

HALTOM CITY, TX

ADOPTED BUDGET

FISCAL YEAR 2026-2027



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Filed
Tarrant County Clerk

11:30 am, Oct 21 2026

Mary Louise Nicholson

County Clerk

by **ngorena**

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Introduction

- » **City Manager's Transmittal Letter**
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August 31, 2026

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

Re: The Adopted Annual Budget for Fiscal Year 2026-2027

Let me start by thanking each one of you for your service to the community and to the staff. Our city is fortunate to have a City Council made up of individuals that are civic-mindedly focused. It is an honor to work for a group of individuals with no personal agendas other than to serve all those who live, work, and visit Haltom City.

Haltom continues our economic comeback story. The last several years we have rapidly dropped the tax rate and debt rate due to the broadening of the tax base. Last year we achieved our highest credit/bond rating in our city's history. Our sales tax and other revenues such as development fees have held strong assuring economic stability.

The City Council's Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability drive our budget initiatives. We were able to achieve our highest credit rating 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.

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.

Each budget decision is in accordance with the City Council's 2026-2027 Strategic Goals listed below:

Goal 1: Continue to cultivate the commercial and retail development plan for a successful economic development environment that promotes both new growth and revitalization efforts throughout the city

Goal 2: Maintain competitive, sustainable employee compensation to retain and attract a high-quality, well-trained staff that will meet the current and future service demands

Goal 3: Promote and support safety and security within our community while providing quality services

Goal 4: Practice fiscal responsibility while utilizing performance measures to ensure positive and impactful service results

Goal 5: Build and maintain partnerships with non-profit and private sectors to advance the revitalization and beautification of the city

Goal 6: Continually evaluate and address city owned facilities, and infrastructure needs to maintain safe, reliable, and well-maintained public assets

Goal 7: Implement innovative technology solutions for security and performance to enhance operational effectiveness and efficiency

Goal 8: Increase public education by delivering clear, accessible information through expanded multi-channel platforms to help residents better understand City services, priorities, and ongoing activities such as street projects and other capital improvement projects

As always, we discuss our upcoming budget needs to maintain and improve city service levels within our publicly posted budget workshops. Again, on behalf of the staff, we want to thank you for your support, direction, confidence, and guidance. The budget adoption and tax rate setting also includes public hearings to be conducted during Regular and Special City Council Meetings.

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 2026-2027 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 2026-2027 budgeted operating revenues are \$96.5 million offset by the total operating expenditures of \$114.4 million. Included in the total operating expenditures is a one-time transfer of \$13 million. A \$1 million transfer from the General Fund to the Vehicle Replacement Fund towards a fire engine scheduled for replacement in FY 2027/2028; and a \$12 million transfer from the operations funds for Water and Sewer to the capital projects fund. The budgeted capital projects expenditures are \$61.3 million, which are generally funded by debt issues and fees. Total capital project expenses can be spread over multi-budget years while funding from debt is recognized at the time of issuance often causing a miss-match of revenues to expenses on a year-to-year comparison.

One of the City's major revenue sources is property taxes. By July 25, the Tarrant Appraisal District (TAD) provides the City's certified property values. The Tarrant County Tax Assessor-Collector, serving as the City's designated officer, then completes the Truth-in-Taxation calculations, including the no-new-revenue and voter-approval tax rates. The City Council considers these calculations when adopting the City's property tax rate. The Fiscal Year's 2025-2026 Budget was prepared using the tax rate of \$.557290 per \$100 of net taxable value and an estimated net taxable value of \$4,319,290,013 (revised in June 2026). The current budget for FY 2026-2027 was prepared using a total tax rate of \$.556999 per \$100 of net taxable value and an estimated net taxable value of \$4,454,444,106 plus \$1,111,481 of actual tax limit adjustments, same as used by TAD's office Appraisal Totals on the adjusted certified totals report.

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 \$.385061 per \$100 of net taxable value and debt service is \$.171938 per \$100 of net taxable value totaling \$.556999 per \$100 of net taxable value.

In 2025, the Tarrant Appraisal District adopted a policy to appraise residential properties every other year instead of annually, starting in year three. This was a big departure from the annual appraisals. Fortunately, we saw the greatest increase in commercial appraisals, with commercial appraisals and personal property values increasing by \$490 million in fiscal year 2026 and in fiscal year 2027, another \$43.8 million increase. The increased values over the years has achieved the City's lowest property rate in 25 years. New growth broadens the City's tax base, and efforts will continue to facilitate additional development.

Sales tax is another significant revenue source for the city, with over \$23 million in collections predicted for FY 2026-2027. Due to the types of businesses that make up our sales tax base, as of June 2026, the Sales and Use Tax revenues have continued to increase year over year. Many new retail openings will continue to increase our sales tax revenues. The City receives 2% sales tax in total, allocating 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 help maintain or increase 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 Proposed 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 45 outlets (restaurants, salons, bakeries, etc.) scheduled to open late this year or early January. Several stores and restaurants are currently open and bringing significant crowds.
- McDonald's on Beach is now open
- My Stomping Grounds on Northern Cross is now open
- Upscale steakhouse on Northern Cross started 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 is now open
- DD's Discounts Clothing is now open
- City Trendz is now open
- Five Below is now open
- The 1st phase of the Stream multi-family luxury apartments on Haltom Road has been completed
- Baker Blvd multi-family development under construction
- Alpine Apartments at Beach and Fossil Vista is almost completed
- Total Point Urgent Care Center will be opening in the old CVS Building
- LGE office warehouse at Anderson construction has recently been completed
- Nails Plus on Belknap is remodel is almost complete
- Diamond Meadows at the Haltom Estate property will be 40 new residential homes and construction is underway
- North Park grant improvements are now complete
- And numerous other 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. While not completely caught up, the City will continue to strive for competitive pay while remaining lean in the number of total employees. 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, 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 2026-2027 budget, there is an adopted salary increase of 3% 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 2026-2027, the operating fund balance reserves for General Fund are projected to be 32%, Water and Sewer Fund 32%, and Drainage Fund is projected to be 26%. 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 capital improvement projects are funded differently than street projects. Street improvements are generally financed through dedicated tax revenues and debt, whereas the Water and Sewer Utility operates as an enterprise fund. Under this funding model, operating and maintenance costs are supported by water and sewer service fees. Capital improvement projects are financed through a combination of pay-as-you-go funding from available utility fund balances and debt financing, as appropriate based on the project's scope and long-term financing needs.

For FY 2026-2027, the adopted water and sewer rates have been updated to reflect Fort Worth's 16.4% increase in wholesale water costs and 18.4% increase in wastewater treatment costs, while also providing funding for system operations, maintenance, and planned capital improvements. The adopted rates are included in the FY 2026-2027 Fee Schedule and will be considered for adoption as part of the annual budget process. The City's rate structure continues to follow industry-standard methodologies and billing practices. Staff will continue working with our rate consultants to update the five-year financial plan, ensuring revenues are sufficient to support ongoing operations, infrastructure replacement, and future capital improvement needs.

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 \$133 million for road replacement and repairs with multiple funding sources and is looking to bring on another \$20.5 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 recent years, more than at any other time in the past, totaling approximately \$124.5 million in your tax dollars at work.

	Adopted Budget FY2026	Adopted Budget FY2027	Increase/ (Decrease)	Change Percent
Capital Project Funds				
Street Reconstruction Fund	17,850,421	20,513,236	\$2,662,815	15%
Capital Improvement Fund	1,275,000	1,975,000	700,000	55%
Capital Replacement Fund	2,325,000	3,165,000	840,000	36%
Street Assessments Fund	-	-	-	0%
Water & Sewer Utility Projects Fund	16,621,615	27,407,894	10,786,278	65%
Water and Sewer Impact Fees Fund	135,000	135,000	0	0%
Drainage Capital Projects Fund	5,861,309	8,096,646	2,235,337	38%
Total Capital Project Funds	\$44,068,345	\$61,292,775	\$17,224,430	39%

The FY 2026-2027 Capital Improvement Budget has \$61.3 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.

BUDGET SUMMARY

Total operating expenditure adopted for FY 2026-2027 total \$114.4 million. This total is \$1.3 million or 1.1% increase over the previous fiscal year's adopted budget. The increase includes a one-time transfer of \$12 million from the Water & Sewer operations fund to the Water & Sewer Utility Project Fund to pay for Capital Improvement projects.

CONCLUSION

We will continue to strike the balance between fiscal responsibility to our citizenry, taking care of our employees, planning for future budgets, and providing the highest level of municipal services to our community by maximizing the effectiveness and efficiencies of our resources.

This year we propose the lowest tax rate in over 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 3% 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.

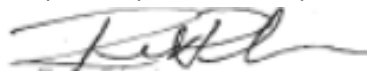
Fund	Adopted Budget FY2026	Adopted Budget FY2027	Increase/ (Decrease)	Change Percent
Operating Funds				
General Fund	60,457,120	55,491,583	(4,965,537)	-8%
Debt Service Fund	8,445,148	7,717,515	(727,633)	-9%
Special Revenue Funds				
Crime Control District Fund	4,373,772	4,738,756	364,984	8%
Oil and Gas Fund	-	-	-	N/A
Hotel/Motel Tax Fund	127,165	127,640	475	0%
Court Security Fund	17,100	17,250	150	1%
Court Technology Fund	44,000	-	(44,000)	-100%
Truancy Prevention Fund (Updated*)	1,000	2,000	1,000	0%
Red Light Camera Fund	-	-	-	0%
Grant Fund	91,761	100,200	8,439	9%
PEG Fund	5,000	5,000	-	0%
Fire Donation Fund	11,408	11,408	-	0%
Library Donation Fund	101,450	102,800	1,350	1%
Police Forfeiture Fund	16,000	16,000	-	0%
Park Donation Fund	37,000	73,000	36,000	97%
Park Dedication Fund	175,000	10,000	(165,000)	-94%
Safe Pathways Fund	-	-	-	
Animal Shelter Fund	5,000	5,000	-	0%
Police Donation Fund	10,500	14,700	4,200	40%
Police CART Fund	2,500	2,500	-	0%
Tirz 1 Fund	480,928	627,000	146,072	30%
Tirz 2 Fund	12,000	112,000	100,000	833%
Water & Sewer Fund	34,437,360	41,082,412	6,645,052	19%
Drainage Utility Fund	2,915,695	2,899,225	(16,470)	-1%
IT Internal Service Fund	1,310,873	1,259,303	-	NA
Total Operating Funds	113,077,780	114,415,292	\$1,389,083	1%

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.

Please join me in expressing appreciation and recognition to our staff for the ongoing efforts in preparing this budget. They have worked many long tedious hours to ensure this budget is well prepared.

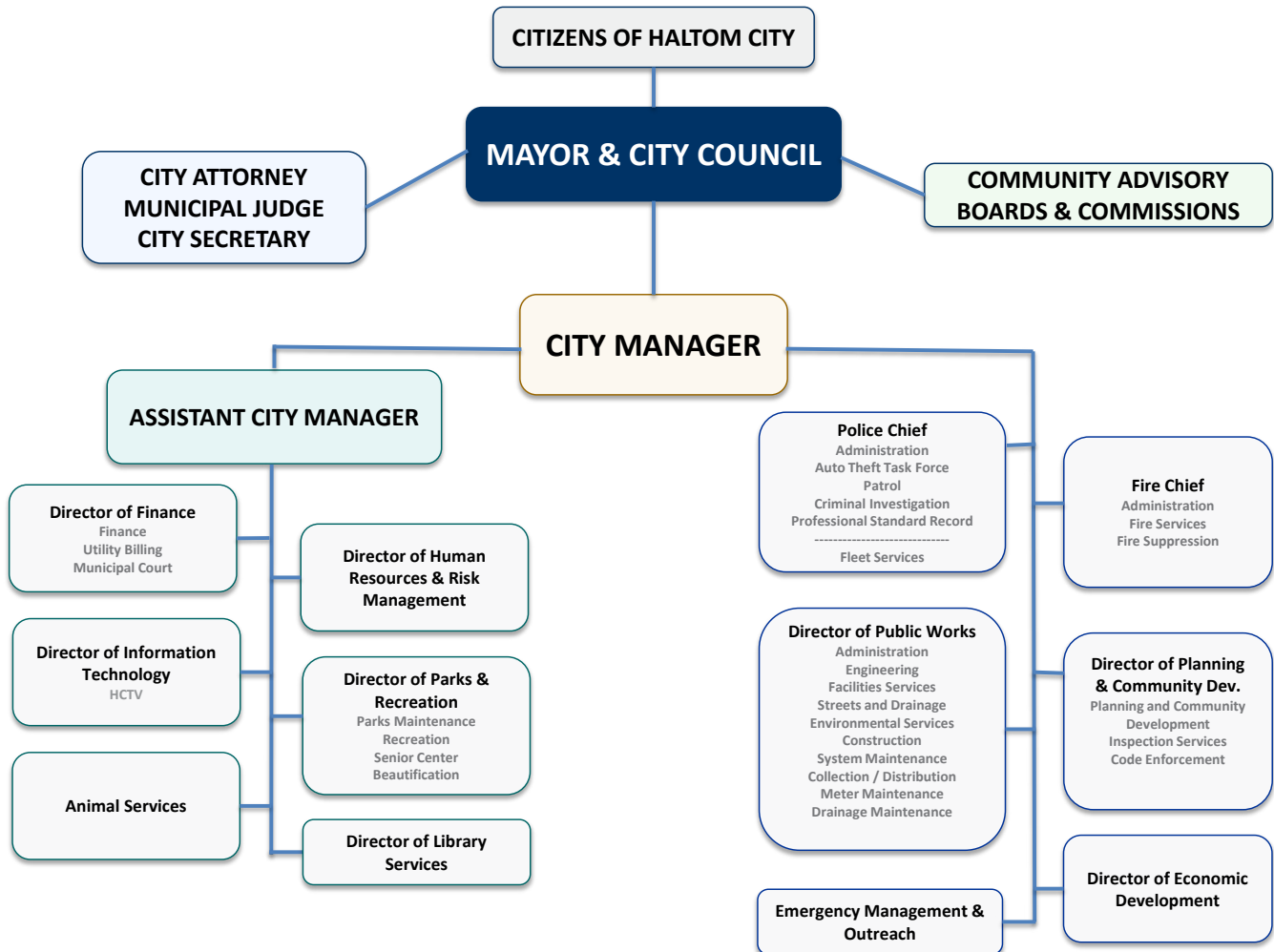
Great civic-minded citizens, effective and efficient management, strong servant leadership, fiscal responsibility, and significant economic growth are the overall factors that have been and will continue to be the keys to our success.

Respectfully and sincerely,



Rex Phelps, City Manager

ORGANIZATION CHART



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
Police Chief	Cody Phillips
Fire Chief	Brian Jacobs
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	Christopher Rozanc
Director of Public Works	Gregory Van Nieuwenhuize
Director of Economic Development	Robert Briggs

BUDGET CALENDAR

Fiscal Year 10/01/2026 - 9/30/2027

BUDGET CALENDAR - FISCAL YEAR 2026-27			
DATE	DONE BY	TYPE	TASK/ACTION
DEPARTMENT'S BUDGET (March - May)			
Thursday, March 26	All Dept's	Meeting-Departments	Budget Planning Meeting - City Manager meets with departments for individual departments budget
Thursday, March 26	All Dept's	Meeting-City Council	Strategic Planning w/ Mayor & City Council. Strategic Goals are set by City Council members.
Wednesday, April 8 To Monday, April 13	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.
Monday, May 4	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
CITY MANAGER'S BUDGET (May - July)			
Thursday, June 4	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.
Thursday, June 11	All Dept's	Special Meeting - Budget Workshop	Budget Draft: workshop with City Council to present departments decision packages and departmental goals/objectives
Monday, July 6	Finance	Publish	Publish Notice of Public Hearing for CCPD Budget. This hearing will be held by the CCPD Board (7/16/26 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 13	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 16	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.
Monday, July 20	Council	Budget Workshop	Budget Workshop to discuss the preliminary budget
Friday, July 24	TAD	Tax Information Sent	Receive certified tax roll from TAD.
Thursday, July 30	Council	Publish	Deadline for publication of Public Hearing for proposed CCPD budget.
Thursday, July 30	Finance	Deadline	Proposed Budget - The proposed budget must be filed with the municipal clerk at least 30 days before the date the governing body sets the tax levy.
Thursday, August 6	Council	Special Meeting - Budget Workshop	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 7	Finance	Post	Proposed budget to include any updates reflecting property tax value changes distributed to the City Council, filed with City Secretary office, and posted on the Haltom City website.
Monday, August 10	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.
Monday, August 17	Finance	Publish	Deadline for publication of Public Hearing for proposed budget and tax rate.
Monday, August 24	Council	Regular Meeting	Other documents to be approved include: <ul style="list-style-type: none">• Authorized signatures designated.• Investment policy approved.
Monday, August 24	Council	Regular Meeting	A Public Hearing will be held on the proposed budget and a Public Hearing on the proposed
Monday, August 31	Council	Special Meeting	Second reading of the Budget Appropriations, Tax Rate, and other Rate Ordinances. This must

BUDGET OVERVIEW

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

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Consolidated Summary - Operating Funds

<u>Fund No.</u>	<u>Fund Title</u>	<u>Estimated Fund Balance 10/1/2026</u>	<u>Total Revenues [Sources]</u>	<u>Total Expenditures [Uses]</u>	<u>Reserved Fund Balance/ Adjustments</u>	<u>Estimated Fund Balance 9/30/2027</u>
01	General Fund	32,001,648	46,468,692	55,491,583	(4,988,952)	17,989,804
05	Debt Service Fund	3,119,254	8,669,698	7,717,515		4,071,437
10	Commercial Vehicle Enforcement	18,030	10,750	-		28,780
12	Crime Control & Prevention District Fund	4,455,667	4,139,160	4,738,756		3,856,071
13	Oil and Gas Fund	1,275,125	300,000	-		1,575,125
14	Hotel/Motel Tax Fund	582,265	226,000	127,640		680,625
15	Court Security Fund	188,279	34,200	17,250		205,229
16	Court Technology Fund	47,573	24,000	-		71,573
17	Truancy Prevention Fund (Updated*)	6,503	2,500	2,000		7,003
18	Red Light Camera Fund	-	-	-		-
19	Grant Fund	187,299	111,200	100,200		198,299
20	PEG Fund	511,252	51,000	5,000		557,252
21	Fire Donation Fund	7,899	4,200	11,408		691
22	Library Donation Fund	99,839	35,000	102,800		32,039
23	Police Forfeiture Fund	41,225	22,000	16,000		47,225
24	Park Donation Fund	60,552	29,000	73,000		16,552
25	Park Dedication Fund	238,453	4,000	10,000		232,453
26	Safe Pathways Fund	184,295	4,000	-		188,295
27	Animal Shelter Fund	57,276	5,500	5,000		57,776
28	Police Donation Fund	94,591	17,000	14,700		96,891
29	Police CART Fund	11,224	2,350	2,500		11,074
41	Water & Sewer Fund	20,294,307	31,863,984	41,082,412	2,250,000	13,325,879
45	Drainage Utility Fund	812,136	2,147,500	2,899,225	685,000	745,411
61	Tirz 1 Fund	161,806	629,341	627,000		164,147
62	Tirz 2 Fund	1,064,312	371,964	112,000		1,324,276
70	IT Internal Service Fund	1,251,501	1,330,348	1,259,303		1,322,546
Total		66,772,310	96,503,386	114,415,292	(2,053,952) \$	46,806,452

Consolidated Summary - Capital Funds

<u>Fund No.</u>	<u>Fund Title</u>	<u>Estimated Fund Balance 10/1/2026</u>	<u>Total Revenues [Sources]</u>	<u>Total Expenditures [Uses]</u>	<u>Reserved Fund Balance/ Adjustments</u>	<u>Estimated Fund Balance 9/30/2027</u>
31	Street Reconstruction Fund	18,912,610	4,825,000	20,513,236		3,224,374
32	Capital Improvement Fund	12,769,237	575,000	1,975,000		11,369,237
35	Capital Replacement Fund	3,393,710	1,515,000	3,165,000		1,743,710
39	Street Assessments Fund	28,698	1,000	-		29,698
42	Water & Sewer Utility Projects Fund	33,442,617	16,589,000	27,407,894		22,623,723
44	Water and Sewer Impact Fees Fund	5,866,914	475,000	135,000		6,206,914
46	Drainage Capital Projects Fund	8,979,208	3,820,000	8,096,646		4,702,562
Total		83,392,993	27,800,000	61,292,775	- \$	49,900,217

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.

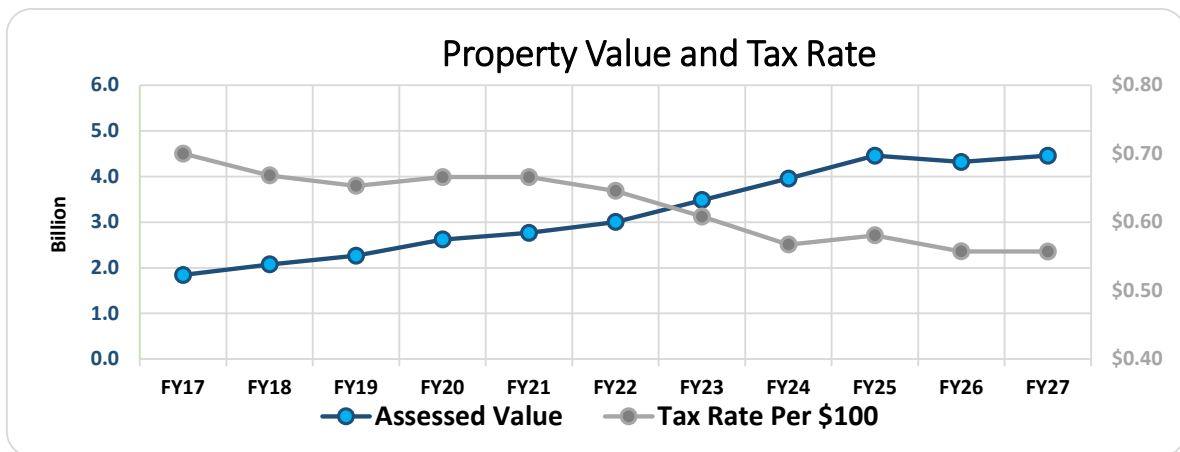
Other revenues are donations, interest income, and other miscellaneous revenues.

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
2017	\$1,842,343,558	9%	\$77,187	0.699990
2018	\$2,074,965,225	13%	\$86,551	0.668180
2019	\$2,266,694,055	9%	\$96,055	0.653000
2020	\$2,618,723,969	16%	\$109,685	0.665760
2021	\$2,765,903,050	6%	\$116,748	0.665760
2022	\$3,001,972,433	9%	\$130,404	0.645651
2023	\$3,483,992,208	16%	\$152,153	0.608162
2024	\$3,955,907,186	14%	\$178,181	0.567283
2025	\$4,174,569,663	6%	\$190,640	0.580727
2026	\$4,319,290,013	3.5%	\$195,256	0.557290
2027	\$4,454,444,106	3.1%	\$204,061	0.556999



GENERAL FUND

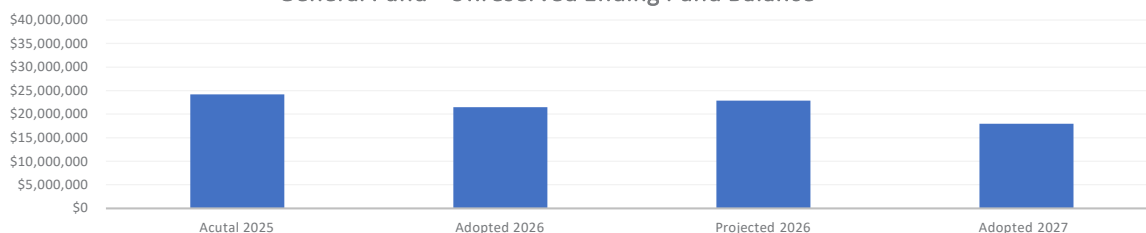
The General Fund serves as the backbone operation of the city. It provides programs and services such as police, fire, parks and recreation, streets, fleet, building maintenance and administration.

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

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GENERAL FUND BUDGET SUMMARY						
FUND 01	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	44,358,000	45,688,854	45,688,854	32,001,648		32,001,648
Revenues						
Property Taxes	17,069,812	17,069,600	17,119,600	17,113,944		17,113,944
Sales & Other Taxes	15,211,096	15,459,000	15,468,000	15,905,000		15,905,000
Franchise Fees	4,509,967	3,701,250	3,746,250	3,800,000		3,800,000
License & Permit	1,531,744	1,245,020	882,020	1,212,020		1,212,020
Intergovernmental	230,254	394,927	394,927	394,927		394,927
Charges for Service	1,815,554	1,885,497	1,892,730	1,932,275		1,932,275
Fines	1,124,513	927,400	1,004,400	1,004,400		1,004,400
Interest Income	2,242,766	1,402,075	1,502,075	1,417,731		1,417,731
Other Revenues	1,040,715	87,604	215,100	236,100		236,100
Interfund Transfer	3,386,249	3,185,765	3,390,842	3,452,295		3,452,295
Total Revenues	48,162,670	45,358,138	45,615,944	46,468,692		46,468,692
Funds Available	92,520,670	91,046,992	91,304,797	78,470,339		78,470,339
Expenditures						
City Manager's Office	926,433	1,014,576	1,014,015	1,016,948	-	1,016,948
City Secretary	393,315	307,524	276,664	315,745	-	315,745
City Council	44,531	49,900	47,200	56,420	-	56,420
Finance	866,655	1,208,046	1,005,043	1,166,415	-	1,166,415
Human Resources	535,572	718,310	654,147	727,773	1,500	729,273
Planning & Community Development	1,274,006	1,390,461	1,348,797	1,470,609	-	1,470,609
Information Technology	1,301,483	1,273,888	1,173,067	1,297,353	-	1,297,353
Animal Services	395,324	489,196	489,196	492,174	-	492,174
Fleet Services	1,260,235	1,445,925	1,445,925	1,451,678	-	1,451,678
Building Maintenance	715,474	862,585	922,378	794,835	490,521	1,285,356
Police	13,023,269	13,707,364	13,682,677	13,851,245	-	13,851,245
Fire	11,626,674	12,164,879	11,851,819	11,793,795	170,965	11,964,760
Emergency Management	598,908	897,860	832,749	640,967	-	640,967
Municipal Court	598,697	636,423	636,766	685,703	-	685,703
Street & Drainage	2,188,076	2,085,434	2,083,813	1,649,014	480,000	2,129,014
Parks & Recreation	2,399,975	2,802,447	2,829,123	2,754,631	45,500	2,800,131
Library	1,266,646	1,401,297	1,386,595	1,422,138	-	1,422,138
EDC	1,343,125	1,498,760	1,503,551	5,177,982	-	5,177,982
Non-Departmental	2,952,419	3,718,746	3,336,126	4,701,497	1,048,676	5,750,173
Transfers	3,121,000	12,783,500	12,783,500	1,787,500	-	1,787,500
Total Expenditures	46,831,816	60,457,120	59,303,150	53,254,421	2,237,162	55,491,583
Annual Surplus / (Deficit)	1,330,854	(15,098,982)	(13,687,206)	(6,785,730)	(2,237,162)	(9,022,892)
Fund Balance, Ending	45,688,854	30,589,872	32,001,648	25,215,918		22,978,756
Fund Balance Breakdown						
Reserved (i.e. Encumbrances, Prepaids etc..)	(21,492,391)	(9,096,952)	(9,096,952)	(4,988,952)		(4,988,952)
Unreserved Fund Balance	24,196,463	21,492,920	22,904,696	20,226,966		17,989,804
Reserve Policy is 20% of Expenditures	9,366,363	12,091,424	11,860,630	10,650,884		11,098,317
Amount over (under) Reserve Policy	14,830,100	9,401,496	11,044,066	9,576,081		6,891,487
% of Total Expenditures	52%	36%	39%	38%		32%

General Fund - Unreserved Ending Fund Balance



Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Revenue	(000) General	01-31110-000-00-000-00000C	Current Taxes	17,301,042	17,343,616	17,346,367	17,355,738	-	17,355,738
		01-31120-000-00-000-00000C	Delinquent Taxes	126,303	60,000	150,000	120,000	-	120,000
		01-31130-000-00-000-00000C	P&I on Delinquent Taxes	33,624	100,000	60,000	100,000	-	100,000
		01-31210-000-00-000-00000C	Payments in Lieu of Taxes	9,885	9,600	9,600	9,600	-	9,600
		01-31310-000-00-000-00000C	Sales and Use Tax	15,116,284	15,375,000	15,375,000	15,800,000	-	15,800,000
		01-31320-000-00-000-00000C	Bingo Tax	55,105	49,000	58,000	60,000	-	60,000
		01-31430-000-00-000-00000C	Mixed Beverage Tax	39,707	35,000	35,000	45,000	-	45,000
		01-31610-000-00-000-00000C	W&S Franchise Tax	1,944,000	1,296,250	1,296,250	1,365,000	-	1,365,000
		01-31611-000-00-000-00000C	Drainage Utility Franchise	132,000	105,000	105,000	105,000	-	105,000
		01-31620-000-00-000-00000C	Electric Franchise Tax	1,369,692	1,370,000	1,365,000	1,350,000	-	1,350,000
		01-31621-000-00-000-00000C	Natural Gas Franchise Tax	546,639	450,000	450,000	450,000	-	450,000
		01-31622-000-00-000-00000C	Communications Franchise Tax	38,303	45,000	45,000	45,000	-	45,000
		01-31623-000-00-000-00000C	Waste Disposal Franchise Tax	373,442	325,000	375,000	375,000	-	375,000
		01-31624-000-00-000-00000C	Media Franchise Tax	105,891	110,000	110,000	110,000	-	110,000
		01-32100-000-00-000-00000C	Certificate of Occupancy	25,500	15,000	15,000	20,000	-	20,000
		01-32110-000-00-000-00000C	Alcoholic Beverage Permit	5,408	4,000	4,000	4,000	-	4,000
		01-32162-000-00-000-00000C	Plumbing License	1,750	1,000	1,000	1,000	-	1,000
		01-32163-000-00-000-00000C	Electrical License	200	-	-	-	-	-
		01-32164-000-00-000-00000C	General Contractors License	44,400	28,000	40,000	45,000	-	45,000
		01-32165-000-00-000-00000C	Street Contractors License	3,250	2,500	2,500	2,500	-	2,500
		01-32166-000-00-000-00000C	Liquid Waste Transport Permits	8,470	7,520	7,520	7,520	-	7,520
		01-32170-000-00-000-00000C	Special Event Permits	7,487	6,000	6,000	6,000	-	6,000
		01-32172-000-00-000-00000C	Food Truck Permits	750	1,000	1,000	1,000	-	1,000
		01-32210-000-00-000-00000C	Building Permits	1,162,017	900,000	600,000	900,000	-	900,000
		01-32211-000-00-000-00000C	Construction Permits	4,733	20,000	10,000	10,000	-	10,000
		01-32212-000-00-000-00000C	Electric Permits	93,857	80,000	80,000	80,000	-	80,000
		01-32213-000-00-000-00000C	Plumbing Permits	104,975	110,000	75,000	85,000	-	85,000
		01-32214-000-00-000-00000C	A/C Permits	58,083	60,000	30,000	40,000	-	40,000
		01-32261-000-00-000-00000C	Kennel Vaccination Fee	3,115	5,000	5,000	5,000	-	5,000
		01-33010-000-00-000-00000C	State Court Costs	48,786	45,000	45,000	45,000	-	45,000
		01-33020-000-00-000-00000C	Local Government Grants	-	22,000	22,000	22,000	-	22,000
		01-33020-000-00-000-GATTF	Local Government Grants	114,142	127,177	127,177	127,177	-	127,177
		01-33400-000-00-000-TOBAC	State Intergovernmental Revenue	12,500	12,500	12,500	12,500	-	12,500
		01-33530-000-00-000-00000C	Judicial Efficiency Fee	203	250	250	250	-	250
		01-33532-000-00-000-00000C	Local Truancy Prev & Diversion	32,109	25,000	25,000	25,000	-	25,000
		01-33533-000-00-000-00000C	Local Municipal Jury Fund	635	500	500	500	-	500
		01-34010-000-00-000-00000C	Garage Sale Permit	6,682	4,000	6,000	6,000	-	6,000
		01-34020-000-00-000-00000C	Record Duplication Fee	1,866	2,000	2,000	2,000	-	2,000
		01-34030-000-00-000-00000C	Grass Cutting Fee	33,884	30,000	30,000	30,000	-	30,000
		01-34032-000-00-000-00000C	Nuisance Abatement Fee	1,209	-	633	-	-	-
		01-34040-000-00-000-00000C	Building Maintenance Admin Fee	170,000	183,124	183,124	187,450	-	187,450
		01-34050-000-00-000-00000C	Admin Services Reimbursement	1,284,000	1,399,573	1,399,573	1,435,425	-	1,435,425
		01-34210-000-00-000-00000C	Alarm Permits	3,050	2,000	2,000	2,000	-	2,000
		01-34230-000-00-000-00000C	Fire Inspection Fees	9,696	6,000	6,000	6,000	-	6,000
		01-34240-000-00-000-00000C	Multi-Family Inspection	131,751	85,000	85,000	85,000	-	85,000
		01-34510-000-00-000-00000C	Mobile Home Inspection Fees	2,424	2,300	2,300	2,300	-	2,300
		01-34590-000-00-000-00000C	Other Inspection Fees	30,630	28,000	28,000	28,000	-	28,000
		01-34710-000-00-000-00000C	Recreation Revenues	130,591	140,500	140,500	140,500	-	140,500
		01-35110-000-00-000-00000C	Court Fines and Fees	952,543	775,000	850,000	850,000	-	850,000
		01-35111-000-00-000-00000C	Court Administrative Fees	12,420	7,500	10,000	10,000	-	10,000
		01-35112-000-00-000-00000C	Teen Court Fees	-	500	-	-	-	-
		01-35113-000-00-000-00000C	Truancy and Prevention Fund	182	200	200	200	-	200
		01-35114-000-00-000-00000C	Defensive Driving	3,160	4,500	4,500	4,500	-	4,500

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027		
Revenue	(000) General	01-35115-000-00-000-00000	Time Payment Fee	16,592	15,000	15,000	15,000	-	15,000		
		01-35118-000-00-000-00000	Warrant Fees	113,199	100,000	100,000	100,000	-	100,000		
		01-35119-000-00-000-00000	Child Safety Fee	7,499	8,500	8,500	8,500	-	8,500		
		01-35120-000-00-000-00000	Library Fines and Fees	2,117	1,200	1,200	1,200	-	1,200		
		01-35210-000-00-000-00000	Public Hearing Fee	16,800	15,000	15,000	15,000	-	15,000		
		01-36101-000-00-000-00000	Interest Revenue	2,238,997	1,400,000	1,500,000	1,415,656	-	1,415,656		
		01-36400-000-00-000-00000	Voluntary Donations	3,674	2,000	2,000	2,000	-	2,000		
		01-36404-000-00-000-00000	Senior Center Donations	96	75	75	75	-	75		
		01-37065-000-00-000-00000	Credit Transaction Fees	7,966	7,500	135,000	150,000	-	150,000		
		01-37070-000-00-000-00000	Lease of City Owned Property	55,247	50,000	50,000	56,000	-	56,000		
		01-37099-000-00-000-00000	Non classified Revenue	35	100	100	100	-	100		
		01-37210-000-00-000-00000	Sale of Assets	182,430	20,000	20,000	20,000	-	20,000		
		01-37230-000-00-000-00000	Miscellaneous Revenue	670,876	10,000	10,000	10,000	-	10,000		
		01-39115-000-00-000-00000	Transfer from Court Security	16,000	17,100	17,100	17,250	-	17,250		
		01-39117-000-00-000-00000	Transfers f/Juvenile Case Fund	16,000	1,000	1,000	2,000	-	2,000		
		01-39131-000-00-000-00000	Transfers fr Street Recon Fund	1,200,000	1,592,000	1,592,000	1,690,000	-	1,690,000		
		01-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	598,976	1,472,040	1,472,040	1,567,882	-	1,567,882		
		01-39145-000-00-000-00000	Transfers from Drainage Fund	70,000	103,625	103,625	75,163	-	75,163		
		01-32275-000-00-000-00000	Short-Term Rental Permit	7,750	5,000	5,000	5,000	-	5,000		
		01-34250-000-00-000-00000	Fire-Life Safety Inspection	5,100	3,000	3,000	3,000	-	3,000		
		01-39303-000-00-000-00000	Issuance of SBITA	124,162	-	-	-	-	-		
		01-31140-512-00-000-00000	Property Taxes - TIRZ/TIF	(401,042)	(443,616)	(446,367)	(471,394)	-	(471,394)		
		01-34807-511-00-000-00000	Impact Fee	100,000	-	100,000	100,000	-	100,000		
		01-37210-511-00-000-00000	Sale of Assets	1,385,273	-	105,077	-	-	-		
		01-33400-000-00-000-MASTR	State Intergovernmental Revenu	-	162,500	162,500	162,500	-	162,500		
		01-33020-000-00-000-USMTF	Local Government Grants	21,877	-	-	-	-	-		
		01-34721-254-00-000-00000	Fire & Police Camp Fees	4,671	-	4,600	4,600	-	4,600		
		01-37230-511-00-000-00000	Miscellaneous Revenue	1,500	-	-	-	-	-		
			(000) General Total			48,164,170	45,358,134	45,615,944	46,468,692	-	46,468,692
		Revenue Total				48,164,170	45,358,134	45,615,944	46,468,692	-	46,468,692

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(011) Administration	01-41100-011-00-000-00000	Full-Time Salaries and Wages	588,025	687,098	687,098	687,098	-	687,098
		01-41130-011-00-000-00000	Longevity Pay	1,215	1,629	1,629	1,629	-	1,629
		01-41140-011-00-000-00000	Sick Pay	23,314	24,480	24,480	24,480	-	24,480
		01-41160-011-00-000-00000	Vehicle Allowance	16,604	19,200	19,200	19,200	-	19,200
		01-41175-011-00-000-00000	Cell Phone Allowance	1,218	1,225	1,225	1,225	-	1,225
		01-42100-011-00-000-00000	Health Insurance	92,170	60,094	60,094	60,094	-	60,094
		01-42200-011-00-000-00000	FICA - Medicare Contributions	9,334	9,250	9,250	9,250	-	9,250
		01-42300-011-00-000-00000	Retirement - TMRS	163,616	175,000	175,000	175,000	-	175,000
		01-42310-011-00-000-00000	Deferred Compensation	18,249	18,000	18,000	18,000	-	18,000
		01-44319-011-00-000-00000	Service Agreements	-	-	3,939	-	-	-
		01-45403-011-00-000-00000	Employee/Public Recognition	1,566	2,000	1,500	2,000	-	2,000
		01-45801-011-00-000-00000	Conferences and Training	7,971	12,000	7,000	12,000	-	12,000
		01-46010-011-00-000-00000	Office Supplies	744	1,000	2,000	1,000	-	1,000
		01-46405-011-00-000-00000	Dues and Subscriptions	2,409	3,600	3,600	3,600	-	3,600
		01-43106-011-00-000-00000	IT ISF Expense	-	-	2,500	2,372	-	2,372
		(011) Administration Total		926,433	1,014,576	1,016,515	1,016,948	-	1,016,948
	(021) City Secretary	01-41100-021-00-000-00000	Full-Time Salaries and Wages	243,221	187,169	187,169	187,169	-	187,169
		01-41130-021-00-000-00000	Longevity Pay	543	189	189	189	-	189
		01-41140-021-00-000-00000	Sick Pay	6,011	-	-	-	-	-
		01-41150-021-00-000-00000	Incentive Pay	626	840	840	840	-	840
		01-41160-021-00-000-00000	Vehicle Allowance	5,236	4,800	4,800	4,800	-	4,800
		01-42100-021-00-000-00000	Health Insurance	32,156	30,000	25,000	30,000	-	30,000
		01-42200-021-00-000-00000	FICA - Medicare Contributions	3,663	3,501	3,501	3,501	-	3,501
		01-42300-021-00-000-00000	Retirement - TMRS	55,077	40,825	40,825	40,825	-	40,825
		01-43403-021-00-000-00000	Elections	28,788	22,000	-	30,000	-	30,000
		01-44319-021-00-000-00000	Service Agreements	7,465	12,000	8,000	-	-	-
		01-45302-021-00-000-00000	Cell Phone Reimbursement	140	-	140	-	-	-
		01-45801-021-00-000-00000	Conferences and Training	9,101	4,800	4,800	4,800	-	4,800
		01-46010-021-00-000-00000	Office Supplies	1,044	600	600	800	-	800
		01-46401-021-00-000-00000	Publications	1	300	300	500	-	500
		01-46405-021-00-000-00000	Dues and Subscriptions	244	500	500	500	-	500
		01-46016-021-00-000-00000	Uniforms	-	-	-	250	-	250
		01-43106-021-00-000-00000	IT ISF Expense	-	-	-	11,571	-	11,571
		(021) City Secretary Total		393,315	307,524	276,664	315,745	-	315,745
	(031) City Council	01-41110-031-00-000-GN100	Part-Time Salaries and Wages	500	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN101	Part-Time Salaries and Wages	1,325	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN102	Part-Time Salaries and Wages	1,375	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN103	Part-Time Salaries and Wages	850	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN104	Part-Time Salaries and Wages	1,375	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN105	Part-Time Salaries and Wages	1,350	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN106	Part-Time Salaries and Wages	1,425	1,250	1,250	1,250	-	1,250
		01-41110-031-00-000-GN114	Part-Time Salaries and Wages	2,700	1,750	1,750	1,750	-	1,750
		01-43406-031-00-000-00000	Special Events	5,897	6,500	6,500	6,800	-	6,800
		01-44319-031-00-000-00000	Service Agreements	1,577	-	-	-	-	-
		01-45304-031-00-000-00000	Cell Phone Expenses	1,100	3,000	1,200	3,000	-	3,000
		01-45801-031-00-000-00000	Conferences and Training	381	-	-	-	-	-
		01-45801-031-00-000-GN100	Conferences and Training	864	2,950	2,500	3,000	-	3,000
		01-45801-031-00-000-GN101	Conferences and Training	2,307	2,950	2,500	3,000	-	3,000
		01-45801-031-00-000-GN102	Conferences and Training	2,388	2,950	2,950	3,000	-	3,000
		01-45801-031-00-000-GN103	Conferences and Training	2,190	2,950	2,950	3,000	-	3,000
		01-45801-031-00-000-GN104	Conferences and Training	2,381	2,950	2,950	3,000	-	3,000
		01-45801-031-00-000-GN106	Conferences and Training	2,228	2,950	2,950	3,000	-	3,000
		01-46010-031-00-000-00000	Office Supplies	862	1,000	1,000	1,000	-	1,000
		01-46310-031-00-000-00000	Meeting Expense	6,136	5,000	5,000	5,500	-	5,500
		01-46310-031-00-000-GN114	Meeting Expense	38	-	-	-	-	-
		01-46405-031-00-000-00000	Dues and Subscriptions	-	150	150	150	-	150
		01-46405-031-00-000-GN114	Dues and Subscriptions	350	-	-	-	-	-
		01-46016-031-00-000-00000	Uniforms	-	-	-	1,600	-	1,600
		01-43106-031-00-000-00000	IT ISF Expense	-	-	-	3,720	-	3,720
		(031) City Council Total		44,531	49,900	47,200	56,420	-	56,420

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027	
Expense	(051) Finance	01-41100-051-00-000-00000	Full-Time Salaries and Wages	597,758	702,846	625,000	702,846	-	702,846	
		01-41130-051-00-000-00000	Longevity Pay	1,820	2,493	2,493	2,493	-	2,493	
		01-41140-051-00-000-00000	Sick Pay	10,439	11,731	11,731	11,731	-	11,731	
		01-42100-051-00-000-00000	Health Insurance	96,186	102,899	102,899	102,899	-	102,899	
		01-42200-051-00-000-00000	FICA - Medicare Contributions	8,569	8,522	8,522	8,522	-	8,522	
		01-42300-051-00-000-00000	Retirement - TMRS	131,316	133,155	133,155	133,155	-	133,155	
		01-44305-051-00-000-00000	Software Maintenance	3,319	215,100	101,243	10,100	-	10,100	
		01-44599-051-00-000-00000	Miscellaneous Expenses	0	1,000	1,000	1,000	-	1,000	
		01-45501-051-00-000-00000	Printing & Publishing	-	500	500	500	-	500	
		01-45801-051-00-000-00000	Conferences and Training	11,916	22,300	12,000	22,300	-	22,300	
		01-45803-051-00-000-00000	Mileage Reimbursement	215	800	800	800	-	800	
		01-46010-051-00-000-00000	Office Supplies	3,018	4,000	3,000	4,000	-	4,000	
		01-46405-051-00-000-00000	Dues and Subscriptions	2,099	2,700	2,700	2,700	-	2,700	
		01-43106-051-00-000-00000	IT ISF Expense	-	-	125,000	163,369	-	163,369	
		(051) Finance Total			866,655	1,208,046	1,130,043	1,166,415	-	1,166,415
	(061) Human Resources	01-41100-061-00-000-00000	Full-Time Salaries and Wages	263,135	371,163	325,000	371,163	-	371,163	
		01-41110-061-00-000-00000	Part-Time Salaries and Wages	-	15,000	15,000	15,000	-	15,000	
		01-41130-061-00-000-00000	Longevity Pay	1,338	1,773	1,773	1,773	-	1,773	
		01-41140-061-00-000-00000	Sick Pay	7,956	8,354	8,354	8,354	-	8,354	
		01-41150-061-00-000-00000	Incentive Pay	367	840	840	840	-	840	
		01-41160-061-00-000-00000	Vehicle Allowance	4,867	4,800	4,800	4,800	-	4,800	
		01-41300-061-00-000-00000	Salary-Overtime	1,819	1,500	1,500	1,500	-	1,500	
		01-42100-061-00-000-00000	Health Insurance	42,578	55,071	55,071	55,071	-	55,071	
		01-42200-061-00-000-00000	FICA - Medicare Contributions	3,900	6,745	6,745	6,745	-	6,745	
		01-42300-061-00-000-00000	Retirement - TMRS	60,094	68,039	68,039	68,039	-	68,039	
		01-42310-061-00-000-00000	Deferred Compensation	6,083	6,000	6,000	6,000	-	6,000	
		01-43205-061-00-000-00000	Personnel Tests	2,800	7,000	7,000	7,000	-	7,000	
		01-43402-061-00-000-00000	Employment Expense	115,274	104,713	104,713	104,713	1,500	106,213	
		01-43406-061-00-000-00000	Special Events	9,037	9,000	9,000	9,000	-	9,000	
		01-44305-061-00-000-00000	Software Maintenance	4,031	18,000	-	-	-	-	
		01-45403-061-00-000-00000	Employee/Public Recognition	5,114	10,000	10,000	10,000	-	10,000	
		01-45404-061-00-000-00000	Employment Advertising	3,053	10,000	10,000	10,000	-	10,000	
		01-45801-061-00-000-00000	Conferences and Training	134	8,150	8,150	8,150	-	8,150	
		01-46010-061-00-000-00000	Office Supplies	3,409	2,900	2,900	2,900	-	2,900	
		01-46011-061-00-000-00000	Computer Supplies	-	6,300	6,300	6,300	-	6,300	
		01-46405-061-00-000-00000	Dues and Subscriptions	582	2,962	2,962	2,962	-	2,962	
		01-43106-061-00-000-00000	IT ISF Expense	-	-	28,000	27,463	-	27,463	
		(061) Human Resources Total			535,572	718,310	682,147	727,773	1,500	729,273
	(111) Planning	01-41100-111-00-000-00000	Full-Time Salaries and Wages	846,145	898,708	898,708	898,708	-	898,708	
		01-41130-111-00-000-00000	Longevity Pay	6,579	7,389	7,389	7,389	-	7,389	
		01-41140-111-00-000-00000	Sick Pay	28,248	31,205	31,205	31,205	-	31,205	
		01-41150-111-00-000-00000	Incentive Pay	852	840	840	840	-	840	
		01-42100-111-00-000-00000	Health Insurance	181,692	211,723	170,000	211,723	-	211,723	
		01-42200-111-00-000-00000	FICA - Medicare Contributions	12,172	12,196	12,196	12,196	-	12,196	
		01-42300-111-00-000-00000	Retirement - TMRS	189,776	189,400	189,400	189,400	-	189,400	
		01-43103-111-00-000-00000	Fleet Services Fees	76	2,000	2,000	2,000	-	2,000	
		01-43302-111-00-000-00000	Contract Services	3,718	15,500	15,500	15,500	-	15,500	
		01-43309-111-00-000-00000	Certification Fees	522	1,000	1,000	2,000	-	2,000	
		01-43405-111-00-000-00000	Demolition	-	3,000	3,000	50,000	-	50,000	
		01-45501-111-00-000-00000	Printing & Publishing	82	1,000	1,060	1,000	-	1,000	
		01-45801-111-00-000-00000	Conferences and Training	2,896	8,500	8,500	8,500	-	8,500	
		01-46010-111-00-000-00000	Office Supplies	335	2,000	2,000	2,000	-	2,000	
		01-46015-111-00-000-00000	Small Tools	-	500	500	500	-	500	
		01-46016-111-00-000-00000	Uniforms	696	5,000	5,000	5,000	-	5,000	
		01-46405-111-00-000-00000	Dues and Subscriptions	218	500	500	500	-	500	
		01-43106-111-00-000-00000	IT ISF Expense	-	-	-	30,057	-	30,057	
		01-43106-121-00-000-00000	IT ISF Expense	-	-	2,500	2,091	-	2,091	
		(111) Planning Total			1,274,006	1,390,461	1,351,297	1,470,609	-	1,470,609

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(131) Information Technology	01-41100-131-00-000-00000	Full-Time Salaries and Wages	445,446	484,357	484,357	484,357	-	484,357
		01-41125-131-00-000-00000	On Call Pay	4,478	5,475	5,475	5,475	-	5,475
		01-41130-131-00-000-00000	Longevity Pay	2,457	3,069	3,069	3,069	-	3,069
		01-41140-131-00-000-00000	Sick Pay	16,864	18,036	18,036	18,036	-	18,036
		01-41160-131-00-000-00000	Vehicle Allowance	4,867	4,800	4,800	4,800	-	4,800
		01-41300-131-00-000-00000	Salary-Overtime	412	500	500	500	-	500
		01-42100-131-00-000-00000	Health Insurance	76,797	81,654	81,654	81,654	-	81,654
		01-42200-131-00-000-00000	FICA - Medicare Contributions	6,745	6,779	6,779	6,779	-	6,779
		01-42300-131-00-000-00000	Retirement - TMRS	102,080	110,000	110,000	110,000	-	110,000
		01-43302-131-00-000-00000	Contract Services	48,059	55,000	55,000	59,000	-	59,000
		01-44305-131-00-000-00000	Software Maintenance	61,612	48,700	46,700	46,700	-	46,700
		01-44319-131-00-000-00000	Service Agreements	132,018	136,000	20,000	15,000	-	15,000
		01-45303-131-00-000-00000	Cable/Internet Services	7,938	10,000	10,000	12,000	-	12,000
		01-45304-131-00-000-00000	Cell Phone Expenses	325	500	500	1,000	-	1,000
		01-45801-131-00-000-00000	Conferences and Training	4,502	6,000	4,000	6,000	-	6,000
		01-45803-131-00-000-00000	Mileage Reimbursement	361	500	500	500	-	500
		01-46010-131-00-000-00000	Office Supplies	3,650	2,000	44,000	2,000	-	2,000
		01-46011-131-00-000-00000	Computer Supplies	135,829	138,900	125,000	80,000	-	80,000
		01-46018-131-00-000-00000	Video & Photography Supplies	73	1,000	1,000	1,000	-	1,000
		01-46405-131-00-000-00000	Dues and Subscriptions	220	300	300	200	-	200
		01-43106-131-00-000-00000	IT ISF Expense		-	152,000	194,245	-	194,245
		(131) InformationTechnology Total				1,054,733	1,113,570	1,173,670	1,132,314
	(141) Fleet	01-41100-141-00-000-00000	Full-Time Salaries and Wages	276,967	302,501	302,501	302,501	-	302,501
		01-41125-141-00-000-00000	On Call Pay	5,431	5,475	5,475	5,475	-	5,475
		01-41130-141-00-000-00000	Longevity Pay	2,199	2,781	2,781	2,781	-	2,781
		01-41140-141-00-000-00000	Sick Pay	6,067	8,529	8,529	8,529	-	8,529
		01-41150-141-00-000-00000	Incentive Pay	4,602	4,542	4,542	4,542	-	4,542
		01-41300-141-00-000-00000	Salary-Overtime	2,148	3,465	3,465	3,465	-	3,465
		01-42100-141-00-000-00000	Health Insurance	58,523	74,868	74,868	74,868	-	74,868
		01-42200-141-00-000-00000	FICA - Medicare Contributions	4,268	4,360	4,360	4,360	-	4,360
		01-42300-141-00-000-00000	Retirement - TMRS	64,107	65,629	65,629	65,629	-	65,629
		01-43103-141-00-000-00000	Fleet Services Fees	226	-	-	-	-	-
		01-44114-141-00-000-00000	Waste Disposal	-	2,500	2,500	2,500	-	2,500
		01-44303-141-00-000-00000	Equipment Maintenance	906	3,500	3,500	3,700	-	3,700
		01-44319-141-00-000-00000	Service Agreements	35,393	36,700	36,700	-	-	-
		01-44320-141-00-000-00000	Outside Vehicle Repairs	302,811	381,900	381,900	385,500	-	385,500
		01-45801-141-00-000-00000	Conferences and Training	1,077	2,800	2,800	2,800	-	2,800
		01-46010-141-00-000-00000	Office Supplies	1,518	1,700	1,700	1,700	-	1,700
		01-46012-141-00-000-00000	Safety Supplies	489	500	500	500	-	500
		01-46015-141-00-000-00000	Small Tools	6,024	7,000	7,000	7,500	-	7,500
		01-46016-141-00-000-00000	Uniforms	3,357	4,775	4,775	4,775	-	4,775
		01-46024-141-00-000-00000	Repair Shop Supplies	18,407	20,000	20,000	20,000	-	20,000
		01-46261-141-00-000-00000	Fuel	419,922	480,000	480,000	485,000	-	485,000
		01-46262-141-00-000-00000	Parts	26,992	30,000	30,000	25,000	-	25,000
		01-46405-141-00-000-00000	Dues and Subscriptions	989	2,400	2,400	2,400	-	2,400
		01-47003-141-00-000-00000	Machinery and Equipment	17,813	-	-	-	-	-
		01-43106-141-00-000-00000	IT ISF Expense		-	-	38,152	-	38,152
		(141) Fleet Total				1,260,235	1,445,925	1,445,925	1,451,678
	(151) Building Maintenance	01-41100-151-00-000-00000	Full-Time Salaries and Wages	134,422	190,158	190,158	190,158	48,070	238,228
		01-41130-151-00-000-00000	Longevity Pay	2,581	2,565	2,565	2,565	-	2,565
		01-41140-151-00-000-00000	Sick Pay	3,293	3,457	3,457	3,457	-	3,457
		01-41150-151-00-000-00000	Incentive Pay	421	-	1,000	1,300	-	1,300
		01-41300-151-00-000-00000	Salary-Overtime	800	4,110	4,110	4,110	3,000	7,110
		01-42100-151-00-000-00000	Health Insurance	30,653	35,312	35,312	35,312	9,384	44,696
		01-42200-151-00-000-00000	FICA - Medicare Contributions	2,026	1,825	1,825	1,825	738	2,563
		01-42300-151-00-000-00000	Retirement - TMRS	30,461	26,907	35,000	26,907	11,354	38,261
		01-44231-151-00-000-00000	Janitorial Services	196,331	180,000	180,000	180,000	-	180,000
		01-44322-151-00-000-00000	Building Maintenance	310,519	380,000	450,000	300,000	385,000	685,000
		01-45801-151-00-000-00000	Conferences and Training	518	2,500	2,500	5,000	1,500	6,500
		01-46012-151-00-000-00000	Safety Supplies	565	800	1,000	2,000	-	2,000
		01-46015-151-00-000-00000	Small Tools	819	2,000	2,500	4,000	500	4,500
		01-46016-151-00-000-00000	Uniforms	865	1,950	1,950	2,200	675	2,875
		01-46405-151-00-000-00000	Dues and Subscriptions	-	1,000	1,000	1,000	300	1,300
		01-47013-151-00-000-00000	Building Improvement	1,200	30,000	10,000	30,000	30,000	60,000
		01-43106-151-00-000-00000	IT ISF Expense		-	-	5,000	-	5,000
		(151) BuildingMaintenance Total				715,474	862,585	922,378	794,835
	(181) HCTV	01-41100-181-00-000-00000	Full-Time Salaries and Wages	75,834	81,330	81,330	81,330	-	81,330
		01-41130-181-00-000-00000	Longevity Pay	1,896	2,061	2,061	2,061	-	2,061
		01-41140-181-00-000-00000	Sick Pay	3,445	3,617	3,617	3,617	-	3,617
		01-41300-181-00-000-00000	Salary-Overtime	41	62	62	62	-	62
		01-42100-181-00-000-00000	Health Insurance	12,613	16,755	16,755	16,755	-	16,755
		01-42200-181-00-000-00000	FICA - Medicare Contributions	1,181	1,192	1,192	1,192	-	1,192
		01-42300-181-00-000-00000	Retirement - TMRS	17,473	19,500	19,500	19,500	-	19,500
		01-44319-181-00-000-00000	Service Agreements	-	9,000	79	-	-	-
		01-45801-181-00-000-00000	Conferences and Training	-	500	500	500	-	500
		01-45803-181-00-000-00000	Mileage Reimbursement	-	100	100	100	-	100
		01-46010-181-00-000-00000	Office Supplies	-	200	200	200	-	200
		01-46011-181-00-000-00000	Computer Supplies	101,674	10,000	10,000	10,000	-	10,000
		01-46018-181-00-000-00000	Video & Photography Supplies	3,965	5,000	5,000	5,000	-	5,000
		01-46405-181-00-000-00000	Dues and Subscriptions	28,628	11,000	11,000	11,000	-	11,000
		01-43106-181-00-000-00000	IT ISF Expense		-	-	13,721	-	13,721
		(181) HCTV Total				246,750	160,318	151,397	165,039

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(191) Animal Services	01-41100-191-00-000-00000	Full-Time Salaries and Wages	226,251	283,670	283,670	283,670	-	283,670
		01-41125-191-00-000-00000	On Call Pay	5,545	5,475	5,475	5,475	-	5,475
		01-41130-191-00-000-00000	Longevity Pay	2,892	3,645	3,645	3,645	-	3,645
		01-41140-191-00-000-00000	Sick Pay	7,320	8,089	8,089	8,089	-	8,089
		01-41300-191-00-000-00000	Salary-Overtime	10,911	8,857	8,857	8,857	-	8,857
		01-42100-191-00-000-00000	Health Insurance	57,745	73,545	73,545	73,545	-	73,545
		01-42200-191-00-000-00000	FICA - Medicare Contributions	3,569	3,332	3,332	3,332	-	3,332
		01-42300-191-00-000-00000	Retirement - TMRS	54,477	50,063	50,063	50,063	-	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	1,542	2,500	2,500	2,500	-	2,500
		01-44319-191-00-000-00000	Service Agreements	120	-	-	-	-	-
		01-45801-191-00-000-00000	Conferences and Training	1,005	10,000	10,000	10,000	-	10,000
		01-46010-191-00-000-00000	Office Supplies	744	1,500	1,500	1,500	-	1,500
		01-46014-191-00-000-00000	Equipment Supplies	3,575	9,000	9,000	9,000	-	9,000
		01-46016-191-00-000-00000	Uniforms	1,349	1,500	1,500	1,500	-	1,500
		01-46020-191-00-000-00000	Animal Supplies	3,264	5,500	5,500	5,500	-	5,500
		01-46026-191-00-000-00000	Cleaning Supplies	633	4,000	4,000	4,000	-	4,000
		01-46210-191-00-000-00000	Electricity Gas	14,335	14,730	14,730	15,730	-	15,730
		01-46405-191-00-000-00000	Dues and Subscriptions	45	250	250	250	-	250
		01-43106-191-00-000-00000	IT ISF Expense	-	-	-	1,978	-	1,978
		(191) Animal Services Total			395,324	489,196	489,196	492,174	-
	(211) Police	01-41100-211-00-000-00000	Full-Time Salaries and Wages	7,775,040	8,155,306	8,155,306	8,155,306	-	8,155,306
		01-41110-211-00-000-00000	Part-Time Salaries and Wages	36,106	109,705	75,000	109,705	-	109,705
		01-41120-211-00-000-00000	Out of Class Pay	4,823	299	299	299	-	299
		01-41125-211-00-000-00000	On Call Pay	15,457	27,375	27,375	27,375	-	27,375
		01-41130-211-00-000-00000	Longevity Pay	71,491	76,293	76,293	76,293	-	76,293
		01-41140-211-00-000-00000	Sick Pay	268,874	274,453	274,453	274,453	-	274,453
		01-41150-211-00-000-00000	Incentive Pay	126,849	132,400	132,400	132,400	-	132,400
		01-41180-211-00-000-00000	Clothing Allowance	-	10,801	10,801	10,801	-	10,801
		01-41300-211-00-000-00000	Salary-Overtime	196,648	252,132	252,132	252,132	-	252,132
		01-41300-211-00-000-TOBAC	Salary-Overtime	7,464	11,415	11,415	11,415	-	11,415
		01-41300-211-00-000-USMTF	Salary-Overtime	21,877	22,000	22,000	22,000	-	22,000
		01-42100-211-00-000-00000	Health Insurance	1,390,418	1,488,584	1,488,584	1,488,584	-	1,488,584
		01-42200-211-00-000-00000	FICA - Medicare Contributions	119,237	120,514	120,514	120,514	-	120,514
		01-42200-211-00-000-TOBAC	FICA - Medicare Contributions	8	12	12	12	-	12
		01-42300-211-00-000-00000	Retirement - TMRS	1,832,730	1,815,765	1,815,765	1,815,765	-	1,815,765
		01-42300-211-00-000-TOBAC	Retirement - TMRS	113	173	173	173	-	173
		01-43309-211-00-000-00000	Certification Fees	360	800	800	800	-	800
		01-43310-211-00-000-00000	Criminal Investigations	41,270	40,000	40,000	40,000	-	40,000
		01-43310-211-00-000-TOBAC	Criminal Investigations	250	500	500	500	-	500
		01-43312-211-00-000-00000	Shared Services Contract	823,440	853,440	853,440	913,180	-	913,180
		01-44303-211-00-000-G911X	Equipment Maintenance	37,000	37,000	37,000	40,000	-	40,000
		01-44319-211-00-000-00000	Service Agreements	130,766	141,700	143,477	34,000	-	34,000
		01-45501-211-00-000-00000	Printing & Publishing	156	3,000	3,000	3,000	-	3,000
		01-46010-211-00-000-00000	Office Supplies	2,583	2,500	2,500	2,500	-	2,500
		01-46012-211-00-000-00000	Safety Supplies	1,040	1,200	2,241	1,200	-	1,200
		01-46013-211-00-000-00000	Chemical Supplies	980	1,000	1,000	1,200	-	1,200
		01-46014-211-00-000-00000	Equipment Supplies	4,083	5,000	5,000	6,000	-	6,000
		01-46014-211-00-000-TOBAC	Equipment Supplies	4,665	2,200	2,200	2,200	-	2,200
		01-46015-211-00-000-00000	Small Tools	7,089	9,649	9,649	9,649	-	9,649
		01-46016-211-00-000-00000	Uniforms	16,697	18,200	18,200	18,200	-	18,200
		01-46210-211-00-000-00000	Electricity Gas	85,664	76,000	89,000	94,000	-	94,000
		01-46405-211-00-000-00000	Dues and Subscriptions	90	8,300	2,500	8,300	-	8,300
		01-44599-211-00-000-00000	Miscellaneous Expenses	-	9,649	9,649	9,649	-	9,649
		01-43106-211-00-000-00000	IT ISF Expense	-	-	50,000	169,023	-	169,023
		01-43106-216-00-000-00000	IT ISF Expense	-	-	-	618	-	618
		(211) Police Total			13,023,269	13,707,364	13,732,677	13,851,245	-

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027		
Expense	(251) Fire Administration	01-41100-251-00-000-00000	Full-Time Salaries and Wages	289,582	305,089	305,089	305,089	-	305,089		
		01-41130-251-00-000-00000	Longevity Pay	4,009	4,293	4,293	4,293	-	4,293		
		01-41140-251-00-000-00000	Sick Pay	11,030	13,474	13,474	13,474	-	13,474		
		01-41150-251-00-000-00000	Incentive Pay	852	840	840	840	-	840		
		01-42100-251-00-000-00000	Health Insurance	51,387	56,445	56,445	56,445	-	56,445		
		01-42200-251-00-000-00000	FICA - Medicare Contributions	4,200	4,220	4,220	4,220	-	4,220		
		01-42300-251-00-000-00000	Retirement - TMRS	65,689	65,753	65,753	65,753	-	65,753		
		01-43309-251-00-000-00000	Certification Fees	5,260	9,950	6,950	9,304	-	9,304		
		01-44303-251-00-000-00000	Equipment Maintenance	5,261	19,100	19,100	19,100	-	19,100		
		01-44319-251-00-000-00000	Service Agreements	67,276	84,018	84,018	33,562	-	33,562		
		01-44320-251-00-000-00000	Outside Vehicle Repairs	7,136	16,300	16,300	17,000	-	17,000		
		01-44423-251-00-000-00000	Lease Expense	1,969	3,500	3,879	3,500	-	3,500		
		01-45403-251-00-000-00000	Employee/Public Recognition	8,818	12,100	12,100	12,100	-	12,100		
		01-45801-251-00-000-00000	Conferences and Training	61,953	64,340	64,340	79,300	-	79,300		
		01-46010-251-00-000-00000	Office Supplies	5,663	8,000	7,000	7,000	-	7,000		
		01-46012-251-00-000-00000	Safety Supplies	99,660	752,400	148,222	107,060	-	107,060		
		01-46013-251-00-000-00000	Chemical Supplies	595	1,500	1,000	1,500	-	1,500		
		01-46014-251-00-000-00000	Equipment Supplies	9,959	16,400	16,400	17,400	-	17,400		
		01-46015-251-00-000-00000	Small Tools	28,176	33,875	48,619	38,500	30,000	68,500		
		01-46016-251-00-000-00000	Uniforms	30,070	38,000	38,000	38,000	400	38,400		
		01-46021-251-00-000-00000	Flashlight/Batteries	10,660	14,600	14,600	16,500	-	16,500		
		01-46023-251-00-000-00000	EMS Supplies	15,666	26,800	26,800	26,800	-	26,800		
		01-46210-251-00-000-00000	Electricity Gas	74,626	74,000	75,500	79,000	-	79,000		
		01-46405-251-00-000-00000	Dues and Subscriptions	45,764	57,691	57,691	72,293	-	72,293		
		01-47003-251-00-000-00000	Machinery and Equipment	61,996	182,030	182,030	191,530	7,500	199,030		
		01-43302-251-00-000-00000	Contract Services	325	29,500	29,500	2,500	-	2,500		
		01-43312-251-00-000-00000	Shared Services Contract	99,966	619,244	619,244	839,244	-	839,244		
		01-43402-251-00-000-00000	Employment Expense	16,200	31,625	31,625	47,600	-	47,600		
		01-42999-251-00-000-00000	Labor Reimburse/Fire Deploy-Co	791,089	-	-	-	-	-		
		01-44399-251-00-000-00000	Equip Reimburse/Fire Deploy	33,176	-	-	-	-	-		
		01-45899-251-00-000-00000	Travel Reimburse/Fire Deploy	4,778	-	-	-	-	-		
		01-46099-251-00-000-00000	Material Reimburse/Fire Deploy	21,322	-	-	-	-	-		
		01-43106-251-00-000-00000	IT ISF Expense	-	-	-	65,096	-	65,096		
		(251) FireAdministration Total				1,934,112	2,545,086	1,953,031	2,174,003	37,900	2,211,903
			(252) Fire Supression	01-41100-252-00-000-00000	Full-Time Salaries and Wages	5,480,013	5,861,890	5,861,890	5,861,890	-	5,861,890
				01-41120-252-00-000-00000	Out of Class Pay	91,085	80,000	80,000	80,000	-	80,000
				01-41130-252-00-000-00000	Longevity Pay	41,757	46,485	46,485	46,485	-	46,485
				01-41140-252-00-000-00000	Sick Pay	182,223	212,834	212,834	212,834	-	212,834
				01-41150-252-00-000-00000	Incentive Pay	140,622	136,561	136,561	136,561	42,200	178,761
				01-41200-252-00-000-00000	Salary - FLSA	55,703	66,967	66,967	66,967	-	66,967
				01-41300-252-00-000-00000	Salary-Overtime	751,374	371,004	650,000	371,004	-	371,004
				01-42100-252-00-000-00000	Health Insurance	1,017,866	970,022	970,022	970,022	-	970,022
				01-42200-252-00-000-00000	FICA - Medicare Contributions	93,208	90,601	90,601	90,601	-	90,601
				01-42300-252-00-000-00000	Retirement - TMRS	1,452,722	1,371,305	1,371,305	1,371,305	-	1,371,305
(252) Fire Supression Total				9,306,572	9,207,670	9,486,666	9,207,670	42,200	9,249,870		
	(253)Fire Services	01-41100-253-00-000-00000	Full-Time Salaries and Wages	259,704	274,168	274,168	274,168	58,219	332,387		
		01-41125-253-00-000-00000	On Call Pay	4,896	5,024	5,024	5,024	-	5,024		
		01-41130-253-00-000-00000	Longevity Pay	3,660	3,933	3,933	3,933	1,500	5,433		
		01-41140-253-00-000-00000	Sick Pay	10,437	12,412	12,412	12,412	-	12,412		
		01-41150-253-00-000-00000	Incentive Pay	2,871	4,367	4,367	4,367	800	5,167		
		01-41300-253-00-000-00000	Salary-Overtime	-	3,770	3,770	3,770	-	3,770		
		01-42100-253-00-000-00000	Health Insurance	39,853	43,772	43,772	43,772	16,694	60,466		
		01-42200-253-00-000-00000	FICA - Medicare Contributions	3,937	3,957	3,957	3,957	844	4,801		
		01-42300-253-00-000-00000	Retirement - TMRS	60,630	60,720	60,720	60,720	12,808	73,528		
		(253)Fire Services Total				385,989	412,123	412,123	412,123	90,865	502,988
	(254) Emergency Management	01-41100-254-00-000-00000	Full-Time Salaries and Wages	400,762	421,032	365,000	421,032	-	421,032		
		01-41130-254-00-000-00000	Longevity Pay	3,088	3,501	3,501	3,501	-	3,501		
		01-41140-254-00-000-00000	Sick Pay	11,636	12,218	12,218	12,218	-	12,218		
		01-42100-254-00-000-00000	Health Insurance	47,901	59,038	59,038	59,038	-	59,038		
		01-42200-254-00-000-00000	FICA - Medicare Contributions	5,814	5,817	5,817	5,817	-	5,817		
		01-42300-254-00-000-00000	Retirement - TMRS	89,405	89,115	89,115	89,115	-	89,115		
		01-43309-254-00-000-00000	Certification Fees	3,332	2,448	2,448	2,448	-	2,448		
		01-44303-254-00-000-00000	Equipment Maintenance	190	5,000	5,000	5,000	-	5,000		
		01-44305-254-00-000-00000	Software Maintenance	948	948	0	948	-	948		
		01-44319-254-00-000-00000	Service Agreements	12,222	14,486	14,486	16,099	-	16,099		
		01-44599-254-00-000-00000	Miscellaneous Expenses	5,456	-	3,860	-	-	-		
		01-45801-254-00-000-00000	Conferences and Training	6,905	7,089	7,089	5,704	-	5,704		
		01-46010-254-00-000-00000	Office Supplies	348	350	350	350	-	350		
		01-46014-254-00-000-00000	Equipment Supplies	-	5,000	10,837	8,000	-	8,000		
		01-46016-254-00-000-00000	Uniforms	1,266	700	-	700	-	700		
		01-46406-254-00-000-00000	Public Education/Outreach	4,752	3,990	3,990	3,990	-	3,990		
		01-47003-254-00-000-00000	Machinery and Equipment	-	267,129	250,000	-	-	-		
		01-43414-254-00-000-00000	Fire & Police Camp Supplies	4,882	-	-	4,600	-	4,600		
		01-43106-254-00-000-00000	IT ISF Expense	-	-	-	2,408	-	2,408		
		(254) EmergencyManagement Total				598,908	897,860	832,749	640,967	-	640,967

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027		
Expense	(291) Municipal Court	01-41100-291-00-000-00000	Full-Time Salaries and Wages	247,306	269,330	269,330	269,330	-	269,330		
		01-41110-291-00-000-00000	Part-Time Salaries and Wages	88,968	93,403	93,403	93,403	-	93,403		
		01-41130-291-00-000-00000	Longevity Pay	4,491	5,085	5,085	5,085	-	5,085		
		01-41140-291-00-000-00000	Sick Pay	8,212	9,831	9,831	9,831	-	9,831		
		01-41150-291-00-000-00000	Incentive Pay	426	420	420	420	-	420		
		01-41300-291-00-000-00000	Salary-Overtime	-	1,050	1,050	1,050	-	1,050		
		01-42100-291-00-000-00000	Health Insurance	74,729	82,088	82,088	82,088	-	82,088		
		01-42200-291-00-000-00000	FICA - Medicare Contributions	4,916	4,907	4,907	4,907	-	4,907		
		01-42300-291-00-000-00000	Retirement - TMRS	56,077	56,445	56,445	56,445	-	56,445		
		01-43202-291-00-000-00000	Legal Services	63,370	50,000	50,000	65,000	-	65,000		
		01-43302-291-00-000-00000	Contract Services	870	1,000	1,000	1,000	-	1,000		
		01-44422-291-00-000-00000	Rentals	1,348	1,500	1,843	2,000	-	2,000		
		01-45501-291-00-000-00000	Printing & Publishing	28	600	600	600	-	600		
		01-45801-291-00-000-00000	Conferences and Training	1,347	4,000	4,000	4,000	-	4,000		
		01-46010-291-00-000-00000	Office Supplies	1,059	500	500	500	-	500		
		01-46405-291-00-000-00000	Dues and Subscriptions	275	400	400	400	-	400		
		01-43106-291-00-000-00000	IT ISF Expense	-	-	-	33,152	-	33,152		
		(291) Municipal Court Total			553,423	580,560	580,903	629,211	-	629,211	
			(292) Marshal's Office	01-41110-292-00-000-00000	Part-Time Salaries and Wages	35,526	43,936	43,936	43,936	-	43,936
				01-42100-292-00-000-00000	Health Insurance	55	60	60	60	-	60
01-42200-292-00-000-00000	FICA - Medicare Contributions			515	541	541	541	-	541		
01-42300-292-00-000-00000	Retirement - TMRS			7,662	8,026	8,026	8,026	-	8,026		
01-43103-292-00-000-00000	Fleet Services Fees			-	100	100	100	-	100		
01-44319-292-00-000-00000	Service Agreements			1,500	2,000	2,000	2,000	-	2,000		
01-45801-292-00-000-00000	Conferences and Training			-	500	500	500	-	500		
01-46010-292-00-000-00000	Office Supplies			16	100	100	100	-	100		
01-46016-292-00-000-00000	Uniforms			-	500	500	500	-	500		
01-46405-292-00-000-00000	Dues and Subscriptions			-	100	100	100	-	100		
01-43106-292-00-000-00000	IT ISF Expense			-	-	-	628	-	628		
(292) Marshal's Office Total				45,274	55,864	55,864	56,492	-	56,492		
	(321) Streets and Drainage	01-41100-321-00-000-00000	Full-Time Salaries and Wages	497,715	526,582	526,582	526,582	-	526,582		
		01-41130-321-00-000-00000	Longevity Pay	4,924	8,685	8,685	8,685	-	8,685		
		01-41140-321-00-000-00000	Sick Pay	7,929	11,626	11,626	11,626	-	11,626		
		01-41150-321-00-000-00000	Incentive Pay	11,339	13,810	13,810	13,810	-	13,810		
		01-41300-321-00-000-00000	Salary-Overtime	29,555	25,000	25,000	25,000	-	25,000		
		01-42100-321-00-000-00000	Health Insurance	148,294	179,438	179,438	179,438	-	179,438		
		01-42200-321-00-000-00000	FICA - Medicare Contributions	7,785	7,756	7,756	7,756	-	7,756		
		01-42300-321-00-000-00000	Retirement - TMRS	121,321	120,601	120,601	120,601	-	120,601		
		01-43103-321-00-000-00000	Fleet Services Fees	3,667	50,000	50,000	50,000	-	50,000		
		01-43302-321-00-000-00000	Contract Services	-	3,500	2,000	3,500	-	3,500		
		01-44314-321-00-000-00000	Street Median Maintenance	84,198	80,000	80,000	80,000	-	80,000		
		01-44318-321-00-000-00000	Traffic Signal Maintenance	85,920	150,000	150,000	150,000	-	150,000		
		01-44319-321-00-000-00000	Service Agreements	2,734	3,000	3,379	3,000	-	3,000		
		01-44422-321-00-000-00000	Rentals	180	-	-	-	30,000	30,000		
		01-45801-321-00-000-00000	Conferences and Training	486	2,500	2,000	2,500	-	2,500		
		01-46010-321-00-000-00000	Office Supplies	564	1,500	1,500	1,500	-	1,500		
		01-46012-321-00-000-00000	Safety Supplies	1,850	3,500	3,500	5,000	-	5,000		
		01-46015-321-00-000-00000	Small Tools	5,245	10,000	10,000	10,000	-	10,000		
		01-46016-321-00-000-00000	Uniforms	5,878	8,000	8,000	8,500	-	8,500		
		01-46025-321-00-000-00000	Signs	32,540	35,000	35,000	35,000	-	35,000		
		01-46210-321-00-000-00000	Electricity Gas	376,852	389,400	389,400	399,400	-	399,400		
		01-46405-321-00-000-00000	Dues and Subscriptions	456	1,200	1,200	1,200	-	1,200		
		01-47003-321-00-000-00000	Machinery and Equipment	753,995	450,000	450,000	-	450,000	450,000		
		01-41125-321-00-000-00000	On Call Pay	4,651	4,336	4,336	4,336	-	4,336		
		01-43106-311-00-000-00000	IT ISF Expense	-	-	-	1,580	-	1,580		
		(321) Streets and Drainage Total			2,188,076	2,085,434	2,083,813	1,649,014	480,000	2,129,014	

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(411) Parks	01-41100-411-00-000-00000	Full-Time Salaries and Wages	743,409	794,973	794,973	794,973	-	794,973
		01-41110-411-00-000-00000	Part-Time Salaries and Wages	14,616	14,367	14,367	14,367	-	14,367
		01-41130-411-00-000-00000	Longevity Pay	11,497	13,077	13,077	13,077	-	13,077
		01-41140-411-00-000-00000	Sick Pay	17,107	17,947	17,947	17,947	-	17,947
		01-41150-411-00-000-00000	Incentive Pay	2,414	2,381	2,381	2,381	-	2,381
		01-41300-411-00-000-00000	Salary-Overtime	39,099	36,762	65,000	36,762	-	36,762
		01-42100-411-00-000-00000	Health Insurance	192,399	210,450	210,450	210,450	-	210,450
		01-42200-411-00-000-00000	FICA - Medicare Contributions	11,866	11,848	11,848	11,848	-	11,848
		01-42300-411-00-000-00000	Retirement - TMRS	175,189	174,305	174,305	174,305	-	174,305
		01-43302-411-00-000-00000	Contract Services	124,971	115,000	115,000	118,500	-	118,500
		01-44319-411-00-000-00000	Service Agreements	70	12,000	12,000	14,000	-	14,000
		01-44322-411-00-000-00000	Building Maintenance	30,289	40,000	40,000	37,000	9,000	46,000
		01-44323-411-00-000-00000	Grounds Maintenance	25,233	30,000	30,000	33,000	-	33,000
		01-44422-411-00-000-00000	Rentals	15,253	11,000	11,000	15,000	-	15,000
		01-45801-411-00-000-00000	Conferences and Training	1,355	2,500	2,500	2,000	-	2,000
		01-46010-411-00-000-00000	Office Supplies	-	150	150	150	-	150
		01-46012-411-00-000-00000	Safety Supplies	1,351	3,500	3,500	3,500	-	3,500
		01-46013-411-00-000-00000	Chemical Supplies	10,316	10,000	10,000	11,000	3,500	14,500
		01-46014-411-00-000-00000	Equipment Supplies	10,988	10,000	10,000	11,500	-	11,500
		01-46015-411-00-000-00000	Small Tools	6,499	7,500	7,500	6,500	-	6,500
		01-46016-411-00-000-00000	Uniforms	3,414	8,000	8,000	8,000	-	8,000
		01-46210-411-00-000-00000	Electricity Gas	109,799	119,000	114,000	119,000	-	119,000
		01-46405-411-00-000-00000	Dues and Subscriptions	-	500	500	500	-	500
		01-47003-411-00-000-00000	Machinery and Equipment	-	77,000	77,000	-	-	-
		01-47006-411-00-000-00000	Improvements other than Bldg	-	-	-	-	33,000	33,000
		01-43106-411-00-000-00000	IT ISF Expense	-	-	-	1,365	-	1,365
		(411) Parks Total		1,547,131	1,722,258	1,745,496	1,657,123	45,500	1,702,623
	(421) Recreation	01-41100-421-00-000-00000	Full-Time Salaries and Wages	341,201	380,320	380,320	380,320	-	380,320
		01-41110-421-00-000-00000	Part-Time Salaries and Wages	20,036	30,530	30,530	30,530	-	30,530
		01-41130-421-00-000-00000	Longevity Pay	2,436	3,069	3,069	3,069	-	3,069
		01-41140-421-00-000-00000	Sick Pay	5,244	6,828	6,828	6,828	-	6,828
		01-41300-421-00-000-00000	Salary-Overtime	-	2,452	2,452	2,452	-	2,452
		01-42100-421-00-000-00000	Health Insurance	82,460	96,616	96,616	96,616	-	96,616
		01-42200-421-00-000-00000	FICA - Medicare Contributions	5,081	4,904	4,904	4,904	-	4,904
		01-42300-421-00-000-00000	Retirement - TMRS	73,248	72,537	72,537	72,537	-	72,537
		01-43406-421-00-000-00000	Special Events	12,466	55,000	55,000	55,000	-	55,000
		01-43408-421-00-000-00000	Sports Officials	45,565	47,000	47,000	51,000	-	51,000
		01-44319-421-00-000-00000	Service Agreements	14,315	11,000	11,000	7,100	-	7,100
		01-44423-421-00-000-00000	Lease Expense	1,944	2,200	2,579	2,600	-	2,600
		01-45401-421-00-000-00000	Marketing / Advertising	1,432	2,000	2,000	2,200	-	2,200
		01-45403-421-00-000-00000	Employee/Public Recognition	4,824	5,000	5,000	6,000	-	6,000
		01-45801-421-00-000-00000	Conferences and Training	6,160	8,700	8,700	8,000	-	8,000
		01-46010-421-00-000-00000	Office Supplies	944	850	850	1,050	-	1,050
		01-46011-421-00-000-00000	Computer Supplies	25	1,050	1,050	750	-	750
		01-46016-421-00-000-00000	Uniforms	-	500	500	500	-	500
		01-46027-421-00-000-00000	Sports Supplies	18,543	27,500	27,500	30,500	-	30,500
		01-46029-421-00-000-00000	Recreation Supplies	7,730	7,000	7,000	7,500	-	7,500
		01-46029-421-00-000-OCAMP	Recreation Supplies	3,300	4,000	4,000	4,000	-	4,000
		01-46405-421-00-000-00000	Dues and Subscriptions	2,092	2,700	2,700	2,435	-	2,435
		01-47051-421-00-000-00000	Furniture and Fixtures<\$5,000	-	28,000	28,000	28,000	-	28,000
		01-43106-421-00-000-00000	IT ISF Expense	-	-	-	7,727	-	7,727
		(421) Recreation Total		649,046	799,756	800,135	811,618	-	811,618
	(431) Senior Services	01-41100-431-00-000-00000	Full-Time Salaries and Wages	87,529	156,500	156,500	156,500	-	156,500
		01-41110-431-00-000-00000	Part-Time Salaries and Wages	21,702	20,906	20,906	20,906	-	20,906
		01-41130-431-00-000-00000	Longevity Pay	2,292	2,421	2,421	2,421	-	2,421
		01-41140-431-00-000-00000	Sick Pay	3,981	4,180	4,180	4,180	-	4,180
		01-42100-431-00-000-00000	Health Insurance	22,178	24,361	24,361	24,361	-	24,361
		01-42200-431-00-000-00000	FICA - Medicare Contributions	1,589	1,588	1,588	1,588	-	1,588
		01-42300-431-00-000-00000	Retirement - TMRS	20,169	20,255	20,255	20,255	-	20,255
		01-43406-431-00-000-00000	Special Events	7,215	15,400	15,400	12,800	-	12,800
		01-44319-431-00-000-00000	Service Agreements	6,785	5,650	5,650	8,800	-	8,800
		01-44423-431-00-000-00000	Lease Expense	120	321	381	400	-	400
		01-46010-431-00-000-00000	Office Supplies	450	750	750	350	-	350
		01-46011-431-00-000-00000	Computer Supplies	1,014	1,000	1,000	1,500	-	1,500
		01-46210-431-00-000-00000	Electricity Gas	24,178	23,500	26,500	27,000	-	27,000
		01-46405-431-00-000-00000	Dues and Subscriptions	-	100	100	-	-	-
		01-46014-431-00-000-00000	Equipment Supplies	4,595	3,500	3,500	2,500	-	2,500
		01-43106-431-00-000-00000	IT ISF Expense	-	-	-	2,328	-	2,328
		(431) Senior Services Total		203,797	280,432	283,492	285,889	-	285,889

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(441) Library	01-41100-441-00-000-00000	Full-Time Salaries and Wages	647,993	688,616	688,616	688,616	-	688,616
		01-41110-441-00-000-00000	Part-Time Salaries and Wages	85,501	98,870	98,870	98,870	-	98,870
		01-41130-441-00-000-00000	Longevity Pay	6,968	7,893	7,893	7,893	-	7,893
		01-41140-441-00-000-00000	Sick Pay	20,390	23,919	23,919	23,919	-	23,919
		01-41150-441-00-000-00000	Incentive Pay	323	494	494	494	-	494
		01-42100-441-00-000-00000	Health Insurance	153,412	181,900	181,900	181,900	-	181,900
		01-42200-441-00-000-00000	FICA - Medicare Contributions	10,781	10,806	10,806	10,806	-	10,806
		01-42300-441-00-000-00000	Retirement - TMRS	145,420	144,833	144,833	144,833	-	144,833
		01-43103-441-00-000-00000	Fleet Services Fees	-	500	500	500	-	500
		01-43207-441-00-000-00000	Online Services	14,173	19,900	13,112	25,670	-	25,670
		01-43406-441-00-000-00000	Special Events	6,852	7,000	7,000	8,500	-	8,500
		01-44231-441-00-000-00000	Janitorial Services	4,050	5,450	5,450	5,450	-	5,450
		01-44319-441-00-000-00000	Service Agreements	25,442	29,837	20,223	31,700	-	31,700
		01-45501-441-00-000-00000	Printing & Publishing	59	1,500	1,500	2,000	-	2,000
		01-45801-441-00-000-00000	Conferences and Training	4,311	7,076	7,076	7,350	-	7,350
		01-45803-441-00-000-00000	Mileage Reimbursement	-	100	100	100	-	100
		01-46010-441-00-000-00000	Office Supplies	9,283	10,000	10,000	10,000	-	10,000
		01-46017-441-00-000-00000	Postage	-	50	50	50	-	50
		01-46210-441-00-000-00000	Electricity Gas	56,094	56,500	58,500	60,500	-	60,500
		01-46310-441-00-000-00000	Meeting Expense	148	250	250	250	-	250
		01-46402-441-00-000-00000	Library Books	61,746	62,000	62,000	62,000	-	62,000
		01-46403-441-00-000-00000	Periodicals	1,232	1,000	700	700	-	700
		01-46404-441-00-000-00000	Audio - Visual Materials	11,780	14,000	14,000	14,000	-	14,000
		01-46405-441-00-000-00000	Dues and Subscriptions	688	1,698	1,698	1,920	-	1,920
		01-47051-441-00-000-00000	Furniture and Fixtures<\$5,000	-	27,105	27,105	-	-	-
		01-43106-441-00-000-00000	IT ISF Expense	-	-	35,000	34,117	-	34,117
			(441) Library Total	1,266,646	1,401,297	1,421,595	1,422,138	-	1,422,138
	(511) Economic Development	01-41100-511-00-000-00000	Full-Time Salaries and Wages	54,300	138,148	138,148	138,148	-	138,148
		01-41130-511-00-000-00000	Longevity Pay	-	117	117	117	-	117
		01-42100-511-00-000-00000	Health Insurance	10,739	22,797	22,797	22,797	-	22,797
		01-42200-511-00-000-00000	FICA - Medicare Contributions	765	1,024	1,024	1,024	-	1,024
		01-42300-511-00-000-00000	Retirement - TMRS	12,229	16,892	16,892	16,892	-	16,892
		01-43202-511-00-000-00000	Legal Services	25,075	25,000	25,000	20,000	-	20,000
		01-43302-511-00-000-00000	Contract Services	8,276	26,000	30,790	31,000	-	31,000
		01-43311-511-00-000-00000	Community Assistance	-	50,000	50,000	100,000	-	100,000
		01-43406-511-00-000-00000	Special Events	8,000	12,500	12,500	22,500	-	22,500
		01-44319-511-00-000-00000	Service Agreements	186,490	190,000	190,000	-	-	-
		01-44501-511-00-000-00000	Economic Incentives	1,024,910	1,000,000	1,000,000	4,750,000	-	4,750,000
		01-45401-511-00-000-00000	Marketing / Advertising	2,315	3,000	3,000	33,000	-	33,000
		01-45501-511-00-000-00000	Printing & Publishing	60	500	500	500	-	500
		01-45801-511-00-000-00000	Conferences and Training	6,365	8,000	8,000	8,000	-	8,000
		01-46010-511-00-000-00000	Office Supplies	168	-	-	-	-	-
		01-46017-511-00-000-00000	Postage	-	500	500	500	-	500
		01-46405-511-00-000-00000	Dues and Subscriptions	1,020	2,000	2,000	2,000	-	2,000
		01-46320-511-00-000-00000	Food/Meals	143	1,200	1,200	1,200	-	1,200
		01-45803-511-00-000-00000	Mileage Reimbursement	265	1,200	1,200	1,200	-	1,200
		01-41160-511-00-000-00000	Vehicle Allowance	2,005	-	-	-	-	-
		01-43106-511-00-000-00000	IT ISF Expense	-	-	25,000	29,104	-	29,104
			(511) EconomicDevelopment Total	1,343,125	1,498,877	1,528,668	5,177,982	-	5,177,982

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(811)								
	Non-Departmental	01-41100-811-00-000-00000	Full-Time Salaries and Wages	-	-	-	-	1,003,575	1,003,575
		01-41150-811-00-000-00000	Incentive Pay	-	361,500	-	-	-	-
		01-42120-811-00-000-00000	Retiree Insurance	194,543	225,000	225,000	-	-	-
		01-42400-811-00-000-00000	Tuition Reimbursement	4,652	5,107	5,107	5,107	-	5,107
		01-42500-811-00-000-00000	Unemployment Insurance	16,818	24,620	50,000	50,000	300	50,300
		01-43201-811-00-000-00000	Audit Services	20,678	30,000	30,000	30,000	-	30,000
		01-43202-811-00-000-00000	Legal Services	230,133	285,000	285,000	285,000	-	285,000
		01-43206-811-00-000-00000	Filing Fees	-	10,000	10,000	10,000	-	10,000
		01-43301-811-00-000-00000	Tax Services	192,547	200,000	200,000	200,000	-	200,000
		01-43302-811-00-000-00000	Contract Services	155,325	253,400	217,217	253,400	-	253,400
		01-43303-811-00-000-00000	Depository Expense	28,835	35,000	35,000	35,000	-	35,000
		01-43306-811-00-000-00000	Paying Agent Fees	-	3,000	-	3,000	-	3,000
		01-43406-811-00-000-00000	Special Events	1,900	-	1,000	-	-	-
		01-44305-811-00-000-00000	Software Maintenance	48,270	165,000	25,000	-	-	-
		01-44319-811-00-000-00000	Service Agreements	71,864	176,000	150,000	176,000	37,500	213,500
		01-44322-811-00-000-00000	Building Maintenance	190,815	200,000	100,000	200,000	-	200,000
		01-44323-811-00-000-00000	Grounds Maintenance	-	10,000	10,000	10,000	-	10,000
		01-44511-811-00-000-00000	Bad Debt Expense	7,950	-	-	-	-	-
		01-44598-811-00-000-00000	Local Grants and Contingencies	-	280,000	80,000	280,000	-	280,000
		01-44599-811-00-000-00000	Miscellaneous Expenses	26,567	50,000	50,000	50,000	-	50,000
		01-45201-811-00-000-00000	Property&Casualty Ins Premiums	714,707	846,601	846,601	846,601	7,301	853,902
		01-45202-811-00-000-00000	Property & Casualty Losses	182,827	250,000	250,000	250,000	-	250,000
		01-45301-811-00-000-00000	Telephone Expense	66,898	65,000	65,000	65,000	-	65,000
		01-45303-811-00-000-00000	Cable/Internet Services	-	400	400	400	-	400
		01-45304-811-00-000-00000	Cell Phone Expenses	116,226	100,000	100,000	100,000	-	100,000
		01-45402-811-00-000-00000	Legal Notices	-	500	500	500	-	500
		01-45403-811-00-000-00000	Employee/Public Recognition	3,351	8,000	8,000	8,000	-	8,000
		01-45501-811-00-000-00000	Printing & Publishing	11,993	15,000	15,000	15,000	-	15,000
		01-46010-811-00-000-00000	Office Supplies	10,282	12,000	12,000	12,000	-	12,000
		01-46017-811-00-000-00000	Postage	22,179	17,000	17,000	17,000	-	17,000
		01-46210-811-00-000-00000	Electricity Gas	98,601	98,000	104,000	108,000	-	108,000
		01-46401-811-00-000-00000	Publications	680	1,800	1,800	1,800	-	1,800
		01-46405-811-00-000-00000	Dues and Subscriptions	34,146	30,200	30,200	30,200	-	30,200
		01-47011-811-00-000-00000	Computer Equipment	-	105,000	-	-	-	-
		01-48006-811-00-000-00000	P-Card Expense Holding	1,865	-	-	-	-	-
		01-44426-811-00-000-00000	Principal - GASB87	13,876	-	25,000	-	-	-
		01-44427-811-00-000-00000	Interest - GASB87	107	-	300	-	-	-
		01-44428-811-00-000-00000	Principal - GASB96	359,623	-	385,000	-	-	-
		01-44429-811-00-000-00000	Interest - GASB96	-	-	2,000	-	-	-
		01-47060-811-00-000-00000	Capital Outlay - SBITA	124,162	-	-	140,000	-	140,000
		01-45801-811-00-000-CDLTR	Conferences and Training	-	5,500	-	5,500	-	5,500
		01-45803-811-00-000-00000	Mileage Reimbursement	273	-	-	-	-	-
		01-47061-811-00-000-00000	Capital Outlay - Fixed Asset	1,299,877	-	-	1,450,000	-	1,450,000
		01-43106-811-00-000-00000	IT ISF Expense	-	-	120,000	63,989	-	63,989
	(811)Non-Departmental Total			4,252,569	3,868,628	3,456,126	4,701,497	1,048,676	5,750,173
	(911) Interfund								
	Transfers	01-49016-911-00-000-00000	Transfer to Court Technology Fund	26,000	26,000	26,000	-	-	-
		01-49035-911-00-000-00000	Transfer to Captl Replacement	2,095,000	757,500	757,500	1,787,500	-	1,787,500
		01-49070-911-00-000-00000	Transfer to ISF IT	1,000,000	-	-	-	-	-
		01-49031-911-00-000-00000	Transfer to Streets	-	12,000,000	12,000,000	-	-	-
	(911) InterfundTransfers Total			3,121,000	12,783,500	12,783,500	1,787,500	-	1,787,500
Expense Total				48,131,966	60,607,119	59,843,267	53,254,421	2,237,162	55,491,583

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 for government wide funds. Financing is provided primarily by a specific annual property tax levy.

Proprietary debt is 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.

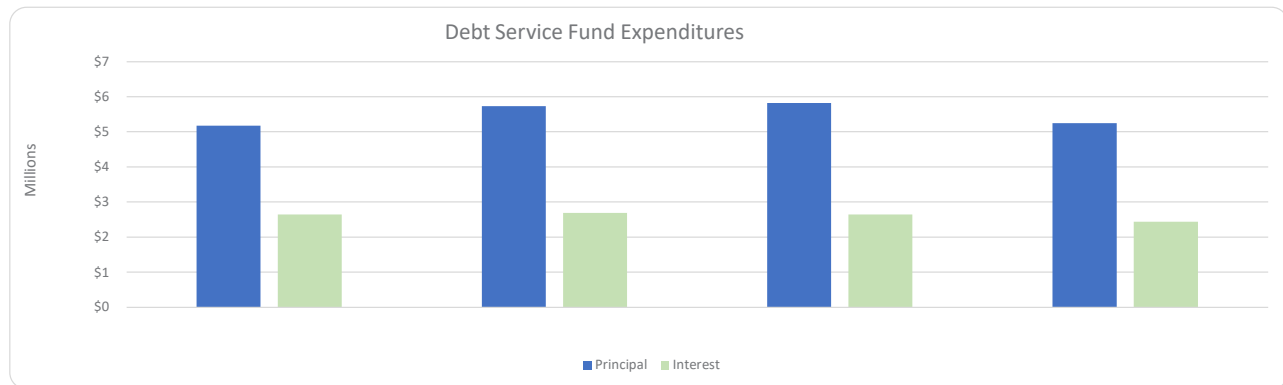
Debt Management

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.

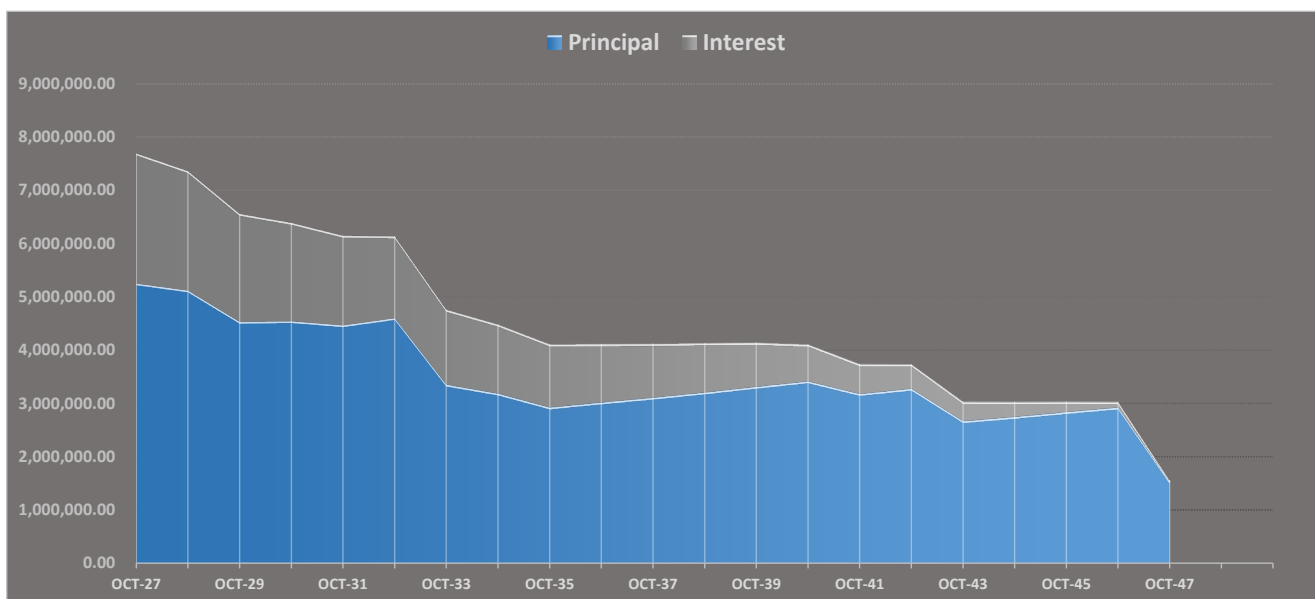
While City policy does not prohibit the issuance of variable rate debt, the City has no variable rate debt and no plans to issue variable rate debt in the near future.

DEBT SERVICE FUND BUDGET SUMMARY						
FUND 05	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	2,518,785	2,951,384	2,951,384	3,119,254		3,119,254
Revenues						
Property Tax Revenue	8,169,012	9,229,698	8,549,698	8,549,698		8,549,698
Interest Income	111,638	120,000	120,000	120,000		120,000
Total Revenues	8,280,650	9,349,698	8,669,698	8,669,698		8,669,698
Funds Available	10,799,435	12,301,082	11,621,082	11,788,952		11,788,952
Expenditures						
Principal	5,175,000	5,735,160	5,820,000	5,250,000		5,250,000
Interest	2,647,206	2,685,988	2,642,688	2,437,515		2,437,515
Paying Agent Fees	25,845	24,000	28,000	30,000		30,000
Bond Issuance Cost	-	-	11,140	-		-
Total Expenditures	7,848,051	8,445,148	8,501,828	7,717,515	-	7,717,515
Fund Balance, Ending	2,951,384	3,855,934	3,119,254	4,071,437	-	4,071,437



Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Revenue	05-31110-000-00-000-00000	Current Taxes	7,884,104	8,885,145	8,205,145	8,205,145	-	8,205,145
	05-31120-000-00-000-00000	Delinquent Taxes	63,393	40,000	40,000	40,000	-	40,000
	05-31130-000-00-000-00000	P&I on Delinquent Taxes	18,064	60,000	60,000	60,000	-	60,000
	05-36101-000-00-000-00000	Interest Revenue	111,638	120,000	120,000	120,000	-	120,000
	05-31140-000-00-000-00000	Property Taxes - TIRZ/TIF	-	244,553	244,553	244,553	-	244,553
	05-31140-512-00-000-00000	Property Taxes - TIRZ/TIF	203,451	-	-	-	-	-
Revenue Total			8,280,650	9,349,698	8,669,698	8,669,698	-	8,669,698
Expense	05-43305-811-00-000-00000	Bond Issuance Costs	-	-	11,140	-	-	-
	05-43306-711-00-000-00000	Paying Agent Fees	25,845	24,000	28,000	30,000	-	30,000
	05-48001-711-00-000-PCO06	Principal on Debt	325,000	335,000	335,000	-	-	-
	05-48001-711-00-000-PCO07	Principal on Debt	330,000	345,000	345,000	360,000	-	360,000
	05-48001-711-00-000-PCO20	Principal on Debt	235,000	240,000	240,000	250,000	-	250,000
	05-48001-711-00-000-PCO22	Principal on Debt	320,000	335,000	335,000	350,000	-	350,000
	05-48001-711-00-000-PG21A	Principal on Debt	410,000	570,000	570,000	600,000	-	600,000
	05-48001-711-00-000-PGO06	Principal on Debt	140,000	-	-	-	-	-
	05-48001-711-00-000-PGO14	Principal on Debt	105,000	105,000	105,000	105,000	-	105,000
	05-48001-711-00-000-PGO18	Principal on Debt	200,000	150,000	-	-	-	-
	05-48001-711-00-000-PGO19	Principal on Debt	265,000	280,000	280,000	295,000	-	295,000
	05-48001-711-00-000-PGO21	Principal on Debt	500,000	830,000	830,000	845,000	-	845,000
	05-48001-711-00-000-PGO22	Principal on Debt	380,000	695,000	695,000	580,000	-	580,000
	05-48001-711-00-000-PGR13	Principal on Debt	450,000	-	-	-	-	-
	05-48001-711-00-000-PGR14	Principal on Debt	225,000	50,000	50,000	50,000	-	50,000
	05-48001-711-00-000-PGR17	Principal on Debt	675,000	700,000	700,000	560,000	-	560,000
	05-48001-711-00-000-PGR21	Principal on Debt	615,000	625,000	625,000	520,000	-	520,000
	05-48002-711-00-000-ICO06	Interest on Debt	19,899	6,700	6,700	-	-	-
	05-48002-711-00-000-ICO07	Interest on Debt	33,893	20,768	20,768	7,020	-	7,020
	05-48002-711-00-000-ICO20	Interest on Debt	111,250	104,100	104,100	94,300	-	94,300
	05-48002-711-00-000-ICO22	Interest on Debt	386,450	370,075	370,075	354,700	-	354,700
	05-48002-711-00-000-IG21A	Interest on Debt	43,002	144,950	144,950	115,700	-	115,700
	05-48002-711-00-000-IGO06	Interest on Debt	2,800	-	-	-	-	-
	05-48002-711-00-000-IGO14	Interest on Debt	11,286	8,783	8,783	6,274	-	6,274
	05-48002-711-00-000-IGO18	Interest on Debt	80,000	-	-	-	-	-
	05-48002-711-00-000-IGO19	Interest on Debt	112,725	99,100	99,100	84,725	-	84,725
	05-48002-711-00-000-IGO21	Interest on Debt	663,263	649,963	649,963	633,213	-	633,213
	05-48002-711-00-000-IGO22	Interest on Debt	978,800	951,925	951,925	922,950	-	922,950
	05-48002-711-00-000-IGR13	Interest on Debt	5,153	-	-	-	-	-
	05-48002-711-00-000-IGR14	Interest on Debt	6,723	3,780	3,780	2,700	-	2,700
	05-48002-711-00-000-IGR17	Interest on Debt	89,200	62,200	62,200	34,200	-	34,200
	05-48002-711-00-000-IGR21	Interest on Debt	102,763	86,556	86,556	72,250	-	72,250
	05-48002-711-00-000-PGO18	Interest on Debt	-	106,150	-	-	-	-
	05-48001-711-00-000-PCO18	Principal on Debt	-	250,160	485,000	505,000	-	505,000
	05-48001-711-00-000-PGR20	Principal on Debt	-	225,000	225,000	230,000	-	230,000
	05-48002-711-00-000-ICO18	Interest on Debt	-	50,000	112,850	93,050	-	93,050
	05-48002-711-00-000-IGR20	Interest on Debt	-	20,939	20,939	16,434	-	16,434
Expense Total			7,848,051	8,445,148	8,501,828	7,717,515	-	7,717,515

Total Debt Service Over Time 10/01/2026 to 09/30/2047



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.

SPECIAL REVENUE FUNDS

- Crime Control & Preventive District Fund
- Oil & Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Truancy Prevention Fund (updated)
- 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

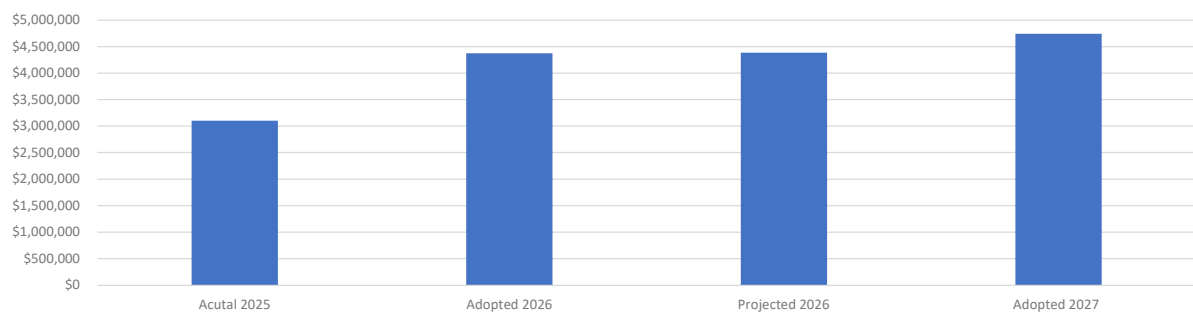
FUNDING SOURCE

- 1/4 Cent Sales Tax
- Permits, Lease Fees And Royalties
- 7% Hotel/Motel Occupancy Tax
- Court Fines
- No New Revenue Due To Legislative Changes
- 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 FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	4,393,061	4,802,667	4,802,667	4,455,667		4,455,667
Revenues						
Sales Tax	2,668,176	2,790,000	2,790,000	2,850,000		2,850,000
Reimbursement from BISD	610,104	1,089,325	1,089,325	1,129,160	-	1,129,160
Interest income	234,788	120,000	160,000	160,000		160,000
Total Revenues	3,513,068	3,999,325	4,039,325	4,139,160	-	4,139,160
Funds Available	7,906,129	8,801,992	8,841,992	8,594,827		8,594,827
Expenditures						
Police Administration	1,988,929	3,378,414	3,352,214	3,422,434	532,588	3,955,022
Non-Departmental	739,532	152,041	190,793	322,562	52,122	374,684
Capital	-	434,268	434,268	-	-	-
Transfer to Capital Replacement Fund	375,000	409,050	409,050	409,050	-	409,050
Total Expenditures	3,103,461	4,373,772	4,386,325	4,154,046	584,710	4,738,756
Fund Balance, Ending	4,802,667	4,428,220	4,455,667	4,440,781	(584,710)	3,856,071

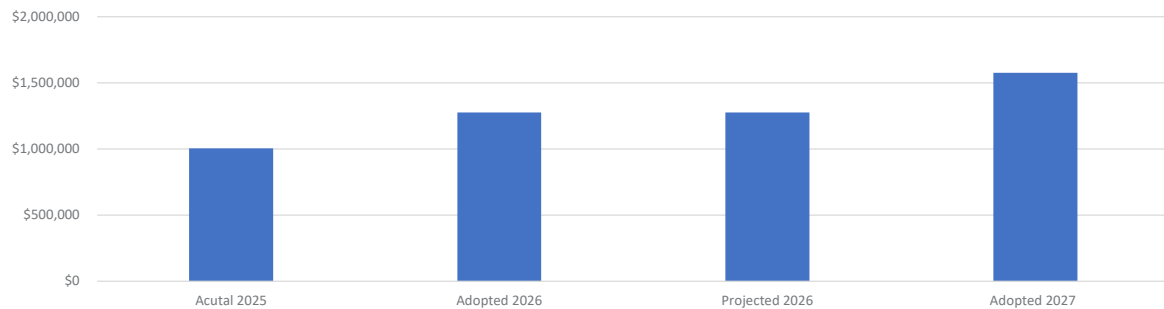
Crime Control and Prevention District Fund Expenditures



OIL AND GAS FUND BUDGET SUMMARY

FUND 13	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	721,652	1,005,125	1,005,125	1,275,125		1,275,125
<u>Revenues</u>						
Oil & Gas Revenue	98,277	40,000	40,000	110,000		110,000
Oil & Gas Permits	150,055	175,000	175,000	150,000		150,000
Interest Income	35,141	55,000	55,000	40,000		40,000
Total Revenues	283,473	270,000	270,000	300,000		300,000
Funds Available	1,005,125	1,275,125	1,275,125	1,575,125		1,575,125
<u>Expenditures</u>						
Non-Departmental	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Fund Balance, Ending	1,005,125	1,275,125	1,275,125	1,575,125	-	1,575,125

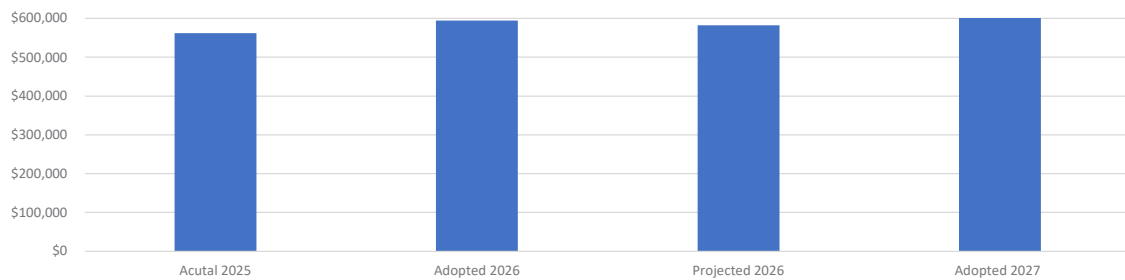
Oil and Gas Fund Ending Fund Balance



HOTEL/MOTEL TAX FUND BUDGET SUMMARY

FUND 14	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	379,880	562,230	562,230	582,265		582,265
Revenues						
Hotel/Motel Tax Revenue	238,751	150,000	150,000	210,000		210,000
Interest Income	22,068	9,000	9,000	16,000		16,000
Total Revenues	260,819	159,000	159,000	226,000		226,000
Funds Available	640,699	721,230	721,230	808,265	-	808,265
Expenditures						
Beautification Expenditures	9,848	95,165	95,165	95,640	-	95,640
Non-Departmental	68,622	32,000	43,800	32,000	-	32,000
Total Expenditures	78,469	127,165	138,965	127,640	-	127,640
Fund Balance, Ending	562,230	594,065	582,265	680,625	-	680,625

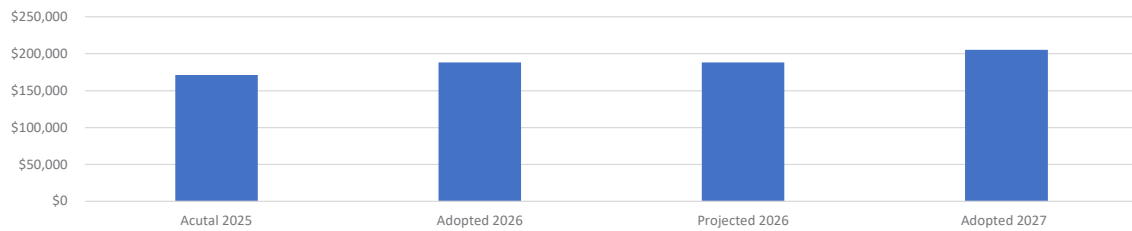
Hotel/Motel Tax Fund Ending Fund Balance



COURT SECURITY FUND BUDGET SUMMARY

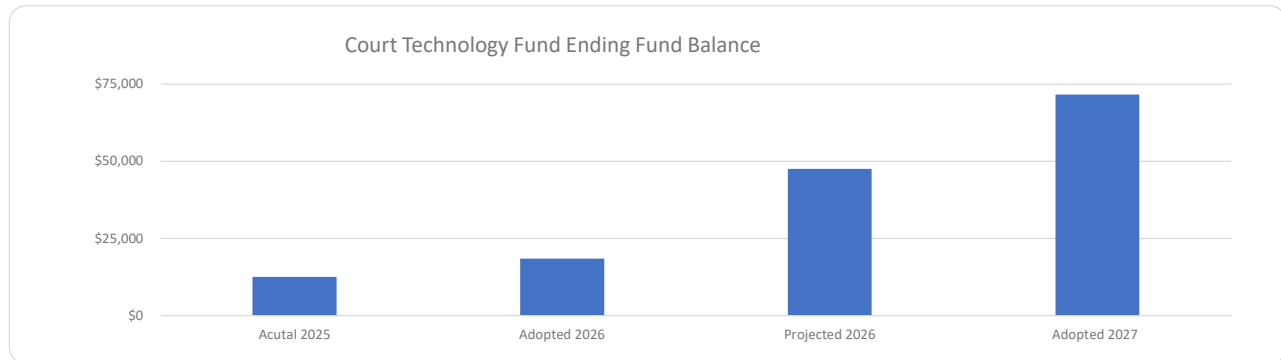
FUND 15	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	147,614	171,179	171,179	188,279		188,279
Revenues						
Court Security Fee	1,065	1,200	1,200	1,200		1,200
Local Mun Court Bldg Security	31,141	28,000	28,000	28,000		28,000
Interest Income	7,359	5,000	5,000	5,000		5,000
Total Revenues	39,565	34,200	34,200	34,200		34,200
Funds Available	187,179	205,379	205,379	222,479	-	222,479
Expenditures						
Operations Expenditures	-	-	-	-	-	-
Transfer to General Fund	16,000	17,100	17,100	17,250	-	17,250
Total Expenditures	16,000	17,100	17,100	17,250	-	17,250
Fund Balance, Ending	171,179	188,279	188,279	205,229	-	205,229

Court Security Fund Ending Fund Balance



COURT TECHNOLOGY FUND BUDGET SUMMARY

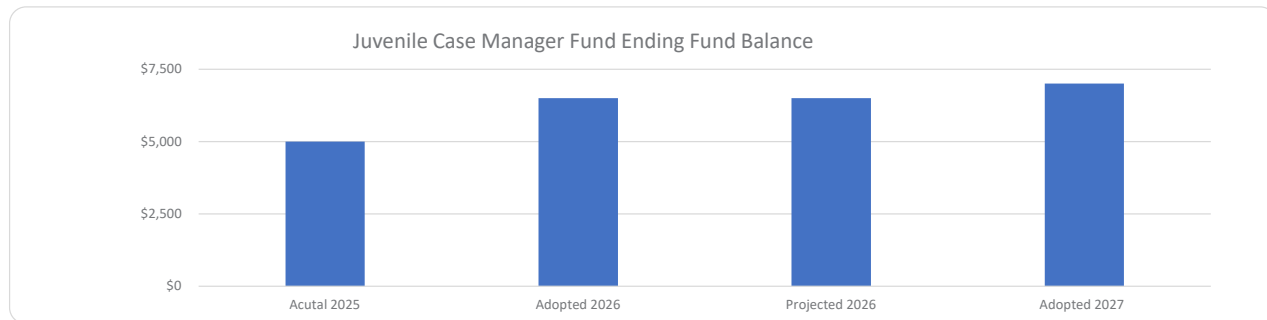
FUND 16	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	(1,528)	12,502	12,502	47,573		47,573
<u>Revenues</u>						
Court Technology Fee	1,421	2,000	2,000	2,000		2,000
Local Mun Court Technology	25,418	22,000	22,000	22,000		22,000
Interest Income	93	-	-	-		-
Transfer from General Fund	26,000	26,000	26,000	-		-
Total Revenues	52,931	50,000	50,000	24,000		24,000
Funds Available	51,403	62,502	62,502	71,573		71,573
<u>Expenditures</u>						
Technology Expenditures	38,901	44,000	14,930	-	-	-
Total Expenditures	38,901	44,000	14,930	-	-	-
Fund Balance, Ending	12,502	18,502	47,573	71,573	-	71,573



**Truancy Prevention Fund (Updated*)
BUDGET SUMMARY**

FUND 17	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	17,787	5,003	5,003	6,503		6,503
<u>Revenues</u>						
Juvenile Case Manager Fee	2,764	2,500	2,500	2,500		2,500
Interest Income	452	-	-	-		-
Total Revenues	3,216	2,500	2,500	2,500		2,500
Funds Available	21,003	7,503	7,503	9,003		9,003
<u>Expenditures</u>						
Transfer to General Fund	16,000	1,000	1,000	2,000	-	2,000
Total Expenditures	16,000	1,000	1,000	2,000	-	2,000
Fund Balance, Ending	5,003	6,503	6,503	7,003	-	7,003

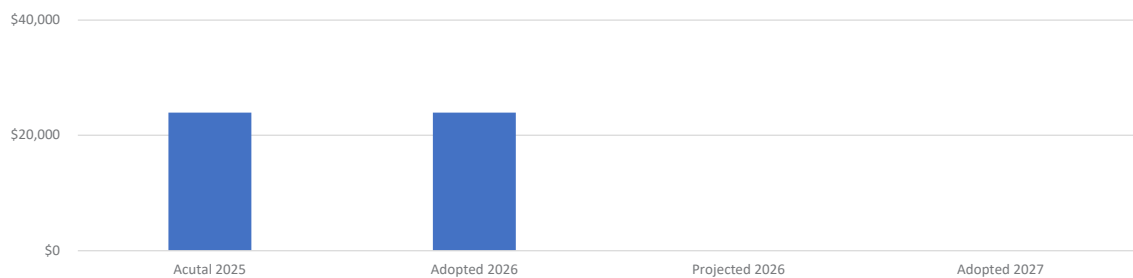
*Per HB1950



**RED LIGHT CAMERA FUND
BUDGET SUMMARY**

FUND 18	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	26,640	23,947	23,947	-		-
<u>Revenues</u>						
Interest Income	1,012	-	-	-		-
Total Revenues	1,012	-	-	-		-
Funds Available	27,652	23,947	23,947	-		-
<u>Expenditures</u>						
Operations Expenditures	3,705	-	-	-	-	-
Capital Expenditures	-	-	23,947	-	-	-
Total Expenditures	3,705	-	23,947	-	-	-
Fund Balance, Ending	23,947	23,947	-	-	-	-

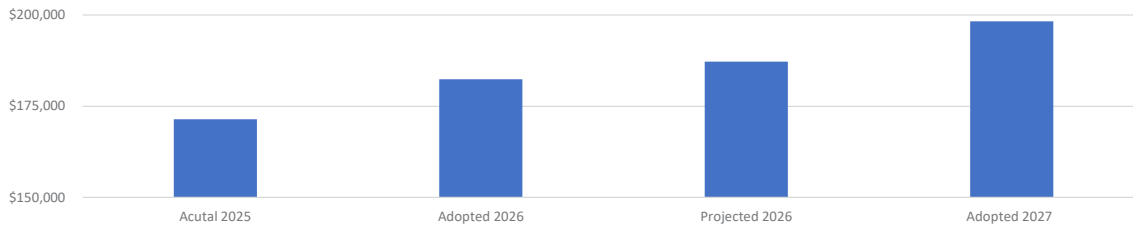
Red Light Camera Fund Ending Fund Balance



**GRANT FUND
BUDGET SUMMARY**

FUND 19	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	171,636	171,473	171,473	187,299		187,299
Revenues						
Federal Intergovernmental Revenues	4,962	17,500	17,500	17,500		17,500
State Intergovernmental Revenues	5,216	76,551	89,051	84,990		84,990
Local Intergovernmental Revenues	-	-	-	-		-
Interest income	8,726	5,500	5,500	5,500		5,500
Transfers	-	3,210	3,210	3,210		3,210
Total Revenues	18,904	102,761	115,261	111,200		111,200
Funds Available	190,540	274,234	286,734	298,499		298,499
Expenditures						
Police						
Step Speed Grant	-	-	3,000	-		-
Bullet Proof Vest Grant	13,851	15,000	15,000	15,000		15,000
JAG Grant	-	-	-	-		-
LEOSE Training Grant	3,352	10,061	10,061	10,000		10,000
Library						
Library Books	1,864	2,500	7,174	11,000		11,000
Fire						
Equipment	-	64,200	64,200	64,200		64,200
Total Expenditures	19,067	91,761	99,435	100,200	-	100,200
Fund Balance, Ending	171,473	182,473	187,299	198,299	-	198,299

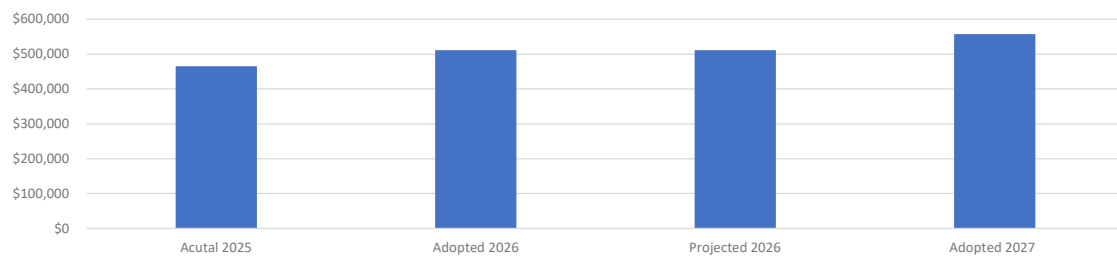
Grant Fund Balance



**PEG FUND
BUDGET SUMMARY**

FUND 20	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	507,626	465,252	465,252	511,252		511,252
<u>Revenues</u>						
Public Education and Government Fee	25,007	35,000	35,000	35,000		35,000
Interest Income	21,026	16,000	16,000	16,000		16,000
Total Revenues	46,033	51,000	51,000	51,000		51,000
Funds Available	553,659	516,252	516,252	562,252		562,252
<u>Expenditures</u>						
Operations Expenditures	-	5,000	5,000	5,000		5,000
Capital Expenditure	88,407	-	-	-		-
Total Expenditures	88,407	5,000	5,000	5,000	-	5,000
Fund Balance, Ending	465,252	511,252	511,252	557,252	-	557,252

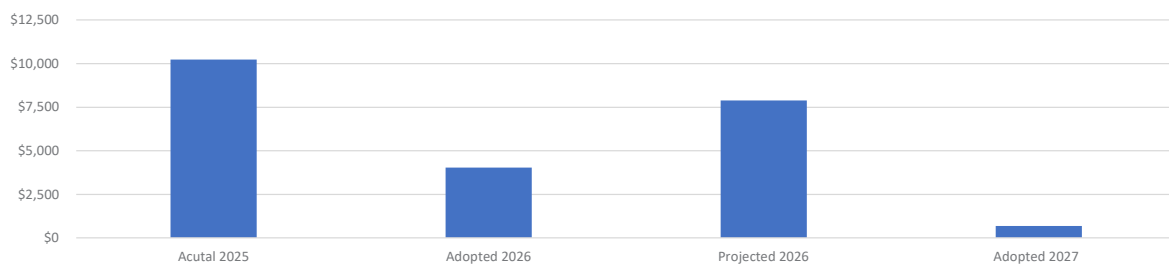
PEG Fund Ending Fund Balance



FIRE DONATION FUND BUDGET SUMMARY

FUND 21	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	6,791	10,242	10,242	7,899		7,899
<u>Revenues</u>						
Donations	3,688	5,000	3,000	4,000		4,000
Interest Income	355	200	200	200		200
Total Revenues	4,043	5,200	3,200	4,200		4,200
Funds Available	10,834	15,442	13,442	12,099		12,099
<u>Expenditures</u>						
Operations Expenditures	592	11,408	5,543	11,408		11,408
Total Expenditures	592	11,408	5,543	11,408	-	11,408
Fund Balance, Ending	10,242	4,034	7,899	691	-	691

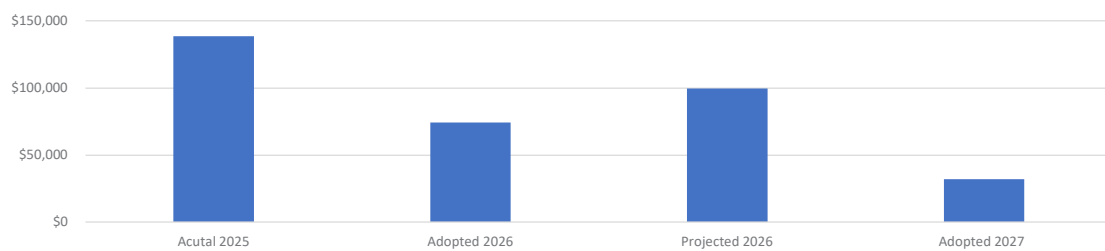
Fire Donation Fund Ending Fund Balance



LIBRARY DONATION FUND BUDGET SUMMARY

FUND 22	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	185,058	138,769	138,769	99,839		99,839
<u>Revenues</u>						
Donations	21,527	15,000	15,000	15,000		15,000
Interest income	8,041	7,000	7,000	5,000		5,000
Forfeited Flex Benefits	17,761	15,000	15,000	15,000		15,000
Total Revenues	47,329	37,000	37,000	35,000		35,000
Funds Available	232,387	175,769	175,769	134,839		134,839
<u>Expenditures</u>						
Operations Expenditures	93,618	101,450	75,930	82,800	20,000	102,800
Total Expenditures	93,618	101,450	75,930	82,800	20,000	102,800
Fund Balance, Ending	138,769	74,319	99,839	52,039	(20,000)	32,039

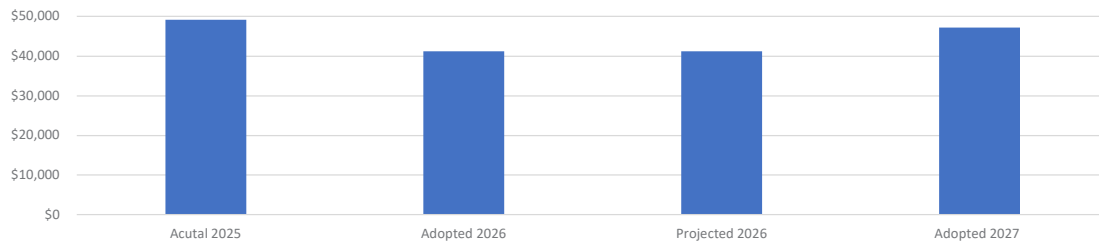
Library Donation Fund Ending Fund Balance



**POLICE FORFEITURE FUND
BUDGET SUMMARY**

FUND 23	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	62,614	49,225	49,225	41,225		41,225
<u>Revenues</u>						
Awarded Property Revenue	916	6,000	6,000	20,000		20,000
Interest Income	2,159	2,000	2,000	2,000		2,000
Total Revenues	3,075	8,000	8,000	22,000		22,000
Funds Available	65,689	57,225	57,225	63,225		63,225
<u>Expenditures</u>						
Operations Expenditures	16,463	16,000	16,000	16,000	-	16,000
Total Expenditures	16,463	16,000	16,000	16,000	-	16,000
Fund Balance, Ending	49,225	41,225	41,225	47,225	-	47,225

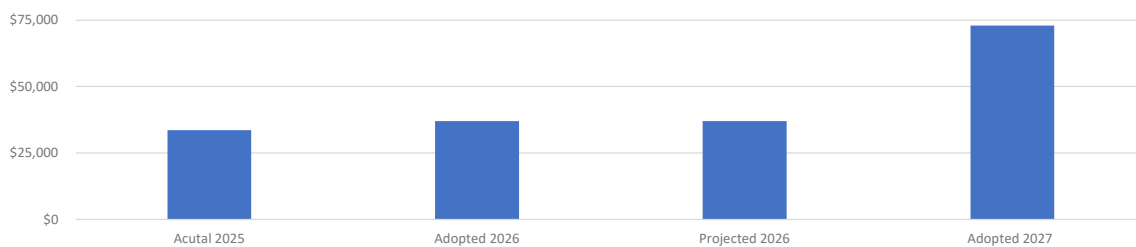
Police Forfeiture Fund Ending Fund Balance



**PARK DONATION FUND
BUDGET SUMMARY**

FUND 24	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	58,399	66,752	66,752	60,552		60,552
<u>Revenues</u>						
Monthly Donations	1,855	1,500	1,500	1,500	-	1,500
Special Events Donations	10,014	5,000	5,000	5,000	-	5,000
Back to School Health Fair Donations	22,170	16,000	16,000	16,000	-	16,000
Parks Beautification Donations	-	-	-	-	-	-
Interest income	3,013	-	1,800	-	-	-
Sports Fees	3,902	5,500	5,500	5,500	-	5,500
Veteran's Memorial	923	1,000	1,000	1,000	-	1,000
Total Revenues	41,877	29,000	30,800	29,000	-	29,000
Funds Available	100,276	95,752	97,552	89,552	-	89,552
<u>Expenditures</u>						
Operation Expenditures	-	1,000	1,000	1,000	-	1,000
Special Events Expenditures	11,677	12,000	12,000	12,000	-	12,000
Back to School Healthfair Expenditures	21,747	23,000	23,000	23,000	-	23,000
Arts Festival Expenditures	101	1,000	1,000	2,000	-	2,000
Capital Improvement	-	-	-	-	35,000	35,000
Total Expenditures	33,525	37,000	37,000	38,000	35,000	73,000
Fund Balance, Ending	66,752	58,752	60,552	51,552	(35,000)	16,552

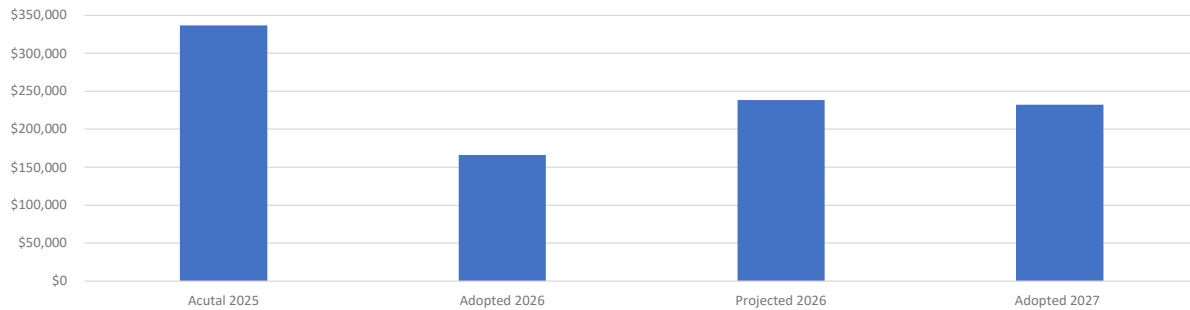
Park Donation Fund Expenditures



**PARK DEDICATION FUND
BUDGET SUMMARY**

FUND 25	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	245,768	336,953	336,953	238,453		238,453
Revenues						
Developer Contributions	165,250	-	-	-	-	-
Interest Income	15,961	4,000	4,000	4,000	-	4,000
Total Revenues	181,211	4,000	4,000	4,000	-	4,000
Funds Available	426,979	340,953	340,953	242,453	-	242,453
Expenditures						
Operations Expenditures	29,276	15,000	22,500	10,000	-	10,000
Capital	60,750	160,000	80,000	-	-	-
Total Expenditures	90,026	175,000	102,500	10,000	-	10,000
Fund Balance, Ending	336,953	165,953	238,453	232,453	-	232,453

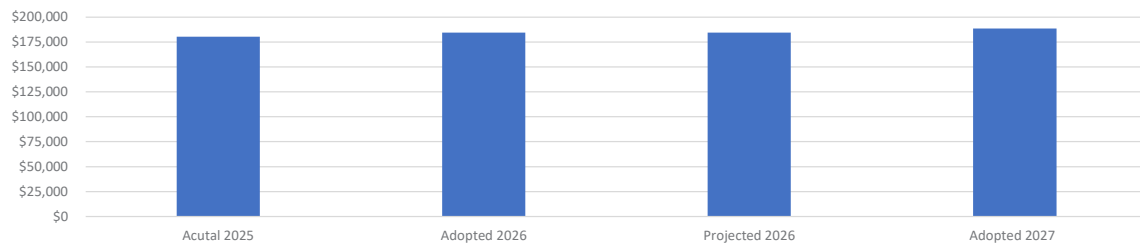
Park Dedication Fund Ending Fund Balance



SAFE PATHWAYS FUND BUDGET SUMMARY

FUND 26	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	96,683	180,295	180,295	184,295		184,295
Revenues						
Developer Contributions	78,890	1,500	1,500	1,500	-	1,500
Interest Income	4,722	2,500	2,500	2,500	-	2,500
Total Revenues	83,612	4,000	4,000	4,000	-	4,000
Funds Available	180,295	184,295	184,295	188,295	-	188,295
Expenditures						
Streets and Sidewalks	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Fund Balance, Ending	180,295	184,295	184,295	188,295	-	188,295

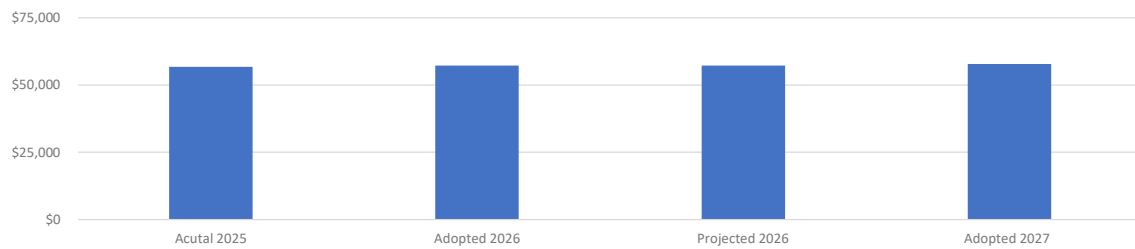
Safe Pathways Fund Ending Fund Balance



ANIMAL SHELTER FUND BUDGET SUMMARY

FUND 27	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	53,339	56,776	56,776	57,276		57,276
<u>Revenues</u>						
Donations	1,488	4,000	4,000	4,000	-	4,000
Interest Income	2,453	1,500	1,500	1,500	-	1,500
Total Revenues	3,942	5,500	5,500	5,500	-	5,500
Funds Available	57,280	62,276	62,276	62,776	-	62,776
<u>Expenditures</u>						
Animal Shelter Supplies	505	5,000	5,000	5,000	-	5,000
Total Expenditures	505	5,000	5,000	5,000	-	5,000
Fund Balance, Ending	56,776	57,276	57,276	57,776	-	57,776

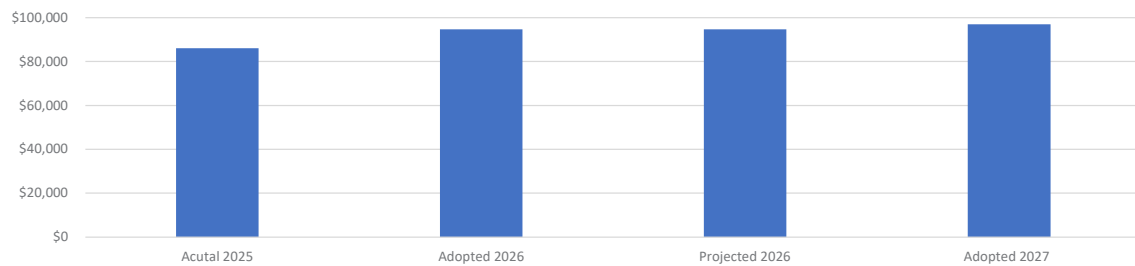
Animal Shelter Fund Ending Fund Balance



**POLICE DONATION FUND
BUDGET SUMMARY**

FUND 28	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	67,833	86,091	86,091	94,591		94,591
Revenues						
Donations	12,243	7,000	7,000	13,000	-	13,000
Interest income	3,532	2,000	2,000	2,000	-	2,000
Miscellaneous Revenues	15,332	10,000	10,000	2,000	-	2,000
Total Revenues	31,107	19,000	19,000	17,000	-	17,000
Funds Available	98,940	105,091	105,091	111,591	-	111,591
Expenditures						
Operations Expenditures	12,849	10,500	10,500	14,700	-	14,700
Total Expenditures	12,849	10,500	10,500	14,700	-	14,700
Fund Balance, Ending	86,091	94,591	94,591	96,891	-	96,891

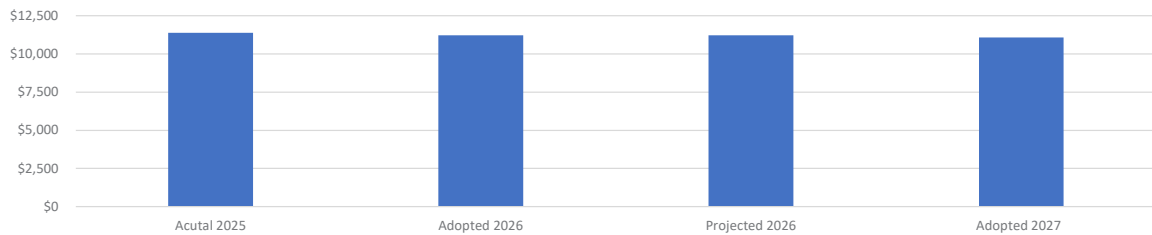
Police Donation Fund Ending Fund Balance



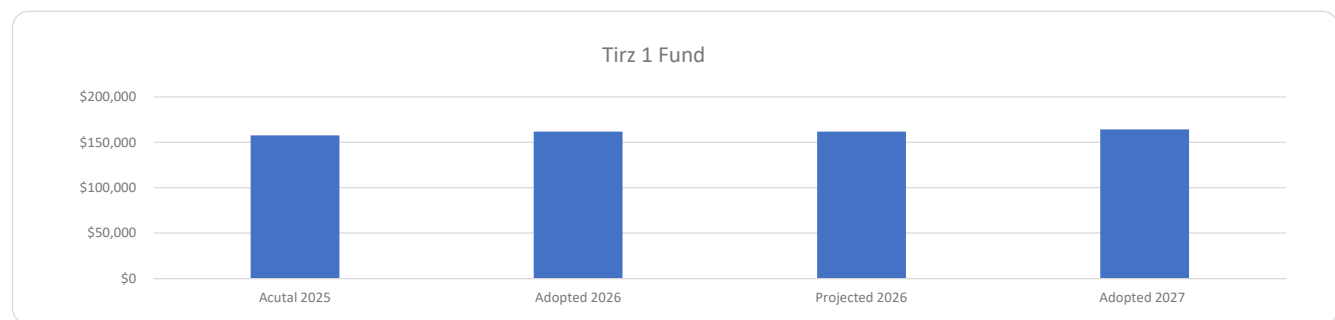
**POLICE CART FUND
BUDGET SUMMARY**

FUND 29	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	9,856	11,374	11,374	11,224		11,224
Revenues						
Contributions from Agencies	1,000	2,000	2,000	2,000		2,000
Interest Income	518	350	350	350		350
Total Revenues	1,518	2,350	2,350	2,350		2,350
Funds Available	11,374	13,724	13,724	13,574		13,574
Expenditures						
Operations Expenditures	-	2,500	2,500	2,500	-	2,500
Total Expenditures	-	2,500	2,500	2,500	-	2,500
Fund Balance, Ending	11,374	11,224	11,224	11,074		11,074

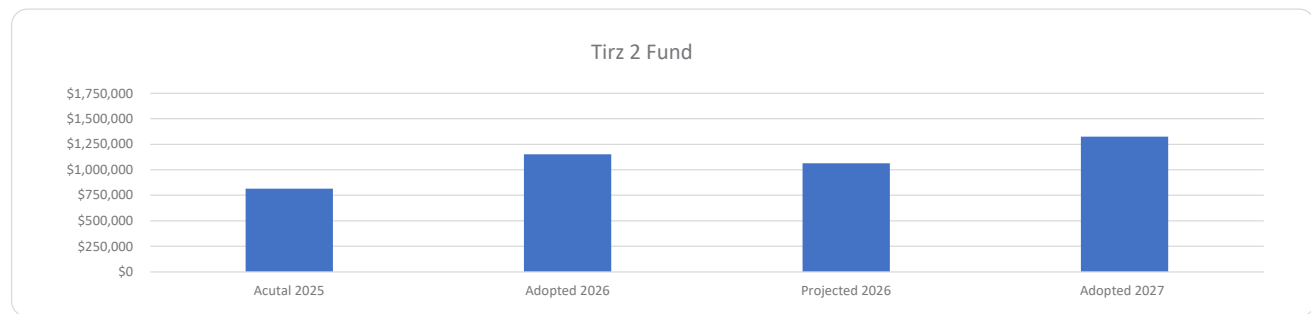
Police CART Fund Ending Fund Balance



TIRZ 1 FUND BUDGET SUMMARY						
FUND 61	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	120,023	157,805	157,805	161,806		161,806
Revenues						
Property Tax	499,241	367,040	457,920	475,000	-	475,000
Tarrant County Reimbursement	27,868	113,888	145,257	150,341	-	150,341
Transfer From General Fund	-	-	-	-	-	-
Interest Income	9,915	4,000	4,000	4,000	-	4,000
Total Revenues	537,024	484,928	607,177	629,341		629,341
Funds Available	657,046	642,733	764,982	791,147		791,147
Expenditures						
Economic Incentives	499,241	480,928	603,176	627,000		627,000
Total Expenditures	499,241	480,928	603,176	627,000	-	627,000
Fund Balance, Ending	157,805	161,805	161,806	164,147		164,147



TIRZ 2 FUND BUDGET SUMMARY						
FUND 62	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	461,526	814,795	814,795	1,064,312		1,064,312
Revenues						
Property Tax	320,838	216,947	233,000	240,947		240,947
Tarrant County Reimbursement	15,501	116,017	116,017	116,017		116,017
Transfer from General Fund	-	-	-	-		-
Interest Income	28,930	15,000	15,000	15,000		15,000
Total Revenues	365,269	347,964	364,017	371,964		371,964
Funds Available	826,795	1,162,759	1,178,812	1,436,276		1,436,276
Expenditures						
Administrative Reimbursement	12,000	12,000	12,000	12,000		12,000
Economic Incentive	-	-	102,500	100,000		100,000
Total Expenditures	12,000	12,000	114,500	112,000	-	112,000
Fund Balance, Ending	814,795	1,150,759	1,064,312	1,324,276		1,324,276



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Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
12	Revenue	12-31310-000-00-000-00000	Sales and Use Tax	2,668,176	2,790,000	2,790,000	2,850,000	-	2,850,000
		12-36101-000-00-000-00000	Interest Revenue	234,788	120,000	160,000	160,000	-	160,000
		12-33020-000-00-000-00000	Local Government Grants	610,104	1,089,325	1,089,325	1,129,160	-	1,129,160
	Revenue Total			3,513,068	3,999,325	4,039,325	4,139,160	-	4,139,160
	Expense	12-41100-211-00-000-00000	Full-Time Salaries and Wages	776,628	1,137,204	1,137,204	1,137,204	173,764	1,310,968
		12-41100-811-00-000-00000	Full-Time Salaries and Wages	-	58,780	-	-	42,060	42,060
		12-41130-211-00-000-00000	Longevity Pay	5,998	11,745	11,745	11,745	-	11,745
		12-41140-211-00-000-00000	Sick Pay	16,251	40,845	40,845	40,845	-	40,845
		12-41150-211-00-000-00000	Incentive Pay	5,874	11,282	11,282	11,282	-	11,282
		12-41300-211-00-000-00000	Salary-Overtime	9,883	30,000	30,000	30,000	7,000	37,000
		12-42100-211-00-000-00000	Health Insurance	192,047	247,201	247,201	247,201	37,552	284,753
		12-42120-811-00-000-00000	Retiree Insurance	431	389	389	389	-	389
		12-42200-211-00-000-00000	FICA - Medicare Contributions	11,009	14,826	14,826	14,826	2,622	17,448
		12-42300-211-00-000-00000	Retirement - TMRS	199,662	225,755	225,755	225,755	40,342	266,097
		12-42500-811-00-000-00000	Unemployment Insurance	490	750	1,503	750	300	1,050
		12-43101-811-00-000-00000	Administrative Reimbursement	50,000	98,255	98,255	96,423	9,762	106,185
		12-43310-211-00-000-00000	Criminal Investigations	26,567	49,300	49,300	49,300	-	49,300
		12-43311-211-00-000-00000	Community Assistance	15,000	15,000	15,000	15,000	-	15,000
		12-43312-211-00-000-00000	Shared Services Contract	-	675,000	675,000	722,250	-	722,250
		12-43312-811-00-000-00000	Shared Services Contract	600,000	-	-	-	-	-
		12-44303-211-00-000-00000	Equipment Maintenance	87,557	113,960	113,960	113,960	-	113,960
		12-44319-211-00-000-00000	Service Agreements	215,197	361,000	361,000	386,270	4,000	390,270
		12-45201-811-00-000-00000	Property&Casualty Ins Premiums	78,142	32,646	85,646	85,000	-	85,000
		12-45202-811-00-000-00000	Property & Casualty Losses	8,752	20,000	5,000	5,000	-	5,000
		12-45203-211-00-000-00000	Surety Bonds & Notaries	141	237	237	237	-	237
		12-45403-211-00-000-00000	Employee/Public Recognition	6,110	4,500	4,500	4,500	-	4,500
		12-45501-211-00-000-00000	Printing & Publishing	1,924	3,000	3,000	3,000	-	3,000
		12-45801-211-00-000-00000	Conferences and Training	53,975	69,000	69,000	75,000	6,000	81,000
		12-46010-211-00-000-00000	Office Supplies	1,296	2,500	2,800	2,500	-	2,500
		12-46014-211-00-000-00000	Equipment Supplies	132,336	196,500	150,000	187,000	187,170	374,170
		12-46015-211-00-000-00000	Small Tools	2,553	3,000	3,000	3,000	-	3,000
		12-46016-211-00-000-00000	Uniforms	62,823	78,795	78,795	78,795	8,000	86,795
		12-46019-211-00-000-00000	FEMA Winter Event	4,922	4,300	4,300	4,300	-	4,300
		12-46020-211-00-000-00000	Animal Supplies	7,059	35,000	55,000	8,000	-	8,000
		12-46028-211-00-000-00000	Firearm Supplies	150,108	38,000	38,000	40,000	66,138	106,138
		12-46310-211-00-000-00000	Meeting Expense	1,070	2,000	2,000	2,000	-	2,000
		12-46405-211-00-000-00000	Dues and Subscriptions	1,735	3,465	3,465	3,465	-	3,465
		12-47004-211-00-000-00000	Motor Vehicles	-	84,268	84,268	-	-	-
		12-49035-911-00-000-00000	Transfer to Captl Replacemnt	375,000	409,050	409,050	409,050	-	409,050
		12-49999-000-00-000-00000	Fleet Contra Account	-	-	-	-	-	-
		12-44599-211-00-000-00000	Miscellaneous Expenses	-	5,000	5,000	5,000	-	5,000
		12-47003-211-00-000-00000	Machinery and Equipment	-	350,000	350,000	-	-	-
		12-44501-811-00-000-00000	Economic Incentives	1,207	-	-	-	-	-
		12-43303-811-00-000-00000	Depository Expense	1,716	-	-	-	-	-
		12-43106-211-00-000-00000	IT ISF Expense	-	-	-	135,000	-	135,000
	Expense Total			3,103,461	4,432,552	4,386,325	4,154,046	584,710	4,738,756

Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
13	Revenue	13-32270-000-00-000-00000	Oil & Gas Permits	150,055	175,000	175,000	150,000	-	150,000
		13-36101-000-00-000-00000	Interest Revenue	35,141	55,000	55,000	40,000	-	40,000
		13-36210-000-00-000-00000	Oil and Gas Revenue	98,277	40,000	40,000	110,000	-	110,000
	Revenue Total			283,473	270,000	270,000	300,000	-	300,000
14	Revenue	14-31330-000-00-000-00000	Hotel Occupancy Tax	238,751	150,000	150,000	210,000	-	210,000
		14-36101-000-00-000-00000	Interest Revenue	22,068	9,000	9,000	16,000	-	16,000
	Revenue Total			260,819	159,000	159,000	226,000	-	226,000
	Expense	14-43302-811-00-000-00000	Contract Services	68,622	32,000	43,800	32,000	-	32,000
		14-43406-491-00-000-00000	Special Events	3,392	81,000	81,000	81,000	-	81,000
		14-43412-491-00-000-00000	Beautification	1,720	2,500	2,500	2,500	-	2,500
		14-44314-491-00-000-00000	Street Median Maintenance	-	3,500	3,500	3,500	-	3,500
		14-44319-491-00-000-00000	Service Agreements	2,000	2,000	2,000	2,000	-	2,000
		14-45401-491-00-000-00000	Marketing / Advertising	-	2,500	2,500	2,500	-	2,500
		14-45403-491-00-000-00000	Employee/Public Recognition	-	300	300	300	-	300
		14-45801-491-00-000-00000	Conferences and Training	-	125	125	500	-	500
		14-46210-491-00-000-00000	Electricity Gas	2,735	3,040	3,040	3,140	-	3,140
		14-46405-491-00-000-00000	Dues and Subscriptions	-	200	200	200	-	200
	Expense Total			78,469	127,165	138,965	127,640	-	127,640
	Revenue	15-33520-000-00-000-00000	Court Security Fee	1,065	1,200	1,200	1,200	-	1,200
		15-33535-000-00-000-00000	Court Mun Court Bldg Security	31,141	28,000	28,000	28,000	-	28,000
		15-36101-000-00-000-00000	Interest Revenue	7,359	5,000	5,000	5,000	-	5,000
	Revenue Total			39,565	34,200	34,200	34,200	-	34,200
	Expense	15-49001-911-00-000-00000	Transfer to General Fund	16,000	17,100	17,100	17,250	-	17,250
	Expense Total			16,000	17,100	17,100	17,250	-	17,250
16	Revenue	16-33510-000-00-000-00000	Court Technology Fee	1,421	2,000	2,000	2,000	-	2,000
		16-33536-000-00-000-00000	Local Mun Court Technology	25,418	22,000	22,000	22,000	-	22,000
		16-36101-000-00-000-00000	Interest Revenue	93	-	-	-	-	-
		16-39101-000-00-000-00000	Transfers from General Fund	26,000	26,000	26,000	-	-	-
	Revenue Total			52,931	50,000	50,000	24,000	-	24,000
	Expense	16-44305-291-00-000-00000	Software Maintenance	38,901	44,000	14,930	-	-	-
		16-43106-291-00-000-00000	IT ISF Expense	-	-	30,000	-	-	-
	Expense Total			38,901	44,000	44,930	-	-	-
	Revenue	17-33515-000-00-000-00000	Juvenile Case Manager Fee	2,764	2,500	2,500	2,500	-	2,500
		17-36101-000-00-000-00000	Interest Revenue	452	-	-	-	-	-
	Revenue Total			3,216	2,500	2,500	2,500	-	2,500
	Expense	17-49001-911-00-000-00000	Transfer to General Fund	16,000	1,000	1,000	2,000	-	2,000
	Expense Total			16,000	1,000	1,000	2,000	-	2,000
18	Revenue	18-36101-000-00-000-00000	Interest Revenue	1,012	-	-	-	-	-
	Revenue Total			1,012	-	-	-	-	-
	Expense	18-43310-211-00-000-00000	Criminal Investigations	3,705	-	-	-	-	-
		18-47003-211-00-000-00000	Machinery and Equipment	-	-	23,947	-	-	-
	Expense Total			3,705	-	23,947	-	-	-
19	Revenue	19-33010-000-00-000-TBFGX	State Court Costs	-	5,500	5,500	5,500	-	5,500
		19-33100-000-00-000-GBPVX	Federal Intergovernmental Rev	4,962	15,000	15,000	15,000	-	15,000
		19-33400-000-00-000-GLEOS	State Intergovernmental Revenue	3,352	10,061	10,061	8,500	-	8,500
		19-36101-000-00-000-00000	Interest Revenue	8,726	5,500	5,500	5,500	-	5,500
		19-33400-214-00-000-TOBAC	State Intergovernmental Revenue	-	-	12,500	-	-	-
		19-33100-000-00-000-TSLAC	Federal Intergovernmental Rev	-	2,500	2,500	2,500	-	2,500
		19-33100-251-00-000-FPSAF	State Intergovernmental Revenue	-	60,990	60,990	60,990	-	60,990
		19-39121-251-00-000-FPSAF	Transfer From Fire Donation	-	3,210	3,210	3,210	-	3,210
		19-33400-000-00-000-TBFGX	State Intergovernmental Revenue	1,864	-	-	-	-	-
		19-33400-211-00-000-TOBAC	State Intergovernmental Revenue	-	-	-	10,000	-	10,000
	Revenue Total			18,904	102,761	115,261	111,200	-	111,200
	Expense	19-41300-211-00-000-GSSXX	Salary-Overtime	-	-	3,000	-	-	-
		19-45801-211-00-000-GLEOS	Conferences and Training	3,352	10,061	10,061	10,000	-	10,000
		19-46016-211-00-000-GBPVX	Uniforms	13,851	15,000	15,000	15,000	-	15,000
		19-46402-441-00-000-GLN09	Library Books	-	-	-	5,000	-	5,000
		19-46402-441-00-000-TBFGX	Library Books	1,864	-	2,500	-	-	-
		19-46401-441-00-000-TSLAC	Publications	-	2,500	2,500	2,500	-	2,500
		19-44319-441-00-000-ILLRP	Service Agreements	-	-	2,174	3,000	-	3,000
		19-46010-441-00-000-ILLRP	Office Supplies	-	-	-	500	-	500
		19-47003-251-00-000-FPSAF	Machinery and Equipment	-	64,200	64,200	64,200	-	64,200
	Expense Total			19,067	91,761	99,435	100,200	-	100,200

Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
20	Revenue	20-31625-000-00-000-00000	PEG Fees	25,007	35,000	35,000	35,000	-	35,000
		20-36101-000-00-000-00000	Interest Revenue	21,026	16,000	16,000	16,000	-	16,000
	Revenue Total			46,033	51,000	51,000	51,000	-	51,000
	Expense	20-47011-181-00-000-00000	Computer Equipment	-	5,000	5,000	5,000	-	5,000
		20-47003-811-00-000-CHALL	Machinery and Equipment	88,407	-	-	-	-	-
	Expense Total			88,407	5,000	5,000	5,000	-	5,000
21	Revenue	21-36101-000-00-000-00000	Interest Revenue	355	200	200	200	-	200
		21-36400-000-00-000-00000	Voluntary Donations	3,617	5,000	3,000	4,000	-	4,000
		21-37230-000-00-000-00000	Miscellaneous Revenue	71	-	-	-	-	-
	Revenue Total			4,043	5,200	3,200	4,200	-	4,200
	Expense	21-44599-252-00-000-00000	Miscellaneous Expenses	406	2,000	1,000	2,000	-	2,000
		21-46320-252-00-000-00000	Food/Meals	186	6,198	4,543	6,198	-	6,198
		21-49019-251-00-000-FPSAF	Fire prevention expenditures	-	3,210	-	3,210	-	3,210
	Expense Total			592	11,408	5,543	11,408	-	11,408
22	Revenue	22-36101-000-00-000-00000	Interest Revenue	8,041	7,000	7,000	5,000	-	5,000
		22-36400-000-00-000-00000	Voluntary Donations	2,514	3,000	3,000	3,000	-	3,000
		22-36403-000-00-000-00000	Library Improvement Donations	1,555	2,000	2,000	2,000	-	2,000
		22-36406-000-00-000-00000	Friends of Library Donations	17,458	10,000	10,000	10,000	-	10,000
		22-37030-000-00-000-00000	Forfeited Flex Benefits	17,761	15,000	15,000	15,000	-	15,000
		22-37230-000-00-000-00000	Miscellaneous Revenue	61	-	-	-	-	-
	Revenue Total			47,390	37,000	37,000	35,000	-	35,000
	Expense	22-43406-441-00-000-00000	Special Events	684	2,000	2,000	2,000	-	2,000
		22-44319-441-00-000-00000	Service Agreements	18,793	19,700	19,700	14,900	-	14,900
		22-44319-441-00-000-D50AN	Service Agreements	-	-	7,280	-	-	-
		22-44319-441-00-000-DFRND	Service Agreements	11,024	-	-	-	-	-
		22-44322-441-00-000-00000	Building Maintenance	1,400	20,000	5,000	20,000	-	20,000
		22-46010-441-00-000-00000	Office Supplies	-	1,200	600	1,200	-	1,200
		22-46010-441-00-000-DFRND	Office Supplies	6,986	15,000	7,500	15,000	-	15,000
		22-46011-441-00-000-00000	Computer Supplies	-	1,900	950	1,000	-	1,000
		22-46019-441-00-000-00000	FEMA Winter Event	3,627	7,900	7,900	17,200	-	17,200
		22-46032-441-00-000-00000	Memorial Donation Expense	-	2,000	1,000	2,000	-	2,000
		22-46402-441-00-000-00000	Library Books	17	1,500	750	1,500	-	1,500
		22-47002-441-00-000-00000	Building	-	-	-	-	20,000	20,000
		22-47005-441-00-000-00000	Furniture and Fixtures	49,995	-	-	-	-	-
		22-47011-441-00-000-00000	Computer Equipment	-	14,000	11,000	-	-	-
		22-47051-441-00-000-00000	Furniture and Fixtures<\$5,000	1,093	11,250	11,250	3,000	-	3,000
		22-43207-441-00-000-00000	Online Services	-	5,000	1,000	5,000	-	5,000
	Expense Total			93,618	101,450	75,930	82,800	20,000	102,800
23	Revenue	23-34214-000-00-000-00000	Awarded Property	916	6,000	6,000	20,000	-	20,000
		23-36101-000-00-000-00000	Interest Revenue	2,159	2,000	2,000	2,000	-	2,000
	Revenue Total			3,075	8,000	8,000	22,000	-	22,000
	Expense	23-45801-211-00-000-00000	Conferences and Training	2,305	4,000	4,000	4,000	-	4,000
		23-46014-211-00-000-00000	Equipment Supplies	14,159	12,000	12,000	12,000	-	12,000
	Expense Total			16,463	16,000	16,000	16,000	-	16,000

Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
24	Revenue	24-34720-000-00-000-00000	Special Events Donations	10,014	5,000	5,000	5,000	-	5,000
		24-34722-000-00-000-00000	Back to School Healthfair	22,170	16,000	16,000	16,000	-	16,000
		24-34723-000-00-000-00000	Sports Fees	3,902	5,500	5,500	5,500	-	5,500
		24-36101-000-00-000-00000	Interest Revenue	3,013	-	1,800	-	-	-
		24-36400-000-00-000-00000	Voluntary Donations	1,855	1,500	1,500	1,500	-	1,500
		24-36415-000-00-000-00000	Revenue - CSC	923	1,000	1,000	1,000	-	1,000
	Revenue Total			41,877	29,000	30,800	29,000	-	29,000
	Expense	24-43406-411-00-000-00000	Special Events	11,677	12,000	12,000	12,000	-	12,000
		24-43410-411-00-000-00000	Back to School Healthfair	21,747	23,000	23,000	23,000	-	23,000
		24-43412-411-00-000-00000	Beautification	101	1,000	1,000	2,000	-	2,000
		24-46027-411-00-000-00000	Sports Supplies	-	1,000	1,000	1,000	-	1,000
		24-47006-411-00-000-00000	Improvements other than Blds	-	-	-	-	35,000	35,000
	Expense Total			33,525	37,000	37,000	38,000	35,000	73,000
25	Revenue	25-36101-000-00-000-00000	Interest Revenue	15,961	4,000	4,000	4,000	-	4,000
		25-36410-000-00-000-00000	Developer Contributions	165,250	-	-	-	-	-
	Revenue Total			181,211	4,000	4,000	4,000	-	4,000
	Expense	25-43302-411-00-000-00000	Contract Services	20,427	-	7,500	-	-	-
		25-44323-411-00-000-00000	Grounds Maintenance	8,849	15,000	15,000	10,000	-	10,000
		25-47006-411-00-000-00000	Improvements other than Blds	10,750	160,000	80,000	-	-	-
		25-47006-411-00-000-ZONE3	Improvements other than Blds	50,000	-	-	-	-	-
	Expense Total			90,026	175,000	102,500	10,000	-	10,000
26	Revenue	26-36101-000-00-000-00000	Interest Revenue	4,722	2,500	2,500	2,500	-	2,500
		26-36410-000-00-000-00000	Developer Contributions	78,890	1,500	1,500	1,500	-	1,500
	Revenue Total			83,612	4,000	4,000	4,000	-	4,000
27	Revenue	27-36101-000-00-000-00000	Interest Revenue	2,453	1,500	1,500	1,500	-	1,500
		27-36400-000-00-000-00000	Voluntary Donations	1,488	4,000	4,000	4,000	-	4,000
		27-37230-000-00-000-00000	Miscellaneous Revenue	122	-	-	-	-	-
	Revenue Total			4,064	5,500	5,500	5,500	-	5,500
	Expense	27-46020-191-00-000-00000	Animal Supplies	505	5,000	5,000	5,000	-	5,000
	Expense Total			505	5,000	5,000	5,000	-	5,000
28	Revenue	28-36101-000-00-000-00000	Interest Revenue	3,532	2,000	2,000	2,000	-	2,000
		28-36400-000-00-000-00000	Voluntary Donations	12,243	7,000	7,000	7,000	-	7,000
		28-37230-000-00-000-00000	Miscellaneous Revenue	15,332	10,000	10,000	2,000	-	2,000
		28-36401-000-00-000-00000	Voluntary Donations	-	-	-	6,000	-	6,000
	Revenue Total			31,107	19,000	19,000	17,000	-	17,000
	Expense	28-45403-211-00-000-00000	Employee/Public Recognition	9,900	7,500	7,500	7,500	-	7,500
		28-45801-211-00-000-00000	Conferences and Training	1,865	2,000	2,000	-	-	-
		28-43303-211-00-000-00000	Depository Expense	1,084	1,000	1,000	1,000	-	1,000
		28-46033-211-00-000-00000	Vending Supplies	-	-	-	6,200	-	6,200
	Expense Total			12,849	10,500	10,500	14,700	-	14,700
29	Revenue	29-34071-000-00-000-00000	CART Fund Contributions	1,000	2,000	2,000	2,000	-	2,000
		29-36101-000-00-000-00000	Interest Revenue	518	350	350	350	-	350
	Revenue Total			1,518	2,350	2,350	2,350	-	2,350
	Expense	29-44599-211-00-000-00000	Miscellaneous Expenses	-	2,500	2,500	2,500	-	2,500
	Expense Total			-	2,500	2,500	2,500	-	2,500

CAPITAL PROJECTS FUNDS

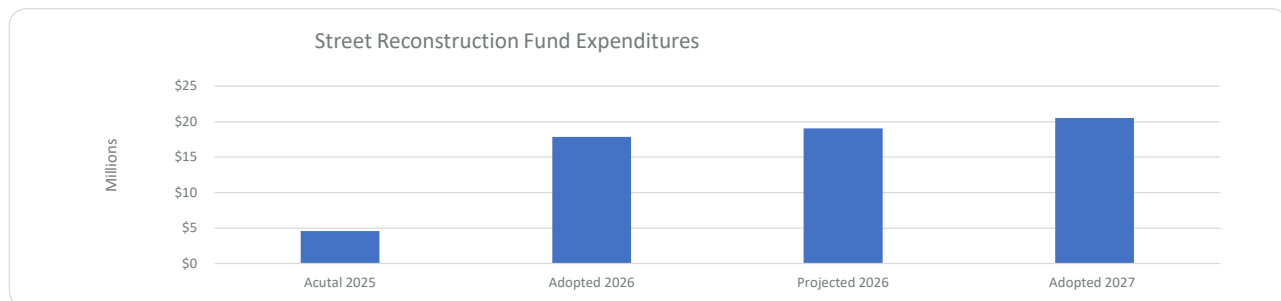
Capital Projects Funds are used to account for the financing and construction of major capital facilities or the acquisition of major equipment. Financing is provided primarily through the issuance of tax notes, general obligation bonds or certificates of obligation bonds, 3/8 dedicated sales tax, and fees 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.

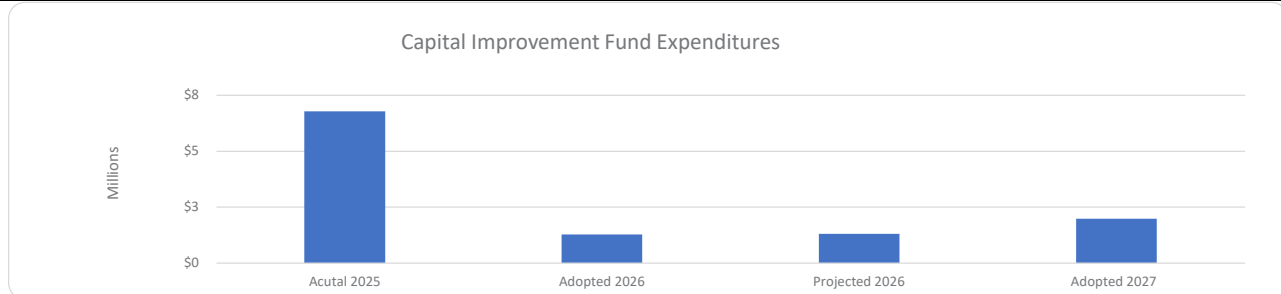
STREET RECONSTRUCTION FUND BUDGET SUMMARY						
FUND 31	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	20,663,534	21,238,799	21,238,799	18,912,610		18,912,610
Revenues						
Sales Tax	4,122,633	3,980,000	3,980,000	4,225,000		4,225,000
Interest Income	890,895	400,000	750,000	600,000		600,000
Transfers	-	12,000,000	12,000,000	-		-
Other Revenues	167,043	-	-	-		-
Total Revenues	5,180,570	16,380,000	16,730,000	4,825,000	-	4,825,000
Funds Available	25,844,105	37,618,799	37,968,799	23,737,610	-	23,737,610
Expenditures						
Machinery and Equipment	494,428	-	-	-	200,000	200,000
Street Reconstruction Projects	2,026,734	15,158,421	16,263,150	17,473,236	-	17,473,236
Utility Portion of Capital Projects	-	-	-	-	-	-
Mill & Overlay	616,601	600,000	701,039	600,000	50,000	650,000
Other Operating Cost	267,543	500,000	500,000	500,000	-	500,000
Transfer to General Fund - Streets	1,200,000	1,592,000	1,592,000	1,690,000	-	1,690,000
Transfer to Drainage Capital	-	-	-	-	-	-
Total Expenditures	4,605,306	17,850,421	19,056,189	20,263,236	250,000	20,513,236
Fund Balance, Ending	21,238,799	19,768,378	18,912,610	3,474,374	(250,000)	3,224,374



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.

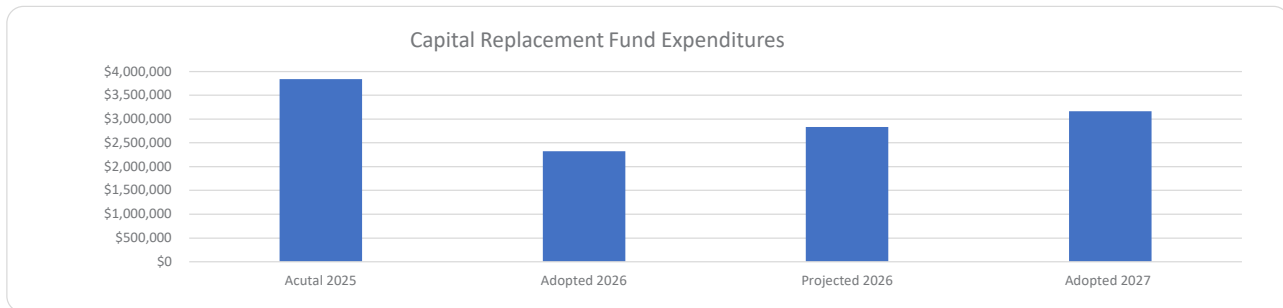
CAPITAL IMPROVEMENT FUND BUDGET SUMMARY						
FUND 32	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	19,128,483	13,491,972	13,491,972	12,769,237		12,769,237
Revenues						
Bond Proceeds	-	-	-	-		-
Interest Income	765,054	200,000	200,000	200,000		200,000
Intergovernmental	383,686	375,000	375,000	375,000		375,000
Transfer from Debt Service Fund	-	-	-	-		-
Total Revenues	1,148,741	575,000	575,000	575,000		575,000
Funds Available	20,277,223	14,066,972	14,066,972	13,344,237		13,344,237
Expenditures						
Fire Station	-	-	-	700,000		700,000
Police Law Enforcement Center	406,482	-	-	-		-
New City Hall	2,171,239	500,000	501,348	500,000		500,000
Streets and Drainage	-	-	-	-		-
Parks	3,711,513	400,000	421,388	400,000		400,000
Recreation Center	66,052	-	-	-		-
Other Expenditures	429,965	375,000	375,000	375,000		375,000
Total Expenditures	6,785,251	1,275,000	1,297,736	1,975,000	-	1,975,000
Fund Balance, Ending	13,491,972	12,791,972	12,769,237	11,369,237	-	11,369,237



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.

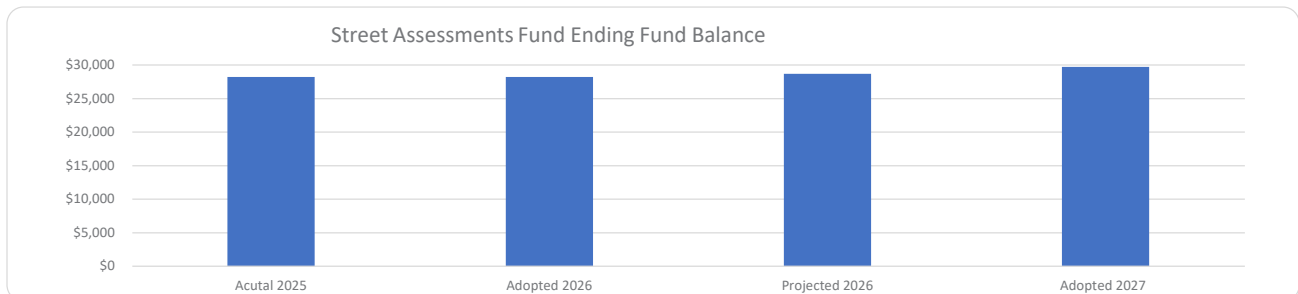
CAPITAL REPLACEMENT FUND BUDGET SUMMARY						
FUND 35	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	1,670,926	3,351,710	3,351,710	3,393,710		3,393,710
Revenues						
Interest Income	86,507	-	42,000	-	-	-
Proceeds from Capital Lease	2,709,318	-	-	-	-	-
Transfers	2,725,000	1,515,000	1,515,000	1,515,000	-	1,515,000
Total Revenues	5,520,824	1,515,000	1,557,000	1,515,000	-	1,515,000
Funds Available	7,191,750	4,866,710	4,908,710	4,908,710	-	4,908,710
Expenditures						
Vehicles and Equipment	-	-	-	-	-	-
Leased Vehicle	1,130,723	2,325,000	2,835,000	3,165,000	-	3,165,000
Building Maintenance	2,709,318	-	-	-	-	-
Total Expenditures	3,840,040	2,325,000	2,835,000	3,165,000	-	3,165,000
Non-cash adjustments:						
Principle and Interest GASB 87	966,186	810,000	1,320,000	1,650,000		1,650,000
Fund Balance, Ending	3,351,710	3,351,710	3,393,710	3,393,710		3,393,710



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 FY2027.

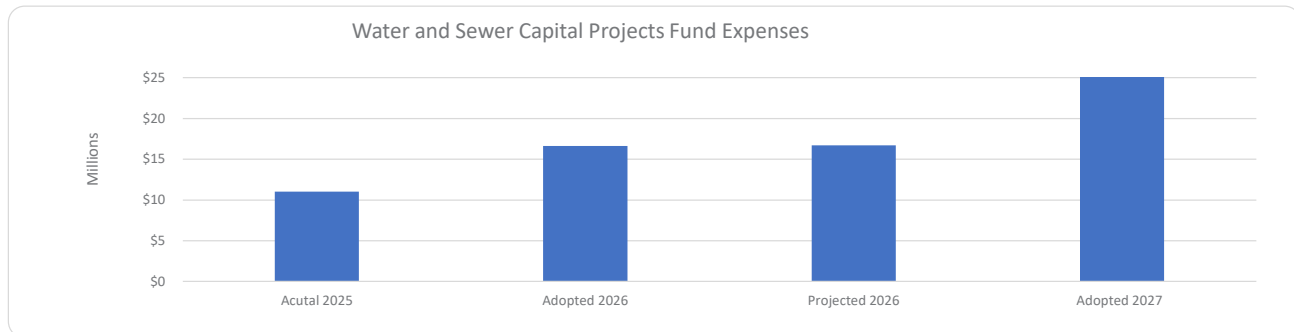
STREET ASSESSMENTS FUND BUDGET SUMMARY						
FUND 39	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	26,932	28,198	28,198	28,698		28,698
Revenues						
Interest from Investments	1,266	-	500	1,000	-	1,000
Total Revenues	1,266	-	500	1,000	-	1,000
Funds Available	28,198	28,198	28,698	29,698	-	29,698
Expenditures						
Transfer to General Fund	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Fund Balance, Ending	28,198	28,198	28,698	29,698	-	29,698



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.

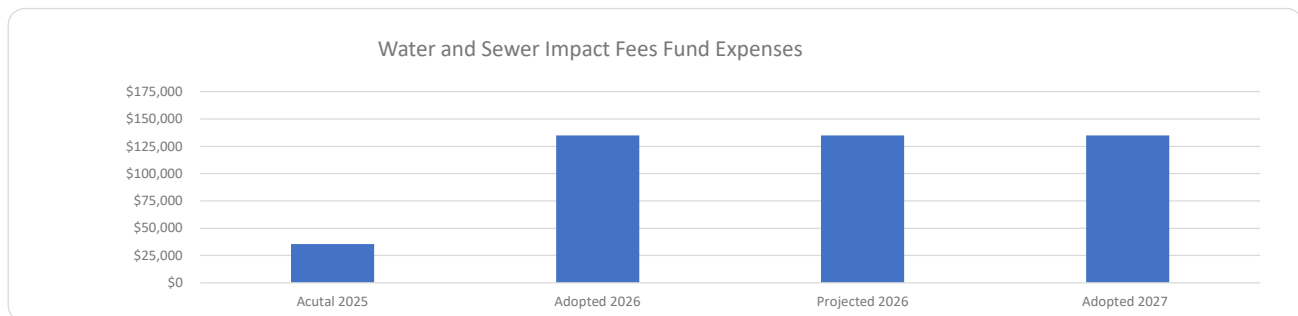
WATER AND SEWER CAPITAL PROJECTS FUND BUDGET SUMMARY						
FUND 42	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Cash & Investments, Beginning	43,870,317	38,566,657	38,566,657	33,442,617	-	33,442,617
Revenues						
Interest Income	1,725,277	800,000	1,100,000	1,100,000	-	1,100,000
Local Intergovernmental Rev	14,999	3,489,000	3,489,000	3,489,000	-	3,489,000
Bond Proceeds						-
Transfer from Water Fund	4,000,000	7,000,000	7,000,000	12,000,000	-	12,000,000
Total Revenues	5,740,276	11,289,000	11,589,000	16,589,000	-	16,589,000
Funds Available	49,610,593	49,855,657	50,155,657	50,031,617	-	50,031,617
Expenses						
Water and Sewer Projects	7,963,936	13,621,615	13,713,040	24,407,894	-	24,407,894
Transfer To Drainage Capital Fund	3,000,000	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Expenses	11,043,936	16,621,615	16,713,040	27,407,894	-	27,407,894
Adjustments		-	-			-
Cash & Investments, Ending	38,566,657	33,234,042	33,442,617	22,623,723		22,623,723



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 FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Cash & Investments, Beginning	4,545,089	5,436,914	5,436,914	5,866,914	-	5,866,914
Revenues						
Water Impact Fees	282,477	175,000	175,000	175,000	-	175,000
Sewer Impact Fees	409,704	300,000	300,000	300,000	-	300,000
Interest Income	235,087	-	90,000	-	-	-
	927,267	475,000	565,000	475,000	-	475,000
Funds Available	5,472,356	5,911,914	6,001,914	6,341,914	-	6,341,914
Expenses						
Impact Fee Study	35,442	135,000	135,000	135,000	-	135,000
Others		-	-	-	-	-
Total Expenses	35,442	135,000	135,000	135,000	-	135,000
Adjustments						
Cash & Investments, Ending	5,436,914	5,776,914	5,866,914	6,206,914	-	6,206,914

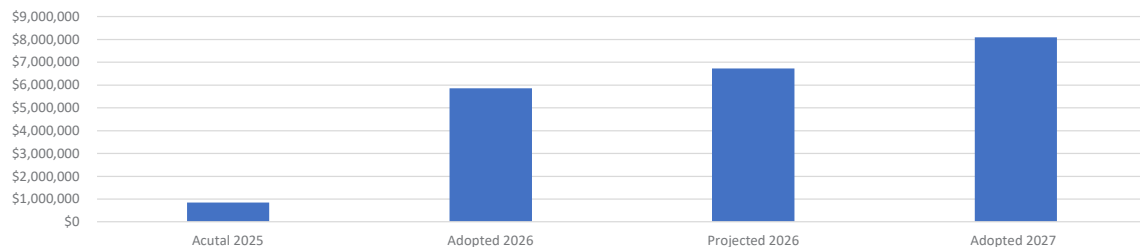


DRAINAGE CAPITAL PROJECTS FUND

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 FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Cash & Investments, Beginning	9,134,449	11,736,512	11,736,512	8,979,208		8,979,208
Revenues						
Interest Income	442,744	220,000	375,000	220,000		220,000
Drainage Fees						-
Transfers from Street Reconstruction Fund	-	-	-	-		-
Transfers from Drainage Fund	6,908	600,000	600,000	600,000		600,000
Transfer from Water Capital Fund	3,000,000	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Revenues	3,449,652	3,820,000	3,975,000	3,820,000	-	3,820,000
Funds Available	12,584,101	15,556,512	15,711,512	12,799,208		12,799,208
Expenses						
Curb and Gutter Maintenance	60,178	115,000	115,000	115,000	-	115,000
Drainage Improvements	787,410	5,746,309	6,617,304	7,981,646	-	7,981,646
Total Expenses	847,589	5,861,309	6,732,304	8,096,646	-	8,096,646
Adjustments						
Cash & Investments, Ending	11,736,512	9,695,203	8,979,208	4,702,562	-	4,702,562

Drainage Capital Projects Fund Expenses



Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
31	Revenue	31-31310-000-00-000-00000	Sales and Use Tax	4,122,633	3,980,000	3,980,000	4,225,000	-	4,225,000
		31-33020-000-00-000-00000	Local Government Grants	167,043	-	-	-	-	-
		31-36101-000-00-000-00000	Interest Revenue	890,895	400,000	750,000	600,000	-	600,000
		31-39101-000-00-000-00000	Transfers from General Fund	-	12,000,000	12,000,000	-	-	-
	Revenue Total			5,180,570	16,380,000	16,730,000	4,825,000	-	4,825,000
31	Expense	31-44308-321-00-000-00000	Street Maintenance	616,601	600,000	701,039	600,000	50,000	650,000
		31-47003-321-00-000-00000	Machinery and Equipment	494,428	-	-	-	200,000	200,000
		31-47006-321-00-000-C820E	Improvements other than Blds	-	182,012	182,012	-	-	-
		31-47007-321-00-000-00000	Streets and Sidewalks	6,535	-	-	-	-	-
		31-47007-321-00-000-CBROA	Streets and Sidewalks	-	360,000	360,000	-	-	-
		31-47007-321-00-000-CCLAY	Streets and Sidewalks	6,489	-	50,000	-	-	-
		31-47007-321-00-000-CDAYT	Streets and Sidewalks	-	-	-	903,001	-	903,001
		31-47007-321-00-000-CDENI	Streets and Sidewalks	7,167	-	50,000	3,113,447	-	3,113,447
		31-47007-321-00-000-CERID	Streets and Sidewalks	62,298	600,000	1,307,927	-	-	-
		31-47007-321-00-000-CFIEL	Streets and Sidewalks	21,019	-	110,000	1,629,270	-	1,629,270
		31-47007-321-00-000-CGLNV	Streets and Sidewalks	141,754	-	800,000	-	-	-
		31-47007-321-00-000-CHADL	Streets and Sidewalks	21,183	-	252,395	1,641,900	-	1,641,900
		31-47007-321-00-000-CHAHN	Streets and Sidewalks	1,929	-	87,237	-	-	-
		31-47007-321-00-000-CHUDD	Streets and Sidewalks	103,223	-	400,000	3,801,157	-	3,801,157
		31-47007-321-00-000-CHUNT	Streets and Sidewalks	12,241	576,549	582,660	-	-	-
		31-47007-321-00-000-CIRAS	Streets and Sidewalks	4,622	-	300,935	-	-	-
		31-47007-321-00-000-CJANE	Streets and Sidewalks	11,407	576,549	582,244	-	-	-
		31-47007-321-00-000-CMCCO	Streets and Sidewalks	-	-	25,000	2,848,060	-	2,848,060
		31-47007-321-00-000-CMCCU	Streets and Sidewalks	19,821	252,757	252,757	-	-	-
		31-47007-321-00-000-CMIDA	Streets and Sidewalks	-	2,000,000	2,000,000	-	-	-
		31-47007-321-00-000-CMOAK	Streets and Sidewalks	57,518	3,359,635	1,500,000	-	-	-
		31-47007-321-00-000-CMURR	Streets and Sidewalks	2,441	-	107,726	-	-	-
		31-47007-321-00-000-CNADN	Streets and Sidewalks	8,235	576,549	580,660	-	-	-
		31-47007-321-00-000-CPARK	Streets and Sidewalks	30,525	-	35,000	2,273,400	-	2,273,400
		31-47007-321-00-000-CQUIE	Streets and Sidewalks	2,139	-	284,386	-	-	-
		31-47007-321-00-000-CRAYD	Streets and Sidewalks	755,325	-	750,000	-	-	-
		31-47007-321-00-000-CRITA	Streets and Sidewalks	53,091	3,359,635	1,500,000	-	-	-
		31-47007-321-00-000-CROXI	Streets and Sidewalks	7,580	576,549	580,333	-	-	-
		31-47007-321-00-000-CSABL	Streets and Sidewalks	12,703	720,686	727,028	-	-	-
		31-47007-321-00-000-CSELM	Streets and Sidewalks	73,603	-	-	-	-	-
		31-47007-321-00-000-CSPRG	Streets and Sidewalks	1,246	-	75,000	-	-	-
		31-47007-321-00-000-CUPRU	Streets and Sidewalks	469,096	-	600,000	-	-	-
		31-47007-321-00-000-CVONC	Streets and Sidewalks	18,555	-	100,000	1,263,000	-	1,263,000
		31-49001-911-00-000-00000	Transfer to General Fund	1,200,000	1,592,000	1,592,000	1,690,000	-	1,690,000
		31-43302-321-00-000-CQUIE	Contract Services	266,336	500,000	500,000	500,000	-	500,000
		31-47007-321-00-000-CNCRS	Streets and Sidewalks	114,990	350,000	383,200	-	-	-
		31-47007-321-00-000-CFIR1	Streets and Sidewalks	-	290,000	319,150	-	-	-
		31-47007-321-00-000-CASPE	Streets and Sidewalks	-	1,377,500	1,377,500	-	-	-
		31-44501-811-00-000-00000	Economic Incentive	1,207	-	-	-	-	-
	Expense Total			4,605,306	17,850,421	19,056,189	20,263,236	250,000	20,513,236
32	Revenue	32-36101-000-00-000-00000	Interest Revenue	765,054	200,000	200,000	200,000	-	200,000
		32-33100-000-00-000-00000	Federal Intergovernmental Rev	383,686	375,000	375,000	375,000	-	375,000
	Revenue Total			1,148,741	575,000	575,000	575,000	-	575,000
32	Expense	32-47002-211-00-000-CPLEC	Building	323,062	-	-	-	-	-
		32-47002-211-00-000-SLFRF	Building	64,910	-	-	-	-	-
		32-47002-811-00-000-CHALL	Building	1,485,952	500,000	501,348	500,000	-	500,000
		32-47006-251-00-000-FFIR2	Improvements other than Blds	-	-	-	700,000	-	700,000
		32-47006-411-00-000-CNP21	Improvements other than Blds	3,604,863	400,000	421,388	400,000	-	400,000
		32-47006-411-00-000-KBR19	Improvements other than Blds	67,901	-	-	-	-	-
		32-47006-411-00-000-KBW18	Improvements other than Blds	38,749	-	-	-	-	-
		32-47011-211-00-000-CPLEC	Computer Equipment	8,083	-	-	-	-	-
		32-47051-211-00-000-CPLEC	Furniture and Fixtures<\$5,000	9,867	-	-	-	-	-
		32-47006-811-00-000-SLFRF	Improvements other than Blds	362,201	375,000	375,000	375,000	-	375,000
		32-47051-811-00-000-CHALL	Furniture and Fixtures<\$5,000	40,586	-	-	-	-	-
		32-47013-421-00-000-RCIMP	Building Improvement	66,052	-	-	-	-	-
		32-47003-811-00-000-CHALL	Machinery and Equipment	42,640	-	-	-	-	-
		32-47005-811-00-000-CHALL	Furniture and Fixtures	591,269	-	-	-	-	-
		32-44427-811-00-000-00000	Interest - GASB87	2,854	-	-	-	-	-
		32-44319-811-00-000-CHALL	Service Agreements	10,084	-	-	-	-	-
		32-46010-811-00-000-CHALL	Office Supplies	707	-	-	-	-	-
		32-44426-811-00-000-00000	Principal - GASB87	65,470	-	-	-	-	-
	Expense Total			6,785,251	1,275,000	1,297,736	1,975,000	-	1,975,000

Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
35	Revenue	35-36101-000-00-000-00000	Interest Revenue	86,507	-	42,000	-	-	-
		35-39101-000-00-000-00000	Transfers from General Fund	2,725,000	1,515,000	1,515,000	1,515,000	-	1,515,000
		35-39300-000-00-000-00000	Proceeds from Debt Issuance	2,709,318	-	-	-	-	-
	Revenue Total			5,520,824	1,515,000	1,557,000	1,515,000	-	1,515,000
	Expense	35-44424-811-00-000-00000	Vehicle Lease	164,537	1,515,000	1,515,000	1,515,000	-	1,515,000
		35-44426-811-00-000-00000	Principal - GASB87	881,861	750,000	1,200,000	1,500,000	-	1,500,000
		35-44427-811-00-000-00000	Interest - GASB87	84,325	60,000	120,000	150,000	-	150,000
		35-47004-151-00-000-00000	Motor Vehicles	2,709,318	-	-	-	-	-
	Expense Total			3,840,040	2,325,000	2,835,000	3,165,000	-	3,165,000
39	Revenue	39-36101-000-00-000-00000	Interest Revenue	1,266	-	500	1,000	-	1,000
	Revenue Total			1,266	-	500	1,000	-	1,000
42	Revenue	42-33500-000-00-000-00000	Local Intergovernmental Rev	-	3,329,000	3,329,000	3,329,000	-	3,329,000
		42-36101-000-00-000-00000	Interest Revenue	1,725,277	800,000	1,100,000	1,100,000	-	1,100,000
		42-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	4,000,000	7,000,000	7,000,000	12,000,000	-	12,000,000
		42-33100-000-00-000-CDBGX	Federal Intergovernmental Rev	14,999	160,000	160,000	160,000	-	160,000
	Revenue Total			5,740,276	11,289,000	11,589,000	16,589,000	-	16,589,000
	Expense	42-47003-314-00-000-00000	Machinery and Equipment	80,000	-	-	-	-	-
		42-47008-314-00-000-CBFCR	Water and Sewer Improvements	1,791,954	700,000	700,000	1,437,960	-	1,437,960
		42-47008-314-00-000-CBROA	Water and Sewer Improvements	-	360,000	360,000	-	-	-
		42-47008-314-00-000-CCLAY	Water and Sewer Improvements	4,160	1,101,400	1,155,173	-	-	-
		42-47008-314-00-000-CDBGX	Water and Sewer Improvements	-	160,000	160,000	419,653	-	419,653
		42-47008-314-00-000-CDENI	Water and Sewer Improvements	-	-	-	3,442,952	-	3,442,952
		42-47008-314-00-000-CDENL	Water and Sewer Improvements	1,161	-	100,000	-	-	-
		42-47008-314-00-000-CDENS	Water and Sewer Improvements	-	-	50,000	1,801,925	-	1,801,925
		42-47008-314-00-000-CDENW	Water and Sewer Improvements	-	-	50,000	3,148,912	-	3,148,912
		42-47008-314-00-000-CDOAK	Water and Sewer Improvements	-	-	50,000	2,107,003	-	2,107,003
		42-47008-314-00-000-CERID	Water and Sewer Improvements	-	300,000	500,000	-	-	-
		42-47008-314-00-000-CFIEL	Water and Sewer Improvements	11,649	-	28,813	896,730	-	896,730
		42-47008-314-00-000-CGLNV	Water and Sewer Improvements	61,509	-	500,000	-	-	-
		42-47008-314-00-000-CHADL	Water and Sewer Improvements	12,478	-	30,863	959,880	-	959,880
		42-47008-314-00-000-CHAHN	Water and Sewer Improvements	1,312	-	62,521	-	-	-
		42-47008-314-00-000-CHIGN	Water and Sewer Improvements	-	200,000	200,000	-	-	-
		42-47008-314-00-000-CHUDD	Water and Sewer Improvements	52,202	-	75,000	1,924,140	-	1,924,140
		42-47008-314-00-000-CHUNT	Water and Sewer Improvements	11,735	628,846	634,705	-	-	-
		42-47008-314-00-000-CIRAS	Water and Sewer Improvements	4,487	-	50,000	-	-	-
		42-47008-314-00-000-CIANE	Water and Sewer Improvements	9,203	628,846	633,441	-	-	-
		42-47008-314-00-000-CLIFT	Water and Sewer Improvements	239,770	450,000	450,000	-	-	-
		42-47008-314-00-000-CMCCO	Water and Sewer Improvements	-	-	25,000	2,891,090	-	2,891,090
		42-47008-314-00-000-CMCCU	Water and Sewer Improvements	23,380	164,070	164,070	-	-	-
		42-47008-314-00-000-CMIDA	Water and Sewer Improvements	-	2,000,000	2,000,000	-	-	-
		42-47008-314-00-000-CMOAK	Water and Sewer Improvements	25,000	1,066,967	500,000	-	-	-
		42-47008-314-00-000-CMONT	Water and Sewer Improvements	-	-	-	60,000	-	60,000
		42-47008-314-00-000-CMURR	Water and Sewer Improvements	2,098	-	84,008	-	-	-
		42-47008-314-00-000-CNADN	Water and Sewer Improvements	10,379	628,846	634,028	-	-	-
		42-47008-314-00-000-CNORV	Water and Sewer Improvements	-	424,694	250,000	391,681	-	391,681
		42-47008-314-00-000-CPARK	Water and Sewer Improvements	15,384	-	25,000	1,187,220	-	1,187,220
		42-47008-314-00-000-CRAYD	Water and Sewer Improvements	412,092	-	500,000	-	-	-
		42-47008-314-00-000-CRIOV	Water and Sewer Improvements	96,200	1,000,000	500,000	-	-	-
		42-47008-314-00-000-CRITA	Water and Sewer Improvements	24,211	1,280,360	500,000	-	-	-
		42-47008-314-00-000-CROXI	Water and Sewer Improvements	9,292	628,846	633,486	-	-	-
		42-47008-314-00-000-CSABL	Water and Sewer Improvements	16,411	786,058	794,251	-	-	-
		42-47008-314-00-000-CSELM	Water and Sewer Improvements	24,534	-	-	-	-	-
		42-47008-314-00-000-CSPRG	Water and Sewer Improvements	1,184	-	25,000	-	-	-
		42-47008-314-00-000-CSSM1	Water and Sewer Improvements	18,583	-	25,000	-	-	-
		42-47008-314-00-000-CSSMP	Water and Sewer Improvements	-	-	-	1,515,600	-	1,515,600
		42-47008-314-00-000-CSTAR	Water and Sewer Improvements	-	-	25,000	1,351,679	-	1,351,679
		42-47008-314-00-000-CTHOM	Water and Sewer Improvements	843,822	-	-	-	-	-
		42-47008-314-00-000-CVONC	Water and Sewer Improvements	11,181	-	50,000	871,470	-	871,470
		42-47008-314-00-000-CDB50	Water and Sewer Improvements	68,929	-	75,000	-	-	-
		42-47008-314-00-000-CAWIA	Water and Sewer Improvements	4,159,636	100,000	100,000	-	-	-
		42-47008-314-00-000-CBAKE	Water and Sewer Improvements	-	100,000	100,000	-	-	-
		42-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	3,000,000	3,000,000	3,000,000	3,000,000	-	3,000,000
		42-47008-314-00-000-CNCRS	Water and Sewer Improvements	-	200,000	200,000	-	-	-

Fund	Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
42	Expense	42-47008-314-00-000-CASPE	Water and Sewer Improvements	-	72,500	72,500	-	-	-
		42-47008-314-00-000-CSSM5	Water and Sewer Improvements	-	640,180	640,180	-	-	-
	Expense Total			11,043,936	16,621,615	16,713,040	27,407,894	-	27,407,894
44	Revenue	44-34805-000-00-000-00000	Water Impact Fees	282,477	175,000	175,000	175,000	-	175,000
		44-34806-000-00-000-00000	Sewer Impact Fees	409,704	300,000	300,000	300,000	-	300,000
		44-36101-000-00-000-00000	Interest Revenue	235,087	-	90,000	-	-	-
	Revenue Total			927,267	475,000	565,000	475,000	-	475,000
	Expense	44-43302-314-00-000-00000	Contract Services	35,442	135,000	135,000	135,000	-	135,000
	Expense Total			35,442	135,000	135,000	135,000	-	135,000
46	Revenue	46-36101-000-00-000-00000	Interest Revenue	442,744	220,000	375,000	220,000	-	220,000
		46-39145-000-00-000-00000	Transfers from Drainage Fund	6,908	600,000	600,000	600,000	-	600,000
		46-39142-000-00-000-00000	Transfers from Water Capital P	3,000,000	3,000,000	3,000,000	3,000,000	-	3,000,000
	Revenue Total			3,449,652	3,820,000	3,975,000	3,820,000	-	3,820,000
	Expense	46-44307-331-00-000-00000	Curb and Gutter Maintenance	60,178	115,000	115,000	115,000	-	115,000
		46-47009-331-00-000-CBROA	Drainage Improvements	516,467	280,000	280,000	-	-	-
		46-47009-331-00-000-CCLAY	Drainage Improvements	2,582	181,560	214,940	-	-	-
		46-47009-331-00-000-CDENI	Drainage Improvements	-	-	-	1,437,314	-	1,437,314
		46-47009-331-00-000-CERID	Drainage Improvements	-	600,000	500,000	-	-	-
		46-47009-331-00-000-CFIEL	Drainage Improvements	1,149	-	15,000	88,410	-	88,410
		46-47009-331-00-000-CGLNV	Drainage Improvements	23,049	-	150,000	-	-	-
		46-47009-331-00-000-CHADL	Drainage Improvements	-	-	-	88,410	-	88,410
		46-47009-331-00-000-CHAHN	Drainage Improvements	6,565	-	272,840	-	-	-
		46-47009-331-00-000-CHUDD	Drainage Improvements	57,970	-	25,000	2,136,188	-	2,136,188
		46-47009-331-00-000-CHUNT	Drainage Improvements	521	87,140	87,400	-	-	-
		46-47009-331-00-000-CIRAS	Drainage Improvements	3,121	661,259	764,368	-	-	-
		46-47009-331-00-000-CJANE	Drainage Improvements	1,683	58,093	58,933	-	-	-
		46-47009-331-00-000-CLITF	Drainage Improvements	-	-	-	1,500,000	-	1,500,000
		46-47009-331-00-000-CMCCO	Drainage Improvements	-	-	1,000	2,554,504	-	2,554,504
		46-47009-331-00-000-CMCCU	Drainage Improvements	4,563	75,876	180,776	-	-	-
		46-47009-331-00-000-CMIDA	Drainage Improvements	-	1,000,000	1,000,000	-	-	-
		46-47009-331-00-000-CMOAK	Drainage Improvements	6,367	387,852	392,028	-	-	-
		46-47009-331-00-000-CMURR	Drainage Improvements	2,078	-	25,000	-	-	-
		46-47009-331-00-000-CNADN	Drainage Improvements	372	58,093	58,279	-	-	-
		46-47009-331-00-000-CNCRS	Drainage Improvements	17,085	300,000	300,000	-	-	-
		46-47009-331-00-000-CPARK	Drainage Improvements	-	-	-	88,410	-	88,410
		46-47009-331-00-000-CRAYD	Drainage Improvements	133,523	-	200,000	-	-	-
		46-47009-331-00-000-CRITA	Drainage Improvements	6,413	387,852	392,058	-	-	-
		46-47009-331-00-000-CROXI	Drainage Improvements	1,176	58,093	58,681	-	-	-
		46-47009-331-00-000-CSABL	Drainage Improvements	2,725	87,140	88,501	-	-	-
		46-47009-331-00-000-CSPRG	Drainage Improvements	-	33,350	33,350	-	-	-
		46-47009-331-00-000-CVONC	Drainage Improvements	-	-	-	88,410	-	88,410
		46-47009-331-00-000-CSSM1	Drainage Improvements	-	1,200,000	1,200,000	-	-	-
		46-47009-331-00-000-CFIR1	Drainage Improvements	-	290,000	319,150	-	-	-
	Expense Total			847,589	5,861,309	6,732,304	8,096,646	-	8,096,646

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PROPRIETARY FUNDS

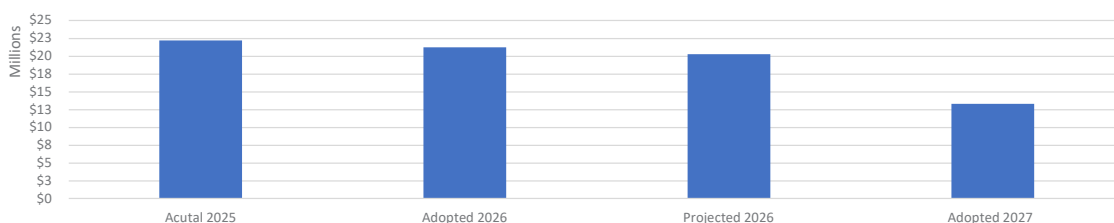
There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City has two service operations and one internal service fund. The three operation enterprise funds are:

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

WATER AND SEWER FUND BUDGET SUMMARY

FUND 41	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Cash & Investments, Beginning	13,060,321	22,209,582	22,209,582	20,294,307		20,294,307
Revenues:						
Water Sales Revenue	14,136,812	15,800,000	14,800,000	16,300,000		16,300,000
Water Service Fees	58,799	425,000	85,000	60,000		60,000
Water Connection Fees	82,450	100,000	100,000	100,000		100,000
Sewer Service Revenue	11,895,984	11,500,000	11,800,000	12,500,000		12,500,000
Sewer Surcharge Revenue	1,615,711	1,700,000	1,700,000	1,700,000		1,700,000
Sewer Connection Fees	2,700	500	500	500		500
Lab Service Fees	52,812	50,000	50,000	50,000		50,000
Penalty Revenue	557,378	400,000	400,000	400,000		400,000
Billing Fees	35,950	35,000	35,000	35,000		35,000
Interest Income	957,173	600,000	750,000	600,000		600,000
Miscellaneous	3,717,442	112,148	112,148	118,484		118,484
Total Revenues	33,113,212	30,722,648	29,832,648	31,863,984		31,863,984
Cash & Investments Available	46,173,533	52,932,230	52,042,230	52,158,291		52,158,291
Expenses:						
Public Works Administration	966,458	1,064,277	1,017,561	864,189	50,000	914,189
Engineering	1,007,885	1,645,897	1,605,897	867,877	750,000	1,617,877
Environmental Services	286,542	369,544	363,744	359,644	-	359,644
WS Construction	383,513	612,984	616,984	618,484	218,000	836,484
WS Maintenance	1,697,240	2,229,831	2,237,530	2,267,831	130,000	2,397,831
Collection & Distribution	633,429	1,124,269	1,064,869	959,269	-	959,269
Purchased Water	3,904,160	5,300,000	5,300,000	6,000,000	-	6,000,000
Sewer Treatment Fee	2,584,124	3,000,000	3,000,000	3,500,000	-	3,500,000
Sewer Surcharge Fee	1,967,920	2,100,000	2,100,000	2,100,000	-	2,100,000
Meter Maintenance	178,245	201,242	201,242	208,842	-	208,842
Utility Billing	957,391	1,002,094	1,015,158	890,856	-	890,856
Debt Service	206,993	-	-	50,000	-	50,000
Non-Departmental	6,751,934	6,966,731	7,169,447	7,224,309	106,778	7,331,087
Transfer Out: General Fund (PILOT)	598,976	1,472,040	1,472,040	1,567,882	-	1,567,882
Transfer Out: Water Capital Project Fund	4,000,000	7,000,000	7,000,000	12,000,000	-	12,000,000
Transfer Out: Capital Replacement Fund	255,000	348,450	348,450	348,450	-	348,450
Total Expenses	26,379,810	34,437,360	34,512,923	39,827,634	1,254,778	41,082,412
Non-cash adjustments:						
Depreciation/Amortization/Others	2,415,859	2,765,000	2,765,000	2,250,000		2,250,000
Cash & Investments, Ending	22,209,582	21,259,870	20,294,307	14,580,657		13,325,879
Change in Cash Inc/(Dec)	9,149,261	(949,712)	(1,915,275)	(5,713,650)		(6,968,428)
Ending Cash & Investments as a % of						
Total Expenses (City Policy is 20%)	84%	62%	59%	37%		32%

Water & Sewer Fund Ending Cash and Investments



Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Revenue	(000) General	41-31910-000-00-000-00000	Penalties Unpaid Utility Fees	557,378	400,000	400,000	400,000	-	400,000
		41-32290-000-00-000-00000	Miscellaneous Permits	249,083	75,000	75,000	75,000	-	75,000
		41-34050-000-00-000-00000	Admin Services Reimbursement	37,938	34,848	34,848	41,184	-	41,184
		41-34051-000-00-000-00000	Billing Fee Revenue	35,950	35,000	35,000	35,000	-	35,000
		41-34410-000-00-000-00000	Wastewater Fees	11,895,984	11,500,000	11,800,000	12,500,000	-	12,500,000
		41-34411-000-00-000-00000	Wastewater Surcharge Fees	1,615,711	1,700,000	1,700,000	1,700,000	-	1,700,000
		41-34800-000-00-000-00000	Water Sales	14,136,812	15,800,000	14,800,000	16,300,000	-	16,300,000
		41-34801-000-00-000-00000	Service Charges	58,799	425,000	85,000	60,000	-	60,000
		41-34802-000-00-000-00000	Lab Service Fees	52,812	50,000	50,000	50,000	-	50,000
		41-34803-000-00-000-00000	Water Connections	82,450	100,000	100,000	100,000	-	100,000
		41-34804-000-00-000-00000	Sewer Connection Fees	2,700	500	500	500	-	500
		41-34807-000-00-000-00000	Backflow Assembly Fees	1,980	-	-	-	-	-
		41-36101-000-00-000-00000	Interest Revenue	957,173	600,000	750,000	600,000	-	600,000
		41-37215-000-00-000-00000	Resale of Goods and Services	3,500	2,300	2,300	2,300	-	2,300
		41-37230-000-00-000-00000	Miscellaneous Revenue	91	-	-	-	-	-
			41-39701-000-00-000-00000	Capital Contributions	3,424,850	-	-	-	-
		(000) General Total		33,113,212	30,722,648	29,832,648	31,863,984	-	31,863,984
Revenue Total			33,113,212	30,722,648	29,832,648	31,863,984	-	31,863,984	

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(311) Public Works Admin	41-41100-311-00-000-00000	Full-Time Salaries and Wages	510,383	422,425	422,425	422,425	-	422,425
		41-41110-311-00-000-00000	Part-Time Salaries and Wages	-	20,000	-	20,000	-	20,000
		41-41130-311-00-000-00000	Longevity Pay	5,110	5,517	5,517	5,517	-	5,517
		41-41140-311-00-000-00000	Sick Pay	19,547	20,524	20,524	20,524	-	20,524
		41-41150-311-00-000-00000	Incentive Pay	852	840	840	840	-	840
		41-41160-311-00-000-00000	Vehicle Allowance	4,867	4,800	4,800	4,800	-	4,800
		41-41300-311-00-000-00000	Salary-Overtime	360	551	551	551	-	551
		41-42100-311-00-000-00000	Health Insurance	46,242	83,075	83,075	83,075	-	83,075
		41-42200-311-00-000-00000	FICA - Medicare Contributions	6,517	6,852	6,852	6,852	-	6,852
		41-42300-311-00-000-00000	Retirement - TMRS	202,188	99,442	99,442	99,442	-	99,442
		41-44305-311-00-000-00000	Software Maintenance	27,165	115,000	2,500	2,500	-	2,500
		41-44319-311-00-000-00000	Service Agreements	53,604	95,000	50,000	95,000	-	95,000
		41-45801-311-00-000-00000	Conferences and Training	2,098	7,500	3,500	7,500	-	7,500
		41-46010-311-00-000-00000	Office Supplies	6,071	5,000	5,000	5,000	-	5,000
		41-46016-311-00-000-00000	Uniforms	1,555	1,500	1,500	2,200	-	2,200
		41-46405-311-00-000-00000	Dues and Subscriptions	508	1,000	1,100	1,500	-	1,500
		41-47012-311-00-000-00000	Computer Software	79,392	175,250	309,934	-	50,000	50,000
		41-43106-311-00-000-00000	IT ISF Expense	-	-	-	86,462	-	86,462
		(311) Public Works Admin Total		966,458	1,064,277	1,017,561	864,189	50,000	914,189
(312) Engineering	(312) Engineering	41-41100-312-00-000-00000	Full-Time Salaries and Wages	455,242	493,832	493,832	493,832	-	493,832
		41-41130-312-00-000-00000	Longevity Pay	1,289	1,917	1,917	1,917	-	1,917
		41-41140-312-00-000-00000	Sick Pay	2,793	2,933	2,933	2,933	-	2,933
		41-41150-312-00-000-00000	Incentive Pay	5,623	6,998	6,998	6,998	-	6,998
		41-41300-312-00-000-00000	Salary-Overtime	1,512	3,967	3,967	3,967	-	3,967
		41-42100-312-00-000-00000	Health Insurance	59,778	99,608	99,608	99,608	-	99,608
		41-42200-312-00-000-00000	FICA - Medicare Contributions	6,708	7,154	7,154	7,154	-	7,154
		41-42300-312-00-000-00000	Retirement - TMRS	103,754	109,737	109,737	109,737	-	109,737
		41-44319-312-00-000-00000	Service Agreements	354,488	850,000	850,000	100,000	750,000	850,000
		41-44597-312-00-000-00000	Discounts Taken	600	-	-	-	-	-
		41-45801-312-00-000-00000	Conferences and Training	5,806	8,500	8,500	15,000	-	15,000
		41-46010-312-00-000-00000	Office Supplies	2,428	7,900	7,900	9,000	-	9,000
		41-46015-312-00-000-00000	Small Tools	2,850	6,600	6,600	8,000	-	8,000
		41-46016-312-00-000-00000	Uniforms	2,859	3,900	3,900	4,900	-	4,900
		41-46405-312-00-000-00000	Dues and Subscriptions	2,154	2,850	2,850	3,200	-	3,200
		41-47003-312-00-000-00000	Machinery and Equipment	-	40,000	-	-	-	-

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(312) Engineering	41-43106-312-00-000-00000	IT ISF Expense		-	-	1,630	-	1,630
	(312) Engineering Total			1,007,885	1,645,897	1,605,897	867,877	750,000	1,617,877
	(313) Enviromental Services	41-41100-313-00-000-00000	Full-Time Salaries and Wages	114,317	113,511	113,511	113,511	-	113,511
		41-41130-313-00-000-00000	Longevity Pay	321	477	477	477	-	477
		41-42100-313-00-000-00000	Health Insurance	26,271	36,423	36,423	36,423	-	36,423
		41-42200-313-00-000-00000	FICA - Medicare Contributions	1,560	1,515	1,515	1,515	-	1,515
		41-42300-313-00-000-00000	Retirement - TMRS	19,123	18,768	18,768	18,768	-	18,768
		41-43308-313-00-000-00000	Lab Services	42,414	75,000	70,000	75,000	-	75,000
		41-44319-313-00-000-00000	Service Agreements	74,875	80,000	80,000	70,000	-	70,000
		41-45501-313-00-000-00000	Printing & Publishing	1,511	5,000	5,000	5,000	-	5,000
		41-45801-313-00-000-00000	Conferences and Training	2,043	2,000	1,500	2,000	-	2,000
		41-46010-313-00-000-00000	Office Supplies	726	1,000	1,000	1,000	-	1,000
		41-46012-313-00-000-00000	Safety Supplies	116	200	200	200	-	200
		41-46013-313-00-000-00000	Chemical Supplies	1,402	33,000	33,000	33,000	-	33,000
		41-46015-313-00-000-00000	Small Tools	355	500	500	600	-	600
		41-46016-313-00-000-00000	Uniforms	118	1,300	1,000	1,300	-	1,300
		41-46405-313-00-000-00000	Dues and Subscriptions	1,390	600	600	600	-	600
		41-47012-313-00-000-00000	Computer Software	-	250	250	250	-	250
	(313) Enviromental Services Total			286,542	369,544	363,744	359,644	-	359,644
	(314) Construction	41-41100-314-00-000-00000	Full-Time Salaries and Wages	205,578	200,433	200,433	200,433	-	200,433
		41-41130-314-00-000-00000	Longevity Pay	580	2,277	2,277	2,277	-	2,277
		41-41140-314-00-000-00000	Sick Pay	1,941	4,076	4,076	4,076	-	4,076
		41-41150-314-00-000-00000	Incentive Pay	3,919	3,868	3,868	3,868	-	3,868
		41-41300-314-00-000-00000	Salary-Overtime	11,951	11,278	11,278	11,278	-	11,278
		41-42100-314-00-000-00000	Health Insurance	68,559	79,752	79,752	79,752	-	79,752
		41-42200-314-00-000-00000	FICA - Medicare Contributions	3,254	3,037	3,037	3,037	-	3,037
		41-42300-314-00-000-00000	Retirement - TMRS	50,512	52,763	52,763	52,763	-	52,763
		41-43302-314-00-000-00000	Contract Services	11,050	15,000	12,000	13,000	-	13,000
		41-44422-314-00-000-00000	Rentals	4,030	7,000	7,000	6,000	-	6,000
		41-45801-314-00-000-00000	Conferences and Training	3,758	4,000	7,000	8,000	-	8,000
		41-46010-314-00-000-00000	Office Supplies	1,588	2,500	2,500	2,500	-	2,500
		41-46012-314-00-000-00000	Safety Supplies	3,539	4,000	6,500	7,000	-	7,000
		41-46015-314-00-000-00000	Small Tools	7,510	8,000	8,000	8,000	-	8,000
		41-46016-314-00-000-00000	Uniforms	4,250	3,800	5,000	5,000	-	5,000
		41-46405-314-00-000-00000	Dues and Subscriptions	1,494	1,200	1,500	1,500	-	1,500
		41-47003-314-00-000-00000	Machinery and Equipment	-	210,000	210,000	210,000	218,000	428,000
	(314) Construction Total			383,513	612,984	616,984	618,484	218,000	836,484
	(315) System Maintenance	41-41100-315-00-000-00000	Full-Time Salaries and Wages	486,874	674,074	550,000	674,074	-	674,074

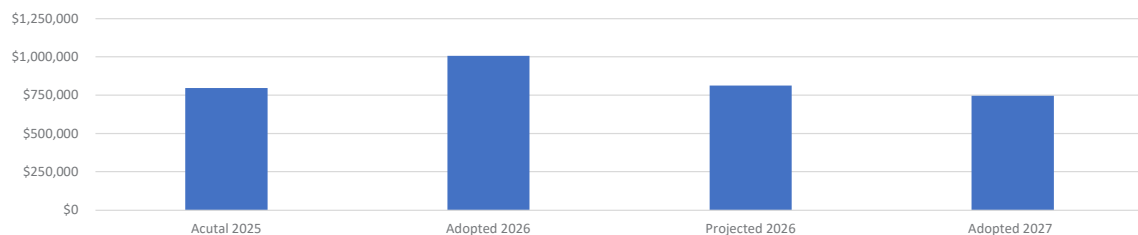
Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027		
Expense	(315) System Maintenance	41-41125-315-00-000-00000	On Call Pay	24,496	32,850	32,850	32,850	-	32,850		
		41-41130-315-00-000-00000	Longevity Pay	3,378	4,221	4,221	4,221	-	4,221		
		41-41140-315-00-000-00000	Sick Pay	13,407	14,390	14,390	14,390	-	14,390		
		41-41150-315-00-000-00000	Incentive Pay	13,414	18,018	18,018	18,018	-	18,018		
		41-41300-315-00-000-00000	Salary-Overtime	51,055	42,470	42,470	42,470	-	42,470		
		41-42100-315-00-000-00000	Health Insurance	137,335	180,081	180,081	180,081	-	180,081		
		41-42200-315-00-000-00000	FICA - Medicare Contributions	8,544	8,838	8,838	8,838	-	8,838		
		41-42300-315-00-000-00000	Retirement - TMRS	131,121	171,389	171,389	171,389	-	171,389		
		41-44114-315-00-000-00000	Waste Disposal	19,709	20,000	15,000	20,000	-	20,000		
		41-44303-315-00-000-00000	Equipment Maintenance	7,732	20,000	20,000	20,000	-	20,000		
		41-44310-315-00-000-00000	Water Meters	120,622	180,000	180,000	180,000	-	180,000		
		41-44311-315-00-000-00000	Water Line Maintenance	271,014	230,000	230,000	250,000	-	250,000		
		41-44312-315-00-000-00000	Sewer Line Maintenance	94,015	100,000	100,000	120,000	-	120,000		
		41-44315-315-00-000-00000	Lift Station Maintenance	11,202	75,000	25,000	50,000	-	50,000		
		41-44316-315-00-000-00000	Fire Hydrant Maintenance	62,278	60,000	60,000	80,000	-	80,000		
		41-44319-315-00-000-00000	Service Agreements	56	-	-	-	-	-		
		41-44422-315-00-000-00000	Rentals	2,810	20,000	10,000	15,000	-	15,000		
		41-45304-315-00-000-00000	Cell Phone Expenses	106	-	-	-	-	-		
		41-45801-315-00-000-00000	Conferences and Training	4,684	6,000	6,000	8,000	-	8,000		
		41-46010-315-00-000-00000	Office Supplies	1,537	2,000	2,000	2,000	-	2,000		
		41-46012-315-00-000-00000	Safety Supplies	12,871	15,000	15,000	15,000	-	15,000		
		41-46013-315-00-000-00000	Chemical Supplies	792	1,500	1,500	2,500	-	2,500		
		41-46015-315-00-000-00000	Small Tools	14,698	10,000	10,000	15,000	-	15,000		
		41-46016-315-00-000-00000	Uniforms	6,819	13,000	13,000	13,000	-	13,000		
		41-46405-315-00-000-00000	Dues and Subscriptions	727	1,000	1,000	1,000	-	1,000		
		41-47003-315-00-000-00000	Machinery and Equipment	195,944	330,000	526,773	330,000	130,000	460,000		
		(315) System Maintenance Total				1,697,240	2,229,831	2,237,530	2,267,831	130,000	2,397,831
			(316) Collection / Distributi	41-41100-316-00-000-00000	Full-Time Salaries and Wages	298,556	315,903	315,903	315,903	-	315,903
				41-41130-316-00-000-00000	Longevity Pay	5,145	5,877	5,877	5,877	-	5,877
				41-41140-316-00-000-00000	Sick Pay	11,973	12,196	12,196	12,196	-	12,196
				41-41150-316-00-000-00000	Incentive Pay	11,419	11,445	11,445	11,445	-	11,445
				41-41300-316-00-000-00000	Salary-Overtime	46,278	42,470	42,470	42,470	-	42,470
				41-42100-316-00-000-00000	Health Insurance	74,085	90,917	90,917	90,917	-	90,917
				41-42200-316-00-000-00000	FICA - Medicare Contributions	5,542	5,586	5,586	5,586	-	5,586
				41-42300-316-00-000-00000	Retirement - TMRS	84,349	85,176	85,176	85,176	-	85,176
				41-43308-316-00-000-00000	Lab Services	29,938	80,000	70,000	80,000	-	80,000
				41-44111-316-00-000-00000	Purchased Water	3,904,160	5,300,000	5,300,000	6,000,000	-	6,000,000
				41-44112-316-00-000-00000	Sewer Treatment Fees	2,584,124	3,000,000	3,000,000	3,500,000	-	3,500,000
				41-44113-316-00-000-00000	Sewer Surcharge Fees	1,967,920	2,100,000	2,100,000	2,100,000	-	2,100,000
41-44304-316-00-000-00000	Computer Equipment Maintenance			-	10,000	10,000	10,000	-	10,000		
41-44309-316-00-000-00000	Water Tank Maintenance			18,174	230,000	180,000	50,000	-	50,000		
41-44315-316-00-000-00000	Lift Station Maintenance			1	4,500	4,500	10,000	-	10,000		
41-44317-316-00-000-00000	Pump Maintenance			1,516	50,000	50,000	50,000	-	50,000		
41-44319-316-00-000-00000	Service Agreements			-	85,000	85,000	85,000	-	85,000		
41-44322-316-00-000-00000	Building Maintenance			-	5,000	5,000	5,000	-	5,000		
41-44431-316-00-000-00000	TCEQ City Water License			34,102	55,000	55,000	55,000	-	55,000		
41-45501-316-00-000-00000	Printing & Publishing			-	5,000	5,000	5,000	-	5,000		
41-45801-316-00-000-00000	Conferences and Training			1,527	8,000	8,000	14,000	-	14,000		
41-46010-316-00-000-00000	Office Supplies			1,083	2,000	2,000	2,000	-	2,000		
41-46012-316-00-000-00000	Safety Supplies			373	3,500	3,500	5,000	-	5,000		
41-46013-316-00-000-00000	Chemical Supplies			3,351	4,500	4,500	4,500	-	4,500		
41-46014-316-00-000-00000	Equipment Supplies			1,267	2,000	2,000	3,000	-	3,000		
41-46015-316-00-000-00000	Small Tools			1,290	5,000	5,000	5,000	-	5,000		
41-46016-316-00-000-00000	Uniforms			2,983	3,400	3,400	3,600	-	3,600		
41-46017-316-00-000-00000	Postage			-	100	100	100	-	100		
41-46405-316-00-000-00000	Dues and Subscriptions			476	1,700	2,300	2,500	-	2,500		
(316) Collection / Distribution Total				9,089,633	11,524,269	11,464,869	12,559,269	-	12,559,269		
	(317) Meter Maintenance			41-41100-317-00-000-00000	Full-Time Salaries and Wages	96,401	99,096	99,096	99,096	-	99,096
				41-41130-317-00-000-00000	Longevity Pay	1,515	1,773	1,773	1,773	-	1,773
				41-41140-317-00-000-00000	Sick Pay	2,285	2,399	2,399	2,399	-	2,399
				41-41150-317-00-000-00000	Incentive Pay	1,318	1,300	1,300	1,300	-	1,300
				41-41300-317-00-000-00000	Salary-Overtime	242	3,991	3,991	3,991	-	3,991
				41-42100-317-00-000-00000	Health Insurance	41,929	48,972	48,972	48,972	-	48,972
				41-42200-317-00-000-00000	FICA - Medicare Contributions	1,365	1,391	1,391	1,391	-	1,391
				41-42300-317-00-000-00000	Retirement - TMRS	22,789	25,820	25,820	25,820	-	25,820
				41-45304-317-00-000-00000	Cell Phone Expenses	5,136	6,000	6,000	6,000	-	6,000
		41-46011-317-00-000-00000	Computer Supplies	31	3,500	3,500	3,500	-	3,500		
		41-46014-317-00-000-00000	Equipment Supplies	-	-	-	2,000	-	2,000		
		41-46015-317-00-000-00000	Small Tools	4,089	5,000	5,000	5,000	-	5,000		
		41-46016-317-00-000-00000	Uniforms	1,147	2,000	2,000	2,000	-	2,000		
		41-45801-317-00-000-00000	Conferences and Training	-	-	-	1,200	-	1,200		
		41-46405-317-00-000-00000	Dues and Subscriptions	-	-	-	900	-	900		

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027
Expense	(317) Meter Maintenance	41-46012-317-00-000-00000	Safety Supplies	-	-	-	3,500	-	3,500
	(317) Meter Maintenance Total			178,245	201,242	201,242	208,842	-	208,842
	(391) Utility Billing	41-41100-391-00-000-00000	Full-Time Salaries and Wages	377,074	388,251	388,251	388,251	-	388,251
		41-41110-391-00-000-00000	Part-Time Salaries and Wages	13,697	15,939	15,939	15,939	-	15,939
		41-41130-391-00-000-00000	Longevity Pay	3,600	4,365	4,365	4,365	-	4,365
		41-41140-391-00-000-00000	Sick Pay	11,977	13,611	13,611	13,611	-	13,611
		41-41150-391-00-000-00000	Incentive Pay	1,272	1,680	1,680	1,680	-	1,680
		41-41300-391-00-000-00000	Salary-Overtime	-	3,885	3,885	3,885	-	3,885
		41-42100-391-00-000-00000	Health Insurance	86,511	94,389	94,389	94,389	-	94,389
		41-42200-391-00-000-00000	FICA - Medicare Contributions	6,252	6,182	6,182	6,182	-	6,182
		41-42300-391-00-000-00000	Retirement - TMRS	89,735	88,393	88,393	88,393	-	88,393
		41-43302-391-00-000-00000	Contract Services	78,955	128,400	128,400	10,000	-	10,000
		41-44305-391-00-000-00000	Software Maintenance	159,351	141,000	19,503	-	-	-
		41-45501-391-00-000-00000	Printing & Publishing	123,613	108,000	108,000	126,600	-	126,600
		41-45801-391-00-000-00000	Conferences and Training	3,397	6,000	9,000	4,000	-	4,000
		41-46010-391-00-000-00000	Office Supplies	831	1,000	1,000	1,000	-	1,000
		41-46016-391-00-000-00000	Uniforms	1,126	1,000	1,000	1,000	-	1,000
		41-43106-391-00-000-00000	IT ISF Expense	-	-	131,561	131,561	-	131,561
	(391) Utility Billing Total			957,391	1,002,094	1,015,158	890,856	-	890,856
	(711) Debt Service	41-43305-711-00-000-00000	Bond Issuance Costs	-	-	-	50,000	-	50,000
		41-44513-711-00-000-00000	Amortization expense	-	-	-	-	-	-
		41-48001-711-00-000-PCO18	Principal on Debt	-	-	-	-	-	-
		41-48001-711-00-000-PG21A	Principal on Debt	-	-	-	-	-	-
		41-48001-711-00-000-PGR20	Principal on Debt	-	-	-	-	-	-
		41-48002-711-00-000-ICO18	Interest on Debt	131,850	-	-	-	-	-
		41-48002-711-00-000-IG21A	Interest on Debt	49,823	-	-	-	-	-
		41-48002-711-00-000-IGR14	Interest on Debt	-	-	-	-	-	-
		41-48002-711-00-000-IGR20	Interest on Debt	25,320	-	-	-	-	-
	(711) Debt Service Total			206,993	-	-	50,000	-	50,000
	(811) Non-Departmental	41-41100-811-00-000-00000	Full-Time Salaries and Wages	-	179,561	-	-	106,778	106,778

Account Type	Department Number/Name	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027	
Expense	(811) Non-Departmental	41-42120-811-00-000-00000	Retiree Insurance	10,235	12,500	12,500	12,500	-	12,500	
		41-42500-811-00-000-00000	Unemployment Insurance	2,953	11,243	11,243	11,243	-	11,243	
		41-43101-811-00-000-00000	Administrative Reimbursement	920,000	982,552	982,552	999,296	-	999,296	
		41-43102-811-00-000-00000	Franchise Fee	1,944,000	1,296,250	1,296,250	1,365,000	-	1,365,000	
		41-43103-811-00-000-00000	Fleet Services Fees	105,033	100,000	100,000	100,000	-	100,000	
		41-43104-811-00-000-00000	Building Maintenance Admin Fee	170,000	183,124	183,124	187,450	-	187,450	
		41-43201-811-00-000-00000	Audit Services	20,678	30,000	30,000	30,000	-	30,000	
		41-43302-811-00-000-00000	Contract Services	15,000	25,000	27,275	25,000	-	25,000	
		41-43303-811-00-000-00000	Depository Expense	503,481	360,000	480,000	385,000	-	385,000	
		41-43306-811-00-000-00000	Paying Agent Fees	9,565	10,000	10,000	10,000	-	10,000	
		41-44319-811-00-000-00000	Service Agreements	4,906	65,000	128,002	65,000	-	65,000	
		41-44322-811-00-000-00000	Building Maintenance	-	158,000	220,000	158,000	-	158,000	
		41-44423-811-00-000-00000	Lease Expense	25,320	24,300	24,300	24,300	-	24,300	
		41-44511-811-00-000-00000	Bad Debt Expense	199,519	80,000	80,000	80,000	-	80,000	
		41-44512-811-00-000-00000	Depreciation	2,415,859	2,765,000	2,765,000	3,000,000	-	3,000,000	
		41-44598-811-00-000-00000	Local Grants and Contingencies	-	200,000	200,000	200,000	-	200,000	
		41-45201-811-00-000-00000	Property&Casualty Ins Premiums	142,916	200,650	200,650	200,650	-	200,650	
		41-45202-811-00-000-00000	Property & Casualty Losses	15,914	56,801	56,801	56,801	-	56,801	
		41-45301-811-00-000-00000	Telephone Expense	26,899	25,000	25,000	25,000	-	25,000	
		41-45304-811-00-000-00000	Cell Phone Expenses	-	3,000	3,000	3,000	-	3,000	
		41-45501-811-00-000-00000	Printing & Publishing	-	500	500	500	-	500	
		41-46010-811-00-000-00000	Office Supplies	6,020	5,000	5,000	5,000	-	5,000	
		41-46017-811-00-000-00000	Postage	-	2,500	2,500	2,500	-	2,500	
		41-46210-811-00-000-00000	Electricity Gas	213,635	184,000	219,000	225,500	-	225,500	
		41-46401-811-00-000-00000	Publications	-	1,250	1,250	1,250	-	1,250	
		41-49999-000-00-000-00000	OPEB Expense	-	-	-	-	-	-	
		41-45801-811-00-000-CDLTR	Conferences and Training	-	5,500	5,500	5,500	-	5,500	
		41-43106-811-00-000-00000	IT ISF Expense	-	-	50,000	45,819	-	45,819	
			(811) Non-Departmental Total			6,751,934	6,966,731	7,119,447	7,224,309	106,778
		(911) Interfund Transfers	41-49001-911-00-000-00000	Transfer to General Fund (PILOT)	598,976	1,472,040	1,472,040	1,567,882	-	1,567,882
	41-49042-911-00-000-00000		Transfer to Water Capital Proj	4,000,000	7,000,000	7,000,000	12,000,000	-	12,000,000	
	41-49035-911-00-000-00000		Transfer to Captl Replacemnt	255,000	348,450	348,450	348,450	-	348,450	
		(911) Interfund Transfers Total			4,853,976	8,820,490	8,820,490	13,916,332	-	13,916,332
Expense Total				26,379,810	34,437,360	34,462,923	39,827,634	1,254,778	41,082,412	

DRAINAGE FUND BUDGET SUMMARY						
FUND 45	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Cash & Investments, Beginning	533,153	1,136,873	797,325	812,136		812,136
Revenues						
Drainage Fee Revenues	2,076,194	2,100,000	2,100,000	2,100,000		2,100,000
Penalty Revenues	17,605	52,500	25,500	25,500		25,500
Interest Income	48,701	22,000	28,000	22,000		22,000
Capital Contribution	-	-	-	-		-
Total Revenues	2,142,500	2,174,500	2,153,500	2,147,500		2,147,500
Cash & Investments Available	2,675,653	3,311,373	2,950,825	2,959,636		2,959,636
Expenses						
Drainage Maintenance	1,139,901	892,877	725,871	911,077	80,000	991,077
Debt Service	-	-	-	-	-	-
Non Departmental	1,237,985	1,284,345	1,294,345	1,380,285	11,516	1,391,801
Billing Fee to Water Fund	38,000	34,848	34,848	41,184	-	41,184
Transfer to General Fund	70,000	103,625	103,625	75,163	-	75,163
Transfer to Drainage Capital Project Fund	6,908	600,000	600,000	400,000	-	400,000
Total Expenses	2,492,794	2,915,695	2,758,689	2,807,709	91,516	2,899,225
Non-cash adjustments:						
Depreciation/Amortization/Other	614,466	610,000	620,000	685,000		685,000
Cash & Investments, Ending	797,325	1,005,678	812,136	836,927		745,411
Increase/(Decrease) in Cash & Investments	264,172	(131,195)	14,811	24,791		(66,725)
Ending Cash & Investments as a % of Total Expenses (City Policy is 20%)	32%	34%	29%	30%		26%

Drainage Fund Ending Cash and Investments

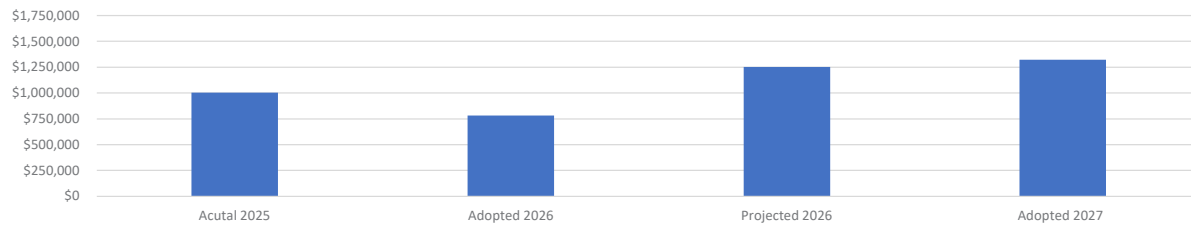


Account Type	Department	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package	Adopted 2027		
Revenue	000	45-31910-000-00-000-00000	Penalties Unpaid Utility Fees	17,605	52,500	25,500	25,500	-	25,500		
		45-34450-000-00-000-00000	Drainage Fees	2,076,194	2,100,000	2,100,000	2,100,000	-	2,100,000		
		45-36101-000-00-000-00000	Interest Revenue	48,701	22,000	28,000	22,000	-	22,000		
	000 Total		2,142,500	2,174,500	2,153,500	2,147,500	-	2,147,500			
Revenue Total				2,142,500	2,174,500	2,153,500	2,147,500	-	2,147,500		
Expense	331	45-41100-331-00-000-00000	Full-Time Salaries and Wages	372,056	392,422	292,422	392,422	-	392,422		
		45-41130-331-00-000-00000	Longevity Pay	3,338	3,645	3,645	3,645	-	3,645		
		45-41140-331-00-000-00000	Sick Pay	8,954	9,722	15,722	9,722	-	9,722		
		45-41150-331-00-000-00000	Incentive Pay	9,978	10,084	10,084	10,084	-	10,084		
		45-41300-331-00-000-00000	Salary-Overtime	36,884	41,238	41,238	41,238	-	41,238		
		45-42100-331-00-000-00000	Health Insurance	82,990	134,707	90,001	134,707	-	134,707		
		45-42200-331-00-000-00000	FICA - Medicare Contributions	5,986	6,386	5,386	6,386	-	6,386		
		45-42300-331-00-000-00000	Retirement - TMRS	107,347	99,124	75,124	99,124	-	99,124		
		45-43302-331-00-000-00000	Contract Services	9,160	15,000	10,000	10,000	-	10,000		
		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	4,310	8,000	8,000	8,000	-	8,000		
		45-44313-331-00-000-00000	Drainage System Maintenance	106,854	100,000	100,000	110,000	-	110,000		
		45-44319-331-00-000-00000	Service Agreements	8,579	11,000	11,000	11,000	-	11,000		
		45-44422-331-00-000-00000	Rentals	8,633	7,000	7,000	8,000	-	8,000		
		45-45304-331-00-000-00000	Cell Phone Expenses	163	1,000	1,000	1,000	-	1,000		
		45-45501-331-00-000-00000	Printing & Publishing	25	1,500	1,500	1,500	-	1,500		
		45-45801-331-00-000-00000	Conferences and Training	3,465	3,000	5,000	6,000	-	6,000		
		45-46010-331-00-000-00000	Office Supplies	863	1,500	1,500	1,500	-	1,500		
		45-46012-331-00-000-00000	Safety Supplies	6,569	7,000	7,000	8,000	-	8,000		
		45-46013-331-00-000-00000	Chemical Supplies	10,247	14,000	14,000	16,000	-	16,000		
		45-46014-331-00-000-00000	Equipment Supplies	6,533	5,500	5,500	6,000	-	6,000		
		45-46015-331-00-000-00000	Small Tools	12,895	10,500	9,000	10,500	-	10,500		
		45-46016-331-00-000-00000	Uniforms	4,667	4,300	5,500	6,000	-	6,000		
		45-46405-331-00-000-00000	Dues and Subscriptions	749	1,000	1,000	1,000	-	1,000		
		45-47003-331-00-000-00000	Machinery and Equipment	328,557	-	-	-	80,000	80,000		
		45-43302-331-00-000-DARTX	Contract Services	-	-	-	4,000	-	4,000		
		331 Total				1,139,901	892,877	725,871	911,077	80,000	991,077
		811	811	45-41100-811-00-000-00000	Full-Time Salaries and Wages	-	18,961	18,961	18,961	11,516	30,477
				45-42120-811-00-000-00000	Retiree Insurance	1,541	1,601	1,601	1,601	-	1,601
				45-42500-811-00-000-00000	Unemployment Insurance	502	767	767	767	-	767
				45-43101-811-00-000-00000	Administrative Reimbursement	290,000	294,766	294,766	315,706	-	315,706
				45-43102-811-00-000-00000	Franchise Fee	132,000	105,000	105,000	105,000	-	105,000
	45-43103-811-00-000-00000			Fleet Services Fees	23,694	40,000	40,000	40,000	-	40,000	
	45-43105-811-00-000-00000			Billing Fee	38,000	34,848	34,848	41,184	-	41,184	
	45-44511-811-00-000-00000			Bad Debt Expense	18,704	-	-	-	-	-	
	45-44512-811-00-000-00000			Depreciation	614,466	610,000	620,000	685,000	-	685,000	
	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	151,648	155,000	155,000	155,000	-	155,000	
	45-45202-811-00-000-00000			Property & Casualty Losses	5,430	40,000	40,000	40,000	-	40,000	
	45-45304-811-00-000-00000			Cell Phone Expenses	-	250	250	250	-	250	
	45-45801-811-00-000-CDLTR			Conferences and Training	-	5,500	5,500	5,500	-	5,500	
	811 Total				1,275,985	1,319,193	1,329,193	1,421,469	11,516	1,432,985	
	911	911	45-49001-911-00-000-00000	Transfer to General Fund	70,000	103,625	103,625	75,163	-	75,163	
			45-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	6,908	600,000	600,000	400,000	-	400,000	
	911 Total				76,908	703,625	703,625	475,163	-	475,163	
Expense Total				2,492,794	2,915,695	2,758,689	2,807,709	91,516	2,899,225		

**Information Technology Internal Service Fund
BUDGET SUMMARY**

	Actual FY2025	Adopted FY2026	Projected FY2026	Base FY 2027	Decision Package	Adopted FY2027
Fund Balance, Beginning	-	1,003,217	1,003,217	1,251,501		1,251,501
Revenues						
Revenue from other Funds	-	1,088,284	1,088,284	1,305,348		1,305,348
Transfer	1,000,000	-	-	-		-
Interest Revenue	3,217	-	-	25,000		25,000
Total Revenues	1,003,217	1,088,284	1,088,284	1,330,348		1,330,348
Funds Available	-	-	2,091,501	2,581,848		2,581,848
Expenditures						
Service Cost	-	983,284	750,000	1,069,967		1,069,967
Equipment Expenses	-	327,589	90,000	189,336		189,336
Total Expenditures	-	1,310,873	840,000	1,259,303		1,259,303
Fund Balance, Ending	1,003,217	780,628	1,251,501	1,322,546		1,322,546

IT ISF Fund Balance



Account Type	GL Account	Account Name	Actual 2025	Adopted 2026	Projected 2026	Base 2027	Decision Package
Revenue	70-39101-000-	Transfer From General Fund	1,000,000	-	-	-	-
	70-36101-000-	Interest Revenue	3,217	-	-	25,000	-
	70-34053-000-	IT ISF Revenue	-	1,088,284	1,088,284	1,305,348	-
Revenue Total			1,003,217	1,088,284	1,088,284	1,330,348	-
Expense	70-47011-131-	Computer Equipment		327,589	90,000	189,336	-
	70-44305-131-	Software Maintenance		983,284	750,000	1,069,967	-
Expense Total				1,310,873	840,000	1,259,303	-

SUPPLEMENTAL INFORMATION

This section provides additional information relating to the Budget.

- » FINANCIAL MANAGEMENT POLICIES**
- » FUND STRUCTURE**
- » ACCOUNTING SYSTEM & BUDGET CONTROL**
- » BUDGET PROCESS**
- » Decision Packages**
- » Tax Rate Calculation Worksheet**

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.
- **Internal Service Fund:** Provides services primarily to City departments on a cost-reimbursement basis.

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, the Drainage Fund, and IT Internal 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.

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.
- Truancy Prevention Fund (Updated), 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.

