43308-191-00-000-00000	Lab Services	1,406	2,500	2,500	2,500
		01-44319-191-00-000-00000	Service Agreements	126	-	-	-
		01-45801-191-00-000-00000	Conferences and Training	629	10,000	10,000	10,000
		01-46010-191-00-000-00000	Office Supplies	494	1,500	1,500	1,500
		01-46014-191-00-000-00000	Equipment Supplies	1,462	9,000	9,000	9,000
		01-46016-191-00-000-00000	Uniforms	733	1,500	1,500	1,500
		01-46020-191-00-000-00000	Animal Supplies	4,558	5,500	5,500	5,500
		01-46026-191-00-000-00000	Cleaning Supplies	1,014	4,000	4,000	4,000
		01-46210-191-00-000-00000	Electricity Gas	12,963	13,500	13,900	14,730
		01-46405-191-00-000-00000	Dues and Subscriptions	45	250	250	250
		(191) Animal Services Total		409,214	479,184	469,553	469,317

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(211) Police	01-41100-211-00-000-00000	Full-Time Salaries and Wages	7,407,809	7,523,123	7,523,123	7,586,396
		01-41110-211-00-000-00000	Part-Time Salaries and Wages	37,172	79,705	40,000	109,705
		01-41120-211-00-000-00000	Out of Class Pay	453	-	-	299
		01-41125-211-00-000-00000	On Call Pay	15,208	21,900	21,900	27,375
		01-41130-211-00-000-00000	Longevity Pay	69,122	74,877	74,877	76,293
		01-41140-211-00-000-00000	Sick Pay	246,531	343,105	268,875	274,453
		01-41150-211-00-000-00000	Incentive Pay	111,186	132,400	132,400	132,400
		01-41180-211-00-000-00000	Clothing Allowance	9,237	10,801	10,801	10,801
		01-41300-211-00-000-00000	Salary-Overtime	232,507	232,132	232,132	252,132
		01-41300-211-00-000-TOBAC	Salary-Overtime	562	-	11,414	11,415
		01-41300-211-00-000-USMTF	Salary-Overtime	21,730	-	20,000	22,000
		01-42100-211-00-000-00000	Health Insurance	1,294,692	1,429,581	1,429,581	1,488,584
		01-42200-211-00-000-00000	FICA - Medicare Contributions	107,979	121,911	121,911	120,514
		01-42200-211-00-000-TOBAC	FICA - Medicare Contributions	-	-	-	12
		01-42300-211-00-000-00000	Retirement - TMRS	1,583,767	1,795,854	1,795,854	1,815,765
		01-42300-211-00-000-TOBAC	Retirement - TMRS	-	-	-	173
		01-43103-211-00-000-00000	Fleet Services Fees	4,291	-	-	-
		01-43302-211-00-000-00000	Contract Services	3,210	-	-	-
		01-43308-211-00-000-00000	Lab Services	210	-	-	-
		01-43309-211-00-000-00000	Certification Fees	455	800	800	800
		01-43310-211-00-000-00000	Criminal Investigations	20,351	40,000	40,000	40,000
		01-43310-211-00-000-TOBAC	Criminal Investigations	150	400	400	500
		01-43312-211-00-000-00000	Shared Services Contract	799,454	823,440	909,194	853,440
		01-44303-211-00-000-G911X	Equipment Maintenance	37,000	37,000	37,000	37,000
		01-44319-211-00-000-00000	Service Agreements	77,895	136,700	136,700	141,700
		01-45501-211-00-000-00000	Printing & Publishing	78	3,000	3,000	3,000
		01-46010-211-00-000-00000	Office Supplies	2,542	2,500	2,500	2,500
		01-46012-211-00-000-00000	Safety Supplies	624	1,000	2,041	1,200
		01-46013-211-00-000-00000	Chemical Supplies	935	1,000	1,000	1,000
		01-46014-211-00-000-00000	Equipment Supplies	5,216	5,000	5,000	5,000
		01-46014-211-00-000-TOBAC	Equipment Supplies	2,136	2,200	2,200	2,200
		01-46015-211-00-000-00000	Small Tools	8,978	9,649	9,649	9,649
		01-46016-211-00-000-00000	Uniforms	18,317	17,331	17,331	18,200
		01-46210-211-00-000-00000	Electricity Gas	52,456	45,000	72,000	76,000
		01-46405-211-00-000-00000	Dues and Subscriptions	90	8,300	8,300	8,300
		01-44599-211-00-000-00000	Miscellaneous Expenses	-	-	-	9,649
	(211) Police Total			12,172,342	12,898,709	12,929,983	13,138,454

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(251) Fire Administration	01-41100-251-00-000-00000	Full-Time Salaries and Wages	256,957	268,474	268,474	284,599
		01-41130-251-00-000-00000	Longevity Pay	3,523	3,534	3,534	4,293
		01-41140-251-00-000-00000	Sick Pay	7,732	10,118	11,118	13,474
		01-41150-251-00-000-00000	Incentive Pay	175	-	-	840
		01-42100-251-00-000-00000	Health Insurance	28,076	50,379	50,379	56,445
		01-42200-251-00-000-00000	FICA - Medicare Contributions	3,450	4,092	4,092	4,220
		01-42300-251-00-000-00000	Retirement - TMRS	56,140	60,823	60,823	65,753
		01-43103-251-00-000-00000	Fleet Services Fees	1,157	-	-	-
		01-43309-251-00-000-00000	Certification Fees	5,099	9,930	9,930	9,950
		01-44303-251-00-000-00000	Equipment Maintenance	9,826	15,500	15,500	19,100
		01-44319-251-00-000-00000	Service Agreements	48,578	77,200	73,000	84,018
		01-44320-251-00-000-00000	Outside Vehicle Repairs	7,259	16,200	16,200	16,300
		01-44423-251-00-000-00000	Lease Expense	2,252	3,000	3,000	3,500
		01-45403-251-00-000-00000	Employee/Public Recognition	10,166	10,500	10,500	12,100
		01-45801-251-00-000-00000	Conferences and Training	71,713	60,840	60,840	64,340
		01-46010-251-00-000-00000	Office Supplies	4,153	7,000	7,000	8,000
		01-46012-251-00-000-00000	Safety Supplies	81,978	130,829	110,000	752,400
		01-46013-251-00-000-00000	Chemical Supplies	-	1,500	1,500	1,500
		01-46014-251-00-000-00000	Equipment Supplies	15,555	10,610	10,610	16,400
		01-46015-251-00-000-00000	Small Tools	24,337	32,686	47,430	33,875
		01-46016-251-00-000-00000	Uniforms	31,297	35,000	35,000	38,000
		01-46021-251-00-000-00000	Flashlight/Batteries	1,467	10,500	10,500	14,600
		01-46023-251-00-000-00000	EMS Supplies	21,004	25,000	20,000	26,800
		01-46210-251-00-000-00000	Electricity Gas	65,226	62,000	70,000	74,000
		01-46405-251-00-000-00000	Dues and Subscriptions	36,446	46,715	46,715	57,691
		01-47003-251-00-000-00000	Machinery and Equipment	972,420	378,833	380,048	182,030
		01-43302-251-00-000-00000	Contract Services	-	2,500	2,000	29,500
		01-43312-251-00-000-00000	Shared Services Contract	-	100,000	100,000	619,244
		01-43402-251-00-000-00000	Employment Expense	15,900	16,200	16,200	31,625
		01-42999-251-00-000-00000	Labor Reimburse/Fire Deploy-Co	(695,238)	-	-	-
		01-44399-251-00-000-00000	Equip Reimburse/Fire Deploy	(108,524)	-	-	-
		01-45899-251-00-000-00000	Travel Reimburse/Fire Deploy	(29,099)	-	-	-
		01-46099-251-00-000-00000	Material Reimburse/Fire Deploy	(911)	-	-	-
(251) Fire Administration Total			948,114	1,449,963	1,444,392	2,524,596	
(252) Fire Supression	01-41100-252-00-000-00000	Full-Time Salaries and Wages	5,094,883	5,151,483	5,151,483	5,442,730	
	01-41120-252-00-000-00000	Out of Class Pay	99,614	80,000	80,000	80,000	
	01-41130-252-00-000-00000	Longevity Pay	37,620	41,088	41,088	46,485	
	01-41140-252-00-000-00000	Sick Pay	163,890	247,573	182,223	212,834	
	01-41150-252-00-000-00000	Incentive Pay	129,101	132,704	132,704	136,561	
	01-41200-252-00-000-00000	Salary - FLSA	65,018	63,778	63,778	66,967	
	01-41300-252-00-000-00000	Salary-Overtime	551,896	356,475	256,475	371,004	
	01-42100-252-00-000-00000	Health Insurance	958,256	891,974	891,974	970,022	
	01-42200-252-00-000-00000	FICA - Medicare Contributions	82,466	87,840	87,840	90,601	
	01-42300-252-00-000-00000	Retirement - TMRS	1,236,714	1,306,005	1,306,005	1,371,305	
(252) Fire Supression Total			8,419,457	8,358,920	8,193,570	8,788,510	
(253) Fire Services	01-41100-253-00-000-00000	Full-Time Salaries and Wages	259,393	243,930	243,930	255,407	
	01-41125-253-00-000-00000	On Call Pay	4,935	-	-	5,024	
	01-41130-253-00-000-00000	Longevity Pay	3,546	3,672	3,672	3,933	
	01-41140-253-00-000-00000	Sick Pay	9,899	12,789	10,789	12,412	
	01-41150-253-00-000-00000	Incentive Pay	5,091	4,367	4,367	4,367	
	01-41300-253-00-000-00000	Salary-Overtime	519	3,570	3,570	3,770	
	01-42100-253-00-000-00000	Health Insurance	37,592	33,789	33,789	43,772	
	01-42200-253-00-000-00000	FICA - Medicare Contributions	3,706	3,861	3,861	3,957	
	01-42300-253-00-000-00000	Retirement - TMRS	54,885	57,423	57,423	60,720	
	(253) Fire Services Total			379,567	363,401	361,401	393,362

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026		
Expense	(254) Emergency Management	01-41100-254-00-000-00000	Full-Time Salaries and Wages	400,092	383,961	383,961	394,141		
		01-41130-254-00-000-00000	Longevity Pay	2,778	3,054	3,054	3,501		
		01-41140-254-00-000-00000	Sick Pay	8,793	14,258	11,758	12,218		
		01-42100-254-00-000-00000	Health Insurance	45,833	67,281	67,281	59,038		
		01-42200-254-00-000-00000	FICA - Medicare Contributions	5,389	5,818	5,818	5,817		
		01-42300-254-00-000-00000	Retirement - TMRS	79,489	86,509	86,509	89,115		
		01-43309-254-00-000-00000	Certification Fees	2,000	2,298	2,298	2,448		
		01-44303-254-00-000-00000	Equipment Maintenance	11,055	3,975	3,975	5,000		
		01-44305-254-00-000-00000	Software Maintenance	912	948	948	948		
		01-44319-254-00-000-00000	Service Agreements	18,372	12,270	15,307	14,486		
		01-44599-254-00-000-00000	Miscellaneous Expenses	-	5,559	3,860	-		
		01-45801-254-00-000-00000	Conferences and Training	4,000	7,089	7,089	7,089		
		01-46010-254-00-000-00000	Office Supplies	621	350	350	350		
		01-46014-254-00-000-00000	Equipment Supplies	-	-	-	5,000		
		01-46016-254-00-000-00000	Uniforms	500	730	500	700		
		01-46406-254-00-000-00000	Public Education/Outreach	2,379	3,796	2,640	3,990		
		01-47003-254-00-000-00000	Machinery and Equipment	-	-	-	267,129		
		(254) Emergency Management Total				582,211	597,896	595,348	870,969
	(291) Municipal Court	01-41100-291-00-000-00000	Full-Time Salaries and Wages	244,041	229,836	229,836	245,542		
		01-41110-291-00-000-00000	Part-Time Salaries and Wages	86,188	85,600	85,600	93,403		
		01-41130-291-00-000-00000	Longevity Pay	4,093	4,434	4,434	5,085		
		01-41140-291-00-000-00000	Sick Pay	6,751	10,062	8,262	9,831		
		01-41150-291-00-000-00000	Incentive Pay	423	420	420	420		
		01-41300-291-00-000-00000	Salary-Overtime	-	1,050	1,050	1,050		
		01-42100-291-00-000-00000	Health Insurance	72,220	83,421	83,421	82,088		
		01-42200-291-00-000-00000	FICA - Medicare Contributions	4,553	4,805	4,805	4,907		
		01-42300-291-00-000-00000	Retirement - TMRS	49,458	52,982	52,982	56,445		
		01-43202-291-00-000-00000	Legal Services	47,777	45,000	45,000	50,000		
		01-43302-291-00-000-00000	Contract Services	350	1,000	1,000	1,000		
		01-44422-291-00-000-00000	Rentals	1,387	1,000	1,000	1,500		
		01-45501-291-00-000-00000	Printing & Publishing	318	200	200	600		
		01-45801-291-00-000-00000	Conferences and Training	2,311	4,000	4,000	4,000		
		01-46010-291-00-000-00000	Office Supplies	191	500	500	500		
		01-46405-291-00-000-00000	Dues and Subscriptions	275	400	400	400		
		(291) Municipal Court Total				520,338	524,710	522,910	556,772
			(292) Marshal's Office	01-41110-292-00-000-00000	Part-Time Salaries and Wages	36,047	39,565	39,565	41,543
01-42100-292-00-000-00000	Health Insurance			-	-	-	60		
01-42200-292-00-000-00000	FICA - Medicare Contributions			513	574	574	541		
01-42300-292-00-000-00000	Retirement - TMRS			7,333	8,530	8,530	8,026		
01-43103-292-00-000-00000	Fleet Services Fees			-	100	100	100		
01-44319-292-00-000-00000	Service Agreements			1,500	2,000	2,000	2,000		
01-45801-292-00-000-00000	Conferences and Training			-	500	500	500		
01-46010-292-00-000-00000	Office Supplies			-	100	100	100		
01-46016-292-00-000-00000	Uniforms			-	500	500	500		
01-46405-292-00-000-00000	Dues and Subscriptions			-	100	100	100		
(292) Marshal's Office Total				45,392	51,969	51,969	53,471		

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(321) Streets and Drainage	01-41100-321-00-000-00000	Full-Time Salaries and Wages	437,190	587,317	587,317	485,710
		01-41130-321-00-000-00000	Longevity Pay	5,112	5,988	5,988	8,685
		01-41140-321-00-000-00000	Sick Pay	9,597	15,300	8,000	11,626
		01-41150-321-00-000-00000	Incentive Pay	13,833	13,810	13,810	13,810
		01-41300-321-00-000-00000	Salary-Overtime	15,197	20,020	20,020	25,000
		01-42100-321-00-000-00000	Health Insurance	130,234	208,607	208,607	179,438
		01-42200-321-00-000-00000	FICA - Medicare Contributions	6,208	9,386	9,386	7,756
		01-42300-321-00-000-00000	Retirement - TMRS	93,528	139,470	139,470	120,601
		01-43103-321-00-000-00000	Fleet Services Fees	1,961	50,000	50,000	50,000
		01-43302-321-00-000-00000	Contract Services	-	3,000	3,000	3,500
		01-44314-321-00-000-00000	Street Median Maintenance	83,281	80,000	80,000	80,000
		01-44318-321-00-000-00000	Traffic Signal Maintenance	62,669	150,000	150,900	150,000
		01-44319-321-00-000-00000	Service Agreements	2,510	2,000	2,000	3,000
		01-44422-321-00-000-00000	Rentals	-	-	-	-
		01-45801-321-00-000-00000	Conferences and Training	1,409	2,500	2,500	2,500
		01-46010-321-00-000-00000	Office Supplies	-	1,000	1,000	1,500
		01-46012-321-00-000-00000	Safety Supplies	2,856	3,000	3,000	3,500
		01-46015-321-00-000-00000	Small Tools	9,877	10,000	10,000	10,000
		01-46016-321-00-000-00000	Uniforms	2,248	8,000	8,000	8,000
		01-46025-321-00-000-00000	Signs	20,121	35,000	35,000	35,000
		01-46210-321-00-000-00000	Electricity Gas	342,703	365,000	365,000	389,400
		01-46405-321-00-000-00000	Dues and Subscriptions	628	1,200	1,200	1,200
		01-47003-321-00-000-00000	Machinery and Equipment	92,028	370,000	370,000	450,000
		01-41125-321-00-000-00000	On Call Pay	-	5,475	-	4,336
		(321) Streets and Drainage Total		1,333,190	2,086,073	2,074,198	2,044,562

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(411) Parks	01-41100-411-00-000-00000	Full-Time Salaries and Wages	748,406	741,160	741,160	736,881
		01-41110-411-00-000-00000	Part-Time Salaries and Wages	20,628	14,120	14,120	14,367
		01-41130-411-00-000-00000	Longevity Pay	10,737	11,826	11,826	13,077
		01-41140-411-00-000-00000	Sick Pay	22,025	30,324	17,324	17,947
		01-41150-411-00-000-00000	Incentive Pay	2,397	2,380	2,380	2,381
		01-41300-411-00-000-00000	Salary-Overtime	23,596	15,964	48,000	36,762
		01-42100-411-00-000-00000	Health Insurance	191,680	266,958	266,958	210,450
		01-42200-411-00-000-00000	FICA - Medicare Contributions	11,229	11,815	11,815	11,848
		01-42300-411-00-000-00000	Retirement - TMRS	158,343	172,666	172,666	174,305
		01-43302-411-00-000-00000	Contract Services	109,670	136,622	136,622	115,000
		01-44319-411-00-000-00000	Service Agreements	-	-	-	12,000
		01-44322-411-00-000-00000	Building Maintenance	29,915	40,000	40,000	40,000
		01-44323-411-00-000-00000	Grounds Maintenance	18,138	30,000	30,000	30,000
		01-44422-411-00-000-00000	Rentals	7,378	11,000	11,000	11,000
		01-45801-411-00-000-00000	Conferences and Training	808	1,500	1,500	2,500
		01-46010-411-00-000-00000	Office Supplies	166	300	300	150
		01-46012-411-00-000-00000	Safety Supplies	2,475	4,000	4,000	3,500
		01-46013-411-00-000-00000	Chemical Supplies	6,013	8,000	8,000	10,000
		01-46014-411-00-000-00000	Equipment Supplies	7,003	9,000	9,000	10,000
		01-46015-411-00-000-00000	Small Tools	5,439	7,500	7,500	7,500
		01-46016-411-00-000-00000	Uniforms	4,493	7,000	7,000	8,000
		01-46210-411-00-000-00000	Electricity Gas	104,835	109,000	108,000	119,000
		01-46405-411-00-000-00000	Dues and Subscriptions	-	250	250	500
		01-47003-411-00-000-00000	Machinery and Equipment	24,958	60,000	60,000	77,000
		01-47006-411-00-000-00000	Improvements other than Blds	15,273	-	-	-
		(411) Parks Total		1,525,607	1,691,385	1,709,421	1,664,166
	(421) Recreation	01-41100-421-00-000-00000	Full-Time Salaries and Wages	331,905	353,768	353,768	353,131
		01-41110-421-00-000-00000	Part-Time Salaries and Wages	15,036	58,530	58,530	30,530
		01-41130-421-00-000-00000	Longevity Pay	2,115	2,472	2,472	3,069
		01-41140-421-00-000-00000	Sick Pay	4,607	6,425	5,425	6,828
		01-41300-421-00-000-00000	Salary-Overtime	755	2,452	2,452	2,452
		01-42100-421-00-000-00000	Health Insurance	79,643	100,306	100,306	96,616
		01-42200-421-00-000-00000	FICA - Medicare Contributions	4,552	6,143	6,143	4,904
		01-42300-421-00-000-00000	Retirement - TMRS	65,555	78,689	78,689	72,537
		01-43406-421-00-000-00000	Special Events	7,957	10,000	10,000	55,000
		01-43408-421-00-000-00000	Sports Officials	40,355	47,000	47,000	47,000
		01-44231-421-00-000-00000	Janitorial Services	1,547	-	-	-
		01-44319-421-00-000-00000	Service Agreements	8,673	18,800	18,800	11,000
		01-44423-421-00-000-00000	Lease Expense	1,845	2,200	2,200	2,200
		01-45401-421-00-000-00000	Marketing / Advertising	2,052	2,000	2,000	2,000
		01-45403-421-00-000-00000	Employee/Public Recognition	4,527	5,000	5,000	5,000
		01-45801-421-00-000-00000	Conferences and Training	2,659	5,700	5,700	8,700
		01-46010-421-00-000-00000	Office Supplies	1,275	850	850	850
		01-46011-421-00-000-00000	Computer Supplies	475	850	850	1,050
		01-46016-421-00-000-00000	Uniforms	351	500	500	500
		01-46027-421-00-000-00000	Sports Supplies	15,307	24,500	24,500	27,500
		01-46029-421-00-000-00000	Recreation Supplies	6,602	7,000	8,200	7,000
		01-46029-421-00-000-OCAMP	Recreation Supplies	2,353	4,000	4,000	4,000
		01-46405-421-00-000-00000	Dues and Subscriptions	4,045	2,600	2,600	2,700
		01-47051-421-00-000-00000	Furniture and Fixtures<\$5,000	-	-	-	28,000
		(421) Recreation Total		604,192	739,785	739,985	772,567
	(431) Senior Services	01-41100-431-00-000-00000	Full-Time Salaries and Wages	87,381	82,154	82,154	146,020
		01-41110-431-00-000-00000	Part-Time Salaries and Wages	22,248	20,374	20,374	20,906
		01-41130-431-00-000-00000	Longevity Pay	2,204	2,262	2,262	2,421
		01-41140-431-00-000-00000	Sick Pay	3,792	4,878	4,000	4,180
		01-42100-431-00-000-00000	Health Insurance	21,472	16,787	16,787	24,361
		01-42200-431-00-000-00000	FICA - Medicare Contributions	1,502	1,591	1,591	1,588
		01-42300-431-00-000-00000	Retirement - TMRS	18,046	19,250	19,250	20,255
		01-43406-431-00-000-00000	Special Events	10,695	18,000	18,000	15,400
		01-44319-431-00-000-00000	Service Agreements	4,923	6,150	6,150	5,650
		01-44423-431-00-000-00000	Lease Expense	127	321	321	321
		01-45403-431-00-000-00000	Employee/Public Recognition	60	-	-	-
		01-45801-431-00-000-00000	Conferences and Training	141	-	-	-
		01-46010-431-00-000-00000	Office Supplies	432	750	750	750
		01-46011-431-00-000-00000	Computer Supplies	925	600	700	1,000
		01-46210-431-00-000-00000	Electricity Gas	20,643	19,500	22,500	23,500
		01-46405-431-00-000-00000	Dues and Subscriptions	-	100	100	100
		01-46014-431-00-000-00000	Equipment Supplies	-	4,800	4,800	3,500
		(431) Senior Services Total		194,591	197,517	199,739	269,952

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(441) Library	01-41100-441-00-000-00000	Full-Time Salaries and Wages	642,825	617,777	617,777	635,931
		01-41110-441-00-000-00000	Part-Time Salaries and Wages	71,890	94,162	94,162	98,870
		01-41130-441-00-000-00000	Longevity Pay	6,555	7,314	7,314	7,893
		01-41140-441-00-000-00000	Sick Pay	18,216	24,983	20,483	23,919
		01-41150-441-00-000-00000	Incentive Pay	143	-	-	494
		01-42100-441-00-000-00000	Health Insurance	149,388	167,264	167,264	181,900
		01-42200-441-00-000-00000	FICA - Medicare Contributions	9,775	10,792	10,792	10,806
		01-42300-441-00-000-00000	Retirement - TMRS	129,304	140,147	140,147	144,833
		01-43103-441-00-000-00000	Fleet Services Fees	27	500	500	500
		01-43207-441-00-000-00000	Online Services	16,584	15,000	15,000	19,900
		01-43406-441-00-000-00000	Special Events	-	7,000	7,000	7,000
		01-44231-441-00-000-00000	Janitorial Services	4,296	4,000	4,000	5,450
		01-44319-441-00-000-00000	Service Agreements	23,100	32,951	32,951	29,837
		01-45501-441-00-000-00000	Printing & Publishing	1,457	1,500	1,500	1,500
		01-45801-441-00-000-00000	Conferences and Training	5,022	6,150	6,150	7,076
		01-45803-441-00-000-00000	Mileage Reimbursement	116	300	300	100
		01-46010-441-00-000-00000	Office Supplies	13,754	10,000	10,000	10,000
		01-46017-441-00-000-00000	Postage	-	50	50	50
		01-46210-441-00-000-00000	Electricity Gas	49,691	51,000	53,000	56,500
		01-46310-441-00-000-00000	Meeting Expense	135	250	250	250
		01-46402-441-00-000-00000	Library Books	64,990	62,000	62,000	62,000
		01-46403-441-00-000-00000	Periodicals	1,661	1,500	1,500	1,000
		01-46404-441-00-000-00000	Audio - Visual Materials	7,741	12,000	12,000	14,000
		01-46405-441-00-000-00000	Dues and Subscriptions	874	2,274	2,274	1,698
		01-47051-441-00-000-00000	Furniture and Fixtures<\$5,000	-	-	-	27,105
		(441) Library Total		1,217,547	1,268,914	1,266,414	1,348,612
	(511) Economic Development	01-41100-511-00-000-00000	Full-Time Salaries and Wages	-	-	75,000	130,000
		01-41130-511-00-000-00000	Longevity Pay	-	-	-	117
		01-42100-511-00-000-00000	Health Insurance	-	-	10,480	22,797
		01-42200-511-00-000-00000	FICA - Medicare Contributions	-	-	1,000	1,024
		01-42300-511-00-000-00000	Retirement - TMRS	-	-	10,200	16,892
		01-43202-511-00-000-00000	Legal Services	16,135	25,000	25,000	25,000
		01-43204-511-00-000-00000	Consultants	-	-	20,000	-
		01-43302-511-00-000-00000	Contract Services	-	15,000	-	26,000
		01-43311-511-00-000-00000	Community Assistance	-	50,000	50,000	50,000
		01-43406-511-00-000-00000	Special Events	9,720	12,500	12,500	12,500
		01-44319-511-00-000-00000	Service Agreements	-	190,000	190,000	190,000
		01-44501-511-00-000-00000	Economic Incentives	1,526,484	1,000,000	1,000,000	1,000,000
		01-45401-511-00-000-00000	Marketing / Advertising	450	10,000	10,000	3,000
		01-45501-511-00-000-00000	Printing & Publishing	48	3,075	3,675	500
		01-45801-511-00-000-00000	Conferences and Training	880	8,500	2,000	10,400
		01-46010-511-00-000-00000	Office Supplies	-	-	-	-
		01-46017-511-00-000-00000	Postage	-	100	2,100	500
		01-46405-511-00-000-00000	Dues and Subscriptions	-	4,620	4,620	2,000
		(511) Economic Development Total		1,553,717	1,318,795	1,416,575	1,490,729

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026		
Expense	(811) Non-Departmental	01-41100-811-00-000-00000	Full-Time Salaries and Wages	-	1,332,896	850,000	1,556,826		
		01-41150-811-00-000-00000	Incentive Pay	-	17,681	-	211,500		
		01-42120-811-00-000-00000	Retiree Insurance	394,133	200,000	218,000	225,000		
		01-42300-811-00-000-00000	Retirement - TMRS	-	6,825	-	-		
		01-42400-811-00-000-00000	Tuition Reimbursement	3,526	5,000	5,000	5,107		
		01-42500-811-00-000-00000	Unemployment Insurance	28,937	51,457	25,000	24,620		
		01-43201-811-00-000-00000	Audit Services	23,678	40,000	40,000	30,000		
		01-43202-811-00-000-00000	Legal Services	214,931	285,000	250,000	285,000		
		01-43206-811-00-000-00000	Filing Fees	5,000	10,000	5,000	10,000		
		01-43301-811-00-000-00000	Tax Services	169,258	200,000	200,000	200,000		
		01-43302-811-00-000-00000	Contract Services	249,712	369,500	369,500	253,400		
		01-43303-811-00-000-00000	Depository Expense	59,237	35,000	35,000	35,000		
		01-43306-811-00-000-00000	Paying Agent Fees	-	3,000	-	3,000		
		01-43406-811-00-000-00000	Special Events	-	-	1,849	-		
		01-44305-811-00-000-00000	Software Maintenance	64,192	60,000	77,550	165,000		
		01-44319-811-00-000-00000	Service Agreements	63,723	150,000	152,908	176,000		
		01-44322-811-00-000-00000	Building Maintenance	5,114	320,000	240,000	200,000		
		01-44323-811-00-000-00000	Grounds Maintenance	-	-	-	10,000		
		01-44598-811-00-000-00000	Local Grants and Contingencies	-	299,952	125,000	300,000		
		01-44599-811-00-000-00000	Miscellaneous Expenses	27,816	48,900	48,900	50,000		
		01-45201-811-00-000-00000	Property&Casualty Ins Premiums	572,458	677,281	735,000	846,601		
		01-45202-811-00-000-00000	Property & Casualty Losses	206,037	350,000	250,000	250,000		
		01-45301-811-00-000-00000	Telephone Expense	64,429	65,000	65,000	65,000		
		01-45303-811-00-000-00000	Cable/Internet Services	-	400	400	400		
		01-45304-811-00-000-00000	Cell Phone Expenses	89,872	100,000	100,000	100,000		
		01-45402-811-00-000-00000	Legal Notices	-	500	500	500		
		01-45403-811-00-000-00000	Employee/Public Recognition	2,671	4,000	4,000	8,000		
		01-45501-811-00-000-00000	Printing & Publishing	8,645	25,000	15,000	15,000		
		01-46010-811-00-000-00000	Office Supplies	4,063	7,000	10,000	12,000		
		01-46017-811-00-000-00000	Postage	15,914	17,000	17,000	17,000		
		01-46210-811-00-000-00000	Electricity Gas	58,865	70,000	93,000	98,000		
		01-46401-811-00-000-00000	Publications	629	1,800	1,800	1,800		
		01-46405-811-00-000-00000	Dues and Subscriptions	32,190	30,200	35,000	30,200		
		01-47011-811-00-000-00000	Computer Equipment	-	-	-	105,000		
		01-48006-811-00-000-00000	P-Card Expense Holding	-	-	-	-		
		01-44426-811-00-000-00000	Principal - GASB87	18,806	-	25,000	-		
		01-44427-811-00-000-00000	Interest - GASB87	253	-	300	-		
		01-44428-811-00-000-00000	Principal - GASB96	362,070	-	385,000	-		
		01-44429-811-00-000-00000	Interest - GASB96	1,723	-	2,000	-		
		01-47060-811-00-000-00000	Capital Outlay - SBITA	548,834	-	-	-		
		01-45801-811-00-000-CDLTR	Conferences and Training	5,500	-	-	5,500		
		01-45803-811-00-000-00000	Mileage Reimbursement	-	1,100	-	-		
		(811) Non-Departmental Total				3,302,214	4,784,493	4,382,707	5,295,454
			(911) Interfund Transfers	01-49016-911-00-000-00000	Transfer to Court Technology Fund	26,004	26,000	26,000	26,000
				01-49032-911-00-000-00000	Transfer to Capital Projects	-	-	1,500,000	12,000,000
				01-49035-911-00-000-00000	Transfer to Captl Replacemnt	849,996	595,000	595,000	757,500
				01-49070-911-00-000-00000	Transfer to ISF IT	-	-	1,000,000	-
		(911) Interfund Transfers Total				876,000	621,000	3,121,000	12,783,500
	Expense Total				41,139,558	45,156,915	47,100,949	60,457,120	

Debt Service Fund

The Debt Service Fund is used for the accumulation of resources for the payment of principal and interest on long-term debts. Financing is provided primarily by a specific annual property tax levy and transfers from other resources for general obligation debts.

Debt Service for Water & Sewer and Drainage are paid from the respective individual fund directly.

- Debt Service Fund Description**
- Debt Service Fund Budget Summary**
- Debt Service Fund Details**

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DEBT SERVICE FUND DESCRIPTION

The Debt Service Fund administers the government fund's finances as established by ordinances authorizing the issuance of general obligation bonds, certificates of obligation and tax notes. The purpose of the fund is to provide for the payment of bond principal and interest as they become due and payable. The debt service tax rate and levy are computed and collected to provide sufficient funds to pay principal and interest as they become due.

The issuance of debt finances the City's purchase of land, buildings, building improvements, street reconstruction, parks, and capital equipment. Other types of capital projects supporting the Water and Sewer fund or the Drainage fund, such as sewer system rehabilitation and drainage facilities, can also be financed by the issuance of debt but is serviced through the enterprise funds. Current projects are described in the Capital Funds Section of the budget.

Retirement of the notes, bonds, certificates of obligation and contractual obligations in General Long-Term Debt is provided from taxes allocated for debt service together with transfers from other resources and interest earned within the Debt Service Fund. Certificates of obligation issued for water and sewer improvements are retired from net revenues of the Water and Sewer Fund. Certificates of obligation issued for drainage improvements are retired with net revenues of the Drainage Utility.

Debt Management

The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens. Capital assets must have a value of at least \$5,000 and a useful life of at least two years by policy. In practice, the majority of assets financed through debt are structured to align their useful life with the entire repayment period, with few exceptions, but never less than three years. Debt may be issued for land acquisition, right-of-way purchase, improvements to land, construction projects, and purchase of capital equipment.

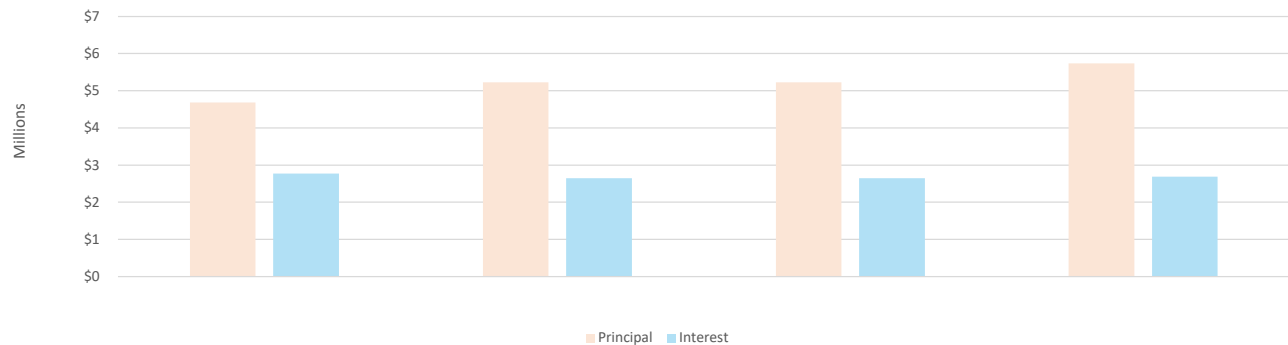
The ordinances authorizing the issuance of the Combination Tax and Revenue Refunding Bonds and the Public Property Finance Contractual Obligations require that the City's ad valorem tax revenues and charges for services be enough to generate revenues sufficient to provide for the payment of the debt service requirements of the bonds issued.

While City policy does not prohibit the issuance of variable rate debt, the City has no variable rate debt and no plans to issue variable rate debt in the near future.

**DEBT SERVICE FUND
BUDGET SUMMARY**

FUND 05	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	3,918,584	2,912,596	2,912,596	2,934,044		2,934,044
<u>Revenues</u>						
Property Tax Revenue	7,912,363	6,866,380	7,805,447	8,740,592		8,740,592
Interest Income	469,418	120,000	120,000	120,000		120,000
Transfer from General Fund	-	-	-	-		-
Transfer from Economic Dev. Fund	-	-	-	-		-
Transfer from Oil and Gas	-	-	-	-		-
Proceeds from Bond Issuance	-	-	-	-		-
Premiums on Bond Issuance	-	-	-	-		-
Total Revenues	8,381,781	6,986,380	7,925,447	8,860,592		8,860,592
Funds Available	12,300,364	9,898,976	10,838,043	11,794,636		11,794,636
<u>Expenditures</u>						
Principal	4,688,294	5,232,724	5,232,724	5,735,160		5,735,160
Interest	2,773,316	2,647,275	2,647,275	2,685,988		2,685,988
Paying Agent Fees	3,700	24,000	24,000	24,000		24,000
Bond Issuance Cost	-	-	-	-		-
Transfer to General Fund	305,119	-	-	-		-
Transfer to Capital Projects	1,617,340	-	-	-		-
Total Expenditures	9,387,768	7,903,999	7,903,999	8,445,148	-	8,445,148
Fund Balance, Ending	2,912,596	1,994,977	2,934,044	3,349,488	-	3,349,488

Debt Service Fund Expenditures



Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Revenue	05-31110-000-00-000-00000	Current Taxes	7,959,206	7,010,933	7,950,000	8,885,145
	05-31120-000-00-000-00000	Delinquent Taxes	81,783	40,000	40,000	40,000
	05-31130-000-00-000-00000	P&I on Delinquent Taxes	69,700	60,000	60,000	60,000
	05-36101-000-00-000-00000	Interest Revenue	469,418	120,000	120,000	120,000
	05-31140-000-00-000-00000	Property Taxes - TIRZ/TIF	-	(244,553)	(244,553)	(244,553)
	05-31140-512-00-000-00000	Property Taxes - TIRZ/TIF	(198,326)	-	-	-
Revenue Total			8,381,781	6,986,380	7,925,447	8,860,592
Expense	05-43306-711-00-000-00000	Paying Agent Fees	3,700	24,000	24,000	24,000
	05-48001-711-00-000-PCO06	Principal on Debt	65,000	325,000	325,000	335,000
	05-48001-711-00-000-PCO07	Principal on Debt	265,000	330,000	330,000	345,000
	05-48001-711-00-000-PCO20	Principal on Debt	230,000	235,000	235,000	240,000
	05-48001-711-00-000-PCO22	Principal on Debt	305,000	320,000	320,000	335,000
	05-48001-711-00-000-PG21A	Principal on Debt	390,000	410,000	410,000	570,000
	05-48001-711-00-000-PGO06	Principal on Debt	135,000	140,000	140,000	-
	05-48001-711-00-000-PGO14	Principal on Debt	105,000	105,000	105,000	105,000
	05-48001-711-00-000-PGO18	Principal on Debt	-	257,724	257,724	150,000
	05-48001-711-00-000-PGO19	Principal on Debt	250,000	265,000	265,000	280,000
	05-48001-711-00-000-PGO21	Principal on Debt	500,000	500,000	500,000	830,000
	05-48001-711-00-000-PGO22	Principal on Debt	760,000	380,000	380,000	695,000
	05-48001-711-00-000-PGR13	Principal on Debt	465,000	450,000	450,000	-
	05-48001-711-00-000-PGR14	Principal on Debt	55,000	225,000	225,000	50,000
	05-48001-711-00-000-PGR17	Principal on Debt	565,000	675,000	675,000	700,000
	05-48001-711-00-000-PGR21	Principal on Debt	595,000	615,000	615,000	625,000
	05-48002-711-00-000-ICO06	Interest on Debt	9,900	19,900	19,900	6,700
	05-48002-711-00-000-ICO07	Interest on Debt	38,638	33,930	33,930	20,768
	05-48002-711-00-000-ICO20	Interest on Debt	115,900	111,250	111,250	104,100
	05-48002-711-00-000-ICO22	Interest on Debt	402,075	386,450	386,450	370,075
	05-48002-711-00-000-IG21A	Interest on Debt	143,200	123,000	123,000	144,950
	05-48002-711-00-000-IGO06	Interest on Debt	5,500	2,800	2,800	-
	05-48002-711-00-000-IGO14	Interest on Debt	13,788	11,293	11,293	8,783
	05-48002-711-00-000-IGO19	Interest on Debt	125,600	112,725	112,725	99,100
	05-48002-711-00-000-IGO21	Interest on Debt	673,263	663,263	663,263	649,963
	05-48002-711-00-000-IGO22	Interest on Debt	1,007,300	978,800	978,800	951,925
	05-48002-711-00-000-IGR13	Interest on Debt	15,629	5,153	5,153	-
	05-48002-711-00-000-IGR14	Interest on Debt	2,610	6,750	6,750	3,780
	05-48002-711-00-000-IGR17	Interest on Debt	92,950	89,200	89,200	62,200
	05-48002-711-00-000-IGR21	Interest on Debt	126,963	102,763	102,763	86,556
	05-48002-711-00-000-PGR14	Interest on Debt	3,294	-	-	-
	05-48002-711-00-000-PGO18	Interest on Debt	-	-	-	106,150
	05-49001-911-00-000-00000	Transfer to General Fund	305,119	-	-	-
	05-49032-911-00-000-00000	Transfer to Capital Projects	1,617,340	-	-	-
	05-48001-711-00-000-PCO18	Principal on Debt	-	-	-	250,160
	05-48001-711-00-000-PGR20	Principal on Debt	-	-	-	225,000
	05-48002-711-00-000-ICO18	Interest on Debt	-	-	-	50,000
	05-48002-711-00-000-IGR20	Interest on Debt	-	-	-	20,939
Expense Total			9,387,768	7,903,999	7,903,999	8,445,148

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Special Revenue Funds

Special Revenue Funds are used to account for revenue sources that are legally restricted to be spent for specific purposes. The funds below are listed in the order in which they appear in the following pages. The Economic Development Fund has been eliminated and the expenses are now being reported within the General Fund since the dissolution of the Economic Development Board in July of 2020.

SPECIAL REVENUE FUNDS

- Crime Control & Preventive District Fund
- Oil & Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Juvenile Case Manager Fund
- Red Light Camera Fund
- Grant Fund
- PEG Fund
- Fire Donation Fund
- Library Donation Fund
- Police Forfeiture Fund
- Park Donation Fund
- Park Dedication Fund
- Safe Pathway Fund
- Animal Shelter Fund
- Police Donation Fund
- Police Cart Fund
- Tirz 1 Fund
- Tirz 2 Fund

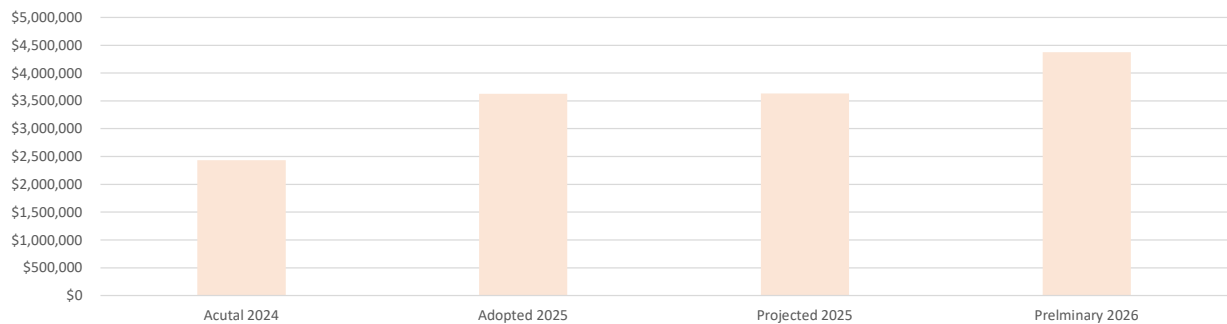
FUNDING SOURCE

- 1/4 Cent Sales Tax
- Permits, Lease Fees And Royalties
- 7% Hotel/Motel Occupancy Tax
- Court Fines
- Court Fines
- Court Fines
- No New Revenue Due To Legislative Changes
- Grants
- Franchise Fees
- Citizens Contribution
- Citizens Contribution
- Sales Of Seized Assets
- Citizens Contribution
- Developer Contribution
- Developer Contribution
- Citizens Contribution
- Citizens Contribution
- Participating Agency Contribution
- Contract Agreements
- Contract Agreements

**CRIME CONTROL AND PREVENTION DISTRICT FUND
BUDGET SUMMARY**

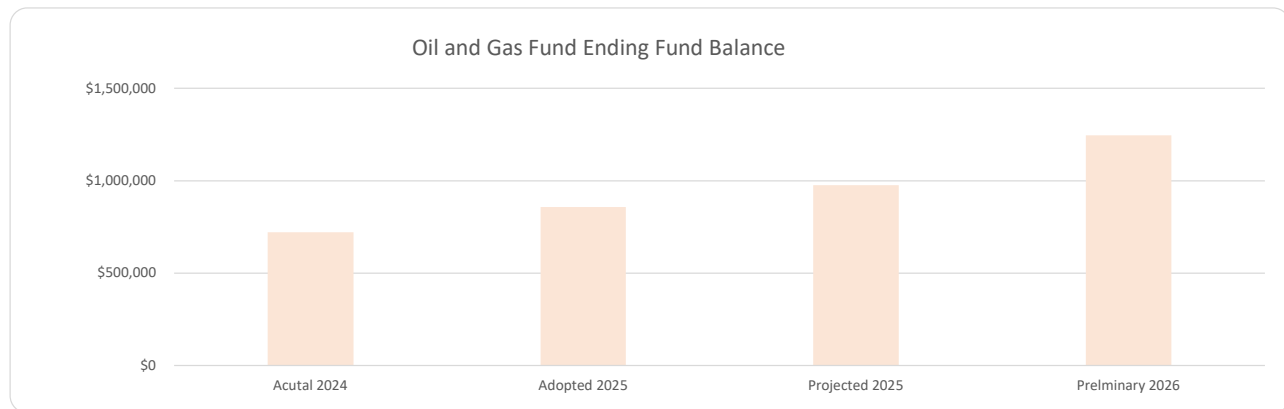
FUND 12	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	3,583,593	4,413,989	4,413,989	4,843,594		4,843,594
<u>Revenues</u>						
Sales Tax	2,545,834	2,700,000	2,600,000	2,790,000		2,790,000
Reimbursement from BISD	492,355	1,274,952	1,274,952	1,089,325	-	1,089,325
Interest income	223,109	110,000	185,000	120,000		120,000
Total Revenues	3,261,298	4,084,952	4,059,952	3,999,325	-	3,999,325
Funds Available	6,844,891	8,498,941	8,473,941	8,842,919		8,842,919
<u>Expenditures</u>						
Police Administration	1,688,083	2,516,367	2,518,366	3,179,634	140,000	3,319,634
Non-Departmental	703,046	736,981	736,981	152,041	58,780	210,821
Capital	39,772	-	-	84,268	350,000	434,268
Transfer to Capital Replacement Fund	-	375,000	375,000	409,050	-	409,050
Total Expenditures	2,430,902	3,628,348	3,630,347	3,824,992	548,780	4,373,772
Fund Balance, Ending	4,413,989	4,870,593	4,843,594	5,017,927	(548,780)	4,469,147

Crime Control and Prevention District Fund Expenditures



OIL AND GAS FUND BUDGET SUMMARY

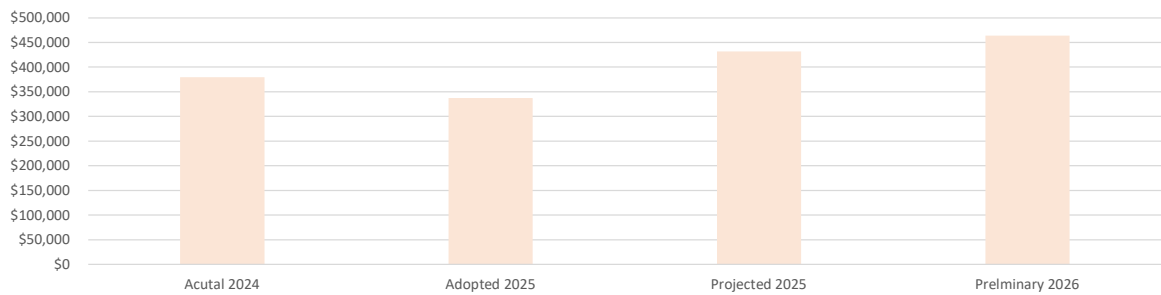
FUND 13	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	1,951,417	721,652	721,652	976,652		976,652
Revenues						
Oil & Gas Revenue	34,630	40,000	60,000	40,000		40,000
Oil & Gas Permits	200,671	40,000	160,000	175,000		175,000
Interest Income	49,606	55,000	35,000	55,000		55,000
Total Revenues	284,906	135,000	255,000	270,000		270,000
Funds Available	2,236,323	856,652	976,652	1,246,652		1,246,652
Expenditures						
Transfer to General Fund	1,500,000	-	-	-	-	-
Non-Departmental	14,671	-	-	-	-	-
Total Expenditures	1,514,671	-	-	-	-	-
Fund Balance, Ending	721,652	856,652	976,652	1,246,652	-	1,246,652



HOTEL/MOTEL TAX FUND BUDGET SUMMARY

FUND 14	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	295,014	379,880	379,880	431,805		431,805
Revenues						
Hotel/Motel Tax Revenue	124,918	75,000	170,000	150,000		150,000
Interest Income	17,492	9,000	9,000	9,000		9,000
Total Revenues	142,410	84,000	179,000	159,000		159,000
Funds Available	437,423	463,880	558,880	590,805	-	590,805
Expenditures						
Beautification Expenditures	12,216	94,675	95,075	95,165	-	95,165
Special Events - Overtime	-	-	-	-	-	-
Non-Departmental	45,327	32,000	32,000	32,000	-	32,000
Total Expenditures	57,543	126,675	127,075	127,165	-	127,165
Fund Balance, Ending	379,880	337,205	431,805	463,640	-	463,640

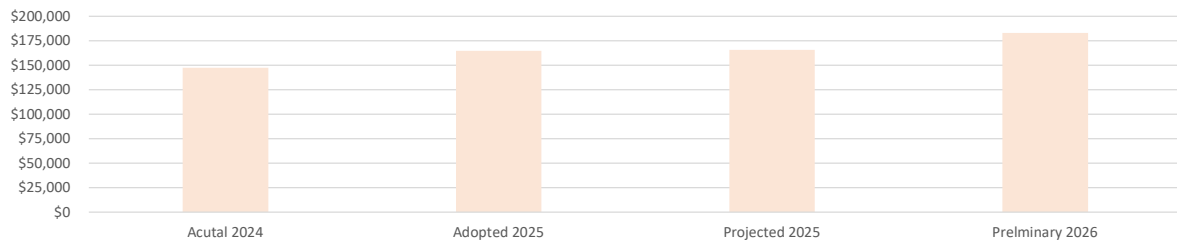
Hotel/Motel Tax Fund Ending Fund Balance



COURT SECURITY FUND BUDGET SUMMARY

FUND 15	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	128,487	147,614	147,614	165,814		165,814
<u>Revenues</u>						
Court Security Fee	978	2,000	1,200	1,200		1,200
Local Mun Court Bldg Security	26,002	28,000	28,000	28,000		28,000
Interest Income	7,147	3,000	5,000	5,000		5,000
Total Revenues	34,127	33,000	34,200	34,200		34,200
Funds Available	162,614	180,614	181,814	200,014	-	200,014
<u>Expenditures</u>						
Operations Expenditures	-	-	-	-	-	-
Transfer to General Fund	15,000	16,000	16,000	17,100	-	17,100
Total Expenditures	15,000	16,000	16,000	17,100	-	17,100
Fund Balance, Ending	147,614	164,614	165,814	182,914	-	182,914

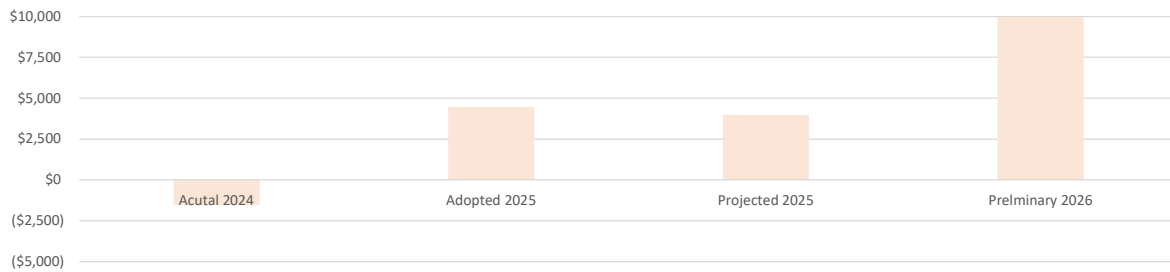
Court Security Fund Ending Fund Balance



COURT TECHNOLOGY FUND BUDGET SUMMARY

FUND 16	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	(10,864)	(1,528)	(1,528)	3,972		3,972
<u>Revenues</u>						
Court Technology Fee	1,304	2,000	1,500	2,000		2,000
Local Mun Court Technology	21,222	22,000	22,000	22,000		22,000
Interest Income	51	-	-	-		-
Transfer from General Fund	26,004	26,000	26,000	26,000		26,000
Total Revenues	48,581	50,000	49,500	50,000		50,000
Funds Available	37,717	48,472	47,972	53,972		53,972
<u>Expenditures</u>						
Technology Expenditures	35,087	44,000	44,000	44,000	-	44,000
Computer Equipment	4,158	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-	-
Total Expenditures	39,245	44,000	44,000	44,000	-	44,000
Fund Balance, Ending	(1,528)	4,472	3,972	9,972	-	9,972

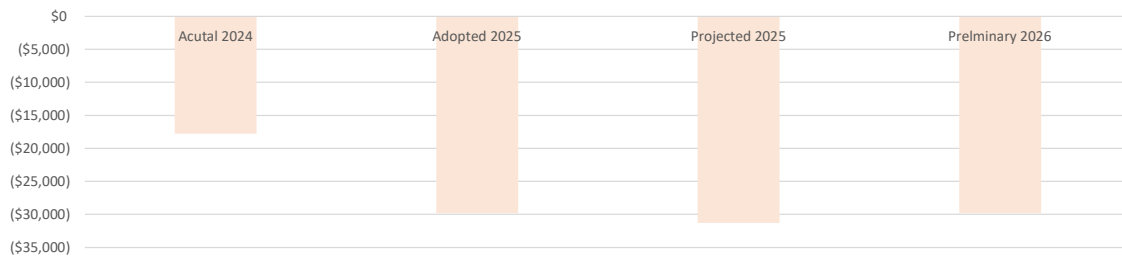
Court Technology Fund Ending Fund Balance



**JUVENILE CASE MANAGER FUND
BUDGET SUMMARY**

FUND 17	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	1,229	(17,787)	(17,787)	(31,287)		(31,287)
<u>Revenues</u>						
Juvenile Case Manager Fee	3,526	5,000	2,500	2,500		2,500
Interest Income	1,458	1,000	-	-		-
Total Revenues	4,984	6,000	2,500	2,500		2,500
Funds Available	6,213	(11,787)	(15,287)	(28,787)		(28,787)
<u>Expenditures</u>						
Operations Expenditures	-	2,000	-	-	-	-
Transfer to General Fund	24,000	16,000	16,000	1,000	-	1,000
Total Expenditures	24,000	18,000	16,000	1,000	-	1,000
Fund Balance, Ending	(17,787)	(29,787)	(31,287)	(29,787)	-	(29,787)

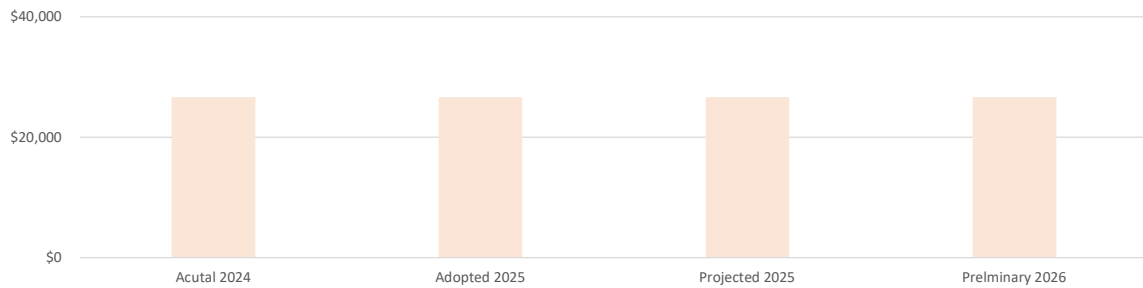
Juvenile Case Manager Fund Ending Fund Balance



**RED LIGHT CAMERA FUND
BUDGET SUMMARY**

FUND 18	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	94,820	26,640	26,640	26,640		26,640
<u>Revenues</u>						
Interest Income	2,775	-	-	-		-
Total Revenues	2,775	-	-	-		-
Funds Available	97,595	26,640	26,640	26,640		26,640
<u>Expenditures</u>						
Operations Expenditures	11,713	-	-	-	-	-
Capital Expenditures	59,242	-	-	-	-	-
Total Expenditures	70,955	-	-	-	-	-
Fund Balance, Ending	26,640	26,640	26,640	26,640	-	26,640

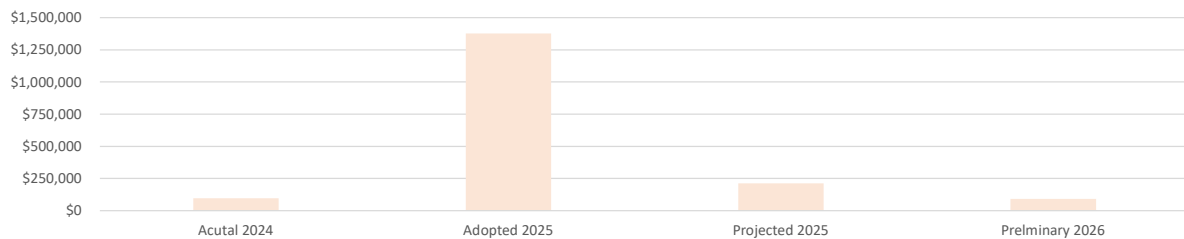
Red Light Camera Fund Ending Fund Balance



GRANT FUND BUDGET SUMMARY

FUND 19	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	239,501	171,636	171,636	136		136
<u>Revenues</u>						
Federal Intergovernmental Revenues	8,616	482,110	10,000	17,500		17,500
State Intergovernmental Revenues	6,289	882,532	24,000	79,761		79,761
Local Intergovernmental Revenues	-	-	-	-		-
Interest income	12,490	5,500	5,500	5,500		5,500
Transfer from General Fund	-	-	-	-		-
Total Revenues	27,396	1,370,142	39,500	102,761		102,761
Funds Available	266,896	1,541,778	211,136	102,897		102,897
<u>Expenditures</u>						
Police						
Step Speed Grant	62,379	90,000	90,000	-		-
Bullet Proof Vest Grant	6,940	317,110	10,000	15,000		15,000
JAG Grant	13,561	80,000	80,000	-		-
LEOSE Training Grant	6,289	8,000	8,000	10,061		10,061
TOBAC Grant	-	12,500	12,500	-		-
Library						
Library Books	6,091	10,500	10,500	2,500		2,500
Fire						
Equipment	-	858,532	-	64,200		64,200
Total Expenditures	95,261	1,376,642	211,000	91,761	-	91,761
Fund Balance, Ending	171,636	165,136	136	11,136	-	11,136

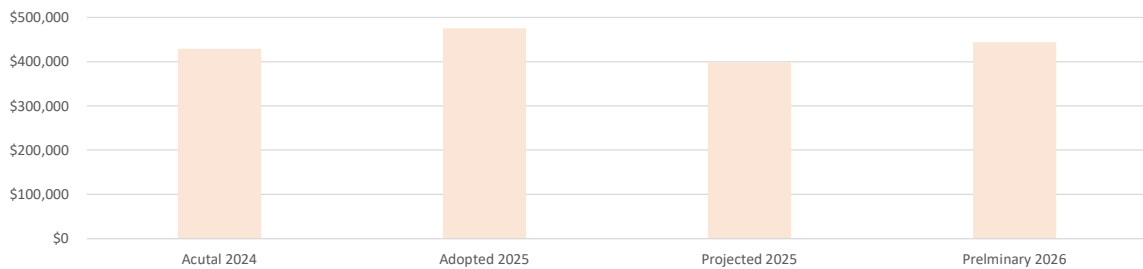
Grant Fund Expenditures



**PEG FUND
BUDGET SUMMARY**

FUND 20	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	490,329	429,548	429,548	397,470		397,470
<u>Revenues</u>						
Public Education and Government Fee	34,158	35,000	35,000	35,000		35,000
Interest Income	27,866	16,000	16,000	16,000		16,000
Total Revenues	62,024	51,000	51,000	51,000		51,000
Funds Available	552,352	480,548	480,548	448,470		448,470
<u>Expenditures</u>						
Operations Expenditures	9,599	5,000	5,000	5,000		5,000
Capital Expenditure	113,205	-	78,078	-		-
Total Expenditures	122,804	5,000	83,078	5,000	-	5,000
Fund Balance, Ending	429,548	475,548	397,470	443,470	-	443,470

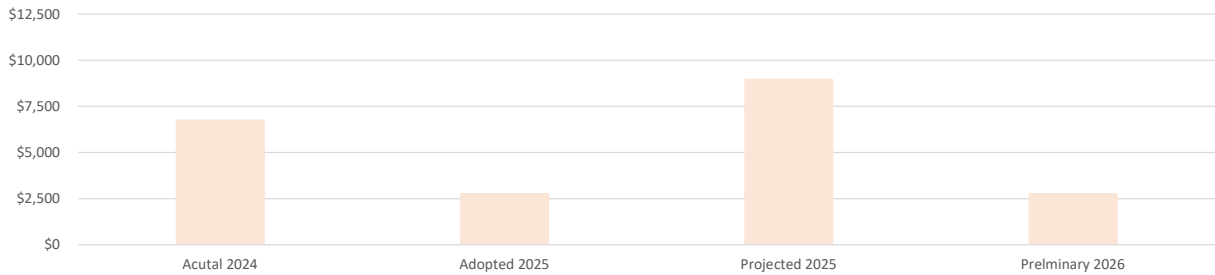
PEG Fund Ending Fund Balance



FIRE DONATION FUND BUDGET SUMMARY

FUND 21	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	11,351	6,791	6,791	8,991		8,991
<u>Revenues</u>						
Donations	2,742	4,000	5,000	5,000		5,000
Interest Income	352	200	200	200		200
Total Revenues	3,094	4,200	5,200	5,200		5,200
Funds Available	14,445	10,991	11,991	14,191		14,191
<u>Expenditures</u>						
Operations Expenditures	7,654	8,198	3,000	11,408		11,408
Total Expenditures	7,654	8,198	3,000	11,408	-	11,408
Fund Balance, Ending	6,791	2,793	8,991	2,783	-	2,783

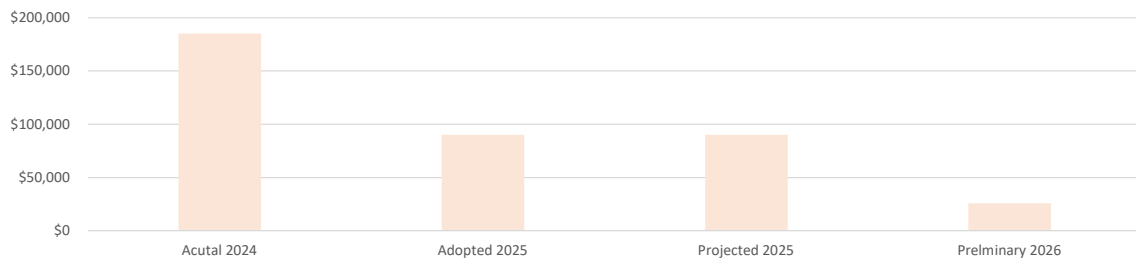
Fire Donation Fund Ending Fund Balance



**LIBRARY DONATION FUND
BUDGET SUMMARY**

FUND 22	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	228,190	184,997	184,997	90,127		90,127
Revenues						
Donations	22,490	15,000	15,000	15,000		15,000
Interest income	11,454	7,000	7,000	7,000		7,000
Forfeited Flex Benefits	14,388	15,000	15,000	15,000		15,000
Cash Short/Over	-	-	-	-		-
Coffee Sales	-	-	-	-		-
Total Revenues	48,332	37,000	37,000	37,000		37,000
Funds Available	276,523	221,997	221,997	127,127		127,127
Expenditures						
Operations Expenditures	91,526	131,870	131,870	89,700	11,750	101,450
Total Expenditures	91,526	131,870	131,870	89,700	11,750	101,450
Fund Balance, Ending	184,997	90,127	90,127	37,427	(11,750)	25,677

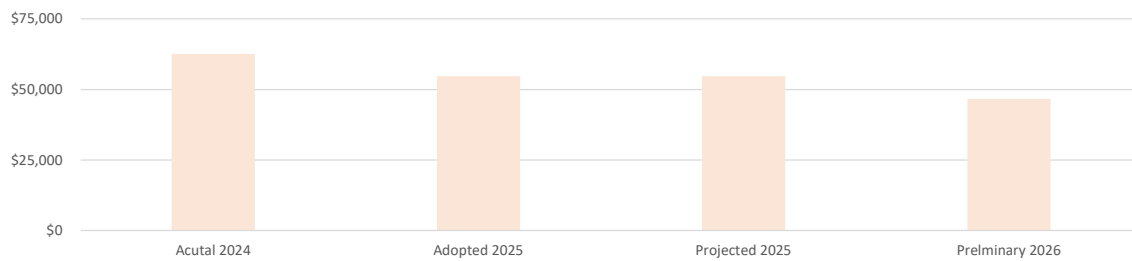
Library Donation Fund Ending Fund Balance



**POLICE FORFEITURE FUND
BUDGET SUMMARY**

FUND 23	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	66,019	62,614	62,614	54,614		54,614
<u>Revenues</u>						
Awarded Property Revenue	5,378	6,000	6,000	6,000		6,000
Interest Income	6,258	2,000	2,000	2,000		2,000
Total Revenues	11,636	8,000	8,000	8,000		8,000
Funds Available	77,655	70,614	70,614	62,614		62,614
<u>Expenditures</u>						
Operations Expenditures	15,041	16,000	16,000	16,000	-	16,000
Total Expenditures	15,041	16,000	16,000	16,000	-	16,000
Fund Balance, Ending	62,614	54,614	54,614	46,614	-	46,614

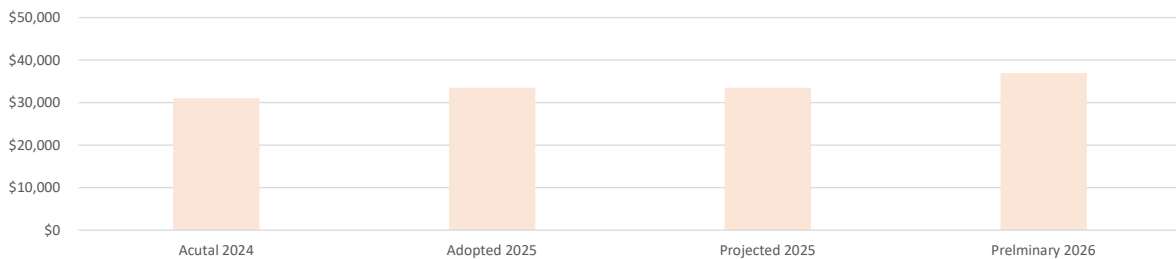
Police Forfeiture Fund Ending Fund Balance



**PARK DONATION FUND
BUDGET SUMMARY**

FUND 24	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	61,790	58,198	58,198	51,998		51,998
<u>Revenues</u>						
Monthly Donations	2,029	2,000	2,000	1,500	-	1,500
Special Events Donations	-	-	-	5,000	-	5,000
Back to School Health Fair Donations	19,041	17,000	17,000	16,000	-	16,000
Parks Beautification Donations	-	-	-	-	-	-
Interest income	3,254	1,800	1,800	-	-	-
Sports Fees	2,760	6,000	6,000	5,500	-	5,500
Veteran's Memorial	386	500	500	1,000	-	1,000
Total Revenues	27,471	27,300	27,300	29,000	-	29,000
Funds Available	89,260	85,498	85,498	80,998	-	80,998
<u>Expenditures</u>						
Operation Expenditures	85	1,000	1,000	1,000	-	1,000
Special Events Expenditures	4,070	6,500	6,500	12,000	-	12,000
Back to School Healthfair Expenditures	25,301	25,000	25,000	23,000	-	23,000
Arts Festival Expenditures	1,607	1,000	1,000	1,000	-	1,000
Total Expenditures	31,062	33,500	33,500	37,000	-	37,000
Fund Balance, Ending	58,198	51,998	51,998	43,998	-	43,998

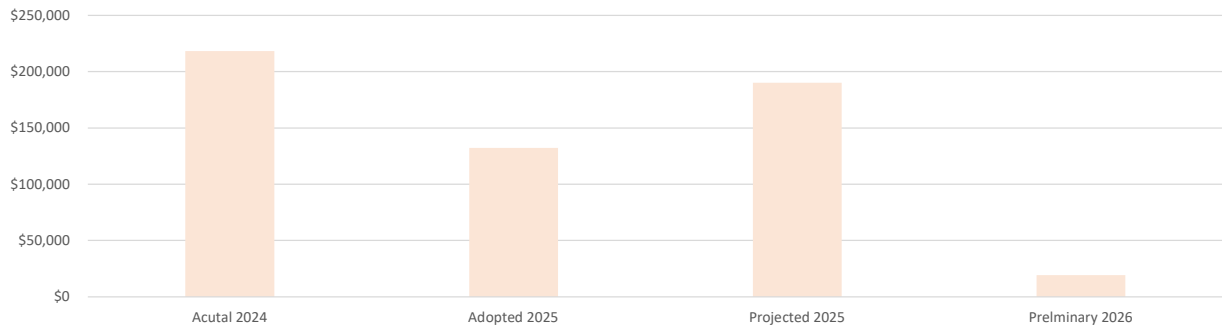
Park Donation Fund Expenditures



**PARK DEDICATION FUND
BUDGET SUMMARY**

FUND 25	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	89,393	218,268	218,268	190,268		190,268
<u>Revenues</u>						
Developer Contributions	151,500	-	-	-	-	-
Interest Income	13,244	4,000	4,000	4,000	-	4,000
Total Revenues	164,744	4,000	4,000	4,000	-	4,000
Funds Available	254,137	222,268	222,268	194,268	-	194,268
<u>Expenditures</u>						
Operations Expenditures	25,119	90,000	32,000	15,000	-	15,000
Capital	10,750	-	-	160,000		160,000
Total Expenditures	35,869	90,000	32,000	175,000	-	175,000
Fund Balance, Ending	218,268	132,268	190,268	19,268	-	19,268

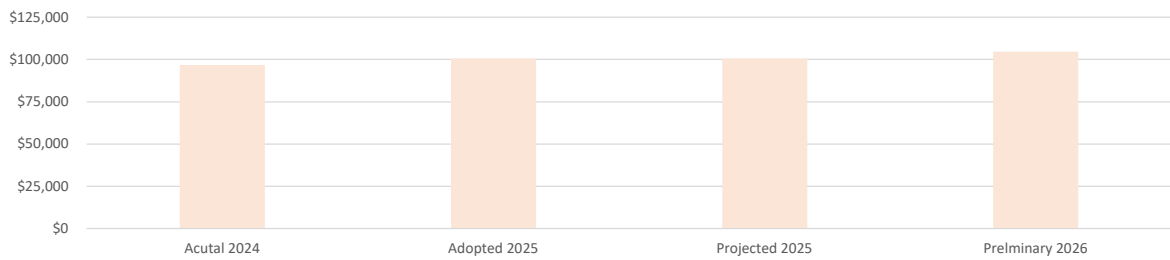
Park Dedication Fund Ending Fund Balance



SAFE PATHWAYS FUND BUDGET SUMMARY

FUND 26	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	85,574	96,683	96,683	100,683		100,683
<u>Revenues</u>						
Developer Contributions	6,300	1,500	1,500	1,500	-	1,500
Interest Income	4,809	2,500	2,500	2,500	-	2,500
Total Revenues	11,109	4,000	4,000	4,000	-	4,000
Funds Available	96,683	100,683	100,683	104,683	-	104,683
<u>Expenditures</u>						
Streets and Sidewalks	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Fund Balance, Ending	96,683	100,683	100,683	104,683	-	104,683

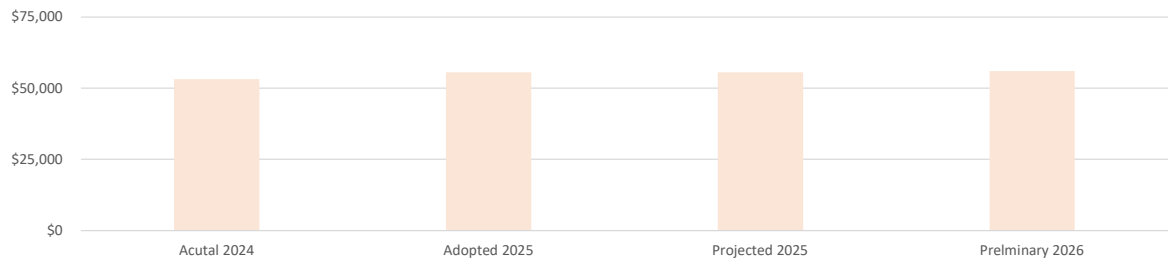
Safe Pathways Fund Ending Fund Balance



ANIMAL SHELTER FUND BUDGET SUMMARY

FUND 27	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	46,041	53,217	53,217	55,517		55,517
Revenues						
Donations	6,141	6,000	6,000	4,000	-	4,000
Interest Income	2,509	1,300	1,300	1,500	-	1,500
Total Revenues	8,650	7,300	7,300	5,500	-	5,500
Funds Available	54,691	60,517	60,517	61,017	-	61,017
Expenditures						
Animal Shelter Supplies	1,475	5,000	5,000	5,000	-	5,000
Transfer to Capital Replacement Fund	-	-	-	-	-	-
Total Expenditures	1,475	5,000	5,000	5,000	-	5,000
Fund Balance, Ending	53,217	55,517	55,517	56,017	-	56,017

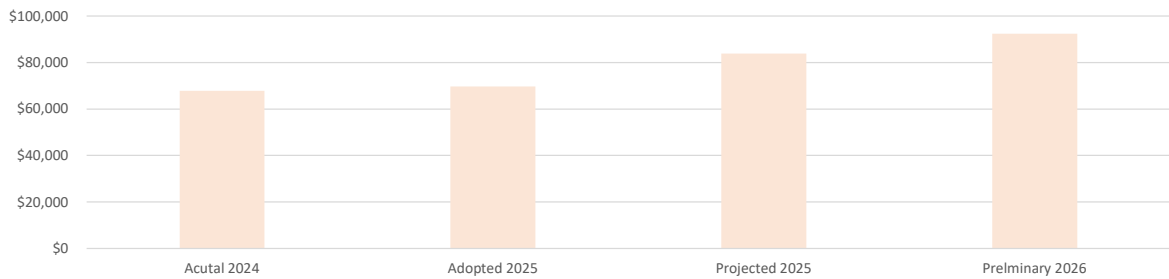
Animal Shelter Fund Ending Fund Balance



**POLICE DONATION FUND
BUDGET SUMMARY**

FUND 28	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	60,276	67,833	67,833	83,833		83,833
<u>Revenues</u>						
Donations	6,823	5,000	9,000	7,000	-	7,000
Interest income	3,345	1,800	2,500	2,000	-	2,000
Miscellaneous Revenues	-	2,500	12,000	10,000	-	10,000
Total Revenues	10,168	9,300	23,500	19,000	-	19,000
Funds Available	70,443	77,133	91,333	102,833	-	102,833
<u>Expenditures</u>						
Operations Expenditures	2,610	7,500	7,500	10,500	-	10,500
Total Expenditures	2,610	7,500	7,500	10,500	-	10,500
Fund Balance, Ending	67,833	69,633	83,833	92,333	-	92,333

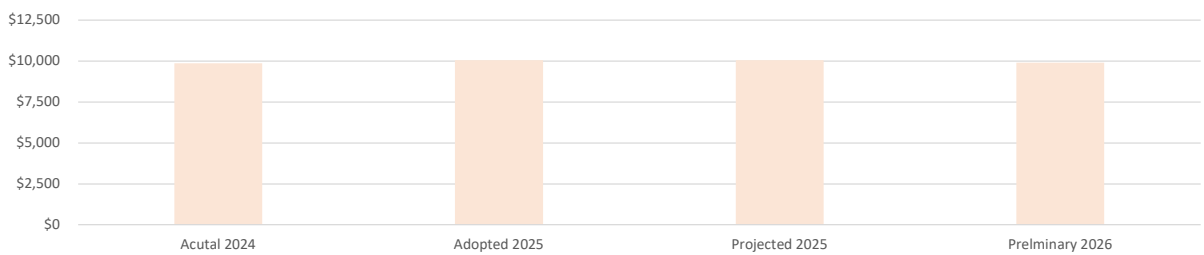
Police Donation Fund Ending Fund Balance



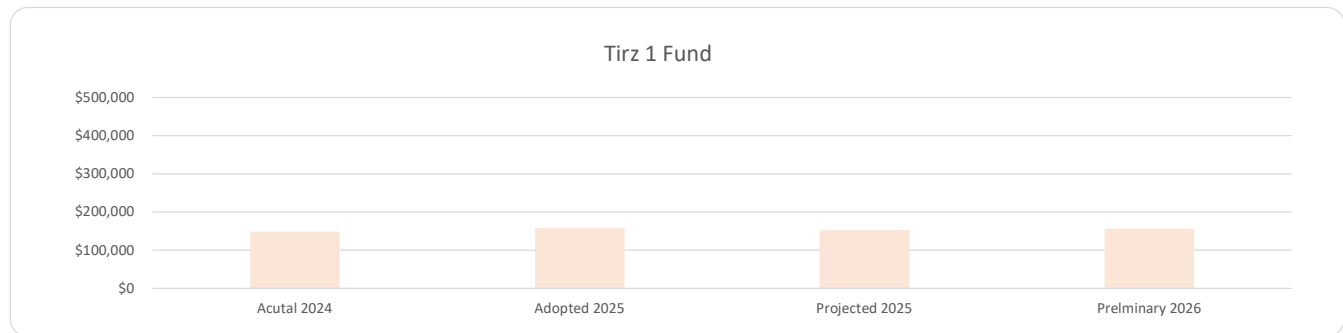
**POLICE CART FUND
BUDGET SUMMARY**

FUND 29	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	6,951	9,856	9,856	10,056		10,056
<u>Revenues</u>						
Contributions from Agencies	2,500	2,500	2,500	2,000		2,000
Interest Income	404	200	200	350		350
Total Revenues	2,904	2,700	2,700	2,350		2,350
Funds Available	9,856	12,556	12,556	12,406		12,406
<u>Expenditures</u>						
Operations Expenditures	-	2,500	2,500	2,500	-	2,500
Total Expenditures	-	2,500	2,500	2,500	-	2,500
Fund Balance, Ending	9,856	10,056	10,056	9,906		9,906

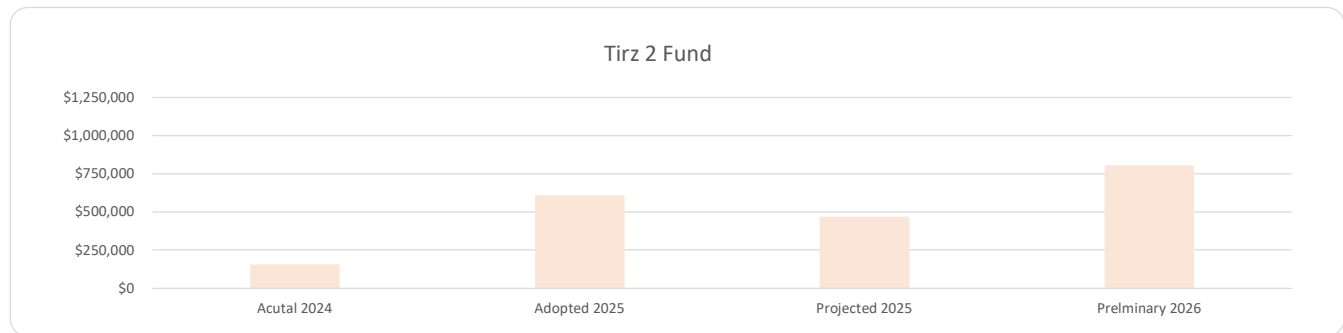
Police CART Fund Ending Fund Balance



TIRZ 1 FUND BUDGET SUMMARY						
FUND 61	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	121,336	148,547	148,547	152,547		152,547
Revenues						
Property Tax	369,887	372,476	367,040	367,040	-	367,040
Tarrant County Reimbursement	125,524	135,000	105,000	113,888	-	113,888
Transfer From General Fund	-	-	-	-	-	-
Interest Income	16,508	4,000	4,000	4,000	-	4,000
Total Revenues	511,918	511,476	476,040	484,928		484,928
Funds Available	633,254	660,023	624,587	637,475		637,475
Expenditures						
Economic Incentives	484,707	502,000	472,040	480,928		480,928
Total Expenditures	484,707	502,000	472,040	480,928	-	480,928
Fund Balance, Ending	148,547	158,023	152,547	156,547		156,547



TIRZ 2 FUND BUDGET SUMMARY						
FUND 62	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	(181,141)	155,693	155,693	469,504		469,504
Revenues						
Property Tax	205,739	315,693	170,907	216,947		216,947
Tarrant County Reimbursement	114,368	150,000	137,404	116,017		116,017
Transfer from General Fund	-	-	-	-		-
Interest Income	16,727	1,500	17,500	15,000		15,000
Total Revenues	336,834	467,193	325,811	347,964		347,964
Funds Available	155,693	622,886	481,504	817,468		817,468
Expenditures						
Administrative Reimbursement	-	12,000	12,000	12,000		12,000
Total Expenditures	-	12,000	12,000	12,000	-	12,000
Fund Balance, Ending	155,693	610,886	469,504	805,468		805,468



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				Actual	Adopted	Projected	Adopted
Fund	Account Type	GL Account	Account Name	2024	2025	2025	2026
12	Revenue	12-31310-000-00-000-00000	Sales and Use Tax	2,545,834	2,700,000	2,600,000	2,790,000
		12-36101-000-00-000-00000	Interest Revenue	223,109	110,000	185,000	120,000
		12-33020-000-00-000-00000	Local Government Grants	492,355	1,274,952	1,274,952	1,089,325
	Revenue Total			3,261,298	4,084,952	4,059,952	3,999,325
12	Expense	12-41100-211-00-000-00000	Full-Time Salaries and Wages	523,586	1,038,056	1,038,056	1,078,424
		12-41100-811-00-000-00000	Full-Time Salaries and Wages	-	33,750	33,750	58,780
		12-41130-211-00-000-00000	Longevity Pay	7,118	11,124	11,124	11,745
		12-41140-211-00-000-00000	Sick Pay	24,755	50,491	50,257	40,845
		12-41150-211-00-000-00000	Incentive Pay	6,837	24,780	24,780	11,282
		12-41300-211-00-000-00000	Salary-Overtime	14,439	21,310	21,310	30,000
		12-42100-211-00-000-00000	Health Insurance	131,429	190,091	190,091	247,201
		12-42120-811-00-000-00000	Retiree Insurance	525	-	-	389
		12-42200-211-00-000-00000	FICA - Medicare Contributions	7,999	16,597	16,597	14,826
		12-42300-211-00-000-00000	Retirement - TMRS	343,467	249,370	249,370	225,755
		12-42500-811-00-000-00000	Unemployment Insurance	701	585	585	750
		12-43101-811-00-000-00000	Administrative Reimbursement	50,004	50,000	50,000	98,255
		12-43302-811-00-000-00000	Contract Services	74	-	-	-
		12-43310-211-00-000-00000	Criminal Investigations	17,088	45,000	45,000	49,300
		12-43311-211-00-000-00000	Community Assistance	15,000	15,000	15,000	15,000
		12-43312-211-00-000-00000	Shared Services Contract	-	-	-	675,000
		12-43312-811-00-000-00000	Shared Services Contract	577,335	600,000	600,000	-
		12-44303-211-00-000-00000	Equipment Maintenance	55,058	113,960	113,960	113,960
		12-44319-211-00-000-00000	Service Agreements	244,357	268,566	268,566	361,000
		12-45201-811-00-000-00000	Property&Casualty Ins Premiums	61,956	32,646	32,646	32,646
		12-45202-811-00-000-00000	Property & Casualty Losses	-	20,000	20,000	20,000
		12-45203-211-00-000-00000	Surety Bonds & Notaries	-	237	237	237
		12-45403-211-00-000-00000	Employee/Public Recognition	2,090	3,500	3,500	4,500
		12-45501-211-00-000-00000	Printing & Publishing	2,175	3,000	3,000	3,000
		12-45801-211-00-000-00000	Conferences and Training	52,026	61,925	61,925	69,000
		12-46010-211-00-000-00000	Office Supplies	2,517	2,500	2,500	2,500
		12-46014-211-00-000-00000	Equipment Supplies	138,504	151,500	153,733	196,500
		12-46015-211-00-000-00000	Small Tools	5,779	8,000	8,000	3,000
		12-46016-211-00-000-00000	Uniforms	47,104	76,500	76,500	78,795
		12-46019-211-00-000-00000	FEMA Winter Event	3,799	4,300	4,300	4,300
		12-46020-211-00-000-00000	Animal Supplies	4,431	4,500	4,500	35,000
		12-46028-211-00-000-00000	Firearm Supplies	36,097	151,000	151,000	38,000
		12-46310-211-00-000-00000	Meeting Expense	359	2,000	2,000	2,000
		12-46405-211-00-000-00000	Dues and Subscriptions	2,070	3,060	3,060	3,465
		12-47004-211-00-000-00000	Motor Vehicles	-	-	-	84,268
		12-47011-211-00-000-00000	Computer Equipment	39,772	-	-	-
		12-49035-911-00-000-00000	Transfer to Captl Replacememt	-	375,000	375,000	409,050
		12-49999-000-00-000-00000	Fleet Contra Account	12,451	-	-	-
		12-44599-211-00-000-00000	Miscellaneous Expenses	-	-	-	5,000
		12-47003-211-00-000-00000	Machinery and Equipment	-	-	-	350,000
Expense Total				2,430,902	3,628,348	3,630,347	4,373,772

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
13	Revenue	13-32270-000-00-000-00000	Oil & Gas Permits	200,671	40,000	160,000	175,000
		13-36101-000-00-000-00000	Interest Revenue	49,606	55,000	35,000	55,000
		13-36210-000-00-000-00000	Oil and Gas Revenue	34,630	40,000	60,000	40,000
	Revenue Total			284,906	135,000	255,000	270,000
	Expense	13-49001-911-00-000-00000	Transfer to General Fund	1,500,000	-	-	-
		13-43203-811-00-000-00000	Engineering	14,671	-	-	-
	Expense Total			1,514,671	-	-	-
14	Revenue	14-31330-000-00-000-00000	Hotel Occupancy Tax	124,918	75,000	170,000	150,000
		14-36101-000-00-000-00000	Interest Revenue	17,492	9,000	9,000	9,000
	Revenue Total			142,410	84,000	179,000	159,000
	Expense	14-43302-811-00-000-00000	Contract Services	45,327	32,000	32,000	32,000
		14-43406-491-00-000-00000	Special Events	6,143	81,000	81,000	81,000
		14-43412-491-00-000-00000	Beautification	1,185	2,500	2,500	2,500
		14-44314-491-00-000-00000	Street Median Maintenance	-	3,500	3,500	3,500
		14-44319-491-00-000-00000	Service Agreements	2,000	2,000	2,000	2,000
		14-45401-491-00-000-00000	Marketing / Advertising	215	2,500	2,500	2,500
		14-45403-491-00-000-00000	Employee/Public Recognition	-	300	300	300
		14-45801-491-00-000-00000	Conferences and Training	-	125	125	125
		14-46210-491-00-000-00000	Electricity Gas	2,674	2,550	2,950	3,040
		14-46405-491-00-000-00000	Dues and Subscriptions	-	200	200	200
	Expense Total			57,543	126,675	127,075	127,165
15	Revenue	15-33520-000-00-000-00000	Court Security Fee	978	2,000	1,200	1,200
		15-33535-000-00-000-00000	Local Mun Court Bldg Security	26,002	28,000	28,000	28,000
		15-36101-000-00-000-00000	Interest Revenue	7,147	3,000	5,000	5,000
	Revenue Total			34,127	33,000	34,200	34,200
	Expense	15-49001-911-00-000-00000	Transfer to General Fund	15,000	16,000	16,000	17,100
	Expense Total			15,000	16,000	16,000	17,100
16	Revenue	16-33510-000-00-000-00000	Court Technology Fee	1,304	2,000	1,500	2,000
		16-33536-000-00-000-00000	Local Mun Court Technology	21,222	22,000	22,000	22,000
		16-36101-000-00-000-00000	Interest Revenue	51	-	-	-
		16-39101-000-00-000-00000	Transfers from General Fund	26,004	26,000	26,000	26,000
	Revenue Total			48,581	50,000	49,500	50,000
	Expense	16-44305-291-00-000-00000	Software Maintenance	35,087	44,000	44,000	44,000
		16-47055-291-00-000-00000	Mach & Equip < \$5,000	4,158	-	-	-
	Expense Total			39,245	44,000	44,000	44,000

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
17	Revenue	17-33515-000-00-000-00000	Juvenile Case Manager Fee	3,526	5,000	2,500	2,500
		17-36101-000-00-000-00000	Interest Revenue	1,458	1,000	-	-
	Revenue Total			4,984	6,000	2,500	2,500
	Expense	17-45801-291-00-000-00000	Conferences and Training	-	2,000	-	-
		17-49001-911-00-000-00000	Transfer to General Fund	24,000	16,000	16,000	1,000
	Expense Total			24,000	18,000	16,000	1,000
18	Revenue	18-36101-000-00-000-00000	Interest Revenue	2,775	-	-	-
	Revenue Total			2,775	-	-	-
	Expense	18-43310-211-00-000-00000	Criminal Investigations	-	-	-	-
		18-44303-211-00-000-00000	Equipment Maintenance	8,998	-	-	-
		18-45403-211-00-000-00000	Employee/Public Recognition	2,356	-	-	-
		18-45801-211-00-000-00000	Conferences and Training	359	-	-	-
		18-47003-211-00-000-00000	Machinery and Equipment	18,744	-	-	-
		18-47004-211-00-000-00000	Motor Vehicles	40,498	-	-	-
	Expense Total			70,955	-	-	-
	Revenue	19-33010-000-00-000-TBFGX	State Court Costs	-	5,500	5,500	5,500
		19-33100-000-00-000-GBPVX	Federal Intergovernmental Rev	6,940	317,110	10,000	15,000
		19-33100-000-00-000-GJAGR	Federal Intergovernmental Rev	1,676	-	-	-
		19-33100-000-00-000-JAGXX	Federal Intergovernmental Rev	-	165,000	-	-
		19-33400-000-00-000-GLEOS	State Intergovernmental Revenu	6,289	6,000	6,000	10,061
		19-33400-000-00-000-GSH08	State Intergovernmental Revenu	-	566,819	-	-
		19-33400-000-00-000-GUA09	State Intergovernmental Revenu	-	291,713	-	-
		19-36101-000-00-000-00000	Interest Revenue	12,490	5,500	5,500	5,500
		19-33400-214-00-000-TOBAC	State Intergovernmental Revenu	-	12,500	12,500	-
		19-33100-000-00-000-TSLAC	Federal Intergovernmental Rev	-	-	-	2,500
		19-33100-254-00-000-JAGXX	Federal Intergovernmental Rev	11,885	-	-	-
		19-33100-251-00-000-FPSAF	State Intergovernmental Revenu	-	-	-	60,990
		19-39121-251-00-000-FPSAF	Transfer From Fire Donation	-	-	-	3,210
	Revenue Total			39,281	1,370,142	39,500	102,761
	Expense	19-41300-211-00-000-GSSXX	Salary-Overtime	-	90,000	90,000	-
		19-44599-211-00-000-00000	Miscellaneous Expenses	62,379	-	-	-
		19-45801-211-00-000-GLEOS	Conferences and Training	6,289	8,000	8,000	10,061
		19-46014-211-00-000-GJAGR	Equipment Supplies	1,676	-	-	-
		19-46014-211-00-000-JAGXX	Equipment Supplies	-	80,000	80,000	-
		19-46016-211-00-000-GBPVX	Uniforms	6,940	317,110	10,000	15,000
		19-46402-441-00-000-TBFGX	Library Books	-	2,500	2,500	-
		19-46402-441-00-000-XCAPX	Library Books	-	2,000	2,000	-
		19-47055-251-00-000-GSH10	Mach & Equip < \$5,000	-	566,819	-	-
		19-47055-251-00-000-GUA08	Mach & Equip < \$5,000	-	291,713	-	-
		19-41300-214-00-000-TOBAC	Salary-Overtime	-	12,500	12,500	-
		19-46401-441-00-000-TSLAC	Publications	6,091	3,000	3,000	2,500
		19-44319-441-00-000-ILLRP	Service Agreements	-	2,174	2,174	-
		19-46010-441-00-000-ILLRP	Office Supplies	-	100	100	-
		19-46017-441-00-000-ILLRP	Postage	-	726	726	-
		19-46014-254-00-000-JAGXX	Equipment Supplies	11,885	-	-	-
		1947003-251-00-000-FPSAF	Machinery and Equipment	-	-	-	64,200
	Expense Total			95,261	1,376,642	211,000	91,761

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
20	Revenue	20-31625-000-00-000-00000	PEG Fees	34,158	35,000	35,000	35,000
		20-36101-000-00-000-00000	Interest Revenue	27,866	16,000	16,000	16,000
	Revenue Total			62,024	51,000	51,000	51,000
	Expense	20-46405-181-00-000-00000	Dues and Subscriptions	9,599	-	-	-
		20-47011-181-00-000-00000	Computer Equipment	-	5,000	5,000	5,000
		20-47003-811-00-000-CHALL	Machinery and Equipment	113,205	-	78,078	-
	Expense Total			122,804	5,000	83,078	5,000
21	Revenue	21-36101-000-00-000-00000	Interest Revenue	352	200	200	200
		21-36400-000-00-000-00000	Voluntary Donations	2,742	4,000	5,000	5,000
	Revenue Total			3,094	4,200	5,200	5,200
	Expense	21-44599-252-00-000-00000	Miscellaneous Expenses	5,588	2,000	1,000	2,000
		21-46015-252-00-000-00000	Small Tools	1,350	-	-	-
		21-46320-252-00-000-00000	Food/Meals	716	6,198	2,000	6,198
		21-4919-251-00-000-00000	Fire prevention expenditures	-	-	-	3,210
	Expense Total			7,654	8,198	3,000	11,408
22	Revenue	22-36101-000-00-000-00000	Interest Revenue	11,454	7,000	7,000	7,000
		22-36400-000-00-000-00000	Voluntary Donations	3,881	3,000	3,000	3,000
		22-36403-000-00-000-00000	Library Improvement Donations	2,167	2,000	2,000	2,000
		22-36406-000-00-000-00000	Friends of Library Donations	16,442	10,000	10,000	10,000
		22-37030-000-00-000-00000	Forfeited Flex Benefits	14,388	15,000	15,000	15,000
	Revenue Total			48,332	37,000	37,000	37,000
	Expense	22-43406-441-00-000-00000	Special Events	148	2,000	2,000	2,000
		22-44319-441-00-000-00000	Service Agreements	11,599	38,400	38,400	19,700
		22-44319-441-00-000-DFRND	Service Agreements	10,389	-	-	-
		22-44322-441-00-000-00000	Building Maintenance	-	20,000	20,000	20,000
		22-46010-441-00-000-00000	Office Supplies	-	-	-	1,200
		22-46010-441-00-000-DFRND	Office Supplies	6,339	10,000	10,000	15,000
		22-46011-441-00-000-00000	Computer Supplies	-	1,000	1,000	1,900
		22-46019-441-00-000-00000	FEMA Winter Event	2,415	2,000	2,000	7,900
		22-46032-441-00-000-00000	Memorial Donation Expense	-	3,000	3,000	2,000
		22-46402-441-00-000-00000	Library Books	47	1,500	1,500	1,500
		22-47005-441-00-000-00000	Furniture and Fixtures	14,312	52,470	52,470	-
		22-47011-441-00-000-00000	Computer Equipment	44,793	500	500	14,000
		22-47051-441-00-000-00000	Furniture and Fixtures<\$5,000	1,484	-	-	11,250
		22-43207-441-00-000-00000	Online Services	-	1,000	1,000	5,000
	Expense Total			91,526	131,870	131,870	101,450
23	Revenue	23-34214-000-00-000-00000	Awarded Property	5,378	6,000	6,000	6,000
		23-36101-000-00-000-00000	Interest Revenue	6,258	2,000	2,000	2,000
	Revenue Total			11,636	8,000	8,000	8,000
	Expense	23-45801-211-00-000-00000	Conferences and Training	3,522	4,000	4,000	4,000
		23-46014-211-00-000-00000	Equipment Supplies	11,520	12,000	12,000	12,000

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
23	Expense Total			15,041	16,000	16,000	16,000
24	Revenue	24-34720-000-00-000-00000	Special Events Donations	-	-	-	5,000
		24-34722-000-00-000-00000	Back to School Healthfair	19,041	17,000	17,000	16,000
		24-34723-000-00-000-00000	Sports Fees	2,760	6,000	6,000	5,500
		24-36101-000-00-000-00000	Interest Revenue	3,254	1,800	1,800	-
		24-36400-000-00-000-00000	Voluntary Donations	2,029	2,000	2,000	1,500
		24-36415-000-00-000-00000	Revenue - CSC	386	500	500	1,000
	Revenue Total			27,471	27,300	27,300	29,000
	Expense	24-43406-411-00-000-00000	Special Events	4,070	6,500	6,500	12,000
		24-43410-411-00-000-00000	Back to School Healthfair	25,301	25,000	25,000	23,000
		24-43412-411-00-000-00000	Beautification	1,607	1,000	1,000	1,000
		24-46027-411-00-000-00000	Sports Supplies	-	1,000	1,000	1,000
		24-46029-411-00-000-00000	Recreation Supplies	85	-	-	-
	Expense Total			31,062	33,500	33,500	37,000
25	Revenue	25-36101-000-00-000-00000	Interest Revenue	13,244	4,000	4,000	4,000
		25-36410-000-00-000-00000	Developer Contributions	151,500	-	-	-
	Revenue Total			164,744	4,000	4,000	4,000
	Expense	25-43302-411-00-000-00000	Contract Services	1,979	40,000	20,000	-
		25-43302-411-00-000-ZONE3	Contract Services	14,631	-	-	-
		25-44323-411-00-000-00000	Grounds Maintenance	8,509	50,000	12,000	15,000
		25-47006-411-00-000-00000	Improvements other than Blds	10,750	-	-	160,000
		25-47006-411-00-000-ZONE3	Improvements other than Blds	-	-	-	-
	Expense Total			35,869	90,000	32,000	175,000
26	Revenue	26-36101-000-00-000-00000	Interest Revenue	4,809	2,500	2,500	2,500
		26-36410-000-00-000-00000	Developer Contributions	6,300	1,500	1,500	1,500
	Revenue Total			11,109	4,000	4,000	4,000
27	Revenue	27-36101-000-00-000-00000	Interest Revenue	2,509	1,300	1,300	1,500
		27-36400-000-00-000-00000	Voluntary Donations	6,141	6,000	6,000	4,000
	Revenue Total			8,650	7,300	7,300	5,500
	Expense	27-46020-191-00-000-00000	Animal Supplies	1,475	5,000	5,000	5,000
	Expense Total			1,475	5,000	5,000	5,000
28	Revenue	28-36101-000-00-000-00000	Interest Revenue	3,345	1,800	2,500	2,000
		28-36400-000-00-000-00000	Voluntary Donations	6,823	5,000	9,000	7,000
		28-37230-000-00-000-00000	Miscellaneous Revenue	-	2,500	12,000	10,000
	Revenue Total			10,168	9,300	23,500	19,000
	Expense	28-45403-211-00-000-00000	Employee/Public Recognition	2,610	7,500	7,500	7,500
		28-45801-211-00-000-00000	Conferences and Training	-	-	-	2,000
		28-43303-211-00-000-00000	Depository Expense	296	-	-	1,000
	Expense Total			2,907	7,500	7,500	10,500
29	Revenue	29-34071-000-00-000-00000	CART Fund Contributions	2,500	2,500	2,500	2,000
		29-36101-000-00-000-00000	Interest Revenue	404	200	200	350
	Revenue Total			2,904	2,700	2,700	2,350
	Expense	29-44599-211-00-000-00000	Miscellaneous Expenses	-	2,500	2,500	2,500
	Expense Total			-	2,500	2,500	2,500

CAPITAL PROJECTS FUNDS

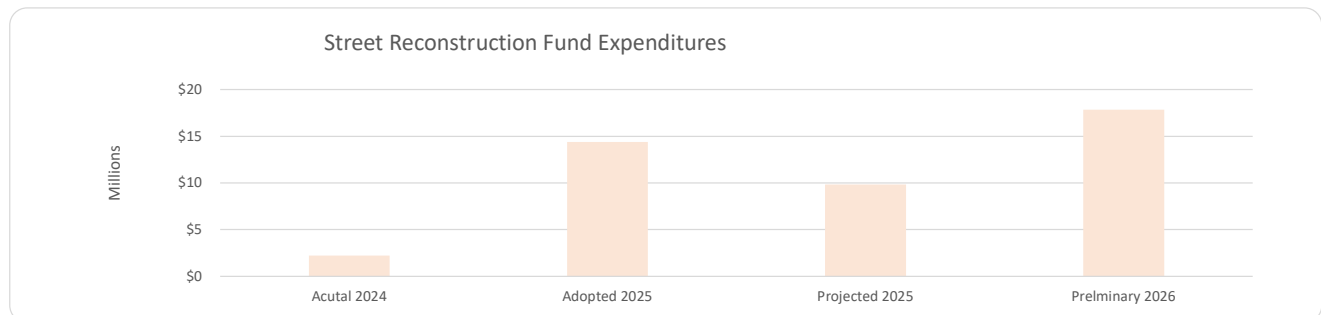
Capital Projects Funds are used to account for the financing and construction of major capital facilities or the acquisition of major equipment. Financing is provided primarily through the issuance of tax notes, general obligation bonds or certificates of obligation bonds, 3/8 cents of sales tax, and transfers from other funds. The City's Capital Project Funds are currently set up to monitor street reconstruction, storm drainage improvements, water distribution utilities, sewer main collection projects, capital equipment acquisition and other projects and acquisitions.

- **FUND SUMMARY AND DETAILS:**
 - » **Street Reconstruction Fund**
 - » **Capital Improvement Fund**
 - » **Capital Replacement Fund**
 - » **Street Assessment Fund**
 - » **Water & Sewer Capital Projects Fund**
 - » **Water & Sewer Impact Fees Fund**
 - » **Drainage Capital Projects Fund**

STREET RECONSTRUCTION FUND

The Street Reconstruction fund is to track revenues and expenditures devoted to street construction, repair, mill and overlay and reconstruction projects. The Street Reconstruction Fund receives 3/8 cents allocation of the City's Sales Tax.

STREET RECONSTRUCTION FUND BUDGET SUMMARY						
FUND 31	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	17,045,535	19,661,640	19,661,640	15,734,682		15,734,682
<u>Revenues</u>						
Sales Tax	3,932,587	3,300,000	3,900,000	3,980,000		3,980,000
Interest Income	875,865	500,000	500,000	400,000		400,000
Transfers	-	-	1,500,000	12,000,000		12,000,000
Other Revenues	30,496	-	-	-		-
Total Revenues	4,838,948	3,800,000	5,900,000	16,380,000	-	16,380,000
Funds Available	21,884,482	23,461,640	25,561,640	32,114,682	-	32,114,682
<u>Expenditures</u>						
Machinery and Equipment	-	600,000	600,000	-	-	-
Street Reconstruction Projects	988,128	11,955,000	7,468,958	15,158,421	-	15,158,421
Utility Portion of Capital Projects	-	-	-	-	-	-
Mill & Overlay	320,410	600,000	550,000	600,000	-	600,000
Other Operating Cost	14,304	8,000	8,000	500,000	-	500,000
Transfer to General Fund - Streets	900,000	1,200,000	1,200,000	1,592,000	-	1,592,000
Transfer to Drainage Capital	-	-	-	-	-	-
Total Expenditures	2,222,842	14,363,000	9,826,958	17,850,421	-	17,850,421
Fund Balance, Ending	19,661,640	9,098,640	15,734,682	14,264,261	-	14,264,261

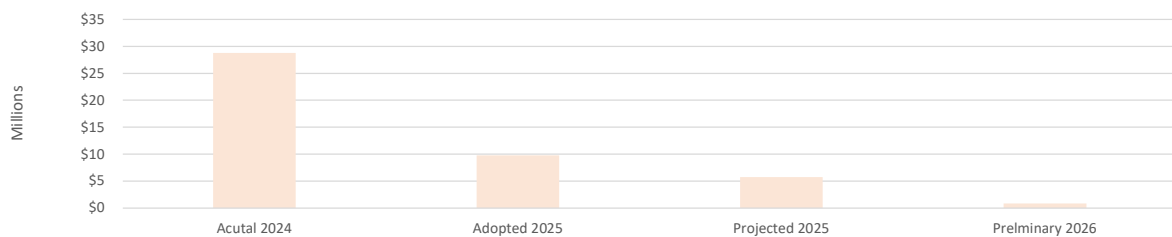


CAPITAL IMPROVEMENT FUND

The Capital Project fund is used to track monies received from the issuance of bonds or transfers from other funds for the construction of parks, buildings and infrastructure and the purchase of various machinery and equipment.

CAPITAL IMPROVEMENT FUND BUDGET SUMMARY						
FUND 32	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	44,001,564	17,837,341	17,837,341	12,598,166		12,598,166
Revenues						
Bond Proceeds	-	-	-	-		-
Interest Income	974,890	650,000	500,000	200,000		200,000
Intergovernmental	-	-	-	375,000		375,000
Transfer from Debt Service Fund	1,617,340	-	-	-		-
Total Revenues	2,592,230	650,000	500,000	575,000		575,000
Funds Available	46,593,794	18,487,341	18,337,341	13,173,166		13,173,166
Expenditures						
Bond Issuance Cost	-	-	-	-		-
Fire Station	-	-	-	-		-
Police Law Enforcement Center	10,933,057	2,500,000	400,000	-		-
New City Hall	16,804,371	4,500,000	1,100,000	500,000		500,000
Streets and Drainage	-	-	-	-		-
Parks	562,336	1,825,128	3,610,700	-		-
Recreation Center	12,600	-	58,746	-		-
Other Expenditures	444,088	950,000	569,729	375,000		375,000
Total Expenditures	28,756,453	9,775,128	5,739,175	875,000	-	875,000
Fund Balance, Ending	17,837,341	8,712,213	12,598,166	12,298,166	-	12,298,166

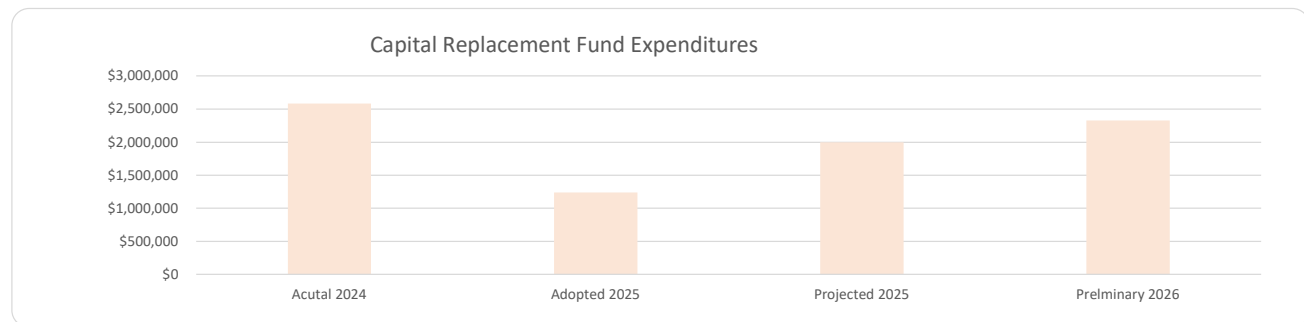
Capital Improvement Fund Expenditures



CAPITAL REPLACEMENT FUND

The Capital Replacement Fund is for accumulation of resources for the purchase of vehicles, machinery and equipment. Funding for this account comes from transfers made from other funds.

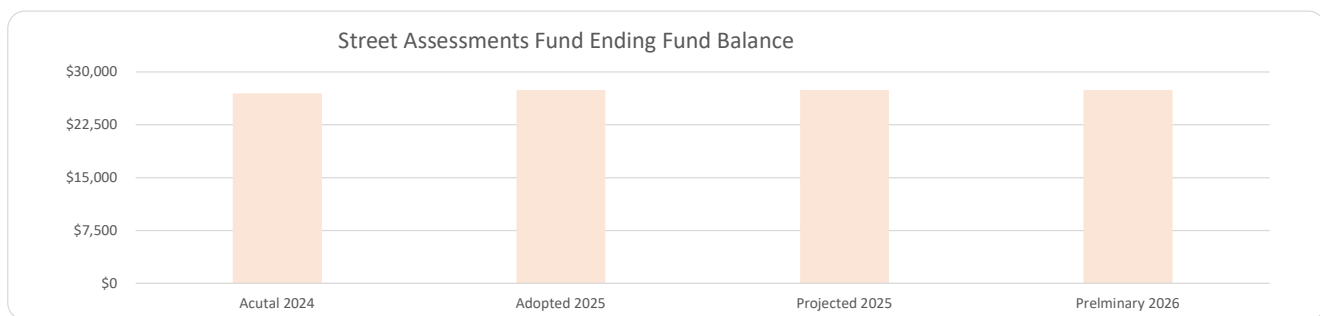
CAPITAL REPLACEMENT FUND BUDGET SUMMARY						
FUND 35	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	1,608,751	1,670,926	1,670,926	943,426		943,426
Revenues						
Interest Income	83,313	42,000	42,000	-	-	-
Proceeds from Capital Lease	1,714,807	-	-	-	-	-
Transfers	849,996	1,225,000	1,225,000	1,515,000	-	1,515,000
Total Revenues	2,648,116	1,267,000	1,267,000	1,515,000	-	1,515,000
Funds Available	4,256,866	2,937,926	2,937,926	2,458,426	-	2,458,426
Expenditures						
Vehicles and Equipment	-	-	-	-	-	-
Leased Vehicle	871,134	1,225,000	1,980,000	2,325,000	-	2,325,000
Building Maintenance	1,714,807	-	-	-	-	-
Machinery and Equipment	-	14,500	14,500	-	-	-
Total Expenditures	2,585,941	1,239,500	1,994,500	2,325,000	-	2,325,000
Fund Balance, Ending	1,670,926	1,698,426	943,426	133,426		133,426



STREET ASSESSMENTS FUND

The City ceased assessing for street repairs in 1999. Currently, there are outstanding assessments for 21 projects completed prior to that time. Revenues from these accounts are unpredictable and can vary significantly especially with commercial properties. Revenue is received when the sale of property that triggers assessment payment plus penalty that is due. There is no appropriation budgeted for FY2026.

STREET ASSESSMENTS FUND BUDGET SUMMARY						
FUND 39	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	25,559	26,932	26,932	27,432		27,432
Revenues						
Assessment Revenue	-	-	-	-	-	-
Interest from Investments	1,373	500	500	-	-	-
Total Revenues	1,373	500	500	-	-	-
Funds Available	26,932	27,432	27,432	27,432	-	27,432
Expenditures						
Transfer to General Fund	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Fund Balance, Ending	26,932	27,432	27,432	27,432	-	27,432

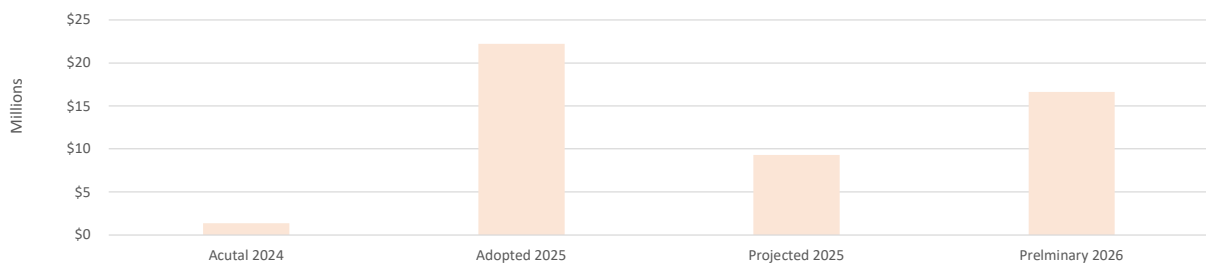


WATER AND SEWER CAPITAL PROJECTS FUND

The Water and Sewer Capital Projects fund is supported through fund bond issuances and transfers from the Water and Sewer operating fund which are used for capital projects and equipment purchases.

WATER AND SEWER CAPITAL PROJECTS FUND BUDGET SUMMARY						
FUND 42	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Cash & Investments, Beginning	31,224,726	37,756,805	37,756,805	44,575,271	-	44,575,271
Revenues						
Interest Income	1,817,333	800,000	800,000	800,000	-	800,000
Local Intergovernmental Rev	288,656	3,329,000	3,329,000	3,489,000	-	3,489,000
Bond Proceeds					-	-
Transfer from Water Fund	5,799,996	4,000,000	12,000,000	7,000,000	-	7,000,000
Total Revenues	7,905,985	8,129,000	16,129,000	11,289,000	-	11,289,000
Funds Available	39,130,711	45,885,805	53,885,805	55,864,271	-	55,864,271
Expenses						
Water and Sewer Projects	1,373,906	19,125,000	6,230,534	13,621,615	-	13,621,615
Capital Expenditure	-	80,000	80,000	-	-	-
Transfer To Drainage Fund	-	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Expenses	1,373,906	22,205,000	9,310,534	16,621,615	-	16,621,615
Adjustments		-	-			-
Cash & Investments, Ending	37,756,805	23,680,805	44,575,271	39,242,655		39,242,655

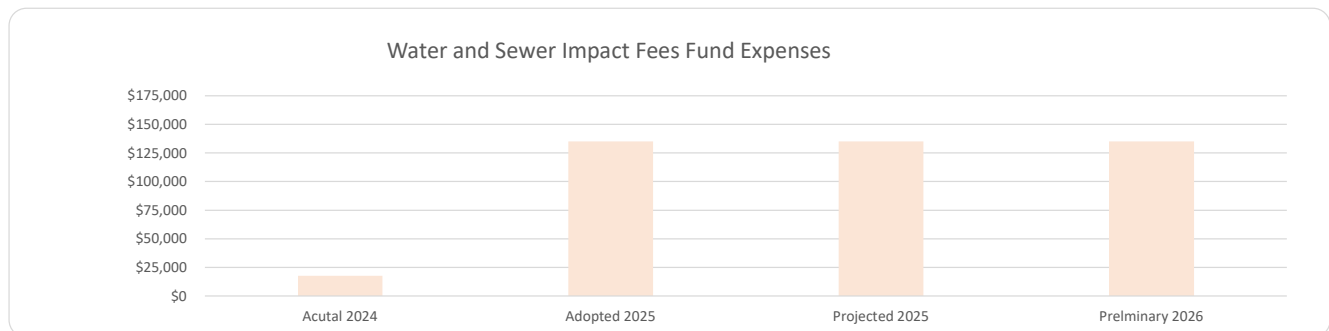
Water and Sewer Capital Projects Fund Expenses



WATER AND SEWER IMPACT FEES FUND

Developers are required to pay a fee for each new residential or commercial construction site. These fees are dedicated to fund improvements that must be made as a result of the additional demand placed on the water and sewer system that is caused by the new development.

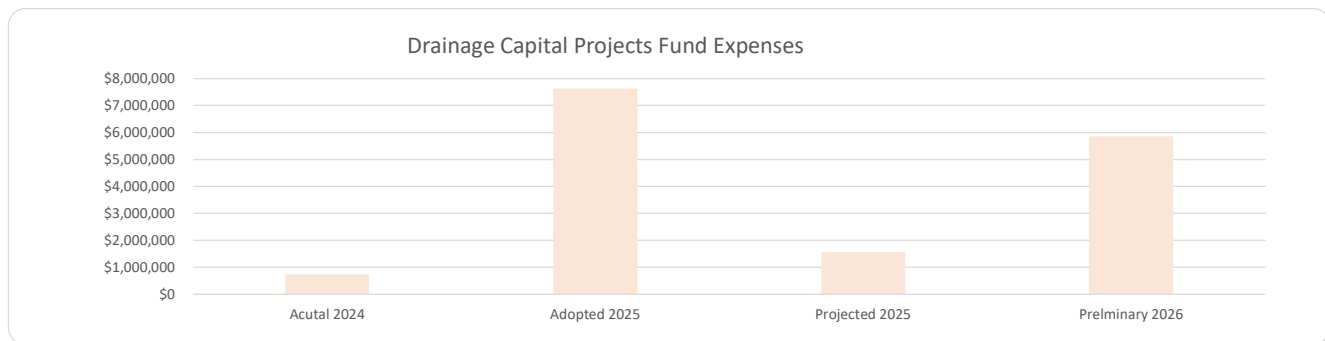
WATER AND SEWER IMPACT FEES FUND BUDGET SUMMARY						
FUND 44	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Cash & Investments, Beginning	3,164,789	4,545,588	4,545,588	4,975,588	-	4,975,588
<u>Revenues</u>						
Water Impact Fees	453,450	175,000	175,000	175,000	-	175,000
Sewer Impact Fees	744,484	300,000	300,000	300,000	-	300,000
Interest Income	200,665	90,000	90,000	-	-	-
	1,398,599	565,000	565,000	475,000	-	475,000
Funds Available	4,563,387	5,110,588	5,110,588	5,450,588	-	5,450,588
<u>Expenses</u>						
Impact Fee Study	17,799	135,000	135,000	135,000	-	135,000
Others		-	-	-	-	-
Total Expenses	17,799	135,000	135,000	135,000	-	135,000
<u>Adjustments</u>						
Cash & Investments, Ending	4,545,588	4,975,588	4,975,588	5,315,588	-	5,315,588



DRAINAGE CAPITAL PROJECTS FUND

This fund is used to record monies received from the issuance of debt or transferred from other funds for the construction of drainage infrastructure.

DRAINAGE CAPITAL PROJECTS FUND BUDGET SUMMARY						
FUND 46	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Cash & Investments, Beginning	7,988,751	7,901,559	7,901,559	9,612,379		9,612,379
Revenues						
Interest Income	441,413	200,000	275,000	220,000		220,000
Drainage Fees						-
Transfers from Street Reconstruction Fund	-	-	-	-		-
Transfers from Drainage Fund	200,004	-	-	-		-
Transfer from Water Capital Fund	-	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Revenues	641,417	3,200,000	3,275,000	3,220,000	-	3,220,000
Funds Available	8,630,169	11,101,559	11,176,559	12,832,379		12,832,379
Expenses						
Capital	350,149	-	-	-	-	-
Curb and Gutter Maintenance	45,730	100,000	100,000	115,000	-	115,000
Drainage Improvements	332,731	7,525,000	1,464,180	5,746,309	-	5,746,309
Total Expenses	728,610	7,625,000	1,564,180	5,861,309	-	5,861,309
Adjustments						
Cash & Investments, Ending	7,901,559	3,476,559	9,612,379	6,971,070	-	6,971,070



Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
31	Revenue	31-31310-000-00-000-00000	Sales and Use Tax	3,932,587	3,300,000	3,900,000	3,980,000
		31-33020-000-00-000-00000	Local Government Grants	19,134	-	-	-
		31-36101-000-00-000-00000	Interest Revenue	875,865	500,000	500,000	400,000
		31-33020-321-00-000-CQUIE	Local Government Grants	11,362	-	-	-
		31-39101-000-00-000-00000	Transfers from General Fund	-	-	1,500,000	12,000,000
	Revenue Total			4,838,948	3,800,000	5,900,000	16,380,000
	Expense	31-43302-811-00-000-00000	Contract Services	102	8,000	8,000	-
		31-44308-321-00-000-00000	Street Maintenance	320,410	600,000	550,000	600,000
		31-47003-321-00-000-00000	Machinery and Equipment	-	600,000	600,000	-
		31-47006-321-00-000-C820E	Improvements other than Blds	-	1,300,000	1,300,000	182,012
		31-47007-321-00-000-CBROA	Streets and Sidewalks	-	200,000	200,000	360,000
		31-47007-321-00-000-CCLAY	Streets and Sidewalks	101,697	500,000	180,000	-
		31-47007-321-00-000-CDENI	Streets and Sidewalks	19,737	100,000	50,000	-
		31-47007-321-00-000-CERID	Streets and Sidewalks	-	100,000	25,000	600,000
		31-47007-321-00-000-CFIEL	Streets and Sidewalks	39,092	300,000	110,000	-
		31-47007-321-00-000-CGLNV	Streets and Sidewalks	-	800,000	800,000	-
		31-47007-321-00-000-CHADL	Streets and Sidewalks	39,397	200,000	252,395	-
		31-47007-321-00-000-CHAHN	Streets and Sidewalks	37,088	10,000	87,237	-
		31-47007-321-00-000-CHUDD	Streets and Sidewalks	91,371	1,950,000	400,000	-
		31-47007-321-00-000-CHUNT	Streets and Sidewalks	41,042	150,000	500,000	576,549
		31-47007-321-00-000-CIRAS	Streets and Sidewalks	57,317	250,000	300,935	-
		31-47007-321-00-000-CJANE	Streets and Sidewalks	38,246	150,000	75,000	576,549
		31-47007-321-00-000-CMCCO	Streets and Sidewalks	-	100,000	25,000	-
		31-47007-321-00-000-CMCCU	Streets and Sidewalks	(50,508)	200,000	75,000	252,757
		31-47007-321-00-000-CMIDA	Streets and Sidewalks	-	100,000	25,000	2,000,000
		31-47007-321-00-000-CMOAK	Streets and Sidewalks	126,259	400,000	100,000	3,359,635
		31-47007-321-00-000-CMURR	Streets and Sidewalks	46,927	10,000	107,726	-
		31-47007-321-00-000-CNADN	Streets and Sidewalks	27,611	75,000	87,346	576,549
		31-47007-321-00-000-CPARK	Streets and Sidewalks	56,772	300,000	75,000	-
		31-47007-321-00-000-CQUIE	Streets and Sidewalks	-	400,000	150,000	-
		31-47007-321-00-000-CRAYD	Streets and Sidewalks	-	1,350,000	750,000	-
		31-47007-321-00-000-CRITA	Streets and Sidewalks	116,542	400,000	487,911	3,359,635
		31-47007-321-00-000-CROXI	Streets and Sidewalks	25,414	100,000	111,364	576,549
		31-47007-321-00-000-CSABL	Streets and Sidewalks	42,590	100,000	119,044	720,686
		31-47007-321-00-000-CSELM	Streets and Sidewalks	75,000	75,000	125,000	-
		31-47007-321-00-000-CSPRG	Streets and Sidewalks	19,528	580,000	75,000	-
		31-47007-321-00-000-CUPRU	Streets and Sidewalks	2,497	1,300,000	600,000	-
		31-47007-321-00-000-CVONC	Streets and Sidewalks	34,509	275,000	100,000	-
		31-49001-911-00-000-00000	Transfer to General Fund	900,000	1,200,000	1,200,000	1,592,000
		31-43302-321-00-000-CQUIE	Contract Services	14,202	-	-	500,000
		31-47007-321-00-000-CSSM1	Streets and Sidewalks	-	100,000	25,000	-
		31-47007-321-00-000-CNCRS	Streets and Sidewalks	-	80,000	150,000	350,000
		31-47007-321-00-000-CFIR1	Streets and Sidewalks	-	-	-	290,000
		31-47007-321-00-000-CASPE	Streets and Sidewalks	-	-	-	1,377,500
	Expense Total			2,222,842	14,363,000	9,826,958	17,850,421

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
32	Revenue	32-36101-000-00-000-00000	Interest Revenue	974,890	650,000	500,000	200,000
		32-39005-000-00-000-00000	Transfer from Debt Service	1,617,340	-	-	-
		32-33100-000-00-000-00000	Federal Intergovernmental Rev	-	-	-	375,000
	Revenue Total			2,592,230	650,000	500,000	575,000
	Expense	32-47002-211-00-000-CPLEC	Building	9,679,496	2,500,000	400,000	-
		32-47002-211-00-000-SLFRF	Building	64,910	-	194,729	-
		32-47002-811-00-000-CHALL	Building	15,933,232	4,500,000	1,100,000	500,000
		32-47003-411-00-000-00000	Machinery and Equipment	40,389	-	-	-
		32-47006-411-00-000-CNP21	Improvements other than Blds	521,947	1,825,128	3,573,700	-
		32-47006-411-00-000-KBR19	Improvements other than Blds	-	-	10,000	-
		32-47006-411-00-000-KBW18	Improvements other than Blds	-	-	27,000	-
		32-47003-211-00-000-CPLEC	Machinery and Equipment	16,814	-	-	-
		32-47005-211-00-000-CPLEC	Furniture and Fixtures	861,300	-	-	-
		32-47011-211-00-000-CPLEC	Computer Equipment	70,235	-	-	-
		32-47051-211-00-000-CPLEC	Furniture and Fixtures<\$5,000	194,749	-	-	-
		32-47006-811-00-000-SLFRF	Improvements other than Blds	374,942	950,000	375,000	375,000
		32-47051-811-00-000-CHALL	Furniture and Fixtures<\$5,000	6,436	-	-	-
		32-46014-211-00-000-CPLEC	Equipment Supplies	46,375	-	-	-
		32-47013-421-00-000-RCIMP	Building Improvement	12,600	-	58,746	-
		32-47003-811-00-000-CHALL	Machinery and Equipment	178,480	-	-	-
		32-47005-811-00-000-CHALL	Furniture and Fixtures	686,224	-	-	-
		32-44426-811-00-000-CPLEC	Principal - GASB87	64,087	-	-	-
		32-44427-811-00-000-00000	Interest - GASB87	4,237	-	-	-
		32-44319-811-00-000-CHALL	Service Agreements	-	-	-	-
		32-46010-811-00-000-CHALL	Office Supplies	-	-	-	-
	Expense Total			28,756,453	9,775,128	5,739,175	875,000
35	Revenue	35-36101-000-00-000-00000	Interest Revenue	83,313	42,000	42,000	-
		35-39101-000-00-000-00000	Transfers from General Fund	849,996	1,225,000	1,225,000	1,515,000
		35-39300-000-00-000-00000	Proceeds from Debt Issuance	1,714,807	-	-	-
	Revenue Total			2,648,116	1,267,000	1,267,000	1,515,000
	Expense	35-44424-811-00-000-00000	Vehicle Lease	167,736	1,225,000	1,225,000	1,515,000
		35-44426-811-00-000-00000	Principal - GASB87	655,179	-	700,000	750,000
		35-44427-811-00-000-00000	Interest - GASB87	48,218	-	55,000	60,000
		35-47003-411-00-000-00000	Machinery and Equipment	-	14,500	14,500	-
		35-47004-151-00-000-00000	Motor Vehicles	1,714,807	-	-	-
	Expense Total			2,585,941	1,239,500	1,994,500	2,325,000
39	Revenue	39-36101-000-00-000-00000	Interest Revenue	1,373	500	500	-
	Revenue Total			1,373	500	500	-

				Actual	Adopted	Projected	Adopted
Fund	Account Type	GL Account	Account Name	2024	2025	2025	2026
42	Revenue	42-33500-000-00-000-00000	Local Intergovernmental Rev	-	3,329,000	3,329,000	3,329,000
		42-36101-000-00-000-00000	Interest Revenue	1,817,333	800,000	800,000	800,000
		42-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	5,799,996	4,000,000	12,000,000	7,000,000
		42-33100-000-00-000-CDBGX	Federal Intergovernmental Rev	144,328	-	-	160,000
		Revenue Total			7,761,657	8,129,000	16,129,000
	Expense	42-47003-314-00-000-00000	Machinery and Equipment	-	80,000	80,000	-
42-47008-314-00-000-CBFCR		Water and Sewer Improvements	-	360,000	1,600,000	700,000	
42-47008-314-00-000-CBROA		Water and Sewer Improvements	-	200,000	25,000	360,000	
42-47008-314-00-000-CCLAY		Water and Sewer Improvements	65,192	1,500,000	57,933	1,101,400	
42-47008-314-00-000-CDBGX		Water and Sewer Improvements	562,869	-	-	160,000	
42-47008-314-00-000-CDENI		Water and Sewer Improvements	-	100,000	100,000	-	
42-47008-314-00-000-CDENL		Water and Sewer Improvements	18,197	900,000	100,000	-	
42-47008-314-00-000-CDENS		Water and Sewer Improvements	-	50,000	50,000	-	
42-47008-314-00-000-CDENW		Water and Sewer Improvements	-	50,000	50,000	-	
42-47008-314-00-000-CDOAK		Water and Sewer Improvements	-	50,000	50,000	-	
42-47008-314-00-000-CERID		Water and Sewer Improvements	-	100,000	100,000	300,000	
42-47008-314-00-000-CFIEL		Water and Sewer Improvements	21,666	600,000	28,813	-	
42-47008-314-00-000-CGLEN		Water and Sewer Improvements	-	50,000	50,000	-	
42-47008-314-00-000-CGLNV		Water and Sewer Improvements	-	500,000	500,000	-	
42-47008-314-00-000-CHADL		Water and Sewer Improvements	23,207	600,000	30,863	-	
42-47008-314-00-000-CHAHN		Water and Sewer Improvements	25,220	10,000	62,521	-	
42-47008-314-00-000-CHIGN		Water and Sewer Improvements	-	200,000	25,000	200,000	
42-47008-314-00-000-CHUDD		Water and Sewer Improvements	46,209	850,000	75,000	-	
42-47008-314-00-000-CHUNT		Water and Sewer Improvements	39,344	580,000	50,000	628,846	
42-47008-314-00-000-CIRAS		Water and Sewer Improvements	59,370	1,800,000	50,000	-	
42-47008-314-00-000-CJANE		Water and Sewer Improvements	30,856	450,000	25,000	628,846	
42-47008-314-00-000-CLIFT		Water and Sewer Improvements	208,946	450,000	400,000	450,000	
42-47008-314-00-000-CMCCO		Water and Sewer Improvements	(58,595)	100,000	25,000	-	
42-47008-314-00-000-CMCCU		Water and Sewer Improvements	(99,191)	250,000	25,000	164,070	
42-47008-314-00-000-CMIDA		Water and Sewer Improvements	-	100,000	25,000	2,000,000	
42-47008-314-00-000-CMOAK		Water and Sewer Improvements	54,878	900,000	41,396	1,066,967	
42-47008-314-00-000-CMURR		Water and Sewer Improvements	40,340	10,000	84,008	-	
42-47008-314-00-000-CNADN		Water and Sewer Improvements	34,801	460,000	25,000	628,846	
42-47008-314-00-000-CNORV		Water and Sewer Improvements	-	50,000	25,000	424,694	
42-47008-314-00-000-CPARK		Water and Sewer Improvements	28,612	800,000	75,000	-	
42-47008-314-00-000-CRAYD		Water and Sewer Improvements	-	1,200,000	500,000	-	
42-47008-314-00-000-CRIOV		Water and Sewer Improvements	-	150,000	25,000	1,000,000	
42-47008-314-00-000-CRITA		Water and Sewer Improvements	53,147	600,000	25,000	1,280,360	
42-47008-314-00-000-CROXI		Water and Sewer Improvements	31,156	480,000	25,000	628,846	
42-47008-314-00-000-CSABL		Water and Sewer Improvements	55,022	700,000	25,000	786,058	
42-47008-314-00-000-CSELM		Water and Sewer Improvements	25,000	25,000	50,000	-	
42-47008-314-00-000-CSPRG		Water and Sewer Improvements	18,560	550,000	25,000	-	
42-47008-314-00-000-CSSM1		Water and Sewer Improvements	34,563	650,000	25,000	-	
42-47008-314-00-000-CSSM2		Water and Sewer Improvements	-	25,000	25,000	-	
42-47008-314-00-000-CSSM3		Water and Sewer Improvements	-	25,000	25,000	-	
42-47008-314-00-000-CSTAR		Water and Sewer Improvements	-	50,000	25,000	-	
42-47008-314-00-000-CTHOM		Water and Sewer Improvements	33,744	975,000	975,000	-	
42-47008-314-00-000-CVONC		Water and Sewer Improvements	20,795	650,000	50,000	-	
42-47008-314-00-000-CDB50		Water and Sewer Improvements	-	75,000	75,000	-	
42-47008-314-00-000-CAWIA		Water and Sewer Improvements	-	200,000	-	100,000	
42-47008-314-00-000-CBAKE		Water and Sewer Improvements	-	150,000	50,000	100,000	
42-47008-314-00-000-SMP1B		Water and Sewer Improvements	-	25,000	25,000	-	
42-47008-314-00-000-CSSM4		Water and Sewer Improvements	-	25,000	25,000	-	
42-47008-314-00-000-SMP5A		Water and Sewer Improvements	-	500,000	500,000	-	
42-49046-911-00-000-00000		Transfer to Drainage Cap-Proj	-	3,000,000	3,000,000	3,000,000	
42-47008-314-00-000-CNCRS		Water and Sewer Improvements	-	-	-	200,000	
42-47008-314-00-000-CASPE		Water and Sewer Improvements	-	-	-	72,500	
42-47008-314-00-000-CSSM5		Water and Sewer Improvements	-	-	-	640,180	
	Expense Total			1,373,906	22,205,000	9,310,534	16,621,615

Fund	Account Type	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
44	Revenue	44-34805-000-00-000-00000	Water Impact Fees	453,450	175,000	175,000	175,000
		44-34806-000-00-000-00000	Sewer Impact Fees	744,484	300,000	300,000	300,000
		44-36101-000-00-000-00000	Interest Revenue	200,665	90,000	90,000	-
	Revenue Total			1,398,599	565,000	565,000	475,000
	Expense	44-43302-314-00-000-00000	Contract Services	17,799	135,000	135,000	135,000
	Expense Total			17,799	135,000	135,000	135,000
46	Revenue	46-36101-000-00-000-00000	Interest Revenue	441,413	200,000	275,000	220,000
		46-39145-000-00-000-00000	Transfers from Drainage Fund	200,004	-	-	-
		46-39142-000-00-000-00000	Transfers from Water Capital P	-	3,000,000	3,000,000	3,000,000
	Revenue Total			641,417	3,200,000	3,275,000	3,220,000
	Expense	46-44307-331-00-000-00000	Curb and Gutter Maintenance	45,730	100,000	100,000	115,000
		46-47003-331-00-000-00000	Machinery and Equipment	350,149	-	-	-
		46-47009-331-00-000-CBROA	Drainage Improvements	-	200,000	25,000	280,000
		46-47009-331-00-000-CCLAY	Drainage Improvements	40,468	1,000,000	100,000	181,560
		46-47009-331-00-000-CDENI	Drainage Improvements	4,817	100,000	25,000	-
		46-47009-331-00-000-CERID	Drainage Improvements	-	100,000	25,000	600,000
		46-47009-331-00-000-CFIEL	Drainage Improvements	2,138	230,000	15,000	-
		46-47009-331-00-000-CGLNV	Drainage Improvements	-	450,000	150,000	-
		46-47009-331-00-000-CHADL	Drainage Improvements	-	120,000	25,000	-
		46-47009-331-00-000-CHAHN	Drainage Improvements	126,212	10,000	272,840	-
		46-47009-331-00-000-CHUDD	Drainage Improvements	51,314	1,200,000	100,000	-
		46-47009-331-00-000-CHUNT	Drainage Improvements	1,748	25,000	25,781	87,140
		46-47009-331-00-000-CIRAS	Drainage Improvements	33,222	1,100,000	75,000	661,259
		46-47009-331-00-000-CJANE	Drainage Improvements	5,642	85,000	50,000	58,093
		46-47009-331-00-000-CMCCO	Drainage Improvements	-	100,000	25,000	-
		46-47009-331-00-000-CMCCU	Drainage Improvements	(15,162)	300,000	25,000	75,876
		46-47009-331-00-000-CMIDA	Drainage Improvements	-	100,000	25,000	1,000,000
		46-47009-331-00-000-CMOAK	Drainage Improvements	13,976	600,000	25,000	387,852
		46-47009-331-00-000-CMURR	Drainage Improvements	39,948	10,000	25,000	-
		46-47009-331-00-000-CNADN	Drainage Improvements	1,248	20,000	20,558	58,093
		46-47009-331-00-000-CNCRS	Drainage Improvements	-	-	-	300,000
		46-47009-331-00-000-CPARK	Drainage Improvements	-	185,000	25,000	-
		46-47009-331-00-000-CRAYD	Drainage Improvements	-	400,000	200,000	-
		46-47009-331-00-000-CRITA	Drainage Improvements	14,078	500,000	15,000	387,852
		46-47009-331-00-000-CROXI	Drainage Improvements	3,944	55,000	5,000	58,093
		46-47009-331-00-000-CSABL	Drainage Improvements	9,137	100,000	5,000	87,140
		46-47009-331-00-000-CSPRG	Drainage Improvements	-	90,000	90,000	33,350
		46-47009-331-00-000-CVONC	Drainage Improvements	-	140,000	25,000	-
		46-47009-331-00-000-CSSM1	Drainage Improvements	-	30,000	15,000	1,200,000
		46-47009-331-00-000-CLFCR	Drainage Improvements	-	150,000	25,000	-
		46-47009-331-00-000-CSWMP	Drainage Improvements	-	125,000	25,000	-
		46-47009-331-00-000-CFIR1	Drainage Improvements	-	-	-	290,000
	Expense Total			728,610	7,625,000	1,564,180	5,861,309

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PROPRIETARY FUNDS

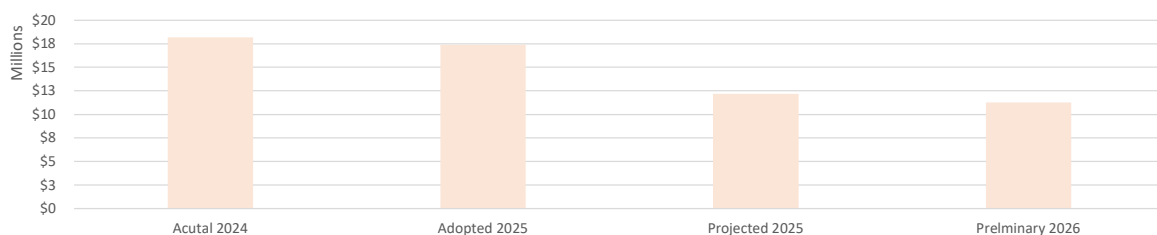
There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City has two service operations with three supporting capital enterprise funds and no internal service fund. The two operation enterprise funds are:

- » Water & Sewer Fund
- » Drainage Fund
- » IT Internal Service Fund

WATER AND SEWER FUND BUDGET SUMMARY

FUND 41	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Cash & Investments, Beginning	11,631,147	18,175,999	18,175,999	12,210,394		12,210,394
Revenues:						
Water Sales Revenue	14,882,389	13,900,000	15,300,000	15,800,000		15,800,000
Water Service Fees	404,101	425,000	425,000	425,000		425,000
Water Connection Fees	169,862	100,000	100,000	100,000		100,000
Sewer Service Revenue	11,840,622	10,995,000	11,500,000	11,500,000		11,500,000
Sewer Surcharge Revenue	1,568,719	1,600,000	1,700,000	1,700,000		1,700,000
Sewer Connection Fees	500	500	500	500		500
Lab Service Fees	59,811	50,000	50,000	50,000		50,000
Penalty Revenue	418,469	350,000	500,000	400,000		400,000
Billing Fees	34,572	35,000	35,000	35,000		35,000
Interest Income	1,146,177	600,000	750,000	600,000		600,000
Miscellaneous	1,395,832	70,300	270,300	112,148		112,148
Total Revenues	31,921,055	28,125,800	30,630,800	30,722,648		30,722,648
Cash & Investments Available	43,552,201	46,301,799	48,806,799	42,933,042		42,933,042
Expenses:						
Public Works Administration	785,626	1,092,726	1,420,802	868,737	195,540	1,064,277
Engineering	509,971	1,521,212	1,526,425	1,487,372	158,525	1,645,897
Environmental Services	398,583	378,044	534,955	369,294	250	369,544
WS Construction	605,947	451,779	451,779	402,984	210,000	612,984
WS Maintenance	1,911,299	2,251,211	2,399,752	1,799,831	430,000	2,229,831
Collection & Distribution	706,498	783,415	783,415	839,270	285,000	1,124,270
Purchased Water	4,059,633	5,400,000	4,900,000	5,300,000	-	5,300,000
Sewer Treatment Fee	2,953,561	3,000,000	3,000,000	3,000,000	-	3,000,000
Sewer Surcharge Fee	1,812,669	2,200,000	2,000,000	2,100,000	-	2,100,000
Meter Maintenance	157,172	240,048	240,048	201,242	-	201,242
Utility Billing	1,064,513	1,009,212	1,014,672	1,002,094	-	1,002,094
Debt Service	108,705	769,295	769,295	-	-	-
Non-Departmental	6,338,720	7,538,103	7,271,286	6,762,044	204,687	6,966,731
Transfer Out: General Fund (PILOT)	528,972	528,976	528,976	1,472,040	-	1,472,040
Transfer Out: Water Capital Project Fund	5,799,996	4,000,000	12,000,000	7,000,000	-	7,000,000
Transfer Out: Capital Replacement Fund	-	255,000	255,000	348,450	-	348,450
Total Expenses	27,741,865	31,419,021	39,096,405	32,953,358	1,484,002	34,437,360
Non-cash adjustments:						
Depreciation/Amortization/Others	2,365,663	2,500,000	2,500,000	2,765,000		2,765,000
Cash & Investments, Ending	18,175,999	17,382,778	12,210,394	12,744,684		11,260,682
Change in Cash Inc/(Dec)	6,544,852	(793,221)	(5,965,605)	534,290		(949,712)
Ending Cash & Investments as a % of						
Total Expenses (City Policy is 20%)	66%	55%	31%	39%		33%

Water & Sewer Fund Ending Cash and Investments



Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Revenue	(000) General	41-31910-000-00-000-00000	Penalties Unpaid Utility Fees	418,469	350,000	500,000	400,000
		41-32290-000-00-000-00000	Miscellaneous Permits	24,791	30,000	230,000	75,000
		41-34050-000-00-000-00000	Admin Services Reimbursement	35,483	38,000	38,000	34,848
		41-34051-000-00-000-00000	Billing Fee Revenue	34,572	35,000	35,000	35,000
		41-34410-000-00-000-00000	Wastewater Fees	11,840,622	10,995,000	11,500,000	11,500,000
		41-34411-000-00-000-00000	Wastewater Surcharge Fees	1,568,719	1,600,000	1,700,000	1,700,000
		41-34800-000-00-000-00000	Water Sales	14,882,389	13,900,000	15,300,000	15,800,000
		41-34801-000-00-000-00000	Service Charges	404,101	425,000	425,000	425,000
		41-34802-000-00-000-00000	Lab Service Fees	59,811	50,000	50,000	50,000
		41-34803-000-00-000-00000	Water Connections	169,862	100,000	100,000	100,000
		41-34804-000-00-000-00000	Sewer Connection Fees	500	500	500	500
		41-34807-000-00-000-00000	Backflow Assembly Fees	150	-	-	-
		41-36101-000-00-000-00000	Interest Revenue	1,146,177	600,000	750,000	600,000
		41-37215-000-00-000-00000	Resale of Goods and Services	4,355	2,300	2,300	2,300
		41-37230-000-00-000-00000	Miscellaneous Revenue	53	-	-	-
		41-39701-000-00-000-00000	Capital Contributions	1,331,000	-	-	-
			(000) General Total		31,921,055	28,125,800	30,630,800
Revenue Total				31,921,055	28,125,800	30,630,800	30,722,648

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(311) Public Works Admin	41-41100-311-00-000-00000	Full-Time Salaries and Wages	381,722	466,554	466,554	422,425
		41-41110-311-00-000-00000	Part-Time Salaries and Wages	-	-	-	20,000
		41-41130-311-00-000-00000	Longevity Pay	4,533	4,704	4,704	5,517
		41-41140-311-00-000-00000	Sick Pay	16,652	21,424	21,424	20,524
		41-41150-311-00-000-00000	Incentive Pay	46	-	-	840
		41-41160-311-00-000-00000	Vehicle Allowance	4,833	4,800	4,800	4,800
		41-41300-311-00-000-00000	Salary-Overtime	2,070	525	525	551
		41-42100-311-00-000-00000	Health Insurance	49,925	84,027	84,027	83,075
		41-42200-311-00-000-00000	FICA - Medicare Contributions	5,582	7,221	7,221	6,852
		41-42300-311-00-000-00000	Retirement - TMRS	72,620	108,471	108,471	99,442
		41-44305-311-00-000-00000	Software Maintenance	34,391	115,000	115,000	115,000
		41-44319-311-00-000-00000	Service Agreements	47,495	90,000	90,000	95,000
		41-45801-311-00-000-00000	Conferences and Training	4,513	7,500	7,500	7,500
		41-46010-311-00-000-00000	Office Supplies	4,319	5,000	5,000	5,000
		41-46016-311-00-000-00000	Uniforms	7,551	1,500	1,500	1,500
		41-46405-311-00-000-00000	Dues and Subscriptions	829	1,000	1,000	1,000
		41-47012-311-00-000-00000	Computer Software	148,545	175,000	503,076	175,250
		(311) Public Works Admin Total		785,626	1,092,726	1,420,802	1,064,277
	(312) Engineering	41-41100-312-00-000-00000	Full-Time Salaries and Wages	331,958	487,096	487,096	493,832
		41-41130-312-00-000-00000	Longevity Pay	724	1,068	1,068	1,917
		41-41140-312-00-000-00000	Sick Pay	-	10,715	10,715	2,933
		41-41150-312-00-000-00000	Incentive Pay	1,206	-	-	6,998
		41-41300-312-00-000-00000	Salary-Overtime	2,172	1,622	1,622	3,967
		41-42100-312-00-000-00000	Health Insurance	36,910	85,098	85,098	99,608
		41-42200-312-00-000-00000	FICA - Medicare Contributions	4,418	7,255	7,255	7,154
		41-42300-312-00-000-00000	Retirement - TMRS	59,155	108,458	108,458	109,737
		41-44319-312-00-000-00000	Service Agreements	61,708	800,000	805,213	850,000
		41-44597-312-00-000-00000	Discounts Taken	673	-	-	-
		41-45801-312-00-000-00000	Conferences and Training	4,317	7,500	7,500	8,500
		41-46010-312-00-000-00000	Office Supplies	2,472	2,900	2,900	7,900
		41-46015-312-00-000-00000	Small Tools	323	3,600	3,600	6,600
		41-46016-312-00-000-00000	Uniforms	1,214	3,100	3,100	3,900
		41-46405-312-00-000-00000	Dues and Subscriptions	2,721	2,800	2,800	2,850
		41-47003-312-00-000-00000	Machinery and Equipment	-	-	-	40,000
		(312) Engineering Total		509,971	1,521,212	1,526,425	1,645,897

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(313) Environmental Services	41-41100-313-00-000-00000	Full-Time Salaries and Wages	86,895	138,748	138,748	113,511
		41-41130-313-00-000-00000	Longevity Pay	247	420	420	477
		41-41140-313-00-000-00000	Sick Pay	-	2,084	2,084	-
		41-42100-313-00-000-00000	Health Insurance	25,365	33,492	33,492	36,423
		41-42200-313-00-000-00000	FICA - Medicare Contributions	1,438	2,048	2,048	1,515
		41-42300-313-00-000-00000	Retirement - TMRS	15,517	30,452	30,452	18,768
		41-43308-313-00-000-00000	Lab Services	46,588	75,000	75,000	75,000
		41-44319-313-00-000-00000	Service Agreements	160,978	75,000	231,911	80,000
		41-45501-313-00-000-00000	Printing & Publishing	1,851	2,500	2,500	5,000
		41-45801-313-00-000-00000	Conferences and Training	1,105	2,000	2,000	2,000
		41-46010-313-00-000-00000	Office Supplies	358	800	800	1,000
		41-46012-313-00-000-00000	Safety Supplies	56	200	200	200
		41-46013-313-00-000-00000	Chemical Supplies	30,924	13,000	13,000	33,000
		41-46015-313-00-000-00000	Small Tools	265	500	500	500
		41-46016-313-00-000-00000	Uniforms	876	1,300	1,300	1,300
		41-46405-313-00-000-00000	Dues and Subscriptions	438	500	500	600
		41-47012-313-00-000-00000	Computer Software	-	-	-	250
		41-41110-313-00-000-00000	Part-Time Salaries and Wages	25,680	-	-	-
	(313) Environmental Services Total			398,583	378,044	534,955	369,544
	(314) Construction	41-41100-314-00-000-00000	Full-Time Salaries and Wages	198,086	241,647	241,647	200,433
		41-41130-314-00-000-00000	Longevity Pay	690	573	573	2,277
		41-41140-314-00-000-00000	Sick Pay	3,697	4,757	4,757	4,076
		41-41150-314-00-000-00000	Incentive Pay	3,140	2,370	2,370	3,868
		41-41300-314-00-000-00000	Salary-Overtime	4,908	10,117	10,117	11,278
		41-42100-314-00-000-00000	Health Insurance	62,519	91,726	91,726	79,752
		41-42200-314-00-000-00000	FICA - Medicare Contributions	2,790	3,755	3,755	3,037
		41-42300-314-00-000-00000	Retirement - TMRS	37,687	55,834	55,834	52,763
		41-43302-314-00-000-00000	Contract Services	12,412	15,000	15,000	15,000
		41-44311-314-00-000-00000	Water Line Maintenance	510	-	-	-
		41-44422-314-00-000-00000	Rentals	3,546	4,000	4,000	7,000
		41-45801-314-00-000-00000	Conferences and Training	2,130	3,000	3,000	4,000
		41-46010-314-00-000-00000	Office Supplies	1,039	2,500	2,500	2,500
		41-46012-314-00-000-00000	Safety Supplies	4,472	4,000	4,000	4,000
		41-46015-314-00-000-00000	Small Tools	6,564	7,500	7,500	8,000
		41-46016-314-00-000-00000	Uniforms	3,014	3,800	3,800	3,800
		41-46405-314-00-000-00000	Dues and Subscriptions	1,106	1,200	1,200	1,200
		41-47003-314-00-000-00000	Machinery and Equipment	257,636	-	-	210,000
	(314) Construction Total			605,947	451,779	451,779	612,984

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(315) System Maintenance	41-41100-315-00-000-00000	Full-Time Salaries and Wages	541,633	802,469	802,469	674,074
		41-41125-315-00-000-00000	On Call Pay	27,514	32,850	32,850	32,850
		41-41130-315-00-000-00000	Longevity Pay	4,087	4,902	4,902	4,221
		41-41140-315-00-000-00000	Sick Pay	10,520	17,873	17,873	14,390
		41-41150-315-00-000-00000	Incentive Pay	16,119	17,160	17,160	18,018
		41-41300-315-00-000-00000	Salary-Overtime	32,944	40,448	40,448	42,470
		41-42100-315-00-000-00000	Health Insurance	164,371	300,260	300,260	180,081
		41-42200-315-00-000-00000	FICA - Medicare Contributions	8,487	13,250	13,250	8,838
		41-42300-315-00-000-00000	Retirement - TMRS	114,834	196,999	196,999	171,389
		41-44114-315-00-000-00000	Waste Disposal	19,195	15,000	15,000	20,000
		41-44303-315-00-000-00000	Equipment Maintenance	15,841	20,000	20,000	20,000
		41-44310-315-00-000-00000	Water Meters	158,875	70,000	70,000	180,000
		41-44311-315-00-000-00000	Water Line Maintenance	325,013	230,000	230,000	230,000
		41-44312-315-00-000-00000	Sewer Line Maintenance	100,381	90,000	90,000	100,000
		41-44315-315-00-000-00000	Lift Station Maintenance	4,753	75,000	75,000	75,000
		41-44316-315-00-000-00000	Fire Hydrant Maintenance	86,781	45,000	45,000	60,000
		41-44319-315-00-000-00000	Service Agreements	-	-	-	-
		41-44422-315-00-000-00000	Rentals	6,320	20,000	20,000	20,000
		41-45304-315-00-000-00000	Cell Phone Expenses	55	-	-	-
		41-45801-315-00-000-00000	Conferences and Training	5,944	5,000	5,000	6,000
		41-46010-315-00-000-00000	Office Supplies	1,177	2,000	2,000	2,000
		41-46012-315-00-000-00000	Safety Supplies	13,116	15,000	15,000	15,000
		41-46013-315-00-000-00000	Chemical Supplies	9,473	1,500	1,500	1,500
		41-46015-315-00-000-00000	Small Tools	14,179	10,000	10,000	10,000
		41-46016-315-00-000-00000	Uniforms	4,231	10,500	10,500	13,000
		41-46405-315-00-000-00000	Dues and Subscriptions	1,385	1,000	1,000	1,000
		41-47003-315-00-000-00000	Machinery and Equipment	224,070	215,000	363,541	330,000
			(315) System Maintenance Total	1,911,299	2,251,211	2,399,752	2,229,831
	(316) Collection / Distributio	41-41100-316-00-000-00000	Full-Time Salaries and Wages	304,155	290,234	290,234	315,903
		41-41130-316-00-000-00000	Longevity Pay	4,931	5,262	5,262	5,877
		41-41140-316-00-000-00000	Sick Pay	11,330	14,576	14,576	12,196
		41-41150-316-00-000-00000	Incentive Pay	11,176	10,900	10,900	11,445
		41-41300-316-00-000-00000	Salary-Overtime	40,142	40,448	40,448	42,470
		41-42100-316-00-000-00000	Health Insurance	74,180	83,602	83,602	90,917
		41-42200-316-00-000-00000	FICA - Medicare Contributions	5,031	5,211	5,211	5,586
		41-42300-316-00-000-00000	Retirement - TMRS	67,206	76,382	76,382	85,176
		41-43308-316-00-000-00000	Lab Services	39,272	70,000	70,000	80,000
		41-44111-316-00-000-00000	Purchased Water	4,059,596	5,400,000	4,900,000	5,300,000
		41-44112-316-00-000-00000	Sewer Treatment Fees	2,953,561	3,000,000	3,000,000	3,000,000
		41-44113-316-00-000-00000	Sewer Surcharge Fees	1,812,669	2,200,000	2,000,000	2,100,000
		41-44304-316-00-000-00000	Computer Equipment Maintenance	-	10,000	10,000	10,000
		41-44309-316-00-000-00000	Water Tank Maintenance	4,695	30,000	30,000	230,000
		41-44315-316-00-000-00000	Lift Station Maintenance	28,610	4,500	4,500	4,500
		41-44317-316-00-000-00000	Pump Maintenance	63,815	50,000	50,000	50,000
		41-44319-316-00-000-00000	Service Agreements	-	-	-	85,000
		41-44322-316-00-000-00000	Building Maintenance	907	5,000	5,000	5,000
		41-44431-316-00-000-00000	TCEQ City Water License	34,102	55,000	55,000	55,000
		41-45501-316-00-000-00000	Printing & Publishing	-	4,500	4,500	5,000
		41-45801-316-00-000-00000	Conferences and Training	2,071	6,000	6,000	8,000
		41-46010-316-00-000-00000	Office Supplies	689	2,000	2,000	2,000
		41-46012-316-00-000-00000	Safety Supplies	4,459	3,500	3,500	3,500
		41-46013-316-00-000-00000	Chemical Supplies	6,386	4,500	4,500	4,500
		41-46014-316-00-000-00000	Equipment Supplies	747	2,000	2,000	2,000
		41-46015-316-00-000-00000	Small Tools	521	5,000	5,000	5,000
		41-46016-316-00-000-00000	Uniforms	1,464	3,200	3,200	3,400
		41-46017-316-00-000-00000	Postage	-	100	100	100
		41-46405-316-00-000-00000	Dues and Subscriptions	608	1,500	1,500	1,700
		41-41120-316-00-000-00000	Out of Class Pay	36	-	-	-
			(316) Collection / Distribution Total	9,532,361	11,383,415	10,683,415	11,524,270
	(317) Meter Maintenance	41-41100-317-00-000-00000	Full-Time Salaries and Wages	96,245	131,719	131,719	99,096
		41-41130-317-00-000-00000	Longevity Pay	1,360	1,500	1,500	1,773
		41-41140-317-00-000-00000	Sick Pay	2,155	2,773	2,773	2,399
		41-41150-317-00-000-00000	Incentive Pay	1,308	1,300	1,300	1,300
		41-41300-317-00-000-00000	Salary-Overtime	1,144	3,801	3,801	3,991
		41-42100-317-00-000-00000	Health Insurance	30,069	50,035	50,035	48,972
		41-42200-317-00-000-00000	FICA - Medicare Contributions	1,374	2,043	2,043	1,391
		41-42300-317-00-000-00000	Retirement - TMRS	18,509	30,377	30,377	25,820
		41-45304-317-00-000-00000	Cell Phone Expenses	3,864	6,000	6,000	6,000
		41-46011-317-00-000-00000	Computer Supplies	-	3,500	3,500	3,500
		41-46015-317-00-000-00000	Small Tools	753	5,000	5,000	5,000
		41-46016-317-00-000-00000	Uniforms	392	2,000	2,000	2,000
			(317) Meter Maintenance Total	157,172	240,048	240,048	201,242

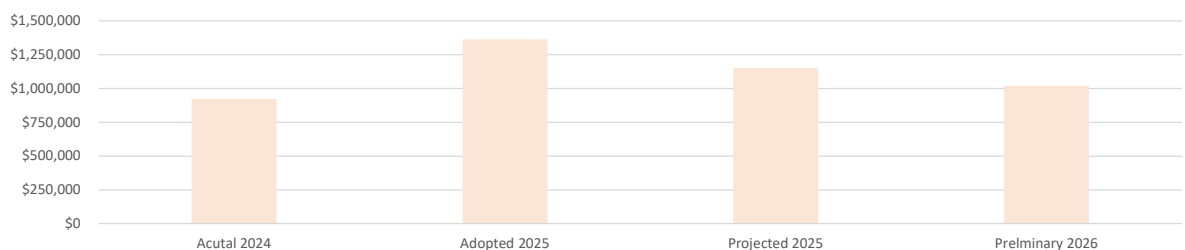
Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(391) Utility Billing	41-41100-391-00-000-00000	Full-Time Salaries and Wages	425,231	374,595	374,595	388,251
		41-41110-391-00-000-00000	Part-Time Salaries and Wages	14,557	15,180	15,180	15,939
		41-41130-391-00-000-00000	Longevity Pay	3,370	3,799	3,799	4,365
		41-41140-391-00-000-00000	Sick Pay	13,752	17,664	17,664	13,611
		41-41150-391-00-000-00000	Incentive Pay	1,646	1,680	1,680	1,680
		41-41300-391-00-000-00000	Salary-Overtime	-	3,885	3,885	3,885
		41-42100-391-00-000-00000	Health Insurance	93,561	115,273	115,273	94,389
		41-42200-391-00-000-00000	FICA - Medicare Contributions	6,367	6,041	6,041	6,182
		41-42300-391-00-000-00000	Retirement - TMRS	80,125	86,545	86,545	88,393
		41-43302-391-00-000-00000	Contract Services	112,207	128,200	128,200	128,400
		41-44305-391-00-000-00000	Software Maintenance	198,729	142,000	147,460	141,000
		41-45501-391-00-000-00000	Printing & Publishing	110,495	105,600	105,600	108,000
		41-45801-391-00-000-00000	Conferences and Training	3,861	6,750	6,750	6,000
		41-46010-391-00-000-00000	Office Supplies	612	1,000	1,000	1,000
		41-46016-391-00-000-00000	Uniforms	-	1,000	1,000	1,000
		(391) Utility Billing Total		1,064,513	1,009,212	1,014,672	1,002,094
	(711) Debt Service	41-44513-711-00-000-00000	Amortization expense	(151,717)	-	-	-
		41-48001-711-00-000-PCO18	Principal on Debt	-	207,276	207,276	-
		41-48001-711-00-000-PG21A	Principal on Debt	-	135,000	135,000	-
		41-48001-711-00-000-PGR20	Principal on Debt	-	220,000	220,000	-
		41-48002-711-00-000-ICO06	Interest on Debt	14,643	-	-	-
		41-48002-711-00-000-ICO07	Interest on Debt	6,411	-	-	-
		41-48002-711-00-000-ICO18	Interest on Debt	142,579	131,850	131,850	-
		41-48002-711-00-000-IG21A	Interest on Debt	56,450	49,825	49,825	-
		41-48002-711-00-000-IGR14	Interest on Debt	(807)	-	-	-
		41-48002-711-00-000-IGR17	Interest on Debt	13,139	-	-	-
		41-48002-711-00-000-IGR20	Interest on Debt	28,152	25,344	25,344	-
		41-48002-711-00-000-PGR14	Interest on Debt	2,052	-	-	-
		41-48002-711-00-000-IGR21	Interest on Debt	(2,196)	-	-	-
		(711) Debt Service Total		108,705	769,295	769,295	-

Account Type	Department Number/Name	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Adopted 2026
Expense	(811) Non-Departmental	41-41100-811-00-000-00000	Full-Time Salaries and Wages	-	160,485	160,485	179,561
		41-42120-811-00-000-00000	Retiree Insurance	4,069	50,000	20,000	12,500
		41-42500-811-00-000-00000	Unemployment Insurance	4,768	11,117	11,117	11,243
		41-43101-811-00-000-00000	Administrative Reimbursement	907,128	920,000	920,000	982,552
		41-43102-811-00-000-00000	Franchise Fee	1,944,000	1,944,000	1,944,000	1,296,250
		41-43103-811-00-000-00000	Fleet Services Fees	103,128	70,000	100,000	100,000
		41-43104-811-00-000-00000	Building Maintenance Admin Fee	159,540	170,000	170,000	183,124
		41-43201-811-00-000-00000	Audit Services	23,678	48,000	48,000	30,000
		41-43302-811-00-000-00000	Contract Services	70,425	-	13,275	25,000
		41-43303-811-00-000-00000	Depository Expense	369,588	360,000	360,000	360,000
		41-43306-811-00-000-00000	Paying Agent Fees	-	-	10,000	10,000
		41-44319-811-00-000-00000	Service Agreements	29,592	65,000	67,908	65,000
		41-44322-811-00-000-00000	Building Maintenance	-	158,000	158,000	158,000
		41-44423-811-00-000-00000	Lease Expense	20,058	24,300	24,300	24,300
		41-44511-811-00-000-00000	Bad Debt Expense	-	80,000	80,000	80,000
		41-44512-811-00-000-00000	Depreciation	2,365,663	2,500,000	2,500,000	2,765,000
		41-44598-811-00-000-00000	Local Grants and Contingencies	4,500	500,000	200,000	200,000
		41-45201-811-00-000-00000	Property&Casualty Ins Premiums	128,718	200,650	200,650	200,650
		41-45202-811-00-000-00000	Property & Casualty Losses	11,834	56,801	56,801	56,801
		41-45301-811-00-000-00000	Telephone Expense	23,210	30,000	30,000	25,000
		41-45304-811-00-000-00000	Cell Phone Expenses	395	7,000	7,000	3,000
		41-45501-811-00-000-00000	Printing & Publishing	-	500	500	500
		41-46010-811-00-000-00000	Office Supplies	3,478	4,000	5,000	5,000
		41-46017-811-00-000-00000	Postage	-	10,000	10,000	2,500
		41-46210-811-00-000-00000	Electricity Gas	161,788	167,000	173,000	184,000
		41-46401-811-00-000-00000	Publications	629	1,250	1,250	1,250
		41-49999-000-00-000-00000	OPEB Expense	(3,582)	-	-	-
		41-45801-811-00-000-CDLTR	Conferences and Training	6,116	-	-	5,500
		(811) Non-Departmental Total			6,338,720	7,538,103	7,271,286
	(911) Interfund Transfers	41-49001-911-00-000-00000	Transfer to General Fund (PILOT)	528,972	528,976	528,976	1,472,040
		41-49042-911-00-000-00000	Transfer to Water Capital Proj	5,799,996	4,000,000	12,000,000	7,000,000
		41-49035-911-00-000-00000	Transfer to Captl Replacemnt	-	255,000	255,000	348,450
	(911) Interfund Transfers Total			6,328,968	4,783,976	12,783,976	8,820,490
Expense Total			27,741,865	31,419,021	39,096,405	34,437,360	

DRAINAGE FUND BUDGET SUMMARY

FUND 45	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Cash & Investments, Beginning	130,504	1,136,873	921,898	1,152,191		1,152,191
Revenues						
Drainage Fee Revenues	1,969,723	2,000,000	2,000,000	2,100,000		2,100,000
Penalty Revenues	81,109	52,500	52,500	52,500		52,500
Interest Income	38,018	20,000	20,000	22,000		22,000
Capital Contribution	335,000	-	-	-		-
Total Revenues	2,423,850	2,072,500	2,072,500	2,174,500		2,174,500
Cash & Investments Available	2,554,354	3,209,373	2,994,398	3,326,691		3,326,691
Expenses						
Drainage Maintenance	785,758	1,074,036	1,074,036	892,877	-	892,877
Debt Service	10,268	-	-	-	-	-
Non Departmental	1,136,680	1,238,387	1,235,170	1,265,384	18,961	1,284,345
Billing Fee to Water Fund	35,196	38,000	38,000	34,848	-	34,848
Transfer to General Fund	39,996	70,000	70,000	103,625	-	103,625
Transfer to Drainage Capital Project Fund	200,004	-	-	600,000	-	600,000
Total Expenses	2,207,903	2,420,424	2,417,207	2,896,734	18,961	2,915,695
Non-cash adjustments:						
Depreciation/Amortization/Other	575,447	575,000	575,000	610,000		610,000
Cash & Investments, Ending	921,898	1,363,950	1,152,191	1,039,957		1,020,996
Increase/(Decrease) in Cash & Investments	791,394	227,076	230,293	(112,234)		(131,195)
Ending Cash & Investments as a % of Total Expenses (City Policy is 20%)	42%	56%	48%	36%		35%

Drainage Fund Ending Cash and Investments



Account Type	Department	GL Account	Account Name	Actual 2024	Adopted 2025	Projected 2025	Base 2026	Decision Package	Adopted 2026		
Revenue	000	45-31910-000-00-000-00000	Penalties Unpaid Utility Fees	81,109	52,500	52,500	52,500	-	52,500		
		45-34450-000-00-000-00000	Drainage Fees	1,969,723	2,000,000	2,000,000	2,100,000	-	2,100,000		
		45-36101-000-00-000-00000	Interest Revenue	38,018	20,000	20,000	22,000	-	22,000		
		45-39701-000-00-000-00000	Capital Contributions	335,000	-	-	-	-	-		
000 Total				2,423,850	2,072,500	2,072,500	2,174,500	-	2,174,500		
Revenue Total				2,423,850	2,072,500	2,072,500	2,174,500	-	2,174,500		
Expense	331	45-41100-331-00-000-00000	Full-Time Salaries and Wages	335,458	333,892	333,892	392,422	-	392,422		
		45-41130-331-00-000-00000	Longevity Pay	2,938	3,657	3,657	3,645	-	3,645		
		45-41140-331-00-000-00000	Sick Pay	4,870	6,266	6,266	9,722	-	9,722		
		45-41150-331-00-000-00000	Incentive Pay	7,089	8,600	8,600	10,084	-	10,084		
		45-41300-331-00-000-00000	Salary-Overtime	11,219	11,070	11,070	41,238	-	41,238		
		45-42100-331-00-000-00000	Health Insurance	92,461	116,836	116,836	134,707	-	134,707		
		45-42200-331-00-000-00000	FICA - Medicare Contributions	4,720	5,268	5,268	6,386	-	6,386		
		45-42300-331-00-000-00000	Retirement - TMRS	94,722	78,397	78,397	99,124	-	99,124		
		45-43302-331-00-000-00000	Contract Services	9,532	7,000	7,000	15,000	-	15,000		
		45-43302-331-00-000-ORSWM	Contract Services	-	5,000	5,000	5,000	-	5,000		
		45-43302-331-00-000-OTCEQ	Contract Services	100	250	250	250	-	250		
		45-44114-331-00-000-00000	Waste Disposal	4,292	8,000	8,000	8,000	-	8,000		
		45-44313-331-00-000-00000	Drainage System Maintenance	81,618	100,000	100,000	100,000	-	100,000		
		45-44319-331-00-000-00000	Service Agreements	-	10,000	10,000	11,000	-	11,000		
		45-44422-331-00-000-00000	Rentals	10,693	6,000	6,000	7,000	-	7,000		
		45-45304-331-00-000-00000	Cell Phone Expenses	-	1,000	1,000	1,000	-	1,000		
		45-45501-331-00-000-00000	Printing & Publishing	309	1,500	1,500	1,500	-	1,500		
		45-45801-331-00-000-00000	Conferences and Training	3,221	3,000	3,000	3,000	-	3,000		
		45-46010-331-00-000-00000	Office Supplies	286	1,000	1,000	1,500	-	1,500		
		45-46012-331-00-000-00000	Safety Supplies	7,885	7,000	7,000	7,000	-	7,000		
		45-46013-331-00-000-00000	Chemical Supplies	4,288	9,000	9,000	14,000	-	14,000		
		45-46014-331-00-000-00000	Equipment Supplies	6,778	5,500	5,500	5,500	-	5,500		
		45-46015-331-00-000-00000	Small Tools	11,608	10,500	10,500	10,500	-	10,500		
		45-46016-331-00-000-00000	Uniforms	6,268	4,300	4,300	4,300	-	4,300		
		45-46405-331-00-000-00000	Dues and Subscriptions	604	1,000	1,000	1,000	-	1,000		
		45-47003-331-00-000-00000	Machinery and Equipment	84,799	330,000	330,000	-	-	-		
		331 Total				785,758	1,074,036	1,074,036	892,877	-	892,877
		711	45-48002-711-00-000-ICO06	Interest on Debt	5,751	-	-	-	-	-	
				45-48002-711-00-000-IGR14	Interest on Debt	683	-	-	-	-	-
				45-48002-711-00-000-PGR14	Interest on Debt	3,834	-	-	-	-	-
		711 Total				10,268	-	-	-	-	-
		811	45-41100-811-00-000-00000	Full-Time Salaries and Wages	-	15,420	15,420	-	18,961	18,961	
				45-42120-811-00-000-00000	Retiree Insurance	612	-	-	1,601	-	1,601
45-42500-811-00-000-00000	Unemployment Insurance			772	-	-	767	-	767		
45-43101-811-00-000-00000	Administrative Reimbursement			274,500	290,000	290,000	294,766	-	294,766		
45-43102-811-00-000-00000	Franchise Fee			60,000	132,000	132,000	105,000	-	105,000		
45-43103-811-00-000-00000	Fleet Services Fees			51,753	40,000	40,000	40,000	-	40,000		
45-43105-811-00-000-00000	Billing Fee			35,196	38,000	38,000	34,848	-	34,848		
45-44512-811-00-000-00000	Depreciation			575,447	575,000	575,000	610,000	-	610,000		
45-44598-811-00-000-00000	Local Grants and Contingencies			-	12,500	12,500	12,500	-	12,500		
45-45201-811-00-000-00000	Property&Casualty Ins Premiums			136,583	125,217	155,000	155,000	-	155,000		
45-45202-811-00-000-00000	Property & Casualty Losses			30,235	48,000	15,000	40,000	-	40,000		
45-45304-811-00-000-00000	Cell Phone Expenses			-	250	250	250	-	250		
45-49999-000-00-000-00000	OPEB Expense			1,279	-	-	-	-	-		
45-45801-811-00-000-CDLTR	Conferences and Training			5,500	-	-	5,500	-	5,500		
811 Total				1,171,876	1,276,387	1,273,170	1,300,232	18,961	1,319,193		
911	45-49001-911-00-000-00000	Transfer to General Fund	39,996	70,000	70,000	103,625	-	103,625			
		45-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	200,004	-	-	600,000	-	600,000		
911 Total				240,000	70,000	70,000	703,625	-	703,625		
Expense Total				2,207,903	2,420,424	2,417,207	2,896,734	18,961	2,915,695		

Information Technology Internal Service Fund BUDGET SUMMARY						
	Actual FY2024	Adopted FY2025	Projected FY2025	Base FY 2026	Decision Package	Adopted FY2026
Fund Balance, Beginning	-	-	-	1,000,000		1,000,000
<u>Revenues</u>						
Revenue from other Funds	-	-	-	1,088,284		1,088,284
Transfer	-	-	1,000,000	-		-
Total Revenues	-	-	1,000,000	1,088,284		1,088,284
Funds Available	-	-	1,000,000	2,088,284		2,088,284
<u>Expenditures</u>						
Service Cost	-	-	-	983,284		983,284
Equipment Expenses	-	-	-	327,589		327,589
Total Expenditures	-	-	-	1,310,873		1,310,873
Fund Balance, Ending	-	-	1,000,000	777,411		777,411

SUPPLEMENTAL INFORMATION

This section provides additional information relating to the City of Haltom City that may be of interest to the reader.

- » FINANCIAL MANAGEMENT POLICIES**
- » FUND STRUCTURE**
- » ACCOUNTING SYSTEM & BUDGET CONTROL**
- » BUDGET PROCESS**

City of Haltom City Financial Management Policies

Purpose

The financial management policies of the City of Haltom City are designed to ensure the financial integrity of the City's government and assist the City in achieving the following objectives:

- Deliver quality basic City services that meet the needs and desires of the citizens.
- Provide a financial base sufficient to maintain or enhance City assets required to support community service demands.
- Adapt to constantly changing needs, desires, and service requirements of the City.
- Prudent and professional financial management practices to assure residents of Haltom City and the financial community that City government is well-managed and in sound fiscal condition.
- Providing cost-effective services to citizens through cooperation with other government entities.
- An adequate capital improvement program that maintains and enhances the public's assets.

General Goals

1. Audit

- The City will follow a five-year review of an outside (independent) auditor as provided in the City Charter. The auditors must demonstrate breadth and depth of staff necessary to handle the City's audit in a timely manner. The audited financial statements shall be submitted to the City Council within 180 days of the close of the fiscal year.
- In compliance with City Policy, a committee of four (4) members of the City Council will be selected to operate as the City Council Audit Committee. Three of the members are active members, and the fourth serves as an alternate. This committee reviews the financial statements and audit findings with the independent outside auditors and recommends Council action concerning the audited financial statements.

2. Annual/Interim Reporting

- Annual reporting will be completed within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards promulgated by the Governmental Accounting Standards Board.
- Interim activity reports will be made available to the council and management each quarter.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment as required.
- Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are

adopted for most funds. All annual appropriations remain open for 60 days subsequent to year-end.

- The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications that meet those necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.
- In addition, the City will submit its annual budget to GFOA for review to receive the Distinguished Budget Presentation Award.

3. Staffing

- Staffing levels shall be adequate for the departments of the City to function effectively.
- Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Whenever possible, compensatory time (comp time) shall be offered instead.
- Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the City's internal controls are jeopardized.

Revenue Objectives

1. Revenue System

- The City shall strive to operate a revenue system that is simple and reliable so assurances can be provided that the revenue base will materialize according to budget planning.
- Consistent monitoring and collection policies will be maintained to ensure the integrity of the revenue system. Revenue collections will be consolidated under the finance department.

2. Revenue Analysis

- Monthly reports shall be prepared to compare actual revenues to the budget and to determine the variances and associated corrective action necessary. The monthly reports will be consolidated into quarterly reports and presented to the City Council in open session.

3. Fee Schedule

- The City will maintain a centralized list of fees adopted by ordinance and updated annually by resolution.
- Each year, the City will review its fee structure to ensure that revenue collections are adequate to meet corresponding expenditures (cost of service concept). Such reviews will be conducted in concert with the budget preparation process.

4. Administrative/Internal Services

- The Enterprise Funds, being the Water & Sewer Fund and the Drainage Utility Fund, engage in transactions with other funds of the City. All services rendered by this fund for other funds of the governmental jurisdiction should

be billed at pre-determined rates, and all services received by this fund from other funds should be paid for on the same basis that other users are charged.

5. Franchise Fees

- The Enterprise Funds will pay a franchise fee based on the same rationale as used with the electric, gas, and telephone companies. A franchise fee is paid to compensate the City for public property, street, and alley usage.

Expenditure Objectives

1. Interim Reporting

- Monthly reports shall be prepared showing actual expenditures compared to the original budget. Each monthly report will be consolidated into quarterly reports which contain an executive summary disclosing significant trends affecting the financial performance of the City. These reports will be presented to the City Council in open session.

2. Budget Amendments

- Modifications to the approved annual budget may be made within the following specific guidelines:
 - Modifications within the operating categories (supplies, maintenance, services, and sundry) may be made with Finance Director approval.
 - Modifications within the personnel and capital categories may be made with the approval of the City Manager.
 - Modifications to reserve categories, inter-fund totals, or overall budget increases shall be done only with City Council consent, after a public hearing held in accordance with the City Charter and applicable State law.

3. Performance Measures

- Performance measures and productivity indicators shall be used as expenditure guidelines. The measures will be illustrative of departmental and organizational goals. These measures will be reviewed annually for efficiency and effectiveness. This information shall be included in the annual budgeting process and in the approved budget document. Further, performance and productivity data will be reported to the City Council periodically throughout the fiscal year.

Budget Concepts

1. Balanced Budget

- The budget should be balanced with current, reoccurring revenues equal to or greater than current, reoccurring expenditures. To accomplish this aim, emphasis will be placed first on identifying opportunities to reduce costs

while maintaining service quality, encouraging increased productivity and recovering costs through fees.

- Reserves exceeding the required levels may be used for one-time expenditures. Non-essential services that cannot generate revenues to support some or all operations may be reduced or eliminated.
- Tax increases will be considered only in the event that the above strategies fail to address essential service levels that cannot be reduced.
- Detail control is accomplished by maintaining appropriations and expended balances by line-item account within each operating department within each budgeted fund. Purchase orders or payments that would result in an over-expenditure of a line-item account are not processed without the approval of the Finance Director or the City Manager

2. Planning

- The City shall prepare a proposed itemized budget for each fund annually with a multi-year outlook. The budget process will be performance-based and focused on goals, objectives, and performance indicators.
- For each capital fund, the annual budget will have a five-year financial plan.

3. Revenue Projection

- Projections of revenues will be realistic, modest and based upon historical trends coupled with current economic conditions.
- Revenues are projected for the current fiscal year, proposed fiscal year. The estimates for outlying years are reviewed annually and revised as needed.

4. Expenditures/Expenses

- All new spending will be analyzed for its impact upon future years. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.
- The City will avoid budgetary procedures that balance current, reoccurring expenditures at the expense of meeting future years' expenses that may jeopardize the ability to meet expenses in subsequent years.
- Fund balances in excess of policy minimums may be used for capital outlays, contingencies, or one-time expenditures.
- Budgets for the use of bond proceeds will be developed in accordance with the use of proceeds covenant in the bond ordinance.

Fund Balance/Operating Position Concepts

1. Required Reserves

- The City will maintain an unallocated fund balance (cash and investments) to be used for unanticipated emergencies of at least 20 percent of the expenditure budgets of the major operating funds (General, Water & Sewer, Drainage Funds). These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade bond rating.

- All other funds are expected to maintain positive fund balances. Each fund may borrow internally from other City funds to provide cash flow requirements. These loans will be on a short-term basis.

2. Use of Surplus

- It is the intent of the City to use surpluses to accomplish three goals: meeting reserve requirements, avoiding tax or rate increases in ensuing years, and minimizing or avoiding future debt.

Capital Planning Criteria

1. Capital Improvement Budget

- The City will coordinate the development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The estimated costs and potential funding sources for each capital project will be identified before the project is submitted to the City Council for approval.

2. Alternative Capital Financing

- The City shall explore funding alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, capital recovery fees, and current funds.
- Intergovernmental assistance will be used to finance only those capital improvements that are consistent with the Capital Improvement Plan and City priorities, as well as those operating and maintenance costs which have been included in the operating budget.

Debt Management

1. Limits

- The City will strive to limit general obligation annual debt requirements to 25% of general government expenditures. Furthermore, the debt service portion of the tax rate will not exceed \$0.25 per \$100 to service the bonds as approved by the voters in 2010.
- Long-term debt shall not be used for financing current operations. The life of the bonds and/or other debt source shall not exceed the useful life of the asset.

2. Required Coverage

- Revenue bond coverage (Water & Sewer) shall be maintained at a minimum of revenues, less operating expenses, exceeding the annual debt service cost by 25% (1.25 times coverage). This exceeds our covenanted standard of 1 times coverage.

3. Continuing Disclosure

- Full disclosure of operations and open lines of communication shall be made to rating agencies. The City staff, with the assistance of bond advisors, shall prepare the necessary materials and presentation to the rating agencies. Inter-period reporting of material events to rating agencies and other oversight agencies is required as events occur.

4. Variable Rate / Floating Rate Debt

- Debt instruments structured with variable rate or floating rate features (including derivatives) are to be utilized only after careful review by the City's financial advisor and bond counsel and subject to continuous monitoring and reporting.

Performance Measurement**1. Strategic Priorities Evaluation**

- Every year, the City Council evaluates the strategic priorities established the previous year. Priorities are added and dropped as appropriate to develop a new set of strategic priorities for the coming budget year.

2. Departmental Goals and Performance Measures

- From the strategic priorities, each department develops goals that outline measures to accomplish the strategic priorities. The goals are supported by performance measures.
- Performance measurements should objectively monitor and project the degree of success in accomplishing the goals as outlined.

Conformity

- The City has received the GFOA Certificate of Achievement since fiscal year ending 1987. The budgets prepared for submission have been recognized with the GFOA Distinguished Budget Award annually since 1989. The City intends to continue to participate successfully in the award program.

Fund Structure

The accounts of the City of Haltom City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for within departments (see appendix II), and separated set of self-balancing accounts, which comprise its assets, liabilities, retained earnings/fund balance, revenues, and expenses/expenditures. The various funds are grouped by type in the financial statements.

The operations of each fund are summarized as follows:

1. Governmental Fund Types

- **General Fund:** The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. The General Fund records general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds.
- **Debt Service Fund:** The Debt Service Fund is used to account for monies accumulated for the payment of principal, interest, and related costs of general long-term liabilities paid from taxes levied by the City. This is administered by the Finance Department and considered a Finance function.
- **Special Revenue Funds:** The Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditure for specified purposes. Financing is provided by program charges, contributions, hotel occupancy tax, sales tax, and cable franchise fees. See Appendix I for a list.
- **Capital Projects Funds:** The Capital Projects Funds are used to account for the financing and construction of major capital facilities. Financing is provided primarily by the sale of general obligation or certificate of obligation bonds, sales tax, and transfers from other funds.

2. Proprietary Fund Types

- **Enterprise / Business-Type Funds:** This fund type is used to account for the provision of fee-based services to residents of the City. These funds include the Water and Sewer Fund and the Drainage Fund. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, public works administration, environment services, operations, maintenance, financing, and related debt service.

Accounting and Budgetary Reporting

- **Accounting and Financial Reporting:** Haltom City's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board (GASB). An annual audit of the City's system is performed by an independent public accounting firm with the subsequent issuance of a comprehensive annual financial report.
- **Basis of Accounting:**
 - The City's accounting records for the Water and Sewer Fund and the Drainage Fund are maintained on an accrual basis whereby revenues and

expenses are recorded in the accounting period in which they are earned or incurred.

- The remainder of the City's funds are maintained on the modified accrual basis whereby revenue is recorded when measurable and available and expenditures are recorded when the liability is incurred except for interest on general long-term debt.
- **Basis of Budgeting**
 - The financial data throughout this document, for all funds, is presented by using a cash basis of budgeting. This means that expenditures and revenues are measured and forecasted on an inflow-outflow basis for the 12 months that comprise the budget year. Capital outlay, reserves and debt service are included in the Water and Sewer Fund budget as a budgetary control of cash expenditures.
 - Under Generally Accepted Accounting Principles (GAAP), these items will be reported as additions to capitalized assets and as a reduction of a liability, respectively. Certain accounting adjustments based on GAAP will be applied when the City closes its books for the year, but these types of adjustments are not part of the budget presentation. The application of GAAP forms the basis of accounting for the City using the cash, accrual, and modified accrual methods of revenue and expenditure measurement. Where applicable, the effect of these end-of-year adjustments for historical data has been reversed to maintain the cash basis of budgeting consistently throughout the document.

Budget Process and Long-Term Planning

1. Overview

- The Charter of Haltom City specifies that an Operating Budget be adopted prior to the first day of the fiscal year beginning October 1st. The City's budget preparation process is a seven-month cycle, which begins in mid-February and ends in mid-September. The City Council, management, departments, and the public have opportunities to participate in the preparation of the budget at various stages in the process. Throughout the process, the City Manager presents reports delineating particular areas of concern to the Council. The Council provides the direction and guidance necessary to implement the goals and objectives of the City.

2. Preparation of the Operating Budget

- In Early Spring, the Finance Department distributes a budget calendar and other materials to prepare for the upcoming fiscal year. Departments submit budget proposals. During the months of May, June, and July, the City Manager develops the recommended budget based on the policy direction received from Council. The City's Charter requires that the proposed budget

be submitted to the Council at least forty-five (45) days prior to the beginning of the fiscal year. This submission normally occurs during mid-July, followed by a series of public budget work sessions between July and August. The first and second readings of the budget ordinance occur at the council meetings in August and/or September. If the city council fails to adopt a budget in final form before the first day of the fiscal year, the city charter requires that the budget proposed by the City Manager shall be deemed to have been adopted.

- In preparation of the proposed budget, each department develops measures, objectives, and details accomplishments for use in the budget. By identifying the goals of the department and compiling past and current workload statistics, the department is able to determine early in the budget process which areas will require future resource adjustments.
- Departments prepare base budget requests to continue the current level of service. Any new projects that the department wants considered for funding are submitted as prioritized budgetary items. The department must also submit a prioritized list of budget reduction options. The consequences of not funding these items must also be provided. A departmental budget request is comprised of a line-item expenditure request that is supplemented with detailed justification. All requests for funding must be related to specific project needs and must be measurable in terms of effectiveness and/or efficiency indicators.

3. Public Input in the Budget Process

- Haltom City Boards and commissions advise the City Council in the development of the annual budget, as needed. The Library Board advises the Council on Library operational and capital needs. The Crime District Board have the authority to review the CCPD annual budgets submitted by Staff and approve the plan prior to Council consideration. The Beautification Boards advise the Council on budget matters pertaining to parks, open spaces, entryways, and other community issues. The various boards and commissions meet in public sessions. All Council workshops and public hearings concerning the proposed budget are posted meetings open to the public.

4. Budget Adoption

- The annual budget adoption requires a public hearing and two readings of the budget ordinance. The City Council votes on the adoption of the budget.

5. Budget Transfers and Amendments

- By City Charter, the City Manager may make certain changes within the total operating budget of the City to increase, decrease, or transfer appropriations among departments. The City Manager is restricted to the total funds authorized by the City Council for expenditures unless the budget is formally amended following the same public notice procedure for a budget adoption.

6. Long-Term Planning

- Long-term planning will be based on plans that have been developed and approved such as The Information Technology Plan, The Drainage Improvement Plan, The Belknap Revitalization Plan, The Street Improvement Plan, the Comprehensive Land Use Plan, and the Parks Improvement Plan. The City will also utilize opportunities for rate studies and financial analysis for revenue projections and Long-Term financing plans for its Capital Improvement Projects.
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Grant Policy

I. Purpose This policy provides clear guidelines for evaluating, approving, implementing, and managing grants to align with Haltom City's goals.

II. Policy Statement Grants pursued or accepted by Haltom City must:

1. Align with City strategic goals.
 2. Supports the City short-term and long-term and is feasible within the City's staff and budget capabilities.
 3. Receive necessary Grant Committee recommendation to the City Manager. Submit proper documentation to the committee with details including purpose, agency, timeline, roles, budget effects, and compliance with laws.
 4. Be properly implemented and reported to the grantee and the City's Finance Department.
 5. Comply with Federal, State, and local laws.
 6. Follow the City's purchasing policies.
 7. Have Council approval.
-

III. Roles and Responsibilities of the Grant Committee

1. **Grant Committee's** primary responsibility is to evaluate and recommend grant opportunities to ensure:
 - a. The grants align with the City's strategic priorities, financial capacity, and operational goals and make approval recommendations to the City Manager and City Council.
 - b. For those grants needing fast-tracking or less than \$5,000, the Grant Committee Co-chairs can make a on the committee's behalf. The Co-Chair is made up of one person from the Emergency Management Department and one person from the Finance Department.

2. **Finance Department** ensures fiscal oversight and regulatory compliance of all grant-related financial activities by:
 - a. Tracking and recording grant revenues and expenditures in accordance with applicable City financial policies and accounting standards.
 - b. Establish grant-specific budgets, ensuring accuracy and alignment with grantor requirements.
 - c. Monitor financial reporting deadlines and submit required financial reports to grantors and auditors.
 3. **Grant Administrator** manages the lifecycle of each grant to ensure successful implementation and compliance by:
 - Overseeing the day-to-day grant operations, including tracking deliverables, performance metrics, and spending progress.
 - Ensure grant activities remain on schedule and meet agreed-upon goals and milestones.
 - And maintain documentation to support audits, performance reviews, and grant closeouts.
 4. **Grant Facilitator** serve as the central point of contact for grant coordination, communication, and compliance reporting by:
 - Coordinating updates between internal departments, external partners, and granting agencies.
 - Tracking and reporting on compliance matters, such as reporting deadlines, policy adherence, and program updates.
 - And assisting departments with preparing narratives, documentation, and status reports for Council or public transparency.
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IV. Grant Evaluation Committee

1. **Committee Composition:** The purpose of the composition of the committee is to provide diverse expertise, checks and balances, stakeholder representation, and flexibility.
 - **Diverse Expertise:** Ensures technical, legal, and financial aspects are thoroughly evaluated.
 - **Checks and Balances:** Promotes accountability and balanced decision-making.
 - **Stakeholder Representation:** Involves departments and community members impacted by the grant.
 - **Flexibility:** Allows adapting the committee makeup based on the scope and focus of specific grants.
2. **Committee Responsibilities**

- **Screen Applications:** Review submitted grant forms for alignment with goals and laws.
 - **Compliance and Budget Check:** Verify legal and financial feasibility through proper budget appropriation approval.
 - **Risk Assessment:** Evaluate long-term obligations and propose solutions.
 - **Final Vote:** Approve grants with a majority. Rejected grants cannot be resubmitted for one year unless there are significant changes.
 - **Meetings:** Discuss updates, resolve issues, and assign tasks. Updates from Financial Reporting, Grant Administrators, and Facilitators will form year-end reporting and budget needs. Meetings will be set on an 'as needed' basis to include a final fiscal year end meeting for reporting purposes.
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V. Sustainability and Staffing Grant proposals must address:

1. City Capacity:

- Conduct a thorough assessment of existing staff expertise and identify gaps that may require training or additional support.
- Evaluate whether current workloads allow for the successful execution of the grant without overburdening existing staff.
- Develop a staffing plan that includes options for reallocating duties, hiring temporary or permanent staff, or leveraging external contractors or consultants if necessary.
- Ensure staff members receive ongoing training related to grant administration, financial reporting, and compliance requirements.

2. Long-Term Viability:

- Provide a detailed plan for the maintenance and operation of any equipment, facilities, or infrastructure funded by the grant, including estimated costs and funding sources.
- Outline strategies for sustaining staffing and program operations after the grant period ends, such as securing additional funding, reallocating resources, or scaling down operations.
- Include a risk assessment that identifies potential challenges to sustainability (e.g., funding shortfalls, maintenance requirements) and propose mitigation strategies.
- Address how the grant aligns with long-term strategic goals to ensure that the benefits continue beyond the immediate funding period.

VI. Compliance and Reporting

1. **Implementation:** Grants should follow approved project plan submitted.
2. **Reporting:** Grant Administrators and/or Grant Facilitators must submit updates to grantees and the Finance Department.

3. **Single Audit:** Single Audit - Entities that expend more the total federal grant funds, either direct or pass-through, set by the Uniform Guidance Audit (2 CFR Part 200 Subpart F) during the fiscal year, must undergo a Single Audit.
 4. **Federal Procurement Standards:** When grant funds originate from federal sources, all procurement activities must comply with the Uniform Guidance procurement standards (2 CFR § 200.317-200.327) and follow the most stringent requirements between the City's policy and the federal law.
 5. **State Requirements:**
 - Comply with the Texas Local Government Code Chapters 252 and 271, which set forth competitive bidding and contracting requirements.
 - Adhere to the Professional Services Procurement Act (Texas Government Code Chapter 2254), requiring selection based on qualifications rather than price for services like engineering or architecture.
 - Ensure compliance with the Historically Underutilized Business (HUB) program for applicable expenditures.
 - City's internal purchasing and ethics policies, including use of purchase orders, documentation standards, and surplus property management
 6. **Legal Compliance:** Departments requesting grants must vet applicable laws.
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VII. Policy Review The Finance Director will review this policy regularly and update it as needed.

Glossary

- **Grant Administrator:** The individual responsible for the daily management of grants, ensuring that all timelines, reporting, and compliance requirements are met throughout the grant lifecycle.
- **Grant Facilitator:** The individual who coordinates communication between all stakeholders involved in the grant process, monitors compliance updates, and supports the administrative tasks associated with grant management.
- **Grantee:** The recipient of a grant who is responsible for implementing the project or initiative funded by the grant and adhering to the terms and conditions outlined in the grant agreement.
- **Simplified Acquisition Threshold:** The monetary limit defined by federal regulations under which simplified procurement procedures may be used. This threshold is published in the Federal Register and detailed in the Federal Acquisition Regulation (FAR).
- **HUB Program (Historically Underutilized Business Program):** A program aimed at increasing business opportunities for historically underutilized businesses by requiring that a portion of the City's expenditures be directed toward these businesses, in accordance with applicable state laws.
- **Procurement Act:** Refers to the set of regulations and guidelines—such as those found in 2 CFR, FAR, or specific state laws—that govern the competitive bidding, selection process, and acquisition of goods or services for public funds.
- **City Purchasing Policy:** The City's internal set of procedures and guidelines that dictate how purchases, including grant-related procurements, are to be conducted to ensure transparency, ethical conduct, and compliance with legal requirements.
- **Grant Evaluation Committee:** A group composed of individuals with diverse expertise (technical, legal, financial) and stakeholder representation, responsible for screening grant applications, assessing compliance, conducting risk evaluations, and making final approval decisions on grants.

Appendix I: Special Revenue Funds

This appendix provides a comprehensive list of the Special Revenue Funds that are part of the financial policy. Each fund is associated with the respective administering department to ensure proper management and accountability.

- Crime Control and Prevention District, administered by Police Department.
- Oil and Gas Fund, administered by Finance Department.
- Hotel/Motel Tax Fund, administered by City Manager's Office.
- Court Security Fund, administered by Finance Department and Municipal Court.
- Court Technology Fund, administered by Finance Department and Municipal Court.
- Juvenile Case Manager Fund, administered by Finance Department and Municipal Court.
- Red Light Camera Fund, administered by Police Department.
- Grant Fund, administered by Finance Department and Grantor Departments.
- PEG Fund, administered by Finance Department and Information Technology Department.
- Fire Donation Fund, administered by Fire Department.
- Library Donation Fund, administered by Library.
- Police Forfeiture Fund, administered by Police Department.
- Park Donation Fund, administered by Parks and Recreation Department.
- Park Dedication Fund, administered by Parks and Recreation Department.
- Safe Pathways Fund, administered by Public Works.
- Animal Shelter Fund, administered by Police Department.
- Police Donation Fund, administered by Police Department.
- Police CART Fund, administered by Police Department.
- Tax Increment Reinvestment Zone #1 Fund, administered by City Manager's Office.
- Tax Increment Reinvestment Zone #2 Fund, administered by City Manager's Office.

This list is an integral part of the financial policy, ensuring that each special revenue fund is managed according to its specific purpose and the department responsible for its administration.

Appendix II: Departmental Fund Allocation

This appendix outlines the allocation of various departments across different types of funds within the financial policy. Each department is categorized according to its association with the General Fund, Special Revenue Fund, Capital Projects Fund, or Business Type Fund.

<i>Department</i>	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Capital Projects Fund</i>	<i>Business Type Fund</i>
<i>City Manager's Office</i>	✓			
<i>City Secretary</i>	✓			
<i>City Council</i>	✓			
<i>Finance</i>	✓			
<i>Human Resources</i>	✓			
<i>Planning & Inspections</i>	✓			
<i>Information Technology</i>	✓	✓		
<i>Fleet Services</i>	✓			
<i>Building Maintenance</i>	✓			
<i>Police</i>	✓	✓		
<i>Fire</i>	✓	✓		
<i>Municipal Court</i>	✓	✓		
<i>Public Works</i>	✓		✓	
<i>Streets</i>	✓	✓	✓	
<i>Water & Sewer</i>			✓	✓
<i>Drainage</i>			✓	✓
<i>Parks & Recreation</i>	✓	✓	✓	
<i>Library</i>	✓	✓		
<i>Non-Departmental</i>	✓	✓		✓

In this chart:

- ✓ indicates that the department is associated with the corresponding fund.
- Each row represents a department, and each column represents a fund type.

