

PROPOSED ANNUAL OPERATING BUDGET FY 2026



General Fund

Overview

- For FY 2026, we are projecting a fund balance in the General Fund of approximately

4,170,409 Capital Reserve Fund

1,250,000 Emergency Fund

5,420,409 Estimated total

Overview

- The Emergency Fund alone represents approximately less than 1 month of operating income
- The combined fund balance (Emergency and Reserve) represents approximately 4.1 months of operating income

Overview

- As presented, the Fiscal Year 2026 General Fund budget is not balanced
 - An operating deficit
\$1,395,790

Revenue Highlights

- Operating Revenues - \$14,193,369
 - A decrease over FY 25 of \$129,690
- To fund the FY 2026 General Fund Budget, we are proposing a tax rate of \$0.484739 cents per \$100 of valuation
 - This is an estimated tax rate that is the same as last year and may be adjusted up or down after we receive the official rate calculation from Bexar County.

Revenue Highlights

Continued

- Bexar County Appraisal District projects a decrease in tax value
 - Market Value for tax year 2025 decreased by \$46,255,841 over tax year 2024
- It is yet to be determined the amount we will lose to appeals
 - We lost \$87,011,099 to appeals in tax year 2024
- Ad Valorem Tax revenues for fiscal year 2026 are being projected with a decrease of \$167,979 over FY 2025

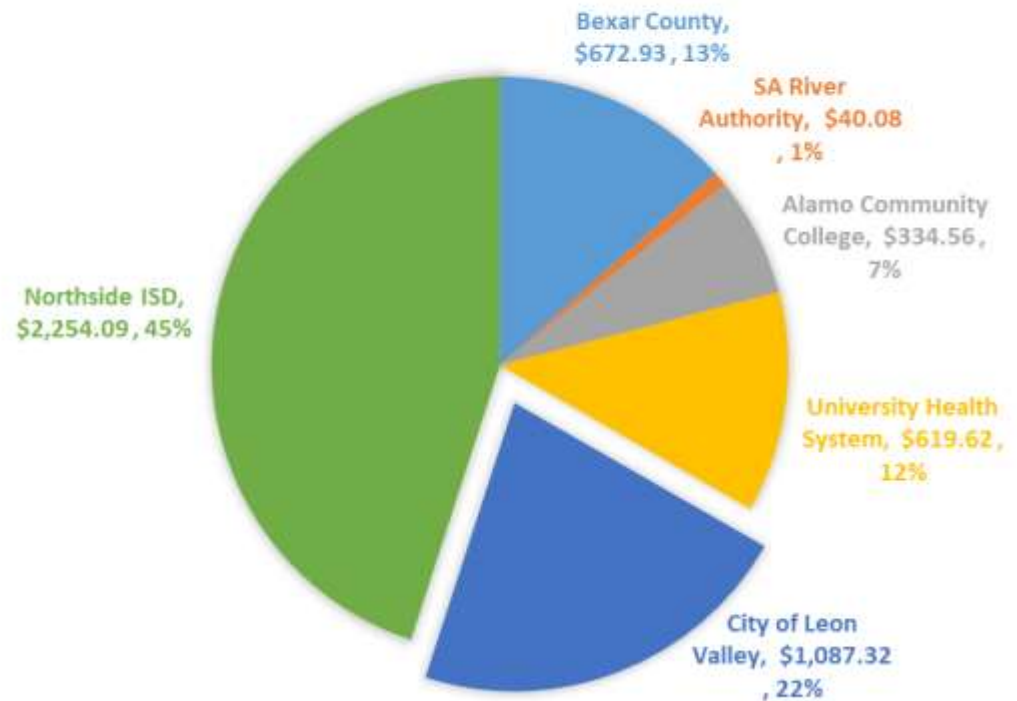
Ad Valorem Impact to Homeowner



Tax Year 2025 Preliminary
Average Home Taxable Value
\$231,216

Average City of Leon Valley Levy:
\$1,120.79

Breakdown of Tax Year 2024 Homeowner
Tax Bill



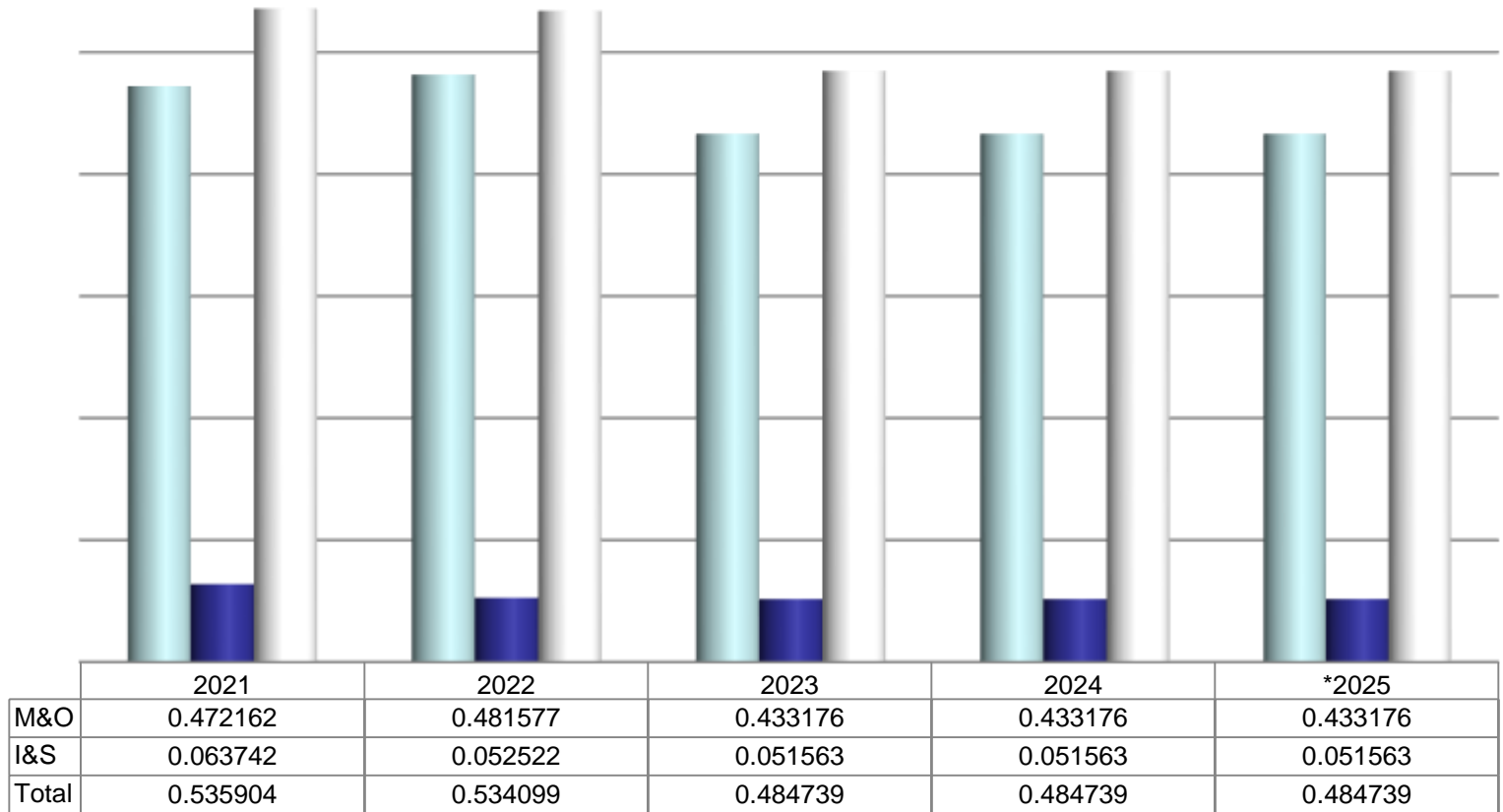
Average Taxable Home Value Increase in Leon Valley (as determined by Bexar County)

<i>Average Home Value</i>		
TY 2024	TY 2025 (Preliminary)	Increase
\$224,622	\$231,216	\$6,594

Average Tax Increase		
TY 2024	TY 2025 (Preliminary)	Increase
\$1,088.83	\$1,120.79	\$31.96

Tax Rate History

■ M&O
■ I&S
■ Total

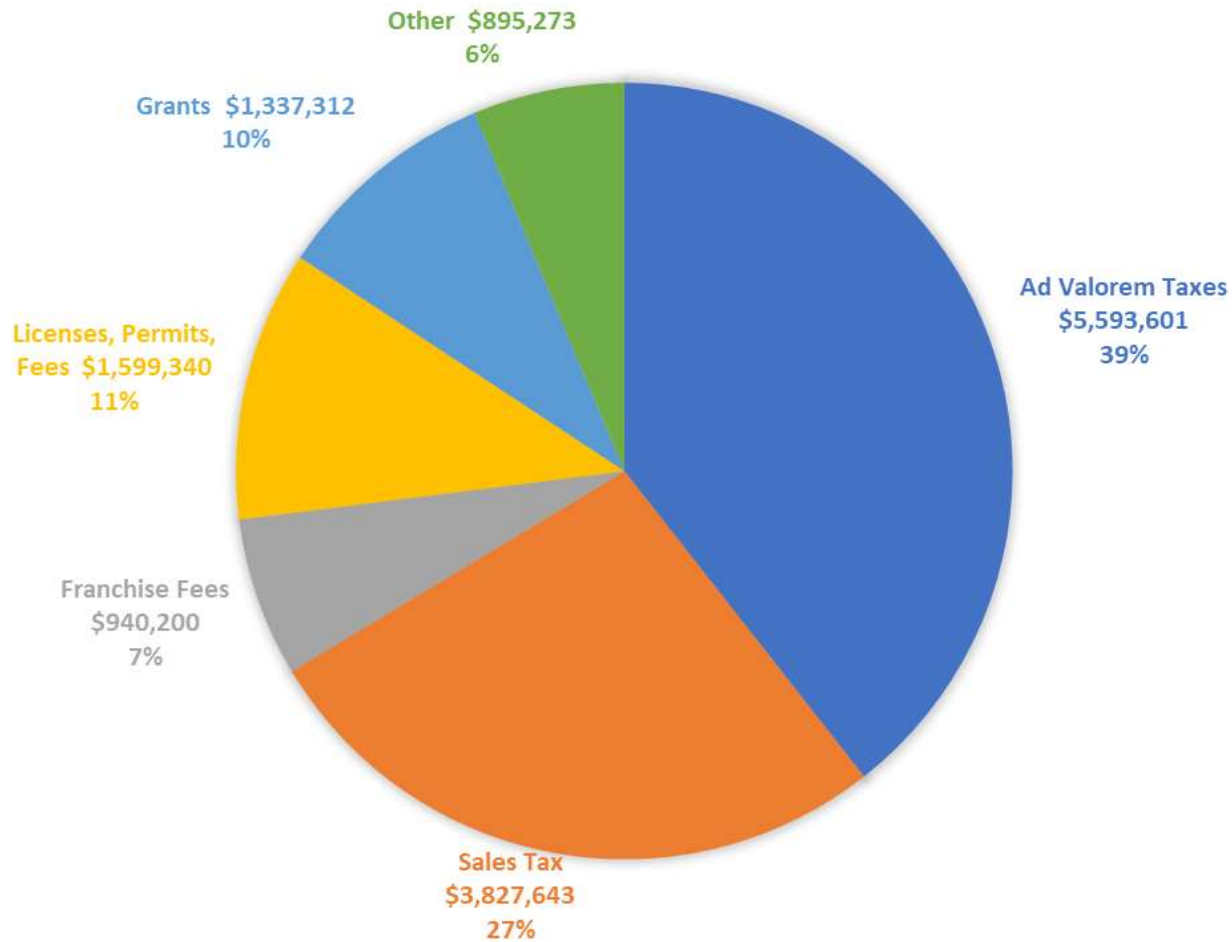


*Projected

Projected Revenue

	PROJECTED REVENUE			
	BUDGET 2024-2025	BUDGET 2025-2026	Variance	Increase/Decrease
Ad Valorem	5,761,580	5,593,601	(167,979)	Decrease
Sales Tax	3,752,505	3,827,643	75,138	Increase
Franchise Fees	998,900	940,200	(58,700)	Decrease
Building Permits	517,695	472,200	(45,495)	Decrease
Court Fines	719,300	617,000	(102,300)	Decrease
EMS Revenue	353,500	510,000	156,500	Increase
Book Fines	140	140	-	No Change
Grants	1,342,068	1,337,312	(4,756)	Decrease
Other	877,641	895,273	17,632	Increase
	14,323,329	14,193,369		

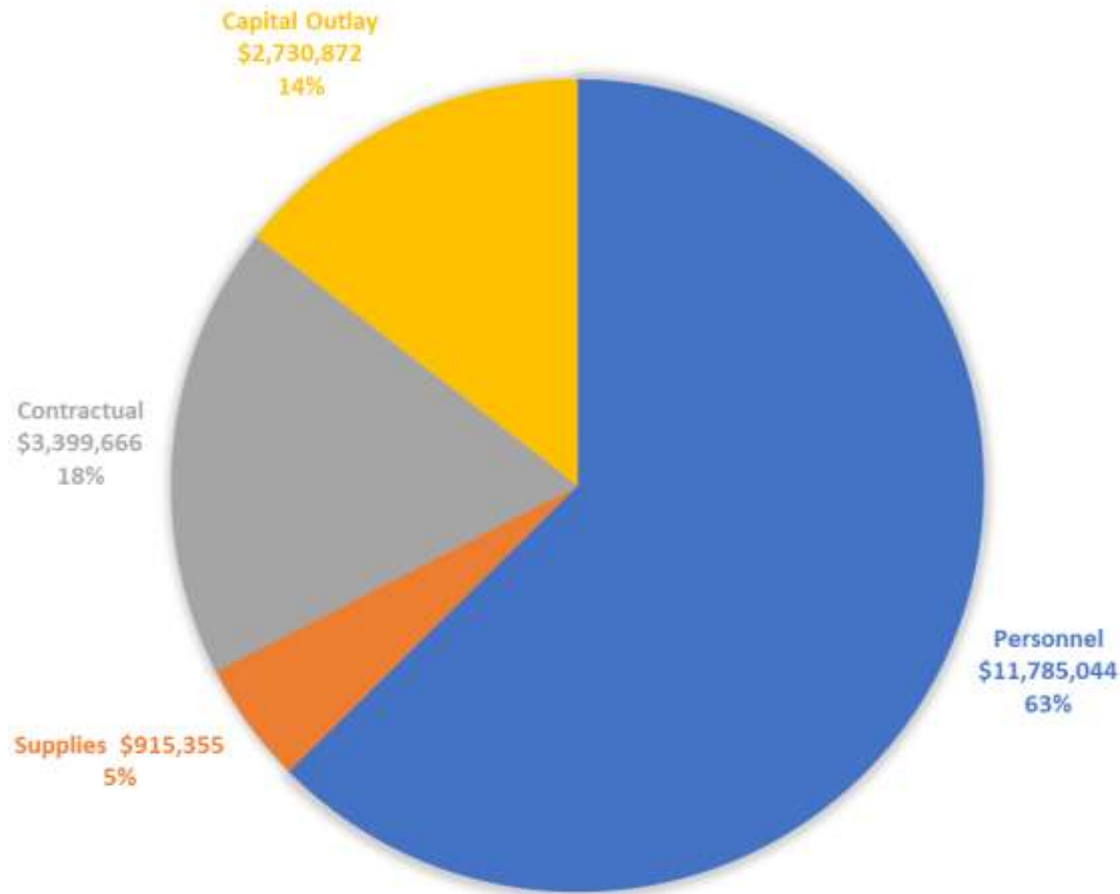
General Fund Revenue By Category



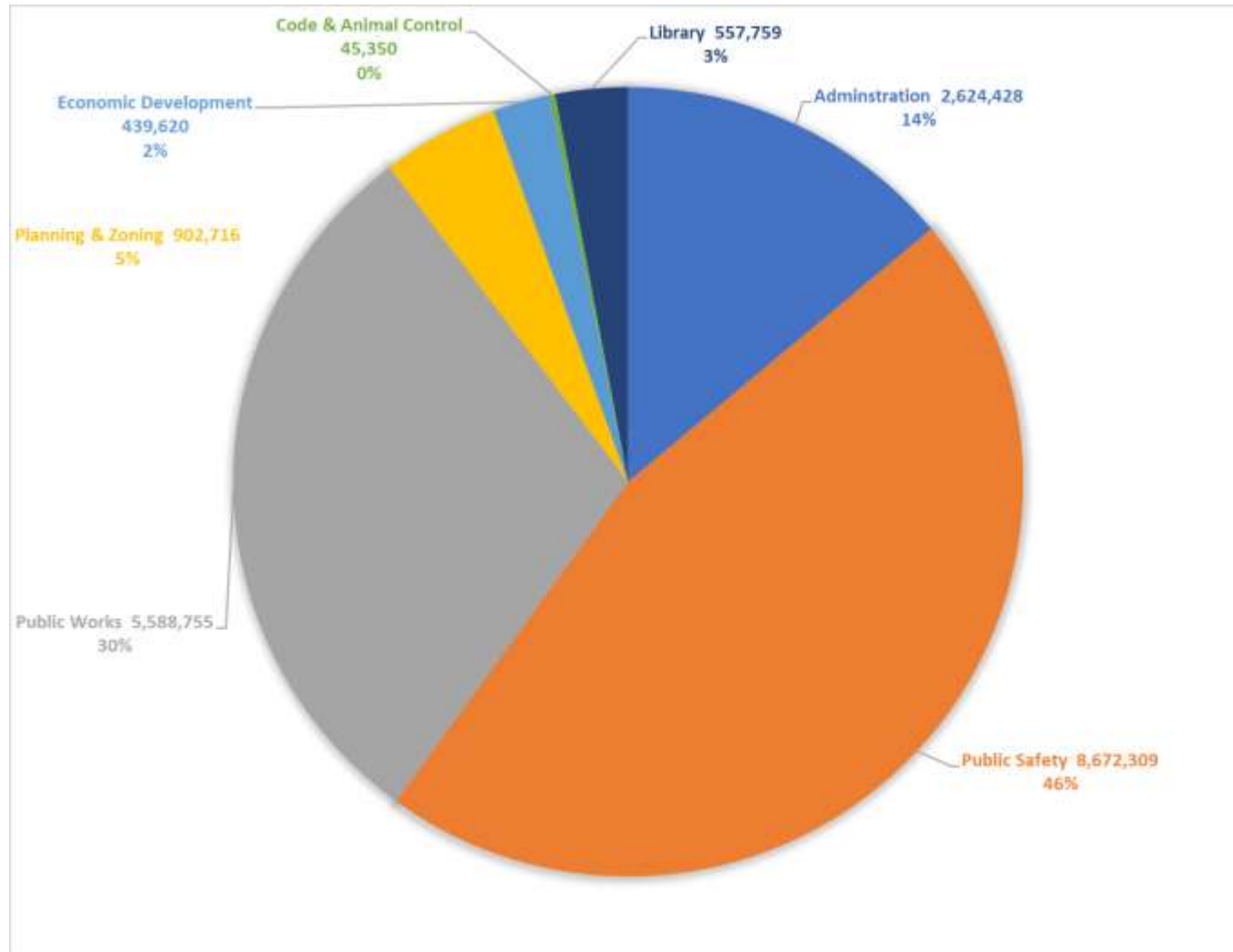
Expenditure Highlights

- Operating Expenditures - \$16,100,065
 - An increase of \$906,880
 - Personnel
 - Supplies
 - Contractual
- Capital Expenditures - \$2,730,872
 - A decrease of \$591,917

General Fund Expenditures by Category



General Fund Expenditures by Department



GENERAL FUND

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
BEGINNING FUND BALANCE	\$ 5,337,667	\$ 6,595,449	\$ 6,595,449	\$ 6,771,634
Revenues				
Ad Valorem Taxes	5,432,273	5,761,580	5,761,580	5,593,601
Sales Taxes	3,800,065	3,752,505	3,752,505	3,827,643
Franchise Fees	938,741	998,900	936,525	940,200
Licenses, Permits, Fees, Fines	1,474,893	1,590,635	1,543,165	1,599,340
Grants	358,662	1,342,068	81,756	1,337,312
Other	968,030	877,641	1,984,691	895,273
Total Revenues	12,972,665	14,323,329	14,060,222	14,193,369
Other Funding Sources				
Transfer in-ARP Funds	-	360,286	-	265,125
Transfer-Personnel Shared Services	1,803,954	1,729,644	1,729,644	1,767,218
Contractual Shared Services	138,129	-	-	-
Peg Fund Balance	-	229,000	42,000	4,000
Tree Mitigation Fds (Sprinkler System)	-	-	-	-
Total Other Financing Sources	1,942,083	2,318,930	1,771,644	2,036,343
TOTAL RESOURCES	\$14,914,748	\$16,642,259	\$ 15,831,866	\$ 16,229,712
Expenditures				
Personnel Services	9,438,024	11,098,470	11,098,470	11,785,044
Supplies	752,488	858,016	858,016	915,355
Contractual Services	2,654,656	3,236,698	3,036,654	3,399,666
Capital Outlay	418,331	3,322,789	662,541	2,730,872
Total Expenditures	13,263,499	18,515,973	15,655,681	18,830,937
Other Financing Uses				
Transfer to Enterprise Fund	316,863	-	-	-
Transfer to Street Maintenance Fund	76,603	-	-	-
Total Other Financing Uses	393,466	-	-	-
TOTAL EXPENDITURES	\$13,656,965	\$18,515,973	\$ 15,655,681	\$ 18,830,937
ENDING FUND BALANCE	\$ 6,595,449	\$ 4,721,735	\$ 6,771,634	\$ 4,170,409

16,229,712 Total Resources
 (1,260,312) Hike and Bike Grant
 (265,125) ARP Funds
 14,704,275 Total Operating Revenue

11,785,044 Personnel Services
 915,355 Supplies
 3,399,666 Contractual Services
 16,100,065 Total Operating Expenditures

(1,395,790) Total Over (Under) Expenditures

GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
Ad Valorem Taxes				
Current	5,418,901	5,711,580	5,711,580	5,543,601
Delinquent	(15,896)	25,000	25,000	25,000
Penalty and Interest	29,268	25,000	25,000	25,000
Total Ad Valorem Taxes	5,432,273	5,761,580	5,761,580	5,593,601
Sales Taxes				
City Sales Tax	3,323,491	3,289,054	3,289,054	3,354,836
Alcoholic Beverage Sales Tax	29,030	27,365	27,365	28,500
Economic Development Sales Tax	415,380	411,086	411,086	419,307
Vehicle Inventory Tax	32,164	25,000	25,000	25,000
Total Sales Taxes	3,800,065	3,752,505	3,752,505	3,827,643
Franchise Fees				
City Public Service	740,825	803,800	740,825	745,000
Telecommunication Fees	-	-	-	-
Node Pole Rental	-	500	500	-
ROW Fees	10,862	11,900	10,500	10,500
San Antonio Water System	1,320	-	-	-
Sanitation	67,604	65,000	67,000	67,000
PEG Fees	16,124	18,700	18,700	18,700
Cable Franchise Fees	96,491	95,000	95,000	95,000
Grey Forest Utilities	5,515	4,000	4,000	4,000
Total Franchise Fees	938,741	998,900	936,525	940,200

GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE

Licenses, Fees and Fines

Building Department	222,162	474,045	474,045	384,000
Tree Mitigation	160,150	-	-	-
Contractor's Registration	-	-	-	-
Animal Licenses and Tags	235	100	230	100
Animal Control Fees	-	50	50	-
Property Room Fee	1,750	1,500	1,500	1,500
Property Room Auctions	293	1,000	500	500
Special and Solicitors	100	-	-	-
Co-Reinspection Fee	22,203	4,200	18,000	18,000
Zoning and Board of Adjustment	35,844	5,200	25,000	25,000
Subdivision Platting Fees	3,131	4,000	4,000	-
Occupation, Liquor, and Food	40,985	30,000	40,000	45,000
Time Payment Reimbursement Fee	3,164	1,600	3,600	4,000
Warrant Fees	40,832	45,000	45,000	45,000
Municipal Court Fines	339,240	420,000	335,000	335,000
Impound Lot Fees	101,079	118,700	101,000	101,000
Impound Lot Auctions	102,713	106,000	102,000	102,000
Recreation Fee	28,725	25,500	28,000	28,000
Fire Recovery	5,881	13,200	5,000	5,000
Fire Inspection Fees	3,407	100	100	100
EMS Fees	362,826	340,300	360,000	505,000
Book Fines	173	140	140	140
Total Licenses, Fees and Fines	1,474,893	1,590,635	1,543,165	1,599,340

Grants

PD Grants	20,902	25,000	25,000	25,000
Fire Grants	11,001	50,000	50,000	50,000
Library Grants	3,610	6,756	6,756	2,000
ARP	286,172	-	-	-
Criminal Justice Grant	-	-	-	-
Hike and Bike	36,977	1,260,312	-	1,260,312
Total Grants	358,662	1,342,068	81,756	1,337,312

GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE

Other				
Interest Income	475,458	410,000	410,000	410,000
EDCD Interest	24,139	20,313	20,313	20,313
T-Mobile Tower Lease	17,133	17,500	17,500	16,800
Pool Revenue	40,930	35,000	35,000	35,000
Credit Card Processing Fees	47,442	42,950	55,000	55,000
Parks Bucks Program	694	733	733	685
Miscellaneous	155,226	100,000	100,000	100,000
Library Non Resident Users	2,760	2,280	2,280	2,350
Library Memorial Donations	106	1,000	1,000	1,000
Sale of Surplus Property	32,025	10,000	1,105,000	10,000
Towing Contract	7,700	2,000	2,000	3,500
Special Events	81,885	50,825	50,825	50,825
EDC - 4th of July Funding	-	30,000	30,000	50,000
Blue Santa	9,632	4,800	4,800	4,800
Café Lease	18,766	26,640	26,640	26,400
City Hall Annex Lease	1,800	-	-	-
ASSPP	-	20,000	20,000	20,000
DEA Reimbursement	-	50,000	50,000	35,000
FOIA Fees	2,051	3,600	3,600	3,600
Insurance Proceeds	50,283	50,000	50,000	50,000
Total Other	968,030	877,641	1,984,691	895,273
TOTAL REVENUES	\$ 12,972,665	\$ 14,323,329	\$ 14,060,222	\$ 14,193,369

COURT EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
PERSONNEL SERVICES				
Salaries	193,412	214,435	214,435	220,352
Retirement Plan	38,448	41,858	41,858	45,216
Group Insurance	24,891	40,593	40,593	46,682
Worker Compensation	357	380	380	390
Social Security	14,903	16,404	16,404	16,857
Overtime	439	-	-	-
Longevity Pay	1,866	2,023	2,023	1,767
Total Personnel Services	274,316	315,693	315,693	331,264
SUPPLIES				
Office Supplies	2,197	1,500	1,500	1,500
Operating Supplies	6,480	7,465	7,465	3,275
Misc. Supplies	1,279	2,276	2,276	2,276
Total Supplies	9,956	11,241	11,241	7,051
CONTRACTUAL SERVICES				
Professional Services	32,171	42,258	42,258	110,433
Contractual Services	960	1,300	1,300	1,300
Utilities - Telephone	-	-	-	150
Utilities - Gas, Water, Electric	10,830	12,000	12,000	9,525
Printing	600	700	700	700
Advertising	-	600	600	600
Travel	1,223	3,300	3,300	3,300
Membership, Dues & Licenses	118	350	350	370
Subscriptions to Publications	-	200	200	200
Credit Card Processing Fee	59,816	40,000	40,000	60,000
Total Contractual Services	105,718	100,708	100,708	186,578
TOTAL EXPENDITURES	\$ 389,990	\$ 427,642	\$ 427,642	\$ 524,893

Municipal Court Supplies

	FY 2025	FY 2026	VARIANCE
Office Supplies	\$ 1,500	\$ 1,500	\$ -
General Supplies	1,500	1,500	-
Operating Supplies	\$ 7,465	\$ 3,275	\$ (4,190)
Postage	6,600	2,700	(3,900)
Sam's Court Supplies	500	-	(500)
Jury Trial Expenses	310	-	(310)
Holiday Decor/Candy	55	100	45
Janitorial Supplies	-	200	200
New Printer & Headset Equipment	-	275	275
Miscellaneous Supplies	\$ 2,276	\$ 2,276	\$ -
Work Uniforms	-	780	780
Dry Cleaning- Judge Robes	1,276	496	(780)
Replacement of Court Equipment	1,000	1,000	-
Total Supplies	\$ 11,241	\$ 7,051	\$ (4,190)

Municipal Court Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 42,258	\$ 110,433	\$ 68,175
Cafeteria Plan	288	288	-
Municipal Prosecutor	-	42,000	42,000
Municipal Prosecutor - Jury & Bench Trials	-	10,500	10,500
Judge Fee #1 (L M)	15,000	22,700	7,700
Judge Fee #2 (L K)	15,000	22,700	7,700
Extra Judge Meetings	1,050	1,050	-
Jury Trials (3 per FY) - Judge Fee	3,600	3,375	(225)
Bench Trials (3 per FY) - Judge Fee	4,000	4,500	500
Interpreter	500	500	-
Warrant Fees	1,500	1,500	-
Extra Jury Dates	1,320	1,320	-
Contractual Services	\$ 1,300	\$ 1,300	\$ -
DocuSign	1,300	1,300	-
Utilities-Telephone	\$ -	\$ 150	\$ 150
Utilities-Water & Electric	\$ 12,000	\$ 9,525	\$ (2,475)
Printing	\$ 700	\$ 700	\$ -
Advertising	\$ 600	\$ 600	\$ -
Travel - Training	\$ 3,300	\$ 3,300	\$ -
Memberships, Dues & Licenses	\$ 350	\$ 370	\$ 20
Subscriptions	\$ 200	\$ 200	\$ -
Processing Fees	\$ 40,000	\$ 60,000	\$ 20,000
Total Contractual	\$ 100,708	\$ 186,578	\$ 85,870

FINANCE EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	278,753	298,235	298,235	273,224
Retirement Plan	43,551	58,215	58,215	56,066
Group Insurance	23,164	30,445	30,445	35,012
Worker Compensation	-	528	528	484
Social Security	21,663	22,815	22,815	20,902
Longevity Pay	3,176	295	295	490
Total Personnel Services	370,307	410,534	410,534	386,177
SUPPLIES				
Office Supplies	2,982	3,000	3,000	3,000
Operating Supplies	2,326	3,700	3,700	5,210
Misc. Supplies	86	1,000	1,000	-
Total Supplies	5,394	7,700	7,700	8,210
CONTRACTUAL SERVICES				
Professional Services	52,188	57,421	57,421	58,649
Contractual Services	520	-	-	-
Utilities - Telephone	285	285	285	286
Utilities - Gas, Water, Electric	10,830	11,000	11,000	9,858
Printing	797	800	800	1,000
Advertising	900	1,200	1,200	1,200
Travel	1,425	3,000	3,000	3,370
Membership, Dues & Licenses	833	450	450	800
Liability Insurance	5,000	5,814	5,814	5,159
Total Contractual Services	72,778	79,970	79,970	80,322
TOTAL EXPENDITURES	\$ 448,479	\$ 498,204	\$ 498,204	\$ 474,709

Finance Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 3,000	\$ 3,000	\$ -
General Supplies	3,000	1,360	(1,640)
Printer Supplies	-	1,000	1,000
Paper	-	340	340
Shirts	-	300	300
Operating Supplies	\$ 3,700	\$ 5,210	\$ 1,510
Postage	-	2,410	2,410
General Supplies	2,800	2,450	(350)
Janitorial Supplies-Gulf Coast	-	350	350
Standing Desks	900	-	(900)
Miscellaneous Supplies	\$ 1,000	\$ -	\$ (1,000)
Misc. Supplies	1,000	-	(1,000)
Total Supplies	\$ 7,700	\$ 8,210	\$ 510

Finance Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 57,421	\$ 58,649	\$ 1,228
External Audit Fees (General Fund)	11,055	9,735	(1,320)
Bexar Appraisal District Dues (\$9,022)	34,000	36,088	2,088
Ad Valorem Tax Collection Fee (Bexar County)	8,100	8,100	-
GFOA Budget Award	-	460	460
SEC Rule Reporting	3,000	3,000	-
Employee Public Bond	1,050	1,050	-
Cafeteria Plan	216	216	-
Utilities-Telephone	\$ 285	\$ 286	\$ 1
Utilities-Water & Electric	\$ 11,000	\$ 9,858	\$ (1,142)
Printing	\$ 800	\$ 1,000	\$ 200
Advertising	\$ 1,200	\$ 1,200	\$ -
Travel - Training	\$ 3,000	\$ 3,370	\$ 370
Memberships, Dues & Licenses	\$ 450	\$ 800	\$ 350
Liability Insurance	\$ 5,814	\$ 5,159	\$ (655)
Total Contractual	\$ 79,970	\$ 80,322	\$ 352

**CITY MANAGER & COUNCIL
EXPENDITURES**

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
PERSONNEL SERVICES				
Salaries	427,638	457,622	457,622	472,979
Retirement Plan	91,190	95,872	95,872	103,935
Group Insurance	34,740	40,593	40,593	46,682
Worker Compensation	-	870	870	897
Unemployment Compensation	210	-	-	-
Social Security	33,147	37,573	37,573	38,748
Car Allowance	6,000	6,000	6,000	6,000
Other Benefits	24,267	27,526	27,526	27,526
Longevity Pay	5,457	6,119	6,119	5,653
Total Personnel Services	622,649	672,174	672,174	702,419
SUPPLIES				
Office Supplies	238	-	-	-
Operating Supplies	16,217	16,350	16,350	19,702
Misc. Supplies	378	-	-	-
Employee Award Program	3,853	4,800	4,800	4,000
Total Supplies	20,686	21,150	21,150	23,702
CONTRACTUAL SERVICES				
Professional Services	29,212	21,882	21,882	34,694
Contractual Services	222,593	169,839	169,839	71,255
Utilities - Telephone	16,646	17,000	17,000	13,470
Utilities - Gas, Water, Electric	11,446	12,000	12,000	10,500
Printing	37,420	52,250	52,250	42,400
Advertising	3,710	5,000	5,000	5,450
Repairs and Maintenance - External	-	-	-	-
Travel	17,629	35,850	35,850	37,400
Membership, Dues & Licenses	5,293	8,795	8,795	10,463
Subscriptions to Publications	150	780	780	780
Liability Insurance	30,000	34,885	34,885	30,956
Total Contractual Services	374,099	358,281	358,281	257,368
CAPITAL OUTLAY				
Other Machinery & Equipment	12,799	-	-	-
Total Capital Outlay	12,799	-	-	-
TOTAL EXPENDITURES	\$ 1,030,233	\$ 1,051,605	\$ 1,051,605	\$ 983,489



Manager & Council Supplies

	FY2025	FY2026	VARIANCE
	\$	\$	\$
Operating Supplies	16,350	19,702	3,352
General Supplies	1,000	3,000	2,000
Printer Supplies	3,000	4,000	1,000
Postage	-	310	310
Janitorial Supplies	-	200	200
Meeting Supplies	900	900	-
Letterhead/ Cards	500	500	-
Shared Supplies	1,000	1,000	-
Shirts	1,100	1,000	(100)
Payroll Forms: W-2s	1,500	1,500	-
Council Activities: Meals	3,600	2,500	(1,100)
Council Activities: Town Halls	1,650	1,650	-
Council Activities: Coffee Mtgs	600	600	-
CM: Zoom and Go to Meeting	-	392	392
HR: Programs for HR	500	650	150
HR: Recruitment/Health Fair Initiavities	-	500	500
HR: Welcoming Promotions Packet/Open Enrollment	1,000	1,000	-
Employee Award Program	4,800	4,000	(800)
Employee Awards: Pins, Plaques	4,800	3,000	(1,800)
Employee Appreciation (2 at \$550ea)	-	1,000	1,000
Total Supplies	\$ 21,150	\$ 23,702	\$ 2,552

Manager & Council Supplies

	FY2025	FY2026	VARIANCE
Professional Services	\$ 21,882	\$ 34,694	\$ 12,812
City Attorney Non-Retainer Requests & Projects	10,000	10,000	-
TML (Non-Retainer Requests & Projects)	5,000	20,000	15,000
Spanish Translator for Election Documents	1,250	600	(650)
Cafeteria Plan	288	150	(138)
DPS Agency	144	144	-
Safeshred Record Destruction	400	400	-
Safesite Records Storage	3,600	2,200	(1,400)
COBRA	1,200	1,200	-
Contractual Services	\$ 169,839	\$ 71,255	\$ (98,584)
Bexar County Elections	8,000	8,000	-
City Attorney Contract	60,000	60,000	-
Municipal Prosecutor Contract	45,000	-	(45,000)
Techlead	-	-	-
Social Security Contract	35	35	-
Bonds - CM, CS, Mayor & Council	2,500	2,500	-
ACA (Affordable Care Act) Reporting	1,500	-	(1,500)
Municode - Code of Ordinances	1,196	-	(1,196)
Municode - Code of Ordinances Supplements	4,500	-	(4,500)
Municode - Website hosting & support	5,605	-	(5,605)
Municode - Agendas & Minutes	5,400	-	(5,400)
MuniDocs	350	-	(350)
JustFOIA	6,300	-	(6,300)
Culligan Drinking Water Service	663	720	57
Haven for Hope	28,790	-	(28,790)
Utilities-Telephone	\$ 17,000	\$ 13,470	\$ (3,530)
Utilities-Water & Electric	\$ 12,000	\$ 10,500	\$ (1,500)
Printing	\$ 52,250	\$ 42,400	\$ (9,850)
Advertising	\$ 5,000	\$ 5,450	\$ 450
Travel - Training	\$ 35,850	\$ 37,400	\$ 1,550
Memberships, Dues & Licenses	\$ 8,795	\$ 10,463	\$ (82)
Subscriptions	\$ 780	\$ 780	\$ -
Liability Insurance	\$ 34,885	\$ 30,956	\$ (3,929)
Total Contractual	\$ 358,281	\$ 257,368	\$ (102,663)

INFORMATION TECHNOLOGY EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
PERSONNEL SERVICES				
Salaries	85,849	89,456	89,456	92,134
Retirement Plan	16,891	17,462	17,462	18,906
Group Insurance	8,686	10,148	10,148	11,671
Worker Compensation	153	158	158	-
Social Security	5,860	6,843	6,843	7,048
Longevity Pay	-	95	95	-
Total Personnel Services	117,439	124,163	124,163	129,759
SUPPLIES				
Office Supplies	434	1,500	1,500	1,500
Operating Supplies	6,625	23,500	23,500	66,309
Repairs & Maintenance - Internal	4,122	3,500	3,500	7,750
Total Supplies	11,181	28,500	28,500	75,559
CONTRACTUAL				
Contractual Services	167,893	252,461	252,461	243,261
Utilities - Telephone	1,084	1,800	1,800	500
Utilities - Gas, Water, Electric	292	350	350	300
Repairs and Maintenance-External (Peg Fund)	15,981	4,000	4,000	4,000
Travel	1,655	2,000	2,000	2,000
Memnerships, Dus & Licenses	293	1,000	1,000	1,000
Tota Cotractual Services	187,198	261,611	261,611	251,061
CAPITAL OUTLAY				
Other Machinery & Equipment	-	34,500	34,500	-
Total Capital Outlay	-	34,500	34,500	-
TOTAL EXPENDITURES	\$ 315,818	\$ 448,774	\$ 448,774	\$ 456,379

Information Technology Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 1,500	\$ 1,500	\$ -
General Supplies	1,500	1,500	-
Operating Supplies	\$ 23,500	\$ 66,309	\$ 42,809
Misc. Operating Supplies	3,000	3,300	300
Computers - Court (2)	2,400	-	(2,400)
Computers - PD (4)	4,800	-	(4,800)
Computers - Admin. Staff (2)	2,400	-	(2,400)
Laptos - Council and Manager (6)	7,200	-	(7,200)
Network Rack Repair Parts	1,000	1,500	500
Desktop Scanners - P&Z(2)	800	-	(800)
Desktop Scanners - Court (2)	800	-	(800)
Camera - Kennel (1)	-	1,000	1,000
Ultra-wide Screen Monitors (1)	1,100	-	(1,100)
Touch2Play Computers - Library (6)	-	23,109	23,109
Computers (2) & Monitors (5) - Library	-	1,200	1,200
Monitors - Code (2), Library (2), Police (2)	-	1,200	1,200
Laptops & Docking Stations - Directors (5)	-	10,000	10,000
Laptops - Fire Vehicles (10)	-	25,000	25,000
Repairs & Maintenance - Internal	\$ 3,500	\$ 7,750	\$ 4,000
Replacement Desk Phones (5)	500	750	
Misc. Emergency Repairs	-	3,000	3,000
Replacement Laptop Other (1)	1,500	2,000	500
Replacement Desktop Other (2)	1,500	2,000	500
Total Supplies	\$ 28,500	\$ 75,559	\$ 46,809

Information Technology Contractual

	FY 2025	FY 2026	VARIANCE
Contractual Services	\$ 252,461	\$ 243,261	\$ (13,950)
TechLead	48,000	18,240	(29,760)
Incode (Tyler Technologies)	67,000	80,000	13,000
Civic Plus (Archive Social)	2,700	4,188	1,488
Cable Cast	-	4,750	
Rave911	642	-	(642)
Ninja	8,000	8,450	450
SHI - Verkada Surveillance	1,725	-	(1,725)
KnowBe4 (MicroAge)	2,016	2,200	184
Cisco/Meraki	20,000	15,000	(5,000)
GoGov	10,750	19,000	8,250
NitroPro	4,556	4,556	-
MicroAge (Microsoft Office 365)	64,000	28,500	(35,500)
Comcast (Peg Funds)	-	-	-
Coronet (Coro Security)	-	25,200	25,200
Canon Solutions Workroom (S#XNF01978)	1,000	800	(200)
Sharp (City Council MXM5070)	-	340	340
Pitney-Bowes Postage Meter - replacement	2,000	5,000	3,000
Phone System	20,000	-	(20,000)
Cafeteria Plan	72	-	(72)
Google Workspace - Patron Desktops	-	3,000	3,000
Civic Plus (Municode - Code of Ordinances)	-	4,972	4,972
Civic Plus (Municode - Code of Ordinances Supplements)	-	-	-
Civic Plus (Municode - Website hosting & support)	-	7,210	7,210
Civic Plus (Municode - Agendas & Minutes)	-	5,150	5,150
Civic Plus (MuniDocs)	-	405	405
JustFOIA	-	6,300	6,300
Utilities-Telephone	\$ 1,800	\$ 500	\$ (1,300)
Utilities-Water & Electric	\$ 350	\$ 300	\$ (50)
Repairs & Maintenance - External	\$ 4,000	\$ 4,000	\$ -
Travel - Training	\$ 2,000	\$ 2,000	\$ -
Memberships, Dues & Licenses	\$ 1,000	\$ 1,000	\$ -
Total Contractual	\$ 261,611	\$ 251,061	\$ (15,300)

**POLICE
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	1,742,272	2,120,420	2,120,420	2,210,694
Retirement Plan	391,014	460,282	460,282	499,638
Group Insurance	181,889	314,597	314,597	361,786
Worker Compensation	49,399	53,759	53,759	55,363
Unemployment Compensation	-	-	-	-
Overtime	125,695	95,000	95,000	95,000
Social Security	148,126	180,387	180,387	186,269
Clothing Allowance	27,581	30,000	30,000	30,000
Standby	9,360	15,600	15,600	15,600
Special Pay	5,220	13,650	13,650	10,530
Certification Pay	47,375	83,330	83,330	73,060
Longevity Pay	21,750	15,582	15,582	13,395
Total Personnel Services	2,749,681	3,382,607	3,382,607	3,551,335
SUPPLIES				
Office Supplies	2,964	5,850	5,850	5,850
Operating Supplies	80,383	77,200	77,200	94,000
Misc. Supplies	40,740	29,450	29,450	30,150
Blue Santa	3,454	4,800	4,800	4,800
Total Supplies	127,541	117,300	117,300	134,800
CONTRACTUAL SERVICES				
Professional Services	10,115	11,876	11,876	18,376
Contractual Services	84,242	74,428	74,428	69,313
Utilities - Telephone	11,472	14,000	14,000	30,288
Utilities - Gas, Water, Electric	10,829	14,000	14,000	9,525
Printing	-	2,500	2,500	2,500
Repairs and Maintenance - External	55,044	38,000	38,000	40,000
Travel	6,137	5,000	5,000	6,000
Membership, Dues & Licenses	1,347	2,500	2,500	2,500
Subscriptions to Publications	190	500	500	500
Grant Expense	20,440	25,000	25,000	25,000
Liability Insurance	70,000	81,399	81,399	72,230
Total Contractual Services	269,816	269,203	269,203	276,232
CAPITAL OUTLAY				
Vehicles	-	65,000	65,000	-
Other Machinery & Equipment	-	-	-	6,600
Total Capital Outlay	-	65,000	65,000	6,600
TOTAL EXPENDITURES	\$ 3,147,038	\$ 3,834,110	\$ 3,834,110	\$ 3,968,967



Police Supplies

	FY2025	FY2026	VARIANCE
	\$	\$	\$
Office Supplies	5,850	5,850	-
Toner/ Ink, Ribbon/ Drums, Paper	2,200	2,200	-
Folders	800	800	-
Storage Boxes/ Folders/ Envelopes	1,200	1,200	-
Tape/ Pens/ Steno/ Tags/ Keys	750	750	-
High Speed Cables/ Computer Accessories	500	500	-
Batteries	400	400	-
Operating Supplies	77,200	94,000	16,800
Camera SD Cards & Flash Drives	1,000	1,000	-
Postage	-	500	500
Ammunition	5,200	7,500	2,300
Nitro	600	600	-
RMA Toll	100	100	-
Fingerprint Kits	650	650	-
Fuel	60,000	65,000	5,000
Computer Equipment & Docking Stations - Vehicles	4,000	6,000	2,000
Radio Equipment	3,000	5,000	2,000
Office Furniture Replacement	-	-	-
Replacement Equipment	2,650	2,650	-
Shooting range	-	5,000	5,000
Miscellaneous Supplies	29,450	30,150	700
Clipboards/ Folders/ Paper/ Key box	750	750	-
Trophy/ Plaques	200	200	-
Toner/ Ink/ Special Paper	500	500	-
Flares	5,300	5,500	200
Handcuffs/ Holders	1,800	1,800	-
VGA Adapters/ SD cards/ Flash drives/ HDMI	700	700	-
Printers/ Camera Equipment	2,400	2,400	-
Door Access Cards	300	300	-
Evidence Kits	5,000	5,000	-
Patrol Vehicles Lights/ Accessories/ Traffic Cones	5,000	5,000	-
Evidence Envelopes	1,500	1,500	-
Evidence/ Lab Processing	6,000	6,500	500
Blue Santa Program	4,800	4,800	-
Blue Santa Giveaways	4,800	4,800	-
Total Supplies	\$ 117,300	\$ 134,800	\$ 17,500

Police Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 11,876	\$ 18,376	\$ 6,500
Cafeteria Plan	2,376	2,376	-
Forensic Testing	9,500	10,000	500
New Hire Expenses	-	6,000	6,000
Contractual Services	\$ 74,428	\$ 69,313	\$ (5,115)
Copier	2,600	500	(2,100)
Culligan Water	1,850	1,850	-
Fire Inspection	150	150	-
Cable/WIFI Service	3,528	3,528	-
Cardinal CAD/RMS Service Contract	6,000	10,000	4,000
Leads Online	2,300	2,500	200
CLEAR Proflex/ Change to TLO	5,000	3,000	(2,000)
Animal Boarding	20,000	-	(20,000)
Axon Taser	6,000	6,000	-
Axon (Vehicle & Body Cameras)	12,000	26,785	14,785
City of San Antonio - Radio air time	15,000	15,000	-
Utilities-Telephone	\$ 14,000	\$ 30,288	\$ 16,288
Utilities-Water & Electric	\$ 14,000	\$ 9,525	\$ (4,475)
Printing	\$ 2,500	\$ 2,500	\$ -
Repairs & Maintenance - External	\$ 38,000	\$ 40,000	\$ 2,000
Travel - Training	\$ 5,000	\$ 6,000	\$ 1,000
Memberships, Dues & Licenses	\$ 2,500	\$ 2,500	\$ -
Subscriptions to Publications	\$ 500	\$ 500	\$ -
Grant Expense	\$ 25,000	\$ 25,000	\$ -
Liability Insurance	\$ 81,399	\$ 72,230	\$ (9,169)
Total Contractual	\$ 269,203	\$ 276,232	\$ 7,029

Police Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
Gym Equipment - Treadmill	Variable	Replacement	6,600
TOTAL POLICE			\$ 6,600

IMPOUND LOT EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	74,366	79,122	79,122	86,832
Retirement Plan	16,909	16,909	16,909	19,357
Group Insurance	8,683	10,148	10,148	11,671
Worker Compensation	1,918	1,995	1,995	2,172
Social Security	6,214	6,627	6,627	7,216
Clothing Allowance	-	1,000	1,000	1,000
Standby	-	3,120	3,120	3,120
Special Pay	3,120	-	-	-
Certification Pay	3,250	3,380	3,380	3,380
Longevity Pay	5,115	5,247	5,247	4,410
Total Personnel Services	119,575	127,548	127,548	139,158
SUPPLIES				
Office Supplies	240	800	800	800
Operating Supplies	1,277	2,500	2,500	2,500
Misc. Supplies	160	-	-	-
Total Supplies	1,677	3,300	3,300	3,300
CONTRACTUAL SERVICES				
Professional Services	2,031	2,072	2,072	2,072
Contractual Services	6,021	5,000	5,000	6,000
Utilities - Gas, Water, Electric	165	-	-	1,600
Advertising	3,902	3,000	3,000	4,000
Total Contractual Services	12,119	10,072	10,072	13,672
CAPITAL OUTLAY				
Improvements	49,205	17,898	17,898	10,000
Total Capital Outlay	49,205	17,898	17,898	10,000
TOTAL EXPENDITURES	\$ 182,576	\$ 158,818	\$ 158,818	\$ 166,130

Impound Lot Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 800	\$ 800	\$ -
Grease Pencils	200	200	-
Key Tags	100	100	-
Office Supplies-Pens/Folders/Paper/Boxes	500	500	-
Operating Supplies	\$ 2,500	\$ 2,500	\$ -
Window Film	500	500	-
Duplicate Keys	500	500	-
Tires	500	500	-
Batteries/Jump Box	1,000	1,000	-
Total Supplies	\$ 3,300	\$ 3,300	\$ -

Impound Lot Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 2,072	\$ 2,072	\$ -
Cafeteria Plan	72	72	-
Towing Expenses	2,000	2,000	-
Contractual Services	\$ 5,000	\$ 6,000	\$ 1,000
Auto Data Direct	-	4,000	4,000
Ward Auction of San Antonio	-	2,000	2,000
Prior Year	5,000	-	(5,000)
Utilities-Water & Electric	\$ -	\$ 1,600	\$ 1,600
Advertising	\$ 3,000	\$ 4,000	\$ 1,000
Total Contractual	\$ 10,072	\$ 13,672	\$ 3,600

Impound Lot Capital

<i>Item</i>	Acquisition Date	<i>Purchase Type</i>	<i>FY 25-26</i>
Impound Lot Security Cameras	Variable	Replacement	10,000
TOTAL IMPOUND LOT			\$ 10,000

**FIRE
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	1,663,791	2,013,339	2,013,339	2,195,094
Retirement Plan	402,253	452,751	452,751	512,867
Group Insurance	216,432	284,152	284,152	326,775
Worker Compensation	50,821	60,320	60,320	64,999
Physical Examinations	14,475	16,000	16,000	16,000
Overtime	253,057	140,000	140,000	140,000
Social Security	150,601	177,436	177,436	191,201
Clothing Allowance	18,442	21,000	21,000	21,000
Other Benefits	800	-	-	-
Certification Pay	117,475	145,080	145,080	143,260
Longevity Pay	17,373	19,418	19,418	20,058
Total Personnel Services	2,905,520	3,329,494	3,329,494	3,631,254
SUPPLIES				
Office Supplies	2,810	4,000	4,000	6,000
Operating Supplies	105,960	128,700	128,700	120,700
Repairs & Maintenance - Internal	4,323	12,000	12,000	12,000
Misc. Supplies	377	-	-	-
EMS Supplies	75,750	82,800	82,800	88,400
Total Supplies	189,220	227,500	227,500	227,100
CONTRACTUAL SERVICES				
Professional Services	484	2,160	2,160	2,160
Contractual Services	45,455	82,300	82,300	127,500
Utilities - Telephone	11,635	14,160	14,160	11,820
Utilities - Gas, Water, Electric	27,279	30,000	30,000	33,180
Printing	538	500	500	500
Advertising	3,280	3,000	3,000	4,500
Repairs and Maintenance - External	155,935	70,000	70,000	100,000
Travel	13,322	25,000	25,000	25,000
Membership, Dues & Licenses	11,116	16,450	16,450	16,450
Subscriptions to Publications	-	1,350	1,350	1,350
Grant Expense	3,106	50,000	50,000	50,000
Liability Insurance	40,000	46,514	46,514	41,274
Total Contractual Services	312,150	341,434	341,434	413,734
CAPITAL OUTLAY				
Vehicles	64,875	265,125	-	265,125
Other Machinery & Equipment	24,856	130,000	130,000	-
Total Capital Outlay	89,731	395,125	130,000	265,125
TOTAL EXPENDITURES	\$ 3,496,621	\$ 4,293,553	\$ 4,028,428	\$ 4,537,213



Fire Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 4,000	\$ 6,000	\$ 2,000
General Office Supplies - FD & EMS	4,000	4,000	-
Replacement Equipment	-	2,000	2,000
Operating Supplies	\$ 128,700	\$ 120,700	\$ (8,000)
Janitor Supplies	7,200	7,200	-
Fuel	36,000	36,000	-
Small Equipment Replacement	10,000	10,000	-
Building Supplies	2,000	2,000	-
Fire Fighting Foams	5,000	5,000	-
Fire Sprinkler & Fire Alarm Repairs	3,000	3,000	-
Equipment Oils & Fuels	1,500	1,500	-
Bunker Gear Replacement	40,000	44,000	4,000
Station Equipment Repair/Replacement	5,000	5,000	-
Body Armor - Fire Fighters	12,000	-	(12,000)
Fire Fighting Tools & Equipment	7,000	7,000	-
Repairs & Maintenance - Internal	\$ 12,000	\$ 12,000	\$ -
Vehicle & Equipment Repairs - in House	12,000	12,000	-
EMS Supplies	\$ 82,800	\$ 88,400	\$ 5,600
Disposable Supplies & Medications	72,000	74,000	2,000
Oxygen	4,800	5,400	600
PPE & Decontamination Supplies	6,000	9,000	3,000
Total Supplies	\$ 227,500	\$ 227,100	\$ (400)

Fire Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 2,160	\$ 2,160	\$ -
Cafeteria Plan	2,160	2,160	-
Contractual Services	\$ 82,300	\$ 127,500	\$ 45,200
ITSD SA Radio System (44 radios)	10,200	10,200	-
Professional Tech Services	1,000	1,000	-
Cardiac Monitor Maintenance	8,600	8,600	-
Stretcher & Load Maintenance	9,500	9,500	-
Sharp Copier	1,200	1,400	200
EMSBilling/Collections	1,500	1,500	-
Charter - Internet &Phone	4,200	4,200	-
Fire Records Management Software (STRAC)	9,000	9,000	-
RICO STRAC - Fire & Police	-	2,000	2,000
Medical Waste Disposal	1,500	1,500	-
Medical Control	25,000	18,000	(7,000)
Lexipol Policies & Procedures	-	-	-
Lexipol Initial Setup/One Boarding	-	-	-
Fire Hydrant & Hose Testing	-	50,000	50,000
Fire Alarm Monitoring	600	600	-
Scheduling & Vehicle Software (Vector)	10,000	10,000	-
Utilities-Telephone	\$ 14,160	\$ 11,820	\$ (2,340)
Utilities-Water & Electric	\$ 30,000	\$ 33,180	\$ 3,180
Printing	\$ 500	\$ 500	\$ -
Advertising	\$ 3,000	\$ 4,500	\$ 1,500
Repairs & Maintenance - External	\$ 70,000	\$ 100,000	\$ 30,000
Travel - Training	\$ 25,000	\$ 25,000	\$ -
Memberships, Dues & Licenses	\$ 16,450	\$ 16,450	\$ -
Subscriptions to Publications	\$ 1,350	\$ 1,350	\$ -
Grant Expense	\$ 50,000	\$ 50,000	\$ -
Liability Insurance	\$ 46,514	\$ 41,274	\$ (5,240)
Total Contractual	\$ 341,434	\$ 413,734	\$ 72,300

Fire Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
Ambulance with Power Load System (M159D)	2008	Replacement	265,125
TOTAL FIRE DEPARTMENT			\$ 265,125

**PUBLIC WORKS
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	962,762	1,177,414	1,177,414	1,255,836
Retirement Plan	198,520	244,918	244,918	272,730
Group Insurance	138,268	213,114	213,114	245,081
Worker Compensation	24,125	25,725	25,725	27,459
Overtime	15,568	60,000	60,000	60,000
Social Security	75,386	95,985	95,985	101,676
Special Pay	310	-	-	-
Certification Pay	18,245	17,290	17,290	13,260
Longevity Pay	19,252	20,947	20,947	19,334
Total Personnel Services	1,452,436	1,855,393	1,855,393	1,995,376
SUPPLIES				
Office Supplies	4,014	3,000	3,000	4,000
Operating Supplies	97,385	75,540	75,540	82,870
Repairs & Maintenance - Internal	40,473	28,500	28,500	26,500
Misc. Supplies	10,542	32,500	32,500	20,000
Total Supplies	152,414	139,540	139,540	133,370
CONTRACTUAL SERVICES				
Professional Services	77,040	100,420	100,420	82,920
Contractual Services	70,097	130,825	130,825	110,915
Utilities - Telephone	5,973	4,000	4,000	10,008
Utilities - Gas, Water, Electric	76,108	70,000	70,000	71,800
Printing	9,095	6,000	6,000	10,000
Advertising	-	5,000	5,000	5,500
Repairs and Maintenance - External	210,540	70,000	70,000	200,000
Single Audit	4,500	-	-	-
Equipment Rental	6,244	1,000	1,000	4,000
Travel	2,945	15,000	15,000	15,000
Membership, Dues & Licenses	7,784	5,000	5,000	10,000
Liability Insurance	71,655	83,323	83,323	73,937
Total Contractual Services	541,981	490,568	490,568	594,080
CAPITAL OUTLAY				
Vehicles	-	-	-	100,000
Other Machinery & Equipment	104,106	87,929	87,929	19,000
Buildings	-	35,000	35,000	-
Improvements	-	50,214	50,214	-
Total Capital Outlay	104,106	173,143	173,143	119,000
TOTAL EXPENDITURES	\$ 2,250,937	\$ 2,658,644	\$ 2,658,644	\$ 2,841,826



Public Works Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 3,000	\$ 4,000	\$ 1,000
General Supplies	3,000	4,000	1,000
Operating Supplies	\$ 75,540	\$ 82,870	\$ 7,330
Building Maintenance	10,000	10,000	-
Equipment	5,000	5,000	-
Postage	-	370	370
Equipment Supplies	1,500	1,500	-
Fleet	4,000	6,000	2,000
Fuel (30%)	8,040	12,000	3,960
Grounds Maintenance	5,000	5,000	-
Janitorial Supplies	10,000	10,000	-
Materials	10,000	5,000	(5,000)
Personnel (PPE Boots)	6,000	7,000	1,000
ROW Maintenance	6,500	4,000	(2,500)
Special Projects	1,000	2,000	1,000
General Supplies	8,500	15,000	6,500
Repairs & Maintenance - Internal	\$ 28,500	\$ 26,500	\$ (2,000)
Building Maintenance - water filters, toilets, HVAC parts	2,000	4,000	2,000
Fleet - oil, brake fluid, wiper fluid, filters, lubricants, def	10,500	19,000	8,500
ROW Maintenance	6,000	2,500	(3,500)
Supplies - A/C, electrical, plumbing, water heater repairs	10,000	1,000	(9,000)
Miscellaneous Supplies	\$ 32,500	\$ 20,000	\$ (12,500)
Miscellaneous	32,500	20,000	(12,500)
Total Supplies	\$ 139,540	\$ 133,370	\$ (6,170)

Public Works Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 100,420	\$ 82,920	\$ (17,500)
Cafeteria Plan	420	420	-
Engineering Services	100,000	82,000	(18,000)
Victor Pollution Liability	-	500	500
Contractual Services	\$ 130,825	\$ 110,915	\$ (19,910)
Debris removal	15,000	10,000	(5,000)
Copier Service Agreement	2,500	2,500	-
Uniforms	5,500	7,000	1,500
Software - ShareNet, NearMap, Urban SDK	24,325	-	(24,325)
Nearmap - 30%	-	2,180	2,180
Novo ShareNet - 30%	-	3,735	3,735
Urban SDK	-	12,000	12,000
Tire Disposal	1,000	1,000	-
Tree Trimming/Removal	15,000	15,000	-
Oil Igloo Disposal	2,500	2,500	-
Emergency Contractual	25,000	25,000	-
Building Maintenance - Painting, Pest Control, Security, & Other Contractual	40,000	30,000	(10,000)
Utilities-Telephone	\$ 4,000	\$ 10,008	\$ 6,008
Utilities-Water & Electric	\$ 70,000	\$ 71,800	\$ 1,800
Printing	\$ 6,000	\$ 10,000	\$ 4,000
Advertising	\$ 5,000	\$ 5,500	\$ 500
Repairs & Maintenance - External	\$ 70,000	\$ 200,000	\$ 130,000
Equipment Rental	\$ 1,000	\$ 4,000	\$ 3,000
Travel - Training	\$ 15,000	\$ 15,000	\$ -
Memberships, Dues & Licenses	\$ 5,000	\$ 10,000	\$ 5,000
Liability Insurance	\$ 83,323	\$ 73,937	\$ (9,386)
Total Contractual	\$ 490,568	\$ 594,080	\$ 103,512

Public Works Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
ATV - 2 seater	New	New	15,000
2 ton Brush removal truck	New	New	85,000
Concrete grinder walk behind	New	New	12,000
Equipment trailer	New	New	7,000
TOTAL PUBLIC WORKS			\$ 119,000

PLANNING & ZONING EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
PERSONNEL SERVICES				
Salaries	186,165	156,694	156,694	179,450
Retirement Plan	36,676	30,587	30,587	36,823
Group Insurance	26,058	20,297	20,297	23,341
Worker Compensation	357	278	278	318
Social Security	14,312	11,987	11,987	13,728
Longevity Pay	200	320	320	285
Total Personnel Services	263,768	220,162	220,162	253,945
SUPPLIES				
Office Supplies	1,251	2,000	2,000	2,000
Operating Supplies	2,980	4,300	4,300	5,135
Repairs & Maintenance - Internal	-	500	500	500
Misc. Supplies	284	500	500	500
Total Supplies	4,515	7,300	7,300	8,135
CONTRACTUAL SERVICES				
Professional Services	221,310	527,260	327,216	462,216
Contractual Services	20,773	280,000	280,000	155,000
Utilities - Telephone	1,092	1,940	1,940	1,320
Utilities - Gas, Water, Electric	12,324	13,000	13,000	10,800
Printing	843	1,500	1,500	1,500
Advertising	2,286	2,300	2,300	2,300
Travel	1,411	5,000	5,000	5,000
Membership, Dues & Licenses	466	1,500	1,500	2,000
Subscriptions to Publications	-	500	500	500
Total Contractual Services	260,505	833,000	632,956	640,636
TOTAL EXPENDITURES	\$ 528,788	\$ 1,060,462	\$ 860,418	\$ 902,716

Planning and Zoning Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 2,000	\$ 2,000	\$ -
General Supplies	2,000	2,000	-
Operating Supplies	\$ 4,300	\$ 5,135	\$ 835
Printer Ink Cartridges	1,500	2,500	1,000
Postage	-	1,135	1,135
Computer Hardware	-	1,500	1,500
Miscellaneous	1,000	-	(1,000)
Software	300	-	(300)
ESRI ArcMAP GIS	1,500	-	(1,500)
Repairs & Maintenance - Internal	\$ 500	\$ 500	\$ -
Repairs to Office Equipment	500	500	-
Miscellaneous Supplies	\$ 500	\$ 500	\$ -
Department Uniforms	250	250	-
Board & Commission Supplies - Plaques, Trophy's, etc.	250	250	-
Total Supplies	\$ 7,300	\$ 8,135	\$ 835

Planning and Zoning Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 527,260	\$ 462,216	\$ (65,044)
Building/Fire Plan Review & Inspections	190,044	100,000	(90,044)
BB inspections/ Seneca West I	90,000	90,000	-
BB inspections/ Seneca West II	90,000	90,000	-
BB inspections/ Senna I	21,000	21,000	-
BB inspections/ Senna II	21,000	21,000	-
BB inspections/ Trilogy	42,000	42,000	-
Engineering Services	50,000	75,000	25,000
Health Inspections	20,000	20,000	-
Cannon	3,000	3,000	-
Cafeteria Plan	216	216	-
Contractual Services	\$ 280,000	\$ 155,000	\$ (125,000)
My Permit Now	15,000	15,000	-
City Attorney	15,000	15,000	-
Comprehensive Master Plan	250,000	125,000	(125,000)
Utilities-Telephone	\$ 1,940	\$ 1,320	\$ (620)
Utilities-Water & Electric	\$ 13,000	\$ 10,800	\$ (2,200)
Printing	\$ 1,500	\$ 1,500	\$ -
Advertising	\$ 2,300	\$ 2,300	\$ -
Travel - Training	\$ 5,000	\$ 5,000	\$ -
Memberships, Dues & Licenses	\$ 1,500	\$ 2,000	\$ 500
Subscriptions	\$ 500	\$ 500	\$ -
Total Contractual	\$ 833,000	\$ 640,636	\$ (192,364)

**ECONOMIC & COMMUNITY DEVELOPMENT
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	106,592	133,445	133,445	121,495
Retirement Plan	21,221	26,048	26,048	24,931
Group Insurance	10,854	12,685	12,685	14,588
Worker Compensation	280	236	236	215
Liability Insurance	-	-	-	-
Social Security	8,112	10,209	10,209	9,294
Special Pay	1,200	-	-	-
Longevity Pay	79	158	158	239
Total Personnel Services	148,338	182,781	182,781	170,763
SUPPLIES				
Office Supplies	782	650	650	650
Operating Supplies	10,164	12,825	12,825	14,325
Total Supplies	10,946	13,475	13,475	14,975
CONTRACTUAL SERVICES				
Professional Services	7,017	90	90	1,590
Contractual Services	31,501	57,925	57,925	55,936
Utilities - Telephone	285	500	500	300
Utilities - Gas, Water, Electric	292	500	500	300
Advertising	5,224	7,750	7,750	8,500
Repairs & Maintenance - External	1,281	300	300	750
Travel	953	6,695	6,695	4,095
Membership, Dues & Licenses	822	1,346	1,346	1,346
Subscriptions to Publications	144	1,625	1,625	1,625
Project Funding	50,510	127,711	127,711	127,376
4th of July Funding	30,000	30,000	30,000	50,000
Liability Insurance	2,000	2,326	2,326	2,064
Total Contractual Services	130,029	236,768	236,768	253,882
CAPITAL OUTLAY				
Peg Funds	-	225,000	42,000	-
Improvements	-	6,335	-	-
Total Capital Outlay	-	231,335	42,000	-
TOTAL EXPENDITURES	\$ 289,313	\$ 664,359	\$ 475,024	\$ 439,620

Economic Development Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 650	\$ 650	\$ -
General Supplies	650	650	-
Operating Supplies	\$ 12,825	\$ 14,325	\$ 1,500
Postage	-	-	-
Drone Equipment & Required Licenses	450	450	-
Plotter Supplies	2,000	2,000	-
Business Cards	125	125	-
New Business Welcome supplies	1,250	1,250	-
Misc. Expenses	1,500	1,500	-
Fiesta Medals	7,500	9,000	1,500
Total Supplies	\$ 13,475	\$ 14,975	\$ 1,500

Economic Development Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 90	\$ 1,590	\$ 1,500
Cafeteria Plan	90	90	-
Miscellaneous	-	1,500	1,500
Contractual Services	\$ 57,925	\$ 55,936	\$ (1,989)
City Attorney Fees (EDCD Allocation)	12,500	12,500	-
Greater SATX	5,000	-	(5,000)
CRM System	2,500	2,750	250
ZAC Tax	3,000	3,000	-
Software Updates	400	-	(400)
Moody's Property Listing & Data	2,750	3,025	275
Placer. AI	12,875	13,261	386
Local Intel or Other Software	7,500	10,000	2,500
Peg Channel	11,400	11,400	-
Utilities-Telephone	\$ 500	\$ 300	\$ (200)
Utilities-Water & Electric	\$ 500	\$ 300	\$ (200)
Advertising	\$ 7,750	\$ 8,500	\$ 750
Repairs & Maintenance - External	\$ 300	\$ 750	\$ 450
Travel - Training	\$ 6,695	\$ 4,095	\$ (2,600)
Memberships, Dues & Licenses	\$ 1,346	\$ 1,346	\$ -
Subscriptions to Publications	\$ 1,625	\$ 1,625	\$ -
ED Project Funding	\$ 127,711	\$ 127,376	\$ (335)
Liability Insurance	\$ 2,326	\$ 2,064	\$ (262)
4th of July Funding	\$ 30,000	\$ 50,000	\$ 20,000
Total Contractual	\$ 236,768	\$ 253,882	\$ 17,114

CODE & ANIMAL CONTROL EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Worker Compensation	-	-	-	-
Liability Insurance	-	-	-	-
Social Security	-	-	-	-
Special Pay	-	-	-	-
Longevity Pay	-	-	-	-
Total Personnel Services	-	-	-	-
SUPPLIES				
Office Supplies	-	-	-	1,000
Operating Supplies	-	-	-	8,750
Total Supplies	-	-	-	9,750
CONTRACTUAL SERVICES				
Professional Services	-	-	-	5,000
Contractual Services	-	-	-	24,600
Utilities - Telephone	-	-	-	600
Utilities - Gas, Water, Electric	-	-	-	300
Printing	-	-	-	350
Repairs & Maintenance - External	-	-	-	2,500
Travel	-	-	-	1,500
Membership, Dues & Licenses	-	-	-	750
Total Contractual Services	-	-	-	35,600
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 45,350

Code & Animal Control Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ -	\$ 1,000	\$ 1,000
General Supplies	-	1,000	1,000
Operating Supplies	\$ -	\$ 8,750	\$ 8,750
Dog Food/ Dog Leashes/ Dog bowls/ etc.	-	750	750
Vehicle Computer Equipment	-	750	750
Trash bags/paint/requirement/ staff PPE	-	1,250	1,250
Gas	-	5,000	5,000
Tiger sant. Roll away for clean up events (\$500 per roll away)	-	1,000	1,000
Total Supplies	\$ -	\$ 9,750	\$ 9,750

Code & Animal Control Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ -	\$ 5,000	\$ 5,000
Animal euthanasia /Vet Exp/ Shots/etc.	-	5,000	5,000
Contractual Services	\$ -	\$ 24,600	\$ 24,600
Animal - San Antonio Pet Alive	-	10,000	10,000
Animal Boarding	-	5,000	5,000
Radios - 1	-	8,000	8,000
Cameras - 2		1,600	1,600
Utilities-Telephone	\$ -	\$ 600	\$ 600
Utilities-Water & Electric	\$ -	\$ 300	\$ 300
Printing	\$ -	\$ 350	\$ 350
Repairs & Maintenance - External	\$ -	\$ 2,500	\$ 2,500
Travel	\$ -	\$ 1,500	\$ 1,500
Membership, Dues & License	\$ -	\$ 750	\$ 750
Total Contractual	\$ -	\$ 35,600	\$ 35,600

SPECIAL EVENTS EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Retirement Plan	8,759	8,308	8,308	8,308
Overtime	23,000	39,600	39,600	39,600
Social Security	3,309	3,029	3,029	3,029
Total Personnel Services	35,068	50,937	50,937	50,937
SUPPLIES				
Advertising	831	3,000	3,000	3,000
Concerts	-	-	-	-
Volunteer Appreciation Dinner	2,781	4,000	4,000	5,000
Fourth of July	96,347	100,000	100,000	100,000
Christmas Tree Lighting	2,711	4,800	4,800	15,000
Earthwise Living Day	3,333	5,200	5,200	2,700
Arbor Day	120	-	-	-
Movies in the Park	2,115	2,160	2,160	2,320
Employee Luncheon	-	5,000	5,000	6,000
Total Supplies	108,238	124,160	124,160	134,020
TOTAL EXPENDITURES	\$ 143,306	\$ 175,097	\$ 175,097	\$ 184,957

Special Events Supplies

	FY2025	FY2026	VARIANCE
Volunteer Appreciation Dinner	\$ 4,000	\$ 5,000	\$ 1,000
Fourth of July	\$ 100,000	\$ 100,000	\$ -
Christmas Tree Lighting	\$ 4,800	\$ 15,000	\$ 10,200
Earthwise Living Day	\$ 5,200	\$ 2,700	\$ (2,500)
Movies in the Park	\$ 2,160	\$ 2,320	\$ 160
Advertising	\$ 3,000	\$ 3,000	\$ -
Employee Luncheon	\$ 5,000	\$ 6,000	\$ 1,000
Total Supplies	\$ 124,160	\$ 134,020	\$ 9,860

**PARK & RECREATION
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Worker Compensation	-	-	-	-
Liability Insurance	-	-	-	-
Social Security	-	-	-	-
Special Pay	-	-	-	-
Longevity Pay	-	-	-	-
Total Personnel Services	-	-	-	-
SUPPLIES				
Office Supplies	-	300	300	-
Operating Supplies	24,838	39,300	39,300	40,000
Repairs & Maintenance - Internal	20,024	29,500	29,500	30,500
Misc. Supplies	4,992	11,500	11,500	4,500
Total Supplies	49,854	80,600	80,600	75,000
CONTRACTUAL SERVICES				
Professional Services	48,979	15,000	15,000	10,000
Contractual Services	165,670	105,000	105,000	199,975
Utilities - Telephone	3,447	3,000	3,000	1,850
Utilities - Gas, Water, Electric	33,769	40,000	40,000	30,030
Printing	-	5,000	5,000	2,000
Advertising	-	2,600	2,600	-
Repairs and Maintenance - External	89,590	25,000	25,000	85,000
Equipment Rental	695	-	-	6,800
Travel	-	2,000	2,000	-
Membership, Dues & Licenses	100	1,000	1,000	2,000
Liability Insurance	4,000	4,651	4,651	4,127
Total Contractual Services	346,250	203,251	203,251	341,782
CAPITAL OUTLAY				
Other Machinery & Equipment	-	40,000	40,000	35,000
Improvements	162,490	2,365,788	160,000	2,295,147
Total Capital Outlay	162,490	2,405,788	200,000	2,330,147
TOTAL EXPENDITURES	\$ 558,594	\$ 2,689,639	\$ 483,851	\$ 2,746,929

Parks Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 300	\$ -	\$ (300)
Park Commissioner supplies	300	-	(300)
Operating Supplies	\$ 39,300	\$ 40,000	\$ 700
Equipment maintenance & supplies	4,000	4,000	-
Fuel 20% allocation	6,000	4,500	(1,500)
Grounds maintenance - fall zone, sand, soil, etc.	3,000	7,000	4,000
Janitorial supplies	6,500	6,500	-
Park maintenance - mulch, soil, irrigation, trimmer supplies	5,000	10,000	5,000
Pool maintenance	6,800	-	(6,800)
Undefined park supplies	8,000	8,000	-
Repairs & Maintenance - Internal	\$ 29,500	\$ 30,500	\$ 1,000
Fleet - Oil, brake fluid, wiper fluid, filters, lubricant	500	500	-
Park Maintenance - court/field nets, tables, chairs,	10,000	30,000	20,000
Playground maintenance	12,000	-	(12,000)
Pool maintenance - plumbing supplies, parts	3,000	-	(3,000)
Asphalt, base materials for trail repairs	4,000	-	(4,000)
Miscellaneous Supplies	\$ 11,500	\$ 4,500	\$ (7,000)
Other undefined materials and supplies	7,000	-	(7,000)
Park amenities	4,500	4,500	-
Total Supplies	\$ 80,600	\$ 75,000	\$ (5,600)

Parks Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 15,000	\$ 10,000	\$ (5,000)
Engineering Service	15,000	10,000	(5,000)
Contractual Services	\$ 105,000	\$ 199,975	\$ 94,975
Tree Removal, pest control	15,000	15,000	-
Pool Contract	90,000	108,000	18,000
Pool Repairs - replastering	-	75,000	75,000
Nearmap - 10%	-	730	730
Novo ShareNet - 10%	-	1,245	1,245
Utilities-Telephone	\$ 3,000	\$ 1,850	\$ (1,150)
Utilities-Water & Electric	\$ 40,000	\$ 30,030	\$ (9,970)
Printing	\$ 5,000	\$ 2,000	\$ (3,000)
Advertising	\$ 2,600	\$ -	\$ (2,600)
Repairs & Maintenance - External	\$ 25,000	\$ 85,000	\$ 60,000
Equipment Rental	\$ -	\$ 6,800	\$ 6,800
Travel - Training	\$ 2,000	\$ -	\$ (2,000)
Memberships, Dues & Licenses	\$ 1,000	\$ 2,000	\$ 1,000
Liability Insurance	\$ 4,651	\$ 4,127	\$ (524)
Total Contractual	\$ 203,251	\$ 341,782	\$ 138,531

Parks Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
Hike & Bike Trail Segment II	2026	New	2,173,297
Lawnmower 60"	New	New	15,000
Merry Go Round	1975	Replacement	20,000
Veterans Park Monument	New	New	24,000
Dog Park	New	New	49,000
Silos Murals	New	New	48,850
TOTAL PARKS			\$ 2,330,147

LIBRARY EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
PERSONNEL SERVICES				
Salaries	277,644	291,168	291,168	304,965
Retirement Plan	48,599	56,836	56,836	62,579
Group Insurance	26,088	50,741	50,741	46,682
Worker Compensation	747	692	692	725
Social Security	21,661	22,274	22,274	23,330
Longevity Pay	4,188	5,273	5,273	4,376
Total Personnel Services	378,927	426,985	426,985	442,657
SUPPLIES				
Office Supplies	738	1,350	1,350	1,200
Operating Supplies	9,408	41,600	41,600	25,333
Repairs & Maintenance - Internal	-	1,000	1,000	1,000
Misc. Supplies	11,041	-	-	500
Library Supplies	39,679	31,300	31,300	31,350
Gifts and Memorials	-	1,000	1,000	1,000
Total Supplies	60,866	76,250	76,250	60,383
CONTRACTUAL SERVICES				
Professional Services	532	1,338	1,338	1,500
Contractual Services	18,026	17,244	17,244	22,474
Utilities - Telephone	4,280	3,000	3,000	3,095
Utilities - Gas, Water, Electric	11,198	12,000	12,000	12,900
Printing	138	750	750	750
Repairs and Maintenance - External	-	3,000	3,000	3,000
Travel	2,626	3,000	3,000	3,000
Membership, Dues & Licenses	1,688	3,000	3,000	4,000
Subscriptions to Publications	3,525	3,500	3,500	4,000
Liability Insurance	-	5,000	5,000	-
Grant Expenses	-	-	-	-
Total Contractual Services	42,013	51,832	51,832	54,719
TOTAL EXPENDITURES	\$ 481,806	\$ 555,067	\$ 555,067	\$ 557,759

Library Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 1,350	\$ 1,200	\$ (150)
General Supplies	500	600	100
Filing & Organization - Binders, File Folders, Filingbins	700	500	(200)
Misc. Supplies - Magazine Holders, Laminating Sheets	150	100	(50)
Operating Supplies	\$ 41,600	\$ 25,333	\$ (16,267)
Paper for Printing Services; Colored Paper, Cardstock, Colored Cardstock	1,500	1,250	(250)
Postage	-	75	75
Cleaning & Janitorial Supplies	1,500	2,000	500
Processing Supplies - Book Tape, Covers, Labels	1,500	2,000	500
Circ Desk: Staff Desks (x2)	8,200	-	(8,200)
Circ Desk: ADA Height Desk	6,300	-	(6,300)
Circ Desk: Work Space Tables - Front Corners & Side (x3)	15,700	-	(15,700)
Circ Desk: Tall Desk Chairs (x4)	800	-	(800)
Staff Needs: Desk Chairs (x3)	600	-	(600)
Uniforms	-	420	420
Volunteer Appreciation	500	600	100
Regular Programming	3,000	3,640	640
Summer Reading - Weekly Presenters, Kickoff Party, Big Weekly Programs	2,000	4,800	2,800
Yoga	-	4,400	4,400
Library Outreach	-	500	500
Book Scanners - 3 New	-	1,200	1,200
Square Registers	-	1,600	1,600
CoLibri Book Covering System	-	1,049	1,049
Demco Cover One Book Repair - up to 3"	-	1,799	1,799
Repairs & Maintenance - Internal	\$ 1,000	\$ 1,000	\$ -
Routine Maintenance	1,000	1,000	-
Miscellaneous Supplies	\$ -	\$ 500	\$ 500
Library Materials	\$ 31,300	\$ 31,350	\$ 50
Adult Materials (Fic: \$4750, NF: \$3500, GN: \$750)	8,000	9,000	1,000
Young Adult Materials (Fic: \$2200, NF: \$1200, GN: \$1000)	3,900	4,400	500
JUV Materials (Fic: \$2250, NF: \$1500, GN: \$1200)	4,400	4,950	550
Early Readers (Leveled Readers ER: \$1000, ER Chapters: \$1250)	2,000	2,250	250
Read Aloud (Picture Books \$3600, BB \$600)	4,200	4,725	525
Audio/Visual Materials (DVDs: \$1920, Digital Audio: \$5400, eBooks: \$2680)	8,800	-	(8,800)
DVDs	-	1,500	1,500
Hoopla	-	4,525	4,525
Gifts & Memorials	\$ 1,000	\$ 1,000	\$ -
Total Supplies	\$ 76,250	\$ 60,383	\$ (15,867)

Library Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 1,338	\$ 1,500	\$ 162
Presenters Fees	750	900	150
Programming Fees	300	300	-
Cafeteria Plan	288	300	12
Contractual Services	\$ 17,244	\$ 22,474	\$ 5,230
Apollo/Biblionix Library System	2,960	3,000	40
Vallance Security	1,200	1,140	(60)
Amigos Texpress Courier ILL	2,700	3,000	300
Website Maintenance	200	250	50
Copier Service Agreement	1,200	5,400	4,200
eBook Content Platform	3,000	3,000	-
Movie License	600	600	-
Adobe	-	500	500
TexShare Database Fees	300	300	-
Print & Time Management Software	1,800	2,000	200
Angel Fire (moved lines)	100	100	-
Biblioboard	2,500	2,500	-
Computer Backup Service/Monitoring	684	684	-
Utilities-Telephone	\$ 3,000	\$ 3,095	\$ 95
Utilities-Water & Electric	\$ 12,000	\$ 12,900	\$ 900
Printing	\$ 750	\$ 750	\$ -
Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -
Travel - Training	\$ 3,000	\$ 3,000	\$ -
Memberships, Dues & Licenses	\$ 3,000	\$ 4,000	\$ 1,000
Subscriptions	\$ 3,500	\$ 4,000	\$ 500
Liability Insurance	\$ 5,000	\$ -	\$ (5,000)
Total Contractual	\$ 51,832	\$ 54,719	\$ 2,887

Enterprise Fund

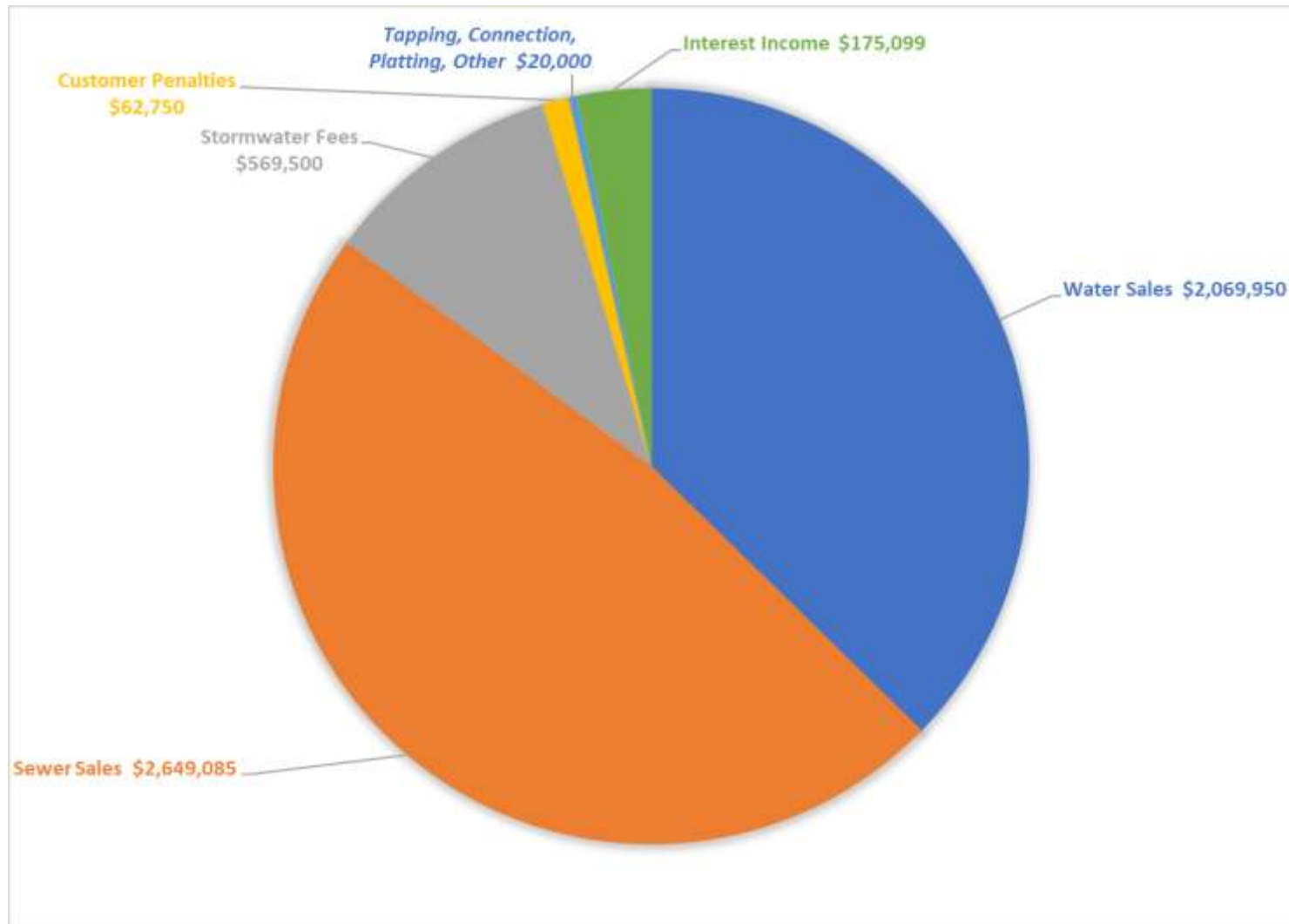
Overview

- Budget is Balanced
- Operating Revenues
 - \$5,371,285
- Operating Expenses
 - \$3,333,442

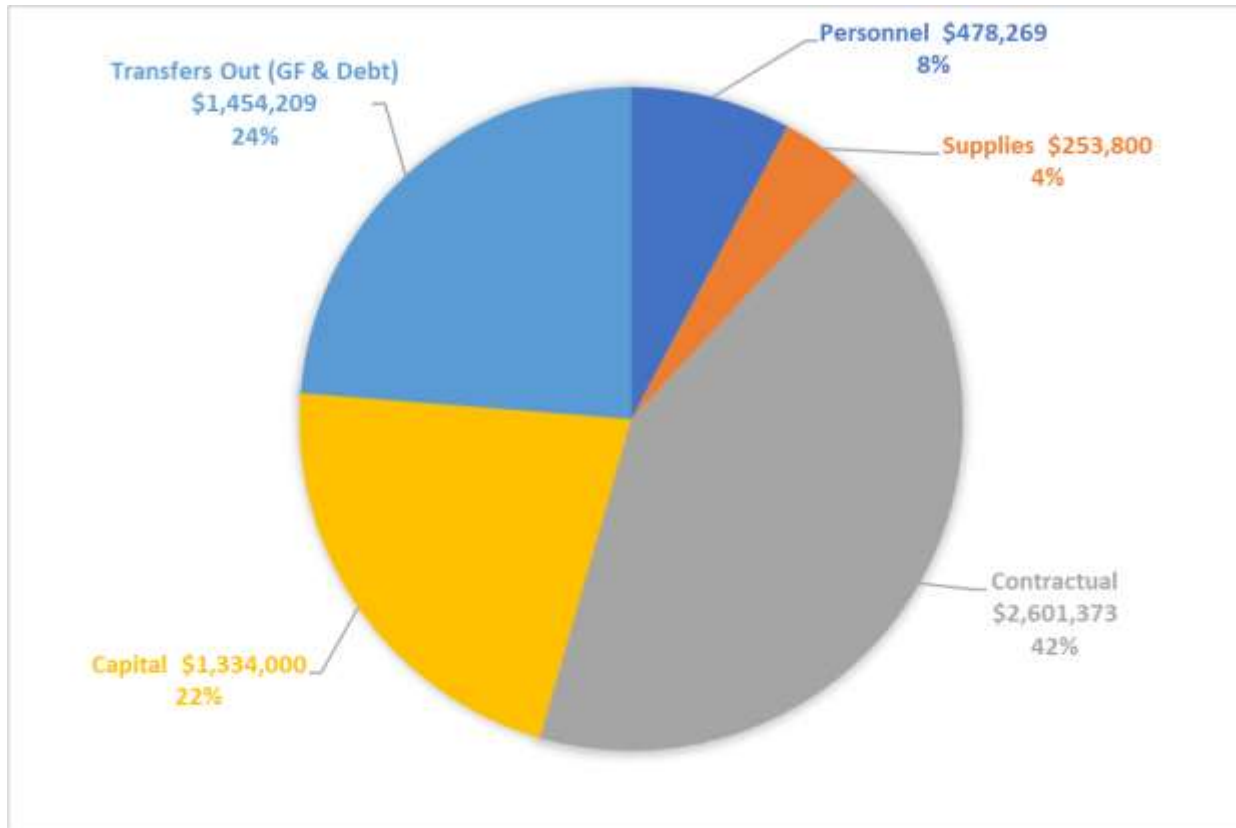
Overview

- Transfer Out for Debt Service
 - \$106,075
- Transfer Out for Personnel Services
 - \$1,348,134
- Capital
 - \$1,334,000

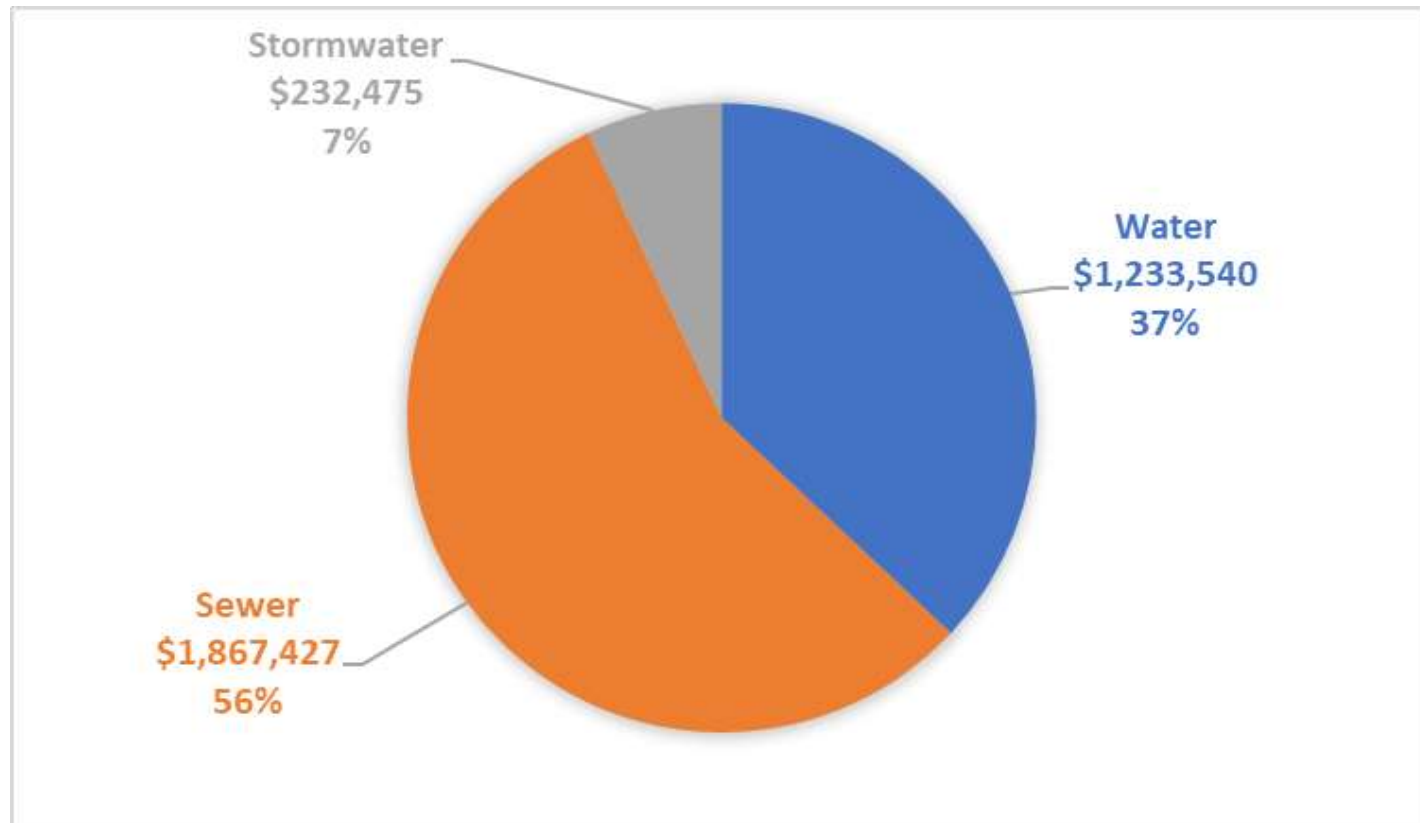
Enterprise Fund Revenue by Category



Enterprise Fund Expenses by Category



Enterprise Fund Expenses by Department



**WATER, SEWER AND STORMWATER
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
OPERATING REVENUES				
Water Sales	\$ 2,007,835	\$ 2,119,100	\$ 2,119,100	\$ 2,069,950
Sewer Sales	2,650,915	2,508,000	2,508,000	2,649,085
Stormwater Fees	540,758	564,000	564,000	569,500
Customer Penalties	58,361	59,500	59,500	62,750
Tapping Fees	30,642	10,000	10,000	20,000
Connection & Platting	2,450	2,250	2,250	-
TOTAL OPERATING REVENUES	5,290,961	5,262,850	5,262,850	5,371,285
OPERATING EXPENSES				
Water System	828,558	1,191,607	1,191,607	1,233,540
Sewer System	1,896,996	2,275,650	2,275,650	1,867,427
Stormwater	211,994	184,800	184,800	232,475
Depreciation	395,785	-	-	-
TOTAL OPERATING EXPENSES	3,333,333	3,652,058	3,652,058	3,333,442
NET OPERATING INCOME (LOSS)	1,957,628	1,610,792	1,610,792	2,037,843
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	207,415	171,666	171,666	175,099
Grants	245,726	-	-	-
Miscellaneous and Other	189,575	1,300,500	500	9,500
Water Supply Fee Reserve	-	-	834,263	-
Transfers In from Other Funds	316,863	-	-	-
Transfer out to Debt Service	(51,065)	(107,863)	(107,863)	(106,075)
Transfer Out Shared Personnel Services	(1,380,647)	(1,253,538)	(1,253,538)	(1,348,134)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(472,133)	110,765	(354,972)	(1,269,610)
NET INCOME (LOSS)	1,485,496	1,721,557	1,255,820	768,234
CHANGES IN WORKING CAPITAL SOURCES (USES) OF WORKING CAPITAL				
Additions to Fixed Assets	-	3,773,438	1,700,000	1,334,000
TOTAL SOURCES (USES) OF WORKING CAPITAL	-	3,773,438	1,700,000	1,334,000
NET INCREASE (DECREASE) IN WORKING CAPITAL	1,485,496	(2,051,881)	(444,180)	(565,766)
BEGINNING FUND BALANCE	2,704,275	4,189,771	4,189,771	3,745,591
*ENDING FUND BALANCE	\$ 4,189,771	\$ 2,137,890	\$ 3,745,591	\$ 3,179,824

WATER EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	202,996	220,292	220,292	228,680
Retirement Plan	(100,635)	45,395	45,395	51,960
Group Insurance	34,165	40,593	40,593	46,682
Worker Compensation	4,382	4,521	4,521	4,923
Overtime	21,855	8,000	8,000	8,000
Social Security	17,496	17,791	17,791	19,371
Standby	10,882	-	-	13,000
Certification Pay	-	4,264	4,264	3,536
Longevity Pay	7,610	8,066	8,066	3,602
Total Personnel Services	198,751	348,921	348,921	379,753
SUPPLIES				
Office Supplies	368	2,000	2,000	2,500
Operating Supplies	34,132	50,550	50,550	84,200
Repairs & Maintenance - Internal	53,970	140,000	140,000	122,500
Misc. Supplies	7,566	15,000	15,000	7,000
Water Conservation Program	-	2,000	2,000	2,000
Total Supplies	96,036	209,550	209,550	218,200
CONTRACTUAL SERVICES				
Professional Services	59,469	24,501	24,501	43,401
Contractual Services	219,866	282,250	282,250	289,315
Utilities - Telephone	136	17,000	17,000	140
Utilities - Gas, Water, Electric	106,175	100,000	100,000	113,175
Printing	3,542	3,000	3,000	4,000
Advertising	-	10,000	10,000	3,600
Repairs and Maintenance - External	106,656	145,000	145,000	140,000
Equipment Rental	4,532	8,000	8,000	5,000
Travel	2,121	7,000	7,000	5,000
Membership, Dues & Licenses	1,274	1,500	1,500	1,000
Liability Insurance	30,000	34,885	34,885	30,956
Total Contractual Services	533,771	633,136	633,136	635,587
CAPITAL OUTLAY				
Water Rights	-	1,350,000	1,350,000	143,000
Improvements	-	825,000	100,000	500,000
Total Capital Outlay	-	2,175,000	1,450,000	643,000
TOTAL EXPENSES	\$ 828,558	\$ 3,366,607	\$ 2,641,607	\$ 1,876,540



Water Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 2,000	\$ 2,500	\$ 500
Normal Supplies	1,000	1,500	500
Administrative Reporting	1,000	1,000	-
Operating Supplies	\$ 50,550	\$ 84,200	\$ 33,650
Fuel 30% Allocation	10,800	12,000	1,200
Personnel - Boots, Ear Protection, Glasses, Gloves	2,250	1,200	(1,050)
Fleet - Vehicle Registration/ Inspection, Lights	2,500	1,000	(1,500)
New Meters	10,000	20,000	10,000
Hand Tools, Nuts, Bolts, Clamps, Corps, Materials, Etc.	25,000	50,000	25,000
Repairs and Maintenance - Internal	\$ 140,000	\$ 122,500	\$ (17,500)
Fleet - Oil, Brake Fluid, Wiper Fluid, Filters, Lubricants	5,000	2,500	(2,500)
Replacement of Water Meters, Curb Stops, Mains	40,000	50,000	10,000
Repairs & Maintenance - Vehicles & Equipment	5,000	5,000	-
Replacement Fire Hydrants, Storz Connectors	90,000	65,000	(25,000)
Miscellaneous Supplies	\$ 15,000	\$ 7,000	\$ (8,000)
Other Unplanned Supplies	15,000	7,000	(8,000)
Conservation	\$ 2,000	\$ 2,000	\$ -
Rebates for Low Flow Toilets, HE Washers	1,000	1,000	-
Rebates for Rain Barrels & Xeriscaping	1,000	1,000	-
Total Supplies	\$ 209,550	\$ 218,200	\$ 8,650

Water Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 24,501	\$ 43,401	\$ 18,900
Cafeteria Plan	288	288	-
Engineering Service	15,000	25,000	10,000
Mapping, Rate, & Asset Mgt Software	-	10,000	10,000
External Audit	9,213	8,113	(1,100)
Contractual Services	\$ 282,250	\$ 289,315	\$ 7,065
Uniforms	4,000	8,500	4,500
Vehicle Inspection, Seals & Equipment Repairs	10,000	10,000	-
H2O Samples	5,000	5,500	500
Meter Reading Maintenance	8,000	5,000	(3,000)
EAA Program and Management Fees	150,000	165,000	15,000
Water Sampling	6,100	5,600	(500)
SAWS Interconnect	8,000	4,700	(3,300)
Water System bills	6,150	2,700	(3,450)
TCEQ Water Sampling	-	6,400	6,400
Annual Meter Replacement Program	2,000	-	(2,000)
Tank Inspections	10,000	10,000	-
Nearmap - 30%	-	2,180	2,180
Quadiant - 50%	30,000	15,000	(15,000)
Novo ShareNet - 30%	-	3,735	3,735
WaterWorth - 50%	-	7,000	7,000
Incode (Tyler Technologies) - 50%	10,000	2,000	(8,000)
SCADA System license	1,500	6,000	4,500
Chlorine	6,500	5,000	(1,500)
Pump Maintenance (Emergency Contractual)	25,000	25,000	-
Utilities-Telephone	\$ 17,000	\$ 140	\$ (16,860)
Utilities-Water & Electric	\$ 100,000	\$ 113,175	\$ 13,175
Printing	\$ 3,000	\$ 4,000	\$ 1,000
Advertising	\$ 10,000	\$ 3,600	\$ (6,400)
Repairs & Maintenance - External	\$ 145,000	\$ 140,000	\$ (5,000)
Equipment Rental	\$ 8,000	\$ 5,000	\$ (3,000)
Travel - Training	\$ 7,000	\$ 5,000	\$ (2,000)
Memberships, Dues & Licenses	\$ 1,500	\$ 1,000	\$ (500)
Liability Insurance	\$ 34,885	\$ 30,956	\$ (3,929)
Total Contractual	\$ 633,136	\$ 635,587	\$ 2,451

Water Capital

<i>Item</i>	Acquisition Date	Purchase Type	FY 25-26
WA - Replace Water Mains City-Wide	1960 - 1990	Replacement	500,000
WA - Purchase Water Rights	2018	New	143,000
TOTAL BY FISCAL YEAR			\$ 643,000

SEWER EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	50,227	55,073	55,073	57,170
Retirement Plan	10,245	12,495	12,495	13,554
Group Insurance	8,541	10,148	10,148	11,671
Worker Compensation	1,207	1,244	1,244	1,284
Overtime	-	8,000	8,000	8,000
Social Security	3,795	4,897	4,897	5,053
Certification Pay	-	936	936	884
Longevity Pay	1,902	2,016	2,016	900
Total Personnel Services	75,917	94,809	94,809	98,516
SUPPLIES				
Office Supplies	3,251	-	-	-
Operating Supplies	-	8,152	8,152	3,000
Repairs & Maintenance - Internal	1,441	17,500	17,500	13,000
Misc. Supplies	-	27,500	27,500	6,000
Total Supplies	4,692	53,152	53,152	22,000
CONTRACTUAL SERVICES				
Professional Services	22,334	59,285	59,285	33,113
Contractual Services	1,765,088	1,980,276	1,980,276	1,629,279
Advertising	2,143	2,500	2,500	2,200
Repairs and Maintenance - External	4,600	60,000	60,000	60,000
Liability Insurance	10,000	11,628	11,628	10,319
Sewer Surcharge	12,222	14,000	14,000	12,000
Total Contractual Services	1,816,387	2,127,689	2,127,689	1,746,911
CAPITAL OUTLAY				
Improvements	-	937,633	150,000	500,000
Total Capital Outlay	-	937,633	150,000	500,000
TOTAL EXPENSES	\$ 1,896,996	\$ 3,213,283	\$ 2,425,650	\$ 2,367,427

Sewer Supplies

	FY2025	FY2026	VARIANCE
Operating Supplies	\$ 8,152	\$ 3,000	\$ (5,152)
Fuel 10% Allocation	3,152	3,000	(152)
Personnel - PPE	5,000	-	(5,000)
Repairs & Maintenance - Internal	\$ 17,500	\$ 13,000	\$ (4,500)
Sewer Main Parts	10,000	10,000	-
Sewer Camera Repairs	1,500	1,000	(500)
Fleet- Repair for Vehicles & Equipment	6,000	2,000	(4,000)
Miscellaneous Supplies	\$ 27,500	\$ 6,000	\$ (21,500)
Manhole Lids, PVC Pipe	25,000	5,000	(20,000)
Hand Tools, Clamps Fasteners, Nuts, Bolts	2,500	1,000	(1,500)
Total Supplies	\$ 53,152	\$ 22,000	\$ (31,152)

Sewer Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 59,285	\$ 33,113	\$ (26,172)
Cafeteria Plan	72	-	(72)
Engineering Service	50,000	25,000	(25,000)
External Audit	9,213	8,113	(1,100)
Contractual Services	\$ 1,980,276	\$ 1,629,279	\$ (350,997)
SAWS Sewer Service	1,710,747	1,600,000	(110,747)
Sewer Video Program	250,000	-	(250,000)
TCEQ Water Sampling	-	100	100
Rate Software	-	3,800	3,800
Quadiant - 50%	19,529	15,000	(4,529)
WaterWorth - 30%	-	4,200	4,200
Novo ShareNet - 20%	-	2,489	2,489
Nearmap - 20%	-	2,490	2,490
Incode (Tyler Technologies) - 30%	-	1,200	1,200
Advertising	\$ 2,500	\$ 2,200	\$ (300)
Repairs & Maintenance - External	\$ 60,000	\$ 60,000	\$ -
Liability Insurance	\$ 11,628	\$ 10,319	\$ (1,309)
Sewer Surcharge	\$ 14,000	\$ 12,000	\$ (2,000)
Total Contractual	\$ 2,127,689	\$ 1,746,911	\$ (380,778)

Sewer Capital

<i>Item</i>	Acquisition Date	<i>Purchase Type</i>	<i>FY 25-26</i>
SW - Replace Sewer Mains City-Wide	1960 - 1990	Replacement	500,000
TOTAL BY FISCAL YEAR			\$ 500,000

STORMWATER EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	-	-	-	-
Retirement Plan	-	-	-	-
Group Insurance	-	-	-	-
Overtime	-	-	-	-
Social Security	-	-	-	-
Car Allowance	-	-	-	-
Other Benefits	-	-	-	-
Special Pay	-	-	-	-
Certification Pay	-	-	-	-
Longevity Pay	-	-	-	-
Total Personnel Services	-	-	-	-
SUPPLIES				
Operating Supplies	3,340	12,000	12,000	8,500
Repairs & Maintenance - Internal	150	10,000	10,000	1,500
Miscellaneous Supplies	4,288	6,000	6,000	3,600
Total Supplies	7,778	28,000	28,000	13,600
Contractual Services				
Professional Services	24,863	30,000	30,000	25,000
Contractual Services	41,761	58,500	58,500	140,075
Printing	25	3,000	3,000	1,000
Repairs and Maintenance - External	127,143	50,000	50,000	50,000
Travel	-	5,000	5,000	2,500
Membership, Dues & Licenses	424	300	300	300
Liability Insurance	10,000	10,000	10,000	-
Total Contractual Services	204,216	156,800	156,800	218,875
CAPITAL OUTLAY				
Improvements	-	660,805	100,000	-
Other Machinery & Equipment	-	-	-	191,000
Total Capital Outlay	-	660,805	100,000	191,000
TOTAL EXPENSES	\$ 211,994	\$ 845,605	\$ 284,800	\$ 423,475

Storm Water Supplies

	FY2025	FY2026	VARIANCE
Operating Supplies	\$ 12,000	\$ 8,500	\$ (3,500)
Fuel 10% Allocation	6,000	4,000	(2,000)
Personnel - Trash Pickers, Gloves	1,000	2,000	1,000
Supplies for Lawnmowers/Trimmers	5,000	2,500	(2,500)
Repairs & Maintenance - Internal	\$ 10,000	\$ 1,500	\$ (8,500)
Fleet - Oil, Fluids, Lubricant, Brooms	10,000	1,500	(8,500)
Miscellaneous Supplies	\$ 6,000	\$ 3,600	\$ (2,400)
ROW Maintenance	6,000	3,600	(2,400)
Total Supplies	\$ 28,000	\$ 13,600	\$ (14,400)

Storm Water Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 30,000	\$ 25,000	\$ (5,000)
Engineering Service	30,000	25,000	(5,000)
Contractual Services	\$ 58,500	\$ 140,075	\$ 81,575
Uniforms	1,100	2,500	1,400
Debris Removal from Street Sweeping	15,000	13,000	(2,000)
Street Sweeper Maintenance	-	1,000	1,000
Repairs to Drainage System	40,000	85,000	45,000
High Sierra Flood Control	-	33,000	33,000
Sharenet & Waterworth Software	2,400	-	(2,400)
WaterWorth - 20%	-	2,800	2,800
Nearmap - 10%	-	730	730
Novo ShareNet - 10%	-	1,245	1,245
Incode (Tyler Technologies) - 20%	-	800	800
Printing	\$ 3,000	\$ 1,000	\$ (2,000)
Travel	\$ 5,000	\$ 2,500	\$ (2,500)
Repairs & Maintenance - External	\$ 50,000	\$ 50,000	\$ -
Memberships, Dues & Licenses	\$ 300	\$ 300	\$ -
Liability Insurance	\$ 10,000	\$ -	\$ (10,000)
Total Contractual	\$ 156,800	\$ 218,875	\$ 62,075

Storm Water Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
STW - Wood chipper 9" throat	New	New	41,000
STW- M2 Case Backhoe	2010	Replacement	150,000
TOTAL BY FISCAL YEAR			\$ 191,000

Red Light Camera

**RED LIGHT CAMERA AND TRAFFIC SAFETY
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
BEGINNING FUND BALANCE	\$1,077,147	\$944,823	\$944,823	\$329,920
Revenues				
Red Light Camera Fines	2,116,767	2,080,051	1,650,041	1,884,258
Red Light Camera Late Fees	187,588	200,000	200,000	200,000
Interest	42,329	37,740	37,000	45,000
Miscellaneous	(1,436)	-	-	-
Total Revenue	2,345,248	2,317,791	1,887,041	2,129,258
Other Funding Sources				
ARP Funds	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	\$ 3,422,395	\$ 3,262,614	\$ 2,831,864	\$ 2,459,178
Expenditures				
Personnel Services	787,991	881,984	881,984	934,382
Supplies	9,198	46,275	46,275	81,400
Contractual Services	904,200	986,803	986,803	985,418
Capital Outlay	433,625	216,618	216,618	-
Total Expenditures	2,135,014	2,131,680	2,131,680	2,001,200
Other Financing Uses				
Shared Personnel Services to GF-RLC	342,558	370,264	370,264	316,936
Total Other Financing Uses	342,558	370,264	370,264	316,936
TOTAL EXPENDITURES	\$ 2,477,572	\$ 2,501,944	\$ 2,501,944	\$ 2,318,137
ENDING FUND BALANCE	\$ 944,823	\$ 760,670	\$ 329,920	\$ 141,042

RED LIGHT CAMERA EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	388,347	432,204	432,204	460,481
Retirement Plan	82,550	89,927	89,927	100,577
Group Insurance	43,395	60,890	60,890	70,023
Worker Compensation	10,280	10,606	10,606	11,284
Unemployment Compensation	-	-	-	-
Overtime	3,738	-	-	-
Social Security	30,652	35,243	35,243	37,496
Clothing Allowance	7,775	6,000	6,000	6,000
Stand - By	3,120	3,120	3,120	3,120
Special Pay	140	-	-	1,170
Certification Pay	17,090	19,370	19,370	19,370
Longevity Pay	7,940	6,794	6,794	7,531
Total Personnel Services	595,027	664,154	664,154	717,052
SUPPLIES				
Office Supplies	-	200	200	200
Operating Supplies	1,781	8,350	8,350	18,450
Total Supplies	1,781	8,550	8,550	18,650
CONTRACTUAL SERVICES				
Professional Services	193	820	820	920
Contractual Services	846,961	907,000	907,000	873,000
Total Contractual Services	847,154	907,820	907,820	873,920
TOTAL EXPENDITURES	\$ 1,443,962	\$ 1,580,524	\$ 1,580,524	\$ 1,609,622

Red Light Camera Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 200	\$ 200	\$ -
Forayboard/ Expo Markers/ Self ink Stamps	200	200	-
Operating Supplies	\$ 8,350	\$ 18,450	\$ 10,100
Hole Punch/ Pens/Folders/Paper/Legal pads/Tape	750	750	-
Toner, Ink	1,100	1,100	-
Batteries	500	600	100
Office Furniture Replacement	1,000	1,000	-
Fuel	-	10,000	10,000
Expendable Traffic Equipment	1,600	1,600	-
Ammunition	3,400	3,400	-
Total Supplies	\$ 8,550	\$ 18,650	\$ 10,100

Red Light Camera Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 820	\$ 920	\$ 100
Cafeteria Plan	360	360	-
New Hires	460	560	100
Contractual Services	\$ 907,000	\$ 873,000	\$ (34,000)
City Attorney Contract (RLC Allocation)	15,000	15,000	-
RLC ATSC Contract	798,000	798,000	-
RLC Audit Fees	10,000	10,000	-
RLC Legal Fees	10,000	-	(10,000)
Computer Maintenance	34,000	10,000	(24,000)
Copier Maintenance	3,500	3,500	-
High Speed Internet (For RLC Videos)	17,500	17,500	-
Signal Maintenance (included all signals)	7,000	7,000	-
Axon Taser	5,000	5,000	-
Axon (Body Cameras)	7,000	7,000	-
Police Cleaning Service	-	-	-
Advertising	\$ -	\$ -	\$ -
Total Contractual	\$ 907,820	\$ 873,920	\$ (33,900)

TRAFFIC SAFETY EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	113,315	124,540	124,540	126,261
Retirement Plan	26,176	29,737	29,737	30,466
Group Insurance	15,961	20,297	20,297	23,341
Worker Compensation	4,794	3,508	3,508	3,419
Overtime	18,724	18,000	18,000	18,000
Social Security	9,729	11,654	11,654	11,358
Clothing Allowance	360	2,000	2,000	2,000
Special Pay	455	650	650	-
Certification Pay	3,275	7,150	7,150	2,210
Longevity Pay	175	295	295	275
Total Personnel Services	192,964	217,831	217,831	217,330
SUPPLIES				
Office Supplies	56	500	500	700
Operating Supplies	6,861	19,900	19,900	39,200
Misc. Supplies	500	17,325	17,325	22,850
Total Supplies	7,417	37,725	37,725	62,750
CONTRACTUAL SERVICES				
Professional Services	603	1,216	1,216	1,216
Contractual Services	44,476	67,767	67,767	98,282
Repairs and Maintenance - External	11,967	10,000	10,000	12,000
Total Contractual Services	57,046	78,983	78,983	111,498
CAPITAL OUTLAY				
Vehicles	152,898	187,102	187,102	-
Other Machinery & Equipment	181,222	-	-	-
Improvements other than Building	99,505	29,516	29,516	-
Total Capital Outlay	433,625	216,618	216,618	-
TOTAL EXPENDITURES	\$ 691,052	\$ 551,157	\$ 551,157	\$ 391,578

Traffic Safety Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 500	\$ 700	\$ 200
Computer cables/ HDMI, Misc. Equipment	500	700	200
Operating Supplies	\$ 19,900	\$ 39,200	\$ 19,300
Radar Equipment/Laptop equipment	3,000	5,500	2,500
Traffic Vehicles Lights/ Accessories and Traffic Cones	6,500	7,500	1,000
Office Furniture Replacement	5,000	5,000	-
Investigative Equipment/Tools	2,000	3,000	1,000
Fuel	-	10,000	10,000
Ammunition	3,400	8,200	4,800
Miscellaneous Supplies	\$ 17,325	\$ 22,850	\$ 5,525
SD Card, Batteries	400	550	150
Printer Cables	125	200	75
Flares	300	600	300
Patrol Vehicles Lights/Accessories/ Traffic Cones	10,000	15,000	5,000
Traffic signs, barricades, cones, bollards	6,500	6,500	-
Total Supplies	\$ 37,725	\$ 62,750	\$ 25,025

Traffic Safety Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 1,216	\$ 1,216	\$ -
Cafeteria Plan	216	216	-
New Hires	1,000	1,000	-
Contractual Services	\$ 67,767	\$ 98,282	\$ 30,515
Axon (Vehicle & Body Cameras)	13,000	27,785	14,785
Axon Taser	5,000	5,000	-
SAT Radio Air Time	39,997	39,997	-
Urban SDK	4,875	7,500	2,625
Municode	1,895	-	(1,895)
Charter Communications	-	1,000	1,000
Trusted Driver	-	5,000	5,000
First Net - Phones (Trusted Driver)	-	5,000	5,000
Cardinal CAD/RMS Service Contract	3,000	7,000	4,000
Repairs & Maintenance - External	\$ 10,000	\$ 12,000	\$ 2,000
Total Contractual	\$ 78,983	\$ 111,498	\$ 32,515

American Rescue Plan

AMERICAN RESCUE PLAN (ARP)
SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
BEGINNING FUND BALANCE	\$ 380,273	\$ 236,548	\$ 236,548	\$ 265,125
Revenues				
ARP	286,172	184,027	123,738	-
Interest	18,218	-	-	-
Total Revenue	304,390	184,027	123,738	-
Other Funding Sources				
Transfers In	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	\$ 684,663	\$ 420,575	\$ 360,286	\$ 265,125
Expenditures				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfers Out	448,115	360,286	95,161	265,125
Transfer to Capital	-	-	-	-
Total Other Financing Uses	448,115	360,286	95,161	265,125
TOTAL EXPENDITURES	\$ 448,115	\$ 360,286	\$ 95,161	\$ 265,125
ENDING FUND BALANCE	\$ 236,548	\$ 60,289	\$ 265,125	\$ -

Crime Control and Prevention District

Crime Control and Prevention Budget Overview

- Budget is Balanced
 - Operating Revenues: \$440,300
 - Operating Expenditures: \$362,513
- This Funds the Salary and Benefits for
 - 50% of the Assistant Police Chief
 - One Patrol Officer
 - One Investigations Sergeant

**CRIME CONTROL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
BEGINNING FUND BALANCE	\$624,621	\$738,579	\$738,579	\$808,957
Revenues				
Crime Control Sales Tax	411,883	407,595	407,595	415,747
Interest	24,348	24,072	24,072	24,553
Miscellaneous	845	-	-	-
Total Revenue	437,076	431,667	431,667	440,300
Other Funding Sources				
ARP Funds	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	\$ 1,061,697	\$ 1,170,246	\$ 1,170,246	\$ 1,249,257
Expenditures				
Personnel Services	232,064	266,652	266,652	272,553
Supplies	-	-	-	-
Contractual Services	10,403	10,572	10,572	10,572
Capital Outlay	-	-	-	-
Total Expenditures	242,467	277,224	277,224	283,125
Other Financing Uses				
Shared Personnal Services to GF	80,651	84,065	84,065	79,388
Total Other Financing Uses	80,651	84,065	84,065	79,388
TOTAL EXPENDITURES	\$ 323,118	\$ 361,289	\$ 361,289	\$ 362,513
ENDING FUND BALANCE	\$ 738,579	\$ 808,957	\$ 808,957	\$ 886,744

CRIME CONTROL DISTRICT EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	119,967	144,818	144,818	145,912
Retirement Plan	32,159	36,717	36,717	38,822
Group Insurance	15,201	20,297	20,297	23,341
Worker Compensation	-	4,331	4,331	4,356
Overtime	42,298	34,000	34,000	34,000
Social Security	12,187	14,390	14,390	14,473
Clothing Allowance	-	2,000	2,000	2,000
Standby	3,120	3,120	3,120	3,120
Special Pay	805	-	-	-
Certification Pay	3,700	4,160	4,160	4,160
Longevity Pay	2,627	2,819	2,819	2,368
Total Personnel Services	232,064	266,652	266,652	272,553
CONTRACTUAL SERVICES				
Professional Services	6	-	-	-
Contractual Services	10,397	10,572	10,572	10,572
Total Contractual Services	10,403	10,572	10,572	10,572
TOTAL EXPENDITURES	\$ 242,467	\$ 277,224	\$ 277,224	\$ 283,125

Community Center Fund

Community Center Budget Overview

- Budget is Balanced
- Operating Revenues
 - \$168,24
- Operating Expenditures
 - \$163,014
- Capital
 - \$235,000

**COMMUNITY/CONFERENCE CENTER
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
BEGINNING FUND BALANCE	\$290,939	\$294,009	\$294,009	\$266,482
Revenues				
Hotel/Motel Taxes	84,144	80,000	80,000	85,000
Rental Fees	60,453	66,417	66,417	68,000
Interest	12,667	14,943	14,943	15,242
Miscellaneous	40,405	-	-	-
Total Revenue	197,669	161,360	161,360	168,242
Other Funding Sources				
Transfers in from PEG Reserve	-	-	-	-
Total Other Funding Sources	-	-	-	-
TOTAL RESOURCES	\$ 488,608	\$ 455,369	\$ 455,369	\$ 434,724
Expenditures				
Personnel Services	88,848	93,284	93,284	100,433
Supplies	5,306	11,725	11,725	13,650
Contractual Services	40,788	50,101	50,101	48,931
Capital Outlay	59,657	12,000	12,000	235,000
Total Expenditures	194,599	167,110	167,110	398,014
Other Financing Uses				
Shared Personnal Services to GF	-	21,777	21,777	22,761
Total Other Financing Uses	-	21,777	21,777	22,761
TOTAL EXPENDITURES	\$ 194,599	\$ 188,887	\$ 188,887	\$ 420,775
ENDING FUND BALANCE	\$ 294,009	\$ 266,482	\$ 266,482	\$ 13,949



**COMMUNITY/CONFERENCE CENTER
EXPENDITURES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL SERVICES				
Salaries	64,704	67,175	67,175	71,294
Retirement Plan	12,741	13,113	13,113	14,630
Group Insurance	6,515	7,611	7,611	8,753
Worker Compensation	-	119	119	126
Social Security	4,816	5,139	5,139	5,454
Longevity Pay	72	128	128	176
Total Personnel Services	88,848	93,284	93,284	100,433
SUPPLIES				
Office Supplies	37	1,375	1,375	2,500
Operating Supplies	1,189	4,100	4,100	4,400
Repairs & Maintenance - Internal	4,080	5,250	5,250	5,750
Misc. Supplies	-	1,000	1,000	1,000
Total Supplies	5,306	11,725	11,725	13,650
CONTRACTUAL SERVICES				
Professional Services	3,007	2,626	2,626	2,626
Contractual Services	3,347	3,425	3,425	5,045
Utilities - Telephone	4,358	5,200	5,200	4,700
Utilities - Gas, Water, Electric	22,550	20,000	20,000	21,550
Printing	-	750	750	750
Advertising	730	3,100	3,100	3,100
Repairs and Maintenance - External	1,173	5,000	5,000	5,000
Membership, Dues & Licenses	623	1,500	1,500	1,085
Equipment Rental	-	2,000	2,000	2,000
Travel	-	1,500	1,500	3,075
Liability Insurance	5,000	5,000	5,000	-
Total Contractual Services	40,788	50,101	50,101	48,931
CAPITAL OUTLAY				
Office Equipment	-	12,000	12,000	-
Improvements	59,657	-	-	-
Other Machinery & Equipment	-	-	-	235,000
Total Capital Outlay	59,657	12,000	12,000	235,000
TOTAL EXPENDITURES	\$ 194,599	\$ 167,110	\$ 167,110	\$ 398,014



Community Center Supplies

	FY2025	FY2026	VARIANCE
Office Supplies	\$ 1,375	\$ 2,500	\$ 1,125
General Supplies	375	1,750	1,375
Toner	1,000	750	(250)
Operating Supplies	\$ 4,100	\$ 4,400	\$ 300
Solar Light Cleaning	600	600	-
Chair cleaning	2,000	2,000	-
Reception Chair	-	300	300
Miscellaneous - Window cleaning	1,500	1,500	-
Repairs & Maintenance - Internal	\$ 5,250	\$ 5,750	\$ 500
Toilet repairs	-	500	500
Light fixture repairs	750	750	-
Kitchen appliance repairs	-	-	-
Other misc. repairs	2,500	2,500	-
Misc. - Add/ Replace Restroom sanitary bins (18)	2,000	2,000	-
Miscellaneous Supplies	\$ 1,000	\$ 1,000	\$ -
Replace Soap Dispensers	1,000	1,000	-
Total Supplies	\$ 11,725	\$ 13,650	\$ 1,925

Community Center Contractual

	FY2025	FY2026	VARIANCE
Professional Services	\$ 2,626	\$ 2,626	\$ -
Security System	2,500	2,500	-
Cafeteria Plan	126	126	-
Contractual Services	\$ 3,425	\$ 5,045	\$ 1,620
Activenet Software	-	-	-
Adobe	-	420	420
Canva	-	600	600
Constant Contact	-	600	600
Cable/Internet Services	1,700	1,700	-
Fire Alarm (sensor repair)	1,725	1,725	-
Utilities-Telephone	\$ 5,200	\$ 4,700	\$ (500)
Utilities-Water & Electric	\$ 20,000	\$ 21,550	\$ 1,550
Printing	\$ 750	\$ 750	\$ -
Advertising	\$ 3,100	\$ 3,100	\$ -
Repairs & Maintenance - External	\$ 5,000	\$ 5,000	\$ -
Equipment Rental	\$ 2,000	\$ 2,000	\$ -
Travel - Training	\$ 1,500	\$ 3,075	\$ 1,575
Memberships, Dues & Licenses	\$ 1,500	\$ 1,085	\$ (415)
Liability Insurance	\$ 5,000	\$ -	\$ (5,000)
Total Contractual	\$ 50,101	\$ 48,931	\$ (1,170)

Community Center Capital

<i>Item</i>	<i>Acquisition Date</i>	<i>Purchase Type</i>	<i>FY 25-26</i>
Conference Center Restrooms	2024	Replacement	160,000
Conference Center Interior Upgrade (Floor & Paint)	2024	Replacement	75,000
TOTAL BY FISCAL YEAR			\$235,000

Street Maintenance Tax Fund

STREET MAINTENANCE

SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
BEGINNING FUND BALANCE	\$1,820,388	\$1,751,192	\$1,751,192	\$1,113,362
Revenues				
Street Sales Taxes	830,759	822,170	822,170	805,727
Interest	78,877	40,000	40,000	40,800
Total Revenue	909,636	862,170	862,170	846,527
Other Financing Uses				
Transfer from General Fund	76,603	-	-	-
Total Other Financing Uses	76,603	-	-	-
TOTAL RESOURCES	\$ 2,806,627	\$ 2,613,362	\$ 2,613,362	\$ 1,959,889
Expenditures				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	1,055,435	2,825,528	1,500,000	1,959,889
Total Expenditures	1,055,435	2,825,528	1,500,000	1,959,889
TOTAL EXPENDITURES	\$ 1,055,435	\$ 2,825,528	\$ 1,500,000	\$ 1,959,889
ENDING FUND BALANCE	\$ 1,751,192	\$ (212,166)	\$ 1,113,362	\$ -

Special Revenue Funds

Special Revenue Funds

	<u>Revenue</u>
Grant Fund (LEOSE)	5,412
Building Security Fund	15,040
Child Safety Fund	12,481
Municipal Court Technology	13,530
Debt Service	595,751
Police Forfeiture	11,322

Personnel

- Salaries have been adjusted to current market rates
- Funds longevity pay for all qualifying full-time City employees
 - Paid annually in November

Personnel

- The proposed budget includes funding for the City's Medical Insurance Program which provides medical, dental, vision and life insurance coverage with a 15% estimated increase
 - The program provides medical insurance to employees at no cost
 - Dependent insurance cost is paid for by the employee
- Funds the retirement at 20.52% effective January 1, 2026, an estimated increase of 1%

Personnel

- Christmas Holidays – City is Closed
 - Wednesday, December 24 to Thursday, January 1
 - **The City will Reopen Friday, January 2**

Next Steps

- Possible Second Budget Workshop
 - June 19, 2025
- Crime, Control & Prevention District Budget Public Hearing and Adoption
 - August 19, 2025 (start time 5:00 pm)
- Budget Public Hearing and Formal Adoption
 - August 19, 2025

Next Steps

- Formal Adoption of the Tax Rate
 - August 19, 2025 (estimated date)

PROPOSED ANNUAL OPERATING BUDGET FY 2026

