



Fiscal Year 2026 Adopted Budget

City of Taylor, TX | 400 Porter St.
Taylor, TX 76574 | 512-352-3675
www.taylortx.gov





FY 2026 ADOPTED ANNUAL BUDGET

As required by the Texas Local Government Code, Sec. 102.007, the following statement is required:

This budget will raise more total property taxes than last year's budget by \$5,616,019, which is a 37.1% increase, and of that amount \$2,787,352, or 49.6%, is tax revenue to be raised from new property added to the tax roll this year.

The Taylor City Council adopted the annual budget on September 10, 2025. Voting in the affirmative were Mayor Ariola and Councilmembers Redden, Cobb, Cmerek, and Long. None opposed.

Property Tax Rates

FY 2025 Adopted Tax Rate	0.591368
FY 2025 M&O Tax Rate	0.310021
FY 2025 Debt Tax Rate	0.281347
No-New-Revenue Tax Rate	0.512380
No-New-Revenue M&O Tax Rate	0.355963
Voter-Approval Tax Rate	0.585000
Debt Tax Rate	0.213076
FY 2026 Adopted Tax Rate	0.585000

The total amount of debt obligations secured by property taxes for the City of Taylor is \$118,220,000.

YOUR CITY COUNCIL



Left to Right: Greg Redden (District 1), Shelli Cobb (District 2), Mayor Dwayne Ariola (At-Large), Mayor Pro Tem Kelly Cmerek (District 3), Heather Long (District 4)





August 11, 2025

Honorable Mayor and Councilmembers,

I am pleased to submit to you my proposed annual budget for FY 2026. The budget outlines the programs and services to be provided by the City during the upcoming fiscal year. We continue to advance the City's strategic pillars - Streets & Infrastructure, Quality of Life, and Economic Vitality within the limits of our available resources. I look forward to working with you as you deliberate prior to final adoption on September 10, 2025.

Estimated revenues in the Proposed FY 2026 combined budget, including all funds, are \$89,001,819 and anticipated expenditures are \$ 177,374,833. The large variance between revenues and expenditures is because the expenditures include capital projects that are being funded with bonds or other revenues received in prior years.

Tax Base

The certified tax roll that we received from WCAD is \$4,354,893,529 with \$387,299,437 still under review for a total value of \$4,742,192,966. This is a significant 62% increase over last year's value of \$2,919,741,939. The vast majority of this increase (\$1.3 billion) is related to the ongoing construction of the Samsung plant. However, as you know, 93.5% of the property taxes we collect from Samsung are deposited into the TIRZ fund. These funds are then used for the various economic development incentive agreements that we have with the company.

Tax Rate

As you are aware, state law requires the governing body to hold a public hearing to consider a proposed tax rate. At the August 14th City Council meeting, you will vote to consider a maximum tax rate and then set the date for the public hearing. We recommend that the date be set for Wednesday, September 10, 2025, to coincide with the Special Called City Council meeting. The annual budget must be approved prior to adopting a tax rate.

As part of the state's required process for setting the tax rate, the following calculations are required. The "No-New-Revenue" rate (NNR) is the tax rate that would impose the same amount of taxes as last year if you compare properties taxed in both years. The "Voter-Approval Rate" (VAR) is the highest tax rate that a taxing unit can adopt without holding an election. In addition, since the City of Taylor levies an additional one-half cent sales tax for property tax relief, this factors into the calculations as well.

The City relies on the Williamson County Tax Assessor/Collector to perform these calculations each year. The calculated NNR rate is \$0.512380 and the VAR rate is \$0.585000.

The proposed budget is based on the voter-approval tax rate of \$0.58500 per \$100 valuation. This is a decrease of \$0.006368 or 1.08% from the prior year rate of \$0.591368. The tax rate has two parts – one for maintenance and operations (M&O) and one for debt service (I&S). The proposed M&O tax rate is \$0.371924 and the proposed I&S rate is \$0.213076.

According to the Williamson Central Appraisal District (WCAD), the average residential homestead market value in Taylor is \$310,734 with a taxable value of \$255,614. Last year, those values were \$309,083 and \$239,342 respectively. As a result, the average homeowner would see an increase of \$80 per year from \$1,415 last year to \$1,495 if the proposed tax rate is adopted.

FY 2026 Budget Highlights

OPERATING FUNDS

100-General Fund

The General Fund is the primary operating fund and is used to account for all financial activities except those required to be accounted for in another fund, either by state law, City ordinance, or bond covenants. In some cases, separate funds are created for budgetary control.

General Fund revenues are estimated to be \$30,430,342 which is a decrease of \$1,576,280, or -4.9% from the adopted FY 2025 budget. The major changes include the following:

Revenue	Increase	(Decrease)
Property Tax	3,576,415	
Sanitation Charges (move to General Fund)	2,000,000	
Franchise Fees	176,000	
Sales Tax		(6,340,000)
Development Permits & Fees		(750,000)
Samsung Quality of Life Grant (moved to separate fund)		(150,000)
Total	5,752,415	(7,240,000)

General Fund expenditures are budgeted at \$36,337,342 which is an increase of \$4,266,883, or 13.3% from the adopted FY 2025 budget. The budget that I am recommending includes a 3% cost-of-living adjustment for all employees and funding to complete phase 2 of the recommendations from the 2024 compensation study. Employee health insurance costs have increased 19% for the upcoming fiscal year. The City provides employee health insurance but does not participate in the cost of dependent coverage. Other notable changes include:

Account	Department	Highlights	Amount
100-500	City Council	<ul style="list-style-type: none"> includes funding for CARTS (previously in Non-Departmental.) 	40,000
100-501	City Manager's Office	<ul style="list-style-type: none"> remove Deputy City Manager position. 	(275,000)

Account	Department	Highlights	Amount
100-503	Communications	<ul style="list-style-type: none"> website dashboard for CIP projects. 	6,160
		<ul style="list-style-type: none"> Council meeting streaming. 	4,000
		<ul style="list-style-type: none"> create new fund for PEG cable franchise fees. 	
100-504	Human Resources	<ul style="list-style-type: none"> reclass Director to Managing Director of Administrative Services. 	58,730
		<ul style="list-style-type: none"> Employee training, development & engagement. 	28,660
100-505	City Clerk	<ul style="list-style-type: none"> reclass Receptionist to Assistant City Clerk. 	8,390
100-512	Finance	<ul style="list-style-type: none"> remove Budget Manager position. 	(93,730)
		<ul style="list-style-type: none"> increased WCAD appraisal fees. 	38,500
100-516	Municipal Court	<ul style="list-style-type: none"> Presiding Judge funding moved to contract services. 	n/a
100-522	Development Services	<ul style="list-style-type: none"> Comprehensive Plan and Land Use Code Update. 	250,000
		<ul style="list-style-type: none"> increase code enforcement abatement. 	35,000
		<ul style="list-style-type: none"> reclass Planning Manager to Assistant Director. 	31,896
		<ul style="list-style-type: none"> Neighborhood Clean Up. 	3,000
		<ul style="list-style-type: none"> Code Enforcement Supervisor created in mid-FY25. 	
		<ul style="list-style-type: none"> reduced estimate for neighborhood design consulting services. 	(54,900)
		<ul style="list-style-type: none"> reduced estimate for 3rd party plan review & inspection services. 	(396,000)
100-524	Main Street Program	<ul style="list-style-type: none"> upgrade Main Street & Tourism Manager to Downtown & Tourism Director. 	
100-527	Moody Museum	<ul style="list-style-type: none"> exterior painting. 	23,946
		<ul style="list-style-type: none"> 	
100-532	Public Library	<ul style="list-style-type: none"> patron programming. 	10,000
100-542	Fire Department	<ul style="list-style-type: none"> Federal SAFER grant application for six firefighters, local match if approved. 	177,000
		<ul style="list-style-type: none"> rescue tools & equipment. 	208,000
		<ul style="list-style-type: none"> 2024 International Building Code updates. 	50,000
		<ul style="list-style-type: none"> fleet replacement (1996 Freightliner). 	850,000
100-552	Police Department	<ul style="list-style-type: none"> Police Officer. 	93,731

Account	Department	Highlights	Amount
100-552	Police Department	<ul style="list-style-type: none"> Communications Officer. 	83,380
		<ul style="list-style-type: none"> Property & Evidence Technician. 	80,595
		<ul style="list-style-type: none"> Increased overtime budget. 	29,600
		<ul style="list-style-type: none"> Night Shift differential pay. 	23,400
		<ul style="list-style-type: none"> Cell phone investigation software. 	21,750
		<ul style="list-style-type: none"> Employee training. 	10,000
100-558	Animal Services	<ul style="list-style-type: none"> Kennel Technician approved in mid-FY25. 	
		<ul style="list-style-type: none"> contracted kennel technician services. 	46,300
		<ul style="list-style-type: none"> increased veterinarian services. 	25,000
		<ul style="list-style-type: none"> increased overtime budget. 	17,600
100-563	Streets & Grounds	<ul style="list-style-type: none"> Street Maintenance Worker. 	56,000
		<ul style="list-style-type: none"> CDL training & licenses. 	17,000
		<ul style="list-style-type: none"> Tree removal services. 	7,500
		<ul style="list-style-type: none"> Radar sign software & licensing. 	16,500
		<ul style="list-style-type: none"> Herbicide truck. 	150,000
		<ul style="list-style-type: none"> Streetlights (18% rate increase). 	40,000
		<ul style="list-style-type: none"> increased street maintenance (see TUF fund). 	
100-565	Parks & Recreation	<ul style="list-style-type: none"> reclass Director to Managing Director of Community Services. 	61,735
		<ul style="list-style-type: none"> Wildlife management services. 	20,000
		<ul style="list-style-type: none"> reclass Crew Leader to Supervisor. 	6,836
		<ul style="list-style-type: none"> increase pool lifeguard services. 	56,000
		<ul style="list-style-type: none"> Cargo Van. 	57,000
100-566	Building Maintenance	<ul style="list-style-type: none"> increased HVAC maintenance. 	15,000
		<ul style="list-style-type: none"> completed electrical upgrades for five buildings to accommodate emergency generators (\$468,800). 	
100-573	Engineering	<ul style="list-style-type: none"> HDR contract services moved to Non-Departmental (\$700,000). 	
100-575	Information Technology	<ul style="list-style-type: none"> Upgrade software licenses for security. 	32,400
100-592	Non-Departmental	<ul style="list-style-type: none"> new Public Works building acquisition (cash-funded portion). 	4,000,000
		<ul style="list-style-type: none"> General Fund fleet replacements. 	1,700,000
		<ul style="list-style-type: none"> HOME program local match. 	114,000
		<ul style="list-style-type: none"> Main Street programs. 	48,100

Account	Department	Highlights	Amount
100-592	Non-Departmental	<ul style="list-style-type: none"> • Employee Cost-of-living increase (3%). 	415,000
		<ul style="list-style-type: none"> • Compensation Study recommendations – Phase 2 	945,000

340-Utility Fund

Next to the General Fund, the Utility Fund is the second largest fund both in terms of revenues and expenditures, but employees as well. No customer rate increases are proposed as part of this budget. However, staff will continue to work closely with HDR to analyze the rate model and be prepared to discuss in more depth with City Council later in the fiscal year.

Revenues for FY26 have been estimated conservatively to account for normal fluctuations in customer usage, but also the uncertainty of demand from Samsung plant operations. Total revenues are estimated to be \$16,103,070 which is a \$1,569,930 or 8.9% decrease from the prior year adopted budget.

The administrative overhead charge transfer to the General Fund remains unchanged at \$1,600,000 and accounts for costs paid by the General Fund that are reasonably attributable to the Utility Fund (e.g., management, human resources, finance, public works, development services, and other support services). This transfer has remained unchanged since FY 2020.

Budgeted expenditures are \$16,103,070, which is \$1,467,260 or 8.4% less than last year. The primary decrease is that the prior year included \$1,000,000 towards the Bull Branch wastewater interceptor project.

144-Utility Debt Service Fund

The Utility Fund pays for debt issued to support the system and the annual debt service payments are included in the rate model that is used to recommend customer rates. Any rate adjustment must receive City Council approval. No tax dollars are used to pay utility-related debt. The FY26 budget includes the additional debt service requirements related to the recent issuance of \$4.88 million Certificates of Obligation, Series 2025.

350-Airport Fund

The Airport is an enterprise fund, similar to the Utility Fund. An enterprise fund is meant to generate sufficient revenues to cover its expenditures and maintain reserves to address unforeseen contingencies. Revenues are estimated to be \$699,400, which is similar to the prior year. However, now that the fuel farm project has been completed, we expect revenues to increase from fuel sales. Airport Operations has two employees and is underneath the Public Works Department organization.

146-Airport Debt Service Fund

Airport operations revenue pay for debt issued to fund capital projects that benefit the Airport. The FY26 budget includes the debt service requirements related to the issuance of \$1.45 million from the Certificates of Obligation, Series 2017.

370-Cemetery Operating Fund

The Cemetery Fund is the City's third and smallest enterprise fund and has two employees. Revenues are derived from grave preparation services and the sale of cemetery lots. In addition, interest earnings from the Cemetery Permanent Fund are transferred to this fund.

SPECIAL REVENUE FUNDS

118-TIF No. 2 (Samsung)

The City of Taylor has two tax increment reinvestment zones (TIRZ). Zone No. 2 is the most recent and was created in 2021 as part of a package of economic development incentives to attract the Samsung semiconductor manufacturing plant to Taylor. Chapter 311 of the Texas Tax Code dictates how and when these zones can be used. Tax revenue collected on improvements in the zone above the base year values (2021) are deposited into this fund based upon the contribution percentage that the City established at the time the zone was created.

In the first ten years, the City will contribute 93.5% of taxes collected. In years 11-20, the City will contribute 85% and in years 21-30, the City will contribute 80%. Under separate agreements with Samsung Austin Semiconductor (SAS), the company is entitled to receive payments from the TIRZ equal to the amount of taxes collected less 1%. These payments recognize the massive investment being made by the company to build the factory in our community. At full build-out, it is estimated that the total project investment will be \$17 billion. The company is obligated to achieve property values of at least \$2 billion by the end of 2026. You will recall that during this past year, the City and SAS reached an agreement to allow the removal of Linde Gas from the zone which allows the City to capture the full amount of property taxes paid by Linde.

119-TIF No. 1 (Downtown)

The City and Williamson County both participate in the Downtown TIF and contribute 100% of their respective property tax collections to this fund. The zone was created in 2005 and will expire in 2030 unless renewed. The Board consists of the Main Street Advisory Board plus one member appointed by Taylor ISD and one appointed by Williamson County. The zone covers 128 acres and includes property on both the north and south sides of the Union Pacific railroad. As with any TIF zone, project costs must be listed in an adopted Project Plan.

The Downtown TIF pays for façade grants (\$78,000), Heritage Square Park improvements debt service (\$381,800) and reimburses the General Fund for the salary and benefits of the Special Events Coordinator. Other highlights in this year's budget include – \$37,000 for public art; \$100,000 for economic development consulting services (as-needed); \$70,000 to reimburse the General Fund for landscaping and mowing services; and \$225,000 for grants.

120-Hotel / Motel Tax Fund

The City levies a 7% local hotel occupancy tax, and the revenue is used to enhance and promote tourism and the convention and hotel industry within the community. Estimated revenues for the year are \$355,000.

The City contracts with the Taylor Chamber of Commerce to promote tourism and the most recent contract was renewed through September 30, 2026. Payments are based on actual revenues collected but capped at \$50,000 per year. The largest expense is the Holiday Inn Express tax rebate agreement which is estimated to be \$160,000 in FY 2026. Under the agreement, the percent of HOT taxes rebated declines each year and ends in 2029.

123-Main Street Fund

The City's Main Street Program is a Main Street America accredited program and strives to build a culturally diverse and economically viable downtown. In FY25, the City Council approved upgrading the position of Main Street Manager to Downtown and Tourism Director. After a competitive search our new director has been hired and starts in the coming weeks. Although this fund generates revenue from many of its events, it is not enough to cover all program costs. Consequently, the fund receives \$48,100 in support from the General Fund and \$5,000 from the Downtown TIF to promote events. Event revenues are \$39,000.

125-Municipal Court Special Revenue

State law allows municipal courts to assess additional fees on certain Class C misdemeanor fines. These fees are restricted to certain purposes such as building security, technology and Court personnel training. Revenues are estimated to be \$25,850.

129-Library Grants & Donations

In 2010, the Estate of Louis K. Ned donated \$346,199 to the Taylor Library and \$287,098 to the Moody Museum. Approximately \$325,000 remains for use by the Library and \$230,000 for the Moody Museum.

131-PEG Fund

The federal cable communications act allows cities to levy an additional 1% franchise fee on cable providers which can be used to operate a public, educational, or government cable access channel. In prior years, these funds have been deposited into the General Fund. For tracking purposes, we are creating its own special revenue fund. Annual revenues are estimated at \$30,000.

162-General Grant Projects Fund

Previously this fund accounted for a wide range of projects with multiple funding sources including CDGB funds and bond funds. Beginning in the new fiscal year, this fund will be used solely to account for governmental grants - with the exception that current projects that are underway, e.g. Murphy Park Pool, will finish out in this fund. By capturing the majority of grants in one fund, City staff will be better able to monitor and maintain reporting compliance.

210-Transportation Fund

In 2016, the City Council adopted a transportation user fee (TUF) that is included on utility customer water bills. For a residential customer, the fee is \$8 per month. This fee helps maintain the transportation system within the city.

The TUF fund includes three equipment operators as well as road rehabilitation materials for the City's "Level-Up" program. Streets are prioritized using the Pavement Condition Index (PCI) and the Overall Condition Index (OCI) to rate the condition of streets from good to failed. The FY26 budget has increased funding for street maintenance, as well increased striping, signage and replacement of school crossing signals.

300-Municipal Drainage Utility System Fund

In 2010, the City Council adopted a drainage fee (MDUS) that is included on utility customer water bills. For a residential customer, the fee is \$3 per month. This fee helps fund the construction of the drainage utility system within the city. The MDUS fund includes three equipment operators and one crew leader. The FY26 budget has increased funding (\$155,000) for contractual services.

320-Sanitation Fund

This fund was created to account for solid waste collection revenues and expenditures. The City contracts with a third party, Waste Connections, to collect and dispose of residential and commercial waste throughout the city. Since this is not a typical enterprise fund operation where the City is the operator, I am recommending that it be folded into the General Fund. Waste Connections pays a 10% franchise fee to the City.

INTERNAL SERVICE FUNDS

382-Fleet Services Fund and 385-Fleet Replacement Fund

The City has two mechanics and a fleet services superintendent that maintain the City's fleet. Each Department with vehicles or heavy equipment pays into the Fleet Services Fund to cover the cost of maintaining the fleet. When vehicles and heavy equipment need to be replaced, the budget includes transfers to cover the cost of the new vehicle or equipment.

CAPITAL PROJECT FUNDS

164-Municipal Drainage System Fund (MDUS)

This fund was created to account for major drainage capital projects that have grant or debt proceeds and to operate in conjunction with the MDUS fund. The largest project is the Mustang Creek, Donna Channel, and Travis/Franklin Street drainage improvements which are funded with grants and loans from the Texas Water Development Board and General Land Office. Work on Mustang Creek was completed this summer,

and we recently opened bids for the remainder of the project. We received very competitive bids and are going through the evaluation process now.

200-Roadway Impact Fee Fund

The City assesses an impact fee on new construction pursuant to the adopted Roadway Impact Fee Plan. Eligible projects include arterials or collectors that are identified in the Plan. The FY26 budget does not include funding any projects at this time.

345-Water Impact Fee Fund

The City charges a fee on new development to pay for the cost of expanding the City's water infrastructure that is required because of new development over the next ten years. The fee is collected with the building permit. In FY25, the budget was amended to account for water and sewer fees in separate funds. The current fee for a standard 5/8" residential meter is \$2,919.

Eligible projects must be listed in an adopted Capital Projects Plan. The only project budgeted in FY26 is related to the City's cost participation with the Park 79 development infrastructure oversizing (\$525,000).

346-Wastewater Impact Fee Fund

In FY25, the City began to account for wastewater impact fees in a separate fund. The fee is assessed on new development to offset the cost of new wastewater infrastructure related to growth. The current fee for a standard 5/8" residential meter is \$2,799.

Eligible projects must be listed in an adopted Capital Projects Plan. Only two projects are budgeted in FY26. One is related to the City's cost participation with the Park 79 development infrastructure oversizing (\$175,000) and the other is the Airport /Highway 79 gravity sewer line project.

500-Certificates of Obligation, Series 2022

In 2022, the City issued Certificates of Obligation in the amount of \$22,910,000 which was divided between tax-supported projects (\$12,335,000) and utility-supported projects (\$10,575,000). This fund was created to account for the tax-supported projects including street and drainage projects, park and trail improvements, the animal shelter, and public safety equipment and vehicles, including a new fire truck.

504-Certificates of Obligation, Series 2023A

In 2023, the City issued Certificates of Obligation in the amount of \$52,155,000 for the Justice Center and City Hall. In June 2024, the City Council approved Bartlette Cocke General Contractors as the Construction Manager-at-Risk (CMAR). Since then, City staff and HDR have been working with the architect and Bartlette Cocke to finalize the design and bring the project to the construction phase.

505-Certificates of Obligation, Series 2024

In 2024, the City issued Certificates of Obligation in the amount of \$29,250,000 which was divided between tax-supported projects (\$20,320,000) and utility-supported projects (\$8,930,000). This fund was created to account for the tax-supported projects including street and drainage projects, park improvements, athletic fields, splash pad, and public safety facilities including Fire Station No. 1 and Fire Station No. 2.

506-Certificates of Obligation, Series 2025

In June, the City issued Certificates of Obligation in the amount of \$12,680,000 which was divided between tax-supported projects (\$7,800,000) and utility-supported projects (\$4,880,000). This fund was created to account for the tax-supported projects including street and drainage projects, public safety equipment, acquisition of a new Public Works building, and renovations to Fire Station No. 2.

600- Utility Certificates of Obligation, Series 2022

In 2022, the City issued Certificates of Obligation in the amount of \$22,910,000 which was divided between tax-supported projects (\$12,335,000) and utility-supported projects (\$10,575,000). This fund was created to account for the utility-supported projects including improvements to the water and wastewater system.

601-Utility Capital Projects

This fund is used to account for utility system capital projects that are not funded with debt. In the prior year, FY25, the major project was construction of the Airport/Highway 79 gravity sewer project which is being funded by the TEDC. This project was awarded in FY25 in the amount of \$3,635,935 and construction will continue into FY26.

602- Utility Certificates of Obligation, Series 2024

In 2024, the City issued Certificates of Obligation in the amount of \$29,250,000 which was divided between tax-supported projects (\$20,320,000) and utility-supported projects (\$8,930,000). This fund was created to account for the utility-supported projects including improvements to the water and wastewater system, including replacing and upsizing existing lines. The FY26 budget includes funding to update the WWTP Master Plan (\$315,000), improvements at the wastewater treatment plant (\$2,968,595) and the Bull Branch wastewater interceptor project (\$2,100,000).

603- Utility Certificates of Obligation, Series 2025

In June, the City issued Certificates of Obligation in the amount of \$12,680,000 which was divided between tax-supported projects (\$7,800,000) and utility-supported projects (\$4,880,000). This fund was created to account for the utility-supported projects including continued funding for the Bull Branch wastewater interceptor project and critical TCEQ-required improvements at the wastewater treatment plant.

In closing, FY 2025 is ending with a lot of exciting work being done and FY 2026 is shaping up to see much of that work come to fruition. Staff and I look forward to working with you.

Sincerely,

B. LaBorde

Brian LaBorde
City Manager

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OPERATING FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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100 GENERAL FUND

Beginning Fund Balance	10,095,683	17,866,441	23,320,315	23,320,315	23,320,315	17,637,043
Revenues	36,332,696	37,341,075	32,006,622	32,006,622	23,487,791	30,430,342
(less) Transfers In	(2,372,139)	(2,465,405)	(2,460,122)	(2,460,122)	(2,460,122)	(2,094,682)
Net Operating Revenues	33,960,557	34,875,670	29,546,500	29,546,500	21,027,669	28,335,660
Expenditures						
500-City Council	284,073	391,069	398,284	409,284	410,258	447,457
501-City Manager's Office	878,209	987,905	1,020,167	1,020,167	1,088,540	763,516
503-Communications	254,860	292,991	344,517	359,517	329,230	351,172
504-Human Resources	274,947	473,027	473,595	478,595	480,544	594,681
505-City Clerk	181,275	210,177	213,823	213,823	197,103	202,284
512-Finance	897,361	924,231	1,081,943	1,081,943	943,147	1,011,004
516-Municipal Court	334,464	422,894	408,574	408,574	378,676	395,570
522-Development Services	2,101,646	1,929,028	2,117,585	2,267,085	2,001,458	2,121,211
524-Main Street Program	119,705	193,928	221,529	221,529	213,811	274,136
527-Moody Museum	29,720	15,007	20,725	20,725	21,690	32,925
532-Public Library	563,492	606,894	767,363	767,363	762,597	778,299
542-Fire Department	4,028,037	4,415,869	4,536,734	4,536,734	4,463,621	4,970,956
552-Police Department	5,067,321	5,385,249	5,777,814	5,783,367	5,677,680	6,225,048
558-Animal Services	296,872	441,720	409,412	528,912	500,167	568,249
563-Streets & Grounds	2,838,328	3,148,136	2,955,377	3,015,512	2,806,916	2,986,349
565-Parks & Recreation	1,271,859	2,343,149	1,641,315	2,236,315	2,368,554	1,833,258
566-Building Maintenance	598,476	739,961	686,906	1,161,906	1,233,986	791,974
573-Engineering	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0
575-Information Technology	227,198	262,266	256,936	256,936	257,077	380,939
592-Non-Departmental	7,337,830	7,143,359	7,837,860	8,116,360	3,986,008	11,608,314
Total Expenditures	28,712,368	31,887,201	32,070,459	33,934,647	29,171,063	36,337,342
(less) Transfers Out	(290,408)	(1,371,842)	(3,950,000)	(3,950,000)	(2,400,000)	(5,700,000)
Net Operating Expenditures	28,421,960	30,515,359	28,120,459	29,984,647	26,771,063	30,637,342
Net Revenues Over/(Under) Net Expenditures	5,538,598	4,360,311	1,426,041	(438,147)	(5,743,394)	(2,301,682)
Ending Fund Balance	17,716,011	23,320,315	23,256,478	21,392,290	17,637,043	11,730,043
Fund Balance % of Net Expenditures	62.3%	76.4%	82.7%	71.3%	65.9%	38.3%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100 GENERAL FUND						
OPERATING REVENUES						
100-310-111 CURRENT PROPERTY TAXES	8,489,879	7,369,251	7,850,000	7,850,000	6,505,000	11,426,415
100-310-112 DELINQUENT PROPERTY TAXES	101,056	88,831	70,000	70,000	70,000	70,000
100-310-113 PROPERTY TAX-PENALTY&INTEREST	64,379	61,330	50,000	50,000	50,000	50,000
100-310-121 CITY SALES TAX	18,640,704	20,695,250	16,340,000	16,340,000	8,500,000	10,000,000
100-310-131 TELEPHONE	19,540	14,282	15,000	15,000	15,000	15,000
100-310-132 GAS FRANCHISE	160,947	163,202	160,000	160,000	160,000	160,000
100-310-133 MIXED BEVERAGE SALES TAX	34,324	32,345	32,000	32,000	32,000	32,000
100-310-134 ELECTRIC	568,919	604,871	975,000	975,000	725,000	760,000
100-310-135 CABLE	142,542	123,103	135,000	135,000	120,000	120,000
100-310-136 SOLID WASTE FRANCHISE FEE	0	0	0	0	0	600,000
100-310-137 PEG FEES	24,120	26,728	30,000	30,000	30,000	0
100-310-141 OCCUPANCY TAX/SKILL GAMES	0	0	0	0	0	0
100-310-142 OCCUP. TAX/MOBILE HOMES	0	0	0	0	0	0
100-320-150 CELL TOWER PERMIT	2,500	500	500	500	0	0
100-320-151 PLAT/ZONING PERMITS	17,410	27,600	14,000	14,000	17,500	14,000
100-320-152 BUILDING PERMIT	659,996	718,182	1,100,000	1,100,000	1,125,000	750,000
100-320-153 ELECTRICAL PERMITS	18,730	14,380	20,000	20,000	20,000	20,000
100-320-154 PLUMBING PERMIT FEES	11,330	11,115	12,000	12,000	17,500	12,000
100-320-155 GAS PERMIT FEES	80	40	200	200	200	200
100-320-156 MECHANICAL PERMIT FEES	735	1,375	1,500	1,500	1,500	1,500
100-320-157 SUBDIVISION DEVLPMNT FEES	927,860	231,509	500,000	500,000	450,000	250,000
100-320-158 MANUFACTURED HOMES PERMIT FEES	0	0	0	0	0	0
100-320-159 ANNEX/COMP PLAN FEES	3,500	9,500	500	500	2,000	1,000
100-320-160 R.O.W. PERMITS	0	700	0	0	0	0
100-320-161 TECHNOLOGY FEE	16,275	14,490	22,000	22,000	22,000	22,000
100-320-162 BEER/WINE SALES LICENSES	5,145	6,685	0	0	0	0
100-320-163 DOG TAG/LICENSE	150	470	150	150	400	150
100-320-164 MISC LICENSES/PERMITS	38,993	66,310	28,000	28,000	28,000	28,000
100-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
100-330-218 USDA-RC&D REIMBURSEMENT	0	0	0	0	0	0
100-330-219 OTHER FEDERAL GRANTS	(39,575)	48,212	0	0	0	0
100-330-221 OFFICER STANDARDS & EDUCATION	2,082	5,416	2,100	2,100	5,553	5,375
100-330-229 OTHER STATE GRANTS	562,915	6,250	0	0	12,500	0
100-330-230 CONTRIBUTIONS FROM DEVELOPERS	100,900	0	0	0	0	0
100-330-232 CAPITAL AREA PLANNING CO(CAPCO	0	0	0	0	0	0
100-330-234 INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0
100-330-235 TISD-POLICE OFFICER REIMBURSE	142,007	145,868	125,000	125,000	145,000	145,000
100-330-237 COUNTY & OTHER LOCAL GRANTS	226,500	126,200	2,500	2,500	0	0
100-330-238 LOCAL REIMBURSEMENTS/REFUNDS	9,023	1,553	2,000	2,000	7,620	1,500
100-330-239 OTHER LOCAL CONTRIBUTIONS	16,572	27,274	21,000	21,000	29,276	30,000
100-330-241 PILOT-PAYMENT IN LIEU OF TAXES	292,362	323,361	245,000	245,000	245,430	245,000
100-340-251 REFUSE COLLECTION CHARGES	0	0	0	0	0	1,580,000
100-340-252 RECYCLING CHARGES	0	0	0	0	0	420,000
100-340-258 ANIMAL SHELTER FEES	10,190	17,495	13,000	13,000	13,000	13,000
100-340-261 POOL ADMISSION	25,146	25,976	23,000	23,000	23,000	30,000
100-340-263 TRPSC BANNER DISPLAY	0	0	0	0	1,200	0
100-340-264 PARK FACILITY RENTALS	24,863	36,706	20,000	20,000	30,000	40,000
100-340-265 LIBRARY SERVICES	6,528	5,734	6,000	6,000	6,000	6,000
100-340-266 PLAN REVIEW FEES	525,101	997,944	450,000	450,000	300,000	300,000
100-340-267 ENGINEERING/INSPECTION FEES	69,900	62,051	90,000	90,000	90,000	90,000
100-340-268 LIBRARY MEETING RM. RENTAL	3,475	400	800	800	800	800
100-340-269 PARK FEES	69,532	87,832	75,000	75,000	85,000	75,000
100-340-270 LEAGUE FEES	6,720	9,832	8,000	8,000	8,000	10,000
100-340-271 PARKS PROGRAMMING	0	22,530	0	0	20,000	25,000
100-340-289 CREDIT CARD PROCESSING FEE	8,007	13,870	10,000	10,000	12,000	12,000
100-340-291 FIRE INSPECTION FEES	8,538	5,731	6,000	6,000	13,500	13,500
100-340-292 FIRE RESPONDER EMS FEES	1,658	14,408	8,000	8,000	8,000	8,000
100-340-293 LIEN FEES	80	40	250	250	0	40
100-340-295 POLICE SERVICES	68,466	27,768	50,000	50,000	25,000	25,000
100-340-300 FINGER PRINTING	0	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100-410-305	0	0	0	0	0	0
100-410-306	10,742	15,345	12,000	12,000	12,000	12,000
100-410-307	1,475	4,186	2,500	2,500	2,500	2,500
100-410-308	440	510	500	500	500	500
100-410-309	0	0	0	0	0	0
100-410-310	447	300	500	500	500	500
100-410-311	110,839	202,229	130,000	130,000	200,000	200,000
100-410-312	889	1,913	1,000	1,000	2,000	2,000
100-410-313	1,459	3,534	2,000	2,000	3,000	3,000
100-410-314	10,918	10,596	15,000	15,000	12,500	12,500
100-410-315	4,404	8,883	5,000	5,000	5,000	5,000
100-410-317	2,932	3,018	4,000	4,000	3,000	3,000
100-410-318	5,342	4,666	4,000	4,000	4,000	4,000
100-410-319	1,688	0	0	0	0	0
100-410-320	0	0	0	0	0	0
100-420-323	0	21,036	0	0	222,000	0
100-420-324	2,851	310	2,000	2,000	0	0
100-420-325	0	0	0	0	0	0
100-420-326	0	0	0	0	0	0
100-420-327	5,583	400	4,000	4,000	2,000	2,000
100-420-328	0	16,530	0	0	0	0
100-420-329	1,443	12,026	2,500	2,500	3,000	2,500
100-430-331	980,781	1,958,030	600,000	600,000	1,300,000	600,000
100-430-333	58,594	11,473	40,000	40,000	40,000	31,680
100-430-334	61,229	14,468	30,000	30,000	60,000	25,000
100-430-335	63,454	24,415	20,000	20,000	20,000	20,000
100-430-336	0	0	0	0	0	0
100-430-337	0	0	0	0	0	0
100-440-330	23,224	28,670	0	0	0	0
100-440-331	1,738	4,988	0	0	0	0
100-440-341	0	0	0	0	0	0
100-440-346	0	0	0	0	0	0
100-440-349	11,840	27,781	8,000	8,000	8,000	0
100-440-353	500	5,050	0	0	0	0
100-440-354	0	0	0	0	0	0
100-440-355	0	0	0	0	0	0
100-440-359	180,785	198,500	150,000	150,000	150,000	0
OPERATING REVENUES TOTAL	33,633,703	34,873,356	29,546,500	29,546,500	21,021,979	28,333,660
TRANSFERS						
100-450-365	0	0	0	0	0	0
100-450-366	0	28,000	28,000	28,000	28,000	28,000
100-450-367	100,000	100,000	100,000	100,000	100,000	0
100-450-368	100,000	100,000	100,000	100,000	100,000	0
100-450-369	164,200	164,200	164,200	164,200	164,200	0
100-450-370	372,656	458,205	452,922	452,922	452,922	451,682
100-450-371	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
100-450-372	15,000	15,000	15,000	15,000	15,000	15,000
100-450-373	20,283	0	0	0	0	0
100-450-374	0	0	0	0	0	0
TRANSFERS TOTAL	2,372,139	2,465,405	2,460,122	2,460,122	2,460,122	2,094,682
OTHER REVENUES						
100-460-374	0	0	0	0	0	0
100-460-375	0	0	0	0	0	0
100-460-379	5,924	2,314	0	0	5,690	2,000
100-470-340	0	0	0	0	0	0
100-470-388	173,601	0	0	0	0	0
100-470-391	0	0	0	0	0	0
100-470-392	0	0	0	0	0	0
100-470-393	147,329	0	0	0	0	0
OTHER REVENUES TOTAL	326,854	2,314	0	0	5,690	2,000
TOTAL REVENUES	36,332,696	37,341,075	32,006,622	32,006,622	23,487,791	30,430,342

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
500-CITY COUNCIL						
<u>EMPLOYEE SERVICES</u>						
100-500-117	TEMPORARY/SEASONAL	1,500	45,686	15,000	15,000	15,000
100-500-121	FICA SOCIAL SECURITY	139	3,529	1,150	1,150	1,150
100-500-122	WORKERS COMPENSATION	1,898	2,147	1,900	1,900	1,950
100-500-123	STATE UNEMPLOYMENT TAXES	2	655	0	0	0
100-500-131	UNIFORMS	601	939	400	400	400
100-500-133	BUSINESS TRANSPORTATION	0	0	0	0	0
100-500-134	BUSINESS LODGING	0	0	0	0	0
100-500-135	BUSINESS MEALS	2,936	2,087	7,000	7,000	5,000
100-500-141	WORKSHOP TRAINING	10,489	6,115	17,950	17,950	16,950
100-500-142	PROFESSIONAL CONFERENCES	8,515	3,170	3,450	3,450	4,450
100-500-143	MEMBERSHIPS AND DUES	5,657	6,229	6,400	6,400	7,790
100-500-144	SUBSCRIPTIONS AND BOOKS	10,370	11,706	17,530	17,530	17,980
100-500-146	TRAINING- TRANSPORTATION	468	159	800	800	1,311
100-500-147	TRAINING- LODGING	0	6,113	9,400	9,400	9,400
100-500-148	TRAINING- MEALS	215	152	700	700	700
EMPLOYEE SERVICES TOTAL		42,789	88,685	81,680	81,810	82,081
<u>OPERATIONS</u>						
100-500-211	GENERAL OFFICE SUPPLIES	544	1,391	750	750	1,011
100-500-214	COMPUTER SUPPLIES	0	0	0	0	0
100-500-215	POSTAGE	0	0	0	0	0
100-500-219	MISC. OCCASION	200	250	550	550	0
100-500-231	ELECTIONS	13,252	8,072	15,000	26,000	32,500
100-500-232	FOOD/MEALS	0	2,490	2,000	2,000	2,000
100-500-233	CITY SPONSORED EVENTS	1,764	5,691	4,400	4,400	4,400
100-500-259	MISC. SUPPLIES	0	0	0	0	0
100-500-264	COMPUTER ACCESSORIES	0	0	0	0	0
100-500-267	COMPUTERS	0	848	8,000	6,156	8,000
100-500-324	CELL PHONES	2,154	2,737	3,000	3,000	2,565
100-500-326	WIRELESS DATA SERVICES	0	270	504	504	500
OPERATIONS TOTAL		17,915	21,748	34,204	43,360	42,976
<u>CONTRACT SERVICES</u>						
100-500-511	LEGAL SERVICES	203,828	230,855	210,000	210,000	210,000
100-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
100-500-521	COUNTY RECORDING FEES	0	600	3,400	3,400	3,400
100-500-523	OUTSIDE PRINTING	0	0	0	0	0
100-500-528	ADVERTISING	4,649	3,219	2,500	2,500	2,500
CONTRACT SERVICES TOTAL		208,476	234,674	215,900	215,900	215,900
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-500-711	OFFICE FURNITURE	0	0	0	1,844	1,844
100-500-813	CONTRIBUTIONS TO CIVIC PROGRAM	14,893	45,962	66,500	66,500	106,500
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		14,893	45,962	66,500	68,344	106,500
500-CITY COUNCIL		284,073	391,069	398,284	409,284	447,457

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
501-CITY MANAGER'S OFFICE						
EMPLOYEE SERVICES						
REGULAR FULL TIME	505,523	723,928	738,558	738,558	787,500	544,250
OVERTIME	1,472	1,310	100	100	500	1,000
LONGEVITY PAY	864	1,248	1,008	1,008	1,440	960
REGULAR PART-TIME	0	0	0	0	0	0
CERTIFICATION PAY	540	1,080	540	540	1,080	1,080
UNUM LIFE	947	1,367	1,126	1,126	1,126	450
FICA SOCIAL SECURITY	32,168	44,476	55,416	55,416	60,500	34,165
WORKERS COMPENSATION	1,410	1,644	1,455	1,455	1,495	984
STATE UNEMPLOYMENT TAXES	27	412	486	486	585	189
RETIREMENT-TMRS	66,296	97,684	102,272	102,272	104,500	76,602
CITY PAID 457 PLAN	0	0	0	0	0	0
HEALTH INSURANCE	22,716	29,245	31,923	31,923	25,000	31,350
DENTAL INSURANCE	839	1,119	1,149	1,149	1,150	410
LONG TERM DISABILITY	938	1,164	1,482	1,482	1,482	380
VISION INSURANCE	131	227	232	232	232	120
UNIFORMS (BUY)	197	382	400	400	400	499
BUSINESS TRANSPORTATION	0	3,198	0	0	0	0
BUSINESS LODGING	0	0	0	0	130	0
BUSINESS MEALS	3,789	5,907	7,000	7,000	3,500	7,000
WORKSHOP TRAINING	0	0	0	0	0	0
PROFESSIONAL CONFERENCES	6,070	3,835	10,200	7,200	10,200	9,000
MEMBERSHIPS AND DUES	4,653	6,388	7,050	7,050	7,050	6,400
SUBSCRIPTIONS AND BOOKS	1,095	1,095	1,150	1,150	1,150	1,100
TUITION	0	0	0	0	0	0
TRAINING- TRANSPORTATION	1,143	2,998	2,500	2,500	2,500	2,500
TRAINING- LODGING	536	6,393	7,700	7,700	7,700	7,700
TRAINING- MEALS	470	574	1,300	1,300	1,300	1,400
EMPLOYEE SERVICES TOTAL	651,823	935,672	973,047	970,047	1,020,520	727,539
OPERATIONS						
GENERAL OFFICE SUPPLIES	2,284	2,458	2,600	2,600	2,600	2,600
COMPUTER SUPPLIES	812	237	1,500	1,500	1,500	1,500
POSTAGE	326	128	700	700	500	700
MISC. OCCASION	4,993	6,100	5,500	5,500	10,600	2,000
ELECTIONS	0	0	0	0	0	0
FOOD/MEALS	6,619	5,196	9,800	9,800	9,800	6,400
CITY SPONSORED EVENTS	58	1,658	3,000	3,000	3,000	3,000
PROMOTIONAL SUPPLIES	2,719	4,512	3,100	3,100	3,100	3,100
MISC. SUPPLIES	0	0	0	0	0	0
OFFICE FURNITURE	0	0	500	500	500	500
COMPUTER ACCESSORIES	0	0	0	0	0	0
COMPUTERS	0	4,047	5,600	5,600	5,600	1,600
OTHER EQUIPMENT	0	0	0	0	0	0
TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
CELL PHONES	1,893	2,405	2,500	2,500	2,500	2,052
WIRELESS DATA SERVICES	0	0	440	440	440	725
OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
EQUIPMENT REPAIRS/MAINT	1,045	1,202	1,550	1,550	1,550	1,550
OPERATIONS TOTAL	20,749	27,943	36,790	36,790	41,690	25,727
CONTRACT SERVICES						
OTHER PROFESSIONAL SERVICES	52,600	23,761	9,000	12,000	25,000	9,000
COUNTY RECORDING FEES	0	0	0	0	0	0
INSURANCE AND BONDS	0	0	0	0	0	0
OUTSIDE PRINTING	4,222	0	0	0	0	0
ADVERTISING	1,108	0	800	800	800	800
ELECTION JUDGE/JURY SERVICE	0	0	0	0	0	0
SOFTWARE MAINT/LICENSING	378	429	530	530	530	450
OTHER CONTRACT SERVICES	0	100	0	0	0	0
CONTRACT SERVICES TOTAL	58,308	24,290	10,330	13,330	26,330	10,250

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-501-701	CAPITAL OUTLAYS-FIXED ASSETS	0	0	0	0	0	0
100-501-711	OFFICE FURNITURE	0	0	0	0	0	0
100-501-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-501-719	OTHER CAPITAL OUTLAY	147,329	0	0	0	0	0
100-501-813	CONTRIBUTIONS TO CIVIC PROGRAM	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		147,329	0	0	0	0	0
501-CITY MANAGER'S OFFICE		878,209	987,905	1,020,167	1,020,167	1,088,540	763,516

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
503-COMMUNICATIONS						
EMPLOYEE SERVICES						
100-503-111 REGULAR FULL TIME	61,402	96,303	207,731	207,731	180,000	186,850
100-503-114 OVERTIME	0	0	0	0	0	0
100-503-115 LONGEVITY PAY	144	192	192	192	240	48
100-503-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-503-119 CERTIFICATION PAY	0	0	0	0	0	0
100-503-120 UNUM LIFE	161	180	375	375	375	300
100-503-121 FICA SOCIAL SECURITY	4,687	6,964	15,891	15,891	13,640	14,321
100-503-122 WORKERS COMPENSATION	217	254	500	500	500	344
100-503-123 STATE UNEMPLOYMENT TAXES	9	234	330	330	330	126
100-503-124 RETIREMENT-TMRS	8,029	12,713	28,004	28,004	23,500	26,816
100-503-126 HEALTH INSURANCE	7,572	10,436	16,007	16,007	17,605	10,450
100-503-127 DENTAL INSURANCE	280	423	575	575	575	410
100-503-128 LONG TERM DISABILITY	190	277	560	560	560	380
100-503-129 VISION INSURANCE	44	76	98	98	100	120
100-503-131 UNIFORMS (BUY)	0	103	0	0	0	0
100-503-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-503-135 BUSINESS MEALS	0	398	0	350	150	300
100-503-141 WORKSHOP TRAINING	0	0	0	15,025	15,000	0
100-503-142 PROFESSIONAL CONFERENCES	370	960	450	900	900	1,945
100-503-143 MEMBERSHIPS AND DUES	350	380	505	675	800	1,650
100-503-144 SUBSCRIPTIONS AND BOOKS	215	236	469	469	469	513
100-503-146 TRAINING- TRANSPORTATION	0	213	0	673	241	800
100-503-147 TRAINING- LODGING	467	1,703	600	2,050	1,001	2,600
100-503-148 TRAINING- MEALS	0	120	0	130	12	300
EMPLOYEE SERVICES TOTAL	84,136	132,166	272,287	290,535	255,998	248,273
OPERATIONS						
100-503-211 GENERAL OFFICE SUPPLIES	651	1,405	1,080	2,080	2,000	1,134
100-503-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-503-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-503-215 POSTAGE	0	0	150	150	150	158
100-503-232 FOOD/MEALS	2,396	1,879	2,300	2,300	2,300	2,415
100-503-233 CITY SPONSORED EVENTS	1,280	484	2,200	2,200	2,200	2,200
100-503-235 PROMOTIONAL SUPPLIES	583	1,679	1,720	1,720	1,720	2,206
100-503-236 MISC OCCASIONS	0	0	0	0	0	0
100-503-261 OFFICE FURNITURE	0	2,435	0	0	0	0
100-503-263 PHOTOGRAPHIC EQUIPMENT	1,247	493	65	100	65	200
100-503-266 GENERAL ELECTRONIC EQUIPMENT	0	3,352	0	0	0	0
100-503-267 COMPUTERS	0	4,011	0	0	0	8,407
100-503-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-503-324 CELL PHONES	774	1,578	1,200	1,200	1,200	1,030
100-503-431 OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL	6,929	17,317	8,715	9,750	9,635	17,750
CONTRACT SERVICES						
100-503-511 LEGAL SERVICES	0	0	0	0	0	0
100-503-519 OTHER PROFESSIONAL SERVICES	0	415	330	413	412	0
100-503-523 OUTSIDE PRINTING	304	1,156	2,000	2,000	2,000	2,850
100-503-527 DELIVERY, COURIER SERVICE	0	0	0	0	0	0
100-503-528 ADVERTISING	2,388	2,430	4,360	4,360	4,360	2,000
100-503-532 SOFTWARE MAINT/LICENSING	3,615	3,456	3,686	4,376	4,376	5,170
100-503-539 OTHER CONTRACT SERVICES	157,488	136,051	53,139	48,083	52,449	75,129
CONTRACT SERVICES TOTAL	163,795	143,508	63,515	59,232	63,597	85,149
503-COMMUNICATIONS	254,860	292,991	344,517	359,517	329,230	351,172

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
504-HUMAN RESOURCES						
<u>EMPLOYEE SERVICES</u>						
100-504-111 REGULAR FULL TIME	167,279	262,257	283,603	283,603	285,000	340,445
100-504-114 OVERTIME	39	127	0	0	0	0
100-504-115 LONGEVITY PAY	768	864	864	864	1,008	1,152
100-504-116 REGULAR PART-TIME	0	0	0	0	0	0
100-504-118 INSURANCE ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,200
100-504-119 CERTIFICATION PAY	180	780	180	180	900	900
100-504-120 UNUM LIFE	441	452	401	401	515	450
100-504-121 FICA SOCIAL SECURITY	12,317	19,159	21,765	21,765	21,500	25,369
100-504-122 WORKERS COMPENSATION	502	588	520	520	550	633
100-504-123 STATE UNEMPLOYMENT TAXES	18	360	324	324	351	189
100-504-124 RETIREMENT-TMRS	22,118	35,025	39,563	39,563	37,500	49,299
100-504-126 HEALTH INSURANCE	7,281	13,884	16,675	16,675	17,600	20,900
100-504-127 DENTAL INSURANCE	559	895	851	851	851	615
100-504-128 LONG TERM DISABILITY	515	752	527	527	527	570
100-504-129 VISION INSURANCE	87	172	173	173	173	180
100-504-131 UNIFORMS (BUY)	0	0	0	0	0	0
100-504-135 BUSINESS MEALS	54	0	0	0	20	0
100-504-141 WORKSHOPS/TRAINING	0	752	1,650	975	1,650	1,650
100-504-142 PROFESSIONAL CONFERENCES	1,230	900	500	325	500	900
100-504-143 MEMBERSHIPS AND DUES	421	499	500	500	500	500
100-504-144 SUBSCRIPTIONS AND BOOKS	150	0	250	250	250	250
100-504-145 TUITION	4,499	3,515	10,000	10,000	10,000	7,500
100-504-146 TRAINING - TRANSPORTATION	884	1,508	350	560	350	350
100-504-147 TRAINING- LODGING	2,397	2,289	1,900	3,650	1,900	3,000
100-504-148 TRAINING- MEALS	313	328	125	208	125	400
EMPLOYEE SERVICES TOTAL	223,252	346,309	381,921	383,114	382,970	456,452
<u>OPERATIONS</u>						
100-504-211 GENERAL OFFICE SUPPLIES	678	1,455	2,000	1,500	2,000	2,000
100-504-214 COMPUTER SUPPLIES	268	145	300	300	300	300
100-504-215 POSTAGE	151	187	300	300	300	300
100-504-232 FOOD/MEALS	85	0	50	50	50	50
100-504-233 CITY SPONSORED EVENTS	8,577	5,340	7,500	12,500	12,500	12,500
100-504-235 PROMOTIONAL SUPPLIES	1,285	0	0	0	0	0
100-504-236 MISC OCCASIONS	0	219	250	250	250	250
100-504-237 TRAINING SUPPLIES	419	0	200	200	200	300
100-504-241 REFERENCE BOOKS	0	0	400	190	400	400
100-504-261 OFFICE FURNITURE	124	2,821	300	0	300	300
100-504-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-504-267 COMPUTERS	0	3,612	1,600	1,600	1,600	0
100-504-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-504-323 TRUNK TELEPHONE SYSTEM	2	0	0	0	0	0
100-504-324 CELL PHONES	531	1,547	600	600	1,500	1,545
100-504-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-504-462 EQUIPMENT REPAIRS/MAINT	983	46	0	0	0	0
OPERATIONS TOTAL	13,102	15,373	13,500	17,490	19,400	17,945
<u>CONTRACT SERVICES</u>						
100-504-511 LEGAL SERVICES	4,923	6,535	5,000	5,000	5,000	5,500
100-504-516 TRAINING SERVICES	0	0	0	0	0	16,500
100-504-519 OTHER PROFESSIONAL SERVICES	1,150	30,000	0	0	0	18,660
100-504-523 OUTSIDE PRINTING	41	169	500	417	500	500
100-504-526 TESTING/CERT. PERMITS	3,802	12,538	14,000	14,000	14,000	15,000
100-504-528 ADVERTISING	1,657	644	2,080	1,980	2,080	2,080
100-504-532 SOFTWARE MAINT/LICENSES	148	326	309	309	309	309
100-504-539 OTHER CONTRACT SERVICES	26,873	61,133	56,285	56,285	56,285	61,735
CONTRACT SERVICES TOTAL	38,594	111,345	78,174	77,991	78,174	120,284
504-HUMAN RESOURCES	274,947	473,027	473,595	478,595	480,544	594,681

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
505-CITY CLERK						
EMPLOYEE SERVICES						
100-505-111	121,182	138,298	146,276	146,276	144,010	147,658
100-505-114	380	186	500	500	500	500
100-505-115	192	240	240	240	48	144
100-505-116	0	0	0	0	0	0
100-505-118	0	0	0	0	2,500	2,400
100-505-119	210	600	0	0	900	900
100-505-120	334	231	306	306	306	314
100-505-121	8,764	9,367	11,190	11,190	11,000	11,583
100-505-122	407	475	420	420	450	266
100-505-123	27	237	324	324	351	126
100-505-124	15,525	18,325	20,256	20,256	19,000	21,670
100-505-126	14,513	14,723	15,750	15,750	(1,670)	0
100-505-127	536	520	576	576	576	410
100-505-128	390	383	402	402	402	401
100-505-129	79	105	98	98	98	120
100-505-131	108	0	165	22	22	195
100-505-133	0	0	0	0	0	0
100-505-134	0	0	0	0	0	0
100-505-135	0	0	0	0	20	0
100-505-141	0	0	0	0	24	0
100-505-142	0	595	400	1,885	1,885	1,340
100-505-143	330	555	345	375	578	680
100-505-144	0	119	350	493	493	300
100-505-145	0	0	0	0	0	0
100-505-146	102	368	400	400	600	972
100-505-147	0	781	1,600	165	165	1,140
100-505-148	0	75	500	450	450	450
EMPLOYEE SERVICES TOTAL	163,079	186,183	200,098	200,128	182,708	191,569
OPERATIONS						
100-505-211	1,229	1,121	1,200	1,046	1,046	1,200
100-505-214	459	0	750	750	750	500
100-505-215	110	186	300	300	300	300
100-505-231	0	0	0	0	0	0
100-505-232	0	390	0	0	0	0
100-505-233	0	0	0	0	0	0
100-505-235	0	0	0	0	0	0
100-505-261	7,365	0	0	0	0	0
100-505-267	0	0	2,800	2,800	2,800	0
100-505-323	0	0	0	0	0	0
100-505-324	387	535	600	600	600	515
100-505-326	0	0	0	0	0	0
100-505-462	1,441	1,202	0	0	700	0
OPERATIONS TOTAL	10,992	3,435	5,650	5,496	6,196	2,515
CONTRACT SERVICES						
100-505-519	7,130	10,384	8,000	8,000	8,000	8,000
100-505-521	0	0	0	0	0	0
100-505-529	0	0	0	0	0	0
100-505-532	74	10,175	75	199	199	200
CONTRACT SERVICES TOTAL	7,204	20,559	8,075	8,199	8,199	8,200
505-CITY CLERK	181,275	210,177	213,823	213,823	197,103	202,284

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
512-FINANCE						
EMPLOYEE SERVICES						
100-512-111 REGULAR FULL TIME	529,188	542,188	642,139	642,139	501,500	560,429
100-512-114 OVERTIME	1,509	1,053	0	0	1,000	1,000
100-512-115 LONGEVITY PAY	528	720	720	720	960	576
100-512-116 REGULAR PART-TIME	0	0	0	0	0	0
100-512-118 INSURANCE ALLOWANCE	1,200	2,308	1,200	1,200	1,600	1,200
100-512-119 CERTIFICATION PAY	0	150	0	0	900	900
100-512-120 UNUM LIFE	1,277	1,009	1,299	1,299	1,299	750
100-512-121 FICA SOCIAL SECURITY	39,862	40,837	49,167	49,167	38,365	42,140
100-512-122 WORKERS COMPENSATION	1,545	1,799	1,592	1,592	1,650	1,037
100-512-123 STATE UNEMPLOYMENT TAXES	63	646	890	890	633	315
100-512-124 RETIREMENT-TMRS	69,435	72,204	89,459	89,459	70,000	80,772
100-512-126 HEALTH INSURANCE	32,253	29,911	46,946	46,946	26,500	41,800
100-512-127 DENTAL INSURANCE	1,911	1,264	2,009	2,009	1,200	1,025
100-512-128 LONG TERM DISABILITY	1,384	1,550	1,898	1,898	1,898	950
100-512-129 VISION INSURANCE	230	278	344	344	344	300
100-512-131 UNIFORMS (BUY)	29	10	300	300	300	300
100-512-133 BUSINESS TRANSPORTATION	0	0	0	0	553	0
100-512-135 BUSINESS MEALS	0	191	0	0	0	0
100-512-141 WORKSHOP TRAINING	265	962	1,500	1,500	1,500	1,500
100-512-142 PROFESSIONAL CONFERENCES	1,560	0	2,000	2,000	2,000	2,000
100-512-143 MEMBERSHIPS AND DUES	1,440	1,455	1,550	1,550	1,550	1,550
100-512-144 SUBSCRIPTIONS AND BOOKS	50	0	100	100	100	100
100-512-145 TUITION	0	0	0	0	0	0
100-512-146 TRAINING- TRANSPORTATION	292	228	640	640	640	640
100-512-147 TRAINING- LODGING	480	1,519	2,800	2,800	2,800	2,800
100-512-148 TRAINING- MEALS	118	0	600	600	600	600
EMPLOYEE SERVICES TOTAL	684,619	700,282	847,153	847,153	657,892	742,684
OPERATIONS						
100-512-211 GENERAL OFFICE SUPPLIES	1,721	2,532	3,100	3,100	3,100	3,100
100-512-214 COMPUTER SUPPLIES	510	540	625	625	625	625
100-512-215 POSTAGE	1,674	1,740	2,080	2,080	2,080	2,080
100-512-232 FOOD/MEALS	20	73	50	50	160	50
100-512-236 MISC OCCASIONS	0	0	0	0	1,578	0
100-512-261 OFFICE FURNITURE	201	2,194	0	0	0	0
100-512-264 COMPUTER ACCESSORIES	0	923	600	600	600	600
100-512-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-512-267 COMPUTERS	0	6,501	4,800	4,800	5,026	0
100-512-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-512-324 CELL PHONES	917	1,028	1,200	1,200	1,200	1,030
100-512-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-512-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-512-462 OFFICE EQUIPMENT MAINT/REPAIR	2,382	1,766	2,000	2,000	2,000	2,000
OPERATIONS TOTAL	7,425	17,297	14,455	14,455	16,369	9,485
CONTRACT SERVICES						
100-512-513 AUDIT SERVICES	33,100	46,586	46,235	46,235	43,235	46,235
100-512-519 OTHER PROFESSIONAL SERVICES	4,500	0	9,500	9,500	32,500	9,500
100-512-522 INSURANCE AND BONDS	0	0	0	0	0	0
100-512-523 OUTSIDE PRINTING	981	1,922	1,040	1,040	1,040	1,040
100-512-527 DELIVERY, COURIER SERVICES	0	0	200	200	200	200
100-512-528 ADVERTISING	1,416	466	1,050	1,050	1,050	1,050
100-512-532 SOFTWARE MAINT/LICENSING	63,024	26,020	43,100	43,100	43,100	43,100
100-512-533 CAD ENTITY FEE	68,219	90,698	81,500	81,500	108,650	120,000
100-512-537 BANK FEES	55	130	60	60	55	60
100-512-538 COUNTY TAX COLLECTION FEE	2,573	3,600	2,550	2,550	3,956	2,550
100-512-539 OTHER CONTRACT SERVICES	31,450	37,230	35,100	35,100	35,100	35,100
CONTRACT SERVICES TOTAL	205,317	206,652	220,335	220,335	268,886	258,835
512-FINANCE	897,361	924,231	1,081,943	1,081,943	943,147	1,011,004

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
516-MUNICIPAL COURT						
<u>EMPLOYEE SERVICES</u>						
100-516-111 REGULAR FULL TIME	135,685	148,876	160,850	160,850	160,500	160,852
100-516-114 OVERTIME	1,528	1,001	2,000	2,000	500	2,000
100-516-115 LONGEVITY PAY	1,344	1,536	1,536	1,536	672	960
100-516-116 REGULAR PART-TIME	51,111	98,031	54,035	54,035	0	0
100-516-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-516-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-516-119 CERTIFICATION PAY	540	1,080	1,380	1,380	1,080	1,080
100-516-120 UNUM LIFE	357	266	441	441	288	450
100-516-121 FICA SOCIAL SECURITY	14,545	19,034	12,390	12,390	12,250	12,496
100-516-122 WORKERS COMPENSATION	678	791	700	700	720	301
100-516-123 STATE UNEMPLOYMENT TAXES	40	468	810	810	351	189
100-516-124 RETIREMENT-TMRS	18,024	19,984	22,721	22,721	21,500	23,399
100-516-126 HEALTH INSURANCE	22,716	22,731	24,896	24,896	26,500	31,350
100-516-127 DENTAL INSURANCE	839	850	864	864	864	615
100-516-128 LONG TERM DISABILITY	425	440	581	581	581	570
100-516-129 VISION INSURANCE	131	172	147	147	147	180
100-516-131 UNIFORMS (BUY)	390	0	490	490	490	500
100-516-135 BUSINESS MEALS	0	74	200	200	200	200
100-516-141 WORKSHOP TRAINING	1,800	450	2,800	2,800	2,800	650
100-516-142 PROFESSIONAL CONFERENCES	0	0	540	540	540	225
100-516-143 MEMBERSHIPS AND DUES	430	206	665	665	665	390
100-516-144 SUBSCRIPTIONS AND BOOKS	0	86	160	160	160	170
100-516-146 TRAINING- TRANSPORTATION	873	495	2,053	2,053	2,053	603
100-516-147 TRAINING- LODGING	600	200	1,655	1,655	1,655	500
100-516-148 TRAINING- MEALS	161	87	800	800	800	350
EMPLOYEE SERVICES TOTAL	252,217	316,860	292,714	292,714	235,316	238,030
<u>OPERATIONS</u>						
100-516-211 GENERAL OFFICE SUPPLIES	1,509	268	4,285	4,285	4,285	1,500
100-516-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-516-214 COMPUTER SUPPLIES	1,435	1,105	3,100	3,100	3,100	2,000
100-516-215 POSTAGE	1,901	2,668	900	900	2,400	3,000
100-516-217 OFFICE SECURITY	2,002	863	1,308	1,308	1,308	1,400
100-516-232 FOOD/MEALS	0	0	0	0	0	0
100-516-233 CITY SPONSORED EVENTS	0	0	0	0	0	0
100-516-252 MEDICAL SUPPLIES	1,140	1,032	1,040	1,040	1,040	1,550
100-516-259 MISC. SUPPLIES	0	0	0	0	0	0
100-516-261 OFFICE FURNITURE	0	0	0	0	0	0
100-516-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-516-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-516-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-516-267 COMPUTERS	0	0	0	0	0	0
100-516-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-516-321 LIGHT & POWER	2,248	2,083	2,400	2,400	2,400	2,400
100-516-322 NATURAL GAS, PROPANE	978	1,037	1,000	1,000	1,000	1,100
100-516-323 TRUNK TELEPHONE SYSTEM	2,701	2,895	2,600	2,600	2,600	3,000
100-516-324 CELL PHONES	497	535	600	600	600	515
100-516-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-516-351 JANITORIAL SERVICES- CONTRACT	0	0	0	0	0	0
100-516-352 CLEANING SUPPLIES	0	0	0	0	0	0
100-516-353 CLEANING-PAPER PRODUCTS	0	0	0	0	0	0
100-516-461 OFFICE EQUIPMENT RENTAL	1,528	858	964	964	964	900
100-516-462 OFFICE EQUIPMENT MAINT/REPAIR	1,272	1,450	2,356	2,356	2,356	3,300
OPERATIONS TOTAL	17,211	14,795	20,553	20,553	22,053	20,665
<u>CONTRACT SERVICES</u>						
100-516-511 LEGAL SERVICES	29,058	34,769	45,000	45,000	35,000	45,000
100-516-518 WARRANTS	343	150	1,980	1,980	1,980	500
100-516-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-516-520 MUNICIPAL JUDGE SERVICES	0	12,338	0	0	36,000	39,140

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100-516-523	OUTSIDE PRINTING	138	1,774	3,534	3,534	3,534	2,000
100-516-526	TESTING/CERT. PERMITS	75	0	500	500	500	500
100-516-528	ADVERTISING	0	0	1,285	1,285	1,285	1,285
100-516-529	ELECTION JUDGE/JURY SERVICE	174	0	200	200	200	200
100-516-532	SOFTWARE MAINT/LICENSING	26,195	30,878	29,488	29,488	29,488	36,050
100-516-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-516-537	BANK FEES	0	0	0	0	0	0
100-516-539	OTHER CONTRACT SERVICES	9,054	11,330	13,320	13,320	13,320	12,200
100-516-711	OFFICE FURNITURE	0	0	0	0	0	0
100-516-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-516-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		65,036	91,238	95,307	95,307	121,307	136,875
516-MUNICIPAL COURT		334,464	422,894	408,574	408,574	378,676	395,570

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
522-DEVELOPMENT SERVICES						
<u>EMPLOYEE SERVICES</u>						
100-522-111 REGULAR FULL TIME	739,442	511,153	610,479	610,479	670,000	788,090
100-522-114 OVERTIME	4,682	6,082	1,000	1,000	9,000	1,000
100-522-115 LONGEVITY PAY	1,440	384	1,536	1,536	432	816
100-522-116 REGULAR PART-TIME	0	0	0	0	0	0
100-522-118 INSURANCE ALLOWANCE	1,708	600	1,200	1,200	0	0
100-522-119 CERTIFICATION PAY	1,380	3,535	8,020	8,020	6,000	6,480
100-522-120 UNUM LIFE	1,760	833	1,831	1,831	1,831	1,650
100-522-121 FICA SOCIAL SECURITY	54,998	38,316	47,440	47,440	51,500	60,880
100-522-122 WORKERS COMPENSATION	2,135	2,486	2,200	2,200	2,300	3,940
100-522-123 STATE UNEMPLOYMENT TAXES	108	1,232	1,460	1,460	1,398	694
100-522-124 RETIREMENT-TMRS	98,101	67,154	67,425	67,425	90,000	114,451
100-522-126 HEALTH INSURANCE	62,624	58,017	75,622	75,622	88,000	114,950
100-522-127 DENTAL INSURANCE	2,844	2,093	3,169	3,169	3,169	2,255
100-522-128 LONG TERM DISABILITY	2,015	1,459	2,409	2,409	2,409	2,090
100-522-129 VISION INSURANCE	400	401	538	538	538	660
100-522-131 UNIFORMS (BUY)	1,036	783	2,300	2,300	2,300	1,500
100-522-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-522-134 BUSINESS LODGING	0	0	0	0	0	0
100-522-141 TRAINING	3,412	6,883	3,500	3,500	3,500	2,100
100-522-142 PROFESSIONAL CONFERENCES	12,403	1,780	9,900	9,900	9,900	7,910
100-522-143 MEMBERSHIPS AND DUES	4,114	2,777	7,465	7,465	7,465	3,749
100-522-144 SUBSCRIPTIONS AND BOOKS	1,796	1,303	2,600	2,600	2,600	1,526
100-522-145 TUITION	0	0	0	0	0	0
100-522-146 TRAINING- TRANSPORTATION	3,753	0	2,250	2,250	2,250	1,654
100-522-147 TRAINING- LODGING	4,591	2,049	3,500	3,500	3,500	5,170
100-522-148 TRAINING- MEALS	2,716	0	3,250	3,250	3,250	3,300
EMPLOYEE SERVICES TOTAL	1,007,457	709,320	859,094	859,094	961,342	1,124,865
<u>OPERATIONS</u>						
100-522-211 GENERAL OFFICE SUPPLIES	7,058	3,744	4,050	4,050	4,050	3,750
100-522-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-522-214 COMPUTER SUPPLIES	4,319	693	5,000	5,000	5,000	2,750
100-522-215 POSTAGE	5,438	5,376	4,500	4,500	4,500	6,000
100-522-232 FOOD/MEALS	1,107	2,341	800	1,300	1,200	1,300
100-522-233 CITY SPONSORED EVENTS	625	0	2,500	2,000	2,500	0
100-522-236 MISC OCCASIONS	0	160	0	0	39	0
100-522-256 MINOR TOOLS/INSTRUMENTS	0	39	500	500	500	500
100-522-259 MISC. SUPPLIES	0	105	0	0	0	0
100-522-261 OFFICE FURNITURE	2,774	110	0	0	381	500
100-522-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-522-264 COMPUTER ACCESSORIES	1,286	177	5,000	5,000	5,000	250
100-522-267 COMPUTERS	5,365	8,089	8,400	8,400	8,400	1,600
100-522-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-522-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-522-324 CELL PHONES	4,226	4,009	5,040	5,040	5,040	5,645
100-522-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-522-414 MOTOR VEHICLE RENTAL	9,180	11,212	10,448	10,448	10,448	5,457
100-522-419 REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
100-522-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-522-462 EQUIPMENT REPAIRS/MAINT	1,997	1,202	1,200	1,200	1,200	1,200
OPERATIONS TOTAL	43,376	37,256	47,438	47,438	48,258	28,952
<u>CONTRACT SERVICES</u>						
100-522-519 OTHER PROFESSIONAL SERVICES	0	406	0	149,500	150,000	250,000
100-522-521 COUNTY RECORDING FEES	2,000	1,165	2,200	2,200	2,200	2,000
100-522-522 INSURANCE AND BONDS	0	0	0	0	0	0
100-522-523 OUTSIDE PRINTING	1,202	538	2,310	2,310	2,310	1,000
100-522-526 TESTING/CERT. PERMITS	0	0	0	0	0	0
100-522-527 DELIVERY, COURIER SERVICE	0	0	0	0	100	0
100-522-528 ADVERTISING	5,070	10,188	6,000	6,000	6,000	6,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
100-522-532	SOFTWARE MAINT/LICENSING	24,516	23,577	31,248	31,248	31,248	31,294
100-522-539	OTHER CONTRACT SERVICES	1,018,025	1,146,579	1,169,295	1,169,295	800,000	677,100
	CONTRACT SERVICES TOTAL	1,050,814	1,182,452	1,211,053	1,360,553	991,858	967,394
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-522-711	OFFICE FURNITURE	0	0	0	0	0	0
100-522-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-522-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-522-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-522-723	MOTOR VEHICLES	0	0	0	0	0	0
100-522-819	OTHER CONTRIBUTIONS	0	0	0	0	0	0
100-522-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	522-DEVELOPMENT SERVICES	2,101,646	1,929,028	2,117,585	2,267,085	2,001,458	2,121,211

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
524-MAIN STREET PROGRAM						
<u>EMPLOYEE SERVICES</u>						
100-524-111 REGULAR FULL TIME	79,917	130,429	148,985	148,985	145,855	187,200
100-524-114 OVERTIME	0	0	0	0	0	0
100-524-115 LONGEVITY PAY	144	192	192	192	288	96
100-524-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-524-119 CERTIFICATION PAY	0	0	0	0	0	0
100-524-120 UNUM LIFE	224	233	297	297	297	300
100-524-121 FICA SOCIAL SECURITY	5,979	9,797	11,397	11,397	11,158	14,351
100-524-122 WORKERS COMPENSATION	217	389	344	344	350	345
100-524-123 STATE UNEMPLOYMENT TAXES	18	234	162	162	234	126
100-524-124 RETIREMENT-TMRS	10,448	17,203	20,631	20,631	19,355	26,873
100-524-126 HEALTH INSURANCE	8,203	15,154	16,597	16,597	12,500	20,900
100-524-127 DENTAL INSURANCE	326	567	576	576	576	410
100-524-128 LONG TERM DISABILITY	215	387	369	369	369	380
100-524-129 VISION INSURANCE	51	115	99	99	99	120
100-524-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-524-135 BUSINESS MEALS	1,059	803	1,500	1,500	1,500	1,500
100-524-141 WORKSHOP TRAINING	355	350	400	400	400	400
100-524-142 PROFESSIONAL CONFERENCES	450	2,361	1,545	1,545	1,545	1,545
100-524-143 MEMBERSHIPS AND DUES	1,260	1,364	1,375	1,375	1,375	1,825
100-524-144 SUBSCRIPTIONS AND BOOKS	3,002	1,327	2,250	2,250	2,250	2,250
100-524-146 TRAINING- TRANSPORTATION	68	533	1,700	1,700	1,700	1,700
100-524-147 TRAINING- LODGING	1,054	1,727	2,500	2,500	2,500	2,500
100-524-148 TRAINING- MEALS	217	397	880	880	880	880
EMPLOYEE SERVICES TOTAL	113,206	183,559	211,799	211,799	203,231	263,701
<u>OPERATIONS</u>						
100-524-211 GENERAL OFFICE SUPPLIES	1,726	1,232	1,545	1,545	1,545	1,545
100-524-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-524-214 COMPUTER SUPPLIES	306	199	500	500	500	500
100-524-215 POSTAGE	4	45	100	100	100	100
100-524-232 FOOD/MEALS	0	0	0	0	0	0
100-524-233 CITY SPONSORED EVENTS	0	0	0	0	0	0
100-524-235 PROMOTIONAL SUPPLIES	0	2,290	2,100	2,100	2,100	2,100
100-524-261 OFFICE FURNITURE	0	136	0	0	0	0
100-524-267 COMPUTERS	1,906	1,872	0	0	0	0
100-524-269 OTHER OFFICE EQUIPMENT	0	778	0	0	0	0
100-524-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-524-324 CELL PHONES	672	1,568	600	600	1,450	1,030
100-524-326 WIRELESS DATA SERVICES	0	0	0	0	0	275
100-524-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-524-462 OFFICE EQUIPMENT MAINT/REPAIR	1,631	1,181	2,000	2,000	2,000	2,000
OPERATIONS TOTAL	6,244	9,300	6,845	6,845	7,695	7,550
<u>CONTRACT SERVICES</u>						
100-524-512 ENGINEERING SERVICES	0	0	1,425	1,425	1,425	1,425
100-524-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-524-523 OUTSIDE PRINTING	0	0	0	0	0	0
100-524-528 ADVERTISING	0	0	0	0	0	0
100-524-532 SOFTWARE MAINT/LICENSING	256	1,034	1,260	1,260	1,260	1,260
100-524-539 OTHER CONTRACT SERVICES	0	35	200	200	200	200
CONTRACT SERVICES TOTAL	256	1,069	2,885	2,885	2,885	2,885
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-524-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-524-819 OTHER CONTRIBUTIONS	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
524-MAIN STREET PROGRAM	119,705	193,928	221,529	221,529	213,811	274,136

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
527-MOODY MUSEUM						
<u>OPERATIONS</u>						
100-527-211 GENERAL OFFICE SUPPLIES	0	183	350	350	350	350
100-527-214 COMPUTER SUPPLIES	0	0	200	200	200	200
100-527-215 POSTAGE	0	0	0	0	0	0
100-527-217 OFFICE SECURITY	1,497	1,533	1,200	1,200	1,200	1,200
100-527-254 BOTANICAL/LANDSCAPE	0	0	600	600	600	600
100-527-259 MISC. SUPPLIES	0	0	500	500	500	500
100-527-267 COMPUTERS	0	1,235	0	0	0	0
100-527-321 LIGHT & POWER	3,542	3,671	4,800	4,800	4,800	4,800
100-527-322 NATURAL GAS, PROPANE	1,007	994	950	950	950	950
100-527-323 TRUNK TELEPHONE SYSTEMS	0	0	0	0	0	0
100-527-326 WIRELESS DATA SERVICES	744	1,021	0	0	965	0
100-527-341 ROOFING REPAIRS	0	0	0	0	0	13,000
100-527-342 ELECTRICAL REPAIRS	0	0	0	0	0	0
100-527-348 GROUNDS MAINTENANCE	0	0	0	0	0	0
100-527-349 MISC. REPAIRS/MAINT	21,730	674	1,000	1,000	1,000	1,000
100-527-351 JANITORIAL SERVICES-CONTRACT	0	0	0	0	0	0
100-527-352 CLEANING SUPPLIES	0	0	0	0	0	0
100-527-353 CLEANING-PAPER PRODUCTS	0	0	0	0	0	0
OPERATIONS TOTAL	28,520	9,311	9,600	9,600	10,565	22,600
<u>CONTRACT SERVICES</u>						
100-527-512 ENGINEERING SERVICES	0	0	0	0	0	0
100-527-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-527-522 INSURANCE AND BONDS	0	0	0	0	0	0
100-527-528 ADVERTISING	0	0	0	0	0	0
100-527-539 OTHER CONTRACT SERVICES	1,200	5,696	11,125	11,125	11,125	10,325
CONTRACT SERVICES TOTAL	1,200	5,696	11,125	11,125	11,125	10,325
527-MOODY MUSEUM	29,720	15,007	20,725	20,725	21,690	32,925

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
532-PUBLIC LIBRARY						
EMPLOYEE SERVICES						
REGULAR FULL TIME	320,425	347,432	437,103	437,103	430,000	437,345
OVERTIME	1,920	2,864	0	0	2,400	0
LONGEVITY PAY	1,824	1,416	2,185	2,185	1,824	2,496
REGULAR PART-TIME	16,804	18,218	17,182	17,182	18,000	24,945
TEMPORARY/SEASONAL	0	1,431	1,752	1,752	1,752	1,752
INSURANCE ALLOWANCE	3,969	1,200	6,000	6,000	1,200	1,200
CERTIFICATION PAY	450	0	360	360	450	900
UNUM LIFE	879	577	876	876	876	1,200
FICA SOCIAL SECURITY	26,413	28,125	33,438	33,438	33,000	35,943
WORKERS COMPENSATION	1,051	1,223	1,082	1,082	1,150	1,151
STATE UNEMPLOYMENT TAXES	93	1,125	1,460	1,460	990	630
RETIREMENT-TMRS	44,313	49,301	56,643	56,643	57,000	63,459
HEALTH INSURANCE	23,347	41,216	66,389	66,389	70,000	73,150
DENTAL INSURANCE	1,119	1,535	2,305	2,305	2,305	1,640
LONG TERM DISABILITY	991	954	1,152	1,152	1,152	1,520
VISION INSURANCE	135	311	392	392	392	480
UNIFORMS (BUY)	0	0	0	0	0	0
BUSINESS TRANSPORTATION	0	0	175	175	175	175
BUSINESS MEALS	0	0	0	0	0	0
WORKSHOP TRAINING	0	0	0	0	0	0
PROFESSIONAL CONFERENCES	360	786	2,412	2,412	2,412	2,412
MEMBERSHIPS AND DUES	1,623	1,148	1,811	1,811	1,811	1,811
SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
TRAINING- TRANSPORTATION	0	0	159	402	400	159
TRAINING- LODGING	0	2,596	2,415	2,415	2,415	2,415
TRAINING- MEALS	0	0	692	692	692	692
EMPLOYEE SERVICES TOTAL	445,716	501,458	635,983	636,226	630,396	655,475
OPERATIONS						
GENERAL OFFICE SUPPLIES	11,144	12,412	14,000	13,757	14,000	14,000
PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
COMPUTER SUPPLIES	3,893	4,356	4,500	4,500	4,500	4,500
POSTAGE	1,542	1,510	2,000	2,000	2,000	2,000
OFFICE SECURITY	1,070	1,341	1,200	1,797	1,800	1,200
FOOD/MEALS	20	0	0	0	0	0
PROGRAMMING	0	0	0	0	0	0
REFERENCE BOOKS/NEWSPAPER/MAG.	2,268	962	2,700	2,700	2,700	2,700
MEDICAL SUPPLIES	435	374	230	230	400	230
MISC. SUPPLIES	0	0	0	0	0	0
OFFICE FURNITURE	19,680	7,473	0	0	0	0
COMPUTERS	0	11,402	18,950	18,950	19,100	0
OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
LIGHT & POWER	14,132	12,865	18,000	18,000	18,000	18,000
NATURAL GAS, PROPANE	1,506	1,665	2,000	2,515	2,000	2,000
TRUNK TELEPHONE SYSTEM	4,570	4,924	4,300	4,300	4,300	4,300
CELL PHONES	387	535	600	600	600	515
WIRELESS DATA SERVICES	0	0	0	0	0	480
OFFICE EQUIP MAINT/REPAIR	0	0	500	500	500	500
OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
OFFICE EQUIPMENT MAINT/REPAIR	454	642	1,000	1,000	1,000	1,000
OPERATIONS TOTAL	61,101	60,461	69,980	70,849	70,900	51,425
CONTRACT SERVICES						
OTHER PROFESSIONAL SERVICES	0	0	0	0	0	(1)
OUTSIDE PRINTING	0	0	0	0	0	0
SOFTWARE MAINT/LICENSING	6,554	4,989	8,800	8,800	8,800	8,800
EXTENDED MAINTENANCE WARRANTY	1,995	2,094	2,200	2,200	2,200	2,200
OTHER CONTRACT SERVICES	7,271	3,313	5,400	4,786	5,301	15,400
CONTRACT SERVICES TOTAL	15,821	10,395	16,400	15,786	16,301	26,399

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-532-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-532-713	DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-532-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-532-718	LIBRARY BOOKS	40,855	34,579	45,000	44,502	45,000	45,000
100-532-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-532-725	OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		40,855	34,579	45,000	44,502	45,000	45,000
532-PUBLIC LIBRARY		563,492	606,894	767,363	767,363	762,597	778,299

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
542-FIRE DEPARTMENT						
EMPLOYEE SERVICES						
100-542-111 REGULAR FULL TIME	2,010,830	2,333,556	2,522,181	2,522,181	2,422,500	2,619,714
100-542-112 MANDATORY OVERTIME	0	0	0	0	0	0
100-542-114 OVERTIME	277,476	343,736	355,000	355,000	355,000	355,000
100-542-115 LONGEVITY PAY	9,744	10,992	10,896	10,896	10,964	12,288
100-542-116 REGULAR PART-TIME	0	0	0	0	0	0
100-542-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-542-118 INSURANCE ALLOWANCE	1,200	1,108	2,400	2,400	0	0
100-542-119 CERTIFICATION PAY	15,060	28,150	33,920	33,920	40,000	40,620
100-542-120 UNUM LIFE	4,157	4,043	3,805	3,805	3,805	4,200
100-542-121 FICA SOCIAL SECURITY	171,076	198,016	203,554	203,554	215,000	210,649
100-542-122 WORKERS COMPENSATION	37,959	44,179	39,100	39,100	40,000	57,096
100-542-123 STATE UNEMPLOYMENT TAXES	229	3,393	3,888	3,888	3,276	1,764
100-542-124 RETIREMENT-TMRS	301,881	358,403	372,123	372,123	370,000	394,887
100-542-126 HEALTH INSURANCE	175,278	195,228	253,341	253,341	265,000	292,600
100-542-127 DENTAL INSURANCE	6,699	7,459	7,203	7,203	7,203	5,740
100-542-128 LONG TERM DISABILITY	4,709	6,745	5,007	5,007	5,007	5,320
100-542-129 VISION INSURANCE	1,038	1,509	1,224	1,224	1,224	1,680
100-542-131 UNIFORMS (BUY)	15,880	18,310	18,800	18,800	18,800	28,500
100-542-133 BUSINESS TRANSPORTATION	15	10,174	0	0	0	0
100-542-135 BUSINESS MEALS	672	697	700	700	700	1,000
100-542-141 WORKSHOP TRAINING	10,449	10,952	10,750	10,750	10,750	19,750
100-542-142 PROFESSIONAL CONFERENCES	1,585	1,420	1,600	1,600	1,600	1,600
100-542-143 MEMBERSHIPS AND DUES	1,115	1,165	1,200	1,200	1,200	1,300
100-542-144 SUBSCRIPTIONS AND BOOKS	1,629	2,731	3,000	3,000	3,000	3,000
100-542-145 TUITION	0	0	0	0	0	0
100-542-146 TRAINING- TRANSPORTATION	75	22	800	800	800	800
100-542-147 TRAINING- LODGING	2,151	5,312	5,000	5,000	5,000	5,000
100-542-148 TRAINING- MEALS	1,415	1,672	1,700	1,700	1,700	2,000
EMPLOYEE SERVICES TOTAL	3,052,320	3,588,971	3,857,192	3,857,192	3,782,529	4,064,508
OPERATIONS						
100-542-211 GENERAL OFFICE SUPPLIES	994	4,243	1,000	1,000	1,000	1,000
100-542-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-542-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-542-215 POSTAGE	131	68	300	300	300	300
100-542-217 OFFICE SECURITY	0	0	0	0	0	0
100-542-226 MISC. HARDWARE	293	295	300	300	300	300
100-542-232 FOOD/MEALS	1,228	1,382	1,500	1,500	1,500	1,500
100-542-233 CITY SPONSORED EVENTS	791	937	500	500	500	1,100
100-542-247 TURNOUT PROTECTIVE GEAR	23,074	39,953	22,500	22,500	22,500	90,500
100-542-248 HOUSEHOLD SUPPLIES	272	299	300	300	300	300
100-542-249 FIRE PREVENTION SUPPLIES	1,681	1,800	1,800	1,800	1,800	2,500
100-542-252 MEDICAL SUPPLIES	4,966	12,728	10,000	10,000	10,000	15,000
100-542-253 CHEMICALS	1,948	201	3,100	5,038	3,100	4,600
100-542-255 RECREATIONAL/SPORTS EQUIP.	0	0	0	0	0	0
100-542-256 MINOR TOOLS/INSTRUMENTS	17,466	8,707	13,400	13,400	13,400	15,000
100-542-257 RECOGNITION/AWARD SUPPLIES	400	364	400	400	400	400
100-542-259 MISC. SUPPLIES	4,924	5,042	5,000	5,000	5,000	5,000
100-542-261 OFFICE FURNITURE	0	726	4,500	3,677	4,500	10,000
100-542-262 COMMUNICATION EQUIPMENT	3,959	8,853	4,000	4,000	4,000	5,000
100-542-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-542-264 COMPUTER ACCESSORIES	235	295	300	300	300	300
100-542-265 INSTRUMENTS/APPARATUS	32,423	108,316	24,600	22,200	22,200	205,000
100-542-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-542-267 COMPUTERS	8,500	14,269	15,400	16,043	16,500	2,400
100-542-268 APPLIANCES	3,815	1,501	5,000	3,885	5,000	5,000
100-542-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-542-271 GROUNDS KEEPING EQUIPMENT	608	289	1,400	1,400	1,400	2,500
100-542-311 LONG TERM LEASE	0	0	0	0	0	0
100-542-313 SHORT TERM RENTAL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100-542-321	LIGHT & POWER	11,470	12,716	18,000	18,000	18,000	18,000
100-542-322	NATURAL GAS, PROPANE	3,382	3,436	3,600	3,600	3,600	3,600
100-542-323	TRUNK TELEPHONE SYSTEM	4,579	4,793	4,300	4,300	4,950	4,300
100-542-324	CELL PHONES	3,919	4,274	4,400	4,400	4,200	3,620
100-542-325	PAGERS	0	0	0	0	0	0
100-542-326	WIRELESS DATA SERVICES	6,822	7,338	7,800	7,800	7,800	4,620
100-542-349	MISC REPAIRS/MAINT	880	3,994	4,000	4,000	4,000	4,000
100-542-352	CLEANING SUPPLIES	548	699	700	700	700	700
100-542-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-542-412	LIGHT EQUIPMENT RENTAL	5,102	5,400	5,400	5,400	5,400	3,710
100-542-414	MOTOR VEHICLE RENTAL	33,155	66,037	43,815	43,815	43,815	57,234
100-542-415	TRUCKS, HEAVY EQUIP RENTAL	238,686	318,760	263,760	263,760	263,760	257,319
100-542-419	REPLACEMENT FUND CONTRIBUTION	453,000	91,322	91,322	91,322	91,322	0
100-542-429	BODY SHOP PARTS	0	0	0	0	0	0
100-542-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
100-542-432	MACHINE TOOLS MAINT/REPAIR	1,500	1,800	1,800	1,800	1,800	2,000
100-542-434	ELECTRIC MOTOR MAINT/REPAIR	0	0	0	0	0	0
100-542-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
100-542-441	FUEL (GAS, DIESEL)	0	0	0	0	0	0
100-542-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-542-462	EQUIPMENT REPAIRS/MAINT	645	707	800	800	800	900
OPERATIONS TOTAL		871,394	731,543	564,997	563,240	564,147	727,703
CONTRACT SERVICES							
100-542-519	OTHER PROFESSIONAL SERVICES	14,000	0	0	0	0	0
100-542-523	OUTSIDE PRINTING	1,114	1,549	1,400	757	1,400	1,400
100-542-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-542-525	SOFTWARE MAINTENANCE LICENSE	0	0	0	0	0	0
100-542-526	TESTING/CERT. PERMITS	14,243	14,362	16,245	16,245	16,245	16,445
100-542-527	DELIVERY, COURIER SERVICE	262	532	600	600	600	600
100-542-532	SOFTWARE MAINT/LICENSING	22,404	23,968	30,600	30,600	30,600	32,500
100-542-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-542-539	OTHER CONTRACT SERVICES	52,300	54,944	65,700	68,100	68,100	127,800
CONTRACT SERVICES TOTAL		104,323	95,355	114,545	116,302	116,945	178,745
CAPITAL OUTLAY & CONTRIBUTIONS							
100-542-711	OFFICE FURNITURE	0	0	0	0	0	0
100-542-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-542-713	DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-542-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-542-717	INSTRUMENTS/APPARATUS	0	0	0	0	0	0
100-542-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-542-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-542-722	LIGHT EQUIPMENT	0	0	0	0	0	0
100-542-723	MOTOR VEHICLES	0	0	0	0	0	0
100-542-725	OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	0	0	0
542-FIRE DEPARTMENT		4,028,037	4,415,869	4,536,734	4,536,734	4,463,621	4,970,956

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
552-POLICE DEPARTMENT						
EMPLOYEE SERVICES						
100-552-111 REGULAR FULL TIME	2,821,534	3,178,277	3,423,183	3,423,183	3,430,000	3,627,716
100-552-113 REIMBURSED OVERTIME	0	0	0	0	0	0
100-552-114 OVERTIME	230,630	205,530	187,804	187,804	200,000	226,245
100-552-115 LONGEVITY PAY	15,792	16,080	17,616	17,616	17,040	20,112
100-552-118 INSURANCE ALLOWANCE	1,846	2,400	2,400	2,400	3,500	7,200
100-552-119 CERTIFICATION PAY	25,910	57,275	74,160	74,160	65,000	63,000
100-552-120 UNUM LIFE	6,975	5,297	6,589	6,589	6,589	6,912
100-552-121 FICA SOCIAL SECURITY	228,459	254,837	271,482	271,482	262,500	288,091
100-552-122 WORKERS COMPENSATION	61,005	70,998	62,835	62,835	65,000	65,246
100-552-123 STATE UNEMPLOYMENT TAXES	407	5,164	6,550	6,550	5,146	2,772
100-552-124 RETIREMENT-TMRS	403,921	456,482	498,982	498,982	455,000	539,155
100-552-126 HEALTH INSURANCE	272,933	284,323	384,379	384,379	335,000	446,130
100-552-127 DENTAL INSURANCE	10,306	11,063	11,815	11,815	11,815	9,592
100-552-128 LONG TERM DISABILITY	8,314	8,931	8,669	8,669	8,669	8,360
100-552-129 VISION INSURANCE	1,612	2,175	2,010	2,010	2,010	2,744
100-552-131 UNIFORMS (BUY)	23,479	27,072	25,690	26,190	25,690	26,290
100-552-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-552-135 BUSINESS MEALS	0	0	0	20	0	0
100-552-141 WORKSHOP TRAINING	8,823	10,499	12,100	10,900	10,900	24,950
100-552-142 PROFESSIONAL CONFER.	3,478	310	650	650	650	650
100-552-143 MEMBERSHIPS AND DUES	951	899	1,140	1,140	1,140	1,140
100-552-144 SUBSCRIPTIONS AND BOOKS	1,463	1,772	1,275	875	1,275	1,275
100-552-146 TRAINING- TRANSPORTATION	78	364	300	1,500	1,500	1,500
100-552-147 TRAINING- LODGING	2,981	625	2,500	3,700	2,500	2,500
100-552-148 TRAINING- MEALS	782	842	1,280	1,280	1,280	1,280
100-552-149 LEOSE-TRAINING	4,700	0	19,168	24,721	24,721	24,721
EMPLOYEE SERVICES TOTAL	4,136,379	4,601,213	5,022,577	5,029,450	4,936,925	5,397,581
OPERATIONS						
100-552-211 GENERAL OFFICE SUPPLIES	7,932	8,123	6,500	7,500	6,500	6,500
100-552-213 PHOTOGRAPHIC SUPPLIES	72	0	0	0	0	0
100-552-214 COMPUTER SUPPLIES	2,746	2,782	1,925	2,998	3,000	1,925
100-552-215 POSTAGE	1,268	1,391	1,350	1,350	1,350	1,350
100-552-232 FOOD/MEALS	1,655	1,691	1,860	2,015	1,860	1,860
100-552-236 MISC OCCASIONS	4,465	4,026	2,080	2,080	2,080	2,080
100-552-237 TRAINING SUPPLIES	0	0	0	0	0	0
100-552-240 VICTIM SERVICES EXPENSES	162	633	0	0	210	0
100-552-242 FIRE ARMS SUPPLIES	32,573	16,878	12,160	10,427	12,160	12,160
100-552-243 INVESTIGATIVE SUPPLIES	2,539	2,833	1,200	1,200	1,200	1,200
100-552-244 VICTIM SERVICES DONATION EXP	0	0	0	0	0	0
100-552-256 MINOR TOOLS/INSTRUMENTS	4,464	2,137	1,700	1,700	1,700	1,700
100-552-259 MISC. SUPPLIES	6,059	4,466	1,800	1,800	1,800	1,800
100-552-261 OFFICE FURNITURE	8,413	1,694	2,100	475	2,100	2,100
100-552-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-552-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-552-264 COMPUTER ACCESSORIES	1,041	3,850	1,452	1,855	2,000	1,452
100-552-267 COMPUTERS	47,247	21,582	23,100	20,052	23,100	53,068
100-552-269 OTHER OFFICE EQUIPMENT	1,201	540	0	0	0	0
100-552-279 OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	0
100-552-321 LIGHT & POWER	11,884	11,176	19,300	19,300	19,300	19,300
100-552-323 TRUNK TELEPHONE SYSTEM	2,735	2,933	4,500	4,500	4,500	4,500
100-552-324 CELL PHONES	9,220	10,444	9,500	9,500	9,600	11,000
100-552-325 PAGERS	0	0	0	0	0	0
100-552-326 WIRELESS DATA SERVICES	6,665	7,977	7,700	7,700	7,700	8,355
100-552-349 MISC REPAIRS/MAINT	22,095	0	0	0	0	0
100-552-414 MOTOR VEHICLE RENTAL	209,479	266,876	249,308	249,308	249,308	281,819
100-552-419 REPLACEMENT FUND CONTRIBUTION	107,926	23,526	13,397	13,397	13,397	0
100-552-462 OFFICE EQUIPMENT MAINT/REPAIR	4,891	5,639	6,140	6,140	6,140	6,140
OPERATIONS TOTAL	496,732	401,197	367,072	363,297	369,005	418,309

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
	<u>CONTRACT SERVICES</u>						
100-552-514	MEDICAL SERVICES	0	0	0	0	0	0
100-552-516	TRAINING SERVICES	0	0	0	0	0	0
100-552-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-552-523	OUTSIDE PRINTING	2,516	2,611	1,750	40	1,750	1,750
100-552-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-552-532	SOFTWARE MAINT/LICENSING	33,020	78,620	127,725	136,044	125,000	175,726
100-552-539	OTHER CONTRACT SERVICES	205,073	281,769	238,690	234,536	225,000	211,682
	CONTRACT SERVICES TOTAL	240,609	363,000	368,165	370,620	351,750	389,158
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-552-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-552-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-552-719	OTHER CAPITAL OUTLAY	173,601	0	0	0	0	0
100-552-723	MOTOR VEHICLES	0	0	0	0	0	0
100-552-725	OTHER EQUIPMENT	0	(160)	0	0	0	0
100-552-819	OTHER CONTRIBUTIONS	20,000	20,000	20,000	20,000	20,000	20,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	193,601	19,840	20,000	20,000	20,000	20,000
	552-POLICE DEPARTMENT	5,067,321	5,385,249	5,777,814	5,783,367	5,677,680	6,225,048

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
558-ANIMAL SERVICES						
EMPLOYEE SERVICES						
REGULAR FULL TIME	117,997	159,570	197,912	268,773	215,000	239,824
OVERTIME	20,458	29,322	9,000	9,000	27,000	26,600
LONGEVITY PAY	480	288	288	288	384	576
REGULAR PART-TIME	0	0	0	0	0	0
TEMPORARY/SEASONAL	0	0	0	0	0	0
INSURANCE ALLOWANCE	646	0	0	0	0	0
CERTIFICATION PAY	0	0	0	0	0	0
UNUM LIFE	320	287	217	217	300	750
FICA SOCIAL SECURITY	10,691	14,159	15,307	15,307	15,000	18,448
WORKERS COMPENSATION	407	475	420	420	400	5,658
STATE UNEMPLOYMENT TAXES	37	576	490	490	482	315
RETIREMENT-TMRS	18,210	24,836	27,707	27,707	26,500	34,545
HEALTH INSURANCE	16,406	25,741	26,459	26,459	35,220	41,800
DENTAL INSURANCE	606	989	864	864	864	1,025
LONG TERM DISABILITY	366	447	286	286	780	950
VISION INSURANCE	123	148	147	147	240	300
UNIFORMS (BUY)	1,518	3,244	3,000	2,855	3,000	3,000
UNIFORM RENTAL	0	0	0	0	0	0
BUSINESS TRANSPORTATION	0	0	0	0	0	0
WORKSHOP TRAINING	650	880	2,350	50	50	2,850
PROFESSIONAL CONFERENCES	0	11	0	0	0	0
SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
TRAINING- TRANSPORTATION	0	61	210	0	0	210
TRAINING- LODGING	0	0	0	0	0	0
TRAINING- MEALS	0	0	150	0	0	150
EMPLOYEE SERVICES TOTAL	188,915	261,034	284,807	352,863	325,220	377,001
OPERATIONS						
GENERAL OFFICE SUPPLIES	0	574	1,000	1,000	1,000	1,000
POSTAGE	0	235	0	56	60	0
MISC. HARDWARE	0	0	0	0	0	0
ANIMAL SHELTER DONATION EXP	0	0	0	0	0	0
MEDICAL SUPPLIES	0	0	2,350	2,350	2,350	3,350
CHEMICALS	0	0	1,020	1,020	1,000	0
MINOR TOOLS/INSTRUMENTS	180	0	0	0	0	0
MISC. SUPPLIES	2,110	5,827	2,100	3,156	3,156	4,000
OFFICE FURNITURE	541	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0
COMPUTERS	0	0	0	0	0	1,200
APPLIANCES	0	509	0	0	0	0
OTHER OFFICE EQUIPMENT	784	437	500	589	589	500
ANIMAL CONTROL DEVICES	687	699	500	500	500	500
SHORT TERM RENTAL	1,813	0	0	0	0	0
LIGHT & POWER	7,090	9,822	13,000	13,000	13,000	13,000
NATURAL GAS, PROPANE	0	0	0	0	0	0
TRUNK TELEPHONE SYSTEM	2,105	2,619	1,900	1,900	2,800	1,900
CELL PHONES	1,284	1,389	1,800	1,800	1,600	1,545
PAGERS	0	0	0	0	0	0
WIRELESS DATA SERVICES	0	0	0	0	0	480
MISC REPAIRS/MAINT	0	685	0	1,604	1,604	0
CLEANING SUPPLIES	2,979	3,594	2,000	2,000	2,800	4,520
CLEANING- PAPER PRODUCTS	0	0	0	0	0	0
MOTOR VEHICLE RENTAL	18,215	22,423	20,895	20,895	20,895	10,913
REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
OFFICE EQUIPMENT MAINT/REPAIR	1,249	1,936	2,040	2,040	1,093	2,040
OPERATIONS TOTAL	39,037	50,748	49,105	51,910	52,447	44,948
CONTRACT SERVICES						
MEDICAL SERVICES	0	0	0	0	0	0
VETERINARIAN SERVICES	15,612	41,565	30,000	30,000	30,000	55,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100-558-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-558-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-558-532	SOFTWARE MAINT/LICENSE	0	380	400	400	400	400
100-558-539	OTHER CONTRACT SERVICES	53,308	87,992	45,100	93,739	92,100	90,900
	CONTRACT SERVICES TOTAL	68,920	129,937	75,500	124,139	122,500	146,300
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-558-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-558-723	MOTOR VEHICLES	0	0	0	0	0	0
100-558-724	HEAVY EQUIPMENT	0	0	0	0	0	0
100-558-725	OTHER EQUIPMENT	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	558-ANIMAL SERVICES	296,872	441,720	409,412	528,912	500,167	568,249

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
563-STREETS & GROUNDS						
<u>EMPLOYEE SERVICES</u>						
100-563-111	876,797	1,004,886	1,227,650	1,186,150	970,500	1,046,627
100-563-114	54,810	41,951	20,800	20,800	40,000	20,500
100-563-115	6,144	6,624	6,864	6,864	7,104	8,208
100-563-116	0	0	0	0	0	0
100-563-117	0	0	0	0	0	0
100-563-118	1,061	0	0	0	0	0
100-563-119	1,365	2,265	1,440	1,440	2,340	2,340
100-563-120	2,561	1,603	2,158	2,158	2,158	2,406
100-563-121	70,802	79,890	98,175	98,175	74,500	82,552
100-563-122	38,665	44,998	39,825	39,825	40,000	21,417
100-563-123	174	1,938	2,592	2,592	2,107	945
100-563-124	119,664	139,007	177,710	177,710	130,000	154,592
100-563-126	107,316	115,343	174,718	174,718	132,000	165,590
100-563-127	4,271	4,524	4,610	4,610	3,749	3,361
100-563-128	3,038	2,758	2,839	2,839	3,840	2,850
100-563-129	674	922	783	783	800	953
100-563-131	7,980	7,875	12,505	9,535	12,505	12,505
100-563-132	13,462	16,265	16,588	16,588	16,588	16,588
100-563-141	2,759	919	2,400	5,395	2,400	2,400
100-563-142	1,605	960	1,537	1,537	1,537	1,537
100-563-143	958	1,041	1,238	1,238	1,238	1,238
100-563-144	0	185	616	616	616	616
100-563-145	0	0	0	0	0	16,800
100-563-146	93	0	740	740	740	740
100-563-147	2,192	3,818	3,120	3,120	3,120	3,120
100-563-148	274	270	810	810	810	810
EMPLOYEE SERVICES TOTAL	1,316,666	1,478,042	1,799,718	1,758,243	1,448,652	1,568,695
<u>OPERATIONS</u>						
100-563-211	3,886	3,503	3,665	3,665	3,665	3,665
100-563-215	0	2	54	54	54	54
100-563-217	1,983	4,151	1,496	1,496	1,496	1,496
100-563-221	34,224	439,086	104,000	59,798	70,559	104,000
100-563-222	59,933	58,969	1,314	16,553	16,000	48,314
100-563-223	0	0	0	0	0	0
100-563-225	0	0	520	1,006	520	520
100-563-226	250	322	537	662	537	537
100-563-232	2,143	2,145	2,144	2,144	2,144	12,263
100-563-236	0	0	0	129	129	250
100-563-252	597	97	1,285	958	958	1,285
100-563-253	2,925	2,798	5,101	5,101	5,101	5,101
100-563-254	7,334	7,022	8,676	8,676	8,676	8,676
100-563-255	0	0	536	0	486	536
100-563-256	2,189	1,015	782	879	879	1,000
100-563-259	1,209	1,115	643	993	693	814
100-563-261	254	2,552	0	198	198	500
100-563-262	2,055	409	6,470	1,794	6,470	0
100-563-263	0	0	0	0	0	0
100-563-264	418	186	208	208	208	208
100-563-266	0	0	0	0	0	0
100-563-267	3,148	0	6,600	6,600	6,600	1,600
100-563-268	796	0	0	0	0	0
100-563-269	0	0	0	0	0	0
100-563-271	2,335	2,915	2,934	3,149	2,934	2,934
100-563-272	3,468	3,677	1,469	1,562	1,562	1,469
100-563-279	9,018	1,395	4,181	4,181	4,181	4,181
100-563-311	0	0	0	0	0	0
100-563-312	0	0	0	0	0	0
100-563-313	0	177	1,082	1,082	1,082	1,082
100-563-321	97,021	189,003	200,000	200,000	210,000	240,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
100-563-322	NATURAL GAS, PROPANE	2,093	2,571	5,000	5,000	5,000	5,000
100-563-323	TRUNK TELEPHONE SYSTEM	3,516	3,769	3,500	3,500	3,500	3,500
100-563-324	CELL PHONES	4,019	4,031	5,000	5,000	3,600	3,592
100-563-325	PAGERS	0	0	0	0	0	0
100-563-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
100-563-349	MISC REPAIRS/MAINT	16,765	21,770	14,690	21,510	20,000	15,000
100-563-352	CLEANING SUPPLIES	0	0	0	0	0	0
100-563-412	LIGHT EQUIPMENT RENTAL	32,787	34,425	34,425	34,425	34,425	41,468
100-563-414	MOTOR VEHICLE RENTAL	57,389	83,286	69,255	69,255	69,255	76,559
100-563-415	TRUCKS,HEAVY EQUIP RENTAL	73,764	97,254	97,254	97,254	94,284	109,128
100-563-416	LIGHT EQUIP RENTAL-EXTERNAL	3,594	0	23,400	21,695	23,400	23,400
100-563-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	7,723	28,074	26,780	26,780	26,780	46,780
100-563-419	REPLACEMENT FUND CONTRIBUITON	683,848	47,818	28,489	28,489	28,489	150,000
100-563-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL		1,120,681	1,043,537	661,490	633,796	653,865	915,392
<u>CONTRACT SERVICES</u>							
100-563-512	ENGINEERING SERVICES	0	0	0	0	0	0
100-563-519	OTHER PROFESSIONAL SERVICES	0	0	1,040	1,040	1,040	1,040
100-563-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-563-526	TESTING/CERT. PERMITS	419	521	1,406	1,406	1,406	2,406
100-563-528	ADVERTISING	426	208	800	800	800	800
100-563-531	TRASH COLLECTION SERVICE	10,393	18,586	20,160	20,160	20,160	0
100-563-532	SOFTWARE MAINT/LICENSING	4,648	3,405	4,793	4,793	4,793	21,917
100-563-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-563-539	OTHER CONTRACT SERVICES	378,094	566,338	465,970	499,374	545,000	476,099
100-563-541	ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
100-563-542	MISC EXPENSE	0	0	0	0	0	0
100-563-544	ANNUAL STREET REHABILITATION	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		393,980	589,059	494,169	527,573	573,199	502,262
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-563-711	OFFICE FURNITURE	0	0	0	0	0	0
100-563-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-563-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-563-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-563-722	LIGHT EQUIPMENT	7,000	0	0	0	0	0
100-563-723	MOTOR VEHICLES	0	0	0	0	0	0
100-563-724	HEAVY EQUIPMENT	0	37,498	0	0	0	0
100-563-725	OTHER EQUIPMENT	0	0	0	95,900	131,200	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		7,000	37,498	0	95,900	131,200	0
563-STREETS & GROUNDS		2,838,328	3,148,136	2,955,377	3,015,512	2,806,916	2,986,349

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
565-PARKS & RECREATION						
EMPLOYEE SERVICES						
100-565-111 REGULAR FULL TIME	416,423	586,443	691,566	691,566	650,000	716,783
100-565-114 OVERTIME	33,773	49,761	33,137	33,137	65,000	33,150
100-565-115 LONGEVITY PAY	912	1,104	1,248	1,248	1,488	2,256
100-565-116 REGULAR PART-TIME	0	0	0	0	0	0
100-565-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-565-118 INSURANCE ALLOWANCE	92	1,523	0	0	2,400	2,400
100-565-119 CERTIFICATION PAY	420	180	180	180	180	180
100-565-120 UNUM LIFE	1,027	1,042	1,379	1,379	1,379	1,650
100-565-121 FICA SOCIAL SECURITY	33,266	47,716	53,411	53,411	50,000	56,460
100-565-122 WORKERS COMPENSATION	10,845	12,621	11,470	11,470	12,000	8,189
100-565-123 STATE UNEMPLOYMENT TAXES	108	1,517	1,296	1,296	1,394	692
100-565-124 RETIREMENT-TMRS	58,785	84,362	96,706	96,706	86,000	107,378
100-565-126 HEALTH INSURANCE	56,794	68,804	99,583	99,583	80,000	94,050
100-565-127 DENTAL INSURANCE	1,914	2,610	3,161	3,161	3,161	2,255
100-565-128 LONG TERM DISABILITY	1,284	1,689	1,794	1,794	1,794	2,090
100-565-129 VISION INSURANCE	348	532	540	540	540	660
100-565-131 UNIFORMS (BUY)	3,655	4,166	6,729	6,729	6,729	8,142
100-565-132 UNIFORM RENTAL	516	0	2,413	2,413	2,413	0
100-565-141 WORKSHOP TRAINING	1,023	0	1,354	1,354	1,354	1,354
100-565-142 PROFESSIONAL CONFERENCES	2,210	2,115	1,752	1,970	1,970	2,285
100-565-143 MEMBERSHIPS AND DUES	942	1,000	1,207	1,207	1,207	1,207
100-565-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-565-146 TRAINING- TRANSPORTATION	25	4,166	225	225	225	225
100-565-147 TRAINING- LODGING	1,612	5,310	3,960	4,597	4,597	3,960
100-565-148 TRAINING- MEALS	517	938	939	2,939	3,050	939
EMPLOYEE SERVICES TOTAL	626,492	877,600	1,014,050	1,016,905	976,881	1,046,305
OPERATIONS						
100-565-211 GENERAL OFFICE SUPPLIES	2,526	2,504	1,714	1,714	1,714	1,714
100-565-215 POSTAGE	0	18	107	107	107	107
100-565-217 OFFICE SECURITY	2,749	3,085	3,401	3,401	3,401	4,366
100-565-222 STRIPING AND STREET SIGNS	6,615	4,849	6,427	6,427	6,427	6,427
100-565-225 SAND AND GRAVEL	4,197	6,178	12,855	12,855	12,855	12,855
100-565-226 MISC. HARDWARE	524	489	546	546	546	546
100-565-232 FOOD/MEALS	686	871	640	640	640	640
100-565-233 CITY SPONSORED EVENTS	11,411	13,163	12,148	12,148	12,148	38,591
100-565-234 PROGRAMMING	10,561	22,575	0	0	22,500	30,000
100-565-252 MEDICAL SUPPLIES	264	168	1,071	1,071	1,071	1,071
100-565-253 CHEMICALS	47,743	46,427	38,946	25,091	3,000	38,946
100-565-254 BOTANICAL/LANDSCAPE	9,596	8,114	14,559	22,059	25,000	14,559
100-565-255 RECREATIONAL/SPORTS EQUIP.	0	0	0	0	0	0
100-565-256 MINOR TOOLS/INSTRUMENTS	1,073	1,595	1,643	1,643	1,643	1,643
100-565-259 MISC. SUPPLIES	6,649	7,942	4,286	4,286	4,286	4,286
100-565-261 OFFICE FURNITURE	2,721	594	500	500	500	500
100-565-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-565-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-565-264 COMPUTER ACCESSORIES	658	0	0	0	0	0
100-565-267 COMPUTERS	1,493	2,399	3,000	3,000	3,579	3,200
100-565-268 APPLIANCES	914	0	0	0	0	0
100-565-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-565-271 GROUNDS KEEPING EQUIPMENT	12,462	(605)	536	4,536	3,000	5,000
100-565-277 SPORTS EQUIPMENT	7,435	12,127	19,312	24,312	24,312	11,972
100-565-279 OTHER OPERATIONAL EQUIPMENT	5,522	15,487	2,142	4,142	2,142	9,329
100-565-311 LONG TERM LEASE	1,224	1,224	1,471	1,471	1,471	1,471
100-565-313 SHORT TERM RENTAL	930	0	0	0	0	0
100-565-321 LIGHT & POWER	59,782	99,219	108,000	108,000	120,000	130,000
100-565-322 NATURAL GAS, PROPANE	2,144	2,423	2,400	2,400	2,400	2,400
100-565-323 TRUNK TELEPHONE SYSTEM	615	666	650	650	650	650
100-565-324 CELL PHONES	2,400	2,513	3,680	3,680	2,555	2,565
100-565-326 WIRELESS DATA SERVICES	418	494	912	912	500	730

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
100-565-349	MISC REPAIRS/MAINT	69,285	282,369	90,582	90,582	98,000	90,582
100-565-352	CLEANING SUPPLIES	12,272	16,164	12,480	12,480	15,000	12,480
100-565-412	LIGHT EQUIPMENT RENTAL	13,662	14,345	14,345	14,345	14,345	5,893
100-565-414	MOTOR VEHICLE RENTAL	31,877	41,714	37,895	37,895	37,895	15,932
100-565-419	REPLACEMENT FUND CONTRIBUTION	84,180	22,132	22,132	22,132	22,132	57,000
	OPERATIONS TOTAL	414,588	631,243	418,380	423,025	443,819	505,455
	<u>CONTRACT SERVICES</u>						
100-565-519	OTHER PROFESSIONAL SERVICES	0	36,083	0	0	150,847	0
100-565-523	OUTSIDE PRINTING	1,259	254	2,143	2,143	2,000	2,143
100-565-526	TESTING/CERT. PERMITS	0	1,308	11,075	11,075	2,000	2,575
100-565-528	ADVERTISING	350	0	0	0	340	0
100-565-532	SOFTWARE MAINT/LICENSING	9,326	8,309	6,500	6,500	8,500	8,297
100-565-539	OTHER CONTRACT SERVICES	168,326	221,661	189,167	181,667	189,167	268,483
	CONTRACT SERVICES TOTAL	179,260	267,616	208,885	201,385	352,854	281,498
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-565-711	OFFICE FURNITURE	0	0	0	0	0	0
100-565-719	OTHER CAPITAL OUTLAY	32,784	109,327	0	0	0	0
100-565-725	OTHER EQUIPMENT	0	15,082	0	0	0	0
100-565-728	TECHNOLOGY EQUIP & SOFTWARE	0	0	0	0	0	0
100-565-742	CONSTRUCTION	18,735	442,282	0	595,000	595,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	51,519	566,691	0	595,000	595,000	0
	565-PARKS & RECREATION	1,271,859	2,343,149	1,641,315	2,236,315	2,368,554	1,833,258

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
566-BUILDING MAINTENANCE						
<u>EMPLOYEE SERVICES</u>						
100-566-111	238,883	281,919	291,584	291,584	330,500	336,856
100-566-114	2,099	2,069	2,500	2,500	5,000	2,500
100-566-115	1,488	1,056	1,680	1,680	1,152	1,392
100-566-116	0	0	0	0	0	0
100-566-117	0	0	0	0	0	0
100-566-118	0	1,200	0	0	1,200	1,200
100-566-119	0	0	0	0	0	0
100-566-120	539	402	588	588	600	750
100-566-121	18,178	21,076	22,889	22,889	25,250	26,025
100-566-122	5,423	6,311	5,585	5,585	5,750	4,643
100-566-123	36	616	650	650	649	315
100-566-124	31,632	37,819	41,129	41,129	45,000	48,733
100-566-126	29,026	22,731	33,299	33,299	35,250	41,800
100-566-127	1,072	850	1,152	1,152	1,282	1,025
100-566-128	751	752	773	773	1,000	950
100-566-129	174	172	196	196	230	300
100-566-131	629	1,131	1,456	1,456	1,125	1,640
100-566-132	0	0	0	0	0	0
100-566-141	24	50	0	0	0	100
100-566-142	500	800	500	500	500	1,550
100-566-143	100	64	100	100	552	100
100-566-144	0	0	0	0	0	0
100-566-145	0	0	0	0	0	0
100-566-146	719	443	218	467	500	1,034
100-566-147	1,143	2,545	1,872	2,328	2,500	2,928
100-566-148	400	324	208	208	210	650
EMPLOYEE SERVICES TOTAL	332,816	382,330	406,379	407,084	458,250	474,491
<u>OPERATIONS</u>						
100-566-211	3,245	2,926	3,120	3,120	2,200	3,120
100-566-215	1	25	50	50	15	50
100-566-217	744	1,184	988	988	789	1,020
100-566-219	0	0	0	0	0	0
100-566-222	0	0	0	0	0	0
100-566-223	1,023	0	0	0	0	0
100-566-226	1,372	1,263	2,080	2,080	2,000	2,160
100-566-232	102	101	200	200	100	200
100-566-249	2,984	11,830	13,130	17,628	18,500	14,016
100-566-252	3,035	24,598	2,142	1,442	3,900	2,142
100-566-253	341	637	650	650	600	675
100-566-256	1,069	1,638	1,638	1,638	1,500	1,703
100-566-259	11,520	18,297	17,250	17,245	9,500	19,064
100-566-261	0	0	0	0	0	0
100-566-262	0	227	0	0	0	0
100-566-267	2,161	1,770	2,000	2,000	2,000	1,600
100-566-279	0	0	0	0	0	0
100-566-311	0	0	0	0	0	0
100-566-321	16,484	17,051	22,000	22,000	22,000	22,000
100-566-322	2,024	2,144	2,500	2,500	1,900	2,500
100-566-323	7,415	8,026	11,000	11,000	8,500	11,000
100-566-324	1,564	2,434	2,000	2,000	2,400	2,565
100-566-325	0	0	0	0	0	0
100-566-326	0	0	912	912	100	912
100-566-341	24,450	11,548	27,560	23,062	12,500	28,386
100-566-342	12,055	4,353	7,644	7,644	3,500	7,873
100-566-343	24,101	24,101	14,196	21,044	70,000	35,000
100-566-344	6,755	6,854	8,840	8,840	8,840	10,640
100-566-346	0	0	0	0	0	0
100-566-347	0	0	0	0	0	0
100-566-349	61,480	66,495	51,480	44,632	45,000	55,482

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
100-566-351	JANITORIAL SERVICES- CONTRACT	25,327	36,958	38,500	38,500	38,500	39,655
100-566-352	CLEANING SUPPLIES	12,325	13,748	11,960	11,960	11,000	12,438
100-566-353	CLEANING- PAPER PRODUCTS	0	0	0	0	0	0
100-566-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-566-412	LIGHT EQUIPMENT RENTAL	0	0	0	0	0	0
100-566-414	MOTOR VEHICLE RENTAL	9,108	11,212	10,448	10,448	10,448	10,913
100-566-419	REPLACEMENT FUND CONTRIBUTION	9,816	0	0	0	0	0
100-566-461	OFFICE EQUIPMENT RENTAL	2,009	2,679	2,700	2,700	2,394	2,700
100-566-462	OFFICE EQUIPMENT MAINT/REPAIR	106	0	0	0	50	0
	OPERATIONS TOTAL	242,615	272,100	254,988	254,283	278,236	287,814
	CONTRACT SERVICES						
100-566-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-566-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-566-526	TESTING/CERT. PERMITS	0	0	0	0	0	0
100-566-527	DELIVERY, COURIER SERVICE	0	0	0	0	0	0
100-566-528	ADVERTISING	186	0	200	200	0	200
100-566-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-566-539	OTHER CONTRACT SERVICES	21,686	20,651	25,339	25,339	22,500	29,469
	CONTRACT SERVICES TOTAL	21,872	20,651	25,539	25,539	22,500	29,669
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-566-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-566-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-566-719	OTHER CAPITAL OUTLAY	1,173	64,880	0	475,000	475,000	0
100-566-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-566-722	LIGHT EQUIPMENT	0	0	0	0	0	0
100-566-723	MOTOR VEHICLES	0	0	0	0	0	0
100-566-725	OTHER EQUIPMENT	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,173	64,880	0	475,000	475,000	0
	566-BUILDING MAINTENANCE	598,476	739,961	686,906	1,161,906	1,233,986	791,974

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
573-ENGINEERING						
<u>CONTRACT SERVICES</u>						
100-573-512 ENGINEERING SERVICES	1,114,593	1,560,342	900,000	1,050,000	1,050,000	0
100-573-519 OTHER PROFESSIONAL SERVICES	12,100	0	0	0	0	0
100-573-521 COUNTY RECORDING FEES	0	0	0	0	0	0
100-573-523 OUTSIDE PRINTING	0	0	0	0	0	0
100-573-526 TESTING/CERT. PERMITS	0	0	0	0	0	0
100-573-528 ADVERTISING	0	0	0	0	0	0
100-573-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
100-573-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-573-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-573-711 OFFICE FURNITURE	0	0	0	0	0	0
100-573-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-573-713 DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-573-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-573-722 LIGHT EQUIPMENT	0	0	0	0	0	0
100-573-724 HEAVY EQUIPMENT	0	0	0	0	0	0
100-573-725 OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
573-ENGINEERING	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
575-INFORMATION TECHNOLOGY						
<u>EMPLOYEE SERVICES</u>						
100-575-111 REGULAR FULL TIME	1,280	0	0	0	0	0
100-575-114 OVERTIME	12	0	0	0	0	0
100-575-115 LONGEVITY PAY	0	0	0	0	0	0
100-575-116 REGULAR PART-TIME	0	0	0	0	0	0
100-575-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-575-118 INSURANCE ALLOWANCE	46	0	0	0	0	0
100-575-119 CERTIFICATION PAY	0	0	0	0	0	0
100-575-120 UNUM LIFE	0	0	0	0	0	0
100-575-121 FICA SOCIAL SECURITY	102	0	0	0	0	0
100-575-122 WORKERS COMPENSATION	0	0	0	0	0	0
100-575-123 STATE UNEMPLOYMENT TAXES	1	0	0	0	0	0
100-575-124 RETIREMENT-TMRS	175	0	0	0	0	0
100-575-141 WORKSHOPS/TRAINING	0	0	0	0	0	0
100-575-142 PROFESSIONAL CONFERENCES	0	0	0	0	0	550
100-575-143 MEMBERSHIPS AND DUES	0	0	0	175	0	175
100-575-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-575-146 TRAINING- TRANSPORTATION	0	51	0	0	0	300
100-575-147 TRAINING- LODGING	0	0	0	0	0	750
100-575-148 TRAINING- MEALS	0	0	0	0	0	200
EMPLOYEE SERVICES TOTAL	1,616	51	0	175	0	1,975
<u>OPERATIONS</u>						
100-575-211 GENERAL OFFICE SUPPLIES	0	0	0	0	0	500
100-575-212 ENG. COPIER/PLOTTER	0	0	0	0	0	0
100-575-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-575-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-575-256 MINOR TOOLS/INSTRUMENTS	0	0	0	30	100	100
100-575-259 MISC. SUPPLIES	0	81	0	200	200	300
100-575-261 OFFICE FURNITURE	0	0	0	0	0	0
100-575-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-575-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-575-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-575-267 COMPUTERS	1,985	943	0	0	0	55,267
100-575-311 LONG TERM LEASE	0	0	0	0	0	0
100-575-312 ANNUAL LEASE	4,844	0	30,680	28,180	30,680	30,680
100-575-324 CELL PHONES	0	0	0	0	0	0
100-575-326 WIRELESS DATA SERVICES	0	0	0	0	0	480
100-575-349 MISC. REPAIRS & MAINTENANCE	0	2,087	5,000	4,595	4,770	4,400
100-575-462 OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL	6,829	3,111	35,680	33,005	35,750	91,727
<u>CONTRACT SERVICES</u>						
100-575-512 ENGINEERING SERVICES	0	0	0	0	0	0
100-575-528 ADVERTISING	0	0	0	0	0	0
100-575-532 SOFTWARE MAINT/LICENSE	12,201	43,469	16,327	14,427	16,327	21,217
100-575-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-575-539 OTHER CONTRACT SERVICES	206,552	199,950	204,929	209,329	205,000	266,020
CONTRACT SERVICES TOTAL	218,753	243,419	221,256	223,756	221,327	287,237
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-575-711 OFFICE FURNITURE	0	0	0	0	0	0
100-575-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-575-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-575-722 LIGHT EQUIPMENT	0	0	0	0	0	0
100-575-725 OTHER EQUIPMENT	0	15,684	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	15,684	0	0	0	0
575-INFORMATION TECHNOLOGY	227,198	262,266	256,936	256,936	257,077	380,939

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
592-NON-DEPARTMENTAL						
OPERATIONS						
100-592-217 OFFICE SECURITY	0	0	0	0	0	0
100-592-256 MINOR TOOLS/INSTRUMENTS	0	0	0	0	0	0
100-592-259 MISC. SUPPLIES COVID-19	0	0	0	0	0	0
100-592-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-592-267 COMPUTERS	0	0	0	0	0	0
100-592-279 WINTER STORM 2023	5,556,176	0	0	0	0	0
OPERATIONS TOTAL	5,556,176	0	0	0	0	0
CONTRACT SERVICES						
100-592-511 LEGAL SERVICES	0	0	0	0	0	0
100-592-512 ENGINEERING SERVICES	45,914	8,430	0	0	0	700,000
100-592-519 OTHER PROFESSIONAL SERVICES	125,410	119,487	125,000	350,000	375,000	170,000
100-592-521 BANK CHARGES	16,607	20,839	15,000	15,000	22,500	25,000
100-592-522 INSURANCE AND BONDS	75,121	89,782	92,000	92,000	110,000	125,000
100-592-528 ADVERTISING	0	0	0	0	0	0
100-592-531 TRASH COLLECTION SERVICE	0	0	0	0	0	2,000,000
100-592-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
100-592-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-592-537 BANK FEES	0	0	0	0	0	0
100-592-539 OTHER CONTRACT SERVICES	107,091	90,119	97,360	97,360	139,833	56,870
100-592-542 MISC EXPENSE	2,533	94	0	0	2,000	0
100-592-543 CREDIT CARD FEES	46,285	63,112	55,000	55,000	70,000	75,000
100-592-651 BAD DEBT	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	418,961	391,862	384,360	609,360	719,333	3,151,870
CAPITAL OUTLAY & CONTRIBUTIONS						
100-592-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-592-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-592-741 PURCHASE LAND	0	218,298	0	53,500	53,075	0
100-592-745 CONTRIBUTIONS BY DEVELOPERS	0	0	0	0	0	0
100-592-746 CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	0
100-592-812 PASS THROUGH- AGENCY	0	0	0	0	0	0
100-592-813 CONTRIBUTION TO CIVIC PROGRAMS	64,163	20,082	10,000	10,000	10,000	10,000
100-592-814 TRANSFER TO CIP	0	943,158	1,600,000	1,600,000	1,000,000	0
100-592-815 INTERFUND TRANSFERS OUT	290,408	428,684	2,350,000	2,350,000	1,400,000	5,969,285
100-592-816 SALES TAX REBATE	832,806	4,808,418	3,075,000	3,075,000	500,000	1,000,000
100-592-817 PROPERTY TAX REBATE	27,905	42,757	68,300	68,300	50,000	37,500
100-592-819 OTHER CONTRIBUTIONS	20,000	20,000	183,100	183,100	183,100	0
100-592-831 CONTINGENCY RESERVES	0	0	0	0	0	0
100-592-832 PAYMENT OF CLAIMS	0	0	0	0	500	0
100-592-833 PAYMENT OF REFUNDS	0	0	0	0	0	0
100-592-835 RESERVE FOR PERSONNEL	35,995	175,984	167,100	167,100	70,000	1,439,659
100-592-913 CAP.LEASE SHORT TERM-PRINCIPAL	76,784	81,966	0	0	0	0
100-592-914 CAP.LEASE SHORT TERM-INTEREST	14,632	12,150	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,362,693	6,751,496	7,453,500	7,507,000	3,266,675	8,456,444
592-NON-DEPARTMENTAL	7,337,830	7,143,359	7,837,860	8,116,360	3,986,008	11,608,314
GENERAL FUND TOTAL EXPENDITURES	28,712,368	31,887,201	32,070,459	33,934,647	29,171,063	36,337,342
REVENUES OVER/(UNDER) EXPENDITURES	7,620,329	5,453,874	(63,837)	(1,928,025)	(5,683,272)	(5,907,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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340 PUBLIC UTILITIES FUND

Beginning Fund Balance	5,650,062	7,178,978	8,917,744	8,917,744	8,917,744	9,070,576
Revenues	13,929,288	16,388,889	17,673,000	18,573,000	16,512,028	16,103,070
(less) Transfers In	(202,653)	(8,875)	0	0	0	0
Net Operating Revenues	13,726,635	16,380,014	17,673,000	18,573,000	16,512,028	16,103,070
Expenditures						
701-Utility Billing	563,964	636,814	767,911	767,911	789,676	724,174
706-Wastewater Treatment	1,237,371	1,744,924	2,250,484	2,236,831	1,626,866	2,066,619
708-Utility Maintenance	2,239,255	2,829,609	3,285,821	3,327,901	2,942,713	2,810,641
709-Non-Departmental	8,359,782	9,438,776	11,266,114	12,947,437	10,999,941	10,501,636
Total Expenditures	12,400,372	14,650,124	17,570,330	19,280,080	16,359,196	16,103,070
(less) Transfers Out	(1,600,000)	(1,660,000)	(2,150,000)	(2,150,000)	(1,600,000)	(1,688,844)
Net Operating Expenditures	10,800,372	12,990,124	15,420,330	17,130,080	14,759,196	14,414,226
Net Revenues Over/(Under) Net Expenditures	2,926,263	3,389,891	2,252,670	1,442,920	1,752,832	1,688,844
Ending Fund Balance	7,178,978	8,917,744	9,020,414	8,210,664	9,070,576	9,070,576
Fund Balance % of Net Expenditures	66.5%	68.7%	58.5%	47.9%	61.5%	62.9%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
340 PUBLIC UTILITIES FUND						
OPERATING REVENUES						
340-320-157 HAULED WASTE PERMIT	650	500	500	500	500	500
340-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
340-330-229 OTHER STATE GRANTS	0	0	0	0	0	0
340-330-230 CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-330-234 TEDC CONTRIBUTIONS	0	0	0	900,000	900,000	0
340-330-238 LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
340-340-271 WATER SERVICE CHARGES	6,814,530	9,384,401	8,700,000	8,700,000	8,050,000	8,350,000
340-340-272 CONNECT FEES	25,141	25,112	17,000	17,000	22,500	20,000
340-340-273 TRANSFER FEES	1,034	1,430	1,000	1,000	2,500	1,500
340-340-274 LATE PAYMENT FEE	211,687	231,349	185,000	185,000	210,000	200,000
340-340-275 SEWER SERVICE CHARGES	5,475,834	5,483,031	7,059,000	7,059,000	5,580,000	5,650,000
340-340-276 WHOLESALE WATER CHARGES	786,388	729,769	575,000	575,000	650,000	650,000
340-340-277 ADMIN FEE	24,011	31,937	22,000	22,000	50,000	25,000
340-340-279 BULK SEWER DISPOSAL FEE	17,350	4,295	40,000	40,000	10,000	10,000
340-340-280 MISC. WATER SERVICE FEES	12,827	17,106	12,000	12,000	4,000	4,000
340-340-289 CREDIT CARD PROCESSING FEE	105,789	114,474	105,000	105,000	110,000	105,000
340-420-321 WATER TAP FEES	534	15,840	15,000	15,000	3,000	15,000
340-420-322 SEWER TAP FEES	8,811	10,546	12,000	12,000	3,000	12,000
340-420-325 METER FEES	28,595	72,405	65,000	65,000	60,000	65,000
340-420-326 OTHER SPECIAL ASSESSMENTS	0	0	705,000	705,000	265,000	800,570
340-420-327 CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-420-329 PAYMENT OF CLAIMS	0	1,938	0	0	363,528	0
340-430-331 INTEREST INCOME	110,991	139,677	60,000	60,000	125,000	95,000
340-430-333 RENTAL INCOME (LEASES)	92,401	46,757	95,000	95,000	95,000	95,000
340-430-334 MISCELLANEOUS REVENUE	9,224	3,501	1,500	1,500	1,500	1,500
340-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
340-430-336 PARTICIPATION FEE	0	0	0	0	0	0
340-430-337 UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
340-440-330 TOWER LEASE REVENUE	(9,259)	57,540	0	0	0	0
340-440-331 INTEREST INCOME - TOWER LEASE	3,430	2,057	0	0	0	0
340-440-337 CONTRIBUTED CAPITAL	0	0	0	0	0	0
OPERATING REVENUES TOTAL	13,719,968	16,373,666	17,670,000	18,570,000	16,505,528	16,100,070
TRANSFERS						
340-450-365 TRANSFER FROM GENERAL FUND	202,653	8,875	0	0	0	0
TRANSFERS TOTAL	202,653	8,875	0	0	0	0
OTHER REVENUES						
340-460-372 PROCEEDS OF CERT. SALE	0	0	0	0	0	0
340-460-374 SALES OF SURPLUS PROPERTY	0	0	0	0	0	0
340-460-376 BULK WATER SALES	6,668	6,348	3,000	3,000	6,500	3,000
340-460-379 SALE OF MISC. ASSETS	0	0	0	0	0	0
340-470-389 CO BOND PROCEEDS	0	0	0	0	0	0
OTHER REVENUES TOTAL	6,668	6,348	3,000	3,000	6,500	3,000
TOTAL REVENUES	13,929,288	16,388,889	17,673,000	18,573,000	16,512,028	16,103,070
701-UTILITY BILLING						
EMPLOYEE SERVICES						
340-701-111 REGULAR FULL TIME	281,335	345,484	392,466	392,466	395,000	388,807
340-701-114 OVERTIME	5,466	6,118	4,500	4,500	9,000	4,500
340-701-115 LONGEVITY PAY	2,544	1,872	2,544	2,544	2,304	2,352
340-701-116 REGULAR PART-TIME	0	0	0	0	0	0
340-701-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
340-701-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
340-701-119 CERTIFICATION PAY	630	675	720	720	575	0
340-701-120 UNUM LIFE	684	626	750	750	700	1,050
340-701-121 FICA SOCIAL SECURITY	21,594	25,219	31,172	31,172	30,000	30,004

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
340-701-122	WORKERS COMPENSATION	3,620	3,955	3,500	3,500	3,500	2,597
340-701-123	STATE UNEMPLOYMENT TAXES	79	934	1,000	1,000	1,000	441
340-701-124	RETIREMENT-TMRS	43,248	45,578	56,426	56,426	52,000	56,184
340-701-126	HEALTH INSURANCE	54,265	60,489	63,605	63,605	70,500	73,150
340-701-127	DENTAL INSURANCE	1,678	1,981	2,020	2,020	1,855	1,435
340-701-128	LONG TERM DISABILITY	844	984	990	990	990	1,330
340-701-129	VISION INSURANCE	309	455	488	488	450	420
340-701-131	UNIFORMS (BUY)	1,253	1,008	2,000	2,000	2,000	2,000
340-701-132	UNIFORM RENTAL	0	0	0	0	0	0
340-701-141	WORKSHOP TRAINING	75	453	600	600	600	600
340-701-142	PROFESSIONAL CONFERENCES	0	0	0	0	0	0
340-701-143	MEMBERSHIPS AND DUES	0	0	0	0	0	0
340-701-144	SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
340-701-145	TUITION	0	0	0	0	0	0
340-701-146	TRAINING- TRANSPORTATION	0	0	250	250	250	250
340-701-147	TRAINING- LODGING	0	0	0	0	0	0
340-701-148	TRAINING- MEALS	0	106	75	75	75	76
	EMPLOYEE SERVICES TOTAL	417,624	495,938	563,106	563,106	570,799	565,196
	OPERATIONS						
340-701-211	GENERAL OFFICE SUPPLIES	3,910	3,361	3,330	3,330	3,330	3,330
340-701-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
340-701-214	COMPUTER SUPPLIES	2,239	953	2,185	2,185	2,185	2,185
340-701-215	POSTAGE	48,580	48,293	48,675	48,675	48,675	52,500
340-701-217	OFFICE SECURITY	0	0	0	0	0	0
340-701-226	MISC. HARDWARE	0	0	0	0	100	0
340-701-232	FOOD/MEALS	126	0	600	600	600	600
340-701-252	MEDICAL SUPPLIES	0	0	0	0	0	0
340-701-256	MINOR TOOLS/INSTRUMENTS	220	39	300	300	300	300
340-701-258	TREATED WATER	0	0	0	0	0	0
340-701-259	MISC. SUPPLIES	641	1,114	1,550	1,550	1,550	1,550
340-701-261	OFFICE FURNITURE	1,555	0	400	400	400	400
340-701-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
340-701-267	COMPUTERS	1,045	4,668	14,300	14,300	14,300	0
340-701-269	OTHER OFFICE EQUIPMENT	1,485	880	200	200	200	200
340-701-321	LIGHT & POWER	0	0	0	0	0	0
340-701-322	NATURAL GAS, PROPANE	0	0	0	0	0	0
340-701-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
340-701-324	CELL PHONES	1,304	1,508	1,800	1,800	1,500	1,545
340-701-325	PAGERS	0	0	0	0	0	0
340-701-326	WIRELESS DATA SERVICES	558	462	912	912	500	550
340-701-349	MISC. REPAIRS/MAINT	420	0	500	500	0	500
340-701-352	CLEANING SUPPLIES	0	0	0	0	0	0
340-701-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-701-414	MOTOR VEHICLE RENTAL	9,108	11,212	10,448	10,448	10,448	10,913
340-701-419	REPLACEMENT FUND CONTRIBUTION	0	0	42,500	42,500	42,500	0
340-701-421	FUEL, OIL, AND LUBRICANTS	0	0	0	0	0	0
340-701-462	OFFICE EQUIPMENT MAINT/REPAIR	1,109	0	780	780	357	780
	OPERATIONS TOTAL	72,301	72,489	128,480	128,480	126,945	75,353
	CONTRACT SERVICES						
340-701-512	ENGINEERING SERVICES	0	0	0	0	0	0
340-701-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-701-523	OUTSIDE PRINTING	534	362	625	625	625	625
340-701-526	TESTING/CERT. PERMITS	0	0	0	0	307	0
340-701-528	ADVERTISING	0	0	0	0	0	0
340-701-532	SOFTWARE MAINT/LICENSING	33,022	31,849	35,200	35,200	41,000	42,500
340-701-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
340-701-537	BANK FEES	0	0	0	0	0	0
340-701-539	OTHER CONTRACT SERVICES	40,483	36,176	40,500	40,500	50,000	40,500
340-701-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	74,039	68,387	76,325	76,325	91,932	83,625

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
340-701-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
340-701-723 MOTOR VEHICLES	0	0	0	0	0	0
340-701-725 OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
701-UTILITY BILLING	563,964	636,814	767,911	767,911	789,676	724,174
706-WASTEWATER TREATMENT						
<u>EMPLOYEE SERVICES</u>						
340-706-111 REGULAR FULL TIME	268,257	328,510	382,256	382,256	380,000	404,040
340-706-114 OVERTIME	51,438	61,609	40,000	40,000	70,000	40,000
340-706-115 LONGEVITY PAY	576	864	820	820	624	1,200
340-706-116 REGULAR PART-TIME	0	0	0	0	0	0
340-706-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
340-706-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
340-706-119 CERTIFICATION PAY	230	540	0	0	2,500	3,660
340-706-120 UNUM LIFE	700	595	740	740	660	900
340-706-121 FICA SOCIAL SECURITY	24,212	29,399	33,600	33,600	30,000	31,350
340-706-122 WORKERS COMPENSATION	4,203	3,955	3,500	3,500	4,000	8,262
340-706-123 STATE UNEMPLOYMENT TAXES	45	702	810	810	810	378
340-706-124 RETIREMENT-TMRS	47,829	50,059	60,820	60,820	50,500	58,704
340-706-126 HEALTH INSURANCE	37,859	40,517	52,415	52,415	53,000	62,700
340-706-127 DENTAL INSURANCE	1,399	1,559	1,450	1,450	1,200	1,230
340-706-128 LONG TERM DISABILITY	810	985	890	890	1,000	1,140
340-706-129 VISION INSURANCE	218	316	400	400	250	360
340-706-131 UNIFORMS (BUY)	2,015	2,424	1,928	3,428	3,428	2,200
340-706-132 UNIFORM RENTAL	0	0	0	0	0	0
340-706-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
340-706-141 WORKSHOP TRAINING	4,666	3,050	4,500	4,500	4,500	4,500
340-706-143 MEMBERSHIPS AND DUES	0	0	375	375	300	375
340-706-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
340-706-145 TUITION	0	0	0	0	0	0
340-706-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
340-706-147 TRAINING- LODGING	0	0	4,000	3,500	3,500	3,500
340-706-148 TRAINING- MEALS	0	0	1,680	1,530	1,530	1,530
EMPLOYEE SERVICES TOTAL	444,456	525,085	590,184	591,034	607,802	626,029
<u>OPERATIONS</u>						
340-706-211 GENERAL OFFICE SUPPLIES	427	204	624	624	625	624
340-706-214 COMPUTER SUPPLIES	0	910	0	0	0	0
340-706-215 POSTAGE	0	0	500	500	500	500
340-706-217 OFFICE SECURITY	0	0	0	6,500	0	0
340-706-223 BUILDING MATERIALS	0	0	0	0	0	0
340-706-226 MISC. HARDWARE	789	978	1,071	1,071	1,000	1,070
340-706-227 ELECTRICAL, PLUMBING SUPPLIES	1,280	3,846	5,356	5,356	5,350	5,356
340-706-228 MACHINE FABRICATED PARTS	684	134	857	857	850	857
340-706-232 FOOD/MEALS	0	0	0	0	0	0
340-706-251 LABORATORY SUPPLIES	14,180	19,593	18,720	39,320	39,320	39,320
340-706-252 MEDICAL SUPPLIES	0	0	214	214	200	214
340-706-253 CHEMICALS	21,150	34,705	252,000	252,000	75,000	200,000
340-706-254 BOTANICAL/LANDSCAPE	221	554	535	535	535	535
340-706-256 MINOR TOOLS/INSTRUMENTS	1,402	2,337	1,560	1,560	1,560	1,560
340-706-261 OFFICE FURNITURE	940	400	400	550	550	550
340-706-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-706-265 INSTRUMENTS/APPARATUS	0	0	0	0	0	0
340-706-267 COMPUTERS	2,459	4,627	1,200	1,200	1,325	2,000
340-706-271 GROUNDS KEEPING EQUIPMENT	0	0	0	0	0	0
340-706-321 LIGHT & POWER	181,755	241,910	400,000	400,000	250,000	325,000
340-706-323 TRUNK TELEPHONE SYSTEM	1,085	1,179	1,200	1,200	1,200	1,200
340-706-324 CELL PHONES	1,448	1,524	1,600	1,600	1,500	1,545

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
340-706-325	PAGERS	0	0	0	0	0	0
340-706-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
340-706-342	ELECTRICAL REPAIRS	6,699	3,546	4,285	4,285	4,285	4,285
340-706-343	HEATING/COOLING REPAIRS	0	129	1,071	1,071	1,000	1,071
340-706-344	PLUMBING REPAIRS	359	200	364	364	350	364
340-706-346	CONCRETE MASONARY	0	0	0	0	0	0
340-706-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
340-706-349	MISC. REPAIRS/MAINT	23,455	143,556	23,712	23,712	20,000	30,000
340-706-352	CLEANING SUPPLIES	0	222	268	268	250	268
340-706-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-706-412	LIGHT EQUIPMENT RENTAL	3,551	3,728	3,728	3,728	3,728	2,401
340-706-414	MOTOR VEHICLE RENTAL	11,204	14,055	11,764	11,764	11,764	8,294
340-706-415	TRUCKS,HEAVY EQUIP RENTAL	12,569	15,852	15,852	15,852	15,852	11,131
340-706-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0	0
340-706-419	REPLACEMENT FUND CONTRIBUTION	0	0	181,750	181,750	181,750	0
340-706-421	FUEL, OIL AND LUBRICANTS	0	0	0	0	0	0
340-706-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-432	MACHINE TOOLS MAINT/REPAIR	529	1,654	3,120	2,120	2,120	3,120
340-706-433	LIGHT EQUIPMENT MAINT & REPAIR	0	0	0	0	0	0
340-706-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0	0
340-706-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-437	PUMPS, MAINTENANCE/REPAIR	9,573	222,067	30,412	30,412	30,000	175,000
340-706-438	ELECTRIC MOTOR MAINT/REPAIR	0	264	16,068	16,068	15,000	16,068
340-706-439	OTHER EQUIPMENT MAINT/REPAIR	11,879	63,611	6,427	6,427	6,000	6,427
340-706-445	FUEL,OIL & LUBRICANTS	4,010	61	4,142	8,642	10,000	21,600
340-706-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL		311,647	781,846	988,800	1,019,550	681,614	860,840
<u>CONTRACT SERVICES</u>							
340-706-512	ENGINEERING SERVICES	0	40,399	0	0	1,700	0
340-706-514	MEDICAL SERVICES	0	0	0	0	0	0
340-706-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-706-523	OUTSIDE PRINTING	48	0	750	750	750	750
340-706-525	LANDFILL FEES	46,953	55,781	542,880	331,540	60,000	400,000
340-706-526	TESTING/CERT. PERMITS	45,933	54,877	64,229	74,229	65,000	75,500
340-706-528	ADVERTISING	144	934	0	0	0	0
340-706-532	SOFTWARE MAINT/LICENSING	2,905	1,864	25,500	25,500	25,000	25,500
340-706-535	COMPUTER MAINT/SERVICE	0	0	0	0	0	0
340-706-539	OTHER CONTRACT SERVICES	30,225	112,000	38,141	194,228	150,000	78,000
340-706-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		126,209	265,854	671,500	626,247	302,450	579,750
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
340-706-711	OFFICE FURNITURE	0	0	0	0	0	0
340-706-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-706-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
340-706-717	INSTRUMENTS/APPARATUS	0	0	0	0	0	0
340-706-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
340-706-722	LIGHT EQUIPMENT	0	0	0	0	0	0
340-706-723	MOTOR VEHICLES	0	0	0	0	0	0
340-706-724	HEAVY EQUIPMENT	0	0	0	0	0	0
340-706-725	OTHER EQUIPMENT	0	0	0	0	0	0
340-706-742	CONSTRUCTION	355,059	172,139	0	0	35,000	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		355,059	172,139	0	0	35,000	0
706-WASTEWATER TREATMENT		1,237,371	1,744,924	2,250,484	2,236,831	1,626,866	2,066,619

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
708-UTILITY MAINTENANCE						
EMPLOYEE SERVICES						
340-708-111 REGULAR FULL TIME	673,182	801,040	1,122,013	1,122,013	872,500	982,842
340-708-114 OVERTIME	223,783	233,818	220,000	220,000	240,000	220,000
340-708-115 LONGEVITY PAY	3,408	2,064	2,400	2,400	2,400	3,648
340-708-116 REGULAR PART-TIME	0	0	0	0	0	0
340-708-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
340-708-118 INSURANCE ALLOWANCE	0	0	0	0	3,500	3,600
340-708-119 CERTIFICATION PAY	1,290	1,505	1,500	1,500	4,000	3,180
340-708-120 UNUM LIFE	1,812	1,460	2,020	2,020	1,600	2,700
340-708-121 FICA SOCIAL SECURITY	68,433	78,254	97,961	97,961	67,000	76,192
340-708-122 WORKERS COMPENSATION	22,369	22,598	20,000	20,000	20,000	18,985
340-708-123 STATE UNEMPLOYMENT TAXES	158	2,150	2,430	2,430	1,985	1,134
340-708-124 RETIREMENT-TMRS	137,247	132,717	177,321	177,321	116,000	142,673
340-708-126 HEALTH INSURANCE	101,919	98,519	172,113	172,113	105,500	156,750
340-708-127 DENTAL INSURANCE	3,578	3,921	5,725	5,725	4,086	3,690
340-708-128 LONG TERM DISABILITY	1,997	2,419	2,931	2,931	2,700	3,420
340-708-129 VISION INSURANCE	582	866	1,332	1,332	900	1,080
340-708-131 UNIFORMS (BUY)	5,679	4,822	4,933	4,933	5,000	4,933
340-708-132 UNIFORM RENTAL	9,125	12,786	10,000	14,750	10,000	13,260
340-708-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
340-708-141 WORKSHOP TRAINING	5,019	3,245	4,950	12,950	12,950	13,850
340-708-142 PROFESSIONAL CONFERENCES	0	0	0	0	0	0
340-708-143 MEMBERSHIPS AND DUES	221	300	825	825	825	825
340-708-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	500	0
340-708-145 TUITION	0	0	0	0	0	0
340-708-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
340-708-147 TRAINING- LODGING	0	0	4,400	4,400	4,400	4,400
340-708-148 TRAINING- MEALS	0	48	1,848	1,848	1,848	1,848
EMPLOYEE SERVICES TOTAL	1,259,802	1,402,531	1,854,702	1,867,452	1,477,694	1,659,010
OPERATIONS						
340-708-211 GENERAL OFFICE SUPPLIES	1,137	2,303	2,288	2,288	2,300	2,288
340-708-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
340-708-214 COMPUTER SUPPLIES	181	122	1,445	945	1,445	1,445
340-708-215 POSTAGE	204	74	1,040	1,040	1,040	1,040
340-708-217 OFFICE SECURITY	1,219	3,334	1,182	1,182	1,200	840
340-708-221 STREET REPAIR MATERIALS	32,688	61,552	50,000	50,000	50,000	50,000
340-708-222 STRIPING AND STREET SIGNS	0	0	0	0	0	0
340-708-223 BUILDING MATERIALS	625	736	2,142	2,142	2,140	2,142
340-708-224 CLAMPS	26,329	18,442	18,720	22,520	21,000	58,720
340-708-225 SAND AND GRAVEL	26,243	32,780	26,780	26,780	26,780	26,780
340-708-226 MISC. HARDWARE	60,641	67,910	64,272	74,272	64,000	64,272
340-708-227 ELECTRICAL, PLUMBING SUPPLIES	0	306	428	428	500	428
340-708-228 MACHINE FABRICATED PARTS	142	0	375	375	350	375
340-708-232 FOOD/MEALS	992	346	535	535	535	535
340-708-236 MISC OCCASIONS	0	0	0	0	0	0
340-708-252 MEDICAL SUPPLIES	593	809	749	749	750	749
340-708-253 CHEMICALS	17,504	27,180	53,144	53,144	53,000	53,144
340-708-254 BOTANICAL/LANDSCAPE	336	36	535	535	535	535
340-708-256 MINOR TOOLS/INSTRUMENTS	2,166	1,592	2,875	2,875	2,875	2,875
340-708-259 MISC. SUPPLIES	0	0	0	0	0	0
340-708-261 OFFICE FURNITURE	0	0	0	0	0	0
340-708-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-708-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
340-708-265 INSTRUMENTS/APPARATUS	0	0	1,338	16,338	16,500	1,338
340-708-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
340-708-267 COMPUTERS	2,117	0	0	6,300	2,500	0
340-708-268 APPLIANCES	0	0	0	0	0	0
340-708-273 FIRE HYDRANTS	7,000	12,833	14,136	30,166	30,000	56,136
340-708-274 WATER VALVES	1,906	263	11,247	11,247	11,250	11,247
340-708-275 WATER METERS	181,373	162,595	200,000	200,000	200,000	175,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
340-708-279	OTHER OPERATIONAL EQUIPMENT	119,379	1,483	3,963	3,963	4,000	3,963
340-708-321	LIGHT & POWER	65,088	104,519	115,000	115,000	125,000	145,000
340-708-322	NATURAL GAS, PROPANE	2,137	0	3,800	0	0	1,000
340-708-323	TRUNK TELEPHONE SYSTEM	2,896	3,098	3,000	3,000	3,000	3,000
340-708-324	CELL PHONES	4,169	4,215	5,000	5,000	4,200	4,615
340-708-325	PAGERS	0	0	0	0	0	0
340-708-326	WIRELESS DATA SERVICES	671	732	912	912	900	1,380
340-708-341	ROOFING REPAIRS	0	0	0	0	0	0
340-708-342	ELECTRICAL REPAIRS	1,795	835	1,606	1,606	1,600	1,605
340-708-343	HEATING/COOLING REPAIRS	300	0	1,071	1,071	1,071	1,070
340-708-344	PLUMBING REPAIRS	0	0	535	535	535	535
340-708-346	CONCRETE MASONARY	0	0	0	0	0	0
340-708-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
340-708-349	MISC. REPAIRS/MAINT	915	645	1,071	1,071	1,000	1,071
340-708-352	CLEANING SUPPLIES	573	266	535	535	535	535
340-708-372	ELECTRICAL, PLBG & PAINT	0	0	0	0	0	0
340-708-374	STRUCT. REPAIRS TO BLDG.	0	0	0	0	0	0
340-708-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-708-412	LIGHT EQUIPMENT RENTAL	4,374	4,592	4,592	4,592	5,000	5,238
340-708-414	MOTOR VEHICLE RENTAL	59,747	119,885	130,617	130,617	130,617	53,691
340-708-415	TRUCKS, HEAVY EQUIP RENTAL	81,607	92,767	92,767	92,767	92,767	72,024
340-708-416	LIGHT EQUIP RENTAL-EXTERNAL	4,591	1,539	20,800	20,800	20,800	20,800
340-708-418	TRUCKS, HEAVY EQUIP RENTAL-EXT	0	0	0	0	1,500	0
340-708-419	REPLACEMENT FUND CONTRIBUTION	106,156	88,844	286,594	286,594	286,594	25,782
340-708-421	FUEL, OIL AND LUBRICANTS	708	0	321	321	0	321
340-708-432	MACHINE TOOLS MAINT/REPAIR	0	0	0	0	0	0
340-708-433	LIGHT EQUIPMENT MAINT & REPAIR	260	0	1,071	1,071	1,000	1,071
340-708-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0	0
340-708-436	OTHER EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
340-708-437	PUMPS, MAINTENANCE/REPAIR	4,759	7,901	20,092	10,092	20,000	40,000
340-708-438	ELECTRIC MOTOR MAINT/REPAIR	548	1,999	2,600	2,600	2,500	5,200
340-708-439	OTHER EQUIPMENT MAINT/REPAIR	1,856	821	2,080	2,080	2,000	2,080
340-708-462	OTHER EQUIPMENT MAINT/REPAIR	3,147	3,134	3,328	3,328	3,300	3,328
OPERATIONS TOTAL		829,073	830,487	1,154,586	1,191,416	1,196,619	903,198
CONTRACT SERVICES							
340-708-512	ENGINEERING SERVICES	0	0	0	0	0	0
340-708-514	MEDICAL SERVICES	0	0	0	0	0	0
340-708-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-708-523	OUTSIDE PRINTING	190	0	1,071	1,571	1,000	1,571
340-708-526	TESTING/CERT. PERMITS	35,917	38,206	43,062	43,062	43,000	43,062
340-708-532	SOFTWARE MAINT/LICENSING	6,895	7,655	10,000	10,000	10,000	10,000
340-708-535	COMPUTER MAINT/SERVICE	0	0	0	0	0	0
340-708-539	OTHER CONTRACT SERVICES	100,054	550,731	222,400	214,400	214,400	193,800
340-708-601	DEPRECIATION- FIXED ASSETS	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		143,056	596,591	276,533	269,033	268,400	248,433
CAPITAL OUTLAY & CONTRIBUTIONS							
340-708-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-708-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
340-708-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
340-708-722	LIGHT EQUIPMENT	0	0	0	0	0	0
340-708-723	MOTOR VEHICLES	0	0	0	0	0	0
340-708-724	HEAVY EQUIPMENT	0	0	0	0	0	0
340-708-725	OTHER EQUIPMENT	7,325	0	0	0	0	0
340-708-732	WATER MAINS/SEWER LINES	0	0	0	0	0	0
340-708-734	FIRE HYDRANTS	0	0	0	0	0	0
340-708-735	WATER METERS	0	0	0	0	0	0
340-708-736	VALVES, CLAMPS, DRESSERS, ETC.	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		7,325	0	0	0	0	0
708-UTILITY MAINTENANCE		2,239,255	2,829,609	3,285,821	3,327,901	2,942,713	2,810,641

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
709-NON-DEPARTMENTAL						
<u>OPERATIONS</u>						
340-709-258 TREATED WATER	2,827,893	3,178,863	3,040,000	3,800,000	3,800,000	3,800,000
340-709-312 ANNUAL LEASE	0	0	0	0	0	0
340-709-321 LIGHT & POWER	0	0	0	0	0	0
340-709-322 NATURAL GAS, PROPANE	0	0	0	0	0	0
340-709-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
OPERATIONS TOTAL	2,827,893	3,178,863	3,040,000	3,800,000	3,800,000	3,800,000
<u>CONTRACT SERVICES</u>						
340-709-511 LEGAL SERVICES	8,800	34,266	5,000	18,653	20,000	5,000
340-709-512 ENGINEERING SERVICES	297,451	670,868	300,000	1,200,000	1,200,000	300,000
340-709-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	3,875	0
340-709-521 COUNTY RECORDING FEES	0	0	0	0	0	0
340-709-522 INSURANCE AND BONDS	41,179	50,175	46,000	46,000	53,500	60,000
340-709-523 OUTSIDE PRINTING	0	0	0	0	0	0
340-709-528 ADVERTISING	0	142	0	0	0	0
340-709-532 SOFTWARE MAINT/LICENSE	0	0	0	0	0	0
340-709-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
340-709-537 BANK FEES	0	0	1,200	1,200	0	0
340-709-539 OTHER CONTRACT SERVICES	23,213	1,222	20,000	20,000	200	20,000
340-709-542 MISC EXPENSE	247	(291)	0	0	250	0
340-709-543 CREDIT CARD FEES	141,939	177,214	150,000	150,000	205,000	212,005
340-709-601 DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
340-709-651 BAD DEBT	52,986	(8,500)	20,000	20,000	60,000	20,000
CONTRACT SERVICES TOTAL	565,816	925,095	542,200	1,455,853	1,542,825	617,005
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
340-709-719 OTHER CAPITAL OUTLAY	0	0	1,000,000	1,000,000	0	0
340-709-725 OTHER EQUIPMENT	0	0	0	0	0	0
340-709-741 PURCHASE LAND	0	0	0	45,000	60,000	0
340-709-743 PAYMENT OF EASEMENTS	0	0	0	0	0	0
340-709-814 TRANSFER TO CIP	0	0	550,000	550,000	0	0
340-709-815 INTERFUND TRANSFERS OUT	1,600,000	1,660,000	1,600,000	1,600,000	1,600,000	1,688,844
340-709-821 FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
340-709-831 CONTINGENCY RESERVES	0	0	0	0	0	0
340-709-832 PAYMENT OF CLAIMS	4,250	1,470	0	0	500	0
340-709-833 PAYMENT OF REFUNDS	0	0	0	0	0	0
340-709-835 RESERVE FOR PERSONNEL	0	0	39,000	39,000	0	73,200
340-709-836 RESERVE FOR WORKING CAPITAL	0	0	400,000	362,670	51,702	0
340-709-837 RESERVE FOR RATE STABILIZATION	0	0	150,000	150,000	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,604,250	1,661,470	3,739,000	3,746,670	1,712,202	1,762,044
<u>TRANSFERS</u>						
340-709-902 INTEREST EXPENSE	(46,744)	62,946	0	0	0	0
340-709-912 INTEREST (SHORT TERM)	0	0	0	0	0	0
340-709-913 CAPITAL LEASE SHORT TERM	0	0	0	0	0	0
340-709-921 TRANSFER TO I&S PRINCIPAL	2,090,000	2,350,000	2,495,000	2,495,000	2,495,000	2,810,000
340-709-922 TRANSFER TO I&S INTEREST	1,271,891	1,048,361	1,449,914	1,449,914	1,449,914	1,512,587
340-709-925 WTTB	0	0	0	0	0	0
340-709-950 BOND DISCOUNT AMORTIZATION	0	0	0	0	0	0
340-709-951 BOND ISSUE COST AMORTIZATION	0	0	0	0	0	0
340-709-952 DEFERRED REFUNDING AMORTIZATION	46,676	46,676	0	0	0	0
340-709-955 BOND ISSUANCE COSTS	0	165,365	0	0	0	0
TRANSFERS TOTAL	3,361,823	3,673,348	3,944,914	3,944,914	3,944,914	4,322,587
709-NON-DEPARTMENTAL	8,359,782	9,438,776	11,266,114	12,947,437	10,999,941	10,501,636
PUBLIC UTILITY FUND TOTAL EXPENDITURES	12,400,372	14,650,124	17,570,330	19,280,080	16,359,196	16,103,070
REVENUES OVER/(UNDER) EXPENDITURES	1,528,916	1,738,766	102,670	(707,080)	152,832	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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350 AIRPORT FUND

Beginning Fund Balance	702,393	514,405	451,076	451,076	451,076	130,520
Revenues	528,398	601,294	687,100	1,162,100	1,150,053	699,400
(less) Transfers In	<u>0</u>	<u>(62,125)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	528,398	539,169	687,100	1,162,100	1,150,053	699,400
Expenditures						
732-Airport Operations	<u>716,386</u>	<u>664,624</u>	<u>673,704</u>	<u>1,578,704</u>	<u>1,470,609</u>	<u>652,487</u>
Total Expenditures	716,386	664,624	673,704	1,578,704	1,470,609	652,487
(less) Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net Operating Expenditures	701,386	649,624	658,704	1,563,704	1,455,609	637,487
Net Revenues Over/(Under) Net Expenditures	(172,988)	(110,454)	28,396	(401,604)	(305,556)	61,913
Ending Fund Balance	514,405	451,076	464,472	34,472	130,520	177,433
Fund Balance % of Net Expenditures	73.3%	69.4%	70.5%	2.2%	9.0%	27.8%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
350 AIRPORT FUND						
OPERATING REVENUES						
350-320-165 EMERGENCY TEMPORARY PERMIT	0	0	0	0	0	0
350-330-229 OTHER STATE GRANTS	24,261	41,021	30,000	30,000	20,000	30,000
350-330-234 INTERGOVERNMENTAL REVENUE	0	0	0	475,000	600,000	0
350-330-239 OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
350-340-281 T-HANGER RENT	286,950	327,205	325,100	325,100	320,000	325,000
350-340-282 FACILITY LEASE	8,806	0	26,000	26,000	23,400	23,400
350-340-283 GROUND LEASES	0	0	0	0	0	0
350-340-284 SALE OF AV GAS	129,913	102,014	250,000	250,000	125,000	250,000
350-340-285 SALE OF JET A FUEL	33,191	0	50,000	50,000	5,000	50,000
350-340-374 LATE PAYMENT FEES	1,493	1,391	1,000	1,000	1,000	1,000
350-420-329 PAYMENT OF CLAIMS	0	0	0	0	25,653	0
350-430-331 INTEREST INCOME	43,784	43,548	5,000	5,000	30,000	20,000
350-430-334 MISCELLANEOUS REVENUE	0	0	0	0	0	0
350-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
350-440-330 GRIZZLY LEASE REVENUE	0	22,016	0	0	0	0
350-440-331 INTEREST INCOME-GRIZZLY LEASE	0	1,974	0	0	0	0
350-440-356 SALES AND OTHER FUND RAISERS	0	0	0	0	0	0
350-440-357 CONTRIBUTED CAPITAL	0	0	0	0	0	0
OPERATING REVENUES TOTAL	528,398	539,169	687,100	1,162,100	1,150,053	699,400
TRANSFERS						
350-450-365 TRANSFER FROM GENERAL FUND	0	62,125	0	0	0	0
350-450-370 INTERFUND TRANSFER IN	0	0	0	0	0	0
TRANSFERS TOTAL	0	62,125	0	0	0	0
TOTAL REVENUES	528,398	601,294	687,100	1,162,100	1,150,053	699,400
732-AIRPORT OPERATIONS						
EMPLOYEE SERVICES						
350-732-111 REGULAR FULL TIME	75,986	72,849	111,678	111,678	125,000	122,845
350-732-114 OVERTIME	8,658	7,345	5,000	5,000	5,000	5,000
350-732-115 LONGEVITY PAY	48	0	96	96	96	192
350-732-116 REGULAR PART-TIME	16,228	0	0	0	0	0
350-732-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
350-732-118 INSURANCE ALLOWANCE	923	2,400	1,200	1,200	1,200	2,400
350-732-119 CERTIFICATION PAY	0	0	0	0	0	0
350-732-120 UNUM LIFE	198	203	341	341	240	300
350-732-121 FICA SOCIAL SECURITY	7,793	9,051	7,647	7,647	9,425	9,619
350-732-122 WORKERS COMPENSATION	339	395	350	350	350	2,062
350-732-123 STATE UNEMPLOYMENT TAXES	35	239	927	927	300	126
350-732-124 RETIREMENT-TMRS	14,316	30,690	14,307	14,307	16,500	18,012
350-732-126 HEALTH INSURANCE	3,155	0	17,560	17,560	0	0
350-732-127 DENTAL INSURANCE	117	0	568	568	0	410
350-732-128 LONG TERM DISABILITY	228	336	470	470	360	380
350-732-129 VISION INSURANCE	16	115	97	97	140	120
350-732-131 UNIFORMS (BUY)	606	1,432	633	883	680	633
350-732-142 PROFESSIONAL CONFERENCES	350	350	364	864	450	364
350-732-143 Memberships and Dues	0	0	0	0	100	0
350-732-144 SUBSCRIPTIONS AND BOOKS	164	203	288	288	300	288
350-732-146 TRAINING- TRANSPORTATION	258	276	296	296	300	296
350-732-147 TRAINING- LODGING	396	396	412	642	400	500
350-732-148 TRAINING- MEALS	112	58	156	156	150	156
EMPLOYEE SERVICES TOTAL	129,925	126,337	162,390	163,370	160,991	163,703
OPERATIONS						
350-732-211 GENERAL OFFICE SUPPLIES	3,165	4,042	750	2,750	2,000	750
350-732-214 COMPUTER SUPPLIES	45	300	321	321	300	321
350-732-215 POSTAGE	0	0	54	54	0	54

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
350-732-217	OFFICE SECURITY	3,594	1,312	4,253	4,253	2,500	4,253
350-732-226	MISC. HARDWARE	0	0	0	0	0	0
350-732-232	FOOD/MEALS	0	821	721	721	800	721
350-732-233	CITY SPONSORED EVENTS	428	0	200	200	200	200
350-732-252	MEDICAL SUPPLIES	0	0	0	0	0	0
350-732-256	MINOR TOOLS/INSTRUMENTS	1,377	474	214	214	200	214
350-732-259	MISC SUPPLIES	0	573	0	0	500	0
350-732-261	OFFICE FURNITURE	0	0	0	0	0	0
350-732-264	COMPUTER ACCESSORIES	0	0	161	161	160	161
350-732-267	COMPUTERS	0	0	0	0	0	2,800
350-732-269	OTHER OFFICE EQUIPMENT	0	550	0	0	0	0
350-732-271	GROUNDS KEEPING EQUIPMENT	0	0	0	0	0	0
350-732-321	LIGHT & POWER	10,809	9,222	13,800	13,800	10,000	13,800
350-732-323	TRUNK TELEPHONE SYSTEM	1,675	1,815	1,600	1,600	1,600	1,600
350-732-324	CELL PHONES	387	1,040	600	600	1,200	1,030
350-732-325	PAGERS	0	0	0	0	0	0
350-732-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
350-732-341	ROOFING REPAIRS	0	0	0	0	0	0
350-732-342	ELECTRICAL REPAIRS	0	0	0	0	0	0
350-732-343	HEATING/COOLING REPAIRS	0	0	0	0	0	0
350-732-344	PLUMBING REPAIRS	0	0	0	0	0	0
350-732-345	CARPENTRY/PAINTING	0	0	0	0	0	0
350-732-346	CONCRETE MASONARY	0	0	0	0	0	0
350-732-349	MISC. REPAIRS/MAINT	88,031	39,648	16,640	16,640	15,000	16,640
350-732-352	CLEANING SUPPLIES	169	487	357	357	0	357
350-732-353	CLEANING- PAPER PRODUCTS	152	15	107	107	0	107
350-732-414	MOTOR VEHICLE RENTAL	19,908	46,612	13,448	13,448	15,500	5,458
350-732-419	REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
350-732-421	OIL, FUEL AND LUBRICANTS	0	0	0	0	0	0
350-732-422	AV GAS FUEL PURCHASES	109,529	92,188	260,000	257,020	135,000	240,000
350-732-423	JET A FUEL PURCHASES	21,785	0	52,000	52,000	60,000	45,000
350-732-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL		261,054	199,097	365,226	364,246	244,960	333,946
<u>CONTRACT SERVICES</u>							
350-732-512	ENGINEERING SERVICES	20,602	31,407	0	0	10,500	0
350-732-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
350-732-522	INSURANCE AND BONDS	9,489	10,902	8,500	8,500	12,000	13,500
350-732-523	OUTSIDE PRINTING	245	0	0	0	0	0
350-732-526	TESTING/CERT. PERMITS	205	200	1,563	1,563	200	1,563
350-732-528	ADVERTISING	242	538	278	278	250	278
350-732-532	SOFTWARE MAINT/LICENSING	1,716	212	2,839	2,839	2,800	2,839
350-732-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
350-732-537	BANK FEES	0	0	0	0	0	0
350-732-539	OTHER CONTRACT SERVICES	3,694	10,110	9,620	9,620	9,620	15,620
350-732-543	CREDIT CARD FEES	0	0	0	0	0	0
350-732-601	DEPRECIATION- FIXED ASSETS	166,030	166,030	0	0	0	0
350-732-651	BAD DEBT	696	(599)	0	0	1,000	0
CONTRACT SERVICES TOTAL		202,919	218,801	22,800	22,800	36,370	33,800
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
350-732-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
350-732-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
350-732-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
350-732-725	OTHER EQUIPMENT	0	0	0	0	0	0
350-732-742	CONSTRUCTION	0	0	0	905,000	905,000	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	905,000	905,000	0
<u>TRANSFERS</u>							
350-732-815	INTERFUND TRANSFERS OUT	15,000	15,000	15,000	15,000	15,000	15,000
350-732-821	FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
350-732-831	CONTINGENCY RESERVES	0	0	0	0	0	0
350-732-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
350-732-835	RESERVE FOR PERSONNEL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
350-732-902	INTEREST EXPENSE	0	0	0	0	0	0
350-732-921	TRANSFER TO I&S PRINCIPAL	70,000	70,000	75,000	75,000	75,000	75,000
350-732-922	TRANSFER TO I&S INTEREST	37,488	35,388	33,288	33,288	33,288	31,038
350-732-925	BOND ISSUANCE COSTS	0	0	0	0	0	0
350-732-952	AMORTIZATION OF DEFERRED REF	0	0	0	0	0	0
	TRANSFERS TOTAL	122,488	120,388	123,288	123,288	123,288	121,038
	732-AIRPORT OPERATIONS	716,386	664,624	673,704	1,578,704	1,470,609	652,487
	AIRPORT FUND TOTAL EXPENDITURES	716,386	664,624	673,704	1,578,704	1,470,609	652,487
	REVENUES OVER/(UNDER) EXPENDITURES	(187,988)	(63,329)	13,396	(416,604)	(320,556)	46,913

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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370 CEMETERY OPERATING FUND

Beginning Fund Balance	134,959	166,200	223,996	223,996	223,996	174,996
Revenues	347,347	387,156	328,500	328,500	308,650	323,500
(less) Transfers In	(39,010)	(132,042)	(30,000)	(30,000)	(40,000)	(25,000)
Net Operating Revenues	308,337	255,115	298,500	298,500	268,650	298,500
Expenditures						
761-Cemetery Operations	316,106	329,360	328,509	358,509	357,650	379,490
Total Expenditures	316,106	329,360	328,509	358,509	357,650	379,490
(less) Transfers Out	(20,283)	0	0	0	0	0
Net Operating Expenditures	295,823	329,360	328,509	358,509	357,650	379,490
Net Revenues Over/(Under) Net Expenditures	12,514	(74,245)	(30,009)	(60,009)	(89,000)	(80,990)
Ending Fund Balance	166,200	223,996	223,987	193,987	174,996	119,006
Fund Balance % of Net Expenditures	56.2%	68.0%	68.2%	54.1%	48.9%	31.4%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
370 CEMETERY OPERATING FUND						
OPERATING REVENUES						
370-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
370-340-286 GRAVE DIGGING SERVICES	203,995	155,125	198,000	198,000	170,000	198,000
370-340-287 GRAVESITE MARKING/LOCATING FEE	9,256	2,644	2,500	2,500	4,000	2,500
370-340-288 MONUMENT LEVELING FEE	0	0	0	0	0	0
370-340-289 CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
370-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
370-430-331 INTEREST INCOME	0	500	0	0	0	0
370-430-333 RENTAL INCOME (LEASES)	0	0	0	0	0	0
370-430-334 MISCELLANEOUS REVENUE	2,616	4,823	3,000	3,000	4,650	3,000
370-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
370-440-359 CEMETERY MISC DONATIONS	0	0	0	0	0	0
OPERATING REVENUES TOTAL	215,867	163,092	203,500	203,500	178,650	203,500
TRANSFERS						
370-450-363 TRNSF IN FROM CEMETERY PERM FD	2,545	3,197	30,000	30,000	40,000	25,000
370-450-370 INTERFUND TRANSFER IN	36,465	128,845	0	0	0	0
TRANSFERS TOTAL	39,010	132,042	30,000	30,000	40,000	25,000
OTHER REVENUES						
370-460-372 CEMETERY LOT SALE-UNRESTRICTED	92,470	92,023	95,000	95,000	90,000	95,000
OTHER REVENUES TOTAL	92,470	92,023	95,000	95,000	90,000	95,000
TOTAL REVENUES	347,347	387,156	328,500	328,500	308,650	323,500
761-CEMETERY OPERATIONS						
EMPLOYEE SERVICES						
370-761-111 REGULAR FULL TIME	112,409	114,907	123,822	123,822	125,000	123,822
370-761-114 OVERTIME	3,786	3,470	3,000	3,000	3,000	4,000
370-761-115 LONGEVITY PAY	432	528	480	480	624	720
370-761-116 REGULAR PART-TIME	0	0	0	0	0	0
370-761-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
370-761-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
370-761-119 CERTIFICATION PAY	0	0	0	0	0	0
370-761-120 UNUM LIFE	284	203	257	257	240	300
370-761-121 FICA SOCIAL SECURITY	8,582	10,249	9,471	9,471	9,500	9,550
370-761-122 WORKERS COMPENSATION	305	356	315	315	300	3,870
370-761-123 STATE UNEMPLOYMENT TAXES	18	234	325	325	325	126
370-761-124 RETIREMENT-TMRS	16,205	22,191	17,144	17,144	16,500	17,884
370-761-126 HEALTH INSURANCE	15,144	15,154	17,560	17,560	17,605	20,900
370-761-127 DENTAL INSURANCE	559	567	576	576	600	410
370-761-128 LONG TERM DISABILITY	324	339	338	338	360	380
370-761-129 VISION INSURANCE	87	115	98	98	120	120
370-761-131 UNIFORMS (BUY)	618	459	550	550	1,083	1,400
370-761-132 UNIFORM RENTAL	574	861	830	830	830	0
370-761-141 WORKSHOP TRAINING	490	595	500	500	0	500
370-761-143 MEMBERSHIPS & DUES	185	315	300	300	330	350
370-761-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
370-761-146 TRAINING - TRANSPORTATION	0	0	200	200	0	200
370-761-147 TRAINING - LODGING	637	0	500	500	0	500
370-761-148 TRAINING-MEALS	184	0	250	250	0	250
EMPLOYEE SERVICES TOTAL	160,824	170,543	176,516	176,516	176,417	185,282
OPERATIONS						
370-761-211 GENERAL OFFICE SUPPLIES	755	791	642	992	600	700
370-761-217 OFFICE SECURITY	929	982	0	1,860	1,860	1,876
370-761-221 STREET REPAIR MATERIALS	0	23,140	0	0	0	0
370-761-222 STRIPING AND STREET SIGNS	2,356	189	0	0	0	0
370-761-225 SAND AND GRAVEL	2,005	1,480	4,670	4,320	4,670	4,670

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
370-761-232	FOOD/MEALS	63	29	250	250	250	150
370-761-236	MISC OCCASIONS	0	0	0	0	0	0
370-761-252	MEDICAL SUPPLIES	0	68	75	75	75	75
370-761-253	CHEMICALS	822	497	2,101	2,101	2,100	2,101
370-761-256	MINOR TOOLS/INSTRUMENTS	261	303	270	270	270	270
370-761-259	MISC SUPPLIES-COVID-19	0	0	0	0	0	0
370-761-261	OFFICE FURNITURE	0	0	0	0	0	0
370-761-264	COMPUTER ACCESSORIES	0	55	125	125	125	125
370-761-267	COMPUTERS	0	0	1,600	1,600	1,600	1,600
370-761-271	GROUND'S KEEPING EQUIPMENT	0	477	535	535	535	1,535
370-761-272	STREET MAINTENANCE EQUIPMENT	0	0	0	0	0	0
370-761-279	OTHER OPERATIONAL EQUIPMENT	281	788	374	374	375	375
370-761-321	LIGHT & POWER	890	615	1,850	1,850	1,200	1,850
370-761-322	NATURAL GAS, PROPANE	0	0	0	0	0	0
370-761-323	TRUNK TELEPHONE SYSTEM	711	760	700	700	700	800
370-761-324	CELL PHONES	531	548	600	600	600	515
370-761-325	PAGERS	0	0	0	0	0	0
370-761-326	WIRELESS DATA SERVICES	418	460	456	456	500	720
370-761-349	MISC REPAIRS/MAINT	0	3,227	400	400	400	400
370-761-353	CLEANING- PAPER PRODUCTS	63	76	78	78	78	78
370-761-412	LIGHT EQUIPMENT RENTAL	2,641	2,773	2,773	2,773	2,775	2,947
370-761-414	MOTOR VEHICLE RENTAL	6,467	8,439	7,675	7,675	7,675	7,966
370-761-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	10,016	0	0	0	0	0
370-761-419	REPLACEMENT FUND CONTRIBUTION	0	0	24,000	24,000	24,000	0
	OPERATIONS TOTAL	29,208	45,695	49,174	51,034	50,388	28,753
	CONTRACT SERVICES						
370-761-519	OTHER PROFESSIONAL SERVICES	0	6,643	0	0	3,635	0
370-761-521	COUNTY RECORDING FEES	1,352	1,322	1,450	1,450	1,450	1,875
370-761-522	INSURANCE AND BONDS	851	1,131	0	0	1,250	1,250
370-761-523	OUTSIDE PRINTING	0	0	250	250	250	250
370-761-526	TESTING/CERTIFICATIONS PERMITS	0	330	379	379	380	340
370-761-528	ADVERTISING	0	400	0	0	0	0
370-761-532	SOFTWARE MAINT/LICENSING	15,149	17,321	5,040	5,040	5,040	5,040
370-761-534	GRAVE DIGGING SERVICES	72,300	57,550	80,000	80,000	70,000	130,000
370-761-539	OTHER CONTRACT SERVICES	13,815	26,101	15,700	13,840	13,840	26,700
370-761-601	DEPRECIATION - FIXED ASSETS	2,325	2,325	0	0	0	0
	CONTRACT SERVICES TOTAL	105,792	113,122	102,819	100,959	95,845	165,455
	CAPITAL OUTLAY & CONTRIBUTIONS						
370-761-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
370-761-742	CONSTRUCTION	0	0	0	30,000	35,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	30,000	35,000	0
	TRANSFERS						
370-761-815	INTERFUND TRANSFERS OUT	20,283	0	0	0	0	0
370-761-821	FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
370-761-823	GROUND'SKEEPING SERVICES	0	0	0	0	0	0
370-761-831	CONTINGENCY RESERVES	0	0	0	0	0	0
370-761-835	RESERVE FOR PERSONNEL	0	0	0	0	0	0
	TRANSFERS TOTAL	20,283	0	0	0	0	0
	761-CEMETERY OPERATIONS	316,106	329,360	328,509	358,509	357,650	379,490
	CEMETERY FUND TOTAL EXPENDITURES	316,106	329,360	328,509	358,509	357,650	379,490
	REVENUES OVER/(UNDER) EXPENDITURES	31,241	57,796	(9)	(30,009)	(49,000)	(55,990)

SPECIAL REVENUE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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118 TIF NO. 2 (SAMSUNG)

Beginning Fund Balance	0	146,059	661,391	661,391	661,391	760,023
Revenues	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>159,479</u>	<u>543,332</u>	<u>2,235,000</u>	<u>2,418,165</u>	<u>2,448,165</u>	<u>8,490,000</u>
Expenditures						
520-TIF No. 2 Administration	<u>13,420</u>	<u>28,000</u>	<u>2,208,000</u>	<u>2,353,000</u>	<u>2,349,533</u>	<u>8,403,000</u>
Total Expenditures	<u>13,420</u>	<u>28,000</u>	<u>2,208,000</u>	<u>2,353,000</u>	<u>2,349,533</u>	<u>8,403,000</u>
(less) Transfers Out	<u>(13,420)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>
Net Operating Expenditures	<u>0</u>	<u>0</u>	<u>2,180,000</u>	<u>2,325,000</u>	<u>2,321,533</u>	<u>8,375,000</u>
Net Revenues Over/(Under) Net Expenditures	159,479	543,332	55,000	93,165	126,632	115,000
Ending Fund Balance	146,059	661,391	688,391	726,556	760,023	847,023
Fund Balance % of Net Expenditures	n/a	n/a	31.6%	31.2%	32.7%	10.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
118	TIF NO. 2 (SAMSUNG)						
	OPERATING REVENUES						
118-310-111	CURRENT PROPERTY TAXES	159,479	525,838	2,235,000	2,418,165	2,418,165	8,465,000
118-430-331	INTEREST INCOME	0	17,494	0	0	30,000	25,000
	OPERATING REVENUES TOTAL	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
	TOTAL REVENUES	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
	520-TIF NO. 2 ADMINISTRATION						
	TRANSFERS						
118-520-815	INTERFUND TRANSFER OUT	13,420	28,000	28,000	28,000	28,000	28,000
	TRANSFERS TOTAL	13,420	28,000	28,000	28,000	28,000	28,000
	CAPITAL OUTLAY & CONTRIBUTIONS						
118-520-817	PROPERTY TAX REBATE	0	0	2,180,000	2,325,000	2,321,533	8,375,000
118-520-818	DRRA REFUND	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	2,180,000	2,325,000	2,321,533	8,375,000
	520-TIF NO. 2 ADMINISTRATION	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
	TIF NO. 2 (SAMSUNG) FUND TOTAL EXPENDITURES	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
	REVENUES OVER/(UNDER) EXPENDITURES	146,059	515,332	27,000	65,165	98,632	87,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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119 TIF NO. 1 (DOWNTOWN)

Beginning Fund Balance	268,507	554,217	847,693	847,693	847,693	1,070,488
Revenues	694,429	1,029,329	945,000	1,040,585	1,054,617	1,135,000
(less) Transfers In	<u>0</u>	<u>(61,544)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	694,429	967,785	945,000	1,040,585	1,054,617	1,135,000
Expenditures						
520-TIF No. 1 Administration	<u>408,719</u>	<u>735,853</u>	<u>831,372</u>	<u>831,372</u>	<u>831,822</u>	<u>941,850</u>
Total Expenditures	408,719	735,853	831,372	831,372	831,822	941,850
(less) Transfers Out	<u>(394,782)</u>	<u>(584,440)</u>	<u>(526,372)</u>	<u>(526,372)</u>	<u>(526,372)</u>	<u>(504,850)</u>
Net Operating Expenditures	13,937	151,413	305,000	305,000	305,450	437,000
Net Revenues Over/(Under) Net Expenditures	680,491	816,372	640,000	735,585	749,167	698,000
Ending Fund Balance	554,217	847,693	961,321	1,056,906	1,070,488	1,263,638
Fund Balance % of Net Expenditures	3976.5%	559.9%	315.2%	346.5%	350.5%	289.2%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
119	TIF NO. 1 (DOWNTOWN)						
	OPERATING REVENUES						
119-310-111	CURRENT PROPERTY TAXES	442,575	574,976	585,000	620,000	619,032	660,000
119-330-242	TIF-WILLIAMSON COUNTY	237,323	341,204	350,000	410,585	410,585	450,000
119-430-331	INTEREST INCOME	14,531	45,570	10,000	10,000	25,000	25,000
119-430-334	MISCELLANEOUS REVENUE	0	6,034	0	0	0	0
	OPERATING REVENUES TOTAL	694,429	967,785	945,000	1,040,585	1,054,617	1,135,000
	TRANSFERS						
119-450-370	INTERFUND TRANSFER IN	0	61,544	0	0	0	0
	TRANSFERS TOTAL	0	61,544	0	0	0	0
	TOTAL REVENUES	694,429	1,029,329	945,000	1,040,585	1,054,617	1,135,000
	520-TIF NO. 1 ADMINISTRATION						
	CONTRACT SERVICES						
119-520-519	OTHER PROFESSIONAL SERVICES	13,937	0	5,000	5,000	5,000	125,000
119-520-539	OTHER CONTRACT SERVICES	0	11,750	0	0	450	12,000
119-520-542	MISCELLANEOUS EXPENSE	0	45,284	0	0	0	0
	CONTRACT SERVICES TOTAL	13,937	57,034	5,000	5,000	5,450	137,000
	CAPITAL OUTLAY & CONTRIBUTIONS						
119-520-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
119-520-742	CONSTRUCTION	0	0	0	0	0	0
119-520-813	FACADE GRANTS	0	0	0	75,000	75,000	75,000
119-520-814	TRANSFER TO CIP	0	0	0	0	0	0
119-520-815	INTERFUND TRANSFER OUT	394,782	584,440	526,372	526,372	526,372	504,850
119-520-819	OTHER CONTRIBUTIONS	0	94,379	300,000	225,000	225,000	225,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	394,782	678,819	826,372	826,372	826,372	804,850
	520-TIF NO. 1 ADMINISTRATION	408,719	735,853	831,372	831,372	831,822	941,850
	TIF NO. 1 FUND TOTAL EXPENDITURES	408,719	735,853	831,372	831,372	831,822	941,850
	REVENUES OVER/(UNDER) EXPENDITURES	285,709	293,476	113,628	209,213	222,795	193,150

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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120 HOTEL/MOTEL TAX FUND

Beginning Fund Balance	89,223	130,576	191,050	191,050	191,050	260,050
Revenues	333,973	365,853	350,000	350,000	354,000	355,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>333,973</u>	<u>365,853</u>	<u>350,000</u>	<u>350,000</u>	<u>354,000</u>	<u>355,000</u>
Expenditures						
612-Hotel/Motel Tax	<u>292,620</u>	<u>305,379</u>	<u>297,400</u>	<u>297,400</u>	<u>285,000</u>	<u>265,000</u>
Total Expenditures	<u>292,620</u>	<u>305,379</u>	<u>297,400</u>	<u>297,400</u>	<u>285,000</u>	<u>265,000</u>
(less) Transfers Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net Operating Expenditures	<u>287,620</u>	<u>300,379</u>	<u>292,400</u>	<u>292,400</u>	<u>280,000</u>	<u>260,000</u>
Net Revenues Over/(Under) Net Expenditures	46,353	65,474	57,600	57,600	74,000	95,000
Ending Fund Balance	130,576	191,050	243,650	243,650	260,050	350,050
Fund Balance % of Net Expenditures	45.4%	63.6%	83.3%	83.3%	92.9%	134.6%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
120 HOTEL/MOTEL TAX FUND						
OPERATING REVENUES						
120-310-143 HOTEL OCCUPANCY TAX	333,891	365,719	350,000	350,000	350,000	350,000
120-310-274 LATE PAYMENT FEE	82	134	0	0	1,500	0
120-420-326 OTHER SPECIAL ASSESSMENTS	0	0	0	0	0	0
120-430-331 INTEREST INCOME	0	0	0	0	2,500	5,000
120-430-335 REFUND OF PY EXPENSE	0	0	0	0	0	0
OPERATING REVENUES TOTAL	333,973	365,853	350,000	350,000	354,000	355,000
TOTAL REVENUES	333,973	365,853	350,000	350,000	354,000	355,000
612-HOTEL/MOTEL TAX						
CONTRACT SERVICES						
120-612-511 LEGAL SERVICES	0	0	0	0	0	0
120-612-512 ENGINEERING SERVICES	0	0	0	0	0	0
120-612-528 ADVERTISING	0	0	0	0	0	0
120-612-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
120-612-539 OTHER CONTRACT SERVICES	37,607	37,678	50,000	50,000	50,000	50,000
CONTRACT SERVICES TOTAL	37,607	37,678	50,000	50,000	50,000	50,000
CAPITAL OUTLAY & CONTRIBUTIONS						
120-612-812 PASS THROUGH- AGENCY	42,595	50,000	50,000	50,000	50,000	50,000
120-612-815 INTERFUND TRANSFER OUT	5,000	5,000	5,000	5,000	5,000	5,000
120-612-818 380-AGREEMENT PAYOUT	207,418	212,701	192,400	192,400	180,000	160,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	255,013	267,701	247,400	247,400	235,000	215,000
612-HOTEL/MOTEL TAX	292,620	305,379	297,400	297,400	285,000	265,000
HOTEL/MOTEL TAX FUND TOTAL EXPENDITURES	292,620	305,379	297,400	297,400	285,000	265,000
REVENUES OVER/(UNDER) EXPENDITURES	41,353	60,474	52,600	52,600	69,000	90,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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123 MAIN STREET REVENUE FUND

Beginning Fund Balance	86,544	61,544	25,000	25,000	25,000	18,110
Revenues	129,705	88,491	94,100	94,100	89,150	92,100
(less) Transfers In	(86,290)	(31,640)	(53,100)	(53,100)	(53,100)	(53,100)
Net Operating Revenues	43,415	56,851	41,000	41,000	36,050	39,000
Expenditures						
615-Main Street Administration	154,705	125,035	94,100	94,100	96,040	92,100
Total Expenditures	154,705	125,035	94,100	94,100	96,040	92,100
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	154,705	125,035	94,100	94,100	96,040	92,100
Net Revenues Over/(Under) Net Expenditures	(111,290)	(68,184)	(53,100)	(53,100)	(59,990)	(53,100)
Ending Fund Balance	61,544	25,000	25,000	25,000	18,110	18,110
Fund Balance % of Net Expenditures	39.8%	20.0%	26.6%	26.6%	18.9%	19.7%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
123 MAIN STREET REVENUE FUND						
OPERATING REVENUES						
123-330-234 TEDC CONTRIBUTIONS	0	0	0	0	0	0
123-330-235 GENERAL CONTRIBUTIONS	0	0	0	0	0	0
123-330-236 OTHER CONTRIBUTIONS	0	0	0	0	0	0
123-430-331 INTEREST INCOME	0	0	0	0	0	0
123-430-335 REFUNDS AND REIMBURSEMENTS	0	0	0	0	0	0
123-440-352 FARMERS' MARKET RENTAL FEES	5,050	7,312	9,000	9,000	0	0
123-440-353 MAIN STREET CAR SHOW	29,406	37,726	17,000	17,000	27,115	27,500
123-440-354 WINE SWIRL	0	0	0	0	0	0
123-440-355 HERITAGE SQ CHRISTMAS LIGHTS	0	0	0	0	0	0
123-440-356 CHRISTMAS BAZAAR	0	0	0	0	200	0
123-440-357 SALES AND OTHER FUNDRAISINGS	0	0	0	0	0	0
123-440-358 TAYLOR FEST	8,925	9,525	12,000	12,000	5,735	8,500
123-440-359 SPOOKTACULAR	34	25	0	0	0	0
123-440-360 2ND SATURDAY	0	2,262	3,000	3,000	3,000	3,000
OPERATING REVENUES TOTAL	43,415	56,851	41,000	41,000	36,050	39,000
TRANSFERS						
123-450-361 TRANSFER FROM TIF	30,000	13,456	0	0	0	0
123-450-362 TRANSFER FROM H.O.T.	5,000	5,000	5,000	5,000	5,000	5,000
123-450-365 TRANSFER FROM GENERAL FUND	51,290	13,184	48,100	48,100	48,100	48,100
TRANSFERS TOTAL	86,290	31,640	53,100	53,100	53,100	53,100
TOTAL REVENUES	129,705	88,491	94,100	94,100	89,150	92,100
615-MAIN STREET ADMINISTRATION						
OPERATIONS						
123-615-231 TAYLOR PRIDE	18,651	0	0	0	0	0
123-615-232 FARMERS' MARKET	3,144	4,793	9,000	9,000	9,000	0
123-615-233 CITY SPONSORED EVENTS	5,236	2,972	3,500	3,500	3,500	8,500
123-615-235 MAIN ST CAR SHOW	34,941	40,305	30,000	30,000	30,741	30,000
123-615-236 TAYLOR FEST	20,096	7,536	14,000	14,000	14,000	14,000
123-615-237 WINE SWIRL	0	561	2,000	2,000	2,000	2,000
123-615-238 CHRISTMAS BAZAAR	0	0	600	600	1,200	600
123-615-239 SPOOKTACULAR	1,140	1,372	1,500	1,500	1,499	4,000
123-615-240 CITY PARADES	11,685	9,267	25,000	25,000	25,000	25,000
123-615-241 2ND SATURDAY	0	1,605	0	0	600	0
123-615-259 MISC. SUPPLIES	2,495	375	3,500	3,500	3,500	3,000
OPERATIONS TOTAL	97,388	68,785	89,100	89,100	91,040	87,100
CONTRACT SERVICES						
123-615-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
123-615-523 OUTSIDE PRINTING	0	0	0	0	0	0
123-615-528 ADVERTISING	2,002	4,191	5,000	5,000	5,000	5,000
CONTRACT SERVICES TOTAL	2,002	4,191	5,000	5,000	5,000	5,000
CAPITAL OUTLAY & CONTRIBUTIONS						
123-615-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
123-615-811 RENTAL ASSISTANCE	802	0	0	0	0	0
123-615-813 FACADE GRANTS	54,513	52,059	0	0	0	0
123-615-815 INTERFUND TRANSFER OUT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	55,315	52,059	0	0	0	0
615-MAIN STREET ADMINISTRATION	154,705	125,035	94,100	94,100	96,040	92,100
MAIN STREET FUND TOTAL EXPENDITURES	154,705	125,035	94,100	94,100	96,040	92,100
REVENUES OVER/(UNDER) EXPENDITURES	(25,000)	(36,544)	0	0	(6,890)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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124 CEMETERY SPECIAL REVENUE

Beginning Fund Balance	131,775	134,404	139,641	139,641	139,641	142,141
Revenues	2,630	5,237	0	0	2,500	2,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>2,630</u>	<u>5,237</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Expenditures						
613-Land Purchases	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	2,630	5,237	0	0	2,500	2,500
Ending Fund Balance	134,404	139,641	139,641	139,641	142,141	144,641
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	n/a

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
	ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED

124 CEMETERY SPECIAL REVENUE FUND

OPERATING REVENUES

124-430-331	INTEREST INCOME	2,630	5,237	0	0	2,500	2,500
124-450-370	INTERFUND TRANSFER IN	0	0	0	0	0	0
124-460-373	CEMETERY LOT SALES	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	2,630	5,237	0	0	2,500	2,500
	TOTAL REVENUES	2,630	5,237	0	0	2,500	2,500

613-LAND PURCHASES

CAPITAL OUTLAY & CONTRIBUTIONS

124-613-741	LAND & REAL PROPERTY	0	0	0	0	0	0
124-613-815	INTERFUND TRANSFERS OUT	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0

613-LAND PURCHASES	0	0	0	0	0	0	0
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CEMETERY SPECIAL REV FUND TOTAL EXPENDITURES	0	0	0	0	0	0	0
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REVENUES OVER/(UNDER) EXPENDITURES	2,630	5,237	0	0	2,500	2,500	
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	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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125 MUNICIPAL COURT SPECIAL REVENUE

Beginning Fund Balance	98,965	105,411	124,516	124,516	124,516	126,826
Revenues	10,984	27,953	17,850	17,850	24,700	25,850
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	10,984	27,953	17,850	17,850	24,700	25,850
Expenditures						
625-Court Building Security	2,111	1,293	9,642	9,642	2,390	9,642
626-Court Technology	2,427	7,555	34,000	20,000	20,000	15,510
627-Judicial Efficiency	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	4,538	8,848	43,642	29,642	22,390	25,152
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	4,538	8,848	43,642	29,642	22,390	25,152
Net Revenues Over/(Under) Net Expenditures	6,446	19,105	(25,792)	(11,792)	2,310	698
Ending Fund Balance	105,411	124,516	98,724	112,724	126,826	127,524
Fund Balance % of Net Expenditures	2323.0%	1407.3%	226.2%	380.3%	566.4%	507.0%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
125 MUNICIPAL COURT SPECIAL REVENUE FUND						
<u>OPERATING REVENUES</u>						
125-410-309 JUDICIAL FEE-CITY	101	69	250	250	100	250
125-410-320 TRUANCY PREVENTION/DIVERSION	4,478	9,816	6,000	6,000	7,500	7,000
125-410-321 JURY SERVICES FEE	90	196	100	100	100	100
125-410-412 BUILDING SECURITY FEES	4,569	9,791	6,000	6,000	7,500	7,000
125-410-413 TECHNOLOGY FEES	1,747	8,081	5,500	5,500	7,000	6,500
125-430-331 INTEREST INCOME	0	0	0	0	2,500	5,000
OPERATING REVENUES TOTAL	10,984	27,953	17,850	17,850	24,700	25,850
TOTAL REVENUES	10,984	27,953	17,850	17,850	24,700	25,850
625-COURT BUILDING SECURITY						
<u>EMPLOYEE SERVICES</u>						
125-625-111 REGULAR FULL TIME	1,750	1,071	8,000	8,000	2,000	8,000
125-625-121 FICA SOCIAL SECURITY	134	82	612	612	150	612
125-625-124 RETIREMENT - TMRS	227	140	1,030	1,030	240	1,030
EMPLOYEE SERVICES TOTAL	2,111	1,293	9,642	9,642	2,390	9,642
<u>OPERATIONS</u>						
125-625-217 OFFICE SECURITY	0	0	0	0	0	0
125-625-267 COMPUTERS	0	0	0	0	0	0
OPERATIONS TOTAL	0	0	0	0	0	0
625-COURT BUILDING SECURITY	2,111	1,293	9,642	9,642	2,390	9,642
626-COURT TECHNOLOGY						
<u>OPERATIONS</u>						
125-626-267 COMPUTERS	0	4,959	6,000	6,000	6,000	0
125-626-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
125-626-462 EQUIPMENT REPAIRS/MAINT	0	0	14,000	0	0	3,400
125-626-532 SOFTWARE MAINT/LICENSING	2,427	2,596	14,000	14,000	14,000	8,051
125-626-539 OTHER CONTRACT SERVICES	0	0	0	0	0	4,059
OPERATIONS TOTAL	2,427	7,555	34,000	20,000	20,000	15,510
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
125-626-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
125-626-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
125-626-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS	0	0	0	0	0	0
626-COURT TECHNOLOGY	2,427	7,555	34,000	20,000	20,000	15,510
627-JUDICIAL EFFICIENCY						
<u>CONTRACT SERVICES</u>						
125-627-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES	0	0	0	0	0	0
627-JUDICIAL EFFICIENCY	0	0	0	0	0	0
MUNICIPAL COURT SPECIAL REV FUND TOTAL						
EXPENDITURES	4,538	8,848	43,642	29,642	22,390	25,152
REVENUES OVER/(UNDER) EXPENDITURES	6,446	19,105	(25,792)	(11,792)	2,310	698

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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129 LIBRARY GRANTS/DONATIONS

Beginning Fund Balance	330,178	371,074	381,242	381,242	381,242	397,367
Revenues	40,896	30,143	5,000	5,000	24,500	22,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	40,896	30,143	5,000	5,000	24,500	22,500
Expenditures						
624-Library	<u>0</u>	<u>19,975</u>	<u>0</u>	<u>0</u>	<u>8,375</u>	<u>0</u>
Total Expenditures	0	19,975	0	0	8,375	0
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	19,975	0	0	8,375	0
Net Revenues Over/(Under) Net Expenditures	40,896	10,168	5,000	5,000	16,125	22,500
Ending Fund Balance	371,074	381,242	386,242	386,242	397,367	419,867
Fund Balance % of Net Expenditures	n/a	1908.6%	n/a	n/a	4744.7%	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
129	LIBRARY GRANTS/DONATIONS						
	OPERATING REVENUES						
129-330-227	GRANTS	26,216	12,500	0	0	12,500	12,500
129-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
129-330-239	OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
129-430-331	INTEREST INCOME	13,177	16,221	5,000	5,000	12,000	10,000
129-430-334	MISCELLANEOUS REVENUE	0	0	0	0	0	0
129-440-354	NOBLE TRUST BEQUEST	0	0	0	0	0	0
129-440-355	LOUIS NED BEQUEST	0	0	0	0	0	0
129-440-359	MISCELLANEOUS DONATIONS	1,502	1,422	0	0	0	0
	OPERATING REVENUES TOTAL	40,896	30,143	5,000	5,000	24,500	22,500
	TOTAL REVENUES	40,896	30,143	5,000	5,000	24,500	22,500
624-LIBRARY							
	OPERATIONS						
129-624-211	GENERAL OFFICE SUPPLIES	0	2,499	0	0	3,000	0
129-624-214	COMPUTER SUPPLIES	0	3,590	0	0	250	0
129-624-215	POSTAGE	0	0	0	0	0	0
129-624-226	MISC. HARDWARE	0	0	0	0	0	0
129-624-259	MISC. SUPPLIES	0	0	0	0	0	0
129-624-261	OFFICE FURNITURE	0	0	0	0	0	0
129-624-267	COMPUTERS	0	11,341	0	0	0	0
129-624-268	APPLIANCES	0	0	0	0	0	0
129-624-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
129-624-349	MISC. REPAIRS/MAINT.	0	0	0	0	960	0
	OPERATIONS TOTAL	0	17,430	0	0	4,210	0
	CONTRACT SERVICES						
129-624-532	SOFTWARE MAINT/LICENSES	0	0	0	0	960	0
129-624-539	OTHER CONTRACT SERVICES	0	2,545	0	0	3,205	0
	CONTRACT SERVICES TOTAL	0	2,545	0	0	4,165	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
129-624-711	OFFICE FURNITURE	0	0	0	0	0	0
129-624-715	GRANT EQUIPMENT	0	0	0	0	0	0
129-624-718	LIBRARY BOOKS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	624-LIBRARY	0	19,975	0	0	8,375	0
	LIBRARY GRANTS/DONATIONS FUND TOTAL						
	EXPENDITURES	0	19,975	0	0	8,375	0
	REVENUES OVER/(UNDER) EXPENDITURES	40,896	10,168	5,000	5,000	16,125	22,500

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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131 PEG FUND

Beginning Fund Balance	0	0	0	0	0	0
Revenues	0	0	0	0	0	30,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	0	0	0	0	30,000
Expenditures						
503-PEG ADMINISTRATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	0	0	0	0	0	30,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	0	0	30,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	0.0%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
131	PEG FUND						
	<u>OPERATING REVENUES</u>						
131-310-137	PEG REVENUES	0	0	0	0	0	30,000
131-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	0	0	0	0	30,000
	TOTAL REVENUES	0	0	0	0	0	30,000
	503-PEG ADMINISTRATION						
	<u>OPERATIONS</u>						
131-503-532	SOFTWARE MAINT/LICENSING	0	0	0	0	0	10,000
131-503-539	OTHER CONTRACT SERVICES	0	0	0	0	0	10,000
	CONTRACT SERVICES TOTAL	0	0	0	0	0	20,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
131-503-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	10,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	10,000
	503-PEG ADMINISTRATION	0	0	0	0	0	30,000
	LIBRARY GRANTS/DONATIONS FUND TOTAL						
	EXPENDITURES	0	0	0	0	0	30,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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162 GRANT CAPITAL PROJECTS

Beginning Fund Balance	7,073,279	7,080,010	6,414,931	6,414,931	6,414,931	2,844,166
Revenues	1,048,736	986,553	0	1,375,000	3,304,235	700,000
(less) Transfers In	(145,704)	0	0	0	0	(114,000)
Net Operating Revenues	903,033	986,553	0	1,375,000	3,304,235	586,000
Expenditures						
500-Capital Projects	47,815	502,788	0	5,105,000	5,100,000	250,000
590-Memorial Park Equipment	0	68,586	0	0	0	0
637-2013 Bond Projects	75,431	31,001	0	0	0	0
661-Administration	0	1,833	0	0	0	0
685-TRP Sports Complex	75,616	0	0	0	0	0
694-HOME Program - TDHCA	720,876	124,140	0	1,000,000	975,000	700,000
802-Murphy Park Improvements	23,344	0	0	0	0	0
901-Bond Projects - 2019	98,923	826,099	0	0	0	0
902- CLFRF (ARPA) Funds	0	0	0	0	700,000	1,300,000
931-Resilient Communities Program	0	97,000	0	0	100,000	103,000
933-Wellness & Rec Center	0	186	0	0	0	0
Total Expenditures	1,042,005	1,651,633	0	6,105,000	6,875,000	2,353,000
(less) Transfers Out	0	(1,833)	0	0	0	0
Net Operating Expenditures	1,042,005	1,649,800	0	6,105,000	6,875,000	2,353,000
Net Revenues Over/(Under) Net Expenditures	(138,972)	(663,247)	0	(4,730,000)	(3,570,765)	(1,767,000)
Ending Fund Balance	7,080,010	6,414,931	6,414,931	1,684,931	2,844,166	1,191,166
Fund Balance % of Net Expenditures	679.5%	388.8%	n/a	27.6%	41.4%	50.6%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
162 GRANT CAPITAL PROJECTS FUND						
OPERATING REVENUES						
162-330-215 TDHCA- AYBR GRANT	0	0	0	0	0	0
162-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
162-330-219 OTHER FEDERAL GRANTS	0	0	0	0	0	0
162-330-224 HOUSING DEVELOPMENT GRANT	0	0	0	0	0	0
162-330-226 TX DOT GRANT	0	0	0	0	0	0
162-330-228 TDHCA HOME GRANT	609,248	57,075	0	1,050,000	1,050,000	586,000
162-330-229 OTHER STATE GRANTS	0	97,000	0	100,000	28,235	0
162-330-230 CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
162-330-236 COUNTY GRANTS	0	0	0	0	2,000,000	0
162-330-237 FOUNDATION GRANTS	0	0	0	0	0	0
162-330-238 LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
162-330-242 ADVANCED FUNDING	0	0	0	0	0	0
162-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
162-430-331 INTEREST INCOME	293,785	353,286	0	225,000	225,000	0
162-430-335 REIMBURSEMENTS/REFUNDS	0	411,000	0	0	0	0
162-440-349 OTHER MISC. DONATIONS	0	0	0	0	0	0
162-440-353 DONATIONS-PARKS	0	68,193	0	0	1,000	0
OPERATING REVENUES TOTAL	903,033	986,553	0	1,375,000	3,304,235	586,000
TRANSFERS						
162-450-362 TRANSFER IN FROM TUF	0	0	0	0	0	0
162-450-363 FROM CEMETERY SPECIAL REVENUE	0	0	0	0	0	0
162-450-365 TRANSFER FROM GENERAL FUND	145,704	0	0	0	0	114,000
162-450-367 TRANSFER IN FUND164 MDUS	0	0	0	0	0	0
162-450-370 TRANSFER IN FROM FUND 165	0	0	0	0	0	0
162-450-374 TRANSFER FROM TIF/TIRZ	0	0	0	0	0	0
TRANSFERS TOTAL	145,704	0	0	0	0	114,000
OTHER REVENUES						
162-460-372 BOND PREMIUM	0	0	0	0	0	0
162-470-381 BOND PROCEEDS	0	0	0	0	0	0
OTHER REVENUES TOTAL	0	0	0	0	0	0
TOTAL REVENUES	1,048,736	986,553	0	1,375,000	3,304,235	700,000
500-CAPITAL PROJECTS						
CONTRACT SERVICES						
162-500-512 ENGINEERING	20,764	239,159	0	55,000	45,000	0
162-500-519 OTHER PROFESSIONAL SERVICES	26,238	130,535	0	0	0	0
162-500-528 ADVERTISING	814	0	0	0	5,000	0
162-500-538 ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	47,815	369,694	0	55,000	50,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
162-500-725 OTHER EQUIPMENT	0	133,095	0	0	0	0
162-500-742 CONSTRUCTION	0	0	0	5,050,000	5,050,000	250,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	133,095	0	5,050,000	5,050,000	250,000
500-CAPITAL PROJECTS	47,815	502,788	0	5,105,000	5,100,000	250,000
539-CDBG 5TH & MURPHY						
CONTRACT SERVICES						
162-539-512 ENGINEERING	0	0	0	0	0	0
162-539-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
CAPITAL OUTLAY & CONTRIBUTIONS							
162-539-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	539-CDBG 5TH & MURPHY	0	0	0	0	0	0
590-MEMORIAL PARK EQUIPMENT							
CAPITAL OUTLAY & CONTRIBUTIONS							
162-590-725	OTHER EQUIPMENT	0	68,586	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	68,586	0	0	0	0
	590-MEMORIAL PARK EQUIPMENT	0	68,586	0	0	0	0
637-2013 BOND PROJECTS							
CONTRACT SERVICES							
162-637-512	ENGINEERING	29,231	31,001	0	0	0	0
162-637-528	ADVERTISING	0	0	0	0	0	0
162-637-539	OTHER CONTRACT SERVICES	46,199	0	0	0	0	0
	CONTRACT SERVICES TOTAL	75,431	31,001	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS							
162-637-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	637-2013 BOND PROJECTS	75,431	31,001	0	0	0	0
661-ADMINISTRATIVE COSTS							
TRANSFERS							
162-661-815	INTERFUND TRANSFERS OUT	0	1,833	0	0	0	0
162-661-930	BOND ISSUANCE COSTS	0	0	0	0	0	0
	TRANSFERS TOTAL	0	1,833	0	0	0	0
	661-ADMINISTRATIVE COSTS	0	1,833	0	0	0	0
685-TRPSC EXPANSION 2020							
CONTRACT SERVICES							
162-685-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-685-519	OTHER PROFESSIONAL SERVICES	4,731	0	0	0	0	0
162-685-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	4,731	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS							
162-685-742	CONSTRUCTION	70,885	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	70,885	0	0	0	0	0
	685-TRPSC EXPANSION 2020	75,616	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
694-HOME PROGRAM-TDHCA						
<u>CONTRACT SERVICES</u>						
162-694-512	ENGINEERING SERVICES	0	0	0	0	0
162-694-519	OTHER PROFESSIONAL SERVICES	7,560	10,350	0	0	0
162-694-521	COUNTY RECORDING FEES	0	0	0	0	0
162-694-539	OTHER CONTRACT SERVICES	56,616	27,646	0	125,000	125,000
	CONTRACT SERVICES TOTAL	64,176	37,996	0	125,000	125,000
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-694-742	CONSTRUCTION	656,700	86,144	0	875,000	850,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	656,700	86,144	0	875,000	850,000
	694-HOME PROGRAM-TDHCA	720,876	124,140	0	1,000,000	975,000
802-MURPHY PARK IMPROVEMENTS						
<u>CONTRACT SERVICES</u>						
162-802-512	ENGINEERING SERVICES	0	0	0	0	0
162-802-519	OTHER PROFESSIONAL SERVICES	2,100	0	0	0	0
162-802-539	OTHER CONTRACT SERVICES	850	0	0	0	0
	CONTRACT SERVICES TOTAL	2,950	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-802-719	OTHER CAPITAL OUTLAY	0	0	0	0	0
162-802-725	OTHER EQUIPMENT	20,394	0	0	0	0
162-802-742	CONSTRUCTION	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	20,394	0	0	0	0
	802-MURPHY PARK IMPROVEMENTS	23,344	0	0	0	0
901-2019 GO BONDS PROJECTS						
<u>CONTRACT SERVICES</u>						
162-901-511	LEGAL SERVICES	62,044	22,702	0	0	0
162-901-512	ENGINEERING SERVICES	33,820	5,153	0	0	0
162-901-519	OTHER PROFESSIONAL SERVICES	2,960	0	0	0	0
162-901-528	ADVERTISING	100	0	0	0	0
162-901-539	OTHER CONTRACT SERVICES	0	0	0	0	0
	CONTRACT SERVICES TOTAL	98,923	27,855	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-901-741	PURCHASE LAND	0	798,244	0	0	0
162-901-742	CONSTRUCTION	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	798,244	0	0	0
	901-2019 GO BONDS PROJECTS	98,923	826,099	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
902-2021 CLFRF (ARP) FUNDS						
<u>CONTRACT SERVICES</u>						
162-902-511	0	0	0	0	0	0
162-902-512	0	0	0	0	0	0
162-902-519	0	0	0	0	0	0
162-902-528	0	0	0	0	0	0
162-902-539	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-902-742	0	0	0	0	700,000	1,300,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	700,000	1,300,000
902-2021 CLFRF (ARP) FUNDS	0	0	0	0	700,000	1,300,000
931-RESILIENT COMM PROGRAM						
<u>CONTRACT SERVICES</u>						
162-931-512	0	0	0	0	0	0
162-931-519	0	97,000	0	0	100,000	103,000
CONTRACT SERVICES TOTAL	0	97,000	0	0	100,000	103,000
931-RESILIENT COMM PROGRAM	0	97,000	0	0	100,000	103,000
933-WELLNESS & REC CENTER						
<u>CONTRACT SERVICES</u>						
162-933-528	0	186	0	0	0	0
CONTRACT SERVICES TOTAL	0	186	0	0	0	0
933-WELLNESS & REC CENTER	0	186	0	0	0	0
GRANT CAPITAL PROJECTS FUND TOTAL						
EXPENDITURES	1,042,005	1,651,633	0	6,105,000	6,875,000	2,353,000
REVENUES OVER/(UNDER) EXPENDITURES	6,731	(665,079)	0	(4,730,000)	(3,570,765)	(1,653,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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210 TRANSPORTATION FUND

Beginning Fund Balance	1,512,221	1,675,705	2,052,577	2,052,577	2,052,577	2,187,095
Revenues	897,522	883,461	876,000	876,000	923,246	875,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	897,522	883,461	876,000	876,000	923,246	875,000
Expenditures						
632-Transportation	<u>734,038</u>	<u>506,590</u>	<u>867,872</u>	<u>867,872</u>	<u>788,728</u>	<u>1,096,615</u>
Total Expenditures	734,038	506,590	867,872	867,872	788,728	1,096,615
(less) Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Operating Expenditures	634,038	406,590	767,872	767,872	688,728	1,096,615
Net Revenues Over/(Under) Net Expenditures	263,484	476,872	108,128	108,128	234,518	(221,615)
Ending Fund Balance	1,675,705	2,052,577	2,060,705	2,060,705	2,187,095	1,965,480
Fund Balance % of Net Expenditures	264.3%	504.8%	268.4%	268.4%	317.6%	179.2%

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
	ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
TRANSPORTATION FUND						
OPERATING REVENUES						
INTERGOVERNMENTAL REVENUE	33,650	16,500	0	0	22,246	0
LATE PAYMENT FEE	0	0	0	0	0	0
CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
TRANSPORTATION USER FEE	863,872	866,961	876,000	876,000	876,000	875,000
INTEREST INCOME	0	0	0	0	25,000	0
OPERATING REVENUES TOTAL	897,522	883,461	876,000	876,000	923,246	875,000
TRANSFERS						
TRNSF IN FROM MDUS	0	0	0	0	0	0
INTERFUND TRANSFER IN	0	0	0	0	0	0
TRNSF IN FROM UTILITY FUND	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
OTHER REVENUES						
12.590M 2019 COs (3.985M)	0	0	0	0	0	0
BOND PREMIUM	0	0	0	0	0	0
OTHER REVENUES TOTAL	0	0	0	0	0	0
TOTAL REVENUES	897,522	883,461	876,000	876,000	923,246	875,000
632-TRANSPORTATION						
EMPLOYEE SERVICES						
REGULAR FULL TIME	76,735	116,569	147,713	144,718	100,000	135,866
OVERTIME	10,948	11,328	0	0	10,000	8,000
LONGEVITY PAY	0	48	48	48	96	288
REGULAR PART-TIME	0	0	0	0	0	0
CERTIFICATION PAY	0	0	0	0	0	0
UNUM LIFE	108	188	292	292	150	450
FICA SOCIAL SECURITY	6,346	9,248	11,859	11,859	6,500	10,450
WORKERS COMPENSATION	192	339	300	300	300	3,990
STATE UNEMPLOYMENT TAXES	20	442	490	490	167	189
RETIREMENT-TMRS	12,033	17,476	21,467	21,467	14,000	19,568
HEALTH INSURANCE	13,008	19,709	26,208	26,208	20,000	31,350
DENTAL INSURANCE	457	637	864	864	500	615
LONG TERM DISABILITY	120	315	384	384	250	570
VISION INSURANCE	39	132	147	147	100	180
UNIFORMS (BUY)	0	0	0	0	0	0
TRAINING CLASS	0	0	0	2,995	2,995	0
EMPLOYEE SERVICES TOTAL	120,006	176,431	209,772	209,772	155,058	211,516
OPERATIONS						
STREET REPAIR MATERIALS	511,412	239,263	533,000	533,000	533,000	656,099
STRIPING AND STREET SIGNS	0	0	0	0	0	184,000
TRUCKS, HEAVY EQUIP RENTAL	0	0	0	0	0	0
REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
OPERATIONS TOTAL	511,412	239,263	533,000	533,000	533,000	840,099
CONTRACT SERVICES						
ENGINEERING SERVICES	0	0	25,000	25,000	0	25,000
OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0
SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
OTHER CONTRACT SERVICES	0	0	0	0	0	0
ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
CREDIT CARD FEES	0	0	0	0	0	0
BAD DEBT	2,620	(9,104)	100	100	670	0
CONTRACT SERVICES TOTAL	2,620	(9,104)	25,100	25,100	670	25,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
210-632-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	20,000
210-632-814	TRANSFER TO CIP	0	0	0	0	0	0
210-632-815	INTERFUND TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000	0
210-632-921	I & S PRINCIPAL	0	0	0	0	0	0
210-632-922	I & S INTEREST	0	0	0	0	0	0
210-632-925	BOND ISSUANCE COSTS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	100,000	100,000	100,000	100,000	100,000	20,000
	632-TRANSPORTATION	734,038	506,590	867,872	867,872	788,728	1,096,615
	TRANSPORTATION FUND TOTAL EXPENDITURES	734,038	506,590	867,872	867,872	788,728	1,096,615
	REVENUES OVER/(UNDER) EXPENDITURES	163,484	376,872	8,128	8,128	134,518	(221,615)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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300 MUNICIPAL DRAINAGE

Beginning Fund Balance	297,783	446,543	819,914	819,914	819,914	906,934
Revenues	601,953	683,530	663,500	663,500	677,000	675,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	601,953	683,530	663,500	663,500	677,000	675,500
Expenditures						
750-Municipal Drainage	<u>453,193</u>	<u>310,159</u>	<u>578,530</u>	<u>578,530</u>	<u>589,980</u>	<u>675,500</u>
Total Expenditures	453,193	310,159	578,530	578,530	589,980	675,500
(less) Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Operating Expenditures	353,193	210,159	478,530	478,530	489,980	675,500
Net Revenues Over/(Under) Net Expenditures	248,759	473,371	184,970	184,970	187,020	0
Ending Fund Balance	446,543	819,914	904,884	904,884	906,934	906,934
Fund Balance % of Net Expenditures	126.4%	390.1%	189.1%	189.1%	185.1%	134.3%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
300	MUNICIPAL DRAINAGE						
	<u>OPERATING REVENUES</u>						
300-330-219	OTHER FEDERAL GRANTS	0	0	0	0	0	0
300-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
300-330-238	LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
300-330-239	OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
300-340-260	DRAINAGE FEES	597,650	678,505	660,000	660,000	660,000	660,000
300-340-274	LATE PAYMENT FEE	4,302	5,025	3,500	3,500	5,000	3,500
300-340-289	CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
300-430-331	INTEREST INCOME	0	0	0	0	12,000	12,000
300-430-334	MISCELLANEOUS REVENUE	0	0	0	0	0	0
300-430-335	REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
300-460-365	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
300-470-382	BOND PROCEEDS 2012	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	601,953	683,530	663,500	663,500	677,000	675,500
	TOTAL REVENUES	601,953	683,530	663,500	663,500	677,000	675,500
	750-MUNICIPAL DRAINAGE						
	<u>EMPLOYEE SERVICES</u>						
300-750-111	REGULAR FULL TIME	152,496	115,851	201,024	201,024	211,565	214,760
300-750-114	OVERTIME	11,351	1,440	0	0	2,500	6,000
300-750-115	LONGEVITY PAY	864	576	1,056	1,056	720	912
300-750-116	REGULAR PART-TIME	0	0	0	0	0	0
300-750-119	CERTIFICATION PAY	495	195	540	540	360	360
300-750-120	UNUM LIFE	131	226	416	416	350	600
300-750-121	FICA SOCIAL SECURITY	12,662	8,155	16,140	16,140	16,185	16,572
300-750-122	WORKERS COMPENSATION	1,813	2,825	2,500	2,500	3,000	4,367
300-750-123	STATE UNEMPLOYMENT TAXES	40	426	650	650	500	252
300-750-124	RETIREMENT-TMRS	21,503	15,455	29,215	29,215	28,000	31,033
300-750-126	HEALTH INSURANCE	23,201	23,711	34,944	34,944	35,250	41,800
300-750-127	DENTAL INSURANCE	834	930	1,152	1,152	800	820
300-750-128	LONG TERM DISABILITY	111	423	547	547	600	760
300-750-129	VISION INSURANCE	142	158	196	196	150	240
300-750-131	UNIFORMS (BUY)	0	0	0	0	0	0
	EMPLOYEE SERVICES TOTAL	225,644	170,371	288,380	288,380	299,980	318,476
	<u>OPERATIONS</u>						
300-750-225	SAND AND GRAVEL	0	0	15,000	15,000	15,000	15,000
300-750-259	MISC SUPPLIES	412	1,988	15,000	15,000	15,000	15,000
300-750-349	MISC REPAIRS/MAINT	8,308	16,746	15,000	15,000	15,000	15,000
300-750-414	MOTOR VEHICLE RENTAL	0	0	0	0	0	9,360
300-750-419	REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
	OPERATIONS TOTAL	8,720	18,734	45,000	45,000	45,000	54,360
	<u>CONTRACT SERVICES</u>						
300-750-511	LEGAL SERVICES	0	0	0	0	0	0
300-750-512	ENGINEERING SERVICES	99,408	11,649	75,000	75,000	75,000	75,000
300-750-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
300-750-528	ADVERTISING	0	0	0	0	0	0
300-750-537	BANK FEES	0	0	0	0	0	0
300-750-539	OTHER CONTRACT SERVICES	17,534	9,442	70,000	70,000	70,000	227,664
300-750-543	CREDIT CARD FEES	0	0	0	0	0	0
300-750-601	DEPRECIATION EXPENSE	0	0	0	0	0	0
300-750-651	BAD DEBT	1,887	(37)	150	150	0	0
	CONTRACT SERVICES TOTAL	118,829	21,054	145,150	145,150	145,000	302,664

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
300-750-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
300-750-814	TRANSFER TO OTHER FUND	0	0	0	0	0	0
300-750-815	INTERFUND TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000	0
300-750-921	TRANSFER TO I&S PRINCIPAL	0	0	0	0	0	0
300-750-922	TRANSFER TO I&S INTEREST	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		100,000	100,000	100,000	100,000	100,000	0
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750-MUNICIPAL DRAINAGE		453,193	310,159	578,530	578,530	589,980	675,500
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MUNICIPAL DRAINAGE FUND TOTAL EXPENDITURES		453,193	310,159	578,530	578,530	589,980	675,500
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REVENUES OVER/(UNDER) EXPENDITURES		148,759	373,371	84,970	84,970	87,020	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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320 SANITATION FUND

Beginning Fund Balance	478,015	723,463	1,160,666	1,160,666	1,160,666	0
Revenues	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>2,344,249</u>	<u>2,600,554</u>	<u>2,505,000</u>	<u>2,505,000</u>	<u>2,605,000</u>	<u>0</u>
Expenditures						
721-Sanitation	<u>2,098,800</u>	<u>2,163,352</u>	<u>2,241,700</u>	<u>2,241,700</u>	<u>3,765,666</u>	<u>0</u>
Total Expenditures	<u>2,098,800</u>	<u>2,163,352</u>	<u>2,241,700</u>	<u>2,241,700</u>	<u>3,765,666</u>	<u>0</u>
(less) Transfers Out	<u>(164,200)</u>	<u>(164,200)</u>	<u>(164,200)</u>	<u>(164,200)</u>	<u>(1,675,666)</u>	<u>0</u>
Net Operating Expenditures	<u>1,934,600</u>	<u>1,999,152</u>	<u>2,077,500</u>	<u>2,077,500</u>	<u>2,090,000</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	409,649	601,402	427,500	427,500	515,000	0
Ending Fund Balance	723,463	1,160,666	1,423,966	1,423,966	0	0
Fund Balance % of Net Expenditures	37.4%	58.1%	68.5%	68.5%	0.0%	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
320 SANITATION FUND						
OPERATING REVENUES						
320-310-136 SOLID WASTE FRANCHISE FEE	403,417	608,357	555,000	555,000	600,000	0
320-340-251 REFUSE COLLECTION CHARGES	1,668,879	1,628,627	1,550,000	1,550,000	1,580,000	0
320-340-252 RECYCLING CHARGES	271,953	363,571	400,000	400,000	425,000	0
320-340-274 LATE PAYMENT FEE	0	0	0	0	0	0
320-340-289 CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
320-430-331 INTEREST INCOME	0	0	0	0	0	0
OPERATING REVENUES TOTAL	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
TOTAL REVENUES	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
721-SANITATION						
CONTRACT SERVICES						
320-721-531 TRASH COLLECTION SERVICE	1,922,228	2,000,528	2,075,000	2,075,000	2,075,000	0
320-721-543 CREDIT CARD FEES	0	0	0	0	0	0
320-721-651 BAD DEBT	12,372	(1,376)	2,500	2,500	15,000	0
CONTRACT SERVICES TOTAL	1,934,600	1,999,152	2,077,500	2,077,500	2,090,000	0
TRANSFERS						
320-721-815 INTERFUND TRANSFERS OUT	164,200	164,200	164,200	164,200	1,675,666	0
TRANSFERS TOTAL	164,200	164,200	164,200	164,200	1,675,666	0
721-SANITATION	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
SANITATION FUND TOTAL EXPENDITURES	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
REVENUES OVER/(UNDER) EXPENDITURES	245,449	437,202	263,300	263,300	(1,160,666)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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410 CEMETERY PERMANENT FUND

Beginning Fund Balance	723,055	733,569	745,748	745,748	745,748	754,248
Revenues	13,060	15,376	40,000	40,000	48,500	33,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	13,060	15,376	40,000	40,000	48,500	33,500
Expenditures						
812-Cemetery Permanent Fund	<u>2,545</u>	<u>3,197</u>	<u>30,000</u>	<u>30,000</u>	<u>40,000</u>	<u>25,000</u>
Total Expenditures	2,545	3,197	30,000	30,000	40,000	25,000
(less) Transfers Out	<u>(2,545)</u>	<u>(3,197)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(40,000)</u>	<u>(25,000)</u>
Net Operating Expenditures	0	0	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	13,060	15,376	40,000	40,000	48,500	33,500
Ending Fund Balance	733,569	745,748	755,748	755,748	754,248	762,748
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
410 CEMETERY PERMANENT FUND						
OPERATING REVENUES						
410-430-331 INTEREST INCOME	2,560	5,073	30,000	30,000	40,000	25,000
410-430-337 UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
410-450-363 TRNSF IN CEMETERY OPERATING	0	0	0	0	0	0
410-460-371 CEMETERY LOT SALE-RESTRICTED	10,500	10,303	10,000	10,000	8,500	8,500
OPERATING REVENUES TOTAL	13,060	15,376	40,000	40,000	48,500	33,500
TOTAL REVENUES	13,060	15,376	40,000	40,000	48,500	33,500
812-CEMETERY PERMANENT FUND						
CONTRACT SERVICES						
410-812-537 BANK FEES	0	0	0	0	0	0
410-812-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
410-812-812 BANK FINANCE/SERVICE FEES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0
TRANSFERS						
410-812-813 TRNSF INT OUT TO CEM OPERATING	2,545	3,197	30,000	30,000	40,000	25,000
TRANSFERS TOTAL	2,545	3,197	30,000	30,000	40,000	25,000
812-CEMETERY PERMANENT FUND	2,545	3,197	30,000	30,000	40,000	25,000
CEMETERY PERMANENT FUND TOTAL EXPENDITURES	2,545	3,197	30,000	30,000	40,000	25,000
REVENUES OVER/(UNDER) EXPENDITURES	10,515	12,178	10,000	10,000	8,500	8,500

CAPITAL PROJECT FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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164 MDUS IMPROVEMENT PROJECT

Beginning Fund Balance	597,722	6,077,329	4,904,592	4,904,592	4,904,592	4,151,592
Revenues	6,258,711	920,843	0	1,500,000	917,000	3,755,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>6,258,711</u>	<u>920,843</u>	<u>0</u>	<u>1,500,000</u>	<u>917,000</u>	<u>3,755,000</u>
Expenditures						
914-Donna Channel/Mustang Crk	479,718	1,706,727	0	345,000	345,000	7,035,000
915-Mustang Creek/Donna Drainage	<u>218,456</u>	<u>386,853</u>	<u>0</u>	<u>1,325,000</u>	<u>1,325,000</u>	<u>865,000</u>
Total Expenditures	<u>698,174</u>	<u>2,093,580</u>	<u>0</u>	<u>1,670,000</u>	<u>1,670,000</u>	<u>7,900,000</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>698,174</u>	<u>2,093,580</u>	<u>0</u>	<u>1,670,000</u>	<u>1,670,000</u>	<u>7,900,000</u>
Net Revenues Over/(Under) Net Expenditures	5,560,537	(1,172,737)	0	(170,000)	(753,000)	(4,145,000)
Ending Fund Balance	6,158,259	4,904,592	4,904,592	4,734,592	4,151,592	6,592
Fund Balance % of Net Expenditures	882.1%	234.3%	n/a	283.5%	248.6%	0.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
164	MDUS IMPROVEMENT PROJECTS FUND						
	OPERATING REVENUES						
164-330-219	OTHER FEDERAL GRANTS	898,044	0	0	0	0	0
164-330-229	OTHER STATE GRANTS	208,866	609,298	0	1,500,000	905,000	3,755,000
164-330-230	CONTRIBUTION FROM DEVELOPERS	0	0	0	0	0	0
164-430-331	INTEREST INCOME	61,801	311,545	0	0	12,000	0
	OPERATING REVENUES TOTAL	1,168,711	920,843	0	1,500,000	917,000	3,755,000
	TRANSFERS						
164-450-361	TRANSFER FROM 300 MDUS	0	0	0	0	0	0
164-450-370	INTERFUND TRANSFER IN	0	0	0	0	0	0
164-450-371	TRANSFER IN-UTILITY FUND	0	0	0	0	0	0
164-450-372	TRANSFER IN - TUF	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	OTHER REVENUES						
164-470-384	DEBT ISSUANCE	5,090,000	0	0	0	0	0
164-470-391	BOND PREMIUM	0	0	0	0	0	0
	OTHER REVENUES TOTAL	5,090,000	0	0	0	0	0
	TOTAL REVENUES	6,258,711	920,843	0	1,500,000	917,000	3,755,000
	914-DONNA CHANNEL / MUSTANG CREEK						
	CONTRACT SERVICES						
164-914-512	ENGINEERING	339,503	419,675	0	140,000	140,000	0
164-914-519	OTHER PROFESSIONAL FEES	130,625	79,788	0	205,000	205,000	0
164-914-539	OTHER CONTRACT SERVICES	5,090	0	0	0	0	0
	CONTRACT SERVICES TOTAL	475,218	499,463	0	345,000	345,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
164-914-741	PURCHASE LAND	4,500	1,207,264	0	0	0	0
164-914-742	CONSTRUCTION	0	0	0	0	0	7,035,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	4,500	1,207,264	0	0	0	7,035,000
	914-DONNA CHANNEL / MUSTANG CREEK	479,718	1,706,727	0	345,000	345,000	7,035,000
	915-MUSTANG CREEK / DONNA DRAINAGE						
	CONTRACT SERVICES						
164-915-512	ENGINEERING	216,676	351,525	0	225,000	225,000	0
164-915-519	OTHER PROFESSIONAL SERVICES	0	35,000	0	0	0	0
164-915-528	ADVERTISING	0	328	0	0	0	0
164-915-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
164-915-539	OTHER CONTRACT SERVICES	1,780	0	0	0	0	0
	CONTRACT SERVICES TOTAL	218,456	386,853	0	225,000	225,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
164-915-742	CONSTRUCTION	0	0	0	1,100,000	1,100,000	865,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	1,100,000	1,100,000	865,000
	915-MUSTANG CREEK / DONNA DRAINAGE	218,456	386,853	0	1,325,000	1,325,000	865,000
	MDUS IMPROVEMENTS FUND TOTAL EXPENDITURES	698,174	2,093,580	0	1,670,000	1,670,000	7,900,000
	REVENUES OVER/(UNDER) EXPENDITURES	5,560,537	(1,172,737)	0	(170,000)	(753,000)	(4,145,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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165 2013 SERIES CO-STREETS

Beginning Fund Balance	1,256,846	627,129	652,368	652,368	652,368	669,368
Revenues	38,041	25,239	0	0	17,000	5,632
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	38,041	25,239	0	0	17,000	5,632
Expenditures						
570-Downtown Streets	<u>667,758</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	667,758	0	0	0	0	0
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	667,758	0	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	(629,716)	25,239	0	0	17,000	5,632
Ending Fund Balance	627,129	652,368	652,368	652,368	669,368	675,000
Fund Balance % of Net Expenditures	93.9%	n/a	n/a	n/a	n/a	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
165 CO SERIES 2013-STREETS						
<u>OPERATING REVENUES</u>						
165-430-331 INTEREST INCOME	38,041	25,239	0	0	17,000	5,632
165-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
165-450-365 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
165-470-388 CO BOND PROCEEDS 2013	0	0	0	0	0	0
165-470-391 BOND PREMIUM	0	0	0	0	0	0
OPERATING REVENUES TOTAL	38,041	25,239	0	0	17,000	5,632
TOTAL REVENUES	38,041	25,239	0	0	17,000	5,632
570-DOWNTOWN STREETS						
<u>CONTRACT SERVICES</u>						
165-570-512 ENGINEERING SERVICES	7,437	0	0	0	0	0
165-570-519 OTHER PROFESSIONAL FEES	1,310	0	0	0	0	0
165-570-539 OTHER CONTRACT SERVICES	27,852	0	0	0	0	0
CONTRACT SERVICES TOTAL	36,599	0	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
165-570-742 CONSTRUCTION	631,159	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	631,159	0	0	0	0	0
570-DOWNTOWN STREETS	667,758	0	0	0	0	0
661-ADMINISTRATIVE COSTS						
<u>CONTRACT SERVICES</u>						
165-661-511 LEGAL SERVICES	0	0	0	0	0	0
165-661-522 INSURANCE AND BONDS	0	0	0	0	0	0
165-661-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0
<u>TRANSFERS</u>						
165-661-815 INTERFUND TRANSFERS OUT	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
661-ADMINISTRATIVE COSTS	0	0	0	0	0	0
CO SERIES 2013-STREETS FUND TOTAL EXPENDITURES	667,758	0	0	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(629,716)	25,239	0	0	17,000	5,632

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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166 2017 PERFORMANCE CONTRACTING

Beginning Fund Balance	400,330	299,188	296,377	296,377	296,377	307,377
Revenues	13,851	16,211	0	0	11,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	13,851	16,211	0	0	11,000	0
Expenditures						
665-Performance Contract	<u>114,993</u>	<u>19,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	114,993	19,023	0	0	0	0
(less) Transfers Out	<u>(105,372)</u>	<u>(3,518)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	9,620	15,505	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	4,231	707	0	0	11,000	0
Ending Fund Balance	299,188	296,377	296,377	296,377	307,377	307,377
Fund Balance % of Net Expenditures	3110.0%	1911.5%	n/a	n/a	n/a	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
166	2017 PERFORMANCE CONTRACTING FUND						
	<u>OPERATING REVENUES</u>						
166-430-331	INTEREST INCOME	13,851	16,211	0	0	11,000	0
166-460-372	SERIES 2017 BOND PROCEEDS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	13,851	16,211	0	0	11,000	0
	TOTAL REVENUES	13,851	16,211	0	0	11,000	0
	665-PERFORMANCE CONTRACT						
	<u>CONTRACT SERVICES</u>						
166-665-512	ENGINEERING SERVICES	2,295	15,505	0	0	0	0
166-665-539	OTHER CONTRACT SERVICES	7,325	0	0	0	0	0
	CONTRACT SERVICES TOTAL	9,620	15,505	0	0	0	0
	<u>TRANSFERS</u>						
166-665-815	INTERFUND TRANSFERS OUT	105,372	3,518	0	0	0	0
	TRANSFERS TOTAL	105,372	3,518	0	0	0	0
	665-PERFORMANCE CONTRACT	114,993	19,023	0	0	0	0
	2017 PERFORMANCE CONTRACTING FUND TOTAL						
	EXPENDITURES	114,993	19,023	0	0	0	0
	REVENUES OVER/(UNDER) EXPENDITURES	(101,142)	(2,812)	0	0	11,000	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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200 ROADWAY IMPACT FEE

Beginning Fund Balance	487,326	724,055	985,783	985,783	985,783	1,585,783
Revenues	257,263	261,728	80,000	80,000	600,000	600,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>257,263</u>	<u>261,728</u>	<u>80,000</u>	<u>80,000</u>	<u>600,000</u>	<u>600,000</u>
Expenditures						
631-Roadway Impact Fee	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	236,729	261,728	80,000	80,000	600,000	600,000
Ending Fund Balance	724,055	985,783	1,065,783	1,065,783	1,585,783	2,185,783
Fund Balance % of Net Expenditures	3526.1%	n/a	n/a	n/a	n/a	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
200	ROADWAY IMPACT FEE FUND						
	OPERATING REVENUES						
200-420-328	ROADWAY IMPACT FEES	257,263	261,728	80,000	80,000	600,000	600,000
200-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	257,263	261,728	80,000	80,000	600,000	600,000
	TOTAL REVENUES	257,263	261,728	80,000	80,000	600,000	600,000
	631-ROADWAY IMPACT FEE						
	CONTRACT SERVICES						
200-631-512	ENGINEERING SERVICES	0	0	0	0	0	0
200-631-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
200-631-528	ADVERTISING	0	0	0	0	0	0
200-631-539	OTHER CONTRACT SERVICES	20,534	0	0	0	0	0
	CONTRACT SERVICES TOTAL	20,534	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
200-631-742	CONSTRUCTION	0	0	0	0	0	0
200-631-746	CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	0
200-631-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	631-ROADWAY IMPACT FEE	20,534	0	0	0	0	0
	ROADWAY IMPACT FEE FUND TOTAL EXPENDITURES	20,534	0	0	0	0	0
	REVENUES OVER/(UNDER) EXPENDITURES	236,729	261,728	80,000	80,000	600,000	600,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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345 WATER IMPACT FEE FUND

Beginning Fund Balance	2,979,212	3,527,706	4,466,086	4,466,086	4,466,086	2,835,289
Revenues	560,482	945,645	425,000	250,000	520,000	500,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	560,482	945,645	425,000	250,000	520,000	500,000
Expenditures						
592-Non-Departmental	<u>11,989</u>	<u>7,265</u>	<u>300,000</u>	<u>2,450,000</u>	<u>2,150,797</u>	<u>525,000</u>
Total Expenditures	11,989	7,265	300,000	2,450,000	2,150,797	525,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,625,000)</u>	<u>(1,624,297)</u>	<u>0</u>
Net Operating Expenditures	11,989	7,265	300,000	825,000	526,500	525,000
Net Revenues Over/(Under) Net Expenditures	548,494	938,380	125,000	(575,000)	(6,500)	(25,000)
Ending Fund Balance	3,527,706	4,466,086	4,591,086	2,266,086	2,835,289	2,810,289
Fund Balance % of Net Expenditures	29425.7%	61477.5%	1530.4%	274.7%	538.5%	535.3%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
345 WATER IMPACT FEE FUND						
OPERATING REVENUES						
345-340-323 WATER CAP. IMPACT FEE	421,848	501,859	250,000	250,000	500,000	500,000
345-340-324 SEWER CAP. IMPACT FEE	136,489	443,786	175,000	0	0	0
345-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
345-430-331 INTEREST INCOME	2,145	0	0	0	20,000	0
OPERATING REVENUES TOTAL	560,482	945,645	425,000	250,000	520,000	500,000
TOTAL REVENUES	560,482	945,645	425,000	250,000	520,000	500,000
592-NON-DEPARTMENTAL						
CONTRACT SERVICES						
345-592-512 ENGINEERING SERVICES	0	1,955	0	0	0	0
345-592-537 FRAUD EXPENSE	0	0	0	0	0	0
345-592-539 OTHER CONTRACT SERVICES	11,989	0	0	0	0	0
CONTRACT SERVICES TOTAL	11,989	1,955	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS						
345-592-742 CONSTRUCTION	0	0	0	525,000	525,000	525,000
345-592-746 CONSTRUCTION IMPROVE-GRANTS	0	5,309	300,000	300,000	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	5,309	300,000	825,000	525,000	525,000
TRANSFERS						
345-592-815 INTERFUND TRANSFERS OUT	0	0	0	1,625,000	1,624,297	0
345-592-833 PAYMENT OF REFUNDS	0	0	0	0	1,500	0
TRANSFERS TOTAL	0	0	0	1,625,000	1,625,797	0
592-NON-DEPARTMENTAL	11,989	7,265	300,000	2,450,000	2,150,797	525,000
WATER IMPACT FEE FUND TOTAL EXPENDITURES	11,989	7,265	300,000	2,450,000	2,150,797	525,000
REVENUES OVER/(UNDER) EXPENDITURES	548,494	938,380	125,000	(2,200,000)	(1,630,797)	(25,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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346 SEWER IMPACT FEE FUND

Beginning Fund Balance	0	0	0	0	0	2,059,297
Revenues	0	0	0	1,800,000	2,234,297	600,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,625,000)</u>	<u>(1,624,297)</u>	<u>0</u>
Net Operating Revenues	0	0	0	175,000	610,000	600,000
Expenditures						
592-Non-Departmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>	<u>475,000</u>
Total Expenditures	0	0	0	175,000	175,000	475,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	175,000	175,000	475,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	435,000	125,000
Ending Fund Balance	0	0	0	1,625,000	2,059,297	2,184,297
Fund Balance % of Net Expenditures	n/a	n/a	n/a	929%	1177%	460%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
346	SEWER IMPACT FEE FUND						
	OPERATING REVENUES						
346-340-324	SEWER CAP. IMPACT FEE	0	0	0	175,000	600,000	600,000
346-430-331	INTEREST INCOME	0	0	0	0	10,000	0
	OPERATING REVENUES TOTAL	0	0	0	175,000	610,000	600,000
	TRANSFERS						
346-450-365	TRANSFER IN	0	0	0	1,625,000	1,624,297	0
	TRANSFERS TOTAL	0	0	0	1,625,000	1,624,297	0
	TOTAL REVENUES	0	0	0	1,800,000	2,234,297	600,000
	592-NON-DEPARTMENTAL						
	CONTRACT SERVICES						
346-592-512	ENGINEERING SERVICES	0	0	0	0	0	0
346-592-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
346-592-742	CONSTRUCTION	0	0	0	175,000	175,000	175,000
346-592-746	CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	300,000
346-592-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	175,000	175,000	475,000
	592-NON-DEPARTMENTAL	0	0	0	175,000	175,000	475,000
	SEWER IMPACT FEE FUND TOTAL EXPENDITURES	0	0	0	175,000	175,000	475,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	1,625,000	2,059,297	125,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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500 2022 BOND

Beginning Fund Balance	11,306,993	7,240,143	4,323,752	4,323,752	4,323,752	3,253,752
Revenues	498,454	415,240	0	175,000	175,000	0
(less) Transfers In	<u>0</u>	<u>(1,833)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	498,454	413,408	0	175,000	175,000	0
Expenditures						
500-2022 BOND	<u>2,836,116</u>	<u>4,915,116</u>	<u>0</u>	<u>1,245,000</u>	<u>1,245,000</u>	<u>200,000</u>
Total Expenditures	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
Net Revenues Over/(Under) Net Expenditures	(2,337,662)	(4,501,709)	0	(1,070,000)	(1,070,000)	(200,000)
Ending Fund Balance	8,969,332	2,740,267	4,323,752	3,253,752	3,253,752	3,053,752
Fund Balance % of Net Expenditures	316.3%	55.8%	n/a	261.3%	261.3%	1526.9%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
500	2022 BOND						
	<u>OPERATING REVENUES</u>						
500-430-331	INTEREST INCOME	498,454	413,408	0	175,000	175,000	0
500-430-335	REIMBURSEMENTS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	498,454	413,408	0	175,000	175,000	0
	<u>TRANSFERS</u>						
500-450-370	INTERFUND TRANSFERS IN	0	1,833	0	0	0	0
	TRANSFERS TOTAL	0	1,833	0	0	0	0
	<u>OTHER REVENUES</u>						
500-460-372	BOND PREMIUM	0	0	0	0	0	0
500-470-381	BOND PROCEEDS	0	0	0	0	0	0
	OTHER REVENUES TOTAL	0	0	0	0	0	0
	TOTAL REVENUES	498,454	415,240	0	175,000	175,000	0
	500-2022 BOND						
	<u>OPERATIONS</u>						
500-500-215	POSTAGE	2,376	0	0	0	0	0
500-500-261	OFFICE FURNITURE	26,428	0	0	0	0	0
500-500-279	OTHER OPERATIONAL EQUIPMENT	5,520	5,499	0	0	0	0
	OPERATIONS TOTAL	34,323	5,499	0	0	0	0
	<u>CONTRACT SERVICES</u>						
500-500-511	LEGAL SERVICES	0	0	0	0	0	0
500-500-512	ENGINEERING SERVICES	222,119	9,441	0	0	0	0
500-500-519	OTHER PROFESSIONAL SERVICES	204,397	193,045	0	20,000	20,000	0
500-500-521	BANK FINANCE FEES	0	0	0	0	0	0
500-500-528	ADVERTISING	558	384	0	0	0	0
500-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
500-500-539	OTHER CONTRACTED SERVICES	10,674	(7,400)	0	0	0	0
	CONTRACT SERVICES TOTAL	437,747	195,471	0	20,000	20,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
500-500-722	LIGHT EQUIPMENT	0	0	0	0	0	0
500-500-723	MOTOR VEHICLES	302,115	0	0	0	0	0
500-500-724	HEAVY EQUIPMENT	56,561	133,305	0	675,000	675,000	0
500-500-725	OTHER EQUIPMENT	91,044	0	0	0	0	0
500-500-741	LAND PURCHASE	0	0	0	0	0	0
500-500-742	CONSTRUCTION	1,583,678	4,580,842	0	550,000	550,000	200,000
500-500-743	BUILDINGS	330,647	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	2,364,045	4,714,147	0	1,225,000	1,225,000	200,000
	<u>TRANSFERS</u>						
500-500-815	TRANSFER OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	<u>DEBT SERVICE</u>						
500-500-930	BOND ISSUANCE COSTS	0	0	0	0	0	0
	DEBT SERVICE TOTAL	0	0	0	0	0	0
	500-2022 BOND	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
	2022 BOND FUND TOTAL EXPENDITURES	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
	REVENUES OVER/(UNDER) EXPENDITURES	(2,337,662)	(4,499,876)	0	(1,070,000)	(1,070,000)	(200,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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504 2023A BOND

Beginning Fund Balance	0	53,328,889	54,633,853	54,633,853	54,633,853	52,533,853
Revenues	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>54,317,617</u>	<u>2,984,404</u>	<u>0</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>1,500,000</u>
Expenditures						
500-2023A BOND	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
Total Expenditures	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
Net Revenues Over/(Under) Net Expenditures	53,328,889	1,304,963	0	(2,060,000)	(2,100,000)	(48,500,000)
Ending Fund Balance	53,328,889	54,633,853	54,633,853	52,573,853	52,533,853	4,033,853
Fund Balance % of Net Expenditures	5393.7%	3253.1%	n/a	1219.8%	1207.7%	8.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
504	2023A BOND						
	<u>OPERATING REVENUES</u>						
504-430-331	INTEREST INCOME	360,983	2,984,404	0	2,250,000	2,250,000	1,500,000
504-430-335	REIMBURSEMENTS	0	0	0	0	0	0
504-450-370	INTERFUND TRANSFERS IN	0	0	0	0	0	0
504-460-372	BOND PREMIUM	1,801,634	0	0	0	0	0
504-470-381	BOND PROCEEDS	52,155,000	0	0	0	0	0
	OPERATING REVENUES TOTAL	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
	TOTAL REVENUES	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
	500-2023A BOND						
	<u>EMPLOYEE SERVICES</u>						
504-500-134	BUSINESS LODGING	0	4,936	0	0	0	0
504-500-135	BUSINESS MEALS	0	3,327	0	0	0	0
	EMPLOYEE SERVICES TOTAL	0	8,262	0	0	0	0
	<u>OPERATIONS</u>						
504-500-215	POSTAGE	0	0	0	0	0	0
504-500-261	OFFICE FURNITURE	0	0	0	0	0	0
504-500-279	OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	0
	OPERATIONS TOTAL	0	0	0	0	0	0
	<u>CONTRACT SERVICES</u>						
504-500-511	LEGAL SERVICES	0	0	0	0	0	0
504-500-512	ENGINEERING SERVICES	0	0	0	0	0	0
504-500-519	OTHER PROFESSIONAL SERVICES	17,594	1,589,025	0	4,250,000	4,250,000	0
504-500-528	ADVERTISING	0	900	0	0	0	0
504-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
504-500-539	OTHER CONTRACTED SERVICES	(9,500)	81,253	0	60,000	100,000	0
	CONTRACT SERVICES TOTAL	8,094	1,671,178	0	4,310,000	4,350,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
504-500-722	LIGHT EQUIPMENT	0	0	0	0	0	0
504-500-723	MOTOR VEHICLES	0	0	0	0	0	0
504-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
504-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
504-500-741	LAND PURCHASE	0	0	0	0	0	0
504-500-742	CONSTRUCTION	0	0	0	0	0	50,000,000
504-500-743	BUILDINGS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	50,000,000
	<u>DEBT SERVICE</u>						
504-500-930	BOND ISSUANCE COSTS	980,634	0	0	0	0	0
	DEBT SERVICE TOTAL	980,634	0	0	0	0	0
	500-2023A BOND	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
	2023A BOND FUND TOTAL EXPENDITURES	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
	REVENUES OVER/(UNDER) EXPENDITURES	53,328,889	1,304,963	0	(2,060,000)	(2,100,000)	(48,500,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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505 2024 TAX-SUPPORTED BOND

Beginning Fund Balance	0	0	19,409,545	19,409,545	19,409,545	13,376,645
Revenues	0	21,266,414	0	750,000	750,000	500,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	21,266,414	0	750,000	750,000	500,000
Expenditures						
542-2024 Bond-Fire	0	311,351	0	210,000	222,900	0
563-2024 Bond-Streets	0	383,638	0	4,140,000	4,365,000	9,535,000
565-2024 Bond-Parks	0	713,821	0	2,005,000	2,065,000	1,301,500
566-Facilities Master Plan	0	67,993	0	150,000	130,000	0
592-Non-Departmental	<u>0</u>	<u>380,067</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	0	1,856,869	0	6,505,000	6,782,900	10,836,500
(less) Transfers Out		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	1,856,869	0	6,505,000	6,782,900	10,836,500
Net Revenues Over/(Under) Net Expenditures	0	19,409,545	0	(5,755,000)	(6,032,900)	(10,336,500)
Ending Fund Balance	0	19,409,545	19,409,545	13,654,545	13,376,645	3,040,145
Fund Balance % of Net Expenditures	n/a	1045.3%	n/a	209.9%	197.2%	28.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
505	2024 TAX-SUPPORTED BOND						
	<u>OPERATING REVENUES</u>						
505-430-331	INTEREST INCOME	0	399,787	0	750,000	750,000	500,000
505-460-372	BOND PREMIUM	0	546,627	0	0	0	0
505-470-381	BOND PROCEEDS	0	20,320,000	0	0	0	0
	OPERATING REVENUES TOTAL	0	21,266,414	0	750,000	750,000	500,000
	TOTAL REVENUES	0	21,266,414	0	750,000	750,000	500,000
	542-2024 BOND-FIRE						
	<u>CONTRACT SERVICES</u>						
505-542-519	OTHER PROFESSIONAL SERVICES	0	311,351	0	210,000	210,000	0
505-542-539	OTHER CONTRACTED SERVICES	0	0	0	0	12,900	0
	CONTRACT SERVICES TOTAL	0	311,351	0	210,000	222,900	0
	542-2024 BOND-FIRE	0	311,351	0	210,000	222,900	0
	563-2024 BOND-STREETS						
	<u>CONTRACT SERVICES</u>						
505-563-512	ENGINEERING SERVICES	0	571	0	0	200,000	0
505-563-519	OTHER PROFESSIONAL SERVICES	0	383,067	0	1,390,000	1,390,000	0
505-563-528	ADVERTISING	0	0	0	0	0	0
505-563-539	OTHER CONTRACTED SERVICES	0	0	0	0	25,000	0
	CONTRACT SERVICES TOTAL	0	383,638	0	1,390,000	1,615,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
505-563-742	CONSTRUCTION	0	0	0	2,750,000	2,750,000	0
505-563-840	DRAINAGE IMPROVEMENTS	0	0	0	0	0	3,035,000
505-563-843	MLK SIDEWALKS	0	0	0	0	0	4,500,000
505-563-850	DAVIS STREET IMPROVEMENTS	0	0	0	0	0	2,000,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	2,750,000	2,750,000	9,535,000
	563-2024 BOND-STREETS	0	383,638	0	4,140,000	4,365,000	9,535,000
	565-2024 BOND-PARKS						
	<u>CONTRACT SERVICES</u>						
505-565-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
505-565-539	OTHER CONTRACT SERVICES	0	25,901	0	170,000	165,000	0
	CONTRACT SERVICES TOTAL	0	25,901	0	170,000	165,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
505-565-742	CONSTRUCTION	0	687,920	0	1,835,000	1,900,000	1,301,500
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	687,920	0	1,835,000	1,900,000	1,301,500
	565-2024 BOND-PARKS	0	713,821	0	2,005,000	2,065,000	1,301,500
	566-FACILITIES MASTER PLAN						
	<u>CONTRACT SERVICES</u>						
505-566-519	OTHER PROFESSIONAL SERVICES	0	67,993	0	150,000	130,000	0
	CONTRACT SERVICES TOTAL	0	67,993	0	150,000	130,000	0
	566-FACILITIES MASTER PLAN	0	67,993	0	150,000	130,000	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
592-NON-DEPARTMENTAL						
CONTRACT SERVICES						
505-592-511 LEGAL SERVICES	0	9,500	0	0	0	0
CONTRACT SERVICES TOTAL	0	9,500	0	0	0	0
DEBT SERVICE						
505-592-930 BOND ISSUANCE COSTS	0	370,567	0	0	0	0
DEBT SERVICE TOTAL	0	370,567	0	0	0	0
592-NON-DEPARTMENTAL	0	380,067	0	0	0	0
2024 TAX-SUPPORTED BOND FUND TOTAL						
EXPENDITURES	0	1,856,869	0	6,505,000	6,782,900	10,836,500
REVENUES OVER/(UNDER) EXPENDITURES	0	19,409,545	0	(5,755,000)	(6,032,900)	(10,336,500)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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506 CO SERIES 2025

Beginning Fund Balance	0	0	0	0	0	7,300,000
Revenues	0	0	0	8,000,000	8,200,000	4,200,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,000,000)</u>
Net Operating Revenues	0	0	0	8,000,000	8,200,000	200,000
Expenditures						
510-General CIP	0	0	0	5,450,000	900,000	8,750,000
540-Transportation & Drainage	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,550,000</u>	<u>0</u>	<u>2,550,000</u>
Total Expenditures	0	0	0	8,000,000	900,000	11,300,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	8,000,000	900,000	11,300,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	7,300,000	(11,100,000)
Ending Fund Balance	0	0	0	0	7,300,000	200,000
Fund Balance % of Net Expenditures	n/a	n/a	n/a	0.0%	811.1%	1.8%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
506	CO SERIES 2025						
	<u>OPERATING REVENUES</u>						
506-430-331	INTEREST INCOME	0	0	0	0	0	200,000
506-450-370	INTERFUND TRANSFER IN	0	0	0	0	0	4,000,000
506-460-372	BOND PREMIUM	0	0	0	0	0	0
506-470-381	BOND PROCEEDS	0	0	0	8,000,000	8,200,000	0
	OPERATING REVENUES TOTAL	0	0	0	8,000,000	8,200,000	4,200,000
	TOTAL REVENUES	0	0	0	8,000,000	8,200,000	4,200,000
	510-GENERAL CIP						
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
506-510-719	OTHER CAPITAL OUTLAY	0	0	0	200,000	0	200,000
506-510-810	PUBLIC WORKS BLDG PURCHASE	0	0	0	700,000	700,000	4,000,000
506-510-830	FIRE STATION NO.2 IMPRV.	0	0	0	4,550,000	0	4,550,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	5,450,000	700,000	8,750,000
	<u>DEBT SERVICE</u>						
506-510-930	BOND ISSUANCE COSTS	0	0	0	0	200,000	0
	DEBT SERVICE TOTAL	0	0	0	0	200,000	0
	510-GENERAL CIP	0	0	0	5,450,000	900,000	8,750,000
	540-TRANSPORTATION & DRAINAGE						
	<u>CONTRACT SERVICES</u>						
506-540-512	ENGINEERING	0	0	0	125,000	0	125,000
	CONTRACT SERVICES TOTAL	0	0	0	125,000	0	125,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
506-540-840	DRAINAGE IMPROVEMENTS	0	0	0	175,000	0	175,000
506-540-841	SIDEWALKS CURB & GUTTER	0	0	0	250,000	0	250,000
506-540-842	NORTH ST. DRAINAGE IMPRV.	0	0	0	1,000,000	0	1,000,000
506-540-850	DAVIS STREET IMPROVEMENTS	0	0	0	1,000,000	0	1,000,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	2,425,000	0	2,425,000
	540-TRANSPORTATION & DRAINAGE	0	0	0	2,550,000	0	2,550,000
	CO SERIES 2025 FUND TOTAL EXPENDITURES	0	0	0	8,000,000	900,000	11,300,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	7,300,000	(7,100,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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600 2022 UTILITY BOND

Beginning Fund Balance	9,189,206	6,093,408	5,070,371	5,070,371	5,070,371	2,970,371
Revenues	406,742	371,656	0	225,000	225,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	406,742	371,656	0	225,000	225,000	0
Expenditures						
500-2022 Utility Bond	3,502,541	1,394,692	0	1,975,000	2,325,000	0
932-Wastewater CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,050,000</u>
Total Expenditures	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
Net Revenues Over/(Under) Net Expenditures	(3,095,799)	(1,023,037)	0	(1,750,000)	(2,100,000)	(1,050,000)
Ending Fund Balance	6,093,408	5,070,371	5,070,371	3,320,371	2,970,371	1,920,371
Fund Balance % of Net Expenditures	174.0%	363.5%	n/a	168.1%	127.8%	182.9%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
600	2022 UTILITY BOND						
	OPERATING REVENUES						
600-330-219	OTHER FEDERAL GRANTS	0	0	0	0	0	0
600-330-234	INTERGOVERNMENTAL REVENUE	0	32,079	0	0	0	0
600-430-331	INTEREST INCOME	406,742	339,577	0	225,000	225,000	0
600-430-335	REIMBURSEMENTS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	406,742	371,656	0	225,000	225,000	0
	TRANSFERS						
600-450-365	TRANSFER IN	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	TOTAL REVENUES	406,742	371,656	0	225,000	225,000	0
	500-2022 UTILITY BOND						
	CONTRACT SERVICES						
600-500-511	LEGAL SERVICES	0	0	0	0	0	0
600-500-512	ENGINEERING SERVICES	99,099	370,209	0	1,250,000	1,600,000	0
600-500-519	OTHER PROFESSIONAL SERVICES	5,366	15,035	0	150,000	150,000	0
600-500-521	BANK FINANCE FEES	0	0	0	0	0	0
600-500-528	ADVERTISING	0	274	0	0	0	0
600-500-532	SOFTWARE MAINT/LICENSE	0	0	0	0	0	0
600-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
600-500-539	OTHER CONTRACTED SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	104,465	385,517	0	1,400,000	1,750,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
600-500-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
600-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
600-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
600-500-741	LAND PURCHASE	0	0	0	0	0	0
600-500-742	CONSTRUCTION	3,398,076	1,009,175	0	575,000	575,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	3,398,076	1,009,175	0	575,000	575,000	0
	TRANSFERS						
600-500-815	INTERFUND TRANSFERS OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	500-2022 UTILITY BOND	3,502,541	1,394,692	0	1,975,000	2,325,000	0
	932-WASTEWATER CIP						
	CAPITAL OUTLAY & CONTRIBUTIONS						
600-932-742	CONSTRUCTION	0	0	0	0	0	1,050,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	1,050,000
	932-WASTEWATER CIP	0	0	0	0	0	1,050,000
	2022 UTILITY BOND FUND TOTAL EXPENDITURES	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
	REVENUES OVER/(UNDER) EXPENDITURES	(3,095,799)	(1,023,037)	0	(1,750,000)	(2,100,000)	(1,050,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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601 UTILITY CAP IMPROVEMENTS

Beginning Fund Balance	0	(17,517)	(355,658)	(355,658)	(355,658)	0
Revenues	432,552	684,135	0	500,000	4,605,658	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	432,552	684,135	0	500,000	4,605,658	0
Expenditures						
600-Utility CIP	<u>450,069</u>	<u>1,022,276</u>	<u>0</u>	<u>4,250,000</u>	<u>4,250,000</u>	<u>0</u>
Total Expenditures	450,069	1,022,276	0	4,250,000	4,250,000	0
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	450,069	1,022,276	0	4,250,000	4,250,000	0
Net Revenues Over/(Under) Net Expenditures	(17,517)	(338,141)	0	(3,750,000)	355,658	0
Ending Fund Balance	(17,517)	(355,658)	(355,658)	(4,105,658)	0	0
Fund Balance % of Net Expenditures	-3.9%	-34.8%	n/a	-96.6%	0.0%	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
601 UTILITY CAPITAL IMPROVEMENTS						
OPERATING REVENUES						
601-330-219 OTHER FEDERAL GRANTS	432,552	346,182	0	0	0	0
601-330-234 INTERGOVERNMENTAL REVENUE	0	337,953	0	500,000	4,605,658	0
601-430-331 INTEREST INCOME	0	0	0	0	0	0
601-430-335 REIMBURSEMENTS	0	0	0	0	0	0
OPERATING REVENUES TOTAL	432,552	684,135	0	500,000	4,605,658	0
TOTAL REVENUES	432,552	684,135	0	500,000	4,605,658	0
600-UTILITY CIP						
CONTRACT SERVICES						
601-600-511 LEGAL SERVICES	0	0	0	0	0	0
601-600-512 ENGINEERING SERVICES	87,427	734,196	0	250,000	250,000	0
601-600-519 OTHER PROFESSIONAL SERVICES	13,125	0	0	0	0	0
601-600-521 BANK FINANCE FEES	0	0	0	0	0	0
601-600-528 ADVERTISING	241	0	0	0	0	0
601-600-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
601-600-539 OTHER CONTRACTED SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	100,793	734,196	0	250,000	250,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
601-600-721 MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
601-600-725 OTHER EQUIPMENT	0	0	0	0	0	0
601-600-741 LAND PURCHASE	0	0	0	0	0	0
601-600-742 CONSTRUCTION	349,276	288,080	0	4,000,000	4,000,000	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	349,276	288,080	0	4,000,000	4,000,000	0
TRANSFERS						
601-450-365 TRANSFER OUT	0	0	0	0	0	0
601-600-815 INTERFUND TRANSFERS OUT	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
600-UTILITY CIP	450,069	1,022,276	0	4,250,000	4,250,000	0
UTILITY CAPITAL IMPROVEMENTS FUND TOTAL						
EXPENDITURES	450,069	1,022,276	0	4,250,000	4,250,000	0
REVENUES OVER/(UNDER) EXPENDITURES	(17,517)	(338,141)	0	(3,750,000)	355,658	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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602 2024 UTILITY BOND

Beginning Fund Balance	0	9,000,000	9,175,687	9,175,687	9,175,687	7,435,687
Revenues	0	175,687	0	360,000	360,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	175,687	0	360,000	360,000	0
Expenditures						
500-Utility CIP	0	0	0	0	0	3,283,525
932-Wastewater CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,100,000</u>	<u>2,100,000</u>
Total Expenditures	0	0	0	0	2,100,000	5,383,525
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	0	2,100,000	5,383,525
Net Revenues Over/(Under) Net Expenditures	0	175,687	0	360,000	(1,740,000)	(5,383,525)
Ending Fund Balance	0	9,175,687	9,175,687	9,535,687	7,435,687	2,052,162
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	354.1%	38.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
602	2024 UTILITY BOND						
	<u>OPERATING REVENUES</u>						
602-430-331	INTEREST INCOME	0	175,687	0	360,000	360,000	0
602-450-365	TRANSFER IN	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	175,687	0	360,000	360,000	0
	TOTAL REVENUES	0	175,687	0	360,000	360,000	0
	500-UTILITY CIP						
	<u>CONTRACT SERVICES</u>						
602-500-511	LEGAL SERVICES	0	0	0	0	0	0
602-500-512	ENGINEERING SERVICES	0	0	0	0	0	315,000
602-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
602-500-528	ADVERTISING	0	0	0	0	0	0
602-500-532	SOFTWARE MAING/LICENSING	0	0	0	0	0	0
602-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
602-500-539	OTHER CONTRACTED SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	0	315,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
602-500-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
602-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
602-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
602-500-742	CONSTRUCTION	0	0	0	0	0	2,968,525
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	2,968,525
	<u>TRANSFERS</u>						
602-500-815	INTERFUND TRANSFERS OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	500-UTILITY CIP	0	0	0	0	0	3,283,525
	932-WASTEWATER CIP						
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
602-932-742	BULL BRANCH WW IMPRV.	0	0	0	0	2,100,000	2,100,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	2,100,000	2,100,000
	932-WASTEWATER CIP	0	0	0	0	2,100,000	2,100,000
	2024 UTILITY BOND FUND TOTAL EXPENDITURES	0	0	0	0	2,100,000	5,383,525
	REVENUES OVER/(UNDER) EXPENDITURES	0	175,687	0	360,000	(1,740,000)	(5,383,525)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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603 CO SERIES 2025 - UTILITY

Beginning Fund Balance	0	0	0	0	0	5,000,000
Revenues	0	0	0	5,000,000	5,125,000	100,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	0	0	5,000,000	5,125,000	100,000
Expenditures						
580-Wastewater System CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000,000</u>	<u>125,000</u>	<u>5,000,000</u>
Total Expenditures	0	0	0	5,000,000	125,000	5,000,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	5,000,000	125,000	5,000,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	5,000,000	(4,900,000)
Ending Fund Balance	0	0	0	0	5,000,000	100,000
Fund Balance % of Net Expenditures	n/a	n/a	n/a	0.0%	4000.0%	2.0%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
603	CO SERIES 2025 - UTILITY						
	<u>OPERATING REVENUES</u>						
603-430-331	INTEREST INCOME	0	0	0	0	0	100,000
603-460-372	BOND PREMIUM	0	0	0	0	0	0
603-470-381	BOND PROCEEDS	0	0	0	5,000,000	5,125,000	0
	OPERATING REVENUES TOTAL	0	0	0	5,000,000	5,125,000	100,000
	TOTAL REVENUES	0	0	0	5,000,000	5,125,000	100,000
	580-WASTEWATER CIP						
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
603-580-880	BULL BRANCH WW IMPRV.	0	0	0	2,805,000	0	2,805,000
603-580-890	WWTP IMPROVEMENTS	0	0	0	2,195,000	0	2,195,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	5,000,000	0	5,000,000
	<u>DEBT SERVICE</u>						
603-580-930	BOND ISSUANCE COSTS	0	0	0	0	125,000	0
	DEBT SERVICE TOTAL	0	0	0	0	125,000	0
	580-WASTEWATER CIP	0	0	0	5,000,000	125,000	5,000,000
	CO SERIES 2025 - UTILITY FUND TOTAL EXPENDITURES	0	0	0	5,000,000	125,000	5,000,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	5,000,000	(4,900,000)

INTERNAL SERVICE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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382 FLEET SERVICES FUND

Beginning Fund Balance	(40,387)	1,046	436,730	436,730	436,730	584,957
Revenues	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
Expenditures						
517-Fleet Services	<u>923,270</u>	<u>896,895</u>	<u>998,537</u>	<u>999,958</u>	<u>1,018,801</u>	<u>1,148,085</u>
Total Expenditures	923,270	896,895	998,537	999,958	1,018,801	1,148,085
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	923,270	896,895	998,537	999,958	1,018,801	1,148,085
Net Revenues Over/(Under) Net Expenditures	41,433	435,684	129,422	128,001	148,227	(77,277)
Ending Fund Balance	1,046	436,730	566,152	564,731	584,957	507,680
Fund Balance % of Net Expenditures	0.1%	48.7%	56.7%	56.5%	57.4%	44.2%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
382 FLEET SERVICES FUND						
OPERATING REVENUES						
382-340-277 EQUIPMENT RENTAL FEE	943,580	1,296,699	1,127,959	1,127,959	1,127,959	1,056,408
382-340-278 EQUIPMENT REPLACEMENT FEE	0	0	0	0	0	0
382-420-329 PAYMENT OF CLAIMS	20,976	35,880	0	0	27,069	0
382-430-331 INTEREST INCOME	0	0	0	0	12,000	14,400
382-430-334 MISCELLANEOUS REVENUE	147	0	0	0	0	0
382-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
382-450-365 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
OPERATING REVENUES TOTAL	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
TOTAL REVENUES	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
517-FLEET SERVICES						
EMPLOYEE SERVICES						
382-517-111 REGULAR FULL TIME	132,762	108,508	197,105	197,105	197,500	197,101
382-517-114 OVERTIME	2,295	2,485	2,000	2,000	2,000	1,500
382-517-115 LONGEVITY PAY	1,392	480	1,488	1,488	576	720
382-517-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
382-517-119 CERTIFICATION PAY	1,575	810	1,800	1,800	900	900
382-517-120 UNUM LIFE	205	259	399	399	400	450
382-517-121 FICA SOCIAL SECURITY	10,174	11,252	15,229	15,229	15,100	15,237
382-517-122 WORKERS COMPENSATION	441	513	454	454	450	3,730
382-517-123 STATE UNEMPLOYMENT TAXES	19	359	324	324	350	189
382-517-124 RETIREMENT-TMRS	21,508	(1,087)	27,816	27,816	26,000	28,531
382-517-126 HEALTH INSURANCE	15,456	24,705	26,120	26,120	35,220	31,350
382-517-127 DENTAL INSURANCE	490	457	869	869	840	615
382-517-128 LONG TERM DISABILITY	370	430	544	544	600	570
382-517-129 VISION INSURANCE	75	163	146	146	240	180
382-517-131 UNIFORMS (BUY)	390	447	624	624	625	925
382-517-132 UNIFORM RENTAL	827	1,218	2,160	2,160	2,160	2,160
382-517-135 BUSINESS MEALS	0	0	0	0	0	0
382-517-141 WORKSHOP TRAINING	607	238	2,080	2,080	2,080	2,080
382-517-143 MEMBERSHIPS AND DUES	433	778	416	416	400	600
382-517-144 SUBSCRIPTIONS AND BOOKS	0	0	156	156	0	156
382-517-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
382-517-147 TRAINING- LODGING	0	0	0	0	0	0
382-517-148 TRAINING- MEALS	0	0	104	104	100	104
EMPLOYEE SERVICES TOTAL	189,018	152,014	279,834	279,834	285,541	287,098
OPERATIONS						
382-517-211 GENERAL OFFICE SUPPLIES	541	335	364	364	350	364
382-517-215 POSTAGE	187	146	200	200	200	250
382-517-226 MISC. HARDWARE	1,417	3,662	3,640	3,640	3,640	3,640
382-517-249 FIRE PREVENTION SUPPLIES	266	963	1,000	1,000	1,000	1,000
382-517-252 MEDICAL SUPPLIES	702	1,245	1,560	1,560	1,560	1,560
382-517-253 CHEMICALS	1,837	3,216	3,796	3,796	3,500	3,796
382-517-256 MINOR TOOLS/INSTRUMENTS	2,106	2,578	2,678	2,678	2,675	10,178
382-517-259 MISC. SUPPLIES	7,170	7,815	9,000	9,000	8,000	12,200
382-517-261 OFFICE FURNITURE	(7)	0	0	0	0	0
382-517-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
382-517-264 COMPUTER ACCESSORIES	90	0	104	104	0	0
382-517-267 COMPUTERS	0	1,400	0	0	0	1,200
382-517-279 OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	8,000
382-517-323 TRUNK TELEPHONE SYSTEM	18	28	25	25	5	25
382-517-324 CELL PHONES	854	1,203	1,200	1,200	1,400	1,545
382-517-325 PAGERS	0	0	0	0	0	0
382-517-326 WIRELESS DATA SERVICES	5,877	9,108	20,778	20,778	12,000	16,000
382-517-341 ROOFING REPAIRS	0	0	0	0	0	0
382-517-414 MOTOR VEHICLE RENTAL	0	0	0	0	0	0

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	ADOPTED
382-517-415	TRUCKS,HEAVY EQUIP RENTAL	2,230	0	0	0	0	0
382-517-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	6,825	0	0	6,825
382-517-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	0	0	6,300	0	0	6,300
382-517-419	REPLACEMENT FUND CONTRIBUTION	6,086	5,093	0	0	0	77,277
382-517-421	FUEL LINE AND PUMP REPAIRS	2,179	3,549	3,750	3,750	3,750	3,900
382-517-422	CARBURETOR REPAIRS	1,013	3,046	3,120	3,120	3,120	3,120
382-517-423	TRANSMISSION SYSTEM	6,056	19,637	14,560	9,560	9,560	15,142
382-517-424	BRAKE SYSTEM	27,328	16,643	17,139	29,139	35,000	17,824
382-517-425	SUSPENSION SYSTEM	11,428	15,566	17,000	12,000	12,000	17,680
382-517-426	HYDRAULIC SYSTEM PARTS	16,320	30,914	31,000	31,000	31,000	32,240
382-517-427	COOLING SYSTEM PARTS	12,333	7,986	8,000	9,000	10,000	8,320
382-517-428	ENGINES/MOTOR PARTS	22,902	58,454	42,000	40,421	40,000	43,680
382-517-429	BODY SHOP PARTS	32,012	47,921	32,000	19,000	32,000	32,000
382-517-441	FUEL (GAS, DIESEL)	265,922	245,019	240,000	240,000	240,000	249,032
382-517-442	OIL,LUBRICANTS,OIL FILTERS	31,791	41,495	42,000	51,125	40,000	43,680
382-517-445	TIRES	33,125	39,187	38,000	38,000	40,000	39,520
382-517-446	BATTERIES	12,561	19,646	13,000	13,000	13,000	13,520
382-517-447	ELECTRICAL	15,114	23,431	22,880	18,780	15,000	22,880
382-517-448	EXHAUST SYSTEMS	1,509	3,059	3,120	3,120	3,000	3,120
382-517-449	MISCELLANEOUS PARTS	28,357	38,463	38,000	59,100	65,000	39,520
OPERATIONS TOTAL		549,323	650,808	623,039	624,460	626,760	735,338
CONTRACT SERVICES							
382-517-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
382-517-522	INSURANCE AND BONDS	70,650	83,313	80,600	80,600	92,500	95,000
382-517-523	OUTSIDE PRINTING	0	0	0	0	0	0
382-517-526	TESTING/CERT. PERMITS	1,276	2,590	2,808	2,808	2,000	3,693
382-517-532	SOFTWARE LICENSE/MAINTENANCE	3,408	5,456	8,228	8,228	8,000	15,228
382-517-536	EXTENDED MAINTENANCE WARRANTY	1,827	1,827	2,028	2,028	2,000	2,028
382-517-539	OTHER CONTRACT SERVICES	107,768	887	2,000	2,000	2,000	3,000
382-517-601	DEPRECIATION-FIXED ASSETS	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		184,929	94,073	95,664	95,664	106,500	118,949
CAPITAL OUTLAY & CONTRIBUTIONS							
382-517-722	LIGHT EQUIPMENT	0	0	0	0	0	0
382-517-723	MOTOR VEHICLES	0	0	0	0	0	0
382-517-724	HEAVY EQUIPMENT	0	0	0	0	0	0
382-517-725	OTHER EQUIPMENT	0	0	0	0	0	6,700
382-517-831	CONTINGENCY RESERVES	0	0	0	0	0	0
382-517-835	RESERVE FOR PERSONNEL	0	0	0	0	0	0
382-517-913	CAPITAL LEASE SHORT TERM	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	0	0	6,700
517-FLEET SERVICES		923,270	896,895	998,537	999,958	1,018,801	1,148,085
FLEET SERVICES FUND TOTAL EXPENDITURES		923,270	896,895	998,537	999,958	1,018,801	1,148,085
REVENUES OVER/(UNDER) EXPENDITURES		41,433	435,684	129,422	128,001	148,227	(77,277)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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384 FLEET REPLACEMENT FUND

Beginning Fund Balance	52,763	359,517	916,337	916,337	916,337	431,893
Revenues	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
(less) Transfers In	(244,900)	(1,467,563)	(1,400,000)	(1,400,000)	(1,400,000)	(1,999,088)
Net Operating Revenues	1,464,821	363,957	2,718,436	690,103	927,659	0
Expenditures						
518-Equipment Replacement	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
Total Expenditures	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
Net Revenues Over/(Under) Net Expenditures	61,854	(910,743)	(1,400,000)	(2,265,000)	(1,884,444)	(1,999,088)
Ending Fund Balance	359,517	916,337	916,337	51,337	431,893	431,893
Fund Balance % of Net Expenditures	25.6%	71.9%	22.2%	1.7%	15.4%	21.6%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
384 FLEET REPLACEMENT FUND						
OPERATING REVENUES						
384-330-229 OTHER STATE GRANTS	0	0	0	0	0	0
384-340-278 EQUIPMENT REPLACEMENT FEE	1,451,012	278,735	690,103	690,103	690,103	0
384-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
384-430-331 INTEREST INCOME	10,155	12,500	0	0	35,000	0
384-430-335 REIMBURSEMENTS/ REFUNDS	0	0	0	0	0	0
384-450-365 INTERFUND TRANSFER IN	244,900	1,467,563	0	0	0	0
384-450-370 INTERFUND TRANSFER IN	0	0	1,400,000	1,400,000	1,400,000	1,999,088
384-460-374 SALE OF SURPLUS EQUIPMENT	3,655	72,722	0	0	202,556	0
384-460-379 SALE OF MISC. ASSETS	0	0	0	0	0	0
384-470-382 CAPITAL EQUIP LOAN PROCEEDS	0	0	2,028,333	0	0	0
384-470-388 BOND PROCEEDS-SERIES 2018	0	0	0	0	0	0
384-470-392 BANK ESCROW	0	0	0	0	0	0
OPERATING REVENUES TOTAL	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
TOTAL REVENUES	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
518-FLEET REPLACEMENT						
OPERATIONS						
384-518-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
384-518-416 LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0	0
OPERATIONS TOTAL	0	0	0	0	0	0
CONTRACT SERVICES						
384-518-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	32,000	0
384-518-542 MISC EXPENSE	0	485	0	0	0	0
384-518-601 DEPRECIATION EXPENSE	1,040,253	827,038	0	0	0	0
CONTRACT SERVICES TOTAL	1,040,253	827,523	0	0	32,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
384-518-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
384-518-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
384-518-722 LIGHT EQUIPMENT	0	74,331	0	0	12,500	0
384-518-723 MOTOR VEHICLES	0	26,437	1,845,918	1,845,918	1,845,918	1,803,059
384-518-724 HEAVY EQUIPMENT	13,985	21,168	2,028,333	865,000	665,000	0
384-518-725 OTHER EQUIPMENT	0	0	0	0	12,500	0
384-518-832 PAYMENT OF CLAIMS	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	13,985	121,937	3,874,251	2,710,918	2,535,918	1,803,059
DEBT SERVICE						
384-518-910 NOTE PAYABLE INTEREST	34,950	28,016	0	0	0	0
384-518-911 CAP LEASE PRINCIPAL	276,581	230,304	220,962	220,962	220,962	171,255
384-518-912 CAP LEASE INTEREST	37,814	51,308	23,223	23,223	23,223	24,774
384-518-913 CAPITAL LEASE SHORT TERM	3,774	20,000	0	0	0	0
384-518-915 Cert of Obligation Interest	0	0	0	0	0	0
384-518-922 LONG-TERM INTEREST	0	0	0	0	0	0
384-518-923 BOND DISCOUNT AMORTIZATION	0	0	0	0	0	0
384-709-950 Bond Discount Amortization	(4,389)	(4,389)	0	0	0	0
DEBT SERVICE TOTAL	348,729	325,239	244,185	244,185	244,185	196,029
518-FLEET REPLACEMENT	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
FLEET REPLACEMENT FUND TOTAL EXPENDITURES	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
REVENUES OVER/(UNDER) EXPENDITURES	306,754	556,820	0	(865,000)	(484,444)	0

DEBT SERVICE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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140 GENERAL I&S

Beginning Fund Balance	1,129,650	1,307,075	1,303,946	1,303,946	1,303,946	1,769,781
Revenues	4,387,313	6,856,037	8,628,350	8,628,350	9,106,030	9,749,404
(less) Transfers In	(341,700)	(338,600)	(1,290,350)	(1,290,350)	(340,350)	(341,800)
Net Operating Revenues	4,045,613	6,517,437	7,338,000	7,338,000	8,765,680	9,407,604
Expenditures						
620-Debt Service	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
Total Expenditures	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
(less) Transfers Out	(244,900)	(248,750)	0	0	0	0
Net Operating Expenditures	3,964,988	6,610,416	8,630,400	8,630,400	8,640,195	9,749,404
Net Revenues Over/(Under) Net Expenditures	80,624	(92,979)	(1,292,400)	(1,292,400)	125,485	(341,800)
Ending Fund Balance	1,307,075	1,303,946	1,301,896	1,301,896	1,769,781	1,769,781
Fund Balance % of Net Expenditures	33.0%	19.7%	15.1%	15.1%	20.5%	18.2%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
140 GENERAL I&S						
OPERATING REVENUES						
140-310-111 CURRENT PROPERTY TAXES	3,958,039	6,380,523	7,268,000	7,268,000	8,625,000	9,307,604
140-330-241 PAY IN LIEU OF TAXES	0	0	0	0	0	0
140-430-331 INTEREST INCOME	87,066	136,914	70,000	70,000	140,000	100,000
140-430-335 REIMBURSEMENTS/REFUNDS	508	0	0	0	680	0
OPERATING REVENUES TOTAL	4,045,613	6,517,437	7,338,000	7,338,000	8,765,680	9,407,604
TRANSFERS						
140-450-365 TRANSFER FROM GENERAL FUND	0	0	950,000	950,000	0	0
140-450-370 INTERFUND TRANSFER IN	341,700	338,600	340,350	340,350	340,350	341,800
TRANSFERS TOTAL	341,700	338,600	1,290,350	1,290,350	340,350	341,800
TOTAL REVENUES	4,387,313	6,856,037	8,628,350	8,628,350	9,106,030	9,749,404
620-DEBT SERVICE						
CONTRACT SERVICES						
140-620-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	9,795	0
140-620-537 BANK/PAYING AGENT FEES	5,550	6,950	6,000	6,000	6,000	6,000
140-620-538 ARBITRAGE REBATE EXPENSE	0	15,238	0	0	0	0
CONTRACT SERVICES TOTAL	5,550	22,188	6,000	6,000	15,795	6,000
DEBT SERVICE						
140-620-815 INTERFUND TRANSFER OUT	244,900	248,750	0	0	0	0
140-620-921 PRINCIPAL RETIREMENT	2,375,000	2,955,000	3,890,000	3,890,000	3,890,000	4,985,000
140-620-922 I & S INTEREST	1,584,438	3,633,228	4,734,400	4,734,400	4,734,400	4,758,404
140-620-930 BOND ISSUANCE COSTS	0	0	0	0	0	0
140-620-931 REFUNDING COSTS	0	0	0	0	0	0
140-620-932 OTHER FINANCING USES	0	0	0	0	0	0
140-620-933 REOFFERING PREMIUM ON BOND ISS	0	0	0	0	0	0
140-620-934 DEFERRED AMT ON REFUNDING	0	0	0	0	0	0
140-620-980 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0
DEBT SERVICE TOTAL	4,204,338	6,836,978	8,624,400	8,624,400	8,624,400	9,743,404
620-DEBT SERVICE	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
GENERAL I&S FUND TOTAL EXPENDITURES	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
REVENUES OVER/(UNDER) EXPENDITURES	177,424	(3,129)	(2,050)	(2,050)	465,835	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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144 UTILITY FUND I&S

Beginning Fund Balance	213,034	208,197	209,035	209,035	209,035	207,328
Revenues	3,361,891	3,399,198	3,944,914	3,944,914	3,944,914	4,322,587
(less) Transfers In	(3,361,891)	(3,398,361)	(3,944,914)	(3,944,914)	(3,944,914)	(4,322,587)
Net Operating Revenues	0	837	0	0	0	0
Expenditures						
622-Utility Debt Service	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
Total Expenditures	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
Net Revenues Over/(Under) Net Expenditures	(3,366,728)	(3,397,523)	(3,944,914)	(3,944,914)	(3,946,621)	(4,322,587)
Ending Fund Balance	208,197	209,035	209,035	209,035	207,328	207,328
Fund Balance % of Net Expenditures	6.2%	6.2%	5.3%	5.3%	5.3%	4.8%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
144	UTILITY FUND I&S FUND						
	OPERATING REVENUES						
144-430-331	INTEREST INCOME	0	0	0	0	0	0
144-430-335	REIMBURSEMENTS/REFUNDS	0	837	0	0	0	0
	OPERATING REVENUES TOTAL	0	837	0	0	0	0
	TRANSFERS						
144-450-368	FROM PUBLIC UTILITIES FUND	3,361,891	3,398,361	3,944,914	3,944,914	3,944,914	4,322,587
	TRANSFERS TOTAL	3,361,891	3,398,361	3,944,914	3,944,914	3,944,914	4,322,587
	TOTAL REVENUES	3,361,891	3,399,198	3,944,914	3,944,914	3,944,914	4,322,587
	622-UTILITY DEBT SERVICE						
	CONTRACT SERVICES						
144-622-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	1,707	0
144-622-537	BANK FEES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	1,707	0
	DEBT SERVICE						
144-622-815	INTERFUND TRANSFER OUT	0	0	0	0	0	0
144-622-921	I & S PRINCIPAL	2,090,000	2,350,000	2,495,000	2,495,000	2,495,000	2,810,000
144-622-922	I & S INTEREST	1,276,728	1,048,360	1,449,914	1,449,914	1,449,914	1,512,587
	DEBT SERVICE TOTAL	3,366,728	3,398,360	3,944,914	3,944,914	3,944,914	4,322,587
	622-UTILITY DEBT SERVICE	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
	UTILITY I&S FUND TOTAL EXPENDITURES	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
	REVENUES OVER/(UNDER) EXPENDITURES	(4,837)	838	0	0	(1,707)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
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146 AIRPORT FUND I&S

Beginning Fund Balance	30,523	30,638	30,638	30,638	30,638	30,246
Revenues	107,488	105,388	108,288	108,288	108,288	106,038
(less) Transfers In	(107,488)	(105,388)	(108,288)	(108,288)	(108,288)	(106,038)
Net Operating Revenues	0	0	0	0	0	0
Expenditures						
628-Airport Debt Service	107,373	105,388	108,288	108,288	108,680	106,038
Total Expenditures	107,373	105,388	108,288	108,288	108,680	106,038
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	107,373	105,388	108,288	108,288	108,680	106,038
Net Revenues Over/(Under) Net Expenditures	(107,373)	(105,388)	(108,288)	(108,288)	(108,680)	(106,038)
Ending Fund Balance	30,638	30,638	30,638	30,638	30,246	30,246
Fund Balance % of Net Expenditures	28.5%	29.1%	28.3%	28.3%	27.8%	28.5%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 ADOPTED
146	AIRPORT I&S FUND						
	OPERATING REVENUES						
146-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	0	0	0	0	0
	TRANSFERS						
146-450-366	FROM AIRPORT OPERATING FUND	107,488	105,388	108,288	108,288	108,288	106,038
	TRANSFERS TOTAL	107,488	105,388	108,288	108,288	108,288	106,038
	TOTAL REVENUES	107,488	105,388	108,288	108,288	108,288	106,038
	628-AIRPORT DEBT SERVICE						
	CONTRACT SERVICES						
146-628-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	392	0
146-628-537	BANK/PAYING AGENT FEES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	392	0
	DEBT SERVICE						
146-628-921	I & S PRINCIPAL	70,000	70,000	75,000	75,000	75,000	75,000
146-628-922	I & S INTEREST	37,373	35,388	33,288	33,288	33,288	31,038
	DEBT SERVICE TOTAL	107,373	105,388	108,288	108,288	108,288	106,038
	628-AIRPORT DEBT SERVICE	107,373	105,388	108,288	108,288	108,680	106,038
	AIRPORT DEBT SERVICE FUND TOTAL EXPENDITURES	107,373	105,388	108,288	108,288	108,680	106,038
	REVENUES OVER/(UNDER) EXPENDITURES	115	0	0	0	(392)	0

SCHEDULES

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
501 - City Manager's Office				
City Manager	1	1	1	1
Deputy City Manager	1	1	1	-
Assistant City Manager	-	1	1	1
Executive Assistant	1	1	1	1
	<u>3</u>	<u>4</u>	<u>4</u>	<u>3</u>
503 - Communications				
Director of Communications	-	-	1	1
Public Information Officer	-	-	1	1
Assistant Public Information Officer	1	1	-	-
	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
504 - Human Resources				
Managing Director of Administration	-	-	-	1
Human Resources Director / Civil Service	1	1	1	-
Human Resources Coordinator	1	1	1	1
Human Resources Generalist	-	-	1	1
	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
505 - City Clerk				
City Clerk	1	1	1	1
Receptionist /Assistant City Clerk	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
512 - Finance				
Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Senior Accountant	1	1	1	1
Purchasing Agent	1	1	1	1
Accounts Payable Specialist	1	1	1	1
Administrative Assistant	1	1	-	-
Budget Analyst	-	-	1	-
	<u>6</u>	<u>6</u>	<u>6</u>	<u>5</u>
516 - Municipal Court				
Clerk of Municipal Court of Record	1	1	1	1
Senior Deputy Court Clerk	1	-	-	-
Deputy Municipal Court Clerk	2	2	2	2
Municipal Judge (contract services eff. FY25)	0.5	0.5	-	-
	<u>4.5</u>	<u>3.5</u>	<u>3.0</u>	<u>3.0</u>

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
522 - Development Services				
Assistant City Manager (see City Mgr Office)	1	1	-	-
Director of Development Services	-	1	1	1
Assistant Director of Development Services	1	-	-	1
Code Enforcement Officer	2	2	2	2
Code Enforcement Supervisor	-	-	1	1
Planning Manager	-	1	1	-
Planner/Senior Planner	1	1	2	2
Planning Technician	1	1	-	-
Permit Supervisor	-	1	1	1
Permit Technician	2	2	2	2
Administrative Assistant	1	1	1	1
	9	11	11	11
524 - Main Street Program				
Downtown and Tourism Director	-	-	-	1
Main Street Program and Tourism Manager	1	1	1	-
Special Events Coordinator	-	1	1	1
	1	2	2	2
532 - Public Library				
Library Director	1	1	1	1
Library Assistant	2	2	2	2
Technology Librarian	1	1	1	1
Library Aide	3.5	3.5	3.5	3.5
Library Aide - Seasonal	0.5	0.5	0.5	0.5
Youth Services Librarian	-	-	1	1
	8.0	8.0	9.0	9.0
542 - Fire				
Fire Chief	1	1	1	1
Assistant Fire Chief/Fire Marshall	1	1	1	1
Fire Lieutenant	6	7	7	7
Driver/Operator	6	6	6	6
Firefighter/EMT	9	9	12	12
Firefighter/EMT (Pending SAFER Grant)	-	-	-	6
Fire Program Coordinator	1	1	1	1
	24	25	28	34

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
552 - Police				
Police Chief	1	1	1	1
Police Commander	2	2	2	2
Patrol Sergeant	5	5	5	5
Patrol Corporal	4	4	4	4
Police Officer	18	18	21	22
Police Records Clerk	-	-	1	1
Communication Supervisor	1	1	1	1
Communications Officer	6	6	5	6
Support Services Manager	1	1	1	1
Victims Services Coordinator	1	1	1	1
Records and Evidence Supervisor	1	1	1	1
Property & Evidence Technician	-	-	-	1
	40	40	43	46
558 - Animal Services				
Animal Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
Kennel Technician	-	1	2	2
Administrative Assistant	-	-	1	1
	2	3	5	5
563 - Streets & Grounds				
Public Works Director	1	1	1	1
Assistant Director of Public Works	-	1	1	1
Public Works Superintendent	1	1	-	-
Streets & Grounds Supervisor	1	1	1	1
Public Works Coordinator	1	1	1	1
Crew Leaders I, II	2	2	2	2
Grounds Operator I, II	-	-	4	4
Equipment Operators I, II, III	10	10	5	6
	16	17	15	16
565 - Parks & Recreation				
Managing Director of Community Services	-	-	-	1
Parks & Recreation Director	1	1	1	-
Parks & Recreation Superintendent	1	1	1	1
Supervisor	-	-	-	1
Crew Leader I	1	1	1	-
Athletic Field Technician	5	5	6	6
Recreation Coordinator	-	1	1	1
Administrative Assistant	-	1	1	1
	8	10	11	11

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
566 - Building Maintenance				
Director of Internal Services	1	1	1	1
Building Maintenance Superintendent	1	1	1	1
Custodian	1	1	1	1
Administrative Assistant	-	-	1	1
Building Maintenance Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	4	4	5	5

100 - General Fund Total (FTE): 131 139 149 157

701 - Utility Administration				
Utility Billing Manager	1	1	1	1
Service Technician	2	2	2	2
Senior Utility Clerk	1	1	1	1
Utility Clerk	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>
	6	7	7	7

706 – Wastewater Treatment Plant (WWTP)				
Wastewater Superintendent	1	1	1	1
Industrial Pre-Treatment Officer	1	1	1	1
Operators I, II	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>
	5	5	6	6

708 - Utility Maintenance				
Utility Superintendent	1	1	1	1
Assistant Utility Superintendent	1	-	-	-
Administrative Assistant	1	1	1	1
Crew Leaders I, II	5	6	5	5
Utility Field Supervisor	-	-	1	1
Utility Maintenance Workers I, II	<u>7</u>	<u>10</u>	<u>10</u>	<u>10</u>
	15	18	18	18

340 - Utility Fund Total: 26 30 31 31

732 - Airport				
Airport Manager	1	1	1	1
Airport Operations Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
350 - Airport Fund Total:	2	2	2	2

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
761 - Cemetery				
Cemetery Sexton	1	1	1	1
Assistant Cemetery Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
370 - Cemetery Fund Total:	2	2	2	2
517 - Fleet Operating				
Fleet Services Superintendent	1	1	1	1
Mechanic/Senior Mechanic	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
382 - Fleet Operating Fund Total:	2	2	3	3
750 – Municipal Drainage Utility System (MDUS)				
Crew Leader	-	1	1	1
Operators I, II, III	<u>-</u>	<u>3</u>	<u>3</u>	<u>3</u>
300 - MDUS Fund Total:	-	4	4	4
750 – Transportation User Fee (TUF)				
Operators I, II, III	<u>-</u>	<u>3</u>	<u>3</u>	<u>3</u>
210 - TUF Fund Total:	-	3	3	3
Total City Employees (FTE):	162	181	194	202

Notice About 2025 Tax Rates

Property Tax Rates in City of Taylor.

This notice concerns the 2025 property tax rates for City of Taylor.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$0.512380/\$100.

This year's voter-approval tax rate \$0.585000/\$100.

To see the full calculations, please visit <https://wilcotx.gov/propertytax> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O	\$17,635,000
I&S	\$1,770,000

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Combination Tax & Revenue CO, Series 2007	\$695,000	\$53,620		\$748,620
Combination Tax & Revenue CO, Series 2013	\$260,000	\$96,000		\$356,000
GO Refunding Bonds, Series 2016	\$320,000	\$117,800		\$437,800
Combination Tax & Revenue CO, Series 2017	\$110,000	\$24,615		\$134,615
GO Refunding Bonds, Series 2017	\$140,000	\$25,800		\$165,800
Combination Tax & Revenue CO, Series 2018	\$225,000	\$20,850		\$245,850
Combination Tax & Revenue CO, Series 2019	\$445,000	\$240,194		\$685,194
GO Refunding Bonds, Series 2021	\$115,000	\$19,800		\$134,800
Combination Tax & Revenue CO, Series 2022	\$480,000	\$400,100		\$880,100
Limited Tax Notes, Series 2022	\$355,000	\$128,113		\$483,113
Combination Tax & Revenue CO, Series 2023	\$170,000	\$0		\$170,000
Combination Tax & Revenue CO, Series 2023A	\$935,000	\$2,285,131		\$3,220,131
Combination Tax & Revenue CO, Series 2024	\$340,000	\$909,113		\$1,249,113
Combination Tax & Revenue CO, Series 2025	\$100,000	\$390,469		\$490,469

Total required for 2025 debt service	\$ 9,401,605
- Amount (if any) paid from funds listed in unencumbered funds	\$ 2,115,625
- Amount (if any) paid from other resources	\$ 0
- Excess collections last year	\$ 0
= Total to be paid from taxes in 2025	\$ 7,285,980
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2025	\$ 0

= Total Debt Levy

\$ 7,285,980

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Larry Gaddes PCAC, CTA, Williamson County Tax Assessor/Collector, 08/08/2025.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: _____ \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: _____ + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: _____ \$ _____</p> <p>B. Current year productivity or special appraised value: _____ - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: _____ \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: _____ + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² _____ - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ / \$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ _____ B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____ C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D.	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____/\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____ B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____/\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100 C. Add Line 40B to Line 39.	\$ _____/\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____/\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A.	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate % C. Enter the 2023 actual collection rate % D. Enter the 2022 actual collection rate % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ _____ / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ / \$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ / \$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ / \$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ / \$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ / \$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ / \$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative



Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

ORDINANCE NO. 2025-29

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF TAYLOR, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.

WHEREAS, the City Manager of the City of Taylor, Texas, has heretofore submitted, in accordance with the state law and the City's Charter, a budget for said City, for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, a public hearing on such budget was held on September 10, 2025, with given notice and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearing was held prior to the final adoption of this ordinance.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR:

SECTION 1. The attached budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby in all things approved and adopted and it shall be effective as of October 1, 2025.

SECTION 2. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and the Act.

SECTION 3. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 4. In accordance with Article VIII of the City Charter, Ordinance No. 2025-29 was introduced before the City Council on August 28, 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 2025.


Dwayne Ariola, Mayor
Taylor City Council

ATTEST:


Lucy Aldrich, City Clerk

APPROVED AS TO FORM:


Mark Schroeder, City Attorney



ORDINANCE NO. 2025-30

AN ORDINANCE LEVYING TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF TAYLOR, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE FISCAL YEAR 2026.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR:

SECTION 1. That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Taylor, Texas for the Fiscal Year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.371924 cents on each One Hundred Dollars (\$100.00) valuation of property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 4.48% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.96

SECTION 2. That there is hereby levied and there shall be collected for the City of Taylor, Texas, to provide for Interest and Sinking Funds for the Fiscal Year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.213076 cents on each One Hundred Dollars (\$100.00) valuation of property.

SUMMARY

Maintenance and Operation of the Municipal Government	\$0.371924
Interest and Sinking	\$0.213076
Total Tax per \$100.00 of valuation	\$0.585000

SECTION 3. All monies collected under this ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, and the City Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

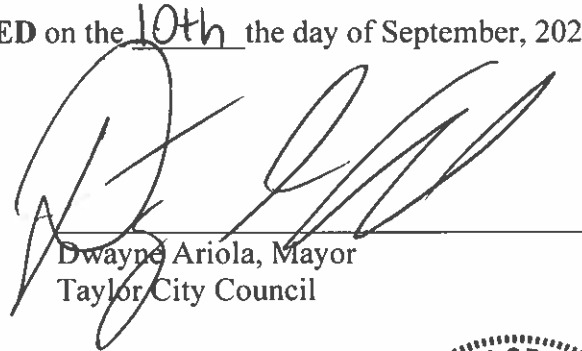
SECTION 4. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

SECTION 5. A delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

SECTION 6. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 7. In accordance with Article VIII, of the City Charter, Ordinance No. 2025-30 was introduced before the City Council on August 28, 2025.

PASSED, APPROVED, and ADOPTED on the 10th the day of September, 2025.


Dwayne Ariola, Mayor
Taylor City Council

ATTEST:


Lucy Aldrich, City Clerk



APPROVED AS TO FORM:


Mark Schroeder, City Attorney



CITY OF TAYLOR COUNCIL



Left to Right: Greg Redden (District 1), Shelli Cobb (District 2),
Mayor Dwayne Ariola (At-Large), Mayor Pro Tem Kelly Cmerek
(District 3), Heath Long (District 4)